

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, 2024, 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, 2024;
- 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

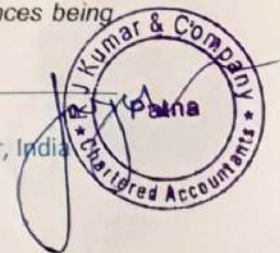
Attention is invited to:

- 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 in certain projects due to unavailability of budget,
- 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 working condition/ ageing of fixed assets being as per management 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.

Contact: +91 9031069509 Email: jayant@jayantkumar.org

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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.

Place: Patna

Date: September 24, 2024

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For R J Kumar & Company
Chartered Accountants

Sd/-

(Jayant Kumar)
Partner

No. 429759 FRN: 021938C
UDIN- 24429759BKDGYO8357

TATVASI SAMAJ NYAS
Gandhi Nagar, P.S.- K.Hat, District-Purnea (Bihar)
Balance Sheet as at 31st. March, 2024

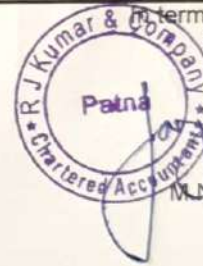
LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund:		Fixed Assets:	
As per Last Accounts	8,63,431.22	As per Schedule-'A'	10,33,657.00
Add: Surplus for the year	<u>3,87,256.77</u>		
	12,50,687.99		
Foreign Contribution Fund:		Grant-in-Aid Receivable:	
As per Last Accounts	86,07,035.34	CIF-Nawada	3,38,797.24
Less: Deficit for the year	<u>64,64,777.72</u>	CIF-Purnea	6,60,493.40
	21,42,257.62	CIF-Sub Centre	<u>2,75,883.59</u>
			12,75,174.23
Liabilities & Provisions:		Loans & Advances:	
Expenses Payable:		For KSCF Project	1,70,793.00
CIF-Nawada	2,53,819.00	For FC General	<u>53,006.00</u>
CIF-Purnea	2,53,819.00		2,23,799.00
CIF-Sub Centre	<u>1,05,730.00</u>		
	6,13,368.00	TDS Receivable	20,000.00
Loans & Advances	13,61,791.16		
Notes on Accounts		Cash and Bank:	
as per schedule-'K'		Cash in Hand -General	6,06,363.04
		Cash in Hand -FC	1,65,191.15
		Cash at Bank	20,43,920.35
		As per Schedule-'B'	<u>28,15,474.54</u>
Total	53,68,104.77	Total	53,68,104.77

Place: Patna
Date: 24/09/2024

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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 01.04.2023 to 31.03.2024

EXPENDITURE	AMOUNT	I N C O M E	AMOUNT
To Program Expenses Foreign Section:		By Grant-in-Aid:	
KSCF Project (As per Schedule-'C')	62,11,912.40	Foreign Section	
British Asian Trust (Kawach) (As per Schedule-'D')	10,17,736.00	KSCF	65,57,067.00
British Asian Trust (Reintegration) (As per Schedule-'D1')	36,67,984.00	British Asian Trust (Reintegration)	1,20,000.00
The Freedom Fund (As per Schedule-'E')	31,41,640.00	British Asian Trust (Kawach)	13,38,485.00
FC General Expenses (As per Schedule-'E1')	1,20,846.32		80,15,552.00
	1,41,60,118.72	Indian Section	
		CIF- Collab Nawada	3,38,446.00
To Program Expenses Indian Section:		CIF- Collab Purnea	3,48,937.00
Childline Collab Purnea (As per Schedule-'F')	3,48,937.00	CIF- Sub Centre	1,49,446.71
Childline Sub Centre (As per Schedule- 'G')	1,49,446.71	IIMPACT	68,82,714.00
IIMPACT Project (As per Schedule- 'H')	68,82,714.36	General Donations	1,65,211.00
Childline Collab Nawada (As per Schedule-'I')	3,38,446.00		78,84,754.71
General Section Expenses (As per Schedule-'J')	16,686.87	" Interest from Bank	
	77,36,230.94	Foreign Section	1,37,689.00
		General Section	12,191.00
			1,49,880.00
		" Balance c/d	58,46,162.95
Total	2,18,96,349.66	Total	2,18,96,349.66
To Balance b/d	58,46,162.95	" Deficit Transferred to FC Fund	64,64,777.72
" Depreciation as per schedule-'A'	2,31,358.00		
" Surplus Transfer to General Fund	3,87,256.77		
Total	64,64,777.72	Total	64,64,777.72

Place: Patna
Date: 24/09/2024

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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 01.04.2023 to 31.03.2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Program Expenses Foreign Section:	
Cash in Hand (General)	19,474.00	KSCF Project	66,40,312.40
Cash in Hand (FC)	97,448.15	(As per Schedule-'C')	
Cash at Bank	85,60,413.05	British Asian Trust (Kawach)	10,47,236.00
	86,77,335.20	(As per Schedule-'D')	
Grant-in-Aid:		British Asian Trust (Reintegration)	36,67,984.00
Foreign Section		(As per Schedule-'D1')	
KSCF	65,57,067.00	The Freedom Fund	31,41,640.00
British Asian Trust (Reintegration)	1,20,000.00	(As per Schedule-'E')	
British Asian Trust (Kawach)	13,38,485.00	FC General Expenses	1,20,846.32
	80,15,552.00	(As per Schedule-'E1')	1,46,18,018.72
Indian Section		Program Expenses Indian Section:	
CIF- Collab Nawada		Childline Collab Purnea	3,48,937.00
For FY 2023-24	3,38,446.00	(As per Schedule-'F')	
For FY 2022-23	7,21,434.00	Childline Sub Centre	1,49,446.71
CIF- Collab Purnea		(As per Schedule-'G')	
For FY 2023-24	3,48,937.00	IIMPACT Project	68,82,714.36
For FY 2022-23	7,27,438.00	(As per Schedule-'H')	
CIF- Sub Centre		Childline Collab Nawada	3,38,446.00
For FY 2023-24	1,49,446.71	(As per Schedule-'I')	
For FY 2022-23	6,02,136.00	General Section Expenses	16,686.87
IIMPACT	68,82,714.00	(As per Schedule-'J')	77,36,230.94
General Donations	1,65,211.00	Other Items:	
Interest from Bank:		Loans & Advances for FC Projects (Net Increase/Given)	
Foreign Section	1,37,689.00	of KSCF	1,70,793.00
Indian Section	12,191.00	Grant Receivable	
	1,49,880.00	of Childline Collab Nawada (2023-24)	3,38,446.00
Other Items:		of Childline Collab Purnia (2023-24)	3,48,937.00
Loans & Advances for FC Projects (Net Decrease/Adjustment)		of Childline Sub Centre (2023-24)	1,49,446.71
of BAT (Kawach)	49,553.00	Expenses Payable (Net Decrease/Paid)	
of BAT (Reintegration)	48,050.00	of Childline Collab Nawada	2,22,181.00
of Freedom Fund	29,746.00	of Childline Collab Purnia	2,16,181.00
		of Childline Sub Centre	2,90,170.00
		Closing Balance	
		Cash in Hand -Indian	6,06,363.04
		Cash in Hand -FC	1,65,191.15
		Cash at Bank	20,43,920.35
		As per Schedule-'B'	28,15,474.54
Total	2,69,05,878.91	Total	2,69,05,878.91

Place: Patna
Date: 24/09/2024

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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)

Schedule - 'A'

Statement of Fixed Assets and Depreciation for the year ended 31st March, 2024

S.no.	Particulars of Assets	Project	W.D.V. as at		Addition		Transfer/ adjustment	Total as at 31.03.2024	Depreciation 2023-24	W.D.V. as at 31.03.2024	Rate @
			01.04.2023	31.03.2024	1st Half	2nd Half					
1	Furniture	GS & Child Line	6,328.00	6,328.00	-	-	-	6,328.00	633.00	5,695.00	10%
2	Furniture	Child Line	52,688.00	52,688.00	-	-	-	52,688.00	5,269.00	47,419.00	10%
3	Almirah	GS	2,092.00	2,092.00	-	-	-	2,092.00	209.00	1,883.00	10%
4	Training Equipments	GS	1,023.00	1,023.00	-	-	-	1,023.00	153.00	870.00	15%
5	Play Equipments	GS	640.00	640.00	-	-	-	640.00	96.00	544.00	15%
6	Books	GS	1,437.00	1,437.00	-	-	-	1,437.00	144.00	1,293.00	10%
7	Musical Instruments	GS	934.00	934.00	-	-	-	934.00	140.00	794.00	15%
8	Utensils	GS	783.00	783.00	-	-	-	783.00	78.00	705.00	10%
9	Computer, Scanner & Printer	GG	5,201.00	5,201.00	-	-	-	5,201.00	2,080.00	3,121.00	40%
10	Computer with Printer	Child Line	17,498.00	17,498.00	-	-	-	17,498.00	6,999.00	10,499.00	40%
11	Equipments	Child Line	4,084.00	4,084.00	-	-	-	4,084.00	408.00	3,676.00	10%
12	Inverter with Battery	GG	14,020.00	14,020.00	-	-	-	14,020.00	2,103.00	11,917.00	15%
13	Inverter with Battery	BAT	-	-	-	29,500.00	-	29,500.00	2,213.00	27,287.00	15%
14	Furniture	GG	14,430.00	14,430.00	-	-	-	14,430.00	1,443.00	12,987.00	10%
15	Motor Bike	GG	30,140.00	30,140.00	-	-	-	30,140.00	4,521.00	25,619.00	15%
16	Motor Bike	LUSH	46,811.00	46,811.00	-	-	-	46,811.00	7,022.00	39,789.00	15%
17	Digital Camera	GG	10,327.00	10,327.00	-	-	-	10,327.00	1,549.00	8,778.00	15%
18	Laptop	GG	3,335.00	3,335.00	-	-	-	3,335.00	1,334.00	2,001.00	40%
19	Vehicle - Tractor	GG	77,986.00	77,986.00	-	-	-	77,986.00	11,698.00	66,288.00	15%
20	Vehicle - Bolero	MSEMVS	1,54,176.00	1,54,176.00	-	-	-	1,54,176.00	23,126.00	1,31,050.00	15%
21	Furniture	FTS	6,295.00	6,295.00	-	-	-	6,295.00	630.00	5,665.00	10%
22	Furniture	KSCF	26,125.00	26,125.00	-	-	-	26,125.00	2,613.00	23,512.00	10%
23	Computer Peripherals	FTS	48.00	48.00	-	-	-	48.00	19.00	29.00	40%
24	Lease Land Development	GS	5,264.00	5,264.00	-	-	-	5,264.00	-	5,264.00	0%
25	Smart Phones	LUSH	3,522.00	3,522.00	-	-	-	3,522.00	528.00	2,994.00	15%
26	Smart Phones	FF	1,06,488.00	1,06,488.00	-	-	-	1,06,488.00	15,973.00	90,515.00	15%
27	Smart Phones	KSCF	17,000.00	17,000.00	-	-	-	17,000.00	2,550.00	14,450.00	15%
28	Smart Phones	KSCF	-	-	3,06,000.00	-	-	3,06,000.00	45,900.00	2,60,100.00	15%
29	Laptop	COTE	2,683.00	2,683.00	-	-	-	2,683.00	1,073.00	1,610.00	40%
30	Embroidery Machine	COTE	47,717.00	47,717.00	-	-	-	47,717.00	7,158.00	40,559.00	15%
31	Laptop	LUSH	9,020.00	9,020.00	-	-	-	9,020.00	3,608.00	5,412.00	40%
32	Laptop	FF	30,528.00	30,528.00	-	-	-	30,528.00	12,211.00	18,317.00	40%
33	Laptop	CLFJ	16,020.00	16,020.00	-	-	-	16,020.00	6,408.00	9,612.00	40%
34	Laptop	KSCF	74,460.00	74,460.00	-	-	-	74,460.00	29,784.00	44,676.00	40%
35	Laptop	IIMPACT	5,789.00	5,789.00	-	-	-	5,789.00	2,316.00	3,473.00	40%
36	Printer	IIMPACT	1,123.00	1,123.00	-	-	-	1,123.00	449.00	674.00	40%
37	Printer	KSCF	11,100.00	11,100.00	-	-	-	11,100.00	4,440.00	6,660.00	40%
38	Computer and Printer	KSCF	-	-	-	1,22,400.00	-	1,22,400.00	24,480.00	97,920.00	40%
		Total	8,07,115.00	8,07,115.00	3,06,000.00	1,51,900.00	-	12,65,015.00	2,31,358.00	10,33,657.00	-



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Details of Bank Balance as at 31.03.2024

S.N.	Name of bank	Bank Balance 31.03.2024
1	S/B With IDBI Bank, Purnia A/C No. 1022104000023542	35,731.10
2	C/A With SBI, Purnia A/C No. 10954139171	9,909.88
3	S/B With Canara Bank, Purnia A/C No. 1161101017791	1,73,623.00
4	S/B With Canara Bank, Purnia - (FC Utilization)	12,811.00
5	S/B With Indian Bank, Purnia A/C No. 5032598517 (FC Utilization)	16,89,387.33
6	S/B with State Bank of India- FCRA Designated Bank- A/c 040108184330	51,069.14
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	60,680.00
9	S/B With Punjab National Bank Bank of India A/c No. 0051010112000	10,708.90
		20,43,920.35

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

Details of Expenditure on Kailash Satyarthi Children's Foundation Project **Schedule-'C'**

Particulars	Amount	
Access to Justice Phase 2 (Rider Grant)		
Case Fees	31,000.00	
Retainership Fees	75,000.00	
Support Person	3,00,000.00	
Support Person Travel	<u>18,612.00</u>	4,24,612.00
ADMIN COST		
Accountant	1,15,000.00	
Bank Charges	5,807.40	
Contingencies	19,272.00	
Electricity Bill	5,000.00	
Equipment Repair	450.00	
Internet Expenses	3,004.00	
Office Rent	84,000.00	
Office Support Staff	55,800.00	
Staff Meeting	960.00	
Stationary Materials	26,223.00	
Water Supply	<u>4,950.00</u>	3,20,466.40
CHILD MARRIAGE		
PROGRAM PERSONNEL (CM)		
Community Worker (CM)	24,25,000.00	
Dist. Coordinator (CM)	3,96,000.00	
Project Officer (CM)	<u>5,50,000.00</u>	33,71,000.00
PROGRAM SUPPORT COST (CM)		
IEC Materials (CM)	31,863.00	
Program Liason and Coordination (CM)	11,025.00	
Program & Meeting (CM)	<u>1,70,561.00</u>	2,13,449.00
PROGRAM TRAVEL (CM)		
Community Worker Travel (CM)	2,88,873.00	
Dist. Coordinator Travel (CM)	42,772.00	
Project Officer Travel (CM)	<u>1,14,876.00</u>	4,46,521.00
SUPPLIES (CM)		
Communication (CM)	<u>59,774.00</u>	59,774.00
CHILD SEXUAL ABUSE		
PROGRAM PERSONNEL COST (CSA)		
Counselor (CSA)	<u>3,40,000.00</u>	3,40,000.00
PROGRAM SUPPLIES COST (CSA)		
Communication (CSA)	<u>6,533.00</u>	6,533.00
PROGRAM SUPPORT COST (CSA)		
Case Assessment (CSA)	6,180.00	
Followup (CSA)	1,360.00	
Program & Meeting (CSA)	<u>1,06,213.00</u>	1,13,753.00
PROGRAM TRAVEL (CSA)		
Local & Outstation Travel (CSA)	<u>45,285.00</u>	45,285.00
CHILD TRAFFICKING		
PROGRAM PERSONNEL (CT)		
Counselor (CT)	<u>3,59,000.00</u>	3,59,000.00
PROGRAM SUPPLIES COST (CT)		
Communication (CT)	<u>4,679.00</u>	4,679.00
PROGRAM SUPPORT COST (CT)		
Program Liason & Coordination (CT)	14,091.00	
Program & Meeting (CT)	1,33,724.00	
Raid & Rescue Activities (CT)	<u>1,93,555.00</u>	3,41,370.00
PROGRAM TRAVEL (CT)		
Local & Outstation Travel (CT)	<u>40,000.00</u>	40,000.00
SALARY		
Counselor	50,000.00	
Law Officer	45,000.00	
Outreach Worker	40,000.00	
Project Officer	<u>50,000.00</u>	1,85,000.00
Purchase of Fixed Assets		
Computer and Printer	1,22,400.00	
Cost of Mobile	<u>3,06,000.00</u>	4,28,400.00
Unpaid Expenditure Reduced		(59,530.00)
Total Amount Taken in Receipt & Payment		<u>66,40,312.40</u>
Less: Capital Expenses		<u>4,28,400.00</u>
Total Amount Taken in Income & Expenditure		<u>62,11,912.40</u>

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

Schedule-'D'

Details of expenditure on British Asian Trust (Kawach) project

Particulars	Amount	
Human Resource (Prog. Implementation)		
Community Mobilizer	75,000.00	
MIS Staff	60,000.00	
Outreach Worker- Block	54,000.00	
Outreach Worker- Block Reintegration	2,47,500.00	
Program Implementation Expert	96,000.00	
Program Technical Expert	75,000.00	
Program Technical Expert- Reintegration	55,500.00	
Social Security Benefit	17,034.00	
Travel for Program Implementation Team	1,01,229.00	7,81,263.00
Human Resource (Prog. Management & Other Admin)		
Admin Assistant	24,000.00	
Communication	7,761.00	
Finance Officer	60,000.00	
Office Rent, Electricity, Water	23,643.00	
Printing & Stationery	6,074.00	
Project Director	45,000.00	
Staff Meetings	2,280.00	
Travel for Program Management Team	8,720.00	1,77,478.00
Outcome 1		
Capacity Building- Local Panchayat (CPC)	1,800.00	
Capacity Building/Training of Children Groups	1,350.00	
Capacity Building- Ward CPCs/VCPC Members	1,500.00	
Capacity Building- Youth Collectives	2,675.00	7,325.00
Outcome 2		
Staff Capacity Building on CP	7,250.00	7,250.00
Outcome 6		
Bridge School- Set Up	10,000.00	10,000.00
Outcome 8		
Networking with Stakeholders for Entitlement	3,970.00	
Tuition Support	30,450.00	34,420.00
Purchase of Fixed Assets		
Inverter with Battery		29,500.00
Total Amount Taken in Receipt & Payment		10,47,236.00
Less: Capital Expenses		29,500.00
Total Amount Taken in Income & Expenditure		10,17,736.00

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Details of expenditure on British Asian Trust (Kawach) project

Schedule-'D1'

Particulars	Amount	
Direct Program Costs		
Component 1		
Asst 4 Survivor Group in Intervention Dist	1,38,271.00	
Sports, Social Action and Outreach Activity	1,16,473.00	2,54,744.00
Component 2		
Bridge Education/ Tutition Support for Survivor	1,40,541.00	
Meet (Quaterly) with Law & Enforcement Agencies	1,07,722.00	
Support for Ret Child & Dist Vedio Testimony	45,806.00	2,94,069.00
Fringe Benefits		
Program Fringe Benefits		
Rein Block Fieldworker (F)	91,491.00	
Rein Dist Coordinator (F)	32,438.00	1,23,929.00
Indirect Costs		
Electricity Chagres	3,974.00	
Overhead Costs	4,277.00	
Rein Contingencies	2,336.00	
Rein Office Rent Field	42,000.00	
Rein Office Support Staff	1,11,000.00	
Reint. Admin Travel	10,740.00	
Reint. E Recharge for OSS	1,332.00	
Reint. Office Stationary	1,200.00	
Rein Water Supply	1,140.00	1,77,999.00
Personnel Costs		
Admin Personnel Cost		
Admin Assistant	8,000.00	
Project Director	15,000.00	
Rein Finance Manager	1,16,000.00	1,39,000.00
Program Personnel Cost		
Rein Block Fieldworker	14,43,000.00	
Rein Dist Lead Fieldworker	5,55,500.00	
Rein Team Leader	1,36,000.00	21,34,500.00
Supplies		
Rein Communication (Mob Recharge)	28,349.00	
Rein Stationery and Miscellaneous Cost	62,164.00	90,513.00
Travel		
Rein Block Fieldworker Travel	3,38,966.00	
Rein Dist Lead Fieldworker Travel	96,731.00	
Rein Team Leader Travel	17,533.00	4,53,230.00
Total Amount Taken in Receipt & Payment		36,67,984.00
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		36,67,984.00

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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 Costs		
Component 1		
Demand Gen of G Card & E Shram	200.00	
Interface Between Community PM Jay Stakeholder	43,800.00	
Support Dist in Develop an Action Plan	9,900.00	53,900.00
Component 2		
Roll Out This Process SHGs & CPCs Vulnerable Children	82,154.00	
Support Dist Indi in NRLMframework	46,966.00	1,29,120.00
Component 3		
Dist Level Workshop Dbt Issue Engage of Stakeholder	9,575.00	
Part Work Dist Resolving DBT Issues	10,850.00	
Support DCPU & Dist Edu Drop Out Repeatedly	9,010.00	29,435.00
Indirect Costs		
Accountant	12,000.00	
Admin Travel	19,042.00	
Contingencies	20,810.00	
Director Salary	1,05,000.00	
Electricity Charge	5,000.00	
E Recharge for Admin	1,998.00	
Internet for Office	3,004.00	1,66,854.00
Personnel		
Admin Personnel Costs		
Finance Manager	1,10,250.00	1,10,250.00
Program Personnel Costs		
Asst Dist Coordinator	7,64,400.00	
Dist Coordinator	4,70,400.00	
Program Manager	1,83,750.00	14,18,550.00
Supplies		
Admin Supplies Costs	23,588.00	
Communication (Mobile Recharge)	16,986.00	
Stationery and Miscellaneous	10,291.00	50,865.00
Travel		
Program Travel Costs	2,62,407.00	2,62,407.00
HLN Support		
	9,20,259.00	9,20,259.00
Total Amount Taken in Receipt & Payment		31,41,640.00
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		31,41,640.00

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

Schedule-'E1'

Details of Expenditure - FC General		
Bank Charges	34,346.32	
Audit Fee	75,150.00	
Office Expenses	11,350.00	1,20,846.32
Total Amount Taken in Receipt & Payment		1,20,846.32
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		1,20,846.32



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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	8,083.00
Awareness Material	4,500.00
Communication, Telephone Mobile	3,000.00
Miscellaneous	1,160.00
Postage	370.00
Rent/ Office Maintenance	4,000.00
Stationary	1,320.00
Training and Orientation	9,014.00
Travel / Conveyance	1,950.00
	-
	33,397.00
Client Related Contingency Exp.	
Medical	545.00
Nutrition	20,525.00
Restoration	1,050.00
Shelter	15,400.00
	-
	37,520.00
Honorarium	
Coordinator	45,267.00
Councillor	25,867.00
Team Member	1,55,202.00
Volunteers	19,400.00
	-
	2,45,736.00
Travel	32,284.00
	-
	32,284.00
Total Amount Taken in Receipt & Payment	3,48,937.00
Less: Capital Expenses	-
Total Amount Taken in Income & Expenditure	3,48,937.00

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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	24,250.00	
Team Member	77,600.00	1,01,850.00
CLIENT RELATED EXPENSES		
Medical	710.00	
Nutrition	1,155.00	
Restoration	7,830.00	
Shelter	3,470.00	13,165.00
ADMINISTRATIVE EXPENSES		
Administrative Cost	3,880.00	
Communication, Telephone/Mobile	1,300.00	
Miscellaneous	1,030.71	
Postage	300.00	
Stationary	1,460.00	
Rent / Office Maintenance	2,400.00	
Awareness Materials / Outreach Prog.	1,800.00	
Training & Orientation	1,630.00	
Travel & Conveyance	5,110.00	18,910.71
District Level Faciliation Cost		
Meeting	3,227.00	
Need Assessment	4,300.00	
Travel	7,994.00	15,521.00
Total Amount Taken in Receipt & Payment		1,49,446.71
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		1,49,446.71

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Schedule-'H'

Details of expenditure on IIMPACT (PURNEA & KISHANGANJ) Project

Particulars	Amount	
T.L.M.		
Slates, copies, stationary, paper, cardboard, colours etc.	4,20,625.00	
Trainings/Workshops	4,58,330.00	
Teacher Training	71,883.00	
Monthly Academic Meetings		
Project Office Management & Monitoring Cost	1,08,000.00	
Monthly Rent for Field Office including electricity		
Travel & Communication	1,44,318.00	
Supervisor	49,450.00	
Programme incharge	1,02,352.36	
Phone, Postage, Stationery & Office Consumables etc.	35,635.00	
Centre Maintenance of materials and equipment	1,18,286.00	
Quarterly Pupils Academic Evaluation	68,290.00	
Events and celebrations	12,000.00	
Audit Fee		
Honorarium to the staff	35,66,835.00	
Teachers (part time for 4 hours work 6 days a week)	8,26,480.00	
Supervisors	4,42,365.00	
Project Incharge (PI)	1,26,000.00	
Part Hon of Support Staff		
Allocated Cost		
Programme advisor	15,908.00	
Travel & Communication	90,000.00	
Honorarium to PA		
	53,450.00	
Alumni engagement		
Other Programme Activity	46,200.00	
Text Book	30,000.00	
Black Board	9,602.00	
PNGO Board Meeting	19,500.00	
Banner	45,000.00	
Mat	22,205.00	
PNGO Capicity Building		68,82,714.36
Total Amount Taken in Receipt & Payment		68,82,714.36
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		68,82,714.36

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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		
Administrative Costs		
Accountant Honorarium	8,083.00	
Awareness Materials	4,500.00	
Communication, Telephone/Mobile	3,700.00	
Computer Maintanance	1,205.00	
Miscellaneous	1,830.00	
Postage	600.00	
Rent/ Office Maintanance	4,000.00	
Stationery	1,157.00	
Traning and Orientation	6,140.00	
Travel / Conveyance	1,375.00	
		32,590.00
Client Related Contingency		
Medical	298.00	
Nutrition	13,502.00	
Restoration	-	
Shelter	20,915.00	
		34,715.00
Honorarium		
Coordinator	45,267.00	
Councillor	25,867.00	
Team Member	1,55,202.00	
Volunteers	19,400.00	
		2,45,736.00
Travel		
		25,405.00
Total Amount Taken in Receipt & Payment		3,38,446.00
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		3,38,446.00

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

Schedule-'J'

Details of expenditure of General Section

Particulars	Amount	
General Expenses	15,900.96	
Bank Charges	785.91	
		16,686.87
Total Amount Taken in Receipt & Payment		16,686.87
Less: Capital Expenses		-
Total Amount Taken in Income & Expenditure		16,686.87

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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, 2024

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. Since the organization solely depends upon voluntary grants and donations, no gratuity has been provided/paid for or quantified due to non-availability of budget in projects. Similarly, no provident fund for all eligible employees is being deducted or paid in accordance with the Act due to non-availability of budget in projects. Provident fund for employees is being deducted and paid under certain projects where the budget has been given by the donors.

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 2024 are subject to party confirmation and reconciliation.

5. Working condition and ageing of fixed assets are as per management 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 in the accounts of the payee.

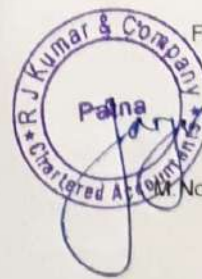
8. Bank balances as at 31st March 2024 are subject to bank confirmation and reconciliation.

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.

Place: Patna
Date: 24/09/2024

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

