

**S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE,  
STUDENTS' WELFARE AND AMENITIES FUND**

SPB English Medium College of Commerce, Nr. Lal Bungalow, V T  
Choksi Campus, Near Lal Bungalow, Athwalines, Surat 395007

**AUDITOR'S REPORT AND STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31-03-2018**

:AUDITOR:

V.H.GUNDARWALA & CO.,  
CHARTERED ACCOUNTANTS

Gate No.6, 123-124, 1<sup>ST</sup> Floor, Multi Storied Building, Singapuri Wadi, Rustompura,  
Surat-395002

Ph : 0261-2353116, 98241-23329, 81604-64127 Email : [vinodgundarwala@gmail.com](mailto:vinodgundarwala@gmail.com)

**V. H. GUNDARWALA & Co.,**  
**Chartered Accountants**

CA

CA V H GUNDARWALA  
B. Com., F.C.A., DISA [ICAI]

Email : vinodgundarwala@gmail.com

O : Gate No.6, 123-124, 1<sup>st</sup> Floor, M S Building, Singapuri Wadi, Rustompura, Surat -395002  
[O] : 0261-2353116 [M] : 98241-23329, 81604-64127

**INDEPENDENT AUDITOR'S REPORT**

**Report on the Financial Statements:**

We have audited the accompanying financial statements of **S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE AND AMENITIES FUND), SURAT** which comprise the Balance Sheet as at March 31, 2018, and the Statement of Income and Expenditure Account for the year ended, and a summary of significant accounting policies.

**Management Responsibility for the Financial Statements:**

Management of the **S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE AND 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 Association. 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 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 the 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 procedure 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 statement, 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 propose of expressing an opinion on whether the Association has in place an adequate internal financial control system over financial and reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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, said **Balance Sheet and Income and 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 (STUDENTS' WELFARE AND AMENITIES FUND), SURAT** as at March 31, 2018; 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 V H Gundarwala & Co.,  
Chartered Accountants,**



**V H Gundarwala  
[Proprietor]**

**Membership No.046851  
Firm Registration No.113291w  
Place: Surat  
Date: 30/08/2018.**

**S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE  
AND AMENITIES FUND), SURAT  
NOTES FORMING PART OF THE ACCOUNTS**

**Significant Accounting Policies:**

Significant accounting policies adopted in the preparation and presentation of the accounts are as under:

**Basis of Accounting:**

The Financial Statements are prepared on the accrual basis.

**Fixed Assets:**

Fixed assets are stated at cost of acquisition. Cost comprises the purchase price and any attributable cost of bringing the assets to working condition for its intended use.

**Depreciation:**

Depreciation is provided on written down value method.

**Revenue Recognition:**

**Fee Income:**

Fee income is accounted in the books of accounts as and when received.

**Interest on Fixed Deposit:**

Interest on Fixed Deposit is recognized on cash basis.

**Forming an Opinion and Reporting on Financial Statements,  
For V H Gundarwala & Co.,  
Chartered Accountants,**



**V H Gundarwala  
[Proprietor]**

**Membership No.046851  
Firm Registration No.113291w**

**Place: Surat  
Date: 30/08/2018.**

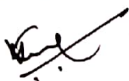
**S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE & AMENITIES FUND), SURAT**  
 SPB English Medium College of Commerce, Nr. Lal Bungalow, V T Choksi Campus, Near Lal Bungalow, Athwalines, Surat 395007

**BALANCE SHEET AS AT 31ST MARCH, 2018**

FUNDS & LIABILITIES	SCH.	Rs.	Rs.
CORPUS FUNDS	01		-
RESERVES AND SURPLUS	02		
1 SES Fund			-
2 Institutions Fund		166,779.20	166,779.20
INCOME & EXPENDITURE A/C			
Opening Balance		10,197,296.00	
Surplus / Deficit during the year		1,047,850.99	11,245,146.99
DEPRECIATION FUNDS	03		2,147,638.00
OTHER CURRENT LIABILITIES	04		1,259,142.00
LOAN A/C - SES / INSTITUTES - CR.			-
<b>GRANT TOTAL Rs...</b>			<b>14,818,706.19</b>

PROPERTIES & ASSETS	SCH.	Rs.	Rs.
NON-CURRENT ASSETS			
A FIXED ASSETS			
(i) Tangible Assets	05		3,049,387.32
B NON-CURRENT INVESTMENT	06		2,769,607.00
CURRENT ASSETS			
A CASH AND CASH EQUIVALENTS	07		8,018,926.87
B OTHER CURRENT ASSETS	08		980,785.00
LOAN A/C - SES / INSTITUTES - DB.			-
<b>GRANT TOTAL Rs...</b>			<b>14,818,706.19</b>

For V H Gundarwala & Co.,  
Chartered Accountants,




V H Gundarwala  
[Proprietor]

Membership No.046851  
Firm Registration No.113291w

Place: Surat

**SCHEDULES FORMING PART OF BALANCE SHEET**

**SCHEDULE : 1:**

**CORPUS FUND**

<b>1 Centralised Admission Fund</b>		
Opening Balance	-	
Addition during the year	-	
<b>2 Student Welfare Fund</b>		
Opening Balance	-	
Addition during the year	-	

**SCHEDULE : 2:**

**RESERVES AND SURPLUS**

<b>1 SES Fund</b>		
<b>2 Institutions Fund :</b>		
<b>1 Centralised Admission Fund</b>		
Opening Balance	49,375.00	
Addition during the year	(7,574.00)	41,801.00
<b>2 Collage Library Fund</b>		
Opening Balance	22,573.00	
Addition during the year	-	22,573.00
<b>3 National Institution for woman &amp; Child Development</b>		
Opening Balance	3,740.00	
Addition during the year	-	3,740.00
<b>4 P G Centre Fund</b>		
Opening Balance	12,250.00	
Addition during the year	-	12,250.00
<b>5 Principal Dr D G Patel Prize Fund</b>		
Opening Balance	604.00	
Addition during the year	945.00	1,549.00
<b>6 Principal Dr G J Kapadia Prize Fund</b>		
Opening Balance	2,326.00	
Addition during the year	-	2,326.00
<b>7 Shri Chandubhai C Patel (Peon) Book Fund</b>		
Opening Balance	16,678.00	
Addition during the year	-	16,678.00
<b>8 Shri Dhansukhlal R Bhatt Prize Fund</b>		
Opening Balance	8,687.00	
Addition during the year	-	8,687.00
<b>9 Students Welfare Fund</b>		
Opening Balance	-	
Addition during the year	8,905.00	8,905.00
<b>10 University Exam Advance Fund</b>		
Opening Balance	3,539.20	
Addition during the year	12,868.00	16,407.20
<b>11 University External Courses Fund</b>		
Opening Balance	30,487.00	
Addition/deduction during the year	1,376.00	31,863.00
		<b>166,779.20</b>

**INCOME & EXPENDITURE A/C**

Opening Balance	10,197,296.00	
Surplus / Deficit during the year	1,047,850.99	11,245,146.99
		<b>11,443,789.19</b>



**SCHEDULE : 3:****DEPRECIATION FUND**

<b>Depreciation Fund on Equipment</b>		
Opening Balance	326,875.00	
Addition/deduction during the year	163,800.00	490,675.00
<b>Depreciation Fund on Library Book</b>		
Opening Balance	1,196,826.00	
Addition/deduction during the year	273,461.00	1,470,287.00
<b>Depreciation Fund on Furniture</b>		
Opening Balance	134,654.00	
Addition/deduction during the year	52,022.00	186,676.00
		<b>2,147,638.00</b>

**SCHEDULE : 4:****OTHER CURRENT LIABILITIES**

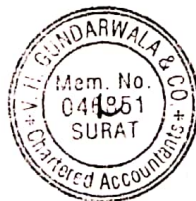
1	Duties and Taxes		-
2	Sundry Creditors		-
3	Deposits		
	i Collage Deposit	305,100.00	
	ii Library Deposit	650,200.00	955,300.00
4	University Exam Form (All)		7,700.00
5	Advance Student Council A/c		32,000.00
6	Audit Fees Payable		8,260.00
7	External Registration Fees (All)		3,000.00
8	Inter Collagiate Tournament Organisation		6,700.00
9	Kajol M Shah (Cheque Not Deposited)		1,500.00
10	khel Kud Mahotsav TA		1,320.00
11	P G Center Administrative Staff Remuneration		7,008.00
12	P G Center visiting Staff Remuneration		141,400.00
13	Professional Tax Payable		550.00
14	SFI B Com Taxation A/c		5,680.00
15	University Enrolment Application Forms		12,409.00
16	University Exam Refund		67,440.00
17	Enrollment Fees		1,700.00
18	Advance received for Library Books sold		7,175.00
			<b>1,259,142.00</b>

**SCHEDULE : 5:****NON CURRENT ASSETS**

<b>A Fixed Assets</b>			
	i Tangible Assets		3,049,387.32
	ii Intangible Assets		-
			<b>3,049,387.32</b>

**SCHEDULE : 6:****Non Current Investments**

1	Fixed Deposit with Central Bank of India	69,471.00	
2	Fixed Deposit with Dena Bank	2,484,331.00	
3	Fixed Deposit with The Surat Peoples Co-op Bank Ltd	215,805.00	2,769,607.00
			<b>2,769,607.00</b>

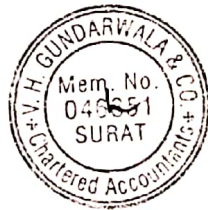


**SCHEDULE : 7:****CURRENT ASSETS**

A	Cash and Cash Equivalents		17,489.92
i	Cash in Hand		
ii	Bank Accounts		
	- Dena Bank Currnt Account - 115611023778	7,290,333.93	
	- Kotak Mahindra Bank	711,103.02	8,001,436.95
			<b>8,018,926.87</b>

**SCHEDULE : 8:****A Other Current Assets**

I	Duties and Taxes		
ii	Loan and Advances (Assets)		
	- Administrative staff festival Advane	32,500.00	
	- Granted Account	300,000.00	
	- Accrued Interest receivable	140,140.00	
	- Postage Imprest (Advance)	500.00	473,140.00
iii	Sundry Debtors		
iv	Income Tax		
	- 2013-14	151,326.00	
	- 2014-15	78,340.00	
	- 2015-16	90,650.00	
	- 2016-17	112,000.00	432,316.00
v	M. Com - II University Admission Form		450.00
vi	M. Com Sem - I and III Registratation Form		2,260.00
vii	TDS Receivable		
	- 2015-16	21,888.00	
	- 2016-17	19,480.00	
	- 2016-17 SES	8,304.00	
	- 2017-18 SES	21,138.00	
	- 2017-18 SWAF	1,809.00	72,619.00
			<b>980,785.00</b>





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**SCHEDULE - 5 FIXED ASSETS**

Sr No.	Particulars	Assets Gross Block			Depreciation Gross Block				Net Block		
		Opening Balance 01-04-17	Addition during the year	Assets Transferred	Total Balance 31-03-18	Depreciation during the year	Deletion during the year	Depreciation Transfer	Total Balance 31-03-18	WDV as on 31-03-18	WDV as on 31-03-17
1	Equipments & Telephones	330049.00	0.00	0.00	330049.00	326875.00	0.00	0.00	326875.00	3174.00	3174.00
2	Library Books	1488318.00	165897.00	0.00	1654215.00	1196826.00	273461.00	0.00	1470287.00	183928.00	291492.00
3	Furniture & Fixtures	517241.00	138382.32	0.00	655623.32	134654.00	52022.00	0.00	186676.00	468947.32	382587.00
4	Library Automation Capital	0.00	409500.00	0.00	409500.00	0.00	163800.00	0.00	163800.00	245700.00	0.00
	<b>Total Rs..</b>	<b>2335608.00</b>	<b>713779.32</b>	<b>0.00</b>	<b>3049387.32</b>	<b>1658355.00</b>	<b>489283.00</b>	<b>0.00</b>	<b>2147638.00</b>	<b>901749.32</b>	<b>677253.00</b>



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 SPS English Medium College of Commerce, Nr. Lal Bungalow, V T Choksi Campus, Near Lal Bungalow, Athwalines, Surat 395007

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2018**

[ A ] INCOME	SCH.	Rs.	Rs.
<b>GRANTS</b>	09		
1 Government Grant for Salary		-	
2 Government Grant for Maintenance		-	
<b>TUITION FEES &amp; OTHER FEES</b>	10		
1 Tuition / Semester Fees		-	
2 Admission Fees		66,000.00	
3 Computer Fees		-	
4 Laboratory Fees		-	
5 Other Fees		4,012,028.00	
6 Hostel Fees		-	4,078,028.00
<b>CONSULTANCY INCOME (NET)</b>	11		
1 Consultancy Income (Net)		-	
<b>OTHERS</b>	12		
1 Interest & Dividend		240,004.02	
2 Other Income		16,612.70	
3 Profit on Furniture, Fixtures, Computer, etc.,		-	256,616.72
<b>Total Income Rs...</b>	<b>[ A ]</b>		<b>4,334,644.72</b>

[ B ] EXPENDITURE	SCH.	Rs.	Rs.
<b>EMPLOYEES BENEFITS &amp; EXPENSES</b>	13		
1 Salary & Allowance		76,765.00	
2 Fixed Salary		958,274.00	
3 Gratuity - Actual Paid		-	
4 Gratuity - Premium		-	
5 Gratuity - Provision		-	
6 Leave Encashment - Provision		-	1,035,039.00
<b>SCHOLARSHIP &amp; PRIZES</b>	14		
1 Scholarship & Prizes		-	
2 Freestudentship		-	
<b>AFFILIATION FEES</b>	15		
1 Affiliation Fees		-	
<b>ADMINISTRATIVE AND OTHER EXPENSES</b>	16		
1 Administrative & Other Expenses		1,368,244.63	
2 Hostel Expenses		-	1,368,244.63
<b>EXPENSES RELATED TO PROPERTIES</b>	17		
1 Loss on Furniture, Fixtures, Computer, etc.,		-	
2 Repairs & Maintenance		394,227.10	394,227.10
<b>Total Expenses Rs...</b>	<b>[ B ]</b>		<b>2,797,510.73</b>

**Surplus / (Deficit) before Depreciation Rs...** **[ A - B ]** **1,537,133.99**

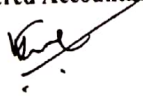
**[ C ] DEPRECIATION** 18 489,283.00

**Surplus / (Deficit) Rs...** **1,047,850.99**

**[ D ] BUILDING RENT**

**Surplus / (Deficit) Rs...** **1,047,850.99**

For V H Gundarwala & Co.,  
Chartered Accountants,




V H Gundarwala  
[Proprietor]

Membership No.046851  
Firm Registration No.113291w

Place: Surat

**S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE & AMENITIES FUND), SURAT**  
 SPS English Medium College of Commerce, Nr. Lal Bungalow, VT Choksi Campus, Near Lal Bungalow, Athwalines, Surat 395007

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT :**

**SCHEDULE : 9 :**

**GRANTS**

1 Government Grant for Salary	-
2 Government Grant for Maintenance	-
	-

**SCHEDULE : 10 :**

**TUITION FEES & OTHER FEES**

1 Tuition / Semester Fees	-
2 Admission Fees	66,000
3 Computer Fees	-
4 Laboratory Fees	-
5 Other Fees	4,012,028
6 Hostel Fees	-
	4,078,028.00

**SCHEDULE : 11:**

**CONSULTANCY INCOME (NET)**

-

**SCHEDULE : 12:**

**OTHERS :**

1 Interest & Dividend	240,004
2 Other Income	16,613
3 Profit on Furniture, Fixtures, Computer, etc.,	-
	256,616.72

**SCHEDULE : 13:**

**EMPLOYEES BENEFITS & EXPENSES**

<b>1 SALARY AND ALLOWANCES</b>		
1 Basic Salary	-	
2 Dearness Pay	-	
3 Dearness Allowance	-	
4 House Rent Allowance	-	
5 Compensatory Local Allowance	-	
6 Medical Allowance	-	
7 Traveling Allowance	-	
8 Other Allowance	-	
9 Leave Encashment	-	
10 Provident Fund	76,765.00	76,765.00
<b>2 FIXED SALARY EXPENSES</b>		958,274.00
<b>3 GRATUITY - Actual Paid</b>		-
<b>4 GRATUITY - Premium</b>		-
<b>5 GRATUITY - Provision</b>		-
<b>6 LEAVE ENCASHMENT - Provision</b>		-

**SCHEDULE : 14:**

**SCHOLARSHIP & PRIZES**

1 SCHOLARSHIP & PRIZES	-
2 FREESTUDENTSHIP	-
	-



**SCHEDULE : 15:**  
**AFFILIATION FEES**

-

**SCHEDULE : 16:**

**ADMINISTRATIVE AND OTHER EXPENSES**

**1 ADMINISTRATIVE & OTHER EXPENSES [ CONTINGENCIES ]**

**Administrative Expenses**

Advertisement Expenses	-	
Audit Fees	8,484.00	
Bank Commission	335.35	
Casual Expenses	-	
Cleaning & Sanitation Expenses	10,780.00	
Contribution to VNSGU	-	
First Aid Expenses	-	
Garden Maintenance Expenses	-	
GST Training Expenses /GST Expenses	52,344.64	
Health Check Up Expenses	67,844.00	
Interest on Bank Over Draft	-	
Membership / Registration Fees	-	
Miscellaneous Expenses	407.00	
Other Contingencies	3,199.00	
Pay Fixation Expenses	-	
Postage Expenses	1,529.00	
Printing Expenses	435,032.00	
Privete University Expenses	-	
Refreshment Expenses	-	
Registration Fees Written Off for M.Ed.College	-	
Sarvajanikan Magazine Expenses	-	
Science Contingencies Expenses	-	
Security Expenses	72,000.00	
Security Expenses for Haripura School	-	
Stationery Expenses	19,934.00	
Surveys Expenses	-	
T.A./ D.A.	25,298.00	
Tea Coffee Expenses	-	
Travelling & Conveyance Expenses	-	
Uniform to Peon Expenses	-	
Vehical Allowance to Principal	-	
Vehicle Expenses [ Motor Car ]	-	697,186.99

**Annual Maintenance Charges**

C C TV Camera - AMC	-	
Computer Expenses	-	
Demat Charges	-	
Epabx System - AMC	-	
Internet Charges	11,814.00	
Photo Copier Machine Expenses	-	
Set Up Box / Cable Networking Charges	-	
SMS Charges	-	
Software Expenses	-	
Split AC - AMC	1,975.00	
Split AC at B.Ed.Seminar Hall - AMC	-	
Tally Upgradation Charges	10,800.00	
Website Charges	-	24,589.00

**Consulting Fees**

FCRA Consulting Fees	-	
Income Tax Consulting Fees	3,750.00	
Legal Advisor Fees	-	
Legal Consulting Fees	-	
Lower Rate Consulting Fees [ U/s 197 ]	-	
Providend Fund Consulting Fees	-	
Service Tax / GST Consulting Fees	-	3,750.00



<b>Electric Charges</b>		
Electric Charges	-	
Electric Charges Service No.	-	
Electric Charges Service No.	-	
	<hr/>	
<b>Examination Expenses</b>		
Exam.Centre Expenses	-	
Examination Expenses	150,940.46	
Other	-	
	<hr/>	150,940.46
<b>Hostel Expenses</b>		
Hostel Administrative Expense	-	
Hostel Building Rent	-	
Hostel Peon Salary	-	
Hostel Sweeper Salary	-	
New Boys Hostel Expenses	-	
	<hr/>	
<b>Insurance Premium</b>		
Insurance Premium - Buildings	-	
Insurance Premium - Computer and Equipment	2,527.00	
Insurance Premium - Furniture-Fixture	-	
Insurance Premium - Money Transit	-	
Insurance Premium - Staff Group Gratuity	-	
Insurance Premium - Vehical / Car	-	
	<hr/>	2,527.00
<b>Laboratory Expenses</b>		
Laboratory Administration Expenses	-	
	<hr/>	
<b>Legal Expenses</b>		
Legal Expenses	-	
Service Tax- Interest	-	
TDS - Interest	-	
	<hr/>	
<b>Library Expenses</b>		
Binding Charges	900.00	
Books, Maps, Chats and Drawing Materials	321,545.00	
Library Printing Expenses	-	
Library Stationary Expenses	11,995.18	
News Paper, Journals, Magazines and Preiodicals	64,575.00	
	<hr/>	399,015.18
<b>Meeting Expenses</b>		
Conference Expenses	-	
Seminar Expenses	20,186.00	
	<hr/>	20,186.00
<b>Municipal Taxes</b>		
Hordings Tax	-	
Licence Fees for Hordings Renewal Expenses	-	
Municipal Tax for Haripura School [Comm.Section]	-	
Property Tax of K.P.College Lease Ground	-	
Water Tax	-	
	<hr/>	
<b>Other Activities Expenses</b>		
Annual Function	-	
Gandhi Cup Tournament	-	
Other Activities Expenses	16,521.00	
Sarvajanik Cup Tournament	-	
Science Fair Expenses	-	
Students Activity	38,654.00	
Theatre in Education for Children	-	
Winner Show Expenses	-	
World Culture Exhibition	10,700.00	
	<hr/>	65,875.00



<b>Provident Fund Charges</b>		
PF Admin Expenses	4,175.00	4,175.00
<b>Telephone Expenses</b>		
Telephone Expenses	-	
Telephone No.	-	
Telephone No.	-	
		1,368,244.63

<b>2 HOSTEL EXPENSES</b>		
Hostel Administrative Expense		-
Hostel Building Rent		-
Hostel Peon Salary		-
Hostel Sweeper Salary		-
New Boys Hostel Expenses		-
		-

**SCHEDULE : 17:**

**EXPENSES RELATED TO PROPERTIES**

<b>1 Loss on Furniture, Fixtures, Computer, etc.,</b>		
<b>2 Repairs &amp; Maintenance</b>		
1 Repairs to Building	69,375.00	
2 Repairs to Campus / Ground	254,621.00	
3 Repairs to C.C.Tv Camera	-	
4 Repairs to Computer	-	
5 Repairs to Electric Fitting	20,302.00	
6 Repairs to Equipment	19,610.51	
7 Repairs to Furniture & Fixtures	15,770.00	
8 Repairs to Other	14,548.59	
		394,227.10
		394,227.10

**SCHEDULE : 18:**

**DEPRECIATION**

<b>1 Depreciation on Buildings</b>	-	
<b>2 Depreciation on Computers and Peripherals</b>	-	
<b>3 Depreciation on Computer Software</b>	-	
<b>4 Depreciation on Equipments</b>	163,800.00	
<b>5 Depreciation on Furniture &amp; Fixtures</b>	52,022.00	
<b>6 Depreciation on Gas Connection</b>	-	
<b>7 Depreciation on Library Books</b>	273,461.00	
<b>8 Depreciation on Science, Gymnasium and Appratus</b>	-	
<b>9 Depreciation on Vehicles</b>	-	
		489,283.00
		489,283.00



## Students' Welfare and Amenities Fund

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

### Balance Sheet

1-Apr-2017 to 31-Mar-2018

Liabilities	as at 31-Mar-2018	Assets	as at 31-Mar-2018
<b>Capital Account</b>	<b>1,35,59,564.19</b>	<b>Fixed Assets</b>	<b>30,49,387.32</b>
Reserves & Surplus	1,12,45,146.99	Equipment & Int. Telephones A/c	3,30,049.00
Depreciation Fund A/c	21,47,638.00	Library Automation Capital	4,09,500.00
Fund A/c	<u>1,66,779.20</u>	Library Books Purchase A/c	14,88,318.00
<b>Loans (Liability)</b>		Library Books Purchased Unregis	1,65,897.00
<b>Current Liabilities</b>	<b>12,49,742.00</b>	New Furniture & Fixtures @18%	13,897.00
Advance Recd. for Library Books Sold	7,175.00	New Furnitures & Fixtures	5,94,060.00
Advance Students Council A/c	32,000.00	New Furnitures & Fixtures @ 1%	33,715.00
Audit Fees Payable	8,260.00	New Furnitures & Fixtures @ 28%	1,445.32
College Deposit	3,05,100.00	New Furnitures & Fixtures @ Unregis.	<u>12,506.00</u>
External Registration Fees (All)	3,000.00	<b>Investments</b>	<b>27,69,607.00</b>
Inter Collegiate Tournament Organisation	6,700.00	Fixed Deposit with Central Bank of India	69,471.00
Kajol M. Shah (Cheque Not Deposit)	1,500.00	Fixed Deposit with Dena Bank	24,84,331.00
Khel Kud Mahostav T.A.	1,320.00	Fixed Deposit with Surat People's Bank	<u>2,15,805.00</u>
Library Deposit	6,50,200.00	<b>Current Assets</b>	<b>89,90,311.87</b>
P.G. Centre Administrative Staff Remuneration	7,008.00	Closing Stock	
P.G. Centre Visiting Staff Remuneration	1,41,400.00	Loans & Advances (Asset)	3,33,000.00
Professional Tax Payable	550.00	Cash-in-Hand	17,489.92
SFI B.Com. Taxation A/c.	5,680.00	Bank Accounts	80,01,436.95
Uni. Enrollment Appl. Forms	12,409.00	Accured Interest Receivable	1,40,140.00
Uni. Exam. Fees Refund	<u>67,440.00</u>	Enrollment Fees	(-)1,700.00
<b>Excess of expenditure over income</b>		Income Tax (2013-14)	1,51,326.00
Opening Balance		Income Tax (2014-15)	78,340.00
Current Period	10,47,850.99	Income Tax (2015-16)	90,650.00
Less: Transferred	<u>10,47,850.99</u>	Income Tax (FY-2016-17)	1,12,000.00
		M.Com.- II Uni. Adm. Forms	450.00
		M.Com. Sem, I & III Regi. Froms	2,260.00
		TDS Receivable 2015-16	21,888.00
		TDS Receivable FY-2016-17	19,480.00
		TDS Receivable FY-2016-17 SES	8,304.00
		TDS Receivable FY-2017-18 (SES)	21,138.00
		TDS Receivable FY-2017-18 (SWAF)	1,809.00
		Uni. Exam Forms (All)	<u>(-)7,700.00</u>
<b>Total</b>	<b>1,48,09,306.19</b>	<b>Total</b>	<b>1,48,09,306.19</b>

30 AUG 2018

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

CIN: SES

### Indirect Expenses

Group Summary

1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
<b>Adhoc Staff Salary &amp; Allowances</b>	<b>1,72,095.00</b> ✕	
Adhoc Staff Arrears	8,694.00	
Adhoc Staff C.L.A.	1,800.00	
Adhoc Staff D.A.	83,001.00	
Adhoc Staff H.R.A.	12,900.00	
Adhoc Staff M.A.	1,200.00	
Adhoc Staff Pay Band	64,500.00	
<b>Administrative &amp; Other Expenses</b>	<b>7,42,476.99</b>	
Administrative Charges on P.F.	4,175.00	
Audit Fees Expenses @18%	8,484.00	
Bank Charges	335.35	
Cleaning & Sanitation Expenses	10,780.00	
Deposit Linked Insurance Fund	3,199.00	
Employer P.F. Contribution	76,765.00	
ETDS Return File Expenses	1,250.00	
ETDS Return File Expenses @ 18%	2,500.00	
GST Expenses	52,344.64	
I Card Printing Expenses @ Unregis	11,000.00	
Independence Day Celebration	6,153.00	
Insurance Prem. Computers & Equipments @ 18%	2,527.00	
Maintanance of Building Expenses @ Unregis	2,550.00	
Misc. Expenses	407.00	
Postage & Currier Charges	1,529.00	
Security Gaurd Expenses	24,000.00	
Security Gaurd Expenses @ 18%	36,000.00	
Security Gaurd Expenses @ Unregis.	12,000.00	
Siver Juibilee Souvenir Expenses	4,19,495.00	
Software Updation Charges	4,500.00	
Stationery & Printing Expenses @ 12%	6,887.00	
Stationery & Printing Expenses @ 18 %	8,650.00	
Stationery & Printing Expenses @ Exempted	2,465.00	
Stationery & Printing Expenses @ Unregis	1,932.00	
T.A./D.A/Conveyance Etc.(Incl. Visiting/Adhoc)	25,298.00	
Telephone & Internet Expenses	11,814.00	
Yoga Day Expenses	900.00	
Zerox Expenses	4,537.00	
<b>AMC to AC/Computers/Equipements. Etc.,</b>	<b>8,275.00</b>	
AMC to A C	1,500.00	
A M C to AC Expenses @ Ungregis	475.00	
Tally Updation Charges	6,300.00	
<b>Carried Over</b>	<b>9,22,846.99</b>	

continued ...



**Students' Welfare and Amenities Fund**

Indirect Expenses Group Summary : 1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
<b>-Brought Forward</b>		<b>9,22,846.99</b>
<b>Campus Development Expenses</b>		<b>2,54,621.00</b>
Campus Devp. Expenses		2,23,826.00
Campus Devp. Expenses @ 18%		21,595.00
Campus Devp. Expenses @ 28%		2,340.00
Campus Devp. Expenses @ Exempted		1,250.00
Campus Devp. Expenses @ Unregis		5,610.00
		<b>4,89,283.00</b>
<b>Depreciation Expenses</b>		<b>52,022.00</b>
✓ Depreciation on Furnitures & Fixtures		1,63,800.00
✓ Depreciation on Library Automation		2,73,461.00
✓ Depreciation on Library Books		<b>1,50,940.46</b>
<b>Internal Examination Expenses</b>		<b>27,329.00</b>
Internal Examination Expenses		66,754.46
Internal Examination Expenses @12%		43,913.00
Internal Examination Expenses @ 18%		12,944.00
Internal Examination Expenses @ Unregis		<b>3,99,015.18</b>
<b>Library Expenses (Recu)</b>		<b>2,99,250.00</b>
Library Automation Conti. Expenses		22,295.00
Library Automation Conti. Expenses @ 18 %		900.00
Library Binding Charges @ Unregis		321.18
Library Contingencies Expenses @ 18%		519.00
Library Contingencies Expenses @ Exempted		11,155.00
Library Contingencies Expenses @ Unregis.		40,557.00
Library Periodical Expenses @ Unregis		20,335.00
Library Periodicals Expenses		3,683.00
Library Periodicals Expenses @ Exempted		<b>1,37,056.10</b>
<b>Repairs/Maintanance to Furnitures/Equipments Etc.,</b>		<b>3,762.00</b>
Fire Safety Expenses		63,000.00
Maintanance of Building Expenses @ 18%		3,825.00
Maintanance of Building Expenses @ Exmpted		10,891.00
Maintanance of Equipments Etc.,Expenses		5,725.00
Maintanance of Equipments Etc. Expenses @ Unregis		1,914.00
Maintanance of Equipments Etc. Expenses @ 28%		1,185.59
Maintanance of Zerox Machine @ 18% IGST		1,080.51
Maintanances Of Equipments Etc. Expenses @ 18%		2,796.00
Maintanances Of Zerox Machine Expenses @ 18%		14,592.00
Repairs to Electric Fittings Expenses @ Un Regis.		5,710.00
Repairs to Electric Fittings		1,270.00
Repairs to Furnitures & Fixtures		14,500.00
Repairs to Furnitures & Fixtures @ Unregis		4,630.00
Repairs to R. O.		1,100.00
Repairs to R O Expenses @ 18%		775.00
Repairs to Sanitation & Plumbing Works		300.00
Repairs to Water Coller		<b>79,008.00</b>
<b>Students,Teachers Welfare Expenses</b>		<b>9,000.00</b>
Aids to Poor Students		5,593.00
Blood Donation Camp Expenses		3,125.00
Blood Donatone Camp Expenses @ 12%		<b>24,32,770.73</b>
<b>Carried Over</b>		

64,575 (1.2.4)

continued ...

**Students' Welfare and Amenities Fund**  
 Indirect Expenses Group Summary : 1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>		<b>24,32,770.73</b>
Cultural Activities Expenses	5,500.00	
Cultureral Activities Expenses@ 18%	5,200.00	
First Aids Medicine Expenses	750.00	
NSS Camp Expenses @ Exmpted	24,711.00	
Placement Expenses	4,943.00	
Students & Teachers Seminar Expenses	9,749.00	
Students Teachers Seminar Expenses @ 3%	5,632.00	
.Student Teachers Seminar Expenses @ 18%	3,405.00	
Studsents Teachers Seminar Expenses @ Unregis	1,400.00	
Fixed Salary to Adhoc Staff	7,86,179.00 X	
Thalesamiya Test Expenses @ Unregis	67,844.00	
<b>Grand Total</b>		<b>32,86,793.73</b>

## Students' Welfare and Amenities Fund

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

### Trial Balance

1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>1,20,05,910.20 Cr</b>	<b>5,29,859.00</b>	<b>20,83,512.99</b>	<b>1,35,59,564.19 Cr</b>
Reserves & Surplus	1,01,97,296.00 Cr		10,47,850.99	1,12,45,146.99 Cr ✓
Excess of Income Over Expenditure (P&L)	1,01,97,296.00 Cr		10,47,850.99	1,12,45,146.99 Cr
Depreciation Fund A/c	16,58,355.00 Cr		4,89,283.00	21,47,638.00 Cr
Depreciation Fund on Equipments	3,26,875.00 Cr			3,26,875.00 Cr
Depreciation Fund on Library Automation			1,63,800.00	1,63,800.00 Cr
Depreciation Fund on Library Books	11,96,826.00 Cr		2,73,461.00	14,70,287.00 Cr
Depreciation Fund on New Furniture	1,34,654.00 Cr		52,022.00	1,86,676.00 Cr
Fund A/c	1,50,259.20 Cr	5,29,859.00	5,46,379.00	1,66,779.20 Cr
Centralised Admission Fund	49,375.00 Cr	11,174.00	3,600.00	41,801.00 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	604.00 Cr		945.00	1,549.00 Cr
Prin. Dr. G.J. Kapadia Prize Fund	2,326.00 Cr	700.00	700.00	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	8,687.00 Cr			8,687.00 Cr
Students Welfare Fund		1,250.00	10,155.00	8,905.00 Cr
University Exam. Advance Fund	3,539.20 Cr	4,38,416.00	4,51,284.00	16,407.20 Cr
Universtiy External Courses Fund	30,487.00 Cr	78,319.00	79,695.00	31,863.00 Cr
<b>Loans (Liability)</b>		<b>10,55,832.00</b>	<b>10,55,832.00</b>	
Sanjanik Education Society (Other Fees Expenses)		10,55,832.00	10,55,832.00	
<b>Current Liabilities</b>	<b>9,27,695.00 Cr</b>	<b>70,86,199.08</b>	<b>74,09,946.08</b>	<b>12,51,442.00 Cr</b>
Duties & Taxes		52,344.64	52,344.64	
CGST		26,065.46	26,065.46	
IGST		213.00	213.00	
- SGST		26,066.18	26,066.18	
Sundry Creditors		14,72,193.44	14,72,193.44	
Adhoc Staff Salary Allowances Payable		6,77,417.00	6,77,417.00	
Advance Recd. for Library Books Sold			7,175.00	7,175.00 Cr
Advance Students Council A/c	32,000.00 Cr			32,000.00 Cr
Audit Fees Payable	8,626.00 Cr	8,850.00	8,484.00	8,260.00 Cr
Chimanlal Vrajdas Soft Scholarship		400.00	400.00	
College Deposit	2,56,900.00 Cr	1,500.00	49,700.00	3,05,100.00 Cr
Court Examinaton		28,770.00	28,770.00	
Employee Provident Fund		81,731.00	81,731.00	
Enrollment Fees		42,000.00	43,700.00	1,700.00 Cr
Enrollment Late Fees		500.00	500.00	
Exam. Late Fees		26,500.00	26,500.00	
External Registration Fees (All)		7,06,800.00	7,09,800.00	3,000.00 Cr
Fixed Salary to Adhoc Staff Payable		1,15,930.00	1,15,930.00	
<b>Carried Over</b>	<b>1,29,33,605.20 Cr</b>	<b>86,71,890.08</b>	<b>1,05,49,291.07</b>	<b>1,48,11,006.19 Cr</b>

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Students' Welfare and Amenities Fund  
 Trial Balance : 1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	1,29,33,605.20 Cr	86,71,890.08	1,05,49,291.07	1,48,11,006.19 Cr
Inter Collegiate Tournament Organisation				
Kajol M. Shah (Cheque Not Deposit)			6,700.00	6,700.00 Cr
Khel Kud Mahostav T.A.			1,500.00	1,500.00 Cr
Late Kisanlal Ranchoddas Prize	1,320.00 Cr			1,320.00 Cr
Library Deposit		630.00	630.00	
M.Com. Late Fees	5,53,800.00 Cr	3,000.00	99,400.00	6,50,200.00 Cr
M.Com. Sem.-III Uni. Higher Payment Fees		120.00	120.00	
M.Com. Sem.-II Uni. Higher Payment Fees		92,000.00	92,000.00	
M.Com. Sem.-IV Uni. Higher Payment Fees		64,000.00	64,000.00	
P.G. Centre Administrative Staff Remuneration	6,700.00 Cr	92,000.00	92,000.00	
P.G. Centre Visiting Staff Remuneration	9,000.00 Cr	40,100.00	40,408.00	7,008.00 Cr
P.G. Tuition Fees		58,700.00	1,91,100.00	1,41,400.00 Cr
P.P.Savani Group Scholarship		57,400.00	57,400.00	
Prachi M. Mehta (Cheque Cancelled)		16,820.00	16,820.00	
Professional Tax Payable	510.00 Cr	750.00	750.00	
Rashmi Kakkad Trust Foreign Scholarship		10,380.00	10,420.00	550.00 Cr
SFI B.Com. Taxation A/c.		6,000.00	6,000.00	
Shri Adeshwar Jain Foundation Trust Scholarship		1,67,650.00	1,73,330.00	5,680.00 Cr
Shri Nanubhai Dayalji Desai Prize		7,020.00	7,020.00	
Shri Noshir Jamshedli Geaara Scholaship		500.00	500.00	
Shri Ramkrishna Welfare Trust Scholarship		12,000.00	12,000.00	
Shri T.M.Diwan & Smt. K.T. Diwan Prize		6,000.00	6,000.00	
Shri Y.A. Haveliwala & Bai Safiabanu Haveliwala Pr		45.00	45.00	
Students Union Fees		31.00	31.00	
Tablets Registration Fees		2,54,100.00	2,54,100.00	
T D S Payable A/c		3,62,000.00	3,62,000.00	
Tuition Fees		12,710.00	12,710.00	
Uni. Devp. Fund		4,38,600.00	4,38,600.00	
Uni. Enrollment Appl. Forms	13,049.00 Cr	1,23,150.00	1,23,150.00	
Uni. Exam. Fees Refund	45,790.00 Cr	12,000.00	11,360.00	12,409.00 Cr
Uni. Sports Compl. Devp. Fund		330.00	21,980.00	67,440.00 Cr
Uni. Sports & Cul Act. Fund		49,140.00	49,140.00	
University Exam. Fees (All)		49,140.00	49,140.00	
University Exam. Spot Asst. Remuneration		14,38,985.00	14,38,985.00	
U.N. Mahida Scholarship		4,94,462.00	4,94,462.00	
		1,500.00	1,500.00	
	23,35,608.00 Dr	7,27,667.32	13,888.00	30,49,387.32 Dr
<b>Fixed Assets</b>	14,88,318.00 Dr	1,65,897.00		16,54,215.00 Dr
Library Books (Group)	14,88,318.00 Dr			14,88,318.00 Dr
Library Books Purchase A/c		1,65,897.00		1,65,897.00 Dr
Library Books Purchased Unregis				
New Furnitures & Fixtures A/c (Group)	5,17,241.00 Dr	1,38,382.32		6,55,623.32 Dr
New Furniture & Fixtures @18%		13,897.00		13,897.00 Dr
New Furnitures & Fixtures	5,17,241.00 Dr	76,819.00		5,94,060.00 Dr
New Furnitures & Fixtures @ 1%		33,715.00		33,715.00 Dr
New Furnitures & Fixtures @ 28%		1,445.32		1,445.32 Dr
New Furnitures & Fixtures @ Exempted		12,506.00		12,506.00 Dr
Equipment & Int. Telephones A/c	3,16,161.00 Dr	13,888.00		3,30,049.00 Dr
Internal Telephone	13,888.00 Dr		13,888.00	
Library Automation Capital		4,09,500.00		4,09,500.00 Dr
<b>Carried Over</b>	1,05,97,997.20 Cr	93,99,557.40	1,05,63,179.07	1,17,61,618.87 Cr

continued ...

**Students' Welfare and Amenities Fund**  
**Trial Balance : 1-Apr-2017 to 31-Mar-2018**

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	1,05,97,997.20 Cr	93,99,557.40	1,05,63,179.07	1,17,61,618.87 Cr
<b>Investments</b>	37,56,861.00 Dr	22,65,622.00	32,52,876.00	27,69,607.00 Dr
Fixed Deposit with Central Bank of India	64,433.00 Dr	69,471.00	64,433.00	69,471.00 Dr
Fixed Deposit with Dena Bank	22,90,314.00 Dr	16,32,857.00	14,38,840.00	24,84,331.00 Dr
Fixed Deposit with Indian Bank	6,12,833.00 Dr	3,89,590.00	10,02,423.00	
Fixed Deposit with State Bank Of India	6,12,212.00 Dr		6,12,212.00	
Fixed Deposit with Surat People's Bank	1,77,069.00 Dr	1,73,704.00	1,34,968.00	2,15,805.00 Dr
<b>Current Assets</b>	68,41,136.20 Dr	2,01,65,125.02	1,80,14,249.35	89,92,011.87 Dr
Opening Stock				
Deposits (Asset)		25,000.00	25,000.00	
VNSGUni. Convesation Hall Deposit		25,000.00	25,000.00	
Loans & Advances (Asset)	2,39,500.00 Dr	2,47,610.00	1,54,110.00	3,33,000.00 Dr
Administrative Staff Festival Advance	39,000.00 Dr	65,000.00	71,500.00	32,500.00 Dr
Granted A/c	2,00,000.00 Dr	1,49,993.00	49,993.00	3,00,000.00 Dr
NSS A/c		32,617.00	32,617.00	
Postage Imprest (Advance)	500.00 Dr			500.00 Dr
Sundry Debtors		39,24,572.00	39,24,572.00	
Cash-in-Hand	29,787.92 Dr	22,43,995.00	22,56,293.00	17,489.92 Dr
Cash	29,787.92 Dr	22,43,995.00	22,56,293.00	17,489.92 Dr
Bank Accounts	58,94,449.28 Dr	1,24,88,292.02	1,03,81,304.35	80,01,436.95 Dr
Dena Bank Current A/c 115611023778	58,94,449.28 Dr	1,17,77,189.00	1,03,81,304.35	72,90,333.93 Dr
Kotak Mahendra Bank		7,11,103.02		7,11,103.02 Dr
Fees Cheques Return		63,935.00	63,935.00	
Chaudhari Minal D. (Fees Ch. Return)		1,950.00	1,950.00	
Chaudhary Nirali L. (Fees Ch. Return)		1,290.00	1,290.00	
Chauhan Bhumi (Tablet Fees Ch. Return)		1,000.00	1,000.00	
Chauhan Rahul (Tablet Fees Ch. Return)		1,000.00	1,000.00	
Chitorda Trushna B. ( Fees Ch. Return)		2,830.00	2,830.00	
Dalai Uttam J. (Fees Ch. Return)		2,690.00	2,690.00	
Dholakiya Hamisha (Fees Ch. Return)		1,290.00	1,290.00	
Dudhwala Kejal (Tablet Fees Ch. Return)		1,000.00	1,000.00	
Gajjar Drashti K. (Tablet Fees Ch. Return)		1,000.00	1,000.00	
Gohil Nikhil B. (Fees Ch. Return)		2,550.00	2,550.00	
Halpati Jay V. (Fees Ch. Return)		1,890.00	1,890.00	
Hingu Avi B. (Fees Ch. Return)		2,550.00	2,550.00	
Indave Reena B. (Fees Ch. Return)		6,010.00	6,010.00	
Jangid Neelam S.(Fees Ch. Return)		1,290.00	1,290.00	
Jinjal Visha V. (Tablet Fees Ch. Return)		1,000.00	1,000.00	
Kaklotar Sidharath P. (Fees Ch. Return)		2,550.00	2,550.00	
Katariya Rushita G. (Fees Ch. Return)		1,290.00	1,290.00	
Mahant Janhvi J. (Fees Ch. Return)		1,415.00	1,415.00	
Miyani Ridhhi B. (Fees Ch. Return)		1,290.00	1,290.00	
Navadiya Yasvi R. (Fees Ch. Return)		1,415.00	1,415.00	
Pankle Roshni A. (Tablet Fees Ch. Return)		1,000.00	1,000.00	
Patel Hinal K. (Fees Ch. Return)		4,000.00	4,000.00	
Patel Jenish V. (Fees Ch. Return)		2,690.00	2,690.00	
Patel Neha D.(Fees Ch. Return)		3,780.00	3,780.00	
Patel Prachi P.( Tablet Fees Ch. Return)		1,000.00	1,000.00	
Prajapati Bhavini R. (Fees Ch. Return)		1,290.00	1,290.00	
<b>Carried Over</b>		3,18,30,304.42	3,18,30,304.42	

continued ...

**Students' Welfare and Amenities Fund**  
**Trial Balance : 1-Apr-2017 to 31-Mar-2018**

**Particulars**

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>3,18,30,304.42</b>	<b>3,18,30,304.42</b>	
Rana Neha S. (Fees Ch. Return)		1,290.00	1,290.00	
Rohit Niranjana A. (Fees Ch. Return)		2,550.00	2,550.00	
Sarvaiya Yash R. (Fees Ch. Return)		4,380.00	4,380.00	
Shah Siddhi S. (Fees Ch. Return)		1,950.00	1,950.00	
Solanki Dhara N. (Fees Ch. Return)		1,290.00	1,290.00	
Yadav Sanskruti K. (Fees Ch. Return)		1,415.00	1,415.00	
Accrued Interest Receivable	2,72,074.00 Dr	2,28,901.00	3,60,835.00	1,40,140.00 Dr
Income Tax (2013-14)	1,51,326.00 Dr			1,51,326.00 Dr
Income Tax (2014-15)	78,340.00 Dr			78,340.00 Dr
Income Tax (2015-16)	90,650.00 Dr			90,650.00 Dr
Income Tax (FY-2016-17)		1,12,000.00		1,12,000.00 Dr
M.Com.- II Uni. Adm. Forms	490.00 Dr		40.00	450.00 Dr
M.Com. Sem. I & III Regi. Forms	2,600.00 Dr	1,000.00	1,340.00	2,260.00 Dr
TDS Receivable 2015-16	21,888.00 Dr			21,888.00 Dr
TDS Receivable FY-2016-17	19,480.00 Dr			19,480.00 Dr
TDS Receivable FY-2016-17 SES	6,431.00 Dr	1,873.00		8,304.00 Dr
TDS Receivable FY-2017-18 (SES)		21,138.00		21,138.00 Dr
TDS Receivable FY-2017-18 (SWAF)		1,809.00		1,809.00 Dr
Transfer A/C		7,00,000.00	7,00,000.00	
Uni. Exam Forms (All)	34,120.00 Dr	1,05,000.00	1,46,820.00	7,700.00 Cr
		<b>50,25,721.74</b>	<b>93,60,366.46</b>	<b>43,34,644.72 Cr</b>
<b>Indirect Incomes</b>			<b>40,78,028.00</b>	<b>40,78,028.00 Cr</b>
Fees Income			66,000.00	66,000.00 Cr
Admission Fees			9,93,700.00	9,93,700.00 Cr
Amenities Fees			10,09,267.00	10,09,267.00 Cr
Books & Equipment Etc. Fees			3,31,100.00	3,31,100.00 Cr
Campus Devp. Fund (Fees)			53,050.00	53,050.00 Cr
I Card Fees			4,19,159.00	4,19,159.00 Cr
Internal Examination Fees			11,36,377.00	11,36,377.00 Cr
Students Teachers Welfare Fees			69,375.00	69,375.00 Cr
Thalasemia Test Fee				
		<b>11,30,544.74</b>	<b>13,87,161.46</b>	<b>2,56,616.72 Cr</b>
Other Income		84.74	1,097.44	1,012.70 Cr
Discount A/c (Vatav Kasar)			2,28,901.00	2,28,901.00 Cr
FDR Interest Income		11,30,460.00	11,30,460.00	
Gross Fees Income			11,103.02	11,103.02 Cr
SB AC Interest Income			15,600.00	15,600.00 Cr
Tally Course Income			38,95,177.00	38,95,177.00 Cr
Fees Cr		38,95,177.00		38,95,177.00 Dr
Fees Dr		33,63,858.73	77,065.00	32,86,793.73 Dr
<b>Indirect Expenses</b>		<b>1,72,095.00</b>		<b>1,72,095.00 Dr</b>
Adhoc Staff Salary & Allowances		8,694.00		8,694.00 Dr
Adhoc Staff Arrears		1,800.00		1,800.00 Dr
Adhoc Staff C.L.A.		83,001.00		83,001.00 Dr
Adhoc Staff D.A.		12,900.00		12,900.00 Dr
Adhoc Staff H.R.A.		1,200.00		1,200.00 Dr
Adhoc Staff M.A.		64,500.00		64,500.00 Dr
Adhoc Staff Pay Band				
		<b>4,02,19,884.89</b>	<b>4,12,67,735.88</b>	<b>10,47,850.99 Cr</b>
<b>Carried Over</b>				

continued ...

**Students' Welfare and Amenities Fund**  
**Trial Balance : 1-Apr-2017 to 31-Mar-2018**

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>4,02,19,884.89</b>	<b>4,12,67,735.88</b>	<b>10,47,850.99 Cr</b>
<b>Administrative &amp; Other Expenses</b>				
Administrative Charges on P.F.		8,08,349.99	65,873.00	7,42,476.99 Dr
Audit Fees Expenses @18%		4,304.00	129.00	4,175.00 Dr
Bank Charges		8,484.00		8,484.00 Dr
Cleaning & Sanitation Expenses		335.35		335.35 Dr
Deposit Linked Insurance Fund		10,780.00		10,780.00 Dr
Employer P.F. Contribution		3,199.00		3,199.00 Dr
ETDS Return File Expenses		79,248.00	2,483.00	76,765.00 Dr
ETDS Return File Expenses@ 18%		1,250.00		1,250.00 Dr
GST Expenses		2,500.00		2,500.00 Dr
I Card Printing Expenses @ Unregis		52,344.64		52,344.64 Dr
Independence Day Celebration		11,000.00		11,000.00 Dr
Insurance Prem. Computers & Equipments @ 18%		6,153.00		6,153.00 Dr
Maintenance of Building Expenses @ Unregis		2,527.00		2,527.00 Dr
Misc. Expenses		2,550.00		2,550.00 Dr
Postage & Currier Charges		407.00		407.00 Dr
Saptadhara Expenses A/c		1,529.00		1,529.00 Dr
Security Gaurd Expenses		14,420.00	14,420.00	
Security Gaurd Expenses @ 18%		24,000.00		24,000.00 Dr
Security Gaurd Expenses @ Unregis.		36,000.00		36,000.00 Dr
Siver Juibilee Souvenir Expenses		12,000.00		12,000.00 Dr
Software Updation Charges		4,19,495.00		4,19,495.00 Dr
Stationery & Printing Expenses @ 12%		4,500.00		4,500.00 Dr
Stationery & Printing Expenses @ 18 %		6,887.00		6,887.00 Dr
Stationery & Printing Expenses @ Exempted		8,650.00		8,650.00 Dr
Stationery & Printing Expenses @ Unregis		2,465.00		2,465.00 Dr
T.A./D.A/Conveyance Etc.(Incl. Visiting/Adhoc)		1,932.00		1,932.00 Dr
Telephone & Internet Expenses		25,298.00		25,298.00 Dr
UGC Expenses A/c		11,814.00		11,814.00 Dr
Yoga Day Expenses		48,841.00	48,841.00	
Zerex Expenses		900.00		900.00 Dr
AMC to AC/Computers/Equipments. Etc.,		4,537.00		4,537.00 Dr
AMC to A C		8,275.00		8,275.00 Dr
A M C to AC Expenses @ Ungregis		1,500.00		1,500.00 Dr
Tally Updation Charges		475.00		475.00 Dr
Campus Development Expenses		6,300.00		6,300.00 Dr
Campus Devp. Expenses		2,54,621.00		2,54,621.00 Dr
Campus Devp. Expenses @ 18%		2,23,826.00		2,23,826.00 Dr
Campus Devp. Expenses @ 28%		21,595.00		21,595.00 Dr
Campus Devp. Expenses @ Exempted		2,340.00		2,340.00 Dr
Campus Devp. Expenses @ Unregis		1,250.00		1,250.00 Dr
Depreciation Expenses		5,610.00		5,610.00 Dr
Depreciation on Fumitures & Fixtures		4,89,283.00		4,89,283.00 Dr
Depreciation on Library Automation		52,022.00		52,022.00 Dr
Depreciation on Library Books		1,63,800.00		1,63,800.00 Dr
Internal Examination Expenses		2,73,461.00		2,73,461.00 Dr
Internal Examination Expenses		1,50,940.46		1,50,940.46 Dr
Internal Examination Expenses @12%		27,329.00		27,329.00 Dr
		66,754.46		66,754.46 Dr
<b>Carried Over</b>		<b>4,02,19,884.89</b>	<b>4,12,67,735.88</b>	<b>10,47,850.99 Cr</b>

continued ...

**Students' Welfare and Amenities Fund**  
**Trial Balance : 1-Apr-2017 to 31-Mar-2018**

**Particulars**

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>4,02,19,884.89</b>	<b>4,12,67,735.88</b>	<b>10,47,850.99 Cr</b>
Internal Examination Expenses @ 18%				
Internal Examination Expenses @ Unregis		43,913.00		43,913.00 Dr
Library Expenses (Recu)		12,944.00		12,944.00 Dr
Library Automation Conti. Expenses		4,05,207.18	6,192.00	3,99,015.18 Dr
Library Automation Conti. Expenses @ 18 %		2,99,250.00		2,99,250.00 Dr
Library Binding Charges @ Unregis		22,295.00		22,295.00 Dr
Library Contingencies Expenses @ 18%		900.00		900.00 Dr
Library Contingencies Expenses @ Exempted		321.18		321.18 Dr
Library Contingencies Expenses @ Unregis.		519.00		519.00 Dr
Library Periodical Expenses @ Unregis		11,155.00		11,155.00 Dr
Library Periodicals Expenses		40,557.00		40,557.00 Dr
Library Periodicals Expenses @ Exempted		26,527.00	6,192.00	20,335.00 Dr
Repairs/Maintanance to Funitures/Equipments Etc.,		3,683.00		3,683.00 Dr
Fire Safety Expenses		1,37,056.10		1,37,056.10 Dr
Maintanance of Building Expenses @ 18%		3,762.00		3,762.00 Dr
Maintanance of Building Expenses @ Exmpted		63,000.00		63,000.00 Dr
Maintanance of Equipments Etc., Expenses		3,825.00		3,825.00 Dr
Maintanance of Equipments Etc. Expenses @ Unregis		10,891.00		10,891.00 Dr
Maintanance of Equipments Etc. Expenses @ 28%		5,725.00		5,725.00 Dr
Maintanance of Zerox Machine @ 18% IGST		1,914.00		1,914.00 Dr
Maintanances Of Equipments Etc. Expenses @ 18%		1,185.59		1,185.59 Dr
Maintanances Of Zerox Machine Expenses @ 18%		1,080.51		1,080.51 Dr
Repairs to Electric Fittings Expenses @ Un Regis.		2,796.00		2,796.00 Dr
Repairs to Electric Fittings		14,592.00		14,592.00 Dr
Repairs to Funitures & Fixtures		5,710.00		5,710.00 Dr
Repairs to Funitures & Fixtures @ Unregis		1,270.00		1,270.00 Dr
Repairs to R. O.		14,500.00		14,500.00 Dr
- Repairs to R O Expenses @ 18%		4,630.00		4,630.00 Dr
Repairs to Sanitation & Plumbing Works		1,100.00		1,100.00 Dr
Repairs to Water Coller		775.00		775.00 Dr
Students, Teachers Welfare Expenses		300.00		300.00 Dr
Aids to Poor Students		84,008.00	5,000.00	79,008.00 Dr
Blood Donation Camp Expenses		9,000.00		9,000.00 Dr
Blood Donatone Camp Expenses @ 12%		5,593.00		5,593.00 Dr
Cultural Activities Expenses		3,125.00		3,125.00 Dr
Cultureral Activities Expenses@ 18%		5,500.00		5,500.00 Dr
First Aids Medicine Expenses		5,200.00		5,200.00 Dr
NSS Camp Expenses @ Exmpted		750.00		750.00 Dr
Placement Expenses		24,711.00		24,711.00 Dr
Students & Teachers Seminar Expenses		4,943.00		4,943.00 Dr
Students Teachers Seminar Expenses @ 3%		9,749.00		9,749.00 Dr
Student Teachers Seminar Expenses @ 18%		5,632.00		5,632.00 Dr
Studsents Teachers Seminar Expenses @ Unregis		3,405.00		3,405.00 Dr
Udisha Club Expenses		1,400.00		1,400.00 Dr
Fixed Salary to Adhoc Staff		5,000.00	5,000.00	
Thalesamiya Test Expenses @ Unregis		7,86,179.00		7,86,179.00 Dr
Profit & Loss A/c		67,844.00		67,844.00 Dr
		10,47,850.99		10,47,850.99 Dr
<b>Grand Total</b>		<b>4,12,67,735.88</b>	<b>4,12,67,735.88</b>	