

# 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

2020-2021

ASSESSMENT YEAR

2021-2022



AUDITOR

**S. J. PATHAK AND CO.**  
CHARTERED ACCOUNTANTS

A/21, Aryaman Bungalows, Opp.  
Anand Niketan School, Thaltej  
Shilaj Road, Ahmedabad 380059.  
Email id: sjpathakco@gmail.com  
Phone: 079-48004198

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

**S. J. PATHAK**  
**B. Com, F.C.A**

**A/21, Aryaman Bungalows, Opp.**  
**Anand Niketan School, Thaltej**  
**Shilaj Road, Ahmedabad 380059.**  
**Email id: [sjpathakco@gmail.com](mailto:sjpathakco@gmail.com)**  
**Phone: 079-48004198**

**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,**  
**2021**

**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, 2021 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. 506902/- and Rs.43462/- 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:23-12-2021



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

S. J. Pathak 23/12/2021  
S.J.Pathak  
Proprietor  
Memb.No.16771  
UDIN :21016771AAAANC7729

# 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. :- : sanjivanihealth@yahoo.com

041910395

### BALANCE SHEET AS ON 31-03-2021

FUNDS AND LIABILITIES	Sch	Rs.	Rs.	PROPERTY AND ASSETS	Sch	Rs.	Rs.
Trust Funds or Corpus :				Fixed Assets	2		25732510
Opening Balance		24337849		(At cost less depreciation)			
-Receipt during the year		2114202	26452051	Investments ( At Cost)		39603558	
	1		57397279	-UCO Bank Fixed Deposit		10700000	
			1501585	- HDFC Fixed Deposit		10419821	60723379
Other Funds				- S B I Fixed Deposit			
Current Liabilities	3			Loans and Advances	4		1610795
Income and Expenditure Account				Closing Stock of Medicines			240379
Opening Balance		8060211		(As taken, valued and			
Add Excess of Income over Expenditure		1356876	9256956	certified by the Trustee)			
transferred from Income & Expenditure A/c		160131		Cash and Bank Balances	5	6227954	6300809
Less : Previous year adjustments				(i) Bank Balances		72855	
				(ii) Cash on hand with Trustee			
<b>Total</b>			<b>94607872</b>	<b>Total</b>			<b>94607872</b>

As per our report of even date

For S. J. Pathak & Co.

Chartered Accountants

F.R.No. 107790W



Place : Ahmedabad

Date: 23-12-2021



TRUSTEE

*(Signature)*

*(Signature)* 23/12/2021

S.J. Pathak

Proprietor

Memb.No.16771

UDIN: 21016771AAAAANC7729



# SCHEDULE IX

(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. :- : sanjivanihealth@yahoo.com

041910395

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2021

F.C.R.A. :

E X P E N D I T U R E	Sch.	Rs.	Rs.	Rs.	I N C O M E	Rs.	Rs.
To Expenditure in respect of Properties							
Other Expenses	6		421347		By Rent		900000
Administrative Expenses			50000		By Interest		
Trust Contribution					- On Fixed Deposits	3280087	
Depreciation		3183055			- On I T Refund	43575	
Less: Recouped from Capital Reserve		685804	2497251	2968598	- On Bank Account	70156	3393818
					By Misc Income		75118
Expenditure on object of the trust							
(a) Religious	7		0				
(b) Educational	8		537878				
(c) Medical Expenses	9		9055055				
Medical Expenses-SHCC	10		9851168				
Sanitary Napkin Project			2632033				
(d) Relief of Poverty			0				
(e) Other Charitable Objects			0				
				22076134			
Assets Written Off				43462			
Excess of Income over expenditure							
transferred to Balance Sheet				1356876			
<b>Total..</b>				<b>26445070</b>	<b>Total..</b>		<b>26445070</b>

As per our report of even date

For S. J. Pathak & Co.,

Chartered Accountants

F.R.No. 107790W



*[Signature]*

TRUSTEE



Place : Ahmedabad

Date: 23-12-2021

*[Signature]* 23/12/2021

S. J. Pathak

Proprietor

Memb.No. 16771

UDIN: 21016771AAAAANC7729

**SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)**

**Schedule 1**

**F. Y. 2020-2021**

<b>Project Funds</b>	<b>Particulars</b>	<b>Balance as on 01-04-2020</b>	<b>Transferred from Healthcare Project Fund</b>	<b>Donations received during the year</b>	<b>Other Receipts</b>	<b>Total</b>	<b>Transferred to Capital Fund</b>	<b>Transferred to Income &amp; Expenditure A/c</b>	<b>Trans. To Income &amp; Expend. a/c</b>	<b>Balance as on 31-03-2021</b>
	Healthcare Project Fund	31166040	0	15522532	10548278	57236850	3767113	18906223		34563514
	Education Project Fund	11364275	0	3324975	0	14689250		537878		14151372
	Sanitary Napkin Project Fund	(167509)	0	1806201	844150	2482842		2632033		(149191)
	Capital Fund	5524601	3767113	0		9291714	0	0	685804	8605910
	Staff Welfare Fund	30500		0		30500	0	0		30500
	Volunteers Cultural Fund	194214		960		195174	0	0		195174
	<b>Total</b>	<b>48279630</b>	<b>3767113</b>	<b>20654668</b>	<b>11392428</b>	<b>83926330</b>	<b>3767113</b>	<b>22076134</b>	<b>685804</b>	<b>57397279</b>





**SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC) INDIAN ACCOUNT**  
**Fixed Assets and Depreciation - INDIAN** **Schedule - 2** **F. Y. : 2020-21**

Schedule - 2											
Fixed Assets and Depreciation - INDIAN											
Particulars		Gross Block					Depreciation				Net Block 31-03-2021
		Opening Balance 01-04-2020	Addition During the year		Sale / Adj. during the year	Closing Balance 31-03-2021	Opening Balance 01-04-2020	Adjustments during the year	Depre. During the year	Depre. upto 31-03-2021	
			180Days and Above	Less Than 180 Days							
	% Rate	Rs.	Rs.	Rs.	year	Rs.	Rs.	Rs.	Rs.	Rs.	
Indian											
SHRC											
Land and Building	10	22966671				22966671	7898237		1506843	9405081	13561590
Furniture and Fixtures	10	442133		135000	141467	435666	242576	104761	16285	154100	281566
Computers	40	292765		0	14576	278189	219533	14570	29291	234253	43936
Vehicles	15/30	6928130		0	741807	6186323	3405492	539672	693736	3559556	2626767
Equipments	15	1108031		3644750	6750	4746031	746828	0	53168	799996	3946035
Total (i)		31737730	0	3779750	904600	34612880	12512666	659003	2299323	14152986	20459894
SHCC											
Furniture and Fixures	10	104902				104902	41257		6365	47622	57281
Computers	40	302455				302455	248606		21540	270146	32309
Electrification	10	7730				7730	1782		595	2377	5353
Equipments	15	1085794	193760	39200		1318754	169874		169392	339266	979488
Total (ii)		1500881	193760	39200	0	1733841	461519.1	0	197891	659410	1074431
TOTAL A (i+ii)		33238611	193760	3818950	904600	36346721	12974185	659003	2497214	14812396	21534325



**SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)**

**F. Y. : 2020-21**

**Fixed Assets and Depreciation -FC**

**Schedule - 2 Cont....**

Schedule - 2 Cont....												
Fixed Assets and Depreciation -FC				Gross Block				Depreciation				Net Block
Particulars	Rate	Opening Balance 01-04-2020	Addition during the year		Deduction During the year	Closing Balance 31-03-2021	Opening Balance 01-04-2020	Adjustments during the year	Depre. During the year	Depre. upto 31-03-2021	Rs.	
			180 Days and Above	Less Than 180 Days								
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>SHRC</b>												
Furniture and Fixures	10	1809863				1809863	741158		106871	848028	961835	
Electrification	15	1069961				1069961	566747		75482	642229	427732	
Computers	40	705003				705003	678405		10639	689044	15959	
Equipments	15	7352201				7352201	4066785		492812	4559597	2792604	
<b>Total (i)</b>		<b>10937028</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10937028</b>	<b>6053095</b>	<b>0</b>	<b>685804</b>	<b>6738899</b>	<b>4198129</b>	
<b>TOD PROJECT</b>												
Computers	40	6700	0	0	0	6700	6607		37	6644	56	
<b>Total (ii)</b>		<b>6700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6700</b>	<b>6607</b>	<b>0</b>	<b>37</b>	<b>6644</b>	<b>56</b>	
<b>TOTAL B (i+ii)</b>		<b>10943728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10943728</b>	<b>6059702</b>	<b>0</b>	<b>685841</b>	<b>6745543</b>	<b>4198185</b>	
<b>Grand Total (A+B)</b>		<b>44182339</b>	<b>193760</b>	<b>3818950</b>	<b>904600</b>	<b>47290449</b>	<b>19033887</b>	<b>659003</b>	<b>3183055</b>	<b>21557939</b>	<b>25732510</b>	





**SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)**

<b>Schedule -3</b>			
<b>Current Liabilities</b>			
<b>Particulars</b>	<b>Indian</b>	<b>FC</b>	<b>Total</b>
H Shah and Company	225600		225600
Lifecare Express ECG Pvt Ltd	9046		9046
Kriptech Corporation	62400		62400
P Manubhai and Company	24787		24787
Parshwa Energy		30876	30876
Vikas Sales Corporation	4349		4349
Dr Parth Dalal	1080		1080
Dr Vishal Shah	360		360
Janaksingh Prabhudayal Rathod	116817		116817
Sahin Dental Lab	11720		11720
Sai Dental Lab	6675		6675
Supratech Micropath Laboratory	86090		86090
Shree Gokulesh Petroleums		19951	19951
Transasia BiomedicalsLtd	1		1
TDS Contractor	3230		3230
TDS Profesional	60915		60915
Professional Tax Payable	4340		4340
GST Payable	11174		11174
PF Payable	72438		72438
Expenses Payable	749736		749736
<b>Total</b>	<b>1450758</b>	<b>50827</b>	<b>1501585</b>

<b>Schedule -4</b>			
<b>Loans and Advances</b>			
<b>Particulars</b>	<b>Indian</b>	<b>FC</b>	<b>Total</b>
Aunsh Petroleum Service	10000		10000
Green Care Sales and Services	150000		150000
Interest Accrued	330273		330273
Medicare Environment Management P.Ltd.	3600		3600
Prepaid Expenses	224088	53194	277282
Sulipi Laser Typesetting	132		132
TDS	819508		819508
VAT Registration Deposit		20000	20000
<b>Total</b>	<b>1537601</b>	<b>73194</b>	<b>1610795</b>

<b>Schedule -5</b>			
<b>Bank Balances</b>			
<b>Particulars</b>	<b>Indian</b>	<b>FC</b>	<b>Total</b>
SBI No. 30661255171	1372131		1372131
UCO Bank	2562204		2562204
Pharmacy A/c	605985		605985
UCO Bank - SHCC	697509		697509
SBI FCRA		990125	990125
<b>Total</b>	<b>5237829</b>	<b>990125</b>	<b>6227954</b>

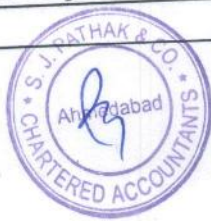


# SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

Administration Expenses	F. Y. 2020-21	Schedule 6	
Particulars	Indian	FC	Rs.
Allowances Administration	270360		270360
Legal and Professional Fees	500		500
Postage Expenses	2777		2777
Printing and Stationery	120342		120342
Telephone Expenses	24491		24491
Bank Charges	2831		2831
Interest on TDS	46		46
Total	421347	0	421347

Educational Expenditure		Schedule 7	
Particulars	Indian	FC	Rs.
Education Expenses for Shiv and Vidyavihar	11623		11623
<u>Skill Development Fund Expenses</u>			
-Skill Development Fund Allowances	124628		124628
-Skill Development Fund Salary	377898		377898
-Skill Development Fund Expenses	23729		23729
<b>Total</b>	<b>537878</b>	<b>0</b>	<b>537878</b>

Medical Exp. Rural Health		Schedule 8	
Particulars	Indian	FC	Rs.
Allowance	118770		118770
Sundry Exps	11245		11245
Bank charges	1142		1142
Software and IT Expenses	18061		18061
Corona Pandemic Relief Expenses	2378449		2378449
Vehicle Grant	202135		202135
Insurance of Building	1147		1147
Licence Fees	3000		3000
Staff Welfare Expenses	111529		111529
Other Repairs	1180		1180
Advertisement	4628		4628
Blood Sugar Strips and Lancets	23218	151944	175162
Corona pandemic Relief Expenses		214610	214610
Medical Camp Exps	4450		4450
Medicine	954726		954726
ECG Charges	9780		9780
Polythene bags	11796		11796
Professional Fees	688500		688500
Salary , Provident Fund Others	1444919		1444919
Vehicle Exps	46876	567397	614273
Medical Exps		687133	687133
<b>Total</b>	<b>6035551</b>	<b>1621084</b>	<b>7656635</b>





# SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)

## Endowment Fund Project Expenses: Rural Health

Particulars	Indian	FC	Rs.
<u>Madhuben J Patel Urban Center Fund</u>			
- Allowances - Urban Centre	36390		
- Professional Fees	180000		
- Medicine Expenses	49670		
	266060		266060
<u>Poor Patients Fund</u>			
- Amount paid for fees and medicines	320187		320187
<u>Dialysis Center Project - Dialysis Center Expenses</u>	651346		651346
<u>Mobile Lab Project Exps</u>			
- Mobile Lab Supplies	375		
- Laboratory Project Salary	140692		
<u>Treatment of Saints Fund</u>	141067		141067
- Amount paid for fees and medicines	19760		19760
<b>Total</b>	1398420		1398420
<b>Total Medical Expenses Rural Health</b>			<b>9055055</b>

## Medical Expenses

## Schedule 9

Particulars	Indian	FC	Total
Cost of Medicines Sold	1925155		1925155
Advertisement	1756		1756
Allowances	476887		476887
Bank charges	525		525
Biomedical Waste	3650		3650
Dental Supplies	141406		141406
ECG/TMT Supplies	7629		7629
Electricity Exps	210220		210220
Insurance	19958		19958
Laboratory Charges	898430		898430
Laboratory Supplies	686694		686694
Legal and Professional Fees	550		550
Misc Expenses	26434		26434
Municipal Tax	564962		564962
Physiotherapy Supplies	1947		1947
Professional Fees	1744122		1744122
Radiology Supplies	70356		70356
Repair and Maintenance	513300		513300
Salary PF and Labour Welfare Fund	2291468		2291468
Staff Welfare Exps	7700		7700
Software/IT Expenses	11800		11800
Stationery and Printing Exps	71231		71231
Tea/Coffee Exps	60801		60801
Telephone/Internet Exps	18145		18145
Uniform exps	4284		4284



Vaccines	91758		91758
Total	9851168	0	9851168

# **SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC)**

## **Schedule 10**

<b>Sanitary Napkin Project Exps</b>	<b>Indian</b>	<b>FC</b>	<b>Total</b>
Sanitary Napkin Project Salaries	324532		324532
Sanitary Napkin Project Vehicle Exps	99337		99337
Sanitary Napkin Project Purchase	2178194		2178194
Sanitary Napkin Project Allowance	29970		29970
<b>Total</b>	<b>2632033</b>	<b>0</b>	<b>2632033</b>





Schedule IXC  
(Vide Rule 32)

Statement of Income liable to contribution for the year ended on 31-03-2021

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.
<b>Gross Annual Income</b>		28559272
<b>Details of Income not chargeable to contribution under Section 58 Rule 32</b>		
(i) Donation received during the year from any sources		
(a) Corpus		
(1) From Country	2114202	
(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		



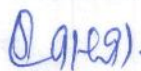
		Rs.	Rs.
(iv)	Amount spent for the purpose of education	537878	
(v)	Amount spent for the purpose of medical relief.	21538256	
(vi)	Deductions out of income from lands used for Agricultural purpose :-		
	(a) Land Revenue and local Funds/Cess		
	(b) Rent payable to superior landlord		
	(c) Cost of production, 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	33938	
(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		24224274
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:23-12-2021

  
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 :21016771AAAANC7729





**SANJIVANI HEALTH AND RELIEF COMMITTEE (SHRC) :AHMEDABAD**

**CONSOLIDATED**

**1 DISCLOSURE OF ACCOUNTING POLICIES AND NOTES TO  
ACCOUNTS FOR THE YEAR ENDING 31-03-2021 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 31-03-2021 has been certified by the Trustee.

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

*S.J. Pathak* 23/12/2021  
S.J. Pathak  
Proprietor  
Memb.No.16771  
UDIN :21016771AAAANC7729



Place : Ahmedabad  
Date:23-12-2021

