


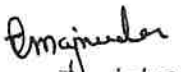
SARDAR PATEL UNIVERSITY
V. V. NAGAR

BALANCE SHEET AS AT 31ST MARCH 2018

FUNDS AND LIABILITIES	SCH	AS AT 31st MARCH, 2018 ₹	PROPERTIES AND ASSETS	SCH	AS AT 31st MARCH, 2018 ₹
CORPUS FUND	A	1,95,25,04,476.49	IMMOVABLE PROPERTIES	F	53,48,01,551.53
GRANT FUNDS	B	60,91,57,920.19	<u>INVESTMENTS</u> Own Fund Investment Gratuity Investment - AERC	G	1,47,89,12,473.00 23,87,940.00 1,48,13,00,413.00
ENDOWMENT FUND	C	5,72,04,395.65	<u>Provident Fund Investment</u> Provident Fund Investment in Treasury (SPU & AERC)		36,19,03,855.49
<u>PROVIDENT FUND</u> SPU & AERC		36,19,03,855.49	Provident Fund investment (Press)		91,21,310.00
PRESS		93,14,376.50			
GRATUITY (AERC)		36,95,996.12	CURRENT ASSETS, LOANS & ADVANCES	H	5,78,60,197.25
CURRENT LIABILITIES & PROVISIONS	E	5,69,21,482.17	CASH AND BANK BALANCES	I	58,19,95,819.64
			<u>GRANT RECEIVABLE</u> Opening Balance Less : Surplus Trans. From I & E A/c.		15,11,63,225.78 (12,74,43,870.08) 2,37,19,355.70
TOTAL		3,05,07,02,502.61	TOTAL		3,05,07,02,502.61


FOR, SARDAR PATEL UNIVERSITY


Chief Accounts Officer
Sardar Patel University
Vallabh Vidyanagar (Guj.)
17/08/2018

Registrar

Incharge Registrar
Sardar Patel University
Vallabh Vidyanagar.



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


Alok Shah
M. No : 042005
Place : Vadodara
Date :-
17/08/2018

SARDAR PATEL UNIVERSITY
V. V. NAGAR

INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

EXPENDITURE	SCH	YEAR ENDED 31st MARCH, 2018 ₹	INCOME	SCH	YEAR ENDED 31st MARCH, 2018 ₹
To SALARIES, ALLOWANCES & BENEFITS	J	34,51,89,803.00	By MAINTENANCE GRANT (ADHOC)	-	51,61,00,000.00
To EXAMINATION EXPENSES	K	9,22,95,634.00	By EXAMINATION FEES INCOME	N	9,22,95,634.00
To EXPENSES OF UNIVERSITY DEPARTMENTS	L	6,31,49,581.00	By INCOME OF UNIVERSITY DEPARTMENTS	O	3,01,91,060.00
To OFFICE & OTHER ADMINISTRATIVE EXPENSES	M	1,84,60,261.92	By OTHER INCOME	P	46,58,828.00
To SURPLUS DURING THE YEAR ADJUSTED AGAINST GRANT RECEIVABLE		12,74,43,870.08	By PUBLICATION & ENDOWMENT PUBLICATION INCOME	Q	2,980.00
			By MISCELLANEOUS INCOME	R	27,04,903.00
			By INTEREST ON SAVING BANK ACCOUNT	-	5,85,745.00
TOTAL		64,65,39,150.00	TOTAL		64,65,39,150.00

FOR, SARDAR PATEL UNIVERSITY

[Signature]
Chief Account Officer
Sardar Patel University
Vadodra, Gujarat (Guj.)
Chief Accounts Officer
Authorised Signatories
V.V Nagar

Date :- 17/08/2018

[Signature]
Incharge Registrar
Sardar Patel University
Vallabh Vidyanagar.



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

[Signature]

Alok Shah
M. No : 042005
Place : Vadodara
Date :-

17/08/2018

SARDAR PATEL UNIVERSITY, V. V. NAGAR

GROUPING OF FUND AND LIABILITIES

PARTICULARS	SCH	AS AT 31st MARCH, 2018 ₹
<u>CORPUS FUND</u>	A	
University Own Fund	(List - I)	1,33,85,09,718.72
Self Finance Development Fund	(List - II)	16,16,29,576.56
Exam Development Fund	(List - III)	45,23,65,181.21
Total		1,95,25,04,476.49
<u>GRANT FUNDS</u>	B	
Grant Funds	(List - I)	39,11,57,215.52
Other Scheme Grant Funds	(List - II)	21,11,12,917.25
Grant from UGC & Other Schemes	(List - III)	68,87,787.42
Total		60,91,57,920.19
<u>ENDOWMENT FUND</u>	C	5,72,04,395.65
<u>PROVIDENT FUND</u>	D	
SPU & AERC	(List - I)	36,19,03,855.49
Press	(List - II)	93,14,376.50
Total		37,12,18,231.99
<u>CURRENT LIABILITIES & PROVISIONS</u>	E	
Deposits (Liability)	(List - I)	5,68,56,269.67
Expenses Payable	(List - II)	65,212.50
Total		5,69,21,482.17

GROUPING OF ASSETS

PARTICULARS	SCH	AS AT 31st MARCH, 2018 ₹
IMMOVABLE PROPERTIES	F	53,48,01,551.53
<u>INVESTMENTS</u>	G	1,48,13,00,413.00
<u>CURRENT ASSETS, LOANS & ADVANCES</u>	H	
Deposits	(List - I)	9,15,485.00
Advances	-	1,09,58,170.00
Advances - SF	-	33,03,249.25
Staff Advances	(List - II)	5,96,507.00
Interest & Other Receivables	(List - III)	4,20,86,786.00
Total Rs.		5,78,60,197.25
CASH AND BANK BALANCES	I	58,19,95,819.64



SCH - A : CORPUS FUND
LIST - I : UNIVERSITY OWN FUND

PARTICULARS	AS AT
	31st MARCH, 2018
	₹
University General Fund	1,08,29,37,757.41
Gratuity fund - SPU	(72,14,565.72)
Department Development fund	13,62,80,880.44
International student center	3,04,69,584.65
Miscellaneous fund	9,49,17,045.94
Personal Professional Devt. Fund	11,19,016.00
Total	1,33,85,09,718.72

LIST - II : SELF FINANCE DEVELOPMENT FUND

PARTICULARS	AS AT
	31st MARCH, 2018
	₹
Self Finance Development Fund	16,16,29,576.56
Total	16,16,29,576.56

LIST - III : EXAM DEVELOPMENT FUND

PARTICULARS	AS AT
	31st MARCH, 2018
	₹
Exam Development Fund	45,23,65,181.21
Total	45,23,65,181.21



SCH - B GRANT FUNDS**LIST - I : GRANT FUNDS**

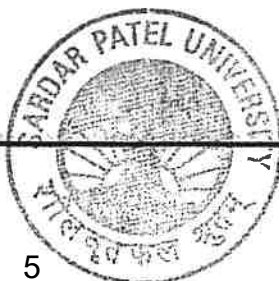
PARTICULARS	AS AT 31st MARCH, 2018 ₹
Capital Grant	18,89,05,403.73
Earmarked Specific Funds	19,81,41,898.04
NSS Programme	41,09,913.75
Total	39,11,57,215.52

LIST - II : OTHER SCHEME GRANT FUNDS

PARTICULARS	AS AT 31st MARCH, 2018 ₹
RUSA Grant Fund	15,51,66,475.00
Other Scheme Grant	(6,91,66,608.75)
State Grant Fund (CBCS)	48,84,328.00
State Maintenance Grant Fund	12,02,28,723.00
Total	21,11,12,917.25

LIST - III : GRANT FROM UGC & OTHER SCHEME GRANT

PARTICULARS	AS AT 31st MARCH, 2018 ₹
Contingencies Book Etc	70,840.00
Exchange of teacher	1,16,651.00
Hindi phase IV	41,037.00
Polymer chemistry	62,60,553.00
Rec: Consumable home science (FBT)	1,79,993.00
Upgrading of USIC II & III	4,148.42
ICAS Project	4,69,372.00
Improvement of Res. Activities	(2,54,807.00)
Total	68,87,787.42



SCH - C : ENDOWMENT FUNDS

LIST - I : GOLD MEDAL FUNDS

PARTICULARS	AS AT 31st MARCH, 2018 ₹
Gold Medal Funds	48,17,400.21
Fellowship/Scholarship/Prizes Fund/Donation	1,02,38,006.63
Establishment of Chairs	1,81,813.34
Others	4,19,67,175.47
Total	5,72,04,395.65

LIST - II : FELLOWSHIP/SCHOLARSHIP/PRIZES FUND/DONATION

PARTICULARS	AS AT 31st MARCH, 2018 ₹
Opening balance	6,27,83,823.54
Add:- Addition/Trans. during the year	21,04,061.00
Less:- Utilization/Adj during the year	(3,29,359.00)
Total	6,45,58,525.54



SCH - D : Provident Fund**LIST - I : SPU & AERC**

PARTICULARS	AS AT 31st MARCH, 2018 ₹
SPU	
CPF:Subscription (40501)	12,37,34,246.99
CPF:Contribution (40502)	48,63,473.04
GPF Account (40503)	18,62,03,660.08
P F Loan A/c. (40504)	(6,49,10,173.00)
CPF:Subscription Final Withdral (40505)	(1,47,33,037.00)
CPF: Uni Contri Final Withdrawl (40506)	(2,71,10,304.00)
CPF:90%Part Fianal Withdrawl (40507)	(1,54,09,137.00)
GPF:90%Part Final Withdrawal (40508)	(15,30,53,666.00)
P F Interest Received From State Govt (40511)	(81,90,586.38)
G P F -Final Withdrawl (40512)	(9,02,39,255.00)
Advance:Intrest Recieved From State Govt (40515)	51,77,012.01
Interest on GPF Account (40521)	9,81,35,043.76
Interest on CPF Uni Contri (40522)	1,38,44,343.00
Interest on Emp CPF Contri A/c (40523)	1,07,47,338.00
KDCC PFA/C Int.From State Govt.-PF	7,06,41,927.82
Total	13,97,00,886.32
AERC	
PF Deposit - AERC (40042)	1,51,24,853.56
AERC Int.on Investment (40044)	(2,62,12,290.00)
AERC:Int on Emp. Sub. (State Gov) (40051)	1,73,18,270.00
AERC :Int on Investment EMP.Contri (40052)	1,74,27,067.00
AERC : P F Deposit with Treasury (40058)	3,10,32,322.00
PF Loan - AERC (40059)	(66,22,300.00)
PF Deposit with Treasury (40509)	15,53,49,543.00
Agro.Eco.Emp.Gov.Sub.Tre.Jt.with A/c836	(2,06,10,646.73)
Int.&Bonus Int.From State Govt.-Agro	55,15,360.22
Int on P F Investment-Agro	1,36,57,582.03
Provident Fund - General	2,02,23,208.09
Total	22,22,02,969.17
Grand Total	36,19,03,855.49



SCH - E : CURRENT LIABILITIES & PROVISIONS**LIST - I : DEPOSITS (LIABILITY)**

PARTICULARS	AS AT 31st MARCH, 2018	
	₹	
AERC (Grant Deposit)		97,96,623.43
Earnest Money Deposit		74,40,608.00
Other Deposit		2,29,47,940.24
Scheme Deposit		11,51,336.00
Security Deposit		1,29,48,360.00
Library Deposit		23,73,700.00
Library Deposit - SF		1,71,700.00
Cummulative Deposit (Sf)		20,244.00
Shreeji Electronics - Sec Deposit (Sf)		258.00
Waste paper Deposit		5,500.00
Total		5,68,56,269.67

LIST - II : EXPENSES PAYABLE

PARTICULARS	AS AT 31st MARCH, 2018	
	₹	
<u>TDS</u>		
TDS 192	17,818.50	
TDS 192 - SF	19,468.00	
TDS 194C	224.00	37,510.50
Labour cess		22,040.00
Professional Tax		660.00
New define con pension scheme		4,922.00
Professional Tax - SF		80.00
Total		65,212.50
Total Rs. (I + II)		5,69,21,482.17



SARDAR PATEL UNIVERSITY, V. V. NAGAR

SCH - F : IMMOVABLE PROPERTIES

DETAILS OF FIXED ASSETS (BEFORE 01.04.2004)

PARTICULARS	AS AT 31st MARCH, 2017 ₹	Addition during the year ₹	Sales/Adj. During the year ₹	AS AT 31st MARCH, 2018 ₹
Building	8,94,62,237.24	-	-	8,94,62,237.24
Equipments	9,79,58,704.32	-	-	9,79,58,704.32
Books & Journals	2,56,25,181.53	-	-	2,56,25,181.53
Furniture & Fixture	37,05,418.44	-	-	37,05,418.44
Vehicles	16,42,729.00	-	-	16,42,729.00
Press & Machinery	3,35,381.00	-	-	3,35,381.00
Total - (A)	21,87,29,651.53	-	-	21,87,29,651.53

DETAILS OF FIXED ASSETS FROM GRANT / DONATION / SCHEMES

PARTICULARS	AS AT 31st MARCH, 2017 ₹	Addition during the year ₹	Sales/Adj. During the year ₹	AS AT 31st MARCH, 2018 ₹
Land & Building	6,60,79,701.00	-	-	6,60,79,701.00
Equipments	11,29,91,910.00	-	32,300.00	11,29,59,610.00
Books & Journals	3,36,01,234.00	-	13,457.00	3,35,87,777.00
Furniture & Fixture	41,48,287.00	-	-	41,48,287.00
Computers	2,99,44,900.00	-	-	2,99,44,900.00
Total - (B)	24,67,66,032.00	-	45,757.00	24,67,20,275.00

DETAILS OF FIXED ASSETS FROM OWN FUNDS

PARTICULARS	AS AT 31st MARCH, 2017 ₹	Addition during the year ₹	Sales/Adj. During the year ₹	AS AT 31st MARCH, 2018 ₹
Land & Building	3,24,63,924.00	-	-	3,24,63,924.00
Equipments	61,20,546.00	-	72,245.00	60,48,301.00
Books & Journals	2,26,02,766.00	-	-	2,26,02,766.00
Furniture & Fixture	23,01,420.00	-	-	23,01,420.00
Computer Systems	48,76,314.00	-	-	48,76,314.00
Vehicles	10,58,900.00	-	-	10,58,900.00
Total - (C)	6,94,23,870.00	-	72,245.00	6,93,51,625.00
Total Rs. (A + B + C)	53,49,19,553.53	-	1,18,002.00	53,48,01,551.53



SCH - G : INVESTMENTS

PARTICULARS		AS AT
		31st MARCH, 2018 ₹
GOI Bonds		1,251,400,000.00
FIXED DEPOSITS		
Bank Of Baroda	210,980,594.00	
Corporation Bank	18,417,819.00	
Dena Bank	502,000.00	229,900,413.00
Total		1,481,300,413.00

SCH - H : CURENT ASSET, LOANS, ADVANCES**LIST - I : DEPOSITS**

PARTICULARS		AS AT
		31st MARCH, 2018 ₹
GEB Deposit		881,346.00
Permanent Deposit		24,900.00
Telephone Deposit		9,239.00
Total		915,485.00

LIST - II : STAFF ADVANCES

PARTICULARS		AS AT
		31st MARCH, 2018 ₹
Festival Advance		584,157.00
Food Grain Advance		12,350.00
Total		596,507.00

LIST - III : INTEREST & OTHER RECEIVABLES

PARTICULARS		AS AT
		31st MARCH, 2018 ₹
Interest Receivable		20,170,745.00
Interest Receivable - SF		2,326,844.00
Professional charges receivable		334,627.00
Rent Receivable		39,580.00
TDS Receivable		
Opening Balance	4,361,271.00	
Add: SF	916,027.00	
Add: During year	13,937,692.00	19,214,990.00
Total		42,086,786.00



SCH - I : CASH & BANK BALANCES

PARTICULARS	AS AT
	31st MARCH, 2018 ₹
Cash on Hand	44,516.00
Cash on Hand (SF)	654.00
Canara Bank (RUSA)	117,049,058.00
Corporation Bank (CA)	3,025,427.33
Corporation Bank (CCSDL)	6,918,930.35
Corporation Bank (CLSB)	399,640,280.77
State bank of India	23,450.25
Axis Bank Ltd.	39,786,549.25
Union Bank of India (Scholarship)	30,862.99
Bank of Baroda (SF)	15,208,457.70
Dena Bank	267,633.00
Total	581,995,819.64



SARDAR PATEL UNIVERSITY, V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - J : SALARIES, ALLOWANCES & BENEFITS

PARTICULARS	Year Ended
	31st March, 2018
	₹
Salary	16,69,88,859.00
Allowances	15,09,80,608.00
Bonus	3,15,753.00
Gratuity Payment & Contribution	79,609.00
University PF contribution	53,196.00
Transport Allowance	12,52,703.00
Arrears : Revision 7th Pay	68,10,614.00
Leave Salary	3,01,837.00
Financial Assistance to Expired Employees	7,500.00
Leave Travel Concession	1,09,606.00
Other Allowance	81,662.00
Super Annuation Leave Salary	1,79,06,131.00
Vesicotomy Allowance	56,339.00
Washing Allowance	66,676.00
Pension	1,78,710.00
Total	34,51,89,803.00



SCH - K : EXAMINATION EXPENSES

PARTICULARS	Year Ended
	31st March, 2018
	₹
Assistant At Practicles	47,25,443.00
Central Assessment - Examination	21,99,303.00
Chemicals & Breakages	9,10,600.00
Convocation Exp	18,55,281.00
Hiring Service Charge	21,70,529.00
Miscellaneous Exp	18,24,688.00
Observation of Answer Book Remuneration	1,03,930.00
Paper Setter & Examiner (Management Exam)	11,86,703.00
Paper Setter & Examiner (Arts Exam)	46,34,236.00
Paper Setter & Examiner (Commerce Exam)	20,99,764.00
Paper Setter & Examiner (Education Exam)	4,02,415.00
Paper Setter & Examiner (Engineering Exam)	9,116.00
Paper Setter & Examiner (Homeopathic Exam)	8,77,738.00
Paper Setter & Examiner (Home Science Exam)	3,01,923.00
Paper Setter & Examiner (Law Exam)	4,76,289.00
Paper Setter & Examiner (Medicine Exam)	12,10,577.00
Paper Setter & Examiner (Pharma.Sci. Exam)	16,607.00
Paper Setter & Examiner (PHD Exam)	5,56,753.00
Paper Setter & Examiner (Science Exam)	69,02,901.00
Printing	16,55,260.00
Proof Reading Charges	23,200.00
Re-Assessment of Answer Book Remuneration	1,37,780.00
Stationery & Contingency	46,82,067.00
Examinar Supervision Charges	79,50,368.00
Travelling Allowance to Examinars	31,63,436.00
Examination Allowance	11,15,087.00
Amount trans. To Exam Fund	4,11,03,640.00
Total	9,22,95,634.00



SCH - L : EXPENSES OF UNIVERSITY DEPARTMENTS

PARTICULARS	Year Ended 31st March, 2018 ₹
Hostel	23,80,165.00
Bhaikaka Library	55,12,980.00
G.H. Patel Computer Centre	17,05,480.00
M.B. Patel College of Education	1,67,162.00
Museum & Archaeology	1,06,185.00
Physical Education	35,41,415.00
Students' Health Centre	26,61,163.00
University Press	21,22,896.00
Estate	49,93,159.00
Post Graduate Department	3,99,58,976.00
Total	6,31,49,581.00



SCH - M : OFFICE & OTHER ADMINISTRATIVE EXPENSES

PARTICULARS	Year Ended 31st March, 2018 ₹
Advertisement Exps.	9,54,947.00
Audit & Professional Fees	7,48,244.00
Automation of University Adm	5,30,401.00
Bank charges	14,906.92
Cultural Activities & Hospitality	29,046.00
Contingencies	7,03,250.00
Election Exps.	1,78,572.00
Electricity & Water Charges	29,87,018.00
Elocution Competition Exps.	453.00
Exam Reform Unit Exps	35,222.00
Guest House Exps.	72,763.00
Insurance Premium	5,44,696.00
Legal charges	15,28,185.00
Maintenance of University Cars	6,07,077.00
NAAC Assessment Exps.	604.00
Networking For University Adm	15,43,380.00
Membership Fees	50,000.00
Printing & Stationery	34,13,664.00
Publication Exps.	1,53,800.00
Repair & Maintenance	46,642.00
Security Exps.	25,98,125.00
Telephone charges - SPU	5,83,752.00
Uniforms Exps.	24,994.00
V C's Samptuary Allowance	38,915.00
Women Cell Exps.	1,05,865.00
Travelling allowance	9,58,532.00
Bank charges - SF	7,208.00
Total	1,84,60,261.92



SCH - N : EXAMINATION FEES INCOME

PARTICULARS	Year Ended 31st March, 2018 ₹
Arts Examination - EF	1,41,96,626.00
Business Management Exam - EF	22,12,550.00
Commerce Examination - EF	1,01,88,955.00
Convocation Fees	33,27,860.00
Education Examination - EF	37,39,740.00
Engineering Examination - EF	22,39,200.00
Homeopathy Examination - EF	10,32,750.00
Homescience Examination - EF	6,90,405.00
Law Examination - EF	40,57,836.00
Medicine Examination - EF	70,50,025.00
Observation of Answer Book	7,52,050.00
Other Certificates Fees	6,95,200.00
Pharmaceutical Sci Examination - EF	5,240.00
PHD Examination - EF	14,05,000.00
Re-Assessment of Ans.Book - EF	1,74,267.00
Sale of Exam Form	9,88,515.00
Science Examination - EF	3,77,80,249.00
Supply of Marks Statements Income	1,51,160.00
Verification of documents	16,08,006.00
Total	9,22,95,634.00



SCH - O : INCOME OF UNIVERSITY DEPARTMENTS

PARTICULARS	Year Ended
	31st March, 2018
	₹
Bhaikaka Library	29,460.00
Estate	15,57,175.00
M.B. Patel College of Education	4,52,450.00
Post Graduate	1,42,35,410.00
NSS Income	37,66,250.00
Students' Health Centre	64,824.00
Hostel	37,02,500.00
University Press	23,49,465.00
Physical Education	39,72,340.00
University Press - SF	61,186.00
Total	3,01,91,060.00



SCH - P : OTHER INCOME

PARTICULARS	Year Ended
	31st March, 2018
	₹
Duplicate Degree Certificate Fee	2,44,100.00
Duplicate Degree Certificate Form Fee	10,900.00
Eligibility Certification Fees	3,12,660.00
Enrollment Certificate	9,92,400.00
Migration Certificate	1,67,990.00
Income of RTI	2,318.00
Sale of Application Form	25,50,125.00
Sale of Electrol Rolls	2,850.00
Sale of Prospectus	4,700.00
Sale of Service Books	3,025.00
Income from University guest house	2,32,450.00
Rent from Hall	87,750.00
Income from University guest house - SF	42,560.00
Rent from Hall - SF	5,000.00
Total	46,58,828.00

SCH - Q : PUBLICATION & ENDOWMENT INCOME

PARTICULARS	Year Ended
	31st March, 2018
	₹
Pub. Journal of Edu. & Psycho Income	390.00
Sheel Shrutam Income	1,000.00
Publication Income - Arth Vikas	1,590.00
Total	2,980.00

SCH - R : MISCELLANEOUS INCOME

PARTICULARS	Year Ended
	31st March, 2018
	₹
Tender & Registration Fees	5,18,819.00
Income From University Cars	26,037.00
Sale of Syllabus	4,425.00
Sale of Waste Paper/ Answer Books	20,07,416.00
Misc Income	1,46,715.00
Income From University Cars - SF	1,491.00
Total	27,04,903.00



SELF FINANCE DEPARTMENTS INCOME & EXPENDITURE ACCOUNT

SR. NO.	NAME OF THE COURSE	INCOME				TOTAL	HONO. / TA / DA	SECRE. REMU.	EXPENDITURE			TOTAL	SURPLUS / (DEFICIT)	
		TUITION FEES	GYMKHANA FEES	LIBRARY FEES	OTHER INCOME				WORKING CONTIN.	OTHER ACADEMIC	Furniture/Equip Laboratory			Books & Periodicals
1	M A Economics	30,000.00	900.00	2,400.00	-	33,300.00	42,500.00	2,100.00	-	-	-	44,600.00	(11,300.00)	
2	M A English	30,000.00	900.00	2,400.00	-	33,300.00	-	2,100.00	5,294.00	-	-	7,394.00	25,906.00	
3	M A Gujarati	1,36,800.00	4,750.00	15,200.00	-	1,56,750.00	26,100.00	9,576.00	12,304.00	-	-	47,980.00	1,08,770.00	
4	B.Ed Sp	2,28,000.00	-	9,600.00	-	2,37,600.00	2,05,332.00	15,960.00	-	7,500.00	-	2,28,792.00	8,808.00	
5	M. Phil Sanskrit	7,500.00	150.00	750.00	-	8,400.00	-	525.00	-	-	-	525.00	7,875.00	
6	M A Sociology	65,000.00	1,950.00	5,200.00	-	72,150.00	-	4,550.00	-	-	-	4,550.00	67,600.00	
7	MBA NRI	21,60,947.00	-	-	-	21,60,947.00	7,12,030.00	1,51,266.00	2,31,006.00	1,00,557.00	36,966.00	60,763.00	12,92,588.00	14,31,112.00
8	MBA SF	26,67,700.00	21,000.00	35,000.00	-	27,23,700.00	2,12,250.00	1,86,739.00	69,454.00	24,737.00	15,500.00	71,163.00	5,79,843.00	60,89,903.00
9	MCA SF	64,95,946.00	47,400.00	1,26,400.00	-	66,69,746.00	29,20,439.00	4,54,716.00	44,245.00	3,500.00	13,992.00	-	34,36,892.00	32,32,854.00
10	M.Com	21,45,000.00	64,425.00	1,71,800.00	-	23,81,225.00	6,22,113.00	1,50,150.00	67,660.00	2,415.00	-	1,062.00	8,43,400.00	15,37,825.00
11	M. Phil Comp Sci	30,000.00	150.00	750.00	-	30,900.00	-	2,100.00	-	-	-	-	2,100.00	28,800.00
12	MHRM	45,85,000.00	39,450.00	1,05,200.00	65,750.00	47,95,400.00	8,89,798.00	3,20,950.00	36,520.00	1,11,637.00	-	-	13,58,905.00	34,36,495.00
13	M.Pharm	4,50,000.00	1,000.00	4,000.00	-	4,55,000.00	80,424.00	31,500.00	1,06,856.00	-	-	-	2,18,780.00	2,36,220.00
14	MSC : PGMQPM	4,40,000.00	3,300.00	8,800.00	-	4,52,100.00	7,20,419.00	-	34,274.00	-	-	-	7,54,693.00	(3,02,593.00)
15	MSC : Bio Tech	18,33,600.00	7,200.00	19,200.00	-	18,60,000.00	2,00,628.00	1,28,352.00	9,292.00	-	-	-	3,38,272.00	15,21,728.00
16	MSC Chem.	1,05,00,000.00	62,400.00	1,66,400.00	-	1,07,28,800.00	4,88,581.00	7,35,000.00	10,53,571.00	-	-	-	22,77,152.00	84,51,648.00
17	MSC Food Bio Tech	13,50,000.00	8,100.00	21,600.00	-	13,79,700.00	2,83,000.00	94,500.00	-	-	-	-	3,77,500.00	10,02,200.00
18	MSC Home Sci. (Food &	13,00,000.00	7,800.00	20,800.00	-	13,28,600.00	2,97,500.00	91,000.00	-	16,577.00	-	-	4,05,077.00	9,23,523.00
19	M. Phil Library Sci	20,000.00	300.00	1,500.00	-	21,800.00	-	1,400.00	-	-	-	-	1,400.00	20,400.00
20	MSC IT	10,40,000.00	7,800.00	20,800.00	-	10,68,600.00	8,61,836.00	72,800.00	83,249.00	-	89,440.00	-	11,07,325.00	(38,725.00)
21	MSC Material Science	1,35,000.00	1,350.00	3,600.00	-	1,39,950.00	84,500.00	9,450.00	-	-	-	-	93,950.00	46,000.00
22	MSC Maths	31,23,405.00	45,450.00	1,21,200.00	-	32,90,055.00	8,12,086.00	2,18,638.00	35,082.00	9,950.00	-	-	10,75,756.00	22,14,299.00
23	MSC Microbiology	21,06,000.00	8,250.00	22,000.00	-	21,36,250.00	1,14,970.00	1,47,420.00	44,450.00	1,500.00	-	-	3,08,340.00	18,27,910.00
24	MSC Physics	24,45,000.00	24,450.00	65,200.00	-	25,34,650.00	5,93,637.00	1,71,150.00	2,61,872.00	63,461.00	-	-	10,90,120.00	14,44,530.00
25	MSC Applied Statistics	13,20,000.00	9,900.00	26,400.00	-	13,56,300.00	-	92,400.00	-	-	-	-	92,400.00	12,63,900.00
26	MSW	26,07,500.00	21,450.00	57,200.00	35,750.00	27,21,900.00	29,54,095.00	1,82,525.00	34,638.00	95,423.00	-	-	32,66,681.00	(5,44,781.00)
27	PQDBM	53,300.00	3,900.00	10,400.00	-	67,600.00	-	3,732.00	-	-	-	-	3,732.00	63,868.00



SR. NO.	NAME OF THE COURSE	INCOME					EXPENDITURE						SURPLUS / (DEFICIT)	
		TUITION FEES	GYMKHANA FEES	LIBRARY FEES	OTHER INCOME	TOTAL	HONO. / TA / DA	SECRE. REMU.	WORKING CONTIN.	OTHER ACADEMIC	Furniture/Equip (Laboratory)	Books & Periodicals		TOTAL
28	PGDHRD	1,18,900.00	8,700.00	23,200.00	-	1,50,800.00	86,077.00	8,323.00	-	-	-	94,400.00	56,400.00	
29	M.Phil (MSW)	34,400.00	300.00	1,500.00	500.00	36,700.00	-	2,408.00	8,662.00	-	-	11,070.00	25,630.00	
30	Certi. Courses	1,81,000.00	-	-	-	1,81,000.00	33,900.00	12,670.00	-	-	-	46,570.00	1,34,430.00	
31	Comm. & Media Study	-	-	-	-	-	1,05,219.00	-	-	-	-	1,05,219.00	(1,05,219.00)	
32	Library & Info Sc.	64,800.00	900.00	2,400.00	-	68,100.00	-	4,536.00	19,771.00	-	-	24,307.00	43,793.00	
33	MSC Home Science	25,000.00	300.00	800.00	-	26,100.00	12,500.00	1,750.00	-	-	-	14,250.00	11,850.00	
34	MCA : Bio Informatics	2,85,000.00	3,250.00	7,200.00	-	2,95,450.00	2,70,000.00	19,950.00	-	-	-	2,89,950.00	5,500.00	
35	MSC Family Reso. Mgt.	-	-	-	-	-	21,875.00	-	-	-	-	21,875.00	(21,875.00)	
36	MSC Zoology/Botany	11,65,000.00	7,500.00	20,000.00	-	11,92,500.00	31,500.00	81,550.00	23,853.00	-	20,842.00	1,57,745.00	10,34,755.00	
37	MSC Bio Chem	3,43,800.00	1,350.00	3,600.00	-	3,48,750.00	-	24,066.00	-	-	-	24,066.00	3,24,684.00	
38	MSC Industrial Bio Tech	1,70,000.00	5,100.00	13,600.00	-	1,88,700.00	-	-	-	-	-	-	1,88,700.00	
39	MSC Applied Sci.	3,13,400.00	3,300.00	8,800.00	-	3,25,500.00	-	21,938.00	-	-	-	21,938.00	3,03,562.00	
40	M. Phil (Commerce)	-	-	-	-	-	97,300.00	-	-	-	-	97,300.00	(97,300.00)	
41	M. Phil (Gujarati)	-	-	-	-	-	7,500.00	-	-	-	-	7,500.00	(7,500.00)	
42	M. Phil (Hindi)	-	-	-	-	-	26,250.00	-	-	-	-	26,250.00	(26,250.00)	
43	M. Phil (English)	15,000.00	300.00	1,500.00	-	16,800.00	-	1,050.00	-	-	-	1,050.00	15,750.00	
44	M. Phil (Statistics)	-	-	-	-	-	-	30,800.00	-	-	-	30,800.00	(30,800.00)	
45	MSC HRD	-	-	-	-	-	3,125.00	-	-	-	-	3,125.00	(3,125.00)	
46	MSC Textile & Clothing	-	-	-	-	-	31,250.00	-	-	-	-	31,250.00	(31,250.00)	
	TOTAL Rs.	5,00,21,998.00	4,24,725.00	11,26,400.00	1,02,000.00	6,16,75,123.00	1,38,48,734.00	34,89,640.00	21,82,053.00	4,37,257.00	1,55,898.00	1,53,830.00	2,02,67,412.00	3,59,16,510.00
	Less: 30% Transferred to Self Finance Development Fund	1,50,06,599.40				1,50,06,599.40								1,50,06,599.40
	TOTAL Rs.	3,50,15,398.60	4,24,725.00	11,26,400.00	1,02,000.00	3,66,68,523.60	1,38,48,734.00	34,89,640.00	21,82,053.00	4,37,257.00			2,02,67,412.00	2,09,09,910.60



SIGNIFICANT ACCOUNTING POLICIES and NOTES TO THE ACCOUNTS

1. Basis of accounting

- (a) The accounts of the University are primarily maintained under the CASH basis as a going concern unless stated otherwise. For the purpose of matching Books of Accounts with the amount of income (and TDS deducted thereon) reflected in Form 26AS, income in the nature of Interest, Professional Charges and Rent has been recorded on accrual basis.
- (b) Few Ledger accounts had been merged / closed during the year and posted to University General Fund Account
- (c) Previous year's provision for the salary has been reversed in the current year. However, provision is not made in the current year for the Salary payable for the month of March '18.

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 purchased are accounted / debited against the respective Grant/Fund accounts. Therefore, no asset has been capitalized by the university in the Financial Year: 2017-18.
- Fixed Asset Register is not maintained by the University.

3. Depreciation

Depreciation is not provided for in the books of accounts.

4. Revenue Recognition

- (a) Income is recognized on cash basis unless stated otherwise. For the purpose of matching Books of Accounts with the amount of income (and TDS deducted thereon) reflected in Form 26AS, income in the nature of Interest, Professional Charges and Rent has been recorded on accrual basis.
- (b) Income in the nature of Interest, Professional Charges, certain fees collected and Rent received are credited to various funds accounts and not to Profit and Loss Account.
- (c) Expenses incurred during the year are recorded on cash basis.

5. Investments

- a) Interest received on short term FDRs reinvested into the FDR itself.
- b) Interest on Investments is recorded on cash basis.
- c) Short term FDR and Government of India Bond includes:
 - Teacher welfare Fund investment
 - Endowment fund investment
 - Kalyan Nidhi Investment
 - Gratuity AERC
 - Own fund Investment

6. Earmarked/Endowment Funds:

The income and expenditure of Earmarked/Endowment funds are accounted for on cash basis. The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by bank balance and investment on the asset side of the Balance Sheet.



7. Grants

- Grant received is credited to respective Grant/Project/Scheme Account. Sponsored Project expenditure includes items of fixed assets.
- Expenditure, either of capital or revenue nature, is recorded against respective Grant 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. Advances

The advances reflect the advances given to the departmental heads for incurring the project/event expenses the same is set-off when the details of expenditure incurred are submitted.

10. In current year, many non-operative ledger accounts were closed due to which there are significant changes in the books of accounts as compared to previous year and therefore the two years books of accounts are non-comparable. So we have not provided for the comparative figure of last years as the same will be misleading when compared to current year.


OTHER NOTES TO THE ACCOUNTS

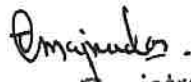
1. All the bank balances as on 31/03/2018 are subject to confirmation.
2. Previous year's figures are regrouped, rearranged and reclassified whenever found necessary.

AS PER OUR REPORT OF EVEN DATE

For, Sardar Patel University

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


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


Incharge Registrar
Registrar
Sardar Patel University
Vallabh Vidyanagar.



CA. Alok Shah
(Partner)
Mem.No.: 42005

PLACE: V.V Nagar

DATE: 17/08/2018

PLACE: VADODARA

DATE: 17/08/2018

