

## 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, 2022, 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 'O' 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, 2022;
- ii) in the case of the Statement of Income & Expenditure, of the surplus 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 'O' 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 'O' 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 'O' to the Accounts) regarding certain balances being subject to party confirmation,
- d) Note 5 of the Notes on Account (Schedule 'O' to the Accounts) regarding fixed assets being subject to physical verification,
- e) Note 6 of the Notes on Account (Schedule 'O' to the Accounts) regarding preparation of internal vouchers for expenditure not supported by original voucher/ bill/ invoice,
- f) Note 7 of the Notes on Account (Schedule 'O' to the Accounts) regarding end to end bank transactions verifiable at bank level/system.
- g) Note 8 of the Notes on Account (Schedule 'O' to the Accounts) regarding bank balances being subject to bank confirmation and reconciliation, and unavailability of statement for certain banks.

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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 random 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 26th. September, 2022

For R J Kumar & Company  
Chartered Accountants

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Sd/-  
(Jayant Kumar)  
Partner

M.No.: 429759 FRN: 021938C  
UDIN- 22429759AVDGDQ5956

**TATVASI SAMAJ NYAS**  
**Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)**  
**Balance Sheet as at 31st. March, 2022**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>General Funds:</b>		<b>Fixed Assets:</b>	
As per Last Accounts	9,23,399.94	As per Schedule-'A'	8,36,194.00
Less: Deficit for the year	<u>2,03,098.10</u>		
	7,20,301.84		
<b>Foreign Contribution Fund:</b>		<b>Grant-in-Aid Receivable:</b>	23,43,972.80
As per Last Accounts	58,19,831.50		
Add: Surplus for the year	<u>61,09,116.49</u>	<b>Loans &amp; Advances - F.C.:</b>	3,85,889.00
	1,19,28,947.99		
<b>Liabilities &amp; Provisions:</b>		<b>Cash and Bank:</b>	
Audit Fee Payable	13,500.00	Cash in Hand	2,25,005.15
Expenses Payable	12,77,296.00	Cash at Bank	1,15,10,776.04
Loans & Advances	<u>13,61,791.16</u>	As per Schedule-'B'	<u>1,17,35,781.19</u>
	26,52,587.16		
<b>Notes on Accounts</b>			
as per schedule-'O'			
<b>Total</b>	<b>1,53,01,836.99</b>	<b>Total</b>	<b>1,53,01,836.99</b>

Place: Patna  
Date: the 26th. September, 2022

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

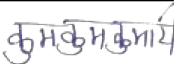


In terms of our report attached  
For R J Kumar & Company  
Chartered Accountants  
Sd/-  
(Jayant Kumar)  
Partner  
M.No. 429759 FRN. - 021938C

**TATVASI SAMAJ NYAS**  
**Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)**  
**Statement of Income & Expenditure for the period from 01.04.2021 to 31.03.2022**

EXPENDITURE	AMOUNT	I N C O M E	AMOUNT
<b>To Program Expenses Foreign Section:</b>		<b>By Grant-in-Aid:</b>	
The Freedom Fund Project (As per Schedule-'C')	58,24,661.00	<b>Foreign Section</b>	
CLFJ - The Freedom Fund (As per Schedule-'D')	6,22,526.00	Received from Freedom Fund, USA	55,94,822.00
JTIP - The Freedom Fund (As per Schedule-'E')	12,35,142.00	Received from CLFJ	1,84,325.00
Emergency Relief Fund (As per Schedule-'F')	34,61,004.00	Received from JTIP	11,78,571.00
BAT Project (as per schedule-'G')	48,07,146.00	Received from Children on The Edge	-
Children On The Edge (as per schedule-'H')	6,54,851.00	Received from BAT	1,02,19,058.88
KSCF Project (as per schedule-'I')	4,74,048.00	Received from Emergency Relief Fund	44,11,689.00
F. C. Adminisrative	2,24,975.39	Received from KSCF Fund	14,09,906.00
Less - Unpaid EPF	1,59,169.00		2,29,98,371.88
	1,71,45,184.39	<b>Indian Section</b>	
<b>To Program Expenses Indian Section:</b>		CIF- Collab Nawada	14,24,610.00
Childline Collab Purnea (As per Schedule-'J')	14,28,000.00	CIF- Collab Purnea	14,28,000.00
Childline Sub Centre (As per Schedule-'K')	6,03,000.00	CIF- Sub Centre	6,03,000.00
IIMPACT Project (As per Schedule-'L')	54,63,573.60	IIMPACT	54,68,025.00
Childline Collab Nawada (As per Schedule-'M')	14,24,610.00	<b>" Donation &amp; Contribution</b>	21,352.00
General Section Expenses (As per Schedule-'N')	1,377.50	<b>" Interest from Bank</b>	
		Foreign Section	3,00,429.00
<b>" Depreciation</b>		General Section	5,993.00
as per schedule-'A'	2,78,223.00	<b>Other Income</b>	
		Misc Receipts	500.00
<b>" Balance c/d</b>	59,06,312.39		
<b>Total</b>	<b>3,22,50,280.88</b>	<b>Total</b>	<b>3,22,50,280.88</b>
" Bal. Transfer to FC Fund	61,09,116.49	" Balance b/d	59,06,312.39
" Interest Adjustment	294.00	" Bal. Transfer to General Fund	2,03,098.10
<b>Total</b>	<b>61,09,410.49</b>	<b>Total</b>	<b>61,09,410.49</b>

Place: Patna  
Date: the 26th. September, 2022

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



In terms of our report attached  
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 01.04.2021 to 31.03.2022**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>Opening Balance</b>		<b>Program Expenses Foreign Section:</b>	
Cash in Hand	2,20,600.15	The Freedom Fund Project	58,24,661.00
Cash at Bank	<u>56,85,422.41</u>	(As per Schedule-'C')	
	59,06,022.56	CLFJ - The Freedom Fund	6,67,026.00
		(As per Schedule-'D')	
<b>Grant-in-Aid:</b>		JTIP - The Freedom Fund	12,35,142.00
<b>Foreign Section</b>		(As per Schedule-'E')	
Received from Freedom Fund, USA	55,94,822.00	Emergency Relief Fund	34,61,004.00
Received from CLFJ	1,84,325.00	(As per Schedule-'F')	
Received from JTIP	11,78,571.00	BAT Project	48,07,146.00
Received from Children on the Edge	-	(as per schedule-'G')	
Received from BAT	1,02,19,058.88	Children On The Edge	6,54,851.00
Received from Emergency Relief Fund	44,11,689.00	(as per schedule-'H')	
Received from KSCF Fund	14,09,906.00	KSCF Project	4,74,048.00
		(as per schedule-'I')	
<b>Indian Section</b>		F. C. Admistrative	<u>2,24,975.39</u>
CIF- Collab Nawada	14,24,610.00		1,73,48,853.39
CIF- Collab Purnea	14,28,000.00	Less - Unpaid EPF	<u>1,59,169.00</u>
CIF- Sub Centre	6,03,000.00		1,71,89,684.39
IIMPACT	54,68,025.00		
		<b>Program Expenses Indian Section:</b>	
<b>Donation &amp; Contribution</b>	21,352.00	Childline Collab Purnea	14,28,000.00
		(As per Schedule-'J')	
<b>Interest from Bank</b>		Childline Sub Centre	6,03,000.00
Foreign Section	3,00,429.00	(As per Schedule- 'K')	
General Section	<u>5,993.00</u>	IIMPACT Project	54,63,573.60
	3,06,422.00	(As per Schedule- 'L')	
<b>Other Income</b>		Childline Collab Nawada	14,24,610.00
Misc Receipts	500.00	(As per Schedule-'M')	
		General Section Expenses	1,377.50
<b>Other Items:</b>		(As per Schedule-'N')	
Audit Fee Payable (Net Increase)	8,500.00		
Expenses Payable (Net Increase)	2,83,091.00	<b>Other Items:</b>	
Loans & Advances for Projects (Net Increase)	92,730.24	Interest Adjustment	294.00
		Grant Receivable (Net Increase)	4,30,651.00
		Loans & Advances to Staf/Vendors(Net Increase)	2,63,653.00
		<b>Closing Balance</b>	
		Cash in Hand	2,25,005.15
		Cash at Bank	1,15,10,776.04
		As per Schedule-'B'	<u>1,17,35,781.19</u>
<b>Total</b>	<b>3,85,40,624.68</b>	<b>Total</b>	<b>3,85,40,624.68</b>

Place: Patna  
Date: the 26th. September, 2022

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



In terms of our report attached  
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, 2022**

S.no.	Particulars of Assets	Project	W.D.V. as at	Addition		Transfer/ adjustment	Total as at	Depreciation	W.D.V. as at	Rate @
			01.04.2021	1st Half	2nd Half		31.03.2022	2021-22	31.03.2022	
1	Furniture	GS & Child Line	7,812.00	-	-	-	7,812.00	781.00	7,031.00	10%
2	Furniture	Child Line	65,047.00	-	-	-	65,047.00	6,505.00	58,542.00	10%
3	Almirah	GS	2,583.00	-	-	-	2,583.00	258.00	2,325.00	10%
4	Training Equipments	GS	1,417.00	-	-	-	1,417.00	213.00	1,204.00	15%
5	Play Equipments	GS	886.00	-	-	-	886.00	133.00	753.00	15%
6	Books	GS	1,774.00	-	-	-	1,774.00	177.00	1,597.00	10%
7	Musical Instruments	GS	1,293.00	-	-	-	1,293.00	194.00	1,099.00	15%
8	Utensils	GS	967.00	-	-	-	967.00	97.00	870.00	10%
9	Computer, Scanner & Printer	GG	14,447.00	-	-	-	14,447.00	5,779.00	8,668.00	40%
10	Computer with Printer	Child Line	48,606.00	-	-	-	48,606.00	19,442.00	29,164.00	40%
11	Equipments	Child Line	5,042.00	-	-	-	5,042.00	504.00	4,538.00	10%
12	Inverter with Battery	GG	19,405.00	-	-	-	19,405.00	2,911.00	16,494.00	15%
13	Furniture	GG	17,814.00	-	-	-	17,814.00	1,781.00	16,033.00	10%
14	Motor Bike	GG	41,716.00	-	-	-	41,716.00	6,257.00	35,459.00	15%
15	Motor Bike	LUSH	64,791.00	-	-	-	64,791.00	9,719.00	55,072.00	15%
16	Digital Camera	GG	14,294.00	-	-	-	14,294.00	2,144.00	12,150.00	15%
17	Laptop	GG	9,263.00	-	-	-	9,263.00	3,705.00	5,558.00	40%
18	Vehicle - Tractor	GG	1,07,939.00	-	-	-	1,07,939.00	16,191.00	91,748.00	15%
19	Vehicle - Bolero	MSEMVS	2,13,393.00	-	-	-	2,13,393.00	32,009.00	1,81,384.00	15%
20	Furniture	FTS	7,771.00	-	-	-	7,771.00	777.00	6,994.00	10%
21	Computer Peripherals	FTS	134.00	-	-	-	134.00	54.00	80.00	40%
22	Lease Land Development	GS	5,264.00	-	-	-	5,264.00	-	5,264.00	0%
23	Smart Phone	LUSH	6,906.00	-	-	-	6,906.00	2,762.00	4,144.00	40%
24	Smart Phone	FF	2,08,800.00	-	-	-	2,08,800.00	83,520.00	1,25,280.00	40%
25	Laptop	COTE	7,452.00	-	-	-	7,452.00	2,981.00	4,471.00	40%
26	Embroidery Machine	COTE	66,045.00	-	-	-	66,045.00	9,907.00	56,138.00	15%
27	Laptop	LUSH	25,056.00	-	-	-	25,056.00	10,022.00	15,034.00	40%
28	Laptop	FF	84,800.00	-	-	-	84,800.00	33,920.00	50,880.00	40%
29	Laptop	CLFJ	-	44,500.00	-	-	44,500.00	17,800.00	26,700.00	40%
30	Laptop	IIMPACT	16,080.00	-	-	-	16,080.00	6,432.00	9,648.00	40%
31	Printer	IIMPACT	3,120.00	-	-	-	3,120.00	1,248.00	1,872.00	40%
		<b>Total</b>	<b>10,69,917.00</b>	<b>44,500.00</b>	<b>-</b>	<b>-</b>	<b>11,14,417.00</b>	<b>2,78,223.00</b>	<b>8,36,194.00</b>	

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

**Schedule-'B'**

**Details of Bank Balance as at 31.03.2022**

<b>S.N.</b>	<b>Name of bank</b>	<b>Bank Balance 31.03.2022</b>
1	S/B With IDBI Bank, Purnia A/C No. 1022104000023542	27,833.70
2	C/A With SBI, Purnia A/C No. 010954139171	12,313.82
3	S/B With Canara Bank, Purnia A/C No. 1161101017791	13,049.00
4	S/B With Indian Bank, Purnia A/C No. 50325985179	1,12,86,214.48
5	S/B with State Bank of India - FCRA Designated bank - A/c 040108184330	31,466.86
6	C/A With Punjab National Bank, Biharsharif, Nalanda, A/C No. 1255002100010351	74,937.50
7	C/A With Indian Bank, Purnia A/Cno. 50520776171	64,046.00
8	C/A With UBI/PNB A/c No. 0051010112000	914.68
		<b>1,15,10,776.04</b>

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

**Details of expenditure on The Freedom Fund supported Project during the period the 01.04.2021 to to 31.03.2022**

Particulars	Amount	
<b>The Freedom Fund</b>		
Direct Program Costs		
Component 1		
<i>Orientation Meeting with champion of GPDP</i>	35825.00	35825.00
Component 6		
<i>Micro-Grants Gaya</i>	388920.00	
<i>Micro-Grants Other Districts</i>	733251.00	1122171.00
Program Personnel Cost		
<i>Block Worker</i>	1404000.00	
<i>District Monitoring Worker</i>	300000.00	
<i>District Worker</i>	864000.00	2568000.00
Admin Personnel Cost		
<i>Director</i>	120000.00	
<i>Finance Manager</i>	120000.00	240000.00
Program Supplies Costs		
<i>Communication (Mobile Recharge for Program Staffs)</i>	49600.00	
<i>Stationary and Miscelleaneous Cost</i>	7046.00	56646.00
Admin Supply Cost		
<i>Internal Staff Monthly Meeting</i>	5245.00	5245.00
Program Travel Cost		
<i>Travel Block Worker</i>	207147.00	
<i>Travel District Worker</i>	119453.00	
<i>Travel District Monitoring Worker</i>	68809.00	395409.00
Admin Travel Cost		
<i>Travel Director</i>	29716.00	29716.00
<b>10% Direct Cost</b>		
10% of Direct Cost	3029.00	
Accountant	72000.00	
Bank Charges	2784.00	
Contingencies	9150.00	
COVID Protection Materials	6000.00	
Electricity	2533.00	
Office Rent	84000.00	
Office Supports Staff	111000.00	
Phone and Internet Cost for Office	1912.00	
Stationery and Xerox	16605.00	
Personnel Protection Equipment	1500.00	
Office Maintenance	11035.00	
Telephone/internet/fax Etc	11000.00	
Water Supply	3320.00	335868.00
Pragramme Expenses for Previous Period		1035781.00
<b>(Amount Taken in Receipt &amp; Payment) Total</b>		<b>58,24,661.00</b>
<b>Less: Amount under Capital Expenses</b>		
<b>(Amount Taken in Income &amp; Expenditure) Total</b>	<b>Total</b>	<b>58,24,661.00</b>



## TATVASI SAMAJ NYAS

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

Details of expenditure on CLFJ project supported by The Freedom Fund during the period from  
01.04.2021 to 31.03.2022

Particulars	Amount	
<b>10% of Direct Cost</b>		
<i>Bank Charges</i>	1436.00	1436.00
<b>Component 7</b>		
<i>Support for survivors collective block</i>	5265.00	5265.00
<b>Direct Program Cost</b>		
<i>Provision of info. On Reintegration Needs</i>	3177.00	3177.00
<b>Programme Personnel</b>		
<i>Reint Block Fieldworker</i>	367325.00	
<i>Reint Dist Lead Fieldworker</i>	144000.00	
<i>Reint Team Leader</i>	10655.00	521980.00
<b>Frienge Benefit</b>		
<i>Reint Block Fieldworker</i>	38428.00	
<i>Reint Dist Lead Fieldworker</i>	14400.00	52828.00
<b>Admin Personnel</b>		
<i>Accountant</i>	30000.00	30000.00
<b>Programme Supplies Cost</b>		
<i>Communication Cost</i>	363.00	363.00
<b>Programme Travel Cost</b>		
<i>Reint Block Fieldworker Travel</i>	7477.00	7477.00
<b>Purchase of Assets - Laptop</b>		44500.00
<b>(Amount Taken in Receipt &amp; Payment) Total</b>		<b>6,67,026.00</b>
<b>Less: Amount under Capital Expenses</b>		<b>44,500.00</b>
<b>(Amount Taken in Income &amp; Expenditure) Total</b>		<b>6,22,526.00</b>

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## Schedule-'E'

## TATVASI SAMAJ NYAS

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

Details of expenditure on JTIP The Freedom Fund Project during the period from 01.04.2021 to 31.03.2022

Particulars	Amount	
<b>Personnel</b>		
Program Personel Cost		
<i>Reintegration Block Fieldworker</i>	542080.00	
<i>Reintegration Dist. Lead Fieldworker</i>	324000.00	
<i>Reintegration Team Leader</i>	93600.00	959680.00
<b>Programm Frienge Benefits</b>		
<i>Reintegration Block Fieldworker</i>	20692.00	
<i>Reintegration Dist. Lead Fieldworker</i>	10800.00	
<i>Group Insurance</i>	43921.00	
	75413.00	
<i>Less - EPF Provision</i>	35885.00	39528.00
<b>Supplies</b>		
Program Supplies Costs		
<i>Communication Cost 12 Staffs</i>	10608.00	
<i>Stationary for Field</i>	6132.00	16740.00
<b>Travel</b>		
Program Travel Costs		
<i>Reintegration Block Worker Travel</i>	97221.00	
<i>Reintegration Dist Worker Travel</i>	34265.00	131486.00
<b>Project Delivery Cost</b>		
<i>For Court Testimony</i>	930.00	
<i>Formation and Support and Vijeta in 4 Districts</i>	11516.00	12446.00
<b>10% of Direct</b>		
<i>Bank Charges</i>	2202.00	
<i>Computer Maintenance</i>	4100.00	
<i>Covid Protection Materials for Office</i>	20905.00	
<i>Maintenance of Office</i>	16570.00	
<i>Supply for Office</i>	19645.00	63422.00
<b>Previous Period Expenses</b>		11840.00
<b>(Amount Taken in Receipt &amp; Payment) Total</b>		<b>12,35,142.00</b>
<b>Less: Amount under Capital Expenses</b>		-
<b>(Amount Taken in Income &amp; Expenditure) Total</b>		<b>12,35,142.00</b>

## Schedule-'F'

Details of expenditure on FF Emergency Relief Fund Project during the period from 01.04.2021 to 31.03.2022

Particulars	Amount	
<b>ERF 4</b>		
Emergencieas Relief	3461004.00	3461004.00
<b>(Amount Taken in Receipt &amp; Payment) Total</b>		<b>34,61,004.00</b>
<b>Less: Amount under Capital Expenses</b>		-
<b>(Amount Taken in Income &amp; Expenditure) Total</b>		<b>34,61,004.00</b>

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## Schedule-'G'

## Details of expenditure on British Asian Trust (BAT) during the period from 01.04.2021 to 31.03.2022

Particulars	Amount	
<b>Programme Personnel</b>		
Assistant District Coordinator	1404000.00	
District Coordinator	832000.00	
Programme Manager	275000.00	
Reintegration Block Field Worker	379456.00	
Reintegration Dist. Lead field Worker	180000.00	
Reintegration Team Leader	84745.00	3155201.00
<b>Frienge Benefit</b>		
Reintegration Block Field Worker	42276.00	
Reintegration Dist. Lead field Worker	18000.00	60276.00
<b>Admin Personnel</b>		
Director	120000.00	
Finance Manager	180000.00	300000.00
<b>Programme Supplies</b>		
Communication (Mob. Recharge for Programme Staffs)	49671.00	
Stationary and Misc. Cost for main stream	19524.00	
Stationary and Misc. Cost for Reintegration	6857.00	76052.00
<b>Admin Supplies</b>		
Internal Staff Monthly Meeting	6590.00	
Mobile Recharge for Admin Staffs	5994.00	
Stationary and Xerox	15894.00	28478.00
<b>Programme Travel</b>		
Assistant District Coordinator Travel with Bike Maintenance	247877.00	
District Coordinator Travel with Bike Maintenance	136510.00	
Programme Manager Travel for 4 Districts	36139.00	
Programme Manager Travel for 5 Districts	48088.00	
Reintegration Block Field Worker Travel	164509.00	
Reintegration Dist. Lead field Worker Travel	42084.00	675207.00
<b>Admin Travel</b>		
Director Travel	27332.00	27332.00
<b>Direct Programme Cost</b>		
<b>Component 1</b>		
Accelarate Vaccination and Medical Support	3511.00	
<b>Component 2</b>		
Rebuild Livelihoods	6643.00	
<b>Component 3</b>		
Support Mental Health and Child by Link to Education	23834.00	
<b>Component 4</b>		
Child Protection and Recovery	11024.00	

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**Component 5**

<i>Preventing child Exploitation</i>	5840.00	
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**Component 7**

<i>Support for Survivor Collective Block</i>	10627.00	61479.00
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**Direct Cost**

<i>Accountant</i>	72000.00	
<i>Admin Charges EPF</i>	6387.00	
<i>Assets Maintenance</i>	4622.00	
<i>Contingencies</i>	73368.00	
<i>Covid Protection Matarials</i>	19379.00	
<i>Electricity Charges</i>	10235.00	
<i>Newspaper</i>	1855.00	
<i>Office Maintenance</i>	11700.00	
<i>Office Rent</i>	84000.00	
<i>Office Support Staffs</i>	111000.00	
<i>Phone and Internel Cost for Office</i>	900.00	
<i>Stationary and Xerox</i>	23475.00	
<i>Water Supply</i>	4200.00	423121.00

<b>(Amount Taken in Receipt &amp; Payment) Total</b>	<b>48,07,146.00</b>
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<b>Less: Amount under Capital Expenses</b>	<b>-</b>
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<b>(Amount Taken in Income &amp; Expenditure) Total</b>	<b>Total</b>	<b>48,07,146.00</b>
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**Schedule-'H'**

**Details of expenditure on Children On The Edge Project during the period from 01.04.2021 to 31.03.2022**

Particulars	Amount	
<b>Admin Cost</b>		
<i>Administrative Officer</i>	72000.00	
<i>Communication, Stationery and Office Supplies</i>	9540.00	
<i>Audit Fee</i>	10000.00	
<i>Contingencies</i>	10170.00	
<i>Travel Cost</i>	20900.00	
	122610.00	
<b>Education Costs</b>		
<i>Center Maintanance and Additional Assets</i>	20003.00	
<i>Communication, Stationery</i>	5416.00	
<i>Annual Function</i>	28845.00	
<i>Rent</i>	81000.00	
<i>Education Materials</i>	24269.00	
	159533.00	
<b>Personal</b>		
<i>Supervisor</i>	121500.00	
<i>Teacher</i>	237600.00	
<i>Travel Cost</i>	13608.00	
	372708.00	
<b>(Amount Taken in Receipt &amp; Payment) Total</b>	<b>6,54,851.00</b>	
<b>Less: Amount under Capital Expenses</b>	<b>-</b>	
<b>(Amount Taken in Income &amp; Expenditure) Total</b>	<b>Total</b>	<b>6,54,851.00</b>

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## Schedule-'I'

**Details of expenditure on Kailash Satyarthi Children's Foundation Project during the period  
from 01.04.2021 to 31.03.2022**

<b>Particulars</b>	<b>Amount</b>	
<b>Personnel Cost</b>		
<i>Counselor</i>	100000.00	
<i>Law Officer</i>	81000.00	
<i>Outreach Worker</i>	80000.00	
<i>Project Officer</i>	150000.00	411000.00
<b>Program Personnel</b>		
<i>Case Assessment</i>	576.00	576.00
<b>Travel Cost</b>		
<i>Counselor Travel</i>	9209.00	
<i>Outreach Worker Travel</i>	9209.00	
<i>Project Officer Travel</i>	10600.00	29018.00
<b>Programme Managements@10%</b>		
<i>Accountant</i>	15000.00	
<i>Admin Cost</i>	4579.00	
<i>Office Support Staff</i>	13875.00	33454.00
<b>(Amount Taken in Receipt &amp; Payment) Total</b>		<b>4,74,048.00</b>
<b>Less: Amount under Capital Expenses</b>		<b>-</b>
<b>(Amount Taken in Income &amp; Expenditure) Total</b>	<b>Total</b>	<b>4,74,048.00</b>

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

Schedule-'J'

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

Particulars	Amount	
<b>RECURRING EXPENSES</b>		
<b>Administrative Costs</b>		
Accountant Honorarium	30,000.00	
Auditors Fee	5,000.00	
Awareness Material	15,000.00	
Communication, Telephone Mobile	14,400.00	
<b>Computer Maintenance</b>	3,600.00	
Miscellaneous	6,000.00	
Postage	2,000.00	
Rent/ Office Maintenance	30,000.00	
Stationary	7,000.00	
Training And Orientation	36,000.00	
Travel Conveyance	7,200.00	
<b>Staff Welfare</b>	18,000.00	
Open House	5,800.00	1,80,000.00
<b>Client Related Contingency Exp.</b>		
Medical	1,749.00	
Nutrition	1,40,563.00	
Restoration	17,808.00	
Shelter	39,880.00	2,00,000.00
<b>Honorarium</b>		
Coordinator	1,68,000.00	
Councillor	96,000.00	
Team Member	5,68,000.00	
Volunteers	72,000.00	9,04,000.00
Travel	1,44,000.00	1,44,000.00
<b>Total Amount Taken in Receipt &amp; Payment</b>		<b>14,28,000.00</b>
Less: Capital Expenses		-
<b>Total Amount Taken in Income &amp; Expenditure</b>		<b>14,28,000.00</b>

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

Schedule-'K'

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

Particulars	Amount	
<b>RECURRING EXPENSES</b>		
<b>Administrative Cost</b>		
Accountant Salary	14,400.00	
Auditor's Fee	3,500.00	
Communication, Telephone/Mobile	7,200.00	
Computer Maintenance	1,200.00	
Miscellaneous	4,500.00	
Postage	1,400.00	
Stationary	4,000.00	
Rent / Office Maintenance	14,400.00	
Staff Welfare	10,000.00	
Training & Orientation	6,000.00	
Travel & Conveyance	8,400.00	75,000.00
<b>Client Related Expense</b>		
Medical	1,540.00	
Nutrition	22,322.00	
Restoration	48,248.00	
Shelter	2,890.00	75,000.00
<b>District Level Facilitation Cost</b>		
Activity/Event/Open House Organized	24,000.00	
IEC / Awareness Materials	6,000.00	
Report Writing and Documentation	9,000.00	39,000.00
Travel for Advocacy with Block Level Stakeholder	24,000.00	
Travel (Participation in Dist. Level Meeting)	12,000.00	36,000.00
<b>Honorarium</b>		
Sub Centre Head	90,000.00	
Team Member	2,88,000.00	3,78,000.00
<b>Total Amount Taken in Receipt &amp; Payment</b>		<b>6,03,000.00</b>
Less: Capital Expenses		-
<b>Total Amount Taken in Income &amp; Expenditure</b>		<b>6,03,000.00</b>

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

Schedule-'L'

**Details of expenditure on IIMPACT (PURNEA & KISHANGANJ) Project**

Particulars	Amount	
<b>ALLOCATED COST(K)</b>		
Honorarium To PA (K)	45,000.00	
Travel & Communication Of PA (K)	7,500.00	52,500.00
<b>ALLOCATED COST(P)</b>		
Honorarium To PA (P)	45,000.00	
Travel & Communication Of PA (P)	7,500.00	52,500.00
<b>HONORARIUM TO THE STAFF (K)</b>		
Project Incharge (K)	1,97,760.00	
Supervisors (K)	3,16,800.00	
Support Staff (K)	59,400.00	
Teachers (K)	15,58,240.00	21,32,200.00
<b>HONORARIUM TO THE STAFF (P)</b>		
Project Incharge (P)	1,97,760.00	
Supervisors (P)	3,13,320.00	
Support Staff (P)	59,400.00	
Teachers (P)	15,55,860.00	21,26,340.00
<b>PROJECT OFFICE MANAGEMENT &amp; MONITARING COST (K)</b>		
Audit Fee (K)	6,250.00	
Centre Maintenance of MaterialsAnd Equipment (K)	9,950.00	
Events and Celebrations (K)	27,000.00	
Monthly Rent For Field Office (K)	43,311.00	
Phone Postage,Stationary & Office Cosumabls Etc (K)	41,250.00	
Quarterly Pupils AcademicEvaluation (K)	36,900.00	
Travel & Communication Of Programe Incharge (K)	17,500.00	
Travel & Communication Of Supervisor (K)	52,500.00	2,34,661.00
<b>PROJECT OFFICE MANAGEMENT &amp; MONITARING COST (P)</b>		
Audit Fee (P)	6,250.00	
Centre Maintenance Of Materials And Equipment (P)	11,000.00	
Events And Celebrations (P)	27,000.00	
Monthly Rent For Field Office (P)	43,314.00	
Phone Postage Stationary,&Office Consumbles (P)	34,467.60	
Quarterly Pupils Academic Evaluation (P)	35,916.00	
Travel & Communication of Programe Incharge (P)	17,500.00	
Travel & Communication Of Supervisor (P)	49,000.00	2,24,447.60

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<b>TLM (K)</b>		
Slate, Copies, Paper , Cardboard (K)	78,702.00	
Textbook, Chartpaper & Materials(K)	<u>16,500.00</u>	95,202.00
<b>TLM (P)</b>		
Slate Copies, Stationary, Paper, Cardboard, (P)	76,570.00	
Textbook, Chartpaper & Materials (P)	<u>16,500.00</u>	93,070.00
<b>TRAINING WORKSHOP (K)</b>		
Monthly Academic Meetings (K)	30,000.00	
Teacher Training (K)	<u>86,000.00</u>	1,16,000.00
<b>TRAINING WPRKSHOP (P)</b>		
Monthly Academic Meetings (P)	29,818.00	
Teacher Training (P)	<u>83,515.00</u>	1,13,333.00
Establishment Cost Of New LC (K)		1,09,260.00
Establishment Cost of New Lc (P)		1,08,810.00
Partner Meeting at Patna		5,250.00
<b>Total Amount Taken in Receipt &amp; Payment</b>		<b>54,63,573.60</b>
Less: Capital Expenses		-
<b>Total Amount Taken in Income &amp; Expenditure</b>		<b>54,63,573.60</b>

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

Schedule-'M'

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

Particulars	Amount	
<b>RECURRING EXPENSES</b>		
<b>Administrative Costs</b>		
Accountant Honorarium	30,000.00	
Auditors Fees	5,000.00	
Awareness Materials	15,000.00	
Communication, Telephone/Mobile	14,400.00	
Computer Maintanance	3,600.00	
Miscellaneous	5,944.00	
Open House	5,800.00	
Postage	2,000.00	
Rent/ Office Maintanance	30,000.00	
Stationery	7,000.00	
Traning and Orientation	36,000.00	
Travel / Conveyance	7,200.00	
Staff Welfare	16,000.00	1,77,944.00
<b>Client Related Contingency</b>		
Medical	21,970.00	
Nutrition	91,103.00	
Restoration	-	
Shelter	86,927.00	2,00,000.00
<b>Honorarium</b>		
Coordinator	1,68,000.00	
Councillor	96,000.00	
Team Member	5,67,466.00	
Volunteers	71,200.00	9,02,666.00
<b>Travel</b>		1,44,000.00
<b>NON-RECURRING EXPENSES</b>		
		-
<b>Total Amount Taken in Receipt &amp; Payment</b>		<b>14,24,610.00</b>
Less: Capital Expenses		-
<b>Total Amount Taken in Income &amp; Expenditure</b>		<b>14,24,610.00</b>

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

Schedule-'N'

Details of expenditure of General Section

Particulars	Amount	
Bank Charges	1,377.50	
	-	1,377.50
<b>Total Amount Taken in Receipt &amp; Payment</b>		<b>1,377.50</b>
Less: Capital Expenses		-
<b>Total Amount Taken in Income &amp; Expenditure</b>		<b>1,377.50</b>



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

SCHEDULE - 'O'

**NOTES ON ACCOUNT** For the year ended 31st. March, 2022

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 other 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 31<sup>st</sup> March 2022 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 all the expenditure is incurred for the purpose of the project, in case of such item of expenditure for which original voucher/bill/invoice are unavailable.

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

8. Bank balances as at 31<sup>st</sup> March 2022 are subject to bank confirmation and reconciliation. Updated bank statement of the inactive bank account no. 1255002100010351 with PNB, Bihar Sharif, is unavailable.

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

Dated, Patna  
the 26<sup>th</sup>. September, 2022

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