

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

CONSOLIDATED

C/O DR. PANKAJ SHAH, NR. CHANDRANAGAR, NARAYAN
NAGAR ROAD, PALDI, AHMEDABAD 380007

PAN

AAFTS5439Q

STATUS

(Charitable Trust)

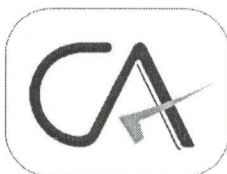
ANNUAL ACCOUNTS

FINANCIAL YEAR

2019-2020

ASSESSMENT YEAR

2020-2021



AUDITOR

S. J. PATHAK AND CO.
CHARTERED ACCOUNTANTS

601, 6th Avenue,
Mithakhali Six Roads
Opp. Textile Traders Co. Op. Bank,
Mithakhali, Ahmedabad - 380009

S. J. PATHAK & CO.
CHARTERED ACCOUNTANTS

S. J. PATHAK
B.Com, FCA

601, 6th Avenue, Mithakali Six
Roads, opp. Textile Traders Co-
Op.Bank, Ellisbridge, Ahmedabad
380006.
Email: sjpathakco@gmail.com
Phone: +91 79 26445116

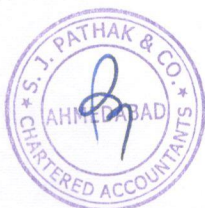
**AUDITORS REPORT TO THE DEPUTY CHARITY COMMISSIONER
AHMEDABAD REGARDING AUDIT OF ACCOUNTS OF THE SANJIVANI
HEALTH AND RELIEF COMMITTEE FOR THE YEAR ENDED 31ST MARCH,
2020**

Registration No. E/17400/Ahmedabad

1. We have audited the attached Balance Sheet of SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC) Ahmedabad as at 31st March, 2020 and Income and Expenditure Account annexed thereto for the year ended on that date. These Financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

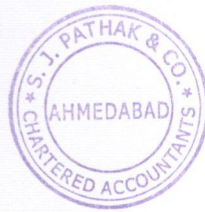
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

2. The Accounts are maintained regularly and in accordance with the provisions of the Act and the rules.
3. Receipts and disbursements are properly and correctly shown in the accounts.
4. The Cash balance and vouchers in the custody of the Trustee on the date of the audit are in the agreement with the accounts.
5. Books, Deeds, Accounts, Vouchers and other documents and records required by us were produced before us.
6. An inventory, certified by the Trustee of the moveable of trust has been maintained.
7. The trustee Dr. Pankaj R. Shah appeared before us and furnished the necessary information required by us.



8. No property or funds of the trust were applied for any object or purpose other than the objects or purpose of trust.
9. The amounts outstanding for more than one year are Rs.577507/- and no amount is written off during the year.
10. The trust has incurred repairs or construction expenditure in excess of Rs. 5000/- during the year.
11. No money of the public trust has been invested contrary to the provision of Section 35 of the Bombay Public Trust Act, 1950.
12. No alienation of the immovable properties of the Trust has been made contrary to the provision of Section 36 of The Bombay Public Trust Act, 1950.
13. No special matter to be reported.

Place : Ahmedabad
Date: 13-11-2020



For **S. J. Pathak & Co.**

Chartered Accountants

F.R.No. 107790W

S. J. Pathak

S.J.Pathak

Proprietor

Memb.No.16771

UDIN :20016771AAAALN2802

SCHEDULE VIII

(see rule 17(1))

Name of the Public Trust:
Registration No. :
Address of Trust :

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)
E/17400/Ahmedabad
C/O DR. PANKAJ SHAH, HARI OM FLATS, NR. CHANDRANAGAR,
NARAYAN NAGAR ROAD, PALDI, AHMEDABAD-380007
Phone No. : 9898368565 Email Id. :- : sanjivani@shrc.org.in
041910395

F.C.R.A. :

CONSOLIDATED

BALANCE SHEET AS ON 31-03-2020

FUNDS AND LIABILITIES	Sch	Rs.	Rs.	PROPERTY AND ASSETS	Sch	Rs.	Rs.
<u>Trust Funds or Corpus :</u>				<u>Fixed Assets (At cost less 'depreciation)</u>	1		25148453
Opening Balance		20102265		<u>Investments (At Cost)</u>			
-Receipt during the year		4235584	24337849	- HDFC Fixed Deposit		6700000	
Earmarked Fund to be utilised before 31-3-24		8000000		- SBI Fixed Deposit		9419821	
Less : Transferred to Project Fund		8000000	0	- UCO Bank Fixed Deposit		30600000	46719821
<u>Project Funds - NFC</u>	3			<u>Loans and Advances</u>	2		1896230
Opening Balance		5586435		Closing Stock (As taken, valued and certified by the Trustee)			283381
Amt transferred from Income & Expenditure		35000000		<u>Cash and Bank Balances</u>			
Transferred from Earmarked Fund		8000000		<u>NFC</u>			
Addition during the Year		22910575	41585050	(i) Bank Balances with -			
Less :- Transf.to Income & Expenditure A/c		71497010	(156244)	- SBI No. 30661255171		746673	
<u>Project Funds - FC</u>		29911960		- UCO Bank No. 4684		4683954	
<u>Capital Fund</u>				- Pharmacy A/c		30852	
Opening Balance		11577697		- UCO Bank - SHCC		243421	
Less Trans. To Income & Expenditure A/c		5248037		(ii) Cash on hand with Trustee		214576	
Less Current Year Dep. Of SHCC Assets		805059	5524601	<u>FC</u>		5919476	
<u>Volunteers Cultural Fund</u>				(i) Bank Balances with -			
Opening Balance		188494		SBI FCRA		65717	5985193
Addition during the year		5720	194214				
Less : Expenditure during the year		0					
Balance C/f			71485470	Balance C/f			80033078



SCHEDULE VIII

(see rule 17(1))

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

E/17400/Ahmedabad

C/O DR. PANKAJ SHAH, HARI OM FLATS, NR. CHANDRANAGAR,
NARAYAN NAGAR ROAD, PALDI, AHMEDABAD-380007

Phone No. : 9898368565 Email Id. :- : sanjivani@shrc.org.in
041910395

F.C.R.A. :

CONSOLIDATED

BALANCE SHEET AS ON 31-03-2020

FUNDS AND LIABILITIES	Sch	Rs.	Rs.	PROPERTY AND ASSETS	Sch	Rs.	Rs.
Balance B/f			71485470	Balance B/f			80033078
Staff Welfare Fund							
Opening balance		34500					
Less : Expenditure during the year		4000	30500				
Current Liabilities	4		456894				
Income and Expenditure Account							
Opening Balance		36862577					
Add : Transfer from Capital Reserve		5248037					
Add: Surplus transferred from Income & Expenditure A/c		1306759					
Add : Adjustment of Previous Year		934000					
Sub Total A		44351373					
Less : Trasfer to Project Fund - FC		1291159					
FC A/c		20000000					
Healthcare Fund		15000000					
Educational Fund		36291159					
Sub Total B			8060214				
Total (A-B)			80033078				
Total..			80033078	Total..			80033078

Notes on Accounts - Schedule A

As per our report of even date

For S. J. Pathak & Co.

Chartered Accountants

F.R.No. 107790W



Place : Ahmedabad

Date: 13-11-2020



[Signature]
TRUSTEE

[Signature]
S.J. Pathak 13/11/2020
Proprietor

Memb.No.16771

UDIN :20016771AAAALN2802

SCHEDULE IX

(see rule 17(1))

Name of the Public Trust:

Registration No. :

Address of Trust :

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

E/17400/Ahmedabad

C/O DR. PANKAJ SHAH, HARI OM FLATS, NR. CHANDRANAGAR,

NARAYAN NAGAR ROAD, PALDI, AHMEDABAD-380007

Phone No. : 9898368565 Email Id. :- sanjivani@shrc.org.in

F.C.R.A. : 041910395

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2020

EXPENDITURE	Sch.	Rs.	Rs.	INCOME	Sch.	Rs.	Rs.
To Expenditure in respect of Properties							
Other Expenses							900000
Administrative Exps							
Depreciation	5	3371636	531074	By Rent		13587	
Less : Recouped From Capital Reserve		805058	2566578	By Interest		3398909	
				- On FCRA A/c		29029	
				- On Fixed Deposits		60299	
				- On I T Refund			3501824
				- On Bank Account			
Trust Contribution			50000	Misc Income			52587
Expenditure on object of the trust							
(a) Religious		0					
(b) Educational -NFC	6	7162409		By Amount transferred from Project			29911960
Educational -FC		464203		Fund - NFC			
(c) Medical Expenses	7	22749551					
Medical Expenses- FC A/c	8	1442690		By Amount transferred from Project			1906893
Relief of Poverty		0		Fund - FC			
Other Charitable Objects		0	31818853				
By Excess of Income over Expenditure transferred to Balance Sheet			1306759				
Total..			36273264	Total..			36273264

As per our report of even date

For S. J. Pathak & Co.

Chartered Accountants

FR.No. 107790W

S. J. Pathak

S.J.Pathak 12/11/2020

Proprietor

Memb.No.16771

UDIN :20016771AAALN2802

Place : Ahmedabad

Date: 13-11-2020

[Signature]

TRUSTEE



Schedule IXC

(Vide Rule 32)

Statement of Income liable to contribution for the year ended on 31-03-2020

Name of the Public Trust: **SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)**

Registration No. : E/17400/Ahmedabad

Address of Trust : C/O DR. PANKAJ SHAH, HARI OM FLATS, NR. CHANDRANAGAR,
NARAYAN NAGAR ROAD, PALDI, AHMEDABAD-380007

Phone No. : 9898368565 Email Id. :- : sanjivani@shrc.org.in

Name of Trustee : DR. PANKAJ RATILAL SHAH

Address of Trustee : HARI OM FLATS, NR. CHANDRANAGAR, NARAYAN
NAGAR ROAD, PALDI, AHMEDABAD-380007

Phone No. : 9898368565 Email Id. :- : sanjivani@shrc.org.in

Details of Relating Bank
AccountSB A/c No. 30661255171
STATE BANK OF INDIA
Narayannagar , AhmedabadBank Account Number STATE BANK OF INDIA
relating to transactions of Narayannagar , Ahmedabad
foreign contributions of SB A/c No. 30819951715
Trust

F.C.R.A. Registration No. 041910395 FCRA Registration date : 23-03-2010

	Rs.	Rs.
Gross Annual Income		40508848
Details of Income not chargeable to contribution under Section 58 Rule 32		
(i) Donation received during the year from any sources		
(a) Corpus		
(1) From Country	4235584	
(2) From Foreign Country ;		
F.C.R.A. No. :		
Date :		
(b) General		
(1) From Country	0	
(2) From Foreign Country ;	0	
F.C.R.A. No. :		
Date :		
(ii) Grants by Government and Local Authorities		
(a) Government & Local Authorities		
(b) From Foreign Country		
(c) By Funding Agencies		
(1) From Country		
(2) From Foreign Country ;	0	
F.C.R.A. No. :		
Date :		
(iii) Interest on Sinking or Depreciation Fund		




		Rs.	Rs.
(iv)	Amount spent for the purpose of education	7626612	
(v)	Amount spent for the purpose of medical relief.	24192241	
(vi)	Deductions out of income from lands used for Agricultural purpose :-		
	(a) Land Revenue and local Funds/Cess		
	(b) Rent payable to superior landlord		
	(c) Cost of production, if lands are cultivated by trust		
(vii)	(A) Deductions out of income from lands used for non-agricultural purpose :		
	(a) Assessment, Cesses and other Government or Municipal Taxes		
	(b) Ground rent payable to the superior landlord		
	(c) Insurance Premia		
	(d) Repairs at 8.33 per cent of gross rents of buildings let out :		
	(e) Cost of collection at 4 percent of gross rent of buildings let out		
(viii)	(B) Income from lands used for non-agricultural purpose. Cost of collection of income or receipts from securities stocks etc.at 1 percent of such income	35018	
(ix)	Deduction on account of repairs in respect of buildings not rented and yielding to income @ 8.33 per cent of the estimated gross annual rent		36089455
Income liable to contribution			Nil


In our opinion this trust is meant for the promotion of healthcare, education, research and the advancement of any other object of General Public Utility not involving the carrying on any activity for profit and is exempted from the payment of contribution.

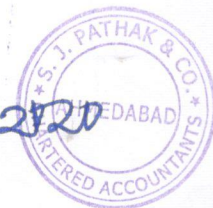
Place : Ahmedabad
Date: 13-11-2020




Trustee

As per our report of even date
For S. J. Pathak & Co.
Chartered Accountants
F.R.N. 107790W


S. J. Pathak
Proprietor
Memb.No. 16771
UDIN :20016771AAAALN2802



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

Fixed Assets and Depreciation

Schedule - 1

F. Y. : 2019-20

Particulars	Rate	Opening Balance 01-04-2019 Rs.	Addition During the year		Sale / Adj. during the year	Closing Balance 31-03-2020 Rs.	Depre. 01-04-2019 Rs.	Depre. During the year Rs.	Adj. during the year	Depre. upto 31-03-2020	Net Block 31-03-2020 Rs.
			180Days an Above Rs.	Less Than 180 Days Rs.							
SHRC											
Furniture & Fixtures	10%	246294	33000			279294	153496	12580		166076	113218
Computer	40%	77916				77916	77015	361		77375	541
Vehicles	15%	1727657				1727657	828404	134888		963292	764365
Vehicles	30%			1534593		1534593	0	230189		230189	1304404
Dental chairs & Equipments	15%	160997				160997	120776	6033		126809	34188
Dental Van	15%	858165				858165	714557	21541		736098	122067
Othlmaic Equipment	15%	57750				57750	45377	1856		47233	10517
<u>Asset U/s 35AC</u>											
Othlmaic Equipment	15%	341146				341146	268058	10963		279021	62125
Vehicles	15%	2065907				2065907	736888	199353		936241	1129666
Telemedicine Vans	15%	741807				741807	504001	35671		539672	202135
<u>Education Project Assets</u>											
Computers	40%	134148				134148	13115	48413		61528	72620
Land and Building- School	10%	22966671				22966671	6223967	1674270		7898237	15068434
<u>Sanitary Napkins Project</u>											
Equipments	15%	187450				187450	80966	15973		96939	90511
Equipments Mobile Lab	15%	319697				319697	138088	27241		165329	154368
<u>Assets Purchased from Endowment Funds</u>											
Computer Telemedicine van	40%	55500				55500	55419	32		55451	49
Computer Urban Center	40%	25200				25200	25163	15		25178	22
Equipments Urban Center	15%	40991				40991	29821	1675		31497	9494
Furniture Telemedicine van	10%	61908				61908	9425	5249		14674	47234
Furniture Urban Center	10%	100930				100930	57481	4345		61826	39104
SHCC											
Furniture and Fixtures	10%	100852		4050		104902	34410	6847		41256.7	63645
Computers	40%	246699	55755			302454	212707	35899		248605.8	53848
Electrification	10%	7730				7730	1120	661		1781	5949
Equipments	15%	177914	123929	783951		1085794	77414	92461		169875	915919
TOTAL NFC		30703329	212684	2322594	0	33238607	10407668	2566516	0	12974184	20264423



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

Fixed Assets and Depreciation

Schedule - 1 Cont....

F. Y. : 2019-20

Particulars	Rate	Opening Balance 01-04-2019 Rs.	Addition During the year		Sale / Adj. during the year	Closing Balance 31-03-2020 Rs.	Depre. During the year Rs.	Adj. during the year	Depre. upto 31-03-2020 31-03-2019	Net Block 31-03-2019 Rs.
			180Days an Above Rs.	Less Than 180 Days Rs.						
SHRC										
Furniture and Fixures	10%	1809865				1809865	118745		741158	1068707
Electrification	15%	1069962				1069962	88802		566747	503215
Computers	40%	705004				705004	17732		678406	26598
Equipments	15%	7352202				7352202	579780		4066785	3285418
Total - A		10937033	0	0	0	10937033	805059	0	6053096	4883938
TOD PROJECT										
Computers	40%	6700	0	0	0	6700	62		6608	92
Total - B		6700	0	0	0	6700	62	0	6608	92
TOTAL FC		10943733	0	0	0	10943733	805121	0	6059704	4884030
GRAND TOTAL		41647062	212684	2322594	0	44182340	3371636	0	19033887	25148453



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)
Project Fund - NFC

		F. Y. 2019-20						Schedule 3	
Project	Opening Balance	Amount Transferred from Income and Expenditure Account	Donations during year	Other Receipts	Amt. transferred from Earmarked Fund	Total	Capital Expenditure	Revenue Expenditure	Balance Fund
Healthcare Projects	2875832	20000000	5877658	13514380	8000000	50267870	0	19697482	22570388
Education Projects	322718	15000000	2881362	140500		18344580	0	7162409	11182171
Sanitary Napkin	2387885		127925	368750		2884560		3052069	(167509)
Total	5586435	35000000	8886945	14023630	8000000	71497010	0	29911960	33585050

FOREIGN ACCOUNT

Schedule - 3								F. Y. : 2019-2020	
FOREIGN ACCOUNT		Particulars	Opening Balance	Transfer From Income and Expenditure Account	Receipts During the Year	Total	Previous Year Adjustment	Revenue Expenditure	Balance
		Health Fund	0	1104852	933490	2038342	934000	1442690	(338348)
		Education Fund	0	186307	460000	646307		464203	182104
		Total	0	1291159	1393490	2684649	934000	1906893	(156244)



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. : 2019-20

Loans & Advances

Schedule - 2

Particulars	Rs.
<u>NFC</u>	
Aunsh Petroleum Service	10000
Medicare Environment Management Pvt Ltd	50
Shail Dental Systems	100000
Jain Super Market Enterprise	120000
Prepaid Expenses	125967
TDS	990721
Interest accrued	492683
Total NFC	1839421
<u>FC</u>	
Prepaid Expenses	36809
Vat Registration Deposit	20000
Total FC	56809
Grand Total	1896230

Other Current Liabilities

Schedule - 4

Particulars	Rs.
<u>NFC</u>	
Parshv Energy	31147
Shree Gokulesh Petroleum	11737
Kriptech Corporation	62400
M R Clothing Co	11500
Shri Bherunath	12219
Dr Parth Dalal	1080
Dr Vishal Shah	360
TDS Contractor	1960
TDS Profesional	76725
Professional Tax Payable	3870
PF Payable	46429
Expenses Payable	197467
Total - A	456894
<u>FC</u>	
	0
Total - B	0
Total A + B	456894



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. 2019-20

Administration Expenses

Schedule 5

Particulars	Rs.
NFC	
Allowances Administration	319880
Legal and Professional Fees	27178
Postage Expenses	5898
Printing and Stationery	146022
Telephone Expenses	29965
Interest on TDS	180
Bank Charges - FC	1951
Total	531074

Educational Expenditure - NFC

Schedule 6

Particulars		Rs.
Education Expenses for Shiv and Vidyavihar		678912
Education Expenses for Other Schools		317400
Education Expenses for Jamanpada		1314920
E Learning Project Expenses		907500
Midday Snacks Education Project		1301825
Education Expenses for Sweaters		1847771
Total		6368328
Particulars	Rs.	Rs.
<u>Skill Development Fund Expenses</u>		
-Skill Development Fund Allowances	173500	
-Skill Development Fund Salary	88005	
-Skill Development Fund Expenses	203327	
-Skill Deleopment Fund Electricity	20000	484832
Shrimad Rajchandra School Renovation Expenses		309249
Total Educational Expenses		7162409

Medical Exps.

Schedule 7

Particulars	Rs.
Rural Health - NFC	
Allowance	498420
Sundry Exps	25516
Bank charges	3445
Conveyance Exps	60
Corona Pandemic Relief Expenses	386894
Dental Van Expenses	1260
Insurance of Building	22992
Licence Fees	3000
Staff Welfare Expenses	26540
Other Repairs	7734
Advertisement	3000
Blood Sugar Strips and Lancets	77392
Diabetes and BP Medicines	809690
Medical Camp Exps	28160
Medicine	1989130



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. 2019-20

Medical Exps.

Schedule 7 Cont...

Particulars	Rs.
Medical Exp. Rural Health - NFC - Cont....	
ECG Charges	24990
ECG Supplies	944
General Supplies	18000
Polythene bags	13371
Professional Fees	1626286
Salary , Provident Fund Others	1561483
Spectacle Distribution Expenses	85926
Vehicle Exps	356917
Total - A	7571150

Project Expenses: NFC

Particulars	Rs.	Rs.
<u>Cancer Fund</u>		
Cancer Patient Help Expenses		
<u>Madhuben J Patel Urban Center Fund</u>		
- Allowances - Urban Centre	63210	
- Professional Fees	180000	
-Medicine Expenses	147306	390516
<u>Critical Care Fund</u>		
- Critical Care Fund Expense		40840
Poor Patients Fund		
-Amount paid for fees and medicines		105055
<u>Mobile Lab Project Exps</u>		
-Mobile Lab Repairs	21438	
-Laboratory Project Salary	146298	167736
<u>Treatment of Saints Fund</u>		
-Amount paid for fees and medicines		48640
Total - B		752787

<u>Sanitary Napkin Project Exps</u>	Rs.
Adolescent Health Project Expenses	300
Sanitary Napkin Project Salaries	253512
Sanitary Napkin Project Vehicle Exps	121365
Sanitary Napkin Project Purchase	2584762
Sanitary Napkin Project Allowance	92130
Total - C	3052069



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. 2019-20

Medical Exps.

Schedule 7 Cont...

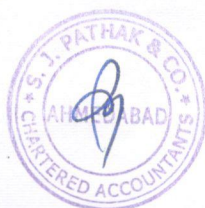
Particulars	Rs.
Medical Exp.SHCC	
Cost of Medicines Sold	1868122
Advertisement	1516
Allowances	752210
Bank charges	1048
Biomedical Waste	7150
Dental Supplies	264412
ECG/TMT Supplies	2568
Electricity Exps	258180
Insurance	15214
Laboratory Charges	725340
Laboratory Supplies	605586
Legal and Professional Fees	28000
Licence Fees	20800
Misc Expenses	31032
Municipal Tax	636651
Physiotherapy Supplies	2950
Professional Fees	2807956
Radiology Supplies	118153
Repair and Maintenance	626649
Salary PF and Labour Welfare Fund	2017232
Staff Welfare Exps	140500
Software/IT Expenses	14927
Stationery and Printing Exps	130395
Tea/Coffee Exps	62699
Telephone/Internet Exps	16585
Uniform exps	13013
Vaccines	204657
Total - D	11373545

Gross Total (A + B + C + D)	22749551
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Medical Exp. - FC

Schedule 8

Particulars	Rs.
Lancet	29377
Repair and Maintenance	30406
Vehicle Expenses	662033
Equipment Donation	450000
Blood Sugar Strips	270874
Total	1442690



SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC) : AHMEDABAD

CONSOLIDATED

**1 DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO
ACCOUNTS FOR THE YEAR ENDING 31-03-2020 Schedule-A**

A SIGNIFICANT ACCOUNTING POLICIES

- a) Method of Accounting
The Trust is maintaining its accounts on accrual basis.
- b) Recognition of Income & Expenditure
Income & Expenditure are recognised on accrual basis
- c) Project grant receivable towards the expenditure incurred for the project is recognized in the accounts for the period in which the grant is actually received. Excess of grant actually received, if any, is carried forward in Project Fund A/c.
- d) Interest on FDR with Bank is generally accounted on accrual basis.
- e) Donation received with specific direction that it shall form part of the corpus of the trust have been taken to trust Fund / Corpus.
- f) Fixed Assets
Fixed Assets are stated at cost of acquisition or construction inclusive of relevant levies and transportation expenses less depreciation.
- g) Depreciation & Amortisation
Depreciation is provided on fixed assets on the basis of Written Down value method as per the rates specified in the Income-tax, Act, 1961.
- h) Consumables in the nature of peripherals, Stationary and equipments are charged to income & Expenditure Account in the year in which the expenditure is incurred. However, an inventory is taken on the Balance Sheet date and if the value is found to material, the same is accounted for as on Balance Sheet date.
- i) Expenditure in respect of Project advance is accounted in the year in which the Utilisation certificate thereof is received.
- j) In case of expenditures where in-house resources of the Trust like Human Resources, Buildings, Vehicles and other Infrastructure facilities are used, the same have been charged to the Project as per the rates approved by the Funding Agency or as per the rates determined by SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC) from time to time.



k) Investments

Investments are stated at cost of acquisition.

l) Inventories

Inventories are valued at cost.

m) Retirement Benefits

Retirement benefits are accounted on cash basis.

n) Contingent liability

Contingent liabilities are not provided for in the books.

B NOTES ON ACCOUNTS

1 SPECIFIC GRANTS / DONATIONS :

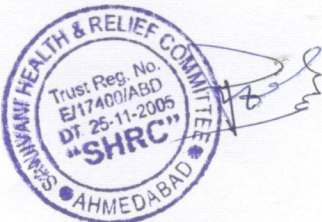
(a) The trust receives specific donations / grants from few Organization / trust. Such grants / donations are specific as well as conditional. Un-expended amount out of such grant / donations are liable to returned or redirected as per the direction of the donors. Accordingly, un-expended amounts, as at the Balance Sheet date, is shown as liability. Like wise excess amount spent on such specific project is shown as recoverable from the respective donor-Organizations. The Project Fund A/c appearing in the balance sheet shows a Net Balance. In case of Completed project the outstanding amount is shown as Liability / receivables as the case may be.

(b) The trustee are of the opinion that the amounts shown to have been utilized / expended out of such grant / donations are correctly reflected. If the same is disputed, necessary adjustments will have to be made.

2 All balances of Loans & Advances are subject to confirmation/ reconciliation, if any.

3 Expenditure and payments for which necessary evidences are not available have been certified by the Trustee.

4 Balance of cash as on 31-03-2020 has been certified by the Trustee.



Place : Ahmedabad

Date: 13-11-2020



As per our report of even date
For S. J. Pathak & Co.
Chartered Accountants
F.R.No. 107790W

Signature
S.J. Pathak 13/11/2020
Proprietor

Memb.No.16771

UDIN :20016771AAAALN2802