

Annual Report

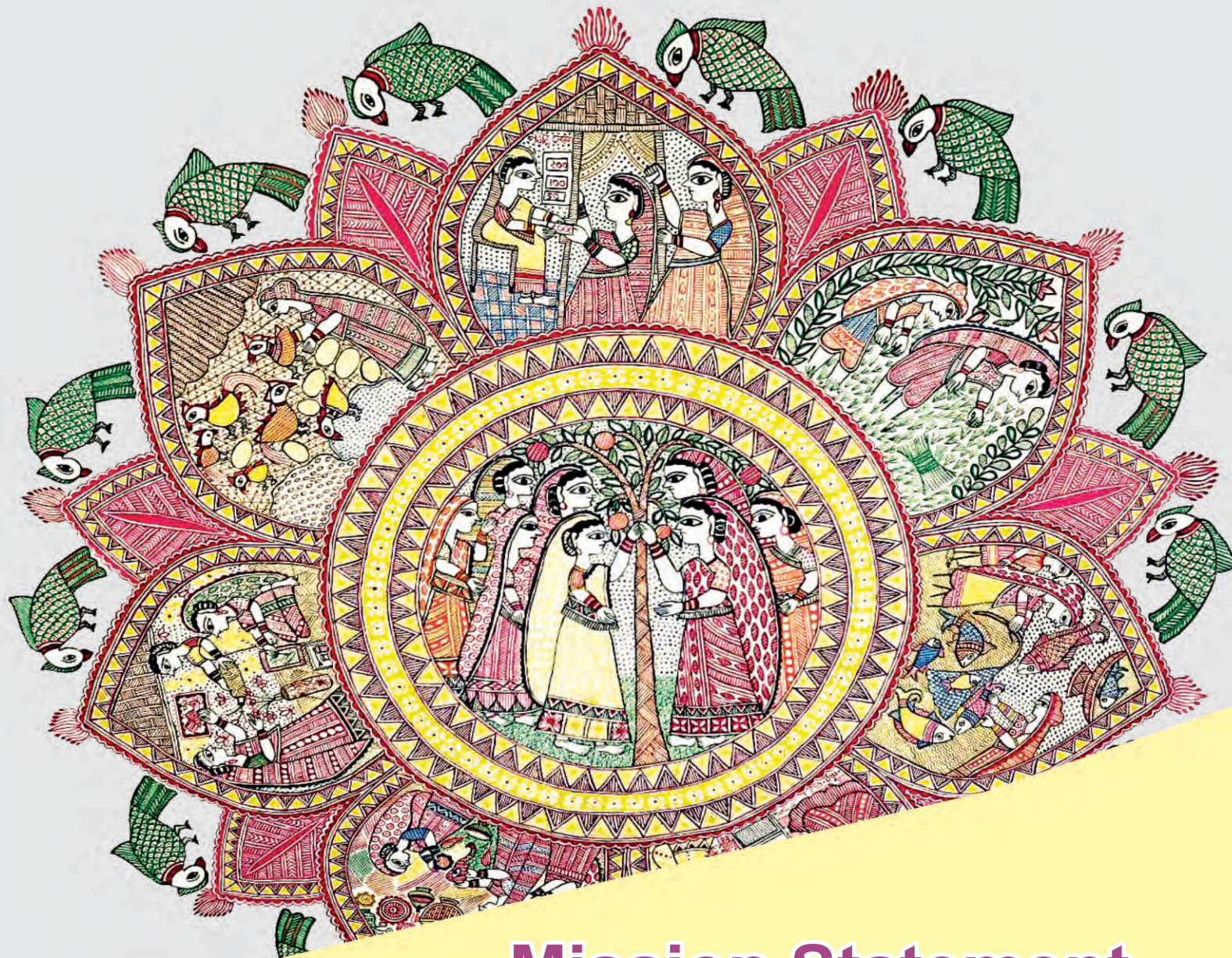
2016 - 17



JEEViKA

Department of Rural Development, Government of Bihar





Mission Statement

A. JEEViKA

- 1.25 crore rural poor mobilized into 10 Lakh SHGs
- 1200 crore credit from Financial Institutions
- 1 crore rural poor will be out of poverty

B. Deen Dayal Upadhyay Gramin Kaushal Yojna

- 15 Lakh Rural Youth will be skilled and placed in the formal sector

C. Lohiya Swachh Bihar Abhiyan

- Bihar open defecation free by 2019



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Executive Summary

JEEViKA under the aegis of Rural Development Department, Govt. of Bihar is committed towards socio-economic development of rural Bihar. Since its inception in 2006, Bihar Rural Livelihoods Promotion Society (BRLPS) has been implementing various state and center sponsored poverty alleviation programs and is the nodal agency for implementation of National Rural Livelihoods Mission in the state.

FY 2016-17 marked the successful completion of Bihar Rural Livelihoods Project in 102 blocks across 6 districts (JEEViKA Phase-I). The World Bank has rated the project 'Satisfactory' in achieving the targeted development objectives and lauded the program for developing strong and inclusive community institutions. Reduction in high cost debt at the household level, enhanced incomes and improved access to finance and public services have been marked as significant outcomes of the program. With the approval of the state government, JEEViKA has launched the Bihar Transformative Development Project, supported by the World Bank.

BTDP's program development objective is "To diversify and enhance incomes and improve access to nutrition and sanitation services among targeted households in 300 blocks". The project will contribute significantly to saturating social mobilization under JEEViKA, bringing nearly 12 million households under JEEViKA by 2020. The 102 blocks originally supported under BRLP will continue to receive ongoing support under NRLM and are expected to provide valuable community resources and lessons for rest of the state.

In FY 2016-17, JEEViKA mobilized 16 lakh households into 1.4 lakh SHGs, the highest annual increment. Overall the project has reached nearly 72 lakh households, mobilized into 610808 SHGs, 35681 VO's and 415 CLFs. Bihar is expected to become the single largest state in terms of number of SHGs by end of FY 2017-18.

The project registered more than 120 percent year over year growth in bank credit linkage, leveraging INR 1693 crores from Public Sector Banks and Regional Rural Banks.



The credibility earned by JEEViKA because of its perseverance has led to substantial change in Bank Policies towards supporting CBOs. This is reflected in the remarkable increase in Bank Credit Linkage amount from ₹ 75000 to 150000 (as 1st dose) and from ₹1.5 lakh to 3 lakh (IInd dose). In total, JEEViKA has facilitated 3.91 lakh SHGs by leveraging credit amounting to ₹ 2993.86 crore from Banks. Over 8.6 lakh SHG members were insured under Aam Aadmi Bima Yojana.

JEEViKA is promoting adoption of System of Crop Intensification (SCI) for major cereal crops for improved productivity. This year, over 3.93 lakh SHG members undertook paddy cultivation through SRI, direct seeding, seed replacement etc. More than 2.92 lakh members adopted the new technology in wheat cultivation while 1.86 lakh members were engaged in kitchen gardening and 85165 in vegetable cultivation. JEEViKA is promoting Farmer Producer Organizations in form of Producer Companies, enabling small farmers to leverage economies of scale through collective aggregation and marketing of key agriculture commodities. More than 37,000 farmers have been mobilized into Producer Companies, benefitting from participation in an improved, pro-poor value chain. The Samarpan JEEViKA Mahila Kisan Producer Company Limited, Muzaffarpur became the first farmer producer company in India to be registered under the Ffresh platform of NeML for the fruit segment. The company sold 6.02 MT of litchi with revenue of ₹ 5.45 lakh. Similarly, Aranyak Agri Producer Company, Purnia sold 4040 MT of Maize with revenue of ₹4.58 crore from NCDX platform and open market sales. Under the GoB supported Backyard Poultry Program, 236 new Poultry Mother Units were established this year, benefitting 74529 members. Cumulatively 588 PMUs have been established thus far, covering 1.78 lakh members.

In this year, 3338 candidates were placed out of the 7648 candidates trained. In total, 20222 candidates have been placed out of 33425 trained candidates till the end of the FY 2016-17. 31 of the 38 JEEViKA RSETIs have been awarded AA grade by MoRD. 26878 candidates were trained and 3064 settled through RSETIs this year. Altogether, 120693 candidates have received training and 62661 settled through RSETIs.

The project has leveraged community institutions for delivering an intensive Behavior Change Communication (BCC) campaign on Health, Nutrition and Sanitation and WASH in 101 blocks in partnership with BMGF and DFID. Training on BCC modules have been started in over 1 lakh SHGs in these blocks. JEEViKA facilitated “Samvaad” program to establish dialogue between Hon'ble Chief Minister of Bihar and JEEViKA didis to commemorate success of alcohol prohibition in Bihar. Around 5 lakh rallies were organized by 26000 VOs and 20000 Social Action Committees played important role in alcohol prohibition.

Promotion of strong and sustainable community institutions of the poor has clearly emerged as a key strategy in tracking the challenges of the rural poverty in Bihar. The institutional platform of SHGs and higher federations has enabled the rural poor to mobilize internal resources from within the community while also ensuring better access to financial services from the formal sector. The SHGs are widely viewed by Government of Bihar as the ideal platform for efficient targeting and delivery of various programs and have shown promise in delivering long term behavior change which is so critical in achieving higher outcomes in the areas of health, nutrition and sanitation.

In FY 2017-18, JEEViKA will continue to strive towards greater heights in the areas of Social Mobilization, Financial Inclusion and Livelihoods promotion. The project will also be making forays into emerging areas like Digital Finance, Rural Enterprise Promotion and Renewable Energy. With a decade of experiences and lessons to guide it and strong, sustained support from GoB, JEEViKA marches on in its mission of poverty alleviation for rural Bihar.





Social Mobilization and Inclusion

The Institution Building and Capacity Building theme emphasised on formation and nurturing of SHGs and federating them into higher level federations. Training and capacity building of staff, community professionals and CBOs were the most important parameters of the component.

1. Social Inclusion and Saturation

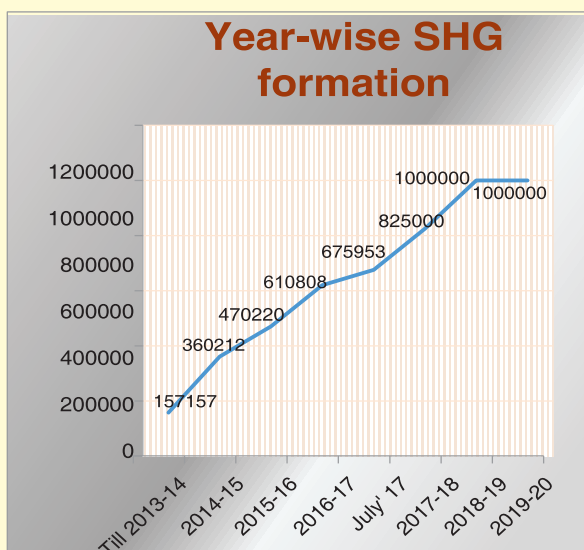
- a) **Mobilisation of left outs:** The village saturation with inclusion of left-out households was the key concern and significant result was achieved with the saturation of 1131 villages. The VOs were instrumental in generation of lists of 7460 left out HHs and to include them in the SHG fold through their own community professionals and Community Resource Persons.
- b) **SHG Formation and its federation:** The project envisages a three tier institutional structure at the community level for carving out a path for empowerment of rural women drawn from poor households. The base structure has to be the Self Help Group comprising membership from the poorest and the poor community. The

cluster of such SHGs at a village level is federated as Village Organization (VO). These VOs would then get federated as a Cluster Level Federation.

During the FY, the project mobilised 14.58 lakh new Households into 1.40 lakh SHGs and further federated into 10667 VOs and 97 CLFs. Till Mar-2017 72 lakhs Households were mobilised into 6.10 lakh SHGs and further federated into 35681 VOs and 415 CLFs. The formation of 85,000 SHGs was achieved through SHG CRP drives and the rest SHGs were formed by project Staff and Community Professionals. The CRPs and Community professionals were provided basic training and 2 days' orientation by the concerned districts for group formation.

The Project aims to complete the mobilisation of 1.25 crore into 10 lakh SHGs by 2018-19. The year wise achievement and projection may be seen in the graph.





- c) **MoU with Block Federations :**
After completion of 2nd MoU with Block Level Federations, VO-CRP rounds were organised in 26 blocks in 11 districts. 611 VOs were formed and 7058 SHGs were taken into VO fold.

2. Capacity Building

- a) **Training and Learning Centres (TLCs) :** The TLCs developed their training calendars and provided training to 2735 community cadres, CBOs' leaders and members in 89 batches on different topics like CBOs Process & Quality, functionality of CLF Sub – Committee, SHG & VO Concept & Management, SHG and VO Books of Record, training of WASH CRPs .
- b) **Development of Resource Pool for CBOs Process and Quality :** ToT for 223 project staff comprising of ACs, CCs, TOs, Manager IBCB and IDMs was organized on newly developed nine modules on CBO Process and Quality' by the IBCB state resource pool to enhance the understanding on institutional processes and training of 3554 project staff were also conducted.
- c) **Block Master Trainers (BMTs) :** In order to develop pool of resource persons with different thematic expertise at community level, the identification and training of 'Block Level Resource Persons from the pool of existing CMs, VO Book Keepers,

CLF Book Keepers, Bank Mitras, Cluster Facilitators, Village Resource Persons etc were conducted. A total 9186 BMTs were identified and trained.

- d) **Providing Legal Identity to SHG Federations:** The capacity building of 250 community members from selected SHG federations was done on document preparation for registration of SHG federations. 900 documents were submitted, out of which 441 VOs received registration certificates.

3. Partnership

- a) **Partnership with PVP Tamil Nadu**
The Community Operational Manual (COM) was developed in which 5 PVP representatives, state team and district training cell members participated for 10 days. 3 District Anchor Persons (DAPs) from PVP were also deputed in 6 BRLP districts for strengthening of TLCs.
- b) **Partnership with J - Pal on Ultra Poor Strategy:** A field assessment for the purpose of interacting with beneficiaries under Targeting the Hard Core Poor (THP) programme, was implemented by Bandhan Konnagar in Bhagalpur, Muzaffarpur and Sitamarhi. The assessment helped the project to understand the target and preparation of scale up options in the context of JEEViKA.
- c) **Partnership with Institute of Livelihood Research & Training (ILRT) :** JEEViKA in partnership with Institute of Livelihood Research and Training (ILRT) is developing 'case teaching on CLF' and use these case teaching methodology as an effective tool for training of CBOs. A 3 days training was organized on case writing notes and use of case teaching for CLFs strengthening and nurturing.

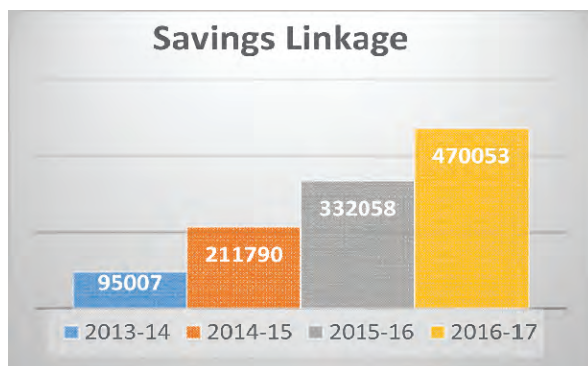


Financial Inclusion

The focus of financial inclusion theme was to mainstream financial institutions for ensuring timely opening of savings account and leveraging credit support for SHGs. The mobilisation of women for insurance and mobilising the community institutions to pilot the digital financing system (DFS) as a mode of transaction was also the key focus area during the financial year. To strengthen the functionality and to bring transparency in the CBOs, books of records were made available and updations were ensured. Audit of VOs and CLFs was also ensured along with the training on various aspects to Staff and Cadres.

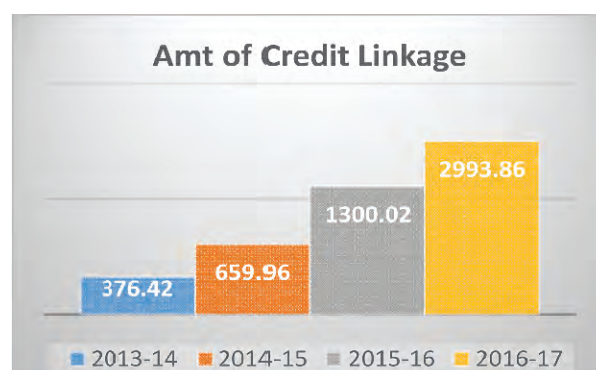
1. Leveraging resources from mainstream Financial institutions

- a) **Saving and Credit Linkages** - During the FY 2016-17, saving account of 1.37 lakh SHGs were opened. Altogether 4.70 lakh SHGs have opened their savings account. The Project expedited the



liaisoning with district administration (DM, DDC, LDM & DDM) for organising DLCC and BLBC meeting. With the support of bankers, the project ensured the

availability of stationery, which facilitated financing to 1.70 Lakh SHGs of which, 1.41 lakh SHGs were provided the 1st dose, 26,620 SHGs received 2nd dose and 1894 SHGs were provided the 3rd dose of credit. Total of credit linkage amounted to Rs. 1693.84 crore.



The project devised a strategy of creating a “Disbursement Help Desk/Cell” at state, district and block levels. The main objective of Disbursement Help Desk is to facilitate the disbursement of bank loan by maintaining the records of disbursement on daily basis, so that it could be shared with the project.

2. Strengthening Federation

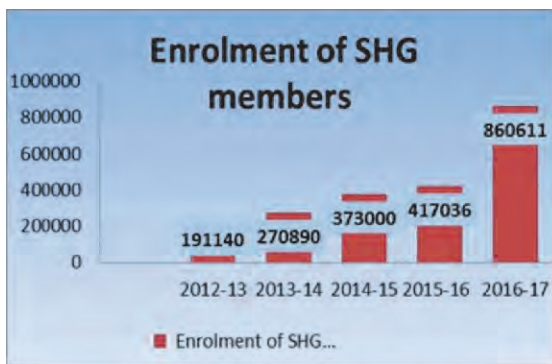
- a) **Printing of Books of Records for Community Institutions:** To maintain financial discipline at community institution level, efforts were made for printing of books of records. 2.7 lakh SHGs books of records were printed.
- b) **Facilitating Training of Books of Records** - 2943 staff and 20560 cadres were trained on Books of Records.
- c) **Facilitating Audit of VOs and**



CLFs - The audit of 14,000 community institutions (including VOs and CLFs) was done by 100 Chartered Accountant firm.

3) Insurance and Alternate Banking

- a) **Ensure to Insure:** Financial Inclusion team also covered mitigation aspect of Insurance by educating women members about the Insurance and soliciting their consent to get enrolled under Aam Aadmi Bima Yojana. Focus has also been on providing benefits of claim settlement.
8,60,611 women members were



insured which is 98% share in the state coverage of the total members enrolled under AABY promoted by LIC. The total of 1002 death claims worth amount of around 303.75 Lakh were settled. Around 4384 students were provided with scholarship amount worth Rs. 51.60 Lakh as an additional benefit under Aam Aadmi Bima Yojna.



- b) **Capacity building of staff & cadres** : The FI theme at SPMU trained 60 MF, CF Managers & Consultants and 70 Training officers as TOT which enhanced the training capability at block and district levels about insurance. Altogether 3961 staff and 24599 community cadres on Micro-insurance were trained.
- c) **Digital Financial services & Alternate Banking (DFS):** Perceiving the opportunities and requirement of alternate banking channels offer, BRLPS launched it with community institutions with an objective to roll out different models like Kiosk, POS and different Mobile Banking integrated with the use of Mobile banking applications (M-PESA, PAYTM, OXIGEN, AIRTEL MONEY etc.) existing in nearby locations.
- d) **Alternate Banking: A pilot project**

Particulars	M-PESA	Paytm
Name of Block	Bihta & Maner	Punpun & Fatuha
No. of SHG	318	130
No. of SHG trained	300	68
No. of Members	3785	1548
No. of Accounts open	2806	82

was started in Karaiparsurai block, Nalanda District to develop SHG members as bank Correspondent Agent. This pilot was an initiative with MBGB & CDOT.60 candidates were selected for 5 days training in Patna.

"Miles Covered, Still Miles to cover"



Livelihoods Promotion and Value Chain

One of the most important learnings for JEEViKA while working with farmers has been that easy to adopt low cost productivity enhancement technologies are the preference of the marginal, small & landless farmers which result into higher adoption rates. Thus, a series of interventions were introduced by introducing methodologies such as System of Rice Intensification (SRI), System of Wheat Intensification (SWI), Direct Seeded Rice (DSR) and Zero Tillage for Wheat. Through these productivity enhancement technologies, poor farmers improved their productivity in wheat, paddy and vegetables substantially improving the overall productivity of Bihar.

The project also successfully demonstrated that a focused approach in development of value chains across commodities can be utilised to significantly impact the household incomes if the platforms of Producer Groups and Producer Companies are used to strategically intervene in the Value chains.

in paddy, farmers undertook cultivation of paddy through system of rice cultivation, direct seeding and puddling method. Improved varieties of seeds were also provided for productivity enhancement. Trainings were provided to community and staff across the project districts with special focus on nursery bed preparation, plantation and many other aspects related to SRI. During SRI training, Videos of Digital Green were also shown to the community for better understanding and adoption. Around 393955 SHG members undertook cultivation of paddy through different practices. Cultivation of wheat through System of Wheat Cultivation, Zero tillage and through seed replacement was undertaken by 292042 SHG farmers.

1. Farm Intervention

1.1 Productivity Enhancement

✿ Cereal Crops

To increase the productivity





✱ Improved agriculture practices in Vegetables

85165 SHG members undertook cultivation of vegetable. Brinjal, tomato, lady finger, chilly, different types of gourds were common vegetables cultivated. SHG involved in vegetable cultivation were provided training on standard practices.

This included training and information on use of integrated pest management measures like use of neemastra, dasparnikedha, neem oil etc. to reduce the risk of pest attack and reduce the cost incurred on use of pesticides. Information was also provided on nutrient management measures like promoting the use of farm yard manures, application of timely and balanced dose of fertilizers. Information on proper spacing between plant-to-plant and row-to-row which is equally important for better returns was provided to SHG members.

✱ Kitchen gardening and Nutrition Support

A total of 185916 SHG members undertook Kitchen gardening with the objective to ensure improved nutritional intake by SHG HHs, farmers were encouraged to take up kitchen gardening to meet nutritional security and sell the

SI.	Particulars	Achievement
1	No. of farmers undertaken SRI	393955
2	No. of farmers undertaken SWI	292042
3	No. of farmers undertaken zero tillage	16012
4	No. of farmers undertaken improved wheat seed replacement	63057
5	No. of farmers included in SWI/zero tillage through convergence	28049

✱ Improved agriculture practices in Pulses

Pulses like moong, arhar, masoor, urad were cultivated through SCI, broadcasting, seed replacement and seed treatment before planting and that was found effective in fighting a common fungal disease. This resulted in increased production from 3.7 qtls./acre to 5.7 qts./acre which is 50% more than production through line sowing. A total of around 9000 farmers undertook cultivation of pulses through adoption of improved practices.



surplus to get returns also. Generally 5-6 types of vegetables are grown on small plots. In this intervention, good quality seeds of vegetables like tomato, lady finger, brinjal, spinach, cucurbits etc. were provided to SHG through CBOs.

- ✱ **Vermi-compost**

A total of 2012 farmers undertook production of vermi compost. The part of produce was utilized by the farmers in their own farms and rest was sold locally and in fair at an average price of ₹ 6 per kg. Considerable improvement has been observed in production, particularly the quality of the produce. Convergence has also been done under MGNREGA for making of vermi pits.

- ✱ **Introduction of drip irrigation**

Drip irrigation system was installed in plots of 25 farmer in Muzaffarpur. This has helped the farmers to grow vegetables round the year and receive an income of around 2000 to 2500 per month from 2-3 katha.

1.2. Agriculture Extension services

Success of the programmes and interventions depends on its outreach to the extended groups. It is, therefore important to use digital and technology based extension systems to reach out to the farmers, develop a two-way communication and increase the outreach to a larger target population. The project has developed community cadres, established farmers training and information systems, developed videos on improved agriculture practices, organised Kisan Diwas, field demonstration and is using mobile-based application to disseminate Agri-related information.

- ✱ **Farmers Training and Information Centre (FTIC)**

Centres have been established with necessary infrastructure to provide

requisite trainings to farmers round the year. 728 trainings were organized at these FTICs during the period.

- ✱ **Mobile Based Alert and Advisory Services**

With an objective to provide farmers updated information on agriculture, JEEViKA with support of IFFCO has provided SIM cards also known as IFFCO Kisan Green Sim Card to 49,885 farmers. Through this SIM card, SHG members get free voice messages, help line facility for query resolution by experts, and other agriculture related services. IFFCO Kisan Agriculture application provides an opportunity to farmers to get information on weather forecasting, information on standing crops, market rates, expert advice on queries, agriculture library, videos, and other agriculture related information.

- ✱ **Video dissemination through Pico Projectors**

JEEViKA with support from Digital Green program has its outreach to 5518 Village Organisations covering 52,845 SHGs and 6,08,257 SHG members. Total 469 community led videos on diverse topics have been developed. These videos helped SHG members to understand the good practices by watching and then doing on their own. More than 50% (311793 SHG members) of total viewer base (608257 SHG members) adopted at least one practice shown in the video.

1.3. Value Chain Intervention

- ✱ **NEERA**

To improve the livelihoods of the community engaged in toddy tapping after promulgation of prohibition in Bihar, JEEViKA has been involved in mobilizing the toddy tappers and to provide them alternatives to improve their income. Convergence with other departments like Industries Department, GoB, COMFED and Bhagalpur Agriculture University,



Sabour has been also done for issues like financial support, technical training, field monitoring, documentation, setting quality parameters, field staff training and marketing.

Around 33107 tappers have been mobilized into 539 Producer Groups. Out of the total NEERA PGs formed 316 are involved in tapering work. Each PG was provided with one refractometer, Ph meter, utensils for making jaggery and a vending carts for selling the same.

408 stall were provided to tappers to supply NEERA at different locations in block and district level head quarters. The tappers collect their own produce as well as from others in their village and sell the same as NEERA or make jaggery and sweets.

Mobile based NEERA app was developed to get the status on collection of NEERA at block level. Processing centres were established in Nalanda, Gaya, Vaishali and Bhagalpur districts.

1.4.Value Chain Intervention through PGs and PCs

The concept of activity focussed producer groups (PG) was introduced to address the concerns relating to access to markets and forward linkages. The project

formed 1326 PGs comprising of 40-120 producers related to paddy, wheat, maize, pulses, vegetable etc. A total of 57980 SHG households were linked with the farm based PGs. A cluster based approach for promoting PGs was adopted. 4 Producer Companies were also established in Purnia, Khagaria, Muzaffarpur and Nalanda. Nalanda procured seed and other kitchen gardening related items from the market and made kits containing seeds of tomatoes, brinjal, palak, lal sag, different types of gourd, chill etc for distribution amongst the farmers. Proy-tray was also provided with the kit for developing of sapling of vegetables. Orientation for in-house nursery raising was also provided to the SHG members. This helped SHG members to get healthier sapling which are more resistance to pests and insects and are developed in-house.

District	WFPC	Commodity	Volume	Business Turnover (in Rs.)
Purnia	Aranyak Agri Producer Company Ltd.	Maize (Commodity Trading)	1014 MT	1.28 Crore
			3026 MT	3.30 Crore
Khagaria	Jeevika Women Agri Producer Company Ltd.	Maize, Seed Marketing (Wheat Paddy)	1000.2 MT	1.1 crore
Muzaffarpur	Samarpan JEEViKA Mahila women Producer Company Ltd	Wheat	513 MT	86.33 Lakh
		Litchi	6.02MT	5.45 Lakh
		Green Gram	1.8 MT	0.17 Lakh
Nalanda	Sahyog Women JEEViKA Agri. Producer Company Ltd, Nalanda	Potato	397MT	25.29 Lakh
		Onion	155MT	10.76 Lakh





1.5. Sustainable Livelihood & Adaptation to Climate Change (SLACC)

SLACC is being implemented in four blocks namely Barachatti & Gurua (Gaya) and Khajauli & Rajnagar(Madhubani) in Bihar. The pilot project aims at building resilience mechanism in rural poor to cope with climate variability and change. 25 Village Organizations from each SLACC block (Total VOs- 100) are selected for piloting interventions designed under SLACC.

- ✱ **Production:** New variety of moong named SML 668 was introduced which is resistant to local Yellow mosaic virus. 110 farmers took up this intervention.
- ✱ **Technology and knowledge management:** With an objective to address weather uncertainty, display-boards were installed in 50 VOs, 25 each in Khajauli and Rajnagar blocks to disseminate daily weather information on temperature, humidity, rainfall, solar radiation, wind speed and direction. To ensure timely irrigation boring has been installed in 12 SLACC villages.
- ✱ **Ecology:** Climate change and

agricultural practices over the years have impacted soil fertility. Also in absence of information on micronutrient in soil, farmers tend to apply mostly Urea and DAP in surplus quantity as compared to requirement. In order to address this issue, soil testing centres have been established in each of the 4 SLACC blocks.

1.6 Mahila Kishaan Sashaktikaran Pariyojana

Mahila Kisan Sashaktikaran Pariyojana (MKSP), is a special programme under NRLM which aims at ensuring food and nutrition security of the poor and the poorest of poor household, by promoting and facilitating scaling-up successful, small-scale projects that enhance women's participation and productivity in agriculture and allied activities. JEEViKA is implementing MKSP project in 15 blocks covering 9 districts of Bihar. A total of 1, 22,833 Mahila Kisan have been mobilized so far which are involved in cultivation of paddy, wheat, vegetable through improved practices. 12 farmers training centres established under the project. 214 community professionals and 119 field staff received training on different aspects of agriculture.



2. Livestock Intervention

2.1 Backyard Poultry intervention

JEEViKA is implementing Backyard Poultry intervention in convergence with Department of Animal and Fish Resources Department, GoB under “Integrated Poultry Development Scheme”. In this financial year 236 new Poultry Mother Units were established benefitting 74529 SHG members by distribution of 31.81 lakh day old chicks. Cumulatively till March’17, a total of 588 Poultry Mother Units in 36 district of Bihar have been established covering 1.78 lakh HHs of which 34% of the total HHs are from SC/ST families. 5.42 lakh birds were distributed and 1787 PRPs were trained to provide handholding support to members and mother units.

2.2 Training and Capacity Building

A batch of ToT was organized on Backyard Poultry for basic technical training with the help of CPDO, Bangalore. Further, with their help following trainings were completed:

- Training of 1787 Community Cadres on general management of poultry practices, housing, hygiene & sanitation of housing, feeding, common diseases of poultry, vaccination, provision of de-worming etc.
- Training of 140417 HHs at the MU level on basic rearing and management related practices. 70781 trainings were organized for covering these HHs in the FY.
- A training program with the support of NRLM team was conducted to develop State Resource Persons SRPs who further would develop trained Community Resource Persons under livestock theme.

2.3 Backyard Poultry on Sustainable Model

Other than the present scenario that is rearing of Poultry birds at subsidy mode, SHG members took the initiative

a step further through rearing of the poultry birds on full cost mode. Members who have already been benefitted with 150 birds took this initiative and got engaged in poultry rearing with no subsidy mode by forming Poultry Producer Groups. A total of 115 members were organised into 2 PGs. This initiative can be replicated for other MUs for continuing on full cost mode.

2.4 Dairy Intervention

In order to strengthen the DCS, 250 AMCUs were installed in DCS benefitting 14797 SHGs members. As a result of this, daily milk pouring at these 250 DCSs has increased and members are now getting price of milk on the SNF and Fat content. The AMCU results a transparent system of milk procurement at DCS level leading to increase in trust of Dairy Farmers.

- **Animal Health and Awareness Camps (AHACs):** A total of 120 AHAC were organized in 28 districts where treatment of animals was provided along with information regarding Feed, Housing and Health Management. The total HHs covered during the camps were 1.49 lakh and PPR vaccination done is 4.18 lakh. In the FY 2016-17, 44 camps were organised.

2.5 Goat Intervention

In the Breed improvement program, JEEViKA piloted rearing of 10 bucks of improved breeds of Jakhrana and Jamunapari within the community at Bhojpur district. 68 kids were born with an average body weight of 1.8kg out of these improved varieties of bucks. Till March 2016, a total of 21 kids were born. A total of 15 Goat Producer Groups were formed to provide backward and forward linkages to support Goat Rearers.



2.6 Small Ruminants' Health and Vaccination Camp

JEEViKA provides the community members a doorstep opportunity for health check up and provision of free vaccination to goats on PPR (Peste des petits ruminants) also known as goat plague and other deadly diseases. In addition to health services goat rearers are oriented on household management, feed management, health management, disease prevention and control, nutrition and fodder management at the Small Ruminants' Health and Vaccination Camps.

3. Non- Farm Intervention

3.1 Activity mapping for 6 Bucket Identification

Mapping of HHs involved / interested in non-farm activities was carried out to scale up the existing nonfarm activities broadly categorised into 6 areas i.e. creative industries, home based industries, services, transport, retail and tourism. 17,269 HHs across 32 project districts were identified for non-farm activities.

3.2 Carpet Intervention

The Carpet intervention in partnership with Jaipur Rugs Foundation (JRF) under buyback arrangement is being carried out in 3 blocks of Gaya with over 480 households. A total of 30 loom centres has been established with 6 looms in each centre.

3.3 Agarbatti making intervention

Two semi-automated production and scenting units were established, one each in Dobhi and Bodhgaya blocks of Gaya district with installation of 6 semi-automated machines.

3.4 Bee Keeping Intervention

Bee keeping intervention was started in districts of Samastipur, East Champaran and Vaishali. A total of 25 bee-keeping Producer Groups were formed linking 998 rural households in these 3 districts. In addition to this, training on the technical aspects was provided through Krishi Vigyan Kendra (KVK) and Khadi Village Industries Commission (KVIC). Total of 375 Producer Groups were promoted linking 18000 SHG members under Non-Farm theme.





3.5 Bihar Saras Mela

Saras Mela, a fair that promotes the market of products of rural artisans and entrepreneurs was organized from 7th to 2nd February, 2017 in Gandhi Maidan, Patna. The theme “Hunarmand Mahilaen Khushaal Pariwar”. A total of 350 stalls were built in the fair premises.

A total of 2,42,000 /- Rs were transferred by 8 banks as a support/sponsorship amount for Saras Mela 2017. The total sale in the fair was recorded of 2.23 Cr.

JEEViKA supported artisans and producers participated in various fairs to sell their produce. Such participation also gave them exposure and better understanding on marketing skills, product design and new products. Details of the fairs in which JEEViKA community members participated is given in table below :

Community Participation in various fair				
Sl.	Name of the Fair	Place	Period	No. of SHG members participated
1	National Level Pallishree Mela	Puri, Orissa	5th to 14th July 2016	4
2	Regional Saras Fair	Kollam, Kerela	31st Aug to 13th Sep 2016	3
3	National Level Pallishree Mela	NALCO (Angul, Orissa)	16th to 22nd Sep 2016	3
4		Rourkela, Orissa	29th Sep to 7th Oct 2016	2
5		Dhenkanal, Odisha	16th to 25th Oct 2016	2
6	Harihar Kshetra	Sonepur, Bihar	12th Nov to 13th Dec 2016	20
8	Rajgir Mahotsav	Rajgir	24th Nov to 1st Dec 2016	5
9	IITF	New Delhi	14th to 27th November 2016	2
10	Ranchi Regional Saras Fair	Ranchi	17th Dec to 8th January 2017	6
11	AP Regional Saras Fair	Vishakhapatnam	23rd Dec 2016 to 3rd January 2017	7





Skill Development & Placement

JEEViKA with an objective to increase employability is providing skill training and placement facilities to rural youths through several programmes, i.e., Deen Dayal Upadhyay Grameen Kaushal Yojana (DDU-GKY), Rural Self Employment Training Institutes (RSETIs), Jobs fair, Livelihoods in Full Employment (LIFE) Project-MGNREGA, ROSHNI, Start-up Village Entrepreneurship Programme (SVEP), entrepreneurship development etc. In FY 16-17, a total of 34526 rural youths trained and 22846 placed / settled after receiving training through PIAs under DDU-GKY, RSETIs and direct placement. Till financial year 16-17, 154118 youths have received training and 180207 got placed through different programmes.

1. Deen Dayal Upadhyay Grameen Kaushal Yojana (DDU-GKY) & ROSHNI

In this FY, 7648 candidates received training from 34 PIAs on different trades and 3338 got placed in different organizations including DDU-GKY and Roshni project. By March 2017, PIAs provided

skill training to a total of 33425 candidates and placement to 20222 candidates.

2. Rural Self-Employment Training Institutes (RSETIs)

JEEViKA with support of GoB and the lead banks is closely working with district units of RSETIs to provide vocational training to rural youths in the sectors of production, processing and service. The project also provides financial support to the candidates for starting enterprise. A total of 767 training were conducted providing training to 26878 rural youths. 3064 rural youths got settled through RSETIs. Cumulatively 62661 youths got settled or placed out of 120693 youths trained through RSETIs.



3. Livelihoods in Full Employment (LIFE) Project – MGNREGA

The project has 3 broad categories viz. Skilling for Wage (as per DDU-GKY Guidelines), Skilling for Self-Employment through RSETI and Livelihood Upgradation through NRLM. Under this , a total of 1217 candidates received training and 678 got settled or placed.

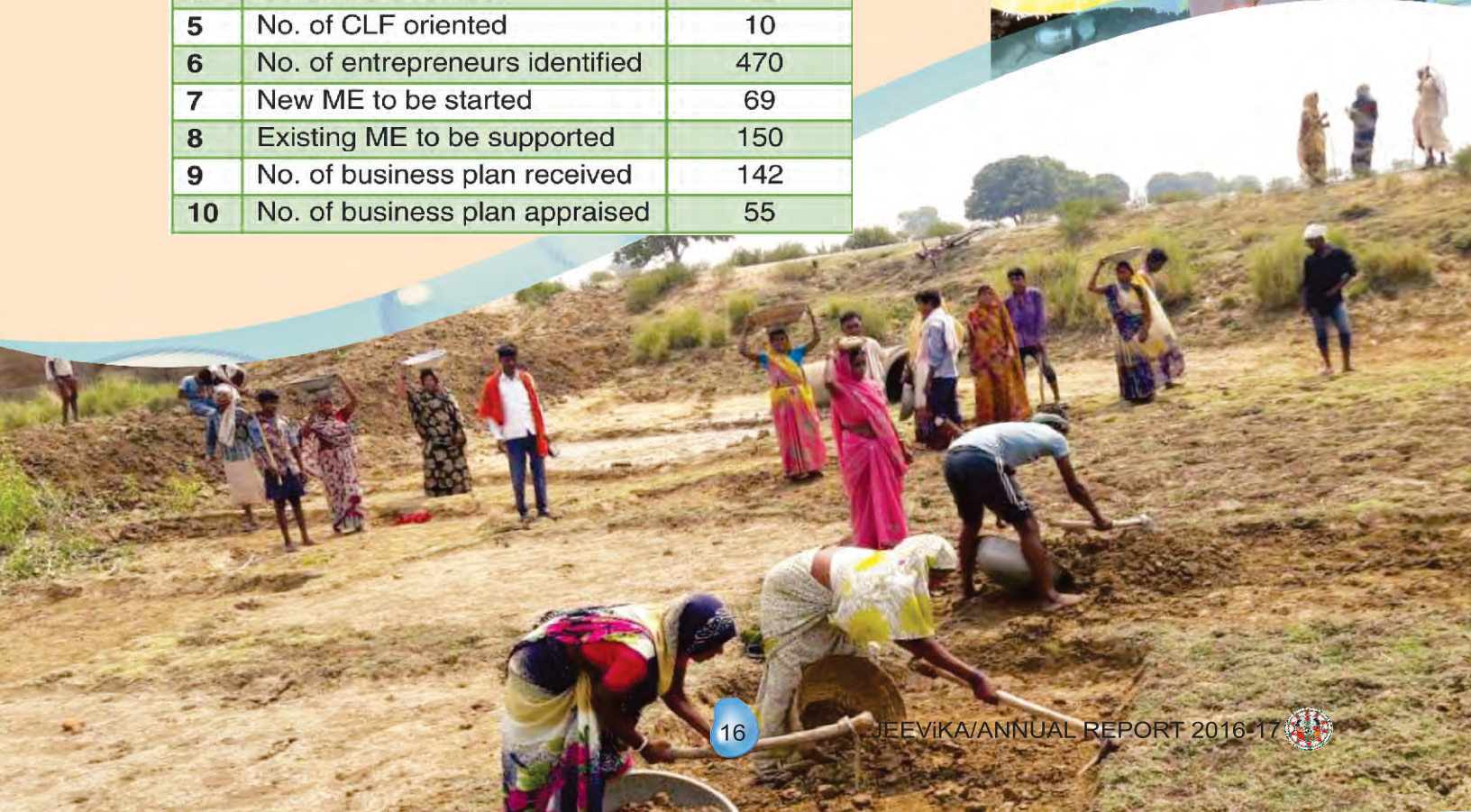
4. Micro-Enterprise

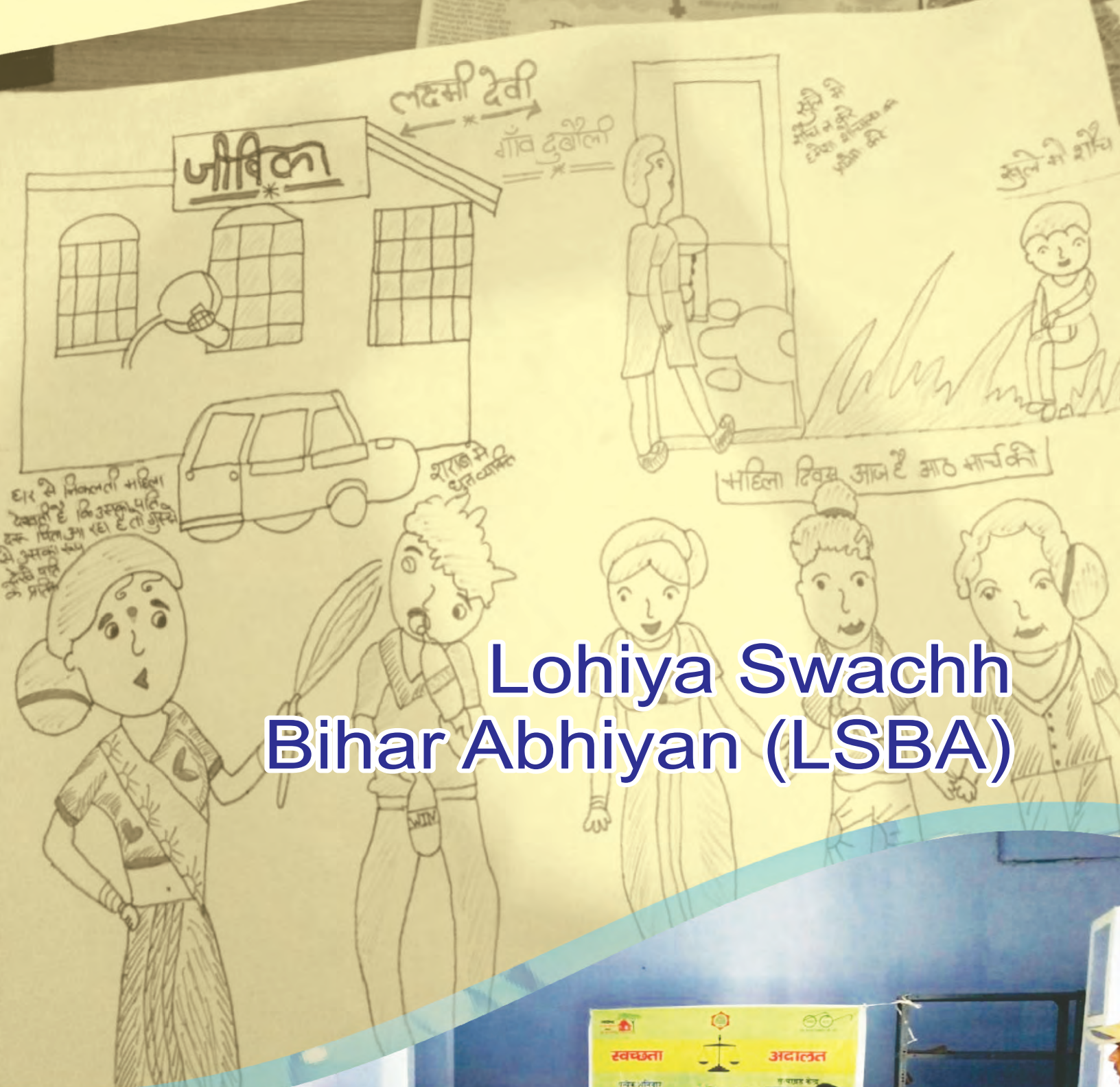
Under Micro-Enterprise Consultant programme, 1902 enterprises were started in Gaya and Muzaffarpur districts. A total of 8 Jalpan units were started in Gaya and Muzaffarpur districts. 14 master trainers were trained and engaged in MEC training held at Gujarat and Maharashtra

5. Start-up Village Entrepreneurship Programme (SVEP)

MoU with NRO Kudumbashree was signed on 13th January 2016. A detailed project reports for all the 6 blocks has been approved. Based on the detailed baseline information and market potential assessment conducted, a total of 11857 enterprises would be supported in 3 years.

Progress in SVEP		
Sl.	Indicators	Till Mar 17
1	No. of CRP-EP identified	91
2	No. of CRP-EP trained	84
3	No. of SHG oriented	585
4	No. of VO oriented	76
5	No. of CLF oriented	10
6	No. of entrepreneurs identified	470
7	New ME to be started	69
8	Existing ME to be supported	150
9	No. of business plan received	142
10	No. of business plan appraised	55





Lohiya Swachh Bihar Abhiyan (LSBA)





On 1st June 2016, implementation of Swachh Bharat Mission (Gramin) was transferred to Rural Development Department, GoB which was launched by Hon'ble Chief Minister of Bihar Shri Nitish Kumar. The aim of the mission is to make Bihar Open Defecation Free by 2nd October 2019.

1. Approach adopted

After the launch of LSBA, a lot of emphasis was given on following a strategic approach towards ODF. Just after the launch, an orientation session was conducted with all the District Magistrates (DMs) and Deputy Development Commissioners (DDCs) as they are the one who would spearhead the mission in the districts. A series of orientation was also conducted with BDOs, IT managers, computer operators. Apart from this, 4600 functionaries were trained on Community led Triggering and 8400 Masons were trained on Toilet Technology.

Various capacity building sessions were organized for which trainers from across India were invited to speak and sensitize the

community and officials.

Some of the other approaches were:

- ✱ **Shift from construction mode to BCC mode**

After the mission was launched, it was decided that no construction work would be given to contractors and NGOs. This was to promote the household to go for construction. Also, individual payment was stopped. Payments were released only when the entire ward is declared ODF. This required the mission to focus on lot of behaviour change communication rather than on construction.

- ✱ **Decentralization of decision making**

In LSBA, ample power is given to the District Water and Sanitation Committee. This committee has freedom to adopt strategy, to form its own engagement plan. This helps in quick and decentralized decision making.

2. Focus on innovation

Target for Bihar is very high and time is limited. To achieve this, innovations have to play a big role. LSBA has introduced lot of innovative processes and policies to





motivate and increase the pace of the program. Some of the adopted innovative processes are:

✿ **Identification of local champions**

LSBA strongly advocates that toilet is a community asset. In order to instil this kind of ownership in the community, it has to identify local motivators. These motivators will act as a pump primer and will help the mission in motivating the community.

✿ **Technological Innovation**

Technology is an integral part of all developmental processes. On basis of feedback received, mission believes that payment to beneficiary is very important. To smoothen the process of payment, mission has launched a pilot on Public Financial Management System (PFMS). Till the end of the financial year following activities were completed:

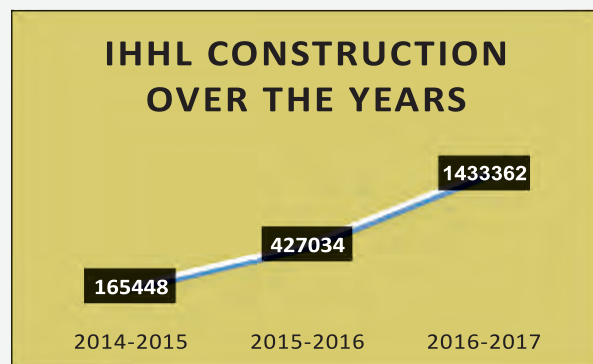
- Registration of SBM(G) and LSA.
- State, district and block level agencies created
- Scheme accounts linked to corresponding agencies.
- Technical parameters of registration completed
- Pilot of payment process done in one block.

✿ **Launch of LSBA website**

In order to ascertain the transparency in the system, a website of LSBA was launched. On this website, all policy level information and program related implementation details are available on public domain. The website was also launched to track all the fund allocations.

✿ **Progress till now**

Although a lot of process and related other innovations were introduced towards the last 2 quarters of the financial





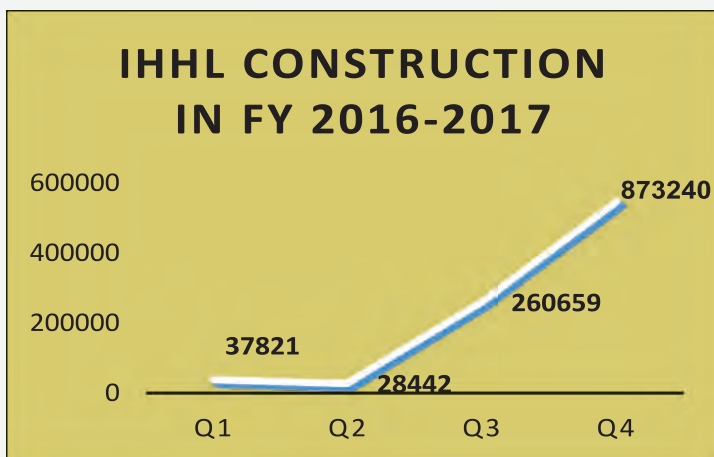
year 2016-2017, the achievement of 2016-2017 has been much better than 2015-2016.

Financial year 2016-2017 saw a growth of 104% over the last financial year.

In Individual Household Latrine (IHHL) construction activities saw a real boost post Q2 FY 2016-2017. The growth from Q2 to Q3 has been more than 800%.

✱ Way Forward

Mission has taken a number of innovative steps during this financial year and the results of last 2 quarters have been a perfect indicator. Although mission believes that in the next financial year the results would show a much better picture of all the initiatives. Mission would also conduct capacity building, CLTS programs for people at all levels. Training on construction aspects like mason training would also be conducted.





Health Nutrition and Sanitation

The project envisages a comprehensive health, nutrition and sanitation intervention that encompasses balance between preventive and curative approach for achieving better health outcomes. However, the major focus is onto promote “**Behavior Change (BC)**” with correct information and knowledge dissemination as well as improved Behavior Change Communication. Hence, the project considers all these aspirations as key health outcome indicators of poor households as part of Health, Nutrition and Sanitation framework of livelihood project.

1. Water, Sanitation and Hygiene (WASH)

NRLM WASH Convergence Project - JEEViKA in convergence with National Health Mission is implementing Swachh Bharat Mission in 7 NRLM blocks of 4 districts namely Patna, Supaul, Saharsa Banka. Under this project, SHAN Fund amounting to Rs. 2.83 crore has been transferred to 112 VOs for construction of toilets besides fund for capacity building and awareness creation. 6417 toilets have been constructed in the

convergence blocks wherein 62 wards and 1 GP were declared ODF.

2. Behaviour Change Communication (BCC)

BCC interventions aims at creating awareness and improve well being of the community members on the aspects of health, sanitation and nutrition. The messages on these aspects are being communicated through modular trainings being provided to SHG members through respective community mobilizers during SHG meetings. Dedicated training pool, project staff and BHSNIs are providing training to the CMs and other trainers. The demand generated as a result of the awareness created through these modular trainings are further met by the block project team by converging and facilitating for access to needed services in association with local health facilitators, PHCs, by ensuring regular VHSNDs at all sites, organizing health camps on regular intervals, celebrating need based events and ensuring participation of community members as well as ensuring presence of frontline workers and JEEViKA as well as



government officials. The BCC activities are being carried out through two different approaches

- Through Health, Nutrition and Sanitation (HNS) modules (15 sessions) roll out at SHG level.
- Through Participatory, Learning and Action module (PLA) being rolled out at CBOs through Gram Varta programme.

a. **HNS Modular Training:** The HNS modules have been rolled at SHG levels. The Progress

HNS Modular Training		
Sl.	Particulars	Till Mar.17
1	CMs trained on Session 1 (Intearation Module)	10280
2	Session 1 rolled out in SHGs	100281
3	CMs trained on Session 2 (ANC Module)	9648
4	Session 2 rolled out in SHGs	93337
5	CMs trained on Session 3 (Complication Readiness Module)	8862
6	Session 3 rolled out in SHGs	84241
7	CMs trained on Session 4 (Birth Preparedness Module)	7918
8	Session 4 rolled out in SHGs	69204
9	CMs trained on Session 5 (Breast Feeding)	1910
10	Session 5 rolled out in SHGs	14879

made is as mentioned below -

b. **Gram Vaarta:** Gram Varta is an approach to initiate and sustain community level dialogue on issues related to malnutrition, health, water, sanitation and hygiene practices. The Gram Varta PLA is being implemented in 35 blocks of 5 districts namely Purnia, Madhubani, Supaul, Madhepura and Gaya. All 20 PLAs were rolled out in 44,990 SHGs during the year.

3. Swabhimaan Project

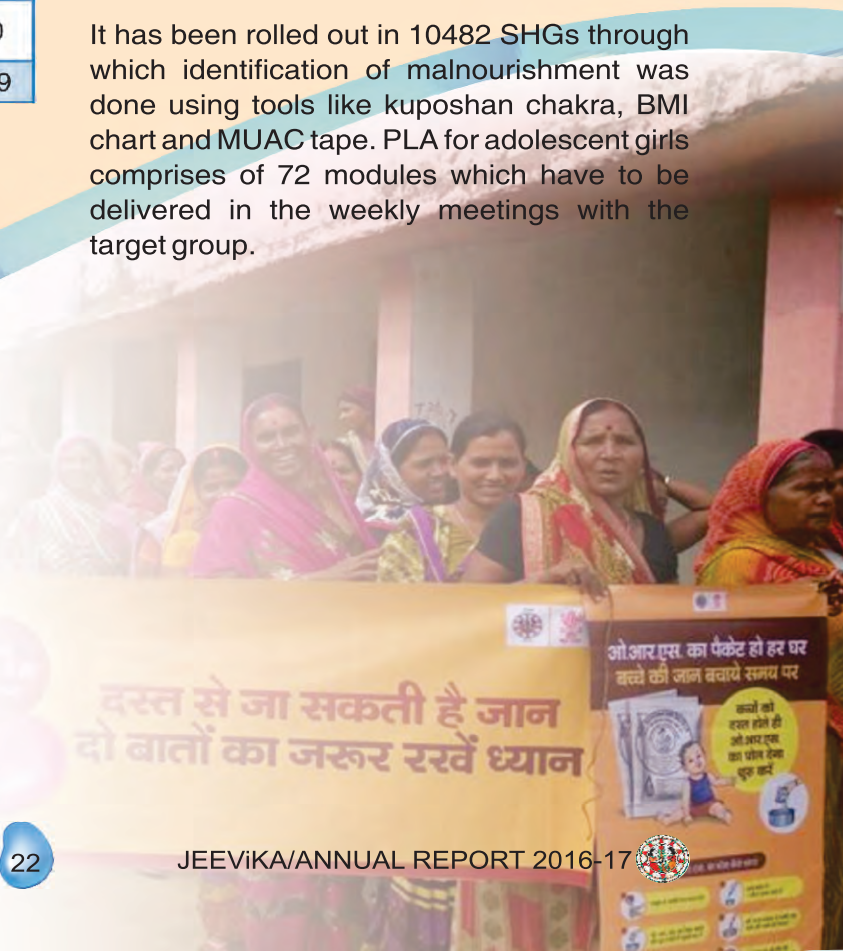
JEEViKA is implementing a pilot project, "Swabhimaan" to improve the nutritional and health status of the adolescent girls and women particularly newly-wed women, pregnant women and lactating mothers having a child up to 2 years of age. The project

is being implemented in Kasba and Jalalgarh blocks of Purnea district with the support of UNICEF since September 2015.

In its initial phase of implementation in the year 2016, the project deployed dedicated staff at different levels, selected cadres (Posak Sakhis, Kishori Sakhis and Swabhimaan Supervisors), developed Guidelines of Swabhimam project, micro planning tool and training materials for different target groups. 20 PLA training modules were developed for the women, 72 PLA modules for adolescent girls and 24 PLA modules on Nutrition Security in Integrated Farming system during this year.

a. **Poshan Micro plan (PMP):** The plan is to identify the issues with target groups in 72 VOs covering 1114 SHGs in 2 blocks. The problems identified at village level were further consolidated at the panchayat and block levels. Compilation and validation of the problems was also done. Its findings on the issue of ODF facility, take home ration, early marriage, malnutrition, alcohol were shared with community members and other stakeholders from the departments of Health and Social welfare.

It has been rolled out in 10482 SHGs through which identification of malnourishment was done using tools like kuposhan chakra, BMI chart and MUAC tape. PLA for adolescent girls comprises of 72 modules which have to be delivered in the weekly meetings with the target group.





Convergence and Entitlement

Access to entitlements and services is important in reducing the vulnerability of poor rural households.

1. Food and Health Security

Food and Health Security is a community-run intervention in which, CBOs take decisions on what has to be purchased and at what rate under food security while in Health Security, the SHG members have to apply and on the basis of the requirement and emergency, the VOs take decision on the quantum of loan and amount to be provided. Thus, the intervention serves two purposes, firstly, it provides loans and secondly it improves the bargaining power and negotiation skills of the CBOs. In the financial year, Food Security fund was received by 5751 VOs and 6010 VOs received Health Risk fund. Till the end of FY, cumulatively a total of 17941 VOs have received FSF and 19206 VOs receive Health Risk fund.

2. Mukhyamantri Kosi Mulberry Yojana

The project is being implemented under the convergence of Industries Department, Rural Development Department and Agriculture Department, GoB. Over 6286 farmers were identified and provided one day orientation on

the mulberry project. 4183 farmers were trained on plantation, rearing, and producer group formation. These trainings were organized jointly by Industries Department, Central Silk Board and JEEViKA. 2376 farmers started the intervention and have undertaken plantation of over 6.4 lakh mulberry trees on 1188 acres of land. A total of 24 PGs have been formed comprising of around 50 members in each PG.

Other highlights of the project:

- 422 farmers were provided rearing kit.
- 460 farmers benefitted with irrigation equipments like pumpsets, boring and tube well.
- Over 200 farmers paid through MGNREGA convergence
- Over 6.35 quintals of cocoon sold at an average rate of ₹ 250 per KG
- 3 Nodal centres or Chowki rearing centres established in Purnea and Supaul
- Developed nursery in Kishanganj for developed around 27 lakh mulberry saplings by SHG members

3. Cluster Facilitation Team-MGNREGA

The Cluster Facilitation Team (CFT) is being rolled out in 25 blocks across 10 districts of Bihar to synergize the functioning of



MGNREGA & NRLM. The table below provides the achievement made under the CFT initiatives.

Sl.	Indicator	FY 2016-17	Cum. Till March-17
1	Labour Groups formed	239	599
2	VOs trained on MGNREGA	1061	1678
3	Job card given / re- issued to SHG member	16626	31026
4	Work demands registered	66618	85082
5	Persons allotted work	43438	51729
6	Man-days generated for SHG labours	1303140	1551870
7	Wage payment MGNREGA labours (Rs.in crore)	23.65	27.46
8	Incentives to MGNREGA VRP/Mate (Rs.in lakh)	11.18	11.18

4. Solar Energy Intervention

Solar Energy intervention under partnership with TERI, 1600 Micro-plans were received from the SHG members for installation of integrated domestic energy system. Out of the total Micro-plans received, installation work was completed for 1158.

5. Solar Rooftop Power Plant

This was introduced for the community (Individual HHs) in partnership with BREDA. Under this scheme, 1000 Watt, Solar Power System is to be provided to HHs which can be used for the functioning of at least four lights/bulbs, 2 fans, a computer and laptops. The total cost of the system is Rs 29980 (Twenty nine thousand and nine hundred eighty) with 80% subsidy.

6. Collective Action for Prohibition of Alcohol

Jeevika Didis had been voicing their plight against alcoholism since 2012 and had been advocating against alcoholism at various levels and forums. They have played a significant role in Bihar's historic 2016 prohibition policy.

On the occasion of "No Alcohol Day", the Hon'ble Chief Minister announced ban on country liquor production and sale from 1st of April, 2016. On 21st Jan, 16, in an event organised in S.K Memorial Hall, Patna, the

Hon'ble Chief Minister, Bihar officially launched the Anti Alcohol Campaign in Bihar by addressing JEEVIKA Didis in all the Districts through Video Conferencing. The ban on liquor was made effective in the state from 1st of April, 2016.

A total of 5 lakh rallies were organised by 26,000 VOs. Over 20,000 Social Action Committees came together and continuously pressed hard for alcohol ban in the State. 17 VOs were felicitated by the Govt. for doing remarkable work in their areas under anti alcoholism.

Appreciating the enthusiasm of Didis, the Hon'ble Chief Minister decided to have dialogue with them and over a lakh Didis participated in the 9 divisional level "Samvad programme of Hon'ble Chief Minister with JEEViKA Didis."

In an editorial in The Indian Express, the Hon'ble Chief Minister, extended his recognition of SHG women's efforts to raise awareness on alcoholism in their communities: "On the invite of JEEVIKA's, women's self-help groups, I attended their gatherings in each of the nine divisional headquarters. In total, about one lakh women Self-help group members attended the programs held in 9 divisions. Their narrations of personal experiences and efforts opened a whole new dimension to an administrative decision. It was a revelation to see the seeds of a deep-seated social transformation in Bihar like never before. I reaffirmed to myself that there is no going back, whatever may be the consequence. Experiencing the socio-economic benefits and outcomes, I am more than determined to implement total liquor prohibition in Bihar in true letter and spirit."

7. School Monitoring

More than 35000 VO Social Action Committee members have been trained on school monitoring covering around 48000 schools.





State Resource Cell

Jharkhand State Rural Livelihoods Mission

An Immersion cum exposure visit for JSLPS's 18 bankers took place in Nalanda from 23rd – 29th May 2017 to have feel of activities under taken for women empowerment and livelihood generations.

20 officials visited JEEViKA to see the different ongoing livelihoods activities. The Officials completed their exposure in Nalanda and Gaya districts from 20th to 25th June 2016. They visited Dairy milk cooperative societies, SRI plots, Milk chilling units, Poultry mother units, PG of Onion procurement and Agarbatti, FTIC and also attended the CLF meeting & interacted with different community cadres like PRP, VRP, ARP, SEW and others related to Livelihoods activities.

25 ICB officials visited the project to see the three-tier institution model in JEEViKA from 3rd to 5th June 2106. The team attended training on CLF Concept & Management.

After that, they visited SHG, VO, CLF and PGs. The exposure focussed on CLF and its linkage with bottom institutions.

Uttar Pradesh Rural Livelihoods Mission

24 officials and community members from UPSRLM visited JEEViKA to see the different ongoing livelihoods activities from 14th and 15th Dec 2016. The exposure was focused on Backyard poultry intervention.

70 VRPs from Nalanda and 74 VRPs from Gaya were deployed on regular intervals at nine blocks to strengthen the livelihoods activities.

In the FY, 3 drives of 377 VRPs were conducted. An amount of Rs. 88,51,500/- (Rupees Eighty eight lac fifty one thousand and five hundred only) was generated as income to the VRPs.

362 Samuh Sakhis and CLF Office bearers from RGAVP were immersed in 16 batches.



North East Rural Livelihoods Mission:

4 days extensive visit of 8 delegates from different North-East region took place from 17th to 20th Oct 2016 in JEEVIKA. SRLMs headed by Mr. K. Shekiho, Additional Mission Director, Nagaland along with other officers visited Nalanda and Gaya. They were exposed to the livelihoods interventions and role of CBOs in convergence.

A “Diagnostic Study of Arunachal Pradesh-SRLM Field area” by SRC Officials was taken

up. It was to understand the context of resource block strategy implementation in 3 Blocks of Arunachal Pradesh namely Namsai, Roing and Pangin by NRO BRLPS.

BRLPS conducted 1st batch of Active Women Training. The training was a learning experience for both ArSRLM as well as BRLPS. The 15 Days scheduled Training of active women at BRLPS included Classroom sessions and exposure visits to the Resource Blocks of BRLPS.





Project Management

A. COMMUNICATION

1. Events

* Independence Day Celebration

JEEViKA team participated in the Independence Day celebration organized at Gandhi Maidan, Patna and presented tableau showcasing different interventions of JEEViKA. JEEViKA tableau received second prize among 16 tableaus presented by different Govt. Departments.



* Beti Bachao, Beti Padhao Campaign

Beti Bachao, Beti Padho campaign was organized in identified panchayats of

Dhamdaha, Banmankhi, Rupauli, Amour, Baisa, Dagarua, K.Nagar and Jalalgarh blocks in collaboration with district administration to improve care of girl children and also to increase their literacy rate. Parabhat Pheries, meetings and discussions on this issue were organized in VO and CLF meetings in identified panchayats to motivate SHG members about importance of education of girl children.



* Mukhyamantri Santhal Sunishchit Rojgar program

MSRK program was launched on 23rd





November 2016 in Tinkonma village of Murliganj block. Besides functionaries of district administration, Jeevika staff were present in this programme inaugurated by DM. By joint efforts of Jeevika and RSETI, more than 100 men and women belonging to ST were imparted training.

* **Shree Ugratara Mahotsav**

From 2nd Oct to 4th Oct 2016, Shree Ugratara Mahotsav-2016 was organised at Mahishi block of Saharsa district. JEEViKA participated in this event and put 5 stalls during mahotsav with an objective to showcase JEEViKA and livelihoods activities and innovations in Saharsa district.

* **Flood Relief Camp in Bihar**

Many parts of Bihar during monsoon season were affected by flood. In an effort to provide assistance to flood affected people in different Blocks, CLF and VO office bearers, DPCU & BPIU team distributed food packets and cooked meal to affected families.

2. Visits by officials from different Organizations

* **BMGF Seattle team**

A field visit for BMGF, Seattle team was facilitated by Jeevika and Techno Serve on 6th April 2016 at Dhamdaha, Purnea. The visit was part of the efforts to study the impact of maize procurement by Aranyak Agri Producer Company Ltd. and understand the needs of

the community members. BMGF Seattle team members Ms. Vicky and Mr. Tom visited Annapurna Jeevika Mahila Agri PG and Deepak CLF and interacted with their members. They appreciated the efforts of community members.

* **World Bank Vice-President visit at SANGAM CLF, Muzaffarpur**

The World Bank Vice President visited Sangam CLF in Muzaffarpur. JEEViKA team apprised him about different interventions being taken up. Eight stalls were installed to exhibit and demonstrate the different Livelihood activities, CBO processes, Financial benefits availed by SHG members through different interventions.

* **Visits of Scientists and Students of Purnea Agriculture Collage and KVK Katihar**

On 30th August, 2016 a team of Scientists and Students of Purnea Agriculture Collage and KVK Katihar visited Mansahi Block of Katihar to see the Agricultural activities of JEEViKA. During their visit, the team members enquired about SRI, Kitchen Gardening, Poultry, ZBNF, Mix Cropping and other individual activities undertaken by SHG members.

* **NRLM Study Team Visit**

A NRLM study team from IRMA (Anand) visited Darbhanga and West Champaran during the period in which they studied livelihoods initiatives of JEEViKA, CBO Processes and interacted with the community members



* **.Visit of team from Washington post**

A media team from the Washington Post visited Simrauka village in Khizarsarai block of Gaya district on 9th Sep, 16. The team covered a story on anti-alcoholism.

3. Publications and videos

* **Anjor' a booklet**

Communication theme of JEEViKA published a booklet named 'Anjor' comprising of 101 case studies on anti- alcoholism campaign. These case studies focused on the active involvement of SHG members who became ambassadors for successfully taking this campaign forward.

* **Case study booklet**

A booklet of Case Study named "Sharab bandi ek safaltam muhim "on Anti Alcoholism was prepared and published during CM Program. More than 30 cases of different blocks of Gaya district were covered and 17 good case studies were published in this booklet.

* **Video Film Production**

A video film was developed on the impact of Anti Alcoholism drive on community members. Bytes of community members on effect of anti-alcoholism drive in their lives and community were captured and used in the video. The film was also shown in an event organized in Gaya on 10th June, 2016 in which the Honb'le Chief Minister was present

* **Video Shoot for corporate movie**

The video production team carried out shooting of various interventions of JEEViKA like poultry, PDS, FSF, culture as livelihoods, Aranyak Agri Producer Company Ltd in Dhamdaha block for making a corporate movie of JEEViKA.

* **Video Shoot of Aranyak Agri Producer company Ltd.**

Video shoot of maize procurement intervention of Aranyak Agri Producer Company Ltd. was conducted by DD Kisan TV channel on 18th October 2016 and it was telecast on 20th November 2016 in Mandi.Com on DD Kisan.



B. MANAGEMENT INFORMATION SYSTEM (MIS)

* Community Based Organization MIS

During this period three modules of CBO MIS viz. Capacity Building MIS, PG MIS Module of Farm, Non-Farm & Livestock theme and Insurance Module MIS Piloting started. All the concerned modules were demonstrated to the concerned themes and suggested changes were made in the MIS software. 6 BRLP District teams consisting of concerned thematic Managers of Farm and Non-Farm including Livelihoods Specialists and Data Entry Operators were trained at SPMU on the PG MIS data collection format and PG MIS profile and transaction entry.

* Project Management

- **Human Resource Management Information System (HRMIS):** Human Resource Management is core component of organization. To provide support in its operation and functioning, an Enterprise Resource Planning (ERP) has been developed. It includes functionalities related to leave and tour application submission, payroll application and integration with the third party biometric system. During the year, HRMIS application was rolled out in 38 districts of Bihar. Further, rollout of payroll in 38 districts was completed.
- **Finance Management Information System (FMIS):** The Oracle financial Application has been developed in consultation with the finance team. The capacity building of the stakeholders for adoption of the oracle accounting system will be the

considered actively. Training of the Master Trainers of Finance Team from various districts was conducted. Oracle Finance Module has been started simultaneously with the tally entry for BTDP project at district and state account unit.

- **Procurement Management Information System (PMIS):** Current module captures the procurement plan and functionality developed for combined evaluation. Based on this, further processes are initiated for final approval. Discussions were held with the procurement team along with provisioning of the training manual. The demonstration of the procurement module was successfully completed.





C. MONITORING AND EVALUATION

- ✱ **Bihar Transformative Development Project:** The State Government in order to ensure that there is no paucity of fund in the poverty alleviation programmes of JEEViKA, decided to take loan from the World Bank. In a record time, the project was approved by both State Govt and World Bank and from 10 Aug 2016, the project has been effective in 300 blocks across 32 Districts.

The objective of the project is “to diversify and enhance household level incomes and improve access and use of nutrition and sanitation services among SHG households.” The project's beneficiaries include at least 50 lakhs women mobilised into 4.5 lakh SHGs. The total project cost is Rs 2766.4 crore for 6 years.

- ✱ **Closure of BRLP:** JEEVIKA was initiated in 2007 with the support of World Bank and with the additional assistance in 2011, the project closing date was Sep, 2016. For the closure of BRLP, the project prepared Project Completion Report along with the Learning note. The PCR contributes to the 10 years journey of BRLP, it covers various studies related to income and productivity enhancement of individuals, social and economic changes, sustainability of the community institution and intervention results. It has been mentioned in the closure report.

PDO Indicator - 1: The project has mobilized 18, 36,505 households under the institutional fold. In the process, the project has mobilized more than 80% of SC households and ST households in the SHGs fold. 83% SHGs are self-managed as per the graduation indicator.

PDO Indicator - 2: 63 percent of the survey 1350 SHG households (against 83% SHGs are self-managed as per the graduation indicator.as per the PDO) reported more than 30% increment in the Household income at aggregated level when compared with the baseline income.

PDO Indicator – 3: Multiple evidence resulting from independent evaluations of the project indicate reduced incidence of high cost debts among treatment households i.e. SHG households as compared to control areas. Out of 1215 Households, 26% (314) Households have taken loan explicitly for the purpose of High Cost Debt. Out of these members Loans taken for high cost debt, only 2.4% (8) Households have ongoing loan. Out of these 8 Households,



62% Households have taken loan in the last one year. The Average High Cost Debt reduced by 314 members was Rs 10455/- (against atleast 50% of the SHG members have reduced high cost debts from informal sources). The mid line result of randomized control trial survey with 8950 Households had shown that Out of every Rs 100 borrowed, treatment households allocate Rs 4 less (than control households) to finance consumption needs; Rs 3 is allocated towards productive purposes while Rs 1 is allocated towards reduction of old debt.

The World Bank has rated the Project as “Satisfactory.”

The multiple Stakeholders consultative meetings were conducted in which community member, representatives from NGOs/Agencies, Officers from Different Departments participated and the results were disclosed and feedbacks were taken for future endeavours.

The Blocks and districts under BRLP were migrated into National Rural livelihoods Mission. Now, 300 blocks are assisted by World Bank and 234 blocks are supported by National Rural Livelihoods Mission.

*** Community Level Process Monitoring**

105 Community Process Monitors from the pool of Community Resource Persons were selected and trained on the process monitoring tools. These process monitors were involved in series of process monitoring which is based on the pictorial tools.

*** Small Studies and Impact Evaluations**

For the Project Completion Report purpose, M/S TARU Leading Edge was given the responsibility to gather evidence related to the Project Development Objectives as per the Result Framework of BRLP, ie, Change in Income, Sustainability of the Community Institutions and Reduction in High Cost Debts. In addition to this, the agency also captured the utilisation of Community Investment Fund and change in income through different interventions. The project also hired an individual Consultant to support in a series of in-house studies. The Project conducted small studies on the adoption of technologies in livelihoods, income from livelihoods intervention, social changes, environmental and social safeguards interventions and their impacts etc.

*** Annual Action Plan and Annual Report**

The Project has prepared Annual Action Plan and budget for the FY 2017-18 which was approved by National Rural Livelihoods Mission. The Annual Report for the FY 2015-16 was adopted by the General Body of Bihar Rural Livelihoods Promotion Society which was later shared with NRLM and other Stakeholders.



D. HUMAN RESOURCE DEVELOPMENT

* HR MIS

HR MIS was rolled out in all 38 project districts of Bihar. “HR MIS Payroll” was run successfully in all 38 DPCUs of Bihar. To support DPCUs and BPIUs in ensuring rollout of HR MIS payroll, trainings were imparted to Managers, Human Resource and Accountants of all the 38 Districts.

* Performance Appraisal

Performance Appraisal of DPCUs, BPIUs and YPs for the FY 2015-16 was completed. Contract of 2nd Batch of YPs was extended.

* Joining and induction of staff

25 Block Project Managers and 27 YPs joined between April-June 2016. After induction and field immersion, they were placed in BPIUs as BPMs. 02 Accountants (SPMU). 5 Block Project Managers and 01 District Project Manager joined during this FY.

* Medi-claim

421 Medi-claim reimbursement bills submitted by the employees were settled.

* Salary Structure Revision

The Salary structure was revised for all positions with increase with effect from Sep 1, 2016.

The Existing Manpower Strength is as follows:

UNITs	Total Sanctioned Position	Status till March 2017
State Project Management Unit	174	145
District Project Coordination Unit	988	622
Block Project Implementation Unit	8726	5064
Grand Total	9888	5831



E. PROCUREMENT

* Consultancy Services

A number of contracts were signed with agencies/consultants for procurement of consultancy services like development of Case Studies (IB & CB), Audit of CBOs for the Financial Year 2015-16 through 100 CA Firms (CF), Extension of existing contract for Hiring of Data Centre Services, a CA Firm as statutory auditor of BRLPS for the FY 2015-16.

As a last stage to the ongoing procurement process, a number of technical negotiations were also held with H1 agencies/consultants for procurement of consultancy services like scoping study and value chain analysis for identification of potential clusters for value chain development, providing technical support services to execute “Skill Development Program” under DDUGKY, Process Monitoring agency under BTDP, Baseline Survey agency under BTDP, providing comprehensive and regular crop advisory services for SLACC Project in Bihar.

* Non Consulting Services

Under procurement of non-consultancy services, agreements were signed for CUG services, designing, fabrication & presentation of JEEViKA tableau and its display at Gandhi Maidan, Patna with live artists on the eve of Independence Day celebration, providing weather & rainfall data based on AWS & ARG under SLACC project, mobile based alert & advisory services for JEEVIKA SHG members –IKSL green card.

* Procurement of Goods

In the matter of procurement of goods, work orders were given for printing of books of record of SHGs and VOs, purchase & installation of bio metric scanner for 06 BPIUs, printing & supply of 5.0 lakh sets of SHG books of records under framework agreement, printing and supply of jeevika calendar 2017, printing and supply of jeevika diary 2017, printing and supply of Sahyog Shiksha Yojna and Aam Aadmi Bima Yojna forms, purchase of soil testing mini lab with required accessories under direct contracting, printing and supply of jeevika monthly magazine and district booklet, printing and supply of multicolor flip chart & krishi nirdeshika, supply of steel racks, steel almirah & aluminum ladder under shopping process, supply of stationery items, supply, installation & configuration of dual band wireless access point including cabling.



Annexure - 1

Progress at a Glance till March 2017

PARTICULARS	STATUS
SOCIAL INCLUSION & INSTITUTION BUILDING	
No. of SHGs formed	610808
No. of Village Organizations formed	35681
No. of Cluster Level Federations formed	415
FINANCIAL INCLUSION	
No. of Self Help Groups having bank A/c	470053
No. of Self Help Groups credit linked with Banks	391314
Amount of Credit Linkage (in Crore)	2993.86
SHG HHs linked with Insurance Programme	860611
LIVELIHOODS	
Farm	
No. of SHG HHs involved in Paddy cultivation (SRI, direct seeding, seed replacement etc.)	393955
No. of SHG HHs involved in Wheat cultivation (SWI, seed replacement zero tillage)	292042
No. of SHG HHs involved in vegetable cultivation and kitchen gardening	185916
No. of PGs in Agri interventions	1326
No. of SHG HHs part of Agri PGs	57980
Livestock	
No. of Poultry Producer Groups formed	588
No of SHG HHs linked with poultry intervention	178171
No. of Dairy Producer Groups with AMCU	250
No of SHG HHs linked with dairy intervention	14797
Non – Farm	
No. of Producer Groups formed in Non-farm activities	363
No. of SHG HHs linked with Producer Groups	16766
No. of youth trained (PIAs & RSETIs)	154118
No. of youth placed (PIAs, RSETIs, Job fairs & Direct Placement)	180207
VULNERABILITY REDUCTION	
No of IHHL Constructed since 2014-15	1433362
VOs involved in Food Security Intervention	17941
VOs involved in Health Risk Intervention	19206



Annexure - 2

Statutory Audit Report



Bihar Rural Livelihoods Project



ROY GHOSH
& associates
Chartered accountants

INDEPENDENT AUDITOR'S REPORT
OF
BIHAR RURAL LIVELIHOOD PROMOTION PROJECT

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of Bihar Rural Livelihood Promotion Project, which comprise the Balance Sheet as at 31st March, 2017, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management of the Society is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Project in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making, those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management of the Society, as well as evaluating the overall presentation of the financial statements. We believe that the

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682

info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com

www.royghosh.in

burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi





audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Project as at 31st March, 2017.

EMPHASIS OF MATTERS

We draw attention to the 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We 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 account as required by law have been kept by the Society so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) Further, based on our audit and to the best of our information and according to the explanations given to us we state that we are satisfied that the procurement procedure prescribed in the procurement manual under BRLP has been followed.
- (e) We further state that,
 - i) With respect to Interim Financial Reports (IFRs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditures incurred and,
 - ii) Expenditures are eligible for the financing under the Credit Agreement No. IDA-5123- IN(Additional Financing)
 - iii) The IFR submitted and procedure and internal controls involved in their preparation can be relied upon to support the withdrawals.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Regn. No. - 320094E

(S. Roy, Partner)
Membership No. 053959
Place: Patna
Monday, September 18, 2017

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
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The Project Director cum Chief Executive Officer,
Bihar Rural Livelihoods Project,
Bihar Rural Livelihoods Promotion Society,
Annex - II, Vidyut Bhavan,
Bailey Road, Patna - 800 021

Dear Sir,

Sub: Management Letter for the Statutory Audit of Bihar Rural Livelihoods Project,
Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017

In connection with our audit of the financial statements of Bihar Rural Livelihoods Project, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017, we familiarised ourselves with project documents, 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.

This letter to project management includes observations noted during the course of our audit examination in the following areas:

1. **Matters having a significant impact on the implementation of the project:**
No such major cases have been observed by us during the audit period except in the case of considerable delay in effecting bank transactions between DPCU and SHG / VOs.
2. **Status of maintenance of project books and records**
The Society with all its units has maintained the books of accounts and other records correctly as per the requirement of Project norms generally.
3. **Accuracy of project financial statements**
The Project Financial Statements is showing the correct picture of the financial position of the Society as on the date of same except in the case recognition of the Term Deposits with accrued interest linked with Savings Bank Account in the Cash at Bank.
4. **Compliance with prescribed procurement procedures**
The Society has followed the prescribed procurement procedures any case of procurement of goods, services etc.
5. **Status of Prior audit recommendations**
Based on our findings in the audit conducted, we have found that necessary compliances have been done by the management of the Society except in the case of quick disposal of advances to the various sectors.

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

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The matters contained in this management letter are intended solely for the information of the project management, for such timely consideration and action as project management may deem appropriate. These have all been considered by us in formulating the Audit Opinion expressed on the project financial statement in all Audit Report dated 18th September 2017 and they do not alter the opinion expressed in that Audit Report.

We wish to take this opportunity to thank project management for the courtesies and co-operation extended to us.

Yours Truly,
For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)

(S. Roy, Partner)
M. No: 053959
Monday, 18 September 2017



Bihar Rural Livelihoods Promotion Society

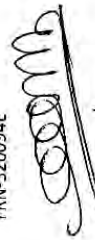
Balance Sheet of Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds
as at 31st March 2017

(Amount in Rs.)							
Liabilities	Schedule No.	Amount 31st March 2017	Amount 31st March 2016	Assets	Schedule No.	Amount 31st March 2017	Amount 31st March 2016
Capital Fund	1	6,21,32,787.60	6,18,60,982.60	Fixed Assets	7	6,21,32,787.60	6,18,60,982.60
Restricted Fund	2			Current Assets, Loans & Advances			
BRLP		12,71,86,439.35	1,45,89,82,525.71	Current Assets	4	-	1,09,067.00
Current Liabilities	3			Cash in Hand	5	-	37,81,93,768.09
Others		-	3,33,54,506.00	Cash at Bank	6	-	-
NRLP		-	47,43,84,836.00	Fund in Transit	8	-	-
		-		Loans & Advances			
		-		Advance to others		-	62,06,78,478.62
		-		Advance to BTDP		12,71,86,439.35	-
		-		Advance to MKSP		-	8,18,04,085.00
		-		Advance to NRLM		-	88,51,30,057.00
		-		TDS Receivable		-	8,06,402.00
Total [Rs.]		18,93,19,226.95	2,02,85,82,840.31	Total [Rs.]		18,93,19,226.95	2,02,85,82,840.31

Significant Accounting Policies & Notes on Accounts (Schedule 14)

In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E


(S. Roy)
partner


M.NO.053959

Place : Patna

Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society


(Ranjit Kumar)
Chief Finance Officer


(Balamurugan D.)
Project Director
-cum-
Chief Executive Officer



SWACHH BIHAR SWASTH BIHAR

Bihar Rural Livelihoods Promotion Society
Receipts & Payments Accounts of Bihar Rural Livelihoods Project - Additional Finance and other Projects/Departments/Funds
for the year ended 31st March 2017

Receipts	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	Payments	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016
Opening Balance				BRLP - Additional Finance			
Cash in Hand		1,09,067.00	1,85,390.00	Community Institutional Development	9	70,44,17,504.29	72,26,58,156.58
Cash at Bank		1,12,01,23,234.59	1,54,25,86,426.25	Community Investment Fund	10	58,90,45,371.95	1,19,12,66,661.72
Fund in Transit			60,13,388.00	Special Technical Assistance Fund	11	8,27,66,813.00	79,75,653.00
Loans & Advances		1,58,84,19,022.62	1,57,27,51,657.28	Project Management Cost	7	13,53,39,918.52	13,03,09,485.52
				Fixed Assets		3,05,642.00	50,03,061.00
Funds Received from				Other Vertical Expenditure			
Government of Bihar		15,54,15,000.00	2,03,23,76,000.00	Fund Returned to the Department:	2		
Other Projects/Departments/Funds				Unicef Swabhiman		38,259.00	
UNICEF-Swabhiman Project				Animal Husbandry		32,75,51,340.00	
WDC				Unspent Balance Transferred to BTDP:			
SFRSI				Unicef		12,82,621.00	
Miscellaneous Income				Unicef Swabhiman		21,45,596.00	
Bank Interest	12	2,33,89,512.14	6,67,16,475.00	NABARD		1,50,00,000.00	
BRLP - Additional Finance				Animal Husbandry		38,02,90,765.00	
Animal Husbandry				WDC		1,48,45,862.50	
Miscellaneous Income	13	12,74,651.26	2,77,610.00	SFRSI		7,75,023.00	
Closing Liabilities:				Opening Liabilities		50,77,39,332.00	1,70,47,11,403.00
Others	3			Closing Balance	4		
NRLP				Cash in Hand	5		1,09,067.00
				Cash at Bank	8		37,81,93,768.09
				Advance			1,58,84,19,022.62
				Others			
				BTDP		12,71,86,439.35	
Total [Rs]		2,88,87,30,487.61	5,72,86,46,278.53			2,88,87,30,487.61	5,72,86,46,278.53

Significant Accounting Policies & Notes on Accounts (Schedule -14)

In terms of our report of even date

For Roy Ghosh & Associates
Chartered Accountants
FRN-320094E

(S. Roy)
Partner

M.NO.053959
Place : Patna
Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(S. Roy)
Chief Finance Officer



(S. Roy)
Balamurugan D.
Project Director

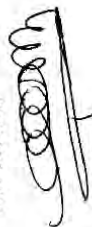
-cum-
Chief Executive Officer

Bihar Rural Livelihoods Promotion Society
Income & Expenditure Account of Bihar Rural Livelihoods Project- Additional Finance and other
Projects/Department/Funds
for the year ended 31st March 2017

Expenditure	Sch No.	For the year ended 31-3-2017	For the year ended 31-3-2016	Income	Sch No.	For the year ended 31-3-2017	For the year ended 31-3-2016
BRLP - Additional Finance	9	70,44,17,504.29	72,26,38,156.58	Fund Received to the extent utilized during the year			
Community Institutional Development	10	58,90,45,371.95	1,19,12,66,661.72	BRLP - Additional Finance		1,48,69,05,444.36	1,98,52,15,871.82
Community Investment Fund				Bank Interest	12	-	-
Special Technical Assistance Fund		8,27,66,813.00	79,75,653.00	BRLP - Additional Finance		2,33,89,512.14	6,67,16,475.00
Project Management Cost	11	13,53,39,918.52	13,03,09,485.52	Animal Husbandry		-	-
Add: Fixed Assets		1,51,15,69,607.76	2,05,22,09,956.82	Miscellaneous Income	13	12,74,651.26	2,77,610.00
Total Expenditure		1,51,18,75,249.76	2,05,22,09,956.82				
Less: Fixed Assets transferred		3,05,642.00	-				
Net Expenditure under BRLP		1,51,15,69,607.76	2,05,22,09,956.82				
Total		1,51,15,69,607.76	2,05,22,09,956.82	Total		1,51,15,69,607.76	2,05,22,09,956.82

Significant Accounting Policies & Notes on Accounts-14
In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E



(S. Roy)
Partner

M.NO.053959

Place : Patna

Date : 8 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society


(Ramjit Kumar)

Chief Finance Officer




Balamurugan D.
Project Director
-cum-
Chief Executive Officer



SWACHH BIHAR SWASTH BIHAR

Bihar Rural Livelihoods Promotion Society
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds
Schedule - 2 of Restricted Fund forming part of Balance Sheet as at 31st March 2017

Particulars	BRLP - Additional Finance	UNICEF	UNICEF-Swabhiman Project	NABARD	Animal Husbandry	WDC	SRESI	Total
Restricted Fund balance as on 01/04/2016	1,45,89,82,525.71	12,82,621.00	21,83,855.00	1,50,00,000.00	70,78,42,105.00	1,48,45,862.50	7,75,023.00	2,20,09,11,992.21
Fund Received during the Year	15,54,15,000.00	-	-	-	-	-	-	15,54,15,000.00
Bank Interest	2,33,89,512.14	-	-	-	-	-	-	2,33,89,512.14
Other Receipt	12,74,651.26	-	-	-	-	-	-	12,74,651.26
Total Receipts (A)	1,63,90,61,689.11	12,82,621.00	21,83,855.00	1,50,00,000.00	70,78,42,105.00	1,48,45,862.50	7,75,023.00	2,38,09,91,155.61
Repayment Made to Funding Agency	-	-	38,259.00	-	32,75,51,340.00	-	-	32,75,89,599.00
Transferred to BTDP	-	12,82,621.00	21,45,596.00	1,50,00,000.00	38,02,90,765.00	1,48,45,862.50	7,75,023.00	41,43,39,867.50
Total (B)	-	12,82,621.00	21,83,855.00	1,50,00,000.00	70,78,42,105.00	1,48,45,862.50	7,75,023.00	74,19,29,466.50
Fund utilized (C)	1,51,18,75,249.76	-	-	-	-	-	-	1,51,18,75,249.76
Restricted Fund balance as on 31/03/2017 (A-B-C)	12,71,86,439.35	-	-	-	-	-	-	12,71,86,439.35



(Signature)

(Signature)

Bihar Rural Livelihoods Promotion Society
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds

Schedule 7 of Fixed Assets forming part of Balance Sheet as at 31st March 2017

(Amount in Rs.)

Particulars	Balance as on 01-04-2016	Addition During the year	Deletion During the year	Balance as on 31-03-2017
Air conditioner	25,41,057.93	33,991.00	-	25,75,048.93
Computer	65,63,868.50	-	-	65,63,868.50
Laptops/Tablet	32,68,713.00	-	-	32,68,713.00
Fax	2,31,682.00	-	-	2,31,682.00
Furniture	1,80,36,961.76	95,408.00	33,837.00	1,80,98,532.76
Mobile/Tablet	1,78,408.98	-	-	1,78,408.98
Intercom	1,21,939.00	-	-	1,21,939.00
Vehicle	15,81,106.00	-	-	15,81,106.00
Photocopier	30,90,726.08	-	-	30,90,726.08
Printer	22,85,059.00	-	-	22,85,059.00
Software	8,88,706.00	-	-	8,88,706.00
Other Office Equipments	58,83,208.50	1,15,743.00	-	59,98,951.50
Misc. Electronic Installations	8,04,612.75	-	-	8,04,612.75
LCD Projector	6,59,874.00	-	-	6,59,874.00
LCD TV	3,92,522.01	-	-	3,92,522.01
Digital Camera	8,29,182.00	16,500.00	-	8,45,682.00
UPS/Inverter	12,73,513.43	-	-	12,73,513.43
Scanner	3,32,512.00	-	-	3,32,512.00
Generator (MP)	1,17,079.00	-	-	1,17,079.00
Computer Accessories	19,24,113.00	-	-	19,24,113.00
Upgrading of Computer System/Office Equipment	16,66,886.66	-	-	16,66,886.66
Cycle(MP)	98,560.00	-	-	98,560.00
Laptop Adaptor	22,600.00	-	-	22,600.00
Fan	4,70,724.00	-	-	4,70,724.00
Sign Board	1,20,221.00	-	-	1,20,221.00
Office Refurnishing	24,35,822.00	-	-	24,35,822.00
Gas Cylinder	72,574.00	-	-	72,574.00
Stabilizer	13,16,807.00	-	-	13,16,807.00
Data Card	99,646.00	-	-	99,646.00
Pen Drive	57,542.00	-	-	57,542.00
White Board	95,320.00	-	-	95,320.00
Room Heater	97,146.00	-	-	97,146.00
Telephone set (Walky)	39,783.00	-	-	39,783.00
Heater (Kitchen)	56,782.00	-	-	56,782.00
Water Filter	3,43,397.00	-	-	3,43,397.00
Coolers	3,70,614.00	-	-	3,70,614.00
Bio Matrix	5,15,516.00	44,000.00	-	5,59,516.00
Transformer	3,04,140.00	-	-	3,04,140.00
Speaker set	-	-	-	-
Vehicle (safari strome)	26,72,057.00	-	-	26,72,057.00
Total [Rs]	6,18,60,982.60	3,05,642.00	33,837.00	6,21,32,787.60



Bihar Rural Livelihoods Promotion Society
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds
Schedule 8 of Loans & Advances forming part of Balance Sheet as at 31st March 2017

Districts	1. Employee Advance		2. Deposits		3. Others		Total As on 31st March 2017	Total As on 31st March 2016
	Less than Six months	More than Six Months	Less than Six months	More than Six Months	Less than Six months	More than Six Months		
DPCU								
DPCU Purnia							-	17,76,13,025.00
DPCU Khagaria							-	3,56,84,044.00
DPCU Madhubani							-	1,76,31,208.00
DPCU Gaya							-	10,99,19,366.00
DPCU Nalanda							-	11,75,09,550.50
DPCU Muzaffarpur							-	14,32,91,247.12
(A)	-	-	-	-	-	-	-	60,16,48,440.62
SPML								-
Advance to BTDP							12,71,86,439.35	-
NRLM advance							-	88,51,30,057.00
MKSP Advance							-	8,18,04,085.00
Other Advance							-	1,90,30,038.00
(B)	-	-	-	-	-	-	12,71,86,439.35	98,59,64,180.00
Total (A+B)	-	-	-	-	-	-	12,71,86,439.35	1,58,76,12,620.62

Bihar Rural Livelihoods Promotion Society
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds

Schedule : 9 of Community Institutional Development forming part of Income & Expenditure Account for the year ended 31st March 2017

(Amount in Rs.)							
Particulars	Block & District Teams	Formation & Development	ICT for CBO's (Accounting/ MIS etc)	Development of Community Professionals	State Resource center, Training & Learning Centers	Total for the year ended 31st March 2017	Total for the year ended 31st March 2016
DPCU							
DPCU Purnia	12,14,93,667.44	2,49,68,638.00	-	-	2,35,925.00	14,66,98,230.44	12,51,36,320.25
DPCU Khagaria	3,66,01,376.87	15,00,649.00	1,67,308.00	-	-	3,82,69,333.87	5,56,71,121.10
DPCU Madhubani	9,85,14,247.85	31,16,047.00	-	-	(72,238.00)	10,15,58,056.85	10,24,21,920.21
DPCU Gaya	8,81,06,401.09	90,50,996.00	-	4,100.00	1,00,000.00	9,72,61,497.09	13,18,50,718.34
DPCU Nalanda	9,05,41,509.78	1,23,22,529.00	-	-	-	10,28,64,038.78	13,35,56,372.70
DPCU Muzaffarpur	8,05,21,678.10	3,06,10,401.16	-	-	23,000.00	11,11,55,079.26	12,83,47,643.98
(A)	51,57,78,881.13	8,15,69,260.16	1,67,308.00	4,100.00	2,86,687.00	59,78,06,236.29	67,69,84,096.58
SPMU							
(B)	-	8,16,15,089.00	2,50,60,416.00	-	-	10,66,75,505.00	4,89,50,034.00
Total (A+B)	51,57,78,881.13	16,31,84,349.16	2,52,27,724.00	4,100.00	2,86,687.00	70,44,81,741.29	72,59,34,130.58
Less:-							
Expenses transfer for Capitalization	64,237.00					64,237.00	32,75,974.00
Total (c)	51,57,14,644.13	16,31,84,349.16	2,52,27,724.00	4,100.00	2,86,687.00	70,44,17,504.29	72,26,58,156.58



Bihar Rural Livelihoods Promotion Society
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds

Schedule : 11 PMU cost forming part of Income & Expenditure Account for the year ended 31st March 2017

DPCU	(Amount in Rs.)					
	Staffing Costs (SPMU and DPCU)	Monitoring & Evaluation	Knowledge Mgt & Communication	Governance & Accountability	Other Operating Expenses	Total for the year ended 31st March 2017
Purnia	91,24,741.00	-	35,355.00	-	13,00,406.24	1,04,60,502.24
Khagaria	70,97,670.00	-	6,800.00	-	18,27,030.44	89,31,500.44
Madhubani	54,70,029.00	50,662.00	3,29,616.00	-	6,50,088.25	65,00,395.25
Gaya	72,07,961.00	-	4,733.00	-	13,55,435.51	85,68,129.51
Nalanda	77,69,572.46	2,62,288.00	1,59,119.00	-	3,98,038.58	85,89,018.04
Muzaffarpur	83,28,068.00	-	44,254.00	-	14,21,640.64	97,93,962.64
(A)	4,49,98,041.46	3,12,950.00	5,79,877.00	-	69,52,639.66	5,28,43,508.12
SPMU	5,38,13,744.00	56,92,864.00	32,60,739.00	-	1,99,70,468.40	8,27,37,815.40
(B)	5,38,13,744.00	56,92,864.00	32,60,739.00	-	1,99,70,468.40	8,27,37,815.40
Total (A+B)	9,88,11,785.46	60,05,814.00	38,40,616.00	-	2,69,23,108.06	13,55,81,323.52
loss:-						
Expenses transferred to Capital Fund						
Total (C)	9,88,11,785.46	60,05,814.00	38,40,616.00	-	2,41,405.00	13,53,39,918.52
						17,27,087.00
						13,03,09,485.52

Bihar Rural Livelihoods Promotion Society		
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds		
Schedule 12		
Schedule 12 of Interest Income forming part of Income & Expenditure Account for the year ended 31st March 2017		
Particulars	Amount in Rupees	
	For the year ended 31st March 2017	For the year ended 31st March 2016
DPCU		
Purnia	21,10,628.00	27,11,944.00
Khagaria	28,09,619.80	23,76,594.00
Madhubani	26,94,638.00	40,80,108.00
Gaya	26,75,509.00	44,74,026.00
Nalanda	15,36,665.49	37,96,538.00
Muzaffarpur	14,53,662.00	28,25,317.00
(A)	1,32,80,722.29	2,02,64,527.00
SPMU	1,01,08,789.85	4,64,51,948.00
Animal Husbandry Deptt		1,35,82,209.00
(B)	1,01,08,789.85	6,00,34,157.00
Total (A+B)	2,33,89,512.14	8,02,98,684.00
Schedule 13 of Miscellaneous Income forming part of Income & Expenditure Account for the year ended 31st March 2017		
Particulars	Amount in Rupees	
	For the year ended 31st March 2017	For the year ended 31st March 2016
SPMU	2,37,500.00	17,275.00
(A)	2,37,500.00	17,275.00
DPCU		
Purnia	3,54,567.00	
Khagaria	-	
Madhubani	1,51,580.00	77,882.00
Gaya	2,76,715.00	48,007.00
Nalanda	1,14,616.26	95,420.00
Muzaffarpur	1,39,673.00	39,026.00
(B)	10,37,151.26	2,60,335.00
Total (A+B)	12,74,651.26	2,77,610.00



Bihar Rural Livelihoods Promotion Society
Bihar Rural Livelihoods Project- Additional Finance and other Projects/Funds
Schedule 7 of Additions to Fixed Assets forming part of Balance Sheet as at 31st March 2017

Amount in Rupees

Particulars	GAYA	Nalanda	Muzaffarpur	Purnia	Madhubani	Khagariya	SPMU	Addition during the year
Airconditioner							33,991.00	33,991.00
Computer								-
Laptops/tablet								-
Fax								-
Furniture	9,026.00	6,840.00		5,610.00	45,000.00	5,460.00	23,472.00	95,408.00
Mobile								-
Intercom								-
Vehicle								-
Photocopier								-
Printer/Scanner/Fax								-
Software								-
Other Office Equipment		40,760.00	3,350.00	33,444.00		32,441.00	5,748.00	1,15,743.00
Misc. Electronic Installations								-
LCD Projector								-
LCD TV								-
Digital Camera							16,500.00	16,500.00
UPS/Inverter								-
Scanner								-
Generator (MP)								-
Computer Accessories								-
Upgrading of Computer System/O.Equipmen								-
Cycle(MP)								-
Laptops Adaptor								-
Fan								-
Sign Board								-
Office Refurnishing								-
Gas Cylinder								-
Stablisier								-
Data Card								-
Pen Drive								-
White Board								-
Room Heater								-
Telephone set (Walky)								-
Heater (Kitchen)								-
Water Filter								-
Coolers								-
Bio Metrix	22,000.00		22,000.00					44,000.00
Transfermer								-
Speaker set								-
Vehicle (safari strome)								-
Total	31,026.00	47,600.00	25,350.00	39,054.00	45,000.00	37,901.00	79,711.00	3,05,642.00



Bihar Rural Livelihoods Project								
Schedules to the Balance Sheet								
Schedule 7								
Fixed Assets(Deletion During the Year)								
Particulars	GAYA	Nalanda	Muzaffarpur	Purnia	Madhubani	Khagariya	SPMU	Deletion during the year
Airconditioner								-
Computer								-
Laptops								-
Fax								-
Furniture							33,837.00	33,837.00
Mobile								-
Intercom								-
Vehile								-
Photocopier								-
Printer								-
Software								-
Other Office Equipment								-
Misc. Electronic Installations								-
LCD Projector								-
LCD TV								-
Digital Camera								-
UPS/Inverter								-
Scanner								-
Generator (MP)								-
Computer Accessories								-
Upgrading of Computer System/O.Equipmen t								-
Cycle(MP)								-
Laptops Adaptor								-
Fan								-
Sign Board								-
Office Refumishing								-
Gas Cylinder								-
Stabliser								-
Data Card								-
Pen Drive								-
White Board								-
Room Heater								-
Telephone set (Walky)								-
Heater (Kitchen)								-
Water Filter								-
Coolers								-
Bio Metrix								-
Transfermer								-
Speaker set								-
Vehicle (safari strome)								-
Total	-	-	-	-	-	-	33,837.00	33,837.00



BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY

BIHAR RURAL LIVELIHOODS PROJECT - Additional Finance

Reconciliation of claim to total applications of funds for the year ended 31st March 2017

	Rs. in million	Rs. in million
Expenditure as per Audited Financial Statement 2016-17		1511.875
Less: Statement of Expenditure sent to world Bank		1511.875
1st Qtr	777.536	
2nd Qtr	335.394	
Oct-16 to Feb 2017	398.945	
Difference		1511.875
		0.000

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E


(S. Roy) partner

M.NO.053959

Place : Patna

Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society


Ranjit Kumar

Chief Finance Officer

Balamurugan D.

Project Director

-cum-

Chief Executive Officer

BIHAR RURAL LIVELIHOODS PROJECT (BRLP)

Schedule-14

Significant Accounting Policies and Notes to Accounts

1. Overview of the project

Bihar Rural Livelihoods Promotion Society (BRLPS) is a non-profit organization registered under the Societies Registration Act, 1860 and is promoted by the Government of Bihar to address rural poverty in the state of Bihar in joint collaboration with the World Bank. The project aims to enhance social and economic empowerment of rural poor, especially women, by creating Self-Managed Community Institutions.

The project has been implemented in 6 districts and 102 blocks during the financial year 2016-17. The Society has received Rs 15.54 Crores under IDA/World Bank Additional Finance Credit No 5123-IN during the year for implementation of the project. The project has been completed on 31.10.2016 though the completion process ended on 28.02.2017 and the process of transfer of fixed assets have been started 01.09.2017 to the Bihar Rural Livelihoods Promotion Society

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. Revenue Recognition

Fund received from the Government of Bihar (GoB) has been recognized as income to the extent of the revenue expenditure made during the year after considering the Bank Interest earned 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.



Interest earned on bank deposits during the project period is treated as project fund and accounted on receipt basis. Gross interest earned has been disclosed as "Bank Interest" and TDS deducted thereon has been shown as "TDS Receivable"

5. **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 2016-17, Society has apportioned common expenditure in the nature of Community Institution Development and Project Management in the ratio of 102:432 between BRLP & NRLP respectively upto 31.10.2016.

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 Organizations**

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

8. **Accounting of Fund Disbursed to SHGs**

Funds released to Self Help Groups (SHGs) under Community Investment Fund (CIF) are charged to the Income & Expenditure Account by the Society. As per Project Implementation Plan the said disbursed amount will be considered as loan. Moreover, SHGs will return the said amount to CLFs/BLFs through concerned VOs and no transaction will be held between SHGs and the Society at the time of refund of loan and rotation. Hence, the Society has charged the amount under Income & Expenditure during the year of disbursement.

9. **Fund transferred for livelihood activities as Advance to Village Organizations (VOs) and expenditure has been booked on adjustment of such advances on the basis of utilization certificates submitted.**

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

For Roy Ghosh & Associates
Chartered Accountants
FRN-320094E

(S. Roy, Partner)
M. No: 053959

Monday, September 18, 2017

For and on behalf of
Bihar Rural Livelihood Promotion Society

Project Director cum
Chief Executive Officer

Chief Finance Officer





JEEViKA

An Initiative of Government of Bihar for Poverty Alleviation

Bihar Rural Livelihoods Promotion Society State Rural Livelihoods Mission, Bihar



बिहार सरकार

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

Ref. :

Date : 18 SEP 2017

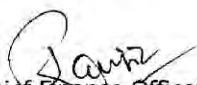
To,
M/s Roy Ghosh & Associates,
Chartered Accountants,
1st Floor, Bharat Bhawan,
3, C R Avenue, Kolkatta,
West Bengal – 700 072

Sub.: Management Assertion Letter

Sir,

This assertion letter is provided in connection with your audit of the financial statements of the **Bihar Rural Livelihoods Project –Additional Finance** for the year ended 31st March 2017. 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



ROY GHOSH
& Associates
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
OF
BIHAR TRANSFORMATIVE DEVELOPMENT PROJECT
REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of Bihar Transformative Development Project, which comprise the Balance Sheet as at 31st March, 2017, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management of the Society is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Project in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making, those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management of the Society, as well as evaluating the overall presentation of the financial statements. We believe that the

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in
burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi





audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Project as at 31st March, 2017.

EMPHASIS OF MATTERS

We draw attention to the 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We 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 account as required by law have been kept by the Society so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) Further, based on our audit and to the best of our information and according to the explanations given to us we state that we are satisfied that the procurement procedure prescribed in the procurement manual under BRLP has been followed.
- (e) We further state that,
 - i) With respect to Interim Financial Reports (IFRs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditures incurred and,
 - ii) Expenditures are eligible for the financing under the Credit Agreement No. IDA-5867- IN
 - iii) The IFR submitted and procedure and internal controls involved in their preparation can be relied upon to support the withdrawals.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Regn. No. - 320094E

(S. Roy, Partner)
Membership No. 053959
Place: Patna
Monday, September 18, 2017





The Project Director cum Chief Executive Officer,
Bihar Rural Livelihoods Project,
Bihar Rural Livelihoods Promotion Society,
Annex – II, Vidyut Bhavan,
Bailey Road, Patna – 800 021

Dear Sir,

Sub: Management Letter for the Statutory Audit of Bihar Transformative Development Project Project, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017

In connection with our audit of the financial statements of Bihar Transformative Development Project, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017, we familiarised ourselves with project documents, 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.

This letter to project management includes observations noted during the course of our audit examination in the following areas:

1. **Matters having a significant impact on the implementation of the project:**
No such major cases have been observed by us during the audit period except in the case of considerable delay in effecting bank transactions between DPCU and SHG / VOs.
2. **Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvement**
 - a) We observed that Funds meant for Community Investment Fund (CIF), Revolving Fund (RF) & Food Security Fund were disbursed to SHGs / VOs but returned back due to the various reasons though not reissued to the respective SHGs/ VO during the financial year. The Above Fund has been reversed with expenditure during the year.
 - b) There are differences in various balances between DPCU and BPIU :

Munger

Closing Cash Balance as on 31.03.17 was not matched as per DPCU Books and as per BPIU Books. Details are given below:

Name of BPIU	Balance as per DPCU Books	Balance as per BPIU Books	Difference
Sangrampur	918/-	47,179/-	46,261/-

Closing Bank Balance as on 31.03.17 was not matched as per DPCU Books and as per BPIU Books. Details are given below:

Name of BPIU	Balance as per DPCU Books	Balance as per BPIU Books	Difference
Sangrampur	21,749.84	15,689.84	6060.00

3 c. r. avenue, bharat bhawan, kolkata 700 072 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 +91 33 2236 0048 | +91 33 2638 6682

info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com

www.royghosh.in

burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi





Tarapur	6,52,888.08	6,95,556.32	42,668.24
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c) **Stale Cheque/Suspense found in BRS**

District	Observation							
Saran	Bank Reconciliation as at 31.03.2017 contains entries, which is still yet to be cleared up to 24.07.2017: ➤ Bank of Baroda(CIF)A/c 6903-Rs. 45,90,000							
	Suspense NEFT return of Rs. 15,000 in Bank Statement on dated 17.05.2017 in respect of payment to SHG							
Gopalganj	Suspense debit in UBGB (A/c 5203) of Rs. 50,000 in Bank Statement on dated 15.03.2017 not yet rectified.							
Bhabua	Bank Reconciliation as at 31.03.2017 contains entries, which is still yet to be cleared up to 19.08.17: ➤ MBGB (CIF)A/c 73380104142968-Rs. 45,000							
	Difference of Bank Book balance between District and Block accounts. Details is shown below:							
	<table><tr><th>Name of Block</th><th>Balance as per DPCU</th><th>Balance as per BPIU BRS</th><th>Difference</th></tr><tr><td>Chand</td><td>38,285.34</td><td>40,021.34</td><td>1,736.00</td></tr></table>	Name of Block	Balance as per DPCU	Balance as per BPIU BRS	Difference	Chand	38,285.34	40,021.34
Name of Block	Balance as per DPCU	Balance as per BPIU BRS	Difference					
Chand	38,285.34	40,021.34	1,736.00					

- d) Reconciliation with BPIU Bank/Cash Book and DPCU Accounts were not done as on 31.03.2017 at Gopalganj.
- e) As per Office order no- BRLPS/ Acctts/440/16/2896 dated 01.10.2016 BTDP project was started from 01.10.2016 and also the new set of Books & Accounts was maintained. Though the separate set of Books was maintained but the operation of BTDP projects is being carried through NRLM Bank A/C'.

3. **Status of maintenance of project books and records**

The Society with all its units has maintained the books of accounts and other records correctly as per the requirement of Project norms generally.

4. **Accuracy of project financial statements**

The Project Financial Statements is showing the correct picture of the financial position of the Society as on the date of same except in the case recognition of the Term Deposits with accrued interest linked with Savings Bank Account in the Cash at Bank.

5. **Compliance with prescribed procurement procedures**

The Society has followed the prescribed procurement procedures any case of procurement of goods, services etc.

6. **Status of Prior audit recommendations**

Based on our findings in the audit conducted, we have found that necessary compliances have been done by the management of the Society except in the case of quick disposal of advances to the various sectors.



ROY GHOSH & Associates
(Chartered Accountants)
Chartered Accountants

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

The matters contained in this management letter are intended solely for the information of the project management, for such timely consideration and action as project management may deem appropriate. These have all been considered by us in formulating the Audit Opinion expressed on the project financial statement in all Audit Report dated 18th September 2017 and they do not alter the opinion expressed in that Audit Report.

We wish to take this opportunity to thank project management for the courtesies and co-operation extended to us.

Yours Truly,
For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)


(S. Roy, Partner)

M. No: 053959

Monday, 18 September 2017



3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
3, C. R. Avenue, 1st Floor, Bharat Bhawan, Kolkata - 700 072
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in
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Bihar Rural Livelihoods Promotion Society						
Balance Sheet of Bihar Transformative Development Project and Other Projects/Departments/Funds as at 31st March 2017						
Liabilities	Schedule No.	Amount 31st March 2017	Amount 31st March 2016	Assets	Schedule No.	Amount 31st March 2017
Capital Fund	1	10,95,193.00	-	Fixed Assets	1	10,95,193.00
Restricted Fund	2			Current Assets, Loans & Advances		
BTDP		1,53,99,30,901.13	12,82,621.00	Current Assets	6	2,34,768.75
UNICEF		12,82,621.00	21,83,855.00	Cash in Hand		
UNICEF-Swabhiman Project		9,61,965.00	1,50,00,000.00	Cash at Bank under		
NABARD		1,50,00,000.00	70,78,42,105.00	BTDP		52,36,72,404.33
Animal Husbandry Deptt(Poultry)		16,93,11,052.55	-	UNICEF		12,82,621.00
Animal Husbandry Deptt(Goatry)		9,96,00,000.00	-	UNICEF-Swabhiman Project		9,61,965.00
Women Development Corp		2,12,09,215.00	1,48,45,862.50	NABARD		1,50,00,000.00
SRFSI		4,77,155.00	7,75,023.00	Animal Husbandry Deptt(Poultry)	7	16,93,11,052.55
Neera		(5,11,730.00)	-	Animal Husbandry Deptt(Goatry)		9,96,00,000.00
Current Liabilities	3			Women Development Corp		2,12,09,215.00
Others		3,03,57,148.23	-	SRFSI		4,77,155.00
BRLP		12,71,86,439.35	-	Loans & Advance		
Neera		5,11,730.00	-	NRLM		75,43,35,124.99
				NRLP		15,97,25,820.70
				MKSP		3,74,20,412.00
				SBM-G		22,29,111.00
				Others		21,92,76,418.94
				Advance under Neera		5,11,730.00
				TDS Receivable		68,698.00
Total [Rs.]		2,00,64,11,690.26	74,19,29,466.50	Total [Rs.]		2,00,64,11,690.26
						74,19,29,466.50

Significant Accounting Policies & Notes on Accounts (Schedule 18)

in terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S. Roy)
partner
M.NO.053959
Place : Patna
Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(Ranjit Kumar)
Chief Finance Officer



(Balamurugan D.)
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 2017						
Expenditure	Sch No.	For the year ended 31-3-2017	For the year ended	Income	Sch No.	For the year ended 31-3-2017
BTDP				Fund Received to the extent utilized during the year		
Community Institutional Development	10	72,84,47,962.03	-	BTDP		2,70,89,73,905.87
Community Investment Fund	11	1,04,66,91,233.75	-	UNICEF-Swabhiman Project		41,82,341.00
Access to Health, Nutrition & Sanitation	12	81,36,58,599.00	-	Animal Husbandry(Poultry)		22,96,24,712.45
Innovation, Partnership and Technical Assistance	13	8,12,950.00	-	WDC	2	4,36,36,647.50
Project Management Cost	14	13,08,30,450.39	-	SRFSI		2,97,868.00
Add: Fixed Assets		2,72,04,41,195.17	-	Neera		5,11,730.00
Total Expenditure		2,72,15,36,388.17	-	NFSM		23,92,152.78
Less: Fixed Assets transferred		10,95,193.00	-	Agriculture Depatt.		8,667.00
Net Expenditure under BRLP		2,72,04,41,195.17	-	UNICEF		7,700.00
NFSM			23,92,152.78	Bank Interest		-
UNICEF-Swabhiman Project		41,82,341.00	51,645.00	BTDP	2	1,08,95,896.30
Animal Husbandry(Poultry)		23,80,73,817.45	11,22,08,398.00	Animal Husbandry		84,49,105.00
WDC		4,36,36,647.50	1,86,92,925.50	Miscellaneous Income	5	5,71,393.00
SRFSI		2,97,868.00	1,45,886.00			-
Neera		5,11,730.00	7,700.00			-
UNICEF		-	8,667.00			-
Agriculture Depatt.		-	-			-
Total		3,00,71,43,599.12	13,35,07,374.28	Total		3,00,71,43,599.12
						13,35,07,374.28

Significant Accounting Policies & Notes on Accounts-18
In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S. Roy)
Partner
M.NO.053959
Place : Patna
Date: 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(Ranjit Kumar)
Chief Finance Officer

(Balamurugan B.)
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 2017							
Receipts	SchNo.	For the year ended 31-3-2017	For the year ended 31-3-2016	Payments	SchNo.	For the year ended 31-3-2017	For the year ended 31-3-2016
Opening Balance				Community Institutional Development	10	72,84,47,962.03	
Cash in Hand				Community Investment Fund	11	1,04,66,91,233.75	
Cash at Bank				Access to Health, Nutrition and Sanitation	12	8,13,68,58,599.00	
Fund in Transit				Innovation, Partnership and Technical Assistance	13	8,12,99,00.00	
Loans & Advances				Project Management Cost	14	13,08,30,450.39	
TDS Receivable				Fixed Assets	1	10,95,193.00	
				NFSM			23,92,152.78
				UNICEF			7,700.00
				UNICEF-Swasthman Project		41,82,34,00.00	
				Animal Husbandry(Poultry)		51,945.00	
				Animal Husbandry(Goatry)	2	23,80,73,817.45	
	2	4,25,00,00,000.00	84,09,29,997.78	WDC			11,22,06,396.00
Funds Received from				SRFSI		4,36,36,647.50	
Government of Bihar				Neera		2,97,868.00	
Other Projects/Departments/Funds				Agriculture Deptt.		5,11,730.00	
UNICEF-Swasthman Project				Opening Liabilities			
UNICEF		51,44,305.00	22,35,500.00	Closing Balance			
NABARD		12,82,621.00		Cash in Hand			
NEERA		1,50,00,000.00		Cash at Bank	6	2,34,768.75	
WDC	2	6,48,45,862.50		BTDP			
SRFSI		7,75,023.00		UNICEF-Swasthman Project		52,36,72,404.33	
Animal Husbandry(Poultry)		39,89,35,765.00		UNICEF		9,61,965.00	
Animal Husbandry(Goatry)		9,96,00,000.00		NABARD		12,82,621.00	
Miscellaneous Income				WDC		1,50,00,000.00	
Bank Interest under				SRFSI	7	2,12,09,215.00	
BTDP	5	1,08,95,985.30	1,35,82,205.00	WDC		4,77,155.00	
Animal Husbandry	2	84,45,105.00		SRFSI		16,93,11,052.55	
Miscellaneous Income		5,71,393.00		Animal Husbandry(Poultry)		9,96,00,000.00	
Closing Liabilities:				Animal Husbandry(Goatry)			
Others	3	3,03,57,148.23		NEERA			
RPLP		12,71,86,439.35		Fund in Transit			
NEERA		5,11,730.00		Loans & Advances	8		
				Advance to others		21,92,76,418.94	
				Advance under Neera		5,11,730.00	
				Advance to NRLP		15,97,25,820.70	
				Advance to NRLM		75,43,35,124.99	
				Advance to MKSP		3,14,20,412.00	
				SMG-G		22,29,111.00	
				TDS Receivable		68,698.00	
Total [Rs]		5,01,35,55,289.38	87,54,36,840.78	Total [Rs]		5,01,35,55,289.38	87,54,36,840.78

Significant Accounting Policies & Notes on Accounts (Schedule -16)

In terms of our report of even date

For Roy Ghosh & Associates
Chartered Accountants
FERN-320094E

(S. Roy)
Partner
M NO 033959
Place: Patna
Date: 15 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

Rajiv Kumar
Chief Finance Officer

18/09/17
(Balamurugan D.)
Project Director-cum- Chief Executive Officer



SWACHH BIHAR SWASTH BIHAR

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 2017										
Amount in Rs.										
Particulars	BTDP	UNICEF	UNICEF-Swabhiman Project	NABARD	Animal Husbandry(Poultry)	Animal Husbandry(Goatry)	WDC	SRFSI	Neera	Total
Restricted Fund balance as on 01/04/2016	-	-	-	-	-	-	-	-	-	-
Transferred from BRLP	-	12,82,621.00	21,45,596.00	1,50,00,000.00	38,02,90,765.00	-	1,48,45,862.50	7,75,023.00	-	41,43,39,867.50
Fund Received during the Year	4,25,00,00,000.00	-	29,98,710.00	-	1,86,45,000.00	9,96,00,000.00	5,00,00,000.00	-	-	4,42,12,43,710.00
Bank Interest	1,08,95,896.30	-	-	-	84,49,105.00	-	-	-	-	1,93,45,001.30
Other Receipt	5,71,393.00	-	-	-	-	-	-	-	-	5,71,393.00
Total Fund Available	4,26,14,67,289.30	12,82,621.00	51,44,306.00	1,50,00,000.00	40,73,84,870.00	9,96,00,000.00	6,48,45,862.50	7,75,023.00	-	4,85,54,99,971.80
Less : Fund utilized	2,72,15,36,388.17	-	41,82,341.00	-	23,80,73,817.45	-	4,36,36,647.50	2,97,868.00	5,11,730.00	3,00,82,38,792.12
Restricted Fund balance as on 31/03/2017	1,53,99,30,901.13	12,82,621.00	9,61,965.00	1,50,00,000.00	16,93,11,052.55	9,96,00,000.00	2,12,09,215.00	4,77,155.00	(5,11,730.00)	1,84,72,61,179.68

Break - up of Restricted Fund balance as on 31/03/2017 represented by:

Cash & Bank	59,42,89,712.33	12,82,621.00	9,61,965.00	1,50,00,000.00	9,89,28,513.30	9,96,00,000.00	2,12,09,215.00	4,77,155.00	-	83,17,49,181.63
Advance	1,10,31,84,776.38	-	-	-	7,03,82,539.25	-	-	-	-	1,17,35,67,315.63
Total	1,69,74,74,488.71	12,82,621.00	9,61,965.00	1,50,00,000.00	16,93,11,052.55	9,96,00,000.00	2,12,09,215.00	4,77,155.00	-	2,00,53,16,497.26
Less : Liabilities	15,75,43,587.58	-	-	-	-	-	-	-	5,11,730.00	15,80,55,317.58
Restricted Fund	1,53,99,30,901.13	12,82,621.00	9,61,965.00	1,50,00,000.00	16,93,11,052.55	9,96,00,000.00	2,12,09,215.00	4,77,155.00	(5,11,730.00)	1,84,72,61,179.68



(Signature)



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

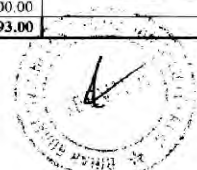
Schedule 1 of Capital Fund forming part of Balance Sheet as at 31st March 2017		
Particulars	(Amount in Rs.)	
Capital Fund	As at 31st March 2017	As at 31st March 2016
Opening Balance	-	-
Add : Transferred during the year being Capital expenditure in nature	10,95,193.00	-
Deletion of Assets	-	-
Total	10,95,193.00	-

Schedule 3 of Current Liabilities forming part of Balance Sheet as at 31st March 2017		
Particulars	(Amount in Rs.)	
	As at 31st March 2017	As at 31st March 2016
Siwan	18,965.00	-
Begusarai	-	-
Bhojpur	13,33,772.50	-
Buxar	1,39,840.00	-
Sheohar	12,05,875.36	-
Sheikhpura	5,120.00	-
Araria	1,38,934.00	-
Arwal	1,66,070.00	-
Saran	2,77,409.00	-
Jehanabad	74,496.00	-
Lakhisarai	10,953.00	-
Kaimur	18,417.00	-
Varshali	10,543.00	-
Aurangabad	11,557.00	-
Bettiah	49,312.00	-
Bhagalpur	55,063.00	-
Darbhanga	33,912.00	-
Gopalganj	8,55,461.37	-
Jamui	450.00	-
Katihar	37,103.00	-
Kishanganj	55,008.00	-
Madhepura	-	-
Motihari	-	-
Munger	7,026.00	-
Nawada	12,671.00	-
Patna	34,562.00	-
Rohtas	-	-
Saharsa	-	-
Samastipur	76,287.00	-
Sitamarhi	1,06,342.00	-
Supaul	879.00	-
Banka	5,426.00	-
SPMU	2,61,27,424.00	-
Total	3,08,68,878.23	-



Schedule 4 of Interest forming part of Balance Sheet as at 31st March 2017		
Particulars	(Amount in Rs.)	
	As at 31st March 2017	As at 31st March 2016
Siwan	4,67,162.00	
Begusarai	5,55,663.00	
Bhojpur	1,86,568.00	
Buxar	5,32,469.00	
Sheohar	1,41,347.00	
Sheikhpura	3,73,288.80	
Araria	1,86,964.00	
Arwal	1,35,290.00	
Saran	4,75,653.00	
Jehanabad	2,09,039.00	
Lakhisarai	2,79,712.00	
Kaimur	5,70,100.00	
Vaishali	3,15,430.00	
Aurangabad	1,44,774.00	
Bettiah	1,33,816.00	
Bhagalpur	3,76,750.00	
Darbhanga	6,78,565.00	
Gopalganj	3,51,118.00	
Jamui	-	
Katihar	2,83,024.00	
Kishanganj	1,10,183.00	
Madhepura	4,529.75	
Motihari	7,85,349.00	
Munger	7,347.00	
Nawada	3,92,892.18	
Patna	4,15,484.00	
Rohtas	33,084.84	
Saharsa	1,62,877.00	
Samastipur	4,20,780.43	
Sitamarhi	3,20,283.00	
Supaul	7,142.00	
Banka	5,047.00	
SPMU	1,02,83,269.30	
Total	1,93,45,001.30	

Schedule 5 of Other Income forming part of Balance Sheet as at 31st March 2017		
Particulars	(Amount in Rs.)	
	As at 31st March 2017	As at 31st March 2016
Siwan	23,883.00	
Begusarai	98,458.00	
Bhojpur	-	
Buxar	-	
Sheohar	35,816.00	
Sheikhpura	49,432.00	
Araria	-	
Arwal	-	
Saran	-	
Jehanabad	-	
Lakhisarai	-	
Kaimur	-	
Vaishali	37,964.00	
Aurangabad	-	
Bettiah	48,622.00	
Bhagalpur	-	
Darbhanga	58,483.00	
Gopalganj	24,014.00	
Jamui	170.00	
Katihar	715.00	
Kishanganj	-	
Madhepura	-	
Motihari	-	
Munger	-	
Nawada	4,945.00	
Patna	-	
Rohtas	35,338.00	
Saharsa	-	
Samastipur	43,266.00	
Sitamarhi	60,287.00	
Supaul	-	
Banka	-	
SPMU	50,000.00	
Total	5,71,393.00	



Schedule 6 of Cash in hand forming part of Balance Sheet as at 31st March 2017		
Particulars	(Amount in Rs.)	
	As at 31st March 2017	As at 31st March 2016
Siwan	5,321.00	
Begusarai	-	
Bhojpur	15,387.00	
Buxar	11,630.00	
Sheohar	1,209.00	
Sheikhpura	10,727.00	
Araria	1,067.00	
Arwal	14,088.00	
Saran	15,754.00	
Jehanabad	16,721.00	
Lakhisarai	15,321.00	
Kaimur	18,414.00	
Vaishali	17,512.00	
Aurangabad	-	
Bettiah	-	
Bhagalpur	53.00	
Darbhanga	7,636.00	
Gopalganj	-	
Jamui	-	
Katihar	-	
Kishanganj	-	
Madhepura	-	
Motihari	-	
Munger	5,859.00	
Nawada	-	
Patna	64,871.75	
Rohtas	-	
Saharsa	10.00	
Samastipur	-	
Sitamarhi	-	
Supaul	-	
Banka	-	
SPMU	13,188.00	
Total	2,34,768.75	

Schedule 7 of Cash at Bank forming part of Balance Sheet as at 31st March 2017		
Particulars	(Amount in Rs.)	
	As at 31st March 2017	As at 31st March 2016
Siwan	8,69,67,260.75	
Begusarai	3,39,07,630.19	
Bhojpur	5,36,71,263.73	
Buxar	3,06,42,366.61	
Sheohar	1,86,17,308.74	
Sheikhpura	2,24,47,567.86	
Araria	3,89,90,721.64	
Arwal	41,66,229.61	
Saran	8,47,64,842.59	
Jehanabad	78,48,968.06	
Lakhisarai	2,39,87,527.26	
Kaimur	2,71,13,657.51	
Vaishali	1,66,47,875.00	
Aurangabad	63,43,417.55	
Bettiah	2,71,02,272.29	
Bhagalpur	3,27,57,701.84	
Darbhanga	87,04,446.26	
Gopalganj	1,43,67,244.63	
Jamui	22,90,381.77	
Katihar	1,18,37,849.03	
Kishanganj	82,28,787.00	
Madhepura	47,23,896.01	
Motihari	1,89,77,454.11	
Munger	17,40,871.92	
Nawada	2,60,60,271.78	
Patna	1,88,57,471.70	
Rohtas	5,97,81,615.83	
Saharsa	35,39,267.17	
Samastipur	3,18,93,640.63	
Sitamarhi	4,80,05,554.00	
Supaul	89,53,351.00	
Banka	61,49,944.00	
SPMU	4,14,25,754.81	
Total	83,15,14,412.88	



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 2017

Districts	1. Employee Advance		Advance under Poultry		Neera Advance		Mulberry Vojna Advance		SLACC Advance		3. Others		Total As on 31st March 2017	Total As on 31st March 2016
	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	Less than Six months	More than Six months		
Siwan	5,47,504.00	3,13,754.00	17,00,000.00	-	-	-	-	-	-	-	38,74,216.49	27,073.00	64,62,547.49	-
Bagmati	4,13,427.00	5,38,702.00	-	2,13,412.00	-	-	-	-	-	-	94,63,771.00	16,249.00	1,25,66,161.00	-
Bhojpur	7,52,448.81	4,73,336.00	57,41,796.00	49,87,665.50	-	-	-	-	-	-	22,81,772.00	22,64,705.50	1,65,01,368.90	-
Buxar	5,63,014.00	4,31,151.65	46,47,346.00	20,07,150.25	-	-	-	-	-	-	34,28,327.00	16,71,150.00	1,27,48,742.40	-
Sheohar	86,338.00	6,12,367.00	-	-	-	-	-	-	-	-	98,100.00	18,06,819.00	26,03,624.00	-
Sheikhpura	2,54,826.00	2,32,637.00	14,27,166.00	-	-	-	3,99,692.00	-	-	-	5,28,534.00	-	24,43,183.00	-
Araria	6,53,514.00	2,14,810.00	5,17,237.00	-	-	-	-	-	-	-	26,23,451.00	-	44,08,704.00	-
Arwal	2,71,623.00	79,703.00	4,50,006.00	20,58,669.00	-	-	-	-	-	-	4,54,025.00	-	33,14,028.00	-
Saran	13,58,734.75	12,73,993.58	13,00,000.00	3,00,000.00	-	-	-	-	-	-	57,16,508.00	5,16,205.00	1,04,64,341.33	-
Jehanabad	4,46,287.00	91,833.00	20,46,805.00	1,01,402.00	-	-	-	-	-	-	1,80,190.00	3,500.00	28,70,077.00	-
Lakshisarai	2,63,707.00	1,52,671.00	43,134.00	5,48,860.00	-	-	-	-	-	-	-	1,51,100.00	11,59,474.00	-
Kaimur	1,22,953.00	4,95,191.00	12,40,000.00	12,60,640.00	-	-	-	-	-	-	24,80,255.13	7,200.00	56,46,208.13	-
Vaishali	1,59,166.00	6,03,746.00	-	26,93,114.00	4,14,074.00	-	-	-	-	-	27,83,150.00	11,645.00	1,02,64,804.00	-
Aurangabad	1,53,216.00	-	-	-	-	-	-	-	-	-	-	-	12,97,575.00	-
Bettiah	6,29,291.00	2,49,009.00	24,60,000.00	38,89,600.00	-	-	-	-	-	-	52,38,356.00	4,370.00	1,24,71,326.00	-
Bhagalpur	3,30,222.00	3,43,272.00	4,00,000.00	37,02,023.00	2,00,000.00	-	-	-	-	-	42,66,963.00	8,52,340.00	1,00,94,820.00	-
Darbhanga	6,04,412.00	1,96,795.00	-	11,24,003.50	-	-	-	-	-	-	9,20,322.00	57,479.05	29,03,511.55	-
Gopalganj	49,934.00	5,45,380.00	-	-	-	-	-	-	-	-	54,33,856.00	60,29,179.00	1,15,23,035.00	-
Jamui	11,063.00	-	7,97,005.00	-	-	-	-	-	-	-	8,64,218.00	-	16,22,286.00	-
Kathar	5,09,128.00	-	9,51,153.00	-	-	-	-	-	-	-	-	9,27,059.00	23,87,340.00	-
Kishanganj	2,48,468.25	-	5,16,086.00	-	-	-	-	-	-	-	64,374.25	-	7,69,804.25	-
Madhepura	39,732.00	-	-	6,54,748.00	-	-	-	-	-	-	23,36,887.00	-	21,55,834.00	-
Motihari	3,00,099.00	30,336.00	44,88,192.00	-	-	-	-	-	-	-	-	-	8,31,528.96	-
Munger	2,91,228.00	2,48,004.00	19,10,000.00	36,74,314.00	9,984.00	-	-	-	-	-	5,83,745.00	9,77,700.00	1,23,94,904.90	-
Nawada	4,64,639.00	-	23,75,511.00	-	3,16,250.00	-	-	-	-	-	32,83,374.90	37,050.00	1,01,52,264.91	-
Patna	1,80,135.00	1,89,036.00	14,15,720.00	10,00,000.00	-	-	-	-	-	-	78,21,776.91	12,77,870.07	55,50,794.51	-
Rohas	3,000.00	43,519.00	-	54,450.00	-	-	-	-	-	-	14,87,943.44	-	1,00,789.00	-
Saharsa	6,11,940.40	4,80,266.00	-	20,07,183.00	3,00,650.00	-	-	-	-	-	1,74,53,452.00	1,02,67,14.94	3,11,20,646.34	-
Samastipur	5,93,549	1,65,049	9,05,360.00	28,11,243.00	-	-	-	-	-	-	24,36,207	4,92,441	74,03,939.00	-
Sitamarhi	90,884.00	30,000.00	-	-	-	-	-	-	-	-	-	-	1,20,684.00	-
Supaul	65,652.00	-	-	-	-	-	-	-	-	-	-	-	4,08,678.52	-
Banka	13,63,371.00	3,39,961.00	-	-	-	-	-	-	-	-	3,43,226.52	-	1,38,39,413.00	-
SPVU	1,19,24,772.21	91,22,411.19	3,44,21,560.00	3,59,61,179.25	12,46,958.00	-	10,950.00	3,99,692.00	-	-	8,91,48,794.41	3,39,48,111.56	21,97,88,148.94	-
Total														



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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 2017

(Amount in Rs.)

Particulars	Balance as on 01-04-2016	Addition During the year	Deletion During the year	Balance as on 31-03-2017
Air conditioner	-	-	-	-
Computer	-	3,39,110.00	-	3,39,110.00
Laptops/Tablet	-	-	-	-
Fax	-	-	-	-
Furniture	-	1,50,682.00	-	1,50,682.00
Mobile/Tablet	-	1,050.00	-	1,050.00
Intercom	-	-	-	-
Vehicle	-	-	-	-
Photocopier	-	-	-	-
Printer	-	50,418.00	-	50,418.00
Software	-	10,054.00	-	10,054.00
Other Office Equipments	-	91,897.00	-	91,897.00
Misc. Electronic Installations	-	7,150.00	-	7,150.00
LCD Projector	-	1,66,550.00	-	1,66,550.00
LCD TV	-	-	-	-
Digital Camera	-	-	-	-
UPS/Inverter	-	1,06,300.00	-	1,06,300.00
Scanner	-	37,191.00	-	37,191.00
Generator (MP)	-	-	-	-
Computer Accessories	-	-	-	-
Upgrading of Computer System/Office Equipment	-	-	-	-
Cycle(MP)	-	-	-	-
Laptop Adaptor	-	-	-	-
Fan	-	24,392.00	-	24,392.00
Sign Board	-	3,900.00	-	3,900.00
Office Refurnishing	-	-	-	-
Gas Cylinder	-	1,500.00	-	1,500.00
Stabilizer	-	10,900.00	-	10,900.00
Data Card	-	6,279.00	-	6,279.00
Pen Drive	-	2,390.00	-	2,390.00
White Board	-	1,200.00	-	1,200.00
Room Heater	-	12,500.00	-	12,500.00
Telephone set (Walky)	-	-	-	-
Heater (Kitchen)	-	-	-	-
Water Filter	-	-	-	-
Coolers	-	4,950.00	-	4,950.00
Bio Matrix	-	-	-	-
Transformer	-	-	-	-
Speaker set	-	-	-	-
Vehicle (safari strome)	-	-	-	-
SHG Training Manual	-	66,780.00	-	66,780.00
Total [Rs]	-	10,95,193.00	-	10,95,193.00



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 2017
(Amount in Rs.)

Particulars	A. Institutional Building	B. Capacity Building	C. Block Project Implement Unit (BPIU) Cost	Total for the year ended 31st March 2017	Total for the year ended 31st March 2016
Siwan	1,06,79,357.25	14,13,119.00	2,55,84,521.58	3,76,76,997.83	
Begusarai	1,16,52,521.00	19,09,829.00	3,20,84,609.00	4,56,46,959.00	
Bhojpur	1,25,33,838.00	1,98,607.00	2,39,67,447.09	3,66,99,892.09	
Buxar	25,33,485.00	7,72,045.00	1,56,91,440.88	1,89,96,970.88	
Sheohar	16,86,816.00	2,95,881.00	46,81,288.00	66,63,985.00	
Sheikhpura	37,84,669.00	2,93,304.00	1,03,71,873.84	1,44,49,846.84	
Araria	77,33,726.00	9,04,524.00	1,44,39,925.00	2,30,78,175.00	
Arwal	55,52,000.00	2,23,282.00	75,73,656.71	1,33,48,938.71	
Saran	1,07,95,174.00	5,67,797.00	3,08,62,291.00	4,22,25,262.00	
Jehanabad	72,58,565.00	1,28,198.00	1,61,92,155.87	2,35,78,918.87	
Lakhisarai	40,06,042.00	8,48,424.00	1,12,76,535.85	1,61,31,001.85	
Kaimur	72,93,843.00	13,31,606.00	1,20,80,816.00	2,07,06,265.00	
Vaishali	1,57,69,305.00	2,51,211.00	2,99,28,511.00	4,59,49,027.00	
Aurangabad	37,85,185.00	70,133.00	26,33,791.25	64,89,109.25	
Bettiah	74,97,691.00	-	1,73,23,035.12	2,48,20,726.12	
Bhagalpur	99,42,447.00	10,775.00	2,12,61,143.00	3,12,14,365.00	
Darbhanga	1,14,14,810.95	5,81,171.00	2,26,75,541.50	3,46,71,523.45	
Gopalganj	56,28,609.00	2,46,015.00	1,51,71,308.90	2,10,45,932.90	
Jamui	15,77,175.00	55,443.00	33,38,163.25	49,70,781.25	
Katihar	1,44,58,744.00	2,276.00	2,03,60,822.75	3,48,21,842.75	
Kishanganj	2,94,767.00	1,44,163.00	39,51,085.05	43,90,015.05	
Madhepura	4,09,717.99	19,683.00	40,97,656.75	45,27,057.74	
Motihari	1,53,26,120.00	4,17,191.00	2,51,16,882.02	4,08,60,193.02	
Munger	14,76,404.00	15,406.00	27,26,708.28	42,18,518.28	
Nawada	71,24,470.00	4,20,732.00	2,37,63,798.74	3,13,09,000.74	
Patna	52,45,094.00	10,65,500.00	2,39,19,017.19	3,02,29,611.19	
Rohtas	63,14,246.00	5,44,017.00	2,46,19,576.22	3,14,77,839.22	
Saharsa	3,12,544.00	29,094.00	36,13,170.95	39,54,808.95	
Samastipur	47,50,677.00	41,66,206.00	2,08,68,664.55	2,97,85,547.55	
Sitamarhi	1,29,63,349.50	3,95,184.00	1,78,14,862.50	3,11,73,396.00	
Supaul	6,30,156.00	60,262.00	20,50,341.00	27,40,759.00	
Banka	3,96,646.00	46,240.00	24,06,490.50	28,49,376.50	
SPMU	66,99,433.00	12,76,328.00	-	79,75,761.00	
Total	21,75,27,627.69	1,87,03,646.00	49,24,47,131.34	72,86,78,405.03	-
Less:-					
Expenses transferred for Capitalization				2,30,443.00	
Total				72,84,47,962.03	-



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 2017

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	Total
Siwan	3,90,45,000.00				6,500.00	1,10,911.00				3,91,62,411.00
Begusarai	7,48,35,000.00									7,48,35,000.00
Bhojpur	4,25,80,000.00				50,440.00	4,65,924.00				4,30,96,364.00
Buxar	4,46,85,000.00	34,650.00				18,38,343.00				4,65,57,993.00
Sheohar	1,78,95,000.00	65,400.00			26,83,898.00					2,06,44,298.00
Sheikhpura	2,58,00,000.00				2,65,760.00	1,16,518.00	35,200.00			2,62,17,478.00
Araria	3,24,75,000.00	81,00,000.00			96,793.00					4,06,71,793.00
Arwal	2,19,75,000.00				444.00	70,500.00				2,20,45,944.00
Saran	4,89,00,000.00									4,89,00,000.00
Jehanabad	2,18,10,000.00									2,18,10,000.00
Lakhisarai	2,16,45,000.00	84,450.00			19,93,225.00	4,500.00				2,37,22,675.00
Kaimur	3,42,75,000.00						3,09,500.00			3,42,79,500.00
Vaishali	2,56,05,000.00									2,59,14,500.00
Aurangabad	69,60,000.00									69,60,000.00
Bettiah	2,68,80,000.00				1,95,950.00	93,621.00				2,71,69,571.00
Bhagalpur	6,06,90,000.00				18,16,331.00	33,742.00				6,25,06,331.00
Darbhanga	6,41,25,000.00									6,41,25,000.00
Gopalganj	3,94,80,000.00	10,58,400.00								4,05,38,400.00
Jamui	81,45,000.00	34,80,000.00								1,16,25,000.00
Katihar	5,85,00,000.00				67,500.00					5,85,67,500.00
Kishanganj	1,20,35,000.00					15,73,040.00				1,36,08,040.00
Madhepura	94,95,000.00				1,13,945.00	2,50,034.75				98,58,979.75
Mothari	3,99,05,000.00				1,00,240.00	13,489.00	1,88,000.00			4,02,06,729.00
Munger	1,02,45,000.00									1,02,45,000.00
Nawada	2,99,70,000.00				2,26,127.00	1,76,713.00				3,03,72,835.00
Patna	1,10,25,000.00	44,10,000.00			15,77,790.00	54,720.00	340.00			1,70,68,050.00
Rohtas	2,23,96,000.00									2,23,96,000.00
Saharsa	80,40,000.00									80,40,000.00
Samastipur	7,76,10,000.00				6,66,750.00	18,559.00				7,76,10,000.00
Sitamarhi	5,22,75,000.00				2,95,681.00					5,29,60,309.00
Supaul	1,31,35,000.00									1,41,30,681.00
Banka	90,30,000.00				17,07,610.00	73,500.00				1,08,11,110.00
SPMU										
Total	1,01,16,66,000.00	1,72,32,900.00	-	-	1,22,68,186.00	49,90,907.75	5,33,240.00			1,04,66,91,233.75



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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 2017				
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
Siwan			62,00,000.00	62,00,000.00
Begusarai		3,22,00,000.00	4,67,50,000.00	7,89,50,000.00
Bhojpur		35,00,000.00	21,00,000.00	56,00,000.00
Buxar	17,985.00		1,30,50,000.00	1,30,67,985.00
Sheohar	20,082.00		71,00,000.00	71,20,082.00
Sheikhpura			1,35,00,000.00	1,35,00,000.00
Araria	10,185.00		2,05,00,000.00	2,05,10,185.00
Arwal	5,088.00	1,11,50,000.00	48,50,000.00	1,60,05,088.00
Saran			1,64,50,000.00	1,64,50,000.00
Jehanabad	7,66,985.00	1,42,00,000.00	65,50,000.00	2,15,16,985.00
Lakhisarai	2,25,532.00	-	94,50,000.00	96,75,532.00
Kaimur		2,10,00,000.00	18,00,000.00	2,28,00,000.00
Vaishali		5,15,50,000.00	2,50,00,000.00	7,65,50,000.00
Aurangabad			-	-
Bettiah		3,80,00,000.00	1,07,00,000.00	4,87,00,000.00
Bhagalpur		-	1,85,50,000.00	1,85,50,000.00
Darbhanga		3,66,50,000.00	2,33,50,000.00	6,00,00,000.00
Gopalganj		2,31,50,000.00	2,80,00,000.00	5,11,50,000.00
Jamui			19,50,000.00	19,50,000.00
Katihar		2,71,50,000.00	2,11,50,000.00	4,83,00,000.00
Kishanganj	26,447.00		43,00,000.00	43,26,447.00
Madhepura		8,50,000.00	15,79,558.00	24,29,558.00
Motihari	7,919.00	4,32,50,000.00	2,33,65,610.00	6,66,23,529.00
Munger			40,50,000.00	40,50,000.00
Nawada	1,140.00	2,55,50,000.00	2,33,50,000.00	4,89,01,140.00
Patna	2,118.00	3,70,00,000.00	1,82,06,185.00	5,52,08,303.00
Rohtas		3,87,50,000.00	63,00,000.00	4,50,50,000.00
Saharsa	54,184.00		40,00,000.00	40,54,184.00
Samastipur		1,02,50,000.00	1,21,00,000.00	2,23,50,000.00
Sitamarhi			1,83,00,000.00	1,83,00,000.00
Supaul			17,50,000.00	17,50,000.00
Banka		14,00,000.00	20,04,745.00	34,04,745.00
SPMU	6,14,836.00		-	6,14,836.00
Total	17,52,501.00	41,56,00,000.00	39,63,06,098.00	81,36,58,599.00



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 2017			
Amount in Rs.			
Particulars	A. Innovations and Pilots	B. Partnerships	Total
Siwan			-
Begusarai			-
Bhojpur			-
Buxar			-
Sheohar			-
Sheikhpura			-
Araria			-
Arwal			-
Saran			-
Jehanabad			-
Lakhisarai			-
Kaimur			-
Vaishali			-
Aurangabad			-
Bettiah			-
Bhagalpur			-
Darbhanga			-
Gopalganj			-
Jamui			-
Katihar			-
Kishanganj			-
Madhepura			-
Motihari			-
Munger			-
Nawada			-
Patna			-
Rohtas			-
Saharsa			-
Samastipur			-
Sitamarhi			-
Supaul			-
Banka			-
SPMU	5,524.00	8,07,426.00	8,12,950.00
Total	5,524.00	8,07,426.00	8,12,950.00



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 2017

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
Siwan		27,77,123.00	5,25,542.00	-		33,02,665.00
Begusarai		64,00,796.18	4,60,326.00	5,012.00		68,66,134.18
Bhojpur		52,89,965.29	2,45,742.00			55,35,707.29
Buxar		43,60,856.65	2,75,919.00			46,36,775.65
Sheohar		75,83,643.37	1,67,800.00			77,51,443.37
Sheikhpura		27,44,020.00	2,10,513.00	450.00		29,54,983.00
Araria		32,34,894.00	1,81,605.00	1,24,132.00		35,40,631.00
Arwal		35,49,025.50				35,49,025.50
Saran		63,46,108.88		513.00		63,46,621.88
Jehanabad		59,16,082.75				59,16,082.75
Lakhisarai		53,44,632.38	1,84,208.00			55,28,840.38
Kaimur		62,67,367.09	3,23,849.00			65,91,216.09
Vaishali		67,33,356.00				67,33,356.00
Aurangabad						-
Bettiah						-
Bhagalpur						-
Darbhanga		49,286.80				49,286.80
Gopalganj				5,000.00		5,000.00
Jamui		16,991.00				16,991.00
Katihar						-
Kishanganj						-
Madhepura						-
Motihari						-
Munger		2,874.00				2,874.00
Nawada		1,466.50		6,664.00		8,130.50
Patna						-
Rohtas						-
Saharsa						-
Samastipur						-
Sitamarhi						-
Supaul						-
Banka						-
SPMU	6,05,90,369.00			17,69,067.00		6,23,59,436.00
Total	6,05,90,369.00	6,66,18,489.39	25,75,504.00	19,10,838.00	-	13,16,95,200.39
Less: Expenses transferred for Capitalization						8,64,750.00
Total						13,08,30,450.39



Bihar Rural Livelihoods Promotion Society
Bihar Transformative Development Project and other Projects/Funds as at 31st March 2016
Schedule 15 of Additions to Fixed Assets forming part of Balance Sheet as at 31st March 2017

Particulars	Siwan	Begusarai	Bhojpur	Buxar	Seohar	Sheikhpura	Araria	Arwal	Saran	Jehanabad	Lakhisarai	Kaimur	Valshahi	Aurangabad	Bettiah
Airconditioner															
Computer	86,150.00									2,72,960.00					
Laptops/tablet															
Fax	-														
Furniture	17,000.00			4,620.00	15,155.00		24,874.00				9,488.00	2,800.00	1,900.00		
Mobile	1,050.00														
Intercom	-														
Vehicle	-														
Photocopier	-														
Printer/Scanner/Fax	-														
Software	-								6,800.00	31,755.00			9,363.00		
Other Office Equipment				32,570.00		19,518.00	1,400.00		20,689.00				2,400.00		
Misc. Electronic Installations	2,750.00									1,06,400.00					
LCD Projector															
LCD TV															
Digital Camera															
UPS/Inverter/Battery															
Scanner										37,191.00					
Generator (MP)															
Computer Accessories															
Upgrading of Computer System/O.Equipment															
Cycle(MP)															
Laptops Adaptor															
Fan	9,740.00						1,510.00	1,800.00				3,100.00	2,300.00	2,100.00	
Sign Board															
Office Refurnishing															
Gas Cylinder	900.00						600.00								
Stabiliser	10,800.00														
Data Card	4,000.00														
Pen Drive	2,010.00							380.00							
White Board															
Room Heater															
Telephone set (Walky)										11,050.00			1,200.00		
Heater (Kitchen)													1,450.00		
Water Filter												4,950.00			
Coolers															
Bio Meirix															
Transformer															
Speaker set															
Vehicle (safari strome)															
SHG Training Manual															
Total	1,14,500.00	-	-	37,190.00	15,155.00	19,518.00	28,384.00	8,990.00	20,689.00	4,59,356.00	9,488.00	10,850.00	20,713.00	-	-



[illegible]

BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY

BIHAR Transformative Development Project

Schedule 17 Reconciliation of claim to total applications of funds for the year ended 31st March 2017

	Rs. in million	Rs. in million
Expenditure as per Financial Statement 2016-17		2721.536
Less: Statement of Expenditure sent to world Bank		2721.536
1st Qtr.	0.000	
2nd Qtr.	110.315	
3rd Qtr.	1292.159	
4th Qtr.	1319.062	
Total		2721.536
Difference		0.000

For Roy Ghosh & Associates

(Chartered Accountants)

FRN-320094E

(S. Roy) partner

M.NO.053959


Place : Patna

Date : 03-09-2016

For and on behalf of
Bihar Rural Livelihoods Promotion Society


Ranjit Kumar

Chief Finance Officer


Balamurugan D.
Project Director
-cum-
Chief Executive Officer



BIHAR TRANSFORMATIVE DEVELOPMENT PROJECT

Schedule-18

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 2016-17. The Society has received Rs 425.00 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 2016-17, Society has apportioned common expenditure in the nature of Community Institution Development and Project Management in the ratio of 300:234 between BTDP & NRLP respectively from 08.07.2016.

5. **Revenue Recognition**

Funds received from Government of Bihar have been recognized as income to the extent of the revenue expenditure made during the year after considering



the Bank Interest earned 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.

Interest earned on bank deposits during the project period is treated as project fund and accounted on receipt basis. 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 Organizations**

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

8. **Accounting of Fund Disbursed to SHGs**

Funds released to Self Help Groups (SHGs) under Community Investment Support (CIS) are charged to the Income & Expenditure Account by the Society. As per Project Implementation Plan the said disbursed amount will be considered as loan. Moreover, SHGs will return the said amount to the CLFs/BLFs through concerned VOs and no transaction will be held between SHGs and the Society at the time of refund of loan and rotation. Hence, the Society has charged the amount under Income & Expenditure during the year of disbursement.

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

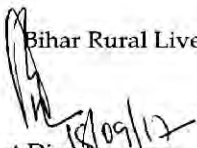
For Roy Ghosh & Associates
Chartered Accountants
FRN-320094E



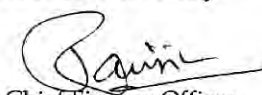
(S. Roy, Partner)
M. No: 053959

Monday, September 18, 2017

For and on behalf of
Bihar Rural Livelihood Promotion Society



Project Director-cum-
Chief Executive Officer



Chief Finance 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

Ref. No.

Date: **18 SEP 2017**

To,
M/s Roy Ghosh & Associates,
Chartered Accountants,
1st Floor, Bharat Bhawan,
3, C R Avenue, Kolkatta,
West Bengal – 700 072

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** for the year ended 31st March 2017. 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



National Rural Livelihoods Mission



ROY GHOSH
& associates
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT OF NATIONAL RURAL LIVELIHOOD MISSION

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of National Rural Livelihood Mission, which comprise the Balance Sheet as at 31st March, 2017, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management of the Society is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Project in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management of the Society, as well as

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in
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evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Project as at 31st March, 2017.

EMPHASIS OF MATTERS

We draw attention to the 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We 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 account as required by law have been kept by the Society so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) Further, based on our audit and to the best of our information and according to the explanations given to us we state that we are satisfied that the procurement procedure prescribed in the procurement manual has been followed.
- (e) We further state that:
 - i. With respect to Interim Financial Reports (IFRs), adequate supporting documentation has been maintained to support claims to the Ministry of Rural Development (MORD), Government of India and,
 - ii. The IFR submitted and procedure and internal controls involved in their preparation can be relied.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Regn. No. - 320094E

(S. Roy, Partner)
Membership No. 053959
Place: Patna
Monday, September 18, 2017

3 C. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
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info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in

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The Project Director cum Chief Executive Officer,
National Rural Livelihood Mission,
Bihar Rural Livelihoods Promotion Society,
Annex – II, Vidyut Bhavan,
Bailey Road, Patna – 800 021

Dear Sir,

Sub: Management Letter for the Statutory Audit of National Rural Livelihood Mission, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017

In connection with our audit of the financial statements of National Rural Livelihood Mission, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017, we familiarised ourselves with project documents, 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.

This letter to project management includes observations noted during the course of our audit examination in the following areas:

1. **Matters having a significant impact on the implementation of the project:**
No such major cases have been observed by us during the audit period except in the case of considerable delay in effecting bank transactions between DPCU and SHG / VOs.
2. **Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvement**
 - a) We observed that Funds meant for Community Investment Fund (CIF) were disbursed to SHGs / VOs but returned back due to the various reasons though not reissued to the respective SHGs/ VO during the financial year. The Above Fund has been reversed with expenditure during the year.
 - b) In Nalanda district, Rs. 19,00,200/- is appearing under Current Liabilities as LIC of India fund which was transferred from BRLP project as on 01.11.2016 were not transferred to the actual beneficiary till to the date of Audit.
 - c) As per Office Order no- BRLPS/Accts/67/07/3563 dated – 22.11.2016 it was directed that all the BRLP project should finalise their BRS of all the Bank A/C's on 31st January 2017 and shall either be closed and transfer the Balance to NRLM Bank A/C or re-named as NRLM Bank A/C but we found that closing Bank balance of following BRLP Bank A/C of following Blocks of Nalanda District has not been closed and transferred to NRLM or rename as NRLM as on 31.03.2017. Details are shown below:

Primary Cost Category	Amount (Rs.)
BPIU- Asthawan	3369.00
BPIU Ben	500.00
BPIU Bind	493.00
BPIU Chandi	195.00

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BPIU Ekangarsarai	4,745.00
BPIU Harnaut	98.00
BPIU Islampur	59,738.00
BPIU Katrisarai	4,134.75
BPIU Noorsarai	35.75
BPIU Parwalpur	45,388.00
BPIU Rahui	1,13,185.75
BPIU Rajgir	172.00
BPIU Sarmera	262.75
BPIU Tharthari	4,281.81
Total Rs/-	2,36,598.81

3. **Status of maintenance of project books and records**
The Society with all its units has maintained the books of accounts and other records correctly as per the requirement of Project norms generally.
4. **Accuracy of project financial statements**
The Project Financial Statements is showing the correct picture of the financial position of the Society as on the date of same except in the case recognition of the Term Deposits with accrued interest linked with Savings Bank Account in the Cash at Bank.
5. **Compliance with prescribed procurement procedures**
The Society has followed the prescribed procurement procedures in all cases of procurement of goods, services etc.
6. **Status of Prior audit recommendations**
Based on our findings in the audit conducted, we have found that necessary compliances have been done by the management of the Society except in the case of advances to the PIAs.

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

The matters contained in this management letter are intended solely for the information of the project management, for such timely consideration and action as project management may deem appropriate. These have all been considered by us in formulating the Audit Opinion expressed on the project financial statement in all Audit Report dated 18th September 2017 and they do not alter the opinion expressed in that Audit Report.





Roy Ghosh & Associates
(Chartered Accountants)
ROY GHOSH
& associates
Chartered accountants

We wish to take this opportunity to thank project management for the courtesies and co-operation extended to us.

Yours Truly,
For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)

(S. Roy, Partner)

M. No: 053959

Monday, 18 September 2017

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
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Bihar Rural Livelihoods Promotion Society
Balance Sheet of National Rural Livelihood Mission and other Projects/Funds
as at 31st March 2017

Liabilities	Schedule No.	As at 31st March 2017	As at 31st March 2016	Assets	Schedule No.	As at 31st March 2017	As at 31st March 2016
Capital Fund	2	10,48,13,484.36	10,29,27,414.86	Fixed Assets	11	10,48,13,484.36	10,29,27,414.86
Restricted Fund	1			Current Assets			
NRLM/ Main		(37,44,44,440.26)	22,19,71,509.74	Cash in Hand under	5	2,78,256.50	2,22,699.75
ASDP		30,63,596.00	1,04,38,515.00	NRLM	6		
Interest Subvention			35,00,46,900.00	Cash at Bank under			
RSETI		75,34,275.00	(1,33,12,385.00)	NRLM		7,14,28,608.26	38,12,90,940.61
Resource cell		69,27,567.00	63,07,000.00	ASDP		30,63,596.00	1,04,38,515.00
SVEP		16,60,08,280.00	2,98,39,225.00	Interest Subvention			35,00,46,900.00
CFT		1,83,85,662.00	2,40,31,839.00	RSETI		75,34,275.00	63,07,000.00
IPPE-II		16,86,01,262.30	3,40,98,283.10	Resource cell		5,58,532.00	1,42,39,225.00
Saras Mela		(64,93,474.00)	(31,36,304.00)	SVEP		10,35,97,530.84	2,40,31,839.00
Mukhya Mantri Mulvery Yojana				CFT		25,67,095.00	
DDU-GKY		1,80,31,732.00	1,89,40,000.00	IPPE-II		12,92,94,643.30	
Liabilities under	3	59,23,20,168.00	70,50,27,339.00	Saras Mela			
NRLM				Mukhya Mantri Mulvery Yojana			
Payable to BRLP			88,51,30,057.00	DDU-GKY		84,10,437.00	1,89,40,000.00
Payable to MKSP		51,48,86,554.00	1,32,57,827.00	Loans & Advances under	4	26,83,090.00	15,06,73,554.00
Payable to RTDP		75,43,35,124.99		NRLM			
Other Liabilities		2,20,72,177.94	59,49,061.10	Advance to NRLP		47,98,11,245.00	57,84,97,653.20
Saras Mela		64,93,474.00	31,36,304.00	Advance to LSJ		64,97,100	
RSETI			1,33,12,385.00	Advance to SRM-G		45,94,847.00	
IPPE-II			1,18,52,947.90	Other Advances		19,38,87,872.91	11,77,09,495.28
				TDS Receivable		1,10,58,920.00	3,21,38,977.00
				Advance to RSETI			1,33,12,385.00
				Advance to Saras Mela		64,93,474.00	31,36,304.00
				SVEP		6,24,10,749.16	1,56,00,000.00
				IPPE-II		3,93,06,619.00	4,59,51,231.00
				DDU-GKY		73,88,68,300.00	55,43,53,783.00
				MKMY		96,21,295.00	
				Resource cell		63,69,035.00	
				CFT		1,58,18,567.00	
Total		2,00,25,35,443.33	2,41,98,17,918.70	Total		2,00,25,35,443.33	2,41,98,17,918.70

Significant Accounting Policies & Notes to Accounts - 12
For and on behalf of

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S Roy/Partner)
M. No.053989
Place: Patna
Date: 18 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society



(Rajiv Kumar)
Chief Finance Officer

(Bala Murugan D.)
Project Director
-cum-
Chief Executive Officer



Bihar Rural Livelihoods Promotion Society
Receipts & Payments Accounts of National Rural Livelihood Mission and other Projects/Departments/Funds
for the year ended 31st March 2017

				Amount in Rs.			
Receipts	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	Payments	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016
Opening Balance				NRLM			
Cash in Hand		2,22,699.75	3,92,335.00	State Rural Livelihoods Mission	8	13,14,86,581.62	14,06,52,037.90
Cash at Bank		95,59,67,973.61	84,59,69,560.48	Institution Building and capacity Building	9	51,18,11,549.90	85,66,95,464.17
Loans & Advances		1,32,85,60,853.48		Community Investment Support	10	1,00,64,35,596.50	1,88,93,42,356.00
Other Advances			35,67,79,941.11	Infrastructure & Marketing		2,80,900.00	73,34,670.00
Advance to BRLP			1,67,59,14,108.00	Project Implementation Support		4,33,267.00	22,42,491.00
Advance to NRLP			57,48,82,709.00	Innovation & Partnership Support		12,30,843.00	
TDS Receivable		3,21,38,977.00	5,15,13,426.00	Fixed Assets purchased during the year	11	18,86,069.50	2,77,57,740.36
Grant received under NRLM :				Other Vertical Expenditure:			
SGSY Received				ASDP		73,74,919.00	5,59,87,968.00
Central Share		4,74,81,547.35	1,48,14,375.97	Interest Subvention			22,86,897.00
State Share		1,58,27,182.45	49,38,125.32	RSETI		1,98,53,340.00	54,18,077.00
SVEP				Resource cell		1,89,590.00	0
Central Share		13,12,23,000.00	1,80,00,000.00	SVEP		92,77,278.00	160775
State Share		1,42,23,333.00	1,20,00,000.00	CFT		60,05,610.00	3675823
CFT				IPPE-II		5,43,46,020.80	7,49,76,716.90
Central Share			2,70,66,657.00	Saras Mela		83,57,670.00	50,07,270.00
State Share				Mukhya Mantri Mulberry Yojana		67,43,268.00	
IPPE-II				DDU-GKY		18,85,24,744.00	15,13,33,624.00
Central Share		8,88,49,000.00	10,90,75,000.00	Udyog Nidesalaya		43,278.00	
State Share		10,00,00,000.00		Opening Liabilities under NRLM:			
Mukhyamantri Mulberry Yojana				Other Liabilities		3,42,50,698.00	2,71,92,766.00
Central Share			1,71,24,000.00	Payable to MKSP/BRLP		89,83,87,884.00	66,74,816.00
State Share		59,00,000.00	18,16,000.00	Fund Returned to			
DDU-GKY				Udyog Nidesalaya		2,16,722.00	
Central Share		1,80,40,224.00	54,24,00,000.00	MKMY		65,000.00	
State Share		5,32,70,100.00	31,32,91,500.00	Closing Balance :			
NRLM Main				Cash in Hand under			
Central Share		36,59,85,000.00		NRLM		2,78,256.50	2,22,699.75
State Share		24,47,78,000.00		Cash at Bank under			
Udyog Nidesalaya		2,60,000.00		NRLM		7,14,28,608.26	38,12,90,940.61
RSETI		4,07,00,000.00		ASDP		30,63,596.00	1,04,38,515.00
Bank Interest				Interest Subvention			35,00,46,900.00
NRLM		2,67,40,451.66	7,14,10,592.29	RSETI		75,34,275.00	
CFT		3,59,433.00	6,41,005.00	Resource cell		5,58,532.00	63,07,000.00
DDU-GKY		45,07,249.00	6,69,463.00	SVEP		10,35,97,530.84	1,42,39,225.00
Resource Cell		8,10,157.00		CFT		25,67,095.00	2,40,31,839.00
Misc Income				IPPE-II		12,92,94,643.30	
NRLM		62,89,776.06	4,41,650.00	Mukhya Mantri Mulberry Yojana		84,10,437.00	1,89,40,000.00
Saras Mela		20,00,500.00	18,70,966.00	DDU-GKY		26,83,090.00	15,06,73,554.00
Closing Liabilities under				Loans & Advances under			
NRLM				NRLM :			
Payable to BRLP			88,51,30,057.00	Advance to LSY		64,971.00	
Payable to MKSP		51,48,86,554.00	1,32,57,827.00	Advance to NRLP		47,98,11,245.00	57,84,97,653.20
Payable to RTDP		75,43,35,124.99		Advance to SBM-G		45,94,847.00	
Other Liabilities		2,20,72,177.94	59,49,061.10	Other Advances		19,38,87,872.91	11,77,09,495.28
RSETI			1,33,12,385.00	TDS Receivable		1,10,58,920.00	3,21,38,977.00
Saras Mela		64,93,474.00	31,36,304.00	Advance to RSETI			13312385
IPPE-II			1,18,52,947.90	Advance to Saras Mela		64,93,474.00	3136304
				SVEP		6,24,10,749.16	1,56,00,000.00
				IPPE-II		3,93,06,619.00	4,59,51,231.00
				DDU-GKY		73,88,68,300.00	55,43,53,785.00
				MKMY		96,21,295.00	
				Resource cell		63,69,035.00	
				CFT		1,58,18,567.00	
Total		4,78,19,22,788.29	5,57,36,49,996.17	Total		4,78,19,22,788.29	5,57,36,49,996.17

Significant Accounting Policies & Notes to Accounts -12

In terms of our report of even date

For and on behalf of

For Roy Ghosh & Associates

(Chartered Accountants)

FRN-320094E



(S. Roy)

Partner

M. No.053959

Place: Patna

Date:

18 SEP 2017



(Ranjit Kumar)

Chief Finance Officer



For and on behalf of

Bihar Rural Livelihoods Promotion Society



(Balaraman D.)

Project Director-cum- Chief Executive Officer



SWACHH BIHAR SWASTH BIHAR

Bihar Rural Livelihoods Promotion Society
Income & Expenditure Account of National Rural Livelihood Mission and other Projects/Departments/Funds
for the year ended 31st March 2017

Expenditure	Schedule No.	Total 31-3-2017	Total 31-3-2016	Income	Schedule No.	Total 31-3-2017	Total 31-3-2016
State Rural Livelihoods Mission	8	13,14,86,381.62	14,06,52,037.90	Grant received to the extent utilized during the year			
Institution Building and capacity Building	9	51,18,11,549.90	85,66,95,464.17	NRLM-Main		1,61,86,48,510.30	2,82,44,34,776.78
Community Investment Support	10	1,00,64,35,596.50	1,88,93,42,356.00	ASDP		73,74,919.00	5,59,87,968.00
Infrastructure & Marketing		2,80,900.00	73,54,670.00	Interest Subvention			22,86,897.00
Project Implementation Support		4,33,267.00	22,42,491.00	RSETI		1,98,53,340.00	54,18,077.00
Innovation & Partnership Support		12,30,843.00		Resource cell		1,89,590.00	
Add: Fixed Assets purchased during the year	11	18,86,069.50	2,77,57,740.36	SVEP		92,77,278.00	1,60,775.00
Total Expenditure		1,65,35,64,807.52	2,92,40,44,759.43	CFT		56,46,177.00	30,34,818.00
Less: Fixed Assets capitalized		18,86,069.50	2,77,57,740.36	IPPE-II		5,43,46,020.80	7,49,76,716.90
Net Expenditure under NRLM		1,65,16,78,738.02	2,89,62,87,019.07	Saras Mela		33,57,170.00	31,36,304.00
ASDP		73,74,919.00	5,59,87,968.00	Mukhya Mantri Mulvory Yojana		67,43,268.00	
Interest Subvention		1,98,53,340.00	22,86,897.00	DDU-GKY		18,40,17,495.00	15,06,64,161.00
RSETI		1,89,390.00	54,18,077.00	Udyog Nidesalaya		43,278.00	
Resource cell		92,77,278.00		Bank Interest		2,67,40,451.66	7,14,10,592.29
SVEP		60,05,610.00	1,60,775.00	NRLM-Main		3,59,433.00	6,41,005.00
CFT		5,43,46,020.80	36,75,823.90	CFT		45,07,249.00	6,69,463.00
IPPE-II		53,57,670.00	7,49,76,716.90	DDU-GKY			
Saras Mela			50,07,270.00	Misc Income			
Mukhya Mantri Mulvory Yojana		67,43,268.00		NRLM-Main		62,89,776.06	4,41,650.00
DDU-GKY		18,83,24,744.00	15,13,33,624.00	Saras Mela		20,00,500.00	18,70,966.00
Udyog Nidesalaya		43,278.00					
Total		1,94,93,94,455.82	3,19,51,34,169.97	Total		1,94,93,94,455.82	3,19,51,34,169.97

Significant Accounting Policies & Notes to Accounts - 12

In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E



(S. Roy, Partner)
M. No. 053959

Place: Patna
Date: 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society



Chief Finance Officer


(Balamurugan D.)
Project Director
cum-
Chief Executive Officer

Schedule-1.

Restricted Fund													
Particulars	NRLM Main	ASDP	Interest Subvention	RSETI	Resource cell	SVEP	GrT	IPPE-II (Including Fund from Panchayati Raj)	Saras Mela	Mukhyamantri Mulberry Yojana	DDU-GKY (Including Fund from NABCONS)	Udyog Nidesabalya	Total
Opening Balance as at 01-04-2016	22,19,71,509.74	1,04,38,515.00	35,00,46,900.00	(1,33,12,385.00)	63,07,000.00	2,98,39,275.00	2,40,31,839.00	3,40,98,283.10	(31,35,304.00)	1,89,40,000.00	70,50,77,339.00		1,38,42,51,921.84
Fund Received during the Year:													
Central Share	36,59,85,000.00			4,07,00,000.00		13,12,23,000.00		9,88,49,000.00			1,80,40,224.00		64,47,97,224.00
State Share	24,47,78,000.00					1,42,23,333.00		10,00,00,000.00		59,00,000.00	5,32,70,100.00	2,60,000.00	41,84,31,433.00
SGSY Fund	6,33,08,729.80												6,33,08,729.80
Bank Interest	2,67,40,451.66				8,10,157.00		3,59,433.00		20,00,500.00		45,07,249.00		3,24,17,290.66
Other Receipt	62,89,776.06												82,90,276.06
Transferred from/to	35,00,46,900.00		(35,00,46,900.00)										
Total Fund Available (A)	1,27,91,20,367.26	1,04,38,515.00		2,73,87,615.00	71,17,157.00	17,52,85,558.00	2,43,91,272.00	22,29,47,283.10	(11,35,804.00)	2,48,40,000.00	78,08,44,912.00	2,60,000.00	2,55,14,96,875.36
Expenditure (B)	1,55,35,64,807.52	73,74,919.00		1,38,53,340.00	1,89,590.00	92,77,278.00	60,05,610.00	5,43,46,020.80	53,57,670.00	67,43,268.00	18,85,24,744.00	43,278.00	1,95,12,80,525.32
Amount returned to the Deptt. (C)										65,000.00		2,16,722.00	2,81,722.00
Closing Balance as at 31-03-2017: (A-B+C)	(37,44,44,440.26)	30,63,596.00		75,34,275.00	69,27,567.00	16,60,08,280.00	1,83,85,662.00	16,86,01,262.30	(64,93,474.00)	1,80,31,732.00	59,23,20,168.00	-	59,99,34,628.04

Break - up of Restricted Fund balance as on 31/03/2017 represented by:

Cash & Bank	7,17,06,864.76	30,63,586.00		75,34,275.00	5,58,592.00	10,35,97,530.84	25,67,095.00	12,92,94,643.30		84,10,437.00	26,83,090.00		31,94,16,063.90
Advance	69,59,11,329.91				63,69,035.00	6,24,10,749.16	1,58,18,567.00	3,93,06,619.00		96,21,295.00	73,88,68,300.00		1,56,83,05,895.07
Total	76,76,18,194.67	30,63,586.00		75,34,275.00	69,27,567.00	16,60,08,280.00	1,83,85,662.00	16,86,01,262.30		1,80,31,732.00	74,15,51,390.00		1,89,77,21,958.97
Less: Liabilities	1,14,20,62,634.93								64,93,474.00		14,92,31,222.00		1,29,77,87,330.93
Restricted Fund	(37,44,44,440.26)	30,63,586.00		75,34,275.00	69,27,567.00	16,60,08,280.00	1,83,85,662.00	16,86,01,262.30	(64,93,474.00)	1,80,31,732.00	59,23,20,168.00		59,99,34,628.04



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National Rural Livelihoods Mission		
Capital Fund		Schedule 2
		Amount in `
Particulars	As at 31st March 2017	As at 31st March 2016
Opening Balance	10,29,27,414.86	7,51,69,674.50
Add : Transferred during the financial year 2016-17 being Capital Expenditure in nature	18,86,069.50	2,77,57,740.36
Total	10,48,13,484.36	10,29,27,414.86
Other Liabilities		Schedule 3
		Amount in `
Particulars	As at 31st March 2017	As at 31st March 2016
SPMU		
Other Liabilities	1,27,80,41,194.99	92,72,58,457.00
(A)	1,27,80,41,194.99	92,72,58,457.00
DPCU		
Nawada	-	1,12,132.00
Gopalganj	-	67,108.00
Jamui	9,180.00	34,792.00
Katihar	-	12,312.00
Munger	40,350.94	4,29,900.00
Patna	2,72,082.00	6,01,095.00
Sitamarhi	-	2,06,810.00
Samastipur	-	23,483.00
Darbhanga	-	19,429.00
Aurangabad	30,412.00	26,397.00
Siwan	-	1,11,228.00
Begusarai	-	1,51,286.00
Bhojpur	-	1,82,094.00
Buxar	-	13,77,560.00
Sheohar	-	11,811.00
Seikhpura	-	33,618.00
Araria	-	11,86,835.00
Arwal	-	20,497.00
Saran	-	2,11,497.00
Jehanabad	-	32,081.00
Lakhisarai	-	24,099.00
Kaimur	-	37,217.00
Vaishali	-	22,117.00
Banka	45,349.00	1,64,911.00
Motihari	35,913.00	37,533.00
Bhagalpur	-	54,316.00
Kishanganj	-	1,676.00
Supaul	-	16,927.00
Rohtas	-	90,071.00
Bettiah	6,404.00	42,690.00
Saharsa	7,489.00	36,603.00
Madhepura	-	
Gaya	73,58,024.00	
Khagaria	21,37,414.00	
Madhubani	17,08,495.00	
Muzafferpur	28,35,331.00	
Purnia	5,61,922.00	
Nalanda	46,97,770.00	
Total (B)	1,97,46,135.94	53,80,125.00
Total (A+B)	1,29,77,87,330.93	93,26,38,582.00



**National Rural Livelihoods Mission
Schedules to the Balance Sheet**

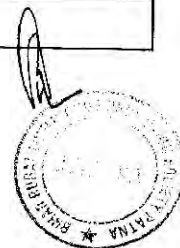
**Schedule -4
Loans & Advances**

DPCUs	Employer Advance		Advance under Poultry		Neera Advance		Mukhyamantri Mulberry Yojana Advance		SVEP Advance		Others		Amount in Rs.	
	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	Less than Six months	More than Six months	As at 31st March 2017	As at 31st March 2016
Mojhari	1,12,354.00	1,46,938.00									5,22,500.00		7,81,812.00	34,08,056.00
Nawada							25,260.00						34,43,336.00	57,48,440.00
Salaura	3,49,007.00	1,12,435.00					3,19,590.00				2,19,315.00		38,01,821.00	38,01,821.00
Supaul											4,500.00		6,73,067.00	4,29,918.00
Coneilganj													63,08,047.00	63,08,047.00
Janak	1,09,234.00	39,411.00	2,50,000.00	6,24,838.00							17,388.00		29,04,383.00	35,91,598.00
Katihar													14,21,083.00	14,21,083.00
Madhubani	4,69,466.45	1,130.00									24,225.00		9,53,045.45	16,15,522.05
Munger		5,47,254.00	16,00,000.00	2,28,044.00							8,78,700.00		30,25,954.00	9,78,466.04
Patna	1,14,276.00	2,04,106.00			55,500.00						77,140.00		27,20,770.00	29,05,743.17
Siemarni													-	51,16,610.00
Samastipur													-	43,61,609.00
Darbhanga													-	24,83,770.00
Belah	41,468.00	644.00									9,93,869.00		10,35,381.00	33,69,118.80
Siwan													-	5,45,949.00
Begusarai													-	73,35,628.00
Bhojpur													-	1,94,20,829.50
Buxar													-	67,55,808.50
Shoohar													-	6,69,995.00
Sekkipura													-	66,21,818.00
Arana													-	3,90,042.40
Arwal													-	21,66,153.50
Siwan													-	1,09,47,384.10
Jhansiabad													-	24,69,523.00
Lakhisarai													-	13,31,399.00
Kamur													-	5,24,962.97
Vishali	3,92,642.00	18,95,776.00											-	30,78,060.00
Madhubani	83,108.00	48,758.00											-	1,75,981.00
Banka													-	39,84,898.00
Bhagelaur													-	3,34,653.00
Kishanganj	20,28,078.40	3,48,483.00	11,49,498.00	2,17,77,442.00	4,00,000.00								-	-
Muzaffarpur	20,283	2,55,915											-	-
Aurangabad	1,25,957.00	1,43,116.00											-	-
Rohas	16,31,213.00	10,90,911.00	6,08,995.00	2,62,432.00									-	-
Gaya	14,72,485.00	8,69,458.40	70,82,190.00	1,50,16,497.00									-	-
Nalanda	2,90,280.00	4,69,277.00	81,05,153.00	2,17,38,654.00									-	-
Khagaria	19,25,730.28		41,00,000.00	52,92,144.30									-	-
Purnea	93,59,386.11	61,50,377.60	2,29,95,836.00	1,88,18,259.00	4,55,500.00								-	-
Total DPCU (A)													-	-
Advance under SPMU:													-	-
SPMU Other Advance	3,21,007.00	54,471.00											-	-
DDU-LKY Advance													-	-
IPPE Advance													-	-
SVEP Advance													-	-
Advance to Other State under SRC													-	-
TIPS Receivable													-	-
Inter Project Advance:													-	-
Advance to NRI P													-	-
Advance to LSY													-	-
Advance to SBM (G)													-	-
Total Advance at SPMU (B)	3,21,007.00	54,471.00											-	-
Grand Total (A+B)	96,79,365.11	62,05,208.60	2,29,95,836.00	10,37,28,947.30	4,55,500.00		4,77,150.00	91,44,145.00	2,85,25,000.00	65,74,516.00	2,47,38,841.99	1,35,57,93,385.07	1,56,03,05,895.07	1,36,06,99,830.48

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National Rural Livelihoods Mission		
Cash in Hand		Schedule 5
		Amount in ₹.
Particulars	As at 31st March 2017	As at 31st March 2016
Rohtas	-	-
Aurangabad	-	-
Gaya	7,947.00	-
Khagaria	-	-
Madhubani	1,08,699.00	-
Madhepura	-	-
Motihari	-	2,143.00
Muzaffarpur	54,334.00	-
Nalanda	22,376.50	-
Nawada	-	3,297.00
Purnia	-	-
Saharsa	247.00	1,746.00
Supaul	-	-
Gopalganj	-	-
Katihar	-	-
Patna	35,421.00	73,932.75
Sitamarhi	-	-
Samastipur	-	-
Darbhanga	-	5,569.00
Betiah	249.00	12,923.00
Siwan	-	-
Begusarai	-	-
Bhojpur	-	33,828.00
Buxar	-	13,350.00
Sheohar	-	-
Seikhpura	-	8,735.00
Araria	-	-
Arwal	-	1,482.00
Saran	-	143.00
Jehanabad	-	8,401.00
Kaimur	-	8,630.00
Vaishali	-	-
Banka	-	-
Jamui	-	-
Bhagalpur	-	766.00
Kishanganj	-	-
Lakhisarai	-	6,148.00
Munger	-	10,450.00
SPMU	48,983.00	31,156.00
Total	2,78,256.50	2,22,699.75



National Rural Livelihoods Mission		
Cash at Bank		Schedule 6
		Amount in `
Particulars	As at 31st March 2017	As at 31st March 2016
Aurangabad	15,24,460.57	71,61,909.20
Madhepura	31,68,253.37	32,17,425.50
Rohtas	76,88,683.59	1,22,77,141.91
Gaya	4,09,26,401.09	1,89,452.92
Khagaria	55,24,336.68	63,75,496.00
Madhubani	47,12,816.31	3,46,277.00
Motihari	50,42,048.91	25,02,472.65
Muzaffarpur	1,47,58,487.08	47,55,699.50
Nalanda	2,38,72,483.32	81,60,650.92
Nawada	-	24,83,420.37
Purnia	1,26,75,031.40	13,13,025.00
Saharsa	38,25,164.97	54,25,175.52
Supaul	36,34,270.66	13,67,078.50
Gopalganj	-	54,74,084.42
Katihar	-	64,94,231.00
Patna	70,29,964.63	2,14,03,657.60
Sitamarhi	-	83,31,762.00
Samastipur	-	2,68,64,572.63
Darbhanga	-	35,60,481.92
Betiah	30,63,511.50	14,70,923.05
Siwan	-	1,29,95,281.96
Begusarai	-	57,30,102.76
Bhojpur	-	1,25,44,452.68
Buxar	-	90,49,908.38
Sheohar	-	1,22,46,683.00
Seikhpura	-	25,39,153.56
Araria	-	15,83,526.14
Arwal	-	44,66,246.67
Saran	-	95,00,233.82
Jehanabad	-	20,50,828.38
Kaimur	-	15,20,174.63
Vaishali	-	18,76,108.00
Banka	25,69,591.25	33,38,264.01
Bhagalpur	-	85,10,450.72
Jamui	10,26,572.00	33,18,756.99
Kishanganj	-	26,17,853.00
Lakhisarai	-	41,83,816.84
Munger	21,23,160.95	1,17,70,263.67
SPMU	18,59,72,569.12	71,69,50,930.79
Total (A)	32,91,37,807.40	95,59,67,973.61



National Rural Livelihoods Mission		
Bank Interest		Schedule 7
		Amount in `
Particulars	For the year ended 31st March 2017	For the year ended 31st March 2016
Gaya	7,70,977.00	11,428.00
Khagaria	6,89,572.00	6,66,073.00
Madhubani	12,03,506.00	18,40,110.00
Motihari	9,57,262.00	19,04,133.00
Muzaffarpur	7,04,853.00	4,65,242.00
Nalanda	6,65,630.42	16,80,123.00
Nawada	2,99,440.83	8,73,729.00
Purnia	5,25,276.00	14,11,232.00
Saharsa	5,36,078.00	21,65,343.00
Jamui	4,58,741.00	11,84,396.00
Gopalganj	4,36,494.00	10,43,750.00
Supaul	3,83,566.00	10,98,650.00
Katihar	3,10,067.00	9,85,917.00
Munger	3,89,953.00	7,67,789.00
Madhepura	2,80,179.00	12,40,713.00
Sitamarhi	5,07,810.00	10,85,382.00
Samastipur	4,21,832.09	4,69,644.24
Darbhanga	4,63,886.00	14,99,848.00
Betiah	5,07,860.20	22,90,662.00
Bhojpur	5,78,296.00	12,37,773.00
Buxar	2,79,246.34	10,34,178.55
Seikhpura	94,037.00	7,65,592.00
Araria	2,67,783.00	5,95,099.00
Arwal	1,18,808.00	5,48,833.00
Banka	3,78,371.00	7,42,453.00
Seohar	2,65,341.00	4,50,886.00
Bhagalpur	3,96,233.00	16,22,693.00
Begusarai	4,59,043.00	12,76,488.00
Siwan	4,89,336.50	10,25,123.00
Kishanganj	1,15,194.00	2,50,522.00
Lakhisarai	1,72,979.00	5,57,858.00
Rohtas	10,44,122.44	17,46,296.00
Patna	6,22,032.00	10,95,333.00
Aurangabad	2,25,513.00	5,79,484.00
Saran	6,08,690.55	10,95,972.00
Kaimur	3,57,395.00	4,44,169.00
Vaishali	5,52,356.00	15,19,197.00
Jehanabad	1,58,428.00	6,47,502.50
SPMU	1,47,21,102.29	3,28,01,444.00
Total	3,24,17,290.66	7,27,21,060.29



Schedules to the Receipts and Payments and Income & Expenditure Account

Schedule-8

State Rural Livelihoods Mission			Amount in ₹	Amount in ₹
DPCU	State & District Mission Management Unit	Capacity Building Support	Total-as on 31-03-2017	Balance as on 31-03-2016
Gaya	58,31,270.05	7,92,094.00	66,23,364.05	-
Khagaria	51,24,297.55	1,25,978.00	52,50,275.55	-
Madhubani	46,31,821.00	4,14,781.00	50,46,602.00	-
Motihari	1,432.00	-	1,432.00	10,08,073.00
Muzaffarpur	69,53,984.28	7,99,175.00	77,53,159.28	79,090.00
Nalanda	69,00,786.52	5,691.00	69,06,477.52	-
Nawada	75,017.43	-	75,017.43	3,57,091.98
Purnia	51,36,717.00	11,01,641.00	62,38,358.00	-
Saharsa	-	-	-	-
Supaul	75,741.22	2,97,459.00	3,73,200.22	5,31,223.50
Bhagalpur	-	6,32,150.00	6,32,150.00	16,70,365.00
Gopalganj	-	-	-	115.00
Jamui	2,04,720.97	-	2,04,720.97	1,82,018.00
Katihar	-	-	-	-
Munger	2,02,290.00	1,43,580.00	3,45,870.00	1,15,483.57
Madhepura	-	-	-	-
Rohtas	-	-	-	-
Patna	-	1,56,072.00	1,56,072.00	12,85,950.41
Sitamarhi	7,495.00	28,512.00	36,007.00	9,244.00
Samastipur	1,81,135.00	-	1,81,135.00	1,73,446.00
Banka	5,85,081.75	53,871.00	6,38,952.75	43,575.00
Darbhanga	84,323.84	3,090.00	87,413.84	4,00,787.77
Aurangabad	-	-	-	-
Betiah	25,223.00	2,250.00	27,473.00	1,83,294.55
Siwan	12,39,486.00	8,67,844.00	21,07,330.00	40,23,312.25
Begusarai	26,29,928.00	72,306.00	27,02,234.00	1,03,75,468.54
Bhojpur	21,68,709.41	4,07,435.00	25,76,144.41	89,08,651.85
Buxar	21,86,081.18	16,343.00	22,02,424.18	70,32,133.28
Sheohar	22,35,812.25	1,53,031.00	23,88,843.25	42,09,523.00
Seikhpura	4,94,974.00	93,954.00	5,88,928.00	50,17,037.45
Araria	14,45,221.90	1,99,892.00	16,45,113.90	37,58,455.86
Arwal	17,62,160.43	1,52,984.00	19,15,144.43	44,04,584.83
Saran	55,46,995.17	7,81,281.00	63,28,276.17	71,10,358.28
Jehanabad	23,54,388.00	2,92,345.00	26,46,733.00	66,59,621.48
Lakhisarai	18,19,726.35	10,48,560.00	28,68,286.35	70,27,805.61
Kaimur	15,51,561.82	2,75,635.00	18,27,196.82	57,22,796.45
Kishanganj	2,642.00	-	2,642.00	6,681.00
Vaishali	26,47,884.00	5,45,866.00	31,93,750.00	78,03,426.00
SPMU	5,33,20,119.50	50,74,629.00	5,83,94,748.50	6,46,61,695.00
Total	11,74,27,026.62	1,45,38,449.00	13,19,65,475.62	15,27,61,308.66
Fixed Asset Addition net of Consumables	4,78,894.00	-	4,78,894.00	1,21,09,270.76
Net to R & P A/C	11,69,48,132.62	1,45,38,449.00	13,14,86,581.62	14,06,52,037.90



National Rural Livelihoods Mission					
Schedules to the Receipts and Payments and Income & Expenditure Account					
Institutional Building and capacity Building				Schedule-9	
DPCU	Block Management Unit Costs	Social Mobilization and Community Institutions	Financial Inclusion Initiatives	Amount In ₹	Amount in ₹
				Total as at 31-03-2017	Total as at 31-03-2016
Gaya	1,91,36,255.12	12,92,811.00	4,02,763.00	2,08,31,829.12	67.98
Khagaria	61,55,574.00	55,637.00	(7,990.00)	62,03,221.00	-
Madhubani	1,50,73,486.99	89,18,215.00	4,83,049.00	2,44,74,750.99	-
Motihari	1,94,72,470.61	1,21,77,386.00	7,03,985.00	3,23,53,841.61	5,58,27,524.35
Muzaffarpur	1,78,28,197.08	87,10,279.10	6,94,724.00	2,72,33,200.18	292.50
Nalanda	2,13,81,011.82	62,46,661.00	97,450.00	2,77,25,122.82	67.98
Nawada	23,94,048.03	12,42,402.00	33,662.00	36,70,112.03	3,84,79,465.35
Purnia	1,30,57,837.74	29,42,432.00	1,57,357.00	1,61,57,626.74	-
Saharsa	1,18,64,881.43	25,73,138.00	3,31,122.00	1,47,69,141.43	1,98,37,585.48
Supaul	1,04,52,525.96	65,06,165.92	3,34,913.74	1,72,93,605.62	1,71,36,285.00
Bhagalpur	16,43,684.88	26,34,998.00	14,250.00	42,92,932.88	3,02,99,762.56
Gopalganj	29,10,930.26	30,52,328.00	4,86,910.00	64,50,168.26	2,44,08,237.58
Jamui	75,19,144.00	74,00,638.00	2,67,256.00	1,51,87,038.00	1,50,92,625.01
Katihar	35,44,868.22	31,04,992.00	63,674.00	67,13,534.22	2,82,76,210.00
Munger	32,92,726.60	19,07,309.00	8,437.00	52,08,472.60	96,21,490.32
Madhepura	89,13,423.73	33,63,714.00	13,536.00	1,22,90,673.73	1,31,18,875.50
Rohtas	95,89,788.34	57,34,883.00	2,02,471.00	1,55,27,142.34	3,59,61,828.79
Patna	1,81,80,209.38	1,14,57,314.96	10,65,248.00	3,07,02,772.34	4,99,91,787.50
Sitamarhi	8,80,617.00	39,54,592.00	66,872.00	49,02,081.00	2,85,83,998.00
Samastipur	78,95,930.63	54,31,754.00	2,69,899.00	1,35,97,583.63	5,16,81,064.41
Banka	51,10,010.40	66,04,485.00	7,35,163.00	1,24,49,658.40	1,29,79,799.07
Darbhanga	41,20,744.52	57,11,793.00	3,57,862.00	1,01,90,399.52	3,63,44,242.06
Kisanganj	3,57,253.50	12,15,919.00	-	15,73,172.50	74,38,177.00
Aurangabad	1,05,78,257.83	79,47,719.00	4,203.00	1,85,30,179.83	2,01,14,646.40
Betiah	57,15,065.54	72,98,984.00	1,96,963.00	1,32,11,012.54	3,58,54,025.00
Siwan	39,91,434.39	21,31,671.00	38,967.00	61,62,072.39	2,84,25,251.29
Begusarai	47,00,220.39	58,02,527.00	14,63,855.00	1,19,66,602.39	3,90,21,367.00
Bhojpur	32,43,340.26	42,48,575.00	68,603.00	75,60,518.26	3,65,89,270.27
Buxar	28,02,989.25	29,80,251.00	18,03,962.00	75,87,202.25	2,31,93,538.69
Sheohar	(4,80,849.00)	22,84,829.00	1,385.00	18,05,365.00	1,16,96,356.00
Seikhpura	40,73,421.66	27,16,547.00	71,131.00	68,61,099.66	1,59,58,229.99
Araria	27,41,289.00	28,04,454.00	92,118.00	56,37,861.00	2,14,87,239.00
Arwal	17,60,514.42	13,62,980.50	15,318.00	31,38,812.92	1,38,75,360.05
Saran	54,32,618.50	73,43,300.00	3,49,224.00	1,31,25,142.50	3,47,71,450.75
Jehanabad	28,18,151.70	26,11,120.00	3,28,975.00	57,58,246.70	2,78,78,266.89
Lakhisarai	46,00,941.00	26,20,316.00	2,42,061.00	74,63,318.00	1,70,43,829.00
Kaimur	41,04,076.00	46,31,671.00	70,185.00	88,05,932.00	2,27,15,944.00
Vaishali	47,73,109.00	32,99,756.00	15,652.00	80,88,517.00	4,38,14,030.00
SPMU		5,55,39,942.00	21,78,820.00	5,77,18,762.00	48,25,743.00
Total	27,16,30,200.18	22,78,64,489.48	1,37,24,035.74	51,32,18,725.40	87,23,43,933.77
Fixed Asset Addition net of Consumables	14,07,175.50			14,07,175.50	1,56,48,469.60
Transferred to R & P A/C	27,02,23,024.68	22,78,64,489.48	1,37,24,035.74	51,18,11,549.90	85,66,95,464.17



National Rural Livelihoods Mission						
Schedules to the Receipts and Payments and Income & Expenditure Account						
Schedule-10						
Community Investment Support					Amount in `	
DPCU	Revolving Fund Grants to SHGs	Seed capital to VOs/CLFs	Food and Health Security and other Vulnerability Reduction	Livelihood Initiatives	Total as on 31-03-2017	Total as on 31-03-2016
Gaya	1,48,85,325.50	-	3,10,00,000.00	6,02,221.00	4,64,87,546.50	36,600.00
Khagaria	3,30,30,000.00	-	24,00,000.00	1,10,114.00	3,55,40,114.00	(1,50,000.00)
Madhubani	4,16,75,000.00	1,13,015.00	1,58,00,000.00	-	5,75,88,015.00	-
Motihari	4,44,15,000.00	-	1,18,00,000.00	-	5,62,15,000.00	10,92,96,085.00
Muzaffarpur	6,04,35,000.00	-	76,00,000.00	-	6,80,35,000.00	(13,56,390.00)
Nalanda	94,22,617.00	-	1,61,14,854.00	-	2,55,37,471.00	-
Nawada	2,10,60,000.00	-	36,50,000.00	-	2,47,10,000.00	8,81,70,283.00
Purnia	1,96,65,000.00	33,90,000.00	55,50,000.00	-	2,86,05,000.00	-
Saharsa	1,05,00,000.00	-	1,56,00,000.00	-	2,61,00,000.00	7,52,30,000.00
Supaul	2,43,75,000.00	-	26,00,000.00	8,72,017.00	2,78,47,017.00	3,55,90,000.00
Bhagalpur	86,70,000.00	-	57,00,000.00	-	1,43,70,000.00	7,14,05,840.00
Gopalganj	1,01,70,000.00	-	35,00,000.00	-	1,36,70,000.00	4,58,55,000.00
Jamui	3,27,00,000.00	-	41,50,000.00	-	3,68,50,000.00	5,68,70,000.00
Katihar	1,22,55,000.00	-	56,00,000.00	-	1,78,55,000.00	5,04,60,340.00
Munger	95,10,000.00	-	1,33,50,000.00	-	2,28,60,000.00	1,57,00,000.00
Madhepura	3,70,50,000.00	74,00,000.00	42,840.00	-	4,44,92,840.00	5,56,90,000.00
Rohas	2,21,30,000.00	-	1,04,50,000.00	-	3,25,80,000.00	6,91,30,000.00
Patna	4,11,30,000.00	-	1,34,00,000.00	23,117.00	5,45,53,117.00	8,29,95,200.00
Sitamarhi	1,30,80,000.00	-	29,00,000.00	-	1,59,80,000.00	8,72,95,000.00
Samastipur	1,62,30,000.00	-	(2,00,000.00)	-	1,60,30,000.00	9,39,75,000.00
Banka	2,62,05,000.00	-	36,50,000.00	1,46,100.00	3,00,01,100.00	3,10,80,000.00
Darbhanga	1,39,20,000.00	-	-	-	1,39,20,000.00	11,60,08,500.00
Kisanganj	41,10,000.00	-	5,00,000.00	-	46,10,000.00	1,36,90,000.00
Aurangabad	2,57,10,000.00	-	-	-	2,57,10,000.00	2,31,44,327.00
Bettiah	1,91,55,000.00	-	1,04,00,000.00	-	2,95,55,000.00	7,18,53,470.00
Siwan	1,71,00,000.00	-	53,00,000.00	-	2,24,00,000.00	5,05,65,000.00
Begusarai	2,08,35,000.00	-	43,50,000.00	-	2,51,85,000.00	9,43,35,000.00
Bhojpur	2,27,70,000.00	-	20,00,000.00	78,167.00	2,48,48,167.00	4,63,40,272.00
Buxar	1,31,10,000.00	12,02,850.00	24,00,000.00	14,055.00	1,67,26,905.00	6,53,83,224.00
Sheohar	95,10,000.00	-	29,50,000.00	-	1,24,60,000.00	2,39,40,000.00
Sheikhpura	1,19,40,000.00	-	8,00,000.00	-	1,27,40,000.00	4,30,80,000.00
Araria	1,43,10,000.00	-	24,00,000.00	8,63,446.00	1,75,73,446.00	4,97,30,000.00
Arwal	99,90,000.00	-	9,50,000.00	-	1,09,40,000.00	3,95,30,000.00
Saran	2,01,60,000.00	-	16,50,000.00	-	2,18,10,000.00	5,74,40,000.00
Jehanabad	59,70,000.00	-	1,14,35,060.00	-	1,74,05,060.00	5,24,00,000.00
Lakhisarai	1,15,65,000.00	1,65,000.00	14,50,000.00	-	1,31,80,000.00	3,61,80,000.00
Kaimur	2,03,70,000.00	-	-	-	2,03,70,000.00	4,75,95,000.00
Vaishali	1,43,10,000.00	-	66,50,000.00	-	2,09,60,000.00	8,23,35,000.00
SPMU	-	-	-	1,34,798.00	1,34,798.00	85,19,605.00
Total	76,34,27,942.50	1,22,70,865.00	22,78,92,754.00	28,44,035.00	1,00,64,35,596.50	1,88,93,42,356.00



National Rural Livelihoods Mission				
Fixed Assets				Schedule 11
				Amount in `
Particulars	Balance as on 01-04-2016	Addition During the year	Deletion During the Year	Balance as on 31-03-2017
Computer	1,98,60,557.60	1,62,817.00	-	2,00,23,374.60
Furniture	3,66,71,051.36	4,33,292.50	-	3,71,04,343.86
Photocopier	1,16,33,405.50	4,06,110.00	-	1,20,39,515.50
Printer	23,71,189.40	1,26,150.00	-	24,97,339.40
Software	16,00,188.00	15,641.00	-	16,15,829.00
Other Office Equipments	23,06,934.00	2,13,592.00	-	25,20,526.00
LCD Projector	8,11,236.00	50,400.00	-	8,61,636.00
UPS/Inverter	7,60,840.00	36,555.00	-	7,97,395.00
Computer Accessories	24,78,491.00	8,479.00	-	24,86,970.00
Upgrading of Computer System/Office Equipment	6,83,358.00	3,590.00	-	6,86,948.00
Fan	8,93,062.00	1,66,208.00	-	10,59,270.00
Sign Board	1,37,069.00	30,763.00	-	1,67,832.00
Office Refurnishing	2,03,74,982.00	7,025.00	-	2,03,82,007.00
Gas Cylinder	46,450.00	-	-	46,450.00
Stabliser	7,49,101.00	-	-	7,49,101.00
Data Card	1,46,189.00	26,362.00	-	1,72,551.00
White Board	3,71,138.00	13,650.00	-	3,84,788.00
Water Filter	10,32,173.00	1,85,435.00	-	12,17,608.00
Total	10,29,27,414.86	18,86,069.50	-	10,48,13,484.36



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National Rural Livelihoods Mission
Schedules to the Balance Sheet

Fixed Assets Details [Addendum to Schedule 11]

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BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY

NRLM

Reconciliation of claim to total applications of funds for the year ended 31st March 2016

Particulars	Amount in Rs.	Amount in Rs.
Expenditure as per Audited Financial Statement 2016-17		1653564807.520
Less: Statement of Expenditure sent to NMMU		1653564807.520
1st Qtr.	45,93,11,159.16	
2nd Qtr.	56,30,84,488.48	
3rd Qtr.	28,50,91,794.40	
Jan-Feb'17	11,75,28,139.67	
March'17	22,85,49,225.81	
Difference		1653564807.520
		0.000

For and on behalf of
For Roy Ghosh & Associates

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

[Signature]
Partner.

For and on behalf of
Bihar Rural Livelihoods Promotion Society

[Signature]
(Ranjit Kumar)
Chief Finance Officer

[Signature]
(Balamurugan B.)
Project Director-cum- Chief
Executive Officer



Place : Patna

Date:- 10 SEP 2017



NATIONAL RURAL LIVELIHOODS MISSION (NRLM)

Schedule-12

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 17 districts and 157 blocks during the financial year 2016-17. The Society has received Rs 36.60 Crore from Ministry of Rural Development (MORD) and 24.48 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.

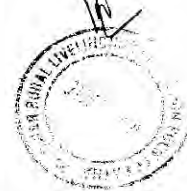
3. **Fixed Assets and Depreciation**

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. **Revenue Recognition**

Funds received from MORD have been recognized as income to the extent of the revenue expenditure made during the year after considering the Bank Interest earned 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.

Interest earned on bank deposits during the project period is treated as project fund and accounted on receipt basis. Gross interest earned has been disclosed as "Bank Interest" (Schedule 7) and TDS deducted thereon has been shown as "TDS Receivable"



5. **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.

6. **Expenditure Incurred by Technical Service Agencies and Support Organizations**

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

7. **Accounting of Fund Disbursed to SHGs**


Funds released to Self Help Groups (SHGs) under Community Investment Support (CIS) are charged to the Income & Expenditure Account by the Society. As per Project Implementation Plan the said disbursed amount will be considered as loan. Moreover, SHGs will return the said amount to the CLFs/BLFs through concerned VOs and no transaction will be held between SHGs and the Society at the time of refund of loan and rotation. Hence, the Society has charged the amount under Income & Expenditure during the year of disbursement.

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

For Roy Ghosh & Associates
Chartered Accountants
FRN-320094E


(S. Roy, Partner)
M. No: 053959
Monday, September 18, 2017

For and on behalf of
Bihar Rural Livelihood Promotion Society


Project Director
Chief Executive Officer


Chief Finance 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 4980; Website : www.brllp.in

Ref. :

Date : 09 SEP 2017

To,
M/s Roy Ghosh & Associates,
Chartered Accountants,
1st Floor, Bharat Bhawan,
3, C R Avenue, Kolkata,
West Bengal – 700 072

Sub.: Management Assertion Letter

Sir,

This assertion letter is provided in connection with your audit of the financial statements of the **National Rural Livelihoods Mission** for the year ended 31st March 2017. 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



National Rural Livelihoods Project



ROY GHOSH
& associates
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT OF NATIONAL RURAL LIVELIHOOD PROJECT

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of National Rural Livelihood Project, which comprise the Balance Sheet as at 31st March, 2017, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management of the Society is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Project in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management of the Society, as well as



3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in
burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi





evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Project as at 31st March, 2017.

EMPHASIS OF MATTERS

We draw attention to the 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We 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 account as required by law have been kept by the Society so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) Further, based on our audit and to the best of our information and according to the explanations given to us we state that we are satisfied that the procurement procedure prescribed in the procurement manual has been followed.
- (e) We further state that
 - i. With respect to Interim Financial Reports (IFRs), adequate supporting documentation has been maintained to support claims to the Ministry of Rural Development (MORD), Government of India.
 - ii. The IFR submitted and procedure and internal controls involved in their preparation can be relied.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Regn. No. - 320094E

(S. Roy, Partner)
Membership No. 053959
Place: Patna
Monday, September 18, 2017



The Project Director cum Chief Executive Officer,
National Rural Livelihood Project,
Bihar Rural Livelihoods Promotion Society,
Annex - II, Vidyut Bhavan,
Bailey Road, Patna - 800 021

Dear Sir,

Sub: Management Letter for the Statutory Audit of National Rural Livelihood Project, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017

In connection with our audit of the financial statements of National Rural Livelihood Project, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017, we familiarised ourselves with project documents, 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.

This letter to project management includes observations noted during the course of our audit examination in the following areas:

1. **Matters having a significant impact on the implementation of the project:**
No such major cases have been observed by us during the audit period except in the case of considerable delay in effecting bank transactions between DPCU and SHG / VOs.
2. **Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvement**
We observed that Funds meant for Community Investment Fund (CIF) were disbursed to SHGs / VOs but returned back due to the various reasons though not reissued to the respective SHGs/ VO during the financial year. The above Fund has been reversed with expenditure during the year.
3. **Status of maintenance of project books and records**
The Society with all its units has maintained the books of accounts and other records correctly as per the requirement of Project norms generally.
4. **Accuracy of project financial statements**
The Project Financial Statements is showing the correct picture of the financial position of the Society as on the date of same except in the case recognition of the Term Deposits with accrued interest linked with Savings Bank Account in the Cash at Bank.
5. **Compliance with prescribed procurement procedures**
The Society has followed the prescribed procurement procedures in all cases of procurement of goods, services etc.

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
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6. **Status of Prior audit recommendations**

Based on our findings in the audit conducted, we have found that necessary compliances have been done by the management of the Society.

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

The matters contained in this management letter are intended solely for the information of the project management, for such timely consideration and action as project management may deem appropriate. These have all been considered by us in formulating the Audit Opinion expressed on the project financial statement in all Audit Report dated 18th September 2017 and they do not alter the opinion expressed in that Audit Report.

We wish to take this opportunity to thank project management for the courtesies and co-operation extended to us.

Yours Truly,
For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)

(S. Roy, Partner)
M. No: 053959
Monday, 18 September 2017

**National Rural Livelihoods Project
Implemented by Bihar Rural Livelihoods Promotion Society
Balance Sheet as at 31st March 2017**

Liabilities	Schedule No.	As at 31st March 2017	As at 31st March 2016	Assets	Schedule No.	As at 31st March 2017	As at 31st March 2016
Restricted Fund				Fixed Assets	12	4,98,29,974.15	4,88,62,824.65
NRLP	1	(33,92,26,150.35)	13,01,46,456.17	Current Assets, Loans & Advances			
Solid & Liquid Waste Management		29,52,000.00	-	Current Assets	4	1,69,503.00	2,20,977.00
SLACC		3,05,29,642.00	2,71,58,458.00	Cash in Hand			
Special Project with SBM & NHM		3,36,00,000.00	-	Cash at Bank	5	18,05,13,030.38	18,93,53,605.61
Special Project -FI	2	2,90,35,625.00	-	Fund in Transit		3,70,450.00	
Capital Fund	3	4,98,29,974.15	4,88,62,824.65	Loans & Advances	7	6,76,92,582.77	10,47,78,114.56
Current Liabilities				TDS Receivable		20,20,855.00	20,20,855.00
Other Liabilities		28,57,413.80	41,57,502.80	Advance to BRLP		-	47,43,84,826.00
Kosi Project		3,07,50,320.00	3,07,50,320.00	Advance to MKSP		11,03,58,313.00	
NRLM		47,98,11,245.00	57,84,97,653.20	Advance to Poultry		6,37,30,992.00	
MKSP		-	47,988.00	Advance to Neera		11,36,045.00	
BTDP		15,97,25,820.70	-	Advance to Mukhyamantri		2,71,377.00	
		-	-	Mulberry Yojana		36,00,000.00	
		-	-	Advance to SVEP		1,72,768.00	
		-	-	Advance to SBM (G)		-	
Total		47,98,65,890.30	81,96,21,202.82	Total		47,98,65,890.30	81,96,21,202.82

Significant Accounting Policies & Notes on Accounts

13

For and on behalf of
Bihar Rural Livelihoods Promotion Society

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S. Roy, Partner)
M. No. 053959
Place : Patna
Date : 18 SEP 2017

(Ranjit Kumar)
Chief Finance Officer



(Balamurugan D.)
Project Director - cum-Chief Executive Officer

National Rural Livelihoods Project
Implemented by Bihar Rural Livelihoods Promotion Society
Receipts and Payments Account for the year ended 31st March 2017

RECEIPTS	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	PAYMENTS	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016
Opening Balance				State Rural Livelihoods Mission	8		
Cash in Hand	4	2,20,977.00	1,92,476.00	Institutional Building and capacity Building	9	31,13,38,215.72	37,03,58,875.56
Cash at Bank	5	18,93,53,605.61	35,10,10,912.91	Community Investment Support	10	44,26,48,391.25	35,06,69,691.97
Loans & Advances	7	57,91,62,940.56	7,43,65,854.66	Knowledge Management & Communication		68,00,85,833.00	66,01,24,574.00
Fund in transit		-	-	Int & Human Capacity Building		20,02,854.00	38,861.00
TDS Receivable		20,20,855.00	20,04,659.00	Innovation and Partnership Support		1,13,775.00	2,52,810.00
Advance to NRI-M		-	-	SLACC		26,95,464.00	3,250.00
Fund received from MORD for				Special Project with SBM & NHM		3,98,62,116.00	3,79,41,542.00
Special Project -FI- central share		3,36,00,000.00	1,74,21,375.00	Special Project -FI		-	-
NRI-P-Central Share		53,02,50,000.00	53,02,50,000.00	Fixed Assets purchased during the year	12	9,68,599.50	1,48,17,447.40
SLACC-Central Share		2,59,40,000.00	3,90,60,000.00	Opening Liabilities		61,34,53,464.00	2,05,52,67,384.80
Solid & Liquid Waste Management-Central Share		20,52,000.00	-	Closing Balance			
Fund received from State Government for				Cash in Hand	4	1,69,503.00	2,20,977.00
NRI-P-State Share		42,60,61,900.00	99,12,87,000.00	Cash at Bank	5	8,43,95,763.38	16,21,95,147.61
SLACC-State Share		1,72,93,300.00	2,60,40,000.00	NRI-P		3,36,00,000.00	2,90,35,625.00
Special Project -FI- State share		1,16,14,250.00	-	Special Project with SBM & NHM		3,05,29,642.00	2,71,58,458.00
Bank Interest	6	1,35,04,399.95	2,13,83,343.33	Special Project -FI		29,52,000.00	-
Other Income		6,64,230.00	1,85,105.00	SLACC		3,70,450.00	-
Current Liabilities				Solid Liquid Waste Management		6,76,92,582.77	10,47,78,114.56
Bihar Rural Livelihoods Project		-	-	Fund in Transit	7	20,20,855.00	20,20,855.00
Other Liabilities	3	28,57,413.80	41,57,502.80	Loans & Advances		11,03,58,313.00	-
Kusi Project		3,07,50,320.00	3,07,50,320.00	TDS Receivable		6,37,30,992.00	-
NRLM		47,98,11,245.00	57,84,97,653.20	Advance to BKLP		-	-
MKSP		-	47,988.00	Advance under Poultry		11,36,045.00	-
BTDP		15,97,25,820.70	-	Advance under Neera		2,71,377.00	-
				Advance to Mukhyamantri Mulberry Yojana		36,00,000.00	-
				Advance to SVFP		1,72,768.00	-
				Advance to SBM-G		-	-
Total Rs.		2,52,32,04,632.62	4,26,02,32,814.90	Total Rs.		2,52,32,04,632.62	4,26,02,32,814.90

Significant Accounting Policies & Notes on Accounts 13

In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S. Roy, Partner)

M. No 053959

Place : Patna
Date : 18 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(Rajiv Kumar)

Chief Finance Officer



(Balamurugan D.)
Project Director-cum Chief Executive Officer



SWACHH BIHAR SWASTH BIHAR

National Rural Livelihoods Project
Implemented by Bihar Rural Livelihoods Promotion Society
Income and Expenditure Account for the year ended 31st March 2017

EXPENDITURE	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	INCOME	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016
State Rural Livelihoods Mission	8	31,13,38,219.72	37,03,58,875.56	Grant Received to the extent utilized during the year			
Institutional Building and capacity Building	9	44,26,48,391.25	35,06,69,691.97	NRLP		1,42,56,84,506.52	1,37,46,97,061.60
Community Investment Support	10	68,00,85,833.00	66,01,24,574.00	Less: Fixed Assets transferred (NRLP)	12	1,42,47,15,907.02	1,48,17,447.40
Knowledge Management & Communication		20,02,854.00	38,861.00	SLACC		9,68,599.50	37941542.00
Innovation and Partnership Support		26,95,464.00	3,250.00	Bank Interest- NRLP	6	3,98,62,116.00	2,13,83,343.33
Inst & Human Capacity Building		1,13,775.00	2,52,810.00	Other Income- NRLP		6,64,230.00	1,85,105.00
Expenditure SLACC		3,98,62,116.00	3,79,41,542.00				
Total Expenditure		1,47,87,46,652.97	1,41,93,89,604.53				
Add: Fixed Assets purchased during the year		9,68,599.50	1,48,17,447.40				
Total Expenditure	12	1,47,97,15,252.47	1,43,42,07,051.93				
Less: Fixed Assets transferred		9,68,599.50	1,48,17,447.40				
Total		1,47,87,46,652.97	1,41,93,89,604.53	Total		1,47,87,46,652.97	1,41,93,89,604.53

Significant Accounting Policies & Notes on Accounts 13

In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S. Roy, Partner)

M. No. 053959

Place : Patna
Date : 18 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(Ranjit Kumar)

Chief Finance Officer



(Balamurugan B.)

project Director-cum Chief Executive
Officer

Bihar Rural Livelihoods Promotion Society
National Rural Livelihoods Project
Schedules to the Balance Sheet

Schedule 1

Restricted Fund for the Financial Year 2016-17

Particulars	NRLP Main	SLACC	Special Project with SBM & NHM	Special Project - FI	Solid & Liquid Waste Management	Total
Balance as on 01/04/2016	13,01,46,456.17	2,71,58,458.00	-	-	-	15,73,04,914.17
Fund Received during the Year:						
Central	53,02,50,000.00	2,59,40,000.00	3,36,00,000.00	1,74,21,375.00	29,52,000.00	61,01,63,375.00
State	42,60,61,900.00	1,72,93,300.00	-	1,16,14,250.00	-	45,49,69,450.00
Bank Interest	1,35,04,399.95	-	-	-	-	1,35,04,399.95
Other Receipt	6,64,230.00	-	-	-	-	6,64,230.00
Total fund Available (A)	1,10,06,26,986.12	7,03,91,758.00	3,36,00,000.00	2,90,35,625.00	29,52,000.00	1,23,66,06,369.12
Expenditure incurred during the year (B)	1,43,98,53,136.47	3,98,62,116.00	-	-	-	1,47,97,15,252.47
Balance as on 31/03/2017 (A-B)	(33,92,26,150.35)	3,05,29,642.00	3,36,00,000.00	2,90,35,625.00	29,52,000.00	(24,31,08,883.35)
Balance as on 31/03/2016	13,01,46,456.17	2,71,58,458.00	-	-	-	15,73,04,914.17

Restricted Fund Represented by Cash, Bank and Advance					
Cash & Bank	8,45,65,266.38	3,05,29,642.00	3,36,00,000.00	2,90,35,625.00	18,06,82,533.38
Advance	24,89,82,932.77				24,89,82,932.77
Fund in Transit	3,70,450.00				3,70,450.00
Total	33,39,18,649.15	3,05,29,642.00	3,36,00,000.00	2,90,35,625.00	43,00,35,916.15
Less : Liabilities	67,31,44,799.50				67,31,44,799.50
Restricted Fund	(33,92,26,150.35)	3,05,29,642.00	3,36,00,000.00	2,90,35,625.00	(24,31,08,883.35)



Schedule 2		
Capital Fund	Amount in Rs.	Amount in Rs.
Particulars	As at 31st March 2017	As at 31st March 2016
Opening Balance	4,88,62,824.65	3,40,45,377.25
Add :Transferred during the year being Capital Expenditure in nature	9,68,599.50	1,48,17,447.40
Less:- Deletion of Fixed Assets	(1,450.00)	-
Total	4,98,29,974.15	4,88,62,824.65
National Rural Livelihoods Project		
Schedule 3		
Current Liabilities	Amount in Rs.	Amount in Rs.
Particulars	As at 31st March 2017	As at 31st March 2016
DPCU		
Bhagalpur	14,109.00	31,239.00
Darbhangha	51,342.00	23,429.00
Gopalganj	6,08,172.00	73,637.00
Jamui	67,624.00	96,745.00
Katihar	2,63,855.00	15,35,441.00
Motihari	20,436.00	22,056.00
Patna	1,46,086.00	1,07,942.00
Rohtas	1,17,783.00	31,779.00
Samastipur	39,365.00	3,37,158.00
Sitamarhi	14,234.00	32,032.00
Saharsa	58,318.00	54,481.00
Madhepura	6,84,462.00	2,70,883.00
Supaul	27,446.00	61,688.00
Munger	2,15,640.00	8,16,410.00
Kishanganj	46,631.80	45,444.80
Aurangabad	20,947.00	1,43,456.00
Nawada	23,603.00	21,742.00
Banka	19,188.00	2,09,393.00
Bettiah	60,338.00	10,000.00
SPMU	67,06,45,219.70	60,95,28,508.20
Total	67,31,44,799.50	61,34,53,464.00
National Rural Livelihoods Project		
Schedule 4		
Cash in Hand	Amount in Rs.	Amount in Rs.
Particulars	As at 31st March 2017	As at 31st March 2016
NRLP		
Bhagalpur	4,147.00	5,884.00
Motihari	-	-
Patna	54,200.00	42,027.00
Samastipur	-	-
Jamui	-	10,090.00
Rohtas	14,537.00	6,284.00
Katihar	13,017.00	6,180.00
Sitamarhi	804.00	13,328.00
Madhepura	17,068.00	4,481.00
Munger	30,600.00	47,402.00
Saharsa	6,973.00	19,364.00
Supaul	-	-
Kishanganj	6,102.00	21.00
Aurangabad	10,999.00	5,749.00
Nawada	8,940.00	27,313.00
Banka	-	-
Darbhanaga	2,116.00	7,673.00
Bettiah	-	2,291.00
Gopalganj	-	22,890.00
Total	1,69,503.00	2,20,977.00



National Rural Livelihoods Project		
Cash at Bank		Schedule 5
Particulars	Amount in Rs. As at 31st March 2017	Amount in Rs. As at 31st March 2016
NRLP Blocks		
Bettiah	1,55,70,185	3,84,081
Bhagalpur	56,79,087	83,93,270
Darbhanga	50,39,688	71,21,494
Gopalganj	57,98,064	1,07,42,160
Jamui	1,37,08,539	60,29,545
Katihar	74,89,010	82,37,745
Motihari	68,82,773	18,03,233
Patna	1,30,60,159	75,13,284
Rohtas	1,81,09,915	15,40,608
Samastipur	58,23,274	83,03,444
Sitamarhi	70,80,962	84,01,530
Saharsa	53,42,894	1,10,31,697
Madhepura	2,54,33,026	2,80,39,019
Supaul	93,83,116	1,66,99,166
Munger	79,83,137	28,03,799
Banka	59,70,219	75,80,298
Kishanganj	64,12,987	18,73,056
Nawada	61,37,184	33,12,888
Aurangabad	79,16,366	16,03,462
SPMU		
Canara Bank (11930)	5,57,443	4,63,10,925
State bank of india	11,35,002	16,28,903
Total	18,05,13,030.38	18,93,53,605.61
Schedule 6		
Bank Interest	Amount in Rs.	Amount in Rs.
Particulars	For the year ended 31st March 2017	For the year ended 31st March 2016
Bettiah	5,06,697.00	7,03,323.00
Bhagalpur	8,59,465.00	13,91,811.00
Darbhanga	6,20,838.00	9,14,837.00
Gopalganj	8,18,040.08	14,23,628.00
Jamui	7,65,826.00	7,91,917.00
Katihar	5,71,079.00	12,97,864.00
Motihari	5,81,118.87	4,04,373.20
Patna	4,59,147.00	10,89,482.00
Rohtas	7,05,354.00	14,76,568.13
Samastipur	5,28,105.00	9,10,636.00
Sitamarhi	6,82,561.00	10,05,528.00
Saharsa	6,41,993.00	9,48,249.00
Madhepura	15,79,310.00	16,57,596.00
Supaul	10,38,487.00	8,94,620.00
Munger	3,24,078.00	9,38,904.00
Banka	5,50,207.00	10,33,560.00
kisanganj	4,47,724.00	6,16,579.00
Aurangabad	4,34,423.00	7,15,167.00
Nawada	6,10,099.00	10,17,246.00
SPMU	7,79,848.00	21,51,455.00
Total	1,35,04,399.95	2,13,83,343.33



National Rural Livelihoods Project

[illegible]

National Rural Livelihoods Project

Schedule-8

State Rural Livelihoods Mission			(Amount in Rs.)	(Amount in Rs.)
DPCU	State & District Project Management Unit	Capacity Building Support	for the year ended 31st March 2017	for the year ended 31st March 2016
Bettiah	1,09,01,169.27	17,07,055.00	1,26,08,224.27	96,55,962.04
Bhagalpur	1,09,11,916.79	9,07,183.00	1,18,19,099.79	1,08,83,084.12
Darbhanga	1,27,32,769.50	5,26,347.00	1,32,59,116.50	1,05,47,619.80
Gopalganj	64,82,325.55	5,17,891.75	70,00,217.30	67,84,495.50
Jamui	93,17,210.50	8,17,460.00	1,01,34,670.50	71,94,290.00
Katihar	1,01,99,353.50	3,62,531.00	1,05,61,884.50	1,04,32,983.11
Motihari	1,42,65,673.14	15,97,037.00	1,58,62,710.14	1,01,44,580.65
Patna	1,33,60,842.18	2,06,511.00	1,35,67,353.18	1,08,08,681.23
Rohtas	1,11,61,522.89	4,12,252.00	1,15,73,774.89	79,41,267.85
Samastipur	1,16,55,142.25	12,39,992.00	1,28,95,134.25	1,14,11,093.00
Sitamarhi	79,51,837.00	10,60,465.00	90,12,302.00	84,20,910.00
Saharsa	1,35,94,949.31	4,77,884.00	1,40,72,833.31	1,15,13,667.94
Madhepura	1,21,18,634.47	12,12,747.00	1,33,31,381.47	89,93,138.45
Supaul	1,22,43,197.25	10,69,633.00	1,33,12,830.25	1,16,04,113.00
Munger	60,67,434.00	39,72,724.00	1,00,40,158.00	62,84,195.06
Banka	68,88,303.76	2,85,337.00	71,73,640.76	63,37,025.52
Kishanganj	74,16,609.78	97,575.00	75,14,184.78	60,62,462.52
Aurangabad	53,79,573.27	4,72,833.00	58,52,406.27	66,82,529.64
Nawada	1,04,13,477.56	8,42,757.00	1,12,56,234.56	81,46,322.45
Total (A)	19,30,61,941.97	1,77,86,214.75	21,08,48,156.72	16,98,48,421.88
SPMU	9,44,96,527.50	67,04,197.00	10,12,00,724.50	21,19,20,093.00
Total (B)	9,44,96,527.50	67,04,197.00	10,12,00,724.50	21,19,20,093.00
Total (A+B)	28,75,58,469.47	2,44,90,411.75	31,20,48,881.22	38,17,68,514.88
Less:-				
Assets Capitalised	7,10,661.50	-	7,10,661.50	1,14,09,639.32
Total	28,68,47,807.97	2,44,90,411.75	31,13,38,219.72	37,03,58,875.56



National Rural Livelihoods Project

Schedule-9

Institutional Building and capacity Building				(Amount in Rs.)	
DPCU	Block Management Unit Costs	Social Mobilization and Community Institutions	Financial Inclusion Initiatives	For the year ended 31st March 2017	For the year ended 31st March 2016
Bettiah	1,30,21,774.50	70,06,256.87	2,10,718.00	2,02,38,749.37	2,11,57,181.67
Bhagalpur	1,28,69,558.21	67,34,281.00	10,72,751.00	2,06,76,590.21	1,70,28,222.00
Darbhanga	1,68,04,333.04	1,00,29,683.00	11,07,022.00	2,79,41,038.04	2,38,30,144.22
Gopalganj	1,30,01,084.00	74,70,580.00	5,98,484.00	2,10,70,148.00	1,68,07,526.81
Jamui	1,28,07,964.25	59,52,328.00	2,92,320.00	1,90,52,612.25	1,84,43,315.25
Katihar	1,71,24,979.00	72,32,520.00	69,077.00	2,44,26,576.00	1,97,71,071.00
Motihari	1,45,06,374.00	90,15,747.00	3,72,690.00	2,38,94,811.00	1,80,68,986.00
Patna	1,87,20,152.34	87,40,562.00	1,24,076.00	2,75,84,790.34	2,07,59,034.45
Rohtas	1,57,91,553.93	60,37,403.00	1,94,206.00	2,20,23,162.93	1,51,84,231.00
Samastipur	1,43,00,810.50	35,76,437.00	2,10,281.00	1,80,87,528.50	1,56,66,039.00
Sitamarhi	1,11,94,436.00	68,27,256.00	3,50,844.00	1,83,72,536.00	1,59,98,195.00
Saharsa	1,05,95,804.00	16,91,438.00	73,864.00	1,23,61,106.00	2,59,45,193.50
Madhepura	2,22,51,925.75	1,09,21,053.00	3,36,364.00	3,35,09,342.75	2,29,87,709.00
Supaul	1,69,67,778.63	1,10,89,417.00	3,48,331.00	2,84,05,526.63	3,04,76,115.00
Munger	1,17,95,711.70	91,29,743.00	2,924.00	2,09,28,378.70	1,43,90,030.76
Banka	1,03,49,332.52	73,65,253.00	10,79,737.00	1,87,94,322.52	1,41,10,088.69
Kishanganj	1,00,82,742.00	68,53,701.00	3,41,100.00	1,72,77,543.00	1,08,37,414.50
Aurangabad	1,12,15,372.00	78,22,667.00	15,70,489.00	2,06,08,528.00	1,33,74,657.00
Nawada	1,22,84,034.01	41,16,133.00	2,58,020.00	1,66,58,187.01	1,61,74,896.20
Total (A)	26,56,85,720.38	13,76,12,458.87	86,13,298.00	41,19,11,477.25	35,10,10,051.05
SPMU	91,44,674.00	-	2,18,50,178.00	3,09,94,852.00	30,67,449.00
Total (B)	91,44,674.00	-	2,18,50,178.00	3,09,94,852.00	30,67,449.00
Total (A+B)	27,48,30,394.38	13,76,12,458.87	3,04,63,476.00	44,29,06,329.25	35,40,77,500.05
Less					
Assets Capitalised	2,57,938.00	-	-	2,57,938.00	34,07,808.08
Total	27,45,72,456.38	13,76,12,458.87	3,04,63,476.00	44,26,48,391.25	35,06,69,691.97



National Rural Livelihoods Project

Schedule-10

Community Investment Support					(Amount in Rs.)	(Amount in Rs.)
DPCU	Revolving Fund Grants to SHGs	CIS to CLFs	Food and Health Security and other Vulnerability Reduction (to Vos)	Livelihood Initiatives	for the year ended 31st March 2017	for the year ended 31st March 2016
					-	
Bettiah	2,39,25,000.00	49,050.00	1,49,50,000.00	-	3,89,24,050.00	3,41,45,065.00
Bhagalpur	2,00,85,000.00	-	36,50,000.00	2,11,650.00	2,39,46,650.00	2,87,31,365.00
Darbhanga	3,77,40,000.00	-	1,32,50,000.00	-	5,09,90,000.00	6,55,59,835.00
Gopalganj	2,86,50,000.00	-	1,02,50,000.00	4,50,320.00	3,93,50,320.00	4,96,40,000.00
Jamui	2,88,40,000.00	-	55,50,000.00	-	3,43,90,000.00	3,61,50,000.00
Katihar	3,12,30,000.00	-	78,00,000.00	6,42,370.00	3,96,72,370.00	2,93,72,097.00
Motihari	2,58,30,000.00	-	1,85,50,000.00	-	4,43,80,000.00	3,11,33,653.00
Patna	2,31,45,000.00	-	76,27,149.00	3,89,866.00	3,11,62,015.00	3,68,40,112.00
Rohtas	1,22,40,000.00	-	57,50,000.00	-	1,79,90,000.00	3,05,70,000.00
Sitamarhi	2,32,50,000.00	-	88,50,000.00	1,15,500.00	3,22,15,500.00	3,08,80,000.00
Saharsa	1,42,35,000.00	-	2,61,49,358.00	-	4,03,84,358.00	1,98,61,413.00
Madhepura	3,06,45,000.00	-	81,90,802.00	26,18,421.00	4,14,54,223.00	1,89,66,324.00
Supaul	1,61,40,000.00	3,63,150.00	1,44,50,000.00	3,02,500.00	3,12,55,650.00	4,34,49,267.00
Banka	1,62,75,000.00	-	1,58,00,000.00	4,80,000.00	3,25,55,000.00	3,75,00,000.00
Samastipur	2,34,30,000.00	-	37,50,000.00	94,000.00	2,72,74,000.00	4,19,95,000.00
Munger	2,14,95,000.00	-	1,45,50,000.00	-	3,60,45,000.00	4,34,50,000.00
Kisanganj	2,49,90,000.00	6,697.00	1,54,00,000.00	-	4,03,96,697.00	2,76,25,000.00
Aurangabad	3,25,20,000.00	-	33,00,000.00	-	3,58,20,000.00	3,37,50,000.00
Nawada	3,31,80,000.00	-	87,00,000.00	-	4,18,80,000.00	2,05,05,443.00
Total (A)	46,78,45,000.00	4,18,897.00	20,65,17,309.00	53,04,627.00	68,00,85,833.00	66,01,24,574.00
SPMU	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-
Total (A+B)	46,78,45,000.00	4,18,897.00	20,65,17,309.00	53,04,627.00	68,00,85,833.00	66,01,24,574.00



National Rural Livelihoods Project

Schedule 11

Fixed Assets			(Amount in Rs.)	(Amount in Rs.)
Particulars	Balance as on 31-03-2016	Addition During the year	Deletion During the Year	Balance as on 31-03-2017
Computer	1,93,99,759.20	-	-	1,93,99,759.20
Fax	67,925.00	-	-	67,925.00
Furniture	1,53,45,572.95	1,95,525.00	-	1,55,41,097.95
Intercom	18,728.00	9,875.00	-	28,603.00
Photocopier	36,39,043.50	2,38,947.50	-	38,77,991.00
Printer	22,87,851.00	91,001.00	-	23,78,852.00
Software	2,38,550.00	7,350.00	-	2,45,900.00
Other Office Equipments	23,96,919.00	93,178.00	-	24,90,097.00
Misc. Electronic Installations	1,41,981.00	32,854.00	-	1,74,835.00
LCD Projector	10,66,896.00	-	-	10,66,896.00
Digital Camera	4,26,468.00	48,702.00	-	4,75,170.00
UPS/Inverter	5,16,699.00	32,738.00	-	5,49,437.00
Scanner	1,42,739.00	2,380.00	-	1,45,119.00
Computer Accessories	13,78,879.00	6,040.00	-	13,84,919.00
Upgrading of Computer System/Office Equipment	1,88,957.00	53,473.00	-	2,42,430.00
Cycle(MP)	65,538.00	-	-	65,538.00
Fan	4,89,889.00	96,035.00	-	5,85,924.00
Sign Board	94,206.00	16,036.00	-	1,10,242.00
Office Refurnishing	80,826.00	21,227.00	-	1,02,053.00
Gas Cylinder	55,670.00	880.00	-	56,550.00
Stabliser	1,84,906.00	8,500.00	-	1,93,406.00
Data Card	86,251.00	3,898.00	1,450.00	88,699.00
Pen Drive	12,004.00	2,460.00	-	14,464.00
White Board	2,43,504.00	1,200.00	-	2,44,704.00
Room Heater	8,025.00	6,300.00	-	14,325.00
Water Filter	2,85,038.00	-	-	2,85,038.00
Total	4,88,62,824.65	9,68,599.50	1,450.00	4,98,29,974.15



National Rural Livelihoods Project
Statement showing Unit Wise addition in Fixed Assets for the FY 2016-17

Particular	SPMU	Bettiah	Rajnagar	Darbhanga	Gopalganj	Jamui	Kishanganj	Muzaffarpur	Patna	Rohas	Saranath	Saharsa	Madhubani	Supaul	Munger	Bankia	Kishanganj	Aurangabad	Nawada	TOTAL
Computer																				
Fax	1,070.00			20,768.00		720.00		32,860.00		8,073.00	16,940.00	6,500.00	12,400.00	11,995.00	29,750.00				1,900.00	1,95,255.00
Furniture														9,275.00						9,275.00
Telephone																				2,38,947.50
Photocopy				4,150.00		8,750.00		8,800.00				58,188.00	3,937.00							91,007.00
Printer					2,880.00					4,400.00										7,300.00
Software																				
Other Office Equipments		1,350.00	3,800.00	1,300.00	9,942.00	1,860.00				11,138.00	11,854.00	7,966.00	9,588.00						10,598.00	91,174.00
Misc. Electronic Installations		5,337.00	7,863.00			710.00					903.00								14,350.00	72,854.00
LCD Projector																				48,702.00
Digital Camera																				2,300.00
UPS/Inverter		5,260.00	3,990.00							8,800.00	4,100.00			3,728.00				2,300.00	4,580.00	21,784.00
Scanner		2,020.00	2,380.00											570.00					3,450.00	2,380.00
Computer Accessories																			9,800.00	9,800.00
Upgrading of Computer System/Office Equipment		17,329.00	1,999.00		13,385.00				7,750.00		6,800.00								6,230.00	53,473.00
Cyber Café																				
Sign Board		1,350.00	18,817.00	8,855.00		3,300.00		7,300.00		11,872.00	1,600.00	10,650.00	1,150.00	5,455.00				4,800.00	2,400.00	98,035.00
Office Refrigerator		1,200.00	7,000.00			3,080.00		4,340.00		2,356.00	8,210.00								16,036.00	46,036.00
Office Refrigerator																				
Gas Cylinder																				
Stapler																				800.00
Office Chair																				
Iron Box																				
Wash Basin																				
Room Tap																				
Water Filter																				
	8,000.00	33,446.00	99,539.00	35,075.00	26,257.00	18,586.00		54,151.00	7,790.00	55,988.00	15,666.00	81,304.00	27,775.00	31,526.00	29,750.00	28,713.00	2,38,947.50	15,600.00	43,578.00	9,08,999.00



Statement showing Unit Wise Deletion in Fixed Assets for the FY 2016-17

Schedule 12 A

Particular	SPMU	Bettiah	Bhagalpur	Darbhanga	Gopalganj	Jamui	Kathar	Mothari	Patna	Rohitas	Samastipur	Siwan	Saharsa	Madhepura	Supaul	Munger	Banka	Kishanganj	Aurangabad	Nawada	TOTAL
Computer																					
Fax																					
Furniture																					
Intercom																					
Photocopier																					
Printer																					
Software																					
Other Office Equipments																					
Misc. Electronic Installations																					
LCD Projector																					
Digital Camera																					
UPS/Inverter																					
Scanner																					
Computer Accessories																					
Upgrading of Computer System/Office Equipment																					
Cycle(MP)																					
Fan																					
Sign Board																					
Office Refurnishing																					
Gas Cylinder																					
Stabiliser																					
Data Card																				1,450.00	1,450.00
Pen Drive																					
White Board																					
Room Heater																					
Water Filter																					
Total																				1,450.00	1,450.00




(Handwritten signature)

National Rural Livelihoods Project
Reconciliation of claim to total applications of funds for the year ended 31st March 2017

Particulars	Amount in Rs.	Amount in Rs.
Expenditure as per Audited Financial Statement 2016-17		1,43,98,53,136.47
Less: Statement of Expenditure sent to NMMU		1,43,98,53,136.47
1st Qtr.	20,70,44,294.82	
2nd Qtr.	35,90,77,068.09	
3rd Qtr.	42,99,54,460.37	
Jan-Feb'16	10,91,07,077.22	
March'16	33,46,70,235.97	1,43,98,53,136.47
Difference		0.000

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E


(S. Roy, Partner)

M.No.053959

Place : Patna

Date :

18 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society


(Ranjit Kumar)

Chief Finance Officer


(Balamurugan D.)

project Director-cum Chief Executive Officer



NATIONAL RURAL LIVELIHOODS PROJECT

Schedule-13

Significant Accounting Policies and Notes to Accounts

1. **Overview of the project**

Bihar Rural Livelihoods Promotion Society (BRLPS) is a non-profit organization registered under the Societies Registration Act, 1860 and is promoted by the Government of Bihar to address rural poverty in the state of Bihar in joint collaboration with the World Bank.

The project has been implemented in 19 districts and 77 blocks during the financial year 2016-17. The Society has received Rs. 53.02 Crores from Government of India and Rs. 42.61 Crores from Ministry of Rural Development (MORD), 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. **Revenue Recognition**

Fund received from GoI and GoB has been recognized as income to the extent of the revenue expenditure made during the year after considering the Bank Interest earned 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 Fund.

Interest earned on bank deposits during the project period is treated as project fund and accounted on receipt basis. Gross interest earned has been disclosed as "Bank Interest" and TDS deducted thereon has been shown as "TDS Receivable"

5. **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 are incurred by the SPMU for the projects. In the financial year 2016-17, Society has apportioned common expenditure in the nature of Community Institution Development and Project Management in the ratio of 102:432 between BRLP & NRLP respectively.

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.

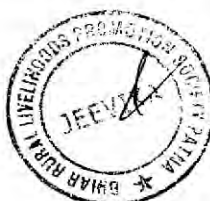
7. **Expenditure Incurred by Technical Service Agencies and Support Organizations**

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

8. Unspent Fund amounting to Rs. 3,07,50,320/- lying under Bihar Kosi Flood Recovery Project (World Bank Credit No. 4802-IN) has not yet been transferred during the year due to winding up of the Kosi Project from April, 2013. It has been separately disclosed under the head "Current Liabilities"

9. **Accounting of Fund Disbursed to SHGs**

Funds released to Self Help Groups (SHGs) under Community Investment Support (CIS) are charged to the Income & Expenditure Account by the Society. As per Project Implementation Plan the said disbursed amount will be considered as loan. Moreover, SHGs will return the said amount to the CLFs/ BLFs through concerned VOs and no transaction will be held between SHGs and the Society at the time of refund of loan and rotation. Hence, the Society has charged the amount under Income & Expenditure during the year of disbursement.



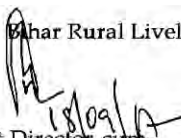
10. Previous year's figures have been regrouped where necessary to conform to this period's classifications.

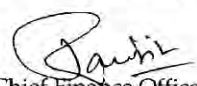
For Roy Ghosh & Associates
Chartered Accountants
FRN-320094E



(S. Roy, Partner)
M. No: 053959
Monday, September 18, 2017

For and on behalf of
Bihar Rural Livelihood Promotion Society


18/09/17
Project Director-cum-
Chief Executive Officer


Chief Finance 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

Ref. No.

Date: 18 SEP 2017

To,

M/s Roy Ghosh & Associates,
Chartered Accountants,
1st Floor, Bharat Bhawan,
3, C R Avenue, Kolkatta,
West Bengal – 700 072

Sub.: Management Assertion Letter

Sir,

This assertion letter is provided in connection with your audit of the financial statements of the **National Rural Livelihoods Project** for the year ended 31st March 2017. 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



Mahila Kisan Sasktikaran Pariyojna



ROY GHOSH
& associates
Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT
OF
MAHILA KISAN SASAKTIKARAN PARIYOJANA**

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of Mahila Kisan Sasaktikaran Pariyojana, which comprise the Balance Sheet as at 31st March, 2017, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management of the Society is responsible for the matters with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Project in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management of the Society, as well as



3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in
burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi





evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Project as at 31st March, 2017.

EMPHASIS OF MATTERS

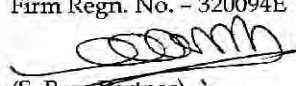
We draw attention to the matters stated in the Management Letter annexed to the financial statements. Our opinion is not modified in respect of those matters mentioned in the Management Letter.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We 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 account as required by law have been kept by the Society so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) Further, based on our audit and to the best of our information and according to the explanations given to us we state that we are satisfied that the procurement procedure prescribed in the procurement manual has been followed.
- (e) We further state that:
 - i. With respect to Interim Financial Reports (IFRs), adequate supporting documentation has been maintained to support claims to the Ministry of Rural Development (MORD), Government of India and,
 - ii. The IFR submitted and procedure and internal controls involved in their preparation can be relied.

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Regn. No. - 320094E


(S. Roy, Partner)
Membership No. 053959
Place: Patna

Monday, September 18, 2017

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
+91 98300 49737 | +91 33 2236 0048 | +91 33 2638 6682
info@royghosh.in | royghosh@hotmail.com | royghosh@gmail.com
www.royghosh.in

burdwan | kharagpur | noida | vizianagaram | port blair | dehradun | patna | ranchi





The Project Director cum Chief Executive Officer,
Mahila Kisan Sashaktikaran Pariyojna,
Bihar Rural Livelihoods Promotion Society,
Annex - II, Vidyut Bhavan,
Bailey Road, Patna - 800 021

Dear Sir,

Sub: Management Letter for the Statutory Audit of Mahila Kisan Sashaktikaran Pariyojna, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017

In connection with our audit of the financial statements of Mahila Kisan Sashaktikaran Pariyojna, Bihar Rural Livelihoods Promotion Society for the year ended 31st March, 2017, we familiarised ourselves with project documents, 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.

This letter to project management includes observations noted during the course of our audit examination in the following areas:

1. **Matters having a significant impact on the implementation of the project:**
No such major cases have been observed by us during the audit period except in the case of considerable delay in effecting bank transactions between DPCU and SHG / VOs.
2. **Status of maintenance of project books and records**
The Society with all its units has maintained the books of accounts and other records correctly as per the requirement of Project norms generally.
3. **Accuracy of Project Financial Statements**
The Project Financial Statements is showing the correct picture of the financial position of the Society as on the date of same except in the case recognition of the Term Deposits with accrued interest linked with Savings Bank Account in the Cash at Bank.
4. **Compliance with prescribed procurement procedures**
The Society has followed the prescribed procurement procedures in all cases of procurement of goods, services etc.
5. **Status of Prior Audit Recommendations**
Based on our findings in the audit conducted, we have found that necessary compliances have been done by the management of the Society.

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

3 c. r. avenue, bharat bhawan, kolkata 700 072 | 545 g. t. road (south), room 410, howrah 711 101
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The matters contained in this management letter are intended solely for the information of the project management, for such timely consideration and action as project management may deem appropriate. These have all been considered by us in formulating the Audit Opinion expressed on the project financial statement in all Audit Report dated 18th September 2017 and they do not alter the opinion expressed in that Audit Report.

We wish to take this opportunity to thank project management for the courtesies and co-operation extended to us.

Yours Truly,
For Roy Ghosh & Associates
(Chartered Accountants)
(FRN: 320094E)


(S. Roy, Partner)
M. No: 053959
Monday, 18 September 2017

Bihar Rural Livelihoods Promotion Society


Mahila Kisan Sashaktikaran Pariyojana

Balance Sheet as at 31st March 2017

Liabilities	Schedule No.	As at 31st March 2017	As at 31st March 2016	Assets	Schedule No.	As at 31st March 2017	As at 31st March 2016
Restricted Fund	1			Current Assets, Loans & Advances	2		
MKSP Main		50,71,05,757.26	8,44,27,763.20	Current Assets			
MKSP NTFP-TASAR		2,79,84,320.00	2,44,13,820.00	Cash in Hand and Cash at Bank		5,04,46,181.69	9,06,90,515.38
MKSP ASA		2,93,19,470.00	5,39,00,000.00	Loans & Advances			
Liabilities	6			MKSP Main	3		
BTDP		3,74,20,412.00	8,18,04,085.00	MKSP NTFP-TASAR		11,68,40,368.57	9,18,10,179.82
NRLP		11,03,58,313.00		MKSP ASA		2,32,18,000.00	1,66,00,000.00
Other Liabilities		1,11,630.00	3,887.00	NRLM		27,64,361.00	2,80,00,000.00
				NRLP		51,48,86,554.00	1,32,57,827.00
				TDS Receivable		41,44,437.00	47,988.00
							41,43,045.00
Total		71,22,99,902.26	24,45,49,555.20	Total		71,22,99,902.26	24,45,49,555.20

Significant Accounting Policies & Notes on Accounts -13
In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E


(S. Roy, Partner)

M. No. 053959

Place : Patna

Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society


(Rajat Kumar)

Chief Finance Officer

Project Director-cum Chief Executive Officer


(Balamurugan D.)

Bihar Rural Livelihoods Promotion Society

Mahila Kisan Sashaktikaran Pariyojana

Receipts and Payments Account for the year ended 31st March 2017

Receipts		Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	Payments	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	Amount in Rs.
Opening Balance									
Cash at Bank		2	9,06,90,515.38	9,68,79,728.90	PIA Organizational Over Heads	10	18,97,275.00	2,17,267.00	
Loans & Advances									
MKSP Main					Programme Investment	7	2,16,10,347.00	1,88,51,247.00	
MKSP NTFP		3	9,18,10,179.82	5,27,44,121.00	Training and Capacity Building	8	39,46,777.00	9,47,157.00	
MKSP ASA			1,66,00,000.00	66,00,000.00	Project Implementation Cost	9	2,12,38,142.30	3,46,27,491.70	
NRLM			2,80,00,000.00	2,80,00,000.00	MKSP NTFP	11	2,49,000.00		
NRLP			1,32,57,827.00	66,74,816.00	MKSP ASA	12	2,45,80,530.00		
TDS Receivable			47,988.00		Opening liability				
			41,43,045.00	54,69,034.00	Other Liability		3,887.00	14,430.00	
Fund from Govt - State Share					Payable to BRLP		8,18,04,085.00	11,38,721.00	
MKSP Main		1	17,29,00,000.00		Closing Balance				
MKSP ASA					Cash in hand & Bank	2	5,04,46,181.69	9,06,90,515.38	
MKSP NTFP-TASAR					Loans & Advances	3			
Fund from NIRD/MoRD - Central Share					MKSP Main		11,68,40,368.57	9,18,10,179.82	
MKSP Main		1	29,28,00,000.00		MKSP NTFP-TASAR		2,32,18,000.00	1,66,00,000.00	
MKSP ASA					MKSP ASA		27,64,361.00	2,80,00,000.00	
MKSP NTFP-TASAR					NRLM		51,48,86,554.00	1,32,57,827.00	
Bank Interest		1	38,19,500.00	1,77,23,820.00	NRLP			47,988.00	
Other income		4	56,70,535.36	42,99,347.00	TDS Receivable		41,44,437.00	41,43,045.00	
Current Liabilities		5		1,47,030.00					
BRLP									
NRLP			11,03,58,313.00	8,18,04,085.00					
BTDP			3,74,20,412.00						
Other Liability		6	1,11,630.00	3,887.00					
Total			86,76,29,945.56	30,03,45,868.90	Total		86,76,29,945.56	30,03,45,868.90	

Significant Accounting Policies & Notes on Accounts -13

In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S. Roy)

Partner

M.No. 053959

Place : Patna

Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(Ranjit Kumar)
Chief Finance Officer

(Balamurugan)
Project Director-cum Chief Executive Officer



SWACHH BIHAR SWASTH BIHAR

Bihar Rural Livelihoods Promotion Society
Mahila Kisan Sashaktikaran Pariyojana
Income & Expenditure Account for the year ended 31st March 2017

Income & Expenditure Account for the year ended 31-3-2017							Amount in Rs.
Expenditure	Schedule No.	For the year ended 31-3-2017	For the year ended 31-3-2016	Income	Schedule No.	For the period ended 31-3-2017	For the year ended 31-3-2016
MKSP - Main				Fund Received to the extent utilized during the year			5,01,96,785.70
PIA Organisational Over Heads	10	18,97,275.00	2,17,267.00	Bank Interest	4	6,78,51,535.94	42,99,347.00
Programme Investment	7	2,16,10,347.00	1,88,51,247.00	Other Income	5	56,70,535.36	1,47,030.00
Training and Capacity Building	8	39,46,777.00	9,47,157.00				
Project Implementation Cost	9	2,12,38,142.30	3,46,27,491.70				
MKSP-NTFP	11	2,49,000.00					
MKSP-ASA	12	2,45,80,530.00					
Total		7,35,22,071.30	5,46,43,162.70	Total		7,35,22,071.30	5,46,43,162.70

Significant Accounting Policies & Notes on Accounts-13
In terms of our report of even date

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E

(S.Roy)
Partner
M.No. 053959
Place : Patna

Date : **18 SEP 2017**

For and on behalf of
Bihar Rural Livelihoods Promotion Society

(Balamurugan)
Project Director-cum Chief Executive Officer

(Ranjit Kumar)
Chief Finance Officer

Bihar Rural Livelihoods Promotion Society

Mahila Kisan Sashaktikaran Pariyojana

Schedules to the Balance Sheet

Schedule 1

Restricted Fund for the Financial Year 2016-17

Particulars	MKSP Main	MKSP-NTFP-TASAR	MKSP-ASA	Amount in Rupees	
				Total	
Balance as on 01/04/2016	8,44,27,763.20	2,44,13,820.00	5,39,00,000.00		16,27,41,583.20
Fund Received during the Year					
Central	29,28,00,000.00	38,19,500.00			29,66,19,500.00
State	17,29,00,000.00				17,29,00,000.00
Bank Interest	56,70,535.36				56,70,535.36
Total fund Available (A)	55,57,98,298.56	2,82,33,320.00	5,39,00,000.00		63,79,31,618.56
Expenditure during the Year (B)	4,86,92,541.30	2,49,000.00	2,45,80,530.00		7,35,22,071.30
Balance as on 31/03/2017 (A-B)	50,71,05,757.26	2,79,84,320.00	2,93,19,470.00		56,44,09,547.26
Balance as on 31/03/2016	8,44,27,763.20	2,44,13,820.00	5,39,00,000.00		16,27,41,583.20



[Signature]



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MKSP

Schedules to the Balance Sheet

Schedule -3

Loans & Advances:

DPCUs	Employee Advance		MKSP-ASA		MKSP-TASAR - Pradan		TDS Receivable	Others		As at 31st March 2017	As at 31st March 2016
	Less than Six months	More than Six Months	Less than Six months	More than Six Months	Less than Six months	More than Six Months					
Saharsa	15.00	-	-	-	-	-	-	43,00.00	2,94,676.00	3,37,791.00	6,47,640.00
Supaul	-	-	-	-	-	-	-	8,97,260.00	2,20,350.00	11,17,610.00	7,22,844.00
Madhepura	-	-	-	-	-	-	-	10,77,473.00	12,46,466.00	23,23,939.00	43,22,815.00
Madhubani	-	-	-	-	-	-	-	6,28,500.00	69,00,081.00	75,28,581.00	-
Muzaffarpur	1,11,913.00	-	-	-	-	-	-	1,21,45,579.00	3,12,02,138.75	4,34,59,630.75	3,97,31,811.00
Gaya	-	-	-	-	-	-	-	1,33,92,885.00	5,78,759.00	1,39,71,644.00	70,05,674.00
Nalanda	583.00	-	-	-	-	-	-	98,56,895.00	45,36,546.82	1,43,94,024.82	26,51,260.82
Khagaria	-	-	-	-	-	-	-	1,01,34,988.00	15,64,237.00	1,16,99,225.00	1,91,66,828.00
Purnea	-	630.00	-	-	-	-	-	51,00,000.00	1,69,02,421.00	2,20,03,051.00	1,75,61,307.00
A. Total DPCU	1,12,511.00	630.00	-	-	-	-	-	5,32,76,680.00	6,34,45,675.57	11,68,35,496.57	9,18,10,179.82
SPMU	-	-	-	-	-	-	-	-	-	-	-
Advance to BRLP	-	-	-	-	-	-	-	-	-	-	-
Advance to NRLP	-	-	-	-	-	-	-	-	-	-	-
Advance to NRLM	-	-	-	-	-	-	-	-	-	-	-
Advance to BTDP	-	-	-	-	-	-	-	-	-	-	-
Advance to SBM (G)	-	-	-	-	-	-	-	-	51,48,86,554.00	51,48,86,554.00	-
Advance to LSY	-	-	-	-	-	-	-	-	-	-	-
Other Advances	4,872.00	-	-	-	-	-	-	-	-	-	-
B. Total SPMU	4,872.00	-	-	27,64,361.00	-	2,32,18,000.00	41,44,437.00	-	-	3,01,31,670.00	-
Total (A+B)	1,17,383.00	630.00	-	27,64,361.00	-	2,32,18,000.00	41,44,437.00	5,32,76,680.00	51,48,86,554.00	54,50,18,224.00	9,18,10,179.82
									57,83,32,229.57	66,18,53,720.57	



BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY
Mahila Kisan Sashaktikaran Pariyojana

Schedules to the Balance Sheet		
Schedule 2		Amount in Rs.
	As at 31st March 2017	As at 31st March 2016
Cash in hand and Bank		
Cash In Hand		
Muzaffarpur	-	-
Madhubani	2,282.00	
SPMU		
Total (A)	2,282.00	-
Cash at Bank		Amount in Rs.
	As at 31st March 2017	As at 31st March 2016
Particulars		
Madhepura	62,40,203.38	72,97,166.00
Madhubani	77,37,381.25	14,91,051.00
Muzaffarpur	9,19,599.00	1,83,42,534.00
Nalanda	1,23,54,069.93	40,43,498.18
Purnia	63,42,011.00	1,36,55,511.00
Saharsa	63,98,685.28	80,91,571.28
Supaul	47,99,259.00	35,41,944.00
Gaya	9,49,255.49	7,00,008.92
Khagaria	91,842.00	25,89,647.00
SPMU		
Canara Bank-ASA	15,58,390.38	2,78,52,901.00
Canara Bank-MKSP	30,53,202.98	30,84,683.00
Canara Bank- Pradan		
Total (B)	5,04,43,899.69	9,06,90,515.38
Total(A+B)	5,04,46,181.69	9,06,90,515.38
Schedules to the Receipts and Payments and Income & Expenditure Account		
Schedule 4	for the year ended 31st March 2017	for the year ended 31st March 2016
Bank Interest		
Particulars		
Madhepura	2,80,618.00	2,85,297.00
Madhubani	3,90,118.00	66,900.00
Muzaffarpur	7,42,702.00	12,25,818.00
Nalanda	5,70,483.00	51,397.00
Purnia	5,48,406.00	2,30,435.00
Saharsa	3,67,738.00	1,64,206.00
Supaul	2,49,283.00	1,79,337.00
Gaya	4,14,232.00	3,85,780.00
Khagaria	2,96,524.00	2,36,095.00
SPMU	18,10,431.36	14,74,082.00
Total	56,70,535.36	42,99,347.00



BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY
Mahila Kisan Sashaktikaran Pariyojana

Schedules to the Balance Sheet

Schedule 5	for the year ended	for the year ended
Other Income	31st March 2017	31st March 2016
Particulars		
Madhepura		284.00
SPMU	-	1,46,746.00
Total	-	1,47,030.00

Schedule 6	for the year ended	for the year ended
Other Liabilities	31st March 2017	31st March 2016
Particulars		
Purnia		3,201.00
Madhepura	1,10,944.00	
SPMU	686.00	686.00
Total	1,11,630.00	3,887.00



Bihar Rural Livelihoods Promotion Society

Mahila Kisan Sashaktikaran Pariyojana

Schedule 7		Amount in Rs.
Particulars	For the year ended 31st March 2017	For the year ended 31st March 2016
Programme Investment		
Madhepura	23,71,440.00	3,29,446.00
Madhubani	14,72,183.00	64,438.00
Muzaffarpur	23,42,771.00	24,75,040.00
Nalanda	33,78,165.00	22,27,312.00
Purnia	29,28,215.00	30,31,758.00
Saharsa	11,29,084.00	7,96,794.00
Gaya	2,01,945.00	2,53,619.00
Khagaria	64,77,565.00	93,72,384.00
Supaul	13,08,979.00	3,00,456.00
SPMU	-	-
Total	2,16,10,347.00	1,88,51,247.00
Schedule 8		
	For the year ended 31st March 2017	For the year ended 31st March 2016
Training and Capacity Building		
Madhepura	59,391.00	1,980.00
Madhubani	85,678.00	-
Muzaffarpur	13,06,458.00	3,78,169.00
Supaul	2,28,827.00	15,765.00
Nalanda	4,81,188.00	3,69,831.00
Purnia	1,99,887.00	12,009.00
Saharsa	74,304.00	72,893.00
Khagaria	1,36,691.00	39,331.00
Gaya	7,80,756.00	57,179.00
SPMU	5,93,597.00	-
Total	39,46,777.00	9,47,157.00
Schedule 9		
	For the year ended 31st March 2017	For the year ended 31st March 2016
Project Implementaion Cost		
Madhepura	10,47,315.62	24,46,014.00
Madhubani	442.75	-
Muzaffarpur	94,99,072.25	(2,07,961.00)
Nalanda	15,01,012.25	79,77,194.00
Purnia	2,80,859.00	86,19,603.00
Saharsa	1,67,640.00	18,21,825.72
Supaul	10,59,396.00	1,17,000.00
Gaya	13,05,179.43	2,70,128.98
Khagaria	63,76,880.00	1,08,89,708.00
SPMU	345.00	26,93,979.00
Total	2,12,38,142.30	3,46,27,491.70



Bihar Rural Livelihoods Promotion Society

Mahila Kisan Sashaktikaran Pariyojana

Schedule 10		Amount in Rs.	
	For the year ended 31st March 2017	For the year ended 31st March 2016	
PIA Organisational Overheads			
Madhepura	-	28,400.00	
Madhubani	54,621.00	-	
Muzaffarpur	14,61,279.00	1,61,414.00	
Nalanda	2,91,215.00	-	
Purnia	8,000.00	(16,000.00)	
Saharsa	-	-	
Supaul	-	-	
Gaya	-	15,800.00	
Khagaria	66,826.00	8,880.00	
SPMU	15,334.00	18,773.00	
Total	18,97,275.00	2,17,267.00	

Schedule 11			
	For the year ended 31st March 2017	For the year ended 31st March 2016	
MKSP-NTFP			
SPMU	2,49,000.00	-	
Total	2,49,000.00	-	


Schedule 12			
	For the year ended 31st March 2017	For the year ended 31st March 2016	
MKSP-ASA			
SPMU	2,45,80,530.00	-	
Total	2,45,80,530.00	-	



BIHAR RURAL LIVELIHOODS PROMOTION SOCIETY
Mahila Kisan Sashaktikaran Pariyojana
Reconciliation of claim to total applications of funds for the year ended 31st March 2017

Particulars	Amount in Rs.	Amount in Rs.
Expenditure as per Audited Financial Statement 2016-17		4,86,92,541.30
Less: Statement of Expenditure sent to NMMU		4,86,92,541.30
1st Qtr.	43,32,424.68	
2nd Qtr.	1,05,97,225.25	
3rd Qtr.	2,74,42,331.25	
Jan-Feb'17	22,77,889.50	
March'17	40,42,670.62	4,86,92,541.30
Difference		

For Roy Ghosh & Associates
(Chartered Accountants)
FRN-320094E


(S. Roy Partner)

M.No. 053959


Place : Patna

Date : 10 SEP 2017

For and on behalf of
Bihar Rural Livelihoods Promotion


(Rajat Kumar)

Chief Finance Officer


(Balamurugan D.)
Project Director
-cum-
Chief Executive
Officer



MAHILA KISHAN SASHAKTIKARAN PARIYOJANA

Schedule-13

Significant Accounting Policies and Notes to Accounts

1. Overview of the Project

Bihar Rural Livelihoods Promotion Society (BRLPS) is a non-profit organization registered under the Societies Registration Act, 1860 and is promoted by the Government of Bihar to address enhancing the status of small women farmers in the state of Bihar.

The project has been implemented in 9 districts during the financial year 2016-17. The Society has received Rs. 46.77 Crores from Ministry of Rural Development (MORD), Government of Bihar and Government of India (Central Share) 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. Revenue Recognition

Fund received from MORD, Government of India has been recognized as income to the extent of the revenue expenditure made during the year after considering the Bank Interest earned and Miscellaneous Income and the unutilized balance is shown as a part of the Restricted Fund.

Interest earned on bank deposits during the project period is treated as project fund and accounted on receipt basis. Gross interest earned has been disclosed as "Bank Interest" and TDS deducted thereon has been shown as "TDS Receivable"

4. 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.



5. **Expenditure Incurred by Technical Service Agencies and Support Organizations**

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

6. **Expenditure Recognition**

Expenditure was recognized in the Project Financial Statement on the basis of Utilization Statement received from the Block & other beneficiary.

7. **Accounting of Fund Disbursed to SHGs**

Funds released to Village Organization (VO) under Community Investment Fund (CIF) are charged to the Income and Expenditure Account by the Society.

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

For Roy Ghosh & Associates
Chartered Accountants
FRN-320094E

(S. Roy, Partner)

M. No: 053959

Monday, September 18, 2017

For and on behalf of
Bihar Rural Livelihood Promotion Society

Project Director cum
Chief Executive Officer

Chief Finance Officer





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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; Website : www.brplp.in

Ref.:

Date: 18 SEP 2017


To,
M/s Roy Ghosh & Associates,
Chartered Accountants,
1st Floor, Bharat Bhawan,
3, C R Avenue, Kolkatta,
West Bengal – 700 072

Sub.: Management Assertion Letter

Sir,

This assertion letter is provided in connection with your audit of the financial statements of the **Mahila Kisan Sashaktikaran Pariyojana (MKSP)** for the year ended 31st March 2017. 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





JEEViKA

Bihar Rural Livelihoods Promotion Society

Vidhyut Bhawan - II, Bailey Road, Patna - 800021

Tele/Fax : +91-612-250 49 80/60