

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 31/03/2019 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 out

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 31/03/2019
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

For Ved Jain And Associates
Chartered Accountants



(Signature)
(Swarnjit Singh)
Partner

Membership No: 080388
Registration No: 0001082N

Place :NEW DELHI

Date : 23/09/2019

UDIN : 19080388 AAAA CU 2248

**ANNEXURE
STATEMENT OF PARTICULARS**

I 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.	110788998
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.	19689944
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)	0
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.	NA
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



For Ved Jain and Associates
Chartered Accountants
FRN: 001082N

Vishu
Partner

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
FRN: 001082N

Partner

(Signature)
(Swarnjit Singh)
Partner

Membership No: 080388
Registration No: 0001082N



Place :NEW DELHI

Date : 23/09/2019

UDIN : 19080388'AAAACU 2248

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	1044510
Dr. Anju kataria	1117310
Dr. Yogesh Jain	1044510
Dr. Rachana Jain	1117310
Dr. Surabhi Sharma	528398
Mahesh Sharma	185680
Total	5037718

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N

M. S. H.

Partner



JAN SWASTHYA SAHYOG
STATEMENT OF AFFAIRS
AS AT MARCH 31, 2019

Particulars	Schedule	March 31, 2019		March 31, 2018	
		(Rs.)		(Rs.)	
SOURCES OF FUNDS					
Corpus Fund	I	36,711,570	91,325,576	36,711,570	90,157,070
- Own Funds - SDTT - JSS - CF		54,614,006		53,445,500	
Reserves and Surplus	II		251,927,606		225,626,850
Restricted Fund Balances	III		787,350		46,436,923
			344,040,533		362,220,842
APPLICATION OF FUNDS					
Fixed Assets	IV				
(a) Gross Block		129,099,813		114,911,320	
(b) Less: Accumulated Depreciation		(28,302,176)		(23,915,816)	
(c) Capital Work in Progress		5,777,135		5,594,061	
Net Block		100,797,636		96,589,566	
Investments	V		176,457,708		177,295,804
Current Assets, Loans and Advances					
(a) Inventories	VI		6,881,957		6,428,106
(b) Loan & Advances	VII		14,776,112		15,427,649
(c) Cash & Bank Balances	VIII		59,718,887		84,761,520
			81,376,956		106,617,274
Less: Current Liabilities and Provisions					
Current Liabilities	IX		(14,591,768)		(18,281,801)
Net Current Assets			66,785,188		88,335,473
			344,040,533		362,220,842

Notes On Accounts : As per our report of even date

For VED JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.: 01082 N



For, Jan Swasthya Sahyog

(Dr. Raman Kataria)
Secretary

For, JAN SWASTHYA SAHYOG

Treasurer

(Dr. Surabhi Sharma)
Treasurer

(Swarnjit Singh)
Partner

M.No. : 80388

Place : New Delhi

Date : 23/09/2019

UDIN : 19080383 AAAACU2248

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N

Partner

JAN SWASTHYA SAHYOG
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2019

Particulars	Schedule	Year Ended March 31, 2019 (Rs.)	Year Ended March 31, 2018 (Rs.)
INCOME			
Receipts from activities	X	57,080,050	45,397,858
Donations		4,296,106	11,921,201
Grants Received		98,745,116	92,816,168
Interest Income		16,794,593	13,710,874
Total Income		176,915,865	163,846,101
EXPENDITURE			
Drugs & Consumables	XI	34,198,325	28,492,274
Administrative Expenses	XII	19,807,467	16,820,443
Research & Development Expenses		510,358	335,396
Manpower Cost	XIII	82,310,793	67,946,012
Community Welfare Expenses	XIV	11,804,548	5,964,934
Depreciation	IV	4,386,360	3,781,479
Total Expenditure		153,017,850	123,340,538
Excess of Income Over Expenditure		23,898,014	40,505,562
Add: Depreciation for the year transferred to Capital Fund		4,386,360	3,781,479
Less: Addition to Fixed Assets (including WIP)		(8,594,431)	(17,188,183)
Transferred to Reserve and Surplus		19,689,943	27,098,858

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 : 23/09/2019

UDIN : 19080388AAAACU2248

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N

Partner

For, Jan Swasthya Sahyog
Raman Kataria
(Dr. Raman Kataria)
Secretary

For, JAN SWASTHYA SAHYOG

Surabhi Sharma
20/9
Treasurer

(Dr. Surabhi Sharma)
Treasurer

JAN SWASTHYA SAHYOG
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED MARCH 31, 2019

	Year Ended March 31, 2019 (Rs.)	Year Ended March 31, 2018 (Rs.)
Opening Balance of Cash in Hand and Bank	84,761,520	46,526,803
Receipts:		
Receipts in Corpus Fund	-	10,000,000
Receipts from activities	57,080,050	45,397,858
Donations	4,296,106	11,921,201
Grants Received	53,095,543	109,629,124
Interest Income	16,794,593	10,677,217
Receipt of restricted funds	-	-
Total Receipts	131,266,292	187,625,400
Total	216,027,811	234,152,203
Payments:		
<u>Purchases:</u>		
Consumables	12,610,451	10,913,498
Drugs	21,195,374	19,258,172
Aptech Purchases	846,351	-
Administrative Expenses	19,807,467	16,820,443
Research & Development Expenses	510,358	335,396
Manpower Cost	82,310,793	67,946,012
Community Welfare Expenses	11,804,548	5,964,934
Decrease/ (Increase) Staff Benefit Reserve Provisions	(6,260,258)	119,780
Increase/ (Decrease) Fixed Assets	8,594,431	17,188,183
Increase/ (Decrease) Investments	(838,096)	20,677,460
Increase/ (Decrease) in Loans & Advances	(651,537)	(2,648,758)
Decrease/ (Increase) in Current Liabilities	3,690,033	(7,184,437)
Decrease/ (Increase) in Reserves	2,689,009	-
Total Utilisation	156,308,925	149,390,682.84
Closing Balance of Cash in Hand and Bank	59,718,887	84,761,520
Total	216,027,812	234,152,203

NOTES ON ACCOUNTS : As per Schedule XIX

For **VED JAIN & ASSOCIATES**

CHARTERED ACCOUNTANTS

F.R.No.: 001082 N

M. Singh
(Swarnjit Singh)

M.No. : 080388

Partner

Place : New Delhi

Date : 23/09/2019

For **Ved Jain and Associates**
Chartered Accountants 1908038P AAAACU248
FRN: 001082N

Partner



For, **Jan Swasthya Sahyog**

Raman Kataria

(Dr. Raman Kataria)
Secretary

For, **JAN SWASTHYA SAHYOG**

Surabhi Sharma
Treasurer

(Dr. Surabhi Sharma)
Treasurer

JAN SWASTHYA SAHYOG

Schedules to Statement of Affairs

(Amount in Rs.)

Schedule - I	As at Mar 31, 2019		As at Mar 31, 2018	
Corpus Fund				
Own Funds				
Opening Balance	36,711,570		26,711,570	
Amount received during the year	-	36,711,570	10,000,000	36,711,570
Sir Dorabji Tata Trust-Corpus Fund				
Opening Balance	53,445,500		52,810,682	
Add: Amount received during the year				
Add: Interest for the year	1,168,506	54,614,006	634,818	53,445,500
		91,325,576		90,157,070

Schedule - II	As at Mar 31, 2019		As at Mar 31, 2018	
Reserves and Surplus				
Excess of Income over Expenditure				
Opening Balance	117,301,598		91,104,843	
Add: Transfer from Restricted Fund	-		(267,286)	
Add: Excess of Income over Expenditure during the year	19,689,943		27,098,858	
Less: Receivables written off	(2,689,009)			
Less: Interest on SDTT-JSS-CF	(1,168,506)	133,134,025	(634,818)	117,301,598
Staff Benefit Reserve				
Opening balance	11,735,688		11,855,468	
Less: Amount paid/transferred during the year	(1,079,835)		(1,000,000)	
Add: Amount transferred during the year				
- Towards Gratuity & other benefits	7,340,093		880,220	
- From Excess of Income (JTT Grant)		17,995,946		11,735,688
Capital Fund				
Opening Balance	96,589,564		83,182,861	
Add: Additions During the Year	8,594,431		17,188,182	
	105,183,995		100,371,043	
Less: Depreciation for the year	(4,386,360)	100,797,635	(3,781,479)	96,589,564
		251,927,606		225,626,850

For, JAN SWASTHYA SAHYOG

For, Jan Swasthya Sahyog

Daman Salani

Secretary

For Ved Jain and Associates
Chartered Accountants
FRN: 001082NVed Jain
Partner24/0
Treasurer

JAN SWASTHYA SAHYOG

Schedules to Statement of Affairs

(Amount in Rs.)

Schedule - III	As at Mar 31, 2019	As at Mar 31, 2018
Restricted Fund Balances		
TATA Trust	-	13,469,678
Hospital fur Indien	787,350	-
Caring Friends Construction Co. Ltd.	-	10,125,166
Mc Arthur Foundation	-	4,442,079
Novartis Healthcare Pvt. Ltd.	-	18,400,000
	787,350	46,436,923
Schedule - V	As at	As at
Investments	Mar 31, 2019	Mar 31, 2018
Term Deposits with Scheduled Banks	156,195,782	157,033,879
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
	176,457,708	177,295,804
Schedule - VI	As at	As at
Inventories	Mar 31, 2019	Mar 31, 2018
Drugs	4,576,050	4,663,940
Consumables	1,459,556	1,764,166
Apteck Stocks	846,351	
	6,881,957	6,428,106
Schedule - VII	As at	As at
Loans and Advances	Mar 31, 2019	Mar 31, 2018
Sundry Debtors	13,700	16,700
Securities	128,000	121,000
Balances with revenue authorities	10,636,003	9,150,860
Staff Advances	1,300,537	481,140
Interest Accrued	1,948,061	1,983,690
Claim Receivable under Govt. Schemes	-	3,022,955
Village Health Workers Advances	161,300	137,600
Prepaid Expenses	447,826	412,738
Advances to Suppliers	91,413	62,466
Other Receivables	4,209	38,500
GST Receivable	45,063	
	14,776,112	15,427,649

For, Jan Swasthya Sahyog

Raman Salun
Secretary

For, JAN SWASTHYA SAHYOG

20/0
Treasurer

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N

Ved Jain
Partner

JAN SWASTHYA SAHYOG
Schedules to Statement of Affairs

(Amount in Rs.)

Schedule - VIII	As at	As at
Cash and Bank Balances	Mar 31, 2019	Mar 31, 2018
Cash in hand	1,590,350	1,735,001
Balance with Banks	58,128,537	83,026,519
	59,718,887	84,761,520

Schedule - IX	As at	As at
Current Liabilities and Provisions	Mar 31, 2019	Mar 31, 2018
Sundry Creditors	5,125,481	5,340,468
Jamshet Ji Tata Trust-Sri	144,000	144,000
Agricultural Loan Fund	6,190,110	6,894,082
Salary Payable	3,132,177	5,903,251
Expenses Payable		
	14,591,768	18,281,801

For, Jan Swasthya Sahyog

Ramesh Salavia
Secretary

For, JAN SWASTHYA SAHYOG.

[Signature]
Treasurer

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N

[Signature]
Partner

Schedules to Statement of Activities

Particulars	Year Ended Mar 31, 2019 (Rs.)	Year Ended Mar 31, 2018 (Rs.)
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Schedule - X		
Receipts from activities		
Receipts from:		
Patient Care and Provision of Drugs	54,798,636	43,878,930
Mobile Unit Collections	282,344	228,072
Laboratory	738,260	526,070
Agriculture Activities	94,214	280,935
Other Miscellaneous Receipts	490,726	107,464
Appropriate Technology	58,870	376,387
Receipt from Medical Officers' Training	267,000	
Receipts from Diploma & Post Graduate Nursing Courses	350,000	-
	57,080,050	45,397,858

Schedule - XI		
Drugs and Consumables		
<u>DRUGS</u>		
Opening stock	1,764,166	3,574,079
Add: Purchases	21,195,374	19,258,172
Less: Closing stock	(4,576,050)	(1,764,166)
<u>CONSUMABLES</u>		
Opening stock	4,663,940	1,174,631
Add: Purchases	12,610,451	10,913,498
Less: Closing stock	(1,459,556)	(4,663,940)
<u>APTECH STOCKS</u>		
Add: Purchase of Instruments	653,938	
Add: Purchase of Consumables	192,413	
Less: Closing stock	(846,351)	
	34,198,325	28,492,274

Schedule - XII		
Administrative Expenses		
Office Expenses	3,504,117	2,732,777
Patient Care Expenses	4,426,573	4,626,403
Library	190,266	386,565
Maintenance	4,722,974	3,769,888
Rent	440,936	358,086
Stationery	836,977	797,387
Transport	5,685,624	4,149,337
	19,807,467	16,820,443

For, JAN SWASTHYA SAHYOG


Treasurer

For, Jan Swasthya Sahyog


Secretary

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N


Partner

Schedules to Statement of Activities

Particulars	Year Ended Mar 31, 2019 (Rs.)	Year Ended Mar 31, 2018 (Rs.)
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Schedule - XIII**Manpower Cost**

Salaries & Benefits to Employees	56,686,453	45,172,503
Staff Training Expenses	4,612,441	4,471,470
Benefits to Employees	8,171,465	8,122,917
Honorariums	12,840,434	10,179,122
	82,310,793	67,946,012

Schedule - XIV**Community Welfare Expenses**

Assistance to Tribals	10,671,701	5,008,757
Village Health Workers' Expenses	1,123,042	917,320
Subsidy on Aptech Items	9,805	38,857
	11,804,548	5,964,934

Annexure to Statement of Activities**Grant Income**

Grants Received during the year	53,095,543	109,629,124
Add: Transfer from Restricted Funds	46,436,923	29,623,967
Less: Transfer to Restricted Funds	(787,350)	(46,436,923)
	98,745,116	92,816,168

Annexure to Statement of Affairs**Restricted Funds**

Opening Balance of Restricted Funds	46,436,923	29,356,681
Less: Transfer to Grant Income for the previous year	(46,436,923)	(29,623,967)
Less: Transfer to Reserves and Surplus	-	267,286
Add: Transfer from Grant Income for the current year	787,350	46,436,923
	787,350	46,436,923

For, JAN SWASTHYA SAHYOG
Treasurer**For, Jan Swasthya Sahyog**
Secretary**For Ved Jain and Associates
Chartered Accountants
FRN: 001082N**
Partner

JAN SWASTHYA SAHYOG

FIXED ASSETS AS ON 31.03.2019

Particulars	Gross Block		Depreciation		Written down value			
	As at 31.03.2018	Net Additions During the year	Total 31.03.2019	Upto 31.03.2018	During the year	TOTAL upto 31.03.2019	As at 31.03.2019	As at 31.03.2018
Land	2,734,875	-	2,734,875	-	-	-	2,734,875	2,734,875
Vehicles	10,333,042	-	10,333,042	4,068,325	627,442	4,695,767	5,637,275	6,264,717
Building	59,605,712	5,915,843	65,521,555	5,375,577	1,087,991	6,463,568	59,057,987	54,230,135
Bicycles	75,624	-	75,624	51,840	4,055	55,895	19,729	23,784
Medical Equipments	14,812,931	841,490	15,654,421	5,119,331	1,011,652	6,130,983	9,523,438	9,693,600
Computers/Printers	2,905,905	453,019	3,358,924	1,939,893	314,645	2,254,538	1,104,386	966,012
Furniture & Fittings	5,264,077	507,804	5,771,881	1,338,699	330,590	1,669,289	4,102,592	3,925,378
Surgical Instruments	6,202,241	293,215	6,495,456	863,347	375,472	1,238,819	5,256,637	5,338,894
Machines/Equipments	12,976,913	399,986	13,376,899	5,158,804	634,513	5,793,317	7,583,582	7,818,109
Total (Other than CWIP)	114,911,320	8,411,357	123,322,677	23,915,816	4,386,360	28,302,176	95,020,501	90,995,504
Building Under Construction (CWIP) - CY	5,594,061	183,074	5,777,135	-	-	-	5,777,135	5,594,061
Total (Current Year)	120,505,381	8,594,431	129,099,812	23,915,816	4,386,360	28,302,176	100,797,636	96,589,565
Total (Other than CWIP) - PY	96,048,338	18,862,982	114,911,320	20,134,337	3,781,479	23,915,816	90,995,504	75,914,001
Building Under Construction (CWIP) - PY	7,268,860	(1,674,799)	5,594,061	-	-	-	5,594,061	7,268,860
Total (Prrevious Year)	103,317,198	17,188,183	120,505,381	20,134,337	3,781,479	23,915,816	96,589,565	83,182,861

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N


Partner

For, Jan Swasthya Sahyog


Secretary

For, JAN SWASTHYA SAHYOG


Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 2019**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. Nil (PY- Rs. 41,994,844/-) 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. Restricted fund balance as on March 31, 2019 is Rs. 787,350/- (PY 46,436,923/-).

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. Income from other activities has been recognized 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.

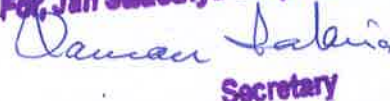
d. Depreciation

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.

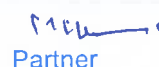
For, JAN SWASTHYA SAHYOG


Treasurer

For, Jan Swasthya Sahyog


Secretary

For Ved Jain and Associates
Chartered Accountants
FRN: 001082N


Partner

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 Ved Jain and Associates
Chartered Accountants
FRN: 001082N


Partner

For, Jan Swasthya Sahyog


Secretary

For, JAN SWASTHYA SAHYOG



Treasurer