

CA

2021

CA Copy

Trust Audit Report

Shree Jivdaya Mandal, Rapar

Trust Registration Number E-379-Kachchh

PAN: AABTS0475N

F.Y.2021-22

Audited By:

**M/S. Lalka & Lalka LLP**

Neelam Complex, Office No. 01, 1st Floor,  
Plot No. 298, Ward-12B, Nr.HDFC Bank,  
Gandhidham Kutch 370201 (Gujarat)  
Phone No. (02836) 221427 , 223567  
E-mail : [lalkaandlalkallp@gmail.com](mailto:lalkaandlalkallp@gmail.com)  
Website - [www.lalkaandlalka.in](http://www.lalkaandlalka.in)

INDEPENDENT AUDITOR 'S REPORT  
To the Trustees of

Shree Jivdaya Mandal, Rapar

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

**QUALIFIED OPINION**

We have audited the financial statements of Shree Jivdaya Mandal, Rapar having registration number E - 379 - Kachchh ("the Trust"), which comprise the Balance Sheet as at 31st March, 2022, and the Income & Expenditure Account for the year then ended, and notes to Financial Statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the Trust are prepared, in all material respect in accordance with the provisions of The Bombay Public Trusts Act, 1950 (as applicable to Gujarat State) ("the act")

**BASIS FOR QUALIFIED OPINION**

No Depreciation is provided on the immovable properties of the Trust and hence AS-10 Property, Plant & Equipments has not been complied by the Trust.

Ghas Chara Kharid & Vapras expense debited in the Income & Expenditure account which is a major portion of total expense of the Trust is booked in the accounts solely on the basis of self made vouchers certified by the Trustees and signed by the receivers. All the receivers are small Farmers. No other supporting evidences are attached with the vouchers to verify the genuinity of the expense incurred by the trust and further we are unable to verify the expenses incurred through alternative means of obtaining confirmations from suppliers or service providers. Thus, we have not been able to confirm the veracity of expenditure incurred by the Trust. However the majority of payments are made through cheque.

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 Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 and fair presentation of the financial statements in accordance with the requirements of the act, 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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.

A further description of the auditor's responsibilities for the audit of the financial statements is mentioned in Annexure "A". This description forms part of our auditor's report.



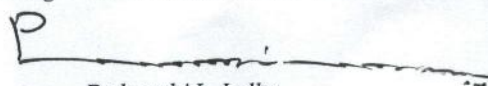
**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

- 1 As required by Rule 19 of the Rules framed under the Act, we report that:
- The accounts are maintained regularly and in accordance with the provision of the Act and rules.
  - The receipt and disbursement are properly and correctly shown in the accounts.
  - We have not verified cash balance but the vouchers in the custody of the Trustees, on date of audit were in agreement with the accounts.
  - All books, deeds, accounts, vouchers or other documents or other records required by us were produced before us: except: 1) The Title Deeds of Immovable Properties have not been produced before us, It is stated that Trust Enjoys the Hereditary possession of the same.
  - No Inventory certified by the Trustees of the Moveble properties of the Trust has been produced before us
  - Whenever required by us the Trustees appeared before us and furnished the necessary information required by us
  - No property or funds of the Public Trust were applied for any objects or purposes other than the objects of the trust.
  - Following Amounts are outstanding for more than one year and that no amounts have been written off: (1) TDS of Rs.206841/- 2) Advance to Lawyers Rs. 50000/- 3) Advance to Contractors Rs. 1191000/- 4) Income Tax Appeals Rs.204360/-
  - No tenders were invited for the repairs or construction exceeding Rs. 5000/- and we have been told that work was carried out under the supervision of the Trustees
  - No money of Public trust has been invested contrary of the provision of Section 35
  - No alienation of Immovable properties contrary to the provision of section 36 have come to our notice
  - There is no special matter in our opinion, to which, we think it fit or necessary to bring to the notice of Dy. or Assistant Charity Commissioner

Place: Gandhidham

Date: 16.08.2022

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



Padamshi L. Lalka  
Partner

Membership No. 005136  
UDIN: 22005136APCIOP9606

Office no 1, 1st Floor, Neelam Complex, Plot no. 298, Ward 12B, Gandhidham (Kutch)  
Tele: (02836) 221427, 223567 E-Mail-lalka.and.lalka.llp@gmail.com - Website - www.lalkaandlalka.in



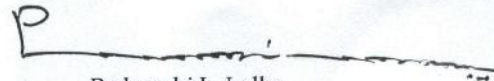
**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

- 1 As required by Rule 19 of the Rules framed under the Act, we report that:
- The accounts are maintained regularly and in accordance with the provision of the Act and rules.
  - The receipt and disbursement are properly and correctly shown in the accounts.
  - We have not verified cash balance but the vouchers in the custody of the Trustees, on date of audit were in agreement with the accounts.
  - All books, deeds, accounts, vouchers or other documents or other records required by us were produced before us: except: 1) The Title Deeds of Immovable Properties have not been produced before us, It is stated that Trust Enjoys the Hereditary possession of the same.
  - No Inventory certified by the Trustees of the Moveble properties of the Trust has been produced before us
  - Whenever required by us the Trustees appeared before us and furnished the necessary information required by us
  - No property or funds of the Public Trust were applied for any objects or purposes other than the objects of the trust.
  - Following Amounts are outstanding for more than one year and that no amounts have been written off: (1) TDS of Rs.206841/- 2) Advance to Lawyers Rs. 50000/- 3) Advance to Contractors Rs. 1191000/- 4) Income Tax Appeals Rs.204360/-
  - No tenders were invited for the repairs or construction exceeding Rs. 5000/- and we have been told that work was carried out under the supervision of the Trustees
  - No money of Public trust has been invested contrary of the provision of Section 35
  - No alienation of Immovable properties contrary to the provision of section 36 have come to our notice
  - There is no special matter in our opinion, to which, we think it fit or necessary to bring to the notice of Dy. or Assistant Charity Commissioner

Place: Gandhidham

Date: 16.08.2022

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



Padamshi L. Lalka  
Partner

Membership No. 005136  
UDIN: 22005136APCIOP9606

Office no 1, 1st Floor, Neelam Complex, Plot no. 298, Ward 12B, Gandhidham (Kutch)  
Tele: (02836) 221427, 223567 E-Mail-lalka.and.lalka.llp@gmail.com - Website - www.lalkaandlalka.in





Annexure 'A' to Auditor's Report

Further description of the Auditor's Responsibilities for the audit of the financial statements:

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (i) 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.
- (ii) 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 Trust's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- (i) 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 trust'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 trust 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.

Office no 1, 1st Floor, Neelam Complex, Plot no. 298, Ward 12B, Gandhidham (Kutch)  
Tele: (02836) 221427, 223567 E-Mail-lalka.and.lalka.llp@gmail.com - Website - www.lalkaandlalka.in



**Shree Jivdaya Mandal, Rapar**  
**Schedule VIII [Vide Rule 17(1)]**

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

Balance Sheet As At 31st March, 2022

Funds & Liabilities	Sch.	Amount ₹	Assets	Sch.	Amount ₹
Trust Funds or Corpus	"A"	1,71,36,421.00	Immovable Properties	"D"	3,27,84,026.95
Specific Account (Non- Corpus)	"B"	10,21,74,826.00	Furniture & Fixture, Dead Stock etc.	"E"	30,07,449.00
Current Liabilities	"C"	10,243.00	Stock of Fodder & Etc (As per Books)		72,74,240.00
			Investments	"F"	3,21,27,119.63
			Advances	"G"	18,90,642.00
			Income Outstanding	"H"	2,39,897.30
			Cash & Bank Balance	"I"	79,59,059.19
			Income & Expenditure A/c	"J"	3,40,39,055.93
<b>Total ₹</b>		<b>11,93,21,490.00</b>	<b>Total ₹</b>		<b>11,93,21,490.00</b>

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

Dated:

गुणहरीकिशोर मेहता  
Shri Vipul R.Mehta  
Trustee

Shri Kirti N Morabia  
Trustee

Shri Jaysukhlal V Ghoda  
Trustee

Address: Opp. Lohana Building, Rapar, Kutch  
Pincode - 370165

Phone No. 98790 37790

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

Padamshi L. Lalka  
Partner  
Membership No. 005136

Date: 16.08.2022



**Shree Jivdaya Mandal, Rapar**  
**Schedule IX [Vide Rule 17(1)]**

**Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973**

**Income & Expenditure for the Year Ended 31st March, 2022**

Expenditure	Sch.	Amount ₹	Amount ₹	Income	Sch.	Amount ₹	Amount ₹
<b>Expenditure in respect of Properties:-</b>				<b>Interest</b>			
Rent, Rates, Taxes & Cesses		12,315.00		On Bank Accounts		2,19,213.00	
Repairs & Maintenance		6,32,602.00		On FDRs		12,60,467.00	14,79,680.00
Insurance			6,44,917.00				
Establishment Expenses	"K"		2,98,241.47	<b>Donations</b>			
Audit Fees		60,000.00		In Cash		8,50,23,252.00	
I.T. Fees		10,000.00		In Kind		66,34,110.00	9,16,57,362.00
12AB Certificate Fees		15,000.00					
80G Certificate Fees		15,000.00					
Nil TDS Certificate Fees		10,000.00					
Other Matter Fees		2,000.00					
GST on above		20,160.00	1,32,160.00				
Agricultural Expenses			74,876.00	Grant from Gujarat Govt			2,04,10,350.00
Contribution & Fees			50,000.00	for Dhor Subsidy (as per books)			
TDS, Interest & Late Fees			6,200.00	<b>Receipts From Main Objects</b>			
Repair to dead stock			6,09,717.00	Anonymous Donation		20,07,270.00	
Depreciation			3,58,177.00	(Directly Deposited by Parties)			
<b>Expenditure on Object -</b>				By Cheque, NEFT, cash etc			
<b>of the Trust:</b>				(Details not Known)			
(a) Other Charitable Objects & Panjarapole Running Expenses	"L"		10,89,40,795.00	Compensation Received from Lakadia Banaskathi Co Ltd		6,55,563.00	
Surplus C/o to Balance Sheet			1,02,33,195.53	Box Collection		14,240.00	
				Agricultural Income		6,00,000.00	
				Sale of Manure		41,44,613.00	
				Milk Sale		2,96,459.00	
				Bambh Ijara Upaj		30,000.00	
				Other Income		52,742.00	78,00,887.00
<b>Total ₹</b>			<b>12,13,48,279.00</b>	<b>Total ₹</b>			<b>12,13,48,279.00</b>

Dated:

૨૫/૦૮/૨૦૨૨  
Shri Vipul R. Mehta  
Trustee

Shri Kirti N Morabia  
Trustee

Shri Jaysukhlal V Ghoda  
Trustee

Address:- Opp. Lohana Building, Rapar, Kutch Pincode - 370165  
Phone No. 94275 12036

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

P

Padamshi L. Lalka  
Partner  
Membership No. 005136  
Date: 16.08.2022



**Shree Jivdaya Mandal, Rapar**  
Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973  
Annexures to Financial Statements as at 31st March, 2022

<b>Schedule:-'A'</b>	<b>Trust Funds or Corpus</b>		
	<b>Trust Fund</b>		
	Opening Balance	23,63,410.00	23,63,410.00
	Add:- Addition During the Year	-	-
	<b>Building Fund</b>		
	Opening Balance	1,47,73,011.00	1,47,73,011.00
	Add:- Addition During the Year	-	-
	<b>Total</b>	<u>1,71,36,421.00</u>	<u>1,71,36,421.00</u>

<b>Schedule:-'B'</b>	<b>Specific Account (Non- Corpus)</b>							
	<b>Particulars</b>	<b>Opening Balance</b>	<b>Donation</b>	<b>Amt. Transferred From Income &amp; Expenditure</b>	<b>Interest</b>	<b>Rent Income</b>	<b>Other Charitable Expenses</b>	<b>Closing Balance</b>
	Kayami Tithi Fund	1,34,54,296	21,000	-	-	-	-	1,34,75,296
	Vid-Vikash(Land) Scheme	6,90,70,479	-	-	-	-	-	6,90,70,479
	Life Membership Fees	10,47,000	-	-	-	-	-	10,47,000
	Animal welfare board of india, Chennai (Capital Grant)	1,50,000	-	-	-	-	-	1,50,000
	Sanchay yojana (Capital Subsidy For Pond)	2,74,938	-	-	-	-	-	2,74,938
	Kayami photo Yojna A/c.	1,63,33,443	-	-	-	-	-	1,63,33,443
	Shelter House for looking after the Animals	18,23,670	-	-	-	-	-	18,23,670
	<b>TOTAL</b>	<u>10,21,53,826.00</u>	<u>21,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,21,74,826.00</u>

**Closing Balance** **Total** 10,45,38,236.00

<b>Schedule:-'C'</b>	<b>Current Liabilities</b>	
	TDS payable - 2021-22	10,243.00
	<b>Total</b>	<u>10,243.00</u>

<b>Schedule:-'D'</b>	<b>Immovable Properties</b>							
<b>Rate of Depreciation(%)</b>	<b>Particulars</b>	<b>Opening Balance</b>	<b>Additions Before 30.09.21</b>	<b>Additions After 30.09.21</b>	<b>Adjusted Against Grant</b>	<b>Total</b>	<b>Depreciation</b>	<b>Closing Balance</b>
0%	Land	6,36,726.95				6,36,726.95	-	6,36,726.95
0%	Land at Bhutakiya village	2,66,000.00				2,66,000.00	-	2,66,000.00
0%	Navapura Land	4,967.00				4,967.00	-	4,967.00
0%	Building	29,76,973.00				29,76,973.00	-	29,76,973.00
0%	Panjarapole Building	1,05,87,290.00	40,420.00	91,642.00		1,07,19,352.00	-	1,07,19,352.00
0%	Pabushree Building	46,38,770.00				46,38,770.00	-	46,38,770.00
0%	Bakanavid Building	95,81,419.00		6,89,024.00	2,59,765.00	1,00,10,678.00	-	1,00,10,678.00
0%	Pabu Bore Building	4,79,184.00				4,79,184.00	-	4,79,184.00
0%	Weigh-Bridge	91,863.00				91,863.00	-	91,863.00
0%	Pond (Talav) Account	26,92,766.00				26,92,766.00	-	26,92,766.00
0%	Bhutakiya Land Water-Bore	2,10,648.00				2,10,648.00	-	2,10,648.00
0%	Construction at Bhutakiya land	56,099.00				56,099.00	-	56,099.00
	<b>Total</b>	<u>3,22,22,705.95</u>	<u>40,420.00</u>	<u>7,80,666.00</u>	<u>2,59,765.00</u>	<u>3,27,84,026.95</u>	<u>-</u>	<u>3,27,84,026.95</u>

<b>Schedule:-'E'</b>	<b>Furniture &amp; Fixture, Dead Stock etc.</b>							
<b>Rate of Depreciation(%)</b>	<b>Particulars</b>	<b>Opening Balance</b>	<b>Additions Before 30.09.21</b>	<b>Additions After 30.09.21</b>	<b>Adjusted Against Grant</b>	<b>Total</b>	<b>Depreciation</b>	<b>Closing Balance</b>
10%	Furniture & Fixture, Dead Stock etc.	24,44,530.00				24,44,530.00	2,44,453.00	22,00,077.00
15%	Deluxe Bike	28,954.00				28,954.00	4,343.00	24,611.00
15%	Electric Equipments	1,59,543.00				1,59,543.00	23,931.00	1,35,612.00
40%	Computer & Accessories	3,060.00				3,060.00	1,224.00	1,836.00
15%	C.C. Tv Cameras	83,870.00		5,00,258.00		5,84,128.00	50,100.00	5,34,028.00
15%	Air Conditioners	23,205.00				23,205.00	3,481.00	19,724.00
40%	Laptop	49,256.00				49,256.00	19,702.00	29,554.00
15%	Mobile	12,950.00				12,950.00	1,943.00	11,007.00
30%	Tractor	-		4,60,000.00	4,00,000.00	60,000.00	9,000.00	51,000.00
	<b>Total</b>	<u>28,05,368.00</u>	<u>-</u>	<u>9,60,258.00</u>	<u>4,00,000.00</u>	<u>33,65,626.00</u>	<u>3,58,177.00</u>	<u>30,07,449.00</u>

<b>Schedule:-'F'</b>	<b>Investments</b>	
	FDRs with Bank of Baroda Rapar	2,20,00,000.00
	FDRs with Bank of India Rapar	80,00,000.00
	Accrued Interest	21,27,119.63
	<b>Total</b>	<u>3,21,27,119.63</u>





Schedule:-'G'	<b>Advances</b>				
	Others (Staffs)			2,69,600.00	
	Others (Others)			12,07,700.00	
	Income Tax Appeal (F.Y. 2016-17)	(For Stay of Demand)		2,04,360.00	
	Lawyers			50,000.00	
	Deposits for Rent			1,58,982.00	
					<b>Total</b>
					<b>18,90,642.00</b>
Schedule:-'H'	<b>Income Outstanding</b>				
	TDS			1,11,239.00	
		FY 2019-20		95,602.00	
		FY 2020-21		33,056.30	
		FY 2021-22			
					<b>Total</b>
					<b>2,39,897.30</b>
Schedule:-'I'	<b>Cash &amp; Bank Balance</b>				
	S.B. Account with Bank of Baroda Rapar (A/c No. 90880100017039)			24,93,760.03	
	S.B. Account With Bank of Baroda, Dadar Mumbai (A/c No. 027810018554)			14,70,296.25	
	S.B. Account With Axis Bank Ltd, Rapar (A/c No. 912010016065436)			11,49,512.56	
	S.B. Account With Bank Of India, Rapar (A/c No. 382810110000609)			18,38,262.35	
	Cash On Hand			10,07,228.00	
					<b>Total</b>
					<b>79,59,059.19</b>
Schedule:-'J'	<b>Income &amp; Expenditure A/c</b>				
	Opening Balance:			4,42,72,251.46	
	Less: Surplus during the year			1,02,33,195.53	
					<b>Total</b>
					<b>3,40,39,055.93</b>
Schedule:-'K'	<b>Establishment Expenses</b>				
	Bank Charges			10,057.47	
	Printing & Stationary Expenses			1,70,778.00	
	Telephone Expenses			27,472.00	
	Travelling Expenses			89,934.00	
					<b>Total</b>
					<b>2,98,241.47</b>
Schedule:-'L'	<b>Other Charitable Expenses &amp; Panjarapole Running Expenses</b>				
	Dhor Sambhad Expenses			42,173.00	
	Dhor Charamani Expenses			1,30,21,804.00	
	Dhor Safai Expenses			12,98,132.00	
	Electricity Bill Expenses			9,60,727.00	
	Ghas Chaara Kharid Vapraas Expenses			8,40,71,015.00	
	Ghas Chaara Majuri Expenses			4,14,016.00	
	Ghas Chaara Insurance Expenses			1,39,348.00	
	Advertisement Expenses			4,94,166.00	
	Kutra Rotla Expenses			3,81,681.00	
	Newspaper & Periodicals			17,470.00	
	Salary Expenses			18,12,430.00	
	Bonus			1,56,340.00	
	Water Plan Expenses			2,31,587.00	
	Other Misc Expenses			87,311.00	
	Animal Food Expenses			41,44,501.00	
	Animal Medical Expenses			3,33,651.00	
	Animal Treatment Expenses			4,49,870.00	
	Postage Expenses			1,12,501.00	
	Festival celebration Expenses			10,380.00	
	Vehicle Running Expenses			6,81,222.00	
	Vehicle Insurance Expenses			78,410.00	
	Walfare Expenses			2,060.00	
					<b>Total</b>
					<b>10,89,40,795.00</b>

Dated: 15/08/2022  
Shri Vipul R. Mehta  
Trustee

Shri Kirti N Morabia  
Trustee

Shri Jaysukhlal V Ghoda  
Trustee  
Address:- Opp. Lohana Building, Rapar, Kutch Pincode - 370165  
Phone No. 98790 37790

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

*[Signature]*

Padamshi L. Lalka  
Partner  
Membership No: 5136  
Date: 16.08.2022



Shree Jivdaya Mandal, Rapar

Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973

Accounting Policies and Notes Forming Part of Accounts as on 31.03.2022

**A Accounting Policies**

**1 Basis of Preparation of Financial Statement:**

The Trust follows the cash system of accounting except for Interest on FDR which is recorded on accrual basis.

**2 Fixed Assets and Depreciation**

(a) Land Values are shown at cost

(b) Other Assets are shown at depreciated value. Depreciation is Provided on written down method as per the rates prescribed under the I.T. Act & Rules. No depreciation is provided on immovable properties

**3 Interest**

Interest income is recorded on cash basis except Interest on FDR which is recorded on accrual basis.

**4 Investments**

Investments are shown at Cost.

Dated:

Shri Vipul R.Mehta  
Trustee

Shri Kirti N Morabia  
Trustee

Shri Jaysukhlal V Ghoda  
Trustee

Address: Opp. Lohana Building, Rapar, Kutch Pincode  
- 370165  
Phone No. 98790 37790

Examined & Found Correct  
For Lalka & Lalka LLP  
Chartered Accountants

Firm Registration No. 105147W / W100641

Padamshi L. Lalka  
Partner

Membership No: 5136  
Date: 16.08.2022



**Schedule IX C**  
(vide rule 32)

Statement of Income Liabe to Contribution for the year ending:- 31st March, 2022

Name of the Public Trust :- Shree Jivdaya Mandal, Rapar  
Trust Registration Number : E-379-KUTCH Registration Date: 22.01.1973  
Address of the trust :- Opp. Lohana Building, Rapar, Kutch Pincode - 370165  
Phone no. 98790 37790

Details of Relating Bank Account :- S.B. A/c with Bank of Baroda, Rapar (A/C No.90880100017039)

	(Amount in)	Rs.	Rs.
Gross Annual Income :		12,13,48,279.00	
Add: Specific Donation		21,000.00	
Add: Capital Grant		6,59,765.00	12,20,29,044.00
<b>Details of Income not chargeable to contribution under Sec. 58 and Rule 32:</b>			
<b>(I) Donation received during the year any source</b>			
<b>(a) Corpus</b>			
(1) From Country			
(2) From Foreign Country; F.C.R.A.No. and Date			
<b>(b) General</b>			
(1) From Country			
Anonymous Donations			
(2) From Foreign Country; F.C.R.A.No. and Date			
<b>(II) Grant by Government and Local Authority</b>			
<b>(a) Government and Local authorities</b>			
Capital Grant			
<b>(b) From Foreign Country</b>			
<b>(c) By Funding agencies</b>			
(1) From Country			
(2) From Foreign Country; F.C.R.A.No. and Date:			
<b>(III) Amount spent for the purpose of education</b>			
<b>(IV) Amount spent for the purpose of Medical Relief</b>			
<b>(VI) (A) Deduction out of Income from land used for agriculture purpose</b>			
(a) Local Revenue and Local Fund Cess			
(b) Rent payable to Superior Landlord			
(c) Cost of Production, if land are cultivated by Trust			
<b>(B) Income from lands used for agricultural purpose.</b>			
6,00,000.00			
<b>(VII) (A) Deduction out of Income from Land used for non agriculture purpose</b>			
(a) Assessment Cases and other Government or Municipal Taxes			
(b) Ground rent payable to Superior Landlord			
(c) Insurance Premium			
(d) Repairs at 8-1/3 percent of gross rent of Building			
(e) Cost of collection at 4 percent of gross rent of Building let out			
<b>(B) Income from lands used for non-agricultural purpose.</b>			
<b>(VIII) Cost of collection of Income or Receipt from Securities stock etc. at 1 percent of such Income</b>			
<b>(IX) Deduction on Account of repairs in respect of building not rented any yielding on Income at 8-1/3 percent of the estimated gross Income</b>			
11,53,55,747.00			
<b>Income Liabe to Contribution</b>			<b>66,73,297.00</b>

Dated: 16/08/2022  
Shri Vipul R.Mehta  
Trustee

Shri Kirti N Morabia  
Trustee

Shri Jaysukhlal V Ghoda  
Trustee

Address: Opp. Lohana Building, Rapar, Kutch Pincode - 370165  
Phone no. 98790 37790

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

*(Signature)*

Padamshi L. Lalka  
Partner  
Membership No: 5136  
Date: 16.08.2022

