

Independent Auditor's Report

To the Trustees of
Tatvasi Samaj Nyas,
Gandhi Nagar, Dist.- Purnia - 854301

1. Opinion

We have audited the financial statements of the **Tatvasi Samaj Nyas, Gandhi Nagar (Dist. Purnia) Pin - 854301, Bihar**, which comprise the Balance Sheet as at 31st March, 2023, the Statement of Income & Expenditure, and the Statement of Receipt and Payment, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (Schedule 'K' to the Accounts), annexed hereto.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i) in the case of the Balance Sheet, of the state of affairs of the entity as at 31st March, 2023;
- ii) in the case of the Statement of Income & Expenditure, of the deficit for the period ended on that date; and
- iii) in the case of the Statement of Receipt and Payment, of the cash flow for the period ended on that date.

2. Basis for Opinion

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

3. Emphasis of Matters

Attention is invited to:

- a) Note 1 of the Notes on Account (Schedule 'K' to the Accounts) regarding the cash method of accounting being followed for foreign contributions and their utilization,
- b) Note 2 of the Notes on Account (Schedule 'K' to the Accounts) regarding non-provision for gratuity liability/non-deposit of PF or quantification thereof,
- c) Note 4 of the Notes on Account (Schedule 'K' to the Accounts) regarding certain balances being subject to party confirmation/reconciliation,
- d) Note 5 of the Notes on Account (Schedule 'K' to the Accounts) regarding fixed assets being subject to physical verification,
- e) Note 6 of the Notes on Account (Schedule 'K' to the Accounts) regarding preparation of internal vouchers for certain expenditure.
- f) Note 7 of the Notes on Account (Schedule 'K' to the Accounts) regarding end to end bank transactions verifiable at bank level/system.
- g) Note 8 of the Notes on Account (Schedule 'K' to the Accounts) regarding bank balances being subject to bank confirmation and reconciliation.

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4. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with laws applicable in India, in this regard, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

5. Auditor's Responsibilities for the Audit of the Financial Statements

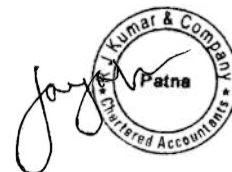
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

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

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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

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6. Report on Other Matters

We further report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion proper books of account, as required and applicable, have been kept by the entity so far as appears from our sample-based examination of those books; and

The Balance Sheet, the Statement of Income & Expenditure and the Statement of Receipt and Payment, dealt with by this Report are in agreement with the books of account.

Dated, Patna
the 30th. September, 2023

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For R J Kumar & Company
Chartered Accountants



Sd/-
(Jayant Kumar)
Partner

M.No. : 429759 FRN: 021938C
UDIN- 23429759BGWWNL3096

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Balance Sheet as at 31st. March, 2023

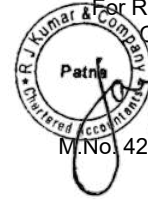
LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund:		Fixed Assets:	
As per Last Accounts	7,20,301.84	As per Schedule-'A'	8,07,115.00
Less: Deficit for the year	<u>48,498.62</u>		
	6,71,803.22		
Foreign Contribution Fund:		Grant-in-Aid Receivable:	24,89,352.52
As per Last Accounts	1,19,28,947.99		
Less: Deficit for the year	<u>31,30,284.65</u>	Loans & Advances - F.C.:	1,80,355.00
	87,98,663.34		
Liabilities & Provisions:		TDS Receivable	20,000.00
Audit Fee Payable	13,500.00		
Expenses Payable	13,28,400.00	Cash and Bank:	
Loans & Advances	<u>13,61,791.16</u>	Cash in Hand -General	19,474.00
	27,03,691.16	Cash in Hand -FC	97,448.15
		Cash at Bank	85,60,413.05
		As per Schedule-'B'	<u>86,77,335.20</u>
Notes on Accounts			
as per schedule-'K'			
Total	1,21,74,157.72	Total	1,21,74,157.72

Place: Patna
Date: 30/09/2023

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For Tatvasi Samaj Nyas
Sd/-
Smt. Kumkum Kumari
Trustee



In terms of our report of even date
For R J Kumar & Company
Chartered Accountants
Sd/-
(Jayant Kumar)
Partner
M.No. 429759 FRN. - 021938C



TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Statement of Income & Expenditure for the period from 01.04.2022 to 31.03.2023

EXPENDITURE	AMOUNT	I N C O M E	AMOUNT
To Program Expenses Foreign Section:		By Grant-in-Aid:	
KSCF Project (As per Schedule-'C')	28,74,143.00	Foreign Section	
British Asian Trust (As per Schedule-'D')	98,38,954.00	KSCF	21,41,524.00
The Freedom Fund (As per Schedule-'E')	8,68,982.00	British Asian Trust	83,08,804.00
FC General Expenses (As per Schedule-'E1')	2,81,184.65		
	1,38,63,263.65	Indian Section	
To Program Expenses Indian Section:		CIF- Collab Nawada	14,23,434.00
Childline Collab Purnea (As per Schedule-'F')	14,27,438.40	CIF- Collab Purnea	14,27,438.40
Childline Sub Centre (As per Schedule- 'G')	6,02,136.32	CIF- Sub Centre	6,02,136.32
IIMAPCT Project (As per Schedule- 'H')	60,46,270.24	IIMAPCT	60,46,270.00
Childline Collab Nawada (As per Schedule-'I')	14,23,434.00	Dialectics Services Pvt. Ltd.	2,00,000.00
General Section Expenses (As per Schedule-'J')	92,723.38	Bal Sakha	50,890.00
			97,50,168.72
" Depreciation		" Interest from Bank	
as per schedule-'A'	2,20,707.00	Foreign Section	2,82,651.00
		General Section	14,042.00
			2,96,693.00
		" Balance c/d	31,78,783.27
Total	2,36,75,972.99	Total	2,36,75,972.99


 R. J. Kumar & Company
 Chartered Accountants

" Balance b/d	31,78,783.27	" Balance b/d	-
" Surplus Transfer to General Fund		" Deficit Transferred to FC Fund	31,30,284.65
		" Deficit Transfer to General Fund	48,498.62
Total		Total	
31,78,783.27		31,78,783.27	

Place: Patna
Date: 30/09/2023

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For Tatvasi Samaj Nyas
Sd/-
Smt. Kumkum Kumari
Trustee



In terms of our report of even date
For R J Kumar & Company
Chartered Accountants
Sd/-
(Jayant Kumar)
Partner
M.No. 429759 FRN. - 021938C



TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Statement of Receipt & Payment for the period from 01.04.2022 to 31.03.2023

R E C E I P T	A M O U N T	P A Y M E N T	A M O U N T
Opening Balance		Program Expenses Foreign Section:	
Cash in Hand	2,25,005.15	KSCF Project	30,65,771.00
Cash at Bank	1,15,10,776.04	(As per Schedule-'C')	
	1,17,35,781.19	British Asian Trust	98,38,954.00
		(As per Schedule-'D')	
Grant-in-Aid:		The Freedom Fund	8,68,982.00
Foreign Section		(As per Schedule-'E')	
KSCF	21,41,524.00	FC General Expenses	2,81,184.65
British Asian Trust	83,08,804.00	(As per Schedule-'E1')	1,40,54,891.65
	1,04,50,328.00		
Indian Section		Program Expenses Indian Section:	
CIF- Collab Nawada		Childline Collab Purnea	14,27,438.40
For FY 2022-23	14,23,434.00	(As per Schedule-'F')	
For FY 2021-22	7,06,961.24	Childline Sub Centre	6,02,136.32
		(As per Schedule- 'G')	
CIF- Collab Purnea		IIMAPCT Project	60,46,270.24
For FY 2022-23	14,27,438.40	(As per Schedule- 'H')	
For FY 2021-22	7,18,000.00	Childline Collab Nawada	14,23,434.00
		(As per Schedule-'I')	
CIF- Sub Centre		General Section Expenses	92,723.38
For FY 2022-23	6,02,136.32	(As per Schedule-'J')	95,92,002.34
For FY 2021-22	4,47,685.00		
		Other Items:	
IIMPACT	60,46,270.00	Loans & Advances for FC Projects (Net Increase/Given)	
		of Freedom Fund	29,746.00
Dialectics Services Pvt. Ltd.	2,00,000.00	of BAT	97,603.00
Bal Sakha	50,890.00	Grant Receivable	
		of Childline Collab Nawada (2022-23)	7,21,785.24
Interest from Bank:		of Childline Collab Purnia (2022-23)	7,35,438.40
Foreign Section	2,82,651.00	of Childline Sub Centre (2022-23)	6,02,136.32
Indian Section	14,042.00		
	2,96,693.00		



Other Items:

Loans & Advances for FC Projects (Net Decrease/Adjustment)
of FC General 2,62,758.00
of KSCF 70,125.00

Expenses Payable (Net Increase/Unpaid)
of Childline Sub Centre 1,30,600.00

Grant Receivable (Net Adjusted)
of General Section 41,334.00

Expenses Payable (Net Decrease/Paid)
of Childline Collab Nawada 69,166.00
of Childline Collab Purnia 6,000.00
of IIMPACT 4,330.00

TDS Receivable 20,000.00

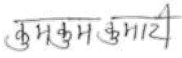
Closing Balance

Cash in Hand -General 19,474.00
Cash in Hand -FC 97,448.15
Cash at Bank 85,60,413.05
As per Schedule-'B' 86,77,335.20

Total 3,46,10,434.15

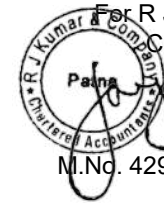
Total 3,46,10,434.15

Place: Patna
Date: 30/09/2023


For Tatvasi Samaj Nyas
Sd/-
Smt. Kumkum Kumari
Trustee



In terms of our report of even date
For R J Kumar & Company
Chartered Accountants
Sd/-
(Jayant Kumar)
Partner
M.No. 429759 FRN. - 021938C



TATVASI SAMAJ NYAS

Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'A'

Statement of Fixed Assets and Depreciation for the year ended 31st March, 2023

S.no.	Particulars of Assets	Project	W.D.V. as at	Addition		Transfer/ adjustment	Total as at	Depreciation	W.D.V. as at	Rate @
			01.04.2022	1st Half	2nd Half		31.03.2022	2022-23	31.03.2023	
1	Furniture	GS & Child Line	7,031.00	-	-	-	7,031.00	703.00	6,328.00	10%
2	Furniture	Child Line	58,542.00	-	-	-	58,542.00	5,854.00	52,688.00	10%
3	Almirah	GS	2,325.00	-	-	-	2,325.00	233.00	2,092.00	10%
4	Training Equipments	GS	1,204.00	-	-	-	1,204.00	181.00	1,023.00	15%
5	Play Equipments	GS	753.00	-	-	-	753.00	113.00	640.00	15%
6	Books	GS	1,597.00	-	-	-	1,597.00	160.00	1,437.00	10%
7	Musical Instruments	GS	1,099.00	-	-	-	1,099.00	165.00	934.00	15%
8	Utensils	GS	870.00	-	-	-	870.00	87.00	783.00	10%
9	Computer, Scanner & Printer	GG	8,668.00	-	-	-	8,668.00	3,467.00	5,201.00	40%
10	Computer with Printer	Child Line	29,164.00	-	-	-	29,164.00	11,666.00	17,498.00	40%
11	Equipments	Child Line	4,538.00	-	-	-	4,538.00	454.00	4,084.00	10%
12	Inverter with Battery	GG	16,494.00	-	-	-	16,494.00	2,474.00	14,020.00	15%
13	Furniture	GG	16,033.00	-	-	-	16,033.00	1,603.00	14,430.00	10%
14	Motor Bike	GG	35,459.00	-	-	-	35,459.00	5,319.00	30,140.00	15%
15	Motor Bike	LUSH	55,072.00	-	-	-	55,072.00	8,261.00	46,811.00	15%
16	Digital Camera	GG	12,150.00	-	-	-	12,150.00	1,823.00	10,327.00	15%
17	Laptop	GG	5,558.00	-	-	-	5,558.00	2,223.00	3,335.00	40%
18	Vehicle - Tractor	GG	91,748.00	-	-	-	91,748.00	13,762.00	77,986.00	15%
19	Vehicle - Bolero	MSEMVS	1,81,384.00	-	-	-	1,81,384.00	27,208.00	1,54,176.00	15%
20	Furniture	FTS	6,994.00	-	-	-	6,994.00	699.00	6,295.00	10%
21	Furniture	KSCF	-	29,028.00	-	-	29,028.00	2,903.00	26,125.00	10%
22	Computer Peripherals	FTS	80.00	-	-	-	80.00	32.00	48.00	40%
23	Lease Land Development	GS	5,264.00	-	-	-	5,264.00	-	5,264.00	0%
24	Smart Phones	LUSH	4,144.00	-	-	-	4,144.00	622.00	3,522.00	15%
25	Smart Phones	FF	1,25,280.00	-	-	-	1,25,280.00	18,792.00	1,06,488.00	15%
26	Smart Phones	KSCF	-	20,000.00	-	-	20,000.00	3,000.00	17,000.00	15%
27	Laptop	COTE	4,471.00	-	-	-	4,471.00	1,788.00	2,683.00	40%
28	Embroidery Machine	COTE	56,138.00	-	-	-	56,138.00	8,421.00	47,717.00	15%
29	Laptop	LUSH	15,034.00	-	-	-	15,034.00	6,014.00	9,020.00	40%
30	Laptop	FF	50,880.00	-	-	-	50,880.00	20,352.00	30,528.00	40%
31	Laptop	CLFJ	26,700.00	-	-	-	26,700.00	10,680.00	16,020.00	40%
32	Laptop	KSCF	-	1,24,100.00	-	-	1,24,100.00	49,640.00	74,460.00	40%
33	Laptop	IIMPACT	9,648.00	-	-	-	9,648.00	3,859.00	5,789.00	40%
34	Printer	IIMPACT	1,872.00	-	-	-	1,872.00	749.00	1,123.00	40%
35	Printer	KSCF	-	18,500.00	-	-	18,500.00	7,400.00	11,100.00	40%
		Total	8,36,194.00	1,91,628.00	-	-	10,27,822.00	2,20,707.00	8,07,115.00	

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District- Purnea (Bihar)

Schedule-'B'

Details of Bank Balance as at 31.03.2023

S.N.	Name of bank	Bank Balance 31.03.2023
1	S/B With IDBI Bank, Purnia A/C No. 1022104000023542	29,449.46
2	C/A With SBI, Purnia A/C No. 10954139171	12,670.44
3	S/B With Canara Bank, Purnia A/C No. 1161101017791	1,84,103.00
4	S/B With Canara Bank, Purnia - (FC Utilization)	12,811.00
5	S/B With Indian Bank, Purnia A/C No. 50325985179 (FC Utilization)	82,64,004.33
6	S/B with State Bank of India- FCRA Designated Bank- A/c 040108184330	52,416.86
7	C/A With Punjab National Bank, Nalanda, A/C No. 1255002100010351(FC Utilization)	-
8	C/A With Indian Bank, Purnea A/C No. 50520776171	501.00
9	S/B With Punjab National Bank Bank of India A/c No. 0051010112000	4,456.96
		85,60,413.05

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'C'

Details of Expenditure on Kailash Satyarthi Children's Foundation Project

Particulars	Amount	
Programme Personnel Cost		
Project Officer	5,56,000.00	
Law Officer	5,04,000.00	
Councillor	5,50,000.00	
Outreach Worker	4,40,000.00	
Legal Assistant	2,20,000.00	22,70,000.00
Legal Fellowship		90,000.00
Raid & Rescue Activities		-
Travel Cost		
Follow Up		14,212.00
Local & Outstation Travel		
Project Officer	55,059.00	
Law Officer	3,000.00	
Councillor	31,516.00	
Outreach Worker	32,976.00	
Legal Assistant	3,200.00	1,25,751.00
Program & Meeting		
Program Cost	1,05,969.00	
Meeting Cost	-	1,05,969.00
Supplies		
IEC Materials	95,644.00	
Communication Cost	15,573.00	
Stationary, Photocopies, Courier & Other Supplies	12,499.00	1,23,716.00
Office Equipments		
Mobile	20,000.00	
Laptop	1,24,100.00	
Printer	18,500.00	
Furniture	29,028.00	1,91,628.00
Program Management Cost		
Accountant	55,000.00	
Miscellaneous	990.00	
Office Rent	35,000.00	
Office Support Staff	50,875.00	
Stationary, Xerox & Communication for Office	1,600.00	
Travel & Conveyance	1,030.00	1,44,495.00
Total Amount Taken in Receipt & Payment		30,65,771.00
Less: Capital Expenses		1,91,628.00
Total Amount Taken in Income & Expenditure		28,74,143.00

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J. J. Kumar & Company
Chartered Accountants
Purnea

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'D'

Details of expenditure on British Asian Trust project

Particulars	Amount	
Direct Program Cost		
Component 1		
Dist. Level Coverision Meet with Stakeholder	7,760.00	
Interface Meet with Stakeholder	47,341.00	
Interface Between communities and PM-Jay	38825.00	93,926.00
Component 2		
Capacity Building of Labour Forum	6,010.00	
Interface with Dis Level SH Under Leadership	2,500.00	
Kaam Mango Kaam Paa0 Massive	71,451.00	
Dist. Level Workshop Jeevika based on PRA Finding	170.00	80,131.00
Component 3		
Cover Meet with Education	6,490.00	
Interface Meeting with RTE Forum,	2,689.00	
Interface Meet with JSN and Pratham	2,219.00	
Trai and Orie of Newly SMC/ Child Protection	30,928.00	
Dist. Level Workshop for sharing DBT Issue	10,050.00	
Partner Support Dist. Education Department	7,600.00	
Support the DCPU and District Education	23,396.00	83,372.00
Component 4		
Conver Meeting with Dcpu	37,134.00	
Sup Block Level Officials Workshop	4,174.00	
Assist 4 survivors Group in Interven District	74,912.00	
Sports, Social Action and Outreach Activity	35,324.00	1,51,544.00
Component 5		
Orient Program with Pri Members	56,496.00	
Part of Cham & Freedom Group	40,505.00	
Bridge Education / tution Support for Survivors	33,100.00	
Meeting with Law and Enforcement Agencies	92,633.00	
Support for Return Child & Dist. Video Testimony	8,822.00	2,31,556.00
Componant 7		
Sup for Survivor Collective Block	23,656.00	23,656.00
Fringe Benefit		
Rein Block Fieldworker EPF	78,048.00	
Rein Dist Lead Fieldworker EPF	32,400.00	
Reint Block fieldworker	56350.00	
Reint. Dist. Lead Fieldworker	35743.00	2,02,541.00
Indirect Cost		
Audit Fee	45,000.00	
Contingencies	80,128.00	
Covid Protection Materials for Office	3,000.00	
Data Entry Clerk	1,32,000.00	
Director Salary	75,000.00	
E Recharge for DEO	1,332.00	
Internet for Office	3,004.00	
Electricity Charge	14,557.00	
Newspaper	2,565.00	
Office Maintenance	20,451.00	
Office Rent	84,000.00	
Office Stationary and Xerox	25,168.00	
Office Supplies	4,760.00	
Office Support Staff	1,11,000.00	

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Office Travel	22,561.00	
Water Supply	5,820.00	
Xerox and Courier	2,350.00	
Reint. Office Rent Field	42,000.00	
Reint. Contingencies	36,610.00	
Reint. E Recharge for OSS	1,332.00	
Reint. Office Support Staff	1,11,000.00	
Reint. Office Equipments Repair	13,050.00	
Reint. Water Supply	4,320.00	8,41,008.00
Personnel		
Admin Personnel		
Director	1,20,000.00	
Finance Manager	2,58,750.00	
Reint. Finance Manager	70,000.00	
Program Personnel		
Assist. Dist. Coordinator	19,29,850.00	
District Coordinator	12,00,000.00	
Program Manager	4,31,250.00	
Reint. Block Fieldworker	17,73,120.00	
Reint. Dist. Lead Fieldworker	6,84,000.00	
Reint. Team Leader	1,95,600.00	66,62,570.00
Supplies		
Admin Supplies		
Internal Staff Monthly Meeting	31,919.00	
Mobile Recharge for Admin Staff	6,002.00	
Stationary and Xerox	10,667.00	48,588.00
Program Supplies		
Communication (Mobile Recharge for Program Staffs)	61,180.00	
Stationary and Miscellaneous	37,100.00	
Reint. Communication	13,985.00	
Reint. Stationary and Miscellaneous Cost	34,357.00	1,46,622.00
Travel		
Admin Travel		
Director Travel	23,168.00	
Program Travel		
Assist. Dist. Coordinator Travel with Bike Maintenance	3,87,790.00	
Dist. Coordinator Travel with Bike Maintenance	2,08,426.00	
Program Manager Travel 4 Dist.	32,315.00	
Program Manager Travel 5 Dist.	54,103.00	
Program Manager Travel	38,154.00	
Reint. Block Fieldworker Travel	3,94,271.00	
Reint. Dist. Lead Fieldworker Travel	88,875.00	
Reint. Team Leader Travel	11,371.00	12,38,473.00
Previous Period EPF Paid		34,967.00
Total Amount Taken in Receipt & Payment		98,38,954.00
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		98,38,954.00

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'E'

Details of expenditure on The Freedom Fund project

Particulars	Amount	
Direct Program Cost		
Component 3		
Partner and CVC Support Dist. Administration	1,350.00	
Partner Support District Education Department	31,320.00	32,670.00
Overhead Cost		
Data Entry Operator	12,000.00	
Director Salary	15,000.00	
Office Travel	1,100.00	28,100.00
Personnel Cost		
Admin Personnel Cost		
Finance Manager	15,750.00	
Program Personnel Cost		
Assist. District Coordinator	1,09,200.00	
Dist. Coordinator	67,200.00	
Program Manager	26,250.00	2,18,400.00
Supplies		
Admin Supplies Cost		
Internal Staff Monthly Meeting	6,000.00	
Mobile Recharge for Admin Staff	666.00	
Stationary & Xerox	2,108.00	
Program Supplies Cost		
Communication (Mobile Recharge)	5,106.00	
Stationary and Miscellaneous	2,000.00	15,880.00
Travel		
Pogram Travel Cost		
Assist. District Coordinator Travel	23,295.00	
Dist. Coordinator Travel	12,478.00	
Program Manager Travel	7,911.00	43,684.00
HLN Meeting		3,82,959.00
Micro Grant Pragram		1,25,474.00
Previous Year Expenditure Paid		21,815.00
Total Amount Taken in Receipt & Payment		8,68,982.00
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		8,68,982.00

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Details of Expenditure - FC General	Schedule-'E1'	
Bank Charges	20,226.65	
Overhead Expenses	<u>2,60,958.00</u>	2,81,184.65
Total Amount Taken in Receipt & Payment		<u>2,81,184.65</u>
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		<u>2,81,184.65</u>

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'F'

Details of expenditure on Childline Collab Purnea Project funded by CIF, Mumbai

Particulars	Amount	
RECURRING EXPENSES		
Administrative Costs		
Accountant Honorarium	30,000.00	
Auditors Fee	5,000.00	
Awareness Material	18,300.00	
Communication, Telephone Mobile	18,000.00	
Computer Maintenance	3,625.00	
Miscellaneous	6,743.40	
Postage	2,400.00	
Rent/ Office Maintenance	24,000.00	
Stationary	6,000.00	
Training and Orientation	48,000.00	
Travel / Conveyance	7,600.00	
Open House	7,770.00	
	<hr/>	1,77,438.40
Client Related Contingency Exp.		
Medical	12,743.00	
Nutrition	1,13,990.00	
Restoration	4,940.00	
Shelter	68,327.00	
	<hr/>	2,00,000.00
Honorarium		
Coordinator	1,68,000.00	
Councillor	96,000.00	
Team Member	5,76,000.00	
Volunteers	66,000.00	
	<hr/>	9,06,000.00
Travel	1,44,000.00	
	<hr/>	1,44,000.00
Total Amount Taken in Receipt & Payment	<hr/>	14,27,438.40
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure	<hr/>	14,27,438.40

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S. J. Kumar & Company
Chartered Accountants
Purnea

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'G'

Details of expenditure on Childline Sub Centre Project funded by CIF, Mumbai

Particulars	Amount	
RECURRING EXPENSES		
Honorarium		
Sub Centre Head	90,000.00	
Team Members	2,88,000.00	3,78,000.00
CLIENT RELATED EXPENSES		
Medical	11,862.00	
Shelter	6,215.00	
Restoration	51,083.00	
Nutrition	5,840.00	75,000.00
ADMINISTRATIVE EXPENSES		
Rent/Office Maintenance	14,400.00	
Communication Telephone/Mobile	3,700.00	
Computer Maintenance	1,200.00	
Stationary	3,405.00	
Accountant Honorarium	14,400.00	
Auditor's Fee	3,500.00	
Awareness Materials	7,600.00	
Travel & Conveyance	8,745.00	
Postage	1,450.00	
Miscellaneous	6,036.32	
Training & Orientation	9,700.00	74,136.32
District Level Facilitation Cost		
Meeting	25,000.00	
Need Assessment	25,000.00	
Travel	25,000.00	75,000.00
Total Amount Taken in Receipt & Payment		6,02,136.32
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		6,02,136.32

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Details of expenditure on IIMPACT (PURNEA & KISHANGANJ) Project

Particulars	Amount	
Training & Workshop		
Teacher Training	4,53,730.00	
Monthly Academic Meeting	1,00,952.00	5,54,682.00
Project Office Management & Monitoring Cost		
Monthly Rent for Field Office Including Electricity	1,02,000.00	
<u>Travel & Communication</u>		
Supervisor	1,39,419.00	
Program Incharge	47,338.00	
Phone, Postage, Stationary & Office Consumables etc.	84,169.24	
Centre Maintenance of Materials and Equipment	18,600.00	
Quarterly Pupils Academic Evaluation	1,23,156.00	
Event and Celebrations	66,312.00	
Audit Fee	11,500.00	5,92,494.24
Honorarium to The Staffs		
Teachers (Part Time For 4 Hours Work 6 Days A Week)	34,17,380.00	
Supervisors	7,61,480.00	
Project Incharge	4,25,930.00	
Part Hon of Support Staff	1,23,600.00	47,28,390.00
Allocated Cost		
<u>Program Advisor</u>		
Travel & Communication	25,234.00	
Honorarium to P A	90,000.00	1,15,234.00
Alumni Engagement		55,470.00
Total Amount Taken in Receipt & Payment		60,46,270.24
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		60,46,270.24

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'I'

Details of expenditure on Childline Collab Nawada project funded by CIF, Mumbai

Particulars	Amount	
RECURRING EXPENSES		
STAFF SALARY		
Coordinator	1,68,000.00	
Team Members	96,000.00	
Counsellor	5,66,933.00	
Volunteer	72,000.00	9,02,933.00
CLIENT RELATED Contingency		
Medical	9,221.00	
Shelter	97,749.00	
Restoration	-	
Nutrition	93,030.00	2,00,000.00
TRAVEL		
		1,44,000.00
ADMINISTRATIVE EXPENSES		
Rent/Office Maintenance	24,000.00	
Communication Telephone/Mobile	18,000.00	
Computer Maintenance	3,600.00	
Stationary	6,759.00	
Accountant Honorarium	30,000.00	
Auditor's Fee	5,000.00	
Awareness Materials	18,000.00	
Postage	2,400.00	
Travel & Conveyance	7,600.00	
Miscellaneous	6,256.00	
Training & Orientation	48,000.00	
Open House	6,886.00	1,76,501.00
Total Amount Taken in Receipt & Payment		14,23,434.00
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		14,23,434.00

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J. Kumar & Company
Chartered Accountants

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

Schedule-'J'

Details of expenditure of General Section

Particulars	Amount	
General Expenses	51,389.38	
Grant Receivable Written Off	41,334.00	92,723.38
Total Amount Taken in Receipt & Payment		92,723.38
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		92,723.38

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Tatvasi Samaj Nyas
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)

SCHEDULE - 'K'

NOTES ON ACCOUNT For the year ended 31st. March, 2023

1. Significant Accounting Policies :

a) Basis of Accounting : The accounts of the entity are prepared on Historical Cost Convention using generally the accrual method of accounting, unless stated otherwise hereinafter. Accounts pertaining to foreign contributions are maintained on cash basis. Accounting policies, not specifically referred to, are consistent with generally accepted accounting principles.

b) Revenue Recognition : The entity is a charitable trust, duly registered as such with the District Registration Authority also under section 12AA of the Income-tax Act, 1961. For the ear-marked charitable and voluntary contributions (excluding foreign contribution), the income is recognized on sanction of the grant and utilization thereof, whether received or not, on accrual basis. Foreign contributions and other donations are accounted for on actual receipt.

c) The utilization of foreign contributions (Foreign Contribution Section) has been taken into account on actual utilization of the same in consonance with the Foreign Contribution (Regulation) Act, 2010. No liabilities for expenses have been provided for.

d) Depreciation has been provided for on written-down value method at the rates prescribed under the Income-tax Rules on opening w.d.v. adjusted with additions/removal of the assets.

2. No gratuity has been provided/paid for or quantified. No provident fund for all eligible employees is being deducted or paid in accordance with the Act.

3. No contingent liabilities, if any, have been provided for or quantified.

4. The balances of expenses payable and loans and advances (assets and liabilities) as at 31st March 2023 are subject to party confirmation and reconciliation.

5. Fixed assets are subject to physical verification.

6. Internal vouchers have been drawn up by the management to the effect that the expenditure is incurred for the purpose of the project, in case of such item of expenditure for which supporting documents are unavailable.

7. End to end banking transactions are verifiable at bank level/system to follow the credits to the accounts of the payee.

8. Bank balances as at 31st March 2023 are subject to bank confirmation and reconciliation.

9. The General Fund and Foreign Contribution Fund cumulatively forms part of the total capital fund of the entity and includes the fund, if any, that has been set apart under section 11(2) of the Income tax Act, 1961.

Dated, Patna
the 30th. September, 2023

For Tatvasi Samaj Nyas
Sd/-
Smt. Kumkum Kumari
Trustee

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For R J Kumar & Company
Chartered Accountants
Sd/-
(Jayant Kumar)
Partner
M.No. 429759 FRN. - 021938C

