

INDEPENDENT AUDITOR'S REPORT

To the SARDAR PATEL UNIVERSITY

Opinion

We have audited the Financial Statements of SARDAR PATEL UNIVERSITY, which comprise the Balance Sheet as at 31st March, 2024, and the Income & Expenditure Account, for the year ended on that date, including a summary of Significant Accounting Policies.

In our opinion, the accompanying Financial Statements give a True and Fair view of the financial position of the entity as at 31st March, 2024, and of its financial performance for the year ended on that date in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. Attention is invited to Note No. A-1 to Schedule- A wherein it has been mentioned that the Debit Balance of Rs. 34,20,01,215.56 of 312 ledger accounts in 'University-Own Fund-General' and in 'Capital Grant Fund - General' requires accounting entries in the Books of Accounts as recommended in the Forensic Accounting and Investigation Report of Independent Committee constituted by the University.
2. Attention is also invited to Note No. B-1 to Schedule-B wherein UGC plan schemes include the grants received in earlier years for specific purposes which are unutilized/underutilised for more than the specified period. Moreover, the university also has recoverable amounts which were spent by the university for the purpose for which the Grants were sanctioned but not received/ short received by the university. Pending reconciliation, the Grant amount received by the university are shown net off the amount spent.

Our opinion is not modified in respect of the above matters.



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VADODARA | MUMBAI | CHENNAI | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

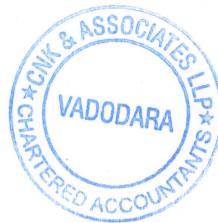
Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
2. In our opinion, proper books of accounts as required by law have been kept by the University so far as appears from our examination of such books;
3. The Balance Sheet and Income&Expenditure Account dealt with by this report are in agreement with the books of accounts;
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Significant Policies and Notes on Accounts give the information as required, so as to give, a true and fair view in conformity with the accounting principles generally accepted in India.

For CNK & Associates, LLP
Chartered Accountants
FRN 101961W/W-100036



CA. Yogesh J. Keshariya
Partner
Membership No. 047563
UDIN: 24047563BKCIHE1921



Date: 22/10/2024
Place: Vadodara.

SARDAR PATEL UNIVERSITY
V. V. NAGAR

BALANCE SHEET AS AT 31st MARCH, 2024

Amount in ₹

PARTICULARS	SCH.	As at 31st March,2024	As at 31st March,2023
Capital Funds & Liabilities:			
Corpus Fund	A	3,30,92,17,378	3,14,56,92,732
Grant Funds	B	71,77,26,739	72,70,66,492
Endowment Funds	C	10,41,97,549	9,94,42,295
Provident Fund	D	50,65,20,659	51,33,54,041
Gratuity (Aerc)	E	1,38,77,185	1,32,32,511
Current Liabilities And Provisions	F	3,14,09,281	3,50,12,726
Total		4,68,29,48,792	4,53,38,00,797
Property & Assets:			
Immovable Properties	G	59,15,89,729	66,69,50,734
Investments => Own Fund Investments	H	3,28,31,50,319	2,92,96,18,465
		3,28,31,50,319	2,92,96,18,465
Provident Fund Investment => Provident Fund Investment In Treasury (Incl AERC & CCS) => Provident Fund Investment (Press)		48,50,58,649 1,30,23,522	49,23,25,598 1,23,40,295
		49,80,82,171	50,46,65,893
Current Assets, Loans & Advances	I	10,97,07,148	9,48,60,863
Closing Cash & Bank Balances	J	20,04,19,425	33,77,04,841
Total		4,68,29,48,792	4,53,38,00,797
NOTES TO THE ACCOUNTS	U		

As per our report of even date
For SARDAR PATEL UNIVERSITY

[Signature]

Chief Accounts Officer (C.A.O.)
Authorised Signatories

Place : Vallabh Vidhyanagar

Date : 22/10/2024

I/c. Chief Accounts Officer
Sardar Patel University
Vallabh Vidyanagar (Guj.)

[Signature]
Registrar
Sardar Patel University
Vallabh Vidyanagar



For CN K & ASSOCIATES LLP
Chartered Accountants
FRN : 101961W/W-100036

[Signature]

Yogesh Keshariya
Partner

M. No : 047563

Place : Vadodara

Date : 22/10/2024

SARDAR PATEL UNIVERSITY
V. V. NAGAR

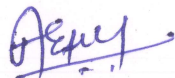
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

Amount in ₹

PARTICULARS	SCH.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
A) INCOME			
Maintenance Grant (ADHOC)	K	719,036,000	826,500,000
Examination Fees Income	L	99,881,777	116,478,992
Income of University Departments	M	23,124,296	24,727,758
Other Income	N	5,105,457	5,830,889
Miscellaneous Income	O	942,629	1,407,792
Interest on saving Bank Account	P	7,562,623	5,302,254
Total (A):		855,652,782	980,247,685
B) EXPENDITURE			
Salaries, Allowances & Benefits	Q	587,959,638	549,408,487
Examination Expenses	R	99,881,777	116,478,992
Expenses of University Departments	S	96,799,800	96,369,319
Office & Other Administrative Expenses	T	32,729,542	34,334,042
Total (B):		817,370,757	796,590,840
Balance Being Surplus carried to Corpus Fund		38,282,025	183,656,845
NOTES TO THE ACCOUNTS	U		

As per our report of even date
For SARDAR PATEL UNIVERSITY


For C N K & ASSOCIATES LLP
Chartered Accountants
FRN : 101961W/W-100036


Chief Accounts Officer (CIC)
Authorised Signatories

Registrar


Registrar

Sardar Patel University
Vallabh Vidyanagar


Yogesh Keshariya
Partner

M. No : 047563
Place : Vadodera
Date : 22/10/2024

Place : Vallabh Vidyanagar
Date : 22/10/2024

Mo. Chief Accounts Officer
Sardar Patel University
Vallabh Vidyanagar (Guj.)



SARDAR PATEL UNIVERSITY**V. V. NAGAR**Notes forming part of Balance Sheet**SCH - A : CORPUS FUND****LIST - I : UNIVERSITY OWN FUND**

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2024	MARCH, 2023
	₹	₹
Analytical and Research Fund	4,158,922	3,959,953
Department Development Funds	259,132,003	249,237,583
N S S Administration-Grant	7,571,612	7,381,873
NRI Hostel Funds	14,158,900	11,867,900
Personal Prof Dev Fund	2,877,165	2,833,153
State Government Participative Funds	555,106	(532,994)
Student Fund	72,221,627	67,260,446
University Own Fund	(31,896,217)	10,174,629
Miscellaneous fund	1,855,496,832	1,728,257,049
Total	2,184,275,950	2,080,439,591

LIST - II : SELF FINANCE DEVELOPMENT FUND

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2024	MARCH, 2023
	₹	₹
Self Finance Development Fund	168,174,972	168,174,972
Total	168,174,972	168,174,972

LIST - III : EXAM DEVELOPMENT FUND

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2024	MARCH, 2023
	₹	₹
Exam Development Fund	653,832,207	632,425,945
Total	653,832,207	632,425,945

SCH - B GRANT FUNDS**LIST - I : UGC PLAN SCHEMES**

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2024	MARCH, 2023
	₹	₹
SAP-Special Assistance Programme	6,109,878	5,934,497
5 Yr Development Plan	(19,136,632)	(19,003,696)
Other UGC Plan Schemes	158,927,414	162,198,732
Total	145,900,660	149,129,533



SARDAR PATEL UNIVERSITY**V. V. NAGAR**Notes forming part of Balance Sheet**LIST - II : EARMARKED GRANT FUNDS**

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Donations	1,81,53,913	1,81,53,913
FIST	7,46,854	7,46,854
Grant from State - CG	18,12,090	20,54,730
Earmarked Specific Grant Funds	4,31,27,565	4,38,37,952
Gold Medals, Prizes & Other Misc. Funds	25,88,30,483	24,95,00,427
Other Miscellaneous Earmarked Funds	20,11,017	20,11,017
Total	32,46,81,923	31,63,04,893

LIST - III : GRANT FROM UGC & OTHER FUNDING AGENCY

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Res, Scheme, Proj, Scholarship	1,32,79,634	1,39,00,114
Grant from State Government	23,38,64,523	24,77,31,952
Total	24,71,44,157	26,16,32,066

SCH - C : ENDOWMENT FUNDS**LIST - I : GOLD MEDAL FUNDS**

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Fellowship, Scholarship & Prizes	2,38,04,427	2,32,65,613
Publication Funds	7,39,195	6,99,763
Donation Funds	7,40,51,046	7,00,13,856
Gold Medal (Interest)	50,21,072	48,60,848
Lecture Series Funds	5,67,190	6,02,215
Fund & Intrest	14,620	-
Total	10,41,97,549	9,94,42,295



SARDAR PATEL UNIVERSITY
V. V. NAGAR
<u>Notes forming part of Balance Sheet</u>

SCH - D : PROVIDENT FUND

LIST - I : SPU, Press & AERC

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Provident Fund - AERC	76,365,088	76,067,893
Provident Fund - Press	13,181,244	12,498,519
Provident Fund - SPU	416,974,328	424,787,630
Total	506,520,659	513,354,041

SCH - E : Gratuity Fund-AERC

LIST - I : Gratuity Fund

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Gratuity Fund A/c - AERC	10,091,156	8,891,156
Gratuity Fund Refund A/c	(985,824)	(985,824)
Interest on Investment -AERC	4,771,853	5,327,179
Total	13,877,185	13,232,511

SCH - F : CURRENT LIABILITIES & PROVISIONS

LIST - I : DEPOSITS (LIABILITY)

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
AERC: Grant Deposit A/c	422	422
Earnest Money Deposit	3,049,333	4,506,035
Other Deposit	4,359,856	3,772,491
Scheme Deposit	1,207,486	1,122,740
Security Deposit	20,435,568	18,355,868
Waste Paper & Answer Book Deposit Account	(2,682)	(2,682)
New Define .Contri.Pension Scheme	194,568	314,196
Library Deposit (SF)	400	400
Ernet India-Adv	216,748	216,748
Total	29,461,700	28,286,219



SARDAR PATEL UNIVERSITY**V. V. NAGAR**Notes forming part of Balance Sheet**LIST - II : TAXES PAYABLE**

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2024	MARCH, 2023
	₹	₹
<u>Goods and Service Tax</u>		
CGST	(211,464)	(6,262)
SGST	(211,464)	(6,262)
IGST	(79,977)	-
TDS on Professionals-194 J	536,102	382,301
TDS on Contractor-40072	308,288	455,015
TDS on Salary	8,075,966	8,692,635
TDS on Teacher Remu 40073-A	239,776	-
Labour Cess	95,367	237,778
Education Cess/Surcharge	323,084	347,762
Professional Tax Deposit	98,600	76,200
Income Tax Deduction GST	728,407	7,258.00
Total	9,902,685	10,186,425



**SARDAR PATEL UNIVERSITY
V. V. NAGAR**

Notes forming part of Balance Sheet

SCH - G : IMMOVABLE PROPERTIES

PARTICULARS	AS AT 01st APRIL, 2023	Addition during the year	Sales/Adj. During the year	AS AT 31st MARCH, 2024
	₹	₹	₹	₹
DETAILS OF FIXED ASSETS (BEFORE 01.04.2004)				
Building	8,94,62,237	-	-	8,94,62,237
Equipments	9,79,75,315	-	-	9,79,75,315
Books & Journals	2,56,25,182	-	-	2,56,25,182
Furniture & Fixture	37,05,418	-	-	37,05,418
Vehicles	16,42,729	-	-	16,42,729
Press & Machinery	3,35,381	-	-	3,35,381
Total - (A)	21,87,46,263	-	-	21,87,46,263
DETAILS OF FIXED ASSETS FROM GRANT / DONATION / SCHEMES				
Land & Building	6,60,79,701	-	2,54,20,000	4,06,59,701
Equipments	11,30,92,810	-	-	11,30,92,810
Books & Journals (inclusive of SF)	3,35,87,777	-	-	3,35,87,777
Furniture & Fixture (inclusive of SF)	41,48,287	-	-	41,48,287
Computers	2,99,44,900	-	-	2,99,44,900
Constru. of IPCOWALA Auditorium	12,87,56,260	3,18,44,470	8,06,79,260	7,99,21,470
Asset from Grant/Scheme/Donation	(1,33,200)	-	-	(1,33,200)
Total - (B)	37,54,76,535	3,18,44,470	10,60,99,260	30,12,21,745
DETAILS OF FIXED ASSETS FROM OWN FUNDS				
Land & Building	3,24,63,924	-	-	3,24,63,924
Equipments	60,48,301	-	-	60,48,301
Books & Journals	2,34,15,852	4,02,462	2,01,231	2,36,17,083
Furniture & Fixture	34,46,031	2,01,609	90,441	35,57,199
Computer Systems	48,76,314	-	-	48,76,314
Vehicles	24,77,514	-	14,18,614	10,58,900
Total - (C)	7,27,27,936	6,04,071	17,10,286	7,16,21,721
Total - (A + B + C)	66,69,50,734	3,24,48,541	10,78,09,546	59,15,89,729

SCH - H : INVESTMENTS

PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
GOI Bonds	-	25,00,00,000
FIXED DEPOSITS		
Investment in Bank FDRs	3,26,11,06,127	2,66,86,36,126
Donation for Maintenance of Swimming Pool	1,00,00,000	1,00,00,000
Kalyan Nidhi Investment A/c	2,25,000	(18,853)
Investment of Teacher Welfare Fund	9,90,153	9,90,153
Investment of Gratuity Fund-AERC	1,08,29,039	11,039
Total	3,28,31,50,319	2,92,96,18,465



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Balance Sheet

SCH - I : CURRENT ASSET, LOANS, ADVANCES

LIST - I : DEPOSITS

PARTICULARS	AS AT31st MARCH, 2024	AS AT31st MARCH, 2023
	₹	₹
GEB Deposit	2,887,337	2,208,077
Other Deposit	24,900	24,900
Telephone Deposit	9,239	9,239
Total	2,921,476	2,242,216

LIST - II : STAFF ADVANCES

PARTICULARS	AS AT31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Festival Advance	522,657	496,157
Advance to Adhoc	173,000	145,000
Food Grain Advance	10,350	10,350
Total	706,007	651,507

LIST - III : INTEREST & OTHER RECEIVABLES

PARTICULARS	AS AT31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Interest Receivable	55,920,986	51,179,859
TCS Receivable	2,491	100
TDS Receivable	42,756,180	36,780,799
TDS on CGST Receivable	480	480
TDS on SGST Receivable	480	480
TDS on IGST Receivable	33,106	33,106
Income Receivable for TDS-FY 2022-23	229,215	229,215
Other Income Receivable FY-2023-24	33,323	-
Total	98,976,261	88,224,039

SCH - J : CASH & BANK BALANCES

PARTICULARS	AS AT31st MARCH, 2024	AS AT 31st MARCH, 2023
	₹	₹
Cash	31,346	45,495
Canara Bank (RUSA)	-	894,603
Corporation Bank (CA / 1 / 000063)	1,721,731	7,974,730
Union Bank of India /1000/163658	96,651,677	219,997,362
AXIS Bank	2,286,698	2,636,134
Bank of Baroda- (Grant in Aid)	26,487,979	24,141,416
Bank of Baroda A/c	43,374,703	32,998,333
Bank of Baroda (for Online Fees)	-	7,549,192
Bank of Baroda-7550100049216(for SSIP)	280,507	1,821,182
Bank of Maharashtra	-	(7,956)
H D F C Bank (POS-)1963364	1,079,824	6,854,207
HDFC (ONLINE PAY.)-1894101	24,979,122	31,615,103
CANARA Bank (110031879646)	2,829,490	1,185,038
Union Bank of India _PFMS(00774)	696,336	-
HDFC Bank PFMS Rusa Holding(84879)	11	-
Total	200,419,425	337,704,841



**SARDAR PATEL UNIVERSITY
V. V. NAGAR**

GROUPING OF FUND AND LIABILITIES

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2024	31st MARCH, 2023
		₹	₹
CORPUS FUND	A		
University Own Fund	(List - I)	2,184,275,950	2,080,439,591
Self Finance Development Fund	(List - II)	168,174,972	168,174,972
Exam Development Fund	(List - III)	653,832,207	632,425,945
Reserves & Surplus (SF)	-	42,078,641	42,078,641
Excess of Income over Expenditure - Closing		260,855,609	222,573,584
(Pl. refer Note A-1) Total		3,309,217,378	3,145,692,732
Note A-1			
<p>University - Own Fund includes debit balance of Rs. 34,20,01,215.56 of 312 ledger accounts in 'University-Own Fund-General' and in 'Capital Grant Fund - General Account. Accounting Entries need to be passed in the Books of Accounts of the University as recommended in the Forensic Accounting and Investigation Report of Independent Committee. In the said report in Para no. 11 Sr. No. d and in column of Compliance/Findings it is stated that 'Based on the documents/information produced before us, we believe that material adjustment accounting entries were passed during FY 2014-15 in 1649 ledger accounts were in nature of adjustment accounting errors.'</p>			
GRANT FUNDS	B		
UGC Plan Schemes(refer note B.1)	(List - I)	145,900,660	149,129,533
Other Scheme Grant Funds	(List - II)	324,681,923	316,304,893
Grant from UGC & Other Schemes	(List - III)	247,144,157	261,632,066
Total		717,726,739	727,066,492
Note B-1			
<p>The above balance of UGC plan schemes includes the grants received in earlier years for specific purposes which are unutilized for more than specified period. The University also has recoverable amounts which have been spend by the University for the purpose for which the Grants are sanctioned but not received/short received by the University. Pending reconciliation, the grant amount received by the University has been shown net off the amount spent.</p>			



**SARDAR PATEL UNIVERSITY
V. V. NAGAR**

GROUPING OF FUND AND LIABILITIES

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2024	31st MARCH, 2023
		₹	₹
ENDOWMENT FUND	C		
Gold Medal Fund	(List - I)	10,41,97,549	9,94,42,295
		10,41,97,549	9,94,42,295
PROVIDENT FUND	D		
(Including PRESS, CCS & AERC)	(List - I)	50,65,20,659	51,33,54,041
Total		50,65,20,659	51,33,54,041
Gratuity Fund-AERC	E		
Gratuity Fund	(List - I)	1,38,77,185	1,32,32,511
Total		1,38,77,185	1,32,32,511
CURRENT LIABILITIES & PROVISIONS	F		
Deposits (Liability)	(List - I)	2,94,61,700	2,82,86,219
Taxes Payable	(List - II)	99,02,685	1,01,86,425
EPFO Account		(79,55,104)	(34,59,918)
Total		3,14,09,281	3,50,12,726



SARDAR PATEL UNIVERSITY
V. V. NAGAR

GROUPING OF ASSETS

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2023	31st MARCH, 2023
		₹	₹
IMMOVABLE PROPERTIES	G	59,15,89,729	66,69,50,734
INVESTMENTS	H		
GOI Bonds		-	25,00,00,000
FIXED DEPOSITS			
Investment Into Short Term FDR		3,26,11,06,127	2,66,86,36,126
FDR for Maintenance of Swimming Pool		1,00,00,000	1,00,00,000
Kalyan Nidhi Investment A/c		2,25,000	(18,853)
AERC			
Investment of Teacher Welfare Fund		9,90,153	9,90,153
Investment of Gratuity Fund-AERC		1,08,29,039	11,039
		3,28,31,50,319	2,92,96,18,465
CURRENT ASSETS, LOANS & ADVANCES	I		
Deposits	(List - I)	29,21,476	22,42,216
Staff Advances	(List - II)	7,06,007	6,51,507
Interest & Other Receivables	(List - III)	9,89,76,261	8,82,24,039
Advances	-	71,03,405	37,43,102
Total		10,97,07,148	948,60,863
CASH AND BANK BALANCES	J	20,04,19,425	33,77,04,841



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	FY 2023-24	FY 2022-23
			Amt.	Amt.
K	10201	Block Maintenance Grant From Stat Govt.	719,036,000	826,500,000
L		Examination Fees Income		
		Examination Fees:	90,175,904	104,739,028
	10001	Arts Examination	19,802,311	21,440,635
	10002	Science Examination	26,984,645	35,694,786
	10003	Engineering Examination	2,092,170	2,480,785
	10004	Commerce Examination	18,027,825	20,740,240
	10005	Business Management Exam	2,499,460	3,082,540
	10006	Education Examination	4,325,765	3,593,275
	10007	Law Examination	6,248,165	6,378,058
	10008	Home Science Examination	520,360	624,040
	10009	Ph.D Examination	613,000	1,075,500
	10010	Medicine Examination	7,133,150	7,271,175
	10011	Homeopathy Examination	1,528,775	2,042,739
	10012	Pharmaceutical Sci.Exam	400,278	315,255
		Others:	9,705,873	11,739,964
	10014	Supply of Marks Statements	184,005	200,892
	10015	Sale of Question Papers	290	1,125
	10017	Sale of Exam Forms	1,031,863	1,200,768
	10018	Sale of Exam Forms-10017	100	-
	10016	Re-Assessment of Ans.Books	155,025	141,000
	10110	Hall Ticket Fee	150	450
	10106	Convocation Fees	4,867,650	6,314,336
	10105	Other Certificate Fees	441,965	507,447
	10019	Observation of Ans.Book Fees	478,750	634,426
	10108	Verification of Documents	2,546,075	2,739,520
			99,881,777	116,478,992
M		Income of University Departments		
		Post Graduate Dept. Fees	10,975,000	10,134,240
	10301	Tuition Fees-PG	1,608,560	1,841,880
	10101	PG Registration Fees	1,231,000	973,150
	10302	Laboratory Fees-PG	977,820	1,037,820
	10304	Internal Test Fees- PG	815,200	803,400
	10303	Library Fees-P G	1,687,220	1,644,990
	10306	Term Fees for Ph.D Students	4,655,200	3,833,000
		University Hostels	4,025,500	3,774,600
		Women Hostels:		
	10401	Hostel Rent-(Women Hostel)	479,250	468,750
	10403	Electricity Charges-Women Hostel	798,750	781,250
	10406	Other Fees (Womens Hostel)	-	32,000
	10404	Maintenance Charges - Womens Hostel	639,000	593,000
		Bsc. B.Ed Hostel:		
		Nehru Hall:		
	10471	Hostel Rent -(Nehru Hall)	310,250	303,750
	10473	Electricity Charges - Nehru Hall	493,750	506,250
	10474	Maintenance Charges - Nehru Hall	381,000	405,000
		Old Hostel:		
	10481	Hostel Rent - Old Hostel	137,250	90,750
	10483	Electricity Charges - Old Hostel	228,750	151,250
	10484	Maintenance Charges - Old Hostel	183,000	121,000



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		CTE Hostel:		
	10461	Hostel Rent - CTE	95,500	80,850
	10463	Electricity Charges -CTE	155,000	133,750
	10464	Maintenance Charges-CTE Hostel	124,000	107,000
		Bhaikaka Library:		
	10501	Bhaikaka Library Misc. Income	10,825	12,470
		M.B. Patel College of Education	424,750	485,500
	10801	Tuition & Library Fees - MBPC	132,500	190,000
	10804	Internal Test Fee-MBPC	84,000	84,800
	10803	Application & Registration Fees - MBPC	56,000	57,000
	10805	I Card Fees-MBPC	5,250	5,300
	10806	Laboratory Fee-MBPC	63,000	63,600
	10802	Library Fees-MBPC	84,000	84,800
		Students Health Centre:		
	11001	University Health Center Medical Fees	146,100	103,770
		Estate:	1,078,458	934,955
	11101	Rent From Buildings	1,012,697	850,829
	11102	Water & Garden Charges-ED	39,361	57,799
	11103	Drainage Charges -ED	26,400	26,327
		University Press:		
	10901	Printing Charges-Uni Press	1,869,983	4,603,173
		Physical Education:	4,593,680	4,679,050
	10601	Inter University Sports	1,148,420	1,167,850
	10602	Inter College Sports Income	1,148,420	1,170,400
	10603	Ground Maintenance Income	1,148,420	1,170,400
	10626	Contribution From Stud.Cul.& Youth Fest.	1,148,420	1,170,400
			23,124,296	24,727,758
N		Other Income		
		Other Fees	1,807,835	2,006,360
	10102	Enrolment Certificate Fees	863,000	939,850
	10103	Eligibility Certificate Fees	223,300	178,600
	10104	Migration Certificate Fees	169,100	283,500
	10107	Duplicate Degree Certificate Fees	297,500	282,500
	11227	Duplicate Degree Certificate Form Fees	17,700	18,400
	10115	Academic Other certification	237,235	303,510
		Other Receipts	3,297,622	3,824,529
	11204	Sale of Application Form	305,450	(286,091)
	11219	Audit Recovery	344,656	68,380
	11211	Recovery of Notice	212,700	36,080
	11209	Sale of Service Books/hand Book	25	1,200
	11213	Rent From Halls	74,080	50,650
	11214	Application Form Fees- Syndicate	775,000	1,800,000
		Interest on Income Tax Refund	1,053,913	1,714,401
		MGVCL Interest	230,812	55,100
	11217	Guest House Charges	308,375	381,000
	11130	RTI (Income of Information Required)	(7,389)	3,809
			5,105,457	5,830,889



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
O		Miscellaneous Income:		
	11203	Income From Uni. Cars	107,442	54,429
	11205	Tender Fees	200,500	236,100
	11228	Est: Sale of Application Form Teaching	83,500	167,800
	11229	Est: Sale of Application Form-Admin	16,250	3,500
	11232	Sale of Waste Paper/ Answer Books	400,000	700,613
		Other Income for TDS 2022-23	-	245,350
		Other Income for TDS FY 2023-24	134,937	
			942,629	1,407,792
P		Interest on Savings Bank Account:		
	11220	Bank Interest - Income	7,562,623	5,302,254
			7,562,623	5,302,254
Q		Salaries, Allowances & Benefits		
		University General Administration:		
		a) Vice Chancellor		
	1	Pay Band:Vice Chancellor	-	59,625
	50002	Dearness Allowance - VC	-	16,258
	50003	Medical Allowance - VC	-	43,328
			-	39
		b) Officers & Others Admin Staff	92,150,528	87,222,716
	13	P Band/B Pay:Class IV Servvant	4,214,726	4,310,836
	11	P Band/B Pay:Uni.General Adm.	30,013,708	31,448,303
	50012	Dearness Allowances Uni.Adm	15,593,017	12,777,003
	50015	Medical Allowance	781,542	491,698
	50013	House Rent Allowance	1,452,407	983,285
	50019	Other Allowance	757,010	688,185
	50022	Leave Travel Concession	2,593,465	724,265
	50023	Super Annuation Leave Salary	23,759,353	27,241,081
	50025	Medical Allowance to Pensioners	3,600	3,600
	50026	Pension Payment	302,400	285,660
	50033	Arrears:Revision 7th Pay Commission	-	1,390,839
	50035	Financial Assistance to Expired Employee	2,500	32,500
	50027	Bonus Payment	421,388	214,148
	50028	Transport Allowance	8,979,076	5,253,706
	50024	Vesicotomy Allowance	16,760	22,429
	50014	Washing Allowance	104,561	46,214
	50029	Encashment of Leave Salary	3,155,015	1,308,964
		Bhaikaka Library:	7,072,374	7,205,126
	751	Pay Band:Bhaikaka Library	4,997,160	5,281,682
	50751	Pay Allowance Bhaikaka Lib	1,815,478	1,706,227
	50752	House Rent Allowance - Bhaikaka Lib	157,736	145,617
	50755	Medical Allowance - Bhaikaka Lib	102,000	71,600
		Estate:	6,142,591	7,000,634
	1201	P Band/B Pay:Estate Section	4,026,080	4,994,353
	51202	Dearness Allowance- Estate Dept	1,855,988	1,825,058
	51203	House Rent Allowance-Estate	173,056	121,143
	51206	Medical Allowance-Estate Dept	87,467	60,080
		Exam Reform Unit:	1,022,896	626,254
	1401	P Band/B Pay:Exam Reform Unit	659,600	442,160
	51403	House Rent Allowance Exam Reform Unit-	52,768	27,780
	51402	Dearness Allowance - Exam Reform Unit	298,528	150,334
	51404	Medical Allowance Exam Reform Unit	12,000	5,980



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		G.H. Patel Computer Centre:	6,493,541	7,055,849
	1251	Pay Band:GHPC	4,430,180	5,053,853
	51252	Dearness Allowance-GHPC	1,827,552	1,793,952
	51253	House Rent Allowance-GHPC	163,809	158,304
	51256	Medical Allowance-GHPC	72,000	49,740
		HOSTEL (ALL):		
		Women Hostel:	1,510,880	1,362,964
	651	Pay Band:Uni.Women's Hostel	984,000	955,200
	50651	Pay Allowances-Womens Hostel	476,640	375,768
	50652	House Rent Allowance-Women Hostel	26,240	17,796
	50655	Medical Allowance-Women Hostel	24,000	14,200
		B.Sc. B.Ed:	1,437,960	1,303,150
	701	Pay Band:Uni.Men's Hostel	950,800	923,600
	50701	Pay & Allowance Bsc B.ED	430,416	336,674
	50702	House Rent Allowance Bsc B.Ed	31,744	21,576
	50705	Medical Allowance - B.Sc. B.Ed	25,000	21,300
		Nehru Hall:	56,400	51,600
	50721	Pay & Allowance (Nehru Hall)	56,400	51,600
		Old Hostel:	56,400	29,400
	50731	Pay & Allowance-Old Hostel	56,400	29,400
		CTE Hostel:	56,400	51,600
	50711	Pay & Allowance -CTE Hostel	56,400	51,600
		M.B. Patel College of Education	33,129,793	29,344,222
	1051	Pay Band:M B Patel College of Edu.	21,855,414	20,882,896
	1052	Grade Pay:M B Patel College of Education	-	-
	51051	Pay & Allowance-MBPC	9,886,234	7,589,961
	51052	House Rent Allowance-MBPC	1,124,145	715,535
	51055	Medical Allowance-MBPCE	264,000	155,830
		Museum & Archaeology:	2,416,415	2,250,555
	1001	P Band/B Pay:Museum & Archeology	1,562,879	1,597,500
	51001	Pay & Allowance:Museum & Archo	745,664	583,074
	51002	House Rent Allowance - Museum & Archae	71,872	48,681
	51005	Medical Allowance - Museum & Archae	36,000	21,300
		Physical Education:	4,184,405	4,992,475
	801	P Band/B Pay:Phy.Education/recreation	2,761,400	3,605,400
	50801	Pay & Alw-B.of Sport(Phy.Edu)	1,280,268	1,315,476
	50802	House Rent Allowance - Physical Education	63,712	43,199
	50805	Medical Allowance - Physical Education	79,025	28,400



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		SC/ST Cell:	2,253,216	2,027,904
	1501	P Band/B Pay: SC/ST	1,478,400	1,435,600
	51502	Dearness Allowance - SC/ST	669,248	523,294
	51503	House Rent Allowance -Sc/ St Cell	81,568	54,810
	51507	Medical Allowance - SC/ST-	24,000	14,200
		Students Health Centre:	3,555,545	3,148,519
	1151	Pay Band:Uni.Health Centre	2,390,917	2,262,375
	51151	Pay & AllowHealth Centre	975,108	762,780
	51152	House Rent Allowance- Health Centre	141,520	95,264
	51155	Medical Allowance - Student Health Centre	48,000	28,100
		University Press:	3,489,806	3,051,993
	1101	Pay Band:Uni. Press	2,368,920	2,188,150
	51101	Pay & Allowances -Uni -Press	1,036,414	817,786
	51102	House Rent Allowances -Uni Press	25,472	17,357
	51105	Medical Allowances -Uni Press	59,000	28,700
		Bio Sciences:	36,334,114	37,787,873
	251	Pay Band:Bio-Sciences Deptt	23,982,485	27,084,170
	252	Grade Pay:Bio-Sciences Deptt	-	-
	50252	Dearness Allowance-Bio Science	10,525,977	9,378,327
	50253	House Rent Allowance-Bio Science	1,582,789	1,185,235
	50256	Medical Allowance-Bio Science	242,863	140,141
		Business studies:	18,089,056	15,989,697
	331	Pay Band:Business Studies Deptt	11,892,260	11,364,140
	50332	Dearness Allowance-Bus Stud	5,383,481	4,104,705
	50333	House Rent Allowance-Busi Stud	729,315	472,102
	50336	Medical Allowance-Busi Stud	84,000	48,750
		Chemistry:	52,508,467	49,173,155
	231	Pay Band:Chemistry Department	35,396,162	34,791,218
	232	Grade Pay:Chemistry Department	-	81,106
	50232	Dearness Allowance-Chemistry	14,597,061	12,571,079
	50233	House Rent Allowance-Chemistry	2,159,092	1,520,311
	50236	Medical Allowance-Chemistry	356,152	209,441
		Economics:	16,160,353	14,102,507
	321	Pay Band:Economics Department	10,668,020	10,063,087
	50322	Dearness Allowance-Economics	4,734,266	3,654,464
	50323	House Rent Allowance-Economics	662,067	328,226
	50326	Medical Allowance-Economics	96,000	56,730
		Education:	12,763,590	9,510,329
	421	Pay Band:Education Department	8,355,715	7,066,720
	50422	Dearness Allowance-Education	3,726,067	2,033,493
	50423	House Rent Allowance-Education	597,808	362,436
	50426	Medical Allowance-Education	84,000	47,680
		Electronics:	12,504,630	11,263,962
	501	Pay Band:Electronics Department	8,242,550	8,001,020
	50502	Dearness Allowance-Electronics	3,581,248	2,803,362
	50503	House Rent Allowance-Electronics	632,832	431,180
	50504	Medical Allowance-Electronics	48,000	28,400



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SCH	GL No.	Particulars	FY 2023-24	FY 2022-23
			Amt.	Amt.
		English:	9,670,800	8,849,354
	391	Pay Band:English Department	6,278,400	6,235,999
	50392	Dearness Allowance-English	2,842,128	2,246,604
	50397	House Rent Allowance-English	502,272	338,351
	50395	Medical Allowance-English	48,000	28,400
		Gujarati:	16,083,260	13,973,910
	381	Pay Band:Gujarati Department	10,501,000	10,206,267
	50382	Dearness Allowance-Gujarati	4,753,188	3,259,563
	50383	House Rent Allowance-Gujarati	757,072	466,030
	50386	Medical Allowance-Gujarati	72,000	42,050
		Hindi:	14,593,267	17,845,125
	401	Pay Band:Hindi Department	9,634,929	12,742,400
	50402	Dearness Allowance-Hindi	4,406,834	4,975,840
	50403	House Rent Allowance-Hindi	467,004	66,985
	50406	Medical Allowance-Hindi	84,500	59,900
		History:	9,111,021	10,486,385
	361	Pay Band:History Department	5,967,418	7,438,000
	50362	Dearness Allowance-History	2,762,678	2,699,260
	50363	House Rent Allowance-History	343,292	320,725
	50366	Medical Allowance-History	37,633	28,400
		Home Science:	14,555,613	13,137,545
	271	Pay Band:Home Science Deptt	9,849,565	9,548,648
	50272	Dearness Allowance-Home Sci.	4,188,080	3,326,596
	50273	House Rent Allowance-Home Sci	457,968	226,801
	50276	Medical Allowance-Home Sci	60,000	35,500
		Humanities & Social Science:	3,927,184	3,454,686
	431	Pay Band:Humanities & Social Sci.	2,618,000	2,475,697
	50432	Dearness Allowance-Huminites	1,167,776	890,966
	50433	House Rent Allowance-Huminites	69,408	46,923
	50436	Medical Allowance-Huminites	72,000	41,100
		Library & Information Science:	9,724,163	7,324,161
	451	Pay Band:Library & Inform.Sci.	6,444,866	5,193,690
	50452	Dearness Allowance M Library Science	2,893,937	1,840,783
	50453	House Rent Allowance-M Lib Sci	325,360	256,138
	50456	Medical Allowance-M Lib Info Sci	60,000	33,550
		MBA:	27,410,870	25,789,135
	1451	Pay Band:M B A Department	18,328,367	18,521,621
	51452	Dearness Allowance-MBA	8,305,472	6,761,079
	51453	House Rent Allowance-MBA	636,128	421,235
	51454	Medical Allowance-MBA	140,903	85,200
		MCA:	20,438,039	18,012,957
	461	Pay Band:Computer Sci. Deptt(MCA)	13,912,700	12,984,836
	50462	Dearness Allowance- MCA	6,060,411	4,581,436
	50463	House Rent Allowance-MCA	404,928	411,959
	50465	Medical Allowance-MCA	60,000	34,726
		Material Science:	8,668,195	7,805,966
	481	Pay Band:Material Sci. Department	5,669,479	5,543,670
	50482	Dearness Allowance-Material Sci	2,532,556	1,957,215
	50483	House Rent Allowance-Mate Sci	406,160	269,581
	50491	Medical Allowance-Mate Sci	60,000	35,500



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		Mathematics:	22,765,620	20,563,285
	291	Pay Band:Mathematics Deptt	15,128,764	14,571,290
	50292	Dearness Allowance-Mathematics	6,798,059	5,302,387
	50293	House Rent Allowance-Maths	718,797	618,608
	50296	Medical Allowance-Maths	120,000	71,000
		PGDCA:	9,665,764	7,505,367
	1351	Pay Band:PGDCA	6,651,660	5,476,930
	51352	Dearness Allowance - PGDCA	2,540,312	1,737,816
	51355	House Rent Allowance - PGDCA	449,792	277,921
	51356	Medical Allowance - PGDCA	24,000	12,700
		Physics:	42,961,689	37,541,176
	211	Pay Band:Physics Department	28,396,524	26,636,913
	50212	Dearness Allowance-Physics	12,698,183	9,581,299
	50213	House Rent Allowance-Physics	1,639,982	1,191,820
	50216	Medical Allowance-Physics	227,000	131,144
		Political Science:	5,025,214	5,054,053
	371	Pay Band:Political Sci. Deptt	3,476,310	3,713,087
	50372	Dearness Allowance-Political Sci	1,525,904	1,320,251
	50373	House Rent Allowance - Poli Sci	-	13,025
	50376	Medical Allowance-Political Sci	23,000	7,690
		Psychology:	14,174,355	12,861,004
	351	Pay Band:Psychology Department	9,213,341	9,045,200
	50352	Dearness Allowance-Psychology	4,175,947	3,286,118
	50353	House Rent Allowance-Psychology	737,067	501,286
	50356	Medical Allowance-Psychology	48,000	28,400
		Sanskrit:	5,663,740	5,220,168
	411	Pay Band:Sanskrit Department	3,717,900	3,734,400
	50412	Dearness Allowance-Sanskrit	1,643,408	1,284,666
	50413	House Rent Allowance-Sanskrit	290,432	194,002
	50416	Medical Allowance-Sanskrit	12,000	7,100
		Sociology:	7,408,816	6,708,706
	341	Pay Band:Sociology Department	4,966,400	4,822,400
	50342	Dearness Allowance-Sociology	2,248,208	1,757,816
	50343	House Rent Allowance-Sociology	158,208	107,190
	50346	Medical Allowance-Sociology	36,000	21,300
		CISST:	4,133,188	3,461,563
	521	Pay Band:CISST	2,699,800	2,437,800
	50523	Dearness Allowance:CISST	1,197,624	876,924
	50524	House Rent Allowance:CISST	211,764	132,639
	50526	Medical Allowance:CISST	24,000	14,200



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SCH	GL No.	Particulars	FY 2023-24	FY 2022-23
			Amt.	Amt.
		Pharmaceutical Science:	5,921,040	5,914,091
	1671	Pay Band:M.Pharm	3,962,034	4,149,200
	51672	Dearness Allowance M.Pharm	1,785,089	1,510,351
	51673	House Rent Allowance, M.Pharm	132,917	226,140
	51676	Medical Allowance: M.Pharm	41,000	28,400
		MSW: P & A	6,475,680	5,800,933
	771	PayBand/B Pay MSW)	4,201,600	4,078,800
	50772	Dearness Allowance MSW	1,901,952	1,478,061
	50773	House Rent AllowanceMSW	336,128	223,072
	50774	Medical AllowanceMSW	36,000	21,000
		Statistics:	7,010,742	9,102,406
	311	Pay Band:Statistics Deptment	4,587,870	6,517,806
	50312	Dearness Allowance-Statistics	2,034,752	2,257,062
	50313	House Rent Allowance-Statistics	353,120	309,938
	50316	Medical Allowance-Statistics	35,000	17,600
		University Scientific Instrumentation Centre:	4,620,306	4,273,146
	1301	Pay Band:USIC	3,017,052	3,014,200
	51302	Dearness Allowance-USIC	1,368,546	1,098,664
	51303	House Rent Allowance-USIC	186,708	131,882
	51306	Medical Allowance-USIC	48,000	28,400
		Upgradation of CISTC Level:	4,561,712	4,111,256
	1551	Pay Band:USIC Level II to III	2,998,000	2,910,400
	51552	Dearness Allowance - USIC Level II & III	1,357,120	1,060,876
	51553	House Rent Allowance - USIC Level II & III	194,592	132,880
	51554	Medical Allowance- USIC Level II & III	12,000	7,100
			587,959,638	549,408,487



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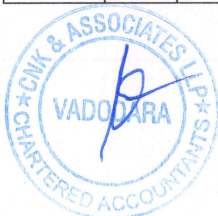
SCH	GL No.	Particulars	FY 2023-24	FY 2022-23
			Amt.	Amt.
R		Examination Expenses:		
	50051	Paper Setter & Examinr - Arts	5,090,548	6,344,889
	50052	Paper Setter & Examinr - Science	7,086,379	9,739,118
	50054	Paper Setter & Examinr - Commerce	4,231,486	5,597,648
	50053	Paper Setter & Examinr - Engineering	299,848	629,145
	50055	Paper Setter & Examinr-Education	574,336	747,930
	50056	Paper Setter & Examinr-Law	720,840	1,051,291
	50057	Paper Setter & Examinr - Home Science	373,980	422,492
	50058	Paper Setter & Examinr-Ph.D	1,914,205	1,526,058
	50059	Paper Setter & Examinr-Medical	1,192,233	1,883,431
	50060	Paper Setter & Examinr.-Homeopathic	876,020	1,048,500
	50061	Paper Setter & Examinr-Pharm.Sci	166,826	53,634
	50071	Paper Setter & Examinr - Busi. Mgmt	1,275,842	1,570,273
	50062	Travelling Allowance to Examiners	5,397,478	6,793,651
	50063	Supervision Charges to Examiners	10,083,618	10,313,441
	50064	Stationery & Cont.-Examination	8,622,842	9,351,528
	50065	Asst. to Practical Examination	5,408,520	5,890,598
	50066	Printings - Examination-Spu	669,911	3,291,304
	50067	Chemicals & Breakages - Exam	850,550	955,147
	50068	Examination Allowance	2,108,560	2,541,013
	50069	Miscellaneous - Examination	1,961,983	2,241,035
	50070	Proof Reading Chg.-Examination	75,480	111,624
	50072	Surplus Balance Transfer to EDF A/c-Examination	23,505,950	30,280,328
	50073	Central Assessment -Examination	4,008,065	4,524,905
	50962	Convocation Expenses	7,398,689	5,701,606
	50074	Hiring Service Charges-Exam Section	5,697,354	3,505,873
	50076	Observation of Ans. Book Remu	119,640	171,660
	50077	Re-Assessment of Ans Book(Remu)	170,594	190,870
			99,881,777	116,478,992
S		Expenses of University Departments		
		Bio Sciences:	12,543,700	10,922,601
	50260	Electricity & Water Chg-Bio Science	3,232,558	3,267,790
	50261	Botanical Garden & Animal House-Bio Science	2,162,386	1,543,439
	50257	Working Expenses-Bio Science	215,211	297,019
	50265	Educational Tour (Bio Sci)	111,030	185,217
	50267	Stationery & Printing (Bio Sci)	24,585	75,057
	51711	Cultural Activities (Bio-Sci)	117,967	-
	50268	Academic Activities (Bio-Sci)	169,001	106,769
	50258	Laboratory Expense Bio Science	5,482,914	4,550,591
	50266	Repair & Maint.of Computer/equip (Bio Sci)	1,028,048	896,719
		Business Studies:	352,243	132,699
	50337	Working Expenses-Business Stud	42,994	19,788
	50334	Stationery & Printing(Busi. Studies	22,887	43,192
	50335	Academic Activities (Busi.Studies)	12,690	-
	51712	Cultural Activities (Bus.-Studi.)	161,585	-
	50339	Educational Tour (Busi. Studies)	35,370	-
	50338	Computer Laboratory & Cont.Busi.Stud	76,717	69,719
		Chemistry:	11,506,804	12,293,069
	50240	Electricity & Water Chg.-Chemistry	828,321	783,040
	50249	Educationl Tour (Chemistry)	199,634	-
	51713	Cultural Activities (Chemistry)	115,920	-
	50237	Working Expenses-Chemistry	472,502	483,084
	50238	Laboratry Exp.(Chemistry)	9,494,181	10,120,541
	50241	Books & Journal-Chemistry	54,928	-
	50245	Contingency Chemical & Glasswares- Chemistry	10,000	9,975
	50247	Repair/maint. of Computr/equip(Chem)	231,318	796,429
	50248	Academic Activities(Chemistry)	100,000	100,000



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Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		Economics:	244,482	372,607
	50328	Computer Consumables-Economics	31,503	48,790
	51714	Cultural Activities (Economics)	50,775	-
	50327	Contingencies /working Expenses-Eco	37,899	161,100
	50325	Academic Activities (Economics)	19,579	45,914
	50329	Educational Tour (Economics)	18,950	43,825
	50324	Repair & Maint.of Compu/equip-Eco	85,776	72,978
		Education:	534,065	1,011,325
	50424	Educational Tour (Education)	98,425	51,274
	50425	Academic Activities (Education)	59,604	124,064
	50427	Stationery & Printing (Education)	55,122	139,502
	51715	Cultural Activities (Education)	62,086	-
	50428	Working Exp Education	120,567	215,362
	50971	Psycho. Tools & Appratus (Education)	49,171	-
	50429	Computer Laboratory Exp.-Education	89,090	481,123
		Electronics:	1,740,487	2,126,561
	50510	Working Exp., Project & Field Work-Electronic	183,446	299,830
	50505	Repair & Maint.of Compu/equipElectronics	204,438	77,746
	50508	Software & Computer Contig.-Elect	482,422	458,212
	50509	Academic Activities Electronics	150,920	198,364
	50511	Electricity &Water Charges -Electronics	75,630	69,125
	51716	Cultural Activities (Electronics)	8,087	-
	50506	Laboratory Expense-Electronics	635,544	1,023,284
		Gujarati:P.G.Exp	185,185	129,941
	50385	Education Tour (Gujarati)	25,456	37,275
	50387	Repair & Maint.of Computer/equip(Gujrati)-	10,000	18,673
	50388	Stationer & Printing (Gujarati)	14,464	38,938
	50389	Working Charges (Gujarati)	500	17,765
	51731	Cultural Activities (Gujarati)	59,404	-
	50390	Academic Activities(Gujarati)	75,361	17,290
		Home Science:	2,939,519	3,468,044
	50279	Kitchenware & Glassware-Home Sci	182,054	177,800
	50281	Electricity Charges -Animal House	274,610	251,220
	50277	Working Expenses-Home Sci	59,324	119,997
	50282	Laboratory Expense-Home Sci.	2,284,348	2,376,649
	50284	Repair & Maint. of Computer/Equip(Home Sc)	40,010	497,068
	50287	Education Tour (Home Sc)	17,325	15,335
	51717	Cultural Activities (Home-Sci.)	22,034	-
	50285	Stationery Printing (Home Sc)	59,814	29,975
		Humanities & Social Work:	47,937	237,919
	50437	Maint for Com Acces & Consu	35,008	174,933
	50438	Stationery, Printing & Contingencies-Hummi	12,929	62,986
		Library & Information Sciences:	146,752	260,891
	50454	Repair & Maint. of Compu/equip(M.Lib)	60,845	163,082
	50455	Working Charges (M.Lib)	51,863	32,860
	50457	Academic Activities(M.Lib)	5,349	-
	51719	Cultural Activities (Lib. & Info.Sci)	10,654	-
	50459	Stationery & Contingency M Lib	18,041	64,949
		MBA:	347,444	189,781
	51460	Computer Software-MBA	132,331	49,290
	51458	Faculty Development Program-MBA)	-	24,270
	51461	Electricity Charges-MBA	78,474	40,705
	51720	Cultural Activities (MBA)	65,145	-
	51457	Working Expenses MBA	71,494	75,516
		MCA:	1,893,647	1,623,295



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SCH	GL No.	Particulars	FY 2023-24	FY 2022-23
			Amt.	Amt.
	50466	Working Expenses-MCA	181,663	220,312
	50469	Electricity & Water Chg.-MCA	1,118,688	626,356
	50470	Computer Lab Exp -MCA	521,318	776,627
	51721	Cultural Activities (MCA)	71,978	-
		MSW: P G Exp.	97,216	-
	50770	Academic Activites (Msw)	5,200	-
	50777	Repair Maint. of Comp. / Equip (Msw)	31,777	-
	50778	Stationery & Printing (Msw)	4,674	-
	51718	Cultural Activities (MSW)	55,565	-
		Material Science:	2,555,124	2,630,105
	50490	Electricity & Water Chg- (Mate Sci)	443,814	352,034
	51722	Cultural Activities (Mate. Sci)	13,642	-
	50484	Working Expenses-Mat Sci	134,267	136,190
	50487	Laboratory Expense Mate-Sci	1,406,884	1,647,083
	50488	Repair & Maintenance of Comp/Equip(Mat. Sc)	486,900	465,193
	50492	Academic Activities (Mat. Sc)	49,137	9,696
	50489	Stationery & Printing (Mat. Sc)	9,980	9,999
	50493	Educational Tour (Mat. Sc)	10,500	9,910
		PGDCA:	156,724	208,459
	51358	Library-PGDCA	110,130	93,058
	51724	Cultural Activities (PGDCA)	5,429	-
	51360	Working Expenses-Post B Sc D C A E Com Sci	41,165	115,401
		Physics:	6,448,349	6,467,829
	50220	Electricity & Water Chg.-Physics	412,940	229,898
	51725	Cultural Activities (Physics)	44,388	-
	50217	Working Expense -Physics	549,995	492,410
	50219	Academic Activities(Physics)	76,260	127,469
	50218	Lab Expenses (Physics)	4,878,861	5,224,067
	50214	Repair/maint.of Compu Equip(Physics)	440,459	308,807
	50215	Stationery & Printing (Physics)	45,446	85,178
		Psychology:	477,842	589,481
	50358	Laboratory Charges-Psychology	68,400	62,250
	50355	Educational Tour (Psychology)	-	95,000
	50357	Working Charges (Psychology)	25,959	37,821
	50360	Academic Activities (Psychology)	282,068	278,023
	50354	Rapair/maint of Comp/equipmnt(Psy)	16,774	71,177
	51726	Cultural Activities (Psychology)	61,959	-
	50359	Stationery & Printing (Psychology)	22,682	45,210



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		Mathematics:	1,136,616	510,824
	50299	Electricity & Water Charges-Maths	270,087	204,502
	51723	Cultural Activities (Mathematics)	67,244	-
	50297	Working Expenses-Maths	37,903	43,961
	50298	Computer Lab Expenses/ Software -Maths	476,629	52,945
	50291	Academic Activities (Maths)	253,908	117,389
	50294	Repair & Maint. of Compu/equip(Maths)	2,095	54,411
	50295	Stationery & Printing (Maths)	28,750	37,616
		Statistics Dept.:	2,790,175	1,164,919
	50319	Computer Laboratory Exp-Statistics	2,099,370	679,257
	50318	Computer Stationery Chg.Statistics	60,866	100,430
	50311	Educational Tour (Stats)	64,861	85,000
	50314	Repai. & Main. of Comp./ Equip (Stat)	299,952	98,523
	51727	Cultural Activities (Statistics)	39,793	-
	50320	Academic Activities (Stati)	48,180	50,865
	50315	Stationery & Printing (Stats)	79,780	64,393
	50317	Working Expenses-Statistics	97,373	86,451
		English P.G.Exp	186,828	256,417
	50393	Educational Tours (English)	50,000	50,000
	50394	Repair & Maint.of Computer/equip(English)	14,738	73,172
	50396	Stationery & Printing (English)	9,608	44,126
	50398	Working Charges (English)	12,794	24,711
	51732	Cultural Activities (English)	72,483	-
	50399	Academic Activities (English)	27,205	64,408
		Hindi:P.G.Exp	141,316	202,082
	50408	Stationery & Printing (Hindi)	5,598	29,221
	50410	Academic Activities (Hindi)	49,996	75,000
	50400	Drama (Hindi)	23,845	25,000
	51733	Cultural Activities (Hindi)	34,312	-
	50409	Working Charges (Hindi)	9,874	27,689
	50405	Educational Tours (Hindi)	17,160	20,700
	50407	Repair & Maint.of Computer/equip(Hindi)	531	24,472
		History:P.G.Exp.	189,224	165,325
	50367	Repair & Maint.of Computer/equip(History)	1,250	16,580
	50365	Educational Tour (History)	66,250	78,435
	50369	Working Charges (History)	-	21,654
	50368	Stationery & Printing (History)	5,440	15,213
	51734	Cultural Activities (History)	22,354	-
	50370	Academic Activities (History)	93,930	33,443
		Political Science:P.G.Exp.	65,876	127,390
	50375	Educational Tour (Poli. Sci)	40,125	84,300
	50379	Working Charges (Poli. Sci)	788	16,421
	50380	Academic Activities (Poli. Sci)	-	10,947
	50377	Repair & Maint.of Computer/equip (Poli. Sci)	7,235	7,844
	51735	Cultural Activities (Poli. Sci.)	13,412	-
	50378	Stationery & Printing (Poli. Sci)	4,316	7,878
		Sanskrit:P.G.Exp.	341,941	210,431
	50417	Repair & Maint.of Computer/equip(Sanskrit)	9,080	12,401
	50415	Educational Tour (Sanskrit)	80,000	76,025
	50419	Working Charges (Sanskrit)	-	20,996
	50418	Stationery & Printing (Sanskrit)	10,284	11,538
	51736	Cultural Activities (Sanskrit)	152,764	-
	50420	Academic Activities (Sanskrit)	89,813	89,471



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		Sociology:P.G.Exp	158,771	-
	50345	Educational Tour (Sociology)	18,900	-
	50347	Repair & Maint.of Computer/equip(Socio)	3,250	-
	50350	Academic Activities (Sociology)	85,526	-
	51737	Cultural Activities (Sociology)	51,095	-
		Ph.D. Facilitation Centre	(35,649)	(464,498)
	10307	Ph.D. Facilitatation Centre-Grant From Govt of Gujarat	900,000	900,000
	51653	Ph.D. Facilitation Centre Expenses	864,351	435,502
		University Science Instrumentation Centre:	4,713,195	4,497,711
	51308	Consumable Articles-USIC	207,133	52,238
	51309	Electricity & Water Charges -USIC	458,110	336,053
	51307	Repair & Maint of Equipment- USIC	409,712	427,423
	51211	Electricity & Water Chg.-USIC	1,173,943	633,877
	51310	Repair & Mati.of Bldg Electrical-USIC	2,375,102	2,999,955
	51212	Repair & Spare of Electrical Motors & Pumps	89,195	48,165
		Upgradation of USIC Level:	57,727	51,059
	51558	Consumable & Conting.-UOUL II & III	57,727	51,059
		Pharmaceutical Science:	4,728,115	5,237,854
	51677	Working/conti.Expenses(M.Pharm)	453,238	453,246
	51675	P G Students ScholarshipM.Pharm	498,000	402,000
	51679	Computer FacilityM.Pharm	378,753	1,234,626
	51678	Laboratory Expenses(M.Pharm)	2,185,361	1,935,788
	51680	Academic Activities(M.Pharm)	105,401	15,622
	51728	Cultural Activities (Pharma. Sci)	42,121	-
	51681	Sub.for Periodicals/books & Jour	1,065,241	1,196,572
		IICISST:	3,635,902	3,943,685
	50527	Working/Conti. Expenses(CISST)	212,003	325,899
	50522	Stationary & Printing (CISST)	48,703	-
	50521	Academic Activities (CISST)	50,000	-
	50529	Education Tour (CISST)	39,060	-
	51729	Cultural Activities (CISST)	30,000	-
	52525	Repai. & Main. of Com./Edu (CISST)	642,881	-
	50528	Laboratory Expenses(CISST)	2,613,255	3,617,786
		Bhaikaka Library:	8,879,133	8,250,409
	50756	Library Books Periodicals-Bhai. Lib.-Exps.	8,496,393	7,998,562
	50757	Stationery & Printing-Bhaikaka Lib	10,100	13,300
	50758	Bindings-Bhaikaka Lib	12,120	-
	50760	Contingencies & Telephone -Bhaikaka Lib	18,510	24,971
	50761	Electricity & Water Chg.-Bhaikaka Lib	260,601	123,635
	50762	Maint.Acce,Stationery & Printing-BLSH	81,409	89,941
		G.H. Patel Computer Centre:	1,948,834	2,106,361
	51258	Maint,Accer,Stationery&Conti-GHPC	1,183,421	1,152,502
	51259	Electricity & Water Charges GHPC	562,607	529,653
	51261	Maint .for Comp.Air Cond.Machine	184,247	330,997
	51257	Working Expenses-GHPC	18,559	93,209



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		M.B. Patel College of Education:	438,733	459,806
	51057	Laboratory Charges-MBPCE	-	12,470
	51058	Contingencies & Postage-MBPCE	12,160	22,118
	51059	Travelling Allowance-MBPCE	81,399	77,915
	51065	Electricity & Water Chg.-MBPCE	151,102	138,367
	51066	Repair & Maint. of Computer/equip(MBPC)	38,544	100,951
	51067	Working Charges MBPC)	24,380	16,869
	51068	Academic Activities MBPC)	11,978	40,404
	51061	Audio Visual Aids-Exhibition	3,000	7,960
	51062	Teaching Aids-MBPCE	-	5,369
	51730	Cultural Activities (MBPCE)	54,926	-
	51064	Educational Tour (MBPC)	46,200	15,679
	51063	Printing & Stationery-MBPCE	15,044	21,704
		Museum & Archaeology:	64,450	106,052
	51007	Museum & Galleries	31,690	49,740
	51008	Photo, Art Work Etc.-Museum & Archi	-	22,419
	51009	Travelling Allowance & Cont.- Museum & Archi	5,625	7,602
	51011	Electricity & Water Charge-Museum & Arch	27,135	26,291
		Physical Education:	7,319,532	7,846,197
	50807	Inter College Sports	1,116,543	904,480
	50808	Inter University Sports Exp.-PER	2,247,566	2,123,704
	50809	Sports Materials	270,000	711,540
	50810	Coaching Camp Board OF Sports(Physical Edu)	523,350	653,850
	50811	Physical Edu.& Other Activities	77,723	239,514
	50813	Ground Maintenance & Acce	976,914	1,061,601
	50815	Transport Chg. & Misc	4,750	-
	50817	Sports Development Activity	-	897,910
	50816	Inter University Culture Festival	2,102,686	1,253,598
		Students Health Centre:	3,524,067	3,135,611
	51156	Honorarium to Consultants-Student Helth Cen	392,400	284,250
	51159	Medicines-Student Health Cen	2,154,806	2,086,709
	51157	Medical Instruments-Student Helth Centre	47,876	53,077
	51158	Miscellaneous Exp.-Student Helth Centre	69,689	94,105
	51160	Printing & Stationery -Student Health Centre	20,410	18,919
	51161	Electricity & Water Charge(Stu Helth)	103,104	47,885
	51162	Medical Re-Imbursement.- Health Centre	385,211	269,872
	51163	Repai. & Mainten. (Health Centre)	55,800	-
	51165	Laboratoty/chemicals	294,771	280,794
		University Press:	1,718,900	1,683,049
	51106	Family Pension Contribution-Uni Press	378,897	347,329
	51107	Over Time&Other Allow.-UP	-	10,550
	51108	Binding Materials-UP	6,726	154,356
	51110	Contingencies-Uni Press	27,049	29,474
	51111	Electricity & Water Chg.-UP	182,582	189,923
	51112	Insurance for Staff-UP	4,504	4,500
	51114	Press M/C.-Spare Parts-Uni Press	8,496	87,806
	51116	Papers & Printing Materials-Uni Press	1,076,999	844,051
	51121	Repair & Maint.for Computer Plates Making Machine	2,450	2,200
	51117	Spare Parts for Comp.&Plate Making M/C--UP	3,300	12,860
	51119	Plates & Chemicals-Uni Press	6,608	-
		Estate:	8,763,609	11,153,292
	51208	Repairs & Maint. of Building-ED	4,629,000	7,478,196
	51209	Maintenance of Gardens, Roads & Drainage-ED	487,433	407,026
	51214	Misc. Contingencies-ED	145,891	91,978
	51215	Panchayat Chg. & Contribution-ED	3,501,285	3,176,092



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SCH	GL No.	Particulars	FY 2023-24 Amt.	FY 2022-23 Amt.
		University Hostels:	3,814,985	3,060,736
		Women Hostel:	2,156,429	1,675,459
	50656	Electricity & Water Chg.-WH	737,833	464,596
	50657	Contingencies & News Paper-WH	12,966	13,049
	50658	Repair & Maintenance-Women Hostel	1,405,630	1,197,814
		Bsc. B.Ed. Hostel:	3,708	1,547
	50706	Electricity & Water Charges-B.Sc.B.Ed	3,708	1,547
		Nehru Hall:	1,046,082	778,648
	50726	Electricity & Water Chg.- Nehru Hall	462,259	294,849
	50727	Contingencies & News Paper-Nehru Hall	12,967	10,078
	50728	Repair & Maintanance-Nehru Hall	570,856	473,721
		Old Hostel:	449,454	335,534
	50736	Electricity & Water Chg.-Old Hostel	259,631	145,859
	50738	Repair & Maintenance- Old Hostel	189,823	189,675
		CTE Hostel:	159,312	269,548
	50716	Electricity & Water Chg.-CTE	122,300	98,030
	50717	Contingencies & News Paper-CTE	5,951	8,296
	50718	Repair & Maintance-CTE	31,061	163,222
			96,799,800	96,369,319
T		Office & Other Administrative Expenses		
		Travelling Exp.:	1,185,874	1,957,168
	50101	T A Meeting of Authorities & Committees	1,097,571	1,806,963
	50102	T A Vice Chancellor	61,014	69,740
	50103	T A :Office Staff	27,289	80,465
		University Publication:	96,520	48,272
	50902	Artha-Vikas Exp.-SPU	19,723	10,784
	50903	Shilshrutam	64,584	13,025
	50904	Pragna Exp.-SPU	12,213	24,463
		Printing, Stationary & Postage:	2,512,528	2,208,047
	50153	Printing & Other Printing Exp	641,506	544,940
	50154	Stationery & Cont. (P&S)-SPU	1,539,008	1,314,453
	50155	Postage & Telegram-Exp	332,014	348,654
		Miscellaneous Expenses:	28,934,620	30,120,555
	51700	Cultural Activities & Hospitality	384,838	865,797
	50970	NAAC Assesment Expenses	79,632	2,314,709
	51650	Security Service Charges-SPU	9,928,254	9,517,012
	50911	Repai. & Main. of Com./Equ. (A/c)	1,350	-
	50914	Repai. & Main. of Com./Equ. (Academic)	5,732	-
	50915	Stationery & Printing (Academic)	12,629	-
	50916	Working Charges (Academic)	530	-
	50917	Repair. & Main. of Com./Equip (IQAC)	18,904	-
	50920	Quality Assess. (IQAC)	41,300	-
	50921	Seminars, Workshop, Confe. (IQAC)	1,950	-
	50923	Travel Expenses (IQAC)	8,841	-
	50924	Misc. Expenses (IQAC)	33,350	-
	50925	Repai. & Main. of Com./Equip (Gen)	2,596	-
	50926	Stationery & Printing (Gen)	1,440	-
	50927	Working Charges (Gen)	19,956	-
	50928	Repai. & Main. of Com./Equip (Syndi.)	4,192	-
	50929	Stationery & Printing (Syndi.)	150	-
	50930	Working Charges (Syndi.)	9,642	-
	50934	Repai. & Main of Com./Equip. (UGC)	9,513	-
	50935	Stationery & Printing (UGC)	6,144	-



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	FY 2023-24	FY 2022-23
			Amt.	Amt.
	50936	Workinh Charges (UGC)	2,128	-
	50940	Repai. & Main. of Com/Equip (Store)	1,500	-
	51651	Automation of Uni.Adm.-SPU	170,258	132,113
	51652	Networking for Uni.Adm.Bldg	4,946,896	2,392,608
	51656	Women Cell	48,225	108,781
	50910	Rent, Taxes & Legal Charges	649,215	1,454,185
	50951	Membrsp Fees, Ass of Ind Uni Com Wth Asso Etc	59,000	59,000
	50953	Repair & Maint of Furniture & Office Equip.-Misc	307,368	401,794
	50955	V C's Samptuary Allowance	101,838	23,966
	50956	Maintenance of University Cars	1,094,604	1,127,062
	50957	Electricity & Water Charges (Miscellaneous)	4,914,374	4,888,439
	50958	Advertisements	995,221	1,147,558
	50959	Uniforms	139,116	103,653
	50661	Research Methodology Course Work	398,699	195,567
	50960	Contingencies	432,700	1,054,917
	50961	Bank Charges & Interest	4,494	(11,713)
	50964	Telephone Expenses	495,280	431,760
	50963	Guest House Expenses	129,049	471,787
	50969	Election Expenses	-	262,794
	50965	Audit Fees	1,645,360	1,352,890
	50967	Insurance Premium	1,828,352	1,825,876
			32,729,542	34,334,042



SARDAR PATEL UNIVERSITY, VALLABH VIDYANAGAR

Financial Year: 2023-24.

SCHEDULE – U: - SIGNIFICANT ACCOUNTING POLICIES&NOTES TO THE ACCOUNTS :

1. **Basis of accounting**

The accounts of the University are primarily maintained under the CASH basis and on a Going Concern basis unless stated otherwise.

2. **Fixed Assets**

➤ Fixed assets are stated at Cost. Cost includes all expenses incurred to bring the assets to its present condition and location.

➤ Fixed Assets, other than immovable properties, purchased against the respective Grants / Funds are debited to respective Grants / Funds account and such Fixed Assets are not Capitalised in the books of accounts. Fixed assets purchased other than above are capitalized by the university in the books of accounts.

3. **Depreciation**

Depreciation on Fixed Assets is not provided for in the books of accounts of the University.

4. **Revenue Recognition**

(a) Grant Income is recognized on cash basis. Incomes in the nature of Fixed Deposit (FD) Interest and Professional Charges have been recorded on accrual basis where TDS is deducted.

(b) Income in the nature of FD Interest and Professional Charges are credited to various Funds accounts.

(c) Expenses incurred during the year are recorded on cash basis. Expenditure related with specific Funds / Grants are charged to the respective Funds / Grants.

5. **Investments**

a) Interest received/accrued on FDRs is reinvested into the FDR itself.

b) Fixed Deposit Receipts and Government of India Bonds include:

- Teacher welfare Fund investment
- Endowment fund investment
- Kalyan Nidhi Investment
- Gratuity Investment
- University Own Fund Investment
- Swimming Pool Fund Investment

6. **Earmarked/Endowment Funds:**

The income and expenditure of Earmarked/Endowment funds are accounted on cash basis. The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by Bank Balances and Investment on the Assets side of the Balance Sheet.



7. Grants :

- Excepting Block Maintenance Grant received from the State Government, all Other Grants received for specific purpose/object are credited to respective Grant/Project/Scheme Account.
- Expenditure, either of Capital or Revenue nature, incurred out of specific Grant is recorded charged to respective Grant/Project/Scheme Account.


8. Taxation :

The income of the University is exempt from Income Tax under section 10(23C) (iiiab) of the Income Tax Act 1961. No provision for Income Tax is therefore made in the accounts.

9. Current Liabilities are shown net off Employer's Contribution to EPFO.

10. Previous year's figures are regrouped, rearranged and reclassified wherever found necessary.

For Sardar Patel University



Authorized Signatories
Mr. Chief Accounts Officer
Sardar Patel University
Vallabh Vidyanagar (Guj.)

PLACE: V.V Nagar

DATE: 22/10/2024



Registrar
Sardar Patel University
Vallabh Vidyanagar



AS PER OUR REPORT OF EVEN DATE
For CNK & Associates LLP
Chartered Accountants
FRN: 101961W/W-100036



CA. Yogesh J. Keshariya
(Partner)

Mem.No.: 047563

PLACE: VADODARA

DATE: 22/10/2024