

B. S. Shaikh & Associates  
Office:- 334-335-336, Phoenix Complex, Near Suraj Plaza, Sayajigunj,  
Vadodara - 390005  
(o) 0265-2222008. E-mail - ca.bashirshaikh@gmail.com



**B. S. SHAIKH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**



**AUDIT REPORT**  
OF



**JAMEATTUSSALIHAT**  
At Post Manubar, Dist. Bharuch

FOR THE  
**F.Y. 2018-19**

## B.S.SHAIKH & ASSOCIATES

Chartered Accountants  
334-335-336, Phoenix Complex,  
Near Suraj Plaza,  
Sayajigunj,  
Vadodara  
(O) 0265-2222008

Gujarat State Wakf Board

Registration No. **B - 933 BHARUCH**

Name of the Wakf **JAMEATTUSSALIHAT**  
**AT POST MANUBAR-392161, DIST. BHARUCH**

We have audited the accounts of the said Wakf with the books of accounts produced before us for the year / ~~period~~ ended, **31st MARCH, 2019** and beg to report that :-

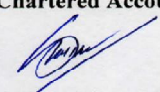
- a) Accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
- b) Receipts and disbursements are properly and correctly shown in the accounts.
- c) The ~~cash balance and~~ vouchers in the custody of the Manager or Mutawalli on the date of the audit were in agreement with the accounts / We have not verified the cash balance on hand.
- d) The Books, ~~deeds~~, accounts vouchers or ~~other documents~~, or record required by us were produced before us. / We have not verified the title deeds and documents of the properties.
- e) ~~An~~ / No inventory certified by the Manager or Mutawalli, of the movables of the Wakf has been maintained / ~~There are no movable~~.
- f) The Mutawalli ~~or manager~~ or accountant required by us appeared before us and furnished the necessary information required by us.
- g) No properties or funds of the Wakf were applied for any object or purpose other than the object or purpose of the Wakf.
- h) No amount / Amount of Rs. Nil of the Wakf has been invested contrary to the provisions of Wakf Act.
- i) No alienation of the immovable properties contrary to the provisions of the Wakf Act has come to our notice.
- j) Refer annexure to the Auditors' Report.

Place : Vadodara

Dated : 29.04.2019



For B.S.Shaikh & Associates  
Chartered Accountants

  
B.S.Shaikh  
Proprietor  
Membership No.144398

FORM NO. VII  
[ See Regulation - 51 (c) ]

REGISTRATION NO. **B - 933 BHARUCH**

NAME OF THE WAKF **JAMEATTUSSALIHAT, MANUBAR**

STATEMENT OF INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2019

EXPENDITURE (DEBIT)	RS.	INCOME (CREDIT)	RS.
To Land Revenue	23,093.00	By Rent of land	-
To Rent,Ceases,Taxes & license fees	-	By Rent of Building	-
To Revenue Expenditure for item shown in Section - 72		By Interest	130,094.00
(iii) Agriculture Expenses	-	By Devidends	-
(iv) Repairs to Building	-	By Donations and Offerings other then amounting to contributions to Wakf corpus.	26,335,512.22
(v) Sale proceeds of Immovable Properties	-	By Income from other sources	
<i>Expenditure in respect of Properties AS PER SCHEDULE - F</i>	602,822.00	- Fees Income	562,450.00
To Excess of Gross Income ( For calculating contribution to Wakf Board)		- Misc. Income	103,186.00
To Expenditure for objects of Wakf (Classification object wise )		- Kasar	777.00
<i>AS PER SCHEDULE - G</i>	11,829,758.00	By Gross Income B.F	
To Salaries of Mutawallis	-	By Income of offerings and donations amounting to contribution to corpus of Wakf.	-
To Salaries of Staff	10,579,800.00	By Income for use of Specific purpose	-
To Audit Fees	20,000.00	By Deficit carried over to Balance Sheet	
To Legal Expedniture	-		
To Contingent Expenditure	-		
To Provident Fund-Wakf Contribution	15,026.00		
To Insurance Premium - Misc. Exps.	6,990.00		
To Telephone Bill	11,323.00		
To Travelling	2,623.00		
To Stationery Charges ( Inc.Printing )	178,789.00		
To Postage	45,823.00		
To Advancements -Cleaning Expenses	119,275.00		
To Interst on Loan - Bank Charges	4,626.70		
To Expenditure from income received for specific purpose	-		
To Excess of net Income B.F. to Balance Sheet	3,692,070.52		
<b>TOTAL.....</b>	<b>27,132,019.22</b>	<b>TOTAL.....</b>	<b>27,132,019.22</b>

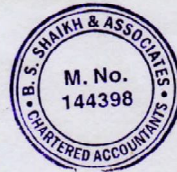
Dated : 29.04.2019

Dated : 29.04.2019

As per our report of even date  
For B.S.Shaikh & Associates  
Chartered Accountants



TRUSTEE



B.S.Shaikh  
Proprietor  
Membership No.144398

REGISTRATION NO. B - 933 BHARUCH

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NAME OF THE WAKF JAMEATTUSSALIHAT, MANUBAR

BALANCE SHEET AS ON 31-03-2019

FUNDS & LIABILITIES	Rs	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
<b>TRUST FUND ( CORPUS ) :</b>			<b>IMMOVABLE PROPERTIES :</b>		
Balance as per last A/c	114,051.00		AS PER SCHEDULE - B		15,492,996.12
Addition during the year	-	114,051.00	<b>MOVABLE ASSETS</b>		
			AS PER SCHEDULE - C		10,241,216.76
<b>OTHER EARKMARKED FUND</b>			<b>FURNITURE &amp; FIXTURE :</b>		
<b>AS PER SCHEDULE - A</b>		11,277,936.68	Balance as per last A/c	2,159,839.28	
			Less during the year	-	
<b>CURRENT LIABILITIES :</b>			Addition during the year	-	2,159,839.28
Intyala Petroleum	2,316.00				
Shanu Developers	1,441,649.00	1,443,965.00	<b>LOANS &amp; ADVANCES :</b>		
			AS PER SCHEDULE - D		400,585.00
<b>INCOME &amp; EXPENDITURE A/C</b>					
Balance as per last A/c	20,127,567.15		<b>CASH &amp; BANK BALANCE :</b>		
Add Surplus as per Income and Expenditure A/c	3,692,070.52	23,819,637.67	AS PER SCHEDULE - E		8,360,953.19
<b>TOTAL.....</b>		<b>36,655,590.35</b>	<b>TOTAL.....</b>		<b>36,655,590.35</b>

The above Balance Sheet to the best of my / our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Wakf.

Dated : 29.04.2019

Dated : 29.04.2019



21/4/2019  
TRUSTEE



As per our report of even date  
For B.S.Shaikh & Associates  
Chartered Accountants

B.S.Shaikh  
Proprietor  
Membership No.144398

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**JAMEATTUSSALIHAT**

**F.Y. 2018 - 19**

**Schedules forming part of the Balance Sheet and Income and Expenditure A/c**

<b>SCHEDULE - A OTHER EARKMARKED FUND</b>		<b>Amount Rs.</b>
<b>BUILDING FUND</b>		
Balance as per last Balance Sheet	5,159,430.25	10,165,651.57
Addition during the year	5,006,221.32	
<b>INTEREST FUND :</b>		
Balance as per last Balance Sheet	1,112,285.11	1,112,285.11
Addition during the year	-	
Less during the year	-	
<b>TOTAL RS.....</b>		<b>11,277,936.68</b>

<b>SCHEDULE - B IMMOVABLE ASSETS</b>	<b>Opening Balance</b>	<b>Addition/Deduction during the year</b>	<b>Closing Balance</b>
Building Construction	10,553,289.12	3,849,360.00	14,402,649.12
Overhead Tank Construction	1,021,198.00	-	1,021,198.00
Shed Construction	69,149.00	-	69,149.00
			-
<b>TOTAL RS.....</b>		<b>3,849,360.00</b>	<b>15,492,996.12</b>

<b>SCHEDULE - C MOVABLE ASSETS</b>	<b>Opening Balance</b>	<b>Addition/Deduction during the year</b>	<b>Closing Balance</b>
Water Cooler	314,952.00	-	314,952.00
Submersible Pump	224,285.00	52,200.00	276,485.00
Typewriter	19,639.00	-	19,639.00
Generator	1,365,913.00	62,540.00	1,428,453.00
Flour Mill	15,623.00	-	15,623.00
Electric Motor	43,108.00	-	43,108.00
Aata Machine	32,025.00	-	32,025.00
Auto Rikshaw	99,500.00	-	99,500.00
Water Works	298,113.76	-	298,113.76
Mike	78,926.00	-	78,926.00
Intercom Fittinf	139,800.00	-	139,800.00
Multi Fog Mega Generator	16,000.00	-	16,000.00
Grinding Machine	43,035.00	-	43,035.00
Fire Wood Water Geysar	290,980.00	-	290,980.00
Deep Freezer	37,500.00	-	37,500.00
Solar Water Heater	2,617,599.00	-	2,617,599.00
Furniture	1,130,090.00	-	1,130,090.00
Pump Set	10,000.00	-	10,000.00
Refrigerator	18,100.00	-	18,100.00
Telephone Instrument	12,765.00	-	12,765.00
Xerox Machine	87,500.00	-	87,500.00
Electric Weight Machine	8,500.00	-	8,500.00
Computer	251,650.00	-	251,650.00
Water Filter Plant	478,370.00	-	478,370.00



## JAMEATTUSSALIHAT

Car	979,825.00	-	979,825.00
Tempo	141,600.00	-	141,600.00
Lawn Cutting Machine	35,000.00	-	35,000.00
Time Attendance System	91,168.00	-	91,168.00
Inverter	36,400.00	-	36,400.00
CCTV Camera	189,700.00	9,440.00	199,140.00
Pro-AutoScrub	172,500.00	-	172,500.00
EPBAX System	-	35,000.00	35,000.00
Cash Counting Machine	9,500.00	-	9,500.00
Kirlosker Air Cooled Oil Engine	62,895.00	-	62,895.00
Roti Maker Machine	577,500.00	-	577,500.00
Sewing Machine	151,975.00	-	151,975.00
<b>TOTAL RS .....</b>	<b>10,082,036.76</b>	<b>159,180.00</b>	<b>10,241,216.76</b>

<b>SCHEDULE - D LOANS &amp; ADVANCES</b>	<b>Amount Rs.</b>	<b>Amount Rs.</b>
<b>DEPOSIT :</b>		
Telephone Deposit	10,000.00	
G.E.B. Deposit	113,290.00	
Gas Syllinder Deposit	2,000.00	
Gas Connection Deposit	213,024.00	338,314.00
Inayat Imam (Petrol Advance)		12,000.00
Hasan Vali (Petrol)		200.00
Fatma Yunus Diwan		2,000.00
Jaibun		1,000.00
Staff Advance		38,071.00
Yakub Yusuf Advance		2,000.00
Ahmed Adam Advance		7,000.00
<b>TOTAL RS.....</b>		<b>400,585.00</b>

<b>SCHEDULE - E CASH &amp; BANK BALANCE</b>	<b>Amount Rs.</b>
Bank of Baroda - C/A A/c No.25520200000738	482,509.00
Bank of Baroda - SB A/c No.25520100004199 (FCRA)	7,159,030.81
Bank of Baroda - SB A/c No.25520100001858	315,360.30
Bank of India - SB A/c No. 300010100009180	1,846.44
Central Bank of India - SB A/c No.1211237897	2,421.61
Uco Bank - SB A/c No.10710100001366	3,716.24
Dena Bank - SB A/c No. 087610002233	392,602.79
Cash on hand	3,466.00
<b>TOTAL RS.....</b>	<b>8,360,953.19</b>

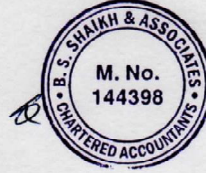
<b>SCHEDULE - F EXPENSES IN RESPECT OF PROPERTIES</b>	<b>Amount Rs.</b>
Repairs to Building	429,901.00
Repairs to Furniture	7,395.00
Repairs to Vehicle	30,550.00
Repairs and Maintenance	98,727.00
Repairs to Generator	4,880.00
Vehicle Insurance	20,526.00
Repairs to Computer	10,843.00
<b>TOTAL RS.....</b>	<b>602,822.00</b>



# JAMEATTUSSALIHAT

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<b>SCHEDULE - G EXPENSES ON OBJECTS OF THE TRUST</b>	<b>Amount Rs.</b>
Boarding Expenses	9,369,789.00
Electricity & Electrical Expenses	1,472,499.00
Fund Collection Expenses	574,449.00
Petrol-Diesels-Gas Expenses	95,824.00
Medical Expenses	119,272.00
Submersible Pump Expenses	15,425.00
Generator Expenses	122,871.00
Internet Expenses	12,500.00
National Day Celebration	13,460.00
Software Updation Exps.	10,400.00
Website Expenses	4,150.00
Office Expenses	2,619.00
Professional Fees	16,500.00
<b>TOTAL RS.....</b>	<b>11,829,758.00</b>



## B.S.SHAIKH & ASSOCIATES

Chartered Accountants  
334-335-336, Phoenix Complex,  
Near Suraj Plaza,  
Sayajigunj,  
Vadodara  
(O) 0265-2222008

NAME OF THE WAKF : JAMEATTUSSALIHAT, MANUBAR, DIST. BHARUCH  
F.Y. 2018-19

### Significant Accounting Policies

(1) **Basis for Accounting:** The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the generally accepted accounting principles.

(2) **Revenue Recognition:** Donations, Other Earmarked Funds, Fees Income & other Income are recorded as & when received.

(3) **Fixed Assets:** All fixed assets are recorded at cost.


(4) **Depreciation:** Depreciations are not charged on fixed assets.

### Annexure to the Auditors' Report

- (1) Balance of Sundry creditors, Loans & Advances are subject to confirmations.
- (2) Receipts of Donations, Other Earmarked Funds, Fees Income & other Income are verified on Test Check basis following AAS-15 issued by the Institute of Chartered Accountants of India.



For B.S.Shaikh & Associates  
Chartered Accountants

  
B.S.Shaikh  
Proprietor  
Membership No.144398

Dated : 29.04.2019



Dated : 29.04.2019

  
TRUSTEE



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**Form No. VIII**  
[ See Section 42 and Regulation - 51 (d) (ii) ]

REGISTRATION NO. **B - 933 BHARUCH**  
NAME OF THE WAKF **JAMEATTUSSALIHAT, MANUBAR**

Statement of the Gross annual income calculated keeping in view the explanation I and II of Section - 72  
for the purpose of fixation of contribution

F.Y.	A.Y.	Income of Wakf on the Basis of Explanations I and II of Section - 72		Deductions available as per Explanation - I Under Section - 72		Net Income for the purpose of contributions Under Section - 72		Remarks
1	2	3		4		(3 - 4) 5		6
			Rs.		Rs.		Rs.	
2018-19	2019-20	1. Rent of Building	-	1. Land Revenue	23,093.00	Total of Column no. 3	234,057.00	
		2. Interest	130,094.00	2. Rents, Ceases, Taxes & license Fees	-	Less : Total of Column no.4	23,093.00	
		3. Income from Other Sources	103,963.00	3. Revenue Expenditure for item (iii),(iv) & (v) shown in Section - 72	-			
		<b>TOTAL.....</b>	<b>234,057.00</b>	<b>TOTAL.....</b>	<b>23,093.00</b>	<b>TOTAL.....</b>	<b>210,964.00</b>	

Dated : 29.04.2019

Dated : 29.04.2019

For B.S.Shaikh & Associates  
Chartered Accountants



*21/11/2 23/2/2*  
TRUSTEE



*B.S. Shaikh*  
B.S.Shaikh  
Proprietor  
Membership No.144398

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**JAMEATTUSSALIHAT**

**F.Y. 2018 - 19**

**Schedules forming part of the Balance Sheet and Income and Expenditure A/c**

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