

AUDIT REPORT

OF

SETU ABHIYAN

75, BANKERS COLONY,
JUBILEE GROUND AREA,
BHUJ-KUTCH-370 001

F.Y. :- 2017 - 2018

A.Y. :- 2018-19

AUDITORS:

PRAVIN C. DOSHI & CO.
CHARTERED ACCOUNTANTS
234-237, 'A' WING, FIRST FLOOR
KATIRA COMPLEX,
RTO RELOCATION SITE,
BHUJ-KUTCH-370001.



AUDIT REPORT

Name of the Trust : SETU ABHIYAN
Address : 75, Bankers Colony, Jubilee Ground Area, Bhuj-Mundra
Road, Bhuj-Kutch-370001.
Reg. No. & date of registration : PTR No. F/2629/Kutch dated 28th march, 2014.
Society Regi.No. : GUJ/2450/Kutch.

F.C.R.A No.(Prior permission no.) and date of registration(Prior permission): 21022/94(0336-01)/2014-FCRA-III) dated 9th June, 2015.

Bank A/c no. of trust for transaction of foreign contribution: HDFC Bank Ltd. SB A/c no.50100076771827.

We have carried out the Audit of the accounts of SETU-ABHIYAN, Bhuj for the year ended on 31.03.2018 and subject to disclosure of accounting policy & notes annexed herewith we report as under: -

1. The accounts of the trust are maintained regularly in accordance with the provisions of the Act & Rules.
2. According to the information & explanation given to us all receipts & disbursements are properly shown in the accounts.
3. Cash Balance and vouchers relating to Current Financial Year on the date of Audit were produced before us, for our physical verification at the time of audit.
4. All Books of Accounts, Receipts, Vouchers, Deeds Documents and other information as required by us have been produced before us.
5. List of the Movable and Immovable properties of the Trust certified by the trustee has been maintained.
6. Miss Priya Sheth, Finance coordinator of the Trust appeared before us and furnished necessary information as required by us.
7. The Property & funds of the Trust were not applied for any objects or purpose other than object or purpose of the Trust.
8. The Amount outstanding for more than one year Rs.68401/- and that amount has been written off is NIL.
9. The tenders/quotations were not obtained for the expense of repairs or constructions exceeding Rs.5000 because trust did not have done that type of expenses.
10. Money of the Trust was not invested contrary to the provisions of the Section 35 of the Act.
11. According to the information available to us immovable property has not been transferred to other name contrary to the provision of the section 36 of the Act.





PRAVIN C. DOSHI & Co.
CHARTERED ACCOUNTANTS

234-237, A-wing, First Floor
Katira Complex, RTO Circle,
Bhuj-Kutch.370001.

12. Subject to the information and/or explanations given to us during the audit, no matters were informed which are required to be reported to the Deputy or Assistant Charity Commissioner. Physical verification of any asset purchased or asset created or expenditure incurred is not carried out by us.
13. For (i) DASRA Project (ii) American Jewish Word Services (FCRA) & (iii) Ambashree Foundation, When fund/Grant Received is Credited to respective Fund A/c under group carried and fund utilized is debited in same A/c said fund/grant and related Expenditure are not credited/debited in the Income & Expenditure A/C. Net surplus fund is Shown as Liability And Excess Grant/ Fund is shown as assets in the balance sheet.

Place: Bhuj-Kutch
Date :28/10/2018



For PRAVIN C.DOSHI & CO.,
Chartered Accountants
FRN:108157W

CA Pravin Doshi
(Partner)
Membership No.037012

SCHEDULE VIII

Name of Public Trust SETU ABHIYAN - BHUJ

Trust Registration No. F/2629 / KUTCH Society Registration No. GUJ/2450/KUTCH Date of Registration 28th March 2014 Address of the Trust's office 75, Bankers Colony, Jubilee Ground Area, Bhuj Mundra Road, Bhuj-Kutch-370001 Phone No.02832-225772
 of trust for transaction of foreign Contribution HDFC Bank Ltd. SB A/c. No. 50100076771827 F.C.R.A No. Prior permission letter dated 09.06.2015 (Application No.II/21022/94(0336-01)/2014-FCRA-III)

Balance sheet as on 31st March 2018

| FUNDS AND LIABILITIES | AMOUNT RS. | AMOUNT RS. | PROPERTY AND ASSETS | AMOUNT RS. | AMOUNT RS. |
|--|--------------|---------------------|--|--------------|---------------------|
| Other Earmarked fund | | | Immovable/Movable Assets (as per annex.3) | | |
| Earmarked fund As per Annex. 1 | 14,17,593.00 | 14,17,593.00 | Balance as per last balance sheet | 15,900.00 | |
| Capital Reserve (Asset) Opening | 15,900.00 | | Add: additions | - | |
| Add: Addition During the Year | - | | Less: Depreciation | 6,360.00 | 9,540.00 |
| Less : Depreciation During the year | 6,360.00 | 9,540.00 | Advances | | |
| Liabilities as per Annex--2 | | | To - Employess | 8,910.00 | |
| Expenses payable | 2,99,422.00 | | To Others | 15,000.00 | 23,910.00 |
| Abhiyan parivar nidhi | 800.00 | 3,00,222.00 | Income outstanding | | |
| | | | From Hunnarshala | 1,45,467.00 | |
| | | | TDS Receivables | 75,064.00 | |
| | | | Other Receivables | 15,652.00 | 2,36,183.00 |
| Income and Expenditure A/c | | | Cash and Bank Balance | | |
| Balance as per last balance sheet | 2,47,561.30 | | Cash In Hand with - Priya sheth (Finance Coordinator) | 37,991.00 | |
| Less : appropriation, if any | - | | HDFC - Bhuj SB Account | 20,16,016.30 | |
| Add: Excess of Invome over Exp. Tr. From I&E a/c | 3,63,966.00 | 6,11,527.30 | In HDFC Bank Ltd FCRA account no. 50100076771827 Bhuj Branch. | 15,242.00 | 20,69,249.30 |
| Total Rs. | | 23,38,882.30 | Total Rs. | | 23,38,882.30 |

Place : Bhuj
 Date :28/10/2018

Bhuj v. Kutch
 Finance Coordinator
 Setu Abhiyan

Pravin C. Doshi
 Trustee
 Setu Abhiyan



As per our report even date
 Pravin C. Doshi & Co.
 FRN No. 108157W
 Chartered Accountants
 [Pravin C. Doshi]
 M. No.037012
 partner

SETU ABHIYAN - BHUJ

Trust Registration No. F/2629 / KUTCH Society Registration No. GUJ/2450/KUTCH Date of Registration 28th March 2014 Address of the Trust's office 75, Bankers Colony, Jubilee Ground Area, Bhuj Mundra Road, Bhuj-Kutch-370001 Phone No.02832-225772 Bank account No. of trust for transaction of foreign Contribution HDFC Bank Ltd. SB A/c. No. 50100076771827 F.C.R.A No. Prior permission letter dated 09.06.2015 (Application No.II/21022/94(0336-01)/2014-FCRA-III)

Income and Expenditure for the ended on 31st March 2018

| Expenditure | Amount Rs. | Amount Rs. | Income | Amount Rs. | Amount Rs. |
|--|-------------|---------------------|---|------------|---------------------|
| To Own Fund | | | | | |
| To Audit fees | - | | By Bank Interest | | 64,523.00 |
| To Office admin | 28,519.00 | | By Fund received from Humnarsala for PMAY project | | - |
| To Office Rent | 10,500.00 | | By Donations in Cash | | 3,98,628.00 |
| To Fuel | 79,300.00 | | By Institutional Income | | 1,96,174.00 |
| To Insurance Premium | 5,627.00 | | By Other Income | | 2,16,630.00 |
| To T.A. / D.A. | 38,401.00 | | By Consultancy Income | | 1,59,055.00 |
| To Travelling Expenses | 16,805.00 | | By Vehicle Income | | |
| To Vehicle Repairing Exp | 9,145.00 | | | | |
| To Resource Fees | 20,000.00 | | | | |
| To Board Meeting Exp. | 1,314.00 | | | | |
| | | 2,09,611.00 | | | |
| To Expenditure on objects of the trust (Specify if any from FCRA) | | | | | |
| (a) Religious | | | | | |
| (b) Educational | | | | | |
| (c) Medical Relief | | | | | |
| (d) Relief of poverty | | | | | |
| (e) other Charitable objects (NON FCRA) | 4,61,433.00 | 4,61,433.00 | | | |
| To Excess income over expenditure carried over to Balance sheet | | 3,63,966.00 | | | |
| Total Rs. | | 10,35,010.00 | Total Rs. | | 10,35,010.00 |

Notes:- Total grant received from DASRA and American Jewish word service of Rs.33,46,000/- and 0.00 respectively and total expenditure of Rs. 2249718 incurred from these funds are credited and debited respectively to earmarked fund a/c and not reflected here above in income and expenditure a/c..(as per

As per our report even date

Place : Bhuj
Date : 28/10/2018

Big v. huts
Finance Coordinator
Setu Abhiyan

Pravin C. Doshi
Trustee
Setu Abhiyan



Pravin C. Doshi & Co.
FRN No. 108157W
Chartered Accountants
[Pravin C. Doshi]
M. No.037012
Partner

| Name of Organisation : SETU ABHIYAN | | | |
|---|---|---------------|----------------|
| Trust Registration No.F/2629/Kutch -Society Registration No. GUJ/2450/Kutch | | | |
| Annexure Forming Part Of the Balance Sheet As on 31st March,2018 | | | |
| Annexure No.1 Earmarked Fund | | | |
| Project -I DASRA (IMPACT FOUNDATION) | | | |
| A - Income | | | |
| Sr. No. | Particulars | Amount INR | Amount INR |
| | Opening Balance as on 01/04/2017 | 0 | |
| 1 | Grant Received | 3346000 | |
| | A Total Income | | 3346000 |
| B- Expenses | | | |
| Expences From DASRA grant | | | |
| 1 | Institution costs | 743416 | |
| | Personal | 699217 | |
| 1 | Director (100%) | 252001 | |
| 2 | Learning Lab Coordinator (100%) | 175000 | |
| 3 | Admin Coordinator (100%) | 147216 | |
| 4 | Finance Coordinator (100%) | 125000 | |
| | Recurrent Expenditure | 36344 | |
| 1 | Recurrent Expenditure(Telephone bill, Internet Charges, Drinking Water, Repair and Maintenance, Stationery etc) | 36344 | |
| | Project Compliance | 7855 | |
| 1 | Project Audit (Statutory Audit, Other Statutory Compliances i.e. TDS,FCRA returns,EPF etc.) | 0 | |
| 2 | Trust's contribution to Charity Commissioner's office | 7855 | |
| 3 | GuideStar certification renewal Cost | 0 | |
| 2 | Programme Related Expenditure | 708456 | |
| | Personnel | 514923 | |
| 1 | Program Staff (3 Team Leader) | 241082 | |
| 2 | Program Staff (3 Program coordinator) | 273841 | |
| | Administrative Expenses | 193533 | |
| 1 | Program Admin (3 SETU) | 107331 | |
| 2 | Monitoring and Evaluation | 0 | |
| 3 | Team Leader Meetings | 6980 | |
| 4 | Office rent (50%) | 62500 | |
| 5 | Electricity Cost | 16722 | |
| | Outcome 1: Two Block Panchayats would begin playing an active role and initiate the planning process, lead the process of accessing funds, and monitor the implementation of the same. | 20946 | |
| 1.1 | Creation of block level databases in 2 blocks | 1197 | |
| 1.2 | Facilitating panchayats to develop their GPDP (Gram panchayat Development plan) | 19749 | |
| 1.3 | Consolidation of GPDPs for developing the Block level plan | 0 | |
| 1.4 | Conduct a block level workshop to share the consolidated block level plan. | 0 | |



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| | | | |
|------------------------------|--|----------------|----------------|
| 1.5 | Facilitating meeting of Block Panchayat with District Panchayat to influence the District Panchayat plans | 0 | |
| 1.6 | Train the Block Panchayat for making proactive public disclosures | 0 | |
| 1.7 | A Standard Operating Procedure (SOP) for the Block Development Plan will be developed and the Block Panchayat members trained to use the SOP | | |
| | Outcome 2: Facilitating village Panchayats to enhance their capacities to govern aspects of cultural and natural resources and biodiversity in one block | 26764 | |
| 2.1 | Organizing lecture series, village meetings with 52 GPs to understand the traditional practices towards governance of cultural and natural resources and diversities | 10230 | |
| 2.2 | Develop a process to document the bio- cultural heritage and community knowledge systems | 11934 | |
| 2.3 | Design adaptive strategies for the village Panchayats towards conservation of natural resources | 1400 | |
| 2.4 | Facilitating 35 village Panchayats to implement the conservation plan and leverage for the same | 3200 | |
| 2.5 | Developing an SOP for recognizing and documenting the natural resources and training with 15 GPs on using the SOP | 0 | |
| | Outcome 3: The Learning Lab for Local Governance emerges as a repository of data, studies, documents, and research on local governance | 330306 | |
| 3.1 | Conducting Research and Studies | 10320 | |
| 3.2 | Training and Exposure for Local Governments (rural and urban) | 58238 | |
| 3.3 | Creating Learning opportunities, workshops and consultations at the state level and National Level | 3563 | |
| 3.4 | Lecture series every 3 months for GPs and ULB members as a method of information dissemination on topics of LG | 0 | |
| 3.5 | Piloting and incubating concepts | 172933 | |
| | Documenting good governance practices | | |
| 3.6 | A document on learnings on Governance Audit (GA) as a tool | 85252 | |
| 3.7 | Partnership with organizations in other Districts and States | 0 | |
| 3.8 | Learning Lab Advisory committee meeting | 0 | |
| | Outcome 4: SETU Abhiyan demonstrates good practices in organizational governance | 108019 | |
| 4.1 | Board Meeting | 34900 | |
| 4.2 | Annual General Meeting | 8735 | |
| 4.3 | Finance Steering committee meeting | | |
| 4.4 | Organization Development processes for SETU team | 21080 | |
| 4.5 | Core team Meetings | 490 | |
| 4.6 | Developing Annual reports | 42814 | |
| 4.7 | Other Printing document | 0 | |
| 4.8 | Website updating and Maintenance Cost | 0 | |
| B Total EXPENDITURE | | 1937907 | |
| [A-B] Net Balance Rs. | | | 1408093 |



| Project -II AMERICAN JEWISH WORLD SERVICES (FCRA) | | | |
|---|---|---------------|------------|
| A - Income | | | |
| Sr. No. | Receipt | Amount INR | Amount INR |
| | Opening Balance as on 01/04/2017 | 311811 | |
| 1 | Grant received during the year | 0 | |
| 2 | Interest Received | 0 | |
| A Total Income | | 311811 | |
| B- Expenses | | | |
| I | Salaries | 106500 | |
| II | Activity Cost | 131736 | |
| 1 | Knowledge Support through Learning Lab | 3030 | |
| 1.a | Trainings & awareness campaigning on social justice issues and Child rights with the communities . | 3030 | |
| | Campaigning Workshop | 0 | |
| 1.b | Workshop between Panchayat Association and community leaders to understand the social aspects of rituals which are practiced. | 0 | |
| 1.c | Developing Information and communication material | 0 | |
| 1.d | Staff trainings on gender prospective, gender index, social justice issues | 0 | |
| 2 | SJCs & Panchayat Associations create models with regard to eradication of child marriage and governance of natural resources | 67394 | |
| 2.a | Interaction with community representatives and Panchayat 50% panchayats in each block start dialoguing with communities on social practices. | 67394 | |
| 2.b | Promoting good practices within communities for eradicating child marriage | 0 | |
| 2.c | Promoting marriage registration and arranging clinics for legal knowledge. | 0 | |
| 2.d | 10 GPs in each block conducting Governance Audit thus promoting awareness on social justice issues and activating SJCs. | 0 | |
| 2.e | Campaigning of good social practices | 0 | |
| 3 | Women's platform formed in each block who will take up girlchild education and active involvement of women in social issues and natural resources conservation | 61312 | |
| 3.a | Women's platform formed in each block who will take up girl child education and active involvement of women in social issues and natural resources conservation | 61312 | |
| 3.b | Mobilisation SHGs and other weman groups for activate "Mahila Sabha" | 0 | |
| III | Operating Expenses | 73575 | |
| | Rent | 15000 | |
| | Travelling / TA. DA. | 30000 | |
| | Office Admin (Electricity, water, Xerox, Stationeries, newspapers, etc) | 24275 | |
| | Institutional Cost [3%] of | 4300 | |
| B Total Expenditure | | 311811 | |
| [A-B] Net Balance Rs. | | | 0 |

| Project - III AMBASHREE FOUNDATION | | | |
|--|---|--------------|----------------|
| A - Income | | | |
| Sr. No. | Receipt | Amount INR | Amount INR |
| | Opening Balance as on 01/04/2017 | 45000 | |
| 1 | Grant received during the year | 0 | |
| A Total Income | | 45000 | |
| B- Expenses | | | |
| 1 | Support to salt Span Workers for solar Pump | 35500 | |
| B Total Expenditure | | 35500 | |
| [A-B] Net Balance Rs. | | | 9500 |
| Total Earmarked Fund Balance (I+II+III) | | | 1417593 |



| SETU ABHIYAN - BHUJ | | |
|--|-------------|------------------|
| Trust Regd.No. F/2629 / KUTCH | | |
| Society Registration No. GUJ/2450/KUTCH | | |
| Annexure forming part of the Balance Sheet As At 31st March 2018 | | |
| Annexure No. - 2 Current Liabilities | | |
| Particulars | Amount Rs. | Amount Rs. |
| <u>Expenses Payable</u> | | |
| Pravin C. Doshi & Co. | 17,700.00 | |
| Varisha H. Doshi & Co. | 16,790.00 | |
| Consultancy Fees payable to Shrestha Roy | 94,500.00 | |
| Consultancy Fees payable to Sanjay Dave | 20,000.00 | |
| Consultancy Fees and TADA payable to Amitabh sing | 18,914.00 | |
| Consultancy Fees and TADA payable to Suresh Chhanga | 7,800.00 | |
| Institutional Cost Payable to Setu NFC | 739.00 | |
| Expenses payable to KNNa NFC | 1,17,050.00 | 2,93,493.00 |
| Abhiyan Parivar Nidhi | 800.00 | 800.00 |
| <u>Advance</u> | | |
| Advance from Bhuvaneswar Student | | |
| Advance from KNNa | 5,929.00 | 5,929.00 |
| Balance C/f to Balance Sheet | | 300222.00 |



SETU ABHIYAN - BHUJ

Trust Regd.No. F/2629 / KUTCH

Society Registration No. GUJ/2450/KUTCH

Annexure forming part of the Balance Sheet As At 31st March 2018

Annexure No. - 3 FIXED ASSETS

| Sr. No. | Particulars | Balance as per last year as on 1st April-17 | Additions during the year | Total | Transfer to Capital Reserve | Depreciation rate | Depreciation | W.D.V. Balance C/f to Balance Sheet |
|---------|-------------------|---|---------------------------|--------------|-----------------------------|-------------------|--------------|-------------------------------------|
| 1 | Laptop | 3,219.00 | | 3219 | - | 40% | 1288 | 1931 |
| 2 | Computer System | 11,258.00 | | 11258 | - | 40% | 4503 | 6755 |
| 3 | HP - Printer 1136 | 1,422.00 | | 1422 | - | 40% | 569 | 853 |
| | Total | 15900 | 0 | 15900 | 0 | | 6360 | 9540 |



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SCHEDULE IX-C

(Vide Rule 32)

Statement of income liable to contribution for the year ending 31.03.2018

Name of the public Trust : SETU ABHIYAN

Registration No. : PTR NO. F/2629/KUTCH

Address of trust : 75, Bankers Colony, Jubilee Ground Area, Bhuj-Mundra Road, Bhuj-Kutch

Phone No. : (02832) 225772, E-mail : setuabhiyan@gmail.com

Name, Address and Phone number of trustees, whom submit the audit report: Dineshbhai Sanghvi, Address: Gram Swaraj Sangh, C/o Sontekri, Post Nilpar, Rapar-Kutch, Mobile No. 9879159755.

Details of relating Bank account: Name of Bank : HDFC Bank Ltd, Branch: BHUJ Address : Plot No. 15-16, Yashikama Chambers, Bankers Colony Jubilee Circle, Bhuj-Kutch (Gujarat), Pin Code: 370001.

Bank account number relating to transaction of foreign contribution of trust: 50100076771827.

FCRA No. (Prior permission no.): 21022/94(0336-01)/2014-FCRA-III, Date: 09/06/2015.

| PARTICULARS | AMOUNT Rs. | AMOUNT Rs. |
|--|------------|--------------------|
| -Gross annual income(From I&E A/c Rs.10,35,010/-+ From Balance sheet Rs.33,46,000/-) | | 43,81,010.00 |
| -Details of income not chargeable to contribution under section 58 and rule 32 | | |
| (i) Donations received during the year from any sources | | |
| (a) Corpus | | |
| (1) From Country | | |
| (2) From Foreign country; FCRA No. and Date | | |
| (b) General | | |
| (1) From Country | 3,98,628 | |
| (2) From Foreign country; FCRA No. and Date | | |
| (ii) Grants -by Government and local authorities | | |
| (a) Government and local authorities | | |
| (b) From Foreign Country | | |
| (c) By Funding agencies | | |
| (1) From Country | 33,46,000 | |
| (2) From Foreign country; FCRA and Date | | |
| (iii) Amount spent for the purpose of education | | |
| (iv) Amount Spent for the purpose of medical relief | | |
| (vi) (A) Deductions out of income from lands used for agriculture purpose: | | |
| (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 agriculture purpose. | | |
| (vii) (A) Deductions out of income from lands used for non-agriculture purpose: | | |
| (a) Assessment, Cesses and other Government or Municipal taxes | | |
| (b) Ground rent payable to the superior landlord | | |
| (c) Insurance premium | | |
| (d) Repair @8.33% of gross rent of building | | |
| (e) Cost of collection @4% of gross rent of building let out | | |
| (B) Income from lands used for non-agricultural purpose | | |
| (viii) cost of collection of income or receipt from securities, stocks, etc. at 1% of such income | | |
| (ix) Deductions on account of receipt in respect of buildings not rented and yielding to income, 8.33%, of the estimated gross annual rent | | |
| | | 37,44,628.00 |
| INCOME LIABLE TO CONTRIBUTION | | 6,36,382.00 |

For Setu Abhiyan,



(Trustee)

Date : 28/10/2018

Place : Bhuj - Kutch



AS PER OUR AUDIT REPORT OF EVEN DATE

For PRAVIN C.DOSHI & CO.,

Chartered Accountants

FRN:108157W




CA Pravin Doshi

(Partner)

Membership No.037012

SETU ABHIYAN
75, Bankers Colony, Jubilee Ground Area, Bhuj-Mundra Road,,
Bhuj-Kutch

DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
FOR THE YEAR ENDING ON 31.03.2018

(I) ACCOUNTING POLICY

(A) METHOD OF ACCOUNTING

The accompanying financial statements are prepared as a going concern under Historical Cost convention.

(B) FIXED ASSETS

Fixed assets are stated at the cost less depreciation charged against capital Reserve.

(C) DEPRECIATION

The depreciation on fixed assets is provided on written Down Value at the method at following rates.

| Sr No. | Block of Assets | % of Deprecation |
|--------|-----------------|------------------|
| 01 | Computer | 40% |

(D) INVESTMENTS

There are no Investments.

(E) RECOGNITION

Receipt and expenditure are accounted for on Accrual basis.

