

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

BALANCE SHEET AS AT MARCH 31, 2019

Amount in ₹

PARTICULARS	SCH.	As at March 31,2019	As at March 31,2018
Capital Funds & Liabilities:			
Corpus Fund	A	2,21,84,46,804	1,85,93,63,706
Grant Funds	B	64,32,92,952	67,85,79,336
Endowment Funds	C	8,39,93,064	5,72,04,395
Provident Fund	D		
=> Spu & Aerc		40,78,53,417	36,19,03,855
=> Press		1,00,31,865	93,14,377
Gratuity (Aerc)		46,34,036	36,95,996
Current Liabilities And Provisions	E	8,46,30,431	5,69,21,482
Total		3,45,28,82,569	3,02,69,83,147
Property & Assets:			
Immovable Properties	F	53,68,19,336	53,48,01,552
Investments	G		
=> Own Fund Investments		2,09,76,81,065	1,47,89,12,473
=> Gratuity Investments - Aerc		24,02,969	23,87,940
		2,10,00,84,034	1,48,13,00,413
Provident Fund Investment			
=> Provident Fund Investment In Treasury (Spu & Aerc)		40,80,37,617	36,19,03,855
=> Provident Fund Investment (Press)		98,38,798	91,21,310
		41,78,76,415	37,10,25,165
Current Assets, Loans & Advances	H	5,39,43,861	5,78,60,197
Closing Cash & Bank Balances	I	34,41,58,923	58,19,95,820
Total		3,45,28,82,569	3,02,69,83,147
NOTES TO ACCOUNTS	S		

FOR, SARDAR PATEL UNIVERSITY

[Signature]
Chief Account Officer
Sardar Patel University
Vallabh Vidyanagar (Guj.)

Registrar

[Signature]
Incharge Registrar
Sardar Patel University
Vallabh Vidyanagar.



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



Date :- 15th October, 2019

Alok Shah
M. No : 042005
Place : Vadodara

Date :- 15th Oct. 2019

SARDAR PATEL UNIVERSITY**V. V. NAGAR****INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2019**

Amount in ₹

PARTICULARS	SCH.	For the year ended 31st March, 2019	For the year ended 31st March, 2018
A) INCOME			
Maintenance Grant (ADHOC)		59,22,00,000	51,61,00,000
Examination Fees Income	J	10,39,89,524	9,22,95,634
Income of University Departments	K	2,92,02,425	3,01,91,060
Other Income	L	46,43,963	46,58,828
Publication & Endowment Publication income	M	2,125	2,980
Miscellaneous Income	N	11,89,091	27,04,903
Interest on saving Bank Account		4,86,010	5,85,745
Total (A) :		73,17,13,138	64,65,39,150
B) EXPENDITURE			
Salaries, Allowances & Benefits	O	40,29,98,314	34,51,89,803
Examination Expenses	P	10,39,89,524	9,22,95,634
Expenses of University Departments	Q	7,24,85,728	6,31,49,581
Office & Other Administrative Expenses	R	2,44,45,491	1,84,60,262
Total (B) :		60,39,19,057	51,90,95,280
Balance Being Surplus carried to Corpus Fund		12,77,94,081	12,74,43,870

FOR, SARDAR PATEL UNIVERSITY

[Signature]
 Chief Account Officer
 Sardar Patel University
 Vallabh Vidyanagar (Guj.)
 V.V Nagar

Registrar

[Signature]
 Incharge Registrar
 Sardar Patel University
 Vallabh Vidyanagar.

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

Date :- 15th October 2019

[Signature]
 Alok Shah
 M. No : 042005
 Place : Vadodara
 Date :- 15th Oct. 2019

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

GROUPING OF FUND AND LIABILITIES

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2019	31st MARCH, 2018
		₹	₹
<u>CORPUS FUND</u>	A		
University Own Fund	(List - I)	1,43,12,46,112	1,23,28,42,788
Self Finance Development Fund	(List - II)	16,16,29,577	16,16,29,577
Exam Development Fund	(List - III)	49,39,85,948	45,23,65,181
Reserves & Surplus (SF)	-	13,15,85,167	1,25,26,160
Total		2,21,84,46,804	1,85,93,63,706
<u>GRANT FUNDS</u>	B		
Grant Funds	(List - I)	45,84,99,250	39,11,57,216
Other Scheme Grant Funds	(List - II)	17,76,51,107	28,02,79,526
Grant from UGC & Other Schemes	(List - III)	71,42,594	71,42,594
Total		64,32,92,952	67,85,79,336
<u>ENDOWMENT FUND</u>	C		
Gold Medal Fund	(List - I)	8,39,93,064	5,72,04,395
		8,39,93,064	5,72,04,395
<u>PROVIDENT FUND</u>	D		
SPU & AERC	(List - I)	40,78,53,417	36,19,03,855
Press	-	1,00,31,865	93,14,377
Total		41,78,85,282	37,12,18,232
<u>CURRENT LIABILITIES & PROVISIONS</u>	E		
Deposits (Liability)	(List - I)	8,44,97,503	5,68,56,270
Expenses Payable	(List - II)	1,32,928	65,213
Total		8,46,30,431	5,69,21,482



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

GROUPING OF ASSETS

PARTICULARS	SCH.	AS AT	AS AT 31st MARCH,
		31st MARCH, 2019	2018
		₹	₹
IMMOVABLE PROPERTIES	F	53,68,19,336	53,48,01,552
INVESTMENTS	G		
GOI Bonds		1,25,14,00,000	1,25,14,00,000
FIXED DEPOSITS			
- Bank Of Baroda		77,97,28,879	21,09,80,594
- Corporation Bank		1,84,53,155	1,84,17,819
- Dena Bank		5,02,000	5,02,000
- Axis Bank		5,00,00,000	-
		2,10,00,84,034	1,48,13,00,413
CURRENT ASSETS, LOANS & ADVANCES	H		
Deposits	(List - I)	9,85,660	9,15,485
Staff Advances	(List - II)	6,54,507	5,96,507
Interest & Other Receivables	(List - III)	4,81,40,889	4,20,86,786
Advances	-	41,62,805	1,42,61,419
Total		5,39,43,861	5,78,60,197
CASH AND BANK BALANCES	I	34,41,58,923	58,19,95,820



**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 MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
University General Fund	1,16,56,54,570	98,25,82,421
Department Development fund	12,52,76,086	12,37,54,720
International student center	3,05,65,724	3,04,69,585
Miscellaneous fund	10,85,39,521	9,49,17,046
Personal Professional Devt. Fund	12,10,211	11,19,016
Total	1,43,12,46,112	1,23,28,42,788

LIST - II : SELF FINANCE DEVELOPMENT FUND

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
Self Finance Development Fund	16,16,29,577	16,16,29,577
Total	16,16,29,577	16,16,29,577

LIST - III : EXAM DEVELOPMENT FUND

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
Exam Development Fund	49,39,85,948	45,23,65,181
Total	49,39,85,948	45,23,65,181

SCH - B GRANT FUNDS

LIST - I : GRANT FUNDS

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
Capital Grant	18,91,83,901	18,89,05,404
Earmarked Specific Funds	26,23,87,390	19,81,41,898
NSS Programme	69,27,960	41,09,914
Total	45,84,99,250	39,11,57,216



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Balance Sheet

LIST - II : OTHER SCHEME GRANT FUNDS

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
RUSA Grant Fund	13,63,52,920	15,51,66,475
State Grant Fund (CBCS)	48,84,328	48,84,328
State Maintenance Grant Fund	3,64,13,859	12,02,28,723
Total	17,76,51,107	28,02,79,526

LIST - III : GRANT FROM UGC & OTHER SCHEME GRANT

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
Contingencies Book Etc	70,840	70,840
Exchange of teacher	1,16,651	1,16,651
Hindi phase IV	41,037	41,037
Polymer chemistry	62,60,553	62,60,553
Rec: Consumable home science (FBT)	1,79,993	1,79,993
Upgrading of USIC II & III	4,148	4,148
ICAS Project	4,69,372	4,69,372
Total	71,42,594	71,42,594

H - C : ENDOWMENT FUNDS

LIST - I : GOLD MEDAL FUNDS

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
Gold Medal Funds	-	48,17,400
Fellowship/Scholarship/Prizes Fund/Donation	1,06,02,503	1,02,38,006
Establishment of Chairs	2,79,932	1,81,813
University General Fund	2,98,694	-
Fund & Interest & Others	7,28,11,936	4,19,67,175
Total	8,39,93,064	5,72,04,395



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Balance Sheet

SCH - D : PROVIDENT FUND

LIST - I : SPU & AERC

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
Provident Fund	13,17,03,904	13,97,00,886
Total	13,17,03,904	13,97,00,886
<u>AERC</u>		
PF Deposit - AERC (40042)	1,42,36,922	1,51,24,854
AERC Int.on Investment (40044)	(2,64,96,918)	(2,62,12,290)
AERC: Int on Emp. Sub. (State Gov) (40051)	1,73,18,270	1,73,18,270
AERC :Int on Investment EMP.Contri (40052)	1,74,27,067	1,74,27,067
AERC : P F Deposit with Treasury (40058)	4,01,11,288	3,10,32,322
PF Loan - AERC (40059)	(77,42,300)	(66,22,300)
PF Deposit with Treasury (40509)	20,25,09,681	15,53,49,543
Agro.Eco.Emp.Gov.Sub.Tre.Jt.with A/c836	(2,06,10,647)	(2,06,10,647)
Int.&Bonus Int.From State Govt.-Agro	55,15,360	55,15,360
Int on P F Investment-Agro	1,36,57,582	1,36,57,582
Provident Fund - General	2,02,23,208	2,02,23,208
Total	27,61,49,513	22,22,02,969
Grand Total	40,78,53,417	36,19,03,855

H - E : CURRENT LIABILITIES & PROVISIONS

LIST - I : DEPOSITS (LIABILITY)

PARTICULARS	AS AT 31st MARCH, 2019	AS AT 31st MARCH, 2018
	₹	₹
AERC (Grant Deposit)	5,23,98,623	97,96,623
Earnest Money Deposit	41,70,784	74,40,608
Other Deposit	87,92,998	2,29,47,940
Scheme Deposit	15,70,318	11,51,336
Security Deposit	1,48,04,578	1,29,48,360
Library Deposit	23,73,700	23,73,700
Library Deposit - SF	3,60,500	1,71,700
Cummulative Deposit (Sf)	20,244	20,244
Shreeji Electronics - Sec Deposit (Sf)	258	258
Waste paper Deposit	5,500	5,500
Total	8,44,97,503	5,68,56,270



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Balance Sheet

LIST - II : EXPENSES PAYABLE

PARTICULARS		AS AT 31st	AS AT 31st
		MARCH, 2019	MARCH, 2018
		₹	₹
<u>Goods and Service Tax</u>			
CGST	60,750.00		
SGST	60,750.00	1,21,500	-
Tax Deducted at Source		-	37,511
Labour cess & Education Cess/Surcharge		6,506	22,040
Professional Tax		-	660
New defined pension scheme		4,922	4,922
Professional Tax - SF		-	80
Total		1,32,928	65,213



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Balance Sheet

SCH - F : IMMOVABLE PROPERTIES

PARTICULARS	AS AT	Addition during the year	Sales/Adj. During the year	AS AT
	01st APRIL, 2018			31st MARCH, 2019
	₹	₹	₹	₹
DETAILS OF FIXED ASSETS (BEFORE 01.04.2004)				
Building	8,94,62,237	-	-	8,94,62,237
Equipments	9,79,58,704	-	-	9,79,58,704
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)	21,87,29,652	-	-	21,87,29,652
DETAILS OF FIXED ASSETS FROM GRANT / DONATION / SCHEMES				
Land & Building	6,60,79,701	-	-	6,60,79,701
Equipments	11,29,59,610	-	-	11,29,59,610
Books & Journals (inclusive of SF)	3,35,87,777	1,43,080	-	3,37,30,857
Furniture & Fixture (inclusive of SF)	41,48,287	13,281	-	41,61,568
Computers	2,99,44,900	-	-	2,99,44,900
Constru.of IPCOWALA Auditorium	-	4,42,809	-	4,42,809
Total - (B)	24,67,20,275	5,99,170	-	24,73,19,445
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	2,26,02,766	-	-	2,26,02,766
Furniture & Fixture	23,01,420	-	-	23,01,420
Computer Systems	48,76,314	-	-	48,76,314
Vehicles	10,58,900	15,27,117	1,08,503	24,77,514
Total - (C)	6,93,51,625	15,27,117	1,08,503	7,07,70,239
Total - (A + B + C)	53,48,01,552	21,26,287	1,08,503	53,68,19,336

SCH - G : INVESTMENTS

PARTICULARS		AS AT	AS AT
		31st MARCH, 2019	31st MARCH, 2018
		₹	₹
GOI Bonds		1,25,14,00,000	1,25,14,00,000
FIXED DEPOSITS			
Bank Of Baroda	77,97,28,879		
Corporation Bank	1,84,53,155		
Dena Bank	5,02,000		
Axis Bank	5,00,00,000	84,86,84,034	22,99,00,413
Total		2,10,00,84,034	1,48,13,00,413



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Balance Sheet

SCH - H : CURENT ASSET, LOANS, ADVANCES

LIST - I : DEPOSITS

PARTICULARS	AS AT	AS AT
	31st MARCH, 2019	31st MARCH, 2018
	₹	₹
GEB Deposit	9,51,521	8,81,346
Permanent Deposit	24,900	24,900
Telephone Deposit	9,239	9,239
Total	9,85,660	9,15,485

LIST - II : STAFF ADVANCES

PARTICULARS	AS AT	AS AT
	31st MARCH, 2019	31st MARCH, 2018
	₹	₹
stival Advance	6,44,157	5,84,157
Food Grain Advance	10,350	12,350
Total	6,54,507	5,96,507

LIST - III : INTEREST & OTHER RECEIVABLES

PARTICULARS		AS AT	AS AT
		31st MARCH, 2019	31st MARCH, 2018
		₹	₹
Interest Receivable		75,55,129	2,01,70,745
Interest Receivable - SF		89,22,948	23,26,844
Professional charges receivable		46,830	3,34,627
Rent Receivable		4,35,336	39,580
<u>TDS Receivable :</u>			
Prior to 2017-18	43,61,271		
FY 2017-18	1,48,53,719		
FY 2018-19	1,19,65,656	3,11,80,646	1,92,14,990
Total		4,81,40,889	4,20,86,786

SCH - I : CASH & BANK BALANCES

PARTICULARS	AS AT	AS AT
	31st MARCH, 2019	31st MARCH, 2018
	₹	₹
Cash on Hand	43,838	45,170
Canara Bank (RUSA)	9,85,98,852	11,70,49,058
Corporation Bank (CA)	26,78,001	30,25,427
Corporation Bank (CCSDL)	1,89,058	69,18,930
Corporation Bank (CLSB)	10,94,20,004	39,96,40,281
State bank of India	22,801	23,450
Axis Bank Ltd.	3,25,972	3,97,86,549
Union Bank of India (Scholarship)	31,957	30,863
Bank of Baroda	11,43,86,321	-
Bank of Baroda (SF)	1,81,49,379	1,52,08,458
Dena Bank	3,12,739	2,67,633
Total	34,41,58,923	58,19,95,820



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - J : EXAMINATION FEES INCOME

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Arts Examination - EF	1,65,92,670	1,41,96,626
Business Management Exam - EF	18,94,740	22,12,550
Commerce Examination - EF	1,26,32,960	1,01,88,955
Convocation Fees	37,66,175	33,27,860
Education Examination - EF	41,14,390	37,39,740
Engineering Examination - EF	21,30,140	22,39,200
Hall Ticket Fee-10110	1,950	-
Homeopathy Examination - EF	17,44,065	10,32,750
Homescience Examination - EF	6,80,400	6,90,405
Law Examination - EF	46,13,497	40,57,836
Medicine Examination - EF	88,39,050	70,50,025
Observation of Answer Book	10,25,250	7,52,050
Other Certificates Fees	6,85,965	6,95,200
Pharmaceutical Sci Examination - EF	12,900	5,240
PHD Examination - EF	11,42,940	14,05,000
Re-Assessment of Ans.Book - EF	2,27,250	1,74,267
Sale of Exam Form	11,05,788	9,88,515
Science Examination - EF	4,07,23,232	3,77,80,249
Supply of Marks Statements Income	1,68,154	1,51,160
Verification of documents	18,88,008	16,08,006
Total	10,39,89,524	9,22,95,634

SCH - K : INCOME OF UNIVERSITY DEPARTMENTS

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Bhaikaka Library	20,920	29,460
Estate	14,87,778	15,57,175
M.B. Patel College of Education	4,67,800	4,52,450
Post Graduate	1,50,80,030	1,42,35,410
NSS Income	-	37,66,250
Students' Health Centre	1,19,100	64,824
Hostel	41,99,020	37,02,500
University Press	31,61,337	23,49,465
Physical Education	46,66,440	39,72,340
University Press - Self Finance	-	61,186
Total	2,92,02,425	3,01,91,060



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - L : OTHER INCOME

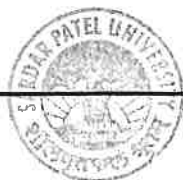
PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Duplicate Degree Certificate Fee	2,02,000	2,44,100
Duplicate Degree Certificate Form Fee	11,900	10,900
Eligibility Certification Fees	3,92,090	3,12,660
Enrollment Certificate	8,72,790	9,92,400
Migration Certificate	1,67,400	1,67,990
Income of RTI	1,726	2,318
Sale of Application Form	15,41,275	25,50,125
Sale of Electrol Roll	-	2,850
Sale of Prospectus	5,820	4,700
Sale of Service Books	1,875	3,025
Income from University guest house	6,29,125	2,32,450
Rent from Hall	77,000	87,750
Recovery of pension	7,40,962	-
Income from University guest house - SF	-	42,560
Rent from Hall - SF	-	5,000
Total	46,43,963	46,58,828

SCH - M : PUBLICATION & ENDOWMENT INCOME

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Pub. Journal of Edu. & Psycho Income	-	390
Sheel Shrutam Income	1,000	1,000
Publication Income - Arth Vikas	1,125	1,590
Total	2,125	2,980

SCH - N : MISCELLANEOUS INCOME

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Tender & Registration Fees	2,50,700	5,18,819
Income From University Cars	52,541	26,037
Sale of Syllabus	-	4,425
Sale of Waste Paper/ Answer Books	7,50,000	20,07,416
Misc Income	1,35,850	1,46,715
Income From University Cars Self Finance	-	1,491
Total	11,89,091	27,04,903



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - O : SALARIES, ALLOWANCES & BENEFITS

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Salary	21,56,74,381	16,69,88,859
Allowances	14,88,03,199	15,09,80,608
Bonus	2,93,302	3,15,753
Gratuity Payment & Contribution	-	79,609
University PF contribution	-	53,196
Transport Allowance	12,82,573	12,52,703
Arrears : Revision 7th Pay	2,41,97,843	68,10,614
Leave Salary	6,29,339	3,01,837
Financial Assistance to Expired Employees	-	7,500
Leave Travel Concession	6,56,726	1,09,606
Other Allowance	3,86,668	81,662
Super Annuation Leave Salary	1,07,30,485	1,79,06,131
Vesicotomy Allowance	51,780	56,339
Washing Allowance	62,698	66,676
PF Administration Charges	-	-
Pension	2,29,320	1,78,710
Total	40,29,98,314	34,51,89,803



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - P : EXAMINATION EXPENSES

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Assistant At Practicles	51,24,709	47,25,443
Central Assessment - Examination	20,34,975	21,99,303
Chemicals & Breakages	11,18,614	9,10,600
Convocation Exp	18,39,556	18,55,281
Hiring Service Charge	23,24,502	21,70,529
Miscellaneous Exp	23,30,664	18,24,688
Observation of Answer Book Remuneration	64,700	1,03,930
Paper Setter & Examiner (Management Exam)	14,42,242	11,86,703
Paper Setter & Examiner (Arts Exam)	53,37,787	46,34,236
Paper Setter & Examiner (Commerce Exam)	34,22,163	20,99,764
Paper Setter & Examiner (Education Exam)	9,38,380	4,02,415
Paper Setter & Examiner (Engineering Exam)	-	9,116
Paper Setter & Examiner (Homeopathic Exam)	11,95,173	8,77,738
Paper Setter & Examiner (Home Science Exam)	3,55,179	3,01,923
Paper Setter & Examiner (Law Exam)	6,77,433	4,76,289
Paper Setter & Examiner (Medicine Exam)	14,16,126	12,10,577
Paper Setter & Examiner (Pharma.Sci. Exam)	7,838	16,607
Paper Setter & Examiner (PHD Exam)	6,25,213	5,56,753
Paper Setter & Examiner (Science Exam)	93,63,881	69,02,901
Printing	21,85,296	16,55,260
Proof Reading Charges	6,840	23,200
Re-Assessment of Answer Book Remuneration	1,04,280	1,37,780
Stationery & Contingency	57,95,102	46,82,067
Examiner Supervision Charges	74,24,101	79,50,368
Travelling Allowance to Examinars	49,57,196	31,63,436
Examination Allowance	15,58,330	11,15,087
Amount trans. To Exam Fund	4,23,39,244	4,11,03,640
Total	10,39,89,524	9,22,95,634



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - Q : EXPENSES OF UNIVERSITY DEPARTMENTS

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Hostel	24,09,778	23,80,165
Bhaikaka Library	53,52,873	55,12,980
G.H. Patel Computer Centre	19,66,759	17,05,480
M.B. Patel College of Education	1,51,996	1,67,162
Museum & Archaeology	87,254	1,06,185
Physical Education	40,82,750	35,41,415
Students' Health Centre	24,33,917	26,61,163
University Press	15,81,612	21,22,896
Estate	57,41,145	49,93,159
Post Graduate Department	4,86,77,644	3,99,58,976
Total	7,24,85,728	6,31,49,581



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income and Expenditure A/c

SCH - R : OFFICE & OTHER ADMINISTRATIVE EXPENSES

PARTICULARS	Year Ended 31st March, 2019	Year Ended 31st March, 2018
	₹	₹
Advertisement Exps.	12,09,008	9,54,947
Audit & Professional Fees	17,65,140	7,48,244
Automation of University Adm	35,025	5,30,401
Bank charges	33,090	14,907
Cultural Activities & Hospitality	4,473	29,046
Contingencies	6,43,225	7,03,250
Election Exps.	1,44,290	1,78,572
Electricity & Water Charges	30,67,538	29,87,018
Elocution Competition Exps.	-	453
Exam Reform Unit Exps	-	35,222
Educational Tour	670	-
Guest House Exps.	99,531	72,763
Insurance Premium	1,50,817	5,44,696
Legal charges	17,24,310	15,28,185
Miscellaneous Expenses	1,52,190	-
Maintenance of University Cars	8,08,747	6,07,077
NAAC Assesment Exps.	-	604
Networking For University Adm	27,67,233	15,43,380
Membership Fees	-	50,000
Printing & Stationery	24,65,371	34,13,664
Publication Exps.	1,57,293	1,53,800
Repair & Maintenance	1,59,378	46,642
Security Exps.	61,90,812	25,98,125
Telephone charges - SPU	3,79,960	5,83,752
Uniforms Exps.	1,95,552	24,994
V C's Samptuary Allowance	73,314	38,915
Women Cell Exps.	72,255	1,05,865
Travelling allowance	7,67,424	9,58,532
Bank charges - SF	-	7,208
Improvement of Res. Activities expense	3,98,309	-
DRD: Sansad gram yojna expense	9,80,536	-
Total	2,44,45,491	1,84,60,262



SELF FINANCE DEPARTMENTS INCOME & EXPENDITURE ACCOUNT

SR. NO.	NAME OF THE COURSE	INCOME					EXPENDITURE							SURPLUS/ (DEFICIT)
		TUTION FEES	GYMKHANA FEES	LIBRARY FEES	OTHER INCOME	TOTAL	HONO. /TA/DA	SECRE. REMU.	WORKING CONTIN.	OTHER ACEDMIC	FURNITURE/ EQUIP./LAB	BOOKS & PERIODICALS	TOTAL	
1	M A Economics	25,000	750	2,000	-	27,750	-	1,750	-	-	-	-	1,750	26,000
2	M A English	2,25,000	6,750	18,000	-	2,49,750	-	15,750	-	-	-	-	15,750	2,34,000
3	M A Gujarati	2,19,600	5,910	24,400	-	2,49,910	-	15,372	-	-	-	-	15,372	2,34,538
4	B.Ed Sp	10,64,000	-	44,800	-	11,08,800	3,08,000	74,480	-	-	-	-	3,82,480	7,26,320
6	M A Sociology	99,200	3,100	8,400	-	1,10,700	-	6,944	-	-	-	-	6,944	1,03,756
7	MBA NRI	-	15,150	39,000	13,300	67,450	6,40,089	4,03,477	1,77,697	60,157	53,100	1,92,099	15,26,613	(14,59,163)
8	MBA SF	27,53,900	-	-	-	27,53,900	48,578	1,92,773	1,18,549	48,721	15,500	2,14,243	6,38,364	21,15,536
9	MCA SF	55,80,000	16,740	1,16,800	-	57,13,540	8,81,374	3,90,600	78,694	5,360	2,938	-	13,58,966	43,54,574
10	M.Com	21,10,000	64,950	1,73,200	-	23,48,150	4,72,140	1,47,700	1,04,556	-	-	1,062	7,25,458	16,22,692
11	M.Pharm	5,40,000	1,200	4,800	-	5,46,000	35,400	17,800	47,319	-	-	-	1,20,519	4,25,481
12	MSC : PGMQPM	5,40,000	2,730	10,800	-	5,53,530	4,03,460	17,800	3,016	-	-	-	4,44,276	1,09,254
13	MSC : Bio Tech	25,97,600	7,030	29,600	-	26,34,230	1,62,361	1,81,832	54,221	-	-	-	3,98,414	22,35,816
14	MSC Chem.	1,17,75,000	19,170	1,88,400	-	1,19,82,570	40,13,858	8,24,250	12,55,846	-	-	-	60,93,954	58,88,616
15	MSC Food Bio Tech	11,00,000	4,180	17,600	-	11,21,780	2,41,000	77,000	-	-	-	-	3,18,000	8,03,780
16	MSC Home Sci. (Food & Nut.)	13,00,000	4,830	20,800	-	13,25,630	1,96,500	91,000	-	10,252	-	-	2,97,752	10,27,878
17	M. Phil Library Sci	20,000	300	1,500	-	21,800	-	1,400	-	-	-	-	1,400	20,400
18	MSC IT	8,60,000	1,800	18,000	-	8,79,800	-	60,200	-	-	-	-	60,200	8,19,600
19	MSC Material Science	3,15,000	3,150	8,400	-	3,26,550	30,748	22,050	6,250	1,500	-	-	60,548	2,66,002
20	MSC Maths	25,40,000	38,400	1,02,400	-	26,80,800	6,30,751	1,77,800	26,483	-	-	-	8,35,034	18,45,766
21	MSC Microbiology	19,10,000	4,860	20,000	-	19,34,860	2,63,306	1,33,700	48,921	-	-	-	4,45,927	14,88,933
22	MSC Physics	24,15,000	24,150	64,400	-	25,03,550	5,88,575	1,69,050	2,49,246	34,760	13,281	-	10,54,912	14,48,638
23	MSC Applied Statistics	24,00,000	11,400	48,000	-	24,59,400	-	1,68,000	-	-	-	-	1,68,000	22,91,400
24	MSW	17,34,023	15,750	42,800	26,750	18,19,323	2,09,723	1,21,382	50,096	60,212	-	-	4,41,413	13,77,910
25	PGDBM	53,300	3,900	10,400	-	67,600	-	3,731	-	-	-	-	3,731	63,869
26	PGDHRD	69,700	3,100	13,600	-	88,400	84,370	4,879	-	-	-	-	89,249	(849)
27	M.Phil (MSW)	1,03,200	900	4,500	1,500	1,10,100	-	7,224	1,730	-	-	-	8,954	1,01,146
28	Certi. Courses	1,10,000	-	-	-	1,10,000	-	7,700	-	-	-	-	7,700	1,02,300
29	Comm. & Media Stud.	-	-	-	-	-	75,489	-	-	-	-	-	75,489	(75,489)
30	Library & Info Sc.	10,800	300	800	-	11,900	-	756	-	-	-	-	756	11,144
31	MSC Home Science	25,000	190	-	-	25,990	-	1,750	-	-	-	-	1,750	24,240
32	MCA : Bio Informatics	4,50,000	4,800	-	-	4,66,800	-	31,500	-	-	-	-	31,500	4,35,300
33	MSC Zoology/ Botany	9,74,400	3,990	-	-	9,95,190	1,31,500	68,208	-	-	-	-	1,99,708	7,95,482



SELF FINANCE DEPARTMENTS INCOME & EXPENDITURE ACCOUNT

SR. NO.	NAME OF THE COURSE	INCOME					EXPENDITURE						SURPLUS/ (DEFICIT)	
		TUTION FEES	GYMKHANA FEES	LIBRARY FEES	OTHER INCOME	TOTAL	HONO. / TA / DA	SECRE. REMU.	WORKING CONTIN.	OTHER ACEDEMIC	FURNITURE/ EQUIP./ LAB	BOOKS & PERIODICALS		TOTAL
34	MSC Bio Chem	6,11,200	1,630	6,400	-	6,19,230	-	42,784	-	-	-	-	42,784	5,76,446
35	MSC Industrial Bio Tech	1,60,000	3,040	12,800	-	1,75,840	-	11,200	-	-	-	-	11,200	1,64,640
36	MSC Applied Sci.	4,05,000	4,350	11,600	-	4,20,950	-	28,350	-	-	-	-	28,350	3,92,600
37	M. Phil (Gujarati)	20,000	600	3,000	-	23,600	-	1,400	-	-	-	-	1,400	22,200
38	M. A Psychology	80,000	2,400	6,400	-	88,800	2,385	5,600	-	-	-	-	7,985	80,815
39	MHRM (MSW)	39,90,000	34,300	92,000	57,500	41,74,000	12,97,414	2,79,300	87,160	86,915	-	-	17,50,789	24,23,211
40	Law Dept Income	6,37,500	5,495	60,000	-	7,02,995	3,67,321	44,625	23,106	23,782	-	-	4,58,834	2,44,161
41	M. Phil Physics income	90,000	900	4,500	-	95,400	-	6,300	-	-	-	-	6,300	89,100
42	MSC App. Physics	6,15,000	6,150	16,400	-	6,37,550	-	43,050	-	-	-	-	43,050	5,94,500
43	PGDFDQA	15,000	150	400	-	15,550	-	1,050	-	-	-	-	1,050	14,500
	TOTAL Rs.	5,05,43,423	3,30,695	12,76,500	99,050	5,22,49,668	1,10,84,342	39,41,517	23,32,890	3,31,659	84,819	4,07,398	1,81,82,625	3,40,67,043
	Less: 30% Transferred to Self Finance Development Fund	1,51,63,027				1,51,63,027								1,51,63,027
	TOTAL Rs.	3,53,80,396	3,30,695	12,76,500	99,050	3,70,86,641	1,10,84,342	39,41,517	23,32,890	3,31,659	84,819	4,07,398	1,81,82,625	1,89,04,016



SARDAR PATEL UNIVERSITY, VALLABH VIDYANAGAR

Financial Year: 2018-19.

SCH – S: - 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 regrouped during the year.

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: 2018-19.
- 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 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.

OTHER NOTES TO THE ACCOUNTS

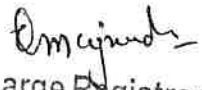
1. All the bank balances as on 31/03/2019 are subject to confirmation.
2. Previous year's figures are regrouped, rearranged and reclassified whenever found necessary.

For, Sardar Patel University



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

DATE: 15th October, 2019


Incharge Registrar
Sardar Patel University
Vallabh Vidyanagar.

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



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

PLACE: VADODARA

DATE: 15th October, 2019

