



KATHA

Accounts for 1994-95

Auditor's Report

I have examined the attached Balance Sheet of Katha, Building Centre, Sarai Kale Khan, Nizamuddin East, New Delhi as on 31st March 1995, the Receipts & Payments Account and Income & Expenditure Account and the Income & Expenditure Appropriation A/c for the year ended on that date which are in agreement with the books of accounts maintained by the said society.

I have obtained all the information & explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion and to the best of my information and according to information given to me, the said accounts read with the significant accounting policies and notes to accounts as per schedule 8 thereof, give a true and fair view of :-

1. In the case of the Balance Sheet, the state of affairs of the above named society as on 31st March 1995.
2. In the case of the Income & Expenditure Account the surplus for the accounting year ended 31st March 1995.

for Gupta Ajay Kumar & Associates
Chartered Accountants

New Delhi
Date : 18.10.95





KATHA

RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31ST MARCH 1995

Previous Year (Rs)	Receipts	Current Year (Rs.)	Previous Year (Rs.)	Payments	Current Year (Rs)
3,897	Opening Balance	53,131	148,730	Bank Over Draft	-
57,200	Dividend	84,110	259,420	Creative Services	274,022
141,438	Donations	47,928	128,649	Creative Research	169,753
68,583	Interest on Earmarked Funds	511,075	37,152	Conveyance and Travel	126,064
-	Net decrease in Earmarked Funds	346,929	195,636	Educational Material	106,461
64,057	Other Income	81,042	27,472	Financial & Misc. Expenses	63,143
	Project Receipts		87,648	Furniture & Equipment	249,038
			49,391	Nutrition	91,372
2,097,818	Tamasha!	689,667	1,620,358	Net Increase in Earmarked Funds	-
519,221	Katha Vilasam	1,438,966	65,758	Office Expenses	112,643
513,215	Kalpavriksham	628,505	-	Refunds	262,000
526,510	KathaShala	1,314,389	49,445	Packing & Forwarding	72,575
1,097,092	Shakti-Khazana	348,467	558,062	Paper	385,424
			457,457	Printing	644,996
			1,256,823	Salaries & Allowances	1,635,981
			93,899	Rent & Utilities	186,484
			53,131	Closing Balance	1,164,253
5,089,031	Total	5,544,209	5,089,031	Total	5,544,209

for KATHA

(Geeta Dharmarajan)
Executive Director

New Delhi
Date : 18.10.95

In terms of my report of even date
For Gupta Ajay Kumar & Associates
Chartered Accountants





KATHA

INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 1995

Previous Year (Rs)	Expenditure	Current Year (Rs.)	Previous Year (Rs.)	Income	Current Year (Rs)
351,420	Creative Services	399,542	57,200	Dividend Income from UTI	84,110
128,649	Creative Research	169,753	141,438	Donation	47,928
37,152	Conveyance and Travel	126,064	68,583	Interest on earmarked funds	511,075
200,278	Educational Material	106,461	39,262	Other Income	81,042
77,943	Financial & Misc. Expenses	154,625	2,062,092	Tamasha!	1,046,596
54,391	Nutrition	91,372	341,964	Katha Vilasam	651,882
70,574	Office Expenses	122,104	541,760	Kalpavriksham	740,810
49,445	Packing & Forwarding	72,575	782,576	KathaShala	929,798
642,476	Paper	396,800	166,715	Shakti-Khazana	370,406
832,299	Printing	350,292			
94,471	Rent & Utilities	198,353			
1,249,512	Salary & Allowances	1,629,716			
412,980	Transferred to Reserves	645,990			
4,201,590	Total	4,463,647	4,201,590	Total	4,463,647

INCOME & EXPENDITURE APPROPRIATION ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 1995

Previous Year (Rs)	Expenditure	Current Year (Rs.)	Previous Year (Rs.)	Income	Current Year (Rs)
	Transferred to:		412,980	Balance b/f from Inc. & Exp. A/c	645,990
	Award Reserve	171,750		Liability written back	274,662
	R&D Reserve	700,000			
412,980	General Reserves	48,902			
412,980	Total	920,652	412,980	Total	920,652

for KATHA

(Geeta Dharmarajan)
Executive Director

New Delhi
Date : 18.10.95

In terms of my report of even date
For Gupta Ajay Kumar & Associates
Chartered Accountants



(Ajay Kumar Gupta)
Proprietor



KATHA

BALANCE SHEET AS ON 31ST MARCH 1995

Previous Year (Rs)	Liabilities	Current Year (Rs.)	Previous Year (Rs.)	Assets	Current Year (Rs)
319,295	General Reserve (as per Schedule - 1)	368,197	140,503	Fixed Assets (as per Schedule - 6)	318,559
500,000	Research Funds (as per Schedule - 2)	1,200,000	2,542,685	Earmarked Deposits	
-	ED's Fund (as per Schedule - 3)	217,520	513,873	Project Funds	2,100,000
1,852,294	Projects Funds	2,737,424	360,584	UTI	609,629
-	Award Reserve (as per Schedule - 4)	1,71,750	53,006	Sundry Debtors (as per Schedule - 7)	772,920
928,801	Sundry Creditors (as per Schedule - 5)	270,470	125	Bank Balance	1,126,856
10,386	Subscriptions received in advance	-	-	Cash Balance	15,889
				Imprest	21,508
3,610,776	Total	4,965,361	3,610,776	Total	4,965,361

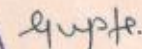
Notes to Accounts
(as per Schedule - 8)

for KATHA


(Geeta Dharmarajan)
Executive Director

In terms of my report of even date
For Gupta Ajay Kumar & Associates
Chartered Accountants




(Ajay Gupta)
Proprietor

SCHEDULE -- 1 GENERAL RESERVE

Particulars	
General Reserve as on 1.4.94	319,295
Add :Transfer from Income & Expenditure Appropriate A/c	48,902
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Balance as on 31.3.95	368,197

SCHEDULE -- 2 RESEARCH & DEVELOPMENT RESERVE

Particulars	
R&D Funds as on 1.4.94	500,000
Transfer from Income & Expenditure Appropriate A/c	700,000
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	1,200,000
R&D reserve allocated to :	
- Tamasha!	400,000
- Katha Vilasam	400,000
- Kalpana	400,000
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Balance as on 31.3.95	1,200,000

SCHEDULE -- 3 EXECUTIVE DIRECTOR'S RESERVE

Particulars	
Transfer from Sundry Creditors	92,000
Add: Addition during 1994-95	125,520
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Balance as on 31.3.95	217,520

SCHEDULE -- 4 AWARD RESERVE

Particulars	
Transfer from Income & Expenditure Appropriate A/c	171,750
Award Reserve allocated to :	
- Lusaka (Indian Wives' Association)	52,040
- Kalyani	29,063
- Kitta	26,618
- Veedhi Vidya	64,029
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Balance as on 31.3.95	171,750

SCHEDULE -- 5 SUNDRY CREDITORS/LIABILITIES

As on 31.3.94 Particulars	As on 31.3.95
118,457 Paper Suppliers	119,781
274,662 Disputed Liability	-
404,792 Printing & binding	120,140
6,097 Electricity Charges	9,019
- Photostat	8,230
12,204 Provident Fund	5,940
4,000 Audit Fees	4,500
6,589 Telephone Charges	2,860
10,000 Rent	-
92,000 Others	-
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928,801	270,470

SCHEDULE -- 6 FIXED ASSETS

Assets	WDV as on 1.4.94	Addition	Total	Depreciation	Rate (%)	WDV as on 31.3.95
Computer	73,105	164,128	237,233	58,184	25	179,049
Office Equipment	60,151	74,668	134,819	30,286	25	104,533
Furniture	7,247	30,242	37,489	2,512	10	34,977
Total	140,503	269,038	409,541	90,982		318,559

SCHEDULE -- 7 SUNDRY DEBTORS/ADVANCE RECOVERABLE

As on 31.3.94	Particulars	As on 31.3.95
59,830	Sponsorship	406,374
91,146	ILO for Khazana Project	142,255
-	IGSSS	83,732
62,648	MCD Slum Wing	62,648
-	USIS for Workshop	51,858
45,000	Building Centre	26,053
4,960	MTNL	-
77,000	Katha Lok	-
20,000	Advance to Sterling Co.	-
360,584		772,920

SCHEDULE -- 8 SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Depreciation is being provided as per Income Tax rules.
2. Project receipts are accounted for on utilisation basis.
3. Receipts from Research publications including subscription are accounted on cash basis
4. A claim by a party is pending in the Court. As per KATHA, no amount is payable after deduction of penalty due to non-performance of the contract. Hence, the amount of Rs. 2,74,662/- earlier provided for has been written back being contingent in nature
5. Srimati Geeta Dharmarajan serves as Executive Director on a purely honorary basis. She also does not draw any fee for all the writing, editing and designing done by her for the various projects of the society. The General Body, at its last meeting, had decided that the honorarium amounts for her services should be transferred to a separate Reserve. The Executive Director's reserve has been set up as per this decision.
6. Previous year figures have been regrouped wherever necessary.

Seetha

