

NATVARLAL VEPARI & CO.

Chartered Accountants

PAN: AADENS448E

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements **S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENT'S WELFARE & AMENITIES FUND), SURAT** which comprise the Balance Sheet as at March 31, 2017, and the Statement of Income and Expenditure Account for the year ended, and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

Management of the **S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENT'S WELFARE & AMENITIES FUND), SURAT** is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the institute. This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the Association and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Association has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes

evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

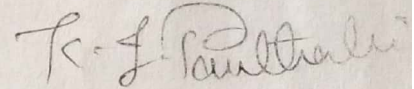
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income & Expenditure Account, read together with notes thereon, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the **S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENT'S WELFARE & AMENITIES FUND), SURAT** as at March 31, 2017; and
- (b) in the case of the Income and Expenditure Account, excess of Income over Expenditure for the year ended on that date;

Forming an Opinion and Reporting on Financial Statements
For Natvarlal Vepari & Co.
Chartered Accountants
FRN: 123626W



Kayomarz J. Panthaki
(Partner)

Membership No. 125943

Place : Surat
Date : 26/08/2017

Students' Welfare and Amenities Fund

S.P.B. English Medium College of Commerce,
Nr. Lal Bunglow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Balance Sheet

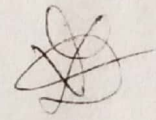
1-Apr-2016 to 31-Mar-2017

Liabilities	as at 31-Mar-2017	Assets	as at 31-Mar-2017
Capital Account	1,20,05,910.20	Fixed Assets	23,35,608.00
Reserves & Surplus	1,01,97,296.00	Equipment A/c	3,16,161.00
Depreciation Fund A/c	16,58,355.00	Internal Telephone	13,888.00
Fund A/c	1,50,259.20	Library Books Purchase A/c	14,88,318.00
		New Furnitures & Fixtures	5,17,241.00
Loans (Liability)		Investments	37,56,861.00
Current Liabilities	9,27,695.00	Fixed Deposit with Central Bank of India	64,433.00
Advance Students Council A/c	32,000.00	Fixed Deposit with Dena Bank	22,90,314.00
Audit Fees Payable	8,626.00	Fixed Deposit with Indian Bank	6,12,833.00
College Deposit	2,56,900.00	Fixed Deposit with State Bank Of India	6,12,212.00
Khel Kud Mahostav T.A.	1,320.00	Fixed Deposit with Surat People's Bank	1,77,069.00
Library Deposit	5,53,800.00		
P.G. Centre Administrative Staff Remuneration	6,700.00	Current Assets	68,41,136.20
P.G. Centre Visiting Staff Remuneration	9,000.00	Closing Stock	
Professional Tax Payable	510.00	Loans & Advances (Asset)	2,39,500.00
Uni. Enrollment Appl. Forms	13,049.00	Cash-in-hand	29,787.92
Uni. Exam. Fees Refund	45,790.00	Bank Accounts	58,94,449.28
		Accured Interest Receivable	2,72,074.00
Excess of Expenditure over Income		Income Tax (2013-14)	1,51,326.00
Opening Balance		Income Tax (2014-15)	78,340.00
Current Period	20,68,722.00	Income Tax (2015-16)	90,650.00
Less: Transferred	20,68,722.00	M.Com.- II Uni. Adm. Forms	490.00
		M.Com. Sem. I & III Regi. Forms	2,600.00
		TDS Receivable 2015-16	21,888.00
		TDS Receivable FY-2016-17	19,480.00
		TDS Receivable FY-2016-17 SES	6,431.00
		Uni. Exam. Forms(All)	34,120.00
Total	1,29,33,605.20	Total	1,29,33,605.20

per our report of even date annexed
For Natvarlal Vepari & Co.
Chartered Accountant
Firm Registration No.: 123626W

K. J. Parthiv

Date: 26 AUG 2017 Partner



Principal
S.P.B. English Medium College of Commerce
Surat.



S. Committee

Students' Welfare and Amenities Fund

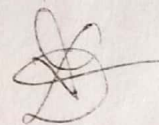
S.P.B. English Medium College of Commerce,
Nr. Lal Bunglow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Capital Account

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Reserves & Surplus		1,01,97,296.00
Excess of Income Over Expenditure (P&L)		1,01,97,296.00
Depreciation Fund A/c		16,58,355.00
Depreciation Fund on Equipments		3,26,875.00
Depreciation Fund on Library Books		11,96,826.00
Depreciation Fund on New Furniture		1,34,654.00
Fund A/c		1,50,259.20
Centralised Admission Fund		49,375.00
College Library Fund		22,573.00
National Inst. for Woman & Child Devp.		3,740.00
P.G.Centre Fund		12,250.00
Prin. Dr. D.G. Patel Prize Fund		604.00
Prin. Dr. G.J. Kapadia Prize Fund		2,326.00
Shri Chandubhai C. Patel (Peon) Book Fund		16,678.00
Shri Dhansukhlal R. Bhatt Prize Fund		8,687.00
University Exam. Advance Fund		3,539.20
Universtiy External Courses Fund		30,487.00
Grand Total		1,20,05,910.20



Principal
S.P.B. English Medium College of Commerce
Surat.

Students' Welfare and Amenities Fund

S.P.B. English Medium College of Commerce,
Nr. Lal Bunglow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Investments

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Fixed Deposit with Central Bank of India		64,433.00
Fixed Deposit with Dena Bank		22,90,314.00
Fixed Deposit with Indian Bank		6,12,833.00
Fixed Deposit with State Bank Of India		6,12,212.00
Fixed Deposit with Surat People's Bank		1,77,069.00
Grand Total		37,56,861.00



Principal
S.P.B. English Medium College of Commerce
Surat.

Students' Welfare and Amenities Fund

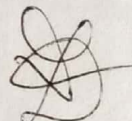
S.P.B. English Medium College of Commerce,
Nr. Lal Bungalow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Current Assets

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)		2,39,500.00
Administrative Staff Festival Advance		39,000.00
Granted A/c		2,00,000.00
Postage Imprest (Advance)		500.00
Cash-in-hand		29,787.92
Cash		29,787.92
Bank Accounts		58,94,449.28
Dena Bank Current A/c 115611023778		58,94,449.28
Accrued Interest Receivable		2,72,074.00
Income Tax (2013-14)		1,51,326.00
Income Tax (2014-15)		78,340.00
Income Tax (2015-16)		90,650.00
M.Com.- II Uni. Adm. Forms		490.00
M Com. Sem, I & III Regi. Froms		2,600.00
TDS Receivable 2015-16		21,888.00
TDS Receivable FY-2016-17		19,480.00
TDS Receivable FY-2016-17 SES		6,431.00
Uni. Exam. Forms(All)		34,120.00
Grand Total		68,41,136.20



Principal

S.P.B. English Medium College of Commerce
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Students' Welfare and Amenities Fund

S.P.B. English Medium College of Commerce,

Nr. Lal Bunglow,

V.T.Choksi Campus, Athwa Lines,

Surat-395007

Income & Expenditure Statement

1-Apr-2016 to 31-Mar-2017

Particulars	1-Apr-2016 to 31-Mar-2017	Particulars	1-Apr-2016 to 31-Mar-2017
Indirect Expenses	25,29,945.00	Indirect Incomes	45,98,667.00
✓ Adhoc Staff Salary & Allowances	1,56,886.00	Fees Income	39,34,780.00
✓ Administrative & Other Expenses	4,73,763.00	FDR Interest Income	5,92,580.00
✓ AMC to Furnitures, Computers, Equipments, Etc.,	4,200.00	FDR Interest Income(1.1.17 to 31.3.17)	68,807.00
✓ Campus Development Expenses	2,67,750.00	State Level Song Competition Prize Income	2,500.00
✓ Depreciation Expenses	5,09,759.00		
✓ Examination Expenses	1,06,766.00		
✓ Library Expenses (Recu)	1,17,779.00		
✓ Repairs to Furniture, Computer Etc.,	1,03,080.00		
✓ Students, Teachers Welfare Expenses	56,082.00		
✓ Fixed Salary to Adhoc Staff	6,75,055.00		
✓ Thalesamiya Test Expenses	58,825.00		
Excess of Income over Expenditure	20,68,722.00		
Total	45,98,667.00	Total	45,98,667.00

per our report on even date annexed.

For Natvarlal Vepari & Co.

Chartered Accountant

Firm Registration No.: 123626W

K. J. Parthasarathy

Date: 26 AUG 2017 Partner

Principal

S.P.B. English Medium College of Commerce
Surat.



Students' Welfare and Amenities Fund

S.P.B. English Medium College of Commerce,
Nr. Lal Bunglow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Indirect Incomes

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
		39,34,780.00
Fees Income		66,600.00 ✓
Admission Fees		9,80,500.00 ✓
Amenities Fees		9,81,900.00 ✓
Books & Equipment Etc. Fees		3,27,300.00 ✓
Campus Devp. Fund (Fees)		33,350.00 ✓
I Card Fees		4,11,675.00 ✓
Internal Examination Fees		10,56,455.00 ✓
Students Teachers Welfare Fees		77,000.00 ✓
Thalasemia Test Fee		5,92,580.00 ✓
FDR Interest Income		68,807.00 ✓
FDR Interest Income(1.1.17 to 31.3.17)		2,500.00 ✓
State Level Song Competition Prize Income		
		45,98,667.00
Grand Total		



Principal
S.P.B. English Medium College of Commerce
Surat.

Students' Welfare and Amenities Fund

S.P.B. English Medium College of Commerce,
Nr. Lal Bunglow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Indirect Expenses

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Adhoc Staff Salary & Allowances	1,56,886.00	
Adhoc Staff Arrears	1,248.00	
Adhoc Staff C.L.A.	1,776.00	
Adhoc Staff D.A.	77,744.00	
Adhoc Staff H.R.A.	12,489.00	
Adhoc Staff M.A.	1,184.00	
Adhoc Staff Pay Band	62,445.00	
Administrative & Other Expenses	4,73,763.00	
Administrative Charges on P.F.	4,021.00	
Audit Fees Expenses	17,252.00	
Bank Charges	48.00	
Cleaning & Sanitation Expenses	12,326.00	
Deposit Linked Insurance Fund	2,365.00	
Employer P.F. Contribution	56,247.00	
ETDS Return File Expenses	7,739.00	
! Card Printing Expenses	17,094.00	
Insurance Prem. Computers & Equipments.	3,111.00	
Misc. Expenses	4,386.00	
National Faculty Development Programme	21,347.00	
Peon's Dress Expenses	1,052.00	
Postage & Currier Charges	905.00	
Security Gaurd Expenses	72,000.00	
Silver Jubilee Soveniour Expenses	75,136.00	
Software Updation Charges	1,06,450.00	
Stationery & Printing Expenses	11,024.00	
T.A./D.A/Conveyance Etc. (Incl. Visiting/Adhoc)	41,942.00	
Telephone & internet Expenses	11,792.00	
Website Maintanace Charges	760.00	
Yoga Day Expenses	3,200.00	
Zerox Expenses	3,566.00	
AMC to Furnitures,Computers,Equipements. Etc.,	4,200.00	
AMC to A C	1,500.00	
Tally Updation Charges	2,700.00	
Campus Development Expenses	2,67,750.00	
Campus Devp. Expenses	2,67,750.00	
Depreciation Expenses	5,09,759.00	
✓ Depreciation on Equipments	36,113.00	
✓ Depreciation on Furnitures & Fixtures	42,510.00	
✓ Depreciation on Library Books	4,31,136.00	
Examination Expenses	1,06,766.00	
Internal Examination Expenses	1,06,766.00	
Carried Over	15,19,124.00	

continued ...



Students' Welfare and Amenities Fund

Indirect Expenses Group Summary : 1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		15,19,124.00
Library Expenses (Recu)	1,17,779.00	
Library Binding Charges	5,405.00	
Library Contingencies Expnses	15,382.00	
Library Periodicals Expenses	96,992.00	4.24,
Repairs to Furniture, Computer Etc.,	1,03,080.00	
Fire Safety Expenses	2,242.00	
Maintanance of Equipments Etc.,	44,381.00	
Repairs to A C	13,975.00	
Repairs to Aquagaurd	850.00	
Repairs to Electric Fittings	14,530.00	
Repairs to Equipment Expenses	5,100.00	
Repairs to Funitures & Fixtures	3,200.00	
Repairs to Sanitation & Plumbing Works	18,802.00	
Students, Teachers Welfare Expenses	56,082.00	
Aids From Students Teachers Welfare (Poor Students)	9,420.00	
Blood Donation Camp Expenses	1,920.00	
Cultural Activities Expenses	11,245.00	
First Aids Medicine Expenses	482.00	
Placement Expenses	682.00	
Students & Teachers Seminar Expenses	32,333.00	
Fixed Salary to Adhoc Staff	6,75,055.00	X
Thalesamiya Test Expenses	58,825.00	
Grand Total	25,29,945.00	



Principal
S.P.B. English Medium College of Commerce
Surat.

Students' Welfare and Amenities Fund

S.P.B. English Medium College of Commerce,
Nr. Lal Bunglow,
V.T.Choksi Campus, Athwa Lines,
Surat-395007

Trial Balance

1-Apr-2016 to 31-Mar-2017

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	94,58,764.20 Cr	3,73,040.00	29,20,186.00	1,20,05,910.20 Cr
Reserves & Surplus	81,28,574.00 Cr		20,68,722.00	1,01,97,296.00 Cr
Excess of Income Over Expenditure (P&L)	81,28,574.00 Cr		20,68,722.00	1,01,97,296.00 Cr
Depreciation Fund A/c	11,48,596.00 Cr		5,09,759.00	16,58,355.00 Cr
Depreciation Fund on Equipments	2,90,762.00 Cr		36,113.00	3,26,875.00 Cr
Depreciation Fund on Library Books	7,65,690.00 Cr		4,31,136.00	11,96,826.00 Cr
Depreciation Fund on New Furniture	92,144.00 Cr		42,510.00	1,34,654.00 Cr
Fund A/c	1,81,594.20 Cr	3,73,040.00	3,41,705.00	1,50,259.20 Cr
Centralised Admission Fund	39,330.00 Cr	25,865.00	35,910.00	49,375.00 Cr
College Library Fund	22,573.00 Cr			22,573.00 Cr
National Inst. for Woman & Child Devp.	3,740.00 Cr			3,740.00 Cr
P.G. Centre Fund	12,250.00 Cr			12,250.00 Cr
Prin. Dr. D.G. Patel Prize Fund	904.00 Cr	1,500.00	1,200.00	604.00 Cr
Prin. Dr. G.J. Kapadia Prize Fund	2,026.00 Cr	600.00	900.00	2,326.00 Cr
Shri Chandubhai C. Patel (Peon) Book Fund	16,678.00 Cr			16,678.00 Cr
Shri Dhansukhlal R. Bhatt Prize Fund	9,393.00 Cr	706.00		8,687.00 Cr
University Exam. Advance Fund	46,814.20 Cr	2,84,600.00	2,41,325.00	3,539.20 Cr
Universtiy External Courses Fund	27,886.00 Cr	59,769.00	62,370.00	30,487.00 Cr
Loans (Liability)		9,48,624.00	9,48,624.00	
Sarjjanik Education Society (Other Fees Expenses)		9,48,624.00	9,48,624.00	
Current Liabilities	8,58,899.00 Cr	42,81,687.00	43,50,483.00	9,27,695.00 Cr
Adhoc Staff Salary Allowances Payable		4,56,097.00	4,56,097.00	
Advance Students Council A/c	12,000.00 Cr	6,600.00	26,600.00	32,000.00 Cr
Audit Fees Payable			8,626.00	8,626.00 Cr
Chotalal Bhaidas Daftari Zarola Vania Scholarship		160.00	160.00	
College Deposit	2,15,900.00 Cr	9,100.00	50,100.00	2,56,900.00 Cr
DOP Examination		8,800.00	8,800.00	
Employee Provident Fund		57,150.00	57,150.00	
Exam. Late Fees		4,000.00	4,000.00	
External Password & Prospectus		1,42,450.00	1,42,450.00	
External Registration Fees (All)		6,67,200.00	6,67,200.00	
Fixed Salary to Adhoc Staff Payable		2,26,670.00	2,26,670.00	
F.Y.B.Com. Centralised Adm. Forms		1,29,500.00	1,29,500.00	
Khel Kud Mahostav T.A.	1,320.00 Cr			1,320.00 Cr
Late Kisanlal Ranchoddas Prize		200.00	200.00	
Library Deposit	4,71,400.00 Cr	17,800.00	1,00,200.00	5,53,800.00 Cr
M.Com. Late Fees	120.00 Cr	120.00		
M.Com. Sem.-III Uni. Higher Payment Fees		80,000.00	80,000.00	
M.Com. Sem.-II Uni. Higher Payment Fees		1,04,000.00	1,04,000.00	
M.Com. Sem.-I Uni. Centralised Forms		25,000.00	25,000.00	
M.Com. Sem.-IV Uni. Higher Payment Fees		80,000.00	80,000.00	
P.G. Centre Administrative Staff Remuneration	12,950.00 Cr	9,130.00	2,880.00	6,700.00 Cr
P.G. Centre Visiting Staff Remuneration	79,700.00 Cr	70,700.00		9,000.00 Cr
Carried Over	1,03,17,663.20 Cr	56,03,351.00	82,19,293.00	1,29,33,605.20 Cr

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Students' Welfare and Amenities Fund
 Trial Balance : 1-Apr-2016 to 31-Mar-2017

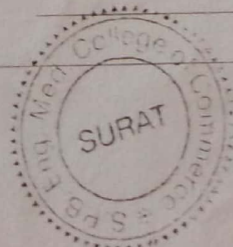
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,03,17,663.20 Cr	56,03,351.00	82,19,293.00	1,29,33,605.20 Cr
P.G. Fees		1,30,350.00	1,30,350.00	
P.G. Tuition Fees		57,400.00	57,400.00	
P.P.Savani Group Scholarship		44,285.00	44,285.00	
Professional Tax Payable	560.00 Cr	9,060.00	9,010.00	510.00 Cr
SFI B.Com. Taxation A/c.		39,520.00	39,520.00	
Shri Adeshwar Jain Foundation Trust Scholarship		7,200.00	7,200.00	
Shri Chhotalal Gokaldas & Smt Kanchanben Chhotal		1,500.00	1,500.00	
Shri Hareyeshrai Lallubhai Daulatjada Scholarship		2,000.00	2,000.00	
Shri Nanubhai Dayalji Desai Prize		50.00	50.00	
Shri Noshir Jamshedli Geaara Scholaship		6,000.00	6,000.00	
Shri Ramkrishna Welfare Trust Scholarship		3,000.00	3,000.00	
Shri T.M.Diwan & Smt. K.T. Diwan Prize		60.00	60.00	
Students Union Fees		1,76,300.00	1,76,300.00	
T D S Payable A/c		960.00	960.00	
Tuition Fees		2,99,400.00	2,99,400.00	
Uni. Devp. Fund	150.00 Cr	1,22,550.00	1,22,400.00	
Uni. Enrollment Appl. Forms	12,569.00 Cr	14,000.00	14,480.00	13,049.00 Cr
Uni. Exam. Fees Refund	23,590.00 Cr	2,125.00	24,325.00	45,790.00 Cr
Uni. Sports Compl. Devp. Fund	20.00 Cr	48,980.00	48,960.00	
Uni. Sports & Cul Act. Fund	20.00 Cr	48,980.00	48,960.00	
University Exam. Fees (All)	7,175.00 Cr	11,50,365.00	11,43,190.00	
University Exam. Spot Asst. Remuneration	21,425.00 Cr	21,425.00		
U.N. Mahida Scholarship		1,500.00	1,500.00	
Fixed Assets	19,09,646.00 Dr	4,25,962.00	4,14	23,35,603.00 Dr
Equipment A/c	3,13,011.00 Dr	3,150.00		3,16,161.00 Dr
Internal Telephone	13,888.00 Dr			13,888.00 Dr
Library Books Purchase A/c	10,78,981.00 Dr	4,09,337.00		14,88,318.00 Dr
New Furnitures & Fixtures	5,03,756.00 Dr	13,475.00		5,17,241.00 Dr
Investments	33,33,459.00 Dr	22,23,978.00	18,60,576.00	37,56,861.00 Dr
Fixed Deposit with Central Bank of India	59,090.00 Dr	64,433.00	59,090.00	64,433.00 Dr
Fixed Deposit with Dena Bank	20,05,718.00 Dr	14,75,925.00	11,91,329.00	22,90,314.00 Dr
Fixed Deposit with Indian Bank	6,08,234.00 Dr	29,307.00	24,708.00	6,12,833.00 Dr
Fixed Deposit with State Bank Of India	5,50,155.00 Dr	6,12,212.00	5,50,155.00	6,12,212.00 Dr
Fixed Deposit with Surat People's Bank	1,70,262.00 Dr	42,101.00	35,294.00	1,77,069.00 Dr
Current Assets	50,14,558.20 Dr	1,34,03,590.00	1,15,77,012.00	68,41,136.20 Dr
Loans & Advances (Asset)	2,45,300.00 Dr	5,78,797.00	5,84,597.00	2,39,500.00 Dr
Administrative Staff Festival Advance	45,000.00 Dr	65,000.00	71,000.00	39,000.00 Dr
Advance Febindia		10,000.00	10,000.00	
Advance H.H. Dubey		5,000.00	5,000.00	
Advance Mr. S.H. Rajani		5,747.00	5,747.00	
Advance Mrs. Vinaben S. Solanki		5,000.00	5,000.00	
Advance To N.N. Prajapati (Sr.Clerk)		20,000.00	20,000.00	
Enrollment Fees	300.00 Dr	42,000.00	42,300.00	
Granted A/c	2,00,000.00 Dr	4,25,550.00	4,25,550.00	2,00,000.00 Dr
Postage Imprest (Advance)		500.00		500.00 Dr
Cash-in-hand	5,885.92 Dr	37,92,159.00	37,68,257.00	29,787.92 Dr
Cash	5,885.92 Dr	37,92,159.00	37,68,257.00	29,787.92 Dr
Carried Over		2,16,56,881.00	2,16,56,881.00	



continued ...

Students' Welfare and Amenities Fund
 Trial Balance : 1-Apr-2016 to 31-Mar-2017

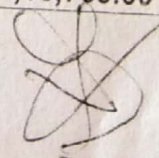
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,16,56,881.00	2,16,56,881.00	
Bank Accounts	45,18,998.28 Dr	84,78,509.00	71,03,058.00	58,94,449.28 Dr
Dena Bank Current A/c 115611023778	45,18,998.28 Dr	84,78,509.00	71,03,058.00	58,94,449.28 Dr
Accrued Interest Receivable		2,72,074.00		2,72,074.00 Dr
Income Tax (2013-14)	1,51,326.00 Dr			1,51,326.00 Dr
Income Tax (2014-15)	34,850.00 Dr	43,490.00		78,340.00 Dr
Income Tax (2015-16)		90,650.00		90,650.00 Dr
M.Com. - II Uni. Adm. Forms	490.00 Dr			490.00 Dr
M.Com. Sem, I & III Regi. Forms	2,060.00 Dr	2,000.00	1,460.00	2,600.00 Dr
TDS Receivable 2015-16	21,888.00 Dr			21,888.00 Dr
TDS Receivable FY-2016-17		19,480.00		19,480.00 Dr
TDS Receivable FY-2016-17 SES		6,431.00		6,431.00 Dr
Uni. Exam. Forms(All)	33,760.00 Dr	1,20,000.00	1,19,640.00	34,120.00 Dr
Indirect Incomes		21,050.00	46,19,717.00	45,98,667.00 Cr
Fees Income		21,050.00	39,55,830.00	39,34,780.00 Cr
Admission Fees			66,600.00	66,600.00 Cr
Amenities Fees		5,400.00	9,85,900.00	9,80,500.00 Cr
Books & Equipment Etc. Fees		5,400.00	9,87,300.00	9,81,900.00 Cr
Campus Devp. Fund (Fees)		1,800.00	3,29,100.00	3,27,300.00 Cr
I Card Fees			33,350.00	33,350.00 Cr
Internal Examination Fees		2,375.00	4,14,050.00	4,11,675.00 Cr
Students Teachers Welfare Fees		5,450.00	10,61,905.00	10,56,455.00 Cr
Thalasemia Test Fee		625.00	77,625.00	77,000.00 Cr
FDR Interest Income			5,92,580.00	5,92,580.00 Cr
FDR Interest Income(1.1.17 to 31.3.17)			68,807.00	68,807.00 Cr
State Level Song Competition Prize Income			2,500.00	2,500.00 Cr
		25,67,116.00	37,171.00	25,29,945.00 Dr
Indirect Expenses		1,56,886.00		1,56,886.00 Dr
Adhoc Staff Salary & Allowances		1,248.00		1,248.00 Dr
Adhoc Staff Arrears		1,776.00		1,776.00 Dr
Adhoc Staff C.L.A.		77,744.00		77,744.00 Dr
Adhoc Staff D.A.		12,489.00		12,489.00 Dr
Adhoc Staff H.R.A.		1,184.00		1,184.00 Dr
Adhoc Staff M.A.		62,445.00		62,445.00 Dr
Adhoc Staff Pay Band		5,08,344.00	34,581.00	4,73,763.00 Dr
Administrative & Other Expenses		4,021.00		4,021.00 Dr
Administrative Charges on P.F.		17,252.00		17,252.00 Dr
Audit Fees Expenses		48.00		48.00 Dr
Bank Charges		12,326.00		12,326.00 Dr
Cleaning & Sanitation Expenses		2,365.00		2,365.00 Dr
Deposit Linked Insurance Fund		56,648.00	401.00	56,247.00 Dr
Employer P.F. Contribution		7,739.00		7,739.00 Dr
ETDS Return File Expenses		17,094.00		17,094.00 Dr
I Card Printing Expenses		3,111.00		3,111.00 Dr
Insurance Prem. Computers & Equipments.		34,180.00	34,180.00	
Internet Cable Connection Charges		4,386.00		4,386.00 Dr
Misc. Expenses		21,347.00		21,347.00 Dr
National Faculty Development Programme		1,052.00		1,052.00 Dr
Peon's Dress Expenses				
Carried Over		2,42,45,047.00	2,63,13,769.00	20,68,722.00 Cr



continued ...

Students' Welfare and Amenities Fund
 Trial Balance : 1-Apr-2016 to 31-Mar-2017

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,42,45,047.00	2,63,13,769.00	20,68,722.00 Cr
Postage & Currier Charges		905.00		905.00 Dr
Security Gaurd Expenses		72,000.00		72,000.00 Dr
Silver Jubilee Soveniour Expenses		75,136.00		75,136.00 Dr
Software Updation Charges		1,06,450.00		1,06,450.00 Dr
Stationery & Printing Expenses		11,024.00		11,024.00 Dr
T.A.D./Conveyance Etc.(Incl. Visiting/Adhoc)		41,942.00		41,942.00 Dr
Telephone & Internet Expenses		11,792.00		11,792.00 Dr
Website Maintanace Charges		760.00		760.00 Dr
Yoga Day Expenses		3,200.00		3,200.00 Dr
Zerox Expenses		3,566.00		3,566.00 Dr
AMC to Furnitures,Computers,Equipments. Etc.,		4,200.00		4,200.00 Dr
AMC to A C		1,500.00		1,500.00 Dr
Tally Updation Charges		2,700.00		2,700.00 Dr
Campus Development Expenses		2,67,750.00		2,67,750.00 Dr
Campus Devp. Expenses		2,67,750.00		2,67,750.00 Dr
Depreciation Expenses		5,09,759.00		5,09,759.00 Dr
Depreciation on Equipments		36,113.00		36,113.00 Dr
Depreciation on Furnitures & Fixtures		42,510.00		42,510.00 Dr
Depreciation on Library Books		4,31,136.00		4,31,136.00 Dr
Examination Expeses		1,06,766.00		1,06,766.00 Dr
Internal Examination Expenses		1,06,766.00		1,06,766.00 Dr
Library Expenses (Recu)		1,20,369.00	2,590.00	1,17,779.00 Dr
Library Binding Charges		5,405.00		5,405.00 Dr
Library Contingencies Expnses		15,382.00		15,382.00 Dr
Library Periodicals Expenses		99,582.00 ✓	2,590.00	96,992.00 Dr
Repairs to Furniture,Computer Etc.,		1,03,080.00		1,03,080.00 Dr
Fire Safety Expenses		2,242.00		2,242.00 Dr
Maintanance of Equipments Etc.,		44,381.00		44,381.00 Dr
Repairs to A C		13,975.00		13,975.00 Dr
Repairs to Aquagaurd		850.00		850.00 Dr
Repairs to Electric Fittings		14,530.00		14,530.00 Dr
Repairs to Equipment Expenses		5,100.00		5,100.00 Dr
Repairs to Furnitures & Fixtures		3,200.00		3,200.00 Dr
Repairs to Sanitation & Plumbing Works		18,802.00		18,802.00 Dr
Students, Teachers Welfare Expenses		56,082.00		56,082.00 Dr
Aids From Students Teachers Welfare(Poor Students)		9,420.00		9,420.00 Dr
Blood Donation Camp Expenses		1,920.00		1,920.00 Dr
Cultural Activities Expenses		11,245.00		11,245.00 Dr
First Aids Medicine Expenses		482.00		482.00 Dr
Placement Expenses		682.00		682.00 Dr
Students & Teachers Seminar Expenses		32,333.00		32,333.00 Dr
Fixed Salary to Adhoc Staff		6,75,055.00		6,75,055.00 Dr
Thalesamiya Test Expenses		58,825.00		58,825.00 Dr
Profit & Loss A/c		20,68,722.00		20,68,722.00 Dr
Grand Total		2,63,13,769.00	2,63,13,769.00	



Principal
 S.P.B. English Medium College of Commerce
 Surat