

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

**FINANCIAL YEAR  
2022-23**

**C N K & ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
VADODARA**

**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, 2023, 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, 2023, 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**

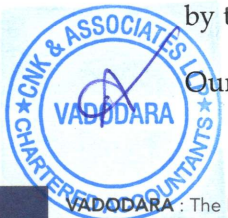
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. 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 have been spent 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.

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

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## **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.

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For CNK & Associates, LLP

Chartered Accountants

FRN 101961W/W-100036



CA. Alok Shah

Partner

Membership No. 042005

UDIN: 23042005BG5RH52422

Date: 6<sup>th</sup> October, 2023

Place: Vadodara.

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

BALANCE SHEET AS AT MARCH 31, 2023

PARTICULARS	SCH.	Amount in ₹	
		As at March 31,2023	As at March 31,2022
<b>Capital Funds &amp; Liabilities:</b>			
Corpus Fund	A	3,14,56,92,732	2,76,34,46,810
Grant Funds	B	72,70,66,492	73,63,86,759
Endowment Funds	C	9,94,42,295	9,88,66,352
Provident Fund	D	51,33,54,041	49,73,96,671
Gratuity (Aerc)	E	1,32,32,511	1,18,54,483
Current Liabilities And Provisions	F	3,50,12,726	3,28,79,153
<b>Total</b>		<b>4,53,38,00,797</b>	<b>4,14,08,30,230</b>
<b>Property &amp; Assets:</b>			
Immovable Properties	G	66,69,50,734	62,93,40,996
Investments => Own Fund Investments	H	2,92,96,18,465	2,61,74,94,016
		2,92,96,18,465	2,61,74,94,016
Provident Fund Investment => Provident Fund Investment In Treasury (SPU & AERC) => Provident Fund Investment (Press)		49,23,25,598 1,23,40,295 50,46,65,893	47,69,59,220 1,17,20,637 48,86,79,857
Current Assets, Loans & Advances	I	9,48,60,863	8,77,17,521
Closing Cash & Bank Balances	J	33,77,04,841	31,75,97,840
<b>Total</b>		<b>4,53,38,00,797</b>	<b>4,14,08,30,230</b>
NOTES TO THE ACCOUNTS	U		

As per our report of even date  
For SARDAR PATEL UNIVERSITY

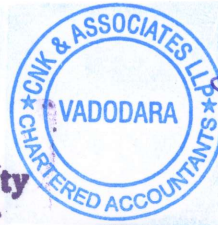
*B. Patel*  
Chief Accounts Officer (C.A.)  
Authorised Signatories  
Place : Vallabh Vidhyanagar  
Date : 06/10/2023

*[Signature]*  
Registrar

**Registrar**  
**Sardar Patel University**  
**Vallabh Vidyanagar**

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

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



*[Signature]*  
Alok Shah  
Partner  
M. No : 042005  
Place : Vadodara  
Date : 06<sup>th</sup> October, 2023



**SARDAR PATEL UNIVERSITY**

**V. V. NAGAR**

**INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023**

Amount in ₹

PARTICULARS	SCH.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
<b>A) INCOME</b>			
Maintenance Grant (ADHOC)	K	82,65,00,000	41,38,45,000
Examination Fees Income	L	11,64,78,992	10,45,93,614
Income of University Departments	M	2,47,27,758	2,69,00,025
Other Income	N	58,30,889	64,12,407
Miscellaneous Income	O	14,07,792	3,29,334
Interest on saving Bank Account	P	53,02,254	42,84,495
<b>Total (A) :</b>		<b>98,02,47,685</b>	<b>55,63,64,875</b>
<b>B) EXPENDITURE</b>			
Salaries, Allowances & Benefits	Q	54,94,08,487	54,07,78,965
Examination Expenses	R	11,64,78,992	10,45,93,614
Expenses of University Departments	S	9,63,69,319	7,02,03,060
Office & Other Administrative Expenses	T	3,43,34,042	3,06,63,509
<b>Total (B) :</b>		<b>79,65,90,840</b>	<b>74,62,39,148</b>
<b>Balance Being Surplus carried to Corpus Fund</b>		<b>18,36,56,845</b>	<b>(18,98,74,273)</b>
<b>NOTES TO THE ACCOUNTS</b>	U		

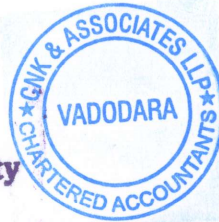
As per our report of even date  
For SARDAR PATEL UNIVERSITY

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

*BAPatel*  
Chief Accounts Officer (IC)  
Authorised Signatories  
Place : Vallabh Vidhyanagar  
Date : 06/10/2023

*[Signature]*  
Registrar

**Registrar**  
**Sardar Patel University**  
**Vallabh Vidyanagar**



*[Signature]*

Alok Shah  
Partner  
M. No : 042005  
Place :  
Date :

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



<b>SARDAR PATEL UNIVERSITY</b>		
<b>V. V. NAGAR</b>		
<b>Notes forming part of Balance Sheet</b>		
<b>SCH - A : CORPUS FUND</b>		
<b>LIST - I : UNIVERSITY OWN FUND</b>		
PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
Analytical and Research Fund	39,59,953	35,18,308
Department Development Funds	24,92,37,583	24,77,43,825
N S S Administration-Grant	73,81,873	71,11,913
NRI Hostel Funds	1,18,67,900	95,69,650
Personal Prof Dev Fund	28,33,153	28,10,391
State Government Participative Funds	(5,32,994)	27,17,280
Student Fund	6,72,60,446	6,16,18,869
University Own Fund	1,01,74,629	(18,23,403)
Miscellaneous fund	1,72,82,57,049	1,57,74,37,637
<b>Total</b>	<b>2,08,04,39,591</b>	<b>1,91,07,04,469</b>

**LIST - II : SELF FINANCE DEVELOPMENT FUND**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
Self Finance Development Fund	16,81,74,972	16,81,74,972
<b>Total</b>	<b>16,81,74,972</b>	<b>16,81,74,972</b>

**LIST - III : EXAM DEVELOPMENT FUND**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
Exam Development Fund	63,24,25,945	60,35,71,990
<b>Total</b>	<b>63,24,25,945</b>	<b>60,35,71,990</b>

**SCH - B GRANT FUNDS**

**LIST - I : UGC PLAN SCHEMES**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
SAP-Special Assistance Programme	59,34,497	72,95,021
5 Yr Development Plan	(1,90,03,696)	(1,72,61,624)
Other UGC Plan Schemes	16,21,98,732	15,85,53,590
<b>Total</b>	<b>14,91,29,533</b>	<b>14,85,86,987</b>



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

**LIST - II : EARMARKED GRANT FUNDS**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
Donations	1,81,53,913	1,81,53,913
FIST	7,46,854	7,46,854
Grant from State - CG	20,54,730	20,54,730
Earmarked Specific Grant Funds	4,38,37,952	4,25,61,549
Gold Medals, Prizes & Other Misc. Funds	24,95,00,427	24,64,77,310
Other Miscellaneous Earmarked Funds	20,11,017	20,11,017
<b>Total</b>	<b>31,63,04,893</b>	<b>31,20,05,373</b>

**LIST - III : GRANT FROM UGC & OTHER FUNDING AGENCY**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
Res, Scheme, Proj, Scholarship	1,39,00,114	1,27,65,460
Grant from State Government	24,77,31,952	26,30,28,939
<b>Total</b>	<b>26,16,32,066</b>	<b>27,57,94,399</b>

**SCH - C : ENDOWMENT FUNDS**

**LIST - I : GOLD MEDAL FUNDS**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
Fellowship, Scholarship & Prizes	2,32,65,613	2,22,72,500
Publication Funds	6,99,763	6,54,674
Donation Funds	7,00,13,856	7,08,01,039
Gold Medal (Interest)	48,60,848	45,24,810
Lecture Series Funds	6,02,215	6,13,329
<b>Total</b>	<b>9,94,42,295</b>	<b>9,88,66,352</b>



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

**SCH - D : PROVIDENT FUND**

**LIST - I : SPU, Press & AERC**

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2023	MARCH, 2022
	₹	₹
Provident Fund - AERC	7,60,67,893	6,71,35,054
Provident Fund - Press	1,24,98,519	1,18,78,861
Provident Fund - SPU	42,47,87,630	41,83,82,757
<b>Total</b>	<b>51,33,54,041</b>	<b>49,73,96,671</b>

**SCH - E : Gratuity Fund-AERC**

**LIST - I : Gratuity Fund**

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2023	MARCH, 2022
	₹	₹
Gratuity Fund A/c - AERC	88,91,156	76,91,156
Gratuity Fund Refund A/c	(9,85,824)	(9,85,824)
Interest on Investment -AERC	53,27,179	51,49,151
<b>Total</b>	<b>1,32,32,511</b>	<b>1,18,54,483</b>

**SCH - F : CURRENT LIABILITIES & PROVISIONS**

**LIST - I : DEPOSITS (LIABILITY)**

PARTICULARS	AS AT 31st	AS AT 31st
	MARCH, 2023	MARCH, 2022
	₹	₹
AERC: Grant Deposit A/c	422	422
Earnest Money Deposit	45,06,035	44,14,293
Other Deposit	37,72,491	29,36,414
Scheme Deposit	11,22,740	11,92,540
Security Deposit	1,83,55,868	2,25,97,069
Waste Paper & Answer Book Deposit Account	(2,682)	(2,682)
New Define .Contri.Pension Scheme	3,14,196	4,922
Library Deposit (SF)	400	-
Ernet India-Adv	2,16,748	2,16,748
<b>Total</b>	<b>2,82,86,219</b>	<b>3,13,59,726</b>





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

**LIST - II : TAXES PAYABLE**

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
<u>Goods and Service Tax</u>		
CGST	(6,262)	4,322
SGST	(6,262)	4,772
Income Tax Deduction From Professionals-194 J	3,82,301	2,09,467
Income Tax Dep From Contractor-40072	4,55,015	1,34,739
Income Tax Deposit	86,92,635	12,07,806
Labour Cess	2,37,778	19,022
Education Cess/Surcharge	3,47,762	48,625
Professional Tax Deposit	76,200	1,01,310
Income Tax Deduction GST	7,258.00	24,108.00
<b>Total</b>	<b>1,01,86,425</b>	<b>17,54,171</b>



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

Notes forming part of Balance Sheet

**SCH - G : IMMOVABLE PROPERTIES**

PARTICULARS	AS AT	Addition during the year	Sales/Adj. During the year	AS AT
	01st APRIL, 2022			31st MARCH, 2023
	₹	₹	₹	₹
<b>DETAILS OF FIXED ASSETS (BEFORE 01.04.2004)</b>				
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
<b>Total - (A)</b>	<b>21,87,46,263</b>	<b>-</b>	<b>-</b>	<b>21,87,46,263</b>
<b>DETAILS OF FIXED ASSETS FROM GRANT / DONATION / SCHEMES</b>				
Land & Building	6,60,79,701	-	-	6,60,79,701
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	9,18,50,050	3,69,70,310	64,100	12,87,56,260
Asset from Grant/Scheme/Donation	(1,33,200)	-	-	(1,33,200)
<b>Total - (B)</b>	<b>33,85,70,325</b>	<b>3,69,70,310</b>	<b>64,100</b>	<b>37,54,76,535</b>
<b>DETAILS OF FIXED ASSETS FROM OWN FUNDS</b>				
Land & Building	3,24,63,924	-	-	3,24,63,924
Equipments	60,48,301	-	-	60,48,301
Books & Journals	2,31,35,764	5,60,176	2,80,088	2,34,15,852
Furniture & Fixture	30,22,591	5,71,279	1,47,839	34,46,031
Computer Systems	48,76,314	-	-	48,76,314
Vehicles	24,77,514	-	-	24,77,514
<b>Total - (C)</b>	<b>7,20,24,408</b>	<b>11,31,455</b>	<b>4,27,927</b>	<b>7,27,27,936</b>
<b>Total - (A + B + C)</b>	<b>62,93,40,996</b>	<b>3,81,01,765</b>	<b>4,92,027</b>	<b>66,69,50,734</b>

**SCH - H : INVESTMENTS**

PARTICULARS	AS AT	AS AT
	31st MARCH, 2023	31st MARCH, 2022
	₹	₹
GOI Bonds	25,00,00,000	1,25,14,00,000
<b>FIXED DEPOSITS</b>		
Investment in Bank FDRs	2,66,86,36,126	1,35,49,46,908
Donation for Maintenance of Swimming Pool	1,00,00,000	1,00,00,000
Kalyan Nidhi Investment A/c	(18,853)	1,12,322
<b>AERC</b>		
Investment of Teacher Welfre Fund	9,90,153	9,90,153
Investment of Gratuity Fund-AERC	11,039	44,633
<b>Total</b>	<b>2,92,96,18,465</b>	<b>2,61,74,94,016</b>



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

Notes forming part of Balance Sheet

**SCH - I : CURRENT ASSET, LOANS, ADVANCES**

**LIST - I : DEPOSITS**

PARTICULARS	AS AT	AS AT
	31st MARCH, 2023	31st MARCH, 2022
	₹	₹
GEB Deposit	22,08,077	22,07,837
Other Deposit	24,900	24,900
Telephone Deposit	9,239	9,239
<b>Total</b>	<b>22,42,216</b>	<b>22,41,976</b>

**LIST - II : STAFF ADVANCES**

PARTICULARS	AS AT	AS AT
	31st MARCH, 2023	31st MARCH, 2022
	₹	₹
Festival Advance	4,96,157	5,23,157
Advance to Adhoc	1,45,000	1,38,528
Food Grain Advance	10,350	10,350
<b>Total</b>	<b>6,51,507</b>	<b>6,72,035</b>

**LIST - III : INTEREST & OTHER RECEIVABLES**

PARTICULARS	AS AT	AS AT
	31st MARCH, 2023	31st MARCH, 2022
	₹	₹
Interest Receivable	5,11,79,859	5,49,97,468
TCS Receivable	100	-
TDS Receivable	3,67,80,799	2,61,54,638
TDS on CGST Receivable	480	-
TDS on SGST Receivable	480	-
TDS on IGST Receivable	33,106	-
Income Receivable for TDS-2022-23	2,29,215	-
<b>Total</b>	<b>8,82,24,039</b>	<b>8,11,52,105</b>

**SCH - J : CASH & BANK BALANCES**

PARTICULARS	AS AT	AS AT
	31st MARCH, 2023	31st MARCH, 2022
	₹	₹
Cash	45,495	81,345
Canara Bank (RUSA)	8,94,603	1,354
Corporation Bank (CA / 1 / 000063)	79,74,730	43,85,257
Union Bank of India /1000/163658	21,99,97,362	23,95,78,882
AXIS Bank	26,36,134	45,92,914
Bank of Baroda- (Grant in Aid)	2,41,41,416	3,31,54,584
Bank of Baroda A/c	3,29,98,333	1,69,26,795
Bank of Baroda (for Online Fees)	75,49,192	71,59,856
Bank of Baroda-7550100049216(for SSIP)	18,21,182	35,36,667
Bank of Maharashtra	(7,956)	-
H D F C Bank (POS)-1963364	68,54,207	-
HDFC (ONLINE PAY.)-1894101	3,16,15,103	-
CANARA Bank (110031879646)	11,85,038	81,80,185
<b>Total</b>	<b>33,77,04,841</b>	<b>31,75,97,840</b>



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

**GROUPING OF FUND AND LIABILITIES**

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2023	31st MARCH, 2022
		₹	₹
<b>CORPUS FUND</b>	<b>A</b>		
University Own Fund	(List - I)	2,08,04,39,591	1,91,07,04,469
Self Finance Development Fund	(List - II)	16,81,74,972	16,81,74,972
Exam Development Fund	(List - III)	63,24,25,945	60,35,71,990
Reserves & Surplus (SF)	-	4,20,78,641	4,20,78,641
Excess of Income over Expenditure - Closing(Refer note A-1)		22,25,73,584	3,89,16,739
<b>Total</b>		<b>3,14,56,92,732</b>	<b>2,76,34,46,810</b>
<b>Note A-1</b>			
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.'			
<b>GRANT FUNDS</b>	<b>B</b>		
UGC Plan Schemes(Refer note B.1)	(List - I)	14,91,29,533	14,85,86,987
Other Scheme Grant Funds	(List - II)	31,63,04,893	31,20,05,373
Grant from UGC & Other Schemes	(List - III)	26,16,32,066	27,57,94,399
<b>Total</b>		<b>72,70,66,492</b>	<b>73,63,86,759</b>
<b>Note B-1</b>			
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.			



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

**GROUPING OF FUND AND LIABILITIES**

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2023	31st MARCH, 2022
		₹	₹
<b>ENDOWMENT FUND</b>	<b>C</b>		
Gold Medal Fund	(List - I)	9,94,42,295	9,88,66,352
		<b>9,94,42,295</b>	<b>9,88,66,352</b>
<b>PROVIDENT FUND</b>	<b>D</b>		
SPU, PRESS & AERC	(List - I)	51,33,54,041	49,73,96,671
Total		<b>51,33,54,041</b>	<b>49,73,96,671</b>
<b>Gratuity Fund-AERC</b>	<b>E</b>		
Gratuity Fund	(List - I)	1,32,32,511	1,18,54,483
Total		<b>1,32,32,511</b>	<b>1,18,54,483</b>
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>F</b>		
Deposits (Liability)	(List - I)	2,82,86,219	3,13,59,726
Taxes Payable	(List - II)	1,01,86,425	17,54,171
EPFO Account		(34,59,918)	(2,34,744)
Total		<b>3,50,12,726</b>	<b>3,28,79,153</b>



SARDAR PATEL UNIVERSITY V. V. NAGAR			
GROUPING OF ASSETS			
PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2023	31st MARCH, 2022
		₹	₹
IMMOVABLE PROPERTIES	G	66,69,50,734	62,93,40,996
INVESTMENTS	H		
GOI Bonds		25,00,00,000	1,25,14,00,000
FIXED DEPOSITS			
Investment Into Short Term FDR		2,66,86,36,126	1,35,49,46,908
Donation for Maintenance of Swimming Pool		1,00,00,000	1,00,00,000
Kalyan Nidhi Investment A/c		(18,853)	1,12,322
AERC			
Investment of Teacher Welfre Fund		9,90,153	9,90,153
Investment of Gratuity Fund-AERC		11,039	44,633
		2,92,96,18,465	2,61,74,94,016
CURRENT ASSETS, LOANS & ADVANCES	I		
Deposits	(List - I)	22,42,216	22,41,976
Staff Advances	(List - II)	6,51,507	6,72,035
Interest & Other Receivables	(List - III)	8,82,24,039	8,11,52,105
Advances	-	37,43,102	36,51,405
		9,48,60,863	8,77,17,521
Total			
CASH AND BANK BALANCES	J	33,77,04,841	31,75,97,840



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

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
K	10201	Block Maintenance Grant From Stat Govt.	82,65,00,000	41,38,45,000
L		<b>Examination Fees Income</b>		
		<b>Examination Fees:</b>	<b>10,47,39,028</b>	<b>9,40,16,721</b>
	10001	Arts Examination	2,14,40,635	1,86,49,516
	10002	Science Examination	3,56,94,786	3,54,03,408
	10003	Engineering Examination	24,80,785	23,70,960
	10004	Commerce Examination	2,07,40,240	1,65,76,620
	10005	Business Management Exam	30,82,540	20,77,920
	10006	Education Examination	35,93,275	39,90,755
	10007	Law Examination	63,78,058	69,96,760
	10008	Home Science Examination	6,24,040	4,74,660
	10009	Ph.D Examination	10,75,500	12,86,500
	10010	Medicine Examination	72,71,175	56,73,908
	10011	Homeopathy Examination	20,42,739	4,82,175
	10012	Pharmaceutical Sci.Exam	3,15,255	33,539
	10013	Verification of Marks Fee	-	-
		<b>Others:</b>	<b>1,17,39,964</b>	<b>1,05,76,893</b>
	10014	Supply of Marks Statements	2,00,892	2,37,230
	10015	Sale of Question Papers	1,125	-
	10017	Sale of Exam Forms	12,00,768	11,98,313
	10016	Re-Assessment of Ans.Books	1,41,000	1,15,525
	10110	Hall Ticket Fee	450	200
	10106	Convocation Fees	63,14,336	52,68,690
	10105	Other Certificate Fees	5,07,447	7,10,755
	10019	Observation of Ans.Book Fees	6,34,426	5,34,050
	10108	Verification of Documents	27,39,520	25,12,130
			<b>11,64,78,992</b>	<b>10,45,93,614</b>
M		<b>Income of University Departments</b>		
		<b>Post Graduate Dept. Fees</b>	<b>1,01,34,240</b>	<b>1,40,31,960</b>
	10301	Tuition Fees-PG	18,41,880	21,20,740
	10101	PG Registration Fees	9,73,150	39,53,600
	10302	Laboratory Fees-PG	10,37,820	9,70,120
	10304	Internal Test Fees- PG	8,03,400	7,75,800
	10303	Library Fees-P G	16,44,990	16,61,200
	10306	Term Fees for Ph.D Students	38,33,000	45,50,500
		<b>University Hostels</b>	<b>37,74,600</b>	<b>34,06,600</b>
		<b>Women Hostels:</b>		
	10401	Hostel Rent -(Women Hostel)	4,68,750	4,05,000
	10403	Electricity Charges-Women Hostel	7,81,250	6,75,000
	10406	Other Fees (Womens Hostel)	32,000	-
	10404	Maintenance Charges - Womens Hostel	5,93,000	5,40,000
		<b>Bsc. B.Ed Hostel:</b>		
		<b>Nehru Hall:</b>		
	10471	Hostel Rent -(Nehru Hall)	3,03,750	3,05,250
	10473	Electricity Charges - Nehru Hall	5,06,250	5,06,250
	10476	Other Fees-Nehru Hall		
	10474	Maintenance Charges - Nehru Hall	4,05,000	4,05,000



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

**Notes forming part of Income & Expenditure A/c.**

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Old Hostel:</b>		
	10481	Hostel Rent - Old Hostel	90,750	85,500
	10483	Electricity Charges - Old Hostel	1,51,250	1,45,000
	10484	Maintenance Charges - Old Hostel	1,21,000	1,16,000
		<b>CTE Hostel:</b>		
	10461	Hostel Rent - CTE	80,850	59,600
	10463	Electricity Charges -CTE	1,33,750	90,000
	10464	Maintenance Charges-CTE Hostel	1,07,000	74,000
		<b>Bhaikaka Library:</b>		
	10501	Bhaikaka Library Misc. Income	12,470	2,000
		<b>M.B. Patel College of Education</b>	<b>4,85,500</b>	<b>4,49,375</b>
	10801	Tuition & Library Fees - MBPC	1,90,000	1,72,500
	10804	Internal Test Fee-MBPC	84,800	79,600
	10803	Application & Registration Fees - MBPC	57,000	53,000
	10805	I Card Fees-MBPC	5,300	4,975
	10806	Laboratory Fee-MBPC	63,600	59,700
	10802	Library Fees-MBPC	84,800	79,600
		<b>Students Health Centre:</b>		
	11001	University Health Center Medical Fees	1,03,770	85,780
		<b>Estate:</b>	<b>9,34,955</b>	<b>10,69,784</b>
	11101	Rent From Buildings	8,50,829	9,89,765
	11102	Water & Garden Charges-ED	57,799	51,898
	11103	Drainage Charges -ED	26,327	28,121
		<b>University Press:</b>		
	10901	Printing Charges-Uni Press	46,03,173	31,66,686
		<b>Physical Education:</b>	<b>46,79,050</b>	<b>46,87,840</b>
	10601	Inter University Sports	11,67,850	11,71,960
	10602	Inter College Sports Income	11,70,400	11,71,960
	10603	Ground Maintenance Income	11,70,400	11,71,960
	10604	Miscellaneous Income		
	10626	Contribution From Stud.Cul.& Youth Fest.	11,70,400	11,71,960
			<b>2,47,27,758</b>	<b>2,69,00,025</b>
<b>N</b>		<b>Other Income</b>		
		<b>Other Fees</b>	<b>20,06,360</b>	<b>17,33,640</b>
	10102	Enrolment Certificate Fees	9,39,850	10,10,200
	10103	Eligibility Certificate Fees	1,78,600	1,82,300
	10104	Migration Certificate Fees	2,83,500	2,62,390
	10107	Duplicate Degree Certificate Fees	2,82,500	2,64,500
	11227	Duplicate Degree Certificate Form Fees	18,400	13,900
	10115	Academic Other certification	3,03,510	350

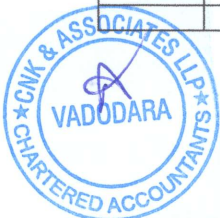




**SARDAR PATEL UNIVERSITY**  
**V. V. NAGAR**

**Notes forming part of Income & Expenditure A/c.**

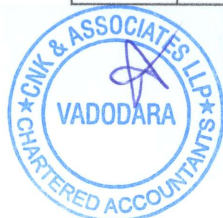
SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Other Receipts</b>	<b>38,24,529</b>	<b>46,78,767</b>
	11204	Sale of Application Form	(2,86,091)	10,93,725
	11206	Sale of Electrol Rolls	-	13,650
	11219	Audit Recovery	68,380	2,39,878
	11211	Recovery of Notice	36,080	80,400
	11208	Sale of Prospectus		
	11209	Sale of Service Books/hand Book	1,200	1,250
	11213	Rent From Halls	50,650	5,000
	11214	Application Form Fees- Syndicate	18,00,000	-
		Interest on Income Tax Refund	17,14,401	11,50,859
		MGVCL Interest	55,100	18,126
	30701	P G Registration S.F.Courses	-	4,65,900
	45002	Tuition Fees MBA NRI	-	-
	45999	Self Finance Allowance to Uni Staff	-	9,46,685
	11217	Guest House Charges	3,81,000	1,49,700
	11224	Regi.Fee for Election	-	4,59,400
	11202	Sale of Regd Graduate Forms	-	52,700
	11130	RTI (Income of Information Required)	3,809	1,494
			<b>58,30,889</b>	<b>64,12,407</b>
			-	-
<b>O</b>		<b>Miscellaneous Income:</b>		
	11203	Income From Uni. Cars	54,429	42,644
	11205	Tender Fees	2,36,100	1,19,200
	11218	Other Income	-	-
	11228	Est: Sale of Application Form Teaching	1,67,800	-
	11229	Est:Sale of Application Form-Admin	3,500	-
	11232	Sale of Waste Paper/ Answer Books	7,00,613	1,67,490
		Other Income for TDS 2022-23	2,45,350	
			<b>14,07,792</b>	<b>3,29,334</b>
<b>P</b>		<b>Interest on Savings Bank Account:</b>		
	11220	Bank Interest - Income	53,02,254	42,84,495
			<b>53,02,254</b>	<b>42,84,495</b>
<b>Q</b>		<b>Salaries, Allowances &amp; Benefits</b>		
		<b>University General Administration:</b>		
		<b>a) Vice Chancellor</b>	<b>59,625</b>	<b>19,02,420</b>
	1	Pay Band:Vice Chancellor	16,258	15,12,000
	50002	Dearness Allowance - VC	43,328	3,86,820
	50003	Medical Allowance - VC	39	3,600
		<b>b) Officers &amp; Others Admin Staff</b>	<b>8,72,22,716</b>	<b>13,44,68,895</b>
	13	P Band/B Pay:Class IV Servvant	43,10,836	41,43,265
	11	P Band/B Pay:Uni.General Adm.	3,14,48,303	3,09,76,049
	50012	Dearness Allowances Uni.Adm	1,27,77,003	90,91,862
	50015	Medical Allowance	4,91,698	2,46,541
	50013	House Rent Allowance	9,83,285	6,21,996
	50019	Other Allowance	6,88,185	2,33,363
	50022	Leave Travel Concession	7,24,265	79,293
	50023	Super Annuation Leave Salary	2,72,41,081	2,80,29,713
	50025	Medical Allowance to Pensioners	3,600	3,600
	50026	Pension Payment	2,85,660	2,66,580
	50033	Arrears:Revision 7th Pay Commission	13,90,839	5,48,03,578
	50035	Financial Assistance to Expired Employee	32,500	5,000
	50027	Bonus Payment	2,14,148	2,34,872
	50028	Transport Allowance	52,53,706	13,48,212
	50024	Vesicotomy Allowance	22,429	31,376
	50014	Washing Allowance	46,214	50,986
	50029	Encashment of Leave Salary	13,08,964	43,02,609



**SARDAR PATEL UNIVERSITY**  
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**Notes forming part of Income & Expenditure A/c.**

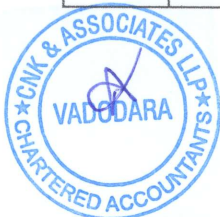
SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Bhaikaka Library:</b>	<b>72,05,126</b>	<b>70,99,118</b>
	751	Pay Band:Bhaikaka Library	52,81,682	54,89,100
	50751	Pay Allowance Bhaikaka Lib	17,06,227	14,36,926
	50752	House Rent Allowance - Bhaikaka Lib	1,45,617	1,33,792
	50755	Medical Allowance - Bhaikaka Lib	71,600	39,300
		<b>Estate:</b>	<b>70,00,634</b>	<b>73,03,922</b>
	1201	P Band/B Pay:Estate Section	49,94,353	57,16,371
	51202	Dearness Allowance- Estate Dept	18,25,058	14,52,707
	51203	House Rent Allowance-Estate	1,21,143	96,381
	51206	Medical Allowance-Estate Dept	60,080	38,463
		<b>Exam Reform Unit:</b>	<b>6,26,254</b>	-
	1401	P Band/B Pay:Exam Reform Unit	4,42,160	-
	51403	House Rent Allowance Exam Reform Unit-	27,780	-
	51402	Dearness Allowance - Exam Reform Unit	1,50,334	-
	51404	Medical Allowance Exam Reform Unit	5,980	-
		<b>G.H. Patel Computer Centre:</b>	<b>70,55,849</b>	<b>77,40,530</b>
	1251	Pay Band:GHPC	50,53,853	60,15,800
	51252	Dearness Allowance-GHPC	17,93,952	15,37,118
	51253	House Rent Allowance-GHPC	1,58,304	1,56,412
	51256	Medical Allowance-GHPC	49,740	31,200
		<b>HOSTEL (ALL):</b>		
		<b>Women Hostel:</b>	<b>13,62,964</b>	<b>12,12,297</b>
	651	Pay Band:Uni.Women's Hostel	9,55,200	9,26,800
	50651	Pay Allowances-Womens Hostel	3,75,768	2,66,441
	50652	House Rent Allowance-Women Hostel	17,796	11,856
	50655	Medical Allowance-Women Hostel	14,200	7,200
		<b>B.Sc. B.Ed:</b>	<b>13,03,150</b>	<b>12,85,459</b>
	701	Pay Band:Uni.Men's Hostel	9,23,600	10,06,400
	50701	Pay & Allowance Bsc B.ED	3,36,674	2,52,783
	50702	House Rent Allowance Bsc B.Ed	21,576	14,436
	50705	Medical Allowance - B.Sc. B.Ed	21,300	11,840
		<b>Nehru Hall:</b>	<b>51,600</b>	<b>46,800</b>
	50721	Pay & Allowance ( Nehru Hall)	51,600	46,800
		<b>Old Hostel:</b>	<b>29,400</b>	<b>31,050</b>
	50731	Pay & Allowance-Old Hostel	29,400	31,050
		<b>CTE Hostel:</b>	<b>51,600</b>	<b>46,800</b>
	50711	Pay & Allowance -CTE Hostel	51,600	46,800
		<b>M.B. Patel College of Education</b>	<b>2,93,44,222</b>	<b>2,55,52,188</b>
	1051	Pay Band:M B Patel College of Edu.	2,08,82,896	2,00,01,442
	51051	Pay & Allowance-MBPC	75,89,961	50,30,973
	51052	House Rent Allowance-MBPC	7,15,535	4,41,328
	51055	Medical Allowance-MBPCE	1,55,830	78,445
		<b>Museum &amp; Archaeology:</b>	<b>22,50,555</b>	<b>19,91,775</b>
	1001	P Band/B Pay:Museum & Archeology	15,97,500	15,51,700
	1002	Grade Pay:Museum & Archeology	-	(645)
	51001	Pay & Allowance:Museum & Archo	5,83,074	3,97,540
	51002	House Rent Allowance - Museum & Archae	48,681	32,380
	51005	Medical Allowance - Museum & Archae	21,300	10,800



**SARDAR PATEL UNIVERSITY**  
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Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Physical Education:</b>	<b>49,92,475</b>	<b>45,33,777</b>
	801	P Band/B Pay:Phy.Education/recreation	36,05,400	35,76,600
	50801	Pay & Alw-B.of Sport(Phy.Edu)	13,15,476	9,14,025
	50802	House Rent Allowance - Physical Education	43,199	28,752
	50805	Medical Allowance - Physical Education	28,400	14,400
		<b>SC/ST Cell:</b>	<b>20,27,904</b>	<b>18,55,844</b>
	1501	P Band/B Pay: SC/ST	14,35,600	13,93,600
	51502	Dearness Allowance - SC/ST	5,23,294	3,60,611
	51503	House Rent Allowance -Sc/ St Cell	54,810	94,433
	51507	Medical Allowance - SC/ST-	14,200	7,200
		<b>Students Health Centre:</b>	<b>31,48,519</b>	<b>26,24,596</b>
	1151	Pay Band:Uni.Health Centre	22,62,375	20,31,600
	51151	Pay & AllowHealth Centre	7,62,780	5,19,324
	51152	House Rent Allowance- Health Centre	95,264	62,872
	51155	Medical Allowance - Student Health Centre	28,100	10,800
		<b>University Press:</b>	<b>30,51,993</b>	<b>30,83,862</b>
	1101	Pay Band:Uni. Press	21,88,150	24,10,632
	51101	Pay & Allowances -Uni -Press	8,17,786	6,33,041
	51102	House Rent Allowances -Uni Press	17,357	22,189
	51105	Medical Allowances -Uni Press	28,700	18,000
		<b>Bio Sciences:</b>	<b>3,77,87,873</b>	<b>3,53,31,466</b>
	251	Pay Band:Bio-Sciences Deptt	2,70,84,170	2,73,06,378
	50252	Dearness Allowance-Bio Science	93,78,327	70,26,321
	50253	House Rent Allowance-Bio Science	11,85,235	9,25,161
	50256	Medical Allowance-Bio Science	1,40,141	73,606
		<b>Business studies:</b>	<b>1,59,89,697</b>	<b>1,32,41,495</b>
	331	Pay Band:Business Studies Deptt	1,13,64,140	1,02,99,534
	50332	Dearness Allowance-Bus Stud	41,04,705	26,09,437
	50333	House Rent Allowance-Busi Stud	4,72,102	3,08,844
	50336	Medical Allowance-Busi Stud	48,750	23,680
		<b>Chemistry:</b>	<b>4,91,73,155</b>	<b>4,02,80,949</b>
	231	Pay Band:Chemistry Department	3,47,91,218	3,21,90,323
	232	Grade Pay:Chemistry Department	81,106	-
	50232	Dearness Allowance-Chemistry	1,25,71,079	71,26,231
	50233	House Rent Allowance-Chemistry	15,20,311	8,70,622
	50236	Medical Allowance-Chemistry	2,09,441	93,773
		<b>Economics:</b>	<b>1,41,02,507</b>	<b>1,14,85,423</b>
	321	Pay Band:Economics Department	1,00,63,087	88,99,202
	50322	Dearness Allowance-Economics	36,54,464	23,06,268
	50323	House Rent Allowance-Economics	3,28,226	2,55,480
	50326	Medical Allowance-Economics	56,730	24,473
		<b>Education:</b>	<b>95,10,329</b>	<b>77,89,524</b>
	421	Pay Band:Education Department	70,66,720	61,05,200
	50422	Dearness Allowance-Education	20,33,493	15,20,056
	50423	House Rent Allowance-Education	3,62,436	1,43,868
	50426	Medical Allowance-Education	47,680	20,400
		<b>Electronics:</b>	<b>1,12,63,962</b>	<b>97,20,686</b>
	501	Pay Band:Electronics Department	80,01,020	74,66,800
	50502	Dearness Allowance-Electronics	28,03,362	19,50,714
	50503	House Rent Allowance-Electronics	4,31,180	2,88,772
	50504	Medical Allowance-Electronics	28,400	14,400



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Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>English:</b>		
			<b>88,49,354</b>	<b>97,40,761</b>
	391	Pay Band:English Department	62,35,999	75,31,600
	50392	Dearness Allowance-English	22,46,604	19,08,025
	50397	House Rent Allowance-English	3,38,351	2,84,336
	50395	Medical Allowance-English	28,400	16,800
		<b>Gujarati:</b>		
			<b>1,39,73,910</b>	<b>97,38,464</b>
	381	Pay Band:Gujarati Department	1,02,06,267	76,13,600
	50382	Dearness Allowance-Gujarati	32,59,563	19,48,728
	50383	House Rent Allowance-Gujarati	4,66,030	1,58,136
	50386	Medical Allowance-Gujarati	42,050	18,000
		<b>Hindi:</b>		
			<b>1,78,45,125</b>	<b>1,68,72,633</b>
	401	Pay Band:Hindi Department	1,27,42,400	1,32,10,400
	50402	Dearness Allowance-Hindi	49,75,840	35,85,413
	50403	House Rent Allowance-Hindi	66,985	44,420
	50406	Medical Allowance-Hindi	59,900	32,400
		<b>History:</b>		
			<b>1,04,86,385</b>	<b>89,54,663</b>
	361	Pay Band:History Department	74,38,000	75,61,500
	50362	Dearness Allowance-History	26,99,260	11,65,331
	50363	House Rent Allowance-History	3,20,725	2,13,432
	50366	Medical Allowance-History	28,400	14,400
		<b>Home Science:</b>		
			<b>1,31,37,545</b>	<b>1,34,79,667</b>
	271	Pay Band:Home Science Deptt	95,48,648	1,06,06,657
	50272	Dearness Allowance-Home Sci.	33,26,596	26,47,604
	50273	House Rent Allowance-Home Sci	2,26,801	2,05,229
	50276	Medical Allowance-Home Sci	35,500	20,177
		<b>Humanities &amp; Social Science:</b>		
			<b>34,54,686</b>	<b>28,24,034</b>
	431	Pay Band:Humanities & Social Sci.	24,75,697	22,12,600
	50432	Dearness Allowance-Huminties	8,90,966	5,62,326
	50433	House Rent Allowance-Huminties	46,923	31,108
	50436	Medical Allowance-Huminties	41,100	18,000
		<b>Library &amp; Information Science:</b>		
			<b>73,24,161</b>	<b>35,91,295</b>
	451	Pay Band:Library & Inform.Sci.	51,93,690	27,89,800
	50452	Dearness Allowance M Library Science	18,40,783	7,14,167
	50453	House Rent Allowance-M Lib Sci	2,56,138	76,528
	50456	Medical Allowance-M Lib Info Sci	33,550	10,800



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>MBA:</b>	<b>2,57,89,135</b>	<b>2,27,49,385</b>
	1451	Pay Band:M B A Department	1,85,21,621	1,78,51,700
	51452	Dearness Allowance-MBA	67,61,079	45,78,549
	51453	House Rent Allowance-MBA	4,21,235	2,75,936
	51454	Medical Allowance-MBA	85,200	43,200
		<b>MCA:</b>	<b>1,80,12,957</b>	<b>1,40,40,320</b>
	461	Pay Band:Computer Sci. Deptt(MCA)	1,29,84,836	1,09,51,200
	50462	Dearness Allowance- MCA	45,81,436	28,02,808
	50463	House Rent Allowance-MCA	4,11,959	2,71,912
	50465	Medical Allowance-MCA	34,726	14,400
		<b>Material Science:</b>	<b>78,05,966</b>	<b>81,20,080</b>
	481	Pay Band:Material Sci. Department	55,43,670	62,87,216
	50482	Dearness Allowance-Material Sci	19,57,215	15,97,595
	50483	House Rent Allowance-Mate Sci	2,69,581	2,12,959
	50491	Medical Allowance-Mate Sci	35,500	22,310
		<b>Mathematics:</b>	<b>2,05,63,285</b>	<b>1,69,64,691</b>
	291	Pay Band:Mathematics Deptt	1,45,71,290	1,38,04,703
	50292	Dearness Allowance-Mathematics	53,02,387	27,59,312
	50293	House Rent Allowance-Maths	6,18,608	3,71,160
	50296	Medical Allowance-Maths	71,000	29,516
		<b>PGDCA:</b>	<b>75,05,367</b>	<b>49,14,341</b>
	1351	Pay Band:PGDCA	54,76,930	37,95,600
	51352	Dearness Allowance - PGDCA	17,37,816	9,71,489
	51355	House Rent Allowance - PGDCA	2,77,921	1,43,652
	51356	Medical Allowance - PGDCA	12,700	3,600
		<b>Physics:</b>	<b>3,75,41,176</b>	<b>3,35,30,670</b>
	211	Pay Band:Physics Department	2,66,36,913	2,60,79,401
	50212	Dearness Allowance-Physics	95,81,299	66,55,644
	50213	House Rent Allowance-Physics	11,91,820	7,30,525
	50216	Medical Allowance-Physics	1,31,144	65,100
		<b>Political Science:</b>	<b>50,54,053</b>	<b>77,96,822</b>
	371	Pay Band:Political Sci. Deptt	37,13,087	51,05,800
	50371	Salary-Political Science	-	14,50,519
	50372	Dearness Allowance-Political Sci	13,20,251	11,29,375
	50373	House Rent Allowance -Poli Sci	13,025	1,03,928
	50376	Medical Allowance-Political Sci	7,690	7,200
		<b>Psychology:</b>	<b>1,28,61,004</b>	<b>1,08,16,287</b>
	351	Pay Band:Psychology Department	90,45,200	83,48,000
	50352	Dearness Allowance-Psychology	32,86,118	21,36,675
	50353	House Rent Allowance-Psychology	5,01,286	3,17,212
	50356	Medical Allowance-Psychology	28,400	14,400



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Sanskrit:</b>	<b>52,20,168</b>	<b>44,40,474</b>
	411	Pay Band:Sanskrit Department	37,34,400	34,21,200
	50412	Dearness Allowance-Sanskrit	12,84,666	8,87,306
	50413	House Rent Allowance-Sanskrit	1,94,002	1,28,368
	50416	Medical Allowance-Sanskrit	7,100	3,600
		<b>Sociology:</b>	<b>67,08,706</b>	<b>59,62,482</b>
	341	Pay Band:Sociology Department	48,22,400	46,82,000
	50342	Dearness Allowance-Sociology	17,57,816	11,98,370
	50343	House Rent Allowance-Sociology	1,07,190	71,312
	50346	Medical Allowance-Sociology	21,300	10,800
		<b>CISST:</b>	<b>34,61,563</b>	<b>22,31,214</b>
	521	Pay Band:CISST	24,37,800	17,17,400
	50523	Dearness Allowance:CISST	8,76,924	4,42,808
	50524	House Rent Allowance:CISST	1,32,639	63,806
	50526	Medical Allowance:CISST	14,200	7,200
		<b>Pharmaceutical Science:</b>	<b>59,14,091</b>	<b>48,28,084</b>
	1671	Pay Band:M.Pharm	41,49,200	37,19,177
	51672	Dearness Allowance M.Pharm	15,10,351	9,61,237
	51673	House Rent Allowance, M.Pharm	2,26,140	1,34,789
	51676	Medical Allowance: M.Pharm	28,400	12,881
		<b>MSW: P &amp; A</b>	<b>58,00,933</b>	<b>31,14,392</b>
	771	PayBand/B Pay MSW)	40,78,800	23,75,691
	50772	Dearness Allowance MSW	14,78,061	6,65,193
	50773	House Rent AllowanceMSW	2,23,072	69,244
	50774	Medical AllowanceMSW	21,000	4,264
		<b>Statistics:</b>	<b>91,02,406</b>	<b>1,00,22,014</b>
	311	Pay Band:Statistics Deptment	65,17,806	77,33,968
	312	Grade Pay:Statistics Department		
	50312	Dearness Allowance-Statistics	22,57,062	19,88,106
	50313	House Rent Allowance-Statistics	3,09,938	2,84,582
	50316	Medical Allowance-Statistics	17,600	15,358
		<b>University Scientific Instrumentation Centre:</b>	<b>42,73,146</b>	<b>37,78,296</b>
	1301	Pay Band:USIC	30,14,200	29,26,800
	51302	Dearness Allowance-USIC	10,98,664	7,48,584
	51303	House Rent Allowance-USIC	1,31,882	88,512
	51306	Medical Allowance-USIC	28,400	14,400
		<b>Upgradation of CISTC Level:</b>	<b>41,11,256</b>	<b>36,39,020</b>
	1551	Pay Band:USIC Level II to III	29,10,400	28,26,000
	51552	Dearness Allowance - USIC Level II & III	10,60,876	7,19,404
	51553	House Rent Allowance - USIC Level II & III	1,32,880	90,016
	51554	Medical Allowance- USIC Level II & III	7,100	3,600
			<b>54,94,08,487</b>	<b>54,07,78,965</b>



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
<b>R</b>		<b>Examination Expenses:</b>		
	50051	Paper Setter & Examinr - Arts	63,44,889	44,24,218
	50052	Paper Setter & Examinr - Science	97,39,118	80,49,692
	50054	Paper Setter & Examinr - Commerce	55,97,648	31,30,613
	50053	Paper Setter & Examinr - Engineering	6,29,145	3,85,247
	50055	Paper Setter & Examinr-Education	7,47,930	5,50,002
	50056	Paper Setter & Examinr-Law	10,51,291	8,23,066
	50057	Paper Setter & Examinr - Home Science	4,22,492	2,45,943
	50058	Paper Setter & Examinr-Ph.D	15,26,058	9,44,457
	50059	Paper Setter & Examinr-Medical	18,83,431	20,17,960
	50060	Paper Setter & Examinr.-Homeopathic	10,48,500	11,02,650
	50061	Paper Setter & Examinr-Pharm.Sci	53,634	18,357
	50071	Paper Setter & Examinr - Busi. Mgmt	15,70,273	9,57,679
	50062	Travelling Allowance to Examiners	67,93,651	33,18,418
	50063	Supervision Charges to Examiners	1,03,13,441	91,54,482
	50064	Stationery & Cont.-Examination	93,51,528	17,65,630
	50065	Asst. to Practical Examination	58,90,598	51,58,530
	50066	Printings - Examination-Spu	32,91,304	18,62,342
	50067	Chemicals & Breakages - Exam	9,55,147	6,49,035
	50068	Examination Allowance	25,41,013	20,29,117
	50069	Miscellaneous - Examination	22,41,035	15,60,923
	50070	Proof Reading Chg.-Examination	1,11,624	75,330
	50072	Surplus Balance Transfer to EDF A/c-Examination	3,02,80,328	4,73,30,610
	50073	Central Assesment -Examination	45,24,905	24,38,585
	50962	Convocation Expenses	57,01,606	29,53,235
	50074	Hiring Service Charges-Exam Section	35,05,873	33,51,223
	50076	Observation of Ans. Book Remu	1,71,660	1,64,760
	50077	Re-Assesment of Ans Book(Remu)	1,90,870	1,31,510
			<b>11,64,78,992</b>	<b>10,45,93,614</b>
<b>S</b>		<b>Expenses of University Departments</b>		
		<b>Bio Sciences:</b>	<b>1,09,22,601</b>	<b>68,15,026</b>
	50260	Electricity & Water Chg-Bio Science	32,67,790	21,05,630
	50261	Botanical Garden & Animal House-Bio Science	15,43,439	9,18,965
	50257	Working Expenses-Bio Science	2,97,019	51,656
	50265	Educational Tour (Bio Sci)	1,85,217	-
	50267	Stationery & Printing (Bio Sci)	75,057	-
	50268	Academic Activities (Bio-Sci)	1,06,769	-
	50258	Laboratory Expense Bio Science	45,50,591	32,49,447
	50266	Repair & Maint.of Computer/equip (Bio Sci)	8,96,719	4,89,328
		<b>Business Studies:</b>	<b>1,32,699</b>	<b>1,11,776</b>
	50337	Working Expenses-Business Stud	19,788	20,417
	50334	Stationery & Printing(Busi. Studies	43,192	-
	50338	Computer Laboratory & Cont.Busi.Stud	69,719	91,359
		<b>Chemistry:</b>	<b>1,22,93,069</b>	<b>1,29,73,513</b>
	50240	Electricity & Water Chg.-Chemistry	7,83,040	8,15,860
	50237	Working Expenses-Chemistry	4,83,084	4,77,295
	50238	Laboratry Exp.(Chemistry)	1,01,20,541	1,10,20,288
	50241	Books & Journal-Chemistry	-	53,870
	50245	Contingency Chemical & Glasswares- Chemistry	9,975	6,200
	50247	Repair/maint. of Computr/equip(Chem)	7,96,429	5,00,000
	50248	Academic Activities(Chemistry)	1,00,000	1,00,000
		<b>Economics:</b>	<b>3,72,607</b>	<b>1,52,449</b>
	50328	Computer Consumables-Economics	48,790	42,950
	50327	Contingencies /working Expenses-Eco	1,61,100	41,479
	50325	Academic Activities (Economics)	45,914	-
	50329	Educational Tour (Economics)	43,825	-
	50324	Repair & Maint.of Compu/equip-Eco	72,978	68,020
		<b>Education:</b>	<b>10,11,325</b>	<b>1,86,176</b>
	50424	Educational Tour (Education)	51,274	25,000



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SCH	GL No.	Particulars	2022-23	2021-22
			Amt.	Amt.
	50425	Academic Activities (Education)	1,24,064	26,654
	50427	Stationery & Printing (Education)	1,39,502	34,851
	50428	Working Exp Education	2,15,362	39,876
	50429	Computer Laboratory Exp.-Education	4,81,123	59,795

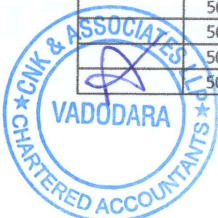




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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Electronics:</b>	<b>21,26,561</b>	<b>8,90,313</b>
	50510	Working Exp., Project & Field Work-Electronic	2,99,830	1,56,159
	50505	Repair & Maint.of Compu/equipElectronics	77,746	1,54,657
	50508	Software & Computer Contig.-Elect	4,58,212	-
	50509	Academic Activities Electronics	1,98,364	68,616
	50511	Electricity & Water Charges -Electronics	69,125	56,521
	50506	Laboratory Expense-Electronics	10,23,284	4,54,360
		<b>Gujarati:P.G.Exp</b>	<b>1,29,941</b>	<b>-</b>
	50385	Education Tour (Gujarati)	37,275	-
	50387	Repair & Maint.of Computer/equip(Gujrati)-	18,673	-
	50388	Stationer & Printing (Gujarati)	38,938	-
	50389	Working Charges (Gujarati)	17,765	-
	50390	Academic Activities(Gujarati)	17,290	-
		<b>Home Science:</b>	<b>34,68,044</b>	<b>40,69,028</b>
	50279	Kitchenware & Glassware-Home Sci	1,77,800	76,093
	50281	Electricity Charges -Animal House	2,51,220	3,38,825
	50277	Working Expenses-Home Sci	1,19,997	84,325
	50282	Laboratory Expense-Home Sci.	23,76,649	34,23,835
	50284	Repair & Maint. of Computer/Equip(Home Sc)	4,97,068	1,16,282
	50287	Education Tour (Home Sc)	15,335	-
	50285	Stationery Printing (Home Sc)	29,975	29,668
		<b>Humanities &amp; Social Work:</b>	<b>2,37,919</b>	<b>19,749</b>
	50437	Maint for Com Acces & Consu	1,74,933	6,234
	50438	Stationery, Printing & Contingencies-Hummi	62,986	13,515
		<b>Library &amp; Information Sciences:</b>	<b>2,60,891</b>	<b>23,771</b>
	50458	Honorarium & TA to Visiting Lecture-MLIS	-	-
	50454	Repair & Maint. of Compu/equip(M.Lib)	1,63,082	-
	50455	Working Charges (M.Lib)	32,860	-
	50459	Stationery & Contingency M Lib	64,949	23,771
		<b>MBA:</b>	<b>1,89,781</b>	<b>84,512</b>
	51460	Computer Software-MBA	49,290	9,800
	51458	Faculty Development Proqram-MBA)	24,270	-
	51459	Contingencies-MBA	-	-
	51461	Electricity Charges-MBA	40,705	-
	51457	Working Expenses MBA	75,516	74,712
		<b>MCA:</b>	<b>16,23,295</b>	<b>11,46,058</b>
	50466	Working Expenses-MCA	2,20,312	2,01,816
	50471	Insurance for Compu.Equip.-MCA	-	-
	50469	Electricity & Water Chg.-MCA	6,26,356	6,78,065
	50470	Computer Lab Exp -MCA	7,76,627	1,90,696
	50468	Software Library-MCA)	-	75,481
		<b>Material Science:</b>	<b>26,30,105</b>	<b>21,34,110</b>
	50490	Electricity & Water Chg- (Mate Sci)	3,52,034	2,06,927
	50484	Working Expenses-Mat Sci	1,36,190	1,30,863
	50487	Laboratory Expense Mate-Sci	16,47,083	15,24,251
	50488	Repair & Maintenance of Comp/Equip(Mat. Sc)	4,65,193	2,53,110
	50492	Academic Activities (Mat. Sc)	9,696	-
	50489	Stationery & Printing (Mat. Sc)	9,999	9,990
	50493	Educational Tour (Mat. Sc)	9,910	8,969
		<b>PGDCA:</b>	<b>2,08,459</b>	<b>2,01,072</b>
	51358	Library-PGDCA	93,058	97,915
	51360	Working Expenses-Post B Sc D C A E Com Sci	1,15,401	1,03,157
		<b>Physics:</b>	<b>64,67,829</b>	<b>40,73,052</b>
	50220	Electricity & Water Chg.-Physics	2,29,898	2,30,197
	50217	Working Expense -Physics	4,92,410	1,77,648
	50219	Academic Activities(Physics)	1,27,469	-
	50218	Lab Expenses (Physics)	52,24,067	32,38,334
	50214	Repair/maint.of Compu Equip(Physics)	3,08,807	3,75,485
	50215	Stationery & Printing (Physics)	85,178	51,388



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Psychology:</b>	<b>5,89,481</b>	<b>1,08,228</b>
	50358	Laboratory Charges-Psychology	62,250	67,850
	50355	Educational Tour (Psychology)	95,000	-
	50357	Working Charges (Psychology)	37,821	-
	50360	Academic Activities (Psychology)	2,78,023	-
	50354	Rapair/maint of Comp/equipmnt(Psy)	71,177	26,781
	50359	Stationery & Printing (Psychology)	45,210	13,597



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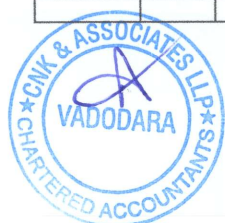
SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Mathematics:</b>	<b>5,10,824</b>	<b>3,59,548</b>
	50299	Electricity & Water Charges-Maths	2,04,502	1,13,141
	50297	Working Expenses-Maths	43,961	46,236
	50298	Computer Lab Expenses/ Software -Maths	52,945	1,93,852
	50291	Academic Activities (Maths)	1,17,389	(15,862)
	50294	Repair & Maint. of Compu/equip(Maths)	54,411	17,181
	50295	Stationery & Printing (Maths)	37,616	5,000
		<b>Statistics Dept.:</b>	<b>11,64,919</b>	<b>4,33,841</b>
	50319	Computer Laboratory Exp-Statistics	6,79,257	2,83,561
	50318	Computer Stationery Chg.Statistics	1,00,430	91,384
	50311	Educational Tour (Stats)	85,000	-
	50314	Repai. & Main. of Comp./ Equip (Stat)	98,523	-
	50320	Acadecmic Activities (Stati)	50,865	-
	50315	Stationery & Printing (Stats)	64,393	-
	50317	Working Expenses-Statistics	86,451	58,896
		<b>English P.G.Exp</b>	<b>2,56,417</b>	<b>43,682</b>
	50393	Educational Tours (English)	50,000	-
	50394	Repair & Maint.of Computer/equip(English)	73,172	11,317
	50396	Stationery & Printing (English)	44,126	19,015
	50398	Working Charges (English)	24,711	1,908
	50399	Academic Activities (English)	64,408	11,442
		<b>Hindi:P.G.Exp</b>	<b>2,02,082</b>	<b>33,212</b>
	50408	Stationery & Printing (Hindi)	29,221	23,527
	50410	Academic Activities (Hindi)	75,000	9,685
	50400	Drama (Hindi)	25,000	-
	50409	Working Charges (Hindi)	27,689	-
	50405	Educational Tours (Hindi)	20,700	-
	50407	Repair & Maint.of Computer/eqip(Hindi)	24,472	-
		<b>History:P.G.Exp.</b>	<b>1,65,325</b>	<b>17,640</b>
	50367	Repair & Maint.of Computer/equip(History)	16,580	400
	50365	Educational Tour (History)	78,435	-
	50369	Working Charges (History)	21,654	-
	50368	Stationery & Printing (History)	15,213	9,240
	50370	Academic Activities (History)	33,443	8,000
		<b>Political Science:P.G.Exp.</b>	<b>1,27,390</b>	<b>21,463</b>
	50375	Educational Tour (Poli. Sci)	84,300	10,500
	50379	Working Charges (Poli. Sci)	16,421	-
	50380	Academic Activities (Poli. Sci)	10,947	-
	50377	Repair & Maint.of Computer/equip (Poli. Sci)	7,844	5,523
	50378	Stationery& Printing (Poli. Sci)	7,878	5,440
		<b>Sanskrit:P.G.Exp.</b>	<b>2,10,431</b>	<b>13,145</b>
	50417	Repair & Maint.of Computer/equip(Sanskrit)	12,401	4,800
	50415	Educational Tour (Sanskrit)	76,025	-
	50419	Working Charges (Sanskrit)	20,996	-
	50418	Stationery & Printing (Sanskrit)	11,538	7,345
	50420	Academic Activities (Sanskrit)	89,471	1,000



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Ph.D. Facilitation Centre</b>	<b>(4,64,498)</b>	<b>(9,00,000)</b>
	10307	Ph.D. Facilitation Centre-Grant From Govt of Gujarat	9,00,000	9,00,000
	51653	Ph.D. Facilitation Centre Expenses	4,35,502	
		<b>University Science Instrumentation Centre:</b>	<b>44,97,711</b>	<b>32,58,294</b>
	51308	Consumable Articles-USIC	52,238	83,610
	51309	Electricity & Water Charges -USIC	3,36,053	2,20,220
	51307	Repair & Maint of Equipment- USIC	4,27,423	4,03,751
	51211	Electricity & Water Chg.-USIC	6,33,877	2,77,360
	51310	Repair & Mati.of Bldg Electrical-USIC	29,99,955	22,21,003
	51212	Repair & Spare of Electrical Motors & Pumps	48,165	52,350
		<b>Upgradation of USIC Level:</b>	<b>51,059</b>	<b>42,268</b>
	51560	Seminars Training/Meeting-UOUL	-	
	51558	Consumable & Conting.-UOUL II & III	51,059	42,268
		<b>Pharmaceutical Science:</b>	<b>52,37,854</b>	<b>26,48,744</b>
	51677	Working/conti.Expenses(M.Pharm)	4,53,246	6,04,803
	51675	P G Students ScholarshipM.Pharm	4,02,000	2,34,000
	51679	Computer FacilityM.Pharm	12,34,626	1,59,454
	51678	Laboratory Expenses(M.Pharm)	19,35,788	9,38,727
	51680	Academic Activities(M.Pharm)	15,622	14,774
	51681	Sub.for Periodicals/books & Jour	11,96,572	6,96,986
		<b>IICISST:</b>	<b>39,43,685</b>	<b>37,59,188</b>
	50527	Working/Conti. Expenses(CISST)	3,25,899	2,47,807
	50528	Laboratory Expenses(CISST)	36,17,786	35,11,381
		<b>Bhaikaka Library:</b>	<b>82,50,409</b>	<b>64,56,366</b>
	50756	Library Books Periodicals-Bhai. Lib.-Exps.	79,98,562	63,72,691
	50757	Stationery & Printing-Bhaikaka Lib	13,300	10,450
	50758	Bindings-Bhaikaka Lib	-	5,430
	50760	Contingencies & Telephone -Bhaikaka Lib	24,971	15,334
	50761	Electricity & Water Chg.-Bhaikaka Lib	1,23,635	2,518
	50762	Maint.Acce,Stationery & Printing-BLSH	89,941	49,943
		<b>G.H. Patel Computer Centre:</b>	<b>21,06,361</b>	<b>16,03,507</b>
	51258	Maint,Accer,Stationery&Conti-GHPC	11,52,502	9,95,891
	51259	Electricity & Water Charges GHPC	5,29,653	4,07,318
	51261	Maint .for Comp.Air Cond.Machine	3,30,997	1,81,188
	51257	Working Expenses-GHPC	93,209	19,110
		<b>M.B. Patel College of Education:</b>	<b>4,59,806</b>	<b>2,23,636</b>
	51057	Laboratory Charges-MBPCE	12,470	11,923
	51058	Contingencies & Postage-MBPCE	22,118	19,760
	51059	Travelling Allowance-MBPCE	77,915	39,743
	51065	Electricity & Water Chg.-MBPCE	1,38,367	73,848
	51066	Repair & Maint. of Computer/equipMBPC)	1,00,951	42,173
	51067	Working Charges MBPC)	16,869	9,802
	51068	Academic Activities MBPC)	40,404	2,645
	51061	Audio Visual Aids-Exhibition	7,960	4,140
	51062	Teaching Aids-MBPCE	5,369	-
	51064	Educational Tour (MBPC)	15,679	-
	51063	Printing & Stationery-MBPCE	21,704	19,602
		<b>Museum &amp; Archaeology:</b>	<b>1,06,052</b>	<b>48,524</b>
	51007	Museum & Galleries	49,740	19,876
	51008	Photo,Art Work Etc.-Museum & Archi	22,419	-
	51009	Travelling Allowance & Cont.- Museum & Archi	7,602	2,889
	51011	Electricity & Water Charge-Museum & Arch	26,291	25,759



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

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>Physical Education:</b>	<b>78,46,197</b>	<b>43,21,212</b>
	50807	Inter College Sports	9,04,480	6,53,059
	50808	Inter University Sports Exp.-PER	21,23,704	14,69,356
	50809	Sports Materials	7,11,540	6,11,180
	50810	Coaching Camp Board OF Sports(Physical Edu)	6,53,850	3,54,150
	50811	Physical Edu.& Other Activities	2,39,514	40,322
	50813	Ground Maintenance & Acce	10,61,601	6,98,782
	50815	Transport Chg.& Misc	-	-
	50817	Sports Development Activity	8,97,910	-
	50816	Inter University Culture Festival	12,53,598	4,94,363
		<b>Students Health Centre:</b>	<b>31,35,611</b>	<b>31,42,440</b>
	51156	Honorarium to Consultants-Student Helth Cen	2,84,250	44,250
	51159	Medicines-Student Health Cen	20,86,709	19,54,602
	51157	Medical Instruments-Student Helth Centre	53,077	45,968
	51158	Miscellaneous Exp.-Student Helth Centre	94,105	42,167
	51160	Printing & Stationery -Student Health Centre	18,919	20,069
	51161	Electricity & Water Charge(Stu Helth)	47,885	25,556
	51162	Medical Re-Imbursement.- Health Centre	2,69,872	4,63,656
	51165	Laboratoty/chemicals	2,80,794	5,46,172
		<b>University Press:</b>	<b>16,83,049</b>	<b>15,27,538</b>
	51106	Family Pension Contribution-Uni Press	3,47,329	3,53,089
	51107	Over Time&Other Allow.-UP	10,550	-
	51108	Binding Materials-UP	1,54,356	79,650
	51110	Contingencies-Uni Press	29,474	66,013
	51111	Electricity & Water Chg.-UP	1,89,923	1,60,370
	51112	Insurance for Staff-UP	4,500	5,325
	51114	Press M/C.-Spare Parts-Uni Press	87,806	5,340
	51116	Papers & Printing Materials-Uni Press	8,44,051	7,74,876
	51121	Repair & Maint.for Computer Plates Making Machine	2,200	-
	51117	Spare Parts for Comp.&Plate Making M/C-UP	12,860	16,274
	51119	Plates & Chemicals-Uni Press	-	66,601
		<b>Estate:</b>	<b>1,11,53,292</b>	<b>80,09,914</b>
	51208	Repairs & Maint. of Building-ED	74,78,196	48,93,208
	51209	Maintenance of Gardens, Roads & Drainage-ED	4,07,026	3,16,290
	51214	Misc. Contingencies-ED	91,978	48,264
	51215	Panchayat Chg.& Contribution-ED	31,76,092	27,52,152
		<b>University Hostels:</b>	<b>30,60,736</b>	<b>21,50,065</b>
		<b>Women Hostel:</b>	<b>16,75,459</b>	<b>13,40,372</b>
	50656	Electricity & Water Chg.-WH	4,64,596	4,99,423
	50657	Contingencies & News Paper-WH	13,049	8,313
	50658	Repair & Maintenance-Women Hostel	11,97,814	8,32,636
		<b>Bsc. B.Ed. Hostel:</b>	<b>1,547</b>	<b>3,886</b>
	50706	Electricity & Water Charges-B.Sc.B.Ed	1,547	3,886
		<b>Nehru Hall:</b>	<b>7,78,648</b>	<b>5,25,329</b>
	50726	Electricity & Water Chg.- Nehru Hall	2,94,849	2,14,090
	50727	Contingencies & News Paper-Nehru Hall	10,078	6,337
	50728	Repair & Maintanance-Nehru Hall	4,73,721	3,04,902
		<b>Old Hostel:</b>	<b>3,35,534</b>	<b>2,18,971</b>
	50736	Electricity & Water Chg.-Old Hostel	1,45,859	1,28,671
	50738	Repair & Maintenance- Old Hostel	1,89,675	90,300



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

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		<b>CTE Hostel:</b>	<b>2,69,548</b>	<b>61,507</b>
	50716	Electricity & Water Chg.-CTE	98,030	53,218
	50717	Contingencies & News Paper-CTE	8,296	2,289
	50718	Repair & Maintance-CTE	1,63,222	6,000
			<b>9,63,69,319</b>	<b>7,02,03,060</b>
<b>T</b>		<b>Office &amp; Other Administrative Expenses</b>		
		<b>Travelling Exp.:</b>	<b>19,57,168</b>	<b>11,77,899</b>
	50101	T A Meeting of Authorities & Committees	18,06,963	10,27,241
	50102	T A Vice Chancellor	69,740	10,004
	50103	T A :Office Staff	80,465	1,40,654
		<b>University Publication:</b>	<b>48,272</b>	<b>35,908</b>
	50902	Artha-Vikas Exp.-SPU	10,784	11,672
	50903	Shilshrutam	13,025	24,236
	50904	Pragna Exp.-SPU	24,463	-
		<b>Printing, Stationary &amp; Postage:</b>	<b>22,08,047</b>	<b>25,76,199</b>
	50153	Printing & Other Printing Exp	5,44,940	9,53,172
	50154	Stationery & Cont. (P&S)-SPU	13,14,453	11,62,194
	50155	Postage & Telegram-Exp	3,48,654	4,60,833
		<b>Miscellaneous Expenses:</b>	<b>3,01,20,555</b>	<b>2,68,73,503</b>
	51700	Cultural Activities & Hospitality	8,65,797	1,08,088
	50970	NAAC Assesment Expenses	23,14,709	30,037
		DRD:Sansad Adarsh Gram Yogna Expenses	-	(9,80,536)
	51650	Security Service Charges-SPU	95,17,012	94,97,051
	51651	Automation of Uni.Adm.-SPU	1,32,113	8,17,510
	51652	Networking for Uni.Adm.Bldg	23,92,608	24,61,602
	51656	Women Cell	1,08,781	40,840
	50910	Rent, Taxes & Legal Charges	14,54,185	30,90,282
	50951	Membrsp Fees, Ass of Ind Uni Com Wth Asso Etc	59,000	59,000
	50953	Repair & Maint of Furniture & Office Equip.-Misc	4,01,794	4,34,089
	50955	V C's Samptuary Allowance	23,966	26,582
	50956	Maintenance of University Cars	11,27,062	15,13,806
	50957	Electricity & Water Charges(Mischellaneous)	48,88,439	31,82,988
	50958	Advertisements	11,47,558	11,76,173
	50959	Uniforms	1,03,653	3,21,829
	50661	Research Methodology Course Work	1,95,567	-
	50960	Contingencies	10,54,917	4,86,833
	50961	Bank Charges & Interest	(11,713)	(8,011)
	50964	Telephone Expenses	4,31,760	4,63,305
	50963	Guest House Expenses	4,71,787	75,744
	50969	Election Expenses	2,62,794	15,00,758
	50965	Audit Fees	13,52,890	7,09,652
	50967	Insurance Premium	18,25,876	18,65,881
			<b>3,43,34,042</b>	<b>3,06,63,509</b>



# **SARDAR PATEL UNIVERSITY, VALLABH VIDYANAGAR**

**Financial Year: 2022-23.**

## **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 AERC
  - 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. Previous year's figures are regrouped, rearranged and reclassified wherever found necessary.

For Sardar Patel University

*B.A.P.*  
I/c. Chief Accounts Officer  
Sardar Patel University  
Vallabh Vidyanagar (Guj.)  
Authorized Signatories

PLACE: V.V Nagar

DATE: 06/10/2023

AS PER OUR REPORT OF EVEN DATE

For CNK & Associates LLP

Chartered Accountants

FRN: 101961W/W-100036

  
Registrar  
Sardar Patel University  
Vallabh Vidyanagar



*Alok Shah*  
CA. Alok Shah  
(Partner)  
Mem.No.: 042005

PLACE: VADODARA

DATE: 06<sup>th</sup> October, 2023

