



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 CHETANA CHILD AND WOMEN WELFARE SOCIETY AAAAC5608B [name and PAN of the trust or institution] as at 31st March 2018 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

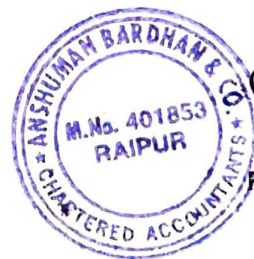
I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by me so far as appears from 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:

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 31/03/2018
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

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 : 29/06/2018

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.	6225795
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.	No
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.	As per annexure "A"
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.	NO
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.	NO
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.	NO
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.	NO
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.	As per annexure "B"

As per annexure

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
Total			0	0	



For ANSHUMAN BARDHAN AND COMPANY
Chartered Accountants

Anshuman
(ANSHUMAN BARDHAN)
PROPRIETOR

Membership No: 401853
Registration No: 012141C

Place :RAIPUR
Date : 29/06/2018

Annexure "A"

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.

Details	Amount
Smt. Indu Sahu, President, Honorarium from various Projects	114000
Total	114000

Annexure "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.

Details	Amount
Office rent paid to Smt. Indu Sahu, President	63000
Total	63000

Asst. Com.

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

BALANCE SHEET

	SCH.	As at 31/03/2018	As at 31/03/2017
FUNDS AND LIABILITIES			
FUNDS			
GENERAL FUND	1	513804	516516
ASSET FUND	2	154260	167780
LIABILITIES			
CURRENT LIABILITIES			
Project Grant	3	654281	-150820
Sundry Creditors	4	1572312	404007
		2894657	937483

ASSETS

NON CURRENT ASSETS			
Land and Building		225000 ✓	225000
Fixed Assets	5	16572 ✓	27934
Fixed Assets - Projects	5	170116 ✓	183636
CURRENT ASSETS			
Project Grant receivable	3	1609070	
Cash and Bank balance	6	839166 ✓	116547
Other current assets	7	34733 ✓	384366
		2894657	937483
Accounting policies and notes	10		

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 - 29/06/2018

Place- Raipur



For, Chetana Child and Women Welfare Society



President



Secretary

CHETANA 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 31/03/2018	For the year ended 31/03/2017
INCOME		
Voluntary Contributions	267000	466000
Bank Interest	1542	1602
Membership Fees	10500	10500
Interest on income tax refund		4978
Other income	8	101638
	279042	584718
EXPENDITURE		
Program Cost		
Legal Awareness Campaign	0	25000
Health Camp	0	30000
Stationery (Programme)	500	0
Orientation Program	0	20000
Women Day Celebration	12000	15000
Event Expenses	22500	0
Salary	72000	84000
Contribution to TI and CIF	8710	
Total Program Cost	115710	174000
Administrative Expenses		
Deworming Survey	0	66250
Depreciation	5	11362
Web Designing	0	48650
	287676	489666
Excess to General Fund	-8634	95052
Accounting policies and notes	10	

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 - 29/06/2018

Place- Raipur

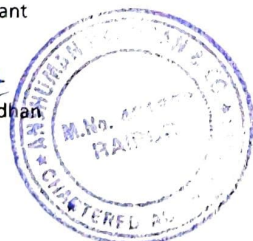
For, Chetana Child and Women Welfare Society



President



Secretary



CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

PROJECT GRANT ACCOUNT

LOCAL FUND

	For the year ended 31/03/2018	For the year ended 31/03/2017
Resources		
Grant to the extent applied		
Grant for TI Project, Raipur	2234865	2299507
Grant from Child line Foundation	381000	354937
Grant for TI Project, Jagdalpur	1839445	1824450
CSO Contribution RTE Watch	2159	128675
Grant from UNICEF RTE WATCH	1480225	3699256
Bank Interest	5417	22599
	5943111	8329424
Application		
Targeted Intervention project, Raipur	2236760	2303250
Childline Foundation	384958	355162
Targeted Intervention project, Jagdalpur	1841983	1829411
UNICEF RTE Watch	1474365	3841601
	5938066	8329424
Excess of application over resource trf to Gen. Fund	5045	0

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

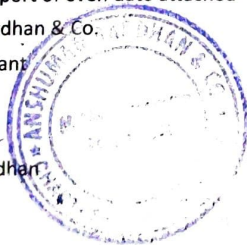
Date - 29/06/2018

Place- Raipur

For, Chetana Child and Women Welfare Society

President

Secretary



[Signature]

[Signature]

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

INCOME AND EXPENDITURE ACCOUNT

FCRA

	For the year ended 31/03/2018	For the year ended 31/03/2017
Resources		
Bank Interest	930	127
	930	127
Application		
Bank commission	53	86
	53	86
Excess of income over expenditure	877	41

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 - 29/06/2018

Place- Raipur

For, Chetana Child and Women Welfare Society

President Secretary



[Signature]
[Signature]

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

CONSOLIDATED RESOURCES AND APPLICATION STATEMENT

	For the year ended 31/03/2018	For the year ended 31/03/2017
Resources		
Grant to the extent applied	5943111	8329424
Other Income	8	101638
Voluntary Contributions	267000	466000
Bank Interest	2472	1729
Membership fees	10500	10500
Interest on income tax refund	0	4978
	6223083	8914269
Application		
Project grant expenditure		
Targeted Internvention project, Raipur	2236760	2303250
Childline Foundation	384958	355162
Targeted intervention project Jagdalpur	1841983	1829411
UNICEF RTE Watch	1474365	3841601
Program Cost - NGO Own Source	115710	288900
Administration expenses	9	187155
Bank Commission - FCRA account	53	86
Depreciation of Fixed Asset of Society	11362	13611
	6225795	8819176
Excess of resources over application	-2712	95093

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 - 29/06/2018

Place- Raipur

For, Chetana Child and Women Welfare Society

 
President Secretary



CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

FCRA RECEIPT AND PAYMENT ACCOUNT

for the year ended 31/03/2018

Receipt	Amount (Rs.)
<u>Opening Balance</u>	
Cash	4986
Punjab National bank	3025
Bank interest	930
Receipt from MASHAV	654281
Total	663222
Payment	
Bank charges	53
<u>Closing balance</u>	
Punjab National Bank	658183
Cash on hand	4986
Total	663222

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

For, Chetana Child and Women Welfare Society


CA. Anshuman Bardhan
M.No. 401853
Proprietor
Date - 29/06/2018
Place- Raipur




President


Secretary

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

FCRA BALANCE SHEET

	As at 31/03/2018	As at 31/03/2017
Funds and Liabilities	Amount (Rs.)	Amount (Rs.)
FC General Fund	3794	2917
Received from Mashav Project, Israel	654281	0
Advance from Smt. Indu Sahu	18508	18508
Total	676583	21425
Asset		
Chetana Child and Women Welfare Society	13414	13414
Punjab National Bank	658183	3025
Cash on hand	4986	4986
Total	676583	21425

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 29/06/2018

Place- Raipur

For, Chetana Child and Women Welfare Society



President Secretary



CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

Schedules attached to the Financial Statements

for the year ended 31/03/2018

SCHEDULE 1

GENERAL FUND

Particulars	31/03/2018			31/03/2017		
	FC	Local	Total	FC	Local	Total
Opening Balance	2917	513599	516516	2876	418547	421423
Add :						
Excess of Income - Local	0	-8634	-8634	0	95052	95052
Excess of Income - FC funds	877	5045	5922	41	0	41
Adjustments		0	0		0	0
Closing Balance	3794	510010	513804	2917	513599	516516

SCHEDULE 2

ASSET FUND

Particulars	31/03/2018			31/03/2017		
	FC	Local	Total	FC	Local	Total
Opening Balance		167780	167780	0	164099	164099
Add :						
Asset Purchased		9995	9995		7501	7501
Less :						
Depreciation		3525	3525	0	3820	3820
Closing Balance	0	154260	154260	0	167780	167780

SCHEDULE 3

PROJECT GRANT

Funding Agency	As at	
	31/03/2018	31/03/2017
Project Grant - Liabilities		
Mashav Project, Israel	654281	
Total	654281	
Project Grant - Recievable		
TI Project - Raipur	584584	15552
TI Project- Jagdalpur	643486	58608
Childline Foundation	381000	-561306
UNICEF RTE WATCH	0	336326
Total	1609070	-150820



CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

Schedules attached to the Financial Statements

for the year ended 31/03/2018

				As at	As at
				31/03/2018	31/03/2017

SCHEDULE 4

SUNDRY CREDITORS

Advance from Indu Sahu				181047	135008
Travel Payable CIF				2390	2010
Honorarium Payable - CIF				133000	246000
Advance from PM, TI Jagdalpur				0	5250
Indu Sahu (TI Jagdalpur)				0	1000
Salary and Travel Payable (TI Jagdalpur)				575700	
Advance to Jaishree TI Raipur				0	780
Staff Salary Payable - TI Raipur				555341	
Rent (TI Raipur)				24000	
Travel expenses PE (TI Raipur)				25200	
Travel expenses Staff (TI Raipur)				33930	
Advance to Project Coordinator CIF				0	13959
Social Marketing Fund (TI)				2224	
Alpana Sports (RTE Watch)				39480	
Total				1572312	404007

SCHEDULE 5

FIXED ASSETS

NGOs own assets

Asset	As on 1/4/2017	Addition	Total	Depreciation	Closing as on 31/3/2018
Fan	820	0	820	82	738
Computer	12811	0	12811	7687	5124
Printer, Fax, Scan etc	3817	0	3817	2291	1526
Television, Camera	5080	0	5080	762	4318
Furniture and Fixtures	5404	0	5404	540	4864
Laptop (Donated)	1	0	1	0	1
Projector (Donated)	1	0	1	0	1
Total	27934	0	27934	11362	16572



CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

Schedules attached to the Financial Statements

for the year ended 31/03/2018

Projects assets

Asset	As on 1/4/2017	Addition/w off	Total	Depreciation	Closing as on 31/3/2018
CIF	9649	0	9649	965	8684
TI Jagdalpur	20081	0	20081	2560	17521
TI Raipur	138906	9995	128911	0	128911
RCH	15000	0	15000	0	15000
Total	183636	9995	173641	3525	170116

SCHEDULE 6						As at	As at
						31/03/2018	31/03/2017

CASH AND BANK BALANCES

IDBI Bank					72530	2624
PNB - FCRA					658183	3025
SBI - TI Project- Raipur					43196	6234
SBI - TI Project- Jagdalpur					12024	62901
PNB - Child line					12134	2113
PNB - RCH Project					0	1335
PNB - ILFS PPTCT					0	1350
PNB - RTE					7001	1581
Cash on hand with projects					6935	26375
Cash on hand					27163	9009
Total					839166	116547

SCHEDULE 7

OTHER CURRENT ASSETS

Minoti Majee					0	3113
Alpana Sports, Raipur RTE Watch Project					0	246750
TDS Receivable					9933	9933
Advance Rent - Society office					6800	6800
Sub-NGO RTE Watch					0	55744
Advance Rent - TI office Jagdalpur					8000	8000
Kanya Singh, Raipur					0	42000
Advance Rent - TI office Raipur - Yamuna Dewangan					10000	
Advance to Debashish Jena, RTE					0	12026
Total					34733	384366



CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

Schedules attached to the Financial Statements

for the year ended 31/03/2018

SCHEDULE 8

OTHER INCOME

					For the year ended	For the year ended
					31/03/2018	31/03/2017
Survey Income					0	66250
Equipment rent					0	8000
Misc. Income					0	1300
ILFSETS Project Grant					0	26088
Total					0	101638

SCHEDULE 9

Administrative Cost

					For the year ended	For the year ended
					31/03/2018	31/03/2017
Office Maintenance					32370	32969
Communication					0	2200
Rent					63000	72000
Audit Fees					18290	18400
Stationery, Photocopy, Postage & Courier					6597	3249
Accounting charges					20000	19000
Computer Repair and Maintenance					6100	5150
Legal Fees					1380	1725
Travelling and Conveyance					12000	0
Bank charges and Commission					867	89
Contribution to RTE Watch Project					0	30425
Project Grants w/off					0	1948
Total					160604	187155



CHETANA CHILD AND WOMEN WELFARE SOCIETY, RAIPUR

SCHEDULE – 10 - 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. Laptop and Projector received as donation during the year 2016-17 have been accounted at the notional cost of Rs 1 each since the organization has not incurred any cost on these assets.
7. Related Party Transaction - Office rent of Rs 63000 during the year was paid to Smt. Indu Sahu, President. Smt. Indu Sahu, President was also paid honorarium of Rs 114000 from various projects as Chief Functionary.
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



For and on behalf of,

Chetana Child and Women Welfare Society

President

Secretary

Date – 29/06/2018

Place - Raipur