

**Audited Statement of Accounts**  
**of**  
**M/s Chetna Child and Women Welfare**  
**Society**

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

**For the Financial Year**

**2020-21**

**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**



## **INDEPENDENT AUDITOR'S REPORT**

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

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

We have audited the Financial Statement of "**INTEGRATED CHILD PROTECTION SCHEME OF CHILDLINE INDIA FOUNDATION** run by **M/s Chetna Child and Women Welfare Society**, admin office at B-105, Krishna Apartment, Mova Raipur, Chhattisgarh" which comprise of Balance Sheet as at 31st March 2021, Income & Expenditures Account and Receipt & Payments Account for the year ended 2021 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 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 2021.
- d. in case of the Income & Expenditures Account show no surplus and deficit for the year ended 31st March 2021.
- e. in case of the Receipts and the Payments for the period 1st April 2020 to 31st March 2021.

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.icai.org](http://www.icai.org). This description forms part of our auditor's report.

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

CA. ARJU KUMAR GUPTA

M.No.426411

Place: Raipur (C.G.)

Date: 21.10.2021



# M/s Chetna Child and Women Welfare Society

Balance Sheet as on 31st March, 2021

| PARTICULARS   | NOTES TO ACCOUNTS | AMOUNT IN ₹          |                      |
|---|-------------------|----------------------|----------------------|
|   |                   | 31.03.2021           | 31.03.2020           |
| <b>FUNDS AND LIABILITIES</b>  |                   |                      |                      |
| <b>FUNDS</b>  |                   |                      |                      |
| (a) General Fund  | 1                 | 546,396.00           | 546,120.00           |
| (b) Assets Fund   | 2                 | 800,622.00           | 510,697.00           |
|   |                   | 1,347,018.00         | 1,056,817.00         |
| <b>LIABILITIES</b>  |                   |                      |                      |
| <b>Current Liabilities</b>  |                   |                      |                      |
| (a) Project Grant   | 3                 | 6,103,490.43         | 6,881,975.00         |
| (b) Sundry Creditors  | 4                 | 2,893,798.80         | 2,497,105.00         |
| (c) Provisions  |                   | 8,997,289.23         | 9,379,080.00         |
|   |                   | <b>10,344,307.23</b> | <b>10,435,897.00</b> |
| <b>ASSETS</b>   |                   |                      |                      |
| <b>Non-current assets</b>   |                   |                      |                      |
| (a) Land & Building   |                   | 225,000.00           | 225,000.00           |
| (b) Fixed Assets- Society   | 5                 | 384,398.00           | 399,621.00           |
| (c) Fixed Assets-Projects   | 5                 | 529,401.00           | 164,606.00           |
|   |                   | 1,138,799.00         | 789,227.00           |
| <b>Current assets</b>   |                   |                      |                      |
| (a) Project Grant Receivable  | 3                 | 878,161.00           | 1,086,647.00         |
| (b) Cash and cash equivalents   | 6                 | 5,861,623.20         | 6,974,075.00         |
| (c) Other Current Assets  | 7                 | 2,465,724.03         | 1,585,948.00         |
|   |                   | 9,205,508.23         | 9,646,670.00         |
|   |                   | <b>10,344,307.23</b> | <b>10,435,897.00</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 034527A

(CA Arju Kumar Gupta)

Proprietor

MEMB.NO. - 426411

Place : Raipur

Date : 21.10.2021

For and on behalf of the Board of Trustee

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

President

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

Secretary

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

# M/s Chetna Child and Women Welfare Society


Statement of Income & Expenditure Account for the year ended 31st March, 2021

| PARTICULARS   | NOTES TO ACCOUNT | AMOUNT IN ₹         |                   |
|---|------------------|---------------------|-------------------|
|   |                  | 31.03.2021          | 31.03.2020        |
| <b>INCOMES</b>  |                  |                     |                   |
| (a) Voluntary Contribution  |                  | 647,410.00          | 720,500.00        |
| (b) Bank Interest   |                  | 47,311.00           | 2,157.00          |
| (c) Membership Fees   |                  | 10,500.00           | 10,500.00         |
| (d) Rent from DDU GKY Aasam   |                  | 319,500.00          | -                 |
| (e) Others Income   |                  | -                   | -                 |
|   |                  | <b>1,024,721.00</b> | <b>733,157.00</b> |
| <b>EXPENDITURE</b>  |                  |                     |                   |
| <b>Program Cost</b>   |                  |                     |                   |
| (a) COVID-19 Relief Program   |                  | 154,620.00          | -                 |
| (b) Survey Works  |                  | 150,000.00          | -                 |
| (c) Summer Camp   |                  |                     | 25,760.00         |
| (d) Mensuration Day Activity  |                  |                     | 41,822.00         |
| (e) Women Day/Children Day Celebration                                      |                  | 21,040.00           | 10,500.00         |
| (f) World WHM Day Celebration   |                  | 26,750.00           | -                 |
| (g) Salary  |                  | 310,000.00          | 64,000.00         |
| (h) Contribution to TI and CIF  |                  |                     | 1,237.00          |
| (i) AIDS Day Celebration  |                  | 5,260.00            | 9,760.00          |
| (j) Enviroment Day Celebration  |                  | 9,850.00            | 7,820.00          |
| (k) Handwash/Human Rights Day Celebration                                   |                  | 4,850.00            | 22,150.00         |
| (l) Independence and Republic day Celebration                               |                  | 1,460.00            | 4,500.00          |
| (m) Rally dor Right to Eduction for Girls                                   |                  | -                   | 5,560.00          |
|   |                  | <b>683,830.00</b>   | <b>193,109.00</b> |
| (a) Administrative Expenses   | 8                | 319,249.00          | 211,828.00        |
| (b) Skill Development   |                  |                     | -                 |
| (c) DDU Training Appraisal Fees   |                  |                     | 324,980.00        |
| (d) Depreciation  | 5                | <b>28,276.00</b>    | 7,649.00          |
|   |                  | <b>347,525.00</b>   | <b>544,457.00</b> |
| <b>Shortage to General Fund</b>   |                  | (6,634.00)          | (4,409.00)        |
| Significant Accounting Policies   | 9                | -                   | -                 |
| 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 : 21.10.2021

For and on behalf of the Board of Truastee  
**M/s Chetna Child and Women Welfare Society**

  
 President  
**PRESIDENT,**  
**Chetana Child and Women Welfare Society,**  
 Raipur (C.G.)

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

# M/s Chetna Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2021

| Particulars  | AMOUNT IN ₹         | AMOUNT IN ₹         |
|--|---------------------|---------------------|
|  | 31.03.2021          | 31.03.2020          |
| <b>Local Fund</b>  |                     |                     |
| <b>Resources</b>   |                     |                     |
| <b>Grant to the extent applied</b>                           |                     |                     |
| Grant for IT Project, Raipur                                 | 2,084,601.00        | 2,198,182.00        |
| Grant from Child line Foundation                             | 388,500.00          | 382,090.00          |
| Grant for IT Project, Jagdalpur                              | 1,543,888.50        | 1,487,538.00        |
| DDU GKY Aasam  | 3,870,406.80        | -                   |
| DDU GKY Sikkim   | 202,204.00          | -                   |
| Bank Interest  | 153,894.00          | 6,584.00            |
| Social Marketing   |                     | -                   |
|  | <b>8,243,494.30</b> | <b>4,074,394.00</b> |
| <b>Application</b>   |                     |                     |
| Targeted Intervention Project, Raipur                        | 2,085,630.00        | 2,201,957.00        |
| Targeted Intervention Project, Jagdalpur                     | 1,544,775.50        | 1,489,252.00        |
| Childline Foundation   | 389,323.00          | 383,185.00          |
| DDU GKY Aasam  | 4,005,463.80        |                     |
| DDU GKY Sikkim   | 218,302.00          |                     |
|  | <b>8,243,494.30</b> | <b>4,074,394.00</b> |
| <b>Excess of Application over resources trf to Gen. Fund</b> | -                   | -                   |



# M/s Chetna Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2021

## Consolidated Resources and Application Statement

| Particulars                              | AMOUNT IN ₹         | AMOUNT IN ₹         |
|--|---------------------|---------------------|
|  | 31.03.2021          | 31.03.2020          |
| <b>Resources</b>                         |                     |                     |
| Grant to the extent applied              | 8,709,100.30        | 5,731,859.00        |
| Other Income                             |                     | -                   |
| Voluntary Contributions                  | 647,410.00          | 720,500.00          |
| Bank Interest                            | 200,382.00          | 56,320.00           |
| Membership Fees                          | 10,500.00           | 10,500.00           |
| Interest on IT Refund                    |                     | -                   |
|  | <b>9,567,392.30</b> | <b>6,519,179.00</b> |
| <b>Application</b>                       |                     |                     |
| <b><u>Project Grant Expenditure</u></b>  |                     |                     |
| TI Project, Raipur                       | 2,085,630.00        | 2,201,957.00        |
| TI Project, Jagdalpur                    | 1,544,775.50        | 1,489,253.00        |
| Childline Foundation                     | 389,323.00          | 383,185.00          |
| FCRA Projects                            | -                   | 1,147,311.00        |
| ILO Projects                             | 300,000.00          | 500,000.00          |
| Moblization for Skill Sathi Program      | -                   | 23,791.00           |
| Program Cost- NGO own Source             | 724,938.31          | 202,372.00          |
| Administrative Expenses                  | 298,941.00          | 211,828.00          |
| DDU GKY Aasam                            | 4,005,463.80        | -                   |
| DDU GKY Sikkim                           | 218,302.00          | -                   |
| Depreciation of Fixed Assets of Society  | 28,276.00           | 7,649.00            |
| Application fees for DDU GKY Aasam       |                     | 324,980.00          |
|  | <b>9,595,649.61</b> | <b>6,492,326.00</b> |
| <b>Excess of Income over Expenditure</b> | <b>(28,257.31)</b>  | <b>26,853.00</b>    |





# M/s Chetna Child and Women Welfare Society

Note forming part of the Balance sheet for the year ended 31st March, 2021

| Particulars   | AMOUNT IN ₹       |                   |                   | AMOUNT IN ₹         |                   |                     |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
|   | 31.03.2021        |                   |                   | 31.03.2020          |                   |                     |
|   | FC                | Local             | Total             | FC                  | Local             | Total               |
| <b>Schedule-1</b>                                   |                   |                   |                   |                     |                   |                     |
| <b>General Fund</b>                                 |                   |                   |                   |                     |                   |                     |
| Opening Balance                                     | 12,915.00         | 540,115.00        | 553,030.00        | 12,915.00           | 510,205.00        | 523,120.00          |
| Add: Excess of Income-Local                         |                   | (6,634.00)        | (6,634.00)        | -                   | 29,910.00         | 29,910.00           |
| Add: Excess of Income-FC                            |                   |                   |                   | -                   |                   |                     |
| Adjustment  |                   |                   |                   | -                   |                   |                     |
| Closing Balance                                     | <b>12,915.00</b>  | <b>533,481.00</b> | <b>546,396.00</b> | <b>12,915.00</b>    | <b>540,115.00</b> | <b>553,030.00</b>   |
| <b>Schedule-2</b>                                   |                   |                   |                   |                     |                   |                     |
| <b>Assets Fund</b>                                  |                   |                   |                   |                     |                   |                     |
| Opening Balance                                     | 361,947.00        | 148,750.00        | 510,697.00        | 435,704.00          | 151,837.00        | 587,541.00          |
| Add: Assets Purchase                                |                   | 375,000.00        | 375,000.00        | -                   |                   |                     |
| Less: Depreciation                                  | 56,799.00         | 28,276.00         | 85,075.00         | 73,757.00           | 3,087.00          | 76,844.00           |
| Closing Balance                                     | <b>305,148.00</b> | <b>495,474.00</b> | <b>800,622.00</b> | <b>361,947.00</b>   | <b>148,750.00</b> | <b>510,697.00</b>   |
| AMOUNT IN ₹   |                   |                   |                   |                     |                   |                     |
| 31.03.2021  |                   |                   |                   |                     |                   |                     |
| AMOUNT IN ₹   |                   |                   |                   |                     |                   |                     |
| 31.03.2020  |                   |                   |                   |                     |                   |                     |
| <b>Schedule-3</b>                                   |                   |                   |                   |                     |                   |                     |
| <b>Project Grant</b>                                |                   |                   |                   |                     |                   |                     |
| <b>Funding Agency</b>                               |                   |                   |                   |                     |                   |                     |
| Advance grant from DDU GKY Aasam                    |                   |                   |                   | 1,878,489.43        |                   | 6,777,158.00        |
| Advance grant from DDU GKY Sikkim                   |                   |                   |                   | 4,120,814.00        |                   |                     |
| <b>Project Grant- Liabilities</b>                   |                   |                   |                   |                     |                   |                     |
| IT Project, Raipur                                  |                   |                   |                   | 104,187.00          |                   | 104,187.00          |
| Mashav Project, Isrel                               |                   |                   |                   |                     |                   |                     |
| <b>Project Grant- Receivable</b>                    |                   |                   |                   |                     |                   |                     |
| IT Project, Raipur                                  |                   |                   |                   | 386,852.00          |                   | 392,251.00          |
| IT Project, Jagdalpur                               |                   |                   |                   | 256,378.00          |                   | 438,700.00          |
| Childline Foundation                                |                   |                   |                   | 223,071.00          |                   | 26,582.00           |
| Grant Receivable from Public Dialogue               |                   |                   |                   | 3,500.00            |                   | 220,754.00          |
| Grant Receivable from BBA                           |                   |                   |                   | 8,360.00            |                   | 8,360.00            |
|   |                   |                   |                   | <b>878,161.00</b>   |                   | <b>1,086,647.00</b> |
| <b>Schedule-4</b>                                   |                   |                   |                   |                     |                   |                     |
| <b>Sundry Creditors</b>                             |                   |                   |                   |                     |                   |                     |
| Advance from Indu Sahu                              |                   |                   |                   | 881,026.00          |                   | 942,446.00          |
| Sundry Creditors of CS Infratech                    |                   |                   |                   | -                   |                   | 20,000.00           |
| Advance from Santosh Sahu                           |                   |                   |                   | -                   |                   | 20,000.00           |
| Liabilities & Provisions in Chetana HO              |                   |                   |                   | 810,100.00          |                   | 191,782.00          |
| Liabilities & Provisions in CIF Projects            |                   |                   |                   | 231,690.00          |                   | 307,228.00          |
| Liabilities & Provisions in TI Projects Raipur      |                   |                   |                   | 403,184.00          |                   | 510,752.00          |
| Liabilities & Provisions in TI Projects Jagdalpur   |                   |                   |                   | 258,732.00          |                   | 504,897.00          |
| Liabilities & Provisions in DDU GKY Aasam Projects  |                   |                   |                   | 251,866.80          |                   | -                   |
| Liabilities & Provisions in DDU GKY Sikkim Projects |                   |                   |                   | 57,200.00           |                   | -                   |
|   |                   |                   |                   | <b>2,893,798.80</b> |                   | <b>2,497,105.00</b> |



**Schedule-6****Cash and Bank Balances**

|                            |                     |                     |
|----------------------------|---------------------|---------------------|
| IDBI Bank                  | 184,761.69          | 181,962.00          |
| PNB-FCRA                   | 67,600.04           | 175,387.00          |
| SBI-TI Project Raipur      | 2,919.50            | 14,473.00           |
| SBI-TI Project Jagdalpur   | 302.00              | 106,493.00          |
| IDBI DDU GKY Aasam         | 1,873,874.00        | 5,271,426.00        |
| IDBI DDU GKY Sikkim        | 2,958,032.00        |                     |
| PNB-Child Line             | 2,807.00            | 42,848.00           |
| PNB-RTE                    | 3,958.00            | 3,958.00            |
| Cash in hand with Projects | 2,553.00            | 1,318.00            |
| Cash in Hand               | 46,256.00           | 502,539.00          |
| FDR with IDBI Bank         | 718,559.97          | 673,671.00          |
|                            | <b>5,861,623.20</b> | <b>6,974,075.00</b> |

**Schedule-7****Other Current Assets**

|   |                     |                     |
|---|---------------------|---------------------|
| TDS Receivable                                    | 173,893.03          | 85,120.00           |
| Advance Rent-Society Office                       | 6,800.00            | 6,800.00            |
| Advance to Satff for Expenses Chetana Head Office | -                   | 1,098.00            |
| Advance Rent-TI Office Raipur                     | 10,000.00           | 10,000.00           |
| Advance and SD in DDU GKY Aasam Projects          | 806,455.00          | 1,481,973.00        |
| Advance and SD in DDU GKY Sikkim Projects         | 1,133,200.00        |                     |
| Advance in TI Projects Raipur                     | 25,000.00           |                     |
| Advance in CIF Projects                           | 5,371.00            |                     |
| Advance in Chetana HO                             | 305,005.00          |                     |
| Advance to Rohit FCRA Projctcs                    |                     | 20.00               |
| PE Social Marketing Receivable                    | -                   | 973.00              |
|   | <b>2,465,724.03</b> | <b>1,585,984.00</b> |

**Schedule-8****Administrative Expenses**

|   |                   |                   |
|---|-------------------|-------------------|
| Audit Fees  | -                 | 15,800.00         |
| Media Management  |                   | 14,500.00         |
| Bank Charges & Commission                                     | 38.00             | 48,988.00         |
| Computer Repaire & Maintenance                                | 21,456.00         | 1,593.00          |
| Consultancy Fees  | 15,000.00         | 3,250.00          |
| Electricity Fees  | 1,430.00          | 1,080.00          |
| Legal Fees  | 11,500.00         | 19,400.00         |
| Meeting & Events  | -                 | 720.00            |
| Office Maintenance  | 70,174.00         | 31,678.00         |
| Rent & Electricity  | 84,000.00         | 49,000.00         |
| Stationery, Photocopy, Postage & Courier Charges              | 881.00            | 4,019.00          |
| Accounting Honorarium   | 5,000.00          | 5,000.00          |
| Travelling & Conveyance Expenses                              | 35,000.00         | -                 |
| DDU GKY Aasam Food Expenses born by Chetana HO                | 64,200.00         | -                 |
| Interest on Late payment of TDS of DDU GKY born by Chetana HO | 10,570.00         | -                 |
| Web Site Designing  | -                 | 16,800.00         |
|   | <b>319,249.00</b> | <b>211,828.00</b> |



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

**SCHEDULE - 5**

**NGOs own Assets- Local Fund**

| SR. NO. | PARTICULARS            | RATE OF DEP. | WDV AS ON 01.04.2020 | ADDITION           |                    | SALE DURING THE YEAR | GROSS BLOCK AS ON 31.03.2021 | DEP. DURING THE YEAR | W.D.V. AS ON 31.03.2021 |
|---------|------------------------|--------------|----------------------|--------------------|--------------------|----------------------|------------------------------|----------------------|-------------------------|
|         |                        |              |                      | DURING THE YEAR    |                    |                      |                              |                      |                         |
|         |                        |              |                      | MORE THEN 180 DAYS | LESS THEN 180 DAYS |                      |                              |                      |                         |
| 1       | Fan                    | 10%          | 598.00               |                    |                    | -                    | 598.00                       | 60.00                | 538.00                  |
| 2       | Computer               | 40%          | 1,229.00             |                    |                    | -                    | 1,229.00                     | 492.00               | 737.00                  |
| 3       | Printer, Fax, Scan etc | 40%          | 17,446.00            |                    |                    | -                    | 17,446.00                    | 6,978.00             | 10,468.00               |
| 4       | Television and Camera  | 15%          | 3,119.00             |                    |                    | -                    | 3,119.00                     | 468.00               | 2,651.00                |
| 5       | Furniture & Fixture    | 10%          | 15,280.00            |                    |                    | -                    | 15,280.00                    | 1,528.00             | 13,752.00               |
| 6       | Laptop (Donated)       | 0%           | 1.00                 |                    |                    | -                    | 1.00                         | -                    | 1.00                    |
| 7       | Projector (Donated)    | 0%           | 1.00                 |                    |                    | -                    | 1.00                         | -                    | 1.00                    |
| 8       | Fixed Assets Aasam     | 10%          | -                    |                    | 375,000.00         | -                    | 375,000.00                   | 18,750.00            | 356,250.00              |
|         | <b>Total</b>           |              | <b>37,674.00</b>     | <b>-</b>           | <b>375,000.00</b>  | <b>-</b>             | <b>412,674.00</b>            | <b>28,276.00</b>     | <b>384,398.00</b>       |

**Project Assets**

| SR. NO. | PARTICULARS  | RATE OF DEP. | WDV AS ON 01.04.2020 | ADDITION           |                    | SALE DURING THE YEAR | GROSS BLOCK AS ON 31.03.2021 | DEP. DURING THE YEAR | W.D.V. AS ON 31.03.2021 |
|---------|--------------|--------------|----------------------|--------------------|--------------------|----------------------|------------------------------|----------------------|-------------------------|
|         |              |              |                      | DURING THE YEAR    |                    |                      |                              |                      |                         |
|         |              |              |                      | MORE THEN 180 DAYS | LESS THEN 180 DAYS |                      |                              |                      |                         |
| 1       | CIF          | 10%          | 7034.00              |                    |                    | -                    | 7,034.00                     | 703.00               | 6,331.00                |
| 2       | TI Jagdalpur | 15%          | 13061.00             |                    | 59647.00           | -                    | 72,708.00                    | 6,433.00             | 66,275.00               |
| 3       | TI Raipur    | 0%           | 129511.00            |                    |                    | -                    | 129,511.00                   | -                    | 129,511.00              |
| 4       | RCH          | 0%           | 15000.00             |                    |                    | -                    | 15,000.00                    | -                    | 15,000.00               |
|         | <b>Total</b> |              | <b>164,606.00</b>    | <b>-</b>           | <b>59,647.00</b>   | <b>-</b>             | <b>224,253.00</b>            | <b>7,136.00</b>      | <b>217,117.00</b>       |

**FC Fund Assets**

| SR. NO. | PARTICULARS       | RATE OF DEP | WDV AS ON 01.04.2020 | ADDITION           |                    | SALE DURING THE YEAR | GROSS BLOCK AS ON 31.03.2021 | DEP. DURING THE YEAR | W.D.V. AS ON 31.03.2021 |
|---------|-------------------|-------------|----------------------|--------------------|--------------------|----------------------|------------------------------|----------------------|-------------------------|
|         |                   |             |                      | DURING THE YEAR    |                    |                      |                              |                      |                         |
|         |                   |             |                      | MORE THEN 180 DAYS | LESS THEN 180 DAYS |                      |                              |                      |                         |
| 1       | Biometric Machine | 15%         | 4263.00              |                    |                    | -                    | 4,263.00                     | 639.00               | 3,624.00                |
| 2       | Camera            | 15%         | 36125.00             |                    |                    | -                    | 36,125.00                    | 5,419.00             | 30,706.00               |
| 3       | Canon Photocopier | 15%         | 46194.00             |                    |                    | -                    | 46,194.00                    | 6,929.00             | 39,265.00               |
| 4       | LED TV            | 15%         | 28177.00             |                    |                    | -                    | 28,177.00                    | 4,227.00             | 23,950.00               |
| 5       | Projector         | 15%         | 32212.00             |                    |                    | -                    | 32,212.00                    | 4,832.00             | 27,380.00               |
| 6       | Refrigerator      | 15%         | 11921.00             |                    |                    | -                    | 11,921.00                    | 1,788.00             | 10,133.00               |
| 7       | Water Dispenser   | 15%         | 10589.00             |                    |                    | -                    | 10,589.00                    | 1,588.00             | 9,001.00                |
| 8       | Desktop           | 40%         | 27360.00             |                    |                    | -                    | 27,360.00                    | 10,944.00            | 16,416.00               |
| 9       | Laptop            | 40%         | 13072.00             |                    |                    | -                    | 13,072.00                    | 5,229.00             | 7,843.00                |
| 10      | Almirah           | 10%         | 20645.00             |                    |                    | -                    | 20,645.00                    | 2,065.00             | 18,580.00               |
| 11      | Book Shelf        | 10%         | 11413.00             |                    |                    | -                    | 11,413.00                    | 1,141.00             | 10,272.00               |
| 12      | Chair             | 10%         | 91780.00             |                    |                    | -                    | 91,780.00                    | 9,178.00             | 82,602.00               |
| 13      | Projector Screen  | 10%         | 4779.00              |                    |                    | -                    | 4,779.00                     | 478.00               | 4,301.00                |
| 14      | Table             | 10%         | 23417.00             |                    |                    | -                    | 23,417.00                    | 2,342.00             | 21,075.00               |
|         | <b>Total</b>      |             | <b>361,947.00</b>    | <b>-</b>           | <b>-</b>           | <b>-</b>             | <b>361,947.00</b>            | <b>56,799.00</b>     | <b>305,148.00</b>       |



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Admin Office: B-105, 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.

**NOTES ON ACCOUNTS**

5. Cash Balance has not been physically verified; we relied upon certificate furnished before us by the governing board members.

6. 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.

7. 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.




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**GUPTA ARJU & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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

*Arju Gupta*  


**CA ARJU KUMAR GUPTA**  
MEM NO. 426411  
PROPRIETOR

**PLACE: RAIPUR**

**DATE : 21.10.2021**

*[Signature]*  
**PRESIDENT**  
**PRESIDENT;**  
Chetana Child and Women  
Welfare Society,  
Raipur (C.G.)

*[Signature]*  
**SECRETARY**  
Secretary  
Chetana Child and Women  
Welfare Society  
Raipur(C.G.)