



AUDITORS' REPORT

We have audited the attached Balance Sheet of "TATVASI SAMAJ NYAS" Address :-AT -GANDHI NAGAR, PS-K.HAT, DIST-PURNEA, BIHAR 854301 as at 31st March 2016 and the annexed Income & Expenditure Account for the year ended on that date, both of which we have signed under reference to this report. These financial statements are the responsibility of the committee of the trust. Our responsibility is to express an opinion on the financial statements based on our audit and report that:

1. We have conducted our audit in accordance with auditing standards Generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, Deprecation Charge in income tax act. An audit also includes assessing the accounting principles used and significant estimates made by the committee, as well as evaluating the overall presentation of the financial statements .We believe that our audit provides a reasonable basis for our opinion.

2. We report that:

We have Obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

a. In our opinion, the trust has kept Proper Books of Account as required by law so far as appears from our examination of those books.

b. The balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.

c. In our opinion and to the best of our information and According to the explanations given to us 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 trust as on 31st March 2016, and

ii) In the case of the Income & Expenditure Account of the trust excess of income over expenditure for the year ended on that date.

Place: Hajipur
Date: 22/09/2016

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Vimal Shatrughan & Co
Chartered Accountants

Vimal Kumar
(Partner)
M.No. 079518

H. Office : Near Chitransh Community Hall, bagamli, Hajipur, Vaishali-844101
Br. Office : Patna, Muzaffarpur

Tel : 06224-274160. Mob. : 9835045167 | E-mail : vimalkrc@yahoo.co.in, vimalshatrughanandco@live.com

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Balance Sheet as at 31st, March, 2016

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund:		Fixed Assets:	
as per Last Accounts	1,022,367.00	as per schedule-'A'	1,033,879.00
Less: Trans. to Income & Expenditure A/c	131,212.00	Grant-in-Aid Receivable	
	891,155.00	as per Last Accounts	446,227.00
Foreign Contribution Fund:		Addition during the year	1,019,159.00
as per Last Accounts	2,141,744.00		1,465,386.00
Add: Bal. transfer from Income & Expenditure A/c		Less Received - 14-15	-
as per schedule-'K'	641,563.54	Loans & Advances - F.C.	17,039.00
	2,783,307.54	Closing Balance	
Lablites & Provisions		Cash in Hand	220,227.00
Audit Fee Payable	7,000.00	Cash at Bank	2,615,816.54
Salary Payable	645,000.00		2,836,043.54
Loans & Advances	1,025,885.00		
Notes on Accounts			
as per schedule-'L'			
Total	5,352,347.54	Total	5,352,347.54

Place: Hajipur
Date: 22/09/2016

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

(Vimal Kumar)
(Partner)

Membership No. 079518

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TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Statement of Income & Expenditure for the period from 01.04.2015 to 31.03.2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Project & Programme Foreign:		By GRANT-IN-AID	
Geneva Global Project (as per schedule-'B')	4,231,772.00	Foreign Section	
Punarnawa Project (MSEMVS/FTS) (as per schedule-'C')	1,047,057.00	Received from Geneva Global, USA	3,364,315.00
Legal Cell (FTS) Project (as per schedule-'D')	878,977.00	Received from Free the Slave, USA	849,473.00
Children on the Edge (as per schedule-'E')	161,114.00	Received from MSEMVS Varanasi & FTS USA	1,794,525.00
FTS & Geneva global Support Prj (as per schedule-'F')	950,628.50	Received from Children on the Edge, U.K	788,054.00
Punarnawa Repair Work	1,772,088.00	Received from Voice 4 Freedom, U.S.A	1,791,144.54
F. C. Admistrative	2,473.00	Received from Free the Slave, USA	1,132,312.50
Project & Programme Local:			9,719,824.04
CHILDLINE Collab as per schedule-'G'	1,436,000.00	Indian Section	
CHILDLINE Sub Centre as per schedule-'H'	603,000.00	Recd. from CIF- Collab	717,671.00
General Section Expenses as per schedule-'I'	48,355.00	Receivable from CIF-Collab	718,329.00
Uninor Project as per schedule-'J'	112,500.00	Recd. from CIF- S. Centre	301,488.00
" Depreciation as per schedule-'A'	238,201.00	Receivable from CIF-Sub	301,512.00
" Balance c/d	510,351.54	Recd. From CIF- Uninor	112,500.00
		" Donation & Contribution	56,642.00
		" Interest from Bank	
		Foreign Section	62,749.00
		General Section	1,802.00
		" Balance c/d	64,551.00
		" Notes on Accounts as per schedule-'L'	-
Total	11,992,517.04	Total	11,992,517.04
" Balance b/d	-	" Balance b/d	510,351.54
" Transfer to Foreign Contribution Fund	641,563.54	" Transfer from B.Sheet	131,212.00
Total	641,563.54	Total	641,563.54

Place: Hajipur
Date: 22/09/2016

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

(Vimal Kumar)
(Partner)
Membership No. 079518

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Statement of Receipt & Payment for the period from 01.04.2015 to 31.03.2016

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Project & Programme Foreign:	
Cash in Hand	419,196.00	Geneva Global Project	
Cash at Bank	2,104,131.00	(as per schedule-'B')	4,295,272.00
		Punamawa Project (MSEMVS/FTS)	
		(as per schedule-'C')	1,047,057.00
GRANT-IN-AID		Legal Cell (FTS) Project	
Foreign Section		(as per schedule-'D')	878,977.00
Received from Geneva Global, USA	3,364,315.00	Children on the Edge	
Received from Free the Slave, USA	849,473.00	(as per schedule-'E')	161,114.00
Received from MSEMVS Varanasi & FTS USA	1,794,525.00	FTS & Geneva global Support Prj	
Received from Children on the Edge, U.K	788,054.00	(as per schedule-'F')	984,028.50
Received from Voice 4 Freedom, U.S.A	1,791,144.54	Punamawa Repair Work	1,772,088.00
Received from Free the Slave, USA	1,132,312.50	F. C. Admisinstrative	2,473.00
	9,719,824.04		9,141,009.50
Indian Section		Project & Programme Local:	
Recd. from CIF- Collab	717,671.00	CHILDLINE Collab	
Recd. from CIF- S. Centre	301,488.00	as per schedule-'G'	980,000.00
Recd. From CIF- Uninor	112,500.00	CHILDLINE Sub Centre	
		as per schedule-'H'	414,000.00
Grant in Aid Receivable		General Section Expenses	
Recd. from CIF- Collab	-	as per schedule-'I'	48,355.00
Recd. from CIF- S. Centre	-	Uninor Project	
		as per schedule-'J'	112,500.00
		Audit Fee Payable -14-15	1,554,855.00
			7,000.00
		Loan & Advance for Prg. (Net)	17,039.00
Donation & Contribution	56,642.00	Salary Payable- 14-15	387,500.00
Interest from Bank		Closing Balance	
Foreign Section	62,749.00	Cash in Hand	220,227.00
General Section	1,802.00	Cash at Bank	2,615,816.54
			2,836,043.54
Advance for Prg. FC (Net)	65,549.00		
Advance for Prg. IC (Net)	-		
Loan & Advances	374,895.00		
Salary Payable	-		
Audit Fee Payable -15-16	7,000.00		
	381,895.00		
Total	13,943,447.04	Total	13,943,447.04

Place: Hajipur
Date: 22/09/2016

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

(Vimal Kumar)
(Partner)

Membership No. 079518

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, 2016

S.no.	Particulars of Assets	Project	W.D.V. as at	Addition		Transfer/ adjustment	Total as at	Depreciation 2015-2016	W.D.V. as at	Rate @
			01.04.2015	1st Half	2nd Half		31.03.2016		31.03.2016	
1	Furniture	GS & Child Line	14,701.00	-	-	-	14,701.00	1,470.00	13,231.00	10%
1	Furniture	Child Line	23,750.00	-	-	-	23,750.00	2,375.00	21,375.00	10%
2	Almirah	GS	4,860.00	-	-	-	4,860.00	486.00	4,374.00	10%
3	Training Equipments	GS	3,757.00	-	-	-	3,757.00	564.00	3,193.00	15%
4	Play Equipments	GS	2,348.00	-	-	-	2,348.00	352.00	1,996.00	15%
5	Books	GS	3,337.00	-	-	-	3,337.00	334.00	3,003.00	10%
6	Musical Instruments	GS	3,428.00	-	-	-	3,428.00	514.00	2,914.00	15%
7	Utensils	GS	1,822.00	-	-	-	1,822.00	182.00	1,640.00	10%
7	Computer, Scanner & Printer	GG	20,094.00	-	28,100.00	-	48,194.00	20,486.00	27,708.00	60%
7	Computer with Printer	Child Line	31,535.00	-	-	-	31,535.00	18,921.00	12,614.00	60%
8	Equipments	Child Line	9,489.00	-	-	-	9,489.00	949.00	8,540.00	10%
9	Inverter with Battery	GG	12,824.00	-	-	-	12,824.00	1,924.00	10,900.00	15%
10	Furniture	GG	27,926.00	-	5,300.00	-	33,226.00	3,058.00	30,168.00	10%
11	Motor Bike	GG	110,609.00	-	-	-	110,609.00	16,591.00	94,018.00	15%
12	Digital Camera	GG	19,399.00	18,500.00	-	-	37,899.00	5,685.00	32,214.00	15%
13	Laptop	GG	6,944.00	45,000.00	-	-	51,944.00	31,166.00	20,778.00	60%
14	Vehicle - Tractor	GG	286,195.00	-	-	-	286,195.00	42,929.00	243,266.00	15%
15	Vehicle - Bolero	MSEMVS	565,805.00	-	-	-	565,805.00	84,871.00	480,934.00	15%
16	Furniture	FTS	14,623.00	-	-	-	14,623.00	1,462.00	13,161.00	10%
17	Computer Peripherals	FTS	6,470.00	-	-	-	6,470.00	3,882.00	2,588.00	60%
18	Lease Land Development	GS	5,264.00	-	-	-	5,264.00	-	5,264.00	0%
		Total	1,175,180.00	63,500.00	33,400.00	-	1,272,080.00	238,201.00	1,033,879.00	

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TATVASI SAMAJ NYAS

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

Details of expenditure on Geneva Global supported Project during the period the 01.04.2015 to 31.03.2016

Particulars	Amount	
PERSONNEL		
Salary of Staffs		1,470,956.00
TRAVEL		
Administrative Travel	164,901.00	
Coordinator Travel	110,830.00	
Assist. Coordinator Travel	149,441.00	425,172.00
PROGRAM COST		
Raid/Rescue/Rehabilitation	260,670.00	
Training	133,000.00	
Academic Research	88,500.00	
CVC Block Level Network	60,000.00	
CVC Workshop	180,000.00	
CVC Selected Leader Training	133,560.00	
Community Awareness	54,054.00	
Linked with School & Nutritional Support	232,352.00	
Prosecution Process	48,627.00	
Community Vigilance Committee	100,628.00	
Informer Training	59,970.00	
SHG & Skill Development Program	194,931.00	
Orientation & Capacity Building	27,500.00	
Legislation	13,325.00	
Punarnawa Maintenance Cost	341,316.00	
Supplies	58,983.00	1,987,416.00
OTHERS		
Audit Fee	15,000.00	
Contingencies (Bank Charges & Others)	12,585.00	
Office Rent	186,000.00	
Phone/Fax/Internet	119,473.00	
Stationary & Xerox	15,170.00	348,228.00
CAPITAL EXPENSES		
Purchase of Camera	18,500.00	
Purchase of Laptop	45,000.00	63,500.00
(Amount Taken in Receipt & Payment) Total		4,295,272.00
Less: Amount under Capital Expenses		63,500.00
(Amount Taken in Income & Expenditure) Total	Total	4,231,772.00

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TATVASI SAMAJ NYAS

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

Details of expenditure on PUNARNAWA project supported by MSEMVS & FTS during the period from 01.04.2015 to 31.03.2016

Particulars	Amount
PERSONNEL	
Salary of Staffs	421,600.00
OPERATING EXPENSES	
Agriculture Product Supply	7,520.00
Cattle Maintenance	127,362.00
Cloths	25,937.00
Cooking Gas Cylinder Refills	7,583.00
Education and Arts Supplies	8,927.00
Electricity	11,360.00
Food	188,424.00
Fuel and Repair of Generator	25,000.00
Medical Assessment & Treatment	47,867.00
Toiletries, Cleaning Materials	32,522.00
Vocational Training Supplies	7,413.00
Additional Furniture / Repair & Maintenance	45,994.00
	535,909.00
TRAVEL	
Ashram Staff Travel (Case Worker)	7,000.00
Fuel For Ashram Vehicle	5,000.00
Fuel for Vehicle	13,435.00
Maintenance and Insurance for Four Wheeler	32,002.00
Reintegration Officer Daily Allowance	11,517.00
Reintegration Fuel for Motorbike	3,742.00
	72,696.00
OTHER COST	
Photocopying, Stationary & Office Supply	3,485.00
Stationary for TSN Office	1,100.00
Phone & Internet	10,629.00
Bank Charges	1,638.00
Audit Fee	-
	16,852.00
(Amount Taken in Receipt & Payment) Total	1,047,057.00
(Amount Taken in Income & Expenditure) Total	1,047,057.00

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

Details of expenditure on Legal Cell (FTS) Project during the period from 01.04.2015 to 31.12.2015

Particulars	Amount	
High court Lawyer Fee	41,600.00	
Lawyer's Fee	273,300.00	
Legal Case Work Coordinator	99,000.00	
Senior Lawyer's Fee	187,200.00	
Local Lawyer Phone Cost	21,000.00	
Court Filling Cost	91,899.00	
Phone Cost	18,720.00	
Stationary & Supplies (Stationary & Meeting)	58,659.00	
Stationary & Supplies (Books & Website)	31,850.00	
Local Lawyer Travel	11,160.00	
Senior Lawyer's Travel	34,063.00	
Legal Training	10,526.00	878,977.00
(Amount Taken in Receipt & Payment) Total		878,977.00
(Amount Taken in Income & Expenditure) Total		878,977.00

Details of expenditure on CHILDREN ON THE EDGE Project during the period from 01.04.2015 to 31.03.2016

Particulars	Amount	
INDIRECT EXPENSES		
PERSONNEL		
Honorarium of Supervisor (Sr.)	42,000.00	
Honorarium of Supervisor (Jr.)	30,000.00	
Honorarium of Teacher	48,000.00	120,000.00
INDIRECT EXPENSES		
Educational Materials	17,835.00	
Mobile Rental	3,500.00	
Travel	7,740.00	
Room Rent	12,000.00	
Bank Charges	39.00	41,114.00
(Amount Taken in Receipt & Payment) Total		161,114.00
(Amount Taken in Income & Expenditure) Total		161,114.00

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TATVASI SAMAJ NYAS

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

Details of expenditure on Free the slave & Geneva Global supported Project during the period from
01.04.2015 to 31.03.2016

Particulars	Amount	
Expenses under Geneva Global fund:		
Communication:		
Cellphone Costs -Dcs,Adcsand Admin	15,040.00	
District Lawyer Phone Costs-for Legal Work	3,000.00	18,040.00
Contractual:		
Court Filing Costs-for Legal Work	7,080.00	
High Court Lawers- for Legal Work	11,700.00	
Lawyer Fees - for Legal Work	63,600.00	82,380.00
Others:		
Bank Charges		81.00
Personnel:		
Asst. District Coordinator Bihar	49,000.00	
District Coordinators Bihar	112,500.00	161,500.00
Program Cost:		
Raid,Immediate Victim Care Etc	33,867.00	
Transport and Food for Field Staff to M S M	5,870.00	39,737.00
Supplies:		
Office Supplies,and Photocoping for Dcs, Adcs	2,357.00	
Repair of Old Equipments	3,000.00	5,357.00
Travel:		
Motorbikes Insurance and Repairs	285.00	
Transport, Lodging for ED and Programme Admin	16,415.00	
Travel Fuel Cost for Dcs,Adcs and Admin	22,391.00	39,091.00
Sub-Total		346,186.00

Expenses under TIP fund:

Communication:		
Cellphone Cost Fir ED	5,938.00	
Cellphone Costs-Dcs,Adcs and Admin	27,600.00	
District Lawyer Phine Costs for Legal Work	4,200.00	
Legal Centre Phone Costs-For Legal Work	6,000.00	
Phone/internet Costs for Office	3,644.00	47,382.00
Contractual:		
Court Filing Costs-for Legal Work	16,892.00	
Lawyer Fees-for Legal Work	6,000.00	
Rental for Tsn Office	12,000.00	34,892.00
Others:		
Bank Charges		2,776.50
Personnel:		
Asst. District Coordinators Bihar	63,000.00	
District Coordinators Bihar	150,000.00	
Executive Director	84,000.00	
Legal Case Work Coordinator	33,000.00	
Programme Administrator Cum Accountant	43,500.00	
Senior Lawyer	65,800.00	439,300.00
Program Cost:		
Transport And Food for Field Staff to M.S M		6,915.00
C/F		531,265.50

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

	B/F	531,265.50
Supplies:		
Office Supplies, and Photocopying for Dc, Adcs	12,321.00	
Office Supplies and Photocopying for Legal	3,004.00	15,325.00
Travel:		
Motorbike Insurence and Repairs	3,842.00	
Transport and Lodging for Staffs Go to Other Stste	3,902.00	
Travel Fuel Cost for Dcs Adcs and Admin	50,108.00	57,852.00
Sub-Total		604,442.50
Fixed Assets:		
Computer Paripheral (GG)	28,100.00	
Furniture & Fixture (GG)	5,300.00	33,400.00
(Amount Taken in Receipt & Payment) Total		984,028.50
(Amount Taken in Income & Expenditure) Total		950,628.50

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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 01.04.2015 to to 31.03.2016

Particulars	Amount	
RECURRING EXPENSES		
STAFF SALARY		
Coordinator	168,000.00	
Team Members	576,000.00	
Part time counsellor	96,000.00	
Volunteer	72,000.00	912,000.00
CLIENT RELATED EXPENSES		
Medical	12,297.00	
Shelter	89,879.00	
Restoration	48,761.00	
Nutrition	59,490.00	
Travel	133,573.00	344,000.00
ADMINISTRATIVE EXPENSES		
Communication	1,720.00	
Telephone/Mobile	27,302.00	
Local Conveyance	38,340.00	
Stationary	7,971.00	
Internet Connection	-	
Computer Maintenance	10,100.00	
Awareness Materials	2,800.00	
Auditor's Fee	5,000.00	
Training and Orientation	74,682.00	
Miscellaneous	12,085.00	180,000.00
NON-RECURRING EXPENSES		
Computer with Printer	-	
Furniture & Equipments	-	
(Amount Taken in Receipt & Payment) Total		980,000.00
Less: Amount under Capital Expenses		-
(Amount Taken in Income & Expenditure) Total		1,436,000.00

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Schedule-'H'

Details of expenditure on CHILDLINE Sub Centre project funded by CIF, Mumbai Project during the period the 01.04.2015 to to 31.03.2016

Particulars	Amount	
RECURRING EXPENSES		
Honorarium		
Team Leader	90,000.00	
Team Members	288,000.00	378,000.00
CLIENT RELATED EXPENSES		
Medical	245.00	
Shelter	11,880.00	
Restoration	57,081.00	
Nutrition	5,794.00	75,000.00
ADMINISTRATIVE EXPENSES		
Communication	16,782.00	
Outreach Program	45,453.00	
Travel & Conveyance	10,765.00	
Audit Fee	2,000.00	75,000.00
District Level Facilitation Cost		
Coordination	33,800.00	
Meeting	8,220.00	
Need Assessment	30,045.00	
Travel	2,935.00	75,000.00
NON RECURRING EXPENSES		
Equipments	-	
(Amount Taken in Receipt & Payment) Total		414,000.00
Less: Amount under Capital Expenses		
(Amount Taken in Income & Expenditure) Total		603,000.00

Schedule-'I'

Details of expenditure on General Section during the period the 01.04.2015 to to 31.03.2016

Particulars	Amount	
Administrative Expenses		
Honorarium	36,000.00	
Printing & Stationary	3,030.00	
Land Development	5,800.00	
Contingencies	2,895.00	
Bank Charges	630.00	48,355.00
(Amount Taken in Receipt & Payment) Total		48,355.00
Less: Amount under Capital Expenses		
(Amount Taken in Income & Expenditure) Total		48,355.00

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TATVASI SAMAJ NYAS

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

Details of expenditure on CIF Uninor supported Prj during the period the 01.04.2015 to to 31.03.2016

Particulars	Amount	
Client Related Expenses		
Health & Hygiene	11,427.00	
Educational support	8,702.00	
Nutrition	7,814.00	27,943.00
Administrative Expenses		
Travel for Restoration	71,856.00	
Xerox	3,603.00	
Reporting and Documentation	2,988.00	
Audit Fee	6,000.00	
Unspent Balance of Grant Refunded	110.00	84,557.00
(Amount Taken in Receipt & Payment) Total		112,500.00
Less: Amount under Capital Expenses		-
(Amount Taken in Income & Expenditure) Total		112,500.00

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TATVASI SAMAJ NYAS

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

Details of expenditure on supported Project during the period the 01.04.2015 to to 31.03.2016

S.No.	Particulars	OB	Grant	Interest	Total	Revenue Exp	Capital Exp	Total Exp	Closing
1	Geneva Global	1,966,756.00	3,364,315.00		5,331,071.00	4,231,772.00	63,500.00	4,295,272.00	1,035,799.00
2	Legal Cell (FTS)	119,189.00	849,473.00	4,401.00	973,063.00	878,977.00	-	878,977.00	94,086.00
3	FTS / GG	-	1,132,312.50	-	1,132,312.50	950,628.50	33,400.00	984,028.50	148,284.00
4	Punarnawa (MSEMVS & FTS)	55,799.00	1,794,525.00	-	1,850,324.00	1,047,057.00	-	1,047,057.00	803,267.00
5	Children on the Edge	-	788,054.00	-	788,054.00	161,114.00	-	161,114.00	626,940.00
6	Punarnawa Reconstruction Work	-	1,791,144.54	-	1,791,144.54	1,772,088.00	-	1,772,088.00	19,056.54
7	F. C Admin	-	-	58,348.00	58,348.00	2,473.00	-	2,473.00	55,875.00
	Total	2,141,744.00	9,719,824.04	62,749.00	11,924,317.04	9,044,109.50	96,900.00	9,141,009.50	2,783,307.54

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TATVASI SAMAJ NYASGandhi Nagar, P.S. K.Hat, District-Purnia (Bihar)**Notes on Accounts for the year ended 31st March, 2016**

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, 1908 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. 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.

Place: Hajipur
Dated: 22/09/2016

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