

M. J. Khilawala
B.Com., FCA

A. H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.
Chartered Accountants
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

THE BOMBAY PUBLIC TRUST ACT, 1950.

Registration No. : SURAT - E / 6921
Name of the Trust : DIVYA JYOTI TRUST
Address : SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
For the year ended on : 31-03-2019

(1) Whether Accounts are maintained regularly and in accordance with the provisions of the Act & Rules	YES
(2) Whether receipts & disbursements are properly and correctly shown in the accounts ?	YES
(3) Whether the cash balance & vouchers in the custody of the manger or trustee on the date of audit were in agreement within accounts.	YES
(4) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditors were produced before him.	YES
(5) Whether register of movable and immovable properties is properly maintained or not.	YES
(6) Whether the manager or trustee or any other person require by the auditor to appear before him did so and furnished the necessary information require by him.	YES
(7) Whether any property or funds of the trust were applied for any other objects or purpose of the trust.	NO
(8) The amounts outstanding for more than one year and the amounts written off, if any.	NO
(9) Whether tenders were invited for repairs or construction involving expenditures exceeding Rs. 5000/-, being the construction work were carried out under the supervision of the trustee.	N.A.
(10) Whether trust has invested any funds against resolution u/s. 35.	NO
(11) Whether the Trust has transferred any immovable properties against resolution u/s.36 to any other person/No immovable properties, held.	NO

Date : 27-09-2019
Place : SURAT



For, **M. J. KHILAWALA & CO.**
Chartered Accountants

A. H. Mandviwala

Partner
FRN : 105144W

Name of the Publics Trust :
 Registration No. :

DIVYA JYOTI TRUST
SURAT - E / 6921

Date of Registration : **19/01/2010**

Address of Trust's Office :

SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Bank Account No. of Trust for transaction of Foreign Contribution :
 F.C.R.A. No.:

II / 21022 / 64 (0048) / 2013-FCRA-II

Dena Bank FCRA - 013511023823 (Mandvi)
Date: 17/06/2014

as on 31-03-2019

FUNDS & LIABILITIES :			RS.	RS.
TRUST FUNDS or CORPUS :				
CORPUS FUNDS:				
Balance as per last balance Trust / Corpus Fund	Opening	93,92,294.00		
Adjustment during the year Add/Less : During the year		-	93,92,294.00	
Donation Receipts -Opening		2,39,43,374.00		
Add: Received During the year		-	2,39,43,374.00	
OTHER EARMARKED FUND				
(Created under the provision of Trust deed or Scheme or out of the income)				
Hospital Construction Fund	Opening	1,81,30,951.00		
Add: Received During the year		-	1,81,30,951.00	
CAPITAL FUNDS :				
Depreciation Fund	DONATION - 80G(NR) Opening	3,39,69,970.79		
Sinking Fund	Add: Received During the year	73,23,000.00	4,12,92,970.79	
Reserve Fund				
Any Other Fund	DONATION- 80G(Corpus) Opening	34,48,318.00		
	Add: Received During the year	2,67,000.00	37,15,318.00	
LOAN (SECURED & UNSECURED) :				
From Trustees	FCRA DONATION- (NR) Opening	5,01,69,002.99		
	Add: Received During the year	17,34,930.00	5,19,03,932.99	
From Others				
	Govt. Grant for Equipment Opening	33,36,000.00		
	Add: Received During the year	-	33,36,000.00	
LIABILITIES :				
For Expenses	DONATION - 35AC Opening	1,27,48,233.00		
	Add: Received During the year	-	1,27,48,233.00	
For Advances	Survey Receipt Opening	1,26,65,611.00		
For Rent & Other deposit	Add: Received During the year	-	1,26,65,611.00	
For Sundry Credit Balances				
	Construction Fund Opening	-		
		1,00,00,000.00	1,00,00,000.00	18,71,28,684.78
	CURRENT LIABILITIES :			
	(As per Annexure - 2)		13,02,567.00	13,02,567.00
INCOME & EXPENDITURE A/C. :				
Balance as per Last Balance sheet				
Add / Less :Excess / Shortage as per Income & Expenditure A/c.				
TOTAL RS...				18,84,31,251.78

The above Balance sheet to the best of our belief contains a true accounts of the Funds & Liabilities and Property of the Trust


U.R. Gajiwala
Vice President
Dr. UDAYBHAI RANCHHODHBHAI GAJIWALA
Mob. No. 94261 25947
Suthar Falia, Mandvi, Dist-Surat-394160

M. J. Khilawala
B.Com., FCA

A. H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.,
Chartered Accountants.
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

Balance Sheet as on 31st March 2019

PROPERTY & ASSETS		RS.	RS.
IMMOVABLE PROPERTIES :			
	FIXED ASSETS - AS PER ANNEXURE -1		6,60,56,392.00
INVESTMENT :	FD - Dena Bank	1,33,98,434.00	
	FD - DHFL	83,82,500.00	
	FD - DCB Bank	3,46,34,375.00	
FURNITURE & FIXTURES :	FD - HDFC Bank	2,06,61,714.09	
	FD - Surat People's Co-op. Bank	10,99,682.00	
Balance as per last balance sheet	FD - Dena Bank - FCRA	9,705.00	
Adjustment during the year	FD - Dena Bank - Mandvi	41,41,292.00	
	FD - Dena Bank - Surat	2,00,310.00	
LOAN (SEC./ UNSEC.)GOOD/DOUBTF	FD - DCB Bank	(1,45,315.00)	
Loan Scholar Ship			
Other Loan	ICICI Prudential Ultra Short Term Fund	45,00,000.00	8,68,82,697.09
ADVANCES :	Closing Stock		27,47,522.14
To Trustees			
To Employees			
To Contractors	TDS Receivable - FY 2016-17	3,52,902.00	
To Lawyers	TDS Receivable - FY 2017-18	4,90,219.22	
To Others	TDS Receivable - FY 2018-19	8,99,714.00	17,42,835.22
	Loans & Advances - (As per Annexure -1)		18,92,009.00
INCOME OUTSTANDIG :	Transfer from Janseva Stores		30,15,818.90
From Rent	Transfer To Diwaliba Optometry Collage		34,54,941.06
From Interest			
From Other Sources	DCB Bank - Petty Cash	50,000.00	
	DCB Bank - 10113600000028	73,94,304.90	
CASH & BANK	DCB Bank - Kitchen A/c - 10113600000046	6,48,567.50	
BALANCE :	Dena Bank- 35AC (013510046280)	Mandvi Branch	63,400.00
	Dena Bank- KITCHEN DPT.(013511023786)	Mandvi Branch	26,816.10
	Dena Bank- (013511023781)	Mandvi Branch	4,65,713.11
	Dena Bank- NET A/C (013510023791)	Mandvi Branch	1,04,232.34
	Dena Bank- (111110024529)	Surat Branch	8,44,987.00
	Dena Bank - FCRA - 013511023823		14,52,722.72
			1,10,50,743.67
	Cash on hand	1,450.00	
	Cash on hand Axis Bank	1,208.00	
	Cash on hand Kitchen Department	41,128.00	
	Cash on hand Mandvi	45,991.00	89,777.00
INCOME & EXPENDITURE A/C. :			
Balance as per Last Balance sheet		1,46,37,226.18	
Add/Less : During the year adjustment			
Add/Less : Excess / Shortage as per Income & Expenditure A/c.		(31,38,710.48)	1,14,98,515.70
TOTAL RS...			18,84,31,251.78

As per our Report of Even Date,
For, M. J. KHILAWALA & CO.,
Chartered Accountants.



(Signature)
A. H. Mandviwala

Date : 27/09/2019
Place : SURAT

Partner
FRN : 105144W

DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
Annexure to Balance Sheet as on 31st March 2019

<u>Annexure - 1</u>	<u>Loans & Advances</u>	<u>Rs.</u>
	Ashokbhai Parmar Loan	20,000.00
	Bhavnaven Gamit Loan	25,400.00
	Dr Swapnil Pacchigar Loan	4,95,000.00
	Electricity - Deposit	3,28,993.00
	Harshil Eng Workes	(55,000.00)
	KAPS (Loan & Advance)	6,84,066.00
	Lilaben Vasava Loan	20,000.00
	Mahesh Vasava (CBR) Netrang	35,200.00
	Manjulaben Rameshbhai Vasava	1,500.00
	Mayur Maishuriya Loan	6,000.00
	Patients Deposit	1,800.00
	Priyankaben Gamit Loan	8,000.00
	Satish Vasava Loan	(1,000.00)
	Shrimad Rajchandra Sarvamangal Trust	2,07,000.00
	Yatin T Mistry Loan	75,000.00
	Savitri Waney Charitable Trust	40,050.00
	Total	18,92,009.00

<u>Annexure - 2</u>	<u>Current Liabilities / Creditors</u>	<u>Rs.</u>
	Aditi Impex Limited	(64,178.00)
	Amar Dresses	(25,000.00)
	Biomedix Optotechnik	(3,00,000.00)
	Dahyabhai Halpati	(4,000.00)
	D. R. Project - Transfer to Divyajyoti Trust	16,04,157.00
	Nathubhai Prajapati	(3,000.00)
	R K Gaywala Machine	(8,900.00)
	Shree Colour House	5,300.00
	Shree Krishna Surgicals	(970.00)
	Tripuraribhai Shah	(600.00)
	Arunbhai Fatehsinhbhai Vasava	50,000.00
	Satish C. Rohit	42,000.00
	Staff Welfare Fund	9,758.00
	Yogesh Mahadev Chopte	(2,000.00)
		13,02,567.00

Date : 27/09/2019
Place : SURAT



For, M. J. KHILAWALA & CO.
Chartered Accountants

Diya H. Mandviwala

Partner
FRN : 105144W

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX C (SEE Rule 32)

Statement of income liable to contribute for the year ending : 31-03-2019

Name of the Publics Trust : **DIVYA JYOTI TRUST**
 Registration No. : **SURAT - E / 6921**
 Address : **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

Trustee Details : **Dr. Udaybhai Rachhodbhai Gajiwala** Phone No. **94261 25947**
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Bank Details : **Dena Bank, Medical college Branch, Civil Campus, Surat. SB A/c- 111110024529**
 (Other bank details as per Balance Sheet)

F.C.R.A. BANK A/c No.: **Dena Bank - FCRA (013511023823)** **Mandvi Branch**
 F.C.R.A. No. : II / 21022 / 64 (0048) / 2013-FCRA-II **Date: 17/06/2014**

Gross annual income

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.& Date
 - (b) General: (1) From Country
 - (2) From Foreign Country; F.C.R.A.No.& Date
- (ii) Grant received from Govet. & Local authorities.
 - (a) Government and Local authority
 - (b) From Foreign Country
 - (c) From Funding Agencies
 - (1) From Country
 - (2) From Foreign Country; F.C.R.A.No.& Date
- (iii) Interest on Sinking or Depreciation Fund
- (iv) Amount spent for the Purpose of education
- (v) Amount spent for the Purpose of Medical relief
- (A) Deduction out of income from lands used for agricultural purpose
 - (a) Land revenue and Local Fund Cess
 - (b) Rent payable to Superior landlord.
 - (c) Cost of production, if land are cultivated by trust.
- (B) Income from Lands used for Agricultureal purpose.
- (vii) (A) Deduction out of income from lands used for Non Agricultureal purpose
 - (a) Assessment,cesses and other Government or Municipal Taxes
 - (b) Ground rent payable to Suprior landlord.
 - (c) Insurance Premium.
 - (d) Repairs at 8.33% of Gross rent of building
 - (e) Cost of collection at 4% of gross rent of building let out
- (B) Income from Lands used for Non-Agricultureal purpose
- (viii) Cost of collection of income or receipts from security, stock etc. at 1% of such income.
- (ix) Deductions on account of repairs in respect of buildings not rented and yielding no income , at 8.33% of the estimated gross annual Rent

Total Deduction Rs...

Income Liable to Contribution Rs.

	Rs.	Rs.
Entire object of the Trust is Medical. Hence Income of the Trust is Not liable for Constribution		
		-
		Nil

U.R. Gajiwala
 TRUSTEE
Vice President
Divyajyoti Trust, Mandvi

Date : 27-09-2019
 Place : Surat



For, M. J. KHILAWALA & CO.
 Chartered Accountants

Manoj H. Mandhane

Partner
 FRN : 105144W

SCHEDULE IX (Vide Rule 17(a))
THE BOMBAY PUBLIC TRUST ACT, 1950

Name of the Publics Trust : **DIVYA JYOTI TRUST**
Registration No. : **SURAT - E / 6921**

Date of Registration : **19/01/2010**

Address of the Trust's Office: **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

Bank Details : **Dena Bank, Medical college Branch, Civil Campus, Surat. SB A/c- 111110024529**
(Other bank details as per Balance Sheet)

F.C.R.A. BANK A/c No. **Dena Bank FCRA - 013511023823 (Mandvi Branch)**
F.C.R.A. No. : II / 21022 / 64 (0048) / 2013-FCRA-II Date: 17/06/2014

INCOME & EXPENDITURE Account for the Year Ended on 31st March 2019

EXPENDITURES		RS.
To EXPENDITURE IN RESPECT OF PROPERTIES		
Rates, Taxes, Cesses		
Repair and Maintenance	AMC Expense	2,73,960.00
Salaries	Audit Fee	41,000.00
Insurance	Bank Charges	17,529.78
	Camp & Stationery Expense	15,43,943.00
	Conferrance Attendance Expense	60,780.18
	Electricity Expense	7,92,441.60
To DEPRECIATION (By way of provision or	Freight & Noor Expense	46,671.68
	Gratuity Premium	4,75,642.00
To OTHER EXPENSES	Insurance Expense	2,47,886.00
	Kitchen Expense	16,74,141.00
To ESTABLISHMENT EXPENSES	Membership & Subscription	35,450.00
	Nagarpalika Vero	49,123.00
To REMUNERATION (In case of math to the	News paper Expense	1,430.00
including his house-hold expenditure, if any.)	POL Vehicle Expense	17,45,063.00
	Postage & Corrier Expense	31,301.00
	Registration Fees (Govt.)	6,459.36
	Repair & Maintenance Expense	5,17,280.00
To LEGAL EXPENSES	Telephone Expense	89,578.00
	Traininig Expenses	81,202.00
To AUDIT FEES	Travelling Expense	2,93,246.93
	Vehicle Repairing Expense	5,26,149.00
To CONTRIBUTION AND FEES]	Vision Centre Expenses	10,39,472.00
	Workshop & Seminar Expense	3,979.96
To AMOUNTS WRITTEN OFF-		
(a) Bad debts		95,93,729.49
(b) Loan Scholarships		
(c) Irrecoverable rents		
(c) Other items		
To MISCELLANEOUS EXPENSES	CONSTRUCTION FUND EXPENSE	1,00,00,000.00
To DEPRECIATION	DEPRECIATION A/C	88,45,555.00
To AMOUNT TRANSFERRED TO RESERVE OR SPECIFIED FUND		
To EXPENDITURE ON OBJECT OF THE TRUST (SPECIFY IF ANY FROM FCRA)		
(a) Religious		
(b) Educational		
(c) Medical Relief	AS PER ANNEXURE -4	3,91,09,429.47
(d) Relief of Poverty		
(e) Other Charitable Objective		
TOTAL EXPENSE		6,75,48,713.96
To SURPLUS CARRIED OVER TO BALANCE SHEET		31,38,710.48
TOTAL RS...		7,06,87,424.44

Date : 27-09-2019
Place : SURAT

①

U.R. Gajiwala

TRUSTEE **Vice President**
DR. UDAYBHAI RANCHOBHAI GAIJIWALA
Divyajyoti Trust, Mandvi
Mob. No. 94261 25947
Suthar Falia, Mandvi, Dist-Surat-394160

M. J. Khilawala
B.Com., FCA

A. H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.
Chartered Accountants.
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

FCRA.No.: II / 21022 / 64 (0048) / 2013-FCRA-II Date: 17/06/2014

For the year ended on 31-03-2019

INCOME		RS.	RS.
By RENT			
(ACCRUED / REALIZED)			
	Camp Case Paper Receipts	1,79,445.00	
	Consultancy Receipts	5,05,800.00	
	DBCS, Surat	1,33,49,000.00	
	Indoor Receipts	1,30,86,756.86	
	KAPS - Kakrapar	13,08,985.00	
	Keratoplasty Operation Receipts	1,03,500.00	
	Kitchen Receipts	2,08,425.00	
	Misc. Receipts	1,63,797.83	
	OPD Receipts	58,30,657.00	
	Pediatric Surgeries Receipt	2,73,000.00	
	RSBY Receipts	9,74,225.00	
	Training Receipts	9,69,900.00	
	Travelling / Reim. Receipts	35,320.00	
	Vision Centre Receipts	10,22,710.00	
By INTEREST	CCDR Course Fee Receipts	2,33,707.00	
(ACCRUED / REALIZED)	DR Transfer Divya Jyoti	6,15,733.00	
On Securities	PBMA Receipts	37,98,267.00	
On Loans			4,26,59,228.69
On Bank Accounts			
By DIVIDEND			
By DONATION IN CASH OR KIND			
Domestic :	Grant General	4,16,200.00	
	Donation U/s 80G (R)	1,72,42,179.00	
International FCRA No. & Date:	FCRA Donation (R)	30,67,799.88	
			2,07,26,178.88
By INCOME FROM OTHER SOURCES (IN DETAIL)			
	Savings Interest - Dena Bank	1,10,022.00	
	FFD Interest - DCB	356.04	
	FD Interest - DCB	7,51,657.00	
	FD Interest - Dena Bank	26,20,415.00	
	FD Interest - DHFL	5,86,419.00	
	FD Interest - HDFC	30,36,405.83	
By TRANSFER FROM RESER	FD Interest - Surat People's Bank	38,537.00	
	FD Interest - Dena Bank FCRA	1,58,205.00	73,02,016.87
	TOTAL INCOME		7,06,87,424.44
To DEFICIT CARRIED OVER TO BALANCE SHEET			
	TOTAL RS...		7,06,87,424.44



For, M. J. KHILAWALA & CO.
Chartered Accountants

(Signature)

Partner
FRN : 105144W

M. J. Khilawala
B.Com., FCA

A. H. Mandviwala
B.Com., FCA

M. J. KHILAWALA & CO.
Chartered Accountants
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Ph(O) :2323147
M: 98255-22332

DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Annexure to INCOME & EXPENDITURE Account for the Year Ended on 31st March 2019

<u>Annexure - 4</u>	<u>Amount</u>
Bio Waste treatment expense	50,800.00
CBR Expense	11,89,528.00
CCDR Course	2,14,712.00
Consultant Fee Expense	8,22,980.00
DR Project Expense	13,36,668.00
Hospital Expense	23,33,163.05
Hospital Sanitation Expense	2,08,931.00
Laboratory Expense	2,04,411.00
Linen Expense	1,14,318.00
Optical Expense	700.00
Opening Stock :	19,80,576.00
Add : Optical Purchase	35,789.60
Add : Medicine Purchase	90,34,614.74
	<u>1,10,50,980.34</u>
Less : Closing stock	<u>27,47,522.14</u>
Poor Patient Fund Expenses	83,03,458.20
PBMA Expense	1,84,650.00
PF Contribution	19,99,293.00
RSBY Expense	11,35,280.00
Staff Salary Expense	16,900.00
Staff Welfare Expense	2,08,27,512.00
Sight Savers Truck Driver Programme Expense	(23,048.00)
TA - DA and Food Expense	49,000.00
Discount on Sales	1,55,981.00
Vatav Kasar	3.68
Round off	(15,810.54)
	(0.92)
Total	<u>3,91,09,429.47</u>

For, M. J. KHILAWALA & CO.,
Chartered Accountants.



Jim H. Mandviwala

Partner
FRN : 105144W

Date : 27-09-2019
Place : SURAT

DIVYA JYOTI TRUST
SUTHAR FALIYA, AT - MANDVI, DIST-SURAT

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

FIXED ASSETS

Annexure - 1

Particulars	Rate	WDV as on 01/04/2018	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2019
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
AIR CONDITIONER								
AIR CONDITIONER	15%	7,33,549.00	0	0	0	7,33,549.00	1,10,032.00	6,23,517.00
LAND & BUILDING								
BUILDING RENOVATION	10%	54,47,461.00	0	2,75,000.00	0	57,22,461.00	5,58,496.00	51,63,965.00
CONSTRUCTION - NEW	10%	2,59,06,114.00	0	0	0	2,59,06,114.00	25,90,611.00	2,33,15,503.00
FLAT AT SIDDH SHILA	0%	7,80,593.00	0	0	0	7,80,593.00	0.00	7,80,593.00
Amalsadi New Hospital Campus	0%	14,44,605.00	8,44,100.00	0.00	0	22,88,705.00	0.00	22,88,705.00
COMPUTER								
COMPUTER	60%	1,03,069.00	78,162.00	2,36,824.00	0	4,18,055.00	1,79,786.00	2,38,269.00
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	18,29,719.00	0.00	62,944.00	0	18,92,663.00	1,86,119.00	17,06,544.00
VEHICLES								
VEHICLES	15%	26,54,927.00	0.00	0.00	0	26,54,927.00	3,98,239.00	22,56,688.00
ELECTRIC FITTINGS								
ELECTRIC MATERIALS	10%	8,99,729.00	15,210.00	29,184.00	0	9,44,123.00	92,953.00	8,51,170.00
EQUIPMENTS								
DR EQUIPMENTS	15%	57,45,362.00	0	0.00	0	57,45,362.00	8,61,804.00	48,83,558.00
EQUIPMENTS	15%	2,47,64,231.00	6,490.00	14,53,568.00	0	2,62,24,289.00	38,24,626.00	2,23,99,663.00
KITCHEN EQUIPMENTS								
KITCHEN EQUIPMENTS	10%	4,27,693.00	1,200.00	0.00	0	4,28,893.00	42,889.00	3,86,004.00
LAND R.NO.1049/1, 1050. 1050/1								
LAND R.NO.1049/1, 1050, 1050/1	0	11,37,713.00	0.00	0	0	11,37,713.00	0.00	11,37,713.00
WATER TREATMENT								
WATER TREATMENT PLANT	-	24,500.00	0	0	0	24,500.00	0	24,500.00
Total		7,18,99,265	9,45,162	20,57,520	0	7,49,01,947	88,45,555	6,60,56,392

As per our Report of Even Date,
For, M. J. KHILAWALA & CO.
Chartered Accountants



Sanjay H. Mandviwala

Date : 27/09/2019
Place : SURAT

Partner
FRN : 105144W