



4.4.1 Average expenditure incurred on maintenance of physical facilities and academic support facilities		
Year	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
2015-16	742073	113284
2016-17	805474	333192
2017-18	970831	1034764
2018-19	1183774	131225
2019-20	1341743	357609
2019-20	1341743	357609

**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-CHHANASMA

BALANCE SHEET AS AT 31-03-15

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
TRUST FUND			MOVABLE PROPERTIES		
DEVELOPMENT FUND- OPENING BALANCE	88,375	105,465	FURNITURE		
BOOK BANK FUND- OPENING BALANCE	16,830		Opening Balance	495,285	
			Add: Addition during the year	328,561	
LOAN (WITHOUT INTEREST)			Less: Depreciation	74,168	753,282
NEMA MEMORIAL GRAM VYAS TRUST	4,256,787	4,256,787			
DEPOSITS:			HOME SCIENCE EQUIPMENTS		
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		COMPUTER		
	22,060		Opening Balance	61,297	
HOME SCIENCE & COMPUTER			Less: Depreciation	9,430	54,867
PRACTICAL CAUTION DEPOSIT					
Opening Balance	5,269		SPORTS GEAR STOCK		
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		OFFICE GEAR STOCK		
	7,870	36,090	Opening Balance	24,169	
LIBRARY DEPOSIT			Less: Depreciation	2,417	21,752
SCHOLARSHIP					
DAD SCHOLARSHIP	65,320	65,620	UGC COMPUTERS		
Higher Education Scholarship	300		Opening Balance	72,943	
			Less: Depreciation	7,794	70,149
LIABILITIES					
N.S.S. ACCOUNT	25,861		LIBRARY BOOKS		
LINE EXAM ADVANCE REMUNERATION	116,268	238,026	Opening Balance	522,196	
UNDAID SCOPE FEES	96,300		Add: Addition during the year	50,590	
			Less: Depreciation	54,872	518,014
REKANNI GULJARI ACTIVITY GRANT					
Opening Balance	74,881		COLLEGE COMPUTER LAB		
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
			UGC LIBRARY		
UGC GRANT FOR BOOKS & JOURNAL			Opening Balance	1,019,322	
Opening Balance	62,640		Less: Depreciation	101,632	917,390
Less: Transfer to Income and Expenditure	(62,640)				
			UGC EQUIPMENT		
UGC GRANT FOR EQUIPMENT			Opening Balance	3,312,458	
Opening Balance	94,339		Less: Depreciation	331,246	2,981,212
Less: Transfer to Income and Expenditure	(94,339)				
			UGC BUILDING		
PLA AGRICULTURAL ASSISTANCE GRANT			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)	1,650,250	Less: Depreciation	279,625	2,505,371
					2,535,371
UGC BUILDING GRANT (11th Plan)			ENGLISH LAB LAB		
Opening Balance	369,000		Opening Balance	148,900	
Less: Transfer to Income and Expenditure	(379,625)	80,375	Less: Depreciation	14,800	134,010
UGC GRANT (11th Plan)*		300,000	CURRENT ASSETS		
			CLOSING STOCK		
INCOME & EXPENDITURE A/C			UNIVERSITY EXAM FORMS	2,545	
Opening Balance	2,090,782		ENROLLMENT FORMS	40	2,585
Less: EXCESS EXPENDITURE OF OVER THE INCOME	211,875	2,306,852	ADVANCES:		
			TELEPHONE DEPOSIT	4,388	
			STATE MAGARU RAMULI TRUST	45,000	49,388
			CASH & BANK BALANCES		
			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.:-		
			014910009969	329,736	
			STATE BANK OF INDIA, CHHANASMA A/C NO.:-		
			0000010910351178	313,821	809,191
			CASH ON HAND	10,264	
TOTAL		9,070,056	TOTAL		9,070,056

WITH DEDUCTION PART OF ACCOUNTS
(AS PER SCHEDULE II)

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

SECRETARY
NEMA MEMORIAL
GRAM VYAS TRUST
RUPPUR, CHHANASMA

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.)
TEACHING & NON-TEACHING STAFF PAYMENT:		GRANT:	
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		43,248,108
SALARY ADVANCE	10,162,221		
SPECIAL PAY	9,600	FEES INCOME:	
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
	41,578,089	COMPUTER PRACTICAL FEE	110,500
		EXAM FORM	38,730
ADMINISTRATIVE & OTHER EXPENSES		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		
GYMNASTICS EXPENSES	101,178		
HOME SCIENCE PRACTICAL EXPENSES	24,685		
HONORARIUM EXPENSES	96,901		
IDENTITY CARD EXPENSES	13,620		3,356,375
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		
	4,815,324		
EXCESS OF INCOME OVER THE EXPENDITURE	211,070		
TOTAL	46,604,483	TOTAL	46,604,483

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-CHANASMA				
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	105,405	(As per Schedule 2)	2,474,763
LOAN PROGRESS INTEREST			MOVABLE PROPERTIES	
TRIMA MEMORIAL UPAM VIKAS TRUST		4,335,031	(As per Schedule 2)	3,825,454
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, CHANASMA	216,742
Add: Received during the Year	1,240		SAVING A/C WITH CHANASMA 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
CURRAO 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	243,347			
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		
AFACANITHANA 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 II

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: CHANASMA
DATE: 4th AUGUST 2016

SECRETARY
"NAMA MEMORIAL"
UPAM VIKAS TRUST
RUPPUR-CHANASMA



Rajendra D. Shah

RAJENDRA D. SHAH
PROFESSOR
MEMBERSHIP NO - 4844

PLACE: AHMEDABAD
DATE: 4th 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.)
TECHNICAL & NON-TECHNICAL STAFF PAYMENT:		FEES INCOME:	
GRANT-IN-AID (U.G.)		GRANT-IN-AID (U.G.)	
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
	39,563,737	MISC INCOME	12,870
		NEEDY STUDENT FUND	17,150
ADMINISTRATIVE & OTHER EXPENSES:		RETEST EXAMINATION INCOME	17,350
GRANT-IN-AID (U.G.)		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	SELF FINANCE (P.G.)	
COMPUTER PRACTICAL EXP.	4,600	POST GRADUATE FEE	547,490
DEH. SOCIATION EXP.	1,342,700		3,077,218
ELECTRICAL EXP.	61,325		
FURNITURE EXP.	38,480	GRANT:	
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
BRONKHILUM EXP.	170,721	U.G.C. GRANT	370,496
IDENTITY CARD EXP.	9,614	SWARNIM GUJARAT GRANT	42,370
PERSONAL EXP.	21,218		42,813,603
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		
ALUMNI EXPENDITURE	9,120		
	3,229,018		
SELF FINANCE (P.G.)			
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		
	328,415		
INDIRECT EXPENSE:			
GRANT-IN-AID (U.G.)			
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		
	3,223,795		
TOTAL	46,341,965	TOTAL	46,341,965

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: 4th AUGUST 2016

SECRETARY
 "BABA 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: 4th 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)		
LOAN (WITHOUT INTEREST)			MOVABLE PROPERTIES		32,04,299
NIMA MEMORIAL GRAM VIKAS TRUST	41,36,031	41,36,031	(As per Schedule 2)		
DEPOSITS:			CURRENT ASSETS		
CAUTION MONEY DEPOSIT			CLOSING STOCK		
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	CASH & BANK BALANCES:		
HOME SCIENCE & COMPUTER			SAVING A/C WITH AXIS BANK	62,584	
PRACTICAL CAUTION DEPOSIT			SAVING A/C WITH BANK OF BARODA	11,56,923	
Opening Balance	3,060		STATE BANK OF INDIA, CHANASMA	36,415	
Add: Received During the Year	1,160		SAVING A/C WITH CHANASMA	69,317	
	4,220		COMMERCIAL CO-OP. BANK LTD		
Less: Returned During the Year	(1,940)	2,280	CASH ON HAND	63,967	13,89,206
LIABILITIES			ADVANCES:		
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			
SWARNIM GUJARAT ACTIVITY GRANT					
Opening Balance	57,378				
Add: Received During the Year	60,000				
Less: Transferred to Profit & Loss A/c	(1,17,378)	NIL			
SMERIT PROJECT TELEPHONE GRANT					
Opening Balance	25,280				
Add: Received During the Year	NIL				
Less: Transferred to Profit & Loss A/c	(24,575)	705			
UGC ADDITIONAL ASSISTANCE GRANT					
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			
UGC BUILDING GRANT (11th Plan)					
Opening Balance	NIL				
Add: Received During the Year	4,00,000				
Less: Transferred to Profit & Loss A/c	(2,28,183)	1,71,817			
UGC GRANT (12th Plan)					
Opening Balance	3,00,000				
Less: Transferred to Profit & Loss A/c	(2,34,250)	65,750			
INCOME & EXPENDITURE A/C					
Opening Balance	18,55,708				
LESS: LESS OF EXPENSE OVER THE	(2,47,011)				
INCOME		16,08,697			
TOTAL		68,73,265	TOTAL		68,73,265

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: 9th 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: 9th 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.)
TEACHING & NON-TEACHING STAFF PAYMENT		FEES INCOME:	
GRANT-IN-AID (U.G.)		GRANT-IN-AID (U.G.)	
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
	3,34,60,716	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
			19,05,616
ADMINISTRATIVE & OTHER EXPENSES:		GRANT	
GRANT-IN-AID (U.G.)		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		3,70,70,673
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		
	23,92,595		
INDIRECT EXPENSE			
GRANT-IN-AID (U.G.)			
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		
	33,69,989		
		EXCESS OF EXPENSE OVER THE INCOME	2,47,011
TOTAL	3,92,23,300	TOTAL	3,92,23,300

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 : 9th 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: 9th 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.)
OPENING BALANCES:		TEACHING & NON TEACHING STAFF PAYMENT:	
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
	21,64,794	SALARY ARREARS	6,44,403
FEE RECEIPTS:		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		3,34,60,716
COMPUTER PRACTICAL FEE	75,900	ADMINISTRATIVE & OTHER EXPENSES	
EXAM FORM	35,200	ADVERTISMENT EXP.	85,100
ODENAK 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
	20,26,887	GUEST EXP.	8,349
GRANT RECEIVED:		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.	17,385
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
	3,67,42,816	PEON UNIFORM EXP.	5,853
OTHER RECEIPTS:		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
	1,05,81,088	NEEDY STUDENT FUND	3,430
BAZI SCHOLARSHIP	5,200	PROFESSIONAL TAX	76,040
B.C. SCHOLARSHIP	173,500	LIC	3,10,668
	78,500	CREDIT SOCIETY	12,60,574
SALE OF UGC EQUIPMENTS	3,00,000	THALASSEMA FEE EXP.	36,458
	5,00,000	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
			1,64,45,031
		BAZI SCHOLARSHIP	14,299
		B.C. SCHOLARSHIP	1,76,360
			1,90,659
		COLLEGE LIBRARY BOOKS	33,707
		UGC EQUIPMENT	2,88,167
		LIBRARY BOOKS	1,03,608
			4,05,482
		CLOSING BALANCES:	
		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
			13,89,206
TOTAL	5,18,94,085	TOTAL	5,18,94,085

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 - 9th AUGUST 2017

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 - 9th 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 & 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		3,592,621
NIMA MEMORIAL GRAM VIKAS TRUST	4,556,031	4,556,031	(As per Schedule 1)		
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 RAMULJI 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
LOAN (WITHOUT INTEREST)			MOVABLE PROPERTIES		31,57,463
NIMA MEMORIAL GRAM VIKAS TRUST	45,14,518	45,14,518	(As per Schedule 2)		
DEPOSITS:			ADVANCES:		
CAUTION MONEY DEPOSIT			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		
HOME SCIENCE & COMPUTER			CASH & BANK BALANCES:		
PRACTICAL CAUTION DEPOSIT			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			
LIABILITIES					
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			
FINISHING SCHOOL GRANT					
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			
H.S.S. ACCOUNT					
Opening Balance	13,303				
Add: Received during the Year	44,450				
Less: Transferred to Profit & Loss A/c	(44,450)	13,303			
SMEICT PROJECT TELEPHONE GRANT		705			
INCOME & EXPENDITURE A/C					
Opening Balance	8,83,777				
Less: Excess of expenses over income	(3,71,189)	5,12,589			
TOTAL		58,26,315	TOTAL		58,26,315

NOTES ON ACCOUNTS-SCHEDULE 1

TRUSTEE

NIMA GRAM VIKAS MEMORIAL TRUST

Secretary

"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.)
TEACHING & NON-TEACHING STAFF PAYMENT:		FEES INCOME:	
GRANT-IN-AID (U.G.)		GRANT-IN-AID (U.G.)	
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
	4,21,23,361	COLLEGE SEMINAR INCOME	12,200
		HOME SCI PRACTICAL FEE	7,000
ADMINISTRATIVE & OTHER EXPENSES:		CERTIFICATE FEE	5,000
GRANT-IN-AID (U.G.)		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		18,07,747
COLLEGE EXAM EXPENSE	74,784		
ASSIGNMENT EXPENSE	62,754	GRANT :	
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		4,57,61,323
HOME SCIENCE PRACTICAL EXPENSE	13,118		
PERIODICAL EXPENSE	13,116	OTHER INCOME:	
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		9,12,043
POSTAGE EXPENSE	3,749		
PEON UNIFORM WASHING EXPENSES	3,360		
SANATERY EXPENSE	3,390		
ADVERTISEMENT EXPENSE	2,000		
		EXCESS OF EXPENSES OVER THE INCOME	3,71,189
NCC EXPENSES	1,830		
KCO PLACEMENT EXPENSE	1,658		
INAM EXPENSE	1,100		
	23,55,765		
INDIRECT EXPENSES:			
GRANT-IN-AID (U.G.)			
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		
	43,73,176		
TOTAL	4,88,52,302	TOTAL	4,88,52,302

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: 19004844AAAAQQ6946



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

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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		IMMOVABLE PROPERTIES		
BOOK BANK FUND	16,830	2,02,275	(As per Schedule 2)		16,23,691
LOAN (WITHOUT INTEREST)			MOVABLE PROPERTIES		30,02,454
NIMA MEMORIAL GRAM VIKAS TRUST	45,22,998	45,22,998	(As per Schedule 2)		
DEPOSITS:			ADVANCES:		
CAUTION MONEY DEPOSIT			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
HOME SCIENCE & COMPUTER PRACTICAL CAUTION DEPOSIT			FIXED DEPOSIT:		
Opening Balance	1,440		FIXED DEPOSIT WITH BANK	50,000	50,000
Add: Received during the Year	1,080		CASH & BANK BALANCES:		
Less: Written off during the Year	2,520	2,520	STATE BANK OF INDIA, CHANASMA	11,20,429	
LIABILITIES			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			
FINISHING SCHOOL GRANT					
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			
R.S.B. ACCOUNT					
Opening Balance	13,303				
Add: Received during the Year	15,508				
Less: Transferred to Profit & Loss A/c	(50,000)	(21,189)			
NMESCT PROJECT TELEPHONE GRANT		705			
INCOME & EXPENDITURE A/C					
Opening Balance	5,12,589				
Less: Excess of expenses over income	(5,28,683)	(16,093)			
TOTAL		60,17,399	TOTAL		60,17,399

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.)
TEACHING & NON-TEACHING STAFF PAYMENT:		FEE INCOME:	
GRANT-IN-AID (U.G.)		GRANT-IN-AID (U.G.)	
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
	3,99,89,133	ALLUMANY STUDENT ASSOCIATION FEES	18,900
		ONLINE REGISTRATION FEE INCOME	18,360
ADMINISTRATIVE & OTHER EXPENSES:		EXAM FORM	16,600
GRANT-IN-AID (U.G.)		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		22,42,865
STATIONERY/PRINTING EXPENSE	89,458		
ASSIGNMENT EXPENSE	79,380	GRANT:	
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
GUEST EXPENSE	17,572	UNIVERSITY LECTURE	4,005
T.A./D.A. EXPENSE	16,063	PLACEMENT GRANT	2,670
IDENTITY CARD EXPENSE	14,775		4,46,44,855
HOME SCIENCE PRACTICAL EXPENSE	11,610		
PRINCIPAL VEHICLE ALLOWANCE	9,600	OTHER INCOME:	
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		4,44,100
SANATARY EXPENSE	2,325		
PEON UNIFORM WASHING ALL EXPENSE	1,450		
COLLEGE EXAM EXPENSE	1,700		
GARDEN EXPENSE	600		
	25,14,290	EXCESS OF EXPENSES OVER THE INCOME	5,28,682
INDIRECT EXPENSES			
GRANT-IN-AID (U.G.)			
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		
	53,57,080		
TOTAL	4,78,60,502	TOTAL	4,78,60,502

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

JETHINA 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.)
OPENING BALANCES:		TEACHING & NON-TEACHING STAFF PAYMENT:	
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
	5,09,827	LEAVE ENCASHMENT EXP.	12,92,922
		VEHICLE ALLOWANCE	1,25,600
FEE RECEIPTS:		MEDICAL ALLOWANCE	82,780
ADMISSION FEE	9,11,380	PRINCIPAL SPECIAL ALLOWANCE	24,000
TUTION FEE	6,53,400	BONUS EXP.	10,362
SCOPE INCOME	1,84,595	SPECIAL PAY	8,320
ADMISSION FORM FEE	63,500		3,99,89,133
COMPUTER PRACTICAL FEE	62,500		
IDENTITY CARD FEE	23,275	ADMINISTRATIVE & OTHER EXPENSES	
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	TEBLET EXP	4,02,000
	19,54,910	UNIVERSITY EXAM ADVANCE REMUNERATION	3,57,723
		OUTSOURCING EMPLOYMENT PAY EXP	2,08,560
GRANT RECEIVED:		COLLEGE BUILDING RENT EXP	2,00,000
GOVT OF GUJ./PAYGRANT	3,99,89,133	HONORARIUM EXP.	1,83,200
G.P.F (DEDUCTION)	38,18,000	STATIONERY/PRINTING EXP.	1,68,838
GOVT GRANT	4,39,007	SCOPE EXPENDITURE	1,54,110
FINISHING SCHOOL	4,25,000	LIC	1,40,062
INTER UNIVERSITY TOURNAMENT GRANT	2,92,430	DIAMOND JUBILEE EXPENSE	2,14,028
E.P.F (DEDUCTION)	1,03,921	REPAIRING & MAINTAINACE EXP	1,10,451
PLACEMENT GRANT	50,000	STIPEND	1,08,000
	4,51,17,491	UNIVERSITY ADMISSION FEE EXP	1,07,300
		E.P.F (CREDIT)	1,03,921
OTHER RECEIPT:		FINISHING SCHOOL EXP.	1,03,184
ARTS AND COMMERCE COLLEGE (P.G)	33,28,046	ELECTROCAL EXP	87,426
CREDIT SOCIETY	11,05,242	GYMKHANA EXP	84,473
UNL EXAM FEE	6,02,255	PROFESSIONAL TAX	62,600
TEBLET INCOME	4,03,600	THALASSEMIA FEE EXP	56,700
UNIVERSITY EXAM ADVANCE REMUNERATION	3,64,685	SEMINAR/WORKSHOP EXP.	56,617
NIMA MEMORIAL GRAM VIKAS TRUST	2,50,000	NSS ACCOUNT	50,000
LIC	1,40,062	NEEDY STUDENT FUND	46,710
DIAMOND JUBILEE EXPENSE (N.K.PATEL)	1,00,300	UNIVERSITY ENROLLMENT FEE	45,700
C.M. RELIEF FUND EXPENSE	1,00,045	INCOME TAX EXPENSES	41,850
MEDICAL HEALTH INSURANCE FEE	96,300	COLLEGE TELEPHONE EXP	37,827
ASSIGNMENT FEES INCOME	89,770	PRAVAS EXPENSE	32,000
NEEDY STUDENT FUND	68,620	SEPT. EXPENSE	29,170
PROFESSIONAL TAX	62,600	MISC EXPENDITURE	22,121
SHR B.D. PATEL	50,000	PERIODICAL EXP.	20,067
INAM INCOME	50,000	UDISHA EXPENSES	17,750
UNIVERSITY ENROLLMENT FEE	46,000	GUEST EXP	17,372
INCOME TAX INCOME	41,850	T.A./D.A EXP.	16,063
STIPEND INCOME	34,500	IDENTITY CARD EXP	14,775
PRAVAS INCOME	32,000	HOME SCIENCE PRACTICAL EXP	11,610
ONLINE REGISTRATION FEE INCOME	18,360	PRINCIPAL VEHICLE ALLOWANCE	9,600
NSS ACCOUNT	15,308	BANK CHARGES	8,964
COLLEGE SEMINAR INCOME	13,600	PEON UNIFORM EXP	4,870
SHR K.B. PATEL	12,360	PRINCIPAL RESIDENCY TELE. ALLOWANCE	6,217
SHR V.M. CHAUDHARI	10,000	UNIVERSITY LECTURE EXPENSE	5,100
UNIVERSITY LECTURE INCOME	9,105	AUDIT FEE	4,720
XEROX FEE INCOME	6,300	POSTAGE EXP.	4,605
COLLEGE CAUTION MONEY FEES	4,640	COLLEGE BUILDING RENOVATION EXPENSE	3,360
SCOPE FORM INCOME	2,900	PLACEMENT EXP	3,320
HOME/COMP CAUTION MONEY FEES	1,080	ADVERTISEMENT EXP	3,100
INTEREST INCOME	953	SANATERY EXP	2,325
	70,64,121	COLLEGE EXAM EXP	1,700
		PEON UNIFORM WASHING ALL. EXP	1,490
		GARDEN EXPENSES	600
			1,22,04,927

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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.)
		ADVANCES:	
		SHRI B.D. PATEL	50,000
		SHRI K.B. PATEL	12,360
		SHRI V.M. CHAUDHARI	10,000
			72,360
		OTHER PAYMENT:	
		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
			12,04,774
		CLOSING BALANCES:	
		STATE BANK OF INDIA, CHANASMA	11,20,429
		BANK OF BARODA, PATAN	17,452
		AXIS BANK, PATAN	10,468
		CASH ON HAND	26,806
			11,75,155
TOTAL	5,46,46,349	TOTAL	5,46,46,349

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 ✓
	Total	18,04,101	Nil	Nil	18,04,101	1,80,410	16,23,691

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 ✓
	Total	31,57,463	2,51,221	Nil	34,08,684	4,06,230	30,02,454

**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		IMMOVABLE PROPERTIES		
BOOK BANK FUND	16,830	2,02,278	(As per Schedule 2)		14,61,322
LOAN (WITHOUT INTEREST)			MOVABLE PROPERTIES		
NIMA MEMORIAL GRAM VIKAS TRUST	51,96,211	51,96,211	(As per Schedule 2)		32,05,885
DEPOSITS:			ADVANCES:		
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			
HOME SCIENCE & COMPUTER PRACTICAL CAUTION DEPOSIT			FIXED DEPOSIT:		
Opening Balance	2,520		FIXED DEPOSIT WITH BANK		10,52,776
Add: Received during the Year	800				
	3,320		CASH & BANK BALANCES:		
Less: Written off during the Year	Nil	3,320	STATE BANK OF INDIA, CHANASMA	14,36,061	
			SAVING A/C WITH BANK OF BARODA	17,977	
			CASH ON HAND	45,077	15,39,115
LIABILITIES			INCOME & EXPENDITURE A/C		
ARTS AND COMMERCE COLLEGE-SELF 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			
FISHING SCHOOL GRANT					
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			
S.S.S. ACCOUNT					
Opening Balance	(21,189)				
Add: Received during the Year	36,822				
Less: Transferred to Profit & Loss A/c	(11,100)	4,533			
K.C.G. VOCATIONAL EDUCATION					
Opening Balance	-				
Add: Received during the Year	2,80,000				
	2,80,000				
Less: Utilisation during the Year	88,403	1,91,597			
SMRICT PROJECT TELEPHONE GRANT					
		705			
TOTAL		77,46,228	TOTAL		77,46,228

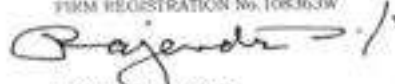
TRUSTEE
NIMA GRAM VIKAS MEMORIAL TRUST



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.)
TEACHING & NON-TEACHING STAFF PAYMENT:		FEES INCOME:	
GRANT-IN-AID (U.G.)		GRANT-IN-AID (U.G.)	
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
	4,90,73,648	NEEDY STUDENT FUND	4,100
		ALLUARY STUDENT ASSOCIATION FEES	29,500
ADMINISTRATIVE & OTHER EXPENSES:		ONLINE REGISTRATION FEE INCOME	16,000
GRANT-IN-AID (U.G.)		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		23,91,742
GYMKHANA EXPENSE	6,350	GRANT:	
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		5,46,36,687
HOME SCIENCE PRACTICAL EXPENSE	2,100		
PRINCIPAL VEHICLE ALLOWANCE	9,600	OTHER INCOME:	
PEON UNIFORM EXPENSE	5,000	ZEROX INCOME	500
PEON WAHING ALLOWANCE EXPENSE	1,440		500
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		
	24,29,223	EXCESS OF EXPENSES OVER THE INCOME	4,07,263
INDIRECT EXPENSES:			
GRANT-IN-AID (U.G.)			
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		
	89,33,321		
TOTAL	5,74,36,192	TOTAL	5,74,36,192

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.)
OPENING BALANCES:		TEACHING & NON-TEACHING STAFF PAYMENT	
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
	11,75,155	LEAVE ENCASHMENT EXP	2,00,372
		VEHICLE ALLOWANCE	76,800
FEE RECEIPTS:		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		4,90,73,648
ADMISSION FORM FEE	38,500	ADMINISTRATIVE & OTHER EXPENSES	
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
	21,08,225	OUTSOURCING EMPLOYMENT PAY EXP	2,08,560
GRANT RECEIVED:		COLLEGE BUILDING RENT EXP	2,00,000
GOVT GRANT	2,01,664	HONORARIUM EXP	1,63,850
DEDIF FUND KCO 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
KCO 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)	1,87,226	COVID-19 EXP	76,300
E.P.F (DEDUCTION)	5,50,91,687	GROUP INSURANCE	2,120
OTHER RECEIPTS:		UNIVERSITY ADMISSION FEE EXP	1,26,940
ARTS AND COMMERCE COLLEGE (P.O)	40,33,702	ELECTRICAL EXP ✓	64,514
CREDIT SOCIETY	13,19,585	GYMNASIA EXP	6,350
UNEXAM FEES	5,53,803	PROFESSIONAL TAX	62,600
KV PATEL IN SELF FINANCE	1,00,000	ASSIGNMENT EXP	1,56,000
UNIVERSITY EXAM ADVANCE REMUNERATION	66,850	SEMINAR / WORKSHOP EXP	5,300
NIMA MEMORIAL GRAM VIKAS TRUST	8,05,500	NSS ACCOUNT	11,300
LIC	1,20,856	UNIVERSITY ENROLLMENT FEE	40,000
UGC GRANT	7,131	INCOME TAX EXPENSES	1,19,20,670
GROUP INSURANCE	2,120	COLLEGE TELEPHONE EXP ✓	45,663
ASSIGNMENT FEES INCOME	1,00,510	MISC EXPENDITURE	11,511
NEEDY STUDENT FUND	46,400	PERIODICAL EXP ✓	15,369
PROFESSIONAL TAX	62,600	GUEST EXP	5,994
UNIVERSITY ENROLLMENT FEE	40,000	T.A./D.A. EXP	7,779
INCOME TAX INCOME	1,19,20,670	IDENTITY CARD EXP	32,300
SCOPE DISCARD	10,300	HOME SCIENCE PRACTICAL EXP	2,100
ONLINE REGISTRATION FEE INCOME	16,000	PRINCIPAL VEHICLE ALLOWANCE	9,600
NSS ACCOUNT	36,822	BANK CHARGES	4,294
UNIVERSITY LECTURE INCOME	5,000	PEON UNIFORM EXP	5,000
SEROX FEE INCOME	500	PRINCIPAL RESIDENCY TELE. ALLOWANCE	3,000
COLLEGE CAUTION MONEY FEES	4,020	AUDIT FEE	4,720
SCOPE FORM INCOME	5,010	POSTAGE EXP	3,356
HOME/COMP CAUTION MONEY FEES	800	COLLEGE BUILDING RENOVATION EXPENSE ✓	45,000
INTEREST INCOME	525	ADVERTISEMENT EXP	3,000
COVID-19 INCOME	76,300	SANITARY EXP	1,600
TALLY ACC. INCOME	39,000	GARDEN EXPENSES	260
NCC INCOME	20,605	AFFILIATION FEES EXP	2,000
EXAM REMUNERATION INCOME	1,10,951	INCOME TAX LATE FEES	10,940
UNEXAM ASSESSMENT	1,00,000	RANKING FEES	5,900
	1,96,05,760	UNEXAM ASSESSMENT	1,00,000
		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
			2,54,13,112
		OTHER PAYMENT:	
		NIMA MEMORIAL GRAM VIKAS TRUST	1,32,387
		COLLEGE FURNITURE ✓	36,400
		KCO VOCATIONAL GRANT	88,403
		COLLEGE COMPUTER ✓	6,14,500
		FIXED DEPOSIT	10,00,000
		PLACEMENT GRANT RETURNED	50,000
		COLLEGE LIBRARY BOOKS ✓	33,362
			19,54,952
		CLOSING BALANCES:	
		STATE BANK OF INDIA, CHANASMA	14,76,061
		BANK OF BARODA, PATAN	17,977
		CASH ON HAND	43,077
			15,39,115
TOTAL	7,79,80,827	TOTAL	7,79,80,827

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: 21004844AAAAH16609

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
	Total	16,23,691	Nil	Nil	16,23,691	1,62,369	14,61,322

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
	Total	30,02,454	6,84,262	Nil	36,86,716	4,80,831	32,05,885

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

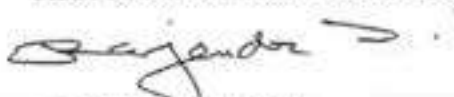
LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs)	AMOUNT (Rs.)
<u>INCOME & EXPENDITURE A/C</u> Opening Balance ADD: EXCESS INCOME OF OVER THE EXPENSE	NIL 6,84,167	 6,84,167	<u>MOVABLE PROPERTIES</u> (As per Schedule 2) <u>CURRENT ASSETS</u> <u>CASH & BANK BALANCES:</u> SAVING A/C WITH C.N.S.CO-OP.BANK LTD CASH ON HAND <u>ADVANCES:</u> 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
TOTAL		6,84,167	TOTAL		6,84,167

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 : 9th 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 : 9th 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

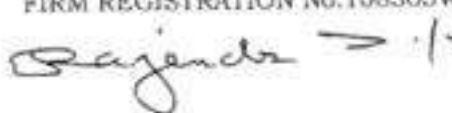
EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
ADMINISTRATIVE & OTHER EXPENSES:		FEES INCOME:	
BANK CHARGES	1,392	POST GRADUATE FEE	12,45,635
COLLEGE DEVELOPMENT FEE	48,000	UNIVERSITY EXAMINATION FORM INCOME	4,840
UNIVERSITY REGISTRATION FEE	13,900	NEEDY STUDENT FUND	500
UNIVERSITY ADMISSION FEE	32,550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

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 : 9th 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 : 9th 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
	Total	Nil	62,673	Nil	62,673	19,486	43,187



Rajendra D. Shah

**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 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.)
INCOME & EXPENDITURE A/C			MOVABLE PROPERTIES		
Opening Balance	6,84,167		(As per schedule 1)		54,991
ADD: EXCESS INCOME OF OVER THE EXPENSE	3,39,685	10,23,852	CURRENT ASSETS		
LIABILITIES			CASH & BANK BALANCES:		
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
			ADVANCES:		
			NIMA MEMORIAL GRAM VIKAS TRUST	4,00,000	
			ARTS AND COMMERCE COLLEGE	27,055	4,27,055
TOTAL		10,37,735	TOTAL		10,37,735

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.)
ADMINISTRATIVE & OTHER EXPENSES:		FEES INCOME:	
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		
TOTAL	9,95,862	TOTAL	9,95,862

Secretary
 Nima Memorial * Gram Vikas Trust
 Nima Memorial
 Ruppur - Chanasma,
 GramVikas Trust

As Per Our Report Of Even Date

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

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

(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
	Total	43,187	31,156	Nil	74,343	19,352	54,991

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

NOTES ON ACCOUNTS-SCHEDULE 1

TRUSTEE
NIMA GRAM VIKAS MEMORIAL TRUST

Secretary
* Nima Memorial Gram Vikas Trust
Ruppur - Chanasma.

PRINCIPAL *D 62*
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
(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.)
ADMINISTRATIVE & OTHER EXPENSES:		FEES INCOME:	
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		8,76,303
BANK CHARGES	1,245		
UNIVERSITY FEE	325	OTHER INCOME:	
	5,58,082		
		MISC. INCOME	11,490
EXCESS OF INCOME OVER THE EXPENSES	3,29,711		
TOTAL	8,87,793	TOTAL	8,87,793

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
	Total	Nil	25,552	Nil	80,543	26,255	54,288



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.)
CURRENT LIABILITY			MOVABLE PROPERTIES		
COLLEGE CAUTION MONEY		11,200	(As per Schedule 2)		80,267
			CURRENT ASSETS		
			ADVANCES:		
			NIMA MEMORIAL GRAM VIKAS TRUST	15,00,000	
			ARTS AND COMMERCE COLLEGE	3,65,775	18,65,775
INCOME & EXPENDITURE A/C			CASH & BANK BALANCES:		
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			
TOTAL		19,85,016	TOTAL		19,85,016

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.)
ADMINISTRATIVE & OTHER EXPENSES:		FEES INCOME:	
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
	5,62,682	ONLINE REGISTRATION FEES	4,480
		OTHER FEES	4,790
			11,58,645
		OTHER INCOME:	
EXCESS OF INCOME OVER THE EXPENSES	6,20,253	MISC. INCOME	24,290
TOTAL	11,82,935	TOTAL	11,82,935

TRUSTEE
NIMA GRAM VIKAS MEMORIAL TRUST

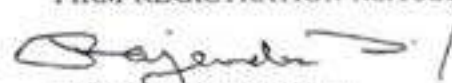


PRINCIPAL
JETHIBA K PATEL ARTS COLLEGE
& B.A.PATEL AND D.B. VYAS COMM.
COLLEGE, CHANASMA

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
	Total	Nil	55,829	Nil	1,10,117	29,850	80,267

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

ACCOUNTS FOR THE

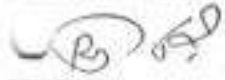
YEAR ENDED ON

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

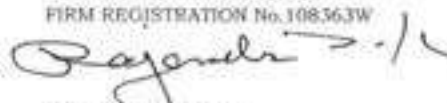
LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
CURRENT LIABILITY			MOVABLE PROPERTIES		
COLLEGE CAUTION MONEY	23,600		(As per Schedule 2)		1,77,359
UNPAID PG REMUNERATION EXPENSE	1,48,100	1,71,700	CURRENT ASSETS		
			ADVANCES:		
INCOME & EXPENDITURE A/C			NIMA MEMORIAL GRAM VIKAS 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	CASH & BANK BALANCES:		
			SAVING A/C WITH C.N.S.CO-OP.BANK LTD.		7,43,094
TOTAL		31,52,441	TOTAL		31,52,441

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

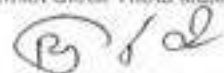

(RAJENDRA D. SHAH)
PROPRIETOR
MEMBERSHIP NO. 4844
PLACE: AHMEDABAD
DATE : 25th November, 2021
UDIN: 21004844AAAHE9296

**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.)
ADMINISTRATIVE & OTHER EXPENSES:		FEES INCOME:	
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		
	9,48,695		19,41,120
		OTHER INCOME:	
EXCESS OF INCOME OVER THE EXPENSES	10,06,925	MISC. INCOME	14,500
TOTAL	19,55,620	TOTAL	19,55,620

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

**JETHIBA 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
	Total	80,267	1,39,216	Nil	2,19,483	Nil	42,124	1,77,359

TRUSTEE
NIMA GRAM VIRAS 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 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: 21004844AAAAHE9J96

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: 16th 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.
Trust Funds or Corpus		Immovable Properties (As per Schedule - 1)	1,78,16,234
Balance as per last balance sheet	1,43,17,554	Movable Properties (As per Schedule - 2)	55,94,540
Adjustment during the year (give details)	Nil		
Other Earmarked Funds			
(Created under the provisions of the Trust-deed or scheme or out of the income)			
Other Fund	2,02,278	Other loans :	
Loans (secured or unsecured):		To others	4,53,107
From trustees	Nil	To Closing Stock	46,029
From others	1,10,000		
Grant		Cash and Bank Balances	
Finishing School		(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		
NMEICT Project	705		
Liabilities			
For Expenses	10,72,195		
For deposits	2,76,910		
Income and Expenditure Account			
Balance as per last balance sheet	94,66,597		
Add: Surplus as per Income and Expenditure Account	2,63,511		
	97,30,109		
Total	2,64,04,897	Total	2,64,04,897

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.
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

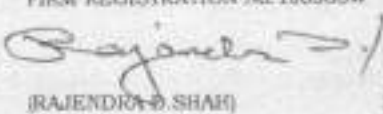
Consolidated Income and Expenditure Account for the year ending on 31.03.2020

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			
Total	5,98,10,874	Total		5,98,10,874

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
	Total	1,39,47,958	52,54,233	Nil	13,85,957	1,78,16,234

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
	TOTAL	60,00,177	3,09,550	Nil	7,15,190	55,94,540

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.
Gross annual income		NIL
Details of income not chargeable to contribution under section 58 Rule 32.	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.		
NOTE: THIS BEING AN EDUCATIONAL INSTITUTION, ENTIRE INCOME IS EXEMPT U/R 32(1) OF THE BOMBAY PUBLIC TRUST ACT, 1950		
Income liable to contribution		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.

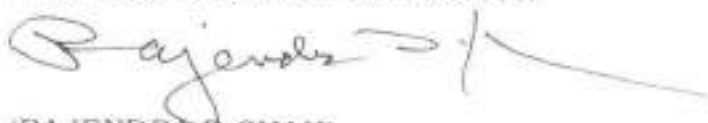
Report on Other Legal and Regulatory Requirements

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: 25th 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

FUNDS AND LIABILITIES	Note No.	Amount Rs.	Amount Rs.	PROPERTY AND ASSETS	Note No.	Amount Rs.
Trust Funds or Corpus				Immovable Properties	2	1,47,90,518
Balance as per last balance sheet			1,43,17,354	Movable Properties	3	1,50,157
Unpaid Audit fee			360	Movable		
Unsecured Loans (Without Interest)	1		64,70,065	Loans (Unsecured)	4	1,09,37,553
				Other Loans		
Income and Expenditure Account				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			
				Cash and Bank Balances		
				(i) Bank Balances	6	1,12,817
				(ii) Cash on hand with co-ordinator Shri. Tograshilrai Prajapati		2699
Total			2,60,88,643	Total		2,60,88,643

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

EXPENDITURE	Amount Rs	INCOME	Amount Rs
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
Total	20,49,226	Total	20,49,226

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

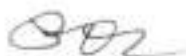
Land Agreement Advance	41,400
S. Kumar & co	3,500
New Sonu Glass And Enterprise	50,000
	<u>94,900</u>

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
	Total	1,61,92,544	1,61,171	Nil	1,47,09,624	15,63,197	1,47,90,518

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
	Total	1,66,841	Nil	Nil	1,66,841	16,684	1,50,157

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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.

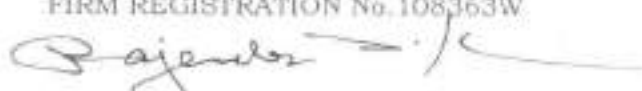
C) DEPRECIATION:

- (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
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