

# **Basic Health Care Services Trust**

39, Krishna Colony, Bedla Road, Udaipur-313001 (Rajasthan)

Tel. No. : 0294-2451062, 2450682

Email : basichealthcaretrust@gmail.com Web : bhs.org.in

**Trust Regd. No. : 2693/2012**  
**PAN No. : AACTB0320J**  
**TAN No. : DELB14954C**  
**PF Code No. : RJUDR1593322000**  
**ESIC Code No. : 16000541370000999**

## **AUDITED STATEMENT OF ACCOUNTS FINANCIAL YEAR 2016-17**

### **A U D I T O R**

**J.S. BABEL & Co.**

**Chartered Accountants**

**328-331, Emerald Tower, Hathipole, Udaipur-313001**

**Tel. 0294-2416328, 9828560143**

## 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 **BASIC HEALTH CARE SERVICES TRUST**, AACTB0320J [name and PAN of the trust or institution] as at **31/03/2017** 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 abovenamed 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 31/03/2017 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017

The prescribed particulars are annexed hereto.

Place **UDAIPUR**  
Date **04/10/2017**

Name **CA. AMIT BABEL**  
Membership Number **410830**  
FRN (Firm Registration Number) **009229C**  
Address **328-331 EMERALD TOWERS  
HATIPOLE ASHWINI BAZAR  
UDAIPUR RAJASTHAN**

**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 ( ₹ )	<b>2942868</b>
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 ( ₹ )	<b>No</b>
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. ( ₹ )	<b>581900</b>
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	<b>No</b>
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) ( ₹ )	<b>2500000</b>
6.	Whether the amount of income 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.	<b>No</b>
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(1B) ? If so, the details thereof ( ₹ )	<b>No</b>
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	<b>No</b>
(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	<b>No</b>
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	<b>No</b>



	it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	
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**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 part of the income or 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	Yes
	Details	Amount(₹)
	SANJANA B MOHAN	420000
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, give 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. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
<b>Total</b>					

Place UDAIPUR  
Date 04/10/2017

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*Rabey*  
CA. AMIT BABEL  
410830  
009229C  
328-331 EMERALD TOWERS  
HATIPOLE ASHWINI BAZAR  
UDAIPUR RAJASTHAN



Form Filing Details	
Revision/Original	Original

**BASIC HEALTH CARE SERVICES TRUST, Udaipur**  
Statement of Affairs as at 31st March 2017

Liabilities	2016-17	2015-16	Assets	2016-17	2015-16
<b>Capital Fund</b>			<b>Fixed Assets (Schedule D and E)</b>		
Opening Balance	552,142.00		Computer, Peripherals & Assessories	10,320.00	0.00
Add : Excess of Income over Expenditure	361,770.08		Equipment & Machinery	152,103.00	178,945.00
Add : Capital Expenditure Grant	86,633.00		Furniture & Fixtures	29,316.00	32,573.00
Less : Depreciation	24,605.00		Vehicle	51,708.00	0.00
	975,940.08	552,142.00			
Corpus Fund	45,000.00	45,000.00	<b>Investments</b>		
			Fixed Deposits (BHS)	420,241.00	600,000.00
			Fixed Deposits (OPPL)	1,500,000.00	0.00
<b>Current Liabilities</b>			<b>Current Assets</b>		
Unutilized Grant of Edelgive Foundation	954,424.51	631,814.00	Cash in Hand	13,027.00	5,372.00
Unutilized Grant of Okasa Pharma Pvt. Ltd.	1,500,000.00	0.00	Cash at Bank		
			HDFC Bank	1,000,413.30	318,777.00
Time Barred Cheques	5,500.00	0.00	SBI-35576504978	261,902.79	142,079.00
TDS Payable	7,329.00	0.00	SBI-FC-36047061724	9,252.50	0.00
Provision for Renovation Repair and Maintenance	0.00	24,590.00	Accrued Interest	1,571.00	0.00
Provision for Audit Fees & Consultancy Charges	27,140.00	23,000.00	TDS Receivable (FY 2016-17)	2,864.00	0.00
Outstanding Legal Expenses	0.00	1,200.00	M/s Rajasthan Machinery Mart Pvt. Ltd.	62,615.00	0.00
	3,515,333.59	1,277,746.00		3,515,333.59	1,277,746.00

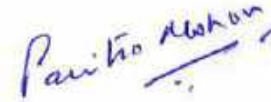

Place : Udaipur  
Date : 24/08/2017

For J.S. BABEL & CO.  
Chartered Accountants

  
(CA. AMIT BABEL)  
Partner



For BASIC HEALTH CARE SERVICES TRUST

   
(DR. PAVITRA MOHAN) (RAJIV KHANDELWAL)  
Secretary Trustee




**BASIC HEALTH CARE SERVICES TRUST, Udaipur**  
Income and Expenditure Accounts for the year ending 31st March 2017

Expenditure	Schedule	Amount (Rs.)		Income	Schedule	Amount (Rs.)	
		2016-17	2015-16			2016-17	2015-16
<b>Project Expenditures</b>				<b>Grants/Contribution Income</b>			
To Edelgive Project	A	2,605,205.49	1,194,258.00	<b>By Grant in Aid from Edelgive Foundation :</b>	A		
<b>Other Expenditures</b>				Unutilized Grant		631,814.00	
To Programme Expenses	B	865,354.35	531,278.00	Add : Grant received during the year		3,014,449.00	
To Communication & Postage Charges		12,098.00	9,679.00			3,646,263.00	
To General Administration		88,207.00	0.00	Less : Capital Expenditure Grant (Transfere		86,633.00	
To HR Recruitment Cost		68,972.00	0.00	to Balance Sheet)			
To Legal Expenses		12,716.00	2,700.00	Less : Unutilized Grant carried forwarded		954,424.51	
To Renovation, Repair, Maint & Medical Equip		9,890.00	0.00				2,605,205.49
To Stationery & Printing Exp		32,479.00	6,226.00	<b>By Grant in Aid from Okasa Pharma Pvt. Ltd.</b>			1,826,071.00
To Bank Charges		3,164.57	1,214.00	Grant received during the year		1,500,000.00	
To Rent, Travel, General Admin		0.00	34,775.00	Less : Unutilized Grant carried forwarded		1,500,000.00	
To Salary to Staff		0.00	5,000.00				0.00
To Audit Fees		27,140.00	23,000.00	<b>Other Incomes</b>			
To Depreciation	54,704.00	D, E		By Donation	C	1,486,322.00	973,000.00
Less : Capital Exp. Grant	24,605.00			By Interest on FDR		25,568.00	0.00
		30,099.00	34,821.00				
<b>To Excess of Income over Expenditure</b>		<b>361,770.08</b>	<b>956,120.00</b>				
<i>(Transferred to Capital Fund)</i>							
		<b>4,117,095.49</b>	<b>2,799,071.00</b>			<b>4,117,095.49</b>	<b>2,799,071.00</b>

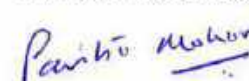

Place : Udaipur  
Date : 24/08/2017

For J.S. BABEL & CO.  
Chartered Accountants

  
(CA. AMR BABEL)  
Partner



For BASIC HEALTH CARE SERVICES TRUST

   
(DR. PAVITRA MOHAN) (RAJIV KHANDELWAL)  
Secretary Trustee



**BASIC HEALTH CARE SERVICES TRUST, Udaipur**  
**Receipt and Payment Accounts for the year ending 31st March 2017**

Receipts	Schedule	Amount (Rs.)		Payments	Schedule	Amount (Rs.)	
		2016-17	2015-16			2016-17	2015-16
<b>Opening Balance :</b>							
- Cash in Hand		5,372.00	3,724.00	Edelgive Project	A	2,691,838.49	1,194,258.00
- HDFC Bank		318,777.00	164,095.00	Programme Expenses	B	865,354.35	531,278.00
- SBI-35576504978		142,079.00	0.00	Communication & Postage Charges		12,098.00	9,679.00
- SBI-FC-36047061724		0.00	0.00	General Administration		88,207.00	0.00
Grant in Aid from Edelgive Foundation, Mumbai	A	3,014,449.00	1,826,071.00	HR Recruitment Cost		68,972.00	0.00
Grant in Aid from Okasa Pharma Pvt. Ltd., Mumbai		1,500,000.00	0.00	Legal Expenses		12,716.00	1,500.00
Donation	C	1,486,322.00	973,000.00	Renovation, Repair, Maint & Medical Equip		34,480.00	7,410.00
Interest on FDR		23,997.00	0.00	Stationery & Printing Exp		32,479.00	6,226.00
TDS Payable		7,329.00	0.00	TDS Paid		2,864.00	4,032.00
Fixed Deposit Matured		179,759.00	0.00	Payment to Creditors		1,200.00	74,000.00
Time Barred Cheque		5,500.00	0.00	Audit Fee		23,000.00	8,000.00
				Loan and Advances		62,615.00	0.00
				Fixed Deposits		1,500,000.00	600,000.00
				Bank Charges		3,164.57	1,214.00
				Rent, Travel, General Admin		0.00	34,775.00
				Salary to Staff		0.00	5,000.00
				Furniture & Fixtures		0.00	23,290.00
				<b>Closing Balance :</b>			
				- Cash in Hand		13,027.00	5,372.00
				- HDFC Bank		1,000,413.30	318,777.00
				- SBI-35576504978		261,902.79	142,079.00
				- SBI-FC-36047061724		9,252.50	0.00
		6,683,584.00	2,966,890.00			6,683,584.00	2,966,890.00

Place : Udaipur  
 Date : 24/08/2017

For J.S. BABEL & CO.  
 Chartered Accountants

(CA. AMIT BABEL)  
 Partner



For BASIC HEALTH CARE SERVICES TRUST

(DR. PAVITRA MOHAN) (RAJIV KHANDELWAL)  
 Secretary Trustee



**Schedule-A**

**Promoting well being of children under-three and women among high migrant communities  
in South Rajasthan  
Supported by Edelgive Foundation, Mumbai**

Particulars	Amount (Rs.)
Unutilized Grant Balance	631,814.00
Grant in Aid received during the year	3,014,449.00
<b>Total Grant</b>	<b>3,646,263.00</b>
<b>Expenditure incurred on Edelgive Project :</b>	
<b>1 Management</b>	<b>503,277.00</b>
1.1 Project Coordinator	280,000.00
1.2 Senior health & nutrition supervisor	108,000.00
1.3 Admin and Accounts Assistant	43,600.00
1.4 Travel for supervision and oversight	71,677.00
<b>2 Expenses at Phulwaris</b>	<b>789,123.87</b>
<b>Existing Phulwaris</b>	
2.1 Food, supplements and fuel for enrolled children	62,436.00
2.2 Additional supplies (toys, utensils, educational material)	4,821.00
2.3 Rentals, amenities, renovation in premises	20,428.00
2.4 Remuneration to phulwari worker	218,036.00
2.5 Training and review of phulwari workers	1,313.00
<b>The new Phulwaris</b>	
2.6 Food, supplements and fuel for enrolled children	145,263.00
2.7 One time supplies (toys, utensils, educational material, cookstoves, durries)	63,313.87
2.8 Rentals, amenities, renovation in premises	49,249.00
2.9 Remuneration to phulwari workers	208,484.00
2.10 Training and review of phulwari workers	15,780.00
<b>3 Expenses for expanding outreach</b>	<b>46,032.87</b>
3.2 Incentives for community volunteers	26,675.00
3.3 Energy dense therapeutic food for children with severe malnutrition	8,869.87
3.5 Training and review of community volunteers	10,488.00
<b>4 Collectivising women for improved nutrition intake</b>	<b>116,439.75</b>
4.1 Training and seeds etc for kitchen gardens	2,753.00
4.2 Training and exposure visits of Ujala Samooch members	40,746.00
4.3 Bimonthly review and training of Ujala Kirans	20,535.00
4.4 Start-up costs for production and distribution of nutritious easy to cook sn	52,405.75
<b>5 Institutional overheads and miscellaneous</b>	<b>185,550.00</b>
5.1 Salary-Program Management Staff	183,600.00
5.2 Salaries- Field Staff, Outreach Worker, Medical	416,039.00
6.1 Training Ref. Perdiam/Other Cost	12,490.00
6.2 Technical Assistant Related	40,453.00
6.3 Supervision related Perdiam/Trans. Other	39,212.00
5.2 Other Communication and Publication Cost	80,616.00
6.1 Office related Costs	23,041.00
8.1 Overhead Cost	29,279.00
9.1 Nutrition Support (Meal/Mid Day Meal)	137,368.00
9.2 Nutrition Support (Sp.Nutrition Supp. Ready)	63,947.00
10.2 Special Education Supplies	25,370.00
<b>Total Expenditures</b>	<b>2,691,838.49</b>
<b>Unutilized Grant Balance (Transferred to Balance Sheet)</b>	<b>954,424.51</b>
* Total Capital Expenditure Grant (Transferred to Capital Fund)	86,633.00

For J.S. BABEL & CO.  
Chartered Accountants

(CA. AMIT BABEL)  
Partner  
Place : Udaipur  
Date : 24/08/2017



For BASIC HEALTH CARE SERVICES TRUST

(DR. PAVITRA MOHAN)  
Secretary

(RAJIV KHANDELWAL)  
Trustee



**Schedule-B**

PROGRAMME EXPENSES	
Particulars	Amount (Rs.)
Salary to Staff	538,543.00
Staff Training and Capacity Enhancement	35,272.00
Support Services to Poor Patients	101,830.00
Toys for Creche	88,633.00
Travel (Program)	101,076.35
<b>Total Expenditures</b>	<b>865,354.35</b>

For J.S. BABEL & CO.  
Chartered Accountants

*Amit Babel*

(CA. AMIT BABEL)  
Partner

Place : Udaipur  
Date : 24/08/2017



For BASIC HEALTH CARE SERVICES TRUST

*Pavitra Mohan*

(DR. PAVITRA MOHAN)  
Secretary

*Rajiv*

(RAJIV KHANDELWAL)  
Trustee



**DONATION**

**Schedule-C**

Donor	Amount
Ms. Lakshmi Paniker & Vasudeven	60,000.00
Ms. Archana Choudhary	180,000.00
Ms. Abha Khanna and Mr. Nitin Khanna	7,100.00
Mr. Shiva Kumar	54,500.00
Mr. Pranav Kumar	50,000.00
M/s Vimakr Foundation	180,000.00
M/s Sunbeam Corporate Charitable Trust	600,000.00
M/s Nav Bharat Smarak Nidhi	100,000.00
M/s Hindustan Zinc Limited	5,000.00
Dr. Atul Bansal	750.00
Dr. Amit Verma	248,972.00
<b>Total</b>	<b>1,486,322.00</b>

For J.S. BABEL & CO.  
Chartered Accountants

*Amit Babel*

(CA. AMIT BABEL)  
Partner

Place : Udaipur  
Date : 24/08/2017



For BASIC HEALTH CARE SERVICES TRUST

*Pavitra Mohan*

(DR. PAVITRA MOHAN)  
Secretary

*Rajiv*

(RAJIV KHANDELWAL)  
Trustee





## Schedule-D

## FIXED ASSETS

S.No.	Gross Block	Rate of Dep.	As on 01.04.2016	Addition during the year		Sale / Deduction during the year	As at 31.03.17	Depreciation for the year	Net Block as at 31.03.17
				First Half	Second Half				
A	B	C	D	E	F	G	H	I	J
1	Computer Peripherals and Assessories (Grant Funded)	60%	0.00	25,800.00	0.00	0.00	25,800.00	15,480.00	10,320.00
2	Equipment/ Machinery	15%	178,945.00	0.00	0.00	0.00	178,945.00	26,842.00	152,103.00
3	Furniture & Fixtures	10%	32,573.00	0.00	0.00	0.00	32,573.00	3,257.00	29,316.00
4	Vehicles (Grant Funded)	15%	0.00	60,833.00	0.00	0.00	60,833.00	9,125.00	51,708.00
	<b>Total</b>		<b>211,518.00</b>	<b>86,633.00</b>	<b>0.00</b>	<b>0.00</b>	<b>298,151.00</b>	<b>54,704.00</b>	<b>243,447.00</b>

For J.S. BABEL & CO.  
Chartered Accountants

(CA. AMIT BABEL)  
Partner

Place : Udaipur  
Date : 24/08/2017



For BASIC HEALTH CARE SERVICES TRUST

(DR. PAVITRA MOHAN)  
Secretary

(RAJIV KHANDELWAL)  
Trustee



## DETAILS OF ADDITION OF FIXED ASSETS DURING THE FY 2016-17

Description of Assets	Month of Addition	Amount	Project / Funds
<b>(1) COMPUTER PERIPHERALS &amp; ASSESSORIES</b>			
Computer	Aug-16	25,800.00	Edelgive
Total (First Half)		25,800.00	
Total (Second Half)		0.00	
<b>(2) EQUIPMENTS AND MACHINERY</b>			
Total (First Half)		0.00	
Total (Second Half)		0.00	
<b>(3) FURNITURE AND FIXTURES</b>			
Total (First Half)		0.00	
Total (Second Half)		0.00	
<b>(4) VEHICLES</b>			
Scooty	Jul-16	60,833.00	Edelgive
Total (First Half)		60,833.00	
Total (Second Half)		0.00	

For J.S. BABEL & CO.  
Chartered Accountants

(CA. AMIT BABEL)  
Partner

Place : Udaipur  
Date : 24/08/2017



For BASIC HEALTH CARE SERVICES TRUST

(DR. PAVITRA MOHAN)  
Secretary

(RAJIV KRANDELWAL)  
Trustee



(F.Y- 2016-17)

**SCHEDULE- SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES :**

1. **BASIS AND METHOD OF ACCOUNTING**

The books of account are being maintained as per accrual basis on a going concern basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except otherwise stated.

2. **TREATMENT OF GRANT RECEIVED**

All grants received are treated as income and disclosed in Income and Expenditure Account. Provision has been created in Accounts for unspent grant balances and this is shown as a liability in Balance Sheet.

3. **FIXED ASSETS**

Grant received for fixed assets have been transferred to Capital Fund Account. Fixed Assets acquired out of such grants are shown at gross cost of acquisition less accumulated depreciation.

4. **DEPRECIATION**

Depreciation is charged on fixed assets on written down value basis at the rates specified in Income Tax Act, 1961.

As per the Technical Guide on Accounting for Not-for-Profit Organizations (NPOs) issued by ICAI, depreciation on funded assets has been accounted in Income and Expenditure Account and Capital Expenditure Grant Account under Capital Fund account has been appropriated proportionately to Income and Expenditure account to the extent of depreciation amount. Depreciation claim on funded assets gets nullified in Income and Expenditure Account.

**B. NOTES ON ACCOUNTS :**

1. **DEPRECIATION**

In this financial year total depreciation calculated Rs. 54,704 and in this amount Rs. 24,605 is related funded assets, has been transferred to Capital Expenditure Account under Capital Fund as per above mentioned policy and remaining amount of Rs. 30,099 has been claimed into Income and Expenditure Account.



*Pavitra Mishra*

*Rajni*



2. **BANK ACCOUNT**

During the year a new bank account for FCRA registration purpose was opened (Account No. 36047061724) in the State Bank of India, Branch ADB Badgaon, Udaipur (Rajasthan) with the initial amount Rs. 10,000.

HDFC Bank Account transferred to Chetak Circle Branch, Udaipur (Rajasthan) from New Delhi for better project operational purpose.

3. During the year Provision for Renovation, Repair, Maintenance has been fully utilized (Rs. 24,590) towards Painting work for Crèches.
4. During the year Rs. 4,33,462 was paid to Physician and Rs. 1,05,081 was paid to Program Officer (Nutrition) as Salary. This total amount of Rs. 5,38,543 shown into "Schedule B" under Salary to Staff head.
5. Previous year figures have been regrouped and rearranged wherever found necessary.

For J.S. BABEL & CO.  
Chartered Accountants

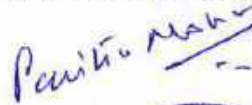


(CA. AMIT BABEL)  
Partner

Place : Udaipur  
Date : 24/08/2017



For BASIC HEALTH CARE SERVICES TRUST



(DR. PAVITRA MOHAN)  
Secretary



(RAJIV KHANDELWAL)  
Trustee

