

**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 31-03-2019**

**:AUDITOR:**

**V.H.GUNJARWALA & 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 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, 2019, 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.



**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: 04/09/2019.**

**S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE  
AND AMENITIES FUND), SURAT  
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**Revenue Recognition:**

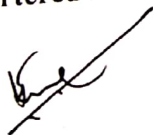
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**Forming an Opinion and Reporting on Financial Statements,  
For V H Gundarwala & Co.,  
Chartered Accountants,**



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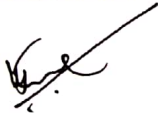
**S.P.B. ENGLISH MEDIUM COLLEGE OF COMMERCE (STUDENTS' WELFARE & AMENITIES FUND), SURAT**  
 SPB English Medium College of Commerce, Nr. Lal Bungalow, V T Choksl Campus, Near Lal Bungalow, Athwalines, Surat 395007

**BALANCE SHEET AS AT 31ST MARCH, 2019**

FUNDS & LIABILITIES	SCH.	Rs.	Rs.
CORPUS FUNDS	01		-
RESERVES AND SURPLUS	02		
1 SES Fund			
2 Institutions Fund		243,298.20	243,298.20
INCOME & EXPENDITURE A/C			
Opening Balance		11,245,146.99	
Surplus / Deficit during the year		1,515,270.44	
Previous Year accounts adjustment		(440,933.00)	12,319,484.43
DEPRECIATION FUNDS	03		2,612,849.00
OTHER CURRENT LIABILITIES	04		1,435,385.00
LOAN A/C - SES / INSTITUTES - CR.			-
<b>GRANT TOTAL Rs...</b>			<b>16,611,016.63</b>

PROPERTIES & ASSETS	SCH.	Rs.	Rs.
NON-CURRENT ASSETS			
A FIXED ASSETS			
(i) Tangible Assets	05		3,880,369.51
B NON-CURRENT INVESTMENT	06		2,854,766.00
CURRENT ASSETS			
A CASH AND CASH EQUIVALENTS	07		9,215,766.12
B OTHER CURRENT ASSETS	08		610,718.00
LOAN A/C - SES / INSTITUTES - DB.			49,397.00
<b>GRANT TOTAL Rs...</b>			<b>16,611,016.63</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	-	
	<hr/>	
<b>2 Student Welfare Fund</b>		
Opening Balance	-	
Addition during the year	-	
	<hr/>	<hr/>

**SCHEDULE : 2:**

**RESERVES AND SURPLUS**

<b>1 SES Fund</b>		-
<b>2 Institutions Fund :</b>		-
<b>1 Centralised Admission Fund</b>		
Opening Balance	41,801.00	
Addition during the year	14,735.00	56,536.00
	<hr/>	
<b>2 Collage Library Fund</b>		
Opening Balance	22,573.00	
Addition during the year	-	22,573.00
	<hr/>	
<b>3 National Institution for woman &amp; Child Development</b>		
Opening Balance	3,740.00	
Addition during the year	-	3,740.00
	<hr/>	
<b>4 P G Centre Fund</b>		
Opening Balance	12,250.00	
Addition during the year	-	12,250.00
	<hr/>	
<b>5 Principal Dr D G Patel Prize Fund</b>		
Opening Balance	1,549.00	
Addition during the year	-	1,549.00
	<hr/>	
<b>6 Principal Dr G J Kapadia Prize Fund</b>		
Opening Balance	2,326.00	
Addition during the year	-	2,326.00
	<hr/>	
<b>7 Shri Chandubhai C Patel (Peon) Book Fund</b>		
Opening Balance	16,678.00	
Addition during the year	-	16,678.00
	<hr/>	
<b>8 Shri Dhansukhlal R Bhatt Prize Fund</b>		
Opening Balance	8,687.00	
Addition during the year	-	8,687.00
	<hr/>	
<b>9 Students Welfare Fund</b>		
Opening Balance	8,905.00	
Addition during the year	-	8,905.00
	<hr/>	
<b>10 University Exam Advance Fund</b>		
Opening Balance	16,407.20	
Addition during the year	26,232.00	42,639.20
	<hr/>	
<b>11 University External Courses Fund</b>		
Opening Balance	31,863.00	
Addition/deduction during the year	35,552.00	67,415.00
	<hr/>	<hr/>
		243,298.20

**INCOME & EXPENDITURE A/C**

Opening Balance	11,245,146.99	
Surplus / Deficit during the year	1,515,270.44	
Previous Year accounts adjustment towards Income Tax/TDS non-receivable	(440,933.00)	12,319,484.43
	<hr/>	<hr/>
		12,630,197.63

**SCHEDULE : 3:**

**DEPRECIATION FUND**

<b>Depreciation Fund on Equipment</b>		
Opening Balance	490,675.00	
Addition/deduction during the year	235,586.00	726,261.00
	<hr/>	
<b>Depreciation Fund on Library Book</b>		



Opening Balance	1,470,287.00	
Addition/deduction during the year	169,556.00	1,639,843.00
<b>Depreciation Fund on Furniture</b>		
Opening Balance	186,676.00	
Addition/deduction during the year	60,069.00	246,745.00
		<b>2,612,849.00</b>

**SCHEDULE : 4:**

**OTHER CURRENT LIABILITIES**

1 Duties and Taxes		-
2 Sundry Creditors		-
3 Deposits		
i Collage Deposit	352,800.00	
ii Library Deposit	745,600.00	1,098,400.00
4 NSS Account		-
5 GST Expenses		-
6 Advance Student Council A/c		32,000.00
7 CPE A/c		62,038.00
8 Alumini Association Membership Fees		102,600.00
9 Isha M Patel (Student)		1,365.00
10 University Exam Unfair Act Deposit		500.00
11 University Exam Spots Assessment Remuneration		6,400.00
12 P G Center Administrative Staff Remuneration		19,808.00
13 P G Center visiting Staff Remuneration		12,600.00
14 Professional Tax Payable		390.00
15 SFI B Com Taxation A/c		5,680.00
16 University Enrolment Application Forms		14,489.00
17 University Exam Refund		67,440.00
18 Tablet Registration Fees		1,000.00
19 Advance received for Library Books sold		7,175.00
20 Enrollment Fees		3,500.00
		<b>1,435,385.00</b>

**SCHEDULE : 5:**

**NON CURRENT ASSETS**

A Fixed Assets		3,880,369.51
i Tangibel Assets		-
ii Intangible Assets		<b>3,880,369.51</b>

**SCHEDULE : 6:**

**Non Current Investments**

1 Fixed Deposit with Central Bank of India	74,171.00	
2 Fixed Deposit with Dena Bank	2,557,448.00	
3 Fixed Deposit with The Surat Peoples Co-op Bank Ltd	223,147.00	2,854,766.00
		<b>2,854,766.00</b>

**SCHEDULE : 7:**

**CURRENT ASSETS**

A Cash and Cash Equivalents		1,680.92
i Cash in Hand		
ii Bank Accounts		
- Dena Bank Currnt Account - 115611023778	1,481,592.18	
- Kotak Mahindra Bank	7,732,493.02	9,214,085.20
		<b>9,215,766.12</b>

**SCHEDULE : 8:**

**A Other Current Assets**

i Duties and Taxes		
ii Loan and Advances (Assets)		
- Administrative staff festival Advane	33,000.00	
- Granted Account	300,000.00	
- Accrued Interest receivable	238,958.00	
- Postage Imprest (Advance)	500.00	572,458.00



iii	Sundry Debtors	-
iv	Income Tax	-
v	M. Com - II University Admission Form	450.00
vi	M. Com Sem - I and III Registratation Form	3,860.00
vii	University Exam Forms (All)	33,950.00
viii	TDS Receivable	-

610,718.00





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**SCHEDULE - 5 FIXED ASSETS**

Sr No.	Particulars	Assets Gross Block			Depreciation Gross Block				Net Block			
		Opening Balance	Addition during the year	Assets Transferred	Total Balance	Depreciation upto 01-04-18	Depreciation during the year	Deletion during the year	Depreciation Transfer	WDV as on 31-03-19	WDV as on 31-03-18	
1	Equipments & Telephones	330049.00	348890.92	0.00	678939.92	326875.00	137305.97	0.00	0.00	464180.97	214758.95	3174.00
2	Library Books	1654215.00	318902.00	0.00	1973117.00	1470287.00	169555.80	0.00	0.00	1639842.80	333274.20	183928.00
3	Furniture & Fixtures	655623.32	163189.27	0.00	818812.59	186676.00	60069.50	0.00	0.00	246745.50	572067.09	468947.32
4	Library Automation Capital	409500.00	0.00	0.00	409500.00	163800.00	98280.00	0.00	0.00	262080.00	147420.00	245700.00
	<b>Total Rs..</b>	<b>3049387.32</b>	<b>830982.19</b>	<b>0.00</b>	<b>3880369.51</b>	<b>2147638.00</b>	<b>465211.26</b>	<b>0.00</b>	<b>0.00</b>	<b>2612849.26</b>	<b>1267520.25</b>	<b>901749.32</b>



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**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2019**

**[ A ] INCOME**

	SCH.	Rs.	Rs.
<b>GRANTS</b>			
1 Government Grant for Salary	09		
2 Government Grant for Maintenance			
<b>TUITION FEES &amp; OTHER FEES</b>			
1 Tuition / Semester Fees	10		
2 Admission Fees			
3 Computer Fees		65,400.00	
4 Laboratory Fees			
5 Other Fees			
6 Hostel Fees		4,101,245.00	
<b>CONSULTANCY INCOME (NET)</b>			
1 Consultancy Income (Net)	11		4,166,645.00
<b>OTHERS</b>			
1 Interest & Dividend	12		
2 Other Income		455,212.00	
3 Profit on Furniture, Fixtures, Computer, etc.,		466,920.88	
			922,132.88
<b>Total Income Rs...</b>		<b>[ A ]</b>	<b>5,088,777.88</b>

**[ B ] EXPENDITURE**

	SCH.	Rs.	Rs.
<b>EMPLOYEES BENEFITS &amp; EXPENSES</b>			
1 Salary & Allowance	13		
2 Fixed Salary		73,583.00	
3 Gratuity - Actual Paid		1,117,536.00	
4 Gratuity - Premium			
5 Gratuity - Provision			
6 Leave Encashment - Provision			
			1,191,119.00
<b>SCHOLARSHIP &amp; PRIZES</b>			
1 Scholarship & Prizes	14		
2 Freestudentship			
<b>AFFILIATION FEES</b>			
1 Affiliation Fees	15		
<b>ADMINISTRATIVE AND OTHER EXPENSES</b>			
1 Administrative & Other Expenses	16	1,542,039.09	
2 Hostel Expenses			1,542,039.09
<b>EXPENSES RELATED TO PROPERTIES</b>			
1 Loss on Furniture, Fixtures, Computer, etc.,	17		
2 Repairs & Maintenance		375,138.35	375,138.35
<b>Total Expenses Rs...</b>		<b>[ B ]</b>	<b>3,108,296.44</b>

**Surplus / (Deficit) before Depreciation Rs...** **[ A - B ]** **1,980,481.44**

**[ C ] DEPRECIATION**

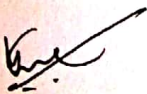
18 465,211.00

**Surplus / (Deficit) Rs...** **1,515,270.44**

**[ D ] BUILDING RENT**

**Surplus / (Deficit) Rs...** **1,515,270.44**

For V H Gundarwala & Co.,  
Chartered Accountants,




V H Gundarwala  
[Proprietor]

Membership No.046851  
Firm Registration No.113291w  
Place: Surat

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**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
- 3 Computer Fees
- 4 Laboratory Fees
- 5 Other Fees
- 6 Hostel Fees

-

65,400

-

-

4,101,245

-

4,166,645.00

**SCHEDULE : 11:**

**CONSULTANCY INCOME (NET)**

-

**SCHEDULE : 12:**

**OTHERS :**

- 1 Interest & Dividend
- 2 Other Income
- 3 Profit on Furniture, Fixtures, Computer, etc.,

455,212

466,921

-

922,132.88

**SCHEDULE : 13:**

**EMPLOYEES BENEFITS & EXPENSES**

- 1 SALARY AND ALLOWANCES
  - 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
- 2 FIXED SALARY EXPENSES
- 3 GRATUITY - Actual Paid
- 4 GRATUITY - Premium
- 5 GRATUITY - Provision
- 6 LEAVE ENCASHMENT - Provision

-

-

-

-

-

-

-

-

-

-

73,583.00

73,583.00

1,117,536.00

**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		
Bank Commission		
Casual Expenses	497.75	
Cleaning & Sanitation Expenses	-	
Contribution to VNSGU	10,638.31	
First Aid Expenses	-	
Garden Maintenance Expenses	-	
GST Training Expenses /GST Expenses	-	
Health Check Up Expenses	106,816.48	
Interest on Bank Over Draft	63,630.00	
Membership / Registration Fees	-	
Miscellaneous Expenses	-	
Other Contingencies	27,950.26	
Pay Fixation Expenses	3,199.00	
Postage Expenses	-	
Printing Expenses	1,721.00	
Private University Expenses	56,565.00	
Refreshment Expenses	-	
Registration Fees Written Off for M.Ed.College	-	
Sarvajanian Magazine Expenses	-	
Science Contingencies Expenses	-	
Security Expenses	77,700.00	
Security Expenses for Haripura School	-	
Stationery Expenses	24,167.45	
Surveys Expenses	-	
T.A./ D.A.	24,060.00	
Tea Coffee Expenses	-	
Travelling & Conveyance Expenses	-	
Uniform to Peon Expenses	2,420.75	
Vehicle Allowance to Principal	-	
Vehicle Expenses [ Motor Car ]	-	399,366.00
<b>Annual Maintenance Charges</b>		
C C T V Camera - AMC	-	
Computer Expenses	-	
Demat Charges	-	
Epabx System - AMC	-	
Internet Charges	16,671.00	
Photo Copier Machine Expenses	-	
Set Up Box / Cable Networking Charges	-	
SMS Charges	-	
Software Expenses	-	
Split AC - AMC	1,888.00	
Split AC at B.Ed.Seminar Hall - AMC	-	
Tally Upgradation Charges	2,124.00	
Website Charges	-	20,683.00
<b>Consulting Fees</b>		
FCRA Consulting Fees	-	
Income Tax Consulting Fees	8,250.00	
Legal Advisor Fees	-	
Legal Consulting Fees	-	
Lower Rate Consulting Fees [ U/s 197 ]	-	
Provident Fund Consulting Fees	-	
Service Tax / GST Consulting Fees	-	8,250.00
<b>Electric Charges</b>		
Electric Charges	-	
Electric Charges Service No.	-	
Electric Charges Service No.	-	
<b>Examination Expenses</b>		
Exam.Centre Expenses	-	
Examination Expenses	164,678.99	



Other			
			164,678.99
<b>Hostel Expenses</b>			
Hostel Administrative Expense			
Hostel Building Rent			
Hostel Peon Salary			
Hostel Sweeper Salary			
New Boys Hostel Expenses			
<b>Insurance Premium</b>			
Insurance Premium - Buildings			
Insurance Premium - Computer and Equipment		2,527.00	
Insurance Premium - Furniture-Fixture			
Insurance Premium - Money Trasit			
Insurance Premium - Staff Group Gratuity			
Insurance Premium - Vehical / Car			
			2,527.00
<b>Laboratory Expenses</b>			
Laboratory Administration Expenses			
<b>Legal Expenses</b>			
Legal Expenses			
Service Tax- Interest			
TDS - Interest			
<b>Library Expenses</b>			
Binding Charges		2,720.00	
Books, Maps, Chats and Drawing Materials		1,480.00	
Library Printing Expenses			
Library Stationary Expenses			
News Paper, Journals, Magazines and Preiodicals		452,237.00	456,437.00
<b>Meeting Expenses</b>			
Conference Expenses			
Seminar Expenses		12,840.00	12,840.00
<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			
<b>Other Activities Expenses</b>			
Annual Function			
Gandhi Cup Tournament			
Other Activities Expenses		435,037.10	
Sarvjanik Cup Tournament			
Science Fair Expenses			
Students Activity		16,832.00	
Theatre in Education for Children			
Winner Show Expenses			
World Culture Exhibition		21,987.00	473,856.10
<b>Providend Fund Charges</b>			
PF Admin Expenses		3,401.00	3,401.00
<b>Telephone Expenses</b>			
Telephone Expenses			
Telephone No.			
Telephone No.			
			1,542,039.09

2 HOSTEL EXPENSES



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	-
2 Repairs to Campus / Ground	290,606.60
3 Repairs to C.C.Tv Camera	-
4 Repairs to Computer	-
5 Repairs to Electric Fitting	28,082.00
6 Repairs to Equipment	24,375.37
7 Repairs to Furniture & Fixtures	3,741.00
8 Repairs to Other	28,333.38
	375,138.35
	375,138.35

**SCHEDULE : 18:**

**DEPRECIATION**

1 Depreciation on Buildings	-
2 Depreciation on Computers and Peripherals	-
3 Depreciation on Computer Software	-
4 Depreciation on Equipments	235,586.00
5 Depreciation on Furniture & Fixtures	60,069.00
6 Depreciation on Gas Connection	-
7 Depreciation on Library Books	169,556.00
8 Depreciation on Science, Gymnasium and Appratus	-
9 Depreciation on Vehicles	-
	465,211.00
	465,211.00



# 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-2018 to 31-Mar-2019

Liabilities		Assets	
as at 31-Mar-2019		as at 31-Mar-2019	
<b>Capital Account</b>	<b>1,51,75,631.63</b>	<b>Fixed Assets</b>	<b>38,80,369.51</b>
Reserves & Surplus	1,23,19,484.43	Library Books (Group)	19,73,117.00
Depreciation Fund A/c	26,12,849.00	New Furnitures & Fixtures A/c (Group)	8,18,812.59
Fund A/c	2,43,298.20	Equipment & Int. Telephones A/c	6,78,939.92
		Library Automation Capital	4,09,500.00
<b>Loans (Liability)</b>		<b>Investments</b>	<b>28,54,766.00</b>
<b>Current Liabilities</b>	<b>14,35,385.00</b>	Fixed Deposit with Central Bank of India	74,171.00
Advance Recd. for Library Books Sold	7,175.00	Fixed Deposit with Dena Bank	25,57,448.00
Advance Students Council A/c	32,000.00	Fixed Deposit with Surat People's Bank	2,23,147.00
Alumni Association Membership Fee	1,02,600.00		
College Deposit	3,52,800.00	<b>Current Assets</b>	<b>98,75,881.12</b>
CPE A/c	62,038.00	Closing Stock	
Enrollment Fees	3,500.00	Loans & Advances (Asset)	3,82,897.00
Isha M. Patel (Students)	1,365.00	Cash-in-Hand	1,680.92
Library Deposit	7,45,600.00	Bank Accounts	92,14,085.20
P.G. Centre Administrative Staff Remuneration	19,808.00	Accured Interest Receivable	2,38,958.00
P.G. Centre Visiting Staff Remuneration	12,600.00	M.Com.- II Uni. Adm. Forms	450.00
Professional Tax Payable	390.00	M.Com. Sem, I & III Regi. Forms	3,860.00
SFI B.Com. Taxation A/c.	5,680.00	Uni. Exam Forms (All)	33,950.00
Tablets Registration Fees	1,000.00		
Uni. Enrollment Appl. Forms	14,489.00		
Uni. Exam. Fees Refund	67,440.00		
Uni. Exam Unfare Act Deposit	500.00		
University Exam. Spot Asst. Remuneration	6,400.00		
<b>Excess of expenditure over income</b>			
Opening Balance			
Current Period	15,15,270.44		
Less: Transferred	15,15,270.44		
<b>Total</b>	<b>1,66,11,016.63</b>	<b>Total</b>	<b>1,66,11,016.63</b>



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

CIN: SES

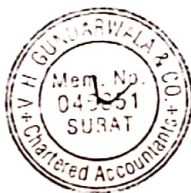
## Income and Expenditure Statement

1-Apr-2018 to 31-Mar-2019

Particulars	1-Apr-2018 to 31-Mar-2019	Particulars	1-Apr-2018 to 31-Mar-2019
Opening Stock		Indirect Incomes	50,88,777.88
<b>Indirect Expenses</b>	<b>35,73,507.44</b>	Fees Income	41,66,645.00
Adhoc Staff Salary & Allowances	✓ 1,77,078.00	Other Income	9,22,132.88
Administrative & Other Expenses	✓ 4,71,947.84	Closing Stock	
AMC to AC/Computers/Equipments. Etc.,	✓ 30,898.26		
Campus Development Expenses	✓ 2,90,606.60		
Depreciation Expenses	✓ 4,65,211.00		
Internal Examination Expenses	✓ 1,64,678.99		
Library Expenses (Recu)	✓ 4,56,437.00		
Repairs Maintenance to Furnitures Equipments Etc.,	✓ 4,531.75		
Students Teachers Welfare Expenses	✓ 4,28,030.00		
Fixed Salary to Adhoc Staff	✓ 9,40,458.00		
Thalesariya Test Expenses @Exempted	✓ 63,630.00		
Excess of income over expenditure	15,15,270.44		
<b>Total</b>	<b>50,88,777.88</b>	<b>Total</b>	<b>50,88,777.88</b>

Salary  
Admn.  
Computer  
Phy. Maint.

Academic exps  
Library Academic Maint  
Phy. facilities maint.  
Academic exps.  
Salary  
Academic exps.



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



## Students' Welfare and Amenities Fund

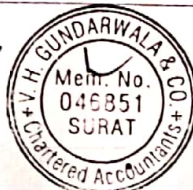
S.P.B. English Medium College of Commerce,  
Nr. Lal Bunglow,  
V.T.Choksi Campus, Athwa Lines,  
Surat-395007  
CIN: SES

### Indirect Expenses

Group Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
<b>Adhoc Staff Salary &amp; Allowances</b> <i>Salary</i>		<b>1,77,078.00</b>
Adhoc Staff Arrears		4,566.00
Adhoc Staff C.L.A.		1,800.00
Adhoc Staff D.A.		90,672.00
Adhoc Staff H.R.A.		13,140.00
Adhoc Staff M.A.		1,200.00
Adhoc Staff Pay Band		65,700.00
<b>Administrative &amp; Other Expenses</b> <i>Admn.</i>		<b>4,71,947.84</b>
Administrative Charges on P.F.		3,401.00
Bank Charges		147.80
Bank Charges @ Exempted		349.95
Cleaning & Sanitation Expenses @ 18%		3,561.65
Cleaning & Sanitation Expenses @ 28%		97.66
Cleaning & Sanitation Expenses @ Exempted		6,979.00
CPE Expenses @ 12%		185.72
CPE Expenses @ 18%		42.38
CPE Expenses @ Exempted		265.00
Deposit Linked Insurance Fund		3,199.00
Employer P.F. Contribution		73,583.00
ETDS Return File Expenses @ Exempted		8,250.00
GST Expenses		1,06,816.48
I Card Printing Expenses @ 18%		13,600.00
I Card Printing Expenses @ Exempted		8,400.00
Insurance Prem. Computers & Equipments @ 18%		2,527.00
Misc. Expenses @ Exempted		730.00
National Library Development Programme Expenses		57,273.00
Other P.F. Charges		254.00
Peon's Dress Expenses @ Exempted		1,040.00
Peon's Dress Expenses @ 5%		1,380.75
Postage & Courier Charges @ Exempted		1,721.00
Prospectus & Other Expenses @ Exempted		33,154.00
Saptadhara Expenses A/c		80.00
Security Gaurd Expenses		6,900.00
Security Gaurd Expenses @ 18%		70,800.00
Stationery & Printing Expenses @ 12%		5,500.00
Stationery & Printing Expenses @ 18 %		8,099.45
Stationery & Printing Expenses @ Exempted		10,568.00
T.A./D.A./Conveyance Etc.(Incl. Visiting/Adhoc)		24,060.00
Telephone & Internet Expenses		4,853.00
Telephone & Internet Expenses @ Exempted		11,818.00
Yoga Day Expenses @ 18%		900.00
<b>Carried Over</b>		<b>6,49,025.84</b>



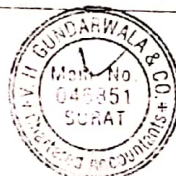
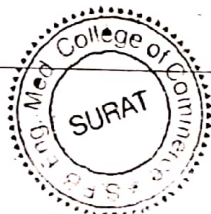
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**Students' Welfare and Amenities Fund**

Indirect Expenses Group Summary : 1-Apr-2018 to 31-Mar-2019

**Particulars**

	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>		<b>6,49,025.84</b>
Zerox Expenses @ Exempted		1,411.00
<b>AMC to AC/Computers/Equipments. Etc.,</b> <i>Computer Maint.</i>		<b>30,898.26</b>
AMC to A C Expenses @ Exempted		1,888.00
AMC to Aquagaurd/ R O Expenses @18%		21,826.26
AMC to Aquaguard Exp. @ Exempted		5,060.00
Tally Updation Charges		2,124.00
<b>Campus Development Expenses</b> <i>Phy. Facilities Maint.</i>		<b>2,90,606.60</b>
Campus Devp. Expenses @ 18%		38,528.60
Campus Devp. Expenses @ Exempted		2,52,078.00
<b>Depreciation Expenses</b>		<b>4,65,211.00</b>
Depreciation on Equipments <i>Academic Maint.</i>		1,37,306.00
Depreciation on Furnitures & Fixtures <i>Physical Maint.</i>		60,069.00
Depreciation on Library Automation <i>Library Maint.</i>		1,98,280.00
Depreciation on Library Books <i>Academic Maint.</i>		1,69,556.00
<b>Internal Examination Expenses</b>		<b>1,64,678.99</b>
Internal Examination Expenses @12%		62,607.82
Internal Examination Expenses @ 18%		46,967.60
Internal Examination Expenses @ 5%		228.57
Internal Examination Expenses @ Exempted		54,875.00
<b>Library Expenses (Recu)</b>		<b>4,56,437.00</b>
Library Binding Charges @ Exempted		2,720.00
Library Contingencies Expenses @ Exempted		1,480.00
✓ Library Periodicals Expenses @ Exempted <i>1,2,4,</i>		4,52,237.00
<b>Repairs/Maintanance to Furnitures/Equipments Etc.,</b>		<b>84,531.75</b>
Fire Safety Expenses @ Exempted		5,764.00
Maintanance of Equipments Etc. Expenses @ 28%		1,484.00
Maintanances Of Equipments Etc. Expenses @ 18%		1,084.59
Maintanances Of Equipments Etc. Expenses @ Exempted		18,090.00
Maintanances Of Zerox Machine Expenses @ Exempted		2,200.00
Maintenance of Equipments Etc. Expenses @18% IGST		3,716.78
Repairs to AC Expenses @ 18%		975.00
Repairs to Electric Fittings Expenses @ Exempted		23,402.00
Repairs to ElectRICT Fittings Expenses @18%		4,680.00
Repairs to Furnitures & Fixtures Expenses @ 18%		2,200.00
Repairs to Furnitures & Fixtures Expenses @ Exempt		1,541.00
Repairs to R O Expenses @ 18%		800.00
Repeairs to Sanitation & Plumbing Works @ 18%		274.38
Repeairs to Sanitation & Plumbing Works @Exempted		18,320.00
<b>Students, Teachers Welfare Expenses</b>		<b>4,28,030.00</b>
Aids to Poor Students		5,685.00
All Ind. Artist Asso. Hindi Drama Comp., Simla Exp.E		6,000.00
Cultural Activities Expenses		15,852.00
Cultureral Activities Expenses@ 18%		6,135.00
Doordarshan Garba Competition Expenses		59,607.00
Finishing School Programme Expenses @ Exempted		2,351.00
First Aids Medicine Expenses		2,488.00
National Workshop on Drama/Mono Acting Exp.		47,139.00
<b>Carried Over</b>		<b>25,69,419.44</b>



continued ...

# Students' Welfare and Amenities Fund

Indirect Expenses Group Summary : 1-Apr-2018 to 31-Mar-2019

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>		<b>25,69,419.44</b>
NSS Activities Expenses @ Exempted		2,350.00
Placement Expenses		1,190.00
Placement Expenses @ 12%		1,607.00
Rank Holders Prizes		1,62,560.00
Students & Teachers Seminar Expenses		12,840.00
Tally Course Expenses		1,01,974.00
Udisha Club Expenses		252.00
Fixed Salary to Adhoc Staff		9,40,458.00
Thalesamiya Test Expenses @ Exempted		63,630.00
<b>Grand Total</b>		<b>35,73,507.44</b>



**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,

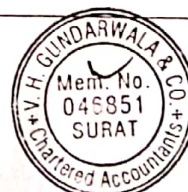
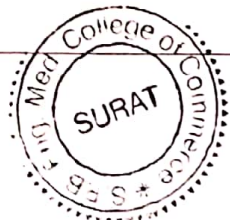
V.T.Choksi Campus, Athwa Lines,  
Surat-395007

CIN: SES

## Trial Balance

1-Apr-2018 to 31-Mar-2019

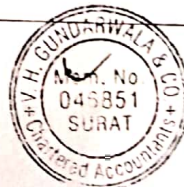
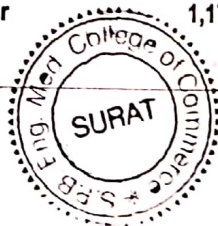
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>1,35,59,564.19 Cr</b>	<b>8,48,962.00</b>	<b>24,65,029.44</b>	<b>1,51,75,631.63 Cr</b>
Reserves & Surplus	1,12,45,146.99 Cr	4,75,493.00	15,49,830.44	1,23,19,484.43 Cr
Excess of Income Over Expenditure (P&L)	1,12,45,146.99 Cr	4,75,493.00	15,49,830.44	1,23,19,484.43 Cr
Depreciation Fund A/c	21,47,638.00 Cr		4,65,211.00	26,12,849.00 Cr
Depreciation Fund on Equipments	3,26,875.00 Cr		1,37,306.00	4,64,181.00 Cr
Depreciation Fund on Library Automation	1,63,800.00 Cr		98,280.00	2,62,080.00 Cr
Depreciation Fund on Library Books	14,70,287.00 Cr		1,69,556.00	16,39,843.00 Cr
Depreciation Fund on New Furniture	1,86,676.00 Cr		60,069.00	2,46,745.00 Cr
Fund A/c	1,66,779.20 Cr	3,73,469.00	4,49,988.00	2,43,298.20 Cr
Centralised Admission Fund	41,801.00 Cr		14,735.00	56,536.00 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	1,549.00 Cr	945.00	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	8,905.00 Cr			8,905.00 Cr
University Exam. Advance Fund	16,407.20 Cr	3,30,516.00	3,56,748.00	42,639.20 Cr
Universtiy External Courses Fund	31,863.00 Cr	41,308.00	76,860.00	67,415.00 Cr
<b>Loans (Liability)</b>		<b>10,78,303.00</b>	<b>10,78,303.00</b>	
Sarvjanik Education Society (Other Fees Expenses)		10,78,303.00	10,78,303.00	
<b>Current Liabilities</b>	<b>12,51,442.00 Cr</b>	<b>78,10,059.27</b>	<b>79,94,002.27</b>	<b>14,35,385.00 Cr</b>
Duties & Taxes		1,06,816.48	1,06,816.48	
CGST		53,324.57	53,324.57	
IGST		167.34	167.34	
SGST		53,324.57	53,324.57	
Sundry Creditors		21,27,820.79	21,27,820.79	
Adhoc Staff Salary Allowances Payable		6,71,743.00	6,71,743.00	
Advance Recd. for Library Books Sold	7,175.00 Cr			7,175.00 Cr
Advance Students Council A/c	32,000.00 Cr			32,000.00 Cr
Alumni Association Membership Fee			1,02,600.00	1,02,600.00 Cr
Audit Fees Payable	8,260.00 Cr	8,260.00		
Bar Council of India Examination		8,192.00	8,192.00	
Chimanlal Vrajdas Soft Scholarship		450.00	450.00	
College Deposit	3,05,100.00 Cr	2,600.00	50,300.00	3,52,800.00 Cr
Court Examinaton		14,420.00	14,420.00	
CPE A/C		6,73,658.00	7,35,696.00	62,038.00 Cr
Employee Provident Fund		76,740.00	76,740.00	
Enrollment Fees	1,700.00 Cr	41,000.00	42,800.00	3,500.00 Cr
External Registration Fees (All)	3,000.00 Cr	3,54,900.00	3,51,900.00	
<b>Carried Over</b>	<b>1,48,11,006.19 Cr</b>	<b>97,37,324.27</b>	<b>1,15,37,334.71</b>	<b>1,66,11,016.63 Cr</b>



continued ...

**Students' Welfare and Amenities Fund**  
**Trial Balance : 1-Apr-2018 to 31-Mar-2019**

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>1,48,11,006.19 Cr</b>	<b>97,37,324.27</b>	<b>1,15,37,334.71</b>	<b>1,66,11,016.63 Cr</b>
Fixed Salary to Adhoc Staff Payable		2,98,283.00	2,98,283.00	
Inter Collegiate Tournament Organisation	6,700.00 Cr	6,700.00		
Isha M. Patel (Students)			1,365.00	1,365.00 Cr
Kajol M. Shah (Cheque Not Deposit)	1,500.00 Cr	1,500.00		
Khel Kud Mahostav T.A.	1,320.00 Cr	1,320.00		
Library Deposit	6,50,200.00 Cr	5,200.00	1,00,600.00	7,45,600.00 Cr
M.Com. Part-I & II Higher Payment Fees		2,80,000.00	2,80,000.00	
P.G. Centre Administrative Staff Remuneration	7,008.00 Cr	27,200.00	40,000.00	19,808.00 Cr
P.G. Centre Visiting Staff Remuneration	1,41,400.00 Cr	2,81,000.00	1,52,200.00	12,600.00 Cr
P.G. Registration Fees		14,100.00	14,100.00	
P.G. Tuition Fees		61,600.00	61,600.00	
P.P.Savani Group Scholarship		19,915.00	19,915.00	
Professional Tax Payable	550.00 Cr	11,820.00	11,660.00	390.00 Cr
SFI B.Com. Taxation A/c.	5,680.00 Cr			5,680.00 Cr
Shri Adeshwar Jain Foundation Trust Scholarship		5,100.00	5,100.00	
Shri Nanubhai Manilal Thakkar Shri SaiBaba Mandir		1,500.00	1,500.00	
Shri Ramkrishna Welfare Trust Scholarship		4,000.00	4,000.00	
Shri T.M.Diwan & Smt. K.T. Diwan Prize		45.00	45.00	
Shri Y.A. Haveliwala & Bai Safiabanu Haveliwala Pr		37.00	37.00	
Students Union Fees		2,51,500.00	2,51,500.00	
Tablets Registration Fees		4,11,000.00	4,12,000.00	1,000.00 Cr
T D S Payable A/c		18,748.00	18,748.00	
Tuition Fees		4,05,000.00	4,05,000.00	
Uni. Devp. Fund		1,25,250.00	1,25,250.00	
Uni. Enrollment Appl. Forms	12,409.00 Cr	8,200.00	10,280.00	14,489.00 Cr
Uni. Exam. Fees Refund	67,440.00 Cr			67,440.00 Cr
Uni. Exam Unfare Act Deposit			500.00	500.00 Cr
Uni. Marksheet Distribution Remuneration		5,011.00	5,011.00	
Uni. Sports Compl. Devp. Fund		50,100.00	50,100.00	
Uni. Sports & Cul Act. Fund		50,100.00	50,100.00	
University Exam Fees (All)		12,01,020.00	12,01,020.00	
University Exam. Spot Asst. Remuneration		1,76,210.00	1,82,610.00	6,400.00 Cr
U.N. Mahida Scholarship		2,000.00	2,000.00	
<b>Fixed Assets</b>	<b>30,49,387.32 Dr</b>	<b>8,30,982.19</b>		<b>38,80,369.51 Dr</b>
Library Books (Group)	16,54,215.00 Dr	3,18,902.00		19,73,117.00 Dr
Library Books Purchase A/c	14,88,318.00 Dr	3,18,902.00		18,07,220.00 Dr
Library Books Purchased Unregis	1,65,897.00 Dr			1,65,897.00 Dr
New Furnitures & Fixtures A/c (Group)	6,55,623.32 Dr	1,63,189.27		8,18,812.59 Dr
New Furniture & Fixtures @18%	13,897.00 Dr	1,03,525.00		1,17,422.00 Dr
New Furnitures & Fixtures	5,94,060.00 Dr	6,660.00		6,00,720.00 Dr
New Furnitures & Fixtures @ 1%	33,715.00 Dr			33,715.00 Dr
New Furnitures & Fixtures @ 28%	1,445.32 Dr			1,445.32 Dr
New Furnitures & Fixtures @ 5%		53,004.27		53,004.27 Dr
New Furnitures & Fixtures @ Exempted	12,506.00 Dr			12,506.00 Dr
Equipment & Int. Telephones A/c	3,30,049.00 Dr	3,48,890.92		6,78,939.92 Dr
Library Automation Capital	4,09,500.00 Dr			4,09,500.00 Dr
<b>Carried Over</b>	<b>1,17,61,618.87 Cr</b>	<b>1,05,68,306.46</b>	<b>1,15,37,334.71</b>	<b>1,27,30,647.12 Cr</b>

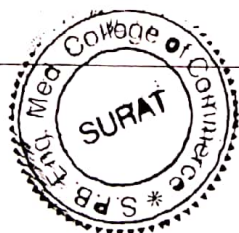


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**Students' Welfare and Amenities Fund**

Trial Balance : 1-Apr-2018 to 31-Mar-2019

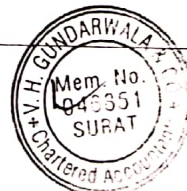
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>1,17,61,618.87 Cr</b>	<b>1,05,68,306.46</b>	<b>1,15,37,334.71</b>	<b>1,27,30,647.12 Cr</b>
<b>Investments</b>	<b>27,69,607.00 Dr</b>	<b>11,02,146.00</b>	<b>10,16,987.00</b>	<b>28,54,766.00 Dr</b>
Fixed Deposit with Central Bank of India	69,471.00 Dr	74,171.00	69,471.00	74,171.00 Dr
Fixed Deposit with Dena Bank	24,84,331.00 Dr	9,78,532.00	9,05,415.00	25,57,448.00 Dr
Fixed Deposit with Surat People's Bank	2,15,805.00 Dr	49,443.00	42,101.00	2,23,147.00 Dr
<b>Current Assets</b>	<b>89,92,011.87 Dr</b>	<b>1,24,70,880.45</b>	<b>1,15,87,011.20</b>	<b>98,75,881.12 Dr</b>
Opening Stock				
Loans & Advances (Asset)	3,33,000.00 Dr	1,22,397.00	72,500.00	3,82,897.00 Dr
Administrative Staff Festival Advance	32,500.00 Dr	55,000.00	54,500.00	33,000.00 Dr
Granted A/c	3,00,000.00 Dr			3,00,000.00 Dr
Loan A/c Sarvajani Education Society		49,397.00		49,397.00 Dr
NSS A/c		18,000.00	18,000.00	
Postage Imprest (Advance)	500.00 Dr			500.00 Dr
Cash-in-Hand	17,489.92 Dr	13,52,064.00	13,67,873.00	1,680.92 Dr
Cash	17,489.92 Dr	13,52,064.00	13,67,873.00	1,680.92 Dr
Bank Accounts	80,01,436.95 Dr	1,06,14,321.45	94,01,673.20	92,14,085.20 Dr
Dena Bank Current A/c 115611023778	72,90,333.93 Dr	29,59,141.45	87,67,883.20	14,81,592.18 Dr
Kotak Mahendra Bank	7,11,103.02 Dr	76,55,180.00	6,33,790.00	77,32,493.02 Dr
Accrued Interest Receivable	1,40,140.00 Dr	2,04,518.00	1,05,700.00	2,38,958.00 Dr
Income Tax (2013-14)	1,51,326.00 Dr		1,51,326.00	
Income Tax (2014-15)	78,340.00 Dr		78,340.00	
Income Tax (2015-16)	90,650.00 Dr		90,650.00	
Income Tax (FY-2016-17)	1,12,000.00 Dr		1,12,000.00	
M.Com.- II Uni. Adm. Forms	450.00 Dr			450.00 Dr
M.Com. Sem. I & III Regi. Forms	2,260.00 Dr	3,520.00	1,920.00	3,860.00 Dr
TDS Receivable 2015-16	21,888.00 Dr		21,888.00	
TDS Receivable FY-2016-17	19,480.00 Dr		19,480.00	
TDS Receivable FY-2016-17 SES	8,304.00 Dr		8,304.00	
TDS Receivable FY-2017-18 (SES)	21,138.00 Dr		21,138.00	
TDS Receivable FY-2017-18 (SWAF)	1,809.00 Dr		1,809.00	
Uni. Exam Forms (All)	7,700.00 Cr	1,74,060.00	1,32,410.00	33,950.00 Dr
		36,78,373.91	87,67,151.79	50,88,777.88 Cr
<b>Indirect Incomes</b>		<b>1,325.00</b>	<b>41,67,970.00</b>	<b>41,66,645.00 Cr</b>
Fees Income		100.00	65,500.00	65,400.00 Cr
Admission Fees		350.00	11,54,200.00	11,53,850.00 Cr
Amenities Fees		300.00	9,94,032.00	9,93,732.00 Cr
Books, Equipment Etc Fees		100.00	3,29,800.00	3,29,700.00 Cr
Campus Devp. Fund (Fees)		50.00	32,750.00	32,700.00 Cr
I Card Fees		125.00	4,30,903.00	4,30,778.00 Cr
Internal Examination Fees		300.00	10,94,035.00	10,93,735.00 Cr
Students Teachers Welfare Fees			66,750.00	66,750.00 Cr
Thalasemia Test Fee		36,77,048.91	45,99,181.79	9,22,132.88 Cr
Other Income		18.91	1,113.79	1,094.88 Cr
Discount A/c (Vatav Kasar)			22,860.00	22,860.00 Cr
Door Darshan Garba Competiton Income			2,04,518.00	2,04,518.00 Cr
FDR Interest Income		36,73,830.00	36,97,986.00	24,156.00 Cr
Gross Fees Income			88,800.00	88,800.00 Cr
National Library Development Programme Income			2,47,460.00	2,47,460.00 Cr
Prospectus & Others Income				
<b>Carried Over</b>		<b>2,78,19,706.82</b>	<b>3,29,08,484.70</b>	<b>50,88,777.88 Cr</b>



continued ...

**Students' Welfare and Amenities Fund**  
 Trial Balance : 1-Apr-2018 to 31-Mar-2019

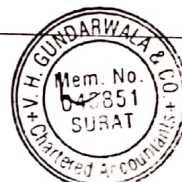
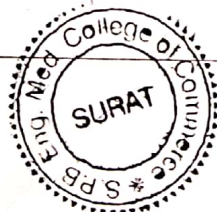
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>2,78,19,706.82</b>	<b>3,29,08,484.70</b>	<b>50,88,777.88 Cr</b>
. SB AC Interest Income			2,50,694.00	2,50,694.00 Cr
Tally Course Income		3,200.00	85,750.00	82,550.00 Cr
<b>Indirect Expenses</b>	<b>36,61,091.89</b>	<b>87,584.45</b>	<b>35,73,507.44</b>	<b>Dr</b>
Adhoc Staff Salary & Allowances	1,77,078.00			1,77,078.00 Dr
Adhoc Staff Arrears	4,566.00			4,566.00 Dr
Adhoc Staff C.L.A.	1,800.00			1,800.00 Dr
Adhoc Staff D.A.	90,672.00			90,672.00 Dr
Adhoc Staff H.R.A.	13,140.00			13,140.00 Dr
Adhoc Staff M.A.	1,200.00			1,200.00 Dr
Adhoc Staff Pay Band	65,700.00			65,700.00 Dr
Administrative & Other Expenses	4,95,827.29	23,879.45		4,71,947.84 Dr ✓
Administrative Charges on P.F.	3,401.00			3,401.00 Dr
Bank Charges	147.80			147.80 Dr
Bank Charges @ Exempted	350.40	0.45		349.95 Dr
Cleaning & Sanitation Expenses @ 18%	3,561.65			3,561.65 Dr
Cleaning & Sanitation Expenses @ 28%	97.66			97.66 Dr
Cleaning & Sanitation Expenses @ Exempted	6,979.00			6,979.00 Dr
CPE Expenses @ 12%	185.72			185.72 Dr
CPE Expenses @ 18%	42.38			42.38 Dr
CPE Expenses @ Exempted	20,987.00	20,722.00		265.00 Dr
Deposit Linked Insurance Fund	3,199.00			3,199.00 Dr
Employer P.F. Contribution	76,740.00	3,157.00		73,583.00 Dr
ETDS Return File Expenses @ Exempted	8,250.00			8,250.00 Dr
GST Expenses	1,06,816.48			1,06,816.48 Dr
I Card Printing Expenses @ 18%	13,600.00			13,600.00 Dr
I Card Printing Expenses @ Exempted	8,400.00			8,400.00 Dr
Insurance Prem. Computers & Equipments @ 18%	2,527.00			2,527.00 Dr
Misc. Expenses @ Exempted	730.00			730.00 Dr
National Library Development Programme Expenses	57,273.00			57,273.00 Dr
Other P.F. Charges	254.00			254.00 Dr
Peon's Dress Expenses @ Exempted	1,040.00			1,040.00 Dr
Peon's Dress Expenses @ 5%	1,380.75			1,380.75 Dr
Postage & Courier Charges @ Exempted	1,721.00			1,721.00 Dr
Prospectus & Other Expenses @ Exempted	33,154.00			33,154.00 Dr
Saptadhara Expenses A/c	80.00			80.00 Dr
Security Gaurd Expenses	6,900.00			6,900.00 Dr
Security Gaurd Expenses @ 18%	70,800.00			70,800.00 Dr
-Stationery & Printing Expenses @ 12%	5,500.00			5,500.00 Dr
Stationery & Printing Expenses @ 18 %	8,099.45			8,099.45 Dr
Stationery & Printing Expenses @ Exempted	10,568.00			10,568.00 Dr
T.A./D.A/Conveyance Etc.(Incl. Visiting/Adhoc)	24,060.00			24,060.00 Dr
Telephone & Internet Expenses	4,853.00			4,853.00 Dr
Telephone & Internet Expenses @ Exempted	11,818.00			11,818.00 Dr
Yoga Day Expenses @ 18%	900.00			900.00 Dr
Zerox Expenses @ Exempted	1,411.00			1,411.00 Dr
AMC to AC/Computers/Equipments. Etc.,	30,898.26			30,898.26 Dr
AMC to A C Expenses @ Exempted	1,888.00			1,888.00 Dr
AMC to Aquagaurd/ R O Expenses @18%	21,826.26			21,826.26 Dr
<b>Carried Over</b>		<b>3,14,80,798.71</b>	<b>3,29,96,069.15</b>	<b>15,15,270.44 Cr</b>



continued ...

**Students' Welfare and Amenities Fund**  
**Trial Balance : 1-Apr-2018 to 31-Mar-2019**

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>3,14,80,798.71</b>	<b>3,29,96,069.15</b>	<b>15,15,270.44 Cr</b>
AMC to Aquaguard Exp. @ Exempted		5,060.00		5,060.00 Dr
Tally Updation Charges		2,124.00		2,124.00 Dr
Campus Development Expenses		2,90,606.60		2,90,606.60 Dr
- Campus Devp. Expenses @ 18%		38,528.60		38,528.60 Dr
Campus Devp. Expenses @ Exempted		2,52,078.00		2,52,078.00 Dr
Depreciation Expenses		4,65,211.00		4,65,211.00 Dr
Depreciation on Equipments		1,37,306.00		1,37,306.00 Dr
Depreciation on Furnitures & Fixtures		60,069.00		60,069.00 Dr
Depreciation on Library Automation		98,280.00		98,280.00 Dr
Depreciation on Library Books		1,69,556.00		1,69,556.00 Dr
Internal Examination Expenses		1,64,678.99		1,64,678.99 Dr
Internal Examination Expenses @ 12%		62,607.82		62,607.82 Dr
Internal Examination Expenses @ 18%		46,967.60		46,967.60 Dr
Internal Examination Expenses @ 5%		228.57		228.57 Dr
Internal Examination Expenses @ Exempted		54,875.00		54,875.00 Dr
Library Expenses (Recu)		4,66,837.00	10,400.00	4,56,437.00 Dr
Library Binding Charges @ Exempted		2,720.00		2,720.00 Dr
Library Contingencies Expenses @ Exempted		1,480.00		1,480.00 Dr
✓ Library Periodicals Expenses @ Exempted		4,62,637.00 ✓	10,400.00	4,52,237.00 Dr
Repairs/Maintanance to Furnitures/Equipments Etc.,		84,531.75		84,531.75 Dr
Fire Safety Expenses @ Exempted		5,764.00		5,764.00 Dr
Maintanance of Equipments Etc. Expenses @ 28%		1,484.00		1,484.00 Dr
Maintanances Of Equipments Etc. Expenses @ 18%		1,084.59		1,084.59 Dr
Maintanances Of Equipments Etc. Expenses @ Exempted		18,090.00		18,090.00 Dr
Maintanances Of Zerox Machine Expenses @ Exempted		2,200.00		2,200.00 Dr
Maintenance of Equipments Etc. Expenses @ 18% IGST		3,716.78		3,716.78 Dr
Repairs to AC Expenses @ 18%		975.00		975.00 Dr
Repairs to Electric Fittings Expenses @ Exempted		23,402.00		23,402.00 Dr
Repairs to Electric Fittings Expenses @ 18%		4,680.00		4,680.00 Dr
Repairs to Furnitures & Fixtures Expenses @ 18%		2,200.00		2,200.00 Dr
Repairs to Furnitures & Fixtures Expenses @ Exempt		1,541.00		1,541.00 Dr
Repairs to R O Expenses @ 18%		800.00		800.00 Dr
Repeairs to Sanitation & Plumbing Works @ 18%		274.38		274.38 Dr
Repeairs to Sanitation & Plumbing Works @ Exempted		18,320.00		18,320.00 Dr
Students Teachers Welfare Expenses		4,81,335.00	53,305.00	4,28,030.00 Dr
Aids to Poor Students		5,685.00		5,685.00 Dr
All Ind. Artist Asso. Hindi Drama Comp., Simla Exp.E		59,305.00	53,305.00	6,000.00 Dr
Cultural Activities Expenses		15,852.00		15,852.00 Dr
Cultureral Activities Expenses @ 18%		6,135.00		6,135.00 Dr
Doordarshan Garba Competition Expenses		59,607.00		59,607.00 Dr
Finishing School Programme Expenses @ Exempted		2,351.00		2,351.00 Dr
First Aids Medicine Expenses		2,488.00		2,488.00 Dr
National Workshop on Drama/Mono Acting Exp.		47,139.00		47,139.00 Dr
NSS Activities Expenses @ Exempted		2,350.00		2,350.00 Dr
Placement Expenses		1,190.00		1,190.00 Dr
Placement Expenses @ 12%		1,607.00		1,607.00 Dr
Rank Holders Prizes		1,62,560.00		1,62,560.00 Dr
Students & Teachers Seminar Expenses		12,840.00		12,840.00 Dr
<b>Carried Over</b>		<b>3,14,80,798.71</b>	<b>3,29,96,069.15</b>	<b>15,15,270.44 Cr</b>



continued ...



Students' Welfare and Amenities Fund

Trial Balance : 1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>3,14,80,798.71</b>	<b>3,29,96,069.15</b>	<b>15,15,270.44 Cr</b>
Tally Course Expenses		1,01,974.00		1,01,974.00 Dr
Udisha Club Expenses		252.00		252.00 Dr
Fixed Salary to Adhoc Staff		9,40,458.00		9,40,458.00 Dr
Thalesamiya Test Expenses @Exempted		63,630.00		63,630.00 Dr
Profit & Loss A/c		15,15,270.44		15,15,270.44 Dr
<b>Grand Total</b>		<b>3,29,96,069.15</b>	<b>3,29,96,069.15</b>	



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