

NATVARLAL VEPARI & CO.

Chartered Accountants

PAN : AADFN5448E

1st Floor, River Palace-II, Near Navdi Ovara, Nanpura, Surat 395 001 | www.vepari.com

Tel. : +91 261 246 3636 | +91 261 246 3634 | E-mail : vepari@youtele.com

INDEPENDENT AUDITOR'S REPORT

To the Trustee of Society for Education Welfare & Action Rural (SEWA RURAL).

Opinion

We have audited the financial statements of **SOCIETY FOR EDUCATION WELFARE & ACTION - RURAL (SEWA RURAL)** having **TRUST REGISTRATION NUMBER – F/110/BHARUCH** which comprise the balance sheet as at March 31, 2021, related Income and Expenditure Account for the year then ended, and summary of significant accounting policies and other explanatory information for the year then ended.

In our opinion, the accompanying financial statements of the Trust are prepared, in all material respects, in accordance with Bombay Public Trust Act, 1950. Audit Report as required under Bombay Public Trust Act, 1950 and rules made there under is also annexed as "Annexure A".

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statement.

Trust's Management is responsible for the preparation of these financial statements in accordance with Bombay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

- 1) The accounts are maintained regularly and in accordance with the provisions of the Act and Rules;
- 2) The Incomes and Expenses have been appropriately and genuinely shown in the accounts;
- 3) The vouchers and cash balance in the custody of the Trust on the date of the audit were in agreement with the accounts;
- 4) All books, deeds, accounts, vouchers and other records required by us were produced before us;
- 5) Register of movable and immovable property is properly maintained;



- 6) The Managing Trustee had appeared before us and has furnished the necessary information required by us;
- 7) No property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- 8) The amount outstanding for more than one year is 67,45,952/- and amount written off during the year is NIL.
- 9) During the year, tenders were invited for construction and/or repairs & renovation expenses exceeding Rs. 5,000/-
- 10) The funds of the Trust have not been invested contrary to the provisions of section 35;
- 11) Immovable property of the Trust has not been alienated in contravention of the provisions of Section 36 of the Act.

Place : SURAT
Date : 28/08/2021



For Natvarlal Vepari & Co.
Chartered Accountants
FRN:123626W

A handwritten signature in blue ink, appearing to read "Urvesh B. Jhaveri".

Urvesh B. Jhaveri
Partner

Membership No. 115773
UDIN: 21115773AAAAOG1912



SCHEDULE IXC
(Vide Rule 32)

NATVARLAL VEPARI & CO.,
CHARTERED ACCOUNTANTS
FIRST FLOOR, RIVER PALACE-II,
NANPURA.SURAT- 395001

Name of Trust: Society for Education Welfare & Action Rural
(SEWA RURAL)

Reg. No.:

Address : Jhagadia-393110 Dist. Bharuch

Contact No. :

E-mail : dhirenpasm@gmail.com

Details of trustees, who submit the audit report :

Name of Trustee : Dr. Pankajbhai Shah

Address of Trustee : SEWA RURAL, Jhagadia, Gujarat-393110

Contact no. of Trustee : 02045 - 220021

Details of bank account relating to transaction of foreign contribution of trust

Name of Bank : Bank of Baroda

Branch : Jhagadia

Bank Account No.: 1/7404

F.C.R.A. No./ Date : 1/7404/03-01-1985

Statement of income liable to contribution for the year ending 31st March, 2021

	Rs. P.	Rs. P.
Gross Annual Income	-	188,830,174
Details of income not chargeable to contribution under Section 58 and Rule 32 :-	-	-
(i) Donation received during the year from any source	-	-
(a) Corpus	-	-
(1) From Country	-	-
(2) From Foreign Country; F.C.R.A.No. and Date	-	-
(b) General	-	-
(1) From Country	47,177,314	-
(2) From Foreign Country; F.C.R.A.No. and Date	27,585,839	-
(ii) Grants by Government and Local authorities	-	-
(a) Government and Local authorities	46,359,420	-
(b) From Foreign Country	-	-
(c) From Funding agencies	-	-
(1) From Country	-	-
(2) From Foreign Country; F.C.R.A.No. and Date	-	-
(iii) Amount Spent for the Purpose of education	8,229,865	-
(iv) Amount Spent for the Purpose of medical relief	99,945,007	-
(vi) (A) Deduction out of income from lands used for agricultural purposes	-	-
(a) Land Revenue and Local Fund Cess	-	-
(b) Rent Payable to superior landlord	-	-
(c) Cost of production, if lands are cultivated by trust	-	-
(B) Income from lands used for agricultural purpose.	-	-
(vii) (A) Deductions out of income from lands used for non-agricultural purposes :-	-	-
(a) Assessment, Cesses and other Government of Municipal Taxes	-	-
(b) Ground rent Payable to the superior landlord	-	-
(c) Insurance premia	-	-
(d) Repairs at 8 1/3 percent of gross rent of building	-	-
(e) Cost of collection at 4 percent of gross rent of buliding 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	-	-
(ix) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 8 1/3 percent of the estimated gross annual rent	-	-
	229,297,445	154,534,292
Income liable to contribution ...		34,295,882

Trustee: Dr. Pankajbhai Shah
SEWA RURAL, Jhagadia, Gujarat-393110

Date: 28 Aug 2021

Place: Surat



Pankaj Shah

Name: Urvesh B. Jhaveri (Mem. No.: 115773)

Managing Trustee
SEWA RURAL
Jhagadia-393 110.

For Natvarlal Vepari & Co.
Chartered Accountants
Firm Reg. No. 123626W

Urvesh B. Jhaveri
Partner



THE BOMBAY PUBLIC TRUST ACT, 1950.

Schedule VIII [Vide Rule 17(1)]

Name of Public Trust: SEWA RURAL JHAGADIA Balance Sheet as at : 31st March 2021

Registration No. : F/110/Bharuch

Address of Trust - Jhagadia - 393110, Dist - Bharuch, Gujarat

Contact Number - 02645220021

Email: sewarural@gmail.com

Details of Bank Account relating to transaction of Foreign Contribution of Trust

PAN : AAATS7375J

Name of Bank - Bank of Baroda, Branch - Jhagadia, Account No - 07280100007404
FCRA Regn. No.041990006 Valid Till : 31-10-2021

Name of Bank - State Bank of India, Branch - New Delhi, Main Branch, Account No. - 40098511571

FUNDS & LIABILITIES	SCHEDULE	Rs	Rs	Previous year (Rs)	PROPERTY & ASSETS	SCHEDULE	Rs	Rs	Previous year (Rs)	
TRUST FUNDS OR CORPUS :				5424,03,365	5021,29,315				3898,34,797	3772,65,315
(1) Non-Recurring - Donations & Grants	A									
Balance as per last Balance Sheet		3729,70,900					2415,52,553			
Additions during the year		283,53,349					-			
Deductions during the year		-					-			
		4013,24,249					2415,52,553			
(2) Donations - Corpus / Endowment Fund										
Balance as per last Balance Sheet		1291,58,416					1357,12,769			
Additions during the year		119,20,701					158,55,236			
Deductions during the year		-					(32,85,761)			
		1410,79,116					1482,82,244			
OTHER EARMARKED FUNDS :										
Balance as per last Balance Sheet		-								
Add : Additions during the year		-								
Less : Deductions during the year		-								
Depreciation Fund	D		2065,49,692	1875,07,804	INVESTMENTS	E		2079,18,606	1864,03,544	1864,03,544
Sinking Fund					Balance as per last Balance Sheet		1864,03,544			
Any other Fund					Add: Additions during the year		380,83,209			
Reserve Fund					Less : Deduction during the year		(165,68,147)			
LOANS (SECURED OR UNSECURED)										
From trustees					INVENTORIES			53,33,697	72,71,997	
From Others					ADVANCES :-	F		113,80,094	189,73,605	
LIABILITIES					To Trustees					
For Expenses					To Employees		18,82,050			
For Advances	B		8,90,283	40,77,147	To Contractors					
For rent and other deposits					To Lawyers					
For sundry credit balances	C		105,40,201	16,39,918	To Others		94,98,044			
For Bank Balance due to Reconciliation										
INCOME AND EXPENDITURE ACCOUNT :					Cash and Bank Balance	G		1395,08,245	492,36,524	
Balance as per last Balance Sheet					Bank balance in Saving A/c		464,57,970			
Less Appropriation, if any					Bank balance in Fixed Deposit A/c		930,50,000			
ADD : SURPLUS / LESS : DEFICIT					Cash on Hand with Accountant		275			
As per income & Expenditure Account					Cash on Hand with Trustee					

THE BOMBAY PUBLIC TRUST ACT, 1950.

Schedule VIII [Vide Rule 17(1)]

Name of Public Trust: SEWA RURAL JHAGADIA Balance Sheet as at : 31st March 2021

Registration No. : F/110/Bharuch

Address of Trust - Jhagadia - 393110, Dist - Bharuch, Gujarat

Contact Number - 02645220021

Email: sewarural@gmail.com

Details of Bank Account relating to transaction of Foreign Contribution of Trust

PAN : AAATS7375J

Name of Bank - Bank of Baroda, Branch - Jhagadia, Account No - 07280100007404
FCRA Regn. No.041990006 Valid Till : 31-10-2021

Name of Bank - State Bank of India, Branch - New Delhi, Main Branch, Account No. - 40098511571

FUNDS & LIABILITIES	SCHEDULE	Rs	Rs	Previous year (Rs)	PROPERTY & ASSETS	SCHEDULE	Rs	Rs	Previous year (Rs)
					INCOME AND EXPENDITURE ACCOUNT :			64,08,103	562,03,199
					Previous Year (Deficit)		562,03,199		
					Less : Transferred from earmarked fund				
					Add : Interest Accrued but not Due (Prior Period)				
					Less: During Year Surplus/ (Deficit)		497,95,096		
					(As per Income & Expenditure A/C)				
TOTAL			7603,83,541	6953,54,184	TOTAL			7603,83,541	6953,54,184

Place : Jhagadia
Date : 28/08/2021

Natvarlal Vepari & Co.
Chartered Accountants
Firm Reg No 123626W

Partner

Urvesh Jhaveri
Mem No : 115773

UDIN: 21115773AAAAOG1912

Name of Auditor: NATVARLAL VEPARI & CO

Address of Auditor: 1st Floor, River Palace - II, Nanpura, Surat - 395001

Contact Number of Auditor - 0261-2463636



The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of the Property and Assets of the Trust



Trustee

Managing Trustee
SEWA RURAL
Jhagadia-393 110.

Name of Trustee: Dr. Parik Shah
Address of Trustee: SEWA Rural, Jhagadia, Gujarat
Contact number of Trustee: 02645 220021

Note:

- (1) No Investment is made in concerns in which trustees are interested
- (2) Market value of investments as on date of the 31st March 2021 is Rs. 21,44,12,834/- (to the extent available).

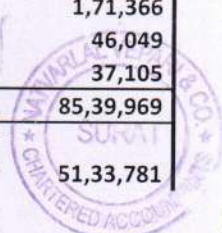
(Amount in Rs.)

Schedule A - Trust Fund or Non -Recurring Fund

Particulars	Opening Balance as on 01.04.20	Addition during the year	Deletion	Closing Balance as on 31.03.2021
(1) Non- Recurring Donation				
(a) Hospital				
Contribution from SR for Non Rec	3,70,495	-	-	3,70,495
Donation for Non Recurring	95,58,300	48,35,501	-	143,93,801
Donation in Kind for Non Recurring	2,61,924	16,42,075	-	19,03,999
Total -a	101,90,719	64,77,576	-	166,68,295
(b) Community Health Project				
Donations	4,36,563	-	-	4,36,563
Sasakawa Award Nr Exps.	2,09,141	-	-	2,09,141
Earmarked Fund	4,23,871	-	-	4,23,871
SR Contribution For VOP Nr Exps.	8,98,637	-	-	8,98,637
Total -b	19,68,212	-	-	19,68,212
(c) SEWA Rural				
Donation in Kind - (Fair Value of Shares)	351,00,000	-	-	351,00,000
Donation - Building & Equipments	720,84,642	45,29,244	-	766,13,886
Donation - Eye Project (Nr)	14,42,569	-	-	14,42,569
Donation - In Kind (Health And Medical Shop)	29,00,001	-	-	29,00,001
Donation - Kharia Building	1,32,819	-	-	1,32,819
Donation - SRFC For Health And Medical Shop	1,64,040	-	-	1,64,040
Donation - Vehicel	4,04,119	-	-	4,04,119
Medicine & Optical Shop Profit(Nr)	3,64,532	-	-	3,64,532
Donation - Intangible assets	25,00,000	-	-	25,00,000
Donation In Kind - Furniture	34,028	-	-	34,028
Training Center	2,95,794	-	-	2,95,794
Trust Funds	14,23,546	-	-	14,23,546
Donation In Kind- Dr.Divykrishnabhai(Building)	10,34,670	-	-	10,34,670
Donation In Kind - K.M.Aid Society	8,11,708	-	-	8,11,708
Donation In Kind -Rameshbhai Gandhi (Building)	5,71,319	-	-	5,71,319
Donation in Kind - Dr. Hashmukhbhai Sadhu	1,32,500	-	-	1,32,500
Donation in Kind - Other	4,005	5,615	-	9,620
Gramini Tekniki Kendra	55,248	-	-	55,248
Gramini Tekniki Kendra (Non-Rec.)	1,70,000	-	-	1,70,000
Gramini Tekniki Kendra (Non-Rec.)	20,00,000	-	-	20,00,000
Grant Sir Ratan Tata Trust	88,650	-	-	88,650
Eye Project -Construction (Dhun Pestanji)	9,716	-	-	9,716
Eye Programme	4,49,815	-	-	4,49,815
Hospital (Non-Rec.)	31,967	-	-	31,967
Medical Mobile Van -Ur Asha Jhaveri Trust (Non-Rec.)	53,500	-	-	53,500
NRK-Ur Asha Jhaveri Trust (Non-Recuring)	2,00,000	-	-	2,00,000
Hospital -General & Non-Recurring	4,27,893	-	-	4,27,893
Total -c	1228,87,080	45,34,859	-	1274,21,939
(d) Eye Project				
Donation -(F.C.) for non -recurring	25,344	-	-	25,344
Donation & Others - IEP Project for non-recurring	30,161	-	-	30,161
Donation & Contribution for Vehicle Purchase	1,41,131	-	-	1,41,131
Donation & Others for non-recurring	23,35,410	1,20,000	-	24,55,410
Revolving Fund for CBR Project	98,980	-	-	98,980
Vehicle Fund	5,345	-	-	5,345
Balance Dept	6,25,673	-	-	6,25,673
Total -d	32,62,044	1,20,000	-	33,82,044
(e) Foreign Contribution				
Donations - Kind	83,646	-	-	83,646
Donations -Vocational Traing Centre	15,20,716	-	-	15,20,716
Donations	621,85,880	73,42,914	-	695,28,794

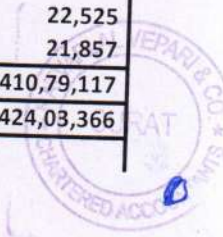


Particulars	Opening Balance as on 01.04.20	Addition during the year	Deletion	Closing Balance as on 31.03.2021
Total -e	637,90,242	73,42,914	-	711,33,156
(f)Vivekanand Gramin Takniki Kendra				
Donation for Tools and Equipment's	10,000	-	-	10,000
Donation for Non – Recurring Exp.	122,95,190	40,55,000	-	163,50,190
Donation for Hand Pump	45,000	-	-	45,000
Donation for Prayer Hall	2,53,443	-	-	2,53,443
Donation in Kind - Black Board	18,000	-	-	18,000
Donation from Damodardas Charitable Trust	58,754	-	-	58,754
Laxmi Chand D. Zaveri Trust	2,75,723	-	-	2,75,723
Revolving Fund	10,00,000	-	-	10,00,000
Gramodyog - Donation	6,89,288	-	-	6,89,288
Donation for Non Recurring	29,53,337	23,83,200	-	53,36,537
Contribution from students	69,961	-	-	69,961
Revolving fund for self employment	3,22,108	-	-	3,22,108
Total -f	179,90,804	64,38,200	-	244,29,004
(f)Women's Health & Training Center				
Earmarked Fund	7,04,978	-	-	7,04,978
Total -g	7,04,978	-	-	7,04,978
Total (a+b+c+d+e+f+g)	2207,94,079	249,13,549	-	2457,07,628
(2)Grants (Govt. & Other)				
(a)Hospital				
Government Grant F P Bed	60,080	-	-	60,080
Government Grant - Donation in Kind	25,000	-	-	25,000
Government Grant for Equipment of Satellite Centre	50,000	-	-	50,000
Total -a	1,35,080	-	-	1,35,080
(b)Community Health Project				
State Govt. Of India - S.N.G.O.Project	94,601	-	-	94,601
Ford Found.Grant For Nr Exps.	22,31,225	-	-	22,31,225
Govt. Vop Grant For Nr Exps.	26,44,967	-	-	26,44,967
Grant From Macarthur Proj. Nr Exps.	5,40,706	-	-	5,40,706
Oxfam Caa Grant For Nr	1,99,111	-	-	1,99,111
Sir J.T.Trust Project Grant	2,07,710	-	-	2,07,710
ICMR Project Grant	1,34,000	-	-	1,34,000
Donation - In Kind(Equipment) from ICMR	-	34,39,800	-	34,39,800
Unicef Project Grant	1,65,026	-	-	1,65,026
Total -b	62,17,346	34,39,800	-	96,57,146
(c)SEWA Rural				
Govt. Grant - Bld. Equip. Vehicle	358,52,114	-	-	358,52,114
Govt.Grant - Kharia Centre(DRDA)	90,940	-	-	90,940
Govt.Grnat- Equip. (Dist.Plan.Board)	50,285	-	-	50,285
Mnre Subsidy Benefit - Solar Hot Systems	2,08,800	-	-	2,08,800
Uuahi Grnat - Social Forestry	15,700	-	-	15,700
Uuhai Grant For Projet	7,53,259	-	-	7,53,259
Pwf Grant - Social Forestry	44,715	-	-	44,715
Pwf Grant - Women Prog.	41,840	-	-	41,840
Rcsb Grnat - Eye Project	32,73,167	-	-	32,73,167
Subsidy Benefit -Electric Pannel	14,00,790	-	-	14,00,790
Share & Care Foundation Grant	83,52,907	-	-	83,52,907
Tuff Grnat - Education	1,40,644	-	-	1,40,644
Total -c	502,25,161	-	-	502,25,161
(d)Eye Project				
Comprehensive Eye care Project for Non Recurring Phase I & II	24,67,844	-	-	24,67,844
Comprehensive Eye Care Project (In Kind)	58,17,606	-	-	58,17,606
C.B.R. Project for Non - Recurring	1,71,366	-	-	1,71,366
Integrated Education prog.- Govt. Grant (IEP Project)	46,049	-	-	46,049
Integrated Education prog.- Govt. Grant Resource Room	37,105	-	-	37,105
Total -d	85,39,969	-	-	85,39,969
(e) Foreign Contribution				
World Health Organization Grant	51,33,781	-	-	51,33,781



Particulars	Opening Balance as on 01.04.20	Addition during the year	Deletion	Closing Balance as on 31.03.2021
Sight Savers Grant	10,70,793	-	-	10,70,793
Sight Savers Grant -In kind	27,16,246	-	-	27,16,246
MacArthur Project	15,86,195	-	-	15,86,195
Training Centre – MacArthur Award	90,30,891	-	-	90,30,891
Total -e	195,37,906	-	-	195,37,906
(f)Vivekanand Gramin Takniki Kendra				
D.SAG- Govt. Grant for Non- Recurring	569,81,000	-	-	569,81,000
CAPART Grant for Non-Recurring	50,95,921	-	-	50,95,921
D.R.D.A. Grant for Tools and Equipment	5,66,750	-	-	5,66,750
G.E.D.A. Grant for Solar Kin	53,717	-	-	53,717
Tribal Sub Plant Grant	4,64,280	-	-	4,64,280
Tribal grant for Printing trade	5,00,000	-	-	5,00,000
Gram-kvic Grant for Building	1,78,564	-	-	1,78,564
M.P.Grant Jilla ayojan mandal	13,36,844	-	-	13,36,844
Gram-kvic Grant for Machinery	2,92,000	-	-	2,92,000
Grant from Sir Ratan Tata Trust	19,81,976	-	-	19,81,976
U.U.A.H.I. Grant	70,307	-	-	70,307
Total -f	675,21,359	-	-	675,21,359
Total (a+b+c+d+e+f)	1521,76,821	34,39,800	-	1556,16,621
(3) Donations :Courpus /Endowment Non Health				
(A)SEWA Rural				
General	495,65,334	1,55,000	-	497,20,334
Special Education	1,00,000	-	-	1,00,000
Award (Staff Children Education)	6,00,000	-	-	6,00,000
Education Tutorial	5,73,300	-	-	5,73,300
Vivekanand Gramin Techniki Kendra	60,91,503	1,11,000	-	62,02,503
Prarthana Mandir	1,00,000	-	-	1,00,000
Building and Equipment (Asha Liability Center)	2,00,000	-	-	2,00,000
Staff Children's Higher Education	10,22,760	-	-	10,22,760
Staff Welfare Prog. And Education	11,76,721	-	-	11,76,721
Staff Children Higher Education	46,25,000	-	-	46,25,000
Staff Welfare Fund	11,53,098	-	-	11,53,098
Revolving Fund(Staff children's Higher Edu.)Ur-Asha Javeri Found. Trust ,Mumbai	5,00,000	-	-	5,00,000
Abu Dhabi Mitra Mandal	2,56,082	-	-	2,56,082
Courpus /Endowment Health				
Hospital General	147,13,331	27,00,000	-	174,13,331
Hospital Poor Patient Fund	30,97,936	-	-	30,97,936
Patient Relative Food	3,93,973	-	-	3,93,973
Tithi	12,00,918	-	-	12,00,918
Building and Equipment	1,34,000	-	-	1,34,000
Eye	46,68,038	10,00,000	-	56,68,038
Hospital Bed	80,56,286	5,00,000	-	85,56,286
Training Centre	40,66,000	-	-	40,66,000
35AC	15,01,103	-	-	15,01,103
Nursing & Lab Asst. Training	30,00,000	-	-	30,00,000
Ur Asha Dardi Rahat Fund	23,10,001	-	-	23,10,001
(B) Foreign Contribution				
Hospital Reserve Bed	3,19,534	1,99,765	-	5,19,299
Hospital - General	10,32,720	72,54,936	-	82,87,656
Eye Care Project	12,03,000	-	-	12,03,000
Gramini Tekniki Kendra	155,61,995	-	-	155,61,995
General	18,90,697	-	-	18,90,697
Poor Patients Relatives Food	704	-	-	704
Staff Higher Education Fund	22,525	-	-	22,525
Endowment Fund-General	21,857	-	-	21,857
Total	1291,58,416	119,20,701	-	1410,79,117
Total(1+2+3)	5021,29,316	402,74,050	-	5424,03,366

Note :- Grouping of Trust Fund and Corpus Funds has been changed in accordance with the departmental accounts.



Particulars	Opening Balance as on 01.04.20	Addition during the year	Deletion	Closing Balance as on 31.03.2021
Schedule B - Liabilities : Advances				
Advance Govt. Grants (Non -Recurring)				
(a)Community Health Project Earmaked Fund				
Sikelcell Project Grant	7,13,513	28,92,307	33,07,266	2,98,554
(b) Foreign Contribution Earmarked Fund				
Dasra Grant for WTC- Untiised Balance	33,63,634		27,71,905	5,91,729
Total	47,39,796	28,92,307	60,79,171	8,90,283

Note : - Grouping of Trust Fund and Corpus Funds has been changed in accordance with the departmental accounts.



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule C : - For Sundry Credit Balances

Particulars	Amount Rs.
For SEWA GENERAL	
GACL Education Society	98,92,000
Provident Fund Payable	6,06,572
For Vivekanand Gramin Tekniki Kendra	
Deposit -Vivek Mitra Manadal	17,501
Surya Catering Service	11,270
Vasava Heenaben Chandubhai	5,000
Safari Cru Pvt Ltd	1,073
Technology Exchange Service Pvt. Ltd.	6,785
Total	105,40,201



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

(Amount in Rs.)

Schedule D :- Assets (Movable & Fixed)

Particulars	IMMOVABLE PROPERTY			MOVABLE PROPERTY						Total
	Land	Building	Total	Furniture	Equipments	Computer	Vehicle	Educational Material	Total	
Opening Balance as On 01/04/2020	219,72,746	2195,79,807	2415,52,553	123,11,240	951,87,360	153,88,743	116,69,043	11,56,383	1357,12,769	3772,65,322
Add : Addition made During the Year			-	4,22,653	109,85,171	5,09,214	39,35,248	2,950	158,55,236	158,55,236
Less : Deduction during the Year			-				32,85,761		32,85,761	32,85,761
Total - (A)	219,72,746	2195,79,807	2415,52,553	127,33,893	1061,72,531	158,97,957	123,18,530	11,59,333	1482,82,244	3898,34,797
Depreciation Provision										
Opening Balance as on 01/04/2020	-	1068,77,752	1068,77,752	67,38,506	524,80,636	133,76,947	68,82,804	11,51,159	806,30,052	1875,07,804
Add : Addition during the Year		112,70,205	112,70,205	5,80,652	75,20,759	9,49,087	10,42,504	4,019	100,97,021	213,67,226
Less : Deduction during the Year			-				23,25,338		23,25,338	23,25,338
Closing Balance as on 31/03/2021 - (B)	-	1181,47,957	1181,47,957	73,19,158	600,01,395	143,26,034	55,99,969	11,55,179	884,01,736	2065,49,692
WDV as on 31/03/2021 (A) - (B)	219,72,746	1014,31,850	1234,04,596	54,14,735	461,71,136	15,71,923	67,18,561	4,154	598,80,508	1832,85,104

Note :- Grouping of Fixed Assets has been changed in accordance with the departmental accounts.



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

(Amount in Rs.)

Schedule E : - Investments

Particulars	Opening Balance	Addition during the year	Deletion	Total
LIC HOUSING FINANCE LTD. (8.95%) 15.9.2020	19,84,000		19,84,000	-
POWER FINANCE CORPORATION LTD. SERIES III -8.95%[30.3.25]	101,80,000			101,80,000
TAMILNADU GENRATION & DISTR. CORP. LTD. 10.50% SERIE -1-2013	61,65,000			61,65,000
STATE BANK OF INDIA -9.95%[16.3.2026]	52,27,274		52,27,274	-
STATE BANK OF INDIA -BONDS	64,17,230		64,17,230	-
U P Power Corpo (10.15%)	50,00,000			50,00,000
U P Power Corpo	350,00,000			350,00,000
Ajmer Vidhyut Vitran Nigam - 9.75%	100,00,000			100,00,000
Dewan Housing Finance Corporation Ltd. -10.75%	50,00,000			50,00,000
RURAL ELECTRIFICATION CORPORATION LTD. 8.06% (31.05.2023)	11,73,127			11,73,127
PANJAB NATIONAL BANK HOUSING FINANCE (8.58%) 16.5.2023	38,52,000			38,52,000
STATE BANK OF INDIA RR BO.-2 II -9.50%[4.11.2025]	25,07,500		25,07,500	-
BANK OF INDIA TIRE -2 BOND SERIES XI (30.9.2023) 9.80%	31,05,000			31,05,000
State Bank of India (9.56%)	50,00,000			50,00,000
8.98% UUPCL (Series 3-F)	50,00,000			50,00,000
United Bank of India Bonds - 10.50% (27.09.2027)	14,82,278			14,82,278
Punjab and Sindh Bank Bond Series (9.50%)	50,00,000			50,00,000
Union Bank of India (9.50%)	87,70,326			87,70,326
Jaipur Vidyut vitran Nigam Limited - 9.80% (30.03.2031)	60,00,000			60,00,000
National Bank For Agriculture & Rural Development (2028) @ 8.20%	4,71,720			4,71,720
Indian Overseas Bank (11.70%)	170,00,000			170,00,000
IFCI LTD - 9.90%	100,00,000			100,00,000
REC Limited - 7.40%	-	50,64,000		50,64,000
Bank Of Baroda Perpetual Bonds (Series-XIII) - 8.50%	-	100,00,000		100,00,000
Mahanagar Telephone Nigam Ltd. 2030 - 6.85%	-	49,41,505		49,41,505
BOB Financial Solutions Ltd.NCD(SBSFL F Series) - 7.65%	-	51,00,000		51,00,000
Power Finance Corporation Ltd. Series Iii - 7.20%	-	50,00,000		50,00,000
Indian Overseas Bank Bond 11.70% Series 11	80,00,000			80,00,000
Indian Overseas Bank Bond 11.70%	65,70,071			65,70,071
8.82% RURAL ELEC CORO LTD 114TH SERIES(12.4.23)	9,68,000			9,68,000
SBIVIVER 4 LOWER TIER II BONDS 9.95%	4,32,143		4,32,143	-
National Highways Authority of India 2040- 7.03%	-	79,77,704		79,77,704
RURAL ELECTRIFICATION CORPORATION LTD. 115TH (8.06%) 2023	80,51,873			80,51,873
National Bank for Agriculture and Rural	45,28,280			45,28,280
United Bank of India Bond Series	35,17,722			35,17,722
Total	1864,03,544	380,83,209	165,68,147	2079,18,606



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule F : - Advances

Particulars	Amount Rs.
Advances to Staff	18,82,050
Advances to Supplier	5,83,623
Deposits	5,22,118
Interest Accrued but not Due	1,14,103
TDS Receivable	82,78,200
Total	113,80,094



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule G : - Cash and Bank Balances

Particulars	Amount Rs.
<u>Bank Balances in Saving Account</u>	
Community Health Project ICICI Bank - 0160	20,43,761
SEWA-Rural Foreign Contribution Bank of Baroda A/c No. - 1/7404 - Savings A/c	111,39,125
Training Centre Bank Of Baroda A/c No. - 1/16233 ICICI Bank SB A/c (0156)	8,50,784
SEWA-Rural General Bank Of Baroda Gen.(07280100005800) ICICI Bank (380401000154)	2,22,433 167,52,334
Eye Project ICICI Bank SB A/c (0155)	9,86,622
Kasturba Maternity Hospital ICICI Bank (SB A/C-380401000158)	126,23,014
Vivekanand Gramin Takniki Kendra Bank Of Baroda A/C 07280100009373 ICICI Bank A.C 380401000159	18,39,897
Sub Total	464,57,970
<u>Bank Balances in Fixed Deposit</u>	
SEWA-Rural Foreign Contribution Short Term Deposit	480,00,000
SEWA-Rural General ICICI Bank Guaranteo State -Nodel Cell (SNC) ICICI Bank	50,000 445,00,000
SEWA-Rural Foreign Contribution ICICI Bank	5,00,000
Sub Total	930,50,000
<u>Cash Balances</u>	
Vivekanand Gramin Takniki Kendra	275
	275
Total	1395,08,245



THE BOMBAY PUBLIC TRUST ACT, 1950.

Schedule VIII [Vide Rule 17(1)]

Name of Public Trust: SEWA RURAL JHAGADIA Income & Expenditure for the year : 31st March 2021

Registration No. : F/110/Bharuch

Address of Trust - Jhagadia - 393110, Dist - Bharuch, Gujarat

Contact Number - 02645220021

Email: sewarural@gmail.com

Details of Bank Account relating to transaction of Foreign Contribution of Trust

PAN : AAATS7375J

Name of Bank - Bank of Baroda, Branch - Jhagadia, Account No - 07280100007404
FCRA Regn. No.041990006 Valid Till : 31-10-2021

Name of Bank - State Bank of India, Branch - New Delhi, Main Branch, Account No. - 40098511571

EXPENDITURE	Schedule	Rs	Rs	Previous year (Rs)	INCOME	Schedule	Rs	Rs	Previous year (Rs)
TO EXPENDITURE IN RESPECT OF PROPERTIES					BY INTEREST			21,765,739	18,540,743
Rent, Taxes, cesses					On Securities		18,558,835		
Repairs and maintenance					Saving Accounts		981,063		
Salaries					Fixed Deposit		1,017,546		
Insurance					Other		1,208,295		
Depreciation (by way of provisions of adjustment)	D		21,367,225	21,172,453					
Assets Written off				165,247					
Loss on sale of Vehicles & Assets			342,405	539,397					
OTHER EXPENSES :-					DONATIONS IN CASH OR IN KIND	K		74,763,153	30,025,044
Establishments Expenses	H		8,909,902	13,479,563					
Remuneration to Trustees					Health & Medical		71,303,257		
Remuneration (in the case of a math) to the head of the MATH,including his household expenditure ,if any					Educational		3,459,896		
Legal Expenses									
Audit Fees			190,603	222,212	GRANTS	L		46,359,420	54,745,460
Contribution and Fess			50,071	50,000	Health & Medical		46,359,420		
Amounts written off					Educational				
(a) Bad Debts					Excess Depreciation Provision of earlier year				
(b) Loan Scholarship					INCOME FROM OTHER SOURCES	M		45,941,862	58,107,614
(c) Irrecoverable rents					Health & Medical		42,717,611		
(d) Other Items					Educational		3,224,251		
Miscellaneous Expenses									
Expenditure on the objects of the Trust			108,174,872	136,575,229	(DEFICIT) CARRIED OVER TO BALANCE SHEET				10,785,241
(a) Religious									
(b) Medical	I	99,945,007							
(c) Education	J	8,229,865							
(d) Relief of poverty									
(e) Other charitable objects									
Surplus carried over to Balance Sheet			49,795,096						
TOTAL			188,830,174	172,204,102	TOTAL			188,830,174	172,204,102

Place : Jhagadia
Date : 28/08/2021

Natvarlal Vepari & Co.
Chartered Accountants
Firm Reg No 123626W
Partner
Urvesh Jhaveri
Mem No: 115773
UDIN: 21115773AAAAOG1912



The above Income and Expenditure is to the best of our belief contains a true account of the Income and Expenditure of the Trust

Trustee

Pankaj Shah
Managing Trustee
SEWA RURAL
Jhagadia-393 110.

Name of Trustee: Dr. Pankaj Shah
Address of Trustee: SEWA Rural, Jhagadia, Gujarat
Contact number of Trustee: 02645 220021

Name of Auditor: NATVARLAL VEPARI & CO
Address of Auditor: 1st Floor, River Palace - II, Nanpura, Surat - 395001
Contact Number of Auditor - 0261-2463636

(Amount in Rs.)

SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule - H Establishment Expenses

Particulars	Establishment Expenses
<u>SEWA GENERAL</u>	
Man Power Expense	42,52,409
Petty Supply Expense	38,215
Electricity Expense	(22,037)
Printing & Stationery Expense	4,28,033
Telephone & Postage Expense	3,02,030
Vehicle Running Expense	13,61,073
Repair & Maintainence Expense	10,82,808
Staff Welfare Expense	4,73,825
Other Expense	2,45,181
Advertisement Expense	2,464
Travelling Expense	69,140
Safety Expense	99,572
Insurance Expense	1,04,796
Bank Charges	8,243
Accreditation and Licencing Exps.	4,64,150
Total	89,09,902



(Amount in Rs.)

SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)**Schedule - I Medical Expenses**

Particulars	Health and Medical Expenses
<u>KASTURBA MATERNITY HOME</u>	
Medicine & Other Expense	137,65,624
Man Power Expense	466,41,804
Diet to Poor Patient	21,53,483
Linnen and Bedding Expense	11,94,732
Bio Medical Waste Expense	5,52,636
Petty Supply Expense	7,23,172
Electricity Expense	20,62,708
Printing & Stationery Expense	8,55,950
Telephone & Postage Expense	45,631
Vehicle Running Expense	8,67,176
Repair & Maintainence Expense	22,16,532
Advertisement Expense	22,050
Bank Charges	65
Travelling Expense	1,26,585
Safety Expense	72,983
Insurance Expense	1,77,838
Other Expense	1,84,066
Total	716,63,035
<u>COMMUNITY HEALTH PROJECT</u>	
Medicine & Other Expense	4,99,425
Man Power Expense	35,87,872
Petty Supply Expense	6,363
Electricity Expense	23,160
Printing & Stationery Expense	7,241
Telephone & Postage Expense	1,113
Vehicle Running Expense	41,775
Repair & Maintainence Expense	1,44,148
Other Expense	59,977
Total	43,71,074
<u>SEWA GENERAL</u>	
Men Power Expense	
Staff Salary -Diagnosit Center	14,45,653
Staff Salary -Sonography Center	5,31,639
Staff Salary -CPS	6,98,004
Staff Salary -IIPH	15,82,692
Staff Salary -Health & Medical Suppor Prog.	5,31,856
Poor Patient Relative Food Expense	7,276
Poor Patient Expense	3,05,924



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule - I Medical Expenses

Particulars	Health and Medical Expenses
Health and Medical Support Programme	21,84,475
Covid - 19 Expenses	4,04,000
Diagnostic Center	25,52,565
Satellite Center	2,13,220
Covid Hygiene Project	29,83,901
Expenses on Investment (Bonds)	3,07,699
Total	137,48,904
<u>EYE PROJECT</u>	
Man Power Expense	8,45,854
Poor Patient Welfare Expense	10,160
Printing & Stationery Expense	19,683
Telephone & Postage Expense	10,256
Vehicle Running Expense	10,154
Optical Shop Expense	4,32,779
Bank Charges	159
Travelling Expense	224
Other Expense	2,677
Total	13,31,946
<u>FCRA</u>	
Medicine & Other Expense	59,627
App Development	4,92,652
Man Power Expense	60,37,121
Electricity Expense	4,504
Printing & Stationery Expense	2,944
Telephone & Postage Expense	3,190
Vehicle Running Expense	2,53,131
Repair & Maintainence Expense	2,15,400
Bank Charges	19,246
Travelling Expense	1,704
Other Expense	77,020
Covid - 19 Expenses	15,79,341
Total	87,45,880
<u>TRAININIG CENTER</u>	
Man Power Expense	1,080
Petty Supply Expense	4,905
Electricity Expense	750
Printing & Stationery Expense	20,262
Telephone & Postage Expense	3,540



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule - I Medical Expenses

Particulars	Health and Medical Expenses
Vehicle Running Expense	8,320
Repair & Maintenance Expense	22,514
Student Training Expense	10,977
Other Expense	2,790
H. E. Material	9,030
Total	84,168
Total	999,45,007



(Amount in Rs.)

SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule J - Educational Expenses

Particulars	Educational Expenses
<u>VIVEKANAND GRAMIN TAKNIKI KENDRA</u>	
Education Expense	751,412
Man Power Expense	3,107,789
Petty Supply Expense	131,693
Electricity Expense	176,059
Printing & Stationery Expense	76,242
Telephone & Postage Expense	10,317
Vehicle Running Expense	145,985
Repair & Maintainence Expense	275,492
Bank Charges	47
Travelling Expense	8,369
Safety Expense	18,054
Insurance Expense	79,982
Other Expense	46,504
Accredation and Licensing Fees	67,319
	4,895,264
<u>FCRA</u>	
Man Power Expense	3,187,059
Student Training Expense	147,198
Bank Charges	344
	3,334,601
Total	8,229,865



SOCIETY FOR EDUCATION WELFARE & ACTION (SEWA RURAL)

Schedule K :- Income from Donations

Particulars	Health and Medical	Educational	Total
Donations			
Kasturba Maternity Home	3,027,877	-	3,027,877
Community Health Project	50,000	-	50,000
SEWA GENERAL	38,481,220	-	38,481,220
Eye Project	960,141	-	960,141
FCRA	27,540,503	45,336	27,585,839
Training Center	-	-	-
Vivekanand Gramin Tankniki Kendra	-	3,394,834	3,394,834
	70,059,741	3,440,170	73,499,911
Donation in Kind			
Kasturba Maternity Home	843,502	-	843,502
SEWA GENERAL	400,014	-	400,014
Vivekanand Gramin Tankniki Kendra	-	19,726	19,726
	1,243,516	19,726	1,263,242
Total	71,303,257	3,459,896	74,763,153

Schedule L :- Income From Grants

Particulars	Health and Medical	Educational	Total
Grants			
Kasturba Maternity Home	36,498,282	-	36,498,282
Community Health Project	3,307,266	-	3,307,266
SEWA GENERAL	3,461,560	-	3,461,560
Eye Project	-	-	-
FCRA	3,066,430	-	3,066,430
Training Center	25,882	-	25,882
Vivekanand Gramin Tankniki Kendra	-	-	-
Total	46,359,420	-	46,359,420

Schedule M :- Income Other Sources

Particulars	Health and Medical	Educational	Total
Income From Other Sources			
Kasturba Maternity Home	20,461,495	-	20,461,495
Community Health Project	173,915	-	173,915
SEWA GENERAL	10,908,040	-	10,908,040
Eye Project	1,091,929	-	1,091,929
FCRA	-	917,208	917,208
Training Centre	447,360	-	447,360
Vivekanand Gramin Tankniki Kendra	-	2,307,043	2,307,043
Total	33,082,739	3,224,251	36,306,990
Add : Reimbursement from Various Schemes	9,634,872	-	9,634,872
Total Income From Other Sources	42,717,611	3,224,251	45,941,862

SOCIETY FOR EDUCATION WELFARE & ACTION – RURAL (SEWA RURAL)

Accounting Year: 2020-21

NOTES FORMING PART OF THE ACCOUNTS

I. Significant Accounting Policies:

Significant accounting policies adopted in the preparation and presentation of the accounts are as under:

1) Basis of Accounting:

The financial statements have been drawn up on Cash basis.

2) Fixed Assets:

All fixed assets are stated at cost. Cost of acquisition includes taxes, duties, freight and other incidental expenses relating to acquisition and installations. Assets purchased for specific grants are netted off against the respective capital grants received and the balance, if any, capitalized.

3) Depreciation:

Depreciation on fixed assets is provided under Written down Value method as under.

Building –	10%
Equipments & Instruments -	15%
Vehicles -	15%
Furniture & Fixtures -	10%
Education Material –	60%
Computer –	40%
Computer Software-	40%



4) Investments :

Long term investments are stated at cost and are suitably adjusted to recognize permanent diminution in value, if any. Current Investments are valued at lower of cost or market value, whichever is lower.

5) Foreign Currency transactions:

Foreign Currency transactions are recorded at the conversion rates existing on realisation.

6) Income Recognition:

- Incomes from Various Activities are recognised on cash basis.
- Donations received in cash are recognised as income when they are received.
- Donations received in kind are measured at fair value on the date of receipt and recognised as income only upon their utilisation.
- Donation made with a specific direction that they shall form part of the corpus fund or endowment fund of the trust are classified as such, and are directly reflected as Trust Fund receipts in the Balance Sheet.
- Reimbursement received under various health schemes initiated by state or central government and aimed at providing free medical services to Below Poverty Line (BPL) families is accounted as Income on receipt basis.
- Grants received are generally accounted as income on receipt of the same.
- Specific Project Grants are recognised as Income based on actual amount spent in a year on that project. Such income is booked only where there is certainty of Grant being sanctioned / approved in future and necessary entries are passed in accounts. Grants received for specific projects remaining unutilised at the year end are shown as Grant Unutilized and on completion of Projects are returned back to donor, if the terms of grant indicate the same.
- Other Income / Interest income is recognised on cash basis.

7) Income Tax:

The society is registered under Section 12A of the Income Tax Act, 1961 (the Act). Under the provisions of the Act, the income of the trust is exempt from tax subject to the compliance of terms and conditions specified in the Act. Since the society is exempt from the Income Tax, no deferred tax (asset or liability) is required to be recognised in respect of timing differences.



8) Inventory :

Inventory comprises of Medicines and Medical items, Raw Material used for training centre and Finished Products prepared in training centre. Medicines & Medical items and Raw Materials are valued at cost and Finished Product is valued at lower of cost or net realisable value.

9) Contingent Liabilities :

No provision is made for liabilities which are contingent in nature.

II. In financial statements abbreviation to be read as follows

KMH – Kasturba Maternity Hospital, CHP – Community Health Program, EYE – EYE Project, VGTK – Vivekanand Gramin Takniki Kendra, FCRA – Activities carried out from amount received in Foreign Currency & WHTC – Women’s Health and Training Centre.

III. Previous year’s figures have been regrouped and/or recast wherever necessary.

For Natvarlal Vepari & Co.

Chartered Accountants

FRN: 123626W

Place: Surat

Date: 28/08/2021



A handwritten signature in blue ink, appearing to read "Urvesh B. Jhaveri".

URVESH B.JHAVERI

PARTNER

M.NO.115773