

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Balance Sheet as at 31st., March, 2015

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|---|-------------------------|------------------------------------|-------------------------|
| General Fund: | | Fixed Assets: | |
| as per Last Accounts | 1308901.00 | as per schedule-'A' | 1175180.00 |
| Less: Trans. to Income & Expenditure A/c | 286534.00 | Grant-in-Aid Receivable | |
| | 1022367.00 | as per Last Accounts | 1020094.00 |
| Foreign Contribution Fund: | | Addition during the ye | 0.00 |
| as per Last Accounts | 326819.00 | | 1020094.00 |
| Add: Bal. transfer from Income & Expenditure A/c | | Less Received - 14-15 | 573867.00 |
| as per schedule-'E' | 1814925.00 | | 446227.00 |
| | 2141744.00 | | |
| Lablites & Provisions | | Loans & Advances - F.C. | 65549.00 |
| Audit Fee Payable | 7000.00 | Closing Balance | |
| Salary Payable | 387500.00 | Cash in Hand | 419196.00 |
| Loans & Advances | 651672.00 | Cash at Bank | 2104131.00 |
| | 1046172.00 | | 2523327.00 |
| Notes on Accounts | | | |
| as per schedule-'I' | | | |
| | | | |
| | Total 4210283.00 | | Total 4210283.00 |

Place: Hajipur
Date: 28/07/2015

In terms of our seprate report on even date
Vimal Shatrughan & Co.
Chartered Accountants

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Vimal Kumar
(Partner)
M.No. 079518
F.R. No. 010329C

TATVASI SAMAJ NYAS

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

Statement of Income & Expenditure for the period from 01.04.2014 to 31.03.2015

| EXPENDITURE | AMOUNT | I N C O M E | AMOUNT |
|---|--------------------|---|--------------------|
| To Project & Programme Foreign: | | By GRANT-IN-AID | |
| Geneva Global Project as per schedule-'B' | 3871516.00 | Foreign Section Received from Geneva Global, U.S.A | 5840873.00 |
| Punarnawa Project as per schedule-'C' | 1193937.00 | Received from Free the Slave, U.S.A | 1100140.00 |
| Legal Services Project as per schedule-'D' | 1284171.00 | Received from MSEMVS Varanasi | 1220741.00 |
| " Project & Programme Local: | | | 8161754.00 |
| CHILDLINE Collab as per schedule-'F' | 1605671.00 | Indian Section Recd. from CIF- Collab | 1598725.00 |
| CHILDLINE Sub Centre as per schedule-'G' | 603012.00 | Receivable from CIF-Collab | 0.00 |
| General Section Expenses as per schedule-'H' | 174821.00 | Recd. from CIF- S. Centre | 585208.00 |
| | | Receivable from CIF-Sub | 0.00 |
| " Depreciation as per schedule-'A' | 250242.00 | " Donation & Contribution | 133823.00 |
| " Balance c/d | 1528391.00 | " Interest from Bank | |
| | | Foreign Section | 31295.00 |
| | | General Section | 956.00 |
| | | " Balance c/d | 0.00 |
| | | " Notes on Accounts as per schedule-'I' | |
| Total | 10511761.00 | Total | 10511761.00 |
| " Balance b/d | 0.00 | " Balance b/d | 1528391.00 |
| " Transfer to Foreign Contribution I | 1814925.00 | " Transfer from B.Sheet | 286534.00 |
| Total | 1814925.00 | Total | 1814925.00 |

Place: Hajipur
Date: 28/07/2015

In terms of our seprate report on even date
Vimal Shatrughan & Co.
Chartered Accountants

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Vimal Kumar
(Partner)
M.No. 079518
F.R. No. 010329C

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S. - K.Hat, District-Purnea (Bihar)
Statement of Receipt & Payment for the period from 01.04.2014 to 31.03.2015

| RECEIPT | AMOUNT | PAYMENT | AMOUNT |
|------------------------------------|--------------------|--|--------------------------|
| Opening Balance | | Project & Programme Foreign: | |
| Cash in Hand | 15163.00 | Geneva Global Project | |
| Cash at Bank | 363307.00 | as per schedule-'B' | 3900016.00 |
| | | Punarnawa Project | |
| | | as per schedule-'C' | 1193937.00 |
| GRANT-IN-AID | | Legal Services Project | |
| Foreign Section | | as per schedule-'D' | 1284171.00 |
| Received from Geneva | | | 6378124.00 |
| Global, U.S.A | 5840873.00 | | |
| Received from Free the | | Project & Programme Local: | |
| Slave, U.S.A | 1100140.00 | CHILDLINE Collab | |
| Received from MSEMVS | | as per schedule-'F' | 1675721.00 |
| Varanasi | 1220741.00 | CHILDLINE Sub Centre | |
| | 8161754.00 | as per schedule-'G' | 613000.00 |
| | | General Section Expenses | |
| Indian Section | | as per schedule-'H' | 174821.00 |
| Recd. from CIF- Collab | 1598725.00 | | 2463542.00 |
| Recd. from CIF- S. Centre | 585208.00 | Audit Fee Payable -13-14 | 2700.00 |
| | 2183933.00 | | |
| Grant in Aid Receivable | | Loan & Advance for Prg. (Net) | 490905.00 |
| Recd. from CIF- Collab | 430808.00 | | |
| Recd. from CIF- S. Centre | 143059.00 | Closing Balance | |
| | 573867.00 | Cash in Hand | 419196.00 |
| Donation & Contribution | 133823.00 | Cash at Bank | 2104131.00 |
| | | | 2523327.00 |
| Interest from Bank | | | |
| Foreign Section | 31295.00 | | |
| General Section | 956.00 | | |
| | 32251.00 | | |
| Advance for Prg. FC (Net) | 0.00 | | |
| Advance for Prg. IC (Net) | 0.00 | | 0.00 |
| Salary Payable | 387500.00 | | |
| Audit Fee Payable -14-15 | 7000.00 | | 394500.00 |
| | 394500.00 | | |
| Total | 11858598.00 | | Total 11858598.00 |

Place: Hajipur
Date: 28/07/2015

In terms of our separate report on even date
Vimal Shatrughan & Co.
Chartered Accountants

Vimal Kumar
(Partner)
M.No. 079518
F.R. No. 010329C

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TATVASI SAMAJ NYAS

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

Statement of Depreciation Forming Part of the Balance Sheet as at 31st. March, 2015

| S.no. | Particulars of Assets | Project | W.D.V. as at | Addition | | Transfer/ adjustment | Total as at | Depreciation | W.D.V. as at | Rate @ |
|-------|-----------------------------|-----------------|---------------------|------------------|------------------|-------------------------|---------------------|-------------------|---------------------|--------|
| | | | 01.04.2014 | 1st Half | 2nd Half | | 31.03.2015 | 2014-2015 | 31.03.2015 | |
| 1 | Furniture | GS & Child Line | 16,335.00 | - | - | - | 16,335.00 | 1,634.00 | 14,701.00 | 10% |
| 1 | Furniture | Child Line | - | - | 25,000.00 | - | 25,000.00 | 1,250.00 | 23,750.00 | 10% |
| 2 | Almirah | GS | 5,400.00 | - | - | - | 5,400.00 | 540.00 | 4,860.00 | 10% |
| 3 | Training Equipments | GS | 4,420.00 | - | - | - | 4,420.00 | 663.00 | 3,757.00 | 15% |
| 4 | Play Equipments | GS | 2,762.00 | - | - | - | 2,762.00 | 414.00 | 2,348.00 | 15% |
| 5 | Books | GS | 3,708.00 | - | - | - | 3,708.00 | 371.00 | 3,337.00 | 10% |
| 6 | Musical Instruments | GS | 4,033.00 | - | - | - | 4,033.00 | 605.00 | 3,428.00 | 15% |
| 7 | Utensils | GS | 2,025.00 | - | - | - | 2,025.00 | 203.00 | 1,822.00 | 10% |
| 7 | Computer, Scanner & Printer | GG | 21,736.00 | 28,500.00 | - | - | 50,236.00 | 30,142.00 | 20,094.00 | 60% |
| 7 | Computer with Printer | Child Line | - | - | 45,050.00 | - | 45,050.00 | 13,515.00 | 31,535.00 | 60% |
| 8 | Equipments | Child Line | - | - | 9,988.00 | - | 9,988.00 | 499.00 | 9,489.00 | 10% |
| 9 | Inverter with Battery | GG | 15,087.00 | - | - | - | 15,087.00 | 2,263.00 | 12,824.00 | 15% |
| 10 | Furniture | GG | 31,029.00 | - | - | - | 31,029.00 | 3,103.00 | 27,926.00 | 10% |
| 11 | Motor Bike | GG | 130,128.00 | - | - | - | 130,128.00 | 19,519.00 | 110,609.00 | 15% |
| 12 | Digital Camera | GG | 22,822.00 | - | - | - | 22,822.00 | 3,423.00 | 19,399.00 | 15% |
| 13 | Laptop | GG | 17,360.00 | - | - | - | 17,360.00 | 10,416.00 | 6,944.00 | 60% |
| 14 | Vehicle - Tractor | GG | 336,700.00 | - | - | - | 336,700.00 | 50,505.00 | 286,195.00 | 15% |
| 15 | Vehicle - Bolero | MSEMVS | 665,653.00 | - | - | - | 665,653.00 | 99,848.00 | 565,805.00 | 15% |
| 16 | Furniture | FTS | 16,248.00 | - | - | - | 16,248.00 | 1,625.00 | 14,623.00 | 10% |
| 17 | Computer Peripherals | FTS | 16,174.00 | - | - | - | 16,174.00 | 9,704.00 | 6,470.00 | 60% |
| 18 | Lease Land Development | GS | 5,264.00 | - | - | - | 5,264.00 | - | 5,264.00 | 0% |
| | Total | | 1,316,884.00 | 28,500.00 | 80,038.00 | - | 1,425,422.00 | 250,242.00 | 1,175,180.00 | |

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Schedule-'B'

TATVASI SAMAJ NYAS

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

Details of expenditure on Geneva Global supported Project during the period the 01.04.2014 to to 31.03.2015

| Particulars | Amount | |
|---|------------|---------------------|
| PERSONNEL | | |
| Salary of Staffs | | 1,358,500.00 |
| TRAVEL | | |
| Travelling Expenses | 157,918.00 | |
| Field Staffs Travel | 160,096.00 | 318,014.00 |
| PROGRAM COST | | |
| Raid/Rescue/Rehabilitation | 444,277.00 | |
| Training | 119,994.00 | |
| Income Generation Program | 176,493.00 | |
| Mobile School | 230,889.00 | |
| CVC Workshop | 200,072.00 | |
| Awareness Program | 69,982.00 | |
| Prosecution Process | 106,635.00 | |
| Community Vigilance Committee | 196,051.00 | |
| Informer Training | 61,155.00 | |
| Selected Leader Training | 71,980.00 | |
| Staff Orientation | 25,000.00 | |
| Orientation & Capacity Building | 24,947.00 | |
| Legislation | 147,854.00 | 1,875,329.00 |
| OTHERS | | |
| Audit Fee | 15,000.00 | |
| Contingencies (Bank Charges & Others) | 10,404.00 | |
| Office Rent | 164,500.00 | |
| Phone/Fax/Internet | 118,689.00 | |
| Stationary & Xerox | 11,080.00 | 319,673.00 |
| CAPITAL EXPENSES | | |
| Purchase of Computer | | 28,500.00 |
| (Amount Taken in Receipt & Payment) Total | | 3,900,016.00 |
| Less: Amount under Capital Expenses | | 28,500.00 |
| (Amount Taken in Income & Expenditure) Total | | 3,871,516.00 |

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Schedule-'C'

TATVASI SAMAJ NYAS

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

Details of expenditure on PUNARNAWA Project during the period from 01.04.2014 to 31.03.2015

| Particulars | Amount | |
|---|------------|---------------------|
| INDIRECT EXPENSES | | |
| Agriculture Product Supply | 92,809.00 | |
| Cattle Maintenance | 216,199.00 | |
| Cloths | 81,844.00 | |
| Food | 509,619.00 | |
| Medical Assessment & Treatment | 133,274.00 | |
| Fuel for Vehicle | 39,930.00 | |
| Maintenance & Insurance Cost of 4 Wheeler | 52,245.00 | |
| Toiletries, Cleaning Materials | 67,790.00 | 1,193,710.00 |
| Audit Fee | | |
| Bank Charges | | 227.00 |
| (Amount Taken in Receipt & Payment) Total | | 1,193,937.00 |
| (Amount Taken in Income & Expenditure) Total | | 1,193,937.00 |

Schedule-'D'

Details of expenditure on Legal Services Project during the period from 01.04.2014 to 31.03.2015

| Particulars | Amount | |
|---|------------|---------------------|
| INDIRECT EXPENSES | | |
| High court Lawyer Fee | 10,700.00 | |
| Lawyer's Fee | 409,800.00 | |
| Legal Case Work Coordinator | 130,000.00 | |
| Senior Lawyer's Fee | 270,400.00 | |
| Local Lawyer Phone Cost | 28,174.00 | |
| Court Filing Cost | 142,321.00 | |
| Phone Cost | 23,180.00 | |
| Stationary & Supplies | 105,279.00 | |
| Supplies: bihar Legal Centre | 83,938.00 | |
| Local Lawyer Travel | 38,566.00 | |
| Senior Lawyer's Travel | 41,813.00 | 1,284,171.00 |
| (Amount Taken in Receipt & Payment) Total | | 1,284,171.00 |
| (Amount Taken in Income & Expenditure) Total | | 1,284,171.00 |

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Schedule-'F'

TATVASI SAMAJ NYAS

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

Details of expenditure on CHILDLINE COLLAB project funded by CIF, Mumbai Project during the period the 01.04.2014 to to 31.03.2015

| Particulars | Amount | |
|---|------------|---------------------|
| RECURRING EXPENSES | | |
| STAFF SALARY | | |
| Coordinator | 168,000.00 | |
| Team Members | 644,000.00 | |
| Part time counsellor | 96,000.00 | |
| Volunteer | 174,000.00 | 1,082,000.00 |
| CLIENT RELATED EXPENSES | | |
| Medical | 9,963.00 | |
| Shelter | 171,524.00 | |
| Restoration | 5,992.00 | |
| Nutrition | 12,238.00 | |
| Travel | 143,997.00 | 343,714.00 |
| ADMINISTRATIVE EXPENSES | | |
| Communication | 1,330.00 | |
| Telephone/Mobile | 29,252.00 | |
| Local Conveyance | 36,756.00 | |
| Stationary | 12,128.00 | |
| Internet Connection | 200.00 | |
| Computer Maintenance | 350.00 | |
| Awareness Materials | 1,500.00 | |
| Auditor's Fee | 5,000.00 | |
| Training and Orientation | 82,582.00 | |
| Miscellaneous | 10,859.00 | 179,957.00 |
| NON-RECURRING EXPENSES | | |
| Computer with Printer | 45,050.00 | |
| Furniture & Equipments | 25,000.00 | 70,050.00 |
| (Amount Taken in Receipt & Payment) Total | | 1,675,721.00 |
| Less: Amount under Capital Expenses | | 70,050.00 |
| (Amount Taken in Income & Expenditure) Total | | 1,605,671.00 |

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Schedule-'G'

Details of expenditure on CHILDLINE Sub Centre project funded by CIF, Mumbai Project during the period the 01.04.2014 to to 31.03.2015

| Particulars | Amount | |
|---|------------|-------------------|
| RECURRING EXPENSES | | |
| Honorarium | | |
| Team Leader | 90,000.00 | |
| Team Members | 288,000.00 | 378,000.00 |
| CLIENT RELATED EXPENSES | | |
| Medical | 1,788.00 | |
| Shelter | 9,570.00 | |
| Restoration | 58,000.00 | |
| Nutrition | 5,643.00 | 75,001.00 |
| ADMINISTRATIVE EXPENSES | | |
| Communication | 13,715.00 | |
| Outreach Program | 51,808.00 | |
| Travel & Conveyance | 7,488.00 | |
| Audit Fee | 2,000.00 | 75,011.00 |
| District Level Facilitation Cost | | |
| Coordination | 22,300.00 | |
| Meeting | 21,828.00 | |
| Need Assessment | 13,144.00 | |
| Travel | 17,728.00 | 75,000.00 |
| NON RECURRING EXPENSES | | |
| Equipments | | 9,988.00 |
| (Amount Taken in Receipt & Payment) Total | | 613,000.00 |
| Less: Amount under Capital Expenses | | 9,988.00 |
| (Amount Taken in Income & Expenditure) Total | | 603,012.00 |

Schedule-'H'

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TATVASI SAMAJ NYAS

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

Details of expenditure on General Section during the period the 01.04.2014 to to 31.03.2015

| Particulars | Amount | |
|---|-----------|-------------------|
| Administrative Expenses | | |
| Honorarium | 84,000.00 | |
| Rent | 16,500.00 | |
| Meeting Expenses | 5,866.00 | |
| Meeting for Trafficking Issue | 29,930.00 | |
| Phone/Fax/Internet | 12,000.00 | |
| Printing & Stationary | 2,155.00 | |
| Travelling & Conveyance | 8,165.00 | |
| Land Development | 7,500.00 | |
| Contingencies | 7,450.00 | |
| Bank Charges | 1,255.00 | 174,821.00 |
| (Amount Taken in Receipt & Payment) Total | | 174,821.00 |
| Less: Amount under Capital Expenses | | - |
| (Amount Taken in Income & Expenditure) Total | | 174,821.00 |

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Schedule-'E'

TATVASI SAMAJ NYAS

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

Details of expenditure on Geneva Global supported Project during the period the 01.04.2014 to to 31.03.2015

| S.No. | Particulars | OB | Grant | Interest | Total | Revenue Exp | Capital Exp | Total Exp | Closing |
|-------|---------------|------------------|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|
| 1 | Geneva Global | - | 5840873.00 | 25899.00 | 5866772.00 | 3871516.00 | 28500.00 | 3900016.00 | 1966756.00 |
| 2 | FTS | 297824.00 | 1100140.00 | 5396.00 | 1403360.00 | 1284171.00 | 0.00 | 1284171.00 | 119189.00 |
| 3 | MSEMVS | 28995.00 | 1220741.00 | 0.00 | 1249736.00 | 1193937.00 | 0.00 | 1193937.00 | 55799.00 |
| 4 | FC Admin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 326819.00 | 8161754.00 | 31295.00 | 8519868.00 | 6349624.00 | 28500.00 | 6378124.00 | 2141744.00 |

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TATVASI SAMAJ NYAS

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

Notes on Accounts for the year ended 31st March, 2015

1. Significant Accounting Policies:

- a) **Basis of Accounting & preparation of financial statements:** The financial statements of the Trust have been prepared accrual basis except for foreign contribution and utilization thereof which have been maintained on cash basis in accordance with the requirements of the foreign contribution (Registration) act,2010, under the historical cost convention in accordance with the generally Accepted Accounting Principal In India (Indian GAAP) to comply with the Accounting Standards notified and the relevant provisions thereof.
- b) **Depreciation:** Depreciation has been provided for on written down value method at the rates prescribed under the Income Tax Rules.
- c) **Revenue Recognition:** The entity is a non -profit Trust, duly registered as such under the trust registration act, 1872 and also under section 12A of the Income Tax Act, 1961. The main source of revenue for the entity is grant and donation both from foreign and Indian sources, as also other receipt, Interest on bank accounts and deposit. The contribution from foreign source as accounted for on actual receipt, other receipt are accounted for on accrual basis.
- d) **Foreign Contribution:** the entity is also registered under the Foreign Contribution (Regulation) Act. 1976(now deemed to have been registered under FCRA, 2010) and receives foreign contribution. Separate books of accounts are maintained for the same as required under the concerned Act. The unspent balance of foreign contribution at the end of the year is shown separately in the balance sheet.
- e) **Employee's benefits:** Employee's statutory dues, like gratuity, etc. has not been provided for or quantified.
- f) **Previous Years Figures:** Previous year figures have been regrouped and rearranged.
- g) No contingent liabilities if any have been provided for or quantified.

Dated : 28/07/2015

Place: Hajipur

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