

Ref. No.....

Dated **16 SEP 2023**

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 31<sup>st</sup> March 2023, 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 8<sup>th</sup> 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 we have 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 2023 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: 16.09.2023  
UDIN: 23403861BGYOLJ6936

Ref. No.....

Dated.....

September 16<sup>th</sup>, 2023

To,  
The Chief Executive Officer  
Bihar Transformative Development Project  
Bihar Rural Livelihoods Promotion Society  
Annexe-II 3<sup>rd</sup> 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, 2023. 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 September 16<sup>th</sup>, 2023 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**

**A. SPMU Observations**

S.NO	AUDIT OBSERVATIONS
1	<ul style="list-style-type: none"> <li>• Item Category: Geographic Information System(GIS) Software (Version 2.0) (Q3)</li> <li>• Party Name: M/s Scanpoint Geomatics Ltd.</li> <li>• Expected Budget: Rs 60,00,000</li> <li>• Value of Contract: Rs 69,50,000</li> </ul> <p>During the course of audit, it has been observed that:-</p> <ol style="list-style-type: none"> <li>i. As per Terms Of Reference – eligibility criteria of bidder was minimum annual turnover is Rs. 5 crores during the last three Financial Years but as per file but on Gem portal only 2 crores was minimum Annual turnover.</li> <li>ii. Deviation from Rs 5 crore to Rs 2 crore in TOR and Bid Documents have not been clarified.</li> <li>iii. Average turnover of L1 bidder was far too less than the turnover eligibility specified in Initial Bid Documents.</li> <li>iv. Expected Budget of this contract was Rs 60,00,000 but the contract awarded to Party of Rs 69,50,000. Deviation of Rs 9,50,000 between estimated budget and actual contract value.</li> <li>v. As per Terms of Reference I-1 Bidder did not fulfil the eligibility criteria</li> </ol>
2	<p>During the course of our audit, we found that a donation amounting to Rs. 1,12,800/- under the head current liability, was collected as a donation from all employees for a deceased employee (DPM) however, the same has not been used for the purpose it was collected for also, the same has not even been returned back to the employees.</p>
3	<p>A balance of Rs. 65,468 pertaining to Retain Money is outstanding under the head of current liabilities. Since no claimant is available in our opinion this balance should be written back.</p>
4	<p><u>BRLPS/Proc/209/18/1722 dated 14.08.2018:</u></p> <p>National Competitive Bidding (Open Tendering) method was opted for selection of bidder for printing &amp; supply of diary &amp; wall calendar 2022, bid opening was held on 8<sup>th</sup> November, 2021 and only 2 bidders submitted their final bids namely, M/s Adwell Int. Pvt. Ltd., Kolkata and Infinity Advertising Services (P) Ltd., Haryana and Infinity Advertising Services (P) Ltd. was rejected stating the reason that the party did not submit the letter of Bid and was termed unresponsive. However, nowhere in the tender document was mentioned that submitting a letter of Bid is an essential document of open tendering. Also, the very purpose of competitive bidding is to ensure fair and open competition that leads to better results for business.</p> <p>Also, Infinity Advertising Services (P) Ltd., Haryana was providing Calendar (Lot II) at Rs. 1,31,896.80 that is lower than as proposed by M/s Adwell Int. Pvt. Ltd., Kolkata i.e., Rs. 1,68,840.00.</p> <p>In the light of the above facts, re-tendering should have been considered for participation of</p>

	more bidders or that contract should have been split & Infinity Advertising Services (P) Ltd. should be awarded the contract for Lot-II for supplying calendars.						
5	<p><b>BRS Observations:</b></p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>Canara Bank (SRLM) A/c No.10676 (BTDP)</td> <td>It has been observed that several transactions amounting to Rs. 24,74,766.32 directly credited in bank since 2015 have not been accounted for in financial statements yet. Justification required. <b>SUGGESTION:</b> It is to be suggested the said amount could not be traced either by bank or by SPMU hence the said amount should be taken as miscellaneous income</td> </tr> <tr> <td>State Bank of India- 31279026918 (BTDP)</td> <td>It has been observed that as on 24-3-2021, EPF directly debited by bank of Rs. 3,63,227 has still not been recorded in the books.</td> </tr> </tbody> </table>	Particulars	Description	Canara Bank (SRLM) A/c No.10676 (BTDP)	It has been observed that several transactions amounting to Rs. 24,74,766.32 directly credited in bank since 2015 have not been accounted for in financial statements yet. Justification required. <b>SUGGESTION:</b> It is to be suggested the said amount could not be traced either by bank or by SPMU hence the said amount should be taken as miscellaneous income	State Bank of India- 31279026918 (BTDP)	It has been observed that as on 24-3-2021, EPF directly debited by bank of Rs. 3,63,227 has still not been recorded in the books.
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State Bank of India- 31279026918 (BTDP)	It has been observed that as on 24-3-2021, EPF directly debited by bank of Rs. 3,63,227 has still not been recorded in the books.						
6	As against TDS Receivable in the Financial Statements amounting to Rs. 18,72,584 It has been observed that TDS receivables for Current Year is only Rs. 6,73,386. Rs. 9,41,324 pertains to previous years						
7	As against Miscellaneous Income in the Financial Statements under Schedule 5 an amount of Rs. 54,04,725 pertains to previous years on account of Interest on TDS refund.						

**a. District Observations:-**

Observation	District
It was observed that Invitation for Vehicle Hiring on Monthly basis and Daily basis was floated on 22.06.2022 in which bid document submitted by Sanjan Devi and Suchinder Singh overwriting was found in amount quoted by the respective parties in Format of Quotation (Annexure-B) of the Bid Invitation Document.	BEGUSARAI
Supply order No.: BRLPS/BTDP/DPCU/BGP/PROG-LH/109/330/21-22 dt. 21.03.2022 Supply Order was given to Shruti Automation of Rs 354760 for supply of furniture. As per the bid documents, it was mandatory to give an undertaking for minimum 6 months warranty to be responsive. During the course of audit, no undertaking of warranty was found.	BHAGALPUR
Accounting entry for EPF Employer Contribution on payment of arrears salary has been escaped in Tally.	DARBHANGA
Subject: Supply of furniture & fixture to establish FTIC at BPIU & DPCU. Supply order date: 13/05/2022 Bid Value: 22,47,887 Vendor name: SKN creative Pvt. Ltd. Delivery period as per supply order : 45 days Delivery date without late penalty : 27/06/2022	MOTIHARI

<ul style="list-style-type: none"> <li>It came to our attention that no delay penalty for late delivery of goods which were not deducted while processing the final payment against FTIC Furniture vide bill no. SKN/007/22-23 of SKN creative Pvt. Ltd.</li> </ul>	
<p><u>E.P.F Employee Contribution</u> E.P.F on arrears salary of Rs 6228 not transferred to SPMU from June'22 and stands payable as on 31.03.2023.</p>	<p><b>JAMUI</b></p>
<p>1. IBCB Tender for Membership Application Form and Share Capital Form. Tender awarded to "M/s Bhibha Printing Press" File Number BRLPS/DPCU/MDB/M&amp;N Printing of FDD Documents 708-Vol-II / 2021-22</p> <ul style="list-style-type: none"> <li>In the present case there was a requirement as per bid documents that Audited Financial Statements should be attached by the party. But in this case the financial statements attached were not audited.</li> </ul> <p>2. BRLPS/DPCU/MDB/Vehicle Loan App/271/13-14 Subject - Vehicle Loan and Advance As per HRD MANUAL Clause 6.6. Advance for purchase of Motorbike to Employees "The motorbike purchased by staff using advance from BRLPS would be hypothecated to the Society till the advance is completely settled." It has been observed that Loans have been provided for vehicles that have been already hypothecated by another Loan Companies.</p>	<p><b>MADHUBANI</b></p>
<p>1. Advance to CBOs is having credit balance of Rs 1,29,848.64 2. It has been observed that the ledger 'EPF Employee Contribution-BPIU' has an outstanding liability of Rs. 47. Justification required. 3. It has been observed that the ledger 'EPF Employee Contribution-BPIU' has an outstanding liability of Rs. 47. Justification required. 4. <u>Monthly motor vehicle hiring:</u> <u>As per the minutes of meeting number 173, the following was stated:</u>  <u>As on 09/09/2022 on noting sheet page no. 235:</u> A condition was stated for the bidders that the, "Registration and model of vehicle should be of 2018 or later".  <u>As per noting sheet page no. 237,238 dated 26/09/2022:</u> The vendors submitted their bids. In which Bidder Md. Irfan quoted Rs. 23,000 for Honda mobilio (which is not an SUV, however, as per the specifications the vehicle should have been an SUV) and the vehicle was registered in year 2015. (However, 2018 model was needed earlier)  <u>As per the minutes of meeting number 174, dated 01/10/2022 page no.</u></p>	<p><b>PATNA</b></p>





was stated that: "as per our telephonic conversation with L1 bidder Hari Om Travel told he was incompetent to render service and complete tender", stating the fact that the L1 party was incompetent to perform the service the tender was cancelled altogether. However, in our opinion it should have been awarded to L2 party. (Md. Irfan was not the L2 party)

As per the minutes of meeting number 178, dated 15/11/2022 page no. 255:  
The new tender guidelines were modified and the following fact was further added: "Registration and model of vehicle should be of 2015 or later."

Bids were received from 4 bidders, Md. Irfan again contested in the bid and he was awarded as the L1 bidder, Md. Irfan quoted Rs. 23,500 for Honda Mobilio (firstly, which is not an SUV), also, the price quoted by him was also, increased from

Rs. 23,000 to Rs. 23,500.

Tender was awarded to Md. Irfan at the quoted price of Rs. 23,500, this is also, the exact amount of the budget allotted for the assignment.

During the course of audit following points has been observed:

1. Multiple times the bids for the same tender were called but, the qualification criteria for the vehicle model were amended.
2. Tender was awarded to Md. Irfan at quoted price of Rs. 23,500 which is Rs.500 more than the last quoted value for the same tender.
3. No negotiation has been done with the selected vendor as the previously quoted value was Rs. 23,000.

During the course of audit, it has been observed that in the case of FTIC establishment procurement done from the vendor Excel industries, quoted bid value of Rs.181484. :-

- Penalty for Delay supply amounting Rs. 4614 has not been deducted from final Payment although the same was to be deducted.

Purchase Order No.: B.R.I.P/DPCU/SUP/27/2022-23 dt. 14.05.2022

Party Name: Sahu Steel, Amount: Rs 3,18,912

Purchase Order No.: : B.R.I.P/DPCU/SUP/26/2022-23 dt. 14.05.2022

Party Name: M/s Singh Enterprises, Amount: Rs 28,800

Invitation of Bid was issued for supply and installation of furniture and fixtures for DPCU on 02.03.2022 in which 5 parties participated in the bid. The comparative chart prepared by the committee was product wise as different types of furniture was to be procured with this bid and contract is also awarded to 2 different parties for different products. It was found that

**SHEOHAR****SUPAUL**

the comparative chart prepared by the procurement committee was incorrect because of the following reasons:

(i) Two different comparative charts prepared, in the first one, Singh Enterprises was declared non-responsive stating he did not submitted the mandatory required documents with the bid but in the second one, he was declared responsive for Steel Almirah and was also awarded the contract for the same but for the table he was declared non responsive although the bid documents were same.

(ii) For the table, Dreamers Furniture was the L1 party as they quoted Rs 8732 and they were declared responsive also in the first comparative chart but in the 2<sup>nd</sup> comparative chart they were declared non-responsive and contract for table was awarded to M/s Sahu Steel although they were the L3 party for the table.

**General Observations across Districts**

1. Various negative balances have been observed in cost centers across all Districts. The entries of advances and settlements should be passed cost center wise in order to monitor the advances so as to facilitate proper balance tracking
2. Delay has been observed in recovery and settlement of Loans & Advances from Left out / Resigned staff. Steps should be taken to settle/recover the amounts as soon as possible.
3. The collection of Utilization Certificates and Settlements of Advances should be made on timely basis.
4. Professional Tax in case of Banka and Darbhanga has not been paid in case of few employees.
5. Outstanding Demands have been observed on Traces Portal in few cases. Districts in which such demands have been observed-
  - Madhubani : Rs. 25,380
  - West Champaran : Rs. 660
  - Nalanda : Rs. 16740
6. It has been observed that supporting documents against are not being properly uploaded on e-office.
7. Discrepancies have been observed in E-way bill at both SPMUs and DPCUs  
CBIC clarifications and FAQs state that E-way bill is to be generated by the consignor or consignee or the transporter where neither the consignor nor consignee generates the e-

way bill and the value of goods is more than Rs.50,000. Moreover, if e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138 of the CGST Rules, 2017, the same will be considered as contravention of rules. As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty as prescribed or tax sought to be evaded (wherever applicable) whichever is greater. As per Section 129 of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

Thus, where the consigner has failed to comply with the requirements, it is the obligation of the consignee to ensure proper compliance so as to avoid the prescribed penalties and losses.

8. It has been observed that as on the date of Audit Report, EPF of some employees has not been deposited due to problems in KYC of employee.

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

Place: Patna

Date: September 16<sup>th</sup>, 2023

**Bihar Rural Livelihoods Promotion Society**  
**Balance Sheet of Bihar Transformative Development Project and Other Projects/Departments/Funds**  
**as at 31st March 2023**

(Amount in Rs.)

Liabilities	Sch No.	Amount 31st March 2023	Amount 31st March 2022	Assets	Sch No.	Amount 31st March 2023	Amount 31st March 2022
<b>Capital Fund Under</b>				<b>Fixed Assets Under</b>			
BTDP	1	27,57,01,234.99	27,31,85,524.99	BTDP	9	27,57,01,234.99	27,31,85,524.99
BRLP		6,21,27,537.60	6,21,27,537.60	BRLP		6,21,27,537.60	6,21,27,537.60
<b>Restricted Fund under</b>	2			<b>Current Assets, Loans &amp; Advances</b>			
BTDP		75,07,13,260.83	2,87,56,85,885.65	<b>Current Assets</b>			
UNICEF-Swabhimani Project		(96,011.00)	8,35,502.00	Cash in Hand	6	80,361.00	2,63,770.00
Integrated Poultry Development Scheme		21,86,86,433.75	29,72,12,266.70	<b>Cash at Bank under</b>	7		
Integrated Goat & Sheep Development Scheme		4,84,69,100.00	11,57,000.00	BTDP		48,11,82,318.25	2,17,40,94,984.28
Women Development Corp		1,97,79,946.00	1,97,79,946.00	UNICEF-Swabhimani Project		-	8,35,502.00
Deptt. Of Industries (Neera)		1,25,54,806.20	3,78,16,814.92	Integrated Poultry Development Scheme		20,50,20,842.53	26,45,06,475.70
BSBC Ltd		72,16,998.00	84,831.00	CSR Activities		12,60,46,160.00	8,00,00,000.00
CSR Activities		12,60,46,160.00	8,00,00,000.00	Women Development Corp.(WDC)		1,97,79,946.00	1,97,79,946.00
<b>Current Liabilities</b>	3	6,28,44,006.60	2,46,21,043.50	Deptt. Of Industries (Neera)		98,63,635.86	2,33,93,630.64
				BSBC Ltd		72,16,998.00	84,831.00
				Integrated Goat and Sheep Development Scheme		4,10,26,244.53	-
				<b>Loans &amp; Advance</b>			
				Advance other than inter project	8	23,30,08,275.26	64,11,48,608.33
				<b>Inter Project Advance</b>			
				Advance to NRLM/DDU-GKY		-	3,92,40,729.93
				Advance to NRETP		-	5,42,37,602.00
				MKSP		24,93,031.00	-
				SJY		11,86,24,303.95	3,93,49,335.89
				TDS Receivable		18,72,584.00	2,57,874.00
<b>Total [Rs.]</b>		<b>1,58,40,43,472.97</b>	<b>3,67,25,06,352.36</b>	<b>Total [Rs.]</b>		<b>1,58,40,43,472.97</b>	<b>3,67,25,06,352.36</b>

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

In terms of our report of even date

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

*Mishra Sharma*  
 (C.A. Abhishek Sharma, Partner)

M.No.403861

Place : Patna

Date: 16 SEP 2023

For and on behalf of Bihar Rural Livelihoods Promotion Society

*Ranjit Kumar*  
 (Ranjit Kumar)  
 Chief Finance Officer

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

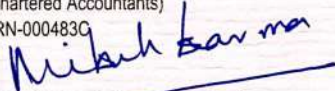


**Bihar Rural Livelihoods Promotion Society**  
**Income & Expenditure Account of Bihar Transformative Development Project and other Projects/Department/Funds**  
**for the year ended 31st March 2023**



(Amount in Rs.)

Expenditure	Sch No.	For the year ended 31-3-2023	For the year ended 31-3-2022	Income	Sch No.	For the year ended 31-3-2023	For the year ended 31-3-2022
<b>BTDP</b>				<b>Fund Received to the extent utilized during the year</b>			
Community Institutional Development	10	1,24,22,23,558.27	2,14,49,88,436.32	BTDP		5,24,18,70,556.82	5,23,85,45,336.94
Community Investment Fund	11	3,00,52,30,463.61	2,21,23,84,857.20	UNICEF-Swabhiman Project		36,65,807.00	66,43,074.00
Access to Health, Nutrition & Sanitation	12	30,68,57,447.81	17,24,05,250.74	Integrated Poultry Development Scheme		12,54,21,732.95	2,04,71,188.00
Innovation, Partnership and Technical Assistance	13	20,66,47,644.33	7,62,16,456.58	Integrated Goat & Sheep Development Scheme		-	(16,59,271.60)
Project Management Cost	14	53,37,81,349.69	69,01,63,592.99	Deptt. Of Industries (Neera)		2,52,62,008.72	21,98,334.00
		<b>5,29,47,40,463.71</b>	<b>5,29,61,58,593.83</b>	CSR Activities		2,79,83,840.00	-
Add: Fixed Assets	9	31,02,068.00	62,77,518.00	BSBC		28,66,833.00	-
<b>Total Expenditure</b>		<b>5,29,78,42,531.71</b>	<b>5,30,24,36,111.83</b>	<b>Bank Interest under</b>	<b>4</b>		
Less: Fixed Assets transferred		31,02,068.00	62,77,518.00	BTDP		4,59,86,327.78	5,43,39,083.89
Net Expenditure under BTDP		<b>5,29,47,40,463.71</b>	<b>5,29,61,58,593.83</b>	Integrated Poultry Development Scheme		7,15,603.00	2,67,655.00
UNICEF-Swabhiman Project		36,65,807.00	66,43,074.00	<b>Miscellaneous Income</b>	<b>5</b>	68,83,579.11	32,74,173.00
Integrated Poultry Development Scheme		12,61,37,335.95	2,07,38,843.00				
Integrated Goat & Sheep Development Scheme		-	(16,59,271.60)				
Deptt. Of Industries (Neera)		2,52,62,008.72	21,98,334.00				
CSR Activities		2,79,83,840.00	-				
BSBC		28,66,833.00	-				
<b>Total</b>		<b>5,48,06,56,288.38</b>	<b>5,32,40,79,573.23</b>	<b>Total</b>		<b>5,48,06,56,288.38</b>	<b>5,32,40,79,573.23</b>

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: 16 SEP 2023



For and on behalf of Bihar Rural Livelihoods Promotion Society  
  
 (Rajit 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 2023**

Amount in Rs

Receipts	Sch No	For the year ended 31-3-2023	For the year ended 31-3-2022	Payments	Sch No	For the year ended 31-3-2023	For the year ended 31-3-2022
<b>Opening Balance</b>							
Cash in Hand		2,63,770.00	2,09,777.00	Community Institutional Development	10	1,24,22,23,558.27	2,14,49,88,436.32
Cash at Bank		2,56,26,95,369.62	1,27,14,31,818.94	Community Investment Fund	11	3,00,52,30,463.61	2,21,23,84,857.20
Loans & Advances		77,39,76,276.15	1,22,89,23,598.91	Access to Health, Nutrition and Sanitation	12	30,68,57,447.81	17,24,05,250.74
TDS Receivable		2,57,874.00	2,57,874.00	Innovation, Partnership and Technical Assistance	13	20,66,47,644.33	7,62,16,456.58
		3,33,71,93,289.77	2,50,08,23,068.85	Project Management Cost	14	53,37,81,349.69	69,01,63,592.99
<b>Funds Received from</b>	2			Fixed Assets	9	31,02,068.00	62,77,519.00
Government of Bihar		3,12,00,00,000.00	6,04,98,00,000.00	UNICEF-Swabhiman Project		36,65,807.00	66,43,074.00
<b>Other Projects/Departments/Funds</b>				Integrated Poultry Development Scheme		12,61,37,335.95	2,07,38,843.00
UNICEF-Swabhiman Project		27,34,294.00	74,87,735.00	Integrated Goat & Sheep Development Scheme		-	(16,59,271.60)
Integrated Poultry Development Scheme		4,68,95,900.00	-	Neera Intervention		2,52,62,008.72	21,98,334.00
		4,73,12,100.00	-	CSR Activities		2,79,83,840.00	-
Integrated Goat & Sheep Development Scheme		7,40,30,000.00	8,00,00,000.00	BSBC		28,66,833.00	-
CSR Activities		99,99,000.00	-	<b>Opening Liabilities</b>		2,46,21,043.50	5,18,62,378.24
BSBC Ltd.		4,59,86,327.78	5,43,39,083.89	<b>Fund Returned Under</b>		-	12,00,000.00
<b>Bank Interest under</b>	4			Dairy Development Scheme		-	12,00,000.00
BTDP		7,15,603.00	2,67,655.00	<b>Closing Balance</b>			
Integrated Poultry Development Scheme		-	-	Cash in Hand	6	80,361.00	2,63,770.00
Integrated Goat & Sheep Development Scheme		68,83,579.11	32,74,173.00	<b>Cash at Bank Under</b>	7		
<b>Miscellaneous Income</b>	5			BTDP		48,11,82,318.25	2,17,40,94,984.28
Closing Liabilities:	3			UNICEF-Swabhiman Project		-	8,35,502.00
Others		6,28,44,006.60	2,46,21,043.50	WDC		1,97,79,946.00	1,97,79,946.00
				Integrated Poultry Development Scheme		20,50,20,842.53	26,45,06,475.70
				Integrated Goat & Sheep Development Scheme		4,10,26,244.53	-
				CSR Activities		12,60,46,160.00	8,00,00,000.00
				Deptt. Of Industries (Neera)		98,63,635.86	2,33,93,630.64
				BSBC Ltd		72,16,998.00	84,831.00
				<b>Loans &amp; Advances</b>			
				Advance other than inter project	8	23,30,08,275.26	64,11,48,608.33
				<b>Inter Project Advance</b>			
				Advance to NRLM/DDU-GKY		-	3,92,40,729.93
				SJY		11,86,24,303.95	3,93,49,335.89
				NRETP		-	5,42,37,602.00
				MKSP		24,93,031.00	-
				TDS Receivable		18,72,584.00	2,57,874.00
<b>Total [Rs]</b>		<b>6,75,45,94,100.26</b>	<b>8,72,06,12,759.24</b>	<b>Total [Rs]</b>		<b>6,75,45,94,100.26</b>	<b>8,72,06,12,759.24</b>

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

In terms of our report of even date

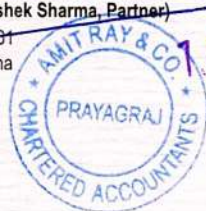
**For Amit Ray & Co.**  
(Chartered Accountants)  
FRN-000483C

*Nishu Karma*  
(C.A. Abhishek Sharma, Partner)

M.No 403801

Place : Patna

Date:



16 SEP 2023

**For and on behalf of Bihar Rural Livelihoods Promotion Society**

*Ranjit Kumar*  
(Ranjit Kumar)  
Chief Finance Officer



*Rahul Kumar*  
(Rahul Kumar)

Project Director-cum- Chief Executive Officer



**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 2023**

Amount in Rs.

Particulars	BTDP	UNICEF- Swabhiman Project	Integrated Poultry Development Scheme	Integrated Goat and Sheep Development Scheme	WDC	BSBC LTD	CSR Activities	Neera	Total
Restricted Fund balance as on 01/04/2022	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
Fund Received during the Year	3,12,00,00,000.00	27,34,294.00	4,68,95,900.00	4,73,12,100.00	-	99,99,000.00	7,40,30,000.00	-	3,30,09,71,294.00
Bank Interest	4,59,86,327.78	-	7,15,603.00	-	-	-	-	-	4,67,01,930.78
Other Receipt	68,83,579.11	-	-	-	-	-	-	-	68,83,579.11
<b>Total fund Available</b>	<b>6,04,85,55,792.54</b>	<b>35,69,796.00</b>	<b>34,48,23,769.70</b>	<b>4,84,69,100.00</b>	<b>1,97,79,946.00</b>	<b>1,00,83,831.00</b>	<b>15,40,30,000.00</b>	<b>3,78,16,814.92</b>	<b>6,66,71,29,050.16</b>
Less: Returned to the Deptt.	-	-	-	-	-	-	-	-	-
Less : Fund utilized	5,29,78,42,531.71	36,65,807.00	12,61,37,335.95	-	-	28,66,833.00	2,79,83,840.00	2,52,62,008.72	5,48,37,58,356.38
<b>Restricted Fund balance as on 31/03/2023</b>	<b>75,07,13,260.83</b>	<b>(96,011.00)</b>	<b>21,86,86,433.75</b>	<b>4,84,69,100.00</b>	<b>1,97,79,946.00</b>	<b>72,16,998.00</b>	<b>12,60,46,160.00</b>	<b>1,25,54,806.20</b>	<b>1,18,33,70,693.78</b>

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

Cash & Bank	48,12,62,679.25	-	20,50,20,842.53	4,10,26,244.53	1,97,79,946.00	72,16,998.00	12,60,46,160.00	98,63,635.86	89,02,16,506.17
Advance- including Inter project advance	33,21,98,577.18	-	1,36,65,591.22	74,42,855.47	-	-	-	26,91,170.34	35,59,98,194.21
<b>Total</b>	<b>81,34,61,256.43</b>	<b>-</b>	<b>21,86,86,433.75</b>	<b>4,84,69,100.00</b>	<b>1,97,79,946.00</b>	<b>72,16,998.00</b>	<b>12,60,46,160.00</b>	<b>1,25,54,806.20</b>	<b>1,24,62,14,700.38</b>
Less : Liabilities	6,27,47,995.60	96,011.00	-	-	-	-	-	-	6,28,44,006.60
<b>Restricted Fund</b>	<b>75,07,13,260.83</b>	<b>(96,011.00)</b>	<b>21,86,86,433.75</b>	<b>4,84,69,100.00</b>	<b>1,97,79,946.00</b>	<b>72,16,998.00</b>	<b>12,60,46,160.00</b>	<b>1,25,54,806.20</b>	<b>1,18,33,70,693.78</b>



**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 2023**

Particulars	(Amount in Rs.)	
	As at 31st March 2023	As at 31st March 2022
<b>Capital Fund</b>		
Opening Balance	27,31,85,524.99	26,74,25,169.99
Add : Transferred during the year being Capital expenditure in nature	31,02,068.00	62,77,518.00
Deletion of Assets	5,86,358.00	5,17,163.00
<b>Total</b>	<b>27,57,01,234.99</b>	<b>27,31,85,524.99</b>

**Schedule 3 of Current Liabilities forming part of Balance Sheet as at 31st March 2023**

Particulars	(Amount in Rs.)	
	As at 31st March 2023	As at 31st March 2022
Siwan	5,73,019.00	1,57,582.00
Begusarai	22,684.00	-
Bhojpur	58,835.00	3,64,851.67
Buxar	6,84,213.00	3,57,288.00
Sheohar	26,806.60	6,925.60
Sheikhpura	3,85,151.00	2,11,562.00
Araria	2,03,625.25	70,12,859.00
Arwal	4,980.00	5,980.00
Saran	3,84,189.00	4,55,153.00
Jehanabad	1,17,551.00	1,59,887.00
Lakhisarai	1,08,189.00	4,39,503.00
Kaimur	-	1,50,090.00
Vaishali	11,543.00	85,954.00
Aurangabad	-	33,804.00
Bettiah	-	2,22,250.00
Bhagalpur	3,24,942.00	2,69,932.00
Darbhanga	2,02,053.00	2,80,587.00
Gopalganj	4,74,836.98	3,02,849.66
Jamui	6,231.00	15,000.00
Katihar	4,60,743.26	3,29,580.26
Kishanganj	-	9,227.00
Madhepura	96,002.00	1,936.00
Motihari	6,28,804.00	1,12,115.00
Munger	29,115.00	20,481.00
Nawada	2,57,350.00	1,60,474.00
Patna	3,67,461.05	4,39,087.31
Rohtas	3,14,904.00	-
Saharsa	48,479.00	48,739.00
Samastipur	1,01,542.00	88,554.00
Sitamarhi	28,412.00	1,44,183.00
Supaul	-	42,276.00
Banka	55,942.00	73,893.00
Muzaffarpur	65,482.00	-
Nalanda	89,661.00	-
Purnia	-	443.00
SPMU	5,67,11,260.46	1,26,17,997.00
<b>Total</b>	<b>6,28,44,006.60</b>	<b>2,46,21,043.50</b>





**Schedule 4 of Interest forming part of Balance Sheet as at 31st March 2023**

Particulars	(Amount in Rs.)	
	As at 31st March 2023	As at 31st March 2022
Siwan	1,27,484.78	4,46,226.76
Begusarai	1,51,530.00	2,96,762.00
Bhojpur	23,615.00	1,40,312.63
Buxar	47,777.00	1,66,534.00
Sheohar	8,764.00	81,750.00
Sheikhpura	38,722.00	2,16,364.00
Araria	3,680.60	4,03,836.31
Arwal	30.00	70,549.90
Saran	1,16,663.00	2,38,766.28
Jehanabad	15,010.00	1,64,360.00
Lakhisarai	1,51,725.00	1,55,357.26
Kaimur	1,869.00	2,89,234.00
Vaishali	1,64,756.00	5,54,893.09
Aurangabad	15,471.00	34,718.00
Bettiah	8,697.00	83,866.00
Bhagalpur	31,864.00	2,56,711.00
Darbhanga	1,00,073.00	2,81,355.00
Gopalganj	39,123.00	1,13,448.88
Jamui	1,834.00	26,821.00
Katihar	1,38,411.00	94,620.00
Kishanganj	3,474.00	1,06,511.90
Madhepura	3,206.00	10,883.00
Motihari	58,654.00	2,65,664.00
Munger	19,103.00	8,308.00
Nawada	5,005.00	2,22,676.38
Patna	16,017.00	2,03,284.00
Rohtas	1.00	1,60,980.00
Saharsa	22,674.00	32,100.00
Samastipur	98,302.00	2,27,642.00
Sitamarhi	51,534.40	1,21,085.80
Supaul	183.00	17,153.50
Banka	19,798.00	1,07,756.20
Madhubani	2,936.00	8,979.00
Muzaffarpur	25,612.00	9,792.00
Gaya	-	2,072.00
Purnea	2,700.00	-
SPMU	4,51,85,632.00	4,89,85,365.00
<b>Total</b>	<b>4,67,01,930.78</b>	<b>5,46,06,738.89</b>



**Schedule 5 of Other Income forming part of Balance Sheet as at 31st March 2023**

Particulars	(Amount in Rs.)	
	As at 31st March 2023	As at 31st March 2022
Siwan	1,312.00	1,19,729.00
Begusarai	57,562.00	1,42,930.00
Bhojpur	6,126.11	4.00
Buxar	-	1,50,726.00
Sheohar	-	1,34,952.00
Sheikhpura	68,184.00	51,975.00
Araria	81,570.00	53,533.00
Arwal	6,286.00	47,143.00
Saran	4,22,398.00	82,898.00
Jehanabad	-	20.00
Lakhisarai	-	-
Kaimur	25,080.00	53,047.00
Vaishali	48,708.00	1,76,388.00
Aurangabad	-	13,680.00
Bettiah	63,370.00	46,347.00
Bhagalpur	-	10.00
Darbhanga	44,008.00	1,57,779.00
Gopalganj	18,931.00	59,288.00
Jamui	-	-
Katihar	-	-
Kishanganj	-	1,15,854.00
Madhepura	37,406.00	-
Motihari	74,580.00	38,295.00
Munger	27,363.00	11,400.00
Nawada	1,07,817.00	1,17,190.00
Patna	48,154.00	1,71,664.00
Rohtas	58,980.00	79,200.00
Saharsa	-	11,400.00
Samastipur	56,334.00	1,51,120.00
Sitamarhi	47,864.00	1,03,220.00
Supaul	-	-
Banka	-	-
SPMU	55,81,546.00	11,84,381.00
<b>Total</b>	<b>68,83,579.11</b>	<b>32,74,173.00</b>



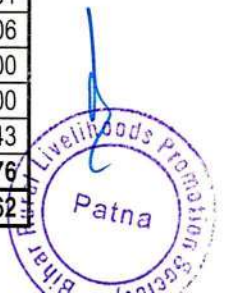
**Schedule 6 of Cash in hand forming part of Balance Sheet as at 31st March 2023**

Particulars	(Amount in Rs.)	
	As at 31st March 2023	As at 31st March 2022
Siwan	-	-
Begusarai	-	-
Bhojpur	-	25,808.00
Buxar	-	11,565.00
Sheohar	-	-
Sheikhpura	25.00	25.00
Araria	-	-
Arwal	-	7,193.00
Saran	-	4,524.00
Jehanabad	-	68,767.00
Lakhisarai	-	-
Kaimur	-	40,403.00
Vaishali	-	-
Aurangabad	-	38,285.00
Bettiah	-	-
Bhagalpur	-	496.00
Darbhanga	-	6,579.00
Gopalganj	-	-
Jamui	-	-
Katihar	-	17,047.00
Kishanganj	-	-
Madhepura	-	-
Motihari	-	-
Munger	-	-
Nawada	-	-
Patna	6,955.00	13,425.00
Rohtas	-	6,741.00
Saharsa	-	1,380.00
Samastipur	-	-
Sitamarhi	25.00	386.00
Supaul	-	-
Banka	-	-
SPMU	73,356.00	21,146.00
<b>Total</b>	<b>80,361.00</b>	<b>2,63,770.00</b>



**Schedule 7 of Cash at Bank forming part of Balance Sheet as at 31st March 2023**

Particulars	(Amount in Rs.)	
	As at 31st March 2023	As at 31st March 2022
Siwan	7,44,226.24	40,000.00
Begusarai	61,97,801.37	32,74,606.00
Bhojpur	30,60,486.16	50,26,358.03
Buxar	2,77,614.60	-
Sheohar	1,19,964.60	13,87,626.73
Sheikhpura	40,73,677.30	26,41,590.24
Araria	38,99,261.40	-
Arwal	87,174.00	9,70,377.88
Saran	6,29,923.87	66,12,714.77
Jehanabad	11,33,786.80	3,41,569.20
Lakhisarai	36,44,807.94	69,461.00
Kaimur	73,66,458.30	3,10,000.00
Vaishali	42,19,273.43	1,32,46,308.08
Aurangabad	10,75,554.85	18,28,286.29
Bettiah	6,42,780.67	6,75,036.48
Bhagalpur	17,94,832.09	-
Darbhanga	28,75,471.00	26,73,878.75
Gopalganj	42,922.19	16,49,794.69
Jamui	24,53,766.30	-
Katihar	-	19,00,000.00
Kishanganj	18,70,453.96	14,954.00
Madhepura	1,88,684.72	3,72,764.65
Motihari	44,73,074.90	64,01,394.37
Munger	23,143.92	45,723.00
Nawada	1,09,012.20	19,90,433.04
Patna	2,95,402.94	-
Rohtas	18,31,896.00	16,44,064.66
Saharsa	96,89,956.60	1,71,681.96
Samastipur	13,68,986.75	14,65,781.03
Sitamarhi	4,45,850.60	8,71,195.01
Supaul	3,50,000.00	3,78,497.00
Banka	3,74,777.42	-
Muzaffarpur	96,16,731.28	1,89,482.00
Purnea	50,029.10	
Madhubani	2,44,377.00	
Khagaria	-	42,22,959.00
Nalanda	-	-
Gaya	16,23,677.20	2,062.00
<b>Total A</b>	<b>7,68,95,837.70</b>	<b>6,04,18,599.86</b>
SPMU		
Axis Bank -05126 (Parent)	33,45,72,402.22	48,74,33,887.45
ICICI Bank 625905048986	55,67,860.00	55,67,860.00
DBGB-68808 (Other Govt. Dept.)	10,35,67,769.00	86,44,166.00
Canara Bank-8779	5,13,55,645.75	7,47,90,022.29
Canara Bank-11930	40,85,296.00	28,75,083.00
Canara Bank-10676	5,85,98,999.58	11,79,11,076.93
State Bank of India-30221264233	19,69,958.23	32,48,19,940.34
State Bank of India-31279026918	25,85,623.00	11,59,140.00
Union Bank of India	9,87,488.25	23,03,808.25
DBGB-65810-Parent	8,41,85,857.63	75,21,95,769.01
UBGB-36925-Parent	7,73,44,760.44	69,70,38,189.06
Indusind Bank-100060967928	5,47,534.00	4,55,907.00
Indusind Bank-2010002073386	22,00,016.00	22,00,016.00
State Bank of India-19012 - Parent	8,56,71,097.37	2,48,81,904.43
<b>Total B</b>	<b>81,32,40,307.47</b>	<b>2,50,22,76,769.76</b>
<b>Grand Total (A+B)</b>	<b>89,01,36,145.17</b>	<b>2,56,26,95,369.62</b>



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 2023

(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 2023	Total As on 31st March 2022	
	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		23,378.00		41,515.00		60,000.00		32,830.00	1,26,356.00	26,90,279.20	29,74,358.20	3,07,30,563.04	
Begusarai	7,733.00	1,15,122.00	4,43,000.00	2,51,198.00	-	-		1,25,249.00	28,95,430.00	34,19,724.49	72,57,456.49	3,96,65,056.97	
Bhojpur		1,10,767.50		3,71,275.00	-	5,95,680.00		67,328.70		1,13,54,390.00	1,24,99,441.20	4,17,60,297.26	
Buxar		-		72,600.00				6,920.00	1,69,333.00	55,23,634.00	57,72,487.00	2,68,30,266.79	
Sheohar		57,443.55							1,43,321.00	1,87,655.00	3,88,419.55	69,58,902.55	
Sheikhpura	25.00	90,558.00	91,251.00	-					10,25,051.00	29,11,896.00	41,18,781.00	1,92,70,023.00	
Araria				27,415.72		4,02,584.09			65,79,915.00	23,91,032.11	94,00,946.92	5,66,68,709.02	
Arwal	12,600.00	13,454.00	-	-	-	-			31,520.00	-	57,574.00	33,24,647.00	
Saran		65,699.00								3,48,966.42	4,14,665.42	1,06,42,934.25	
Jehanabad		12,669.00	-	1,36,236.00	-	-			17,10,649.00	24,90,713.00	43,50,267.00	18,37,167.28	
Lakhisarai	22,333.00	41,432.00		64,827.00						42,48,573.89	43,77,165.89	1,52,61,432.84	
Kaimur		-		-	3,02,965.00	-				42,12,400.00	79,30,988.00	1,24,46,353.00	1,46,67,941.86
Vaishali		2,58,869.00	52,205.00								3,11,074.00	5,03,55,911.03	
Aurangabad							1,54,499.00	-	10,75,332.00	15,29,448.05	27,59,279.05	1,00,32,895.90	
Bettiah		1,55,649.00				41,002.36			3,65,813.00	-	5,62,464.36	55,50,337.50	
Bhagalpur		2,86,857.00		14,05,371				2,64,112.00	13,60,400.00	97,86,128.13	1,31,02,367.69	4,57,68,054.06	
Darbhanga		37,000.00		4,67,818.00				1,30,272.30	14,47,608.00	1,17,91,313.48	1,38,74,011.78	1,76,84,629.00	
Gopalganj	76,000.00	1,78,595.52		52,052.22		2,68,003.32		1,71,158.00	14,24,625.47	65,27,640.29	86,98,074.82	1,59,81,093.23	
Jamui		32,489.00		7,79,810.00		8,88,751.44		30.00	20,30,200.00	51,50,618.46	88,81,898.90	1,02,04,148.42	
Katihar		4,79,120.00	6,67,756.00	1,32,543.00	3,91,297.26	20,32,705.00		130.00	20,19,700.00	98,77,189.36	1,56,00,440.62	2,99,70,159.26	
Kishanganj		5,635.00		-		-			7,24,532.00	18,42,567.30	25,72,734.30	1,40,97,164.20	
Madhepura			24,28,780.00	3,85,099.72						182.00	28,14,061.72	23,36,976.00	
Motihari	2,547.00	77,462.00		2,30,918.00				34,834.00	17,60,616.00	13,31,777.00	34,38,154.00	4,06,25,275.00	
Munger									2,133.00	5,000.00	7,133.00	5,47,960.96	
Nawada		14,092.00		6,79,168.00		7,84,075.00		2,31,655.00	14,97,940.00	43,08,816.00	75,15,746.00	2,25,65,408.00	
Patna	2,49,258.00		12,07,477.00		7,58,886.00		(0.10)		93,33,702.46		1,18,49,323.36	2,32,15,794.26	
Rohlas			8,77,691.00	4,28,356.00		3,04,724.00			2,03,804.00	2,98,805.00	21,13,380.00	93,75,503.14	
Saharsa		35,922.00	2,74,075.00	4,70,000.00				20,000.00	3,20,974.00	3,18,000.00	14,428.40	14,53,399.40	
Samastipur	3,125.00	5,60,981.15		-		-			18,81,503.00	1,22,220.00	25,67,829.15	99,10,342.15	
Sitamarhi		80,903	5,87,020.00	40,534.00	5,47,598.00		1,05,049.00	2,23,489.00	9,16,702	1,90,441	26,91,736.00	1,10,65,107.00	
Supaul			35,000.00	9,64,600.00					17,29,867.00	15,09,846.00	42,39,313.00	48,61,240.00	
Banka		608.00				64,584.00		1,37,975.00	9,47,725.00	22,647.00	11,73,539.00	48,11,218.78	
Nalanda												1,13,407.00	
Purnia													
Muzaffarpur								4,66,099.44		60,71,714.00	65,37,813.44	4,77,800.00	
Khagaria										9,20,397.00	9,20,397.00	27,77,041.00	
Gaya							35,000.00	1,63,566.00			1,98,566.00	45,07,200.00	
SPMU	7,27,525.00	1,24,788.00							2,65,94,645.00	2,76,20,165.00	5,50,67,123.00	2,29,29,322.00	
<b>Total</b>	<b>11,01,146.00</b>	<b>28,59,493.72</b>	<b>66,64,255.00</b>	<b>70,01,336.22</b>	<b>20,00,746.26</b>	<b>54,42,109.21</b>	<b>3,14,547.90</b>	<b>23,76,622.44</b>	<b>7,28,28,822.93</b>	<b>13,24,19,195.58</b>	<b>23,30,08,275.26</b>	<b>64,11,48,608.33</b>	



**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 2023**

(Amount in Rs.)

Particulars	Balance as on 01-04-2022	Addition During the year	Deletion During the year	Balance as on 31-03-2023
Air conditioner	3,01,831.00	-	-	3,01,831.00
Computer	5,84,42,750.40	3,28,984.00	-	5,87,71,734.40
Laptops/Tablet	5,25,383.00	-	-	5,25,383.00
Fax	16,000.00	-	-	16,000.00
Furniture	2,32,37,474.99	3,46,971.00	-	2,35,84,445.99
Mobile/Tablet	1,08,808.00	96,999.00	37,999.00	1,67,808.00
Intercom	1,77,925.00	-	-	1,77,925.00
Vehicle	17,30,143.00	-	-	17,30,143.00
Photocopier	20,49,658.00	-	-	20,49,658.00
Printer	24,98,422.00	1,00,075.00	8,033.00	25,90,464.00
Software	84,809.00	-	-	84,809.00
Other Office Equipments	82,01,446.60	4,03,160.00	-	86,04,606.60
Misc. Electronic Installations	1,26,847.00	-	-	1,26,847.00
LCD Projector	10,24,97,145.00	-	17,726.00	10,24,79,419.00
LCD TV	1,23,850.00	-	-	1,23,850.00
Digital Camera	5,70,879.00	2,20,928.00	-	7,91,807.00
UPS/Inverter	96,69,758.00	12,37,919.00	5,22,600.00	1,03,85,077.00
Scanner	57,741.00	-	-	57,741.00
Generator (MP)	-	-	-	-
Computer Accessories	1,86,945.00	1,10,460.00	-	2,97,405.00
Upgrading of Computer System/Office Equipment	56,365.00	8,380.00	-	64,745.00
Cycle(MP)	3,670.00	-	-	3,670.00
Laptop Adaptor	-	-	-	-
Fan	6,62,499.00	42,058.00	-	7,04,557.00
Sign Board	56,050.00	3,966.00	-	60,016.00
Office Refurnishing	6,05,42,862.00	94,239.00	-	6,06,37,101.00
Gas Cylinder	23,454.00	-	-	23,454.00
Stabilizer	3,87,308.00	-	-	3,87,308.00
Data Card	92,130.00	5,589.00	-	97,719.00
Pen Drive	31,562.00	800.00	-	32,362.00
White Board	50,529.00	-	-	50,529.00
Room Heater	49,478.00	-	-	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	18,550.00	-	2,90,062.00
Coolers	1,42,345.00	60,100.00	-	2,02,445.00
Bio Matrix	-	-	-	-
Transformer	-	-	-	-
Speaker set	1,17,795.00	22,890.00	-	1,40,685.00
Vehicle (safari strome)	-	-	-	-
SHG Training Manual	66,780.00	-	-	66,780.00
<b>Total [Rs]</b>	<b>27,31,85,524.99</b>	<b>31,02,068.00</b>	<b>5,86,358.00</b>	<b>27,57,01,234.99</b>



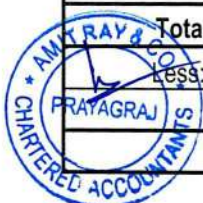
**Bihar Rural Livelihoods Promotion Society**

**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 2023**

(Amount in Rs.)

Particulars	A. Institutional Building	B. Capacity Building	C. Block Project Implement Unit (BPIU) Cost	Total for the year ended 31st March 2023	Total for the year ended 31st March 2022
Siwan	51,71,088.00	10,59,090.00	5,83,94,696.41	6,46,24,874.41	10,92,98,146.89
Begusarai	96,38,268.66	49,10,045.00	7,33,88,950.00	8,79,37,263.66	11,40,24,539.03
Bhojpur	1,15,37,829.40	26,41,206.00	3,45,51,554.09	4,87,30,589.49	10,48,33,406.91
Buxar	21,45,910.00	36,88,960.43	4,99,57,645.39	5,57,92,515.82	7,79,82,182.52
Sheohar	2,88,465.00	4,86,051.00	1,96,09,717.00	2,03,84,233.00	4,05,32,679.46
Sheikhpura	11,21,124.00	40,165.00	1,91,79,859.58	2,03,41,148.58	2,94,96,043.50
Araria	30,10,236.28	6,50,760.53	2,76,38,982.13	3,12,99,978.94	6,37,72,842.50
Arwal	41,29,545.00	69,170.00	1,98,88,064.98	2,40,86,779.98	4,22,80,139.61
Saran	37,07,646.00	83,702.00	6,34,76,247.07	6,72,67,595.07	12,22,47,726.18
Jehanabad	24,72,372.99	52,557.00	3,35,70,595.01	3,60,95,525.00	5,92,24,224.16
Lakhisarai	14,68,841.00	24,49,183.00	2,45,38,070.31	2,84,56,094.31	4,65,14,092.10
Kaimur	51,44,749.00	63,87,263.00	4,95,55,863.28	6,10,87,875.28	7,04,90,149.00
Vaishali	1,17,75,930.00	9,21,989.00	7,09,70,802.01	8,36,68,721.01	14,04,37,114.69
Aurangabad	7,87,200.00	41,485.00	1,33,54,892.48	1,41,83,577.48	2,03,30,673.38
Bettiah	17,67,378.00	9,24,527.20	2,25,35,047.80	2,52,26,953.00	6,75,67,369.20
Bhagalpur	20,57,346.00	48,46,330.00	4,74,11,391.14	5,43,15,067.14	6,23,23,197.66
Darbhanga	33,91,260.50	5,58,493.00	5,24,75,090.67	5,64,24,844.17	8,82,88,454.36
Gopalganj	14,69,598.60	79,050.00	2,73,95,080.37	2,89,43,728.97	5,35,39,404.71
Jamui	1,97,250.00	1,45,502.00	50,91,251.02	54,34,003.02	1,04,50,441.86
Katihar	9,41,064.35	79,73,454.00	3,05,45,538.21	3,94,60,056.56	5,61,60,227.56
Kishanganj	38,53,246.00	1,94,728.00	1,17,89,786.22	1,58,37,760.22	2,26,90,436.00
Madhepura	-	4,020.00	83,69,391.20	83,73,411.20	1,75,16,853.70
Motihari	47,61,901.00	74,430.00	5,01,17,832.95	5,49,54,163.95	10,02,56,382.48
Munger	13,64,923.00	-	67,68,730.04	81,33,653.04	1,15,35,768.40
Nawada	3,98,648.00	2,07,099.00	2,38,91,691.30	2,44,97,438.30	7,29,59,654.86
Patna	10,39,851.30	17,77,901.00	4,78,65,641.10	5,06,83,393.40	10,58,62,654.50
Rohtas	30,12,679.00	18,29,087.00	3,05,45,521.20	3,53,87,287.20	7,11,54,310.81
Saharsa	45,37,242.58	2,193.00	90,53,849.52	1,35,93,285.10	1,40,25,941.90
Samastipur	61,57,253.00	52,10,790.00	5,48,40,830.80	6,62,08,873.80	13,41,16,641.01
Sitamarhi	72,03,359.00	2,02,224.00	3,44,19,568.33	4,18,25,151.33	9,18,32,177.74
Supaul	3,61,804.00	13,28,938.00	1,05,86,065.00	1,22,76,807.00	1,38,34,575.44
Banka	2,65,415.00	-	1,14,17,218.77	1,16,82,633.77	1,26,10,048.20
Madhubani	-	-	(2,953.00)	(2,953.00)	-
Muzaffarpur	-	15,75,861.00	-	15,75,861.00	-
Purnia	12,304.00	-	-	12,304.00	-
Khagria	27,77,041.00	-	-	27,77,041.00	-
Gaya	3,19,900.00	-	-	3,19,900.00	-
Nalanda	52,64,403.07	-	-	52,64,403.07	-
SPMU	2,56,79,528.00	98,57,496.00	7,17,794.00	3,62,54,818.00	9,91,56,318.00
<b>Total</b>	<b>13,92,32,600.73</b>	<b>6,02,73,750.16</b>	<b>1,04,39,10,306.38</b>	<b>1,24,34,16,657.27</b>	<b>2,14,73,44,818.32</b>
Less:-					
Expenses transferred for Capitalization				11,93,099.00	23,56,382.00
<b>Total</b>				<b>1,24,22,23,558.27</b>	<b>2,14,49,88,436.32</b>



**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 2023**

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 2023	Total as on 31st March 2022
Siwan	28,36,60,000.00	83,30,000.00	-		9,12,867.00	12,500.00	6,45,050.00	3,04,224.00		29,38,64,641.00	14,13,23,463.00
Begusarai	26,10,30,000.00	2,22,05,000.00	90,00,000.00		1,35,08,188.00	4,63,017.00	86,38,035.50	1,07,250.00		31,49,51,490.50	12,65,78,141.00
Bhojpur	25,34,50,000.00	1,96,60,000.00	80,00,000.00		48,64,580.00	20,09,767.00	1,15,75,647.98	1,21,445.00		29,96,81,439.98	9,29,30,592.00
Buxar	11,61,80,000.00	1,27,96,733.50	1,10,00,000.00		32,025.00	9,39,650.00	-	1,96,160.00		14,11,44,568.50	8,44,04,056.50
Sheohar	8,53,20,000.00	1,74,60,000.00	30,00,000.00		16,13,248.00	2,13,986.00	31,66,605.00	-		11,07,73,839.00	4,37,70,789.00
Sheikhpura	7,58,55,000.00	19,00,000.00	30,00,000.00		2,08,495.00	-	22,29,638.00	3,03,496.00		8,34,96,631.00	3,23,68,611.00
Araria	6,68,75,000.00	1,09,58,333.00	1,90,00,000.00		-	2,75,67,010.05	4,47,993.00	-		12,48,48,336.05	7,08,16,446.24
Arwal	8,72,25,000.00	15,00,000.00	10,00,000.00		5,94,575.00	6,645.00	23,10,581.00	63,000.00		9,26,99,801.00	6,11,42,056.00
Saran	27,64,90,000.00	2,49,30,000.00	80,00,000.00		10,33,882.00	34,871.00	15,68,739.00	-		31,20,57,492.00	13,82,89,223.00
Jehanabad	6,96,15,000.00	63,75,000.00	-		11,55,965.00	25,795.00	52,19,345.00	-		8,23,91,105.00	4,31,30,092.00
Lakhisarai	8,47,65,000.00	-	-		12,73,800.00	-	30,00,000.00	25,150.00		8,90,63,950.00	3,51,38,134.00
Kaimur	11,85,90,000.00	1,21,80,000.00	1,20,00,000.00		31,13,967.30	8,86,613.00	-	-		14,67,70,580.30	6,83,41,851.00
Vaishali	29,88,50,000.00	1,66,41,999.00	40,00,000.00		2,81,13,247.00	-	1,30,30,464.67	-		36,06,35,710.67	15,06,07,219.00
Aurangabad	(15,000.00)	1,19,39,998.00	-		21,11,000.00	1,50,000.00	9,20,571.00	-		1,51,06,569.00	1,73,00,450.00
Bettiah	5,31,00,000.00	36,50,000.00	10,00,000.00		5,55,955.00	17,99,853.00	5,53,000.00	35,750.00		6,06,94,558.00	7,99,72,355.00
Bhagalpur	1,27,10,000.00	31,80,000.00	50,00,000.00		2,60,365.00	1,70,642.00	82,77,989.00	-		2,95,98,996.00	6,45,46,472.00
Darbhanga	1,07,32,846.00	8,50,000.00	30,00,000.00		2,23,278.00	-	2,51,888.00	-		1,50,58,012.00	11,98,53,852.00
Gopalganj	27,45,000.00	33,65,000.00	60,00,000.00		5,91,490.00	16,59,847.00	-	8,750.00		1,43,70,087.00	3,09,57,536.00
Jamui	36,75,000.00	27,08,335.00	-		1,41,223.50	5,33,475.00	-	-		70,58,033.50	2,41,52,180.67
Katihar	1,85,90,000.00	86,40,000.00	80,00,000.00		11,16,547.00	23,08,150.00	-	22,600.00		3,86,77,297.00	8,47,73,211.00
Kishanganj	37,15,000.00	-	40,00,000.00		4,06,825.00	9,21,358.84	9,32,359.00	-		99,75,542.84	2,72,99,069.00
Madhepura	56,50,000.00	89,70,000.00	-		2,00,710.00	10,450.00	-	-		1,48,31,160.00	1,22,54,368.00
Motihari	5,79,60,000.00	34,20,000.00	20,00,000.00		63,70,675.00	22,84,318.00	1,20,08,000.00	1,86,155.00		8,42,29,148.00	9,10,73,377.00
Munger	3,90,000.00	-	-		6,07,610.00	-	2,58,000.00	18,186.00		12,73,790.00	1,55,30,745.00
Nawada	49,00,000.00	86,35,000.00	10,00,000.00		3,11,310.00	35,48,903.00	15,61,180.00	39,405.00		1,99,95,798.00	7,63,24,899.00
Patna	2,84,50,000.00	38,80,000.00	-		9,40,910.00	20,70,192.64	58,95,499.98	22,700.00		4,12,59,302.62	8,55,50,706.33
Rohtas	94,65,000.00	1,20,000.00	10,00,000.00		11,78,382.00	9,46,915.99	9,49,285.72	1,10,044.00		1,37,69,627.71	5,18,30,238.00
Saharsa	1,00,80,000.00	-	-		2,27,02,800.00	-	14,73,770.00	-		3,42,56,570.00	1,31,33,479.00
Samastipur	3,79,15,000.00	95,03,334.00	30,00,000.00		30,44,167.00	3,02,812.00	16,47,000.00	-		5,54,12,313.00	15,59,82,322.00
Sitamarhi	1,47,50,000.00	16,50,000.00	40,00,000.00		79,43,067.00	25,18,829.00	15,63,895.64	3,17,345.00		3,27,43,136.64	12,35,60,863.00
Supaul	19,50,000.00	1,18,45,013.00	-		-	-	-	-		1,37,95,013.00	1,11,78,333.00
Banka	29,20,000.00	7,20,000.00	-		-	40,67,873.37	12,00,000.00	30,250.00		89,38,123.37	1,85,09,565.00
Purnia	-	-	-		44,99,557.00	-	-	-		44,99,557.00	58,75,300.00
Khagaria	-	-	-		35,79,603.00	-	-	-		35,79,603.00	1,00,00,000.00
Nalanda	-	-	-		1,65,57,099.93	-	16,60,300.00	-		1,82,17,399.93	7,86,954.00
Muzaffarpur	-	-	-		1,53,91,355.00	-	-	-		1,53,91,355.00	-
Madhubani	-	-	-		-	-	-	-		-	-
Gaya	-	-	-		-	-	-	-		-	14,07,272.36
SPML	-	-	-		1,19,886.00	-	-	-		1,19,886.00	11,05,586.00
<b>Total</b>	<b>2,35,75,87,846.00</b>	<b>23,80,13,745.50</b>	<b>11,60,00,000.00</b>	<b>-</b>	<b>14,52,78,654.73</b>	<b>5,54,53,473.89</b>	<b>9,09,84,837.49</b>	<b>19,11,906.00</b>	<b>-</b>	<b>3,00,52,30,463.61</b>	<b>2,21,23,84,857.20</b>

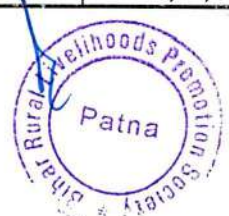




**Bihar Rural Livelihoods Promotion Society**  
**Bihar Transformative Development Project and other Projects/Funds**

**Schedule 12: Access to Health, Nutrition and Sanitation forming part of Income & Expenditure Account for the year ended 31st March 2023**

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 2023	Total as on 31st March 2022
Siwan	59,65,656.00	-	52,76,848.00	1,12,42,504.00	95,77,667.28
Begusarai	1,43,87,466.00	-	2,58,20,233.00	4,02,07,699.00	1,14,86,596.00
Bhojpur	19,59,593.00	60,00,000.00	39,66,592.00	1,19,26,185.00	1,14,04,129.00
Buxar	12,26,617.00	98,21,683.00	19,36,780.00	1,29,85,080.00	31,78,838.00
Sheohar	9,25,944.00	60,00,000.00	15,78,901.00	85,04,845.00	28,04,652.00
Sheikhpura	2,46,125.00	30,00,000.00	35,88,649.00	68,34,774.00	7,16,083.00
Araria	13,935.00	-	27,33,789.00	27,47,724.00	44,81,213.00
Arwal	11,04,757.00	-	32,76,375.00	43,81,132.00	23,34,891.00
Saran	19,49,814.00	-	71,09,695.00	90,59,509.00	1,05,84,030.10
Jehanabad	5,78,431.00	40,00,000.00	1,19,69,865.00	1,65,48,296.00	56,34,192.00
Lakhisarai	14,73,075.00	-	24,76,015.00	39,49,090.00	42,93,922.00
Kaimur	29,26,090.00	65,50,000.00	14,03,820.28	1,08,79,910.28	52,79,675.00
Vaishali	78,82,312.00	-	65,57,641.00	1,44,39,953.00	54,01,823.36
Aurangabad	85,020.00	10,00,000.00	22,72,132.00	33,57,152.00	21,88,726.00
Bettiah	4,36,816.00	10,00,000.00	34,21,298.00	48,58,114.00	34,74,445.00
Bhagalpur	7,53,330.00	-	1,32,43,776.00	1,39,97,106.00	37,97,101.00
Darbhanga	73,27,252.80	20,00,000.00	1,13,67,622.00	2,06,94,874.80	50,13,761.00
Gopalganj	22,41,121.00	-	48,69,580.00	71,10,701.00	36,55,006.00
Jamui	53,089.00	20,00,000.00	8,19,151.00	28,72,240.00	8,37,020.00
Katihar	3,56,366.00	40,00,000.00	83,77,926.00	1,27,34,292.00	26,33,382.00
Kishanganj	2,06,253.00	-	16,61,448.00	18,67,701.00	20,90,000.00
Madhepura	8,14,646.00	-	61,34,184.00	69,48,830.00	13,41,203.00
Motihari	35,97,742.00	-	40,80,396.00	76,78,138.00	57,54,814.00
Munger	18,88,152.00	-	-	18,88,152.00	11,66,450.00
Nawada	27,34,436.00	10,00,000.00	50,13,728.00	87,48,164.00	80,83,294.00
Patna	11,90,187.73	58,90,000.00	30,55,200.00	1,01,35,387.73	26,99,776.00
Rohtas	18,08,671.00	50,00,000.00	29,50,000.00	97,58,671.00	53,46,175.00
Saharsa	4,63,041.00	-	38,70,833.00	43,33,874.00	3,90,138.00
Samastipur	1,52,06,911.00	-	84,28,101.00	2,36,35,012.00	79,66,688.00
Sitamarhi	7,52,253.00	-	58,44,226.00	65,96,479.00	54,96,658.00
Supaul	1,75,115.00	-	11,46,900.00	13,22,015.00	6,48,300.00
Banka	5,89,679.00	20,00,000.00	13,78,296.00	39,67,975.00	26,68,702.00
Purnia	-	-	-	-	73,040.00
Khagaria	-	-	-	-	34,454.00
SPMU	6,45,868.00	-	-	6,45,868.00	2,98,68,406.00
<b>Total</b>	<b>8,19,65,764.53</b>	<b>5,92,61,683.00</b>	<b>16,56,30,000.28</b>	<b>30,68,57,447.81</b>	<b>17,24,05,250.74</b>



**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 2023**

Amount in Rs.

Particulars	A. Innovations and Pilots	B. Partnerships	Total as on 31st March 2023	Total as on 31st March 2022
Siwan	88,63,437.00	4,50,000.00	93,13,437.00	11,50,000.00
Begusarai	69,67,613.92	31,35,000.00	1,01,02,613.92	32,41,077.00
Bhojpur	8,37,023.00	76,82,000.00	85,19,023.00	10,33,995.00
Buxar	70,44,771.00	18,63,000.00	89,07,771.00	12,93,939.00
Sheohar	48,18,542.00	2,76,000.00	50,94,542.00	12,46,000.00
Sheikhpura	36,29,342.00	-	36,29,342.00	19,58,357.00
Araria	1,68,35,839.00	31,49,000.00	1,99,84,839.00	23,28,719.00
Arwal	33,02,569.00	4,25,000.00	37,27,569.00	9,90,000.00
Saran	45,93,496.00	10,32,000.00	56,25,496.00	9,40,000.00
Jehanabad	(29,215.00)	15,28,000.00	14,98,785.00	18,58,000.00
Lakhisarai	75,16,094.00	9,35,000.00	84,51,094.00	4,24,000.00
Kaimur	68,57,918.00	-	68,57,918.00	9,52,865.00
Vaishali	84,38,358.72	12,07,504.72	96,45,863.44	1,08,38,069.98
Aurangabad	-	1,61,190.00	1,61,190.00	2,20,000.00
Bettiah	54,11,832.00	3,60,000.00	57,71,832.00	1,90,000.00
Bhagalpur	2,93,536.00	5,45,000.00	8,38,536.00	4,42,600.00
Darbhanga	42,05,814.95	11,65,000.00	53,70,814.95	42,87,265.00
Gopalganj	10,00,000.00	3,58,000.00	13,58,000.00	15,85,000.00
Jamui	55,88,984.00	1,98,900.00	57,87,884.00	3,03,975.00
Katihar	89,61,305.00	1,64,000.00	91,25,305.00	6,32,873.00
Kishanganj	98,05,522.08	2,15,865.00	1,00,21,387.08	19,64,671.00
Madhepura	17,54,085.50	15,000.00	17,69,085.50	2,50,000.00
Motihari	2,46,68,452.00	11,95,000.00	2,58,63,452.00	2,52,449.00
Munger	10,56,519.00	-	10,56,519.00	6,21,682.00
Nawada	23,24,754.00	3,800.00	23,28,554.00	55,000.00
Patna	37,00,506.00	16,00,000.00	53,00,506.00	10,08,850.00
Rohtas	1,01,94,675.00	10,88,000.00	1,12,82,675.00	84,01,977.60
Saharsa	17,69,493.44	2,18,760.00	19,88,253.44	7,95,000.00
Samastipur	45,39,501.00	24,63,000.00	70,02,501.00	8,69,070.00
Sitamarhi	1,98,806.00	16,73,000.00	18,71,806.00	1,50,33,977.00
Supaul	16,78,722.00	-	16,78,722.00	-
Banka	41,49,810.00	1,23,000.00	42,72,810.00	12,99,972.00
SPMU	23,00,706.00	1,38,812.00	24,39,518.00	97,47,073.00
<b>Total</b>	<b>17,32,78,812.61</b>	<b>3,33,68,831.72</b>	<b>20,66,47,644.33</b>	<b>7,62,16,456.58</b>



**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 2023

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 2023	Total as on 31st March 2022
Siwan		69,68,395.60	8,36,345.00	-		78,04,740.60	1,33,77,551.97
Begusarai		1,11,97,939.15	-	13,000.00		1,12,10,939.15	1,65,22,023.48
Bhojpur		73,32,083.98	12,37,483.00	-		85,69,566.98	2,08,64,470.80
Buxar		1,25,10,381.62	12,05,392.00	7,040.00		1,37,22,813.62	1,84,52,212.20
Sheohar		60,90,356.00	6,62,741.00	-		67,53,097.00	97,06,951.62
Sheikhpura		61,08,722.10	-	-		61,08,722.10	1,10,17,412.00
Araria		1,66,40,590.60	7,82,647.00	33,603.00		1,74,56,840.60	1,38,43,920.35
Arwal		51,45,855.40	-	52,093.00		51,97,948.40	98,14,099.22
Saran		64,43,557.33	-	2,510.00		64,46,067.33	1,21,86,968.32
Jehanabad		1,05,76,392.10	-	-		1,05,76,392.10	1,72,77,399.22
Lakhisarai		70,82,880.88	-	6,250.00		70,89,130.88	1,31,69,171.16
Kaimur		87,19,414.10	15,11,178.00	74,640.00		1,03,05,232.10	1,52,76,413.83
Vaishali		1,07,40,915.66	13,72,759.00	2,56,487.00		1,23,70,161.66	2,22,46,306.90
Aurangabad		-	-	-		-	-
Bettiah		1,02,68,444.76	-	-		1,02,68,444.76	2,04,47,689.93
Bhagalpur		1,33,64,942.20	-	15,610.00		1,33,80,552.20	1,75,34,143.34
Darbhanga		1,07,56,326.00	-	74,799.00		1,08,31,125.00	2,13,78,841.00
Gopalganj		-	-	5,680.00		5,680.00	8,936.00
Jamui		-	-	-		-	17.70
Katihar		84,93,542.10	-	-		84,93,542.10	1,67,63,393.70
Kishanganj		58,99,255.70	-	77,685.00		59,76,940.70	1,17,03,527.62
Madhepura		-	-	-		-	9,859.00
Motihari		1,20,19,044.00	6,60,270.00	33,986.00		1,27,13,300.00	1,96,49,471.00
Munger		-	-	-		-	-
Nawada		86,33,291.60	-	-		86,33,291.60	1,60,69,979.00
Patna		1,18,78,394.21	-	11,816.00		1,18,90,210.21	2,15,01,732.41
Rohtas		1,65,44,235.00	-	35,800.00		1,65,80,035.00	1,46,48,072.00
Saharsa		-	-	-		-	-
Samastipur		1,12,72,409.09	-	17,453.00		1,12,89,862.09	1,87,99,966.82
Sitamarhi		85,89,026.81	-	32,806.00		86,21,832.81	1,81,19,943.70
Supaul		-	-	-		-	-
Banka		-	-	-		-	-
Madhubani		-	-	-		-	177.00
Muzaffarpur		-	-	-		-	118.00
Punea		531.90	-	-		531.90	-
Gaya		70.80	-	-		70.80	17.70
SPMU	26,35,81,904.00	-	2,29,92,768.00	68,18,575.00	-	29,33,93,247.00	30,36,93,942.00
<b>Total</b>	<b>26,35,81,904.00</b>	<b>23,32,76,998.69</b>	<b>3,12,61,583.00</b>	<b>75,69,833.00</b>	<b>-</b>	<b>53,56,90,318.69</b>	<b>69,40,84,728.99</b>
Less: Expenses transferred for Capitalization						19,08,969.00	39,21,136.00
<b>Total</b>						<b>53,37,81,349.69</b>	<b>69,01,63,592.99</b>



**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 2023**

Amount in Rupees

Particulars	Siwan	Begusarai	Bhojpur	Baxur	Sheohar	Sheikhpura	Araria	Arwal	Saran	Jehanabad	Lakhisarai	Kaimur	Vaishali
Airconditioner													
Computer													
Laptops/tablet													
Fax													
Furniture		11,200.00	3,300.00		16,100.00	5,550.00	12,740.00					20,660.00	20,919.00
Mobile													
Intercom													
Vehile													
Photocopier													
Printer/Scanner/Fax													
Software													
Other Office Equipment	22,169.00	3,338.00			42,880.00	8,350.00	68,933.00	3,950.00	3,500.00		18,459.00	51,400.00	
Misc. Electronic Installations													
LCD Projector/Screen													
LCD/LED TV													
Digital Camera/CCTV													
UPS/Inverter/Battery						15,500.00				3,750.00			4,83,840.00
Scanner													
Generator (MP)													
Computer Accessories	8,000.00												
Upgrading of Computer System/O.Equipment										800.00			
Cycle(MP)													
Laptops Adaptor													
Fan			9,700.00	1,350.00		2,500.00			3,638.00	9,890.00			
Sign Board													
Office Refurnishing												6,052.00	
Gas Cylinder													
Stabliser													
Data Card			5,589.00										
Pen Drive										400.00			
White Board													
Room Heater													
Telephone set (Walky)													
Heater (Kitchen)/Geyser													
Water Filter													
Coolers										28,500.00			
Bio Metrix													
Transfermer													
Speaker set/Mike													
Vchicle (safari strome)													
SHG Training Manual													
<b>Total</b>	<b>30,169.00</b>	<b>14,538.00</b>	<b>18,589.00</b>	<b>1,350.00</b>	<b>58,980.00</b>	<b>31,900.00</b>	<b>81,673.00</b>	<b>3,950.00</b>	<b>7,138.00</b>	<b>43,340.00</b>	<b>18,459.00</b>	<b>78,112.00</b>	<b>5,04,759.00</b>



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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 2023

Amount in Rupees

Particulars	Aurangabad	Bettiah	Bhagalpur	Darbhanga	Gopalganj	Jamui	Katihar	Kishanganj	Madhepura	Motihari	Munger	Nawada	Patna	Rohtas
Airconditioner														
Computer														
Laptops/tablet														
Fax														
Furniture				16,450.00			30,000.00			13,650.00		9,490.00	16,450.00	22,522.00
Mobile														
Intercom														
Vehicle														
Photocopier														
Printer/Scanner/Fax												7,200.00		
Software														
Other Office Equipment	13,218.00	9,900.00		15,025.00	7,790.00		1,700.00			31,895.00	1,700.00	27,030.00	20,050.00	
Misc. Electronic Installations														
LCD Projector/Screen														
LCD/LED TV														
Digital Camera/CCTV				74,799.00				74,799.00						
UPS/Inverter/Battery		2,16,000.00										1,12,445.00		
Scanner														
Generator (MP)														
Computer Accessories		800.00					2,540.00							
Upgrading of Computer System/O.Equipment						7,580.00								
Cycle(MP)														
Laptops Adaptor														
Fan		2,600.00					3,600.00				3,000.00			
Sign Board		3,966.00												
Office Refurnishing			62,220.00											
Gas Cylinder														
Stabiliser														
Data Card														
Pen Drive											400.00			
White Board														
Room Heater														
Telephone set (Walky)														
Heater (Kitchen)/Geysar														
Water Filter														
Coolers	20,000.00													
Bio Metrix														
Transfermer														
Speaker set/Mike														
Vehicle (safari strome)														
SHG Training Manual														
<b>Total</b>	<b>33,218.00</b>	<b>2,33,466.00</b>	<b>62,220.00</b>	<b>1,06,274.00</b>	<b>7,790.00</b>	<b>7,580.00</b>	<b>37,840.00</b>	<b>74,799.00</b>	<b>-</b>	<b>45,545.00</b>	<b>5,100.00</b>	<b>1,56,165.00</b>	<b>36,500.00</b>	<b>22,522.00</b>



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**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 2023**

Amount in Rupees

Particulars	Saharsa	Samastipur	Sitamarhi	Supaul	Banka	Madhubani	Muzaffarpur	Purnia	Khagaria	Nalanda	Gaya	SPMU	Total
Airconditioner													-
Computer												3,28,984.00	3,28,984.00
Laptops/tablet													-
Fax													-
Furniture		28,550.00	26,990.00	27,900.00								64,500.00	3,46,971.00
Mobile												96,999.00	96,999.00
Intercom													-
Vehicle													-
Photocopier													-
Printer/Scanner/Fax		14,999.00										77,876.00	1,00,075.00
Software													-
Other Office Equipment			51,873.00										4,03,160.00
Misc. Electronic Installations													-
LCD Projector/Screen													-
LCD/LED TV													-
Digital Camera/CCTV		71,330.00											2,20,928.00
UPS/Inverter/Battery		8,200.00	3,98,184.00										12,37,919.00
Scanner													-
Generator (MP)													-
Computer Accessories												99,120.00	1,10,460.00
Upgrading of Computer System/O.Equipment													8,380.00
Cycle(MP)													-
Laptops Adaptor													-
Fan		5,580.00											42,058.00
Sign Board													3,966.00
Office Refurnishing			25,967.00										94,239.00
Gas Cylinder													-
Stabliser													-
Data Card													5,589.00
Pen Drive													800.00
White Board													-
Room Heater													-
Telephone set (Walky)													-
Heater (Kitchen)/Geyser													-
Water Filter	1,250.00		17,300.00										18,550.00
Coolers		11,600.00											60,100.00
Bio Metrix													-
Transfermer													-
Speaker set/Mike		3,490.00										19,400.00	22,890.00
Vehicle (safari strome)													-
SHG Training Manual													-
<b>Total</b>	<b>1,250.00</b>	<b>1,43,749.00</b>	<b>5,20,314.00</b>	<b>27,900.00</b>								<b>6,86,879.00</b>	<b>31,02,068.00</b>



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 2023

Amount in Rupees

Particulars	Buxar	Lakhisarai	Rohtas	Samastipur	SPMU	Total
Airconditioner						-
Computer						-
Laptops/tablet						-
Fax						-
Furniture						-
Mobile					37,999.00	37,999.00
Intercom						-
Vehile						-
Photocopier						-
Printer/Scanner/Fax			8,033.00			8,033.00
Software						-
Other Office Equipment						-
Misc. Electronic Installations						-
LCD Projector/Screen		17,726.00				17,726.00
LCD/LED TV						-
Digital Camera/CCTV						-
UPS/Inverter/Battery	3,14,600.00			2,08,000.00		5,22,600.00
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						-
<b>Total</b>	<b>3,14,600.00</b>	<b>17,726.00</b>	<b>8,033.00</b>	<b>2,08,000.00</b>	<b>37,999.00</b>	<b>5,86,358.00</b>



**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 2023**

	Rs. in million	Rs. in million
Expenditure as per Financial Statement 2022-23 (A)		5297.843
Less: Statement of Expenditure sent to world Bank		
1st Qtr.2022-23	1174.639	
2nd Qtr.2022-23	2332.651	
October-November 20	1042.964	
December-2022	283.426	
4th Qtr.2022-23	473.633	
Total Expenditure as per IUFR	5307.312	
Less: Expenditure of F.Y. 2021-22 claimed with the IUFR of 2nd Qtr.2022-23 (B)	9.470	5297.843
Difference (A-B)		-

**For Amit Ray & Co.**

(Chartered Accountants)

FRN-000483C

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



**For and on behalf of**  
**Bihar Rural Livelihoods Promotion Society**

*Ranjit Kumar*  
**Ranjit Kumar**  
Chief Finance Officer



*Rahul Kumar*  
**Rahul Kumar**  
**Project Director-cum-**  
**Chief Executive Officer**







# JEEVIKA

Rural Development Department, Government of Bihar

## Bihar Rural Livelihoods Promotion Society State Rural Livelihoods Mission, Bihar



विहार सरकार

3<sup>rd</sup> Floor, Vidyut Bhawan-II, Bailey Road, Patna - 800 021; Ph.: +91-612-250 4980; Fax: +91-612-250 4960, Website : www.brllps.in

Date:-

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 2023. 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 2022-23. The Society has received Rs. 312.00 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 2022-23, 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. 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".

**6. 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.

**7. 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.

**8. 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.

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

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

*Abhishek Sharma*  
C.A. Abhishek Sharma  
MR No.403861

For and on behalf of  
Bihar Rural Livelihood Promotion Society

*Ranjit Kumar*  
(Ranjit Kumar)  
Chief Finance Officer

*Rahul Kumar*  
(Rahul Kumar)  
Chief Executive Officer

