

# Audit Report

Of

## **SETU ABHIYAN**

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

**F.Y.:- 2019 - 2020**

**A.Y.:- 2020-21**

### **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 Organisation : 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 28<sup>th</sup> march, 2014.  
Society Regi.No. : GUJ/2450/Kutch.  
F.C.R.A No. and date of registration : 042050094 dated 07<sup>th</sup> March, 2019  
Bank A/c no. of trust for transaction of foreign contribution: HDFC Bank Ltd. SB A/c no.  
(1)50100076771827 & (2)50100319906590.

We have carried out the Audit of the accounts of SETU-ABHIYAN, Bhuj for the year ended on 31.03.2020 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. Mr. Lakhan Solanki, 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.17, 000/- 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.
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-Impact Foundation (NFC)Project, (ii) Kutch Nav Nirman Abhiyan (NFC) Project, (iii) Sahjeevan-Banni (NFC)Project, (iv) Bharat Rural Livelihoods Foundation (NFC) Projects (v) AJWS (FC)Project, (vi) Misereor-HIC-Urban (FC)Project, (vii) Misereor Rural (FC)Project & (viii) Kutch Nav Nirman Abhiyan (FC)Project, When fund/Grant/interest Received is Credited to respective Fund A/c under group carried and fund utilized is debited in same A/c said fund/grant/interest 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 : 30/10/2020

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



CA Pravin Doshi  
(Partner)  
Membership No.037012  
UDIN:- 20037012AAAAIB1434



**SCHEDULE VIII**

**Name of Organisation SETU ABHIYAN - BHUJ**

Society Registration No. GUJ/2450/KUTCH. Trust Registration No. F/2629 / 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. (1)50100076771827 & (2)50100319906590. F.C.R.A No. 042050094 dated 7th March,2019.

**Balance sheet as on 31st March 2020**

FUNDS AND LIABILITIES	AMOUNT RS.	AMOUNT RS.	PROPERTY AND ASSETS	AMOUNT RS.	AMOUNT RS.
<b>1. Other Earmarked fund</b>			<b>1. Immovable/Movable Assets</b>		
Earmarked fund As per Annex. 1	65,49,938.55	<b>65,49,938.55</b>	(as per annex.3) Opening Balance	1,18,768.00	
<b>2. Movable Assets Reserve</b>			Add: additions	12,37,823.00	
Opening Balance	1,18,768.00		Less: Depreciation	1,15,158.00	<b>12,41,433.00</b>
Add: Addition During the Year	12,37,823.00		<b>2. Investments</b>		
Less : Depreciation During the year	1,15,158.00	<b>12,41,433.00</b>	FCRA HDFC Bank FD-No.50300400691621	14,99,999.00	
<b>3. Liabilities as per Annex.-2</b>			FCRA HDFC Bank FD-No.50300402469176	12,64,955.25	<b>27,64,954.25</b>
Expenses payable	33,851.00		<b>3. Unrealised Income</b>		
Duties and Taxes	1,40,313.00	<b>1,74,164.00</b>	TDS Receivables	68,493.50	
<b>4. Reserve and Surplus Fund</b>			Other Receivables	82,329.50	<b>1,50,823.00</b>
Opening Balance	8,61,496.30		<b>4. Cash and Bank Balance</b>		
Less : appropriation, if any	-		Cash In Hand with - Lakhani Solanki (Finance Coordinator)	95,162.00	
Add: Excess of Income over Exp. Tr. From I&E a/c	10,21,321.30	<b>18,82,817.60</b>	In HDFC Bank Ltd. Non-FCRA account no.50100046501314 Bhuj Branch.	47,05,597.60	
			In HDFC Bank Ltd - Main FCRA account no. 50100076771827 Bhuj Branch.	8,68,803.00	
			In HDFC Bank Ltd - Project utilisation FCRA account no. 50100319906590 Bhuj Branch.	21,580.30	<b>56,91,142.90</b>
<b>Total Rs.</b>		<b>98,48,353.15</b>	<b>Total Rs.</b>		<b>98,48,353.15</b>

Place : Bhuj-Kutch  
Date : 30-10-2020

*[Signature]*  
Finance Coordinator  
Setu Abhiyan



*[Signature]*  
Trustee  
Setu Abhiyan

As per our report even date  
Pravin C. Doshi & Co.  
FRN No. 108157W  
Chartered Accountants  
*[Signature]*  
[Pravin C. Doshi]  
M. No.037012  
partner  
UDIN:-20037012AAAAIB1434



# **Name of Organisation SETU ABHIYAN - BHUJ**

Society Registration No. GUJ/2450/KUTCH. Trust Registration No. F/2629 / 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. (1)50100076771827 & (2)50100319906590. F.C.R.A No. 042050094 dated 7th March,2019.

## **Income and Expenditure for the year ended on 31st March 2020**

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
<b>To Own Fund</b>					
To Office admin	16,520.00		By Bank Interest on Institutional Saving Account		3,17,683.00
To Consultancy Fees	58,000.00		By Bank Interest on FD		66,935.00
To Fuel	1,70,500.00		By Donations in Cash/Bank		2,27,469.00
To Insurance Premium	15,129.00		By Other Income		2,56,311.00
To Vehicle Repairing and maintenance Expenses	49,133.00		By Consultancy Income		4,68,000.00
To Salary Expenses	2,17,646.70		By Vehicle Income		3,28,500.00
			By Interest on IT Refund		4,257.00
To Expenditure on objects of the trust (Specify if any from FCRA)			By Donations in Kind		10,65,741.00
(a) Religious					
(b) Educational					
(c) Medical Relief					
(d) Relief of poverty					
(e) other Charitable objects (NON FCRA)					
To Transferred to Movable Assets Reserve	1,20,905.00				
		1,20,905.00			
<b>To Excess income over expenditure carried over to Balance sheet</b>					
		10,21,321.30			
<b>Total Rs.</b>		<b>27,34,896.00</b>	<b>Total Rs.</b>		<b>27,34,896.00</b>

**Notes:-** Total grant and bank interest received from different FC & NFC projects of Rs.1,67,28,766.25 /- and Rs.107/- respectively and total expenditure of Rs.1,18,51,647/- 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 Annexure-1)**

Place : Bhuj - Kutch  
Date : 30-10-2020

*[Signature]*  
Finance Coordinator  
Setu Abhiyan

*[Signature]*  
Trustee  
Setu Abhiyan

As per our report even date  
Pravin C. Doshi & Co.  
FRN No. 108157W  
Chartered Accountants  
*[Signature]*  
[Pravin C. Doshi]  
M. No.037012  
Partner  
UDIN:-20037012AAAAIB1434



Name of Organisation : SETU ABHIYAN			
Society Registration No. GUJ/2450/Kutch. Trust Registration No. F/2629/Kutch.			
Annexure Forming Part Of the Balance Sheet As on 31st March,2020			
Annexure No.1 Earmarked Fund			
Project -I DASRA (IMPACT FOUNDATION) - NFC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	1672712.30	
1	Grant Received during the year	4000000.00	
	<b>A Total Income</b>		<b>5672712.30</b>
B- Expenses			
Expenses From DASRA grant			
1	Non Recurrent Expenditure (Movable Assets)	6550.00	
2	Institution costs	1705570.10	
	Personnel (HR Cost)	1606412.10	
	Recurrent Expenditure	39705.00	
	Project Compliance	59453.00	
3	Programme Related Expenditure	902344.20	
	Personnel for Program	368337.20	
	Administrative Expenses	108538.00	
	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.	16915.00	
	Outcome 2: Facilitating village Panchayats to enhance their capacities to govern aspects of cultural and natural resources and biodiversity in one block	5032.00	
	Outcome 3: The Learning Lab for Local Governance emerges as a repository of data, studies, documents, and research on local governance	258877.00	
	Outcome 4: SETU Abhiyan demonstrates good practices in organizational governance	144645.00	
	<b>B Total EXPENDITURE</b>	<b>2614464.30</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>3058248.00</b>
Project -II KUTCH NAV NIRMAN ABHIYAN(KNNA) - NFC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	1000000.00	
	<b>A Total Income</b>		<b>1000000.00</b>
B- Expenses			
Expenses From KNNA grant			
1	Staff Cost (HR)	201747.00	
2	Programme Cost	742469.00	
3	Administration Cost	55755.00	
	<b>B Total EXPENDITURE</b>	<b>999971.00</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>29.00</b>
Project -III SAHJEEVAN BANNI - NFC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	411840.00	
	<b>A Total Income</b>		<b>411840.00</b>
B- Expenses			
Expenses From SAHJEEVAN grant			
1	Staff Cost (HR)	163828.00	
2	Programme Cost	191773.00	
3	Administration Cost	21120.00	
	<b>B Total EXPENDITURE</b>	<b>376721.00</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>35119.00</b>
Project -IV BHARAT RURAL LIVELIHOODS FOUNDATION - NFC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	480952.00	
	<b>A Total Income</b>		<b>480952.00</b>
B- Expenses			
Expenses From BHARAT RURAL LIVELIHOODS FOUNDATION grant			
1	Staff Cost	0.00	
2	Programme Cost	480952.00	
3	Administration Cost	0.00	
	<b>B Total EXPENDITURE</b>	<b>480952.00</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>0.00</b>



For the year ended 31st March 2020





Project -V AMERICAL JEWISH WORLD SERVICES(AJWS) - FC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	4371900.00	
	<b>A Total Income</b>		<b>4371900.00</b>
B- Expenses			
Expenses From AJWS grant			
1	Personnel Cost (HR)	1315111.00	
2	Programme Cost	1661810.00	
3	Administration Cost	408368.00	
	<b>B Total EXPENDITURE</b>	<b>3385289.00</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>986611.00</b>
Project -VI MISEREOR HIC(HOME IN THE CITY) URBAN - FC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	1068898.00	
2	Interest Received during the year	107.00	
	<b>A Total Income</b>		<b>1069005.00</b>
B- Expenses			
Expenses From MISEREOR HIC grant			
1	Staff Cost (HR)	284293.00	
2	Project Measures	665051.00	
3	Project Administration	119447.70	
	<b>B Total EXPENDITURE</b>	<b>1068791.70</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>213.30</b>
Project -VII KUTCH NAV NIRMAN ABHIYAN(KNNA) - FC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	260000.00	
	<b>A Total Income</b>		<b>260000.00</b>
B- Expenses			
Expenses From KNNA grant			
1	Project Cost	134731.00	
2	Administration Cost	90576.00	
	<b>B Total EXPENDITURE</b>	<b>225307.00</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>34693.00</b>
Project -VIII MISEREOR RURAL - FC			
A - Income			
Sr. No.	Particulars	Amount INR	Amount INR
	Opening Balance as on 01/04/2019	0.00	
1	Grant Received during the year	5135176.25	
	<b>A Total Income</b>		<b>5135176.25</b>
B- Expenses			
Expenses From MISEREOR RURAL grant			
1	Non-recurrent expenditure (Movable Assets)	138032.00	
2	Staff Costs (HR)	851885.00	
3	Project Measures	1301609.00	
4	Project Administration	408625.00	
	<b>B Total EXPENDITURE</b>	<b>2700151.00</b>	
	<b>[A-B] Net Balance Rs.</b>		<b>2435025.25</b>
	<b>Total Earmarked Fund Balance (I+II+III+IV+V+VI+VII+VIII)</b>		<b>6549938.55</b>

Pravin C. Doshi



SETU ABHIYAN - BHUJ		
Society Registration No. GUJ/2450/KUTCH		
Trust Regd.No. F/2629 / KUTCH		
Annexure forming part of the Balance Sheet As At 31st March 2020		
Annexure No. - 2 Current Liabilities		
Particulars	Amount Rs.	Amount Rs.
<b><u>Expenses Payable</u></b>		
Kutch Nav Nirman Abhiyan	27,672.00	
Consultancy Fees payable to Ashvin Solanki	6,000.00	
Salary Payable	179.00	33,851.00
<b><u>Duties and taxes</u></b>		
PF Contribution - ORG	50,365.00	
PF Contribution - Employees	46,657.00	
Professional Tax	5,450.00	
TDS Payable	37,841.00	1,40,313.00
<b>Balance C/f to Balance Sheet</b>		<b>174164.00</b>

*Pravin C. Doshi*





<b>SETU ABHIYAN - BHUJ</b>	
<b>Society Registration No. GUJ/2450/KUTCH</b>	
<b>Trust Regd.No. F/2629 / KUTCH</b>	
<b>Annexure forming part of the Balance Sheet As At 31st March 2020</b>	
<b>Annexure No. - 3 FIXED ASSETS</b>	

### NFC Assets

Sr. No.	Block of Assets	Balance as per last year as on 1st April-19	Additions during the year	Total	Transfer to Capital Reserve	Depreciation rate	Depreciation	W.D.V. Balance C/f to Balance Sheet
1	Computer and Accessories	5,723.00	29,186.00	34,909.00	-	40%	8,126.00	26,783.00
2	Vehicles	1,13,045.00	30,919.00	1,43,964.00	-	15%	19,276.00	1,24,688.00
4	Furniture and Fixtures	-	54,075.00	54,075.00	-	10%	2,704.00	51,371.00
4	Other Assets - 15%	-	36,791.00	36,791.00	-	15%	2,759.00	34,032.00
<b>Total ₹</b>		<b>1,18,768.00</b>	<b>1,50,971.00</b>	<b>2,69,739.00</b>	<b>-</b>	<b>-</b>	<b>32,865.00</b>	<b>2,36,874.00</b>

### FC Assets

Sr. No.	Block of Assets	Balance as per last year as on 1st April-19	Additions during the year	Total	Transfer to Capital Reserve	Depreciation rate	Depreciation	W.D.V. Balance C/f to Balance Sheet
1	Computer and Accessories	-	81,942.00	81,942.00	-	40%	16,388.00	65,554.00
2	Vehicles	-	4,52,779.00	4,52,779.00	-	15%	33,958.00	4,18,821.00
3	Furniture and Fixtures	-	3,78,517.00	3,78,517.00	-	10%	18,926.00	3,59,591.00
4	Other Assets - 15%	-	1,73,614.00	1,73,614.00	-	15%	13,021.00	1,60,593.00
<b>Total ₹</b>		<b>-</b>	<b>10,86,852.00</b>	<b>10,86,852.00</b>	<b>-</b>	<b>-</b>	<b>82,293.00</b>	<b>10,04,559.00</b>

<b>GRANT TOTAL of Assets(NFC+FC) ₹</b>	<b>1,18,768.00</b>	<b>12,37,823.00</b>	<b>13,56,591.00</b>	<b>-</b>	<b>-</b>	<b>1,15,158.00</b>	<b>12,41,433.00</b>
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₹ 12,41,433.00





**SCHEDULE IX-C**

(Vide Rule 32)


Statement of income liable to contribution for the year ending 31.03.2020

Name of the Public Trust: SETU ABHIYANRegistrationNo.: PTR NO. F/2629/KUTCHAddress of trust: 75, Bankers Colony, Jubilee Ground Area, Bhuj-Mundra Road, Bhuj-KutchPhone No.: (02832) 225772, E-mail: setuabhiyan@gmail.comName, 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: BHUJAddress : 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: (1)50100076771827& (2)50100319906590.FCRA No.042050094, Date: 07/03/2019.

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>-Gross annual income(From I&amp;E A/c Rs.27,34,896/- + From Balance sheet Rs.1,67,28,873.25/-)</b>		1,94,63,769.25
<b>-Details of income not chargeable to contribution under section 58 and rule 32</b>		
(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	2,27,469.00	
(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	60,09,713.00	
(2) From Foreign country; FCRA and Date	1,17,84,794.25	
(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		1,80,21,976.25
<b>INCOME LIABLE TO CONTRIBUTION</b>		<b>14,41,793.00</b>

AS PER OUR AUDIT REPORT OF EVEN DATE

For Setu Abhiyan,

  
 (Trustee)
Date : 30-10-2020  
Place : Bhuj - KutchFor PRAVIN C. DOSHI & CO.,  
Chartered Accountants

FRN:108157W

CA Pravin Doshi  
(Partner)  
Membership No.037012  
UDIN:-20037012AAAAIB1434


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

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DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS  
FOR THE YEAR ENDING ON 31.03.2020

(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 & Accessories	40%
02	Vehicles	15%
03	Other Assets	15%
04	Furniture and Fixtures	10%

(D) INVESTMENTS

Investments are made in the nature of fixed deposits in Bank.

(E) RECOGNITION

Receipt and expenditure are accounted for on Accrual basis.



*Pravin C. Doshi*

