



K R A & CO.

(Chartered Accountants)

485/ 257, Gorekhnath Compound, Boring Canal Road, Near Hartali More, Patna, Bihar - 800001

To
The CEO,
STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)
Bailey Road
Patna, Bihar

Subject: Submission of Certificate issued as per FORM No. 10B and Acknowledgement of Income Tax return filing

Dear Sir

Kindly find the following document:

1. Certificate issued as per Form 10B along with annexure
2. Acknowledgement of Income Tax Return Filing
3. Challan for payment of tax

Best Regards
For KRA & Co
Chartered Accountants

Manvinder Kaur
Partner
M.No:513727
Date: 05/01/2019

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4, ITR-5, ITR-6, ITR-7 transmitted and verified electronically]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name

STATE SOCIETY FOR ULTRA POORS AND SOCIAL WELFARE

PAN

AAHAS6808A

Flat/Door/Block No

APNAGHAR

Name Of Premises/Building/Village

BEHIEND LALIT BHAWAN

Form No. which
has been
electronically
transmitted

ITR-7

Road/Street/Post Office

Area/Locality

BAILY ROAD

Status AOP/BOI

Town/City/District

PATNA

State

BIHAR

Pin/ZipCode

800014

Aadhaar Number/Enrollment ID

Designation of AO(Ward/Circle)

DC/AC EXEMPTION CIR PATNA

Original or Revised

ORIGINAL

E-filing Acknowledgement Number

362313450311018

Date(DD/MM/YYYY)

31-10-2018

COMPUTATION OF INCOME
AND TAX THEREON

1 Gross total income

1

0

2 Deductions under Chapter-VI-A

2

0

3 Total Income

3

0

3a Current Year loss, if any

3a

0

4 Net tax payable

4

0

5 Interest and Fee Payable

5

1000

6 Total tax, interest and Fee payable

6

1000

7 Taxes Paid

a Advance Tax

7a

0

b TDS

7b

0

c TCS

7c

0

d Self Assessment Tax

7d

1000

e Total Taxes Paid (7a+7b+7c +7d)

7e

1000

8 Tax Payable (6-7e)

8

0

9 Refund (7e-6)

9

0

10 Exempt Income

Agriculture

0

Others

0

0

The return has been electronically uploaded on 31-10-2018 from IP address 117.204.241.247 and has been electronically
verified by PRANAV KUMAR JHA in the capacity of F.M.S. having PAN AFZPJ2163B

on 31-10-2018 18:56:31 from IP address 117.204.241.247 at PATNA using

Electronic Verification Code QNI.7KA7VTI generated through Aadhaar OTP mode.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU





Challan Number / ITNS 280

Tax Applicable :

(0020) Income-Tax On Companies (Corporation Tax) (0021) Income-Tax (Other than companies)

PAN: AAHAS6808A

Assessment Year: 2018-19

Full Name : STAXX XXCIETY FOR ULTRA POORS AND SOCIAL WELFARE

Address : PATNA-800001 (BIHAR)

Type Of Payment :

(100) Advance Tax	:	(102) Surtax	:
(300) Self Assessment Tax	:	(106) Tax On Distributed Profits	:
(400) Tax On Regular Assessment	:	(107) Tax On Distributed Income	:

Details Of Payments

Particulars

Amount (Rs.)

Tax	:	1000
Surcharge	:	0
Education Cess	:	0
Interest	:	0
Penalty	:	0
Others	:	0
Total	:	1000

Paid in Cash/Debit to A/C /Cheque No. : Internet

Dated : 31/10/2018 06:32:11

Drawn On : Internet through IDBI Bank

Date : 31/10/2018 06:32:11

Total (In Words) : Rupees One thousand rupees Only

Tax Payer's Counter Foil

Bank Seal

Payment Status	Reference Number	BSR Code	Tender Date	Challan Sr. No.
Successful	188398393	6910333	31/10/2018 06:32:11	50637

PAN

A A H A S 6 8 0 8 A

Received from

STAXX XXCIETY FOR ULTRA POORS AND SOCIAL WELFARE

Paid in Cash/Debit to A/C /Cheque No.

Internet

For Rs.

1000

Rs. (In Words)

One thousand rupees only

Drawn On

Internet Banking through IDBI Bank

On Account Of

Challan Number / ITNS 280

0021 - Income Tax (Other Than Companies)

300 - Self Assessment Tax

Assessment Year

2018-19

IDBI Bank Ltd. (Internet Collection Centre)

IDBI Building, Plot No. 39/40/41, Sector 11, CBD Belapur, Navi Mumbai - 400614.



Click here to Print Challan || Exit to NsdL || Back





K R A & CO.
(Chartered Accountants)

485/ 257, Gorekhnath Compound, Boring Canal Road , Patna , Bihar -800001, Tel: 06122530030 Email: Krapatna@gmail.com

FORM NO. 10B

(See Rule 17B)

Audit Report under section 12A(b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or institutions.

We have examined the Balance Sheet of M/S STATE SOCIETY FOR ULTRA POORS AND SOCIAL WELFARE , AAHAS6808A [name and PAN of the trust or institution] as at 31st March, 2018 and the Profit and loss Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments give below –

In our opinion and to the best of our information, and according to the information given to us, the said accounts give a true and fair view :-

- i) In the case of the Balance Sheet, of the State of affairs of the above-named trust/institution as at 31st March, 2018 and
- ii) In the case of the Profit and loss Account, of the profit or loss of its accounting year ending on 31st March, 2018.

The prescribed particulars are annexed hereto.

FOR KRA & Co.
CHARTERED ACCOUNTANT

Rajat Goyal
PARTNER

M NO:503150

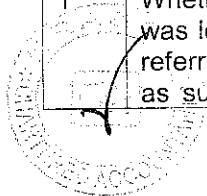
PLACE: Patna

DATED: 30.10.2018

ANNEXURE

Statement of Particulars

I	<u>Application of Income for Charitable or religious purposes</u>	
1	Amount of income of the previous year applied to Charitable or religious purposes in India during that year	Yes
2	Whether the trust/institution has exercised the option clause (2) of the Explanation to section 11(1)? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. (₹)	28,87,32,07,957.00
3	Amount of income <u>accumulated or set apart/finally set apart</u> for application to Charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly / in part only for such purposes	Nil
4	Amount of income eligible for exemption under section 11(1)(c) .(Give Details)	Nil
5	Amount of income in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	Nil
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Nil
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation of section 11(1) in any earlier year deemed to be income of the previous year under section 11(1B) ? If so, the details thereof.	Nil
8	Whether, during the previous year, part of income accumulated or set apart for specified purposes u/s. 11(2) in any earlier year	Nil
(a)	has been applied for the purposes other than charitable or religious purposes or has ceased to be accumulated or set-apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11(2)(b) (ii) section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof.	No
II	<u>Application or use of income or property for the benefit of persons referred to in section 13(3)</u>	
1	Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) hereinafter referred to in this Annexure as such person? If so, give details of the amount, rate of interest	No



	charged and the nature of security, if any	
2	Whether any land, building or other property of the trust/ Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4	Whether the services of the trust institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5	Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so give details thereof together with the consideration paid.	No
6	Whether any shares, security or other property was sold by or behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.	No
7	Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

III. Investments Held At Any Time During The Previous Year(S) In Concerns In Which Persons Referred To In Section 13(3) Have A Substantial Interest

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal Value of the investment (₹)	Income from the investment (₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	NA	NA	0	0	NO
Total					

Place **PATNA**
Date **30/10/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address



RAJAT GOYAL
503150
020266N
485/257, Ground Floor
Boring Canal Road,
Goreknath Compound,
Patna, Bihar-800001



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

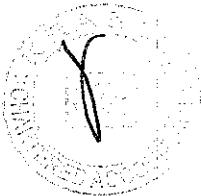
Name	STATE SOCIETY FOR ULTRA POORS AND SOCIAL WELFARE	PAN	AAHAS6808A
Form No	10B	Assessment Year	2018-19
e-Filing Acknowledgement Number	367818161311018	Date of e-Filing	31/10/2018

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)





STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar

For Financial Year 2017-18

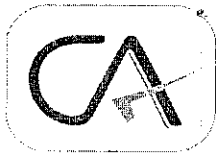
As submitted by



KRA & Co.

(Chartered Accountants)

485/257 , Gorekhnath Compound , Behind Trishul Market , Boring Canal Road , Patna , Bihar - 800001
Tel: 0612-2530030, Email: krapatna@gmail.com



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The CEO

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Report on the Financial Statements

We have audited the accompanying financial statements of **STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** as at **31" March 2018** which comprise of the **Balance Sheet as at March 31, 2018**, the **Receipt and Payment Account** and **Income & Expenditure Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

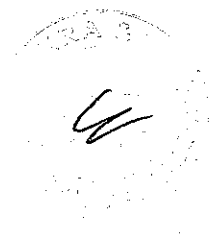
Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement or not.

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 control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as 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.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR for the year ended March 31, 2018 are prepared in all material respects and gives a true and fair view in conformity with the accounting principles generally accepted in India

- a. in the case of the **Balance Sheet**, of the state of affairs of the society as at **31st March 2018** and
- b. in the case of the **Income and Expenditure Account**, of the surplus/deficit for the year ended on that date.
- c. in the case of the **Receipt & Payment Account**, of the receipt and payments made during the year on that date.

Other Matter

As per memorandum of understanding dated 7th November 2013 with the Bihar Building State Construction Corporation Limited (BSBCCL) will carry the contract management against funds issued by the SSUPSW. Based on statement of Sources and Uses of Funds for the activities of BISPSP as provided by the BSBCCL, expenditure is reported and adjustment to advances is made by SSUPSW.

Physical verification of assets under construction or constructed and fixed assets was made on sample basis and was found to be reconciled with the records. Expenditure has been booked based on utilization certificates as provided by BSBCCL to SSUPSW.

Security Deposit deducted by Bihar State Building Construction Corporation Limited from the payments made from the fund received from the Society has been shown under Receipt of Fund in the Statement of Sources and Uses of funds.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books and we have formed our opinion on the basis of Utilization Certificates received from the districts for the fund transferred to district offices. Books of Accounts/ documents related to the Beneficiary details as administrated by the district authorities was not available with us during audit.
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced and comply with the Accounting Standards issued by ICAI.

For KRA & Co
(Chartered Accountants)
Firm Reg No: 020266N

CA Manvinder Kaur
Partner

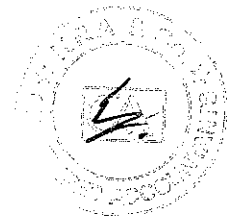
M.No: 513727

Place: Patna

Date: 31/10/2018

Notes to Accounts:

- I. The Financial Statements have been maintained on double entry system adopting cash basis of accounting
- II. 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.
- III. Fixed Assets are stated at their cost of acquisition including taxes, duties, freight and other incidental expenses relating to their acquisition and substantial expenditure on subsequent improvements thereto.
- IV. Previous year figures have been regrouped and reclassified wherever necessary.
- V. Differences as reconciled in the BRS shall be adjusted in the next financial year.



STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - CONSOLIDATED

Balance Sheet

As on 31st March 2018

Previous Year as on 31/03/2017 Amount (in Rs.)	CAPITAL & LIABILITIES	Current Year as on 31/03/2018		ASSETS & PROPERTIES	Current Year as on 31/03/2018 Amount (in Rs.)
		Amount (in Rs.)	Amount (in Rs.)		
	Capital Account				
395282,57,144.30	Current Liabilities Grant in aid (As per SCH-22)	503140,45,762.88	902,23,225.00	Fixed Assets (As per Schedule-24)	902,91,825.00
39,550.00	Other Liabilities	47,215.00		Current Assets Loan & Advances: Loan & Advances for operative expenses and Program Expenses (As per Schedule-25)	
	(As per SCH-15)		3046,67,393.34	Advances to District and other department (As per Schedule-26)	630,12,149.36
			357272,46,254.00	Current Assets Bank Accounts Balance with Bank (As per SCH-1) (As on 31.03.2018)	387660,31,271.00
(1210,47,650.28)	Income & Expenditure Account	(1210,47,650.28)	32851,12,171.68		112737,10,082.24
394072,49,044.02	Total Amount	501930,45,327.60	394072,49,044.02	Total Amount	501930,45,327.60

In Terms of our separate
Report of even date

For KRA & Co
(Chartered Accountants)
Firm Reg No: 020266N

CA Manvinder Kaur
Partner
M.No: 513797
Place: Patna
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Financial Management Specialist
Sr. Administrative Officer
SSUPSW, Bihar, Patna

CEO/Project Director
Chief Executive Officer (CEO)
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - CONSOLIDATED

Income and Expenditure Account
For the period 1st April 2017 to 31st March 2018

Previous Year ended as on 31/03/2017 Amount (in Rs.)	EXPENDITURE	Current Year ended as on 31/03/2018 Amount (in Rs.)	Previous Year ended as on 31/03/2017 Amount (in Rs.)	INCOME	Current Year ended as on 31/03/2018 Amount (in Rs.)
353,931.00	Direct expenses	188,878.00	23,494,487,065.10	Grant utilized transfer to grant in Aid	26,111,277,377.00
222,468,076.00	Capacity Building (BISPS) (As per SCH-14)	938,010,723.00	8,000.00	(As per SCH-21)	10,000.00
12,015,974.00	Operating Cost of BISPS under SSUPS (As per SCH-15)	270,035,436.00		Sale of Bid document	
138,139.38	Operating Cost of Buniyad Center under BISPS (As per SCH-16)	144,700.00			
	Other Exp.				
	Direct Expenditure (Grant utilised as per utilisation certificate)	24,836,779,674.00			
23,200,658,504.00	(As per SCH-18)	602,597.00			
339,402.00	DIRECT EXPENDITURE OF SAMBAL :	65,515,369.00			
	As per (Schedule-19)	10,000.00			
58,513,038.72	EXPENDITURE OF MBNY				
8,000.00	As per (Schedule-20)				
	Excess of income over expenditure				
23,494,495,065.10	Total	26,111,287,377.00	23,494,495,065.10		26,111,287,377.00

In Terms of our separate Report of even date

For KRA & Co
(Chartered
Accountants)

Firm Reg No: 020266N

Magnifying Glass
CA Maninder Kaur
Partner
M.No: 513727
Place: Patna
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Sharma

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer
Chief Executive Officer

SSUPSW, Bihar, Patna

KUC

Sr. Administrative Officer

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - CONSOLIDATED

Receipt and Payment Account

For the period 1st April 2017 to 31st March 2018

RECEIPTS	Current Year ended as on 31/03/2018 Amount (in Rs.)	PAYMENTS	Current Year ended as on 31/03/2018 Amount (in Rs.)
Opening Balance		Purchase of Assets (As per Schedule-7)	13,490,484.00
Balance as per Bank As per (Schedule-1)	3,285,112,171.68	Advance paid for Expenditure (As per Schedule-8)	779,320,933.00
Grant Received	36,861,795,867.40	Operating Expenses (As per Schedule-9)	275,786,216.00
As per (Schedule-2)	10,000.00	Other Exp. (As per Schedule-10)	144,700.00
Other Income		Interest refund to Directorate of Social Security (As per Schedule-11)	290,401,493.84
As per (Schedule-3)	282,312,782.00	Grant Refund (As per Schedule-12)	250,571,571.00
Bank Interest	236,294,368.00	Advance to district for Yojana (As per Schedule-13)	12,569,547,570.00
As per (Schedule-4)	965,333,361.00	Advance to Aids Control societies (SAMBAL)	100,100,000.00
Other Amounts		FUND UTILIZED IN PENSION BY DBT CELL (For F.Y. 2017-18)	16,077,785,500.00
As per (Schedule-5)		CLOSING BALANCE	
Unutilized fund Received From District As per (Schedule-6)		Bank Balance (As per schedule-1)	11,273,710,082.24
	41,630,858,550.08		41,630,858,550.08

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm/Reg No: 020266N

CA Manvinder Kaur

Partner

M.No: 513727

Place: Patna

Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Financial Management Specialist

SSUPSW, Bihar, Patna

Sr. Administrative Officer

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - CONSOLIDATED
Receipt and Payment Account - Schedules

Bank Details			Schedule 1
SL.NO.	NAME OF THE BANK	Opening Balance as on 01.04.2017	Closing Balance as on 31.03.2018
1	Corporation Bank A/c 9515	224,883.00	-
2	State Bank Of India A/c 3484 1515308	272,599,273.28	670,632,927.28
3	State Bank Of India A/c 3063664 0300	81,892,320.00	3,973,759.28
4	HDFC-Gen. Comp. 1662	4,760,925.00	-
5	HDFC-Spl.Comp. 1646	83,751.00	-
6	SBI- Sec.-3065 Gen.Component	13,809,409.00	6,569,877.65
7	SBI- Sec-5826 Spl. Component	6,942,381.00	2,455,929.75
8	Gen Component K.A.G.S (B.O.I) A/c-8193	5,137,405.65	-
9	Special Component K.A.G.S (B.O.I) A/c-8192	1,580,069.75	-
10	SBI-Sec.-Br.35638527614-TSP-NSAP- Ken	99,306,048.00	6,016,897.00
11	SBI-Sec.-Br.35638534326 -Gen-NSAP-Ken.	659,119,426.00	132,900,512.40
12	SBI-Sec.-Br.35638543002-Spl-NSAP-Ken.	259,552,797.00	90,772,203.00
13	SBI Sec.Br A/c-34027108004 (Pension-Spl)	800,487,475.00	325,319,129.00
14	SBI Sec.Br. A/c- 3402711 0614 (Pension Gen)	754,713,988.00	2,993,015,465.00
15	ICICI Bank A/c -334201000047	337,147.00	1,328,092.00
16	Axis Bank -915010047087336 (Sambal Special)	19,416,422.00	-
17	Axis Bank SAHARA A/c-3557	52,622,578.00	9,164,075.00
18	Axis Bank SAMBAL (G) A/c-6305	49,426,035.00	-
19	Gen Component-INDUS IND-100022677069	202,809,489.11	1,080,639.21
20	ICICI-238101000100(AIDS PIRIT)	287,659.000	432,769.00
21	Spl Component- Indus Ind-100022677087	2,689.89	4,055,730.67
22	SSUPSW-BSDPS-431701000016(ICICI BANK)	-	719,422,474.00
23	SSUPSW-BSSPS-431701000015	-	58,232,129.00
24	SSUPSW-IGNDPS-431701000014	-	90,025,277.00
25	SSUPSW-IGNOAPS-431701000018(ICICI BANK)	-	4,576,548,580.00
26	SSUPSW-IGNWPS-431701000017	-	673,638,203.00
27	SSUPSW-LBSSPS-431701000013	-	843,725,413.00
28	SBI PARENT CHILD-MBNI-37614209481	-	12,000,000.00
29	KAAY -ICICI Bank-a/c-no-431705500030	-	52,400,000.00
TOTAL		3,285,112,171.68	11,273,710,082.24



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DETAILS OF GRANT RECEIVED DURING THE YEAR			SCHEDULE - 2
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	GRANT IN BISPS		1,142,900,000.00
2	GRANT IN MBNY		2,000,000.00
3	GRANT IN KAAY		482,400,000.00
4	GRANT IN KKY		126,000,000.00
5	GRANT IN SAMBAL		34,919,480.00
6	GRANT IN SAMBAL(AIDS)		100,100,000.00
7	GRANT IN SAMBAL(SAHARA)		100,000.00
8	GRANT IN PENSION		34,820,776,387.40
9	GRANT IN PENSION-TSP		100,000,000.00
10	GRANT IN PENSION-(MUKHAY MANTRI PARIWAR LABH)		50,000,000.00
11	GRANT IN PENSION-(MUKHAY MANTRI NISHAKTJAN VIVAH PROTSAHAN ANUDAN YOJANA)		2,600,000.00
	TOTAL	-	36,861,795,867.40

DETAILS OF OTHER INCOME DURING THE YEAR			SCHEDULE - 3
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	SALE OF BID DOCUMENT		10,000.00
	TOTAL	-	10,000.00

DETAILS OF BANK INTEREST DURING THE YEAR			SCHEDULE - 4
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	BISPS		30,295,816.00
2	MBNY		2,191,239.00
3	KKY		445,690.00
4	KAAY		26,217,134.00
5	SAMBAL		6,468,975.00
6	SAMBAL(SAHARA)		1,676,872.00
7	SAMBAL(AIDS)		438,447.00
8	PENSION		214,578,609.00
	TOTAL	-	282,312,782.00



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DETAILS OF BALANCE RECEIVED FROM ADVANCES			SCHEDULE - 5
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	BISPS		236,289,865.00
2	MBNY		4,503.00
	TOTAL	-	236,294,368.00
DETAILS OF REFUND			SCHEDULE - 6
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	KKY-Kust kalyan Yojana		738,200.00
2	SAMBAL		13,064,982.00
3	PENSION(GENRAL+SPAICEL)		885,921,371.00
4	PENSION-TSP		63,908,808.00
5	PENSION-(MUKHAY MANTRI PARIWAR LABH)		1,700,000.00
	TOTAL	-	965,333,361.00
DETAILS OF PURCHASE OF ASSETS			SCHEDULE - 7
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	(As per BISPS SCH-3)		13,421,884.00
2	(As per MBNY R & P)		68,600.00
	TOTAL	-	13,490,484.00
DETAILS OF ADVANCE PAID FOR EXPENDITURE			SCHEDULE - 8
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	BISPS (As per BISPS SCH-4)		747,238,144.00
2	MBNY-Advance for NGO For Basera-Patna		2,246,736.00
3	MBNY-Advance to NGOs for Distnct Reh. Center		24,080,192.00
4	Advance Under MBNY		308,600.00
5	Advance Under MBNY-Others		5,384,971.00
6	SAMBAL-Advance for program		62,290.00
	TOTAL		779,320,933.00



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DETAILS OF DIRECT EXPENSES			SCHEDULE - 9
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	Capacity Building (As per BISPS SCH-5)		188,878.00
2	Electricity & Communication Exp. (As per BISPS SCH-6)		2,392,720.00
3	Operating Cost of BISPS(As per BISPS SCH-7)		31,450,808.00
5	Buniyad Centre Operating Exp.(As per BISPS SCH-8)		216,849,776.00
6	MBNY-Expenditures of Beggary Prevention		22,662,319.00
7	Exp. For Mukhya Mantri Bhiksha Birti Niwaran Yojana		1,691,293.00
8	SAMBAL-Expenditure for program		550,422.00
	TOTAL	-	275,786,216.00

DETAILS OF OTHER EXPENDITURE			SCHEDULE - 10
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	Audit Fee-BISPS		135,700.00
2	Bank Charges-BISPS		2,875.00
3	Legal Exp.-BISPS		6,125.00
	TOTAL	-	144,700.00

DETAILS OF INTEREST REFUND TO DIRECTORATE OF SOCIAL SECURITY			SCHEDULE - 11
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	MBNY		13,671,591.72
2	KKY		192,945.00
3	KAAY		49,288,366.00
4	SAMBAL		15,275,145.12
5	SAMBAL(SAHARA)		4,559,482.00
6	SAMBAL(AIDS)		293,337.00
7	PENSION		207,120,627.00
	TOTAL	-	290,401,493.84

DETAILS OF GRANT REFUND TO DIRECTORATE OF SOCIAL SECURITY			SCHEDULE - 12
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	SAMBAL		235,571,571.00
2	SAMBAL(SAHARA)		15,000,000.00
	TOTAL		250,571,571.00



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DETAILS OF ADVANCE TO DISTRICT FOR YOJANA			SCHEDULE - 13
S.No	PARTICULARS		For the period 01.04.2017 to 31.03.2018
1	KKY-Kust kalyan Yojana		126,000,000.00
2	KAAY		430,216,902.00
3	SAMBAL		69,469,168.00
4	SAMBAL(SAHARA)		25,719,000.00
5	PENSION		11,865,542,500.00
6	ANUDAN YOJANA)		2,600,000.00
7	PENSION-(MUKHAY MANTRIPARIWAR LABH YOJANA)		50,000,000.00
	TOTAL	-	12,569,547,570.00



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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - CONSOLIDATED**Income and Expenditure Account - Schedules**

DETAILS OF Capacity Building (BISPS)		For the period 01.04.2016 to 31.03.2017	SCHEDULE - 14 For the period 01.04.2017 to 31.03.2018
S.No	PARTICULARS		
1	Training of Capacity Building Under BISPS	241,231.00	188,878.00
2	Training on Procurement	112,700.00	-
TOTAL		353,931.00	188,878.00
DETAILS OF Operating Cost under BISPS		For the period 01.04.2016 to 31.03.2017	SCHEDULE - 15 For the period 01.04.2017 to 31.03.2018
S.No	PARTICULARS		
1	BIPS Paper Advertisement	610,819.00	680,342.00
2	BSBCCL exp for construction of buniyad centre	179,928,357.00	903,091,970.00
3	Communication strategy & Design of iec Material	961,800.00	-
4	Computer operator salary	161,755.00	358,059.00
5	Consultancy expenses. Social inclusion	857,034.00	-
6	Data card usage reimbursement	86,250.00	77,500.00
7	Data centre insurance expenditure	22,118.00	22,695.00
8	Disability policy drafting workshop expenses	13,138.00	-
9	Electricity Bill	602,787.00	1,712,378.00
10	Exp. On tally software updation	36,000.00	-
11	Generator expenditure	5,609.00	-
12	Generator hiring expenditure	80,118.00	57,547.00
13	Hiring of Media Agency for the Roll-Out of Comm.	-	3,356,808.00
14	IEC activity	548,050.00	-
15	Internet Connection of SSPMIS Expenditure	-	757,313.00
16	Laptop hiring & Maintenance charges	240,354.00	227,614.00
17	Miscellaneous expenditure	80,616.00	82,860.00
18	Mobile outreach & Therapy Vans, T, Equip, & Anc GD	7,619,383.00	-
19	Monthly vehicle hire charges	1,032,156.00	706,465.00
20	Non It equipment & Refurbishment of Server Room	4,150,450.00	444,089.00
21	Office refreshment expenses	179,413.00	307,063.00
22	Office running expenditure	363,158.00	156,263.00
23	Payment for cug	183,297.00	113,774.00
24	Payment to manpower supply agency	3,504,373.00	2,052,871.00
25	Postal charges	34,880.00	35,065.00
26	Printing & stationery	24,900.00	164,997.00
27	Printing of news magazine-kayalvani	80,560.00	-
28	Professional fee of auditor	18,328.00	-
29	Purchase of Assets (As per SCH-3)	-	681,593.00
30	Recruitment support Agency for BC/MT exp	1,338,459.00	1,204,613.00
31	Repair & maintenance of office equipment	250,501.00	284,854.00
32	Salary	8,182,107.00	8,847,060.00
33	Social security pension management info. System	9,388,819.00	9,414,760.00
34	TA/DA Claim of staff	97,653.00	430,791.00
35	Telephone & internet expenditure	172,232.00	532,678.00
36	Training needs assesment and development of training	1,503,400.00	-
37	Vehicle insurance registration	109,202.00	147,403.00
38	Vehicle Insurance Under Bisps	-	2,061,298.00
TOTAL		222,468,076.00	938,010,723.00



DETAILS OF Operating Cost of Buniyad Center		SCHEDULE - 16	
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Buniyad centre furniture exp.	4,108,065.00	9,596,383.00
2	Buniyad centre staff salary	5,944,063.00	17,924,016.00
3	Developing Monitoring and Evaluation Strategy and MIS	-	493,004.00
4	ICE Activity of Buniyad centre	292,600.00	1,674,715.00
5	Laptop and internet charges under DPMU	-	624,750.00
6	Mobile Outreach & Therapy Vans, T. Equip. & Anc. Gd.	-	175,824,980.00
7	Office establishment expenditure for DPMU	215,578.00	-
8	Office Operational Expenditure for DPMU	30,585.00	2,878,585.00
9	Outreach & Therapy Vans Op. Cost (Fuel & Maintenance)	-	973,291.00
10	Payment to manpower supply agency Buniyad centre	518,843.00	32,907,607.00
11	Payment to Security Guard Supply Agency Buniyad Center	-	8,144,180.00
12	Rent for buniyad centre	906,240.00	5,793,196.00
13	TA/DA Allowance to Buniyad Centre Staff	-	460,438.00
14	Med. Phy. Opt. Equipt. for Buniyad Center	-	8,642,807.00
15	Audiological Equipment of Buniyad Centre	-	4,097,484.00
TOTAL		12,015,974.00	270,035,436.00
DETAILS OF OTHER EXPENDITURE		SCHEDULE - 17	
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Audit Fee-BISPS	132,250.00	135,700.00
2	Bank Charges-BISPS	5,889.38	2,875.00
3	Legal Exp.-BISPS	-	6,125.00
TOTAL		138,139.38	144,700.00
DETAILS OF DIRECT EXPENSES(GRANT UTILIZED AS PER UTILIZATION CERTIFICATE)		SCHEDULE - 18	
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Expenditure -Pension Gen Component	21,356,318,002.00	24,591,824,834.00
2	Expenditure of Mukhyamantri Pariwar Labh Yojna	15,260,000.00	13,920,000.00
3	Expenditure of Rashtriya Pariwar Labh Yojna (Gen.)	379,960,000.00	-
4	Expenditure of Rashtriya Pariwar Labh Yojna (Spcl)	196,405,000.00	-
5	Expenditure of Bihar Satabdi Kust Kalyan Yojana	32,302,100.00	95,392,840.00
6	KAAY Expenditure - Gen Component	865,211,943.00	97,101,000.00
7	KAAY Expenditure - Spl Component	355,201,459.00	38,541,000.00
TOTAL		23,200,658,504.00	24,836,779,674.00
DETAILS OF PROGRAME EXPENDITURE		SCHEDULE - 19	
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Disblity Day Expenditure	339,402.00	521,823.00
2	UDID Workshop Expenditure	-	80,774.00
TOTAL		339,402.00	602,597.00



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DETAILS OF Expenditure of MBNY			SCHEDULE - 20
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Expenditure of M B N Y-Program and Beggary Prevation	48,434,681.00	54,047,011.00
2	Operating Expenses	10,078,357.72	11,468,358.00
	TOTAL	58,513,038.72	65,515,369.00
DETAIL OF GRANT UTILISED FOR THE PERIOD			SCHEDULE - 21
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	BISPS	234,976,120.38	1,208,379,737.00
2	MBNY	58,513,038.72	65,515,369.00
3	SAMBAL	339,402.00	602,597.00
3	Expenditure -Pension Gen +Spl. Component	21,356,318,002.00	24,591,824,834.00
4	Expenditure of Mukhyamantri Pariwar Labh Yojna	15,260,000.00	13,920,000.00
5	Expenditure of Rashtriya Pariwar Labh Yojna (Gen.)	379,960,000.00	-
6	Expenditure of Rashtriya Pariwar Labh Yojna (Spcl)	196,405,000.00	-
7	Expenditure of Bihar Satabdi Kust Kalyan Yojana	32,302,100.00	95,392,840.00
8	KAAY Expenditure - Gen Component	865,211,943.00	97,101,000.00
9	KAAY Expenditure - Spl Component	355,201,459.00	38,541,000.00
	TOTAL	23,494,487,065.10	26,111,277,377.00



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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - CONSOLIDATED
Balance Sheet- Schedules

DETAILS OF CLOSING BALANCE OF GRANT IN AID			SCHEDULE - 22
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	BISPS	841,017,269.62	806,298,892.62
2	MBNY	107,887,543.00	32,891,821.30
3	Bihar Shatabdi Kushtha Kalyan Yojna	150,000,000.00	276,000,000.00
4	Mukhyamantri Pariwar Labh Yojna	84,740,000.00	120,820,000.00
5	Pension Fund Gen. and Spl Component	35,886,429,629.00	46,114,006,798.40
6	Rashtriya Sam. Suraksha Pension Ken.-TSP	220,892,958.00	329,725,324.00
7	Fund Recd. Bihar Shalabdi Aids Prit Kalyan Yojna	110,000,000.00	210,000,000.00
8	Fund Recd. for KAAY (Spm Compt.)	40,000,000.00	190,000,000.00
9	Fund Recd. KAA* (Gen. Compt.)	100,000,000.00	392,400,000.00
10	Fund Recd. MBNY	85,000,000.00	87,000,000.00
11	Mukhyamantri Nishaktjan Vivah Protsahan Anudan Yojn	5,000,000.00	7,600,000.00
12	Fund Recd. CM Viklang Sasakt)karan , SAMBAL (Gen.)	65,000,000.00	65,000,000.00
13	Fund Recd. CM Viklang Sasaktikaran-SAMBAL- (Spl)	30,000,000.00	30,000,000.00
14	Fund Recd. Old Age Home (SAHARA)	10,000,000.00	10,000,000.00
15	KUST KALYAN YOJANA	215,187,747.00	246,047,652.00
16	CM Viklang Sasaktikaran , SAMBAL (Gen.)	145,000,000.00	145,000,000.00
17	CM Viklang Sasaktikaran-SAMBAL(Spl.)	65,005,630.00	65,005,630.00
18	Old Age Home (SAHARA)	46,573,893.00	46,573,893.00
19	Kabir Antyoshti Anudan Yojana-GENRAL	525,391,630.65	486,095,900.65
20	Kabir Antyoshti Anudan Yojana-SPAICEL	261,459,910.75	234,442,408.75
21	Grant For Painting Competition	1,250,000.00	1,250,000.00
22	Fund received from Bihar satabdi Aids Pudit Kalyan	130,287,659.00	230,532,769.00
23	Fund refund from district(SALBAL)	3,136,936.00	16,201,918.00
24	Fund received Bihar sahatabdi kutha Kalayan yojana	39,000,000.00	39,000,000.00
25	Fund received old age Home(SAHARA)	20,000,000.00	2,217,390.00
26	Grant fro SAMBAL (Gen. Component)	269,628,472.28	66,738,639.38
27	Grant for SAMBAL (spl. Component)	30,302,395.00	23,131,254.78
28	SAHARA Fund transfer	40,065,471.00	40,065,471.00
TOTAL		39,528,257,144.30	50,314,045,762.88
DETAILS OF OTHER CURRENT LIABILITIES			SCHEDULE - 23
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	BISPS	33,300.00	47,215.00
2	MBNY	6,250.00	-
TOTAL		39,550.00	47,215.00
DETAILS OF FIXED ASSETS			SCHEDULE - 24
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	BISPS	88,195,290.00	88,195,290.00
2	MBNY	2,027,935.00	2,096,535.00
TOTAL		90,223,225.00	90,291,825.00



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DETAILS OF Loan and Advances for operative and programe expenses			SCHEDULE - 25
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
A	BISPS		
1	Advance for Mobile Referral Van	13,000.00	13,000.00
2	Advance For Bihar Diwas	-	58,000.00
3	Advance for Buniyad Center Holding Board	91,200.00	87,400.00
4	Advance for Field Visits.	9,000.00	1,465.00
5	Advance for Inhouse Councelling Center	25,000.00	25,000.00
6	Advance for Inhouse Vocational Training	50,000.00	50,000.00
7	Advance for Internet Connection For SSPMIS	152,375.00	-
8	Advance for Laptop to Staff	7,908.00	-
9	Advance for Mobile Outreach & Therapy Vans Equip.	62,942,730.00	-
10	Advance for Monitoring of Survey Work	6,000.00	6,000.00
11	Advance for Office Expenditure	5,718.00	-
12	Advance for Office Operational For DPMU Buniyad Cent.	138,030.00	67,994.00
13	Advance for Postage/Stamps	3,320.00	5,570.00
14	Advance for SE Workshop	253,261.00	253,261.00
15	Advance for SSPMIS Toll-Free No.	-	10,000.00
16	Advance for Training & State Level Orientation prog.	7,500.00	195,500.00
17	Advance for Vehicle Registration Under BISPS	-	215,000.00
18	Advance to BSBCCCL for Construction of Buniyad Centra	215,989,596.25	46,169,215.25
19	Advance to Phone/internet Expenditure	-	24,000.00
20	Buniyadi Center Advance	-	-
21	TDS Receivable-pension	230,299.00	230,299.00
22	TDS on Interest Receivable-BISPS	336,485.09	336,485.11
23	TDS on Interest Receivable-KAAY	432,433.00	432,433.00
B	MBNY		
1	Advance to Outreachworkers	22,500.00	22,500.00
2	Advance For Beggary Prog	397,558.00	797,902.00
3	Advance for CBSG	1,105.00	34,585.00
4	Advance for Cloth & Blanket Distribution Under Mbny	-	4,173,000.00
5	Advance for Construction Of Ref. Centre	27,766.00	27,766.00
6	Advance for Field Visit	50,804.00	152,329.00
7	Advance for Housing Facility of Beggars	9,000.00	9,000.00
8	Advance for Office Expenditures	18,655.00	31,810.00
9	Advance for Survey Work	7,002.00	7,002.00
10	Advance for Vehicle Fuel & Maintenance	19,995.00	39,970.00
11	Advance to Social Welfare Department	-	33,310.00
12	ADVANCE TO STAFF	94,032.00	94,032.00
13	Security Deposit With BSEB	55,900.00	55,900.00
14	Advance Other-MBNY	1,476,498.00	1,523,988.00
15	Advance to NGOs for District Reh. Centre-MBNY	20,337,023.00	7,818,433.00
16	Advance for Female Beggars Shelter Kitchen-Basera	902,850.00	-
17	Advance for Male Beggars Shelter Kitchen-Basera	552,850.00	-
C	SAMBAL		
	Advance for world disability day	-	10,000.00
TOTAL		304,667,393.34	63,012,149.36



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DETAILS OF Advances to District and other department for yojana			SCHEDULE - 26
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	Adv.for IGR Vridhawashtha(Gen)	45,575,782.00	428,191,249.00
2	Adv.for IGR Vridhawashtha(Special)	407,566,849.00	65,480,782.00
3	Advance for Pension Scheme (Gen)	25,280,246,600.00	26,707,516,853.00
4	Advance for Pension Scheme (Spl)	7,667,565,271.00	8,696,007,613.00
5	Adv. MM. Nishaktjan Vivah Protsahan Anudan Yojn	5,000,000.00	7,600,000.00
6	Fund Transfer for MM Pariwar Labh to ADSS	81,640,000.00	116,020,000.00
7	Advance for Rashtriye Sam Suraksha Kendransh TSP	135,348,300.00	40,779,292.00
8	Fund Transfer (Sambal Special)- 7336	30,000,000.00	30,000,000.00
9	Fund Transfer to Aids Pirit- 100	110,000,000.00	210,000,000.00
10	Fund Transfer to KAAAY (GEN.COMP.D.)	100,000,000.00	392,400,000.00
11	Fund Transfer ta KRAY (SC PL. COMP.D.)	40,000,000.00	190,000,000.00
12	Fund Transler to Kust Kalyan -00047	150,000,000.00	276,000,000.00
13	Fund Transfer to MBNY SBI- 40300	85,000,000.00	87,000,000.00
14	Fund Transfer to (Sahara)- 3557	10,000,000.00	10,000,000.00
15	Fund Trarisfer to (Sambal Gen.)- 6305	65,000,000.00	65,000,000.00
16	Fund Transfer to Sambal	200,000,000.00	-
17	KUST KALYAN YOJANA	214,850,600.00	244,719,560.00
18	Advance lor Gen Component K.A.G.S	433,592,200.00	369,034,332.00
19	Advance for Spl Component K.A.G.S	205,654,769.00	174,787,539.00
20	Fund Transfer SAMBAL-General	139,331,000.00	139,331,000.00
21	Fund Transfer SAMBAL-Special	65,000,000.00	65,000,000.00
22	Advance to ADSS Jor Vridhshram (SA)	8,499,625.00	8,499,625.00
23	Fund Transfer for Painting Competition	335,671.00	335,671.00
24	SAHARA Fund Transfer to IndusInd Bank (SAMBAL-G)	35,000,000.00	35,000,000.00
25	SAHARA Fund Tr. to Axis Bank SAHARA Ale	1,500,375.00	1,500,375.00
26	SAMBAL (G) Fund Tr. to Axis Bank-SAMABLG A/c	1,909,000.00	1,909,000.00
27	ADSS Samaslipur	100,000.00	100,000.00
28	Advance for Bihar Shatabdi Kusht Kalyan Yojna	34,170,000.00	34,170,000.00
29	Advance for ADDS Vridhashram (sahara)	4,223,500.00	11,042,500.00
30	Bihar sahatabdi k.Kalayan fund transfer to icici- 47	4,830,000.00	4,830,000.00
31	Fund released to bihar state Aids control Ssociety	20,000,000.00	120,100,000.00
32	Fund refund Bihar shatabdi Aids Pidit Kalayan	110,000,000.00	110,000,000.00
33	Advance for CM Viklang Sasastikaran (Sambal Gen.)	18,064,299.00	74,772,467.00
34	Advance for CM Viklang Sasastikaran (Sambal Special)	14,023,020.00	26,784,020.00
35	Advance for Vridhawastha(SAHARA)	3,219,393.00	22,119,393.00
		35,727,246,254.00	38,766,031,271.00



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STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar BISPS (Bihar Integrated Social Protection Strengthening Project) PROJECT For Financial Year 2017-18

As submitted by



KRA & Co.

(Chartered Accountants)

485/257 , Gorekhnath Compound , Behind Trishul Market , Boring Canal Road , Patna , Bihar - 800001
Tel: 0612-2530030, Email: krapatna@gmail.com



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The CEO/ PD(BISPS)

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Patna, Bihar.

Report on the Financial Statements

We have audited the accompanying financial statements of BISPS (Bihar Integrated Social Protection Strengthening Project) PROJECT FOR STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR financed under World Bank Loan No. 5349-IN as at 31st March 2018 which comprise of the Balance Sheet as at March 31, 2018, the Receipt and Payment Account and Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement or not.

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 control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as 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.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of BISPS PROJECT FOR STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR for the year ended March 31, 2018 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

- a. In the case of the **Balance Sheet**, of the state of affairs of the society as at **31st March 2018** and
- b. In the case of the **Income and Expenditure Account**, of the surplus/deficit for the year ended on that date.
- c. In the case of the **Receipt & Payment Account**, of the receipt and payments made during the year on that date.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced.
- d. In our opinion, the Balance Sheet and the Statement of Income and Expenditure comply with the Accounting Standards issued by ICAI.
- e. In our opinion, the financial statement gives a true and fair view of the Sources and Application of funds and the Financial Position of Bihar Integrated Social Protection Strengthening project for the year ended 31st March 2018.

For KRA & Co
(Chartered
Accountants)
Firm Reg No: 20266N


CA Manvinder Kaur
Partner

M.No: 513727
Place: Patna
Date: 31/10/2018

Balance Sheet
As on 31st March 2018

In Terms of our separate Report of even date

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Mr. Financial Management Specialist
SSUPSW, Bihar, Patna

Sr. Administrative Officer
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)- BISPS
Income and Expenditure Account

For the period 1st April 2017 to 31st March 2018

Previous Year ended as on 31/03/2017 Amount (in Rs.)	EXPENDITURE	Current Year ended as on 31/03/2018 Amount (in Rs.)	Previous Year ended as on 31/03/2017 Amount (in Rs.)	INCOME	Current Year ended as on 31/03/2018 Amount (in Rs.)
	Direct Expenses		234,976,120.38	Grant Received	1,208,379,737.00
355,931.00	Capacity Building of BISPS (As per Schedule 10)	188,878.00	8,000.00	Sale of Bid document	10,000.00
222,468,076.00	Operating Cost of BISPS (As per Schedule 11)	938,010,723.00			
12,015,974.00	Operating Cost of Buniyad Center under BISPS (As per Schedule 12)	270,035,436.00			
132,250.00	Audit fee	135,700.00			
5,889.38	Bank charges	2,875.00			
-	Legal Expenses	6,125.00			
8,000.00	Excess of Income over Expenditure transferred to Balance Sheet	10,000.00			
234,984,120.38	Total	1,208,389,737.00	234,984,120.38	Total	1,208,389,737.00

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

Manvinder Kaur
CA Manvinder Kaur
Partner
M.No: 513727
Place: Patna, Jharkhand
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

KUG
Sr. Administrative Officer

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)-BISPS

Receipt and Payment Account

for the period 01st April 2017 to 31st March 2018

RECEIPTS	Current Year ended as on 31/03/2018 Amount (in Rs.)	PAYMENTS	Current Year ended as on 31/03/2018 Amount (in Rs.)
Opening Balance		Purchase of Assets (As per Schedule 3)	13,421,884.00
Balance with Bank (As per Schedule 1)	272,824,156.28	Advance for Expenditure (As per Schedule 4)	747,238,144.00
Grant Received	1,142,900,000.00	Direct Expenses	
Sale of Bid Documents	10,000.00	Capacity Building (BISPS) (As per Schedule 5)	188,878.00
Bank Interest	30,295,816.00	Electricity & Communication Exp (As per Schedule 6)	2,392,720.00
Received from advances (BISPS) (As per Schedule 2)	236,289,865.00	Operating Cost of BISPS (As per Schedule 7)	31,450,808.00
		BISPS- Other Costs (As per Schedule 9)	144,700.00
		Buniyad Centre Operating Cost (As per Schedule 8)	216,849,776.00
		Closing Balance	
		Balance with Bank (As per Schedule 1)	670,632,927.28
Total	1,682,319,837.28	Total	1,682,319,837.28

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)
Firm Reg No: 020266N

Manvendra Kumar
CA Manvendra Kumar
Partner
M.No: 513727
Place: Patna
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Deepa
Financial Management Specialist
Financial Management Specialist
SSUPSW, Bihar, Patna

Deepa
Project Director
Chief Executive Officer (CEO)
SSUPSW, Bihar, Patna

K. S. Singh
Sr. Administrative Officer
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Receipt and Payment Account - Schedules

DETAILS OF OPENING & CLOSING BALANCES OF BANK AS ON 31.03.2018			SCHEDULE - 1
SL.NO.	NAME OF THE BANK	Opening Balance as on 01.04.2017	Closing Balance as on 31.03.2018
1	Corporation Bank A/c 9515	224,883.00	-
2	State Bank Of India A/c 34841515308	272,599,273.28	670,632,927.28
TOTAL		272,824,156.28	670,632,927.28

DETAILS OF BALANCE RECEIVED IN ADVANCE		SCHEDULE - 2
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	Fund Transfer from Sambal	200,000,000.00
2	DPMU	107.00
3	Advance for Buniyad Center Hording Board	3,800.00
4	Advance for Mobile Outreach & Therapy Vans, Equip T.	22,942,730.00
5	Advance for Office Expenditures	8,469.00
6	Advance for Office Operational for DPMU Buniyad C	23,167.00
7	Advance to BSBCCCL for Contruction of Buniyad Centre	13,311,592.00
TOTAL		236,289,865.00

DETAILS OF PURCHASES OF FIXED ASSETS				SCHEDULE - 3
S.No	PARTICULARS	Opening Balance as on 01.04.2017	PURCHASES DURING THE YEAR	Closing Balance as on 31.03.2018
1	Air Conditioner	44,990.00	-	44,990.00
2	Office Furn Ishing	2,740,527.00	-	2,740,527.00
3	Purchase of Assets	1,685,525.00	182,093.00	1,867,618.00
4	Purchase of Dizital Camera	12,990.00	-	12,990.00
5	IT Hardware Software & Ancillary Products	76,426,842.00	499,500.00	76,926,342.00
6	Audiological Equipment of Buniyad Cencre	7,284,416.00	4,097,484.00	11,381,900.00
7	Purchase of Med. Phy. Opt. Equipt. for Buniyad Center	-	8,642,807.00	8,642,807.00
TOTAL		88,195,290.00	13,421,884.00	101,617,174.00

DETAILS OF ADVANCE PAID FOR EXPENDITURE		SCHEDULE - 4
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	Buniyadi Center	-
2	Advance For Bihar Diwas	58,000.00
3	Advance for Field Visit	35,000.00
4	Advance for Office Expenditures	21,000.00
5	Advance for Office Operational for DPMU Buniyad C	398,500.00
6	Advance for Postage/stamps	35,000.00
7	Advance for Training & State Level Orientaion Pgm	188,000.00
8	Advance for Vehicle Registration Under BISPS	334,007.00
9	Advance to BSBCCCL for Contruction of Buniyad Centre	746,127,637.00
10	Advance for Meeting/Training/Workshop Buniyad Cent.	7,000.00
11	Advance for SSPMIS Toll-Free No.	10,000.00
12	Advance to phone/Internet expenditure	24,000.00
TOTAL		747,238,144.00



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Details of Capacity Building (BISPS)		SCHEDULE - 5
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	Training of Capacity Building Under BISPS	188,878.00
2	Training on Procurement	-
TOTAL		188,878.00

Details of Electricity & Communication Exp.		SCHEDULE - 6
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	BISPS Paper Advertisement	680,342.00
2	Electricity Bills	1,712,378.00
TOTAL		2,392,720.00

Details of Operating Cost under BISPS		SCHEDULE - 7
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	Data Card Usages Reimbursement	77,500.00
2	Generator Hiring Expenditure	57,547.00
3	Laptop Hiring & Maintenance Charge	219,706.00
4	Miscellaneous Expenditure	82,860.00
5	Monthly Vehicle Hire Charges	706,465.00
6	Office Refreshment Exps. (Coffee Day)	185,496.00
7	Office Running Expenditure	124,099.00
8	Postage & Stamp	2,315.00
9	Payment to Computer Operator	358,059.00
10	Payment to Manpower Supply Agency	2,052,871.00
11	Printing & Stationaries (Rs. 9000/-)	153,949.00
12	Repairing & Maintenance of Office Equipment	284,854.00
13	Salary	8,847,060.00
14	Stationaries Expenditure	11,048.00
15	Telephone and Internet Expenditure	512,147.00
16	Travelling & Daily Allowances to Staff	280,356.00
17	Hiring of Media Agency for the Roll-Out of Communication.	3,356,808.00
18	Data Centre Insurance Expenditure	22,695.00
19	Internet Connection of SSPMIS Expenditure	604,938.00
20	Meeting and Office Refreshment Expenditure of HQ	111,139.00
21	Non-IT Equipment & Refurbishment of Server Room for	444,089.00
22	Payment for CUG	113,774.00
23	Phone/Internet Exp.	20,531.00
24	Recruitment Support Agency for BC/MT EXPENDITURE	1,204,613.00
25	Social Security Pension Management Information System	9,414,760.00
26	TD / DA Claim of Staff (BISPS)	53,568.00
27	Travelling Allowances	57,867.00
28	Vehicle Insurance Under Bisps	2,061,298.00
29	Vehicle Registration Under Bisps	28,396.00
TOTAL		31,450,808.00



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Details of Operating Cost of Buniyad Center		SCHEDULE - 8
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	Printing & Supply of IEC Materials of Buniyad Cent.	850,149.00
2	IEC activities of Buniyad Center	824,566.00
3	Buniyad Centre Furniture Expenditure	9,596,383.00
4	Buniyad Centre Operating Expenses	2,013,877.00
5	Laptop and Internet Charges of DPMU	624,750.00
6	Office Operational Expenditure for DPMU	407,539.00
7	Outreach & Therapy Vans Op. Cost (Fuel & Maintainance)	973,291.00
8	Payment to Manpower Supply Agency Buniyad Centre	32,907,607.00
9	Payment to Security Guard Supply Agency Buniyad Ct.	8,144,180.00
10	Printing & Stationaries (BISPS)	11,800.00
11	TA/DA Allowance to Buniyad Centre Staff	460,438.00
12	Buniyad Centre Staff Salary	17,924,016.00
13	Mobile Outreach & Therapy Vans, T. Equip. & Anc. Gd.	135,824,980.00
14	Devioping Monitoring and Evaluation Strategy and MIS	493,004.00
15	Rent for Buniyad Centre	5,793,196.00
TOTAL		- 216,849,776.00

Details of Operating Cost of Buniyad Center		SCHEDULE - 9
S.No	PARTICULARS	For the period 01.04.2017 to 31.03.2018
1	Audit Fee	135,700.00
2	Bank Charges	2,875.00
3	Legal Exp.	6,125.00
TOTAL		- 144,700.00



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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)
Income and Expenditure Account - Schedules

Details of Capacity Building (BISPS)			SCHEDULE - 10
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Training of Capacity Building Under BIPS	241,231.00	188,878.00
2	Training on Procurement	112,700.00	-
TOTAL		353,931.00	188,878.00

Details of Operating Cost under BISPS			SCHEDULE - 11
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	BIPS Paper Advertisement	610,819.00	680,342.00
2	BSBCCL exp for construction of buniyad centre	179,928,357.00	903,091,970.00
3	Communication strategy & Design of IEC Material	961,800.00	-
4	Computer operator salary	161,755.00	358,059.00
5	Consultancy expenses. Social inclusion	857,034.00	-
6	Data card usage reimbursement	86,250.00	77,500.00
7	Data centre insurance expenditure	22,118.00	22,695.00
8	Disability policy drafting workshop expenses	13,138.00	-
9	Electricity Bill	602,787.00	1,712,378.00
10	Exp. On tally software updation	36,000.00	-
11	Generator expenditure	5,609.00	-
12	Generator hiring expenditure	80,118.00	57,547.00
13	Hiring of Media Agency for the Roll-Out of Comm.	-	3,356,808.00
14	IEC activity	548,050.00	-
15	Internet Connection of SSPMIS Expenditure	-	757,313.00
16	Laptop hiring & Maintenance charges	240,354.00	227,614.00
17	Miscellaneous expenditure	80,616.00	82,860.00
18	Mobile outreach & Therapy Vans, T, Equip, & Anc GD	7,619,383.00	-
19	Monthly vehicle hire charges	1,032,156.00	706,465.00
20	Non IT equipment & Refurbishment of Server Room	4,150,450.00	444,089.00
21	Office refreshment expenses	179,413.00	307,063.00
22	Office running expenditure	363,158.00	156,263.00
23	Payment for cug	183,297.00	113,774.00
24	Payment to manpower supply agency	3,504,373.00	2,052,871.00
25	Postal charges	34,880.00	35,065.00
26	Printing & stationery	24,900.00	164,997.00
27	Printing of news magazine-kayalvani	80,560.00	-
28	Professional fee of auditor	18,328.00	-
29	Purchase of Assets (As per SCH-3)	-	681,593.00
30	Recruitment support Agency for BC/MT exp	1,338,459.00	1,204,613.00
31	Repair & maintenance of office equipment	250,501.00	284,854.00
32	Salary	8,182,107.00	8,847,060.00
33	Social security pension management info. System	9,388,819.00	9,414,760.00
34	TA/DA Claim of staff	97,653.00	430,791.00
35	Telephone & internet expenditure	172,232.00	532,678.00
36	Training needs assesment and development of training	1,503,400.00	-
37	Vehicle insurance registration	109,202.00	147,403.00
38	Vehicle Insurance Under Bisps	-	2,061,298.00
TOTAL		222,468,076.00	938,010,723.00



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Details of Operating Cost of Buniyad Center			SCHEDULE - 12
S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Buniyad centre furniture exp.	4,108,065.00	9,596,383.00
2	Buniyad centre staff salary	5,944,063.00	17,924,016.00
3	Developing Monitoring and Evaluation Strategy and MIS	-	493,004.00
4	ICE Activity of Buniyad centre	292,600.00	1,674,715.00
5	Laptop and internet charges under DPMU	-	624,750.00
6	Mobile Outreach & Therapy Vans, T. Equip. & Anc. Gd.	-	175,824,980.00
7	Office establishment expenditure for DPMU	215,578.00	-
8	Office Operational Expenditure for DPMU	30,585.00	2,878,585.00
9	Outreach & Therapy Vans Op. Cost (Fuel & Maintinace)	-	973,291.00
10	Payment to manpower supply agency Buniyad centre	518,843.00	32,907,607.00
11	Payment to Security Guard Supply Agency Buniyad Center	-	8,144,180.00
12	Rent for buniyad centre	906,240.00	5,793,196.00
13	TA/DA Allowance to Buniyad Centre Staff	-	460,438.00
14	Med. Phy. Opt. Equipt. for Buniyad Center	-	8,642,807.00
15	Audiological Equipment of Buniyad Cencre	-	4,097,484.00
TOTAL		12,015,974.00	270,035,436.00



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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Balance Sheet- Schedules

Details of Fixed Assets			SCHEDULE - 13
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	Air Conditioner	44,990.00	44,990.00
2	Office Furnishing	2,740,527.00	2,740,527.00
3	Purchase of Assets	1,685,525.00	1,685,525.00
4	Purchase of Digital Camera	12,990.00	12,990.00
5	IT Hardware Software & Ancillary Products	76,426,842.00	76,426,842.00
6	Audiological Equipment of Buniyad Centre	7,284,416.00	7,284,416.00
7	Purchase of Med. Phy. Opt. Equip. for Buniyad Center	-	-
TOTAL		88,195,290.00	88,195,290.00

Details of Loan and Advances			SCHEDULE - 14
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	Advance for Mobile Referral Van	13,000.00	13,000.00
2	Advance For Bihar Diwas		58,000.00
3	Advance for Buniyad Center Holding Board	91,200.00	87,400.00
4	Advance for Field Visits.	9,000.00	1,465.00
5	Advance for Inhouse Counselling Center	25,000.00	25,000.00
6	Advance for Inhouse Vocational Training	50,000.00	50,000.00
7	Advance for Internet Connection For SSPMIS	152,375.00	-
8	Advance for Laptop to Staff	7,908.00	-
9	Advance for Mobile Outreach & Therapy Vans Equip.	62,942,730.00	-
10	Advance for Monitoring of Survey Work	6,000.00	6,000.00
11	Advance for Office Expenditure	5,718.00	-
12	Advance for Office Operational For DPMU Buniyad Cent.	138,030.00	67,994.00
13	Advance for Postage/Stamp	3,320.00	5,570.00
14	Advance for SE Workshop	253,261.00	253,261.00
15	Advance for SSPMIS Toll-Free No.		10,000.00
16	Advance for Training & State Level Orientation prog.	7,500.00	195,500.00
17	Advance for Vehicle Registration Under BISPS		215,000.00
18	Advance to BSBCCCL for Construction of Buniyad Centre	215,989,596.25	46,169,215.25
19	Advance to Phone/Internet Expenditure		24,000.00
20	Buniyadi Center Advance		-
21	Fund Transfer to Sambal	200,000,000.00	-
22	TDS on Interest Receivable	336,485.09	336,485.09
TOTAL		480,031,123.34	47,517,890.34

Details of Current Liabilities			SCHEDULE - 15
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	TADA Expense Payable	1,000.00	1,000.00
2	Security Money	32,300.00	32,300.00
3	Office Expenditure Payable	-	13,915.00
TOTAL		33,300.00	47,215.00



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F.Y 2017-18

Bank reconciliation statement (BISPS) SBI bank A/c no. 34841515308

Amount

Balance as per Bank Statement as on 31.03.2018

671,315,831.28 Cr.

Less:- Ledger Credited but bank not debited

Date	Cheque no.	Particulars	Amount
13/02/2017	977707	Deputy Commissioner of Commercial Tax	596.00
21/03/2017	977788	Deputy Commissioner of Commercial Tax	331,456.00
26/04/2017	150806	Misslenious Expenditure (BISPS)	594.00
03/05/2017	150826	Buniyad Centre Furniture Expenditure	66,663.00
03/05/2017	150829	Buniyad Centre Furniture Expenditure	49,766.00
11/05/2017		Buniyad Centre Staff Salary	13,050.00
16/05/2017	002590	Printing & Supply of IEC Materials of Buniyad Cent.	1,125.00
19/05/2017	038797	Repairing & Maintenance of Office Equipment (BISPS)	1,149.00
22/05/2017	038802	Printing & Supply of IEC Materials of Buniyad Cent.	79,819.00
22/06/2017	118138	Training of Capacity Building Under Bisps	13,043.00
22/06/2017	118140	Training of Capacity Building Under Bisps	154.00
12/07/2017	118168	Repairing & Maintenance of Office Equipment (BISPS)	177.00
24/07/2017	118183	BISPS Paper Advertisment	2,415.00
01.12.2017	037615	GPF	4,998.00
01.12.2017	037616	GLI	120.00
02.01.2018	037651	GPF	4,998.00
02.01.2018	037652	GLI	120.00
02.02.2018	874986	GPF	4,998.00
02.02.2018	875029	GLI	120.00
01.03.2018	875030	GPF	4,998.00
01.03.2018	874989	GLI	120.00
15.03.2018	875046	nagina	1,035.00
31.03.2018	875064	harilal	16,846.00
31.03.2018		mukta	7,740.00
31.03.2018		gigabyte	20,700.00
31.03.2018	875065	MAA durga	21,122.00
31.03.2018		alankar	3,346.00
25.01.2018		Pawan Kumar	1,440.00
30.01.2018	874978	Tanzeem	4,181.00
30.01.2018	874979	Benetton	11,070.00
30.01.2018	874982	Amin	2,355.00

670,314.00

Add:- Ledger debited but bank not credited

Date	Cheque no.	Particulars	Amount
10/8/2016		Chq Receipt	2,660.00

2,660.00

Add:- Bank debited but ledger not credited

Date	Cheque no.	Particulars	Amount
		excess payment by bank	250.00

250.00

Less:- Bank credited but ledger not debited

Date	Cheque no.	Particulars	Amount
14.03.2016		Trf kumar Shree	500.00
15.03.2018		Amount credited from Bhabua	15,000.00

15,500.00

Totals

670,632,927.28

Balance as per ledger as on 31.03.2018

670,632,927.28



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Significant Accounting Policies and Explanatory notes on Accounts

A. Significant Accounting Policies

1. Basis of Accounting

Accounts are prepared on historical cost convention and under cash basis of accounting.

2. Revenue Recognition

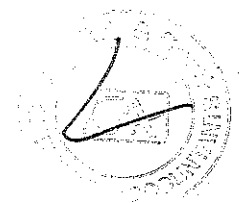
- i. Grant received from World Bank has been recognized on receipt basis.
- ii. Sale proceeds of Bid Documents and Misc. Receipts have been recognized on receipt basis.

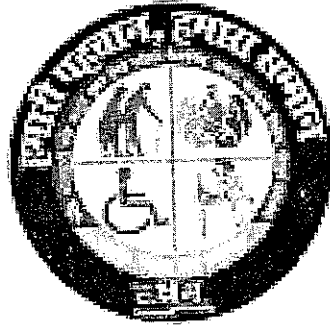
3. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

B. Notes to Accounts

- i. No Provision for Income tax is considered necessary as the Society is registered as a Charitable Institution under Section 12A of the Income tax Act, 1961.
- ii. The society does not have share capital. Hence disclosure of Earnings per Share as per AS 20- Earning per share is not applicable to Society.
- iii. The Society has not entered into any "related party" transaction, as defined in Accounting Standard 18- Related Party Transactions, during the year. Hence disclosures required under the Standard are not applicable to the society.
- iv. Figures relating to previous year have been regrouped and reclassified wherever necessary to conform to Current Year's classification.
- v. As per memorandum of understanding dated 7th November 2013 with the Bihar Building State Construction Corporation Limited (BSBCCL) will carry the contract management against funds issued by the SSUPSW. Based on statement of Sources and Uses of Funds for the activities of BISPSP as provided by the BSBCCL, expenditure is reported and adjustment to advances is made by SSUPSW.
- vi. Physical verification of assets under construction or constructed and fixed assets was made on sample basis and was found to be reconciled with the records. Expenditure has been booked based on utilization certificates as provided by BSBCCL to SSUPSW.
- vii. Security Deposit deducted by Bihar State Building Construction Corporation Limited from the payments made from the fund received from the Society has been shown under Receipt of Fund in the Statement of Sources and Uses of funds.





STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar MBNY PROJECTS For Financial Year 2017-18

As submitted by



KRA & Co.

(Chartered Accountants)

485/257 , Gorekhnath Compound , Behind Trishul Market , Boring Canal Road , Patna , Bihar - 800001
Tel: 0612-2530030, Email: krapatna@gmail.com



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The CEO
STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)
Patna, Bihar

Report on the Financial Statements

We have audited the accompanying financial statements of **MBNY PROJECTS of STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** as at 31st March 2018 which comprises the **Balance Sheet** as at March 31, 2018, the **Receipt and Payment Account** and **Income & Expenditure Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the finance statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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.

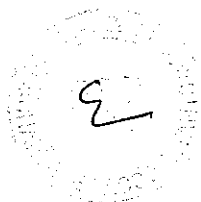
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **MBNY PROJECTS OF STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** for the year ended March 31, 2018 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

(a) In the case of the Balance Sheet, of the state of affairs of the society as at 31 March'2018 and



- (b) In the case of the Income and Expenditure Account, of the surplus/deficit for the year ended on that date.
- (c) In the case of the Receipt & Payment Account, of the receipt and payments made during the year ending on 31st March 2018.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books and we have formed our opinion on the basis of Utilization Certificates received from the districts for the fund transferred to district offices. Books of Accounts/ documents related to the Beneficiary details as administered by the district authorities were not available with us during audit.
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced.
- d. In our opinion, the Balance Sheet and the Statement of Income and Expenditure comply with the Accounting Standards issued by ICAI.

For KRA & Co

**(Chartered
Accountants)**

Firm Reg No: 20266N


CA Manvinder Kaur

Partner

M.No: 513727

Place: Patna

Date: 31/10/2018

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) Mukhya Mantri Bhikshabriti Niwaran Yojana Balance Sheet As on 31st March 2018					
Previous Year as on 31/03/2017 Amount (in Rs.)	CAPITAL & LIABILITIES	Current Year as on 31/03/2018 Amount (in Rs.)	Previous Year as on 31/03/2017 Amount (in Rs.)	ASSETS & PROPERTIES	Current Year as on 31/03/2018 Amount (in Rs.)
	Capital Fund				
10,78,87,543.00	Capital Fund & Grant			Fixed Assets	
	Opening Balances - Grant	10,78,87,543.00	20,27,935.00	(As per Schedule-3)	20,96,535.00
	Add Received During the year	20,00,000.00			
	Add: Interest Capitalised	21,91,239.00		Current Assets Loan & Advances:	
	Less: Interest Transfer to Social Security Dept.	(1,36,71,591.72)		Loan & Advances:	
	Less: Grant Transfer to Income & Expenditure	(6,55,15,369.00)	2,39,73,538.00	(As per Schedule-9)	1,48,21,527.00
	Add: Excess of Income over Expenditure	-			
	Current Liabilities			Current Assets	
6,250.00	Performance Guarantee Deposit		8,18,92,320.00	Bank Accounts	
			-	(As per Schedule-1)	1,59,73,759.28
10,78,93,793.00	Total Amount	3,28,91,821.28	10,78,93,793.00	Total Amount	3,28,91,821.28

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)
Firm Reg No: 020266N

Manvinder Kaur
CA Manvinder Kaur
Partner

M.No: 513727
Place: Patna
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Financial Management Specialist
Financial Management Specialist

Project Director
Chief Executive Officer (CEO)
SSUPSW, Bihar, Patna

Kave
Sr. Administrative Officer
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Mukhya Mantri Bhikshabriti Niwaran Yojana

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD 1st April 2017 to 31st March 2018

Previous Year 31/03/2017 Amount(in Rs)	Expenses	Current year ended 31/03/2018	Previous Year 31/03/2017 Amount(in Rs)	INCOME	Current year ended 31/03/2018
			5,85,13,038.72	Grant Received	6,55,15,369.00
	Operating Expenses				
1,00,78,357.72	(As per Schedule-7)	1,14,67,639.00			
	Expenditure of M B N Y - Program and Beggary Prevation				
4,84,34,681.00	(As per Schedule-8)	5,40,47,730.00			
5,85,13,038.72	Total	6,55,15,369.00	5,85,13,038.72		6,55,15,369.00

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

Mamta/Manish K
CA Manvinder Kaur
M.No: 513727
Place: Patna

Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare

Dee

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Kull
Sr. Administrative Officer

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)			
Mukhya Mantri Bhikshabriti Niwaran Yojana			
Receipt & Payment Account			
for the period 01st April 2017 to 31st March 2018			
RECEIPT	31.03.2018	PAYMENT	31.03.2018
		Purchase of Assets	
Opening Balance		(As per Schedule-3)	68,600.00
(As per Schedule-1)	8,18,92,320.00		
		Advance for programe and Operating Expenditure	
		(As per Schedule-4)	3,20,20,499.00
Grant Received	20,00,000.00		
		Expenditures of Beggary Prevention	
Bank Interest	21,91,239.00	(As per Schedule-5)	2,26,62,319.00
Balance Received From Advance		Exp. For Mukhya Mantri Bhiksha Birti Niwaran Yojana	
(As per Schedule-2)	4,503.00	(As per Schedule-6)	16,91,293.00
		Interest Refunded to Socical security Dept.	1,36,71,591.72
		Closing Balance	
		(As per Schedule-1)	1,59,73,759.28
	8,60,88,062.00		8,60,88,062.00

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)

Firm Reg No: 020266N

For State Society for Ultra Poor & Social Welfare

manvinder
CA Manvinder
M.No: 513727
Place: Patna
Date: 31/10/2018

Financial Management Specialist
Financial Management Specialist
SSUPSW, Bihar, Patna

Project Director
Chief Executive Officer (CEO)
SSUPSW, Bihar, Patna

Sr. Administrative Officer
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)				
SCHEDULES OF RECEIPT & PAYMENT ACCOUNT				
DETAILS OF OPENING & CLOSING BALANCES BANK AS ON 31.03.2018				
				SCHEDULE - 1
SL.NO.	NAME OF THE BANK	Account Number	Opening Balance as on 01.04.2017	Closing Balance as on 31.03.2018
1	Balance with State Bank Of India A/c 30636640300		8,18,92,320.00	39,73,759.28
2	Balance with S B I Parant-Child A/c 37614209481		-	1,20,00,000.00
TOTAL			81892320.00	15973759.28
				SCHEDULE - 2
DETAILS OF BALANCE RECEIVED IN ADVANCE				
S.No	PARTICULARS			01.04.2017 to 31.03.2018
1	Advance for Expenditure in Refral cases			4,503.00
TOTAL			-	4,503.00
				SCHEDULE - 3
DETAILS OF PURCHASES OF FIXED ASSETS				
S.No	PARTICULARS	Opening Balance as on 01.04.2017	PURCHASES DURING THE YEAR	Closing Balance as on 31.03.2018
1	Computer for Monitoring Cell	1,02,025.00		1,02,025.00
2	Various Assets	17,68,084.00	68,600.00	18,36,684.00
3	Purchase of CCTV Camera with DVR	18,257.00		18,257.00
4	Digital Camera	71,920.00		71,920.00
5	I Pad	52,849.00		52,849.00
6	Kent Mineral RO	14,800.00		14,800.00
TOTAL		20,27,935.00	68,600.00	20,96,535.00



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				SCHEDULE - 4
DETAILS OF Advance for programe and Operating Expenditure				
S.No	PARTICULARS			For the period 01.04.2017 to 31.03.2018
1	Advance for NGO For Basera-Patna			
A	Advance for Female Beggars Shelter Kitchen-Basera			13,91,327.00
B	Advance for Mala Beggars Shelter Kitchen-Basera			8,55,409.00
2	Advance to NGOs for Distnct Reh. Center			
A	Advance for Rehabilitation Centre-Darbhanga-Male			22,30,702.00
B	Advance for Rehabilitation Centre Female Gaya			24,04,257.00
C	Advance for Rehabilitation Centre-Female-Muzaffarpur			35,80,429.00
D	Advance for Rehabilitation Centre-Female-Nalanda			20,66,206.00
E	Advance for Rehabilitation Centre-Female-Purnea			23,30,947.00
F	Advance for Rehabilitation Centre-Male-Gaya			24,70,701.00
G	Advance for Rehabilitation Centre-Male-Muzaffarpur			21,45,200.00
H	Advance for Rehabilitation Centre Male Patna			13,88,500.00
I	Advance for Rehabilitation Centre-Male-Purnea			22,57,616.00
J	Advance for Rehabilitation Home for Female Patna			32,05,634.00
3	Advance Under MBNY-Programe			
A	Advance for Contingency to Dist.-MBNY			4,600.00
B	Advance for Daan Nahi Sammaan Campaign			3,04,000.00
C	Advance For Beggary Prog			7,52,336.00
D	Advance for CBSG			33,480.00
E	Advance for Cloth & Blanket Distribution Under Mbny			41,73,000.00
F	Advance for Field Visit			1,70,000.00
G	Advance for Office Expenditures			1,71,345.00
H	Advance for Vehicle Fuel & Maintenance			36,500.00
I	Advance to Social Welfare Department			33,310.00
J	Advance for IEC Activity			15,000.00
TOTAL				3,20,20,499.00

DETAILS OF Expenditures of Beggary Prevention				SCHEDULE - 5
S.No	PARTICULARS			01.04.2017 to 31.03.2018
1	Data Card Usages Reimbursement- MBNY			26,500.00
2	Female Shelter Kitchen Basera-Patna			4,22,399.00
3	HEALTH CAMP FOR BEGGERS			9,827.00
4	IEC Activity			1,76,575.00
5	Laptop Hiring & Maintenance Charge (MBNY)			1,09,500.00
6	Male Beggars Shelter Kitchen-Basera			6,75,833.00
7	Missienious Expenditures(MBNY)			40,339.00
8	Monthally Vehicle Hiring (MBNY)			5,34,570.00
9	Outreachworker TA & Allowances			80,145.00
10	Payment For Outreach Workers			17,320.00
11	Printing of Brochure, Folder Etc.(MBNY)			23,000.00
12	Printing of Magzine, Annual Report and Kalyanwani			36,000.00
13	Printing & Stationaries (MBNY)			1,51,540.00
14	Rehabilitation Centre Female-Gaya Exps.			14,31,377.00
15	Rehabilitation Centre Female Purnia .			52,654.00
16	Rehabilitation Centre Female-Purnia Exps.			12,69,069.00
17	Rehabilitation Centre Female-Rohtas Exps.			3,97,450.00
18	Rehabilitation Centre Femele -Darbhanga Exps.			2,21,926.00
19	Rehabilitation Centre-MaleGaya Exps.			23,18,077.00
20	Rehabilitation Centre Male- Muzff.-Exps.			11,95,227.00
22	Rehabilitation Home for Female Beggars Home Exps.			10,91,688.00
23	Rehabilitation Home for Male Patna Exps.			25,95,985.00
24	Rent for DORC,Rohtas			36,774.00
25	Salary for MBNY			16,63,838.00
26	SALARY TO COMPUTER OPERATOR			1,86,337.00
27	Salary Under MBNY Dorc-Nalanda			3,78,000.00
28	Survey of Beggars			17,208.00
29	TELEPHONE , INTERNET & MOBILE EXPENDITURES			57,344.00
30	Travelling Allowances			68,085.00
31	Vehicle Fuel & Maintenance			2,51,969.00
32	Vocational Training Exps DBTECH (MBNY)			59,64,044.00
TOTAL				2,26,62,319.00

DETAILS OF Exp. For Mukhya Mantri Bhiksha Birti Niwaran Yojana				SCHEDULE - 6
S.No	PARTICULARS			For the period 01.04.2017 to 31.03.2018
1	Expenditure in Referral Cases Exps.			66,147.00
2	Office Cleaning			2,97,708.00
3	Payment to Manpower Supply Agency (MBNY)			11,45,129.00
4	Rent for District Resource Centre, Rajgir, Nalanda			22,500.00
5	Stationaries Expenditurs			1,500.00
6	Travelling & Daily Allowances (MBNY)			1,38,259.00
7	Travelling & Daily Allowances To Staff			5,250.00
8	Advocate Fee			3,000.00
9	Monitoring Cell Installtion Expenses (MBNY)			11,800.00
TOTAL			-	16,91,293.00



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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)
SCHEDULES OF INCOME & EXPENDITURE ACCOUNT

Expenditure of Beggary Prevation

SCHEDULE - 7

S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Expenditure in Refferal Cases Exps.	3,18,601.00	-
2	Miscellennance Expenses	1,22,560.00	44,939.00
3	Survey of Beggars	98,269.00	17,208.00
4	Advocate Fee	-	3,000.00
5	Bank Charges	4,895.72	-
6	Daan Nahi Samaan Expenditure(MBANY)	1,78,100.00	-
7	Data Card Usages Reimbursment	26,000.00	26,500.00
8	DORG Exps	22,741.00	9,510.00
9	Labtop Hiring & Maintenance Charge	1,05,744.00	1,09,500.00
10	Monitoring Cell Instafition Expenses	9,500.00	11,800.00
11	Monthally Vehicle Hiring	4,62,980.00	5,34,570.00
12	Office Cleaning	-	2,97,708.00
13	Office Cleaning	2,97,813.00	-
14	Office Runn ing Expenditure	50,053.00	-
15	Office Running Expenditure	-	1,58,190.00
16	Orientation Cum Induction Training	35,000.00	-
17	Outreachworker TA & Allowances	46,345.00	80,145.00
18	Paper Advertisement Expenditures	93,253.00	-
19	Payment to Manpower Supp]y Agency	11,20,862.00	-
20	Payment to Manpower Supply Agency (MBNY)	-	11,45,129.00
21	Printing of Brocher, Magzine etc. & Stationary	2,43,835.00	2,10,540.00
22	Rent for District Resource Centre, Rajgir, Nalanda	-	22,500.00
23	Rent for District Resource Centre, Rajgir, Nalanda	2,200.00	-
24	Rent for DORC,Rohtas	-	36,774.00
25	Salary	24,35,034.00	16,63,838.00
26	Salary to Computer Operator	1,60,857.00	1,86,337.00
27	Salary Under MBNY Dorc-Nalanda	-	3,78,000.00
28	Stationaries Expenditurs	-	1,500.00
29	Telephone & Mobile and Internet Expenses	48,075.00	51,094.00
30	Travelling & Daily Allowances	2,77,041.00	68,085.00
31	Travelling & Daily Allowances (MBNY)	-	1,72,984.00
32	Travelling & Daily Allowances To Staff	-	5,250.00
33	Vehicle Fuel & Maintenances	82,562.00	2,68,494.00
34	Vocational T aining Exps Detech	38,11,607.00	59,64,044.00
35	Work Shop on Beggar Prevention	24,430.00	-
TOTAL		1,00,78,357.72	1,14,67,639.00



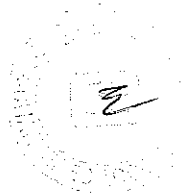
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DETAILS OF Expenditure of M B NY-Program

SCHEDULE -8

S.No	PARTICULARS	For the period 01.04.2016 to 31.03.2017	For the period 01.04.2017 to 31.03.2018
1	Cloth & Blanket Distribution To Beggars	8,708.00	9,656.00
2	Daan Nahi Samaan Expenditure(MB NY)	-	2,52,000.00
3	Expenditure in Referral Cases Exps.	-	91,919.00
4	Exposure Visit(Beggar Prevention)	26,450.00	13,475.00
5	Female Shelter Kitchen Basera-Patna		27,16,576.00
6	Health Camp for Beggars	58,778.00	3,52,163.00
7	IEC	18,060.00	1,76,575.00
8	Male Beggars Shelter Kitchen- Basera	7,15,702.00	20,84,092.00
9	Payment for Outreach Workers	-	17,320.00
10	Purchase of Blanket	4,77,015.00	-
11	Purchase of Cloth for distribution	11,21,000.00	-
12	Rehabilitation Centre Female-Muzaffarpur Exps.	36,81,751.00	44,14,818.00
13	Rehabilitation Centre Female Nalanda Exps.	31,49,532.00	32,93,683.00
14	Rehabilitation Centre Female-Rohtas Exps.	30,90,653.00	12,93,850.00
15	Rehabilitation Centre Female-Gaya Exps.	22,38,505.00	47,14,734.00
16	Rehabilitation Centre Female-Purnia Exps.	33,96,393.00	52,654.00
17	Rehabilitation Centre Female-Purnia Exps.	16,41,054.00	48,47,516.00
18	Rehabilitation Centre-MaleGaya Exps.	31,29,073.00	56,67,878.00
19	Rehabilitation Centre Male- Muzff.-Exps.	22,43,152.00	45,87,927.00
20	Rehabilitation Centre Male-Purni Exps.	26,19,998.00	34,92,989.00
21	Rehabilitation Centre Female -Darbhanga Exps.	36,17,605.00	11,18,326.00
22	Rehabilitation Centre Male Darbhanga Exps.	24,64,093.00	22,30,702.00
23	Rehabilitation Home for Beggars Female Exp. -Patna	60,20,221.00	56,85,822.00
24	Rehabilitation Centre Male Nalanda Exps.	33,38,105.00	20,58,119.00
25	Rehabilitation Home for Beggars Male Exps. Patna	53,78,833.00	48,74,936.00
		4,84,34,681.00	5,40,47,730.00



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STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)
SCHEDULES OF BALANCE SHEET

DETAILS OF Loan and Advances		SCHEDULE - 9	
S.No	PARTICULARS	As on 31.03.2017	As on 31.03.2018
1	Advance to Outreachworkers	22,500.00	22,500.00
2	Advance For Beggary Prog	3,97,558.00	7,97,902.00
3	Advance for CBSG	1,105.00	34,585.00
4	Advance for Cloth& Blanket Distribution Under Mbny	-	41,73,000.00
5	Advance for Construction Of Ref. Centre	27,766.00	27,766.00
6	Advance for Field Visit	50,804.00	1,52,329.00
7	Advance for Housing Facility of Beggars	9,000.00	9,000.00
8	Advance for Office Expenditures	18,655.00	31,810.00
9	Advance for Survey Work	7,002.00	7,002.00
10	Advance for Vehicle Fuel & Maintenance	19,995.00	39,970.00
11	Advance to Social Welfare Department	-	33,310.00
12	ADVANCE TO STAFF	94,032.00	94,032.00
13	Security Deposit With BSEB	55,900.00	55,900.00
14	Advance Other-MBny	14,76,498.00	15,23,988.00
15	Advance to NGOs for District Reh. Centre-MBny	2,03,37,023.00	78,18,433.00
16	Advance for Female Beggars Shelter Kitchen-Basera	9,02,850.00	-
17	Advance for Male Beggars Shelter Kitchen-Basera	5,52,850.00	-
TOTAL		2,39,73,538.00	1,48,21,527.00



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STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar PENSION FUND For Financial Year 2017-18

As submitted by



KRA & Co.

(Chartered Accountants)



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The CEO

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Patna, Bihar

Report on the Financial Statements

We have audited the accompanying financial statements of **PENSION FUND of STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** as at 31st March 2018 which comprises the **Balance Sheet** as at March 31, 2018, the **Receipt and Payment Account** and **Income & Expenditure Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the finance statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as 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.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **PENSION FUND OF STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** for the year ended March 31, 2018 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the society as at 31 March'2018 and
- (b) In the case of the Income and Expenditure Account, of the surplus/deficit for the year ended on that date.
- (c) In the case of the Receipt & Payment Account, of the receipt and payments made during the year ending on 31st March 2018.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books and we have formed our opinion on the basis of Utilization Certificates received from the districts for the fund transferred to district offices. Books of Accounts/ documents related to the Beneficiary details as administered by the district authorities were not available with us during audit.
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced.
- d. In our opinion, the Balance Sheet and the Statement of Income and Expenditure comply with the Accounting Standards issued by ICAI.

For KRA & Co

**(Chartered
Accountants)**

Firm Reg No: 020266N


CA Manvinder Kaur

Partner

M.No: 513727

Place: Patna

Date: 31/10/2018

Significant Accounting Policies and Notes on Accounts

A, Significant Accounting Policies

1. Basis of Accounting

Accounts are prepared on historical cost convention and under cash basis of accounting unless otherwise stated,

2. Revenue Recognition

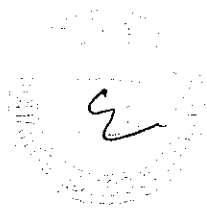
- a. Grant received from Government has been recognized in Income & Expenditure Account on receipt basis.
- b. Fund received from Government under various schemes for distribution to various districts has been recognized under Income & Expenditure Account on Fund Matching Concept Basis i.e. when Utilization Certificate for utilization of fund has been received from Districts, matching fund is transferred to Income & Expenditure Account.
- c. Sale proceeds of Bid Documents and Misc. Receipts have been recognized on receipt basis.

3. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

B. Notes to Accounts

- a. No Provision for Income tax is considered necessary as the Society is registered as a Charitable Institution under Section 12A of the Income tax Act, 1961.
- b. The society does not have share capital. Hence disclosure of Earnings per Share as per AS 20- Earning per share is not applicable to Society.
- c. The Society has not entered into any "related party" transaction, as defined in Accounting Standard 18- Related Party Transactions, during the year. Hence disclosures required under the Standard are not applicable to the society.
- e. Figures relating to previous year have been regrouped and reclassified wherever necessary to conform to Current Year's classification.



STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) PENSION FUND ACCOUNT
Balance Sheet As on 31st March 2018

Previous Year as on 31/03/2017 (in Rs.)	CAPITAL & LIABILITIES	Current Year as on 31/03/2018 Amount (in Rs.)	Previous Year as on 31/03/2017 Amount (in Rs.)	ASSETS & PROPERTIES	Current Year as on 31/03/2018 Amount (in Rs.)
	Capital Fund			Current Assets	
	Current Liabilities			IGR Vidhawahastha Pension	
	Fund - Other			Adv for IGR Vidhawahastha (Gen)	42,81,91,249.00
15,00,00,000.00	Bihar Shalabdi Kushtha Kalvan Yojna		4,55,75,782.00	Adv for IGR Vidhawahastha (Special)	6,54,80,782.00
8,47,40,000.00	Mukhyamantri Parivar Labh Yojna-Opening	8,47,40,000.00	40,75,66,849.00	Pension Fund	49,36,72,031.00
	Add: Fund receive	5,00,00,000.00			
	Less: Transfer to Income & Expenditure	1,39,20,000.00		Advance for Pension Scheme (Gen)	26,70,75,16,853.00
	Pension Fund		7,66,75,65,271.00	Advance for Pension Scheme (Spl)	8,69,60,07,613.00
35,88,64,29,629.00	Pension Fund Gen. and Spl Component	35,88,64,29,629.00		Others	
	Add: Grant Received	34,82,07,76,387.40	50,00,000.00	Adv. MM. Nishakjan Vivah Pratsahan	76,00,000.00
	Add: Interest Capitalised	20,57,46,243.00	8,16,40,000.00	Anudan Yojn	
	Less: Interest transfer to Social security	20,71,20,627.00		Fund Transfer for MM Parivar Labh to	11,60,20,000.00
	Less: Transfer to Income & Expenditure A/c	24,59,18,24,834.00	13,53,48,300.00	ADSS	
			3,00,00,000.00	Advance for Rashtriya Sam Suraksha	4,07,79,292.00
				Fund Transfer (Sambal Special)- 7336	3,00,00,000.00
			11,00,00,000.00	Fund Transfer to Aids Prit- 100	21,00,00,000.00
			10,00,00,000.00	Fund Transfer to KAAY (GEN.COMPD.)	39,24,00,000.00
			4,00,00,000.00	Fund Transfer to KRAY (SC PL, COMPD.)	19,00,00,000.00
			15,00,00,000.00	Fund Transfer to Kust Kalvan -00047	27,60,00,000.00
			8,50,00,000.00	Fund Transfer to MBNY SBI- 40300	8,70,00,000.00
			1,00,00,000.00	Fund Transfer to (Sahara)- 3557	1,00,00,000.00
			6,50,00,000.00	Fund Transfer to (Sambal Gen.)- 6305	6,50,00,000.00
22,08,92,958.00	Rashtriya Sam. Suraksha Pension Ken.- TSP	22,08,92,958.00		TDS Receivable	2,30,299.00
	Add: Fund Received	10,00,00,000.00	2,30,299.00	Bank Accounts	
	Add: Interest Capitalised	88,32,366.00		SBI-Sec-Br. 35638527614-TSP-NSAP-Ken.	60,16,897.00
			32,97,25,324.00	SBI-Sec-Br. 35638534326-Gen-NSAP-Ken.	13,29,00,512.40
11,00,00,000.00	Fund Recd. Bihar Shalabdi Aids Prit			SBI-Sec-Br. 35638543002-Sph-NSAP-Ken.	9,07,72,203.00
4,00,00,000.00	Kalvan Yojna		21,00,00,000.00	SBI Sec.Br. A/c-34027100004 (Pension-Spl)	32,53,19,129.00
	Fund Recd. for KAAY (Smb Comp)		19,00,00,000.00	SBI Sec.Br. A/c-34027110614 (Pension Gen)	2,99,30,15,465.00
10,00,00,000.00	Fund Recd. KAAY (Gen. Compl.)		39,24,00,000.00	SSUPSW-BSDPS-431701000016(ICICI BANK)	71,94,22,474.00
8,50,00,000.00	Fund Recd. MBNY		8,70,00,000.00	SSUPSW-BSSPS-431701000015	5,82,32,129.00
50,00,000.00	Mukhyamantri Nishakjan Vivah Pratsahan		76,00,000.00	SSUPSW-IGNDPS-431701000014	9,00,25,277.00
6,50,00,000.00	Fund Recd. CM Viklang Sasaktikaran, SAMBAL (Gen.)		6,50,00,000.00	SSUPSW-IGNOAPS-431701000018(ICICI BANK)	4,57,65,48,580.00
3,00,00,000.00	Fund Recd. CM Viklang Sasaktikaran- SAMBAL- (Spl)		3,00,00,000.00	SSUPSW-IGNWPS-431701000017	67,36,38,203.00
1,00,00,000.00	Fund Recd. Old Age Home (SAHARA)		1,00,00,000.00	SSUPSW-LESPS-431701000013	84,37,25,413.00
	Income & Expenditure Account				10,50,96,16,282.40
(7,09,752.00)	Excess of Expenditure over Income Transfer from KAAY Yojana	(7,09,752.00)			
	Add: Excess of Income over Expenditure- Current				
36,78,63,52,835.00	Total Amount	47,83,18,42,370.40	36,78,63,52,835.00	Total Amount	47,83,18,42,370.40

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)
Firm Reg No. 030766N

CA Manvinder Kaur, Partner, M.No. 513727
Place: Patna
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare Officer
Sr. Administrative Officer
SSUPSW, Bihar, Patna
Project Director
Chief Executive Officer (CEO)
SSUPSW, Bihar, Patna
Financial Management Specialist
SSUPSW, Bihar, Patna
Financial Management Specialist
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - PENSION FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD 1st April 2017 to 31st March 2018

Previous Year 31/03/2017 Amount(In Rs)	Expenses	Current year ended 31/03/2018	Previous Year 31/03/2017 Amount(In Rs)	INCOME	Current year Ended 31/03/2018 Amount(In Rs.)
	Direct Expenses			Direct income	
21,35,63,18,002.00	Expenditure - Pension Gen Component	24,59,18,24,834.00	21,35,63,18,002.00	Fund Received - Pension Gen Comp.	24,59,18,24,834.00
1,52,60,000.00	Expenditure of Mukhyamantri Pariwar Labh Yojna	1,39,20,000.00	1,52,60,000.00	Fund Received- Mukhyamantri Pariwar Labh Yojna	1,39,20,000.00
37,99,60,000.00	Expenditure of Rashtriya Pariwar Labh Yojna (Gen.)	-	37,99,60,000.00	Fund Received-Rashtriya Pariwar Labh Yojna (Gen.)	-
19,64,05,000.00	Expenditure of Rashtriya Pariwar Labh Yojna (Spcl)	-	19,64,05,000.00	Fund Received- Rashtriya Pariwar Labh Yojna (Spcl)	-
21,94,79,43,002.00	Total	24,60,57,44,834.00	21,94,79,43,002.00	Total	24,60,57,44,834.00

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Manvinder Kaur

CA Manvinder Kaur, Partner, M.No: 513727

Place: Patna

Date: 31/10/2018

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

Sr. Administrative Officer

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) - PENSION FUND ACCOUNT Receipt & Payment Account for the period 01st April 2017 to 31st March 2018				
RECEIPT	Current Year 31.03.2018 Amount(In Rs.)	PAYMENT	Current Year 31.03.2018 Amount(In Rs.)	
Opening Balance		Advance for Payment to District		
SBI-Sec.-Br.35638527614-TSP-NSAP-Ken.	9,93,06,048.00	Advance for Penelon Scheme (Gen)		
SBI-Sec.Br.35638534326-Gen-NSAP-Ken.	65,91,19,426.00	Advance for Bihar Nishaktata Pension (Gen)	94,86,44,000.00	
SBI-Sec.-Br.35638543002-Spl-NSAP-Ken.	25,95,52,797.00	Advance for IGR Nishaktata Pension (Gen)	2,00,00,000.00	
SBI Sec.Br A/c-34027108004 (Pension-Spl)	80,04,87,475.00	Advance for IGR Vidhwa Pension (Gen)	2,00,00,000.00	
SBI Sec.Br. A/c-34027110614 (Pension Gen)	75,47,13,988.00	Advance for Laxmi Bai Sam.Suraksha (Gen)	63,53,39,600.00	
		Advance for Rajya Sam.Suraksha Pension (Gen)	7,98,46,400.00	
Fund Received -Other		Advance for Rashtriya Samajik Sahayata- KENDRANSH (Gen)	3,88,99,06,100.00	
Fund Recd.Bihar Shatabdi Kustha Kalyan Yojna	12,60,00,000.00	Advance for Rashtriya Samajik Sahayata RAJYANSH-(Gen)	2,35,41,87,300.00	
Fund Recd. Mukhyamantri Pariwar Labh Yojna	-	Advance for Rashtriya Pariwar Labh Yojna (Gen)	72,00,00,000.00	
		Advance for Pension Scheme (Spl)		
Fund Received -SAAMBAL		Advance for Bihar Nishaktata Pension (Spl)	33,60,76,800.00	
Fund Recd. CM Vikalang Sasaktikaran , SAMBAL (Gen)	2,25,00,000.00	Advance for IGR Nishaktata Pension (Spl)	2,00,00,000.00	
Fund Recd. CM Viklang Sasaktikaran-SAMBAL- (Spl)	75,00,000.00	Advance for IGR Vidhwa Pension (Spl)	2,00,00,000.00	
		Advance for Laxmi Bai Sam. Suraksha (Spl)	31,29,62,400.00	
Fund Received- Vridhwasstha -Sahara		Advance for Rajya Sam.Suraksha Pension (Spl)	3,10,37,600.00	
Fund Recd. Old Age Home (SAHRA)	1,00,000.00	Advance for Rashtriya Samajik Sahayata- Kendranish(Spl)	1,03,46,82,800.00	
		Advance for Rashtriya Samajik Sahayata RAJYANSH Spl	1,44,28,59,500.00	
			3,19,76,19,100.00	
Pension Fund Received -General Component				
Fund Recd Bihar Nishaktata Pension (Gen.)	2,45,00,00,000.00			
Fund Recd. IGR Vridhwasstha Pension (Gen)	4,04,99,387.40	Fund Transfer to Others Account :		
Fund Recd. Laxmi Bai Sam.Suraksha Pension (Gen)	1,85,00,00,000.00	Advance for Mukhyamantri Nishaktanjan Vivah Prot. Yojana	26,00,000.00	
Fund Recd.Rajya Samajik Suraksha (Gen)	24,00,00,000.00	Fund Transfer for MM Pariwar Labh to ADSS	5,00,00,000.00	
Fund Recd. Rashtriya Pariwar Labh Yojna (Gen.)	72,00,00,000.00	CM Vialang Sasaktikaran , SAMBAL (Gen) A/c- 100022677089	2,25,00,000.00	
Fund Recd. Rashtriya Samajik Sahayata- Kendranish-Gen	7,85,00,00,000.00	CM Viklang Sasaktikaran-SAMBAL- (Spl.) A/c- 100022677087	75,00,000.00	
Fund Recd. Rashtriya Samajik Sahayata Rajyansh- Gen	13,40,00,00,000.00	KAAY (Spl Compt.) A/c-32998585826	16,00,00,000.00	
Pension Fund Received-Spael Component		KAAY (Gen. Compt.) A/c-32998473065	32,24,00,000.00	
Fund Recd.Bihar Nishaktata Pension (Spl)	72,32,18,000.00	Fund Transfer to Aids Prit- 100	10,01,00,000.00	
Fund Recd.Laxmiba 1 Samajik Suraksha Pension (Spl)	75,46,96,000.00	Fund Transfer to Kust Kalyan -00047	12,60,00,000.00	
Fund Recd. Rajya Samajik Suraksha Pension (Spl)	6,00,00,000.00	Fund Transfer to MBNY SBI- 40300	20,00,000.00	
Fund Recd.Rashtriya Samajik Sahayata- Kendrans(Spl)	1,76,16,17,000.00	Advance for Baby Pari	10,00,000.00	
Fund Recd. Rashtriya Smajik Sahayata Rajyansh(Spl)	4,97,07,46,000.00	Fund Transfer to (Sahara)- 3557	1,00,000.00	
			79,42,00,000.00	
Mukhyamantri Pariwar Labh Yojna				
Rashtriya Sam. Suraksha Pension kend TSP		Payment to Social security dept. (Interest)		
	5,00,00,000.00		20,71,20,627.00	
	10,00,00,000.00			

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Others Received	Expenditure - Pension Component F.Y.-(2017-18)	16.07.77,85,500.00
Fund Recd. Bihar Shalabdi Aids Priti Kalyan yojana	10,01,00,000.00	
Fund Recd. for KAAAY (Spld Compl.)	16,00,00,000.00	
Fund Recd. KAAAY (Gen. Compl.)	32,24,00,000.00	
Fund Recd. MBNY	20,00,000.00	
Mukhyamantri Nishaktiyan Vivah Pratsahan Anudan yojana	26,00,000.00	
Fund Received From Districts		
Advance for Pension Scheme (Gen)		
Advance for Bihar Nishaktiyan Pension (Gen)	3,61,32,014.00	
Advance for IGR Vidhwashitna Pension (Gen)	93,75,600.00	
Advance for Laxmi Bai Sam. Suraksha (Gen)	5,25,87,484.00	
Advance for Rajya Sam. Suraksha Pension (Gen)	1,82,81,683.00	
Advance for Rashtriya Samajik Sahayata-KENDRANSH (Ge	18,92,53,451.00	
Advance for Rashtriya Samajik Sahayata RAJYANSH-Gen	26,25,22,237.00	
Advance for Rashtriya Pariwar Labh Yojna (Gen)	7,80,000.00	
Advance for Pension Scheme (Spl)		
Advance for Bihar Nishaktiyan Pension (Spl)	2,50,16,322.00	
Advance for Laxmi Bai Sam. Suraksha (Spl)	4,20,87,592.00	
Advance for Rajya Sam. Suraksha Pension (Spl)	29,75,600.00	
Advance for Rashtriya Samajik Sahayata-Kendranst(Spl	8,32,83,965.00	
Advance for Rashtriya Samajik Sahayata RAJYANSH Spl	10,88,19,105.00	
Advance for Rashtriya Pariwar Labh Yojna (Spl)	1,01,50,000.00	
Received From Districts		
Advance for Rashtriya Sam Suraksha Kendranst TSP	31,69,88,902.00	
Advance Fund Transfer for MM Pariwar Labh to ADSS	6,39,08,808.00	
Advance for Baby pari	17,00,000.00	
Bank k interest	10,00,000.00	
Total	21,45,78,609.00	
	39,45,42,84,909.40	

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)
Firm Reg.No: 020256N
M.No: 513727
CA Maninder Kaur
Place: Patna
Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Sr. Administrative Officer

SSUPSW, Bihar, Patna

Project Director

Financial Management Specialist

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

SSUPSW, Bihar, Patna



STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar Kabir Antyoshti Anudan Yojana For Financial Year 2017-18

As submitted by



KRA & Co.

(Chartered Accountants)

485/257 , Gorekhnath Compound , Behind Trishul Market , Boring Canal Road , Patna , Bihar - 800001
Tel: 0612-2530030, Email: krapatna@gmail.com



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

**The CEO
STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)**

Patna, Bihar

Report on the Financial Statements

We have audited the accompanying financial statements of **Kabir Antyoshti Anudan Yojana of STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** as at **31st March 2018** which comprises the **Balance Sheet** as at March 31, 2018, the **Receipt and Payment Account and Income & Expenditure Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the finance statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **Kabir Antyoshti Anudan Yojana OF STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** for the year ended March 31, 2018 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the society as at 31 March'2018 and
- (b) In the case of the Income and Expenditure Account, of the surplus/deficit for the year ended on that date.
- (c) In the case of the Receipt & Payment Account, of the receipt and payments made during the year ending on 31st March 2018.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books and we have formed our opinion on the basis of Utilization Certificates received from the districts for the fund transferred to district offices. Books of Accounts/ documents related to the Beneficiary details as administrated by the district authorities were not available with us during audit.
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced.
- d. In our opinion, the Balance Sheet and the Statement of Income and Expenditure comply with the Accounting Standards issued by ICAI.

For KRA & Co
(Chartered
Accountants)
Firm Reg No: 020266N


CA Manvinder Kaur

Partner
M.No: 513727
Place: Patna
Date: 31/10/2018

Significant Accounting Policies and Notes on Accounts

A, Significant Accounting Policies

1. Basis of Accounting

Accounts are prepared on historical cost convention and under cash basis of accounting unless otherwise stated,

2. Revenue Recognition

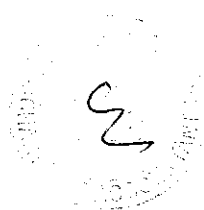
- a. Grant received from Government has been recognized in Income & Expenditure Account on receipt basis.
- b. Fund received from Government under various schemes for distribution to various districts has been recognized under Income & Expenditure Account on Fund Matching Concept Basis i.e. when Utilization Certificate for utilization of fund has been received from Districts, matching fund is transferred to Income & Expenditure Account.
- c. Sale proceeds of Bid Documents and Misc. Receipts have been recognized on receipt basis.

3. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

B. Notes to Accounts

- a. No Provision for Income tax is considered necessary as the Society is registered as a Charitable Institution under Section 12A of the Income tax Act, 1961.
- b. The society does not have share capital. Hence disclosure of Earnings per Share as per AS 20- Earning per share is not applicable to Society.
- c. The Society has not entered into any "related party" transaction, as defined in Accounting Standard 18- Related Party Transactions, during the year. Hence disclosures required under the Standard are not applicable to the society.
- e. Figures relating to previous year have been regrouped and reclassified wherever necessary to conform to Current Year's classification.



STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Kabir Antyoshti Anudan Yojana

Balance Sheet As on 31st March 2018

Previous Year 31/03/2017 Amount(In Rs)	CAPITAL & LIABILITIES	Current year ended 31/03/2018	Previous Year 31/03/2017 Amount(In Rs)	ASSETS & PROPERTIES	Current year ended 31/03/2018
	Capital Fund			Current Assets	
	Current Liabilities			Fund Transfer-KAAY	
	FUND -SAMBAL		433,592,200.00	Advance for Gen Component K.A.G.S	369,034,332.00
145,000,000.00	CM Viklang Sasaktikaran	145,000,000.00	205,654,769.00	Advance for Spl Component K.A.G.S	174,787,539.00
	SAMBAL (Gen.)			SAMBAL Fund	
65,005,630.00	CM Viklang Sasaktikaran-SAMBAL(Spl)	65,005,630.00		Fund Transfer SAMBAL-General	139,331,000.00
	Add:- Interest Capitalised		210,005,630.00	Fund Transfer SAMBAL-Special	65,000,000.00
	FUND - VRTDHAWASTHA (SAHARA)		8,499,625.00	Advance to ADSS Jor Vridhshram (SA)	8,499,625.00
46,573,893.00	Old Age Home (SAHARA)			Fund Transfer for Painting Competition	335,671.00
		46,573,893.00	335,671.00		213,166,296.00
525,391,630.65	KAGY -General Component				
	General Component K.A.G.S	597,791,630.65	432,433.00	TDS Receivable	
	Less: Transferred to Social Security Dept.	(24,644,183.00)	35,000,000.00	SAHARA Fund Transfer to Indusind Bank (SAMBAL-G)	35,000,000.00
	Add: Interest Capitalised	10,049,453.00	1,500,375.00	SAHARA Fund Tr. to Axis Bank SAHARA A/c	1,500,375.00
	Less: Transf to Income & Expenditur	(97,101,000.00)	1,909,000.00	SAMBAL (G) Fund Tr. to Axis Bank-SAMBALG A/c	1,909,000.00
261,459,910.75	Special Component K.A.G.S			Bank Accounts	
	Special Component K.A.G.S	281,459,910.75	4,760,925.00	HDFC-Gen. Comp. 1662	
	Less: Transferred to Social Security Dept.	(24,644,183.00)	83,751.00	HDFC-Spl.Comp. 1646	
	Add: Interest Capitalised	16,167,681.00	13,809,409.00	SBI- Sec-3065 Gen. Component	6,569,877.65
	Less: Transf to Income & Expenditur	(38,541,000.00)	6,942,381.00	SBI- Sec-5826 Spl. Component	2,455,929.75
			234,442,408.75	Gen Component K.A.G.S (B.O.I) A/c-8193	
1,250,000.00	Grant For Painting Competition			Special Component K.A.G.S (B.O.I) A/c-8192	
			1,250,000.00	KAAY-ICICI Bank-431705500030	52,400,000.00
				Income & Expenditure Account	
			121,112,050.00	Opening Balance	121,112,050.00
1,044,681,064.40	Total Amount	978,367,832.40	1,044,681,064.40	Total Amount	978,367,832.40

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

Mam Mohinder Kaur
CA Mam Mohinder Kaur

Partner, M.No: 513727

Place: Patna, Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Dr. Anand
Sr. Administrative Officer

SSUPSW, Bihar, Patna

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Kabir Antyoshti Anudan Yojana

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD 1st April 2017 to 31st March 2018

Previous Year 31/03/2017 Amount(In Rs.)	Expenses	Current year ended 31/03/2018	Previous Year 31/03/2017 Amount(In Rs)	INCOME	31/03/2018 Amount(In Rs.)
	Direct Expenses			Direct Income	
865,211,943.00	KAAY Expenditure - Gen Component	97,101,000.00	865,211,943.00	Fund Received -General Component K.A.G.S	97,101,000.00
355,201,459.00	KAAY Expenditure - Spl Component	38,541,000.00	355,201,459.00	Fund Received- Special Component K.A.G.S	38,541,000.00
1,220,413,402.00	Total	135,642,000.00	1,220,413,402.00	Total	135,642,000.00

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

Manvinder Kaur

CA Manvinder Kaur

Partner

M.No: 513727

Place: Patna, Date:

31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

Sr. Administrative Officer

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Kabir Antyoshti Anudan Yojana

Receipt & Payment Account

for the period 01st April 2017 to 31st March 2018

RECEIPT	Current Year 31.03.2018	PAYMENT	Current Year 31.03.2018
Opening Balance		Fund Transfer-KAAY	
HDFC-Gen. Comp. 1662	4,760,925.00	Advance for Gen Component K.A.G.S	282,543,132.00
HDFC-Spl.Comp. 1646	83,751.00	Advance for Spl Component K.A.G.S	147,673,770.00
SBI- Sec.-3065 Gen.Component	13,809,409.00		
SBI- Sec-5826 Spl. Component	6,942,381.00	Interest transfer to Social Security Dept.	
Gen Component K.A.G.S (B.O.I) A/c- 8193	5,137,405.65	Genral Component	24,644,183.00
Special Component K.A.G.S (B.O.I) A/c- 8192	1,580,069.75	Special Component	24,644,183.00
Grant in aid			
General Component K.A.G.S	322,400,000.00		
Special Component K.A.G.S	160,000,000.00		
Bank Interest	26,217,134.00		
		Closing Balance	
		KAAY-(ICICI BANK)431705500030	52,400,000.00
		SBI- Sec.-3065 Gen.Component	6,569,877.65
		SBI- Sec-5826 Spl. Component	2,455,929.75
		Total	540,931,075.40
Total	540,931,075.40		

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

For State Society for Ultra Poor & Social Welfare

Mam/Mr.
CA Maninder Kaur
Partner

M.No: 513727

Place: Patna, Date: 31/10/2018

Financial Management Specialist

Financial Management Specialist Sr. Administrative Officer (CEO)

SSUPSW, Bihar, Patna

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna



STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar SAMBAL FUND For Financial Year 2017-18

As submitted by



**KRA & Co.
(Chartered Accountants)**

485/257 , Gorekhnath Compound , Behind Trishul Market , Boring Canal Road , Patna , Bihar - 800001
Tel: 0612-2530030, Email: krapatna@gmail.com



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The CEO

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)
Patna, Bihar

Report on the Financial Statements

We have audited the accompanying financial statements of **SAMBAL FUND of STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** as at 31st March 2018 which comprises the **Balance Sheet** as at March 31, 2018, the **Receipt and Payment Account** and **Income & Expenditure Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the finance statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as evaluating the overall presentation of the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **SAMBAL FUND OF STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** for the year ended March 31, 2018 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.


- (a) In the case of the Balance Sheet, of the state of affairs of the society as at 31 March'2018 and
- (b) In the case of the Income and Expenditure Account, of the surplus/deficit for the year ended on that date.
- (c) In the case of the Receipt & Payment Account, of the receipt and payments made during the year ending on 31st March 2018.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books and we have formed our opinion on the basis of Utilization Certificates received from the districts for the fund transferred to district offices. Books of Accounts/ documents related to the Beneficiary details as administered by the district authorities were not available with us during audit.
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced.
- d. In our opinion, the Balance Sheet and the Statement of Income and Expenditure comply with the Accounting Standards issued by ICAI.

For KRA & Co
(Chartered
Accountants)
Firm Reg No: 020266N


CA Manvinder Kaur
Partner
M.No: 513727
Place: Patna
Date: 31/10/2018

Significant Accounting Policies and Notes on Accounts

A, Significant Accounting Policies

1. Basis of Accounting

Accounts are prepared on historical cost convention and under cash basis of accounting unless otherwise stated,

2. Revenue Recognition

- a. Grant received from Government has been recognized in Income & Expenditure Account on receipt basis.
- b. Fund received from Government under various schemes for distribution to various districts has been recognized under Income & Expenditure Account on Fund Matching Concept Basis i.e. when Utilization Certificate for utilization of fund has been received from Districts, matching fund is transferred to Income & Expenditure Account.
- c. Sale proceeds of Bid Documents and Misc. Receipts have been recognized on receipt basis.

3. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

B. Notes to Accounts

- a. No Provision for Income tax is considered necessary as the Society is registered as a Charitable Institution under Section 12A of the Income tax Act, 1961.
- b. The society does not have share capital. Hence disclosure of Earnings per Share as per AS 20- Earning per share is not applicable to Society.
- c. The Society has not entered into any "related party" transaction, as defined in Accounting Standard 18- Related Party Transactions, during the year. Hence disclosures required under the Standard are not applicable to the society.
- e. Figures relating to previous year have been regrouped and reclassified wherever necessary to conform to Current Year's classification.

5

Balance Sheet As on 31st March 2018

Previous Year as on 31/03/2017 Amount (in Rs.)	CAPITAL & LIABILITIES	Current Year as on 31/03/2018 Amount (in Rs.)	Previous Year as on 31/03/2017 Amount (in Rs.)	ASSETS & PROPERTIES	Current Year as on 31/03/2018 Amount (in Rs.)
130,287,659.00	Fund received from Bihar satabdi Aids Piddit Kalvan	130,287,659.00		Current Assets	
	Add: During the year	100,100,000.00			
	Add: Interest Capitalised	438,447.00			
	Less: Interest refund to social security Dept.	(293,337.00)	230,532,769.00	ADSS Samasipur	100,000.00
3,136,936.00	Fund refund from district	3,136,936.00		Advance for Bihar Shatabdi Kusht Kalyan Yojna	34,170,000.00
	Add: During the year	13,064,982.00	16,201,918.00		
39,000,000.00	Fund received Bihar satabadi kustha		39,000,000.00	Advance for ADDS Vridhashram (sahara)	11,042,500.00
20,000,000.00	Kalayan Yojana			Bihar satabadi k.Kalayan fund transfer to icid-47	4,830,000.00
	Fund received old age Home(SAHARA)	20,000,000.00		Fund released to Bihar state Aids control Society	120,100,000.00
	Add: During the year	100,000.00		Fund refund Bihar shatabdi Aids Piddit Kalvan	110,000,000.00
	Add: Interest Capitalised	1,676,872.00		Advance for CM Viklang Sasastikaran (Sambal Gen.)	74,772,467.00
	Less: Refund to Social security Dept.	(15,000,000.00)		Advance for CM Viklang Sasastikaran (Sambal Special)	26,784,020.00
	Less: Interest refund to social security Dept.	(4,559,482.00)	2,217,390.00	Advance for Vridhawastha(SAHARA)	22,119,393.00
67,719,472.28	Grant fro SAMBAL (Gen. Component)	67,719,472.28			403,918,380.00
201,909,000.00	SAMBAL General fund transfer				
	Add: During the year	201,909,000.00		Advance for program	
	Add: Interest capitalised	27,334,060.00		Advance for world disability day	10,000.00
	Less: Bank charges	(115.00)			
	Less: Fund transfer to income and expenditure A/c	(602,597.00)		Bank Account	
	Less: Refund of grant	(221,571,571.00)		Axis Bank - 915010047087336 (Sambal special)	
	Less: Interest refund to social security Dept.	(13,553,347.90)	66,738,639.38	Axis Bank SAHARA A/c-3557	9,164,075.00
30,302,395.00	Grant for SAMBAL (spl. Component)	30,302,395.00		Axis Bank Sambal (G) A/c-6305	
	Add: During the year	7,585,420.00		Gen Component-INDUS IND-100022677069	1,080,639.21
	Add: Interest capitalised	965,237.00		Spl Component- Indus Ind-100022677087	4,055,730.67
	Less: Refund of grant	(14,000,000.00)		ICICI-238101000100 (AIDS Print)	432,769.00
	Less: Interest refund to social security Dept.	(1,721,797.22)	23,131,254.78		14,733,213.88
40,065,471.00	SAHARA Fund transfer	1,500,375.00			
	SAHARA Fund transfer from HDFC(Gen.)	35,000,000.00			
	Interest capitalised	3,565,096.00	40,065,471.00		
	Excess of income over expenditure				
	Opening Balance	774,151.72			
774,151.72	Current Period	-	774,151.72		
533,195,085.00	Total Amount	418,661,593.88	533,195,085.00	Total Amount	418,661,593.88

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

CA Manvinder Kaur

Partner, M.No: 513727

Place: Patna, Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Sr. Administrative Officer

SSUPSW, Bihar, Patna

Financial Management Specialist

SSUPSW, Bihar, Patna

Chief Executive Officer

SSUPSW, Bihar, Patna

Project Director

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) -SAMBAL
INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD 1st April 2017 to 31st March 2018

Previous Year 31/03/2017 Amount(In Rs)	Expenses	Current year ended 31/03/2018	Previous Year 31/03/2017 Amount(In Rs)	INCOME	Current year Ended 31/03/2018 Amount(In Rs.)
339,402.00	Direct Expenses			Direct Income	
	Disability Day Expenditure	521,823.00	339,402.00	Grant Received from Genral component	602,597.00
-	UDID Workshop Expenditure	80,774.00			
339,402.00	Total	602,597.00	339,402.00		602,597.00

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)

Firm Reg No: 020266N

CA Manvinder Kaur

Partner, M.No: 513727

Place: Patna, Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

[Signature]

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

[Signature]

Sr. Administrative Officer

SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW) -SAMBAL

Receipt & Payment Account for the period 01st April 2017 to 31st March 2018			
RECEIPT	Current Year 31.03.2018 Amount(In Rs.)	PAYMENT	Current Year 31.03.2018 Amount(In Rs.)
Operating Balance		Amount Refunded to Social Security	
Axis Bank -915010047087336 (Sambal Special)	19,416,422.00	Dept.	15,000,000.00
Axis Bank SAHARA A/c-3557	52,622,578.00	Old Age Home (SAHARA)	221,571,571.00
Axis Bank SAMBAL (G) A/c-6305	49,426,035.00	Sambal (Gen.Component)	
Gen Component-INDUS IND-100022677069	202,809,489.11	Sambal (Special Component)	14,000,000.00
ICICI-238101000100 (AIDS PIRIT)		Amount paid to Aids Control Societies	250,571,571.00
Spl Component- Indus Ind-100022677087	287,659.00	Bihar Shatabdi Aids Pudit Kalyan	100,100,000.00
Fund Received -Other	2,689.89		
Fund Recd. Bihar Shatabdi Aids Pudit Kalyan	100,100,000.00	Loan and advances	
Fund Recd. Old Age Home (SAHARA)	100,000.00	Advance To District	
		CM Viklang Sasikaran (Sambal Gen.)	56,708,168.00
		CM Viklang Sasikaran (Sambal Special)	12,761,000.00
		Vidhawashta (SAHARA)	18,900,000.00
Grant Receipts		ADSS for Vidhashram (SAHARA)	6,819,000.00
Grant for Sambal (Gen.Component)	4,834,060.00	Advance for program	
Grant for Sambal (Spl. Component)	85,420.00	Advance for world isibility day	57,160.00
Grant for Sambal (Gen.Component)	22,500,000.00	Advance for UDID Workshop	5,130.00
Grant for Sambal (Spl. Component)	7,500,000.00	Expenditure on scheme	
		Disability Day Exp.	474,663.00
		UDID Workshop Exp.	75,644.00
Fund Refund from District		Bank Charges	115.00
			550,422.00
Bank Interest			
Sambal Genral Component	5,503,738.00	Payment to Social security dept.	
		(Interest Part.)	
Sambal Spacial Component	965,237.00	Sambal Genral Component	13,553,347.90
Old age Home-Sahara	1,676,872.00	Sambal Spacial Component	1,721,797.22
Aids Pirit	438,447.00	Old age Home-Sahara	4,559,482.00
		Aids Pirit	293,337.00
		CLOSING BALANCE	
		Axis Bank SAHARA A/c-3557	9,164,075.00
		Gen Component-INDUS IND-100022677069	1,080,639.21
		ICICI-238101000100 (AIDS PIRIT)	432,769.00
		Spl Component- Indus Ind-100022677087	4,055,730.67
Total	481,333,629.00	Total	481,333,629.00

In Terms of our separate Report of even date

For KRA & Co.

(Chartered Accountants)

Firm Reg No: 020266N

CA Manoj Kumar

Partner, M.No: 513727

Place: Patna, Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Sr. Administrative Officer

SSUPSW, Bihar, Patna

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

Bank Balance Diff Opening

	As per Audit	as per tally	diff
Axis Bank -915010047087336 (Sambal Special)	19,416,422.00	19,416,422.00	-
Axis Bank SAHARA A/c-3557	52,622,578.00	52,622,578.00	-
Axis Bank SAMBAL (G) A/c-6305	49,426,035.00	49,404,266.00	21,769.00
Gen Component-INDUS IND-100022677069	202,809,489.11	202,809,489.11	-
ICICI-238101000100 (AIDS PIRIT)	287,659.00	287,659.00	-
Spl Component- Indus Ind-100022677087	2,689.89	2,689.89	-
HDFC BANK SAMBAL GEN-1662	-	4,855,829.00	(4,855,829.00)
HDFC BANK SAMBAL SPL-1646	-	85,420.00	(85,420.00)
diff transfred to grant			(4,919,480.00)





STATUTORY AUDIT REPORT

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW), Bihar Kushtha Kalyan Yojana For Financial Year 2017-18

As submitted by



KRA & Co.

(Chartered Accountants)

485/257 , Gorekhnath Compound , Behind Trishul Market , Boring Canal Road , Patna , Bihar - 800001
Tel: 0612-2530030, Email: krapatna@gmail.com



K R A & CO.
(Chartered Accountants)

485/257, Gorekhnath Compound, Boring Canal Road, Patna, Bihar-800001
0612-2530030, Email-krapatna@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The CEO

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Patna, Bihar

Report on the Financial Statements

We have audited the accompanying financial statements of **Kushtha Kalyan Yojana of STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** as at **31st March 2018** which comprises the **Balance Sheet** as at March 31, 2018, the **Receipt and Payment Account** and **Income & Expenditure Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Accounting Standards issued by ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the finance statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 control relevant to the Society's preparation and fair presentation of the financial statements 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, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **Kushtha Kalyan Yojana OF STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE, BIHAR** for the year ended March 31, 2018 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.


- (a) In the case of the Balance Sheet, of the state of affairs of the society as at 31 March'2018 and
- (b) In the case of the Income and Expenditure Account, of the surplus/deficit for the year ended on that date.
- (c) In the case of the Receipt & Payment Account, of the receipt and payments made during the year ending on 31st March 2018.

Report on Other Legal and Regulatory Requirements

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- b. In our opinion, proper books of account as required by the law have been kept by the society as far as appears from our examination of these books and we have formed our opinion on the basis of Utilization Certificates received from the districts for the fund transferred to district offices. Books of Accounts/ documents related to the Beneficiary details as administrated by the district authorities was not available with us during audit.
- c. In our opinion, the Balance Sheet, Receipt & Payment Account and Income & Expenditure account are in agreement with the books of account as produced.
- d. In our opinion, the Balance Sheet and the Statement of Income and Expenditure comply with the Accounting Standards issued by ICAI.

For KRA & Co
(Chartered
Accountants)
Firm Reg No: 020266N


CA Manvinder Kaur
Partner
M.No: 513727
Place: Patna
Date: 31/10/2018

Significant Accounting Policies and Notes on Accounts

A. Significant Accounting Policies

1. Basis of Accounting

Accounts are prepared on historical cost convention and under cash basis of accounting unless otherwise stated,

2. Revenue Recognition

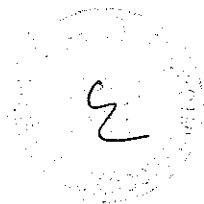
- a. Grant received from Government has been recognized in Income & Expenditure Account on receipt basis.
- b. Fund received from Government under various schemes for distribution to various districts has been recognized under Income & Expenditure Account on Fund Matching Concept Basis i.e. when Utilization Certificate for utilization of fund has been received from Districts, matching fund is transferred to Income & Expenditure Account.
- c. Sale proceeds of Bid Documents and Misc. Receipts have been recognized on receipt basis.

3. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

B. Notes to Accounts

- a. No Provision for Income tax is considered necessary as the Society is registered as a Charitable Institution under Section 12A of the Income tax Act, 1961.
- b. The society does not have share capital. Hence disclosure of Earnings per Share as per AS 20- Earning per share is not applicable to Society.
- c. The Society has not entered into any "related party" transaction, as defined in Accounting Standard 18- Related Party Transactions, during the year. Hence disclosures required under the Standard are not applicable to the society.
- e. Figures relating to previous year have been regrouped and reclassified wherever necessary to conform to Current Year's classification.



STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Kushtha Kalyan Yojana

Balance Sheet As on 31st March 2018

Previous Year as on 31/03/2017 Amount (in Rs.)	CAPITAL & LIABILITIES	Current Year as on 31/03/2018 Amount (in Rs.)	Previous Year as on 31/03/2017 Amount (in Rs.)	ASSETS & PROPERTIES	Current Year as on 31/03/2018 Amount (in Rs.)
	Current Liabilities			Current Assets	
215,187,747.00	Fund-Bihar sahatabdi kustha Kalayan yojana	215,187,747.00	214,850,600.00	Bihar sahatabdi kust Kalayan yojana-district	244,719,560.00
	Add: Receivid during the year	126,000,000.00			
	Add: interest capitalised	445,690.00			
	Less: Fund transfer to income and expenditure A/c	(95,392,840.00)		Bank Account	
	Less: Refund of grant	(192,945.00)	337,147.00	ICIC.I Bank A/c - 334201000047	1,328,092.00
215,187,747.00	Total Amount		215,187,747.00	Total Amount	246,047,652.00

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

CA Maninder Kaur
Partner

M.No: 513727

Place: Patna

Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare (SSUPSW)

[Signature]

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

[Signature]
Sr. Administrative Officer
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Kushtha Kalyan Yojana

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD 1st April 2017 to 31st March 2018

Previous Year 31/03/2017 Amount(In Rs)	Expenses	Current year ended 31/03/2018	Previous Year 31/03/2017 Amount(In Rs)	INCOME	Current year Ended 31/03/2018 Amount(In Rs.)
	Direct Expenses			Direct income	
32,302,100.00	Expenditure of Bihar Satabdi Kust Kalyan Yojana	95,392,840.00	32,302,100.00	Grant Received from Kust kalyan Yojana	95,392,840.00
32,302,100.00	Total	95,392,840.00	32,302,100.00		95,392,840.00

In Terms of our separate Report of even date

For KRA & Co

(Chartered Accountants)

Firm Reg No: 020266N

For State Society for Ultra Poor & Social Welfare (SSUPSW)

Mandeep Kaur
CA Mandeep Kaur
Partner

Kush
Sr. Administrative Officer
SSUPSW, Bihar, Patna

M.No: 513727

Place: Patna

Date: 31/10/2018

Financial Management Specialist

KAC
Financial Management Specialist
SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)
SSUPSW, Bihar, Patna

STATE SOCIETY FOR ULTRA POOR & SOCIAL WELFARE (SSUPSW)

Kushtha Kalyan Yojana

Receipt & Payment Account

for the period 1st April 2017 to 31st March 2018

Receipt	Current Year 31.03.2018	Payment	Current Year 31.03.2018
	Amount(in Rs.)		Amount(in Rs.)
Opening Balance		Advance - Bihar Shatabadi Kushtha Kalyan Yojana	126,000,000.00
Bank Accounts		Refund to social security dept.(Interest)	192,945.00
ICICI Bank A/c -334201 000047	337,147.00	Closing Balance Bank Accounts	
Fund Received - Bihar Shatabadi Kushtha Kalyan Yojana	126,000,000.00	ICICI Bank A/c -334201000047	1,328,092.00
Fund refund from district	738,200.00		
Bank Interest	445,690.00		
Total	127,521,037.00	Total	127,521,037.00

In Terms of our separate Report of even date

For KRA & Co
(Chartered Accountants)

Firm Reg No: 020266N

CA Manvinder Kaur
Partner

M.No: 513727

Place: Patna

Date: 31/10/2018

For State Society for Ultra Poor & Social Welfare
(SSUPSW)

7/10/18

Financial Management Specialist

Financial Management Specialist

SSUPSW, Bihar, Patna

Project Director

Chief Executive Officer (CEO)

SSUPSW, Bihar, Patna

10/10/18

Sr. Administrative Officer
SSUPSW, Bihar, Patna