

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, 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
Slate 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
Total	2,08,04,39,591	1,91,07,04,469

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
Total	16,81,74,972	16,81,74,972

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
Total	63,24,25,945	60,35,71,990

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
Total	14,91,29,533	14,85,86,987



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Notes forming part of Balance Sheet

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
Total	31,63,04,893	31,20,05,373

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
Total	26,16,32,066	27,57,94,399

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
Total	9,94,42,295	9,88,66,352



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SCH - D: PROVIDENT FUND

LIST - I: SPU, Press & AERC

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st 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
Total	51,33,54,041	49,73,96,671

SCH - E: Gratuity Fund-AERC

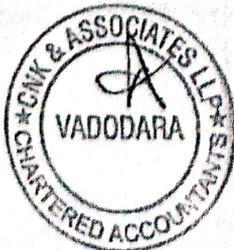
LIST - I: Gratuity Fund

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st 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
Total	1,32,32,511	1,18,54,483

SCH - F: CURRENT LIABILITIES & PROVISIONS

LIST - I: DEPOSITS (LIABILITY)

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st 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
Total	2,82,86,219	3,13,59,726



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Notes forming part of Balance Sheet

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
Total	1,01,86,425	17,54,171



**SARDAR PATEL UNIVERSITY
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Notes forming part of Balance Sheet

SCH - G : IMMOVABLE PROPERTIES

PARTICULARS	AS AT 01st APRIL, 2022	Addition during the year	Sales/Adj. During the year	AS AT 31st MARCH, 2023
	₹		₹	₹
DETAILS OF FIXED ASSETS (BEFORE 01.04.2004)				
Building	8,94,62,237	-	-	8,94,62,237
Equipments	9,79,75,315	-	-	9,79,75,315
Books & Journals	2,56,25,182	-	-	2,56,25,182
Furniture & Fixture	37,05,418	-	-	37,05,418
Vehicles	16,42,729	-	-	16,42,729
Press & Machinery	3,35,381	-	-	3,35,381
Total - (A)	21,87,46,263	-	-	21,87,46,263
DETAILS OF FIXED ASSETS FROM GRANT / DONATION / SCHEMES				
Land & Building	6,60,79,701	-	-	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)
Total - (B)	33,85,70,325	3,69,70,310	64,100	37,54,76,535
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	2,31,35,764	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
Total - (C)	7,20,24,408	11,31,455	4,27,927	7,27,27,936
Total - (A + B + C)	62,93,40,996	3,81,01,765	4,92,027	66,69,50,734

SCH - H : INVESTMENTS

PARTICULARS	AS AT 31st MARCH, 2023	AS AT 31st MARCH, 2022
	₹	₹
GOI Bonds	25,00,00,000	1,25,14,00,000
FIXED DEPOSITS		
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
AERC		
Investment of Teacher Welfare Fund	9,90,153	9,90,153
Investment of Gratuity Fund-AERC	11,039	44,633
Total	2,92,96,18,465	2,61,74,94,016



**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	21,900	24,900
Telephone Deposit	9,239	9,239
Total	22,42,216	22,41,976

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
Total	6,51,507	6,72,035

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	-
Total	8,82,24,039	8,11,52,105

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: (PCS)-1963364	68,54,207	-
HDFC (ONLINE PAY.)-1894101	3,16,15,103	-
CANARA Bank (110031879646)	11,85,038	81,80,185
Total	33,77,04,841	31,75,97,840



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SARDAR PATEL UNIVERSITY
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GROUPING OF FUND AND LIABILITIES

PARTICULARS	SCH.	AS AT	AS AT
		31st MARCH, 2023	31st MARCH, 2022
		₹	₹
CORPUS FUND	A		
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
Total		3,14,56,92,732	2,76,34,46,810
Note A-1			
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.'			
GRANT FUNDS	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
Total		72,70,66,492	73,63,86,759
Note B-1			
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
		₹	₹
ENDOWMENT FUND	C		
Gold Medal Fund	(List - I)	9,94,42,295	9,88,66,352
		9,94,42,295	9,88,66,352
PROVIDENT FUND	D		
SPU, PRESS & AERC	(List - I)	51,33,54,041	49,73,96,671
Total		51,33,54,041	49,73,96,671
Gratuity Fund-AERC	E		
Gratuity Fund	(List - I)	1,32,32,511	1,18,54,483
Total		1,32,32,511	1,18,54,483
CURRENT LIABILITIES & PROVISIONS	F		
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		3,50,12,726	3,28,79,153



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

GROUPING OF ASSETS

PARTICULARS	SCII.	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 Welfare 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
Total		9,48,60,863	8,77,17,521
CASH AND BANK BALANCES	J	33,77,04,841	31,75,97,840



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.
K	10201	Block Maintenance Grant From Stat Govt.	82,65,00,000	41,38,45,000
L		Examination Fees Income		
		Examination Fees:	10,47,39,028	9,40,16,721
	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	-	-
		Others:	1,17,39,964	1,05,76,893
	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
			11,64,78,992	10,45,93,614
M		Income of University Departments		
		Post Graduate Dept. Fees	1,01,34,240	1,40,31,960
	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
			37,74,600	34,06,600
		University Hostels		
		Women Hostels:		
	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
		Bsc. B.Ed Hostel:		
		Nehru Hall:		
	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	4,05,000	4,05,000
	10474	Maintenance Charges - Nehru Hall	-	-



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		Old Hostel:		
	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
		CTE Hostel:		
	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
		Bhalkaka Library:		
	10501	Bhalkaka Library Misc. Income	12,470	2,000
		M.B. Patel College of Education	4,85,500	4,49,375
	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
		Students Health Centre:		
	11001	University Health Center Medical Fees	1,03,770	85,780
		Estate:	9,34,955	10,69,784
	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
		University Press:		
	10901	Printing Charges - Uni Press	46,03,173	31,66,686
		Physical Education:	46,79,050	46,87,840
	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
			2,47,27,758	2,69,00,025
N		Other Income		
		Other Fees	20,06,360	17,33,640
	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.
		Other Receipts	38,24,529	46,78,767
	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	-	9,45,685
	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
			58,30,889	64,12,407
			-	-
O		Miscellaneous Income:		
	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	-
			14,07,792	3,29,334
P		Interest on Savings Bank Account:		
	11220	Bank Interest - Income	53,02,254	42,84,495
			53,02,254	42,84,495
Q		Salaries, Allowances & Benefits		
		University General Administration:		
		a) Vice Chancellor	59,625	19,02,420
	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) Officers & Others Admin Staff	8,72,22,716	13,44,68,895
	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



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**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.
		Bhalkaka Library:		
	751	Pay Band:Bhalkaka Library	72,05,126	70,99,118
	50751	Pay Allowance Bhalkaka Lib	52,81,682	54,89,100
	50752	House Rent Allowance - Bhalkaka Lib	17,06,227	14,36,926
	50755	Medical Allowance - Bhalkaka Lib	1,45,617	1,33,792
			71,600	39,300
		Estate:		
	1201	P Band/B Pay:Estate Section	70,00,634	73,03,922
	51202	Dearness Allowance- Estate Dept	49,94,353	57,16,371
	51203	House Rent Allowance-Estate	18,25,058	14,52,707
	51206	Medical Allowance-Estate Dept	1,21,143	96,381
			60,080	38,463
		Exam Reform Unit:		
	1401	P Band/B Pay:Exam Reform Unit	6,26,254	-
	51403	House Rent Allowance Exam Reform Unit-	4,42,160	-
	51402	Dearness Allowance - Exam Reform Unit	27,780	-
	51404	Medical Allowance Exam Reform Unit	1,50,334	-
			5,980	-
		G.H. Patel Computer Centre:		
	1251	Pay Band:GHPC	70,55,849	77,40,530
	51252	Dearness Allowance-GHPC	50,53,853	60,15,800
	51253	House Rent Allowance-GHPC	17,93,952	15,37,118
	51256	Medical Allowance-GHPC	1,58,304	1,56,412
			49,740	31,200
		HOSTEL (ALL):		
		Women Hostel:		
	651	Pay Band:Uni.Women's Hostel	13,62,964	12,12,297
	50651	Pay Allowances-Womens Hostel	9,55,200	9,26,800
	50652	House Rent Allowance-Women Hostel	3,75,768	2,66,441
	50655	Medical Allowance-Women Hostel	17,796	11,856
			14,200	7,200
		B.Sc. B.Ed:		
	701	Pay Band:Uni.Men's Hostel	13,03,150	12,85,459
	50701	Pay & Allowance Bsc B.ED	9,23,600	10,06,400
	50702	House Rent Allowance Bsc B.Ed	3,36,674	2,52,783
	50705	Medical Allowance - B.Sc. B.Ed	21,576	14,436
			21,300	11,840
		Nehru Hall:		
	50721	Pay & Allowance (Nehru Hall)	51,600	46,800
			51,600	46,800
		Old Hostel:		
	50731	Pay & Allowance-Old Hostel	29,400	31,050
			29,400	31,050
		CTE Hostel:		
	50711	Pay & Allowance -CTE Hostel	51,600	46,800
			51,600	46,800
		M.B. Patel College of Education		
	1051	Pay Band:M B Patel College of Edu.	2,93,44,222	2,55,52,188
	51051	Pay & Allowance-MBPC	2,08,82,896	2,00,01,442
	51052	House Rent Allowance MBPC	75,89,961	50,30,973
	51055	Medical Allowance-MBPCE	7,15,535	4,41,328
			1,55,830	78,445
		Museum & Archaeology:		
	1001	P Band/B Pay:Museum & Archeology	22,50,555	19,91,775
	1002	Grade Pay:Museum & Archeology	15,97,500	15,51,700
	51001	Pay & Allowance:Museum & Archo	-	(645)
	51002	House Rent Allowance - Museum & Archa	5,83,074	3,97,540
	51005	Medical Allowance - Museum & Archa	48,681	32,380
			21,300	10,800



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		Physical Education:	49,92,473	45,33,777
	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
		SC/ST Cell:	20,27,904	18,55,844
	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
		Students Health Centre:	31,48,519	26,24,596
	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
		University Press:	30,51,993	30,83,862
	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
		Bio Sciences:	3,77,87,873	3,53,31,466
	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
		Business studies:	1,59,89,697	1,32,41,495
	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
		Chemistry:	4,91,73,155	4,02,80,949
	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
		Economics:	1,41,02,507	1,14,85,423
	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
		Education:	95,10,329	77,89,524
	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
	50476	Medical Allowance-Education	47,680	20,400
		Electronics:	1,12,63,962	97,20,686
	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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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		English:		
			88,49,354	97,40,761
	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
		Gujarati:		
			1,39,73,910	97,38,464
	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
		Hindi:		
			1,78,45,125	1,68,72,633
	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
		History:		
			1,04,86,385	89,54,663
	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
		Home Science:		
			1,31,37,545	1,34,79,667
	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
		Humanities & Social Science:		
			34,54,686	28,24,034
	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
		Library & Information Science:		
			73,24,161	35,91,295
	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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Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		MBA:	2,57,89,135	2,27,49,385
	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
		MCA:	1,80,12,957	1,40,40,320
	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
		Material Science:	78,05,966	81,20,080
	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
		Mathematics:	2,05,63,285	1,69,64,691
	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
		PGDCA:	75,05,367	49,14,341
	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
		Physics:	3,75,41,176	3,35,30,670
	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
		Political Science:	50,54,053	77,96,822
	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
		Psychology:	1,28,61,004	1,08,16,287
	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



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

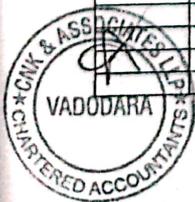
SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		Sanskrit:	52,20,168	44,40,474
		411 Pay Band:Sanskrit Department	37,34,400	34,21,200
	50412	Dearness Allowance-Sanskrit	12,84,666	8,87,306
	50413	House Rent Allowance-Sanskrit	1,94,002	1,28,368
	50416	Medical Allowance-Sanskrit	7,100	3,600
		Sociology:	67,08,706	59,62,482
		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
		CISST:	34,61,563	22,31,214
		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
		Pharmaceutical Science:	59,14,091	48,28,084
		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
		MSW: P & A	58,00,933	31,14,392
		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
		Statistics:	91,02,406	1,00,22,014
		311 Pay Band:Statistics Deptment	65,17,806	77,33,968
		312 Grade Pay:Statistics Deptment		
	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
		University Scientific Instrumentation Centre:	42,73,146	37,78,296
		1301 Pay Band:USIC	30,14,200	29,26,800
	51302	Dearness Allowance-USIC	10,98,664	7,48,584
	51306	Medical Allowance-USIC	1,31,882	88,512
			28,400	14,400
		Upgradation of CISTC Level:	41,11,256	36,39,020
		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
			54,94,08,487	54,07,78,965



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Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
R		Examination Expenses:		
	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.-Homeopathlc	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
			11,64,78,992	10,45,93,614
S		Expenses of University Departments		
		Bio Sciences:	1,09,22,601	68,15,026
	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
		Business Studies:	1,32,699	1,11,776
	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
		Chemistry:	1,22,93,069	1,29,73,513
	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
		Economics:	9,72,607	1,52,449
	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
		Education:	10,11,325	1,86,176
	50424	Educational Tour (Education)	51,274	25,000



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

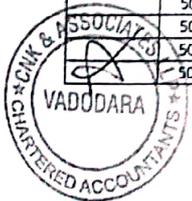
SCH	GL No.	Particulars	2022-23	2021-22
			Amt.	Amt.
			1,24,064	26,654
	50425	Academic Activities (Education)	1,39,502	34,851
	50427	Stationery & Printing (Education)	2,15,362	39,876
	50428	Working Exp Education	4,81,123	59,795
	50429	Computer Laboratory Exp.-Education		



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SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		Electronics:	21,26,561	8,90,313
	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
		Gujarati:P.G.Exp	1,29,941	-
	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	-
		Home Science:	34,68,044	40,69,028
	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
		Humanities & Social Work:	2,37,919	19,749
	50437	Maint for Com Acces & Consu	1,74,933	6,234
	50438	Stationery, Printing & Contingencies-Humml	62,986	13,515
		Library & Information Sciences:	2,60,891	23,771
	50458	Honorarium & TA to Visiting Lecture-MUIS	-	-
	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
		MBA:	1,89,781	84,512
	51460	Computer Software-MBA	49,290	9,800
	51458	Faculty Development Program-MBA)	24,270	-
	51459	Contingencies-MBA	-	-
	51461	Electricity Charges-MBA	40,705	-
	51457	Working Expenses MBA	75,516	74,712
		MCA:	16,23,295	11,46,058
	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
		Material Science:	26,30,105	21,34,110
	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
		PGDCA:	2,08,459	2,01,072
	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
		Physics:	64,67,829	40,73,052
	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



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

Notes forming part of Income & Expenditure A/c.

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



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

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		Mathematics:	5,10,824	3,59,548
			2,04,502	1,13,141
	50299	Electricity & Water Charges-Maths	43,961	46,236
	50297	Working Expenses-Maths	52,945	1,93,852
	50298	Computer Lab Expenses/ Software -Maths	1,17,389	(15,862)
	50291	Academic Activities (Maths)	54,411	17,181
	50294	Repair & Maint. of Compu/equip(Maths)	37,616	5,000
	50295	Stationery & Printing (Maths)		
			11,64,919	4,33,841
		Statistics Dept.:	6,79,257	2,83,561
	50319	Computer Laboratory Exp-Statistics	1,00,430	91,384
	50318	Computer Stationery Chg.Statistics	85,000	-
	50311	Educational Tour (Stats)	98,523	-
	50314	Repai. & Main. of Comp./ Equip (Stat)	50,865	-
	50320	Academic Activities (Stat)	64,393	-
	50315	Stationery & Printing (Stats)	86,451	58,896
	50317	Working Expenses-Statistics		
			2,56,417	43,682
		English P.G.Exp	50,000	-
	50393	Educational Tours (English)	73,172	11,317
	50394	Repair & Maint.of Computer/equip(English)	44,126	19,015
	50396	Stationery & Printing (English)	24,711	1,908
	50398	Working Charges (English)	64,408	11,442
	50399	Academic Activities (English)		
			2,02,082	33,212
		Hindi:P.G.Exp	29,221	23,527
	50408	Stationery & Printing (Hindi)	75,000	9,685
	50410	Academic Activities (Hindi)	25,000	-
	50400	Drama (Hindi)	27,689	-
	50409	Working Charges (Hindi)	20,700	-
	50405	Educational Tours (Hindi)	24,472	-
	50407	Repair & Maint.of Computer/equip(Hindi)		
			1,65,325	17,640
		History:P.G.Exp.	16,580	400
	50367	Repair & Maint.of Computer/equip(History)	78,435	-
	50365	Educational Tour (History)	21,654	-
	50369	Working Charges (History)	15,213	9,240
	50368	Stationery & Printing (History)	33,443	8,000
	50370	Academic Activities (History)		
			1,27,390	21,463
		Political Science:P.G.Exp.	84,300	10,500
	50375	Educational Tour (Poli. Sci)	16,421	-
	50379	Working Charges (Poli. Sci)	10,947	-
	50380	Academic Activities (Poli. Sci)	7,844	5,523
	50377	Repair & Maint.of Computer/equip (Poli. Sci)	7,878	5,440
	50378	Stationery & Printing (Poli. Sci)		
			2,10,491	19,145
		Sanskrit:P.G.Exp.	12,401	4,800
	50417	Repair & Maint.of Computer/equip(Sanskrit)	76,025	-
	50415	Educational Tour (Sanskrit)	20,996	-
	50419	Working Charges (Sanskrit)	11,538	7,345
	50418	Stationery & Printing (Sanskrit)	89,471	1,000
	50420	Academic Activities (Sanskrit)		



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income & Expenditure A/c.

SCH	GL No.	Particulars	2022-23 Amt.	2021-22 Amt.
		Ph.D. Facilitation Centre	(4,64,198)	(9,00,000)
	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	
		University Science Instrumentation Centre:	44,97,711	32,58,294
	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 & Maint. of Bldg Electrical-USIC	29,99,955	22,71,003
	51212	Repair & Spare of Electrical Motors & Pumps	48,165	52,350
		Upgradation of USIC Level:	51,039	42,268
	51560	Seminars Training/Meeting-UOUL	-	-
	51558	Consumable & Conting.-UOUL II & III	51,039	42,268
		Pharmaceutical Science:	52,37,854	26,48,744
	51677	Working/conti.Expenses(M.Pharm)	4,53,246	6,04,803
	51675	P G Students Scholarship M.Pharm	4,02,000	2,34,000
	51679	Computer Facility M.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
		IICISST:	39,43,685	37,59,188
	50527	Working/Conti. Expenses(CISST)	3,25,899	2,47,807
	50528	Laboratory Expenses(CISST)	36,17,786	35,11,381
		Bhaikaka Library:	82,50,409	64,56,366
	50756	Library Books Periodicals-Bhal. 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
		G.H. Patel Computer Centre:	21,06,361	16,03,507
	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
		M.B. Patel College of Education:	4,59,806	2,23,636
	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/equipMBPCE	1,00,951	42,173
	51067	Working Charges MBPCE	16,869	9,802
	51068	Academic Activities MBPCE	40,404	2,645
	51061	Audio Visual Aids-Exhibition	7,960	4,140
	51062	Teaching Aids-MBPCE	5,369	-
	51064	Educational Tour (MBPCE)	15,679	-
	51063	Printing & Stationery-MBPCE	21,704	19,602
		Museum & Archaeology:	1,06,052	48,524
	51007	Museum & Galleries	49,740	19,876
	51008	Photo,Art Work Etc.-Museum & Archl	22,419	-
	51009	Travelling Allowance & Cont.- Museum & Archl	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.
		Physical Education:	78,46,197	43,21,212
			9,04,480	6,53,059
	50807	Inter College Sports	21,23,704	14,69,356
	50808	Inter University Sports Exp.-PER	7,11,540	6,11,180
	50809	Sports Materials	6,53,850	3,54,150
	50810	Coaching Camp Board OF Sports(Physical Edu)	2,39,514	40,322
	50811	Physical Edu.& Other Activities	10,61,601	6,98,782
	50813	Ground Maintenance & Acce	-	-
	50815	Transport Chg.& Misc	8,97,910	-
	50817	Sports Development Activity	12,53,598	4,94,363
	50816	Inter University Culture Festival		
			31,35,611	31,42,440
		Students Health Centre:	2,84,250	44,250
	51156	Honorarium to Consultants-Student Helth Cen	20,86,709	19,54,602
	51159	Medicines-Student Health Cen	53,077	45,968
	51157	Medical Instruments-Student Helth Centre	94,105	42,167
	51158	Miscellaneous Exp.-Student Helth Centre	18,919	20,069
	51160	Printing & Stationery -Student Health Centre	47,885	25,556
	51161	Electricity & Water Charge(Stu Helth)	2,69,872	4,63,656
	51162	Medical Re-Imbursement.- Health Centre	2,80,794	5,46,172
	51165	Laboratoty/chemicals		
			16,83,049	15,27,538
		University Press:	3,47,329	3,53,089
	51106	Family Pension Contribution-Uni Press	10,550	-
	51107	Over Time&Other Allow.-UP	1,54,356	79,650
	51108	Binding Materials-UP	29,474	66,013
	51110	Contingencies-Uni Press	1,89,923	1,60,370
	51111	Electricity & Water Chg.-UP	4,500	5,325
	51112	Insurance for Staff-UP	87,806	5,340
	51114	Press M/C.-Spare Parts-Uni Press	8,44,051	7,74,876
	51116	Papers & Printing Materials-Uni Press	2,200	-
	51121	Repair & Maint.for Computer Plates Making Machine	12,860	16,274
	51117	Spare Parts for Comp.&Plate Making M/C-UP	-	66,601
	51119	Plates & Chemicals-Uni Press		
			1,11,53,292	80,09,914
		Estate:	74,78,196	48,93,208
	51208	Repairs & Maint. of Building-ED	4,07,026	3,16,290
	51209	Maintenance of Gardens, Roads & Drainage-ED	91,978	48,264
	51214	Misc. Contingencies-ED	31,76,092	27,52,152
	51215	Panchayat Chg.& Contribution-ED		
			30,60,736	21,50,065
		University Hostels:	16,75,459	13,40,372
		Women Hostel:	4,64,596	4,99,423
	50656	Electricity & Water Chg.-WH	13,049	8,313
	50657	Contingences & News Paper-WH	11,97,814	8,32,636
	50658	Repair & Maintenance-Women Hostel		
			1,547	3,886
		Bsc. B.Ed. Hostel:	1,547	3,886
	50706	Electricity & Water Charges-B.Sc.B.Ed		
			7,78,648	5,25,329
		Nehru Hall:	2,94,849	2,14,090
	50726	Electricity & Water Chg.- Nehru Hall	10,078	6,337
	50727	Contingences & News Paper-Nehru Hall	4,73,721	3,04,902
	50728	Repair & Maintanance-Nehru Hall		
			3,35,534	2,18,971
		Old Hostel:	1,45,859	1,28,671
	50736	Electricity & Water Chg.-Old Hostel	1,89,675	90,300
	50738	Repair & Maintenance- Old Hostel		



SARDAR PATEL UNIVERSITY
V. V. NAGAR

Notes forming part of Income & Expenditure A/c.

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



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

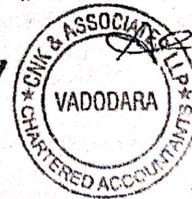
B.A.P.
In-charge Accounts Officer
Sardar Patel University
Vallabh Vidyanagar (Guj.)
Authorized Signatories

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

H
Registrar
Sardar Patel University
Vallabh Vidyanagar



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

PLACE: VADODARA

DATE: 06th October, 2023

