

FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions**

We have examined the balance sheet of JAN SWASTHYA SAHYOG AAATJ0614R [name and PAN of the trust or institution] as at 31/03/2018 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2018
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

The prescribed particulars are annexed hereto.

Place :NEW DELHI
Date : 28/09/2018



For Ved Jain And Associates
Chartered Accountants


(Swarnjit Singh)
Partner

Membership No: 080388
Registration No: 001082N

ANNEXURE
STATEMENT OF PARTICULARS

Application of income for charitable or religious purposes.

| | | |
|----|--|---|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year. | 111565355 |
| 2. | Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | No |
| 3. | Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes. | 27098859 |
| 4. | Amount of income eligible for exemption under section 11(1)(c) [Give details] | No |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | 41994844 |
| 6. | Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. | Amount Deposited in Schedule Bank as per section 11(5)(iii). |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. | No |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :- | |
| a. | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | No |
| b. | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or | No |
| c. | has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | No |

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

| | | |
|----|---|----------------------------|
| 1. | Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any. | NO |
| 2. | Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. | NO |
| 3. | Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. | As per annexure "A" |



| | | |
|----|---|----|
| 4. | Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. | NO |
| 5. | Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid. | NO |
| 6. | Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received. | NO |
| 7. | Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. | NO |
| 8. | Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. | NO |

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

| Sl.No | Name and address of the concern | Where the concern is a company No. and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No |
|-------|---------------------------------|---|---------------------------------|----------------------------|---|
| Total | | | 0 | 0 | |

For Ved Jain And Associates
Chartered Accountants



(Signature)
(Swarnjit Singh)
Partner

Membership No: 080388
Registration No: 001082N

Place :NEW DELHI
Date : 28/09/2018

Annexure "A"

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?
If so, give details.

| Details | Amount |
|---------------------------|----------------|
| Dr. Raman Kataria, Salary | 972209 |
| Dr. Anju Kataria, Salary | 1109009 |
| Dr. Yogesh Jain, Salary | 972209 |
| Dr. Rachana Jain, Salary | 1109009 |
| Surbhi Sharma, Salary | 483716 |
| Mahesh Sharma, Salary | 174403 |
| Total | 4820555 |



**JAN SWASTHYA
SAHYOG**



**AUDITED FINANCIAL
STATEMENTS
F.Y. 2017-18**

JAN SWASTHYA SAHYOG**STATEMENT OF AFFAIRS**

AS AT MARCH 31, 2018

| Particulars | Schedule | March 31, 2018 (Rs.) | | March 31, 2017 (Rs.) | |
|--|----------|-------------------------|---------------------------|-------------------------|---------------------------|
| SOURCES OF FUNDS | | | | | |
| Corpus Fund | I | | | | |
| - Own Funds | | 36,711,570.00 | | 26,711,570 | |
| - SDTT - JSS - CF | | <u>53,445,500</u> | 90,157,070 | <u>52,810,682</u> | 79,522,252 |
| Reserves and Surplus | II | | 225,626,850 | | 186,143,171 |
| Restricted Fund Balances | III | | <u>46,436,923</u> | | <u>29,356,681</u> |
| | | | <u>362,220,842</u> | | <u>295,022,104</u> |
| APPLICATION OF FUNDS | | | | | |
| Fixed Assets | IV | | | | |
| (a) Gross Block | | | 114,911,320 | | 96,048,338 |
| (b) Less: Accumulated Depreciation | | | (23,915,816) | | (20,134,337) |
| (c) Capital Work in Progress | | | <u>5,594,061</u> | | <u>7,268,860</u> |
| Net Block | | | <u>96,589,565</u> | | <u>83,182,861</u> |
| Investments | V | | 177,295,804 | | 156,618,345 |
| Current Assets, Loans and Advances | | | | | |
| (a) Inventories | VI | | 6,428,106 | | 4,748,710 |
| (b) Loan & Advances | VII | | 15,427,649 | | 15,042,750 |
| (c) Cash & Bank Balances | VIII | | <u>84,761,520</u> | | <u>46,526,803</u> |
| | | | <u>106,617,274</u> | | <u>66,318,263</u> |
| Less: Current Liabilities and Provisions | | | | | |
| Current Liabilities | IX | | (18,281,801) | | (11,097,364) |
| Net Current Assets | | | 88,335,473 | | 55,220,899 |
| | | | <u>362,220,842</u> | | <u>295,022,105</u> |

Notes On Accounts : As per our report of even date

For VED JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

F.R.N.: 01082 N


(Swarnjit Singh)
Partner

M.No. : 80388

Place : New Delhi

Date : 28-September, 2018



(Dr. Raman Kataria)
Secretary


(Dr. Surbhi Sharma)
Treasurer

JAN SWASTHYA SAHYOG
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2018

| Particulars | Schedule | Year Ended March 31, 2018 (Rs.) | Year Ended March 31, 2017 (Rs.) |
|--|----------|---------------------------------------|---------------------------------------|
| INCOME | | | |
| Receipts from activities | X | 45,397,858 | 45,105,202 |
| Donations | | 11,921,201 | 5,601,374 |
| Grants Received | | 92,816,168 | 76,759,823 |
| Interest Income | | 13,710,874 | 11,300,867 |
| Total Income | | 163,846,101 | 138,767,266 |
| EXPENDITURE | | | |
| Drugs & Consumables | XI | 28,492,274 | 26,408,870 |
| Administrative Expenses | XII | 16,820,443 | 15,685,214 |
| Research & Development Expenses | | 335,396 | 483,040 |
| Manpower Cost | XIII | 67,946,012 | 54,939,107 |
| Community Welfare Expenses | XIV | 5,964,934 | 5,084,642 |
| Depreciation | IV | 3,781,479 | 3,257,649 |
| Total Expenditure | | 123,340,538 | 105,858,521 |
| Excess of Income Over Expenditure | | 40,505,563 | 32,908,744 |
| Add: Depreciation for the year transferred to Capital Fund | | 3,781,479 | 3,257,649 |
| Less: Addition to Fixed Assets (including WIP) | | (17,188,183) | (14,373,483) |
| Transferred to Reserve and Surplus | | 27,098,859 | 21,792,911 |

Notes On Accounts : As per our report of even date

For VED JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.No: 001082 N


(Swarnjit Singh)
Partner

M.No. : 80388

Place : New Delhi

Date : 28 September, 2018





(Dr. Raman Kataria)
Secretary



(Dr. Surbhi Sharma)
Treasurer

JAN SWASTHYA SAHYOG
 RECEIPTS & PAYMENTS ACCOUNT
 FOR THE YEAR ENDED MARCH 31, 2018

| | Year Ended March 31, 2018 (Rs.) | Year Ended March 31, 2017 (Rs.) |
|--|---------------------------------------|---------------------------------------|
| Opening Balance of Cash in Hand and Bank | 46,526,803 | 15,352,407 |
| Receipts: | | |
| Receipts in Corpus Fund | 10,000,000 | 7,878,000 |
| Receipts from activities | 45,397,858 | 45,105,202 |
| Donations | 11,921,201 | 5,601,374 |
| Grants Received | 109,629,124 | 81,496,728 |
| Interest Income | 10,677,217 | 14,572,412 |
| Receipt of restricted funds | - | - |
| Total Receipts | 187,625,400 | 154,653,716 |
| | 234,152,203 | 170,006,123 |
| Payments: | | |
| <u>Purchases:</u> | | |
| Consumables | 10,913,498 | 8,839,847 |
| Drugs | 19,258,172 | 17,611,173 |
| Administrative Expenses | 16,820,443 | 15,685,214 |
| Research & Development Expenses | 335,396 | 483,040 |
| Manpower Cost | 67,946,012 | 54,939,107 |
| Community Welfare Expenses | 5,964,934 | 5,084,642 |
| Less Staff Benefit Reserve Provisions | 119,780 | (2,829,528) |
| <u>Increase in:</u> | | |
| Fixed Assets | 17,188,183 | 14,373,483 |
| Investments | 20,677,460 | 7,333,542 |
| Loans & Advances | (2,648,758) | 3,849,358 |
| Less: Increase in Current Liabilities | (7,184,437) | (1,890,556) |
| Total Utilisation | 149,390,683 | 123,479,320 |
| Closing Balance of Cash in Hand and Bank | 84,761,520 | 46,526,803 |
| | 234,152,203 | 170,006,123 |

NOTES ON ACCOUNTS : As per Schedule XIX

For VED JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

F.R.No.: 001082 N

(Signature)
(Swarnjit Singh)

M.No. : 080388

Partner

Place : New Delhi

Date : 28 September, 2018



(Signature)
(Dr. Raman Kataria)
 Secretary

(Signature)
(Dr. Surbhi Sharma)
 Treasurer

JAN SWASTHYA SAHYOG

Schedules to Statement of Affairs

(Amount in Rs.)

| Schedule - I | As at Mar 31, 2018 | | As at Mar 31, 2017 | |
|---|-----------------------|-------------------|-----------------------|-------------------|
| Corpus Fund | | | | |
| Own Funds | | | | |
| Opening Balance | 26,711,570 | | 18,833,570 | |
| Amount received during the year | 10,000,000 | 36,711,570 | 7,878,000 | 26,711,570 |
| Sir Dorabji Tata Trust-Corpus Fund | | | | |
| Opening Balance | 52,810,682 | | 51,229,913 | |
| Add: Amount received during the year | | | | |
| Add: Interest for the year | 634,818 | 53,445,500 | 1,580,769 | 52,810,682 |
| | | | | |
| | | 90,157,070 | | 79,522,252 |

| Schedule - II | As at Mar 31, 2018 | | As at Mar 31, 2017 | |
|--|-----------------------|--------------------|-----------------------|--------------------|
| Reserves and Surplus | | | | |
| <u>Excess of Income over Expenditure</u> | | | | |
| Opening Balance | 91,104,843 | | 58,177,082 | |
| Add: Transfer from Restricted Fund | (267,286) | | 12,715,619 | |
| Add: Excess of Income over Expenditure during the year | 27,098,859 | | 21,792,911 | |
| Less: Interest on SDTT-JSS-CF | (634,818) | 117,301,598 | (1,580,769) | 91,104,843 |
| <u>Staff Benefit Reserve</u> | | | | |
| Opening balance | 11,855,468 | | 9,025,940 | |
| Less: Amount paid/transferred during the year | (1,000,000) | | - | |
| Add: Amount transferred during the year | | | | |
| - Towards Gratuity & other benefits | 880,220 | | 2,829,528 | |
| - From Excess of Income (JTT Grant) | | 11,735,688 | - | 11,855,468 |
| <u>Capital Fund</u> | | | | |
| Opening Balance | 83,182,861 | | 72,067,027 | |
| Add: Additions During the Year | 17,188,182 | | 14,373,483 | |
| | 100,371,043 | | 86,440,510 | |
| Less: Depreciation for the year | (3,781,479) | 96,589,564 | (3,257,649) | 83,182,861 |
| | | | | |
| | | 225,626,850 | | 186,143,171 |

For, JAN SWASTHYA SAHYOG



For, JAN SWASTHYA SAHYOG

Raman Lalwani
Secretary

[Signature]
Treasurer

| Schedule - III | As at | As at |
|--|---------------------|---------------------|
| Restricted Fund Balances | Mar 31, 2018 | Mar 31, 2017 |
| Caring Friends Construction Co. Ltd. | 10,125,166 | - |
| Freinds of Jss(USA) | - | 1,035,183 |
| Galaxy Surfactants Ltd. | - | 428,818 |
| India Development Services (IDS) | - | - |
| Jamshetji Tata Trust | - | 7,945,502 |
| Mc Arthur Foundation | 4,442,079 | 18,522,897 |
| Mohan Lal Charitable Trust | - | - |
| Novartis Healthcare Pvt. Ltd. | 18,400,000 | - |
| SPA Education Foundation | - | - |
| Sud Chemie India Pvt. Ltd. | - | 973,892 |
| TATA Trust | 13,469,678 | - |
| Tribal Welfare Department, Chhattisgarh | - | 450,390 |
| K.K.M. Daiya Charitable Trust | - | - |
| | 46,436,923 | 29,356,681 |
| Schedule - V | As at | As at |
| Investments | Mar 31, 2018 | Mar 31, 2017 |
| Term Deposits with Scheduled Banks | 157,033,879 | 136,356,419 |
| 8% Govt. of India Bonds | - | - |
| 9.45% State Bank of India Bonds (303 No. of bonds having face value of Rs.10,000 each) | 3,030,000 | 3,030,000 |
| 9.95% State Bank of India Bonds (1660 No. of bonds having face value of Rs.10,000 each) | 17,231,926 | 17,231,926 |
| | 177,295,804 | 156,618,345 |
| Schedule - VI | As at | As at |
| Inventories | Mar 31, 2018 | Mar 31, 2017 |
| Drugs | 4,663,940 | 3,574,079 |
| Consumables | 1,764,166 | 1,174,631 |
| | 6,428,106 | 4,748,710 |
| Schedule - VII | As at | As at |
| Loans and Advances | Mar 31, 2018 | Mar 31, 2017 |
| Sundry Debtors | 16,700 | 78,520 |
| Securities | 121,000 | 104,000 |
| Balances with revenue authorities | 9,150,860 | 11,508,238 |
| Staff Advances | 481,140 | 733,337 |
| Interest Accrued | 1,983,690 | 2,003,397 |
| Claim receivable under Govt. Schemes | 3,022,955 | - |
| Village Health Workers Advances | 137,600 | 34,480 |
| Prepaid Expenses | 412,738 | 429,602 |
| Advances to Suppliers | 62,466 | 63,576 |
| Other Receivables | 38,500 | 37,600 |
| Draft in Hand | - | 50,000 |
| | 15,427,649 | 15,042,750 |
| Schedule - VIII | As at | As at |
| Cash and Bank Balances | Mar 31, 2018 | Mar 31, 2017 |
| Cash in hand | 1,735,001 | 965,493 |
| Balance with Banks | 83,026,519 | 45,561,310 |
| | 84,761,520 | 46,526,803 |
| Schedule - IX | As at | As at |
| Current Liabilities and Provisions | Mar 31, 2018 | Mar 31, 2017 |
| Sundry Creditors | 5,340,468 | 3,091,332 |
| Jamshet Ji Tata Trust-Sri Agricultural Loan Fund | 144,000 | 128,000 |
| Salary Payable | 6,894,082 | 6,082,450 |
| Expenses Payable | 5,903,251 | 1,795,582 |
| | 18,281,801 | 11,097,364 |



JAN SWASTHYA SAHYOG

For, JAN SWASTHYA SAHYOG
Secretary

For, JAN SWASTHYA SAHYOG
Secretary

Secretary

Schedules to Statement of Activities

| Particulars | Year Ended Mar 31, 2018 (Rs.) | Year Ended Mar 31, 2017 (Rs.) |
|-------------|-------------------------------------|-------------------------------------|
|-------------|-------------------------------------|-------------------------------------|

| Schedule - X | | |
|--|-------------------|-------------------|
| Receipts from activities | | |
| Receipts from: | | |
| Patient Care and Provision of Drugs | 43,878,930 | 42,198,959 |
| Mobile Unit Collections | 228,072 | - |
| Laboratory | 526,070 | 569,990 |
| Other Miscellaneous Receipts | 107,464 | 405,020 |
| Agriculture Activities | 280,935 | 125,545 |
| Appropriate Technology | 376,387 | 1,511,488 |
| Receipts from Diploma & Post Graduate Nursing Courses | - | 294,200 |
| | 45,397,858 | 45,105,202 |

| Schedule - XI | | |
|------------------------------|-------------------|-------------------|
| Drugs and Consumables | | |
| <u>DRUGS</u> | | |
| Opening stock | 3,574,079 | 3,829,901 |
| Add: Purchases | 19,258,172 | 17,611,173 |
| Less: Closing stock | (1,764,166) | (3,574,079) |
| <u>CONSUMABLES</u> | | |
| Opening stock | 1,174,631 | 876,659 |
| Add: Purchases | 10,913,498 | 8,839,847 |
| Less: Closing stock | (4,663,940) | (1,174,631) |
| | 28,492,274 | 26,408,870 |

| Schedule - XII | | |
|--------------------------------|----------------------|-------------------|
| Administrative Expenses | | |
| Office Expenses | 2,732,777 | 3,548,743 |
| Patient Care Expenses | 4,626,403 | 4,795,863 |
| Library | 386,565 | 112,139 |
| Maintenance | 3,769,888 | 2,794,487 |
| Rent | 358,086 | 224,171 |
| Stationery | 797,387 | 758,440 |
| Transport | 4,149,337 | 3,451,372 |
| | 16,820,442.69 | 15,685,214 |



For, JAN SWASTHYA SAHYOG

For, JAN SWASTHYA SAHYOG
 Treasurer *Daman Jaisania*
 Secretary

Schedules to Statement of Activities

| Particulars | Year Ended Mar 31, 2018 (Rs.) | Year Ended Mar 31, 2017 (Rs.) |
|-------------|-------------------------------------|-------------------------------------|
|-------------|-------------------------------------|-------------------------------------|

Schedule - XIII

Manpower Cost

| | | |
|----------------------------------|-------------------|-------------------|
| Salaries & Benefits to Employees | 45,172,503 | 36,415,053 |
| Staff Training Expenses | 4,471,470 | 3,417,858 |
| Benefits to Employees | 8,122,917 | 6,448,778 |
| Honorariums | 10,179,122 | 8,657,418 |
| | 67,946,012 | 54,939,107 |

Schedule - XIV

Community Welfare Expenses

| | | |
|----------------------------------|------------------|------------------|
| Assistance to Tribals | 5,008,757 | 4,278,284 |
| Village Health Workers' Expenses | 917,320 | 684,106 |
| Subsidy on Aptech Items | 38,857 | 122,252 |
| | 5,964,934 | 5,084,642 |

Annexure to Statement of Activities

Grant Income

| | | |
|-------------------------------------|-------------------|-------------------|
| Grants Received during the year | 109,629,124 | 81,496,728 |
| Add: Transfer from Restricted Funds | 29,623,967 | 24,619,777 |
| Less: Transfer to Restricted Funds | (46,436,923) | (29,356,681) |
| | 92,816,168 | 76,759,823 |

Annexure to Statement of Affairs

Restricted Funds

| | | |
|--|-------------------|-------------------|
| Opening Balance of Restricted Funds | 29,356,681 | 37,335,395 |
| Less: Transfer to Grant Income for the previous year | (29,623,967) | (24,619,777) |
| Less: Transfer to Reserves and Surplus | 267,286 | (12,715,619) |
| Add: Transfer from Grant Income for the current year | 46,436,923 | 29,356,681 |
| | 46,436,923 | 29,356,680 |



For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

For, JAN SWASTHYA SAHYOG

[Signature]
Secretary

JAN SWASTHYA SAHYOG

Schedule - IV

FIXED ASSETS AS ON 31.03.2018

| Particulars | Gross Block | | Depreciation | | Written down value | | | |
|--|---------------------|---|---------------------|--------------------|----------------------------------|--------------------------|---------------------|---------------------|
| | As at 31.03.2017 | Net Additions /Capitalised During the Year 31.03.2018 | Total 31.03.2018 | Upto 31.03.2017 | During the year 31.03.2018 | TOTAL upto 31.03.2018 | As at 31.03.2018 | As at 31.03.2017 |
| Land | 2,734,875 | - | 2,734,875 | - | - | - | 2,734,875 | 2,734,875 |
| Vehicles | 5,934,635 | 4,398,407 | 10,333,042 | 3,601,438 | 466,887 | 4,068,325 | 6,264,717 | 2,333,197 |
| Building | 51,282,239 | 8,323,473 | 59,605,712 | 4,408,165 | 967,412 | 5,375,577 | 54,230,135 | 46,874,074 |
| Bicycles | 69,124 | 6,500 | 75,624 | 47,878 | 3,962 | 51,840 | 23,784 | 21,246 |
| Medical Equipments | 13,658,099 | 1,154,832 | 14,812,931 | 4,164,302 | 955,029 | 5,119,331 | 9,693,600 | 9,493,797 |
| Computers/Printers | 2,557,715 | 348,190 | 2,905,905 | 1,639,837 | 300,056 | 1,939,893 | 966,012 | 917,878 |
| Furniture & Fittings | 4,722,244 | 541,833 | 5,264,077 | 1,041,769 | 296,930 | 1,338,699 | 3,925,378 | 3,680,475 |
| Surgical Instruments | 3,032,137 | 3,170,104 | 6,202,241 | 680,992 | 182,355 | 863,347 | 5,338,894 | 2,351,145 |
| Machines/Equipments | 12,057,270 | 919,643 | 12,976,913 | 4,549,956 | 608,848 | 5,158,804 | 7,818,109 | 7,507,314 |
| Current Year | 96,048,338 | 18,862,982 | 114,911,320 | 20,134,337 | 3,781,479 | 23,915,816 | 90,995,504 | 75,914,001 |
| Previous Year | 81,633,399 | 14,414,939 | 96,048,338 | 16,876,688 | 3,257,649 | 20,134,337 | 75,914,001 | 64,756,711 |
| Building Under Construction- (CWIP) | 7,268,860 | (1,674,799) | 5,594,061 | - | - | - | 5,594,061 | 7,268,860 |
| Previous Year | 7,310,316 | (41,456) | 7,268,860 | - | - | - | 7,268,860 | 7,310,316 |



For, JAN SWASTHYA SAHYOG
 For, JAN SWASTHYA SAHYOG
 Secretary

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 2018

1. BACKGROUND

JAN SWASTHYA SAHYOG is a society registered with the Registrar of Societies, in the State of New Delhi under Registration No. S-30035 of 1996.

2. SIGNIFICANT ACCOUNTING POLICIES**a. Basis of Accounting**

The financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles in India as adopted consistently by the Society.

All items of income and expenditure are recognised on accrual basis.

b. Revenue Recognition**i. Donations/Grants**

Grants/aids/donations received from various donors are recognised as income in the year of receipt of such grant/aid/donation.

At the end of the year the unutilized balance of Rs. 46,436,923/- (PY- Rs. 29,356,681/-) received as grants/aids has been transferred to the restricted fund balances. As the term of span for the projects is more than 1 year.

Donations received in kind are not valued or accounted for in the books of account, except to the extent of amounts, if any, incurred by the organization from its own funds.

ii. Other Incomes

Amounts received to meet administration expenses are recognised as income in full on receipt. Interest on investments is recognised on accrual basis.

c. Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation. However, for a year acquisition cost of asset is considered for the purpose of application of income.

d. Depreciation

Depreciation on all fixed assets is provided on the written-down value of the assets as at the close of the year at rates specified in Income Tax Act, 1961.



For, JAN SWASTHYA SAHYOG For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

[Signature]
Secretary

e. Capital Fund

The Society maintains a Capital Fund against the net cost of fixed assets by transferring an amount equal to the fixed assets acquired during the year and reducing it by the amount of depreciation provided during the year.

f. Inventories

Inventories are valued at cost. Cost includes all expenses incurred in bringing the goods to their present location and condition.

g. Investments

Long-term investments are stated at cost, less provision for diminution in value of investments, which is considered to be permanent. Current investments are stated at lower of cost or fair market value.



For, JAN SWASTHYA SAHYOG

Treasurer

For, JAN SWASTHYA SAHYOG

Secretary