



**FORM NO. 10B**

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of  
charitable or religious trusts or institutions**

I have examined the balance sheet of CHETNA CHILD AND WOMEN WELFARE SOCIETY AAAAC5608B [name and PAN of the trust or institution] as at 31/03/2017 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

1. The following balances are subject to confirmation and reconciliation - Sundry Creditors Rs 13959 and Other Current Assets Rs 3843662. 2. TDS has not been deducted under Section 194J of Income Tax Act, 1961 on Consultation Fees paid to Doctors of Rs 396350 and under section 194I on Rent for office Rs 192000 during the financial year 2016-17.

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2017
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017

The prescribed particulars are annexed hereto.

**For ANSHUMAN BARDHAN AND COMPANY**  
Chartered Accountants



*Anshuman*  
**(ANSHUMAN BARDHAN)**  
PROPRIETOR  
Membership No: 401853  
Registration No: 012141C

Place : RAIPUR  
Date : 04/09/2017

**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*Application of income for charitable or religious purposes.*

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	8807951
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	95093
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NA
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	<b>Smt. Indu Sahu, President, Honorarium from various Projects Rs 145000/-</b>
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	<b>NO</b>
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	<b>NO</b>
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	<b>NO</b>
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	<b>NO</b>
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	<b>NO</b>



**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

**For ANSHUMAN BARDHAN AND COMPANY**

**Chartered Accountants**



*Anshuman*

**(ANSHUMAN BARDHAN)  
PROPRIETOR**

**Membership No: 401853**

**Registration No: 012141C**

**Place :RAIPUR**

**Date : 04/09/2017**



# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## BALANCE SHEET

SCH.	As at 31/03/2017	As at 31/03/2016	
<b>FUNDS AND LIABILITIES</b>			
<b>FUNDS</b>			
<b>GENERAL FUND</b>	1	516516	421423
<b>ASSET FUND</b>	2	167780	164099
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>Project Grant</b>	3	-150820	-1789190
<b>Sundry Creditors</b>	4	404007	1826512
		937483	622844
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
<b>Land and Building</b>		225000	225000
<b>Fixed Assets</b>	5	27934	24318
<b>Fixed Assets - Projects</b>	5	183636	179957
<b>CURRENT ASSETS</b>			
<b>Cash and Bank balance</b>	6	116547	79976
<b>Other current assets</b>	7	384366	113593
		937483	622844
<b>Accounting policies and notes</b>	8		

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

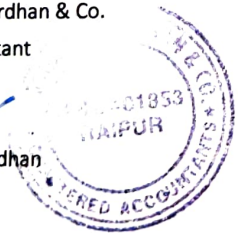
Proprietor

Date - 4-9-2012

Place- Raipur

For, Chetna Child and Women Welfare Society

President Secretary



# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## INCOME AND EXPENDITURE ACCOUNT

### LOCAL GENERAL FUND

	For the year ended 31/03/2017	For the year ended 31/03/2016	
<b>INCOME</b>			
Voluntary Contributions	466000	429550	
Bank Interest	1602	1528	
Membership Fees	10500	10500	
Interest on income tax refund	4978	2099	
Other income	8	0	
	<b>584718</b>	<b>443677</b>	
<b>EXPENDITURE</b>			
<b>Program Cost</b>			
Legal Awareness Campaign	25000	20000	
Health Camp	30000	30000	
Livelihood Training	0	100000	
Orientation Program	20000	10000	
Women Day Celebration	15000	12000	
Honorarium for resource person	0	5000	
Salary	72000	84000	
<b>Total Program Cost</b>	<b>174000</b>	<b>274343</b>	
<b>Administrative Expenses</b>			
Deworming Survey	8	187155	155435
Depreciation	5	66250	13999
Web Designing		13611	48650
	<b>489666</b>	<b>443777</b>	
<b>Excess to General Fund</b>	<b>95052</b>	<b>-100</b>	

#### Accounting policies and notes

9

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

For, Chetna Child and Women Welfare Society

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date -

4-9-2017

Place- Raipur



*[Signature]* *[Signature]*  
President Secretary



# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## PROJECT GRANT ACCOUNT

### LOCAL GRANT

	For the year ended 31/03/2017	For the year ended 31/03/2016
<b>Resources</b>		
<b>Grant to the extent applied</b>		
Grant for TI Project, Raipur	2299507	2308118
Grant from Child line Foundation	354937	381536
Grant for TI Project, Jagdalpur	1824450	1884297
Grant from ILFSETS for PPTCT project	0	546348
CSO Contribution RTE Watch	128675	0
Grant from UNICEF RTE WATCH	3699256	1089973
Bank Interest	22599	13538
	<b>8329424</b>	<b>6223810</b>
<b>Application</b>		
Targeted Intervention project, Raipur	2303250	2311430
Childline Foundation	355162	382047
ILFSETS expenditure for PPTCT Project	0	547104
Targeted Intervention project, Jagdalpur	1829411	1893256
UNICEF RTE Watch	3841601	1089973
	<b>8329424</b>	<b>6223810</b>
<b>Excess of application over resource trf to Gen. Fund</b>	<b>0</b>	<b>0</b>

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date -

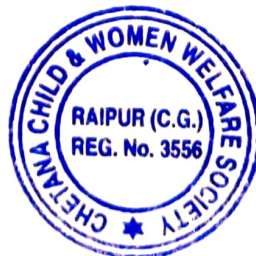
4-9-2017

Place- Raipur

For, Chetna Child and Women Welfare Society

  
President

  
Secretary



# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## INCOME AND EXPENDITURE ACCOUNT

### FCRA

	For the year ended 31/03/2017	For the year ended 31/03/2016
<b>Resources</b>		
Grant from GAATW, Thailand	0	333943
Bank Interest	127	5833
	<b>127</b>	<b>339776</b>
<b>Application</b>		
Expenditure GAATW Project	0	337829
Bank commission	86	17
	<b>86</b>	<b>337846</b>
<b>Excess of income over expenditure</b>	<b>41</b>	<b>1930</b>

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

As per our Audit report of even date attached

For, Anshuman Bardhan & Co

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 4-9-2017

Place- Raipur

For, Chetna Child and Women Welfare Society

President Secretary





# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## CONSOLIDATED RESOURCES AND APPLICATION STATEMENT

	For the year ended 31/03/2017	For the year ended 31/03/2016
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### Resources

Grant to the extent applied	8329424	6557753
Other Income	8 101638	0
Voluntary Contributions	466000	429550
Bank Interest	1729	7361
Membership fees	10500	10500
Interest on income tax refund	4978	2099
	<b>8914269</b>	<b>7007263</b>

### Application

#### Project grant expenditure

Targeted Intervention project, Raipur	2303250	2311430
Childline Foundation	355162	382047
ILFSETS expenditure for PPTCT Project	0	547104
GAATW Expenditure	0	337829
Targeted intervention project Jagdalpur	1829411	1893256
UNICEF RTE Watch	3841601	1089973
Program Cost - NGO Own Source	288900	274343
Administration expenses	187155	155435
Bank Commission - FCRA account	86	17
Depreciation of Fixed Asset of Society	13611	13999

**8819176** **7005433**

### Excess of resources over application

**95093** **1830**

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 4-9-2017

Place- Raipur

For, Chetna Child and Women Welfare Society

*[Signature]* *[Signature]*  
President Secretary



# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## FCRA RECEIPT AND PAYMENT ACCOUNT

for the period 1/04/2016 to 31/03/2017

<u>Receipt</u>	Amount (Rs.)
<u>Opening Balance</u>	
Cash	4986
Punjab National bank	2984
Bank interest	127
Receipt from GAATW	0
Receipt from Smt. Indu Sahu	0
Receipt from Rekha Pareya	0
Total	<u>8097</u>
<u>Payment</u>	
<b>Administrative expenses GAATW Project</b>	0
Advance repaid Rekha Pareya	0
Programme Activities GAATW Project	0
Repayment to Smt. Indu Sahu	0
Bank charges	86
<u>Closing balance</u>	
Punjab National Bank	3025
Cash on hand	4986
Total	<u>8097</u>

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co

Chartered Accountant

FRN 012141C

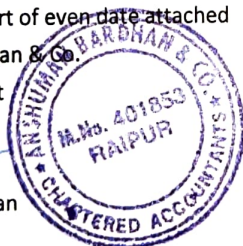
CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 4-9-2017

Place- Raipur



For, Chetna Child and Women Welfare Society

President Secretary



# CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

## FCRA BALANCE SHEET

	As at 31/03/2017	As at 31/03/2016
<b>Funds and Liabilities</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
FC General Fund	2917	2876
Honorarium Payable-PRIA Facilitator	0	28200
Indu Sahu	18508	18508
<b>Total</b>	<b>21425</b>	<b>49584</b>
<b>Asset</b>		
PRIA	0	29527
Chetana Child and Women Welfare Society	13414	12087
Punjab National Bank	3025	2984
Cash on hand	4986	4986
<b>Total</b>	<b>21425</b>	<b>49584</b>

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan



M.No. 401853

Proprietor

Date - 4-9-2017

Place- Raipur

For, Chetna Child and Women Welfare Society

   
President Secretary



Schedules attached to the Financial Statements

for the year ended 31/03/2017

**SCHEDULE 1**

**GENERAL FUND**

Particulars	31/03/2017			31/03/2016		
	FC	Local	Total	FC	Local	Total
Opening Balance	2876	418547	421423	946	418647	419593
Add :						
Excess of Income - Local	0	95052	95052	0	-100	-100
Excess of Income - FC funds	41	0	41	1930	0	1930
Adjustments		0	0		0	0
<b>Closing Balance</b>	<b>2917</b>	<b>513599</b>	<b>516516</b>	<b>2876</b>	<b>418547</b>	<b>421423</b>

**SCHEDULE 2**

**ASSET FUND**

Particulars	31/03/2017			31/03/2016		
	FC	Local	Total	FC	Local	Total
Opening Balance		164099	164099	0	168621	168621
Add :						
Asset Purchased		7501	7501		0	0
Less :						
Depreciation		3820	3820	0	4522	4522
<b>Closing Balance</b>	<b>0</b>	<b>167780</b>	<b>167780</b>	<b>0</b>	<b>164099</b>	<b>164099</b>

**SCHEDULE 3**

**PROJECT GRANT**

Funding Agency	As at	
	31/03/2017	31/03/2016
TI Project - Raipur	15552	-905070
TI Project- Jagdalpur	58608	-588217
ILFSETS- PPTCT	0	26088
PRIA- FCRA	0	-29527
Childline Foundation	-561306	-198870
PRIA - CLTS	0	-621
UNICEF RTE WATCH	336326	-92973
<b>Total</b>	<b>-150820</b>	<b>-1789190</b>





Schedules attached to the Financial Statements

for the year ended 31/03/2017

	As at	As at
	31/03/2017	31/03/2016
<b>SCHEDULE 4</b>		
<b>SUNDRY CREDITORS</b>		
Advance from Indu Sahu	135008	60008
Travel Payable CIF	2010	0
Honorarium Payable-PRIA Facilitator		28200
Honorarium Payable - CLTS		75000
Advance from Rekha Preya - Axshya		8000
Honorarium Payable - CIF	246000	90000
Advance from PM, TI Jagdalpur	5250	4400
Indu Sahu (TI Jagdalpur)	1000	20000
Honorarium to PE's Jagdalpur		264000
Salary Payable (TI Jagdalpur)		263350
Advance to Jaishree TI Raipur	780	780
Consultation fees for Doctor - TI Raipur		149680
Honorarium to PE's - TI Raipur		240000
PD Honorarium (TI Raipur)		20000
Rent (TI Raipur)		48000
Staff Salary Payable (TI Raipur)		372158
Travel expenses PE (TI Raipur)		24000
Travel expenses Staff (TI Raipur)		10700
Doctors fees payable (TI Raipur)		28875
CSO Support Unit (RTE Watch Project)		38678
Honorarium and Travel Payable (RTE Watch Project)		60500
Payable to Staff (RTE Watch)		183
Advance to Project Coordinator CIF	13959	
	<b>404007</b>	<b>1826512</b>

**SCHEDULE 5**

**FIXED ASSETS**

NGOs own assets

Asset	As on 1/4/2016	Addition	Total	Depreciated on	Closing as on 31/3/2017
Fan	911	0	911	91	820
Computer	6783	14425	21208	8397	12811
Printer, Fax, Scan etc	4642	2800	7442	3625	3817
Television, Camera	5976	0	5976	896	5080
Furniture and Fixtures	6006	0	6006	601	5405
Laptop (Donated)		1	1		1
Projector (Donated)		1	1		1
<b>Total</b>	<b>24318</b>	<b>17227</b>	<b>41545</b>	<b>13611</b>	<b>27934</b>



**Schedules attached to the Financial Statements**

**for the year ended 31/03/2017**

Projects assets

Asset	As on 1/4/2016	Addition	Total	Depreciated	Closing as on 31/3/2017
CIF	2805	7499	10304	655	9649
TI Jagdalpur	23246	0	23246	3165	20081
TI Raipur	138906	0	138906	0	138906
RCH	15000	0	15000	0	15000
Total	179957	7499	187456	3820	183636

**SCHEDULE 6**

**CASH AND BANK BALANCES**

IDBI Bank	2624	3016
PNB - FCRA	3025	2983
SBI - TI Project- Raipur	6234	1469
SBI - TI Project- Jagdalpur	62901	2599
PNB - Child line	2113	1576
PNB - RCH Project	1335	1139
PNB - ILFS PPTCT	1350	22956
PNB - RTE	1581	769
Cash on hand with projects	26375	13673
Cash on hand	9009	29796
	<b>116547</b>	<b>79976</b>

**SCHEDULE 7**

**OTHER CURRENT ASSETS**

Minoti Majee	3113	
Alpana Sports, Raipur RTE Watch Project	246750	0
TDS Receivable	9933	73140
Advance Rent - Society office	6800	6800
Sub-NGO RTE Watch	55744	0
Advance Rent - TI office Jagdalpur	8000	8000
Kanya Singh, Raipur	42000	488
Amal Singh - Indore Web site		25000
Naresh Sinha RTE Watch		165
Advance to Debashish Jena, RTE	12026	
	<b>384366</b>	<b>113593</b>



**Schedules attached to the Financial Statements**

**for the year ended 31/03/2017**

**SCHEDULE 8**

**OTHER INCOME**

Survey Income	66250
Equipment rent	8000
Misc. Income	1300
ILFSETS Project Grant	26088
	<b>101638</b>
	<b>0</b>

<b>SCHEDULE 8</b>							
<b>Administrative Cost</b>							
						For the year ended	For the year ended
						31/03/2017	31/03/2016
Office Maintenance	4000					32969	25374
Communication						2200	8010
Rent	63000					72000	66000
Audit Fees	18200					18400	16416
Stationery, Photocopy, Postage & Courier						3249	12048
Accounting charges						19000	10000
Computer Repair and Maintenance	6100					5150	5825
Legal Fees						1725	3800
Travelling and Conveyance						0	7600
Bank charges and Commission						89	362
Contribution to RTE Watch Project						30425	
Project Grants w/off						1948	
<b>Total</b>						<b>187155</b>	<b>155435</b>



**CHEDNA CHILD AND WOMEN WELFARE SOCIETY, RAIPUR**

**SCHEDULE – 9 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**SIGNIFICANT ACCOUNTING POLICIES**

The statements are prepared on cash basis.

The significant accounting policies followed by the NPO are stated below :-

1. **Fixed Assets**  
Fixed Assets are stated at their original cost less depreciation.
2. **Expenses**  
Expenses are accounted on cash basis for expenses incurred at the NPO HO. Expenses of projects are accounted on cash basis or accrual basis as per the guidelines and requirements of the project.
3. **Revenue Recognition**  
The grants are recognized as prescribed in AAS- 12 Government grants issued by Institute of Chartered Accountants of India. The grants are recognized only if there is reasonable assurance that :-
  - a. The NPO will comply with the conditions attached to them;
  - b. The donations and grants will be received.
4. Depreciation is provided in the assets of the society as per the rates prescribed in the Income Tax Act.
5. **Asset Fund Account**  
Grant received towards purchase of fixed asset is shown as an asset fund account. The fund is reduced every year to the extent of depreciation.
6. Cash contribution to projects is treated as expenditure.
7. General Fund is an unrestricted fund available with the NPO.
8. Fund accounting is being followed in the preparation of accounts whereas each project is treated as a separate entity and all the information pertaining to that particular fund is provided separately in the receipts and payment, income and expenditure and Balance sheet of the projects, which is consolidated at the end of the year.
9. Restricted Project grant are not treated as income in the books at the time of receipt. The restricted project grants are recognized as legal obligation as and when received from the donor.





## NOTES ON ACCOUNTS

1. Cash on hand has been verified by the governing board members.
2. The unutilised grant is subject to confirmation and reconciliation with the donors and is as per the project records maintained, utilisation certificate and expenditure reports submitted.
3. Project funds are supported by separate balance sheet, income expenditure and balance sheet. Material disclosure related to the project is made in the Project Financial statements.
4. The fixed assets have been physically verified by the governing board members.
5. There are no legal proceedings and/or action initiated against us by any authority including the Registrar of societies.
6. Project Grants and Liabilities which are no longer receivable and payable as on 31/3/2017 has been written off. Rs 1948 has been charged to expenditure for projects w/off.
7. Laptop and Projector received as donation during the year have been accounted at the notional cost of Rs 1 each since the organization has not incurred any cost on these assets.
8. Balances are subject to confirmation and reconciliation.
9. Previous year figures have been regrouped and rearranged wherever needed as per current year disclosure.

As per our audit report of even date attached

For, Anshuman Bardhan & Co.,

Chartered Accountant

FRN. 012141C

  
CA. Anshuman Bardhan

M. no. 401853

Proprietor



Date - 4-9-2017

Place - Raipur

For and on behalf of,

Chetna Child and Women Welfare Society



President



Secretary



**Schedules attached to the Financial Statements  
for the year ended 31/03/2016**

					For the year ended	For the year ended
<b>SCHEDULE 8</b>					31-03-16	31-03-15
<b>Administrative Cost</b>						
Office Maintenance					25374	20612
Communication					8010	8300
Rent					66000	60000
Audit Fees					16416	16292
Stationery, Photocopy, Postage & Courier					12048	6493
Accounting charges					10000	11000
Insurance of assets					0	960
Computer Repair and Maintenance					5825	
Legal Fees					3800	
Travelling and Conveyance					7600	
Bank charges and Commission					362	
<b>Total</b>					<b>155435</b>	<b>123657</b>

