

6.4.1

J. T. SHAH & CO.
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the Books of Accounts of the Banaskantha District Kelvani Mandal Sanchalit :

1. R. R. Mehta College of Science and
2. C. L. Parikh College of Commerce

Palanpur (Dist. Banaskantha) for the year ended 31st March, 2021. and have to report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the Books of Account.
3. Balances are Subject to Confirmation
4. Accountant **Shri I. V. Memon** appeared before us and furnished the necessary information required by us.
5. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis of our opinion.
6. In our opinion and to the best of our information and accounting to the explanations given to us the accounts subject to and read with the notes thereon give a true and fair view :
 - (a) In case of the Balance Sheet of the State of affairs of the Collage as at 31/03/2021.
 - (b) In case of the Income and Expenditure Account the excess of Income over Expenditure for the year ended on that date.

Place: Ahmedabad
Date : 02/12/2021

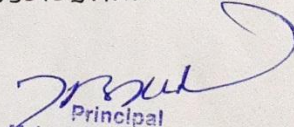


For, J. T. Shah & Co.
Chartered Accountants
(Firm Reg. No. 109616W)


(N.C. Shah)
Partner
[M.No.35159]
UDIN: 21035159AAAAIA1128

201/202, Lalita Complex, 352/3, Rasala Marg, Nr. Jain Temple,
Navrangpura, Ahmedabad-380009.
Phone : 264 444 20, 264 444 30, 264 444 40, 265 604 40
Email: info@jtshahco.com




Principal
R. R. Mehta College of Science &
C. L. Parikh College of Commerce
PALANPUR - 385001.

6.4.1 Institution conducts internal and external financial audits regularly

R. R. MEHTA COLLEGE OF SCIENCE C. L. PARIKH COLLEGE OF COMMERCE, PALANPUR
BALANCE SHEET AS ON 31ST MARCH, 2021

| LIABILITIES | Rs. | Rs. | ASSETS | Rs. | Rs. |
|--|----------|----------|--|---------|----------|
| OTHER EARMARKED FUNDS :- | | | | | |
| Depreciation Fund :- | | | Banaskantha District Kelavani Mandal, | | |
| Balance as per last Balance Sheet | | 17984862 | Balance as per last Balance Sheet | 5755708 | |
| | | | Add : Paid during the year | 6263702 | |
| | | | Less : Received During Year | 588200 | |
| | | | | | 11431210 |
| Sundry Liabilities :- | | | College Furniture & Dead Stock :- | | |
| Caution Money Deposit | 435505 | | Balance as per last Balance Sheet | 5820666 | |
| Library Deposit | 2042360 | | Add : Addition during the year | 13730 | |
| | | | | | 5834396 |
| Sundry Creditors :- | | | College Library :- | | |
| Creditors for Expense | 6343241 | | Balance as per last Balance Sheet | 5327030 | |
| UGC XI Plan Grant-Additional Grant | 2250000 | | Add : Addition during the year | 119571 | |
| UGC XI Plan - Research grant - K.V Mehta | 37500 | | | | 5446601 |
| UGC XI Plan - Research grant - G.D.Acharya | 105000 | | CCTV Camera | | |
| UGC XII Plan Merge Grant | 269966 | | Balance as per last Balance Sheet | 1021696 | |
| | | | Add : Addition during the year | 37100 | |
| | | | | | 1058796 |
| UGC XII Plan General Development Grant | | | Sports Equipments | | |
| Balance as per last Balance Sheet | | 123151 | Balance as per last Balance Sheet | | |
| | | | Add : Addition during the year | | |
| | | | | | 24091 |
| Rusa Grant Income (Building Construction) | | | UGC XI Plan Grant-Additional Grant :- | | |
| Balance as per last Balance Sheet | 10000000 | | Balance as per last Balance Sheet | | |
| Add : Addition during the year | 137473 | | | | 2517688 |
| | | | U.G.C. VII Plan Construction :- | | |
| | | | Balance as per last Balance Sheet | | |
| | | | | | 334015 |
| Furnishing Grant Income | | | U.G.C. VIII Plan Construction :- | | |
| Balance as per last Balance Sheet | 925000 | | Balance as per last Balance Sheet | | |
| Add : Addition during the year | 125000 | | | | 400000 |
| | | | D.S.C. Sports Equip. under N.S.O. Program:- | | |
| | | | Balance as per last Balance Sheet | | |
| | | | | | 20000 |
| Student General Fund | | | | | |
| Balance as per last Balance Sheet | 27187 | | | | |
| Less : Trf to I & E A/c | -27187 | | | | |
| | | | | | |
| UGC XI Plan Grant | | | | | |
| Balance as per last Balance Sheet | | 1508730 | | | |



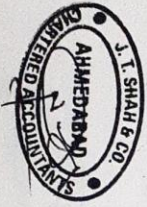
R. R. Mehta
Principal
C. L. Parikh College of Science & Commerce
PALANPUR - 385001.

R. R. Mehta
Principal
C. L. Parikh College of Science & Commerce
PALANPUR - 385001

6.4.1 Institution conducts internal and external financial audits regularly

THE BANASKANTHA DISTRICT KELAVANI MANDAL SANCHALIT
 R. R. MEHTA COLLEGE OF SCIENCE C. L. PARIKH COLLEGE OF COMMERCE, PALANPUR
 BALANCE SHEET AS ON 31ST MARCH, 2021

| LIABILITIES | Rs. | Rs. | ASSETS | Rs. | Rs. |
|---|----------|----------|---|---------|--------|
| Income and Expenditure Account :- | | | U.G.C. Computers :- | | |
| Balance as per last Balance Sheet | 986971 | | Balance as per last Balance Sheet | | 125000 |
| Add: Excess of Income Over Expenditure Tr. From I & E A/c | 17309961 | 18296932 | U.G.C. XI Plan Equipments | | |
| | | | Balance as per last Balance Sheet | | 809458 |
| | | | UGC XI Plan Dev:Improvement of facilities in existing premises | | |
| | | | Balance as per last Balance Sheet | | 141574 |
| | | | UGC XII Plan Coaching Classes for Entry in Service | | |
| | | | Balance as per last Balance Sheet | | 4894 |
| | | | UGC XII Plan Entertainment Facility | | |
| | | | Balance as per last Balance Sheet | | 27075 |
| | | | Microbiology Equipment | | |
| | | | Balance as per last Balance Sheet | 34000 | |
| | | | Add : Addition during the year | 593476 | |
| | | | Rusa Grant Income (Building Construction) | | |
| | | | Balance as per last Balance Sheet | 4571465 | |
| | | | Add : Addition during the year | 6227060 | |
| | | | UGC XI Plan-Minor Research Exps. - K.V. Meheta | | |
| | | | Balance as per last Balance Sheet | | 42341 |
| | | | UGC XI Plan - Research grant - G.D.Acharya | | |
| | | | Balance as per last Balance Sheet | | 49755 |
| | | | INTERCOM | | |
| | | | Balance as per last Balance sheet. | | 96840 |



Municipal
 R. R. Mehta College of Science &
 C. L. Parikh College of Commerce
 PALANPUR - 385001.

Principal
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 PALANPUR - 385001.

6.4.1 Institution conducts internal and external financial audits regularly

TRIPRAMASKANTHA DISTRICT KELAVANI MANDAL SANCHALIT
 R.R. MEHTA COLLEGE OF SCIENCE C.L. PARIKH COLLEGE OF COMMERCE, PALANPUR
 BALANCE SHEET AS ON 31ST MARCH, 2021

| LIABILITIES | Rs. | Rs. | ASSETS | Rs. | Rs. |
|-------------|-----|-----|---|------------------|---------|
| | | | English Language Lab Expenses :- Balance as per last Balance sheet. | | 363262 |
| | | | Biometric Machine Balance as per last Balance Sheet | | 5600 |
| | | | Water Cooler :- Balance as per last Balance Sheet | | 44500 |
| | | | Geology Class Equipments Balance as per last Balance Sheet Less : Trf to B.sc.Self Finance Equipment | 555045 555045 | Nil |
| | | | B.Sc. Self Finance Equipments Add : Trf From Geology Class Equipments Add : Addition during the year | 555045 36580 | 591625 |
| | | | M.Sc.EQUIPMENTS (CURRENT YEAR) Add : Purchase during the year | | 303951 |
| | | | PG LIBRARY BOOKS(CURRENT YEAR) Add : Purchase during the year | | 96681 |
| | | | Furnishing Grant Exp Balance as per last Balance Sheet Add : Addition during the year | 380044 80000 | 460044 |
| | | | Science Laboratory Equipments :- Balance as per last Balance Sheet Add : Addition during the year | 2174390 65580 | 2239970 |
| | | | Hostel Dead Stock :- Balance as per last Balance Sheet | | 7572 |
| | | | Advances :- Other Advances Principal | 5061650 | 5061650 |



R. R. Mehta College of Science & C. L. Parikh College of Commerce
 C. L. Parikh College of Commerce
 PALANPUR - 385901.

R. R. Mehta College of Science & C. L. Parikh College of Commerce
 PALANPUR - 385901.

6.4.1 Institution conducts internal and external financial audits regularly

THE BANWASKANTHA DISTRICT KELAVANI MANDAL SANCHALIT
 R. R. MEHTA COLLEGE OF SCIENCE & COMMERCE, PALANPUR
 BALANCE SHEET AS ON 31ST MARCH, 2021

| LIABILITIES | Rs. | Rs. | ASSETS | Rs. | Rs. |
|------------------|-----|-----------------|---|---------|-----------------|
| | | | Cash and Bank Balances :- | | |
| | | | Canara Bank -M.Sc. | 1044593 | |
| | | | State Bank of India, Palanpur A/c. No. 374572 | 1255300 | |
| | | | B. K. Mercantile Bank Palanpur | 81666 | |
| | | | Canara Bank | 574704 | |
| | | | BOB 0208 | 243743 | |
| | | | Axis Bank Ltd. Palanpur | 34135 | |
| | | | HDFC Bank | 8385816 | |
| | | | Cash on hand | 165 | 11620122 |
| Total Rs. | | 60584720 | Total Rs. | | 60584720 |

PLACE :- AHMEDABAD
 DATE :- 02/12/2021



As Per Our Report Annexure
 For, J. T. Shah & Co
 Chartered Accountants
 (Firm Regd. No. 109616W)

(M. C. Shah)
 Partner

(M. No. 35159)
 UDIN: 21035159 AAAA IA 1128



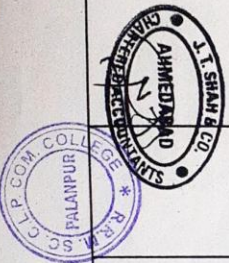
R. R. Mehta College of Science & Commerce
 C. L. Parikh College of Commerce
 PALANPUR - 385001.

R. R. Mehta College of Science & Commerce
 C. L. Parikh College of Commerce
 PALANPUR - 385001.

6.4.1 Institution conducts internal and external financial audits regularly

THE BANASKANTHA DISTRICT KELAVANI MANDAL SANCHALIT
R. R. MEHTA COLLEGE OF SCIENCE & C. L. PARKH COLLEGE OF COMMERCE, PALANPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2021.

| EXPENDITURE | Rs. | Rs. | INCOME | Rs. | Rs. |
|--|----------|---------|---------------------------------------|---------|----------|
| ESTABLISHMENT EXPENSES :- | | | | | 44919276 |
| TO : | | | BY : | | |
| SALARIES : | | | Salary Grant Received | | |
| Basic Pay | 23215880 | | INCOME FROM OTHER SOURCES :- | | |
| Dearness Allowance | 18546291 | | College Tuition Fees | 1738200 | |
| House Rent Allowance | 1549505 | | Admission Fees | 107860 | |
| Grade Pay | 1428000 | | Library Fees | 142850 | |
| Medical Allowance | 82800 | | Enrolment Fees | 227100 | |
| Transport Allowance | 96800 | | Laboratory Fees | 505200 | |
| | | | Card fees | 48800 | |
| Tuition Fees paid to D.E. (Current Year) | | 1738200 | College Development Fees | 475900 | |
| Computer Service Charges | | 83879 | T.C. Fee Income | 20750 | |
| Electricity Expenses | | 37730 | Medical Fees | 12050 | |
| Medical Fees Exp | | 17140 | Uni Youth Festiv Fees | 71475 | |
| Interview Exp | | 139273 | Uni Sports Fees | 95300 | |
| Newspaper Exp | | 11808 | Uni Sports Sankul Fees | 95300 | |
| Printing & Stationery | | 97552 | Admission Form Income | 874050 | |
| Office Exp | | 35013 | B.com. EG/FC Fee | 476500 | |
| Travelling Expenses | | 27734 | OTHER INCOME : | | 4891335 |
| Postage, Telegrams & Revenue Stamp | | 34278 | Misc. Income | 387934 | |
| Telephone Expenses | | 54369 | University Exam & Forms (Net) | 1232249 | |
| Website Exp | | 7593 | Interest Income | 20964 | |
| Adhaypak Recongnise Fee | | 7500 | Assignment fees | 661800 | |
| Building Maintenance Exps. | | 588200 | Student Union Fees | 374745 | |
| Misc. Expenses | | 4783 | B. Com, B. Sc Other Fees Income | 21950 | |
| Advertisement Exp | | 50948 | | | 2699642 |
| Temporary Employees Remuneration | | 3175748 | | | |
| Seminar Workshop & Cultural Activities | | 1726 | B.Com. Self finance Class fees | | |
| Enrolment Fees | | 265886 | Admission Fee | 22220 | |
| Botanical Garden Exp | | 39916 | University Exam Fees | 289646 | |
| Assignment Exp | | 619500 | College Dev. Fee | 111100 | |
| College Rating Fee | | 5900 | College Fee | 55550 | |
| Geology Class Exp | | 4371 | Enrollment Fee | 17100 | |
| HNGU Cricket Tournament Exp | | 34850 | I. Card Fee | 8500 | |
| Eco Club Exp | | 2000 | Library Fee | 33330 | |
| B.Coms/F Class Lec. Remmu. | | 604073 | Medical Fees | 2680 | |
| B. Sc S/F Class Lec. Remmu. | | 3296713 | Assignment fees | 10000 | |



R. R. Mehta College of Science & C. L. Parkh College of Commerce
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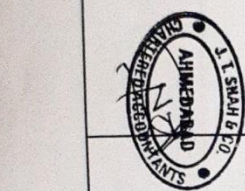
[Signature]
Principal

R. R. Mehta College of Science & C. L. Parkh College of Commerce
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THE BANASKANTHA DISTRICT KELAVANI MANDAL SANGHALI
 R.R. MEHTA COLLEGE OF SCIENCE & C.L. PARIKH COLLEGE OF COMMERCE, PALANPUR
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2021.

| EXPENDITURE | Rs. | Rs. | INCOME | Rs. | Rs. |
|---|-----|---------|---|---------|----------|
| Uni Dev. Fund Exp. | | 242200 | B.com. EG/FC/CC Fee | 111100 | |
| Affiliation Fees | | 756400 | Uni Sports Fees | 22220 | |
| Knowledge Week Lect. Exp | | 17200 | Uni Sports Sankul Fees | 22220 | |
| Uni Youth Festival Fees Exp | | 101535 | Uni Youth Festiv Fees | 16665 | |
| Bank Charges (Net) | | 18005 | Tuition Fee Income | 5267350 | 5989681 |
| Science Exp | | 329738 | | | |
| Periodicals and Magazines | | 75942 | B.Sc Self finance Class fees | 54690 | |
| Local Inquiry Committee Exp | | 10200 | Admission Fee | 26760 | |
| National Science Day Exp | | 5873 | Library Fees | 6097000 | |
| Audit Expenses | | 10620 | Laboratory Fees | 89200 | |
| Uni Sports Fees Exp | | 135360 | EG/FC/SS FEE | 89200 | |
| College Examination Expenses | | 127418 | College Dev. Fee | 17100 | |
| B.Sc. Self finance Class - Expenses | | 505416 | Enrollment Fee | 8250 | |
| License Software Exp. | | 180760 | l. Card Fee | 17840 | |
| Student Union Fees Exp | | 374745 | Uni Sports Fees | 17840 | |
| Refreshment Exp | | 11244 | Uni Sports Sankul Fees | 13380 | |
| Uni Practical Exam O/D 2019 | | 4961 | Uni Youth Festiv Fees | 2410 | |
| Uni Practical Exam M/I 2020 | | 4175 | Medical Fees | 4078000 | |
| Uni Practical Exam O/ D 2020 | | 7837 | Tuition Fee Income | 402701 | |
| Uni Self Finance Practical Exam O/ D 2019 | | 115250 | University Exam Fees | 44550 | 10958921 |
| Uni Sports Sankul Dev Fees Exp | | 135360 | College Fee Income | | |
| NAAC Exp | | 78936 | | | |
| Scope Form Fees Exp | | 4200 | Solar Elect Sold to UGVCL | 17576 | |
| Grantable Class Lec. Remmu. | | 960389 | Uni. Exam Adv. O/D. 2018 & 2019 | 13950 | |
| Uni Exam Fees Exp | | 1011563 | Uni. Practical Exam M/I. 2018 | 24500 | |
| Legal Fees Exp | | 4000 | Nature Club Fees Income | 2700 | |
| EG/FC/SS Exp | | 2378 | College Exam Fee Income | 238300 | |
| Astromical Club | | 2720 | Astronomical Club | 680 | |
| PG. Remuneration | | 690700 | Balance Grant | 260525 | |
| PG Laboratory Exp | | 250046 | Tfr From M.Sc. Account | 2538957 | |
| Repair & Maint Exp | | 10960 | Tfr From Student General Fund | 27187 | |
| Scope Remuneration Exp | | 74550 | Tfr From Uni. Exam Advance Income | 138000 | |
| VPN Connection Exp (Tfr to Exp) | | 92863 | Tfr Uni. Exam Advance M/I 2018 | 178684 | |
| Webinar Exp | | 51000 | Tfr Uni. Exam Advance M/I 2019 | 460408 | |
| Ayurvedic Medicine Club Exp | | 11006 | Tfr Uni. Exam Advance O/D 2020 | 67385 | |
| Guest Lect. Expenses | | 1000 | Tfr Uni. Practical Exam 2019 | 16460 | |
| Property Tax | | 3000 | Tfr Uni. Practical Exam 2017 | 10250 | |
| | | 53894 | Tfr Uni. Self Finance Practical Exam O/D 2017 | 138336 | |



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THE BANASKANTHA DISTRICT KELAVANI MANDAL SANCHALIT
 R. R. MEHTA COLLEGE OF SCIENCE & C. L. PARIKH COLLEGE OF COMMERCE, PALANPUR
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2021.

| EXPENDITURE | Rs. | Rs. | INCOME | Rs. | Rs. |
|--|-----|----------|---------------------------------|---------|----------|
| | | | Tf from Centre for Enterprenurs | | 15800 |
| | | | PG INCOME | | |
| | | | PG Admission Fee Income | 23100 | |
| | | | PG Admission Form Fee Income | 236250 | |
| | | | PG Assignment Fee | 115500 | |
| | | | PG College Development Fee | 115500 | |
| | | | PG College Exam Fee | 115500 | |
| | | | PG Computer Subject Fee | 51500 | |
| | | | PG Enrollment Fee | 40200 | |
| | | | PG I Card | 20050 | |
| | | | PG Library Fee | 86625 | |
| | | | PG Tuition Fee | 2208200 | |
| | | | PG Uni.Exam Fee | 653125 | |
| | | | PG Laboratory Fee | 1002000 | |
| | | | OTHER INCOME PG | | 4667550 |
| | | | AISHE Remuneration | | 1368061 |
| | | | Breakage Charges Income | | 5500 |
| | | | | | 39700 |
| Excess of Income over Expenditure Carried over to Balancesheet | | 17309961 | | | |
| Total Rs. | | 79689364 | Total Rs. | | 79689364 |

PLACE :- AHMEDABAD
 DATE :- 02/12/2021



AS PER OUR REPORT ANNEXED
 For, J. T. Shah & Co
 Chartered Accountants
 (Firm Regd.No. 109616W)
 (R. C. Shah)
 Partner
 (M. No. 35159)
 UDINI: 21035159AAAA1A1128



Principal
 R. R. Mehta College of Science &
 C. L. Parikh College of Commerce
 PALANPUR - 383001.

R. R. Mehta
 Principal
 R. R. Mehta College of Science &
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 PALANPUR - 383001.

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R.R. MEHTA COLLEGE OF SCIENCE & C.L. PARIKH COLLEGE OF COMMERCE PALANPUR

Grouping of Balance Sheet as on 31st March, 2021.

LIABILITIES SIDE :

| Creditors for Expenses : | Amount Rs. |
|---|-------------------|
| Palanpur Municipality | 471977 |
| Matrushri Shantaben Purashkar | 1832 |
| N. S. S. Grant | 60500 |
| Award Scholarship | 900 |
| Gokul Computer. | 212623 |
| HIV Scholarship | 16000 |
| Security Deposit (Charvi Construction) | 116841 |
| Security Deposit (Nandini Infrastructure) | 151230 |
| Nandini Infrastructure | 254878 |
| Handicapped Scholarship | 2500 |
| H. S. Electronics & Communications | 41835 |
| Professional Payabal | 136120 |
| LIC | 9565 |
| Payable D.E.Fee | 2621400 |
| Payable Medical Fee | 20120 |
| Payable Student Union Fee | 38965 |
| Payable Uni.Sport Fee | 170010 |
| Payble Uni.Sport Sankul Fee | 158460 |
| Payable Uni.Youth Festival Fee | 118860 |
| Staff Society | 105360 |
| Zee Infortech | 620 |
| B.Com Fee Income (Instalment) | 215500 |
| B.Sc.Self Fin. Fee Income(Instalment) | 288000 |
| M.Com College & Library Deposit | 61500 |
| B.Sc. College , Library & Laboratory Deposit | 19400 |
| Municipal Tax Payable | 53894 |
| Observer Zumka O/D 2020 | 250000 |
| Payable NCC Grant | 16167 |
| Payable Sulochanben Scholarship | 63000 |
| Payable Scope Fee | 461300 |
| Payable Thelesemaiya | 198150 |
| State Bank of India, Palanpur A/c. No. 374345 | 5734 |
| TOTAL | 6343241 |
| ASSETS SIDE : | |
| Other Advances : | Amount Rs. |
| LAW COLLEGE | 1660 |
| Co-Curriculum Activity A/c | 4731605 |
| B.DKM VEHICLE ACCOUNT | 11748 |
| NAVDEEP PAPER | 50378 |
| UTTAR GUJ VIJ CO. | 14000 |
| M.SC. FEE (INSTALMENT) | 8000 |
| Palanpur Muni Tax Adv | 53894 |
| Gas Consumption Deposit | 82800 |
| Equipment Security | 76000 |
| UGVcl Deposits | 31565 |
| TOTAL | 5061650 |



Principal
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PALANPUR - 385001.

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PALANPUR - 385001.

Upesh Chauhan
& Associates

(B.Com, LLB)
(Tax Consultant)

Income Tax & GST Consultant
All Type of Digital Signature Provider

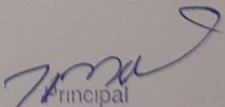
Date: 03/02/2023

CERTIFICATE

This is to certify that as a Tax Consultant we doing TDS
Work of **R R MEHTA SCIENCE & C L PARIKH**
COMMERCE COLLEGE For the Year of FY 2019-20 to
2022-23.



Upesh Chauhan
Advocate


Principal
R. R. Mehta College of Science &
C. L. Parikh College of Commerce
PALANPUR - 385001

T/24, 3rd Floor, Gopal Plaza, Amir Road, Palanpur-385001
(02742) 246104 • (+91) 9737 866104 • upesh.chauhan04@gmail.com