

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 31/03/2021 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 31/03/2021
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2021

The prescribed particulars are annexed hereto.

**For Ved Jain And Associates
Chartered Accountants**



Swarnjit Singh

**(Swarnjit Singh)
Partner**

Membership No: 080388

Registration No: 0001082N

Place :NEW DELHI

Date : 31/12/2021

UDIN : 22080388AAAAAJ3543

**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.	178211165
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.	11661306
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



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	

Place : NEW DELHI
Date : 31/12/2021
UDIN : 22080388AAAAAJ3543



For Ved Jain And Associates
Chartered Accountants

(Signature)

(Swarnjit Singh)
Partner

Membership No: 080388
Registration No: 0001082N

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	1083000
Dr. Anju Kataria	1075800
Surabhi Sharma	537840
Mahesh Sharma	312207
Total	3008847



JAN SWASTHYA SAHYOG
STATEMENT OF AFFAIRS
AS AT MARCH 31, 2021

Particulars	Schedule	March 31, 2021 (Rs.)		March 31, 2020 (Rs.)	
SOURCES OF FUNDS					
Corpus Fund	I				
- Own Funds		3,67,11,570		3,67,11,570	"
- SDTT - JSS - CF		5,49,21,642	9,16,33,212	5,47,67,608	9,14,79,178
Reserves and Surplus	II		29,12,64,434		26,73,40,032
Restricted Fund Balances	III				
			38,28,97,646		35,88,19,210
APPLICATION OF FUNDS					
Fixed Assets	IV				
(a) Gross Block		15,18,79,850		14,11,73,822	
(b) Less: Accumulated Depreciation		(3,78,21,684)		(3,30,44,006)	
(c) Capital Work in Progress		20,63,341		27,67,349	
Net Block		11,61,21,506		11,08,97,164	
Investments	V		18,53,43,897		22,57,58,095
Current Assets, Loans and Advances					
(a) Inventories	VI		65,37,935		91,54,813
(b) Loan & Advances	VII		1,65,93,169		1,54,98,150
(c) Cash & Bank Balances	VIII		8,66,19,512		1,98,40,720
			10,97,50,616		4,44,93,683
Less: Current Liabilities and Provisions					
Current Liabilities	IX		(2,83,18,374)		(2,23,29,732)
Net Current Assets			8,14,32,242		2,21,63,951
			38,28,97,646		35,88,19,210

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 : 31/12/2021

UDIN: 22080388 AAAA 53543

For, Jan Swasthya Sahyog

Raman Kataria
(Dr. Raman Kataria)
Secretary Secretary

For, JAN SWASTHYA SAHYOG

(Dr. Surabhi Sharma)
Treasurer

Surabhi Sharma
Treasurer

JAN SWASTHYA SAHYOG
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Schedule	Year Ended March 31, 2021 (Rs.)	Year Ended March 31, 2020 (Rs.)
INCOME			
Receipts from activities	X	59,750,684	50,137,309
Donations		3,524,606	4,475,574
Grants Received		117,645,490	115,241,737
Interest Income		11,972,936	14,517,382
Interests on Income tax refund		38,515	-
Total Income		192,932,231	184,372,002
EXPENDITURE			
Drugs & Consumables	XI	31,294,462	35,562,902
Administrative Expenses	XII	10,087,725	10,310,978
Research & Development Expenses		653,541	609,572
Manpower Cost	XIII	103,074,701	96,999,563
Program & Community Welfare Expenses	XIV	23,098,716	24,257,250
Depreciation	IV	4,777,678	4,741,830
Total Expenditure		172,986,823	172,482,095
Excess of Income Over Expenditure		19,945,408	11,889,907
Add: Depreciation for the year transferred to Capital Fund		4,777,678	4,741,830
Less: Addition to Fixed Assets (Including WIP)		(10,002,020)	(14,841,359)
Transferred to Reserve and Surplus		14,721,066	1,790,378

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 : 31/12/2021
 UDIN : 22080388AAAAAJ3543

For, Jan Swasthya Sahyog For, JAN SWASTHYA SAHYOG

Raman Kataria
 (Dr. Raman Kataria)
 Secretary Secretary

Surabhi Sharma
 (Dr. Surabhi Sharma)
 Treasurer

JAN SWASTHYA SAHYOG
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED MARCH 31, 2021

	Year Ended March 31, 2021 (Rs.)	Year Ended March 31, 2020 (Rs.)
Opening Balance of Cash in Hand and Bank	19,840,721	59,718,887
Receipts:		
Receipts in Corpus Fund		-
Receipts from activities	59,750,684	50,137,309
Donations	3,524,606	4,475,574
Grants Received	117,645,490	114,454,387
Interest Income	8,913,176	14,517,382
Interest on income tax refund	38,515	-
Receipt of restricted funds	-	-
Total Receipts	189,872,471	183,584,651
Total	209,713,192	243,303,538
Payments:		
Purchases:		
Consumables	12,145,451	14,238,555
Drugs	16,532,133	23,569,557
Aptech Purchases	-	27,645
Administrative Expenses	10,087,725	10,310,978
Research & Development Expenses	653,541	609,572
Manpower Cost	103,074,701	96,999,563
Program & Community Welfare Expenses	23,098,716	24,257,250
Decrease/ (Increase) Staff Benefit Reserve Provisions	(4,133,030)	(3,676,119)
Increase/ (Decrease) Fixed Assets	10,002,020	14,841,359
Increase/ (Decrease) Investments	(40,414,198)	49,876,604
Increase/ (Decrease) in Loans & Advances	(1,964,741)	145,821
Decrease/ (Increase) in Current Liabilities	(5,988,640)	(7,737,967)
Decrease/ (Increase) in Reserves	-	-
Total Utilisation	123,093,679	223,462,818
Closing Balance of Cash in Hand and Bank	86,619,513	19,840,721
Total	209,713,192	243,303,538

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 : 31/12/20 21

UDIN : 22080308444AA53543



For, Jan Swasthya Sahyog

(Signature)
(Dr. Raman Kataria)
Secretary

(Dr. Surabhi Sharma)
Treasurer

For, JAN SWASTHYA SAHYOG

(Signature)
Treasurer

JAN SWASTHYA SAHYOG				
Schedules to Statement of Affairs				
Schedule - I	As at Mar 31, 2021		As at Mar 31, 2020	
Corpus Fund				
Own Funds				
Opening Balance	3,67,11,570	3,67,11,570	3,67,11,570	3,67,11,570
Amount received during the year			-	
Sir Dorabji Tata Trust-Corpus Fund				
Opening Balance	5,47,67,608	5,49,21,642	5,46,14,006	5,47,67,608
Add: Amount received during the year			1,53,602	
Add: Interest for the year	1,54,034			
		9,16,33,212		9,14,79,178
Schedule - II				
Reserves and Surplus				
<u>Excess of Income over Expenditure</u>				
Opening Balance	13,47,70,802	14,93,37,834	13,31,34,025	13,47,70,801
Add: Excess of Income over Expenditure during the year	1,47,21,066		17,90,378	
Less: Receivables written off	-		-	
Less: Interest on SDTT-JSS-CF	(1,54,034)		(1,53,602)	
Staff Benefit Reserve				
Opening balance	2,16,72,065	2,58,05,095	1,79,95,946	2,16,72,065
Less: Amount paid/transferred during the year	(10,11,469)		(14,944)	
Add: Amount transferred during the year - Towards Gratuity & other benefits	51,44,499		36,91,063	
Capital Fund				
Opening Balance	11,08,97,163	11,61,21,505	10,07,97,635	11,08,97,163
Add: Additions During the Year	1,00,02,020		1,48,41,359	
	12,08,99,183		11,56,38,994	
Less: Depreciation for the year	(47,77,678)		(47,41,830)	
		29,12,64,434		26,73,40,029



For, Jan Swasthya Sahyog

Ramesh Lalain
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

JAN SWASTHYA SAHYOG
Schedules to Statement of Affairs

Schedule - III Restricted Fund Balances	As at Mar 31, 2021	As at Mar 31, 2020
Hospital fur Indien	-	-
	-	-
Schedule - V Investments	As at Mar 31, 2021	As at Mar 31, 2020
Term Deposits with Scheduled Banks	18,53,43,897	20,54,96,169
8% Govt. of India Bonds		
9.45% State Bank of India Bonds (303 No. of bonds having face value of Rs.10,000 each)	-	30,30,000
9.95% State Bank of India Bonds (1660 No. of bonds having face value of Rs.10,000 each)	-	1,72,31,926
	18,53,43,897	22,57,58,095
Schedule - VI Inventories	As at Mar 31, 2021	As at Mar 31, 2020
Drugs	45,71,470	68,92,092
Consumables	13,90,955	16,15,010
Aptek Stocks	5,75,510	6,47,710
	65,37,935	91,54,813
Schedule - VII Loans and Advances	As at Mar 31, 2021	As at Mar 31, 2020
Sundry Debtors	13,500	25,500
Securities	1,74,000	1,44,500
Balances with revenue authorities	1,02,12,698	99,71,710
Staff Advances	68,546	11,88,639
Interest Accrued	56,07,919	25,48,159
Village Health Workers Advances	7,000	89,600
Prepaid Expenses	1,49,649	2,17,986
Advances to Suppliers	3,55,857	12,77,557
Other Receivables	4,000	-
GST Receivable	-	34,500
	1,65,93,169	1,54,98,150



For, Jan Swasthya Sahyog

Daman Lalania
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

JAN SWASTHYA SAHYOG		
Schedules to Statement of Affairs		
Schedule - VIII		
Cash and Bank Balances	As at Mar 31, 2021	As at Mar 31, 2020
Cash in hand	6,58,634	14,17,440
Balance with Banks	8,59,60,878	..1,84,23,280
	8,66,19,512	1,98,40,720
Schedule - IX		
Current Liabilities and Provisions	As at Mar 31, 2021	As at Mar 31, 2020
Sundry Creditors	80,72,239	85,46,422
Jamshet Ji Tata Trust-Sri Agricultural Loan Fund	1,44,000	1,44,000
Duties and taxes	16,428	-
Salary Payable	1,18,08,319	1,04,37,100
Expenses Payable	82,77,388	32,02,210
	2,83,18,374	2,23,29,732



For, Jan Swasthya Sahyog

Ramesh Jain
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

Schedules to Statement of Activities

Particulars	Year Ended Mar 31, 2021 (Rs.)	Year Ended Mar 31, 2020 (Rs.)
Schedule - X		
Receipts from activities		
Receipts from:		
Patient Care and Provision of Drugs	57,236,136	47,820,828
Mobile Unit Collections	284,462	297,304
Laboratory	489,940	677,285
Agriculture Activities	102,140	145,350
Appropriate Technology	71,577	107,738
Receipt from Medical Officers' Training	-	-
Receipts from Diploma & Post Graduate	730,000	312,120
Other Miscellaneous Receipts	836,429	776,684
	59,750,684	50,137,309
Schedule - XI		
Drugs and Consumables		
<u>DRUGS</u>		
Opening stock	6,892,092	4,576,050
Add: Purchases	16,532,133	23,569,557
Less: Closing stock	(4,571,470)	(6,892,092)
<u>CONSUMABLES</u>		
Opening stock	1,615,010	1,459,556
Add: Purchases	12,145,451	14,238,555
Less: Closing stock	(1,390,955)	(1,615,010)
<u>APTECH STOCKS</u>		
Opening stock	647,710	846,351
Add: Purchase of Consumables	-	27,645
Less: Closing stock	(575,510)	(647,710)
	31,294,462	35,562,902
Schedule - XII		
Administrative Expenses		
Office Expenses	3,158,267	3,274,726
Library	88,229	129,171
Maintenance	5,051,848	5,432,900
Rent	846,652	506,773
Stationery	942,730	967,408
	10,087,725	10,310,978

For, Jan Swasthya Sahyog



Daman Lalain
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

Schedules to Statement of Activities

Particulars	Year Ended Mar 31, 2021 (Rs.)	Year Ended Mar 31, 2020 (Rs.)
Schedule - XIII		
Manpower Cost		
Salaries & Benefits to Employees	77,110,077	68,683,579
Staff Training Expenses	1,111,126	4,379,661
Benefits to Employees	9,699,801	8,842,797
Honorariums	15,153,697	15,093,526
	103,074,701	96,999,563

Schedule - XIV		
Program & Community Welfare Expenses		
Assistance to Tribals	9,549,215	9,864,980
Village Health Workers' Expenses	1,669,386	1,920,868
Patient Care Expenses	5,255,914	6,205,197
Transport	6,624,200	6,266,205
	23,098,716	24,257,250

Annexure to Statement of Activities		
Grant Income		
Grants Received during the year	117,645,490	114,454,387
Add: Transfer from Restricted Funds	-	787,350
Less: Transfer to Restricted Funds	-	-
	117,645,490	115,241,737

Annexure to Statement of Affairs		
Restricted Funds		
Opening Balance of Restricted Funds	-	787,350
Less: Transfer to Grant Income for the previous year	-	(787,350)
Less: Transfer to Reserves and Surplus	-	-
Add: Transfer from Grant Income for the current year	-	-
	-	-



For, Jan Swasthya Sahyog

Raman Lalain
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING MARCH 31, 2021**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. Nil) 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, 2021 is Rs. Nil (PY - Rs. Nil).

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

Raman Lalania
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer



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

Darshan Lalani
Secretary

For, JAN SWASTHYA SAHYOG

[Signature]
Treasurer

JAN SWASTHYA SAHYOG

Schedule - IV

FIXED ASSETS AS ON 31.03.2021

Particulars	Gross Block			Depreciation		Written down value			
	As at 31.03.2020	Additions During the year	Deletion During the year	Total 31.03.2021	Upto 31.03.2020	During the year	TOTAL upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Land	27,52,915	5,10,000	-	32,62,915	-	-	-	32,62,915	27,52,915
Vehicles	88,79,345	1,54,372	-	90,33,717	53,24,070	5,73,274	58,97,344	31,36,373	35,55,275
Building	7,74,59,756	58,34,850	-	8,32,94,606	76,72,854	12,78,620	89,51,474	7,43,43,132	6,97,86,902
Bicycles	79,624	-	-	79,624	55,562	3,666	63,228	16,396	20,062
Medical Equipments	1,84,06,567	9,24,498	-	1,93,31,065	72,45,602	11,62,056	84,07,658	1,09,23,407	1,11,60,965
Computers/Printers	39,48,595	2,67,406	-	42,16,001	25,77,617	2,82,645	28,60,262	13,55,739	13,70,978
Furniture & Fittings	74,42,030	1,41,627	-	75,83,657	20,46,743	3,75,152	24,18,895	51,64,762	53,98,287
Surgical Instruments	68,40,028	15,84,265	-	84,24,293	16,30,787	4,48,676	20,79,463	63,44,890	52,09,241
Machines/Equipments	1,53,64,962	12,85,010	-	1,66,53,972	64,89,771	6,53,590	71,43,361	98,10,611	88,75,191
Total (Other than CWIP)	14,11,73,822	1,07,06,028	-	15,18,79,850	3,30,44,006	47,77,678	3,78,21,684	11,40,58,165	10,81,29,815
Building Under Construction (CWIP) - CY	27,67,349	20,63,341	(27,67,349)	20,63,341	-	-	-	20,63,341	27,67,349
Total (Current Year)	14,39,41,171	1,27,69,369	(27,67,349)	15,39,43,191	3,30,44,006	47,77,678	3,78,21,684	11,61,21,506	11,08,97,164



For, Jan Swasthya Sahyog

Daman Jaiswal
Secretary

For, JAN SWASTHYA SAHYOG

Daman Jaiswal
Treasurer