

**Audited Statement of Accounts**

**of**

**M/s Chetana Child and Women Welfare  
Society**

**Registered Office: B101, Krishna Apartment, LIC Colony, Mova, Raipur  
Chhattisgarh 492001**

**For the Financial Year**

**2019-20**

*Attested*

*[Signature]*

**Gupta Arju & Associates  
Chartered Accountants**

**C/o Kanak Creation, above Vishawkarma Engineering,  
Badhai Para Road, Phool Chowk, Raipur, Chhattisgarh, 492001**

**Mob. No. +91 8878354949**

**E Mail :caarjugupta@gmail.com**

**Secretary  
Chetana Child and Women  
Welfare Society  
Raipur(C.G.)**



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## **INDEPENDENT AUDITOR'S REPORT**

To,  
The Members of  
M/s Chetana Child and Women Welfare Society  
RAIPUR (CG)

### **Report on the Financial Statements**

We have audited the Financial Statement of "**M/s Chetana Child and Women Welfare Society**" admin office at B-101, Krishna Apartment, Mova Raipur, Chhattisgarh which comprise of Balance Sheet as at 31st March 2020, Income & Expenditures Account and Receipt & Payments Account for the year ended 2020 and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the Accounting Standards issued by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards





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on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income & Expenditures Account and Receipt & Payments Account give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:







- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required have been kept by the society so far as appears from our examination of those books;
- c. in case of the Balance Sheet as at 31st March 2020.
- d. in case of the Income & Expenditures Account show no surplus and deficit for the year ended 31st March 2020.
- e. in case of the Receipts and the Payments for the period 1st April 2019 to 31st March 2020.

A further description of the auditor's responsibility for the audit of the financial statements is located at Institute of Chartered Accountants of India website at: [www.icaai.org](http://www.icaai.org). This description forms part of our auditor's report.

**FOR, GUPTA ARJU & ASSOCIATES,**  
**Chartered Accountant**

*Arju Gupta*



CA. ARJU KUMAR GUPTA

M.No.426411

UDIN: **20426411AAAACF1789**

Place: Raipur (C.G.)

Date: 19.10.2020

# M/s Chetana Child and Women Welfare Society

Balance Sheet as on 31st March, 2020

PARTICULARS	NOTES TO ACCOUNTS	AMOUNT IN ₹	
		31.03.2020	31.03.2019
<b>FUNDS AND LIABILITIES</b>			
<b>FUNDS</b>			
(a) General Fund	1	5,46,120.00	5,23,210.00
(b) Assets Fund	2	5,10,697.00	5,87,541.00
		10,56,817.00	11,10,751.00
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
(a) Project Grant	3	68,81,975.00	2,31,767.00
(b) Sundry Creditors	4	24,97,105.00	2,65,598.00
(c) Provisions			-
		93,79,080.00	4,97,365.00
<b>TOTAL</b>		<b>1,04,35,897.00</b>	<b>16,08,116.00</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Land & Building		2,25,000.00	2,25,000.00
(b) Fixed Assets- Society	5	3,99,621.00	4,59,678.00
(c) Fixed Assets-Projects	5	1,64,606.00	1,67,693.00
		7,89,227.00	8,52,371.00
<b>Current assets</b>			
(a) Project Grant Receivable	3	10,86,647.00	86,301.00
(b) Cash and cash equivalents	6	69,74,075.00	5,78,005.00
(c) Other Current Assets	7	15,85,948.00	91,439.00
		96,46,670.00	7,55,745.00
<b>TOTAL</b>		<b>1,04,35,897.00</b>	<b>16,08,116.00</b>
Significant Accounting Policies	10	-	-
Other Notes to Financial Statements			
Notes referred to above form an integral part of these Financial Statements			

As per our report on even date

**For, Gupta Arju & Associates**

Chartered Accountants, FRN 024522C

(CA Arju Kumar Gupta)

Proprietor

MEMB.NO. - 426411

Place : Raipur

Date : 19.10.2020



For and on behalf of the Board of Trustees

**M/s Chetana Child and Women Welfare Society**

*Blawe*  
President

*Arju*  
Secretary

# M/s Chetana Child and Women Welfare Society

## Statement of Income & Expenditure Account for the year ended 31st March, 2020

PARTICULARS	NOTES TO ACCOUNT	AMOUNT IN ₹	
		31.03.2020	31.03.2019
<b>INCOMES</b>			
(a) Voluntary Contribution		7,20,500.00	7,87,650.00
(b) Bank Interest		2,157.00	1,619.00
(c) Membership Fees		10,500.00	10,500.00
(d) Interest on IT Refund		-	72.00
(e) Others Income	8	-	91,254.00
		<b>7,33,157.00</b>	<b>8,91,095.00</b>
<b>EXPENDITURE</b>			
<b>Program Cost</b>			
(a) Digital Literacy		-	37,000.00
(b) Talk Show CSA		-	5,750.00
(c) Summer Camp		25,760.00	71,050.00
(d) Menstruation Day Activity		41,822.00	22,075.00
(e) Women Day/Children Day Celebration		10,500.00	4,505.00
(f) Event Expenses		-	3,585.00
(g) Salary		64,000.00	1,20,000.00
(h) Contribution to TI and CIF		1,237.00	7,145.00
(i) AIDS Day Celebration		9,760.00	-
(j) Enviroment Day Celebration		7,820.00	-
(k) Handwash/ Human Right Day Celebration		22,150.00	-
(l) Independence and Republic Day Celebration		4,500.00	-
(m) Rally Right to Education for Girls		5,560.00	-
(n) SHG Training		10,500.00	-
		<b>1,93,109.00</b>	<b>2,71,110.00</b>
(a) Administrative Expenses	9	2,11,828.00	2,54,322.00
(b) Skill Development		-	83,800.00
(c) DDUGKY Appraisal Fees		3,24,980.00	2,74,980.00
(d) Depreciation	5	7,649.00	6,599.00
		<b>5,44,457.00</b>	<b>6,19,701.00</b>
<b>Excess to General Fund</b>		(4,409.00)	284.00
Significant Accounting Policies	10	-	-
Other Notes to Financial Statements			
Notes referred to above form an integral part of these Financial Statements			

As per our report on even date

**For, Gupta Arju & Associates**  
Chartered Accountants, FRN 024522C

For and on behalf of the Board of Truastee

**M/s Chetana Child and Women Welfare Society**

(CA Arju Kumar Gupta)  
Proprietor  
UDIN: 20426411AAAACF1789  
MEMB.NO. - 426411  
Place : Raipur  
Date : 19.10.2020

President

Secretary



# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

Particulars	AMOUNT IN ₹	AMOUNT IN ₹
	31.03.2020	31.03.2019
<b>Local Fund</b>		
<b>Resources</b>		
<b>Grant to the extent applied</b>		
Grant for IT Project, Raipur	21,98,182.00	22,89,572.00
Grant from Child line Foundation	3,82,090.00	3,79,254.00
Grant for IT Project, Jagdalpur	14,87,538.00	18,62,014.00
		-
Bank Interest	6,584.00	6,483.00
Social Marketing	-	67.00
	<b>40,74,394.00</b>	<b>45,37,390.00</b>
<b>Application</b>		
Targeted Intervention Project, Raipur	22,01,957.00	22,93,543.00
Targeted Intervention Project, Jagdalpur	14,89,252.00	3,80,853.00
Childline Foundation	3,83,185.00	18,62,994.00
	<b>40,74,394.00</b>	<b>45,37,390.00</b>
<b>Excess of Application over resources trf to Gen. Fund</b>	-	-





# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

## Consolidated Resources and Application Statement

Particulars	AMOUNT IN ₹	AMOUNT IN ₹
	31.03.2020	31.03.2019
<b>Resources</b>		
Grant to the extent applied	57,31,859.00	45,52,270.00
Other Income	-	91,254.00
Voluntary Contributions	7,20,500.00	7,87,650.00
Bank Interest	56,320.00	10,953.00
Membership Fees	10,500.00	10,500.00
Interest on IT Refund	-	72.00
	<b>65,19,179.00</b>	<b>54,52,699.00</b>
<b>Application</b>		
<b>Project Grant Expenditure</b>		
TI Project, Raipur	22,01,957.00	22,93,543.00
TI Project, Jagdalpur	14,89,253.00	3,80,853.00
Childline Foundation	3,83,185.00	18,62,994.00
FCRA Project	11,47,311.00	-
ILO (International Labour Organisation)	5,00,000.00	-
Mobilization for Skill Sathi Programme	23,791.00	-
Program Cost- NGO own Source	2,02,372.00	6,29,890.00
Administrative Expenses	2,11,828.00	2,54,322.00
Expenditure grant from Israel Embassy	-	14,880.00
Bank Commission FCRA Bank A/c	-	213.00
Depreciation of Fixed Assets of Society	7,649.00	6,599.00
Application Fees for DDU GKY	3,24,980.00	-
	<b>64,92,326.00</b>	<b>54,43,294.00</b>
<b>Excess of Income over Expenditure</b>	<b>26,853.00</b>	<b>9,405.00</b>





# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

Particulars	AMOUNT IN ₹			AMOUNT IN ₹		
	31.03.2020			31.03.2019		
	FC	Local	Total	FC	Local	Total
<b>Schedule-1</b>						
<b>General Fund</b>						
Opening Balance	12,915.00	5,10,295.00	5,23,210.00	3,794.00	5,10,010.00	5,13,804.00
Add: Excess of Income-Local	-	22,910.00	22,910.00	-	285.00	285.00
Add: Excess of Income-FC	-	-	-	9,121.00	-	9,121.00
Adjustment	-	-	-	-	-	-
Closing Balance	<b>12,915.00</b>	<b>5,33,205.00</b>	<b>5,46,120.00</b>	<b>12,915.00</b>	<b>5,10,295.00</b>	<b>5,23,210.00</b>
<b>Schedule-2</b>						
<b>Assets Fund</b>						
Opening Balance	4,35,704.00	1,51,837.00	5,87,541.00	-	1,54,260.00	1,54,260.00
Add: Assets Purchase	-	-	-	5,34,584.00	600.00	5,35,184.00
Less: Depreciation	73,757.00	3,087.00	76,844.00	98,880.00	3,023.00	1,01,903.00
Closing Balance	<b>3,61,947.00</b>	<b>1,48,750.00</b>	<b>5,10,697.00</b>	<b>4,35,704.00</b>	<b>1,51,837.00</b>	<b>5,87,541.00</b>
AMOUNT IN ₹						
<b>31.03.2020</b>						
AMOUNT IN ₹						
<b>31.03.2019</b>						
<b>Schedule-3</b>						
<b>Project Grant</b>						
<b>Funding Agency</b>						
<b>Project Grant- Liabilities</b>						
Advance grant from DDU GKY, Assam	-	-	-	-	67,77,158.00	-
IT Project, Raipur	-	-	-	-	-	1,26,950.00
Mashav Project, Isrel	-	-	-	1,04,817.00	-	1,04,817.00
	<b>68,81,975.00</b>	<b>2,31,767.00</b>	<b>70,13,742.00</b>	<b>1,04,817.00</b>	<b>1,26,950.00</b>	<b>1,26,950.00</b>
<b>Project Grant- Receivable</b>						
IT Project, Raipur	-	-	-	3,92,251.00	-	-
IT Project, Jagdalpur	-	-	-	4,38,700.00	-	59,719.00
Grant Receivable from Kailash Satyarthi Children Foundation for Public Dialogue	-	-	-	2,20,754.00	-	-
Grant Receivable from Bachpan Bachao Andolan	-	-	-	8,360.00	-	-
Childline Foundation	-	-	-	26,582.00	-	26,582.00
	<b>10,86,647.00</b>	<b>86,301.00</b>	<b>11,72,948.00</b>	<b>10,86,647.00</b>	<b>86,301.00</b>	<b>11,72,948.00</b>
<b>Schedule-4</b>						
<b>Sundry Creditors</b>						
Advance from Indu Sahu	-	-	-	9,42,446.00	-	2,21,047.00
Advance from CS Infratech	-	-	-	20,000.00	-	-
Advance from Santanu Sahu	-	-	-	20,000.00	-	-
Honorarium Payable CIF	-	-	-	-	-	18,000.00
Honorarium Payable TI Raipur	-	-	-	1,80,000.00	-	-
Salary & Travel Payable, TI Project, Jagdalpur	-	-	-	2,05,650.00	-	-
Staff Salary, TI Project, Jagdalpur	-	-	-	2,97,500.00	-	-
Rent Payable, TI Project Raipur	-	-	-	12,000.00	-	-
Travel Expenses PE, TI Project Raipur	-	-	-	27,000.00	-	-
Travel Expenses Staff, TI Project Raipur	-	-	-	24,300.00	-	-
Social Marketing Fund, TI Project	-	-	-	3,191.00	-	3,191.00
Salary Payable, TI Project, Raipur	-	-	-	2,24,355.00	-	-
Expences Payable, TI Project Jagdalpur	-	-	-	9,691.00	-	-
Consultancy Fees Payable	-	-	-	22,545.00	-	-
Sai Medical Agency	-	-	-	7,670.00	-	7,670.00
Payable on A/c of International Labour Organization	-	-	-	1,76,000.00	-	-
TDS Payable	-	-	-	1,747.00	-	5,190.00
Rent Payable, CIF Project	-	-	-	1,000.00	-	-
Anshuman Bardhan & Co. - Raipur	-	-	-	13,300.00	-	-
Raj Computers - Raipur	-	-	-	1,482.00	-	-
Veena Bardhan - Raipur	-	-	-	1,000.00	-	-
BBA Expences Payable	-	-	-	8,260.00	-	-
BBA Travell Expences Payable	-	-	-	20.00	-	-
Public Dailog Account Payable	-	-	-	2,59,838.00	-	-
Rape Free India Account Payable	-	-	-	10,110.00	-	-
BBA Audit Fees Payable	-	-	-	3,500.00	-	-
Audit Fees CIF Payable	-	-	-	2,500.00	-	2,500.00
Honorarium Payable CIF	-	-	-	22,000.00	-	8,000.00
	<b>24,97,105.00</b>	<b>2,65,598.00</b>	<b>27,62,703.00</b>	<b>24,97,105.00</b>	<b>2,65,598.00</b>	<b>27,62,703.00</b>



# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

<b>Schedule-6</b>		
<b>Cash and Bank Balances</b>		
IDBI Bank	1,81,962.00	3,298.00
PNB-FCRA	1,75,387.00	1,20,820.00
SBI-TI Project Raipur	14,473.00	1,01,249.00
SBI-TI Project Jagdalpur	1,06,493.00	3,537.00
IDBI- DDU GKY	52,71,426.00	-
PNB-Child Line	42,848.00	6,094.00
PNB-RTE	3,958.00	3,898.00
Cash in hand with Projects	1,318.00	12,441.00
Cash in Hand	5,02,539.00	1,22,668.00
FDR With IDBI Bank	6,73,671.00	-
Cheque in Transit	-	2,04,000.00
	<b>69,74,075.00</b>	<b>5,78,005.00</b>
<b>Schedule-7</b>		
<b>Other Current Assets</b>		
TDS Receivable	85,120.00	9,504.00
Advance Rent-Society Office	6,800.00	6,800.00
Advance Rent-TI Office Jagdalpur	-	8,000.00
Advance to Staff for Expences Chetana Head Office	1,098.00	-
Advance to Skill and Tech Pvt. Ltd.	-	43,308.00
Advance Rent-TI Office Raipur	10,000.00	10,000.00
Advance to landLord for Rent (DDU GKY, Assam)	4,60,000.00	-
Advance for food supply (DDU GKY, Assam)	6,02,700.00	-
Advance for Uniform (DDU GKY, Assam)	2,91,673.00	-
Advance for Book Printing (DDU GKY, Assam)	1,27,600.00	-
Advance to Rohit, FCRA Project	20.00	-
PE Social Marketing Receivable	937.00	8,637.00
Advance to Dr Manoj Agrawal, Jagdalpur	-	5,190.00
	<b>15,85,948.00</b>	<b>91,439.00</b>
<b>Schedule-8</b>		
<b>Other Income</b>		
Documents Charges	-	3,000.00
Skill Developments	-	88,254.00
	-	<b>91,254.00</b>
<b>Schedule-8</b>		
<b>Administrative Expenses</b>		
Audit Fees	15,800.00	17,110.00
Media Management	14,500.00	-
Bank Charges & Commission	48,988.00	1,134.00
Computer Repaire & Maintenance	1,593.00	-
Consultancy Fees	3,250.00	23,130.00
Electricity Exp	1,080.00	-
Legal Fees	19,400.00	2,000.00
Meeting & Events	720.00	16,760.00
Office Maintenance	31,678.00	29,725.00
Rent & Electricity	49,000.00	1,06,400.00
Stationery, Photocopy, Postage & Courier Charges	4,019.00	34,463.00
Accountant Honorarium	5,000.00	-
Web Site Maintenance	16,800.00	23,600.00
	<b>2,11,828.00</b>	<b>2,54,322.00</b>



**M/s Chetana Child and Women Welfare Society**

**SCHEDULE - 5**

**NGOs own Assets- Local Fund**

SR. NO.	PARTICULARS	RATE OF DEP.	WDV AS ON 01.04.2019	ADDITION		SALE DURING THE YEAR	GROSS BLOCK AS ON 31.03.2020	DEP. DURING THE YEAR	W.D.V. AS ON 31.03.2020
				DURING THE YEAR					
				MORE THEN 180 DAYS	LESS THEN 180 DAYS				
1	Fan	10%	664.00			-	664.00	66.00	598.00
2	Computer	40%	2,049.00			-	2,049.00	820.00	1,229.00
3	Printer, Fax, Scan etc	40%	610.00		21,350.00	-	21,960.00	4,514.00	17,446.00
4	Television and Camera	15%	3,670.00			-	3,670.00	551.00	3,119.00
5	Furniture & Fixture	10%	16,978.00			-	16,978.00	1,698.00	15,280.00
6	Laptop (Donated)	0%	1.00			-	1.00	-	1.00
7	Projector (Donated)	0%	1.00			-	1.00	-	1.00
	<b>Total</b>		<b>23,973.00</b>	<b>-</b>	<b>21,350.00</b>	<b>-</b>	<b>45,323.00</b>	<b>7,649.00</b>	<b>37,674.00</b>

**Project Assets**

SR. NO.	PARTICULARS	RATE OF DEP.	WDV AS ON 01.04.2019	ADDITION		SALE DURING THE YEAR	GROSS BLOCK AS ON 31.03.2020	DEP. DURING THE YEAR	W.D.V. AS ON 31.03.2020
				DURING THE YEAR					
				MORE THEN 180 DAYS	LESS THEN 180 DAYS				
1	CIF	10%	7816.00				7,816.00	782.00	7,034.00
2	TI Jagdalpur	15%	15366.00				15,366.00	2,305.00	13,061.00
3	TI Raipur	15%	129511.00				1,29,511.00	-	1,29,511.00
4	RCH	0%	15000.00				15,000.00	-	15,000.00
	<b>Total</b>		<b>1,67,693.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,67,693.00</b>	<b>3,087.00</b>	<b>1,64,606.00</b>

**FC Fund Assets**

SR. NO.	PARTICULARS	RATE OF DEP	WDV AS ON 01.04.2019	ADDITION		SALE DURING THE YEAR	GROSS BLOCK AS ON 31.03.2020	DEP. DURING THE YEAR	W.D.V. AS ON 31.03.2020
				DURING THE YEAR					
				MORE THEN 180 DAYS	LESS THEN 180 DAYS				
1	Biometric Machine	15%	5015.00				5,015.00	752.00	4,263.00
2	Camera	15%	42500.00				42,500.00	6,375.00	36,125.00
3	Canon Photocopier	15%	54346.00				54,346.00	8,152.00	46,194.00
4	LED TV	15%	33150.00				33,150.00	4,973.00	28,177.00
5	Projector	15%	37896.00				37,896.00	5,684.00	32,212.00
6	Refrigerator	15%	14025.00				14,025.00	2,104.00	11,921.00
7	Water Dispenser	15%	12458.00				12,458.00	1,869.00	10,589.00
8	Desktop	40%	45600.00				45,600.00	18,240.00	27,360.00
9	Laptop	40%	21787.00				21,787.00	8,715.00	13,072.00
10	Almirah	10%	22939.00				22,939.00	2,294.00	20,645.00
11	Book Shelf	10%	12681.00				12,681.00	1,268.00	11,413.00
12	Chair	10%	101978.00				1,01,978.00	10,198.00	91,780.00
13	Projector Screen	10%	5310.00				5,310.00	531.00	4,779.00
14	Table	10%	26019.00				26,019.00	2,602.00	23,417.00
	<b>Total</b>		<b>4,35,704.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,35,704.00</b>	<b>73,757.00</b>	<b>3,61,947.00</b>





# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

## Balance Sheet of FCRA Fund

Particulars	AMOUNT IN ₹	AMOUNT IN ₹
	31.03.2020	31.03.2019
<b>Funds and Liabilities</b>		
FC General Fund	12,915.00	12,915.00
Assets Fund	3,61,947.00	4,35,704.00
Mashav Project, Israel	1,04,817.00	1,04,817.00
Advance from Smt. Indu Sahu	18,508.00	18,508.00
Audit Fees Payable	3,500.00	-
BBA Expences Payable	8,260.00	-
Public Dailog Account Payable	2,59,838.00	-
Rape Free India Account Payable	10,130.00	-
<b>Total</b>	<b>7,79,915.00</b>	<b>5,71,944.00</b>
<b>Assets</b>		
Fixed Assets	3,61,947.00	4,35,704.00
Chetna Child and Women Welfare Society	13,414.00	13,414.00
Grant Receivable from Kailash Satyarthi Children Foundation for Public Dialogue	2,20,754.00	-
Grant Receivable from Bachpan Bachao Andolan	8,360.00	-
Advance to To Rohit Kashyap	20.00	-
Cash at Punjab National Bank	1,75,387.00	1,20,820.00
Cash in Hand	33.00	2,006.00
<b>Total</b>	<b>7,79,915.00</b>	<b>5,71,944.00</b>



# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

## Income & Expenditure Account of FCRA Fund

Particulars	AMOUNT IN ₹	AMOUNT IN ₹
	31.03.2020	31.03.2019
<b>Resources</b>		
Grant from Israel Embassy		14,880.00
Grant for Bachpan Bachao Andolan	4,93,190.00	-
Grant from Kailash Satyarthi Children Foundation	4,72,754.00	-
Grant for Rape Free India Campaign	1,74,313.00	-
Bank Interest	7,054.00	9,334.00
	<b>11,47,311.00</b>	<b>24,214.00</b>
<b>Application</b>		
Bank Commission	70.80	213.00
<b>Expenditure Grant from Israel Embassy</b>		
a) Mashav Centre Inaugration Expenses	-	8,980.00
b) Antivirus Software	-	5,900.00
<b>Expenditure Grant for Bachpan Bachao Andolan</b>		
a) Activity Expenses	1,32,580.00	-
b) Administrative Expenses	41.30	-
c) Human Resources Expenses	3,44,000.00	-
d) Other Direct Expenses	23,191.00	-
<b>Expenditure Grant from Kailash Satyarthi Children Foundation</b>		
a) Public Dialogue	4,11,174.00	-
b) Follow-up	42,000.00	-
c) Coordination support Cost	16,080.00	-
<b>Expenditure for Rape Free India Campaign</b>		
Audit Fees	3,500.00	-
Round off Exp	(0.10)	-
	<b>11,47,311.00</b>	<b>15,093.00</b>
<b>Excess of Income over Expenditure</b>	-	<b>9,121.00</b>



# M/s Chetana Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2020

## Receipts and Payments Account of FCRA Fund

Particulars	AMOUNT IN ₹	AMOUNT IN ₹
	31.03.2020	31.03.2019
<b>Receipts</b>		
<b>Opening Balance</b>		
Cash in Hand	2,006.00	4,986.00
Cash at Punjab National Bank	1,20,820.00	6,58,183.00
Bank Interest	7,054.00	9,334.00
Grant for Bachpan Bachao Andolan	4,84,830.00	-
Grant from Kailash Satyarthi Children Foundation	2,52,000.00	-
Expenditure for Rape Free India Campaign	1,74,313.00	-
	<b>10,41,023.00</b>	<b>6,72,503.00</b>
<b>Payments</b>		
Bank Charges	70.80	213.00
<b>Fixed Assets Purchase</b>	-	5,34,584.00
<b>Expenditure Grant from Israel Embassy</b>		
a) Mashav Centre Inaugration Expenses	-	8,980.00
b) Antivirus Software	-	5,900.00
<b>Expenditure Grant for Bachpan Bachao Andolan</b>		
a) Activity Expenses	1,24,300.00	-
b) Administrative Expenses	42.00	-
c) Human Resources Expenses	3,44,000.00	-
d) Other Direct Expenses	24,711.00	-
<b>Expenditure Grant from Kailash Satyarthi Children Foundation</b>		
a) Public Dialogue	1,67,416.00	-
b) Follow-up	42,000.00	-
c) Audit Fees	3,500.00	-
<b>Rape Free India campaign</b>	1,37,261.00	-
<b>State Level Meeting for Rape Free India</b>	22,303.00	-
<b>Closing Balance</b>		
Cash in Hand	33.00	2,006.00
Cash at Punjab National Bank	1,75,386.20	1,20,820.00
	<b>10,41,023.00</b>	<b>6,72,503.00</b>





**M/s Chetana Child and Women Welfare Society**  
**Registered Office: B-101, Krishna Apartment, LIC Colony, Mova, Raipur**  
**(CG) 492001**

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ACCOUNTING POLICIES & NOTES ON ACCOUNTS –"10"

1. Basis of Accounting:-

The Financial Statements has been prepared on accrual basis of accounting.

2. 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:

- The NPO will comply with condition attached to them
- The Donation and grants will be received.
- Grants related to depreciable assets are treated as deferred income which is recognized in the profit and loss statement on a systematic and rational basis over the useful life of the assets. Such allocation to income is usually made over the periods and in the proportions in which depreciation on related assets is charged.

3. Fixed Assets:

Fixed Assets are state at original cost including incidental expenses related to acquisition and installation. Depreciation has been provided in the fixed assets as per rates prescribed in the Income Tax Act, 1961

4. Assets Fund Account

Assets Fund account is created against project grant received and the fund is reduced every year to the extent of depreciation.

5. Expenses

Expenses are accounted on cash basis for expenses incurred at the NPO HO. Expenses of project are accounted on cash basis or accrual basis as per the guidelines and requirement of the projects.

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



**M/s Chetana Child and Women Welfare Society**  
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pertaining to that particulars fund is provided separately in the receipts and payments, Income and Expenditure and Balance Sheet of the Projects, which is consolidated at the end of the year.

9. Restricted projects 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**

- Cash Balance has not been physically verified; we relied upon certificate furnished before us by the governing board members.
- Looking to the large volume of vouchers we have adopted test check method for Verification of Vouchers & Bills and we had checked the bills & vouchers at test check Method.
- The Management has certified that the condition attached to the grant has been fulfilled and there is reasonable assurance that the grant will be received.
- Project fund are supported by separate balance sheet, income expenditure and receipts and payments, Material disclosure related to the project is made in the project financial statement.
- The Fixed Assets have physically verified by the governing board members.
- There are no legal proceeding and/or action initiated against us by any authority including the Registrar of societies.
- Previous year figures have been regrouped and rearranged wherever needed as per the current year disclosure.
- Related Party Transaction: Office Rent of Rs. 49000 during the year was paid to Smt. Indu Sahu, (Secretary, Smt. Indu Sahu), Secretary was also paid honorarium of Rs. \_\_\_\_\_ From various projects as Chief Functionary.
- This is First year audit for us therefore the opening balance has been take from last year Audited Statement.



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**(CG) 492001**

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**GUPTA ARJU & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

*Arju Gupta*



**CA ARJU KUMAR GUPTA**  
MEM NO. 426411  
PROPRIETOR  
UDIN: 20426411AAAA CF1789  
**PLACE: RAIPUR**  
**DATE : 29.10.2020**

**M/s Chetana Child and Women Welfare**  
**Society**

*Blare*

**PRESIDENT**

*Shy*

**SECRETARY**