

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

We have examined the balance sheet of CHETANA CHILD AND WOMEN WELFARE SOCIETY AAAAC5608B [name and PAN of the trust or institution] as at 31/03/2019 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

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

In our opinion and to the best of our information, and according to information given to us 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 31/03/2019
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

Place RAIPUR
Date : 23/07/2019



For BASR & CO.
Chartered Accountants

Anshuman Bardhan

(ANSHUMAN BARDHAN)
PARTNER

Membership No: 401853

Registration No: 012141C

UDIN 19401853AAAAAC5033

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. | 5359494 |
| 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 |

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| | | |
|----|---|---------------------|
| 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" |

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 BASR & CO.
Chartered Accountants

Anshuman Bardhan
(ANSHUMAN BARDHAN)
PARTNER

Membership No: 401853
Registration No: 012141C
UDIN 19401853AAAAAC5033

Place :RAIPUR
Date : 28/07/2019

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T- +91 9810269180

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 | 80000 |
| Total | 80000 |

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 and electricity to Smt. Indu Sahu | 106400 |
| Total | 106400 |




CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

BALANCE SHEET

| | SCH. | As at 31-Mar-19 | As at 31-Mar-18 |
|--|------|--------------------|--------------------|
| FUNDS AND LIABILITIES | | | |
| FUNDS | | | |
| GENERAL FUND | 1 | 523210 | 513804 |
| ASSET FUND | 2 | 587541 | 154260 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Project Grant | 3 | 231767 | 654281 |
| Sundry Creditors | 4 | 265598 | 1572312 |
| | | 1608116 | 2894657 |
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Land and Building | | 225000 | 225000 |
| Fixed Assets | 5 | 459678 | 16572 |
| Fixed Assets - Projects | 5 | 167693 | 170116 |
| CURRENT ASSETS | | | |
| Project Grant receivable | 3 | 86301 | 1609070 |
| Cash and Bank balance | 6 | 578005 | 839166 |
| Other current assets | 7 | 91439 | 34733 |
| | | 1608116 | 2894657 |
| Accounting policies and notes | 10 | 0 | 0 |
| Significant accounting policies and notes forming an integral part of accounts | | | |

As per our Audit report of even date attached
For, BASR & Co.
Chartered Accountant
FRN 012141C


CA. Anshuman Bardhan
M.No. 401853
Partner
Date- 28.7.19
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 31-03-2019 | For the year ended 31-03-2018 |
|------------------------------------|----------------------------------|----------------------------------|
| INCOME | | |
| Voluntary Contributions | 787650 | 267000 |
| Bank Interest | 1619 | 1542 |
| Membership Fees | 10500 | 10500 |
| Interest on income tax refund | 72 | |
| Other income | 8 | 91254 |
| | <u>891095</u> | <u>279042</u> |
| EXPENDITURE | | |
| Program Cost | | |
| Digital Literacy | 37000 | 0 |
| Talk Show CSA | 5750 | 0 |
| Summer Camp | 71050 | 0 |
| Mensuration Day Activity | 22075 | 0 |
| Women Day/Children Day Celebration | 4505 | 12000 |
| Event Expenses | 3585 | 23000 |
| Salary | 120000 | 72000 |
| Contribution to TI and CIF | 7145 | 8710 |
| <i>Total Program Cost</i> | <u>271110</u> | <u>115710</u> |
| Administrative Expenses | 9 | 254322 |
| | | <u>160604</u> |
| Skill Development | 83800 | |
| DDU Training Appraisal Fees | 274980 | |
| Depreciation | 5 | 6599 |
| | <u>890811</u> | <u>287676</u> |
| Excess to General Fund | 285 | -8634 |

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, BASR & Co.
Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan
M.No. 401853
Partner



For, Chetana Child and Women Welfare Society

[Signature]
President Secretary

Date - 28.7.19
Place- Raipur

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 31-03-2019 | For the year ended 31-03-2018 |
|--|----------------------------------|----------------------------------|
| Resources | | |
| <u>Grant to the extent applied</u> | | |
| Grant for TI Project, Raipur | 2289572 | 2234865 |
| Grant from Child line Foundation | 379254 | 381000 |
| Grant for TI Project, Jagdalpur | 1862014 | 1839445 |
| CSO Contribution RTE Watch | 0 | 2159 |
| Grant from UNICEF RTE WATCH | 0 | 1480225 |
| Bank Interest | 6483 | 5417 |
| Social Marketing | 67 | 0 |
| | 4537390 | 5943111 |
| Application | | |
| Targeted Intervention project, Raipur | 2293543 | 2236760 |
| Childline Foundation | 380853 | 384958 |
| Targeted Intervention project, Jagdalpur | 1862994 | 1841983 |
| UNICEF RTE Watch | 0 | 1474365 |
| | 4537390 | 5938066 |
| Excess of application over resource trf to Gen. Fund | 0 | 5045 |

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, BASR & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Partner

Date - 28.7.19

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

FCRA

| | For the year ended 31-03-2019 | For the year ended 31-03-2018 |
|--|----------------------------------|----------------------------------|
| Resources | | |
| Revenue Grant from Israel Embassy | 14880 | |
| Bank Interest | 9334 | 930 |
| | 24214 | 930 |
| Application | | |
| Bank commission | 213 | 53 |
| <u>Expenditure Grant from Israel Embassy</u> | | |
| Mashav Centre Inauguration Expenses | 8980 | |
| Antivirus Software | 5900 | 14880 |
| | 15093 | 53 |
| Excess of income over expenditure | 9121 | 877 |

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, BASR & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853



For, Chetana Child and Women Welfare Society


President


Secretary

Partner

Date -

28.7.19

Place- Raipur

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 31-03-2019 | For the year ended 31-03-2018 |
|---|----------------------------------|----------------------------------|
| Resources | | |
| Grant to the extent applied | 4552270 | 5943111 |
| Other Income | 8 91254 | 0 |
| Voluntary Contributions | 787650 | 267000 |
| Bank Interest | 10953 | 2472 |
| Membership fees | 10500 | 10500 |
| Interest on income tax refund | 72 | 0 |
| | 5452699 | 6223083 |
| Application | | |
| Project grant expenditure | | |
| Targeted Intervention project, Raipur | 2293543 | 2236760 |
| Childline Foundation | 380853 | 384958 |
| Targeted intervention project Jagdalpur | 1862994 | 1841983 |
| UNICEF RTE Watch | 0 | 1474365 |
| Program Cost - NGO Own Source | 629890 | 115710 |
| Administrative expenses | 9 254322 | 0 |
| Expenditure Grant from Israel Embassy | 14880 | 53 |
| Bank commission FCRA bank a/c | 213 | |
| Depreciation of Fixed Asset of Society | 6599 | 5199 |
| | 5443294 | 6059028 |
| Excess of resources over application | 9406 | 164056 |

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, BASR & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Partner

Date - 28.7.19

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 31/03/2019

| Receipt | Amount (Rs.) |
|--|---------------|
| <u>Opening Balance</u> | |
| Cash | 4986 |
| Punjab National bank | 658183 |
| Bank interest | 9334 |
| Total | 672503 |
| <u>Payment</u> | |
| Bank charges | 213 |
| Fixed Asset purchase | 534584 |
| Mashav Center Inaugration and Software | 14880 |
| <u>Closing balance</u> | |
| Punjab National Bank | 120820 |
| Cash on hand | 2006 |
| Total | 672503 |

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, BASR & Co.

Chartered Accountant

FRN 012141C

Anshuman



CA. Anshuman Bardhan

M.No. 401853

Partner

Date - 28.7.19

Place- Raipur

For, Chetana Child and Women Welfare Society

Blame

President

Shah

Secretary

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

FCRA BALANCE SHEET

| | | As at 31-03-2019 | As at 31-03-2018 |
|---|-----|---------------------|---------------------|
| Funds and Liabilities | Sch | Amount (Rs.) | Amount (Rs.) |
| <u>FC General Fund</u> | | 12915 | 3794 |
| Asset Fund | | 435704 | |
| Mashav Project, Israel | | 104817 | 654281 |
| Advance from Smt. Indu Sahu | | 18508 | 18508 |
| Total | | 571944 | 676583 |
| Asset | | | |
| Fixed Assets | 5 | 435704 | |
| Chetana Child and Women Welfare Society | | 13414 | 13414 |
| Punjab National Bank | | 120820 | 658183 |
| Cash on hand | | 2006 | 4986 |
| Total | | 571944 | 676583 |

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, BASR & Co.

Chartered Accountant

FRN 012141C

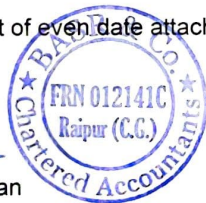
CA. Anshuman Bardhan

M.No. 401853


Partner

Date - 28.7.19

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 31/03/2019

SCHEDULE 1

GENERAL FUND

| Particulars | 31-03-2019 | | | 31-03-2018 | | |
|-----------------------------|------------|--------|--------|------------|--------|--------|
| | FC | Local | Total | FC | Local | Total |
| Opening Balance | 3794 | 510010 | 513804 | 2917 | 513599 | 516516 |
| Add : | | | | | | |
| Excess of Income - Local | 0 | 285 | 285 | 0 | -8634 | -8634 |
| Excess of Income - FC funds | 9121 | 0 | 9121 | 877 | 5045 | 5922 |
| Adjustments | | 0 | 0 | | 0 | 0 |
| Closing Balance | 12915 | 510295 | 523210 | 3794 | 510010 | 513804 |

SCHEDULE 2

ASSET FUND

| Particulars | 31-03-2019 | | | 31-03-2018 | | |
|-----------------|------------|--------|--------|------------|--------|--------|
| | FC | Local | Total | FC | Local | Total |
| Opening Balance | 0 | 154260 | 154260 | | 167780 | 167780 |
| Add : | | | | | | |
| Asset Purchased | 534584 | 600 | 535184 | | 9995 | 9995 |
| Less : | | | | | | |
| Depreciation | 98880 | 3023 | 101903 | | 3525 | 3525 |
| Closing Balance | 435704 | 151837 | 587541 | 0 | 154260 | 154260 |

SCHEDULE 3

PROJECT GRANT

| Funding Agency | As at | |
|-----------------------------|------------|------------|
| | 31-03-2019 | 31-03-2018 |
| Project Grant - Liabilities | | |
| Mashav Project, Israel | 104817 | 654281 |
| TI Project - Raipur | 126950 | |
| Total | 231767 | 654281 |
| Project Grant - Recievable | | |
| TI Project - Raipur | 0 | 584584 |
| TI Project- Jagdalpur | 59719 | 643486 |
| Childline Foundation | 26582 | 381000 |
| Total | 86301 | 1609070 |



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 31/03/2019

| | As at 31-03-2019 | As at 31-03-2018 |
|--|---------------------|---------------------|
| SCHEDULE 4 | | |
| SUNDRY CREDITORS | | |
| Advance from Indu Sahu | 221047 | 181047 |
| Travel Payable CIF | 0 | 2390 |
| Honorarium Payable - CIF | 18000 | 133000 |
| Salary and Travel Payable (TI Jagdalpur) | 0 | 575700 |
| Staff Salary Payable - TI Raipur | 0 | 555341 |
| Rent (TI Raipur) | 0 | 24000 |
| Travel expenses PE (TI Raipur) | 0 | 25200 |
| Travel expenses Staff (TI Raipur) | 0 | 33930 |
| Social Marketing Fund (TI) | 3191 | 2224 |
| Alpana Sports (RTE Watch) | 0 | 39480 |
| Sai Medical Agency | 7670 | 0 |
| TDS Payable | 5190 | 0 |
| Audit fees Payable | 2500 | 0 |
| Honorarium Payable | 8000 | |
| Total | 265598 | 1572312 |

SCHEDULE 5

FIXED ASSETS

NGOs own assets - LOCAL FUND

| Asset | As on 1/4/2018 | Addition | Total | Depreciation | Closing as on 31/3/2019 |
|------------------------|----------------|--------------|--------------|--------------|-------------------------|
| Fan | 738 | 0 | 738 | 74 | 664 |
| Computer | 5124 | 0 | 5124 | 3075 | 2049 |
| Printer, Fax, Scan etc | 1526 | 0 | 1526 | 916 | 610 |
| Television, Camera | 4318 | 0 | 4318 | 648 | 3670 |
| Furniture and Fixtures | 4864 | 14000 | 18864 | 1886 | 16978 |
| Laptop (Donated) | 1 | 0 | 1 | 0 | 1 |
| Projector (Donated) | 1 | 0 | 1 | 0 | 1 |
| Total | 16572 | 14000 | 30572 | 6599 | 23974 |

Project assets

| Asset | As on 1/4/2018 | Addition/w off | Total | Depreciation | Closing as on 31/3/2019 |
|--------------|----------------|----------------|---------------|--------------|-------------------------|
| CIF | 8684 | 0 | 8684 | 868 | 7816 |
| TI Jagdalpur | 17521 | 0 | 17521 | 2155 | 15366 |
| TI Raipur | 128911 | 600 | 129511 | 0 | 129511 |
| RCH | 15000 | 0 | 15000 | 0 | 15000 |
| Total | 170116 | 600 | 170716 | 3023 | 167693 |



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 31/03/2019

FC Fund Assets

| Asset | As on 1/4/2018 | Addition/w off | Total | Depreciation | Closing as on 31/3/2019 |
|--------------------------------|----------------|----------------|---------------|--------------|-------------------------|
| Equipments and Machines | | | | | |
| Biometric Machine | 0 | 5900 | 5900 | 885 | 5015 |
| Camera | 0 | 50000 | 50000 | 7500 | 42500 |
| Canon Photocopier | 0 | 63936 | 63936 | 9590 | 54346 |
| LED TV | 0 | 39000 | 39000 | 5850 | 33150 |
| Projector | 0 | 44583 | 44583 | 6687 | 37896 |
| Refrigerator | 0 | 16500 | 16500 | 2475 | 14025 |
| Water Dispenser | 0 | 14656 | 14656 | 2198 | 12458 |
| Computer | | | | | |
| Desktop | 0 | 76000 | 76000 | 30400 | 45600 |
| Laptop | 0 | 36312 | 36312 | 14525 | 21787 |
| Furniture | | | | | |
| Almirah | 0 | 25488 | 25488 | 2549 | 22939 |
| Book Shelf | 0 | 14090 | 14090 | 1409 | 12681 |
| Chair | 0 | 113309 | 113309 | 11331 | 101978 |
| Projector Screen | 0 | 5900 | 5900 | 590 | 5310 |
| Table | 0 | 28910 | 28910 | 2891 | 26019 |
| Total | 0 | 534584 | 534584 | 98880 | 435704 |

| SCHEDULE 6 | | | | | As at 31-03-2019 | As at 31-03-2018 |
|------------|--|--|--|--|---------------------|---------------------|
|------------|--|--|--|--|---------------------|---------------------|

CASH AND BANK BALANCES

| | | | | | | |
|-----------------------------|--|--|--|--|---------------|---------------|
| IDBI Bank | | | | | 3298 | 72530 |
| PNB - FCRA | | | | | 120820 | 658183 |
| SBI - TI Project- Raipur | | | | | 101249 | 43196 |
| SBI - TI Project- Jagdalpur | | | | | 3537 | 12024 |
| PNB - Child line | | | | | 6094 | 12134 |
| PNB - RTE | | | | | 3898 | 7001 |
| Cash on hand with projects | | | | | 12441 | 6935 |
| Cash on hand | | | | | 122668 | 27163 |
| Cheque in Transit | | | | | 204000 | |
| Total | | | | | 578005 | 839166 |



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 31/03/2019

SCHEDULE 7

OTHER CURRENT ASSETS

| | | | | | | |
|---|--|--|--|--|--------------|--------------|
| TDS Receivable | | | | | 9504 | 9933 |
| Advance Rent - Society office | | | | | 6800 | 6800 |
| Advance Rent - TI office Jagdalpur | | | | | 8000 | 8000 |
| Skill and Tech Pvt Ltd | | | | | 43308 | 0 |
| Advance Rent - TI office Raipur - Yamuna Dewangan | | | | | 10000 | 10000 |
| PE Social Marketing Receivable | | | | | 8637 | 0 |
| Dr. Manoj Agrawal, Jagdalpur | | | | | 5190 | 0 |
| | | | | | | |
| | | | | | | |
| Total | | | | | 91439 | 34733 |

SCHEDULE 8

OTHER INCOME

| | | | | | For the year ended | |
|-----------------------|--|--|--|--|--------------------|--|
| | | | | | 31-03-2019 | |
| Documentation charges | | | | | 3000 | |
| Skill Development | | | | | 88254 | |
| Total | | | | | 91254 | |
| | | | | | | |

SCHEDULE 9

Administrative Cost

| | | | | | For the year ended | For the year ended |
|--|--|--|--|--|--------------------|--------------------|
| | | | | | 31-03-2019 | 31-03-2018 |
| Office Maintenance | | | | | 29725 | 32370 |
| Consultancy Fees | | | | | 23130 | 20000 |
| Rent & Electricity | | | | | 106400 | 63000 |
| Audit Fees | | | | | 17110 | 18290 |
| Stationery, Photocopy, Postage & Courier | | | | | 34463 | 6597 |
| Computer Repair and Maintenance | | | | | 0 | 6100 |
| Legal Fees | | | | | 2000 | 1380 |
| Travelling and Conveyance | | | | | 0 | 12000 |
| Bank charges and Commission | | | | | 1134 | 867 |
| Meeting and Events | | | | | 16760 | 0 |
| Web site Designing | | | | | 23600 | 0 |
| Total | | | | | 254322 | 160604 |



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.

Revenue from services is recognized when the work has been completed and no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering of the service.

Revenue from bank interest is recognized when the interest is credited in bank account.

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. Related Party Transaction - Office rent of Rs 1,05,000 during the year was paid to Smt. Indu Sahu, Secretary. Smt. Indu Sahu, Secretary was also paid honorarium of Rs : 80,000 from various projects as Chief Functionary.
7. Balances are subject to confirmation and reconciliation.
8. 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, BASR & Co.,

Chartered Accountant

FRN. 012141C


CA. Anshuman Bardhan

M. no. 401853

Partner

Date – 28.7.19

Place - Raipur



For and on behalf of,

Chetana Child and Women Welfare Society



President



Secretary