

4.1.4 Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs) (10) & 4.4.1 Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in lakhs) (10)

Year	Budget allocated for infrastructure augmentation(INR in Lakh)	Expenditure for infrastructure augmentation(INR in Lakh)	Total expenditure excluding Salary (INR in Lakh)	Expenditure on maintenace of academic facilities	Expenditure on maintenance of physical facilities/Other Expenses
2020-21	2.5	2.21	50.75	0.39	23.35
2019-20	10	9.45	75	1.01	55.34
2018-19	2	2	19.98	0.61	6.46
2017-18	1	0	156	1.1	142
2016-17	1	0	168	1.17	164

**Jethiba K. Patel Arts College**  
**and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2015

**JETHIBHA K PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**

**BALANCE SHEET AS AT 31-03-15**

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>TRUST FUND</b>			<b>MOVABLE PROPERTIES</b>		
DEVELOPMENT FUND- OPENING BALANCE	88,375	105,465	<b>FURNITURE</b>		
BOOK BANK FUND- OPENING BALANCE	16,830		Opening Balance	495,285	
			Add: Addition during the year	328,561	
<b>LOAN (WITHOUT INTEREST)</b>			Less: Depreciation	74,168	753,282
NEMA MEMORIAL GRAM VYAS TRUST	4,256,787	4,256,787			
<b>DEPOSITS:</b>			<b>HOME SCIENCE EQUIPMENTS</b>		
CATION MONEY ORDER			Opening Balance	108,656	
Opening Balance	23,216		Add: Addition during the year	1,193	
Add: Received During the Year	5,100		Less: Depreciation	19,919	100,937
	29,610				
Less: Withdrawal During the Year	7,750		<b>COMPUTER</b>		
	22,060		Opening Balance	61,297	
<b>HOME SCIENCE &amp; COMPUTER</b>			Less: Depreciation	9,430	54,867
PRACTICAL CAUTION DEPOSIT					
Opening Balance	5,269		<b>SPORTS GEAR STOCK</b>		
Add: Received During the Year	1,810		Opening Balance	11,736	
	7,109		Less: Depreciation	1,172	10,562
Less: Withdrawal During the Year	610				
	6,499		<b>OFFICE GEAR STOCK</b>		
	7,870	36,090	Opening Balance	24,169	
<b>LIBRARY DEPOSIT</b>			Less: Depreciation	2,417	21,752
<b>SCHOLARSHIP</b>					
DAAD SCHOLARSHIP	65,320	65,620	<b>UGC COMPUTERS</b>		
Higher Education Scholarship	300		Opening Balance	72,943	
			Less: Depreciation	7,794	70,149
<b>LIABILITIES</b>			<b>LIBRARY BOOKS</b>		
N.S.S. ACCOUNT	25,861		Opening Balance	522,196	
LINE EXAM ADVANCE REMUNERATION	116,268	238,026	Add: Addition during the year	50,590	
UNPAID SCOPE FEES	96,300		Less: Depreciation	54,872	518,014
<b>REKANNI GULJARI ACTIVITY GRANT</b>					
Opening Balance	74,881		<b>COLLEGE COMPUTER LAB</b>		
Add: Received during the Year	80,000		Addition during the year	80,281	
Less: Withdrawal during the Year	(56,441)		Less: Depreciation	8,928	80,256
Less: Adjustment during the Year	(42,592)	29,748			1,640,409
			<b>UGC LIBRARY</b>		
<b>UGC GRANT FOR BOOKS &amp; JOURNAL</b>			Opening Balance	1,019,322	
Opening Balance	62,640		Less: Depreciation	101,932	917,390
Less: Transfer to Income and Expenditure	(62,640)				
			<b>UGC EQUIPMENT</b>		
<b>UGC GRANT FOR EQUIPMENTS</b>			Opening Balance	3,312,458	
Opening Balance	94,339		Less: Depreciation	331,246	2,981,212
Less: Transfer to Income and Expenditure	(94,339)				
			<b>UGC BUILDING</b>		
<b>PLA AGRICULTURAL ASSISTANCE GRANT</b>			Opening Balance	2,769,996	
Opening Balance	1,832,506		Add: Addition during the year	25,000	
Less: Transfer to Income and Expenditure	(182,250)	1,650,256	Less: Depreciation	279,625	2,505,371
					2,535,371
<b>UGC BUILDING GRANT (11th Plan)</b>			<b>ENGLISH LAB LAB</b>		
Opening Balance	369,000		Opening Balance	148,900	
Less: Transfer to Income and Expenditure	(379,625)	80,375	Less: Depreciation	14,800	134,100
					534,010
<b>UGC GRANT (11th Plan)*</b>		300,000	<b>CURRENT ASSETS</b>		
<b>INCOME &amp; EXPENDITURE A/C</b>			<b>CLOSING STOCK</b>		
Opening Balance	2,090,782		UNIVERSITY EXAM FORMS	2,545	
Less: EXCESS EXPENDITURE OF OVER			ENROLLMENT FORMS	40	2,585
THE INCOME	211,875	2,306,852	<b>ADVANCES:</b>		
			TELEPHONE DEPOSIT	4,388	
			STATE MAGARU RAMULI TRUST	45,000	49,388
			<b>CASH &amp; BANK BALANCES</b>		
			SAVING A/C WITH AXIS BANK A/C No.:-		
			247810100088100		25,155
			SAVING A/C WITH C.N.S.CO-OP BANK LTD A/C		
			NO.:- 7105		3,231
			SAVING A/C WITH CH.CO-OP BANK LTD A/C		
			NO.:- 8210010601002284		54,924
			SAVING A/C WITH BANK OF BARODA A/C NO.:-		
			0149010009969		329,736
			STATE BANK OF INDIA, CHANASMA A/C NO.:-		
			00000010910354178		313,821
			CASH ON HAND	10,264	809,191
<b>TOTAL</b>		<b>9,070,056</b>	<b>TOTAL</b>		<b>9,070,056</b>

WITH FURNISHING PART OF ACCOUNTS  
(AS PER SCHEDULE II)

*Chate*

PRINCIPAL  
JETHIBHA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMMERCE  
COLLEGE  
PLACE: CHANASMA  
DATE: 06 September, 2015

SECRETARY  
NEMA MEMORIAL  
GRAM VYAS TRUST  
RUPPUR, CHANASMA

VERIFIED AND FOUND CORRECT  
RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 1083478

*Rajendra D. Shah*  
RAJENDRA D. SHAH  
PROPRIETOR  
Membership No. - 6881  
PLACE: AHMEDABAD  
DATE: 06 September, 2015

**JETHIBA K PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2015**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT:</b>		<b>GRANT:</b>	
BASIC PAY	11,703,490	GOVT GRANT (PAY)	39,147,089
DEARNESS ALLOWANCE	13,545,352	G.P.F (DEDUCTION)	2,431,000
PAY GRADE ALLOWANCE	2,107,200	GOVT GRANT (MAINTAINANCE)	364,933
VEHICLE ALLOWANCE	134,400	PLACEMENT GRANT	5,000
HOUSE RENT ALLOWANCE	1,326,304	U.G.C GRANT	1,300,086
MEDICAL ALLOWANCE	93,600		<b>43,248,108</b>
SALARY ADVANCE	10,162,221		
SPECIAL PAY	9,600	<b>FEES INCOME:</b>	
LEAVE TRAVEL ALLOWANCE	14,952	TUTION FEE INCOME	1,235,400
MEDICAL EXPENSES	11,976	ADMISSION FORM FEE	161,900
BONUS EXPENSES	37,994	ADMISSION FEE	1,071,450
G.P.F	2,431,000	CERTIFICATE FEE	8,300
	<b>41,578,089</b>	COMPUTER PRACTICAL FEE	110,500
		EXAM FORM	38,730
<b>ADMINISTRATIVE &amp; OTHER EXPENSES</b>		GENERIC EXAM FEES	291,100
ADVERTISEMENT EXPENSES	1,600	HOME SCI PRACTICAL FEE	12,800
BANK CHARGES	5,707	IDENTITY CARD FEE	30,750
COLLEGE BUILDING RENT EXPENSES	200,000	INTEREST INCOME	44,377
COLLEGE EXAM EXPENSES	52,584	MISC INCOME	7,240
COLLEGE TELEPHONE EXPENSES	12,659	NEEDY STUDENT FUND	14,345
COMPUTER PRACTICAL EXPENSES	10,545	RETEST EXAMINATION INCOME	11,250
DEPRECIATION EXPENSES	897,334	RETEST FORM FEE	620
ELECTRICAL EXPENSES	116,102	SCOPE INCOME	211,130
FURNITURE REPAIRING EXPENSES	4,080	TRANSFER CERTIFICATE INCOME	7,350
GARDEN EXPENSES	19,170	SWARNIM GUJARAT GRANT	99,133
SWARNIM GUJARAT GRANT UTILISED	56,441		
GUEST EXPENSES	9,516		
GYMCHANA EXPENSES	101,178		
HOME SCIENCE PRACTICAL EXPENSES	24,685		
HONORARIUM EXPENSES	96,901		
IDENTITY CARD EXPENSES	13,620		<b>3,356,375</b>
PERIODICAL EXPENSES	19,574		
POON UNIFORM EXPENSES	10,634		
POON UNIFORM WASHING ALLOWANCE	2,850		
POSTAGE EXPENSES	3,807		
SANITORY EXPENSES	93,941		
SEMINAR/WORKSHOP EXPENSES	6,664		
STATIONERY/PRINTING EXPENSES	107,665		
T.A./D.A EXPENSES	14,244		
TUTION FEE PAID TO GOVT	1,237,800		
APPLICATION FEE EXPENDITURE	9,100		
CAMPUS DEVELOPMENT EXPENSES	70,000		
COLLEGE BUILDING RENOVATION EXPENSES	546,903		
MISC EXPENSES	20,081		
NAAC ACCREDITATION EXPENSES	337,356		
NMRICT PROJECT TELEPHONE EXPENSES	2,933		
REPAIRING & MAINTAINANCE EXPENSES	311,070		
SCOPE EXPENDITURE	174,270		
THALASSEMIA FEE EXPENSES	51,750		
UNIVERSITY ADMISSION FEE EXPENSES	172,560		
	<b>4,815,324</b>		
EXCESS OF INCOME OVER THE EXPENDITURE	211,070		
<b>TOTAL</b>	<b>46,604,483</b>	<b>TOTAL</b>	<b>46,604,483</b>

NOTES FORMING PART OF ACCOUNTS  
 (AS PER SCHEDULE 1)

*Shale*

PRINCIPAL  
 JETHIBA K PATEL ARTS COLLEGE  
 & B.A.PATEL AND D.B. VYAS COMM  
 COLLEGE

SECRETARY  
 "NIM MEMORIAL"  
 GRAM VIKAS TRUST  
 RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
 RAJENDRA D. SHAH & Co.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION NO. 108063W  
*Rajendra*  
 (RAJENDRA D. SHAH)  
 PROPRIETOR  
 Membership No - 4844



PLACE: CHANASMA  
 DATE: 9th September, 2015

PLACE: AHMEDABAD  
 DATE: 9th September, 2015

**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2016



JETHUBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANKASMA				
BALANCE SHEET AS AT 31-03-2016				
LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
DEVELOPMENT FUNDS	88,375		IMMOVABLE PROPERTIES	
HOUSE BANK FUNDS	16,830	108,405	(As per Schedule 2)	2,474,763
LOAN PROGRESS INTEREST			MOVABLE PROPERTIES	
TRIMA MEMORIAL UPAM VIKAS TRUST		4,339,031	(As per Schedule 2)	3,829,954
DEPOSITS			CURRENT ASSETS	
CAUTION MONEY DEPOSIT			CLOSING STOCK	2,545
Opening Balance	22,660		UNIVERSITY EXAM FORMS	40
Add: Received during the Year	3,140		ENROLLMENT FORMS	
	20,260			
Less: Withdrawn during the Year	(24,450)		CASH & BANK BALANCES	
	10,750		SAVING A/C WITH AXIS BANK	1,03,058
RECURRING DEPOSITS & COMPUTER			SAVING A/C WITH C.N.S.CO-OP.BANK LTD	5,231
PRACTICAL CAUTION DEPOSIT			SAVING A/C WITH BANK OF BARODA	1,11,823
Opening Balance	6,160		STATE BANK OF INDIA, CHANKASMA	216,742
Add: Received during the Year	1,240		SAVING A/C WITH CHANKASMA COMMERCIAL	
	7,400		CO-OP. BANK LTD	66,618
Less: Withdrawn during the Year	(4,340)		CASH ON HAND	29,123
	3,060			2,194,794
CURRANT DEPOSIT			ADVANCES	
Opening Balance	7,870		TELEPHONE DEPOSIT	4,884
Add: Received during the Year	Nil		SRI MADARJI RAMULI THAKOR	45,000
	7,870			49,884
Less: Withdrawn during the Year	Nil			
	7,870	21,680		
SCHOLARSHIP				
B.C. SCHOLARSHIP	103,060			
DAK. SCHOLARSHIP	9,090	112,150		
LIABILITIES				
M.E. ACCOUNT	12,521			
UHL EXAM FEE	6,055			
UHL EXAM ADVANCE REMUNERATION	243,247			
UNPAID NOON FEE	96,300	358,223		
SWARNAM GUARANTEE GRANT				
Opening Balance	39,748			
Add: Received during the Year	60,000			
Less: Transfer to Profit & Loss A/c	(42,310)	57,438		
SMART PROJECT TELEPHONE GRANT				
Opening Balance	Nil			
Add: Received during the Year	25,280			
Less: Transfer to Profit & Loss A/c	Nil	25,280		
ACADEMICALLY ASSISTANCE GRANT				
Opening Balance	1,698,250			
Add: Received during the Year	Nil			
Less: Transfer to Profit & Loss A/c	(290,121)	1,350,129		
GOVT. OWNED PROPERTY				
Opening Balance	80,375			
Add: Received during the Year	Nil			
Less: Transfer to Profit & Loss A/c	(80,375)	Nil		
GOVT. OWNED PROPERTY		300,000		
INCOME & EXPENDITURE A/C				
Opening Balance	2,304,652			
LESS: LOSS EXPENSE OF OVER THE				
INCOME	(43,144)	1,855,708		
TOTAL		8,521,964	TOTAL	8,521,964

THESE FORMING PART OF ACCOUNTS  
AS PER SCHEDULE 2

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No 10636378

*Chate*

PROFESSOR  
JETHUBA K. PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM  
COLLEGE  
PLACE: CHANKASMA  
DATE: 4<sup>th</sup> AUGUST 2016

SECRETARY  
"NAMA MEMORIAL"  
UPAM VIKAS TRUST  
RUPPUR-CHANKASMA



*Rajendra D. Shah*

RAJENDRA D. SHAH  
PROFESSOR  
MEMBERSHIP NO - 4844

PLACE: AHMEDABAD  
DATE: 4<sup>th</sup> AUGUST 2016

**JETHIYA K. PATEL ARTS COLLEGE & B.A. PATEL AND D.B. VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2016**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT:</b>		<b>FEES INCOME:</b>	
<b>GRANT-IN-AID (U.G.)</b>		<b>GRANT-IN-AID (U.G.)</b>	
CASH PAY	52,212,240	TUTION FEE INCOME	658,600
LEARNERS ALLOWANCE	15,640,711	ADMISSION FORM FEE	134,000
PAY GRANT ALLOWANCE	2,107,200	ADMISSION FEE	787,350
VEHICLE ALLOWANCE	128,000	CERTIFICATE FEE	6,800
HOUSE RENT ALLOWANCE	1,366,250	COMPUTER PRACTICAL FEE	93,000
MEDICAL ALLOWANCE	93,600	EXAM FORM	28,930
SALARY ADVANCE	7,967,160	DEMARK EXAM FEES	227,100
MEDICAL PAY	9,600	HOME SCI. PRACTICAL FEE	12,700
MEDICAL EXP.	12,700	IDENTITY CARD FEE	16,350
HONOR EXP.	17,270	INTEREST INCOME	22,508
	<b>39,563,737</b>	MISC INCOME	12,870
		NEEDY STUDENT FUND	17,150
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		RETEST EXAMINATION INCOME	17,350
<b>GRANT-IN-AID (P.G.)</b>		RETEST FORM INCOME	505
ADVERTISEMENT EXP.	40,915	SCOPE INCOME	150,795
MARK CHARGES	7,356	TRANSFER CERTIFICATE INCOME	4,100
COLLEGE BUILDING RENT EXP.	200,000	SCHOLARSHIP FORM INCOME	2,420
COLLEGE FURNITURE EXP.	61,846		
COLLEGE TELEPHONE EXP.	11,900	<b>SELF FINANCE (P.G.)</b>	
COMPUTER PRACTICAL EXP.	4,600	POST GRADUATE FEE	547,490
DEH. SOCIATION EXP.	1,342,700		<b>3,077,218</b>
ELECTRICAL EXP.	61,325		
FURNITURE EXP.	30,480	<b>GRANT:</b>	
GUEST EXP.	8,951	GOVT GRANT (PAT)	39,563,737
GYMNASIA EXP.	77,011	G.P.F. (DEDUCTION)	2,832,000
HOMESCIENCE PRACTICAL EXP.	28,936	PLACEMENT GRANT	5,000
BRONCHITIS EXP.	170,721	U.G.C. GRANT	370,496
IDENTITY CARD EXP.	9,614	SWARNIM GUJARAT GRANT	42,370
PERSONAL EXP.	21,218		<b>42,813,603</b>
POOR UNIFORM EXP.	9,328		
POOR WASHING ALLOWANCE	3,600		
PORTAGE EXP.	3,415		
SANITARY EXP.	6,100		
SEMINAR/WORKSHOP EXP.	4,170		
STATIONERY/PRINTING EXP.	30,774		
T.A./D.A. EXP.	18,054		
TUTION FEE (GOVT) EXP.	859,200		
ALUM EXPENDITURE	9,120		
	<b>3,229,018</b>		
<b>SELF FINANCE (P.G.)</b>			
P.G. REGISTRATION FEE	11,500		
P.G. UNIVERSITY EXAMINATION FEE	64,605		
P.G. UNIVERSITY ADMISSION FEE	14,810		
P.G. UNIVERSITY DEVELOPMENT FEE	54,730		
P.G. REMUNERATION	170,750		
	<b>328,415</b>		
<b>INDIRECT EXPENSES:</b>			
<b>GRANT-IN-AID (U.G.)</b>			
CAMPUS DEVELOPMENT EXP.	73,840		
G.P.F. (CREDIT)	2,832,000		
MISC EXPENDITURE	5,450		
DISC COMPETENCE BUILDING INITIATIVE	4,900		
MAINTAINING & MAINTENANCE EXP.	21,040		
SCIENCE EXPENDITURE	72,770		
SWARNIM GUJARAT ACTIVITY EXP.	42,370		
THALASSEMIA FEE EXP.	24,900		
UNIVERSITY ADMISSION FEE EXP.	134,885		
UNIVERSITY LECTURE EXP.	776		
PLACEMENT EXP.	5,264		
	<b>3,223,795</b>		
<b>TOTAL</b>	<b>46,341,965</b>	<b>TOTAL</b>	<b>46,341,965</b>

NOTES FORMING PART OF ACCOUNTS  
 AS PER SCHEDULE II

*(Signature)*

PROFESSOR  
 JETHIYA K. PATEL ARTS COLLEGE  
 & B.A. PATEL AND D.B. VYAS COMM.  
 COLLEGE  
 PLAKT - CHANASMA  
 \* DATE: 4<sup>th</sup> AUGUST 2016

SECRETARY  
 "B.A. MEMORIAL"  
 GRAM VIKAS TRUST  
 RUPPUR-CHANASMA



VERIFIED AND FOUND CORRECT  
 FOR RAJENDRA D. SHAH & Co.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION No. 108363W

*(Signature)*

RAJENDRA D. SHAH  
 PROPRIETOR  
 MEMBERSHIP NO - 4844  
 PLACE: AHMEDABAD  
 DATE: 4<sup>th</sup> AUGUST 2016

**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2017



JETHIBA K. PATEL ARTS COLLEGE & S.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA					
BALANCE SHEET AS AT 31-03-2017					
LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
DEVELOPMENT FUND	1,92,798		IMMOVABLE PROPERTIES		22,27,287
BOOK BANK FUND	16,830	2,09,628	(As per Schedule 2)		
<b>LOAN (WITHOUT INTEREST)</b>			<b>MOVABLE PROPERTIES</b>		32,04,299
NIMA MEMORIAL GRAM VIKAS TRUST	41,36,031	41,36,031	(As per Schedule 2)		
<b>DEPOSITS:</b>			<b>CURRENT ASSETS</b>		
<b>CAUTION MONEY DEPOSIT</b>			<b>CLOSING STOCK</b>		
Opening Balance	10,750		UNIVERSITY EXAM FORMS	2,545	
Add: Received During the Year	3,050		ENROLLMENT FORMS	40	2,585
	13,800				
Less: Returned During the Year	(9,210)	4,590	<b>CASH &amp; BANK BALANCES:</b>		
			SAVING A/C WITH AXIS BANK	62,584	
<b>HOME SCIENCE &amp; COMPUTER</b>			SAVING A/C WITH BANK OF BARODA	11,56,923	
<b>PRACTICAL CAUTION DEPOSIT</b>			STATE BANK OF INDIA, CHANASMA	36,415	
Opening Balance	3,060		SAVING A/C WITH CHANASMA		
Add: Received During the Year	1,160		COMMERCIAL CO-OP. BANK LTD	69,317	
	4,220				
Less: Returned During the Year	(1,940)	2,280	CASH ON HAND	63,967	13,89,206
<b>LIABILITIES</b>			<b>ADVANCES:</b>		
N.S.S. ACCOUNT	12,621		TELEPHONE DEPOSIT	4,888	
UNI. EXAM ADVANCE REMUNERATION	2,12,725		SHRI MADARJI RAMLAL THAKOR	45,000	49,888
ARTS AND COMMERCE COLLEGE-SELF					
FINANCE (PG)	1,94,891				
UNPAID SCOPE FEES	96,300	5,16,537			
<b>SWARNIM GUJARAT ACTIVITY GRANT</b>					
Opening Balance	57,378				
Add: Received During the Year	60,000				
Less: Transferred to Profit & Loss A/c	(1,17,378)	NIL			
<b>SMERIT PROJECT TELEPHONE GRANT</b>					
Opening Balance	25,280				
Add: Received During the Year	NIL				
Less: Transferred to Profit & Loss A/c	(24,575)	705			
<b>UGC ADDITIONAL ASSISTANCE GRANT</b>					
Opening Balance	13,50,129				
Add: Received During the Year	NIL				
Less: Returned During the Year	(9,52,050)				
Less: Transferred to Profit & Loss A/c	(2,40,849)	1,57,230			
<b>UGC BUILDING GRANT (11th Plan)</b>					
Opening Balance	NIL				
Add: Received During the Year	4,00,000				
Less: Transferred to Profit & Loss A/c	(2,28,183)	1,71,817			
<b>UGC GRANT (12th Plan)</b>					
Opening Balance	3,00,000				
Less: Transferred to Profit & Loss A/c	(2,34,250)	65,750			
<b>INCOME &amp; EXPENDITURE A/C</b>					
Opening Balance	18,55,708				
LESS: LESS OF EXPENSE OVER THE	(2,47,011)				
INCOME		16,08,697			
<b>TOTAL</b>		<b>68,73,265</b>	<b>TOTAL</b>		<b>68,73,265</b>

NOTES FORMING PART OF ACCOUNTS  
(AS PER SCHEDULE 1)

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& S.A.PATEL AND D.B. VYAS COMM.  
COLLEGE  
PLACE: CHANASMA  
DATE: 9<sup>th</sup> AUGUST 2017

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. -4844

PLACE: AHMEDABAD  
DATE: 9<sup>th</sup> AUGUST 2017



**JETHIHA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2017**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT</b>		<b>FEES INCOME:</b>	
<b>GRANT-IN-AID (U.G.)</b>		<b>GRANT-IN-AID (U.G.)</b>	
BASIC PAY	1,23,83,158	TUTION FEE INCOME	6,10,800
DEARNESS ALLOWANCE	1,68,08,198	ADMISSION FORM FEE	1,14,950
PAY GRADE ALLOWANCE	20,17,200	ADMISSION FEE	6,02,855
VEHICLE ALLOWANCE	1,20,800	CERTIFICATE FEE	2,150
HOUSE RENT ALLOWANCE	13,49,920	COMPUTER PRACTICAL FEE	75,500
MEDICAL ALLOWANCE	97,500	EXAM FORM	33,155
SALARY ARREARS	6,44,403	GENARUK EXAM FEES	1,69,600
SPECIAL PAY	9,600	HOME SCI PRACTICAL FEE	10,000
MEDICAL EXP.	12,667	IDENTITY CARD FEE	15,600
BONUS EXP	17,270	INTEREST INCOME	73,461
		MISC INCOME	6,000
	<b>3,34,60,716</b>	NEEDY STUDENT FUND	15,830
		RETEST EXAMINATION FORM INCOME	735
		RETEST EXAMINATION INCOME	26,500
		SCOPE INCOME	1,34,460
		TRANSFER CERTIFICATE INCOME	2,950
		SCHOLARSHIP FORM INCOME	1,840
		ONLINE REGISTRATION FEE INCOME	5,230
			<b>19,05,616</b>
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		<b>GRANT</b>	
<b>GRANT-IN-AID (U.G.)</b>		GOVT GRANT (PAY)	3,34,60,716
ADVERTISEMENT EXP	45,100	G.P.F (DEDUCTION)	28,16,500
BANK CHARGES	4,905	PLACEMENT GRANT	5,600
COLLEGE BUILDING RENT EXP	2,00,000	U.G.C GRANT	7,03,282
COLLEGE EXAM EXP	49,280	SWARNIM GUJARAT GRANT	60,000
COLLEGE TELEPHONE EXP	11,165	NMEICT PROJECT TELEPHONE GRANT	24,575
COMPUTER PRACTICAL EXP	1,050		<b>3,70,70,673</b>
PROVISION FOR DEPRECIATION	9,78,613		
ELECTRICAL EXP	52,570		
GARDEN EXP	200		
GUEST EXP	8,340		
GYMNASIA EXP	76,363		
HOME SCIENCE PRACTICAL EXP	17,385		
HONORARIUM EXP	1,20,775		
IDENTITY CARD EXP	10,025		
PERIODICAL EXP	19,110		
UNIVERSITY LECTURE EXP	2,110		
PEON UNIFORM EXP	9,453		
POSTAGE EXP	5,479		
SANITARY EXP	14,700		
SEMINAR/WORKSHOP EXP	7,140		
STATIONERY/PRINTING EXP	34,030		
T.A./D.A EXP	8,047		
TUTION FEE(GOVT) EXP	6,10,800		
AUDIT EXPENDITURE	4,580		
OUT SOURCING EMPLOYMENT PAY	1,01,376		
	<b>23,92,595</b>		
<b>INDIRECT EXPENSE</b>			
<b>GRANT-IN-AID (U.G.)</b>			
CAMPUS DEVELOPMENT EXP	1,69,500		
G.P.F (CREDIT)	28,16,500		
MISC EXPENDITURE	12,402		
UGC EQUIPMENT MAINTAINANCE EXP	1,900		
REPAIRING & MAINTAINACE EXP	34,083		
SCOPE EXPENDITURE	94,158		
SWARNIM GUJARAT ACTIVITY EXP	61,804		
THALASSEMIA FEE EXP	36,450		
UNIVERSITY ADMISSION FEE EXP	97,815		
NMEICT PROJECT TELEPHONE GRANT	24,575		
PLACEMENT EXP	10,600		
AFFILIATION EXPENDITURE	10,200		
	<b>33,69,989</b>		
		<b>EXCESS OF EXPENSE OVER THE INCOME</b>	<b>2,47,011</b>
<b>TOTAL</b>	<b>3,92,23,300</b>	<b>TOTAL</b>	<b>3,92,23,300</b>

NOTES FORMING PART OF ACCOUNTS  
 (AS PER SCHEDULE 1)

PRINCIPAL  
 JETHIHA K PATEL ARTS COLLEGE  
 & B.A.PATEL AND D.B. VYAS COMM.  
 COLLEGE  
 PLACE : CHANASMA  
 DATE : 9<sup>th</sup> AUGUST 2017

SECRETARY  
 NIMA MEMORIAL  
 GRAM VIKAS TRUST  
 RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
 FOR RAJENDRA D. SHAH & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION No. 108363W

(RAJENDRA D. SHAH)  
 PROPRIETOR  
 MEMBERSHIP NO. -4844

PLACE: AHMEDABAD  
 DATE: 9<sup>th</sup> AUGUST 2017





**JETHUBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2017**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>OPENING BALANCES:</b>		<b>TEACHING &amp; NON TEACHING STAFF PAYMENT:</b>	
CASH ON HAND	29,133	BASIC PAY	1,23,83,158
AXIS BANK, PATAN	1,53,258	DEARNESS ALLOWANCE	1,68,08,198
BANK OF BARODA, PATAN	17,11,822	PAY GRADE ALLOWANCE	20,17,200
CNS CO. OP. BANK, CHANASMA	5,231	VEHICLE ALLOWANCE	1,20,800
STATE BANK OF INDIA, CHANASMA	3,18,743	HOUSE RENT ALLOWANCE	13,49,920
CH. CO. OP. BANK LTD	56,618	MEDICAL ALLOWANCE	97,500
	<b>21,64,794</b>	SALARY ARREARS	6,44,403
<b>FEE RECEIPTS:</b>		SPECIAL PAY	9,600
ADMISSION FORM FEE	1,14,950	MEDICAL EXP.	12,647
ADMISSION FEE	4,00,855	BONDS EXP.	17,270
CERTIFICATE FEE	2,180		<b>3,34,60,716</b>
COMPUTER PRACTICAL FEE	75,500	<b>ADMINISTRATIVE &amp; OTHER EXPENSES</b>	
EXAM FORM	35,200	ADVERTISMENT EXP.	85,100
ODIA/UX EXAM FEES	1,69,800	EXAM FORM	45
HOME SCI. PRACTICAL FEE	10,000	BANK CHARGES	4,905
IDENTITY CARD FEE	15,600	COLLEGE BUILDING RENT EXP.	2,00,900
INTEREST INCOME	75,461	COLLEGE EXAM EXP.	49,280
RETEST EXAM FEE	25,500	COLLEGE TELEPHONE EXP.	11,165
RETEST FORM FEE	735	COMPUTER PRACTICAL EXP.	1,050
T.C. FEE	2,930	ELECTRICAL EXP.	82,670
TUTION FEE	6,10,800	PLACEMENT EXP.	10,600
GYMNASIA INCOME	1,50,126	SCOPE EXPENDITURE	94,158
SCOPE INCOME	1,14,460	GARDEN EXP.	200
	<b>20,26,887</b>	GUEST EXP.	8,349
<b>GRANT RECEIVED:</b>		GYMNASIA EXP.	2,26,489
GOVT. OF GUJ. (P.A.) GRANT	3,34,60,716	REPAIRING & MAINTAINANCE EXP.	34,085
U.G.C. GRANT (11TH PLAN)	4,00,000	HOME SCIENCE PRACTICAL EXP.	17,380
SWARNAM GUJARAT ACTIVITIES GRANT	50,000	HONORARIUM EXP.	1,20,775
G.F.F. (DEDUCTION)	26,16,500	AUDIT FEE	4,560
PLACEMENT GRANT	5,600	IDENTITY CARD EXP.	10,020
	<b>3,67,42,816</b>	PEON UNIFORM EXP.	5,853
<b>OTHER RECEIPTS:</b>		SEMINAR/WORKSHOP EXP.	7,140
COLLEGE CAUTION MONEY FEES	3,800	STATIONERY/PRINTING EXP.	34,020
HOME/COMP CAUTION MONEY FEES	1,160	PEON UNIFORM WASHING ALLOWANCE	3,600
MISC. INCOME	6,800	UGC EQUIPMENT MAINTENANCE EXP.	1,900
PROFESSIONAL TAX	76,040	SWARNAM GUJARAT ACTIVITY EXP.	1,19,182
UNEXAM FEES	7,04,635	UNIVERSITY ENROLLMENT FEE EXP.	30,400
CREDIT SOCIETY	12,60,574	ONLINE REGISTRATION FEE EXPENSE	13,000
ARTS AND COMMERCE COLLEGE (P.G.)	14,34,265	AMBIT PROJECT TELEPHONE EXP.	24,075
NMA MEMORIAL GRAM VIKAS TRUST	5,00,000	POSTAGE EXP.	5,479
UNIVERSITY ENROLLMENT FEE	30,400	SANATORY EXP.	14,700
ONLINE REGISTRATION FEE INCOME	18,230	PERIODICAL EXP.	19,110
LIC	3,10,668	ADVANCE TO EMPLOYEE	1,14,403
INCOMETAX INCOME	44,80,360	ARTS AND COMMERCE COLLEGE (P.G.)	12,39,374
NSS ACCOUNT	42,700	T.A./D.A. EXP.	8,047
SCHOLARSHIP FORM INCOME	1,640	TUTION FEE GOVT. EXP.	6,10,800
UNIVERSITY EXAM ADVANCE REMUNERATION	15,90,585	INCOMETAX EXPENSE	44,80,360
UNIVERSITY LECTURE INCOME	4,770	CAMPUS DEVELOPMENT EXP.	1,69,500
ADVANCE RECOVERED FROM EMPLOYEE	1,14,403	G.F.F. (CREDIT)	28,16,500
DEVELOPMENT FUND	82,758	MISC. EXPENDITURE	12,403
NEEDY STUDENT FUND	19,250	AFFILIATION EXPENDITURE	10,200
	<b>1,05,81,088</b>	NEEDY STUDENT FUND	3,430
<b>BANK SCHOLARSHIP</b>	5,200	PROFESSIONAL TAX	76,040
<b>B.C. SCHOLARSHIP</b>	173,500	LIC	3,10,668
	<b>78,500</b>	CREDIT SOCIETY	12,60,574
<b>SALE OF UGC EQUIPMENTS</b>	3,00,000	THALASSEMA FEE EXP.	36,458
	<b>5,00,000</b>	UNIVERSITY ADMISSION FEE EXP.	97,815
		NMA MEMORIAL GRAM VIKAS TRUST	7,00,000
		UGC ADDITIONAL RETURN BACK	9,52,098
		UNIVERSITY EXAM ADVANCE REMUNERATION	16,21,107
		UNEXAM FEES	7,03,985
		COLLEGE CAUTION MONEY FEES	3,220
		HOME/COMP CAUTION MONEY FEES	440
		NSS ACCOUNT	42,700
		UNLECTURE EXP.	4,860
		OUTSOURCING EMPLOYMENT PAY EXP.	1,03,375
			<b>1,64,45,031</b>
		<b>BANK SCHOLARSHIP</b>	14,290
		<b>B.C. SCHOLARSHIP</b>	1,76,360
			<b>1,90,650</b>
		<b>COLLEGE LIBRARY BOOKS</b>	33,707
		<b>UGC EQUIPMENT</b>	2,88,167
		<b>LIBRARY BOOKS</b>	1,03,608
			<b>4,05,482</b>
		<b>CLOSING BALANCES:</b>	
		BANK OF BARODA, PATAN	11,56,923
		CNS CO. OP. BANK, CHANASMA	69,317
		AXIS BANK, PATAN	62,584
		STATE BANK OF INDIA, CHANASMA	36,415
		CASH ON HAND	63,967
			<b>13,89,206</b>
<b>TOTAL</b>	<b>5,18,94,085</b>	<b>TOTAL</b>	<b>5,18,94,085</b>

NOTES FORMING PART OF ACCOUNTS  
 (AS PER SCHEDULE 1)

6/2  
 PRINCIPAL  
 JETHUBA K. PATEL ARTS COLLEGE  
 & B.A.PATEL AND D.B. VYAS COMM.  
 COLLEGE, CHANASMA  
 PLACE - CHANASMA  
 DATE - 9<sup>th</sup> AUGUST 2017

RECEIVED  
 NMA MEMORIAL  
 GRAM VIKAS TRUST  
 RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
 FOR RAJENDRA D. SHAH & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION No. 108363W

RAJENDRA D. SHAH  
 PROPRIETOR  
 MEMBERSHIP NO - 4844

PLACE - AHMEDABAD  
 DATE - 9<sup>th</sup> AUGUST 2017



**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2018

## The Bombay Public Trust Act, 1950

## JETHIBA K. PATEL ARTS COLLEGE AND D.A.PATEL &amp; D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA

## BALANCE SHEET AS AT 31-03-2018

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
DEVELOPMENT FUND	192,798		IMMOVABLE PROPERTIES		
BOOK BANK FUND	16,830	209,628	(As per Schedule 1)		2,004,558
LOAN (WITHOUT INTEREST)			MOVABLE PROPERTIES		
NIMA MEMORIAL GRAM VIKAS TRUST	4,556,031	4,556,031	(As per Schedule 1)		3,592,621
DEPOSITS:			CURRENT ASSETS		
CAUTION MONEY DEPOSIT			CLOSING STOCK		
Opening Balance	4,590		UNIVERSITY EXAM FORMS	2,545	
Add: Received during the year	2,650		ENROLLMENT FORMS	40	2,585
	7,240				
Less: Returned during the year	(1,780)				
	5,460				
Less: Transferred to Profit and Loss account	(1,090)	4,370			
HOME SCIENCE & COMPUTER			CASH & BANK BALANCES:		
PRACTICAL CAUTION DEPOSIT			SAVING A/C WITH AXIS BANK	9,596	
Opening Balance	2,280		SAVING A/C WITH BANK OF BARODA	15,397	
Add: Received during the year	940		STATE BANK OF INDIA, CHANASMA	516,698	
	3,220		CASH ON HAND	5,649	
Less: Returned during the year	(880)				547,340
	2,340				
Less: Transferred to Profit and Loss account	(660)	1,680	ADVANCES:		
LIABILITIES			TELEPHONE DEPOSIT	4,888	
ARTS AND COMMERCE COLLEGE-SELF			ELECTRICITY DEPOSIT	13,235	
FINANCE [PG]	27,055		SHREE BHAGYAMUDRA MEHSANA	2,597	
MEDICAL HEALTH INSURANCE FEES	68,400		SHRI MADARJI RAMJI THAKOR	45,000	65,720
B.C SCHOLARSHIP	51,675				
ADVANCE FEES RECEIVED	38,813				
UNL. EXAM ADVANCE REMUNERATION	340,029				
RAJENDRA D SHAH & CO	4,720				
ELECTRICITY EXPENSE PAYABLE	11,413				
UNIVERSITY ENROLLMENT FEE PAYABLE	100				
UNIVERSITY EXAM FEE PAYABLE	1,125	543,330			
N.S.S. ACCOUNT					
Opening Balance	12,621				
Add: Received During the Year	45,132				
Less: Transferred to Profit & Loss A/c	(44,450)	13,303			
NMERCT PROJECT TELEPHONE GRANT		705			
INCOME & EXPENDITURE A/C					
Opening Balance	1,608,698				
LESS: EXCESS OF EXPENSE OVER THE	(724,921)				
INCOME		883,777			
TOTAL		6,212,824	TOTAL		6,212,824

As Per Our Report Of Even Date

For Rajendra D. Shah & Co.  
Chartered Accountant  
Firm Registration No.108363W

(Rajendra D. Shah)  
Proprietor  
Membership No.4844

Place: Ahmedabad  
Date: 30th August, 2018



Trustee  
Nima Memorial \* Gram Vikas Trust  
Gram Vikas Ruppur - Chanasma.

Principal  
JETHIBA K PATEL ARTS COLLEGE AND  
B.A.PATEL & D.B. VYAS COMM.  
COLLEGE  
Place: Chanasma  
Date: 30th August, 2018

Secretary  
Nima Memorial  
Gram Vikas Trust



The Bombay Public Trust Act, 1950  
JETHSBA K. PATEL ARTS COLLEGE AND R.A.PATEL & D.B.VYAS COMMERCE COLLEGE, RUPPUR CHANASMA  
ISCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2018

[illegible]

Trustee  
Nirmal Kumar  
Gram Vikas Trust  
Ruppur - Chanasmar

Principal  
JETHIJIJI K. PATEL ARTS COLLEGE AND  
D.A.PATEL & D.B. VYAS COMM.  
COLLEGE  
Place: Chavanne  
Date : 30th August, 2018

Secretary  
Numa Memorial  
Oram Vikas Trust

As Per Our Report Of Even Date

For: Rajendra D. Shah & Co.  
Chartered Accountant  
Firm Registration No. 108355W

(Rajendra D. Shah)  
Proprietor  
Membership No. 4844

Place: Ahmedabad  
Date : 30th August, 2018



**Jethiba K. Patel Arts College**  
**and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2019

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**BALANCE SHEET AS AT 31-03-2019**

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
DEVELOPMENT FUND	1,85,448		IMMOVABLE PROPERTIES		
BOOK BANK FUND	16,830	2,02,278	(As per Schedule 2)		18,04,101
<b>LOAN (WITHOUT INTEREST)</b>			<b>MOVABLE PROPERTIES</b>		31,57,463
NIMA MEMORIAL GRAM VIKAS TRUST	45,14,518	45,14,518	(As per Schedule 2)		
<b>DEPOSITS:</b>			<b>ADVANCES:</b>		
<b>CAUTION MONEY DEPOSIT</b>			ARTS AND COMMERCE COLLEGE-SELF	2,88,154	
Opening Balance	4,370		FINANCE [PO]	45,000	
Add: Received during the Year	3,890		SHRI MADARJI RAMUJI THAKOR	13,235	
	8,260		ELECTRICITY DEPOSIT	4,888	
Less: Written off during the Year	(860)	7,400	TELEPHONE DEPOSIT	3,640	3,54,917
			UNI. EXAM FEE RECEIVABLE		
<b>HOME SCIENCE &amp; COMPUTER</b>			<b>CASH &amp; BANK BALANCES:</b>		
<b>PRACTICAL CAUTION DEPOSIT</b>			STATE BANK OF INDIA, CHANASMA	4,67,718	
Opening Balance	1,680		SAVING A/C WITH BANK OF BARODA	16,876	
Add: Received during the Year	1,240		SAVING A/C WITH AXIS BANK	9,851	
	2,920		CASH ON HAND	15,388	5,09,833
Less: Written off during the Year	(1,480)	1,440			
<b>LIABILITIES</b>					
MEDICAL HEALTH INSURANCE FEES	1,42,100				
ADVANCE FEES	47,460				
ELECTRICITY PAYABLE	6,373				
**NDRA D SHAH	4,720				
ENROLLMENT FEE PAYABLE	100	2,00,753			
<b>FINISHING SCHOOL GRANT</b>					
Opening Balance	NIL				
Add: Received during the Year	5,00,000				
	5,00,000				
Less: Utilisation during the Year	(1,26,670)	3,73,330			
<b>H.S.S. ACCOUNT</b>					
Opening Balance	13,303				
Add: Received during the Year	44,450				
Less: Transferred to Profit & Loss A/c	(44,450)	13,303			
<b>SMEICT PROJECT TELEPHONE GRANT</b>		705			
<b>INCOME &amp; EXPENDITURE A/C</b>					
Opening Balance	8,83,777				
Less: Excess of expenses over income	(3,71,189)	5,12,589			
<b>TOTAL</b>		<b>58,26,315</b>	<b>TOTAL</b>		<b>58,26,315</b>

**NOTES ON ACCOUNTS-SCHEDULE 1**

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST  
" Nima Memorial " Gram Vikas Trust  
Ruppur - Chanasma.

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE  
PLACE: CHANASMA  
DATE: 13th August, 2019

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO 4844  
PLACE: AHMEDABAD  
DATE : 13th August, 2019  
UDIN: 19004844AAAAQ6946





**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2019**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT:</b>		<b>FEES INCOME:</b>	
<b>GRANT-IN-AID (U.G.)</b>		<b>GRANT-IN-AID (U.G.)</b>	
BASIC PAY (INCLUDING GARDE PAY)	1,62,90,832	ADMISSION FEE	7,30,208
DEARNESS ALLOWANCE	1,72,40,867	TUTION FEE INCOME	5,47,200
SALARY ARREARS	31,53,079	SCOPE INCOME	1,50,770
LEAVE ENCASHMENT ALLOWANCE	20,16,770	ADMISSION FORM FEE	1,01,500
GARDE PAY	17,35,200	COMPUTER PRACTICAL FEE	71,500
HOUSE RENT ALLOWANCE	14,12,623	ASSIGNMENT FEES INCOME	71,090
VEHICLE ALLOWANCE	1,31,200	EXAM FORM	33,095
MEDICAL ALLOWANCE	91,920	ALLMANY STUDENT ASSOCIATION FEES	21,800
PRINCIPAL SPECIAL ALLOWANCE	24,000	IDENTITY CARD FEE	19,750
BONUS EXPENSE	17,270	RETEST EXAMINATION INCOME	14,470
SPECIAL PAY	9,600	NEEDY STUDENT FUND	12,490
	<b>4,21,23,361</b>	COLLEGE SEMINAR INCOME	12,200
		HOME SCI PRACTICAL FEE	7,000
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		CERTIFICATE FEE	5,000
<b>GRANT-IN-AID (U.G.)</b>		MISC INCOME	3,465
PROVISION FOR DEPRECIATION	6,83,648	INTEREST INCOME	1,734
COLLEGE BUILDING RENT EXPENSE	2,00,000	TRANSFER CERTIFICATE INCOME	1,670
TUTION FEE(GOVT) EXPENSE	5,47,200	SCOPE FORM INCOME	1,665
OUT SOURCING EMPLOYMENT PAY	1,91,180	INAM INCOME	1,100
HONORARIUM EXPENSE	1,58,245	ONLINE REGISTRATION FEE INCOME	40
ELECTRICAL EXPENSE	78,424		<b>18,07,747</b>
COLLEGE EXAM EXPENSE	74,784		
ASSIGNMENT EXPENSE	62,754	<b>GRANT :</b>	
SEMINAR/WORKSHOP EXPENSE	32,256	GOVT GRANT (PAY)	4,21,23,361
STATIONERY/PRINTING EXPENSE	55,990	G.P.F (DEDUCTION)	31,86,000
GYMKHANA EXPENSE	53,007	GOVT GRANT(RENT & MAINTENANCE)	3,43,046
COLLEGE DEVELOPMENT EXPENSE	39,502	E.P.F (DEDUCTION)	64,828
COLLEGE TELEPHONE EXPENSE	38,002	PLACEMENT GRANT	21,658
SEMINAR/WORKSHOP EXPENSE-FACULTY	24,010	SWARNIM GUJARAT ACTIVITY GRANT	20,000
T.A./D.A EXPENSE	19,644	UNIVERSITY LECTURE	1,530
GUEST EXPENSE	15,075		<b>4,57,61,323</b>
HOME SCIENCE PRACTICAL EXPENSE	13,118		
PERIODICAL EXPENSE	13,116	<b>OTHER INCOME:</b>	
IDENTITY CARD EXPENSE	11,500	UNI. EXAM REMUNERATION INCOME	5,73,998
REGISTRATION FEE EXPENSE	10,000	TABLET INCOME	3,26,000
PEON UNIFORM EXPENSE	9,188	ZEROX INCOME	12,045
GARDEN EXPENSE	8,035		<b>9,12,043</b>
POSTAGE EXPENSE	3,749		
PEON UNIFORM WASHING EXPENSES	3,360		
SANATERY EXPENSE	3,390		
ADVERTISEMENT EXPENSE	2,000		
		<b>EXCESS OF EXPENSES OVER THE INCOME</b>	<b>3,71,189</b>
NCC EXPENSES	1,830		
KCO PLACEMENT EXPENSE	1,658		
INAM EXPENSE	1,100		
	<b>23,55,765</b>		
<b>INDIRECT EXPENSES:</b>			
<b>GRANT-IN-AID (U.G.)</b>			
G.P.F (CREDIT)	31,86,000		
TABLET EXPENSE	3,26,000		
SCOPE EXPENDITURE	2,14,600		
INTEREST EXPENSES ON UOC GRANT	2,00,383		
REPAIRING & MAINTAINACE EXPENSE	98,505		
UNIVERSITY ADMISSION FEE EXPENSE	89,420		
E.P.F (CREDIT)	64,828		
STIPEND EXPENSE	48,000		
CAMPUS DEVELOPMENT EXPENSE	42,000		
THALASSEMIA TEST EXPENSE	38,250		
SWARNIM GUJARAT ACTIVITY EXPENSE	24,805		
PLACEMENT EXPENSE	22,440		
MISC EXPENDITURE	8,694		
AUDIT EXPENDITURE	4,720		
BANK CHARGES	4,531		
	<b>43,73,176</b>		
<b>TOTAL</b>	<b>4,88,52,302</b>	<b>TOTAL</b>	<b>4,88,52,302</b>

TRUSTEE

NIMA GRAM VIKAS MEMORIAL TRUST

*Nima Memorial "Gram Vikas Trust"*  
Ruppur - Chanasma.

PRINCIPAL

JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE

PLACE : CHANASMA

DATE: 13th August, 2019

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. -4844  
PLACE: AHMEDABAD  
DATE: 13th August, 2019  
UDIN: 19004844AAAAAQ6946



**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

UG.

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2020



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**BALANCE SHEET AS AT 31-03-2020**

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
DEVELOPMENT FUND	1,85,448		<b>IMMOVABLE PROPERTIES</b>		
BOOK BANK FUND	16,830	2,02,275	(As per Schedule 2)		16,23,691
<b>LOAN (WITHOUT INTEREST)</b>			<b>MOVABLE PROPERTIES</b>		30,02,454
NIMA MEMORIAL GRAM VIKAS TRUST	45,22,998	45,22,998	(As per Schedule 2)		
<b>DEPOSITS:</b>			<b>ADVANCES:</b>		
<b>CAUTION MONEY DEPOSIT</b>			SIDD K.V.PATEL I.T.T.CHANASMA SELF FINANCE	1,00,000	
Opening Balance	7,400		SIRSI MADARJI RAMULJI THAKOR	45,000	
Add: Received during the Year	4,640		ELECTRICITY DEPOSIT	13,235	
	12,040		TELEPHONE DEPOSIT	4,288	
Less: Written off during the Year	Nil	12,040	UNI. EXAM FEE RECEIVABLE	2,975	1,06,098
<b>HOME SCIENCE &amp; COMPUTER PRACTICAL CAUTION DEPOSIT</b>			<b>FIXED DEPOSIT:</b>		
Opening Balance	1,440		FIXED DEPOSIT WITH BANK	50,000	50,000
Add: Received during the Year	1,080		<b>CASH &amp; BANK BALANCES:</b>		
Less: Written off during the Year	2,520	2,520	STATE BANK OF INDIA, CHANASMA	11,20,429	
<b>LIABILITIES</b>			SAVING A/C WITH BANK OF BARODA	17,452	
ARTS AND COMMERCE COLLEGE-SELF FINANCE [PG]	3,65,775		SAVING A/C WITH AXIS BANK	10,468	
MEDICAL HEALTH INSURANCE FEES	2,38,400		CASH ON HAND	26,806	11,75,155
ELECTRICITY PAYABLE	10,000				
RAJENDRA D SHAH	4,720				
UNI.ENROLLMENT FEE PAYABLE	100	6,18,995			
<b>FINISHING SCHOOL GRANT</b>					
Opening Balance	✓ 3,73,330				
Add: Received during the Year	4,25,000				
	7,98,330				
Less/Utilisation during the Year	(1,03,184)	6,95,146			
<b>R.S.B. ACCOUNT</b>					
Opening Balance	13,303				
Add: Received during the Year	15,508				
Less: Transferred to Profit & Loss A/c	(50,000)	(21,189)			
<b>NMESCT PROJECT TELEPHONE GRANT</b>		705			
<b>INCOME &amp; EXPENDITURE A/C</b>					
Opening Balance	5,12,589				
Less: Excess of expenses over income	(5,28,683)	(16,093)			
<b>TOTAL</b>		<b>60,17,399</b>	<b>TOTAL</b>		<b>60,17,399</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE  
PLACE : CHANASMA  
DATE : 16TH OCTOBER, 2020

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO 4844  
PLACE: AHMEDABAD  
DATE : 16TH OCTOBER, 2020  
UDIN:20004844AAAAFY5231



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2020**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT:</b>		<b>FEE INCOME:</b>	
<b>GRANT-IN-AID (U.G.)</b>		<b>GRANT-IN-AID (U.G.)</b>	
BASIC PAY	1,84,25,767	ADMISSION FEE	9,58,840
DEARNESS ALLOWANCE	1,72,74,429	TUTION FEE INCOME	6,53,400
SALARY ARREARS	13,93,230	SCOPE INCOME	1,84,595
HOUSE RENT ALLOWANCE	13,51,723	ASSIGNMENT FEES INCOME	89,770
LEAVE ENCASHMENT ALLOWANCE	12,92,922	ADMISSION FORM FEE	63,500
VEHICLE ALLOWANCE	1,25,600	COMPUTER PRACTICAL FEE	62,500
MEDICAL ALLOWANCE	82,780	INAM INCOME	50,000
PRINCIPAL SPECIAL ALLOWANCE	24,000	MISC INCOME	43,332
BONUS EXPENSE	10,362	IDENTITY CARD FEE	23,275
SPECIAL PAY	8,320	NEEDY STUDENT FUND	21,910
	<b>3,99,89,133</b>	ALLUMANY STUDENT ASSOCIATION FEES	18,900
		ONLINE REGISTRATION FEE INCOME	18,360
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		EXAM FORM	16,600
<b>GRANT-IN-AID (U.G.)</b>		COLLEGE SEMINAR INCOME	13,600
TUTION FEE(GOVT) EXPENSE	6,53,400	HOME SOLPRACTICAL FEE	9,100
PROVISION FOR DEPRECIATION	5,86,640	RETEST EXAMINATION INCOME	7,140
OUT SOURCING EMPLOYMENT PAY	2,08,560	SCOPE FORM INCOME	2,900
COLLEGE BUILDING RENT EXPENSE	2,00,000	TRANSFER CERTIFICATE INCOME	2,150
HONORARIUM EXPENSE	1,83,200	CERTIFICATE FEE	2,000
DIAMOND JUBILEE EXPENSE	1,13,728	INTEREST INCOME	993
ELECTRICAL EXPENSE	91,053		<b>22,42,865</b>
STATIONERY/PRINTING EXPENSE	89,458		
ASSIGNMENT EXPENSE	79,380	<b>GRANT:</b>	
GYMCHANA EXPENSE	64,473	GOVT GRANT (PAY)	3,99,89,133
SEMINAR/WORKSHOP EXPENSE	56,617	G.P.F (DEDUCTION)	38,18,000
COLLEGE TELEPHONE EXPENSE	37,827	GOVT GRANT(RENT & MAINTENANCE)	4,39,007
PRAVAS EXPENSE	32,000	INTER UNIVERSITY TOURNAMENT GRANT	2,88,119
PERIODICAL EXPENSE	20,067	S.P.F (DEDUCTION)	1,03,921
QUEST EXPENSE	17,572	UNIVERSITY LECTURE	4,005
T.A./D.A EXPENSE	16,063	PLACEMENT GRANT	2,670
IDENTITY CARD EXPENSE	14,775		<b>4,46,44,855</b>
HOME SCIENCE PRACTICAL EXPENSE	11,610		
PRINCIPAL VEHICLE ALLOWANCE	9,600	<b>OTHER INCOME:</b>	
PEON UNIFORM EXPENSE	4,870	TABLET INCOME	4,03,000
PRINCIPAL RESIDENCY TELE. ALLOWANCE	6,217	STIPEND INCOME	34,500
POSTAGE EXPENSE	4,605	ZEROX INCOME	6,300
COLLEGE BUILDING RENOVATION EXPENSE	3,360	UNIVERSITY ENROLLMENT	300
ADVERTISEMENT EXPENSE	3,100		<b>4,44,100</b>
SANATARY EXPENSE	2,325		
PEON UNIFORM WASHING ALL EXPENSE	1,450		
COLLEGE EXAM EXPENSE	1,700		
GARDEN EXPENSE	600		
	<b>25,14,290</b>	<b>EXCESS OF EXPENSES OVER THE INCOME</b>	<b>5,28,682</b>
<b>INDIRECT EXPENSES</b>			
<b>GRANT-IN-AID (U.G.)</b>			
G.P.F (CREDIT)	38,18,000		
TABLET EXPENSE	4,02,000		
INTER UNIVERSITY TOURNAMENT GRANT	2,88,119		
SCOPE EXPENDITURE	1,54,110		
INTEREST EXPENSE ON UGC GRANT	1,22,234		
REPAIRING & MAINTAINACE EXPENSE	1,10,451		
STIPEND EXPENSE	1,08,000		
UNIVERSITY ADMISSION FEE EXPENSE	1,07,500		
E.P.F (CREDIT)	1,03,921		
THALASSEMIA TEST EXPENSE	56,700		
SEPT. EXPENSE	29,170		
MISC EXPENSE	22,121		
UDISHA EXPENSES	17,750		
BANK CHARGES	8,964		
AUDIT EXPENDITURE	4,720		
PLACEMENT EXPENSE	3,320		
	<b>53,57,080</b>		
<b>TOTAL</b>	<b>4,78,60,502</b>	<b>TOTAL</b>	<b>4,78,60,502</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE  
PLACE : CHANASMA  
DATE : 16TH OCTOBER ,2020

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. -4844

PLACE: AHMEDABAD  
DATE: 16TH OCTOBER ,2020  
UDIN:20004844AAAFY5231

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR CHANASMA**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2020**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>OPENING BALANCES:</b>		<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT:</b>	
STATE BANK OF INDIA, CHANASMA	4,67,712	BASIC PAY	1,84,25,767
BANK OF BARODA, PATAN	16,876	DEARNESS ALLOWANCE	1,72,74,429
AXIS BANK, PATAN	9,851	SALARY ARREARS	13,93,230
CASH ON HAND	15,388	HOUSE RENT ALLOWANCE	13,51,723
	<b>5,09,827</b>	LEAVE ENCASHMENT EXP.	12,92,922
		VEHICLE ALLOWANCE	1,25,600
<b>FEE RECEIPTS:</b>		MEDICAL ALLOWANCE	82,780
ADMISSION FEE	9,11,380	PRINCIPAL SPECIAL ALLOWANCE	24,000
TUTION FEE	6,53,400	BONUS EXP.	10,382
SCOPE INCOME	1,84,595	SPECIAL PAY	8,320
ADMISSION FORM FEE	63,500		<b>3,99,89,133</b>
COMPUTER PRACTICAL FEE	62,500		
IDENTITY CARD FEE	23,275	<b>ADMINISTRATIVE &amp; OTHER EXPENSES</b>	
ALUMANY STUDENTS ASSOCIATION FEE	18,900	G.P.F (CREDIT)	58,18,000
EXAM FORM	16,970	ARTS AND COMMERCE COLLEGE (P.G)	26,74,117
HOME SCI. PRACTICAL FEE	9,100	CREDIT SOCIETY	11,05,242
RETEST EXAM FEE	7,140	TUTION FEE(GOVT).EXP.	6,53,400
T.C.FEE	2,150	UNL EXAM FEE	6,01,590
CERTIFICATE FEE	2,000	TEBLIT EXP.	4,02,000
	<b>19,54,910</b>	UNIVERSITY EXAM ADVANCE REMUNERATION	3,57,723
<b>GRANT RECEIVED:</b>		OUTSOURCING EMPLOYMENT PAY EXP.	2,08,560
GOVT OF GUJ./PAYGRANT	3,99,89,133	COLLEGE BUILDING RENT EXP.	2,00,000
G.P.F (DEDUCTION)	38,18,000	HONORARIUM EXP.	1,83,200
GOVT GRANT	4,39,007	STATIONERY/PRINTING EXP.	1,68,838
FINISHING SCHOOL	4,25,000	SCOPE EXPENDITURE	1,54,110
INTER UNIVERSITY TOURNAMENT GRANT	2,92,430	LIC	1,40,062
E.P.F (DEDUCTION)	1,03,921	DIAMOND JUBILEE EXPENSE	2,14,028
PLACEMENT GRANT	50,000	REPAIRING & MAINTAINACE EXP.	1,10,451
	<b>4,51,17,491</b>	STIPEND	1,08,000
		UNIVERSITY ADMISSION FEE EXP.	1,07,300
<b>OTHER RECEIPT:</b>		E.P.F (CREDIT)	1,03,921
ARTS AND COMMERCE COLLEGE (P.G)	33,28,046	FINISHING SCHOOL EXP.	1,03,184
CREDIT SOCIETY	11,05,242	ELECTROCAL EXP.	87,426
UNL EXAM FEE	6,02,255	GYMKHANA EXP.	84,473
TEBLIT INCOME	4,03,600	PROFESSIONAL TAX	62,600
UNIVERSITY EXAM ADVANCE REMUNERATION	3,64,685	THALASSEMIA FEE EXP.	56,700
NIMA MEMORIAL GRAM VIKAS TRUST	2,50,000	SEMINAR/WORKSHOP EXP.	56,617
LIC	1,40,062	NSS ACCOUNT	50,000
DIAMOND JUBILEE EXPENSE (N.K.PATEL)	1,00,500	NEEDY STUDENT FUND	46,710
C.M. RELIEF FUND EXPENSE	1,00,045	UNIVERSITY ENROLLMENT FEE	45,700
MEDICAL HEALTH INSURANCE FEE	96,300	INCOME TAX EXPENSES	41,850
ASSIGNMENT FEES INCOME	89,770	COLLEGE TELEPHONE EXP.	37,827
NEEDY STUDENT FUND	68,620	PRAVAS EXPENSE	32,000
PROFESSIONAL TAX	62,600	SEPT. EXPENSE	29,170
SHR B.D. PATEL	50,000	MISC EXPENDITURE	22,121
INAM INCOME	50,000	PERIODICAL EXP.	20,067
UNIVERSITY ENROLLMENT FEE	46,000	UDISHA EXPENSES	17,750
INCOME TAX INCOME	41,850	GUEST EXP.	17,372
STIPEND INCOME	34,500	T.A./D.A EXP.	16,063
PRAVAS INCOME	32,000	IDENTITY CARD EXP.	14,775
ONLINE REGISTRATION FEE INCOME	18,360	HOME SCIENCE PRACTICAL EXP.	11,610
NSS ACCOUNT	15,308	PRINCIPAL VEHICLE ALLOWANCE	9,600
COLLEGE SEMINAR INCOME	13,600	BANK CHARGES	8,964
SHR K.B. PATEL	12,360	PEON UNIFORM EXP.	4,870
SHR V.M. CHAUDHARI	10,000	PRINCIPAL RESIDENCY TELE. ALLOWANCE	6,217
UNIVERSITY LECTURE INCOME	9,105	UNIVERSITY LECTURE EXPENSE	5,100
XEROX FEE INCOME	6,300	AUDIT FEE	4,720
COLLEGE CAUTION MONEY FEES	4,640	POSTAGE EXP.	4,605
SCOPE FORM INCOME	2,900	COLLEGE BUILDING RENOVATION EXPENSE	3,360
HOME/COMP CAUTION MONEY FEES	1,080	PLACEMENT EXP.	3,320
INTEREST INCOME	953	ADVERTISMENT EXP.	3,100
	<b>70,64,121</b>	SANATERY EXP.	2,325
		COLLEGE EXAM EXP.	1,700
		PEON UNIFORM WASHING ALL. EXP.	1,490
		GARDEN EXPENSES	600
			<b>1,22,04,927</b>

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**JETHIBA K. PATEL ARTS COLLEGE & R.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2020**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
		<b>ADVANCES:</b>	
		SHRI B.D. PATEL	50,000
		SHRI K.B. PATEL	12,360
		SHRI V.M. CHAUDHARI	10,000
			<b>72,360</b>
		<b>OTHER PAYMENT:</b>	
		INTER UNIVERSITY TOURNAMENT GRANT	2,92,430
		NIMA MEMORIAL GRAM VIKAS TRUST	2,41,514
		COLLEGE FURNITURE	2,25,608
		U.O.C GRANT-INTEREST	1,22,234
		C.M. RELIEF FUND EXPENSE	1,00,045
		SHRI KV PATEL ITI SELF FINANCE	1,00,000
		FIXED DEPOSIT	50,000
		PLACEMENT GRANT RETURNED	47,330
		COLLEGE LIBRARY BOOKS	25,613
			<b>12,04,774</b>
		<b>CLOSING BALANCES:</b>	
		STATE BANK OF INDIA, CHANASMA	11,20,429
		BANK OF BARODA, PATAN	17,452
		AXIS BANK, PATAN	10,468
		CASH ON HAND	26,806
			<b>11,75,155</b>
<b>TOTAL</b>	<b>5,46,46,349</b>	<b>TOTAL</b>	<b>5,46,46,349</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& R.A.PATEL AND D.B. VYAS COMM.  
COLLEGE, CHANASMA  
PLACE : CHANASMA  
DATE : 16TH OCTOBER, 2020

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 198363W

*Rajendra D. Shah*  
RAJENDRA D. SHAH  
PROPRIETOR  
MEMBERSHIP NO - 4844  
PLACE: AHMEDABAD  
DATE : 16TH OCTOBER, 2020  
UDIN: 20004844AAAAFY5211



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**

**Schedule :- 2 Immovable Property**

**ACCT YEAR:- 2019-20**

**(Amount in Rs)**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2019	Addition during the year	Deduction during the year	Total	Depreciation during the year	Net Block as on 31.03.2020
1	College Computer Lab	52,721	Nil	Nil	52,721	5,272	47,449 ✓
2	English lang. Lab	87,923	Nil	Nil	87,923	8,792	79,131 ✓
3	UGC Building	16,63,457	Nil	Nil	16,63,457	1,66,346	14,97,111 ✓
	<b>Total</b>	<b>18,04,101</b>	<b>Nil</b>	<b>Nil</b>	<b>18,04,101</b>	<b>1,80,410</b>	<b>16,23,691</b>

**Schedule :- 2 Movable Property**

**(Amount in Rs)**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2019	Addition during the year	Deduction during the year	Total	Depreciation during the year	Net Block as on 31.03.2020
1	Sports Dead Stock	6,930	Nil	Nil	6,930	693	6,237 ✓
2	UGC Computers	20,456	Nil	Nil	20,456	8,182	12,274 ✓
3	Office Dead Stock	14,271	Nil	Nil	14,271	1,427	12,844 ✓
4	Computer	24,747	Nil	Nil	24,747	9,899	14,848 ✓
5	Home Science Equipment	66,218	Nil	Nil	66,218	6,622	59,596 ✓
6	Library Books	82,005	25,613	Nil	1,07,618	38,207	69,411 ✓
7	UGC Library Books	1,33,181	Nil	Nil	1,33,181	53,272	79,909 ✓
8	Furniture	7,41,006	2,25,608	Nil	9,66,614	81,063	8,85,551 ✓
9	UGC Equipment	20,68,649	Nil	Nil	20,68,649	2,06,865	18,61,784 ✓
	<b>Total</b>	<b>31,57,463</b>	<b>2,51,221</b>	<b>Nil</b>	<b>34,08,684</b>	<b>4,06,230</b>	<b>30,02,454</b>



**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College**  
Ruppur, Chanasma

U.B.

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2021

**JETHUBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**BALANCE SHEET AS AT 31-03-2021**

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
DEVELOPMENT FUND	1,85,448		<b>IMMOVABLE PROPERTIES</b>		
BOOK BANK FUND	16,830	2,02,278	(As per Schedule 2)		14,61,322
<b>LOAN (WITHOUT INTEREST)</b>			<b>MOVABLE PROPERTIES</b>		
NIMA MEMORIAL GRAM VIKAS TRUST	51,96,211	51,96,211	(As per Schedule 2)		32,05,885
<b>DEPOSITS:</b>			<b>ADVANCES:</b>		
CAUTION MONEY DEPOSIT			SHRI MADAN RAMJI THAKOR	45,000	
Opening Balance	12,046		ELECTRICITY DEPOSIT	13,235	
Add: Received during the Year	4,020		TELEPHONE DEPOSIT	4,888	
	16,066		UNI. EXAM ADVANCE REMUNERATION	648	63,771
Less: Written off during the Year	Nil	16,066			
<b>HOME SCIENCE &amp; COMPUTER</b>			<b>FIXED DEPOSIT:</b>		
<b>PRACTICAL CAUTION DEPOSIT</b>			FIXED DEPOSIT WITH BANK		10,52,776
Opening Balance	2,520				
Add: Received during the Year	800		<b>CASH &amp; BANK BALANCES:</b>		
	3,320		STATE BANK OF INDIA, CHANASMA	14,36,061	
Less: Written off during the Year	Nil	3,320	SAVING A/C WITH BANK OF BARODA	17,977	
			CASH ON HAND	45,077	15,39,115
<b>LIABILITIES</b>					
ARTS AND COMMERCE COLLEGE-SELF			<b>INCOME &amp; EXPENDITURE A/C</b>		
FINANCE (PG)	7,31,988		Opening Balance	16,095	
MEDICAL HEALTH INSURANCE FEES	2,38,400		Add: Excess of expenses over income	4,07,263	4,23,359
RAJENDRA D SHAH	4,720				
UNI. EXAM FEES PAYABLE	3,35,970				
UNI. ENROLLMENT FEE PAYABLE	100				
COVID19 FUND	200	13,11,378			
<b>FISHING SCHOOL GRANT</b>					
Opening Balance	6,95,146				
Add: Received during the Year	1,25,000				
	8,20,146				
Less: Utilisation during the Year	Nil	8,20,146			
<b>S.S.S. ACCOUNT</b>					
Opening Balance	(21,189)				
Add: Received during the Year	36,822				
Less: Transferred to Profit & Loss A/c	(11,100)	4,533			
<b>K.C.G. VOCATIONAL EDUCATION</b>					
Opening Balance	-				
Add: Received during the Year	2,80,000				
	2,80,000				
Less: Utilisation during the Year	88,403	1,91,597			
<b>SMRICT PROJECT TELEPHONE GRANT</b>					
		705			
<b>TOTAL</b>		<b>77,46,228</b>	<b>TOTAL</b>		<b>77,46,228</b>

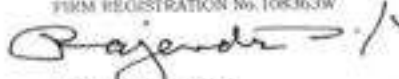
TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST



PRINCIPAL  
JETHUBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM  
COLLEGE  
PLACE : CHANASMA  
DATE : 25th November, 2021

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W



(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO 4844  
PLACE: AHMEDABAD  
DATE : 25th November, 2021  
UDIN: 21004844AAAAHD1609



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2021**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT:</b>		<b>FEES INCOME:</b>	
<b>GRANT-IN-AID (U.G.)</b>		<b>GRANT-IN-AID (U.G.)</b>	
BASIC PAY	3,55,86,978	ADMISSION FEE	10,20,195
DEARNESS ALLOWANCE	70,53,730	TUTION FEE INCOME	7,64,400
SALARY ARREARS	46,29,292	SCOPE INCOME	1,70,885
HOUSE RENT ALLOWANCE	13,81,926	ASSIGNMENT FEES INCOME	1,00,510
LEAVE ENCASHMENT ALLOWANCE	2,00,322	ADMISSION FORM FEE	38,500
VEHICLE ALLOWANCE	76,800	COMPUTER PRACTICAL FEE	42,000
MEDICAL ALLOWANCE	82,800	NTA EXAM REMUNERATION	1,10,596
PRINCIPAL SPECIAL ALLOWANCE	24,000	TALLY ACCOUNTING INCOME	39,000
SPECIAL PAY	7,800	IDENTITY CARD FEE	20,050
	<b>4,90,73,648</b>	NEEDY STUDENT FUND	4,100
		ALLUARY STUDENT ASSOCIATION FEES	29,500
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		ONLINE REGISTRATION FEE INCOME	16,000
<b>GRANT-IN-AID (U.G.)</b>		EXAM FORM	9,550
TUTION FEE(GOVT) EXPENSE	7,63,800	UNL LEC EXP	5,000
PROVISION FOR DEPRECIATION	6,43,198	HOME SCI PRACTICAL FEE	11,000
OUT SOURCING EMPLOYMENT PAY	2,08,560	RETEST EXAMINATION INCOME	375
COLLEGE BUILDING RENT EXPENSE	2,00,000	SCOPE FORM INCOME	5,010
HONORARIUM EXPENSE	1,63,850	TRANSFER CERTIFICATE INCOME	950
ELECTRICAL EXPENSE	51,515	CERTIFICATE FEE	800
STATIONERY/PRINTING EXPENSE	46,390	INTEREST INCOME	3,301
ASSIGNMENT EXPENSE	1,58,000		<b>23,91,742</b>
GYMKHANA EXPENSE	6,350	<b>GRANT:</b>	
SEMINAR/WORKSHOP EXPENSE	5,300	GOVT GRANT (PAY)	4,90,73,648
COLLEGE TELEPHONE EXPENSE	45,663	G.P.F (DEDUCTION)	51,24,000
UNL ENROLLMENT EXPENSE	800	GOVT GRANT(RENT & MAINTENANCE)	2,01,664
PERIODICAL EXPENSE	15,369	INTER UNIVERSITY TOURNAMENT GRANT	149
GUEST EXPENSE	5,994	E.P.F (DEDUCTION)	1,87,226
T.A./D.A EXPENSE	7,779	DEDF FUND SCO GRANT	50,000
IDENTITY CARD EXPENSE	32,300		<b>5,46,36,687</b>
HOME SCIENCE PRACTICAL EXPENSE	2,100	<b>OTHER INCOME:</b>	
PRINCIPAL VEHICLE ALLOWANCE	9,600	ZEROX INCOME	500
PEON UNIFORM EXPENSE	5,000		<b>500</b>
PEON WAIVING ALLOWANCE EXPENSE	1,440		
PRINCIPAL RESIDENCY TELE. ALLOWANCE	3,000		
POSTAGE EXPENSE	3,355		
COLLEGE BUILDING RENOVATION EXPENSE	43,000		
ADVERTISEMENT EXPENSE	3,000		
SANITARY EXPENSE	1,600		
GARDEN EXPENSE	260		
	<b>24,29,223</b>	<b>EXCESS OF EXPENSES OVER THE INCOME</b>	<b>4,07,263</b>
<b>INDIRECT EXPENSES:</b>			
<b>GRANT-IN-AID (U.G.)</b>			
G.P.F (CREDIT)	51,24,000		
SCOPE EXPENDITURE	1,41,660		
REPAIRING & MAINTAINACE EXPENSE	76,178		
STIPEND EXPENSE	1,24,000		
UNIVERSITY ADMISSION FEE EXPENSE	1,20,940		
E.P.F (CREDIT)	1,87,226		
MISC EXPENSE	11,511		
BANK CHARGES	4,294		
AUDIT EXPENDITURE	4,720		
APILATION FEES EXPENSE	2,000		
INCOME TAX LATE FEES	10,940		
NCO RANKING FEES	5,900		
TALLY ACCOUNTING EXPENSE	9,337		
EXAM REMUNERATION EXPENSE	1,10,595		
	<b>89,33,321</b>		
<b>TOTAL</b>	<b>5,74,36,192</b>	<b>TOTAL</b>	<b>5,74,36,192</b>

TRUSTEE  
 NMA GRAM VIKAS MEMORIAL TRUST

PRINCIPAL  
 JETHIBA K.PATEL ARTS COLLEGE  
 & B.A.PATEL AND D.B. VYAS COMM.  
 COLLEGE  
 PLACE : CHANASMA  
 DATE : 25th November, 2021

SECRETARY  
 NMA MEMORIAL  
 GRAM VIKAS TRUST  
 RUPPUR-CHANASMA


VERIFIED AND FOUND CORRECT  
 FOR RAJENDRA D. SHAH & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION No.108363W

(RAJENDRA D. SHAH)  
 PROPRIETOR  
 MEMBERSHIP NO. 4844

PLACE: AHMEDABAD  
 DATE : 25th November, 2021  
 UDIN: 21004844AAAAH1609

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR CHANASMA**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2021**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>OPENING BALANCES:</b>		<b>TEACHING &amp; NON-TEACHING STAFF PAYMENT</b>	
STATE BANK OF INDIA, CHANASMA	11,20,429	BASIC PAY	3,55,86,978
BANK OF BARODA, PATAN	17,432	DEARNESS ALLOWANCE	70,53,730
AXIS BANK, PATAN	10,468	SALARY ADVANCE	46,59,292
CASH ON HAND	26,800	HOUSE RENT ALLOWANCE	13,81,920
	<b>11,75,155</b>	LEAVE ENCASHMENT EXP	2,00,372
		VEHICLE ALLOWANCE	76,800
<b>FEE RECEIPTS:</b>		MEDICAL ALLOWANCE	82,800
ADMISSION FEE	16,20,195	PRINCIPAL SPECIAL ALLOWANCE	24,000
TUTION FEE	7,64,400	SPECIAL PAY	7,800
SCOPE INCOME	1,70,885		<b>4,90,73,648</b>
ADMISSION FORM FEE	38,500	<b>ADMINISTRATIVE &amp; OTHER EXPENSES</b>	
COMPUTER PRACTICAL FEE	82,000	G.P.F (CREDIT)	51,24,000
IDENTITY CARD FEE	20,050	E.P.F (CREDIT)	1,87,226
ALUMANY STUDENTS ASSOCIATION FEE	29,500	ARTS AND COMMERCE COLLEGE (P.O)	36,67,889
EXAM FORM	9,570	CREDIT SOCIETY	13,19,585
HOME SCI PRACTICAL FEE	11,000	TUTION FEE GOVT EXP	7,63,000
RETEST EXAM FEE	375	UNEXAM FEES	2,14,858
L.C.FEE	950	SCOPE DISCARD EXP	10,300
CERTIFICATE FEE	800	UNIVERSITY EXAM ADVANCE REMUNERATION	67,498
	<b>21,08,225</b>	OUTSOURCING EMPLOYMENT PAY EXP	2,08,560
<b>GRANT RECEIVED:</b>		COLLEGE BUILDING RENT EXP	2,00,000
GOVT GRANT	2,01,664	HONORARIUM EXP	1,63,850
DEDIF FUND KCG GRANT	50,000	STATIONERY / PRINTING EXP	46,200
INTER UNIVERSITY TOURNAMENT GRANT	140	SCOPE EXPENDITURE	1,41,660
FINISHING SCHOOL GRANT	1,25,000	LIC	1,20,856
KCG VOCATIONAL GRANT	2,50,000	UGC GRANT	7,131
PLACEMENT GRANT	50,000	REPAIRING & MAINTAINANCE EXP ✓	76,178
GOVT OF GUJ (PAY) GRANT	4,90,73,648	STIPEND	1,24,000
G.P.F (DEDUCTION)	51,24,000	COVID-19 EXP	76,300
E.P.F (DEDUCTION)	1,87,226	GROUP INSURANCE	2,120
	<b>5,50,91,687</b>	UNIVERSITY ADMISSION FEE EXP	1,26,940
<b>OTHER RECEIPTS:</b>		ELECTRICAL EXP ✓	64,514
ARTS AND COMMERCE COLLEGE (P.O)	40,33,702	GYMNASIA EXP	6,350
CREDIT SOCIETY	13,19,585	PROFESSIONAL TAX	62,600
UNEXAM FEES	5,53,803	ASSIGNMENT EXP	1,56,000
KV PATEL IN SELF FINANCE	1,00,000	SEMINAR/WORKSHOP EXP	5,300
UNIVERSITY EXAM ADVANCE REMUNERATION	66,850	NSS ACCOUNT	11,300
NIMA MEMORIAL GRAM VIKAS TRUST	8,05,500	UNIVERSITY ENROLLMENT FEE	40,000
LIC	1,20,856	INCOME TAX EXPENSES	1,19,20,670
UGC GRANT	7,131	COLLEGE TELEPHONE EXP ✓	45,663
GROUP INSURANCE	2,120	MISC EXPENDITURE	11,511
ASSIGNMENT FEES INCOME	1,00,510	PERIODICAL EXP ✓	15,369
NEEDY STUDENT FUND	46,400	GUEST EXP	5,994
PROFESSIONAL TAX	62,600	T.A./D.A EXP	7,779
UNIVERSITY ENROLLMENT FEE	40,000	IDENTITY CARD EXP	32,300
INCOME TAX INCOME	1,19,20,670	HOME SCIENCE PRACTICAL EXP	2,100
SCOPE DISCARD	10,300	PRINCIPAL VEHICLE ALLOWANCE	9,600
ONLINE REGISTRATION FEE INCOME	16,000	BANK CHARGES	4,294
NSS ACCOUNT	36,822	PEON UNIFORM EXP	5,000
UNIVERSITY LECTURE INCOME	5,000	PRINCIPAL RESIDENCY TELE. ALLOWANCE	3,000
STROX FEE INCOME	500	AUDIT FEE	4,720
COLLEGE CAUTION MONEY FEES	4,020	POSTAGE EXP	3,356
SCOPE FORM INCOME	5,010	COLLEGE BUILDING RENOVATION EXPENSE ✓	45,000
HOME/COMP CAUTION MONEY FEES	800	ADVERTISEMENT EXP	3,000
INTEREST INCOME	525	SARATERY EXP	1,600
COVID-19 INCOME	76,300	GARDEN EXPENSES	260
TALLY ACC. INCOME	39,000	AFFILIATION FEES EXP	2,000
NCC INCOME	20,605	INCOME TAX LATE FEES	10,940
EXAM REMUNERATION INCOME	1,10,951	RANKING FEES	5,900
UN. EXAM ASSESSMENT	1,00,000	UNE EXAM ASSESSMENT	1,00,000
	<b>1,96,05,760</b>	TALLY ACCOUNTING EXPENSE	9,357
		NCC EXPENSE	20,605
		NEEDY STUDENT FUND	42,300
		EXAM REMUNERATION EXPENSE	1,10,950
		PEON WAIVING ALLOWANCE EXPENSE	1,440
		NEEDY STUDENT FUND EXPENSE	600
			<b>2,54,13,112</b>
		<b>OTHER PAYMENT:</b>	
		NIMA MEMORIAL GRAM VIKAS TRUST	1,32,387
		COLLEGE FURNITURE ✓	36,400
		KCG VOCATIONAL GRANT	88,403
		COLLEGE COMPUTER ✓	6,14,500
		FIXED DEPOSIT	10,00,000
		PLACEMENT GRANT RETURNED	50,000
		COLLEGE LIBRARY BOOKS ✓	33,362
			<b>19,54,952</b>
		<b>CLOSING BALANCES:</b>	
		STATE BANK OF INDIA, CHANASMA	14,76,061
		BANK OF BARODA, PATAN	17,977
		CASH ON HAND	43,077
			<b>15,39,115</b>
<b>TOTAL</b>	<b>7,79,80,827</b>	<b>TOTAL</b>	<b>7,79,80,827</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST  
  
PRINCIPAL  
JETHIBA K. PATEL ARTS COLLEGE  
& B.A. PATEL AND D.B. VYAS COMM  
COLLEGE, CHANASMA  
PLACE: CHANASMA  
DATE: 25th November, 2021

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W  
  
(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO - 4544  
PLACE: AHMEDABAD  
DATE: 25th November, 2021  
UDIN: 21004844AAAAHD1669

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**

**Schedule :- 2 Immovable Property**

**ACCT YEAR:- 2020-21**

**(Amount in Rs)**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2020	Addition during the year	Deduction during the year	Total	Depreciation during the year	Net Block as on 31.03.2021
1	College Computer Lab	47,449	Nil	Nil	47,449	4,745	42,704
2	English lang. Lab	79,131	Nil	Nil	79,131	7,913	71,218
3	UGC Building	14,97,111	Nil	Nil	14,97,111	1,49,711	13,47,400
	<b>Total</b>	<b>16,23,691</b>	<b>Nil</b>	<b>Nil</b>	<b>16,23,691</b>	<b>1,62,369</b>	<b>14,61,322</b>

**Schedule :- 2 Movable Property**

**(Amount in Rs)**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2020	Addition during the year	Deduction during the year	Total	Depreciation during the year	Net Block as on 31.03.2021
1	Sports Dead Stock	6,236	Nil	Nil	6,236	624	5,612
2	UGC Computers	12,274	Nil	Nil	12,274	4,910	7,364
3	Office Dead Stock	12,844	Nil	Nil	12,844	1,284	11,560
4	Computer	14,848	✓ 6,14,500	Nil	- 6,29,348	1,27,939	5,01,409
5	Home Science Equipment	59,596	Nil	Nil	59,596	5,960	53,636
6	Library Books	69,411	✓ 33,362	Nil	1,02,773	33,392	69,381
7	UGC Library Books	79,909	Nil	Nil	79,909	31,964	47,945
8	Furniture	8,85,551	✓ 36,400	Nil	9,21,951	88,579	8,33,372
9	UGC Equipment	18,61,785	Nil	Nil	18,61,785	1,86,179	16,75,606
	<b>Total</b>	<b>30,02,454</b>	<b>6,84,262</b>	<b>Nil</b>	<b>36,86,716</b>	<b>4,80,831</b>	<b>32,05,885</b>

*Rajendra*



**Jethiba K. Patel Arts College  
and B.A Pateland D.B Vyas Commerce College  
Self Finance (Post Graduation)  
Ruppur, Chanasma**

ACCOUNTS FOR THE


YEAR ENDED ON


31st, MARCH 2017

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**  
**BALANCE SHEET AS AT 31-03-2017**

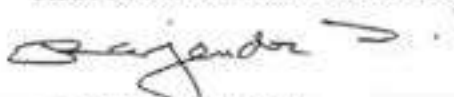
LIABILITIES	AMOUNT (Rs )	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs )	AMOUNT (Rs.)
<b><u>INCOME &amp; EXPENDITURE A/C</u></b> Opening Balance ADD: EXCESS INCOME OF OVER THE EXPENSE	NIL  6,84,167	  6,84,167	<b><u>MOVABLE PROPERTIES</u></b> (As per Schedule 2)  <b><u>CURRENT ASSETS</u></b>  <b><u>CASH &amp; BANK BALANCES:</u></b> SAVING A/C WITH C.N.S.CO-OP.BANK LTD CASH ON HAND  <b><u>ADVANCES:</u></b> NIMA MEMORIAL GRAM VIKAS TRUST ARTS AND COMMERCE COLLEGE	   45,869 220  4,00,000 1,94,891	43,187       46,089  5,94,891
<b>TOTAL</b>		<b>6,84,167</b>	<b>TOTAL</b>		<b>6,84,167</b>

NOTES FORMING PART OF ACCOUNTS  
[AS PER SCHEDULE 1]

  
**PRINCIPAL**  
**JETHIBA K PATEL ARTS COLLEGE**  
**& B.A.PATEL AND D.B. VYAS COMM.**  
**COLLEGE, CHANASMA**  
**PLACE : CHANASMA**  
**DATE : 9<sup>th</sup> AUGUST 2017**

  
**SECRETARY**  
**"NIMA MEMORIAL"**  
**GRAM VIKAS TRUST**  
**RUPPUR, CHANASMA**

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

  
**(RAJENDRA D. SHAH)**  
**PROPRIETOR**  
**MEMBERSHIP NO. -4844**

**PLACE: AHMEDABAD**  
**DATE : 9<sup>th</sup> AUGUST 2017**





**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31-03-2017**

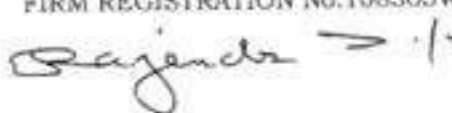
EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		<b>FEES INCOME:</b>	
BANK CHARGES	1,392	POST GRADUATE FEE	12,45,635
COLLEGE DEVELOPMENT FEE	48,000	UNIVERSITY EXAMINATION FORM INCOME	4,840
UNIVERSITY REGISTRATION FEE	13,900	NEEDY STUDENT FUND	500
UNIVERSITY ADMISSION FEE	32,550	UNIVERSITY EXAMINATION FEE	4,270
UNIVERSITY DEVELOPMENT FEE	1,16,250		
REMUNERATION TO FACULTIES	3,39,500		
DEPRECIATION	19,486		
	<b>5,71,078</b>		
EXCESS OF INCOME OVER THE EXPENSE	<b>6,84,167</b>		
<b>TOTAL</b>	<b>12,55,245</b>	<b>TOTAL</b>	<b>12,55,245</b>

NOTES FORMING PART OF ACCOUNTS  
(AS PER SCHEDULE 1)

  
**PRINCIPAL**  
 JETHIBA K PATEL ARTS COLLEGE  
 & B.A.PATEL AND D.B. VYAS COMM.  
 COLLEGE, CHANASMA  
 PLACE : CHANASMA  
 DATE : 9<sup>th</sup> AUGUST 2017

  
**SECRETARY**  
 "NIMA MEMORIAL"  
 GRAM VIKAS TRUST  
 RUPPUR, CHANASMA

VERIFIED AND FOUND CORRECT  
 FOR RAJENDRA D. SHAH & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION No.108363W

  
 (RAJENDRA D. SHAH)  
 PROPRIETOR  
 MEMBERSHIP NO. -4844

PLACE: AHMEDABAD  
 DATE : 9<sup>th</sup> AUGUST 2017



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**Schedule :-2 Movable Property**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2016	Addition during the year	Deduction during the year	Gross Block	Depreciation during the year	Net Block as on 31.03.2017
1	Books	Nil	62,673	Nil	62,673	19,486	43,187
	<b>Total</b>	<b>Nil</b>	<b>62,673</b>	<b>Nil</b>	<b>62,673</b>	<b>19,486</b>	<b>43,187</b>



*Rajendra D. Shah*

**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College  
Self Finance (Post Graduation)  
Ruppur, Chanasma**

ACCOUNTS FOR THE

YEAR ENDED ON

31st, MARCH 2018



The Bombay Public Trust Act, 1950  
JETHIBA K. PATEL ARTS COLLEGE AND B.A.PATEL & D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA  
SELF FINANCE [POST GRADUATION]  
BALANCE SHEET AS AT 31-03-2018

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>INCOME &amp; EXPENDITURE A/C</b>			<b>MOVABLE PROPERTIES</b>		
Opening Balance	6,84,167		(As per schedule 1)		54,991
ADD: EXCESS INCOME OF OVER THE EXPENSE	3,39,685	10,23,852	<b>CURRENT ASSETS</b>		
<b>LIABILITIES</b>			<b>CASH &amp; BANK BALANCES:</b>		
ADVANCE FEES RECEIVED		13,883	SAVING A/C WITH C.N.S.CO-OP.BANK LTD	5,53,689	
			CASH ON HAND	2,000	5,55,689
			<b>ADVANCES:</b>		
			NIMA MEMORIAL GRAM VIKAS TRUST	4,00,000	
			ARTS AND COMMERCE COLLEGE	27,055	4,27,055
<b>TOTAL</b>		<b>10,37,735</b>	<b>TOTAL</b>		<b>10,37,735</b>

Trustee  
Nima Memorial Gram Vikas Trust  
Ruppur - Chanasma.

Principal  
JETHIBA K PATEL ARTS COLLEGE AND  
B.A.PATEL & D.B. VYAS COMM.  
COLLEGE  
Place: Chanasma  
Date: 30th August, 2018

Secretary  
Nima Memorial  
Gram Vikas Trust

As Per Our Report Of Even Date

For Rajendra D. Shah & Co.  
Chartered Accountant  
Firm Registration No.106363W

(Rajendra D. Shah)  
Proprietor  
Membership No.4844

Place: Ahmedabad  
Date: 30th August, 2018



**The Bombay Public Trust Act, 1950**  
**JETHIBA K. PATEL ARTS COLLEGE AND B.A.PATEL & D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31-03-2018**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		<b>FEES INCOME:</b>	
BANK CHARGES	695	ASSIGNMENT FEES INCOME	5,130
COLLEGE DEVELOPMENT FEES	17,900	POST GRADUATE FEE (As per schedule 2)	9,49,602
UNIVERSITY REGISTRATION FEE	6,300	UNIVERSITY ADMISSION FORM INCOME	3,500
UNI FEE	23,580	ONLINE REGISTRATION FEES	630
UNIVERSITY DEVELOPMENT FEE	87,250		
REMUNERATION TO FACULTIES	5,01,100		
DEPRECIATION	19,352	MISC. INCOME	37,000
EXCESS OF INCOME OVER THE EXPENSE	3,39,685		
<b>TOTAL</b>	<b>9,95,862</b>	<b>TOTAL</b>	<b>9,95,862</b>

Principal  
 JETHIBA K PATEL ARTS COLLEGE AND  
 B.A.PATEL & D.B. VYAS COMM.  
 COLLEGE  
 Place: Chanasma  
 Date : 30th August, 2018

Secretary  
 Nima Memorial  
 Gram Vikas Trust

As Per Our Report Of Even Date

For Rajendra D. Shah & Co.  
 Chartered Accountant  
 Firm Registration No.108363W

(Rajendra D. Shah)  
 Proprietor  
 Membership No.4844

Place: Ahmedabad  
 Date : 30th August, 2018



**JETHIBA K. PATEL ARTS COLLEGE AND B.A.PATEL & D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**Schedule :- 1 Movable Property**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2017	Addition during the year	Deduction during the year	Gross Block	Depreciation during the year	Net Block as on 31.03.2018
1	Books	43,187	31,156	Nil	74,343	19,352	54,991
	<b>Total</b>	<b>43,187</b>	<b>31,156</b>	<b>Nil</b>	<b>74,343</b>	<b>19,352</b>	<b>54,991</b>

**Schedule :- 2 Advance Fees Received**

**Admission fee**

Total Fees Received

69,417

Less: Fees for advance

(13,883)

55,534

*BR*

**SCHEDULE-3**

**NOTES ON ACCOUNTS**

**A) GENERAL**

The Accounts are prepared on accrual basis.

**B) FIXED ASSETS:**

Fixed Assets are stated at cost less Depreciation.

**C) DEPRECIATION:**

- (i) Depreciation on books is provided @40% on written down value basis.
- (ii) Depreciation on addition is calculated pro rata from the months following the month of addition if the asset is purchased after 15th of the month, otherwise depreciation calculated from the month of addition.

Trustee Nima Memorial \* Gram Vikas Trust  
Nima Memorial \* Chanasma.  
Gram Vikas Trust

Secretary  
Nima Memorial  
Gram Vikas Trust

Principal  
JETHIBA K PATEL ARTS COLLEGE AND  
B.A.PATEL & D.B. VYAS COMM.  
COLLEGE  
Place: Chanasma  
Date : 30th August, 2018

As Per Our Report Of Even Date

For Rajendra D. Shah & Co.  
Chartered Accountant  
Firm Registration No.108363W

(Rajendra D. Shah)  
Proprietor  
Membership No.4844

Place: Ahmedabad  
Date : 30th August, 2018





**Jethiba K. Patel Arts College  
and B.A Patel and D.B Vyas Commerce College  
Self Finance (Post Graduation)  
Ruppur, Chanasma**

ACCOUNTS FOR THE

YEAR ENDED ON


31st, MARCH 2019

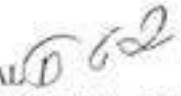
**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCIAL COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**  
**BALANCE SHEET AS AT 31-03-2019**

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b><u>CURRENT LIABILITY</u></b>			<b><u>MOVABLE PROPERTIES</u></b> (As per Schedule 2)		54,288
<b><u>ADVANCES:</u></b> ADVANCES FEES ARTS AND COMMERCE COLLEGE	59,330 2,88,154	3,47,484	<b><u>CURRENT ASSETS</u></b>		
<b><u>INCOME &amp; EXPENDITURE A/C</u></b> OPENING BALANCE	10,23,852		<b><u>ADVANCES:</u></b> NIMA MEMORIAL GRAM VIKAS TRUST		7,00,000
ADD: EXCESS OF INCOME OVER EXPENSES	3,29,711	13,53,563	<b><u>CASH &amp; BANK BALANCES:</u></b> SAVING A/C WITH C.N.S.CO-OP.BANK LTD		9,46,759
<b>TOTAL</b>		<b>17,01,047</b>	<b>TOTAL</b>		<b>17,01,047</b>

**NOTES ON ACCOUNTS-SCHEDULE 1**


TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

  
 \* Nima Memorial Gram Vikas Trust  
 Ruppur - Chanasma.

PRINCIPAL   
 JETHIBA K PATEL ARTS COLLEGE  
 & B.A.PATEL AND D.B. VYAS COMM.  
 COLLEGE, CHANASMA  
 PLACE : CHANASMA  
 DATE : 13th August, 2019

SECRETARY  
 NIMA MEMORIAL  
 GRAM VIKAS TRUST  
 RUPPUR, CHANASMA

AS PER OUR REPORT OF EVEN DATE  
 FOR RAJENDRA D. SHAH & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION No.108363W

  
 (RAJENDRA D. SHAH)  
 PROPRIETOR  
 MEMBERSHIP NO. 4844  
 PLACE: AHMEDABAD  
 DATE : 13th August, 2019  
 UDIN: 19004844AAAAGR7683



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCIAL COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31-03-2019**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		<b>FEES INCOME:</b>	
REMUNERATION TO FACULTIES	3,98,500	POST GRADUATE FEE	8,43,913
UNIVERSITY DEVELOPMENT FEE	79,750	UNIVERSITY ADMISSION FORM INCOME	15,900
UNIVERSITY REGISTRATION FEE	32,165	ASSIGNMENT FEES INCOME	9,570
DEPRECIATION	26,255	ONLINE REGISTRATION FEES	4,240
MISC. EXPENSE	15,102	OTHER FEES	2,680
ONLINE REGISTRATION EXPENSES	4,740		<b>8,76,303</b>
BANK CHARGES	1,245		
UNIVERSITY FEE	325	<b>OTHER INCOME:</b>	
	<b>5,58,082</b>		
		MISC. INCOME	<b>11,490</b>
EXCESS OF INCOME OVER THE EXPENSES	<b>3,29,711</b>		
<b>TOTAL</b>	<b>8,87,793</b>	<b>TOTAL</b>	<b>8,87,793</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE, CHANASMA  
PLACE : CHANASMA  
DATE : 13th August, 2019

Secretary  
"Nima Memorial" Gram Vikas Trust  
Ruppur - Chanasma.

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
PLACE: AHMEDABAD  
DATE : 13th August, 2019  
UDIN: 19004844AAAAGR7683



**JETHIBA K. PATEL ARTS COLLEGE & B.A. PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**Schedule :-2 Movable Property**

**ACCT YEAR:- 2018-19**

**(Amount in Rs)**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2018	Addition during the year	Deduction during the year	Gross Block	Depreciation during the year	Net Block as on 31.03.2019
1	Books	54,991	25,552	Nil	80,543	26,255	54,288
	<b>Total</b>	<b>Nil</b>	<b>25,552</b>	<b>Nil</b>	<b>80,543</b>	<b>26,255</b>	<b>54,288</b>



*Rajendra*



**Jethiba K. Patel Arts College  
and B.A Pateland D.B Vyas Commerce College  
Self Finance (Post Graduation)  
Ruppur, Chanasma**

**ACCOUNTS FOR THE**

**YEAR ENDED ON**

**31st, MARCH 2020**

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**  
**BALANCE SHEET AS AT 31-03-2020**

LIABILITIES	AMOUNT (Rs )	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs )	AMOUNT (Rs.)
<b>CURRENT LIABILITY</b>			<b>MOVABLE PROPERTIES</b>		
COLLEGE CAUTION MONEY		11,200	(As per Schedule 2)		80,267
			<b>CURRENT ASSETS</b>		
			<b>ADVANCES:</b>		
			NIMA MEMORIAL GRAM VIKAS TRUST	15,00,000	
			ARTS AND COMMERCE COLLEGE	3,65,775	18,65,775
<b>INCOME &amp; EXPENDITURE A/C</b>			<b>CASH &amp; BANK BALANCES:</b>		
OPENING BALANCE	13,53,563		SAVING A/C WITH C.N.S.CO-OP.BANK LTD		38,974
ADD: EXCESS OF INCOME OVER EXPENSES	6,20,253	19,73,816			
<b>TOTAL</b>		<b>19,85,016</b>	<b>TOTAL</b>		<b>19,85,016</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

*B. G. Patel*

PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE, CHANASMA  
PLACE : CHANASMA  
DATE : 16TH OCTOBER ,2020

*R. D. Shah*  
SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

*Rajendra D. Shah*  
(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
PLACE: AHMEDABAD  
DATE : 16TH OCTOBER ,2020  
UDIN:20004844AAAAFZ5994



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31-03-2020**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		<b>FEES INCOME:</b>	
REMUNERATION TO FACULTIES	4,04,650	POST GRADUATE FEE	11,05,935
UNIVERSITY DEVELOPMENT FEE	98,990	UNIVERSITY ADMISSION FORM INCOME	16,800
DEPRECIATION	29,850	ASSIGNMENT FEES INCOME	11,940
UNIVERSITY REGISTRATION FEE	26,725	ALLUMANY STUDENT ASSOCIATION FEE	9,100
BANK CHARGES	2,467	IDENTITY CARD FEE	5,600
	<b>5,62,682</b>	ONLINE REGISTRATION FEES	4,480
		OTHER FEES	4,790
			<b>11,58,645</b>
		<b>OTHER INCOME:</b>	
EXCESS OF INCOME OVER THE EXPENSES	<b>6,20,253</b>	MISC. INCOME	<b>24,290</b>
<b>TOTAL</b>	<b>11,82,935</b>	<b>TOTAL</b>	<b>11,82,935</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

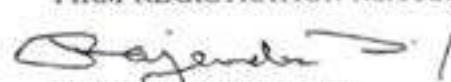


PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE, CHANASMA

PLACE : CHANASMA  
DATE : 16TH OCTOBER ,2020

  
SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

  
(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844

PLACE: AHMEDABAD  
DATE : 16TH OCTOBER ,2020  
UDIN:20004844AAAAFZ5994



**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA  
SELF FINANCE [POST GRADUATION]**

**Schedule :-2 Movable Property**

**ACCT YEAR:- 2019-20**

**(Amount in Rs)**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2019	Addition during the year	Deduction during the year	Gross Block	Depreciation during the year	Net Block as on 31.03.2020
1	Books	54,288	55,829	Nil	1,10,117	29,850	80,267
	<b>Total</b>	<b>Nil</b>	<b>55,829</b>	<b>Nil</b>	<b>1,10,117</b>	<b>29,850</b>	<b>80,267</b>

*802*



**Jethiba K. Patel Arts College  
and B.A Pateland D.B Vyas Commerce College  
Self Finance (Post Graduation)  
Ruppur, Chanasma**

ACCOUNTS FOR THE

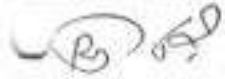
YEAR ENDED ON


31st, MARCH 2021

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA**  
**SELF FINANCE [POST GRADUATION]**  
**BALANCE SHEET AS AT 31-03-2021**

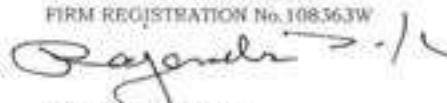
LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>CURRENT LIABILITY</b>			<b>MOVABLE PROPERTIES</b>		
COLLEGE CAUTION MONEY	23,600		(As per Schedule 2)		1,77,359
UNPAID PG REMUNERATION EXPENSE	1,48,100	1,71,700	<b>CURRENT ASSETS</b>		
			<b>ADVANCES:</b>		
<b>INCOME &amp; EXPENDITURE A/C</b>			NIMA MEMORIAL GRAM VIKAS TRUST	15,00,000	
OPENING BALANCE	19,73,816		ARTS AND COMMERCE COLLEGE	7,31,988	22,31,988
ADD: EXCESS OF INCOME OVER EXPENSES	10,06,925	29,80,741	<b>CASH &amp; BANK BALANCES:</b>		
			SAVING A/C WITH C.N.S.CO-OP.BANK LTD.		7,43,094
<b>TOTAL</b>		<b>31,52,441</b>	<b>TOTAL</b>		<b>31,52,441</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST

  
PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE, CHANASMA  
PLACE : CHANASMA  
DATE : 25th November, 2021

  
SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

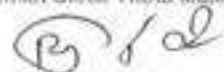
  
(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
PLACE: AHMEDABAD  
DATE : 25th November, 2021  
UDIN: 21004844AAAAHE9296

**JETHIBA K. PATEL ARTS COLLEGE & B.A.PATEL AND D.B.VYAS COMMERCE COLLEGE, RUPPUR-CHANASMA  
SELF FINANCE [POST GRADUATION]**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31-03-2021**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>ADMINISTRATIVE &amp; OTHER EXPENSES:</b>		<b>FEES INCOME:</b>	
REMUNERATION TO FACULTIES	3,91,400	POST GRADUATE FEE	17,67,510
UNIVERSITY DEVELOPMENT FEE	1,66,750	UNIVERSITY EXAM FEES	1,31,070
DEPRECIATION	42,124	ASSIGNMENT FEES INCOME	20,220
BANK CHARGES	1,500	IDENTITY CARD FEE	12,400
ASSIGNMENT EXP	42,000	ONLINE REGISTRATION FEES	9,920
BUILDING RENOVATION	1,15,000		
ELECTRIC EXP	18,751		
REPAIRS AND MAINTAINANCE EXP	97,800		
SOFTWARE EXP	19,500		
STATIONERY EXPENSE	3,125		
UNI EXAM FEE	45,095		
WEBSITE RENT EXP	5,550		
	<b>9,48,695</b>		<b>19,41,120</b>
		<b>OTHER INCOME:</b>	
EXCESS OF INCOME OVER THE EXPENSES	<b>10,06,925</b>	MISC. INCOME	14,500
<b>TOTAL</b>	<b>19,55,620</b>	<b>TOTAL</b>	<b>19,55,620</b>

TRUSTEE  
NIMA GRAM VIKAS MEMORIAL TRUST



PRINCIPAL  
JETHIBA K PATEL ARTS COLLEGE  
& B.A.PATEL AND D.B. VYAS COMM.  
COLLEGE, CHANASMA  
PLACE : CHANASMA  
DATE : 25th November, 2021

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR, CHANASMA

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
PLACE: AHMEDABAD  
DATE : 25th November, 2021  
UDIN : 21004844AAAAHE9296

P. 6

**JETHIJI K. PATEL ARTS COLLEGE & B.A. PATEL AND D.B. VYAS COMMERCE COLLEGE, RUPPUR CHANASMA  
SELF FINANCE (POST GRADUATION)**

**SCHEDULE-1  
NOTES ON ACCOUNTS**

**ACCT YEAR:- 2020-21**

**A) GENERAL**

The Accounts are prepared on accrual basis.

**B) FIXED ASSETS:**

Fixed Assets are stated at cost less Depreciation.

**C) DEPRECIATION:**

- (i) Depreciation on fixed assets is provided @10% except in respect of books and computers where depreciation is provided @40% on written down value basis.
- (ii) Depreciation on addition is calculated pro rata from the months following the month of addition if the asset is purchased after 15th of the month, otherwise depreciation calculated from the month of addition.

**Schedule -2 Movable Property**

No	Nature of Asset	Opening Balance as on 01.04.2020	Addition during the year	Deduction during the year	Gross Block	Rate of Depreciation	Depreciation during the year	Net Block as on 31.03.2021
✓ 1	Books	80,267	85,216	Nil	1,65,483		40,324	1,25,159
✓ 2	Furniture	Nil	54,000	Nil	54,000		1,800	52,200
	<b>Total</b>	<b>80,267</b>	<b>1,39,216</b>	<b>Nil</b>	<b>2,19,483</b>	<b>Nil</b>	<b>42,124</b>	<b>1,77,359</b>

TRUSTEE  
NIMA GRAM VIRAS MEMORIAL TRUST

PRINCIPAL  
JETHIJI K PATEL ARTS COLLEGE  
& B.A. PATEL AND D.B. VYAS COMM  
COLLEGE, CHANASMA  
PLACE: CHANASMA  
DATE: 25th November, 2021

SECRETARY  
NIMA MEMORIAL  
GRAM VIRAS TRUST  
RUPPUR, CHANASMA

VERIFIED AND FOUND CORRECT  
FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

RAJENDRA D. SHAH  
PROPRIETOR  
MEMBERSHIP NO - 4844  
PLACE: AHMEDABAD  
DATE: 25th November, 2021  
UDIN: 21004844AAAAHE9396



## **INDEPENDENT AUDITOR'S REPORT**

To  
The Trustees of Nima Memorial Gram Vikas Trust, Ruppur  
Ruppur, Chanasma.

### **Report on the Audit of Financial Statements**

#### **Opinion**

We have audited the financial statements of Nima Memorial Gram Vikas Trust (the entity), which comprise the balance sheet as at March 31, 2020, and the Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with The Bombay Public Trust ACT, 1950.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Statements**

Management is responsible for the preparation of the financial statements in accordance with The 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 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 entity'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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Report on Other Legal and Regulatory Requirements**

As required by The Bombay Public Trust ACT, 1950, we report that:

1. That the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. That receipts and disbursements are properly shown in the accounts.
3. The cash balance and vouchers in the custody of the manager or trustee on the date of audit are in agreement with the books of accounts.
4. That all the books, deeds, accounts, vouchers and other documents and records required by us were produced before us.
5. An Assets, as certified by the trustee, Movables of the trust have been maintained.
6. That the trustee Shri Narendrabhai K. Patel appeared before us and furnished the necessary information required by us.
7. That no property or funds of the trust were applied for any objects or purposes other than the objects or purposes of the trust.
8. That amounts outstanding for more than one year are Rs. 41,400/- and the amount written off is Rs. NIL.
9. That tenders were invited for repairs or construction works, where expenditure exceed Rs. 5,000/-.
10. That no money of the public trust have been invested contrary to the provisions of section 35.
11. That no alienations of immovable property have been made contrary to the provisions of the Section 36.

We have nothing further to report.

FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W



*Rajendra D. Shah*

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
UDIN:20004844AAAAGE6304

Place: Ahmedabad  
Date: 16<sup>th</sup> October, 2020


**SCHEDULE VIII**

(see rule 17(1))

Name of Public Trust : Nima Memorial Gram Vikas Trust      Trust No. E/5210/Ahmedabad  
Address of the Trusts' office : RUPPUR CHANASMA      Phone No. (02734) 22323  
Consolidated Balance Sheet as on 31.03.2020


FUNDS AND LIABILITIES	Rs.	PROPERTY AND ASSETS	Rs.
<b>Trust Funds or Corpus</b>		<b>Immovable Properties (As per Schedule - 1)</b>	1,78,16,234
Balance as per last balance sheet	1,43,17,554	<b>Movable Properties (As per Schedule - 2)</b>	55,94,540
Adjustment during the year (give details)	Nil		
<b>Other Earmarked Funds</b>			
(Created under the provisions of the Trust-deed or scheme or out of the income)			
Other Fund	2,02,278	<b>Other loans :</b>	
<b>Loans (secured or unsecured):</b>		To others	4,53,107
From trustees	Nil	To Closing Stock	46,029
From others	1,10,000		
<b>Grant</b>		<b>Cash and Bank Balances</b>	
<b>Finishing School</b>		(i) Bank Balances	24,49,997
Opening Balance	3,73,330	(ii) Cash on hand	44,990
Add: Received during the year	4,25,000		
Less: Transferred to Profit and Loss A/c (to the extent of expenses incurred)	(1,03,184)		
	6,95,146		
<b>NMEICT Project</b>	705		
<b>Liabilities</b>			
For Expenses	10,72,195		
For deposits	2,76,910		
<b>Income and Expenditure Account</b>			
Balance as per last balance sheet	94,66,597		
Add: Surplus as per Income and Expenditure Account	2,63,511		
	97,30,109		
<b>Total</b>	<b>2,64,04,897</b>	<b>Total</b>	<b>2,64,04,897</b>

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the property and assets of the trust.

  
Secretary  
\* Nima Memorial \* Gram Vikas Trust  
Ruppur - Chanasma.  
TRUSTEE  
NIMA MEMORIAL GRAM VIKAS TRUST

PLACE: CHANASMA  
DATE : 16TH OCTOBER ,2020

AS PER OUR REPORT TO EVEN DATE  
FOR RAJENDRA D. SHAH & CO  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

  
(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO.4844  
PLACE: AHMEDABAD  
DATE : 16TH OCTOBER ,2020  
UDIN:20004844AAAAAGE6304





**SCHEDULE IX**  
(see rule 17(1))

Name of Public Trust : Nima Memorial Gram Vikas Trust  
Address of the Trusts' office :- RUPPUR CHANASMA

Trust No. E/5210/Ahmedabad  
Phone No. (02734) 222323

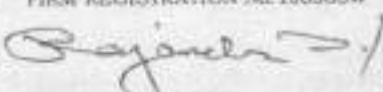
**Consolidated Income and Expenditure Account for the year ending on 31.03.2020**

EXPENDITURE	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties				
Rates, Taxes, Cesses	Nil	By Interest (realized)		1,02,068
Repairs and Maintenance	1,16,701			
To Legal expenses	600	By Income from other sources		
To Audit Fees	9,440	Grant - Government of Gujarat	5,20,48,857	
To Miscellaneous expenses	38,887	Fees Income	52,26,629	5,72,75,486
To Depreciation	21,01,148			
		By Miscellaneous Income		9,33,300
To Amounts transferred to Reserve of specific funds		By Donation		15,00,000
To Expenditure on objects of the trust (Specify if any from FCRA)	Nil			
(a) Religious	Nil			
(b) Educational	5,72,80,587			
(c) Medical Relief	Nil			
(d) Relief of poverty	Nil			
(e) Other Charitable objects	Nil			
Excess of income over expenditure	2,63,511			
<b>Total</b>	<b>5,98,10,874</b>	<b>Total</b>		<b>5,98,10,874</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

  
Secretary  
\* Nima Memorial \* Gram Vikas Trust  
Ruppur - Chanasma,  
NIMA MEMORIAL GRAM VIKAS TRUST

PLACE: CHANASMA  
DATE : 16TH OCTOBER, 2020

  
(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
PLACE: AHMEDABAD  
DATE : 16TH OCTOBER, 2020  
UDIN:20004844AAAAG26304



**Nima Memorial Gram Vikas Trust, Consolidated  
SCHEDULES FORMING PART OF ACCOUNTS**

**Schedule :- 1 Immovable Property**

(Amount in Rs)

Sr.No	Nature of Asset	Balance as on 01.04.2019	Addition during the year	Deduction during the year	Depreciation during the year	Net Block as on 31.03.2020
1	Land	6,63,450	Nil	Nil	Nil	6,63,450
2	Compound Wall	5,37,266	Nil	Nil	53,737	4,83,629
3	Computer Lab	52,721	Nil	Nil	5,272	47,449
4	K.V. Patel I.T.I Institute Building	38,28,480	27,76,338	Nil	4,05,984	61,98,834
5	UGC Building	16,63,457	Nil	Nil	1,66,346	14,97,111
6	College Building	71,14,561	8,31,362	Nil	7,18,384	72,27,539
7	English Lang Lab	87,923	Nil	Nil	8,792	79,131
8	Road	Nil	10,46,533	Nil	27,442	16,19,091
	<b>Total</b>	<b>1,39,47,958</b>	<b>52,54,233</b>	<b>Nil</b>	<b>13,85,957</b>	<b>1,78,16,234</b>

**Schedule :- 2 Movable Property**

(Amount in Rs)

Sr. No.	Particulars	Balance as on 01.04.2019	Addition during the year	Deduction during the year	Depreciation during the year	Net Block as on 31.03.2020
1	Type Machine	1,302	Nil	Nil	130	1,172
2	Electrical Installation	25,851	Nil	Nil	2,585	23,266
3	Wire Fitting	3,627	Nil	Nil	363	3,264
4	Tubewell	60,612	Nil	Nil	6,061	54,551
5	Furniture	9,57,614	2,25,608	Nil	1,02,723	10,80,499
6	Water Cooler	15,458	Nil	Nil	1,546	13,912
7	Home Science Equipment	66,218	Nil	Nil	6,622	59,596
8	Sports Dead Stock	6,930	Nil	Nil	693	6,237
9	Office Dead Stock	14,00,528	Nil	Nil	1,40,053	12,60,475
10	Library Books	82,065	25,613	Nil	38,231	69,447
11	Machinery Installation	374	Nil	Nil	37	337
12	Tools and Equipments	50,272	Nil	Nil	5,027	45,245
13	Computer	24,747	Nil	Nil	9,899	14,848
14	UGC Computer	20,456	Nil	Nil	8,182	12,274
15	UGC Library Books	1,33,181	Nil	Nil	53,272	79,909
16	UGC Tools and Equipments	20,68,649	Nil	Nil	2,06,865	18,61,784
17	Expandable Stock	10,27,987	2,500	Nil	1,03,049	9,27,438
18	Maps	19	Nil	Nil	2	17
19	Books (PG)	54,288	55,829	Nil	29,850	80,267
	<b>TOTAL</b>	<b>60,00,177</b>	<b>3,09,550</b>	<b>Nil</b>	<b>7,15,190</b>	<b>55,94,540</b>

*Signed*

The Bombay Public Trust Act, 1950  
Schedule IX C (Vide Rule 32)

Statement of income liable to contribution for the year ending on 31-3-2020  
Name of the Public Trust :- NIMA MEMORIAL GRAM VIKAS TRUST, RUPPUR  
Registration No. E/5210/AHMEDABAD

Particulars	Rs.	Rs.
<b>Gross annual income</b>		NIL
<b>Details of income not chargeable to contribution under section 58 Rule 32.</b>	THIS BEING AN EDUCATIONAL INSTITUTE, NOT LIABLE FOR CONTRIBUTION	
1 Donations received during the year from any source		
2 Grants by Government and local authorities		
3 Interest on sinking or Depreciation Fund		
4 Amount spent for the purpose of education		
5 Amount spent for the purpose of medical relief		
6 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		
7 Deductions out of income from lands used for non agricultural purpose (a) Assessment, Cesses and other Government or Municipal Taxes (b) Ground rent payable to the superior landlord (c) Insurance Premium (d) Repairs at 8-1/3 per cent of gross rents of buildings (e) Cost of collection at 4 per cent of gross rent of buildings let out		
8 Cost of collection of income or receipts from securities stocks etc. at 1 per cent of such income.	NIL	NIL
9 Deductions on account of repairs in respect of buildings not rented and yielding no income at 8-1/3 per cent of the estimated gross annual rent.		
<b>NOTE: THIS BEING AN EDUCATIONAL INSTITUTION, ENTIRE INCOME IS EXEMPT U/R 32(1) OF THE BOMBAY PUBLIC TRUST ACT, 1950</b>		
<b>Income liable to contribution</b>		NIL

TRUSTEE  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
PLACE: CHANASMA  
DATE : 16TH OCTOBER 2020

SECRETARY  
NIMA MEMORIAL GRAM VIKAS TRUST  
Ruppur - Chanasma.

FOR RAJENDRA D. SHAH & CO  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No.108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO.4844  
PLACE: AHMEDABAD  
DATE : 16TH OCTOBER 2020  
UDIN:20004844AAAAGE6304



## INDEPENDENT AUDITOR'S REPORT

To  
The Trustees of Nima Memorial Gram Vikas Trust, Ruppur  
Ruppur, Chanasma.

### Report on the Audit of Financial Statements

#### Opinion

We have audited the financial statements of Nima Memorial Gram Vikas Trust (the entity), which comprise the balance sheet as at March 31, 2021, and the Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with The Bombay Public Trust ACT, 1950.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Statements

Management is responsible for the preparation of the financial statements in accordance with The 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 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 entity'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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

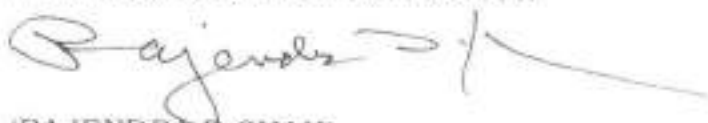
### **Report on Other Legal and Regulatory Requirements**

As required by The Bombay Public Trust ACT, 1950, we report that:

1. That the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. That receipts and disbursements are properly shown in the accounts.
3. The cash balance and vouchers in the custody of the manager or trustee on the date of audit are in agreement with the books of accounts.
4. That all the books, deeds, accounts, vouchers and other documents and records required by us were produced before us.
5. An Assets, as certified by the trustee, Movables of the trust have been maintained.
6. That the trustee Shri Narendrabhai K. Patel appeared before us and furnished the necessary information required by us.
7. That no property or funds of the trust were applied for any objects or purposes other than the objects or purposes of the trust.
8. That amounts outstanding for more than one year are Rs. 41,400/- and the amount written off is Rs. NIL.
9. That tenders were invited for repairs or construction works, where expenditure exceed Rs. 5,000/-.
10. That no money of the public trust have been invested contrary to the provisions of section 35.
11. That no alienations of immovable property have been made contrary to the provisions of the Section 36.

We have nothing further to report.

FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W



(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO. 4844  
UDIN: 21004844AAAAHG3582

Place: Ahmedabad  
Date: 25<sup>th</sup> November, 2021

**The Bombay Public Trust Act, 1950**  
**Schedule - VIII (Vide Rule 17(i))**

**Name of Public Trust :** Nima Memorial Gram Vikas Trust

**Trust No. E/5210/Ahmedabad**

**Address of the Trusts' office:** Ruppur, Chanasma

**Phone No.:** (02734) 222323

**Balance Sheet as on 31/03/2021**

<b>FUNDS AND LIABILITIES</b>	<b>Note No.</b>	<b>Amount Rs.</b>	<b>Amount Rs.</b>	<b>PROPERTY AND ASSETS</b>	<b>Note No.</b>	<b>Amount Rs.</b>
<b>Trust Funds or Corpus</b>				<b>Immovable Properties</b>	2	1,47,90,518
Balance as per last balance sheet			1,43,17,354	<b>Movable Properties</b>	3	1,50,157
Unpaid Audit fee			360	Movable		
<b>Unsecured Loans (Without Interest)</b>	1		64,70,065	<b>Loans (Unsecured)</b>	4	1,09,37,553
				<b>Other Loans</b>		
<b>Income and Expenditure Account</b>				Advances		
Balance as per last balance sheet		60,46,612		To others	5	94,900
Less - Excess of Expenditure over income		(7,47,938)	52,98,674			
				<b>Cash and Bank Balances</b>		
				(i) Bank Balances	6	1,12,817
				(ii) Cash on hand with co-ordinator Shri. Tograshilrai Prajapati		2699
<b>Total</b>			<b>2,60,88,643</b>	<b>Total</b>		<b>2,60,88,643</b>

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the property and assets of the trust.

AS PER OUR REPORT OF EVEN DATE  
FOR : RAJENDRA D. SHAH & CO  
CHARTERED ACCOUNTANT  
FIRM REGISTRATION No.10836JW

Secretary

\* Nima Memorial Gram Vikas Trust

Ruppur - Chanasma.

SECRETARY

NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

TRUSTEE  
NIMA MEMORIAL GRAM VIKAS TRUST

PLACE: CHANASMA  
DATE: 25th November, 2021

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO.4844  
PLACE: AHMEDABAD  
DATE: 25th November, 2021  
UDIN : 21004844AAAAHA4725

**SCHEDULE IX**

(see rule 17(1))

Name of Public Trust : Nima Memorial Gram Vikas Trust  
Address of the Trusts' office: Ruppur, Chanasma

Trust No. E/5210/Ahmedabad  
Phone No.: (02734) 223323

**Income and Expenditure Account for the year ending on 31/03/2021**

<b>EXPENDITURE</b>	<b>Amount Rs</b>	<b>INCOME</b>	<b>Amount Rs</b>
To Expenditure in respect of properties		By Rent realised from Jethiba Arts and Commerce College	2,00,000
Campus Development Expense	8,000	By rent realised from other party	51,000
Provision for depreciation	15,79,881	By misc. income	45,632
Other expenses (As per Schedule 7)	4,58,985	By interest (realized) On Bank account	4,656
		By Donation	10,00,000
To Audit Fees	2260	Excess of Expenditure over Income	7,47,938
<b>Total</b>	<b>20,49,226</b>	<b>Total</b>	<b>20,49,226</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RAJENDRA D. SHAH & CO  
CHARTERED ACCOUNTANT  
FIRM REGISTRATION No. 108363W

Secretary  
Nima Memorial Gram Vikas Trust  
Ruppur, Chanasma  
SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST  
RUPPUR-CHANASMA

(RAJENDRA D. SHAH)

PROPRIETOR  
MEMBERSHIP NO. 4844  
PLACE: AHMEDABAD  
DATE : 25th November, 2021  
UDIN : 21004844AAAAHA4725

TRUSTEE  
NIMA MEMORIAL GRAM VIKAS  
TRUST

PLACE: CHANASMA  
DATE : 25th November, 2021



**NIMA MEMORIAL GRAM VIKAS TRUST**  
**SCHEDULES FORMING PART OF ACCOUNTS**

**AS AT**  
**31-03-21**  
**Amount Rs.**

**Schedule : 1 Unsecured Loans (Without Interest)**

K.V.Patel I.T.I. Self Finance	49,70,055
Arts & Commerce College (P.G.) S.F	15,00,000
	<u>64,70,055</u>

**Schedule: 4 Loans (Unsecured)**  
**(Considred Good)**

Arts & Commerce College	51,96,211
K.V.Patel Technical Institute	13,59,940
K.V.Patel I.T.I.	43,81,402
	<u>1,09,37,553</u>

**Schedule : 5 Advances**

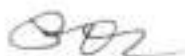
Land Agreement Advance	41,400
S. Kumar & co	3,500
New Sonu Glass And Enterprise	50,000
	<u>94,900</u>

**Schedule : 6 Bank Balance**

Saving A/C with State Bank of India, Chanasma (Account No. : 10910355819)	1,12,817
	<u>1,12,817</u>

**Schedule: 7 Other Expenses:**

Building Maintainance Expense	4,30,794
Mehsul Expense	7,660
Miscellenous Expense	11,530
Advertisement Expense	7,000
Printing & Stationary Expense	2,000
	<u>4,58,984</u>



**Nima Memorial Gram Vikas Trust**  
**Schedule :- 2 Immovable Property**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2020	Addition during the year	Deduction during the year	Gross Block	Depreciation during the year	Net Block as on 31.03.2021
1	Land	6,63,450	Nil	Nil	6,63,450	Nil	6,63,450
2	College Building	72,27,539	Nil	Nil	72,27,539	7,22,754	65,04,785
3	Compound Wall	4,83,630	Nil	Nil	4,83,630	48,363	4,35,267
4	K.V. Patel I.T.I Institute Building	61,98,834	1,36,171	Nil	63,35,005	6,27,879	57,07,126
5	Road	16,19,091	25,000	Nil	16,44,091	1,64,201	14,79,890
	<b>Total</b>	<b>1,61,92,544</b>	<b>1,61,171</b>	<b>Nil</b>	<b>1,47,09,624</b>	<b>15,63,197</b>	<b>1,47,90,518</b>

**Schedule :- 3 Movable Property**

Sr.No	Nature of Asset	Opening Balance as on 01.04.2020	Addition during the year	Deduction during the year	Gross Block	Depreciation during the year	Net Block as on 31.03.2021
1	Electric Installation	20,622	Nil	Nil	20,622	2,062	18,560
2	Furniture	50,160	Nil	Nil	50,160	5,016	45,144
3	Tubewell	54,551	Nil	Nil	54,551	5,455	49,096
4	Water Cooler	13,912	Nil	Nil	13,912	1,391	12,521
5	Dead Stock	24,332	Nil	Nil	24,332	2,433	21,899
6	Wiring	3,264	Nil	Nil	3,264	326	2,938
	<b>Total</b>	<b>1,66,841</b>	<b>Nil</b>	<b>Nil</b>	<b>1,66,841</b>	<b>16,684</b>	<b>1,50,157</b>

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**SCHEDULE - 8****NOTES ON ACCOUNTS****A) GENERAL**

The Accounts are prepared on accrual basis.

**B) FIXED ASSETS:**

Fixed Assets are stated at cost less Depreciation.

**C) DEPRECIATION:**

- (i) Depreciation on fixed assets is provided @10% except in respect of books where depreciation is provided @40% on written down value basis.
- (ii) Depreciation on addition is calculated pro rata from the months following the month of addition if the asset is purchased after 15th of the month, otherwise depreciation calculated from the month of addition.

TRUSTEE  
NIMA MEMORIAL  
GRAM VIKAS TRUST

Secretary  
Nima Memorial Gram Vikas Trust  
Rajendra D. Shah  
SECRETARY  
NIMA MEMORIAL  
GRAM VIKAS TRUST

FOR RAJENDRA D. SHAH & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION No. 108363W

(RAJENDRA D. SHAH)  
PROPRIETOR  
MEMBERSHIP NO - 4844

PLACE: AHMEDABAD  
DATE : 25th November, 2021  
UDIN : 21004844AAAAHA4725