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	ASSESSMENT YEAR
2017-2018	2018-2019

AUDITORS

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 T. R. Dhami

601, 6th Avenue, Mithkhali 6 Cross Roads,
Opp. Textile Traders Co-op. Bank,
Navrangpura, Ahmedabad - 380009

sjpathakco@gmail.com

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, 2018

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, 2018 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.

S. J. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

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. 364970/- 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.

For **S. J. Pathak & Co.**
Chartered Accountants
F.R.No. 107790W

15/9/2018.
S. J. Pathak
Partner
Memb.No.16771

S. J. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

Place : Ahmedabad
Date: 15-09-2018

SCHEDULE VIII
(see rule 17(1))

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
F.C.R.A. :	041910395

CONSOLIDATED **BALANCE SHEET AS ON 31-03-2018**

FUNDS AND LIABILITIES	Sch	Rs.	Rs.	PROPERTY AND ASSETS	Sch	Rs.	Rs.
Trust Funds or Corpus :				Fixed Assets (At cost less 'depreciation)	1		30118306
Opening Balance		15376456					
-Receipt during the year		1984001	17360457	Investments (At Cost)			
				- Bonds		7177000	
Endowoment Fund	3			- HDFC Fixed Deposit		1700000	
Opening Balance		1229124		- S B I Fixed Deposit		18814943	
Addition during the Year		5174534		- UCO Bank Fixed Deposit		10000000	37691943
		6403658					
Less :- Transf.to Income & Expenditure A/c		2748392	3655266	Loans and Advances	2		1131257
Capital Fund				Closing Stock (As taken, valued and certified by the Trustee)			213025
Opening Balance			11577697				
				Cash and Bank Balances			
Volunteers Cultural Fund				**NFC**			
Opening Balance		125794		(i) Bank Balances with -			
Addition during the year		32400		- SBI No. 30661255171		779896	
Less : Expenditure during the year		2000	156194	- UCO Bank No. 4684		260917	
				- Pharmacy A/c		325441	
Critical Care Fund				- UCO Bank - SHCC		547415	
Opening balance		215614		(ii) Cash on hand with Trustee		113939	
Addition during the year		32820				2027608	
Less : Expenditure during the year		15000	233434	**FC**			
				(i) Bank Balances with -			
				SBI FCRA		64572	
							2092180
Balance C/f			32983048	Balance C/f			71246711

S. J. PATHAK & CO. CHARTERED ACCOUNTANTS Ahmedabad

SCHEDULE VIII
(see rule 17(1))

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
F.C.R.A. :	041910395

CONSOLIDATED **BALANCE SHEET AS ON 31-03-2018**

FUNDS AND LIABILITIES	Sch	Rs.	Rs.	PROPERTY AND ASSETS	Sch	Rs.	Rs.
Balance B/f			32983048	Balance B/f			71246711
Staff Welfare Fund							
Opening balance		79000					
Less : Expenditure during the year		35000	44000				
Poor Patients Treatment Fund							
Opening Balance			(330479)				
Current Liabilities	4		5166595				
Income and Expenditure Account							
Opening Balance		39016521					
Less: Excess of Expenditure over income		5632974					
transferred from Income & Expenditure A/c			33383547				
Total..			**71246711**		**Total..**		**71246711**

Notes on Accounts - Schedule A

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

15/9/2018
S.J.Pathak
Partner
Memb.No.16771

Place : Ahmedabad
Date: 15-09-2018

S. J. PATHAK & CO. * CHARTERED ACCOUNTANTS * Ahmedabad

SANJIVANI HEALTH & RELIEF COMMITTEE * AHMEDABAD * Trust Reg. No. E/17400/ABD DT. 25-11-2005 "SHRC"

TRUSTEE

SCHEDULE IX
(see rule 17(1))

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
F.C.R.A. : 041910395

CONSOLIDATED **INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2018**

E X P E N D I T U R E	Sch.	Rs.	Rs.	I N C O M E	Sch.	Rs.	Rs.
To Expenditure in respect of Properties				By Rent			600000
- Municipal Tax			3924567	By Interest			
				- On FCRA A/c		709	
Other Expenses				- On Fixed Deposits		2224235	
Bank Charges		5448		- On I T Refund		14267	
Contribution and Fees		100000		- On Bank Account		43631	2282842
Depreciation		3865292	3970740				
				By Donation			
				-in cash		4693136	
Expenditure on object of the trust				-Donation - FC		1559095	
(a) Religious		0		-Flood Relief Donation		598200	
(b) Educational	5	1480933		-Spectacle Relief Donation		26000	
(c) Medical Expenses	6	10383766		- Education		478000	
Medical Exp.SHCC	7	10257724		-Donation Education CSR		353035	7707466
Medical Expenses- FC A/c	8	1103361					
Flood Relief Expenses		432277		Medicines Sales			2185722
(d) Relief of Poverty		0		Health Centre Receipt			6861275
(e) Other Charitable Objects		0	23658061				
				By Income from other sources	9		3534697
				By Amount transferred from Endowment Funds			2748392

S. J. PATHAK & CO. CHARTERED ACCOUNTANTS Ahmedabad

Cont…..

Cont…..

SCHEDULE IX
(see rule 17(1))

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
F.C.R.A. : 041910395

CONSOLIDATED **INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2018**

E X P E N D I T U R E	Sch.	Rs.	Rs.	I N C O M E	Rs.	Rs.
				By Excess Expenditure over income transferred to Balance Sheet		5632974
Total..			**31553368**	**Total..**		**31553368**

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

S.J.Pathak 15/9/2018
Partner
Memb.No.16771

Place : Ahmedabad
Date: 15-09-2018

S. J. PATHAK & CO. * CHARTERED ACCOUNTANTS * Ahmedabad

SANJIVANI HEALTH & RELIEF COMMITTEE * AHMEDABAD * Trust Reg. No. E/17400/ABD DT 25-11-2005 "SHRC"

TRUSTEE

Schedule IXC
(Vide Rule 32)
Statement of Income liable to contribution for the year ended on 31-03-2018

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 Account: SB A/c No. 30661255171
STATE BANK OF INDIA
Narayannagar , Ahmedabad

Bank Account Number relating to transactions of foreign contributions of Trust: STATE BANK OF INDIA
Narayannagar , Ahmedabad
SB A/c No. 30819951715
F.C.R.A. Registration No. 041910395 FCRA Registration date : 23-03-2010

	Rs.	Rs.
Gross Annual Income		27904395
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	1984001	
(2) From Foreign Country ;		
F.C.R.A. No. :		
Date :		
(b) General		
(1) From Country	4693136	
(2) From Foreign Country ;	1559095	
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		

S. J. PATHAK & CO. CHARTERED ACCOUNTANTS Ahmedabad

		Rs.	Rs.
(iv)	Amount spent for the purpose of education	1480933	
(v)	Amount spent for the purpose of medical relief.	21744851	
(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, Ceses 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		
	(B) Income from lands used for non-agricultural purpose.		
(viii)	Cost of collection of income or receipts from securities stocks etc.at 1 percent of such income	22828	
(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		31484844
	Income liable to contribution		**Nil**

In our opinion this trust is meant for the promotion of 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.

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

15/9/2018

Place : Ahmedabad
Date: 15-09-2018

Trustee

S. J. Pathak
Partner
Memb.No. 16771

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

Fixed Assets and Depreciation

Schedule - 1

F. Y. : 2017-18

Particulars	Rate	Opening Balance 01/04/17 Rs.	Addition During the year		Sale / Adj. during the year	Closing Balance 31/03/18 Rs.	Depre. 01/04/17 Rs.	Depre. During the year Rs.	Adj. during the year	Depre. During the year	Net Block 31/03/18 Rs.
			180Days an Above Rs.	Less Than 180 Days Rs.							
NFC											
Furniture & Fixtures	10%	246294				246294	131727	11457		143184	103110
Computer	40%	77916				77916	75412	1002		76414	1502
Vehicles	15%	1384504		959421		2343925	1051483	121910		1173393	1170532
Dental chairs & Equipments	15%	160997				160997	105327	8351		113678	47319
Dental Van	15%	858165				858165	659399	29815		689214	168951
Othalmaic Equipment	15%	57750				57750	40625	2569		43194	14556
Flat No.8 at Palak Apartments	5%	810500	55000			865500	20263	42262		62525	802975
Asset U/s 35AC											
Othalmaic Equipment	15%	341146				341146	239984	15174		255158	85988
Vehicles	15%	3584329			1518422	2065907	1239073	275921	1012638	502356	1563551
Telemedicine Vans	15%	1494777			752970	741807	905966	41966	443931	504001	237806
Education Project Assets											
Equipments	15%	0				0	0	0		0	0
Furniture	10%	0				0	0	0		0	0
Computers	40%	0	32788			32788	0	13115		13115	19673
Land and Building- School	10%	22966671				22966671	2296667	2067000		4363667	18603004
Sanitary Napkins Project											
Equipments	15%	187450				187450	40068	22107		62175	125275
Equipments	15%	319697				319697	68335	37704		106039	213658
Assets Purchased from Endowment Funds											
Computer Telemedicine van	40%	55500				55500	55272	91		55363	137
Computer Urban Center	40%	25200				25200	25097	41		25138	62
Equipments Urban Center	15%	40991				40991	25531	2319		27850	13141
Furniture Telemedicine van	10%	42843		19065		61908	4653	4772		9425	52483
Furniture Urban Center	10%	100930				100930	47292	5364		52656	48274
SHCC											
Furniture and Fixures	10%	100852				100852	18824	8203		27027	73825
Computers	40%	211889				211889	175483	14562		190045	21844
Electrification	10%			7730		7730	0	387		387	7343
Equipments	15%	155424		10240		165664	41879	17800		59679	105985
TOTAL NFC		**33223825**	**87788**	**996456**	**2271392**	**32036677**	**7268360**	**2743892**	**1456569**	**8555683**	**23480994**

S. J. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

Particulars	Rate	Opening Balance 01/04/17 Rs.	Addition During the year		Sale / Adj. during the year	Closing Balance 31/03/18 Rs.	Depre. 01/04/17 Rs.	Depre. During the year Rs.	Adj. during the year	Depre. During the year	Net Block 31/03/18 Rs.
			180Days an Above Rs.	Less Than 180 Days Rs.							
TOD PROJECT											
Computers	40%	6700	0	0	0	6700	6271	172		6443	257
Health Center											
Furniture and Fixures	10%	1809865				1809865	343875	146599		490474	1319391
Electrification	15%	1069962				1069962	250561	122910		373471	696491
Computers	40%	705004				705004	581865	49256		631121	73883
Equipments	15%	7352202				7352202	2002449	802463		2804912	4547290
TOTAL FC		**10943733**	**0**	**0**	**0**	**10943733**	**3185021**	**1121400**	**0**	**4306421**	**6637312**
GRAND TOTAL		**44167558**	**87788**	**996456**	**2271392**	**42980410**	**10453381**	**3865292**	**1456569**	**12862104**	**30118306**

S. J. PATHAK & CO. CHARTERED ACCOUNTANTS Ahmedabad

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

Endowment Funds : **Schedule 3** **FY : 2017-18**

Name of Funds	Opening Balance	Add. during the Year	Other Income	Total	Revenue Exps.	Capital Exps	Total	Closing Balance
Cancer Fund	225000			225000	3000		3000	222000
Madhuben J Patel Urban Center Fund	328296	200000		528296	392431		392431	135865
Mobile Lab Project Fund	374333		29210	403543	158687		158687	244856
Sanitary Napkins Project Fund	0	2234649	85675	2320324	1466644		1466644	853680
Treatment of Saints Fund	301495			301495	102630		102630	198865
Village Sponsorship Fund	0	2625000		2625000	625000		625000	2000000
Total	1229124	5059649	114885	6403658	2748392	0	2748392	3655266

S. J. PATHAK & CO. * CHARTERED ACCOUNTANTS * Ahmedabad

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. : 2017-18

Loans & Advances **Schedule - 2**

Particulars	Rs.
NFC	
Aunsh Petroleum Service	10000
Medicare Environment Management Pvt Ltd	950
Prepaid Expenses	204539
TDS	584474
KiranMotors Ltd	2238
Palmhely Incorporation	2487
Interest accrued on Fixed Deposits	255927
Total NFC	**1060615**
FC	
Alluminium Corporation	11040
Accrued Interest	709
Prepaid Expenses	38893
Vat Registration Deposit	20000
Total FC	**70642**
Grand Total	**1131257**

Other Current Liabilities **Schedule - 4**

Particulars	Rs.
NFC	
Nilkanth Enterprise	172
Professional Tax Recovered	3150
GST Payable	9440
Transasia Biomedicals Ltd	14750
Pharma Impex	1885
Kalindi Enterprise	930
Ritz Pharma	8843
TDS Contractor	2082
TDS Profesional	94323
Expenses Payable	955539
Shiv Prathmik Shala	94647
Lifecare Express ECG Pvt Ltd	729
Unpaid Municiapl Tax	3924567
Total - A	5111057
FC	
Parshv Energy	31019
Shree Gokulesh Petroleum	24519
Total - B	55538
Total A + B	5166595

S. J. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. 2017-18

Educational Expenditure - NFC **Schedule 5**

Particulars	Rs.
Education Solar Project	298719
Education Project Books for Students	18445
Software Expenses for School	707472
Education Project Repairs and Maintenance	7725
Misc Expenses	1000
Midday Snacks Education Project	447572
Total	1480933

Medical Exp. - NFC **Schedule 6**

Particulars	Rs.
Allowance	636090
Sundry Exps	18388
Software and IT expenses	3127
Dmat Charges	770
Bank charges	1348
Conveyance Exps	80
Insurance of Building	18157
Legal and Prefessional Fees	156477
Labour Welfare Fund	414
Staff Welfare Expenses	9076
Other Repairs	8146
Postage	7502
Telephone Exps	45677
Advertisement	5027
Municipal Tax	2280
Blood Sugar Strips and Lancets	454835
Diabetes and BP Medicines	910087
Medical Camp Exps	28070
Medicine	1506914
ECG Charges	13890
Polythene bags	13924
Professional Fees	1774414
Salary	1440015
Provident Fund	210133
Spectacle Distribution Expenses	137994
Salary TMV 1	106476
Seva Sanjivani Diabetic Project	46588
Stationery & Printing	124392
Juveline Diabetes Project	6761
Vehicle Exps	573322
Total - A	8260374

S. J. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. 2017-18

Endowment Fund Project Expenses:

Particulars	Rs.	Rs.
Cancer Fund		
Cancer Patient Help Expenses		3000
Madhuben J Patel Urban Center Fund		
Allowances Urban Centre	62350	
Medicine Expenses	330081	392431
Mobile Lab Project Exps		
Laboratory Project Exps	1200	
Mobile Lab Supplies	12481	
Mobile Lab Repairs and Maintenance	14500	
Laboratory Project Salary	130506	158687
Sanitary Napkin Project Exps		
Sanitary Napkin Project Purchase	1401164	
Sanitary Napkin Project Allowance	65480	1466644
Treatment of Saints Fund		
Amount paid for fees and medicines		102630
Total - B		**2123392**
Gross Total (A + B)		**10383766**

Medical Exp.SHCC **Schedule 7**

Particulars	Rs.
Cost of Medicines Sold	1672717
Allowances	500100
Bank charges	2415
Biomedical Waste	6650
Courier and Postage	330
Dental Supplies	265696
ECG/TMT Supplies	24090
Electricity Exps	227322
Insurance	6908
Laboratory Charges	646700
Laboratory Supplies	562951
Legal and Professional Fees	70200
Misc Expenses	13232
Municipal Tax	88396
Physiotherapy Supplies	10647
Professional Fees	3246130
Radiology Supplies	89290
Repair and Maintenance	147357
Salary PF and Labour Welfare Fund	2362575
Balance C/f	**9943706**

S. J. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

F. Y. 2017-18

Endowment Fund Project Expenses:

Medical Exp.SHCC **Schedule 7**

Particulars	Rs.
Balance B/f	9943706
Staff Welfare Exps	10554
Software/IT Expenses	19700
Stationery and Printing Exps	127620
Tea/Coffee Exps	63438
Telephone/Internet Exps	20577
Uniform exps	3800
Vaccines	68243
VAT Expenses	86
Total	**10257724**

Medical Exp. - FC **Schedule 8**

Particulars	Rs.
Medicine Purchase	321719
Bank charges	2695
Misc Expenses	564
Repair and Maintenance	2490
Vehicle Expenses	690761
Blood Sugar Strips	85132
Total	**1103361**

Income from other sources **Schedule 9**

Particulars	Rs.
Case book Contribution	1488880
Diabetes Medicines Receipt	1505880
ECG Test Fees	37460
Diabetes Test Fees	4250
Spectacle Distribution Receipts	93260
Insurance Claim	9929
Profit on sale of investments	90000
Profit on sale of assets	25177
Misc Income	279861
Total	**3534697**

S. PATHAK & CO. Ahmedabad CHARTERED ACCOUNTANTS

SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC) :AHMEDABAD

CONSOLIDATED

1 DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDING 31-03-2018 **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 transporation 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.

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k) <u>Investments</u>

Investments are stated at cost of acquisition.

l) <u>Inventories</u>

Inventories are valued at cost.

m) <u>Retirement Benefits</u>

Retirement benefits are accounted on cash basis.

n) <u>Contingent liability</u>

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 31-03-2018 has been certified by the Trustee.

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

SANJIVANI HEALTH & RELIEF COMMITTEE
Trust Reg. No. E/17400/ABD DT. 25-11-2005
"SHRC"
AHMEDABAD

S. J. PATHAK & CO.
Ahmedabad
CHARTERED ACCOUNTANTS

15/9/2018

S. J. Pathak
Partner
Memb.No.16771

Place : Ahmedabad
Date: 15-09-2018