

TOLANI COMMERCE COLLEGE, ADIPUR (KUTCHI),
 MANAGED BY GANDHIDHAM COLLEGIATE BOARD
 BALANCE SHEET AS ON 31ST MARCH 2021

2019-20		2020-21		2019-20		2020-21	
RS.	LIABILITIES	RS.	ASSETS	RS.	ASSETS	RS.	ASSETS
30,18,146.21	CAPITAL GRANTS: BALANCE AS PER LAST BALANCE SHEET	30,18,146.21	INVESTMENTS: F.D.R. WITH BANK OF BARODA	14,26,604.00	INVESTMENTS: F.D.R. WITH BANK OF BARODA	35,69,044.00	
1,00,00,000.00	GRANT:	1,00,00,000.00	FIXED ASSETS: AS PER ANNEXURE	4,72,640.00	FIXED ASSETS: AS PER ANNEXURE	1,59,098.00	
(9,99,767.00)	RUSA GRANT (CAPITAL GRANT)	(9,99,767.00)	LOANS & ADVANCES:		LOANS & ADVANCES:		
(9,99,999.00)	LESS: COMPUTER PURCHASE	(88,88,022.00)	ADVANCE FOR EXPENSES ICSSR GRANT		ADVANCE FOR EXPENSES ICSSR GRANT	1,02,000.00	
	LESS: BUILDING (WORK IN PROGRESS)	(7,48,197.00)	KSKV UNIVERSITY AMOUNT DUE 2015-16		KSKV UNIVERSITY AMOUNT DUE 2015-16	10,000.00	
	LESS: GYM EQUIPMENTS	4,14,565.00	KSKV UNIVERSITY AMOUNT DUE 2012-13		KSKV UNIVERSITY AMOUNT DUE 2012-13	5,47,161.00	
2,38,954.00	ADD: INTEREST RECD FROM BANK	(2,21,421.00)	KSKV UNIVERSITY AMOUNT DUE APR12		KSKV UNIVERSITY AMOUNT DUE APR12	10,218.00	
36,000.00	SCHOLARSHIP (EBC GRANT)	62,200.00	KSKV UNIV AMT DUE APR06 TO MAR12		KSKV UNIV AMT DUE APR06 TO MAR12	11,515.00	
7,55,232.00	KCG FINISHING SCHOOL GRANT	8,77,732.00	KSKV UNIVERSITY AMOUNT DUE 2019-20		KSKV UNIVERSITY AMOUNT DUE 2019-20	1,18,992.75	
	GRANT ICSSR -0877	1,60,668.00	KSKV UNIVERSITY AMOUNT DUE 2020-21		KSKV UNIVERSITY AMOUNT DUE 2020-21	(62,802.00)	
	ADD: INTEREST RECD IN BANK ICSSR	3,775.00	TEAP LOAN TO NSS		TEAP LOAN TO NSS	20,319.00	
	LESS: BANK CHARGES	(24.00)	INTEREST ACCRUED BUT NOT RECEIVED		INTEREST ACCRUED BUT NOT RECEIVED	3,41,863.75	
	SSIP GRANT	4,75,000.00	INTERNAL LOAN:		INTERNAL LOAN:	43,054.00	
	ADD: INTEREST RECD IN BANK SSIP	2,075.00	AMOUNT DUE FROM G.C.R.		AMOUNT DUE FROM G.C.R.	21,75,623.28	
	LESS: EXPENSES OF SSIP	(2,036.00)	NEW BUILDING A/C		NEW BUILDING A/C	7,789.00	
2,60,950.00	SPECIFIC FUNDS	3,08,550.00	TDS		TDS		
9,48,823.96	COLLGE DEVELOPMENT FUND	15,12,108.96	TDS (FY 2020-21)		TDS (FY 2020-21)		
	EXAM DEVELOPMENT FUND	18,20,658.96	TDS (FY 2019 -20)		TDS (FY 2019 -20)		
3,02,553.00	CURRENT LIABILITIES:	2,73,027.00	DEPOSITS: (AS PER BOOKS)		DEPOSITS: (AS PER BOOKS)		
4,05,050.00	FOR EXPENSES	4,19,110.00	WITH GEB (PGVCL)		WITH GEB (PGVCL)	100.00	
25,000.00	FEES RECEIVED IN ADVANCE	3,91,900.00	WITH POST & TELEPHONE DEPARTMENT		WITH POST & TELEPHONE DEPARTMENT	1,259.00	
41,174.00	RETENTION MONEY (CONTRACTOR)	22,201.00	PGVCL DEPOSIT FOR NEW BLDG		PGVCL DEPOSIT FOR NEW BLDG	41,733.00	
46,643.00	UNNAT BHARAT ABHYAN	41,174.00	CASH & BANK BALANCES:		CASH & BANK BALANCES:		
1,633.00	KSKV UNIVERSITY AMOUNT PAYABLE 2017-18		CURRENT A/C WITH BANK OF BARODA, ADIPUR		CURRENT A/C WITH BANK OF BARODA, ADIPUR	41,664.19	
63,310.00	KSKV UNIVERSITY AMOUNT PAYABLE 2016-17		CURRENT A/C WITH SBL, ADIPUR		CURRENT A/C WITH SBL, ADIPUR	20,132.20	
4,000.00	KSKV UNIVERSITY AMOUNT PAYABLE 2018-19		(A/C NO 30179668903)		(A/C NO 30179668903)	34,315.71	
	SCHOLARSHIP (SSRAN)	68,000.00	CURRENT A/C WITH BANK OF BARODA, GANDHIDHAM(10020200001815)		CURRENT A/C WITH BANK OF BARODA, GANDHIDHAM(10020200001815)		
	SCHOLARSHIP (RAMA CYLINDER)	12,65,724.00					
	KSKV UNIVERSITY EXAM FEES (2020-21)	4,08,920.00					
	SCOPE FEES	30,90,066.00					



DD IN :- 21005136AAAAPHN3368.

1,44,04,766.17	3,002.00 9,422.00 4,000.00	DUTIES & TAXES TDS ON CONTRACTOR TDS ON REMUNERATION TDS ON PROFESSIONAL CHARGES	4,244.00 16,120.00	20,364.00	82,84,010.00	SAVING A/C WITH CANARA BANK- CIM A/C NO. 2992101003792 RUSA A/C NO. 2992101004312 SSIP A/C NO. 2992101004089 ICSSR	716.00 476,039.50 1,34,418.00	7,26,345.10
	56,436.00 46,203.00 1,38,000.00	SINDRY CREDITORS HIMANSHU BOOK CO OM ENTERPRISE ROYAL SPORTS OMKARA SPORTS	38,108.00 23,000.00	63,108.00	14,80,311.06 1,38,837.58	INCOME & EXPENDITURE ACCOUNT BALANCE AS PER LAST BALANCE SHEET ADD: DEFICIT DURING THE YEAR	16,19,148.64 3,18,274.40	17,97,423.04
				95,85,312.17	1,44,04,766.17			95,85,312.17

[Signature]
ACCOUNTANT
TOLANI COMMERCE COLLEGE - ADIPUR

[Signature]
PRINCIPAL
GANDHIDHAM COLLEGE

[Signature]
ACCOUNTANT
GANDHIDHAM COLLEGE

[Signature]
HEAD ADMINISTRATION
GANDHIDHAM COLLEGE BOARD

EXAMINED & FOUND CORRECT
FOR LALKA & LALKA LLP
(Formerly Mihirji Kuvseji & Co (Gandhidham))
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.185147W / W100641

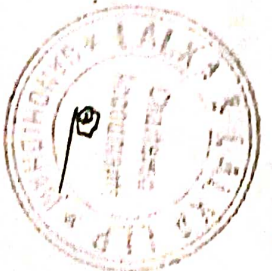
PADAMSHI L LALKA
PARTNER
MEMBERSHIP NO.5136

14 SEP 2021



TOLANI COMMERCE COLLEGE, ADIPUR (KUTCH)
MANAGED BY GANDHIDHAMI COLLEGIATE BOARD
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

2019-20	EXPENDITURE	2020-21	2019-20	INCOME	2020-21
RS.		RS.	RS.		RS.
8388.40.00	BASIC PAY (TEACHING STAFF)		1,06,56,812.00		2,41,25,771.00
27,14,558.00	BASIC PAY (NON-TEACHING STAFF)		22,13,815.00	GOVT. GRANT ON SALARY RECOVERY OF PAY	2,371.00
1,08,48,794.00	D.A. (TEACHING STAFF)		87,30,291.00		
3,15,222.00	D.A. (NON-TEACHING STAFF)		3,76,348.00	MAINTENANCE GRANT FROM MANAGEMENT	49,280.00
7,70,522.00	H.R.A. (TEACHING STAFF)		7,24,272.00	MAINTENANCE GRANT FROM GOVT.	3,12,893.00
1,04,028.00	H.R.A. (NON-TEACHING STAFF)		90,482.00		
35,000.00	MEDICAL FIXED (TEACHING STAFF)		34,800.00		
22,540.00	MEDICAL FIXED (NON-TEACHING STAFF)		19,040.00		
10,71,291.00	GRADE PAY (TEACHING STAFF)		6,84,000.00	ADMISSION FEES	5,102.00
	GRADE PAY (NON-TEACHING STAFF)			TUITION FEES	12,73,800.00
27,300.00	SPECIAL PAY (TEACHING STAFF)		27,300.00	LIBRARY FEES	1,27,550.00
66,425.00	CONVEYANCE ALLOWANCE (TEACHING STAFF)		38,400.00	GYANJHANA FEES	1,28,800.00
11,03,299.00	ARREARS		4,92,382.00	CO-CURRICULAR FEES	1,28,100.00
3,434.00	BONUS (NON-TEACHING STAFF)			COMPUTER FEES	23,220.00
				TRANSFER CERTIFICATES	16,86,572.00
79,110.00	ADMINISTRATIVE EXPENSES		73,800.00	SALE OF FORNS	4,22,522.00
1,47,740.00	PRINTING & STATIONERY EXPENSES		35,824.00	INTEREST ON FDRS	1,42,253.00
1,86,248.00	ELECTRICITY EXPENSES		1,22,158.00		
23,175.00	WATER SUPPLY & SANITATION EXPENSES		19,024.00	UNCLAIMED DEPOSITS FORFEITED	
2,16,725.00	SWEEPER ON DAILY WAGES		2,16,872.00	CAUTION MONEY	9,010.00
16,000.00	AUDIT FEES		16,000.00	LIBRARY DEPOSIT	1,80,000.00
2,880.00	GST ON ABOVE		2,880.00		
	INTERNAL AUDIT FEES		12,500.00		
33,829.00	MAINT. & REPAIRS TO FURNITURE & EQUIPMENT		41,523.00		
2,04,961.00	GYANJHANA EXPENSES		1,29,200.00		
12,726.00	ADVERTISEMENT EXP.				
2,60,93,377.00	BALANCE OF TO NEXT PAGE...	2,47,97,923.00	2,84,14,340.00	BALANCE OF TO NEXT PAGE...	2,69,50,974.00





TOLANI COMMERCE COLLEGE, ADIPUR (KUTCH)
MANAGED BY GANDHIDHAM COLLEGIATE BOARD
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022


2020-21		2021-22		2020-21		2021-22	
RS.	EXPENDITURE	RS.	RS.	INCOME		RS.	
1,06,96,812.00	Basic Pay (Teaching Staff)	1,26,68,492.00	2,41,25,771.00	Govt. Grant On Salary		2,42,32,496.00	
22,13,815.00	Basic Pay (Non-Teaching Staff)	21,43,200.00	2,371.00	Recovery Of Pay		-	
87,30,291.00	D.A. (Teaching Staff)	67,46,615.00		Maintenance Grant From Management		52,060.00	
3,76,348.00	D.A. (Non-Teaching Staff)	4,83,408.00	49,580.00	Maintenance Grant From Govt.		-	
7,24,772.00	H.R.A. (Teaching Staff)	6,30,471.00	3,32,895.00				
90,482.00	H.R.A. (Non-Teaching Staff)	79,764.00					
34,800.00	Medical Fix (Teaching Staff)	31,239.00	5,102.00	Admission Fees	1,896.00		
19,040.00	Medical Fix (Non-Teaching Staff)	18,000.00	12,73,800.00	Tuition Fees	14,01,600.00		
6,84,000.00	Grade Pay (Teaching Staff)	3,52,161.00	1,27,550.00	Library Fees	47,450.00		
27,300.00	Special Pay (Teaching Staff)	27,300.00	1,28,800.00	Gymkhana Fees	2,83,800.00		
38,400.00	Conveyance Allowance (Teaching Staff)	82,400.00	1,28,100.00	Co-Curricular Fees	47,850.00		
4,92,582.00	Arrears	9,62,538.00	23,220.00	Transfer Certificates	23,460.00		
-	Bonus (Non-Teaching Staff)	6,908.00	4,22,522.00	Sale Of Forms		18,06,056.00	
73,800.00	Administrative Expenses.	79,200.00	1,42,253.00	Interest On FDRs		1,54,815.00	
35,824.00	Printing & Stationery Expenses	59,359.00		Unclaimed Deposits Forfeited	9,740.00		
1,22,158.00	Electricity Expenses	1,51,942.00		Caution Money	1,94,800.00		
19,024.00	Water Supply & Sanitation Expenses	18,079.00	1,89,010.00	Library Deposit		2,04,540.00	
2,16,872.00	Sweeper On Daily Wages	2,47,057.00		Donation Received from GCB for Computers		6,35,555.00	
16,000.00	Audit Fees	16,000.00					
2,880.00	Gst On Above	2,880.00					
12,500.00	Internal Audit Fees	12,500.00					
41,523.00	Repair & Maintenance of Furniture	1,11,710.00					
1,29,200.00	Gymkhana Expenses	18,133.00					
-	Advertisement Exp	72,186.00					
4,867.00	Postage, Revenue Stamps & Telegrams	10,244.00					
24,299.00	Travelling Expenses	43,758.00					
5,854.40	Bank Charges	33,763.45					
3,606.00	Telephone Expenses	2,761.00					
2,48,36,549.40	BALANCE C/F TO NEXT PAGE.....	2,51,12,068.45	2,69,50,974.00	BALANCE C/F TO NEXT PAGE...		2,75,00,467.00	



2019-20		2020-21		2019-20		INCOME		2020-21	
RS.		RS.		RS.				RS.	
2640,93,237.00	BALANCE BROUGHT FORWARD	2,47,97,923.00		2,84,14,340.00	BALANCE BROUGHT FORWARD			2,69,59,974.00	
6,738.00	POSTAGE, REVENUE STAMPS & TELEGRAMS	4,867.00							
45,265.00	TRAVELLING EXPENSES	24,299.00							
9,743.58	BANK CHARGES	5,854.40		1,38,837.58	DEFICIT CARRIED OVER TO BALANCE SHEET			3,18,274.40	
5,038.00	TELEPHONE EXPENSES	3,666.00							
2,400.00	TELEPHONE EXPENSES AT PRINCIPAL'S RESIDENCE	2,400.00							
4,800.00	VEHICLE ALLOWANCE TO PRINCIPAL	4,800.00							
12,000.00	PROFESSIONAL CHARGES	13,540.00							
1,27,289.00	CO-CURRICULAR EXPENSES (REVENUE)	1,28,340.00							
12,91,800.00	TUTION FEES DEPOSITED IN TREASURY	12,73,800.00							
67,845.00	LIBRARY READING ROOM EXPENSES	1,16,414.00							
67,544.00	LIBRARY BOOKS	10,539.00							
-	KUTCH UNIVERSITY SUBJECT FEES	5,000.00							
1,88,179.00	RENT OF COLLEGE BUILDING	1,88,179.00							
2,100.00	SWARNIM GUJARAT GRANT EXPENSES	5,81,000.00							
5,23,520.00	SECURITY & PEON SALARY (OM ENTERPRISE)	15,075.00							
1,429.00	INTERNET EXPENSES	4,980.00							
-	KCG UDISHA PLACEMENT PROJECT EXP								
20,000.00	BALANCE OF KSKV UNIVERSITY AMOUNT DUE 2003-04								
11,964.00	WRITTEN OFF DUE TO NO LONGER REQUIRED								
4,215.00	RUSA GRANT EXPENSE (RECURRING EXPENSE)								
68,071.00	WORKSHOP EXPENSES								
2,85,53,177.58	DEPRECIATION	86,612.00		2,85,53,177.58				2,77,69,248.40	

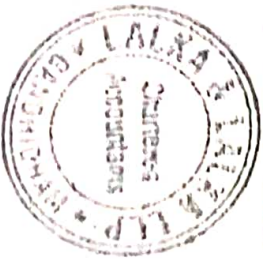

 ACCOUNTANT
 TOLANI COMMERCE COLLEGE - AHPUR


 PRINCIPAL
 TOLANI COMMERCE COLLEGE - AHPUR


 HEAD ADMINISTRATION
 GANDHIDHAM COLLEGE BOARD

EXAMINED & FOUND CORRECT
 FOR LAIKA & LAIKA LLP
 [Formerly Khimji Karmveji & Co (Gandhidham)]
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO.105147W / W100641

14 SEP 2021



101 ANI COMMERCIAL & LEGAL ADVISOR (KUTCH)

MANAGED BY CANDISHIAM COLLEGIATE BOARD

DEFERRED STATEMENT FOR THE YEAR ENDING 31/03/2021

S.No	PARTICULARS	COST AS ON 01/04/2019	ADDITIONS BEFORE 30/09/2019	ADDITIONS AFTER 30/09/2019	GRANT ADJUSTED	COST AS ON 31/03/2021	DEPRECIATION FOR THE YEAR	NET BALANCE
1	FURNITURE FIXTURE & OFF EQUIP	13,100.00	-	-	-	13,100.00	2,516.00	10,584.00
2	LIBRARY EQUIPMENTS	23,000.00	-	-	-	23,000.00	4,600.00	18,400.00
3	CUR BOARDS	41,830.00	-	-	-	41,830.00	8,366.00	33,464.00
4	TABLES	15,920.00	-	-	-	15,920.00	3,184.00	12,736.00
5	COMPUTERS (BUSI GRANT) (COST RS 99,748 AGAINST GRANT OF RS 99,748)	1.00	-	-	-	1.00	0.00%	1.00
6	NOTICE BOARD/STUDENT BOARD	434.00	-	-	-	434.00	86.80	347.20
7	STEEL TANK/MATERIALS & POTS	85,349.00	-	-	-	85,349.00	17,069.80	68,279.20
8	TOTAL DESS	1,832.00	-	-	-	1,832.00	366.40	1,465.60
9	STEEL GATES	2,640.00	-	-	-	2,640.00	528.00	2,112.00
10	SHOPS (PLASTIC/STEEL)	1,640.00	-	-	-	1,640.00	328.00	1,312.00
11	WAKS (S)	3,540.00	-	-	-	3,540.00	708.00	2,832.00
12	ALUMINIUM DOORS & CABIN	1,144.00	-	-	-	1,144.00	228.80	915.20
13	BLACK BOARD	4,094.00	-	-	-	4,094.00	818.80	3,275.20
14	SHOEN	1,310.00	-	-	-	1,310.00	262.00	1,048.00
15	WALL CLIP/CONDITIAL CLIPKS	40.00	-	-	-	40.00	8.00	32.00
16	GRILLING/BRACKET/REBAR PLNS	18,040.00	-	-	-	18,040.00	3,608.00	14,432.00
17	WATER CANTEN	5,210.00	-	-	-	5,210.00	1,042.00	4,168.00
18	INTER CON	3,314.00	-	-	-	3,314.00	662.80	2,651.20
19	TV/VIDEO/LECTURE CORRECTOR	1,762.00	-	-	-	1,762.00	352.40	1,409.60
20	DIGITAL CAMERA	5,210.00	-	-	-	5,210.00	1,042.00	4,168.00
21	SECURITY/STICAM/MOVIE CAMERA	2,114.00	-	-	-	2,114.00	422.80	1,691.20
22	PROJECTOR	16,210.00	-	-	-	16,210.00	3,242.00	12,968.00
23	CASIO CALLER MIRE/SWIR (Ced)	12,510.00	-	-	-	12,510.00	2,502.00	10,008.00
24	XEROX MACHINES (TWO)	32,790.00	-	-	-	32,790.00	6,558.00	26,232.00
25	PUBLIC ADDRESS/SOUND SYSTEM	1,028.00	-	-	-	1,028.00	205.60	822.40
26	OTHER PHOTOCOPY	1,028.00	-	-	-	1,028.00	205.60	822.40
27	10 TON CARPET BANGONG CARGING	18,120.00	-	-	-	18,120.00	3,624.00	14,496.00
28	CAMERA & I.D (Swir Ced)	4,848.00	-	-	-	4,848.00	969.60	3,878.40
29	ATTENDANCE MACHINE	28,143.00	-	-	-	28,143.00	5,628.60	22,514.40
30	MUSIC INSTRUMENT	16,934.00	-	-	-	16,934.00	3,386.80	13,547.20
31	VOCALOME CLEANER	12,261.00	-	-	-	12,261.00	2,452.20	9,808.80
32	AIR CONDITIONER	21,700.00	-	-	-	21,700.00	4,340.00	17,360.00
33	COMPUTER EQUIPMENTS	92.00	-	-	-	92.00	18.40	73.60
34	PRINTER & LAYOUT (Swir Ced)	3,962.00	-	-	-	3,962.00	792.40	3,169.60
35	GRANT BECD FROM COMMISSIONER FOR HIGHER EDUCATION IN KIND	-	-	-	-	-	-	-
36	AS PER CONTRACT	2,187.00	-	-	-	2,187.00	437.40	1,749.60
37	WORKING PUMPSET	8,208.00	-	-	-	8,208.00	1,641.60	6,566.40
38	WIRE/INSAND SYSTEM	11,982.00	-	-	-	11,982.00	2,396.40	9,585.60
39	NEW BUILDING BUSA (WORK IN PROGRESS) (COST RS 54,39,990 AGAINST GRANT OF RS 54,39,990)	1.00	19,89,990.00	24,90,000.00	44,39,990.00	1.00	0.00%	1.00
40	RENOVATION OF OLD BUILDING BUSA (WORK IN PROGRESS) (COST RS 34,48,124 AGAINST GRANT OF RS 34,32,123)	-	-	34,48,124.00	34,48,123.00	1.00	0.00%	1.00
41	FIRE SAFETY EQUIPMENTS	-	-	2,35,437.00	2,35,437.00	1.00	0.00%	1.00
42	GRN EQUIPMENTS (BUSI) (COST RS 748,198 AGAINST GRANT OF RS 748,197)	-	-	748,198.00	748,197.00	1.00	0.00%	1.00
43	LAYTOP COMPUTER (C/SSR)	4,72,640.00	19,89,990.00	70,58,722.00	86,57,552.00	1.00	0.00%	1.00
	TOTAL RS.....					8,45,710.00	66,612.00	7,79,098.00

EXAMINED & FOUND CORRECT

FOR LALKA & LALKA LLP

(Formerly Eshraj Kumarji & Co (Gandhidham))

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO:091417W / W/109641

PADANSHI L LALKA

PARTNER

MEMBERSHIP NO:5136

HEAD ADMINISTRATION

CANDISHIAM COLLEGIATE BOARD

ACCOUNTANT

101 ANI COMMERCIAL COLLEGE - ADVISOR

14 SEP 2021



TOLANI COMMERCE COLLEGE - ADIPUR (KUTCH)
(MANAGED BY GANDHIDHAM COLLEGIATE BOARD)
ADIPUR - KACHCHH

Accounting Policies and Notes Forming Part of Accounts as on 31.03.2021

A Accounting Policies

1 Basis of Preparation of Financial Statement:

The financial statements are prepared on historical cost convention on accrual basis. Except Fees income which is accounted for as and when received

2 Fees Income

Fees from students is recorded on cash basis.

3 Fixed Assets and Depreciation

Assets are shown at depreciated value. Depreciation is Provided on written down method as per the rates prescribed under the LT. Act & Rules.

4 Investments

Investments are shown at Cost


5 Interest


Interest income is recorded on accrual basis. Except Interest received in saving bank account which is accounted for as and when received


6 Government Grants

Government grants of the nature of contribution towards capital expenditure are reduced from Fixed Assets. Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized. Unutilized Government grants are treated as funds to be carried forward and refunded, as per Government directions and exhibited as a liability.


ACCOUNTANT
TOLANI COMMERCE COLLEGE - ADIPUR

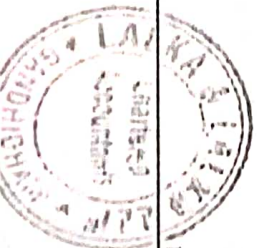

PRINCIPAL
TOLANI COMMERCE COLLEGE - ADIPUR


ACCOUNTANT
GANDHIDHAM COLLEGIATE BOARD
ADIPUR-KACHCHH


ADMINISTRATOR
GANDHIDHAM COLLEGIATE BOARD
ADIPUR-KACHCHH

EXAMINED & FOUND CORRECT
FOR LALKA & LALKA LLP
FORMERLY KHIMJI KUNVERJI & CO. (GANDHIDHAM)
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 105147W/W/100641

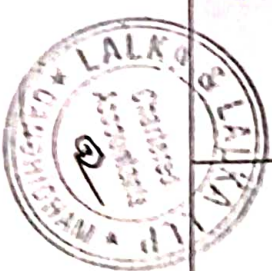
PADAMSHIL L. LALKA
PARTNER
MEMBERSHIP NO. 5136



11 SEP 2021

**TOLANI COMMERCE COLLEGE, ABYRUH (KUTCH),
MANAGED BY CANDIDHAM COLLEGIATE BOARD
BALANCE SHEET AS AT 31ST MARCH 2022**

2020-21 RS.	LIABILITIES	2021-22 RS.	2020-21 RS.	ASSETS	2021-22 RS.
30,18,146.21	Capital Grants: Balance As Per Last Balance Sheet	30,18,146.21	35,49,044.00	Investments: F.D.R. With Bank Of Baroda	25,72,585.00
67,200.00	Scholarship (The Grant)		7,59,108.00	Fixed Assets: As Per Accounts	11,62,645.00
8,77,732.00	Key Finishing School Grant			Loans & Advances:	
1,60,668.00	Grant ICSSR -0877 (Excess Paid)			Advances For Expenses	20,000.00
3,775.00	Add : Interest Recd In Bank less			Advances For Expenses loan Grant	61,060.00
(24.00)	Less : Bank Charges			Kedu University Amount Due 2015-16	14,718.00
*	KCO Udiasha Placement Project	4,00,838.00		Kedu University Amount Due Apr'12	11,515.00
				Kedu Univ loan Due Apr'06 To Mar'12	1,18,952.75
4,75,000.00	SSIP Grant	4,75,039.00		Kedu University Amount Due 2019-20	(42,802.00)
2,075.00	Add : Interest Recd In Bank Ship	13,928.00		Kedu University Amount Due 2020-21	(13,656.00)
(2,016.00)	Less : Expenses Of SSIP	(3,124.00)		New Grant Exp 21-22	17,000.00
	Less : Bank Charges	(18.00)		Interest Accrued But Not Received	70,214.00
	Internal Loan	6,70,000.00		Internal Loans:	
	Internal Loan - Brother Flood Fund	10,00,000.00		Amount Due From C.C.B.	
	Internal Loan - I.C.W.A	16,70,000.00		New Building A/C	21,75,623.28
	Specific Funds			Tds	9,789.00
3,08,550.00	College Development Fund	3,56,000.00		Tds (FY 2020-21)	5,905.00
15,12,108.96	Exam Development Fund	25,50,462.96	29,06,462.96	Tds (FY 2021-22)	390.00
2,73,027.00	Current Liabilities:			Deposits: As Per Bankal	
4,19,110.00	For Expenses	2,80,452.00		With Cash (Prev)	
3,91,900.00	For Deposits	4,13,650.00			
2,22,201.00	Fees Received In Advance	3,92,995.00			
	Retention Money (Contractor)				
41,174.00	Unnat Bharat Abhiyan	41,174.00			
68,000.00	Scholarship (Grant)	63,000.00			
2,10,000.00	Scholarship (Kama Cylinder)	1,18,420.00			



2285.724.00	Kash University Exam Fees	4,822,222.00	18,241,866.00	1,259,900	With Fees & Transport Expenses	1,259,900	62,992,246
4,58,550.00	Scope Fees	4,960.00		41,753.00	Fixed Deposit For New Bldg	41,753.00	
	Kash Univ Aka Fees	36,682.00					
	Dues & Taxes:						
29,364.00	Tds Payable		14,659.00	(1,50,50,000.00)	Grant Receivable	(45,29,625.00)	
	Security Creditors:			9,99,767.00	Bank Grant (Capital Grant)		
38,198.00	Om Enterprise		35,633.00	82,88,622.00	Adv: Computer Purchase		
25,000.00	Outdun Sports			7,68,397.00	Adv: Building (Work In Progress)	66,201,290.00	
				(4,84,595.00)	Adv: Gym Equipment		
					Less: Interest Paid From Bank	(22,868.00)	
					Cash & Bank Balances:		
					Current A/C With Bank Of Baroda,		
					Adipur	27,624.64	
					(A/C. No. 7159200000024)		
					Current A/C With Sbi, Adipur	82,578.20	
					(A/C. No. 301796688993)		
					Current A/C With Bank Of Baroda,	21,825.81	
					Gandhidham (008200001315)		
					Saving A/C With Canara Bank- Ginn		
					Adipur	3,916.00	
					A/C No. 2992101003792 RL/SA	4,871,229.00	
					A/C No. 2992101004312 SSBP	5,182.00	
					A/C No. 2992101004089 ICSSR		5,58,295.65
98,06,733.17			1,03,63,230.17	98,06,733.07	Income & Expenditure Account	19,37,625.04	1,03,63,230.17
					Balance As Per Last Balance Sheet	(57,676.55)	
					Less: Surplus During The Year		18,79,746.49

UPIN :- 22005136ARSGWL4284.

Accountant
Tilani Commerce College - Adipur

Principal
Gandhidham

Head Administration
Gandhidham Collegiate Board

Examined & Found Correct
For Lalika & Lalika LLP
Chartered Accountants
Firm Registration No. 105147W / W100641

Partner
Membership No. 5136

24 AUG 2022



TOLANI COMMERCE COLLEGE, ADIPUR (KUTCH)
MANAGED BY GANDHIDHAM COLLEGIATE BOARD
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022

2020-21		2021-22		2020-21		2021-22	
EXPENDITURE		EXPENDITURE		INCOME		INCOME	
RS.		RS.		RS.		RS.	
1,06,96,812.00	Basic Pay (Teaching Staff)	1,26,68,492.00		2,41,25,771.00	Govt. Grant On Salary	1,896.00	
22,13,815.00	Basic Pay (Non-Teaching Staff)	21,43,200.00		2,371.00	Recovery Of Pay	14,01,600.00	2,42,32,496.00
87,30,291.00	D.A. (Teaching Staff)	67,46,615.00				47,450.00	
3,76,348.00	D.A. (Non-Teaching Staff)	4,83,408.00		49,580.00	Maintenance Grant From Management	2,83,800.00	
7,24,272.00	H.R.A. (Teaching Staff)	6,30,471.00		3,32,895.00	Maintenance Grant From Govt.	47,850.00	
90,482.00	H.R.A. (Non-Teaching Staff)	79,764.00				23,460.00	
34,800.00	Medical Fix (Teaching Staff)	31,239.00		5,102.00	Admission Fees		
19,040.00	Medical Fix (Non-Teaching Staff)	18,000.00		12,73,800.00	Tuition Fees		
6,84,000.00	Grade Pay (Teaching Staff)	3,52,161.00		1,27,550.00	Library Fees		
27,300.00	Special Pay (Teaching Staff)	27,300.00		1,28,800.00	Gymkhana Fees		
38,400.00	Conveyance Allowance (Teaching Staff)	82,400.00		1,28,100.00	Co-Curricular Fees		
4,92,582.00	Arrears	9,62,538.00		23,220.00	Transfer Certificates		
-	Bonus (Non-Teaching Staff)	6,908.00		4,22,522.00	Sale Of Forms		
73,800.00	Administrative Expenses.	79,200.00	2,42,32,496.00				18,06,056.00
35,824.00	Printing & Stationery Expenses	59,359.00		1,42,253.00	Interest On FDRs		4,14,945.00
1,22,158.00	Electricity Expenses	1,51,942.00			Unclaimed Deposits Forfeited	9,740.00	1,54,815.00
19,024.00	Water Supply & Sanitation Expenses	18,079.00			Caution Money	1,94,800.00	
2,16,872.00	Sweeper On Daily Wages	2,47,057.00		1,89,010.00	Library Deposit		2,04,540.00
16,000.00	Audit Fees	16,000.00			Donation Received from GCB for Computers		6,35,555.00
2,880.00	Gst On Above	2,880.00					
12,500.00	Internal Audit Fees	12,500.00					
41,523.00	Repair & Maintenance of Furniture	1,11,710.00					
1,29,200.00	Gymkhana Expenses	18,133.00					
-	Advertisement Exp	72,186.00					
4,867.00	Postage, Revenue Stamps & Telegrams	10,244.00					
24,299.00	Travelling Expenses	43,758.00					
5,854.40	Bank Charges	33,763.45					
3,606.00	Telephone Expenses	2,761.00					
2,48,36,549.40	BALANCE C/F TO NEXT PAGE.....	2,51,12,068.45		2,69,50,974.00	BALANCE C/F TO NEXT PAGE....		2,75,00,467.00



2020-21		2021-22		2020-21		INCOME		2021-22	
RS.		RS.		RS.				RS.	
2,47,97,923.00	BALANCE BROUGHT FORWARD	2,51,12,068.45	2,69,50,974.00	BALANCE BROUGHT FORWARD			2,75,00,467.00		
2,400.00	Telephone Expenses At Principal's Residence	2,400.00	3,18,274.40	Deficit Carried Over To Balance Sheet					
4,800.00	Vehicle Allowance To Principal	4,800.00							
13,540.00	Professional Charges	10,000.00							
1,28,340.00	Co-Curricular Expenses (Revenue)	1,20,044.00							
12,73,800.00	Tuition Fees Deposited In Treasury	14,01,600.00							
1,18,414.00	Library Reading Room Expenses	38,046.00							
10,559.00	Library Books	32,897.00							
5,000.00	Kirata University Subject Fees	-							
1,88,179.00	Rent Of College Building	1,88,179.00							
-	Interview Expenses	63,960.00							
5,81,000.00	Security & Peon Salary	2,21,619.00							
15,075.00	Internet Expenses	41,072.00							
4,980.00	Kcg Udisha Placement Project Exp	-							
-	Kskv Lic Fees (New Subject)	13,900.00							
-	Interest On Tds	1,800.00							
-	Repairs To Building	7,500.00							
86,612.00	Depreciation	1,82,905.00							
7,69,42,347.20	Surplus Carried Over To Balance Sheet	57,676.55	2,72,69,248.40				2,75,00,467.00		

[Signature]
Accountant
Tolani Commerce College - Adipur

[Signature]
Principal

[Signature]
Accountant
Gandhidham Collegiate Board

[Signature]
Head Administration



24 AUG 2022

Examined & Found Correct
For Lalka & Lalka LLP
Chartered Accountants
Firm Registration No.105147W / W100641

Padamshi L. Lalka
Partner
Membership No.5136

TOLANI COMMERCE COLLEGE - ADRIAL (AUTOC)

MANAGED BY GANDESHAM COLLEGIATE BOARD
 PREPARATION STATEMENT FOR THE YEAR ENDING 31/03/2022

S.No.	PARTICULARS	COST AS ON 01.04.2021	ADDITIONS BEFORE 31.03.2022	ADDITIONS AFTER 31.03.2022	GRANT AWARDED	COST AS ON 31.03.2022	DEPRECIATION 31.03.2022	DEPRECIATION FOR THE YEAR	NET BALANCE C.O.D.
1	Furniture Fixture & Car Equipment	64,184.00	-	-	-	64,184.00	10.00%	6,418.40	57,765.60
2	Library Equipment	20,720.00	-	-	-	20,720.00	10.00%	2,072.00	18,648.00
3	Car Equip	17,664.00	-	-	-	17,664.00	10.00%	1,766.40	15,897.60
4	Trucks	14,296.00	-	-	-	14,296.00	10.00%	1,429.60	12,866.40
5	Computers (Dasa Grant) (Con Rs 39,708 Against Grant Of Rs 39,707)	1.00	-	-	-	1.00	1.00%	-	1.00
6	Notice Boards/Display Boards	2,577.00	-	-	-	2,577.00	10.00%	257.70	2,319.30
7	Signs, Tinsel, Marbles & Pans	409.00	-	-	-	409.00	10.00%	40.90	368.10
8	Carpet Covers	77,124.00	-	-	-	77,124.00	10.00%	7,712.40	69,411.60
9	Signs Covers	1,647.00	-	-	-	1,647.00	10.00%	164.70	1,482.30
10	Chairs (Purchase/Grant)	1,833.00	-	-	-	1,833.00	10.00%	183.30	1,649.70
11	Tables (Purchase/Grant)	3,007.00	-	-	-	3,007.00	10.00%	300.70	2,706.30
12	Aluminium Doors & Bars	4,511.00	-	-	-	4,511.00	10.00%	451.10	4,059.90
13	Black Board	4,294.00	-	-	-	4,294.00	10.00%	429.40	3,864.60
14	Iron	1,305.00	-	-	-	1,305.00	10.00%	130.50	1,174.50
15	Iron & Copper/Aluminium Covers	341.00	-	-	-	341.00	10.00%	34.10	306.90
16	Rolling Shutter Metal Fans	1,24,155.00	-	-	-	1,24,155.00	10.00%	12,415.50	1,11,739.50
17	Water Cooler	4,624.00	-	-	-	4,624.00	10.00%	462.40	4,161.60
18	Water (Grant)	2,825.00	-	-	-	2,825.00	10.00%	282.50	2,542.50
19	TV, V.C, Video Recorder	1,905.00	-	-	-	1,905.00	10.00%	190.50	1,714.50
20	Central Camera	4,484.00	-	-	-	4,484.00	10.00%	448.40	4,035.60
21	Video Monitor, Cam Video Camera, Red Version Projector, Ceiling Mount, Video Cam, Cable, Video Screen (Grant)	1,807.00	-	-	-	1,807.00	10.00%	180.70	1,626.30
22	Video Monitor (Grant)	13,781.00	-	-	-	13,781.00	10.00%	1,378.10	12,402.90
23	Video Monitor (Grant)	10,641.00	-	-	-	10,641.00	10.00%	1,064.10	9,576.90
24	Video Monitor, Sound System	27,871.00	-	-	-	27,871.00	10.00%	2,787.10	25,083.90
25	Video Monitor, Sound System	624.00	-	-	-	624.00	10.00%	62.40	561.60
26	TV, V.C, V.C, Cam, Video Cam, Dry	711.00	-	-	-	711.00	10.00%	71.10	639.90
27	Camera & Lens (Grant)	15,665.00	-	-	-	15,665.00	10.00%	1,566.50	14,098.50
28	Video Camera	4,121.00	-	-	-	4,121.00	10.00%	412.10	3,708.90
29	Video Improvement	23,924.00	-	-	-	23,924.00	10.00%	2,392.40	21,531.60
30	Video Camera	12,664.00	-	-	-	12,664.00	10.00%	1,266.40	11,397.60
31	Car Conditioner	10,422.00	-	-	-	10,422.00	10.00%	1,042.20	9,379.80
32	Car Conditioner	156.00	-	-	-	156.00	10.00%	15.60	140.40
33	Printer & Laptop (Grant)	31.00	-	-	-	31.00	10.00%	3.10	27.90
34	Grant Paid From Commissioner Of Higher Education to Kind Rs. Per Convent	2,377.00	-	-	-	2,377.00	40.00%	951.00	1,426.00
35	Waterproof Trolley	1,839.00	-	-	-	1,839.00	10.00%	183.90	1,655.10
36	Water (Grant)	6,977.00	-	-	-	6,977.00	10.00%	697.70	6,279.30
37	Water (Grant)	10,183.00	-	-	-	10,183.00	10.00%	1,018.30	9,164.70
38	Water (Grant)	19,183.00	-	-	-	19,183.00	10.00%	1,918.30	17,264.70
39	Water (Grant)	20,000.00	-	-	-	20,000.00	10.00%	2,000.00	18,000.00
40	Water (Grant)	15,000.00	-	-	-	15,000.00	10.00%	1,500.00	13,500.00
41	Water (Grant)	1,000.00	-	-	-	1,000.00	10.00%	100.00	900.00
42	Water (Grant)	2,393,310.00	-	-	-	2,393,310.00	15.00%	358,996.50	2,034,313.50
43	Water (Grant)	1.00	-	-	-	1.00	0.00%	-	1.00
	TOTAL, RS.....	7,59,098.00	37,39,370.00	34,78,350.00	64,31,750.00	13,45,848.00	1,82,905.00	11,52,643.00	

Examined & Found Correct
 For Laha & Laha LLP
 Chartered Accountants
 Firm Registration No. 105147W / W100641

Principal
 Accountant
 Head Administration
 Gandesham Collegiate Board



24 AUG 2022

TOLANI COMMERCE COLLEGE - ADIPUR (KUTCH)
 (MANAGED BY GANDHIDHAM COLLEGIATE BOARD)
 ADIPUR - KACHCHH

Accounting Policies and Notes Forming Part of Accounts as on 31.03.2022

A Accounting Policies

1 Basis of Preparation of Financial Statement:

The financial statements are prepared on historical cost convention on accrual basis. Except Fees Income which is accounted for as and when received

2 Fees Income

Fees from students is recorded on cash basis.

3 Fixed Assets and Depreciation

Assets are shown at depreciated value. Depreciation is Provided on written down method as per the rates prescribed under the I.T. Act & Rules.

4 Investments

Investments are shown at Cost.

5 Interest

Interest income is recorded on accrual basis. Except Interest received in saving bank account which is accounted for as and when received

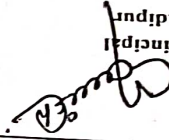
6 Government Grants

Government grants of the nature of contribution towards capital expenditure are reduced from Fixed Assets. Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized. Unutilized Government grants are treated as funds to be carried forward and refunded, as per Government directions and exhibited as a liability.

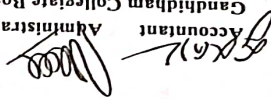
Accountant



Principal



Accountant



Administrator

Gandhidham Collegiate Board

Adipur-kachchh

Examined & Found Correct

For Lalka & Lalka LLP

Chartered Accountants

Firm Registration No. 105147VAV100641

Padamshi L. Lalka

Partner

Membership No. 5136



24 AUG 2022