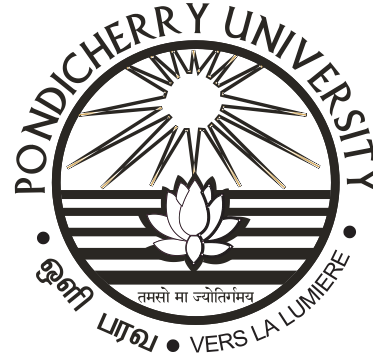


# **PONDICHERRY UNIVERSITY PUDUCHERRY**



## **ANNUAL ACCOUNTS 2019 - 2020**

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

<b>PARTICULARS</b> <b>B - Ear Marked Special Fund A/c</b>	<b>Current Year 2019-20</b>		<b>Previous Year 2018-19</b>	
<b>Opening Balance</b>	4,26,86,157		3,73,05,284	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	94,59,398		64,56,737	
Accured Interest (19-20)	38,11,015		50,56,408	
<b>TOTAL</b>	<b>5,59,56,570</b>		<b>4,88,18,429</b>	
Less: Accured Interest (18-19)	50,56,408		34,74,784	
Temporary Advance Adjustment	77,84,920		26,57,488	
<b>GRANT TOTAL (EMSF) B</b>	<b>1,28,41,328</b>	<b>4,31,15,242</b>	<b>61,32,272</b>	<b>4,26,86,157</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

<b>PARTICULARS</b> <b>C - DEBT &amp; DEPOSIT A/C</b>	<b>FUND WISE BREAK UP</b>					<b>TOTAL</b>	
	<i>Human Rights Corpus Fund</i>	<i>Women Studies Fund</i>	<i>Alumini Fund</i>	<i>Student Welfare Fund</i>	<i>House Building Advance</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	3,63,931	3,07,839	25,26,397	48,07,531	9,44,50,427	10,24,56,125	
b) Additions to the Funds:							
i. Receipts / Recovery			8,11,350	22,87,216	37,10,932	68,09,498	
ii. Income from Investments					54,97,446	54,97,446	
iii. Accrued Interest (19-20)					50,16,313	50,16,313	
Less: Accrued Interest (18-19)					55,89,001	55,89,001	
iv. Other additions (specify nature)						0	
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>8,11,350</b>	<b>22,87,216</b>	<b>86,35,690</b>	<b>1,17,34,256</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure						0	
- Equipment						0	
ii. Revenue Expenditure						0	
- Salaries, Wages and Allowance etc						0	
- Other Administrative Expenses			91,000	5,62,290	4,22,069	10,75,359	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>91,000</b>	<b>5,62,290</b>	<b>4,22,069</b>	<b>10,75,359</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>3,63,931</b>	<b>3,07,839</b>	<b>32,46,747</b>	<b>65,32,457</b>	<b>10,26,64,048</b>	<b>11,31,15,022</b>	<b>10,24,56,125</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA &amp; Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	72,46,421	1,40,64,640	1,40,26,272	1,09,70,703	1,55,46,246	<b>6,18,54,282</b>	
b) Additions to the Funds:							
i. Receipts / Recovery		7,81,742	2,44,06,963	47,30,920		<b>2,99,19,625</b>	
ii. Income from Investments		7,85,700	7,56,159			<b>15,41,859</b>	
iii. Accrued Interest (18-19)			<b>2,71,483</b>			<b>2,71,483</b>	
Less: Accrued Interest (17-18)			2,47,726			<b>2,47,726</b>	
iv. MCA Recovery of Interest							
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>15,67,442</b>	<b>2,51,86,879</b>	<b>47,30,920</b>	<b>0</b>	<b>3,14,85,241</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment					4,68,004	<b>4,68,004</b>	
- Computer					90,800	<b>90,800</b>	
- Furniture							
- Vehicle							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			23,08,462			<b>23,08,462</b>	
- Rent							
- Other Administrative Expenses		11,11,270	6,23,407	19,74,057	9,58,461	<b>46,67,195</b>	
<b>TOTAL (c)</b>	<b>0</b>	<b>11,11,270</b>	<b>29,31,869</b>	<b>19,74,057</b>	<b>15,17,265</b>	<b>75,34,461</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>72,46,421</b>	<b>1,45,20,812</b>	<b>3,62,81,282</b>	<b>1,37,27,566</b>	<b>1,40,28,981</b>	<b>8,58,05,062</b>	<b>6,18,54,282</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	3,69,67,612	6,97,15,199	50,17,063	4,50,58,021	8,92,900	15,76,50,795	
b) Additions to the Funds:							
i. Receipts / Recovery	70,30,600	1,33,95,000	20,89,600	96,56,200		3,21,71,400	
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>70,30,600</b>	<b>1,33,95,000</b>	<b>20,89,600</b>	<b>96,56,200</b>	<b>0</b>	<b>3,21,71,400</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		20,26,281		15,900		20,42,181	
- Furniture		57,500				57,500	
- Computer				1,73,795		1,73,795	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	18,42,143		5,35,873	15,67,219		39,45,235	
<b>TOTAL (c)</b>	<b>18,42,143</b>	<b>20,83,781</b>	<b>5,35,873</b>	<b>17,56,914</b>	<b>0</b>	<b>62,18,711</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>4,21,56,069</b>	<b>8,10,26,418</b>	<b>65,70,790</b>	<b>5,29,57,307</b>	<b>8,92,900</b>	<b>18,36,03,484</b>	<b>15,76,50,795</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>EMSF Overhead</i>	<i>Field Studies / Tour Fund</i>	<i>Library Fund</i>	<i>Sports Fund</i>	<i>Group Medical Insurance Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	1,25,96,135	1,07,21,888	2,23,35,526	1,38,50,097	13,44,991	6,08,48,637	
b) Additions to the Funds:							
i. Receipts / Recovery	49,94,821	9,55,000	74,54,600	52,42,396		1,86,46,817	
ii. Temp. Adv. (Old)							
iii. Income from Investments				6,06,179		6,06,179	
iii. Accrued Interest (19-20)				3,98,321		3,98,321	
Less: Accrued Interest (18-19)				3,84,774		3,84,774	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>49,94,821</b>	<b>9,55,000</b>	<b>74,54,600</b>	<b>58,62,122</b>	<b>0</b>	<b>1,92,66,543</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer			96,000			96,000	
- Work in Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	17,30,138	2,26,623		1,23,467		20,80,228	
<b>TOTAL (c)</b>	<b>17,30,138</b>	<b>2,26,623</b>	<b>96,000</b>	<b>1,23,467</b>	<b>0</b>	<b>21,76,228</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,58,60,818	1,14,50,265	2,96,94,126	1,95,88,752	13,44,991	7,79,38,952	6,08,48,637

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	Laboratory Fund	Internet Fund	Student Merit Scholarship Fund	IT Service Fund	Staff Welfare Fund	Current Year 2019-20	Previous Year 2018-19
a) Opening Balance	60,71,252	42,45,416	1,21,17,472	29,453	4,63,107	2,29,26,700	
b) Additions to the Funds:							
i. Receipts / Recovery	2,45,195	7,000				2,52,195	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			8,95,566		10,765	9,06,331	
iii. Accrued Interest (19-20)			4,04,999		1,203	4,06,202	
Less: Accrued Interest (18-19)			4,46,070		1,637	4,47,707	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>2,45,195</b>	<b>7,000</b>	<b>8,54,495</b>	<b>0</b>	<b>10,331</b>	<b>11,17,021</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	6,65,601		45,000			7,10,601	
<b>TOTAL (c)</b>	<b>6,65,601</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>7,10,601</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>56,50,846</b>	<b>42,52,416</b>	<b>1,29,26,967</b>	<b>29,453</b>	<b>4,73,438</b>	<b>2,33,33,120</b>	<b>2,29,26,700</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation &amp; Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund(Misc.)</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	7,40,32,736	1,50,33,891	86,62,959	67,88,475	1,26,65,393	11,71,83,454	
b) Additions to the Funds:							
i. Receipts / Recovery	5,61,33,058		11,73,550		27,84,350	6,00,90,958	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	54,11,836	9,28,384	2,93,001			66,33,221	
iii. Accrued Interest (19-20)	23,57,311	7,05,663	20,856			30,83,830	
Less: Accrued Interest (18-19)	31,94,925	6,40,407				38,35,332	
Amount already received							
<b>TOTAL (b)</b>	<b>6,07,07,280</b>	<b>9,93,640</b>	<b>14,87,407</b>	<b>0</b>	<b>27,84,350</b>	<b>6,59,72,677</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			6,75,463			6,75,463	
- Furniture							
- Vechile	13,06,581		13,20,644			26,27,225	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	4,11,68,023					4,11,68,023	
- Rent							
- Other Administrative Expenses	3,40,587					3,40,587	
<b>TOTAL (c)</b>	<b>4,28,15,191</b>	<b>0</b>	<b>19,96,107</b>	<b>0</b>	<b>0</b>	<b>4,48,11,298</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	9,19,24,825	1,60,27,531	81,54,259	67,88,475	1,54,49,743	13,83,44,833	11,71,83,454

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentat ion Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	2,92,21,084	38,82,364	1,62,58,177	14,30,732	56,90,249	5,64,82,606	
b) Additions to the Funds:							
i. Receipts / Recovery	1,38,59,000			6,47,254	11,39,672	1,56,45,926	
ii. Income from Investments		15,75,197		43,243	3,05,145	19,23,585	
iii. Accrued Interest (19-20)					1,43,211	1,43,211	
Less: Accrued Interest (18-19)		6,70,822			1,42,668	8,13,490	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>1,38,59,000</b>	<b>9,04,375</b>	<b>0</b>	<b>6,90,497</b>	<b>14,45,360</b>	<b>1,68,99,232</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				1,00,998		1,00,998	
- Furniture							
- Building - Work in Progress/Advance		29,32,300				29,32,300	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	75,23,537			3,97,984	4,12,710	83,34,231	
<b>TOTAL (c)</b>	<b>75,23,537</b>	<b>29,32,300</b>	<b>0</b>	<b>4,98,982</b>	<b>4,12,710</b>	<b>1,13,67,529</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,55,56,547	18,54,439	1,62,58,177	16,22,247	67,22,899	6,20,14,309	5,64,82,606

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP				Debt & Deposit Interest	TOTAL	
	<i>Hostel Mess Subsidy Fund</i>	<i>Day Care Centre Fund</i>	<i>Pre-Primary School Fund</i>	<i>National Facility for Isotope Geosciences Fund</i>		<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	19,97,71,663	7,61,755	26,31,835	17,11,859	4,47,37,973	<b>24,96,15,085</b>	
b) Additions to the Funds:							
i. Receipts / Recovery		3,87,710	10,64,585	13,18,933		<b>27,71,228</b>	
ii. Income from Investments	1,38,63,595	45,647	1,79,101	83,561	2,47,86,667	<b>3,89,58,571</b>	
iii. Accrued Interest (19-20)	<b>88,33,382</b>	<b>19,095</b>	<b>1,00,696</b>	<b>4,774</b>	<b>1,17,65,676</b>	<b>2,07,23,623</b>	
Less: Accrued Interest (18-19)	99,38,349	19,022	91,858	4,756	1,22,69,237	<b>2,23,23,222</b>	
iv. Other - ADD: TDS Deducted							
<b>TOTAL (b)</b>	<b>1,27,58,628</b>	<b>4,33,430</b>	<b>12,52,524</b>	<b>14,02,512</b>	<b>2,42,83,106</b>	<b>4,01,30,200</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	4,85,636					<b>4,85,636</b>	
- Furniture	8,09,400					<b>8,09,400</b>	
- Building							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	18,22,055	98,659	1,21,330	23,246	15,62,018	<b>36,27,308</b>	
<b>TOTAL (c)</b>	<b>31,17,091</b>	<b>98,659</b>	<b>1,21,330</b>	<b>23,246</b>	<b>15,62,018</b>	<b>49,22,344</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>20,94,13,200</b>	<b>10,96,526</b>	<b>37,63,029</b>	<b>30,91,125</b>	<b>6,74,59,061</b>	<b>28,48,22,941</b>	<b>24,96,15,085</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Cont..)**

(Amount- ₹)

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				TOTAL	
	<i>CIF Corpus Fund</i>	<i>Digital Activity Fund</i>	<i>Digital Resource Fund</i>		<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	41,86,608				41,86,608	
b) Additions to the Funds:						
i. Receipts / Recovery		93,08,000	9,59,000		1,02,67,000	
ii. Income from Investments	2,70,606				2,70,606	
iii. Accrued Interest (19-20)	2,04,550				2,04,550	
Less: Accrued Interest (18-19)	1,86,608				1,86,608	
iv. Other - ADD: TDS Deducted						
<b>TOTAL (b)</b>	<b>2,88,548</b>	<b>93,08,000</b>	<b>9,59,000</b>		<b>1,05,55,548</b>	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Building						
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Rent						
- Other Administrative Expenses						
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	44,75,156	93,08,000	9,59,000	0	1,47,42,156	41,86,608
<b>GRANT TOTAL (DEBT &amp; DEPOSIT) C</b>					<b>98,37,19,879</b>	<b>83,32,04,292</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					116,91,36,804	97,06,97,911
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0
<b>GRAND TOTAL (2) + (2A) + (2B)</b>					<b>116,91,36,804</b>	<b>97,06,97,911</b>

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of  
Pondicherry University, Puducherry for the year ended  
31 March 2020**

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2020, Receipts and Payments Account and the Income & Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the Pondicherry University Act, 1985. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes

examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

- i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education (erstwhile Ministry of Human Resource Development).
- iii In our opinion, proper books of accounts and other relevant records have been maintained by the Pondicherry University, Puducherry as required in the rules and regulations of the University, in so far as it appears from our examination of such books.

iv We further report that:

**A.**

**1. General**

An amount of ₹66.96 crore has been shown as Capital Work in Progress- RITES under Schedule 4 Fixed Assets Plan. The confirmation of balances was not obtained from the construction agency M/s RITES.



**B. Effect of Revision of Accounts**

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities were increased by ₹1.77 crore and deficit decreased by ₹1.26 crore.

**C. Grants in aid**

Out of ₹192.37 crore grants-in-aid received for the year, interest earned of ₹1.70 crore and unspent balance of ₹33.20 crore of previous year, totalling ₹227.27 crore, the University could utilize a sum of ₹183.64 crore, leaving a balance of ₹43.63 crore as at 31<sup>st</sup> March 2020.

**D. Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of Pondicherry University, Puducherry through a Management Letter issued separately for remedial /corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

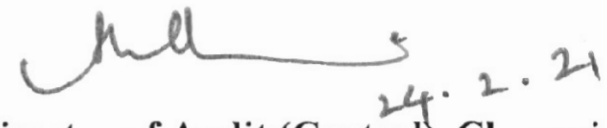
vi. In our opinion and to the best of our information and according to the explanations given

to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31<sup>st</sup> March 2020; and

b In so far as it relates to Income & Expenditure Account of the Deficit for the year ended on that date.

**For and on behalf of the C&AG of India**



**Principal Director of Audit (Central), Chennai**

**Date: 24 -02-2021**

**Place :Chennai**

**Annexure to Separate Audit Report****1 Adequacy of Internal Audit System:**

Concurrent Internal Audit was done which was adequate to the size and nature of the University.

**2 Adequacy of Internal Control System:**

Internal Controls were adequate.


**3 System of Physical verification of Fixed Assets and Inventory**

Physical verification of Fixed asset and Inventory was carried out for the year 2019-20.

Physical verification of Library books was not carried out for the year 2019-20.

**4 Regularity in payment of statutory dues:**

The University was regular in depositing statutory dues to the appropriate authorities.



Deputy Director/CE

## UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

### 1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

Factual Statement.

### 2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

Factual Statement.

### 3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

The observation of the Audit is noted for compliance and necessary action is being taken for undertaking physical verification of Library books for the year 2019-20.

### 4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 01.03.2021



**Dr. AMARESH SAMANTARAYA**  
Finance Officer(i/c)  
Pondicherry University

# **PONDICHERRY UNIVERSITY PUDUCHERRY**



## **ANNUAL ACCOUNTS 2020-2021**



## SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)

PARTICULARS	Current Year 2020-21		Previous Year 2019-20	
B - Ear Marked Special Fund A/c	Rs.		Rs.	
Opening Balance	4,31,15,242		4,26,86,157	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	16,69,430		94,59,398	
Accrued Interest (20-21)	35,56,658		38,11,015	
<b>TOTAL</b>	<b>4,83,41,330</b>		<b>5,59,56,570</b>	
Less: Accrued Interest (19-20)	38,11,015		50,56,408	
Temporary Advance Adjustment	68,90,483		77,84,920	
<b>GRANT TOTAL (EMSF) B</b>	<b>1,07,01,498</b>	<b>3,76,39,832</b>	<b>1,28,41,328</b>	<b>4,31,15,242</b>

## SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	Human Rights Corpus Fund	Women Studies Fund	Alumini Fund	Student Welfare Fund	House Building Advance	Current Year 2020-21	Previous Year 2019-20
a) Opening Balance	3,63,931	3,07,839	32,46,747	65,32,457	10,26,64,048	11,31,15,022	
b) Additions to the Funds:							
i. Receipts / Recovery			10,68,000	10,72,121	21,71,675	43,11,796	
ii. Income from Investments					56,08,950	56,08,950	
iii. Accrued Interest (20-21)					42,24,855	42,24,855	
Less: Accrued Interest (19-20)					50,16,313	50,16,313	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>10,68,000</b>	<b>10,72,121</b>	<b>69,89,167</b>	<b>91,29,288</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses			90,900		10,03,235	10,94,135	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>90,900</b>	<b>0</b>	<b>10,03,235</b>	<b>10,94,135</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>3,63,931</b>	<b>3,07,839</b>	<b>42,23,847</b>	<b>76,04,578</b>	<b>10,86,49,980</b>	<b>12,11,50,175</b>	<b>11,31,15,022</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA &amp; Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	72,46,421	1,45,20,812	3,62,81,282	1,37,27,566	1,40,28,981	8,58,05,062	
b) Additions to the Funds:							
i. Receipts / Recovery		7,77,589	86,30,085	1,06,90,000		2,00,97,674	
ii. Income from Investments			9,07,616			9,07,616	
iii. Accrued Interest (20-21)			2,35,662			2,35,662	
Less: Accrued Interest (19-20)			2,71,483			2,71,483	
iv. Amount receivable from UGC			75,00,000			75,00,000	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>7,77,589</b>	<b>1,70,01,880</b>	<b>1,06,90,000</b>	<b>0</b>	<b>2,84,69,469</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Computer						0	
- Furniture							
- Building - Work in Progress/Advance			10,28,447			10,28,447	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			16,67,514			16,67,514	
- Rent						0	
- Other Administrative Expenses		6,71,138	2,30,605	6,04,377	1,40,25,000	1,55,31,120	
<b>TOTAL (c)</b>	<b>0</b>	<b>6,71,138</b>	<b>29,26,566</b>	<b>6,04,377</b>	<b>1,40,25,000</b>	<b>1,82,27,081</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,46,27,263	5,03,56,596	2,38,13,189	3,981	9,60,47,450	8,58,05,062

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	4,21,56,069	8,10,26,418	65,70,790	5,29,57,307	8,92,900	18,36,03,484	
b) Additions to the Funds:							
i. Receipts / Recovery	1,33,19,000	47,60,000	51,43,000	10,000		2,32,32,000	
ii. Income from Investments						0	
iii. Accrued Interest (20-21)							
Less: Accrued Interest (19-20)							
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>1,33,19,000</b>	<b>47,60,000</b>	<b>51,43,000</b>	<b>10,000</b>	<b>0</b>	<b>2,32,32,000</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				11,77,781		11,77,781	
- Furniture							
- E-Resources		10,49,453		3,68,100		14,17,553	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	1,07,11,759		2,60,965	8,49,577		1,18,22,301	
<b>TOTAL (c)</b>	<b>1,07,11,759</b>	<b>10,49,453</b>	<b>2,60,965</b>	<b>23,95,458</b>	<b>0</b>	<b>1,44,17,635</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	4,47,63,310	8,47,36,965	1,14,52,825	5,05,71,849	8,92,900	19,24,17,849	18,36,03,484



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	EMSF Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2020-21	Previous Year 2019-20
a) Opening Balance	1,58,60,818	1,14,50,265	2,96,94,126	1,95,88,752	13,44,991	7,79,38,952	
b) Additions to the Funds:							
i. Receipts / Recovery	53,79,503	47,43,000	14,69,300	23,49,055		1,39,40,858	
ii. Temp. Adv. (Old)							
iii. Income from Investments				7,02,824		7,02,824	
iii. Accrued Interest (20-21)				3,31,866		3,31,866	
Less: Accrued Interest (19-20)				3,98,321		3,98,321	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>53,79,503</b>	<b>47,43,000</b>	<b>14,69,300</b>	<b>29,85,424</b>	<b>0</b>	<b>1,45,77,227</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Work in Progress				44,00,000		44,00,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	13,46,871	2,42,025		51,844		16,40,740	
<b>TOTAL (c)</b>	<b>13,46,871</b>	<b>2,42,025</b>	<b>0</b>	<b>44,51,844</b>	<b>0</b>	<b>60,40,740</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,98,93,450	1,59,51,240	3,11,63,426	1,81,22,332	13,44,991	8,64,75,439	7,79,38,952

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	Laboratory Fund	Internet Fund	Student Merit Scholarship Fund	IT Service Fund	Staff Welfare Fund	Current Year 2020-21	Previous Year 2019-20
a) Opening Balance	56,50,846	42,52,416	1,29,26,967	29,453	4,73,438	2,33,33,120	
b) Additions to the Funds:							
i. Receipts / Recovery	44,500	2,000				46,500	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			8,91,958		26,272	9,18,230	
iii. Accrued Interest (20-21)			3,29,427		18,835	3,48,262	
Less: Accrued Interest (19-20)			4,04,999		1,203	4,06,202	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>44,500</b>	<b>2,000</b>	<b>8,16,386</b>	<b>0</b>	<b>43,904</b>	<b>9,06,790</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	1,49,187					1,49,187	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	28,391		21,446			49,837	
<b>TOTAL (c)</b>	<b>1,77,578</b>	<b>0</b>	<b>21,446</b>	<b>0</b>	<b>0</b>	<b>1,99,024</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	55,17,768	42,54,416	1,37,21,907	29,453	5,17,342	2,40,40,886	2,33,33,120



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				Medical Examination Fund	TOTAL	
	<i>Affiliation &amp; Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund</i>	<i>Media Fund</i>		<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	9,19,24,825	1,60,27,531	81,54,259	67,88,475	1,54,49,743	13,83,44,833	
b) Additions to the Funds:							
i. Receipts / Recovery	2,75,78,030	9,31,780	5,07,300		5,83,900	2,96,01,010	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	47,71,533		2,70,390			50,41,923	
iii. Accrued Interest (20-21)	26,77,276	6,23,525	17,898			33,18,699	
Less: Accrued Interest (19-20)	23,57,311	7,05,663	20,856			30,83,830	
Amount already received							
<b>TOTAL (b)</b>	<b>3,26,69,528</b>	<b>8,49,642</b>	<b>7,74,732</b>	<b>0</b>	<b>5,83,900</b>	<b>3,48,77,802</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vechile							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	4,53,68,768					4,53,68,768	
- Rent							
- Other Administrative Expenses	17,39,388					17,39,388	
<b>TOTAL (c)</b>	<b>4,71,08,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,71,08,156</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,74,86,197	1,68,77,173	89,28,991	67,88,475	1,60,33,643	12,61,14,479	13,83,44,833

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentation Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	3,55,56,547	18,54,439	1,62,58,177	16,22,247	67,22,899	6,20,14,309	
b) Additions to the Funds:							
i. Receipts / Recovery	1,06,90,000	8,90,00,000		1,98,690	1,700	9,98,90,390	
ii. Income from Investments		8,53,019		29,480	2,88,568	11,71,067	
iii. Accrued Interest (20-21)		16,138			1,17,810	1,33,948	
Less: Accrued Interest (19-20)					1,43,211	1,43,211	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>1,06,90,000</b>	<b>8,98,69,157</b>	<b>0</b>	<b>2,28,170</b>	<b>2,64,867</b>	<b>10,10,52,194</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- E-Resources				9,27,680		9,27,680	
- Building - Work in Progress/Advance		5,76,00,000				5,76,00,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	10,42,910			4,34,837	22,840	15,00,587	
<b>TOTAL (c)</b>	<b>10,42,910</b>	<b>5,76,00,000</b>	<b>0</b>	<b>13,62,517</b>	<b>22,840</b>	<b>6,00,28,267</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	4,52,03,637	3,41,23,596	1,62,58,177	4,87,900	69,64,926	10,30,38,236	6,20,14,309



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP				Debt & Deposit Interest	TOTAL	
	Hostel Mess Subsidy Fund	Day Care Centre Fund	Pre-Prainary School Fund	National Facility for Isotope Geosciences Fund		Current Year 2020-21	Previous Year 2019-20
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	20,94,13,200	10,96,526	37,63,029	30,91,125	6,74,59,061	28,48,22,941	
b) Additions to the Funds:							
i. Receipts / Recovery		22,300	6,32,315	4,08,000		10,62,615	
ii. Income from Investments	1,28,64,869	43,742	1,98,394	98,221	2,90,09,554	4,22,14,780	
iii. Accrued Interest (20-21)	69,81,316	15,708	86,590	3,927	1,00,27,183	1,71,14,724	
Less: Accrued Interest (19-20)	88,33,382	19,095	1,00,696	4,774	1,17,65,676	2,07,23,623	
iv. Other - ADD: TDS Deducted							
<b>TOTAL (b)</b>	<b>1,10,12,803</b>	<b>62,655</b>	<b>8,16,603</b>	<b>5,05,374</b>	<b>2,72,71,061</b>	<b>3,96,68,496</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment					6,65,602	6,65,602	
- Furniture	67,83,772				1,13,811	68,97,583	
- Building							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	9,22,220	29,477	1,12,903	1,18,541	1,08,06,992	1,19,90,133	
<b>TOTAL (c)</b>	<b>77,05,992</b>	<b>29,477</b>	<b>1,12,903</b>	<b>1,18,541</b>	<b>1,15,86,405</b>	<b>1,95,53,318</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>21,27,20,011</b>	<b>11,29,704</b>	<b>44,66,729</b>	<b>34,77,958</b>	<b>8,31,43,717</b>	<b>30,49,38,119</b>	<b>28,48,22,941</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				TOTAL	
	CIF Corpus Fund	Digital Activity Fund	Digital Resource Fund		Current Year 2020-21	Previous Year 2019-20
a) Opening Balance	44,75,156	93,08,000	9,59,000		1,47,42,156	
b) Additions to the Funds:						
i. Receipts / Recovery		21,37,000	51,43,000		72,80,000	
ii. Income from Investments	2,95,645				2,95,645	
iii. Accrued Interest (20-21)	1,75,907				1,75,907	
Less: Accrued Interest (19-20)	2,04,550				2,04,550	
iv. Other - ADD: TDS Deducted						
<b>TOTAL (b)</b>	<b>2,67,002</b>	<b>21,37,000</b>	<b>51,43,000</b>		<b>75,47,002</b>	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Building						
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Rent						
- Other Administrative Expenses						
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	47,42,158	1,14,45,000	61,02,000		2,22,89,158	1,47,42,156
<b>GRANT TOTAL (DEBT &amp; DEPOSIT) C</b>					<b>107,65,11,791</b>	<b>102,68,35,121</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					<b>135,35,50,311</b>	<b>116,91,36,804</b>
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0
<b>GRAND TOTAL (2) + (2A) + (2B)</b>					<b>135,35,50,311</b>	<b>116,91,36,804</b>

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of  
Pondicherry University, Puducherry for the year ended  
31 March 2021**

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2021, Receipts and Payments Account and the Income & Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the Pondicherry University Act, 1985. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance



about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

- i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education (erstwhile Ministry of Human Resource Development) Government of India.
- iii In our opinion, proper books of accounts and other relevant records have been maintained by the Pondicherry University, Puducherry as required in the rules and regulations of the University, in so far as it appears from our examination of such books.



iv We further report that:

**A. Effect of Revision of Accounts**

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities decreased by ₹ 6.99 crore and deficit decreased by ₹ 0.42 crore.

**B. Grants in aid**

Out of ₹ 216.26 crore grants-in-aid received for the year, internal revenue ₹ 22.13 crore (interest earned of ₹ 1.40 crore + internal receipts ₹20.73 crore) and unspent balance of ₹ 43.63 crore of previous year, totaling ₹ 282.02 crore, the University could utilize a sum of ₹ 239.51 crore, leaving a balance of ₹ 42.51 crore as at 31<sup>st</sup> March 2021.

**C. Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of Pondicherry University, Puducherry through a Management Letter issued separately for remedial /corrective action.

v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a *In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31<sup>st</sup> March 2021; and*

b *In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.*

**For and on behalf of the C&AG of India**



**Principal Director of Audit (Central), Chennai**

**Place : Chennai**

**Date: 25-02-2022**

### **Annexure to Separate Audit Report**

**1 Adequacy of Internal Audit System:**

Internal Audit was not conducted for the period 2020-21.

**2 Adequacy of Internal Control System:**

Internal Controls needs to be strengthened due to:

- a) Internal Audit of the University was not conducted for the period 2020-21.
- b) As seen from confirmation of balance received from IDBI Bank Savings Account bearing Account Number 0304104000219020 with the balance of ₹ 2,94,202 as on 31.03.2021 has not been accounted in current assets schedule.

**3 System of Physical verification of Fixed Assets and Inventory**

Physical verification of Fixed Assets and Inventory was carried out for the year 2020-21.

**4 Regularity in payment of statutory dues:**

The University was regular in depositing statutory dues to the appropriate authorities.

## UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

### 1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

The observation of the Audit is noted for compliance.

### 2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

a) The observation of the Audit is noted for compliance.

b) The observation of the Audit is also noted for compliance and necessary action is being taken to include the balance of Rs.2,94,202/- for the financial year 2021-22.

### 3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

Factual Statement.

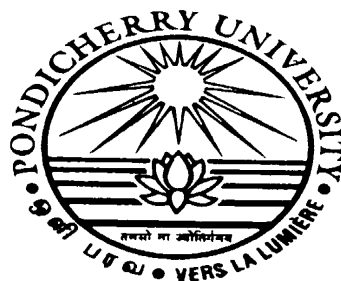
### 4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 10.03.2022

  
Dr.D.Lazar  
Finance Officer(i/c)  
Pondicherry University

# **PONDICHERRY UNIVERSITY PUDUCHERRY**



## **ANNUAL ACCOUNTS 2021-2022**



## SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)

PARTICULARS	Current Year 2021-22		Previous Year 2020-21	
B - Ear Marked Special Fund A/c				
Opening Balance	3,76,39,832		4,31,15,242	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	67,78,747		16,69,430	
Accured Interest (21-22)	35,34,904		35,56,658	
<b>TOTAL</b>	<b>4,79,53,483</b>		<b>4,83,41,330</b>	
Less: Accured Interest (20-21)	35,56,658		38,11,015	
Temporary Advance Adjustment	29,77,028		68,90,483	
<b>GRANT TOTAL (EMSF) B</b>	<b>65,33,686</b>	<b>4,14,19,797</b>	<b>1,07,01,498</b>	<b>3,76,39,832</b>

## SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Human Rights Corpus Fund	Women Studies Fund	Alumini Fund	Student Welfare Fund	House Building Advance	Current Year 2021-22	Previous Year 2020-21
C - DEBT & DEPOSIT A/C							
a) Opening Balance	3,63,931	3,07,839	42,23,847	76,04,578	10,86,49,980	12,11,50,175	
b) Additions to the Funds:							
i. Receipts / Recovery			13,50,177	19,83,220	18,44,682	51,78,079	
ii. Income from Investments					50,51,874	50,51,874	
iii. Accrued Interest (21-22)					54,96,606	54,96,606	
Less: Accrued Interest (20-21)					42,24,855	42,24,855	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>13,50,177</b>	<b>19,83,220</b>	<b>81,68,307</b>	<b>1,15,01,704</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc				1,33,400	4,02,466	5,35,866	
- Other Administrative Expenses							
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,33,400</b>	<b>4,02,466</b>	<b>5,35,866</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	55,74,024	94,54,398	11,64,15,821	13,21,16,013	12,11,50,175

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA &amp; Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
a) Opening Balance	72,46,421	1,46,27,263	5,03,56,596	2,38,13,189	3,981	9,60,47,450	
b) Additions to the Funds:							
i. Receipts / Recovery		11,31,633	2,80,28,346	80,30,483		3,71,90,462	
ii. Income from Investments			21,13,749			21,13,749	
iii. Accrued Interest (21-22)			2,26,267			2,26,267	
Less: Accrued Interest (20-21)			2,35,662			2,35,662	
iv. Amount receivable from UGC						0	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>11,31,633</b>	<b>3,01,32,700</b>	<b>80,30,483</b>	<b>0</b>	<b>3,92,94,816</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals			37,520	17,700		55,220	
- Building - Work in Progress/Advance							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			10,00,719			10,00,719	
- Rent							
- Other Administrative Expenses		4,44,195	2,74,561	5,35,474		12,54,230	
<b>TOTAL (c)</b>	<b>0</b>	<b>4,44,195</b>	<b>13,12,800</b>	<b>5,53,174</b>	<b>0</b>	<b>23,10,169</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,53,14,701	7,91,76,496	3,12,90,498	3,981	13,30,32,097	9,60,47,450



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
a) Opening Balance	4,47,63,310	8,47,36,965	1,14,52,825	5,05,71,849	8,92,900	19,24,17,849	
b) Additions to the Funds:						0	
i. Receipts / Recovery	1,51,65,384	99,09,575	36,44,415	32,59,491		3,19,78,865	
ii. Income from Investments						0	
iii. Accrued Interest (21-22)							
Less: Accrued Interest (20-21)							
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>1,51,65,384</b>	<b>99,09,575</b>	<b>36,44,415</b>	<b>32,59,491</b>	<b>0</b>	<b>3,19,78,865</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- E-Resources				1,891		1,891	
- Work-in-Progress				4,69,73,032		4,69,73,032	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	6,36,662		55,187	3,02,500		9,94,349	
<b>TOTAL (c)</b>	<b>6,36,662</b>	<b>0</b>	<b>55,187</b>	<b>4,72,77,423</b>	<b>0</b>	<b>4,79,69,272</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,92,92,032	9,46,46,540	1,50,42,053	65,53,917	8,92,900	17,64,27,442	19,24,17,849



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	EMS F Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	1,98,93,450	1,59,51,240	3,11,63,426	1,81,22,332	13,44,991	8,64,75,439	
b) Additions to the Funds:							
i. Receipts / Recovery	56,16,524	22,71,296	59,85,007	42,05,920		1,80,78,747	
ii. Temp. Adv. (Old)							
iii. Income from Investments						0	
iii. Accrued Interest (21-22)				3,13,943		3,13,943	
Less: Accrued Interest (20-21)				3,31,866		3,31,866	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>56,16,524</b>	<b>22,71,296</b>	<b>59,85,007</b>	<b>41,87,997</b>	<b>0</b>	<b>1,80,60,824</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				90,447		90,447	
- Building							
- E-Resources			50,62,583			50,62,583	
- Work in Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	9,85,865		0	5,44,128		15,29,993	
<b>TOTAL (c)</b>	<b>9,85,865</b>	<b>0</b>	<b>50,62,583</b>	<b>6,34,575</b>	<b>0</b>	<b>66,83,023</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>2,45,24,109</b>	<b>1,82,22,536</b>	<b>3,20,85,850</b>	<b>2,16,75,754</b>	<b>13,44,991</b>	<b>9,78,53,240</b>	<b>8,64,75,439</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	Laboratory Fund	Internet Fund	Student Merit Scholarship Fund	IT Service Fund	Staff Welfare Fund	Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	55,17,768	42,54,416	1,37,21,907	29,453	5,17,342	2,40,40,886	
b) Additions to the Funds:							
i. Receipts / Recovery		250			42,087	42,337	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			8,02,188			8,02,188	
iii. Accrued Interest (21-22)			3,09,231		13,200	3,22,431	
Less: Accrued Interest (20-21)			3,29,427		18,835	3,48,262	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>250</b>	<b>7,81,992</b>	<b>0</b>	<b>36,452</b>	<b>8,18,694</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent						0	
- Other Administrative Expenses						0	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	55,17,768	42,54,666	1,45,03,899	29,453	5,53,794	2,48,59,580	2,40,40,886



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				Medical Examination Fund	TOTAL	
	Affiliation & Inspection Fund	Placement Fund	Examination Fund	Media Fund		Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	7,74,86,197	1,68,77,173	89,28,991	67,88,475	1,60,33,643	12,61,14,479	
b) Additions to the Funds:							
i. Receipts / Recovery	3,38,04,000		14,00,153		23,75,671	3,75,79,824	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	37,66,472	9,81,640	3,29,999			50,78,111	
iii. Accrued Interest (21-22)	22,81,148	5,39,808	15,553			28,36,509	
Less: Accrued Interest (20-21)	26,77,276	6,23,525	17,898			33,18,699	
Amount already received							
<b>TOTAL (b)</b>	<b>3,71,74,344</b>	<b>8,97,923</b>	<b>17,27,807</b>	<b>0</b>	<b>23,75,671</b>	<b>4,21,75,745</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vechile							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	3,20,37,892					3,20,37,892	
- Rent							
- Other Administrative Expenses	4,29,372	80,000	17,190			5,26,562	
<b>TOTAL (c)</b>	<b>3,24,67,264</b>	<b>80,000</b>	<b>17,190</b>	<b>0</b>	<b>0</b>	<b>3,25,64,454</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	8,21,93,277	1,76,95,096	1,06,39,608	67,88,475	1,84,09,314	13,57,25,770	12,61,14,479

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS  C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentation Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
a) Opening Balance	4,52,03,637	3,41,23,596	1,62,58,177	4,87,900	69,64,926	10,30,38,236	
b) Additions to the Funds:							
i. Receipts / Recovery	2,73,96,649	8,42,00,000		4,04,873		11,20,01,522	
ii. Income from Investments		9,84,662		18,699	2,70,850	12,74,211	
iii. Accrued Interest (21-22)		13,927			1,08,082	1,22,009	
Less: Accrued Interest (20-21)		16,138			1,17,810	1,33,948	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>2,73,96,649</b>	<b>8,51,82,451</b>	<b>0</b>	<b>4,23,572</b>	<b>2,61,122</b>	<b>11,32,63,794</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure						1,08,460	
- Purchase of Software	1,08,460					0	
- E-Resources						1,98,92,000	
- Building - Work in Progress/Advance		1,98,92,000					
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent						0	
- Other Administrative Expenses	0						
<b>TOTAL (c)</b>	<b>1,08,460</b>	<b>1,98,92,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,00,00,460</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>7,24,91,826</b>	<b>9,94,14,047</b>	<b>1,62,58,177</b>	<b>9,11,472</b>	<b>72,26,048</b>	<b>19,63,01,570</b>	<b>10,30,38,236</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Hostel Mess Subsidy Fund</i>	<i>Day Care Centre Fund</i>	<i>Pre-Primary School Fund</i>	<i>National Facility for Isotope Geosciences Fund</i>	<i>Debt &amp; Deposit Interest</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	21,27,20,011	11,29,704	44,66,729	34,77,958	8,31,43,717	30,49,38,119	
b) Additions to the Funds:							
i. Receipts / Recovery				5,39,000		5,39,000	
ii. Income from Investments	1,33,26,936	41,699	1,88,444	98,385	1,97,74,299	3,34,29,763	
iii. Accrued Interest (21-22)	28,35,672	14,411	83,859	3,534	99,54,590	1,28,92,066	
Less: Accrued Interest (20-21)	69,81,316	15,708	86,590	3,927	1,00,27,183	1,71,14,724	
iv. Other - ADD: TDS Deducted							
<b>TOTAL (b)</b>	<b>91,81,292</b>	<b>40,402</b>	<b>1,85,713</b>	<b>6,36,992</b>	<b>1,97,01,706</b>	<b>2,97,46,105</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	1,27,38,044					1,27,38,044	
- Furniture						0	
- Building							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	8,50,92,125	2,000	1,000	3,45,864		8,54,40,989	
<b>TOTAL (c)</b>	<b>9,78,30,169</b>	<b>2,000</b>	<b>1,000</b>	<b>3,45,864</b>	<b>0</b>	<b>9,81,79,033</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>12,40,71,134</b>	<b>11,68,106</b>	<b>46,51,442</b>	<b>37,69,086</b>	<b>10,28,45,423</b>	<b>23,65,05,191</b>	<b>30,49,38,119</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				TOTAL	
	CIF Corpus Fund	Digital Activity Fund	Digital Resource Fund		Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	47,42,158	1,14,45,000	61,02,000		2,22,89,158	
b) Additions to the Funds:						
i. Receipts / Recovery		91,10,624	22,52,668		1,13,63,292	
ii. Income from Investments	2,53,993				2,53,993	
iii. Accrued Interest (21-22)	1,70,359				1,70,359	
Less: Accrued Interest (20-21)	1,75,907				1,75,907	
iv. Other - ADD: TDS Deducted						
<b>TOTAL (b)</b>	<b>2,48,445</b>	<b>91,10,624</b>	<b>22,52,668</b>		<b>1,16,11,737</b>	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Building						
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Rent						
- Other Administrative Expenses						
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	49,90,603	2,05,55,624	83,54,668		3,39,00,895	2,22,89,158
<b>GRANT TOTAL (DEBT &amp; DEPOSIT) C</b>					<b>116,67,21,798</b>	<b>107,65,11,791</b>
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					238,13,67,616	135,35,50,311
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0
<b>GRAND TOTAL (2) + (2A) + (2B)</b>					<b>238,13,67,616</b>	<b>135,35,50,311</b>

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				<b>GPF Account</b>		
				Cash at bank	3,93,89,329	
				Investments	27,89,38,110	31,83,27,439
				<b>CPF Account</b>		
				Cash at bank	1,87,39,856	
				Investments	8,29,63,212	10,17,03,068
				<b>NPS Account</b>		
				Cash at bank	1,38,49,794	
				Investments	1,80,79,027	3,19,28,821
				<b>Endowments</b>		
				Cash at bank	19,99,676	
				Investments	2,36,90,885	2,56,90,561
				<b>Distance Education</b>		
				Cash at bank	11,90,51,531	
				Investments	133,60,66,711	145,51,18,242
				<b>Community College</b>		
				Cash at bank	3,13,18,701	
				Cash at (cc-Mahe) A/c	29,79,864	
				Cash at Bank (CC-P(B.Voc)	55,622	
				Cash at Students Welfare Fund A/c	9,43,293	3,52,97,480
				<b>TOTAL &gt;&gt;&gt;</b>		
					685,60,33,954	
				<b>TOTAL &gt;&gt;&gt;</b>		
					685,60,33,954	



**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Pondicherry University, Puducherry for the year ended 31 March 2022**

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2022, Receipts and Payments Account and the Income & Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the Pondicherry University Act, 1985. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2 This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report/ CAG's Audit Reports separately.

3 We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education (erstwhile Ministry of Human Resource Development), Government of India.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the Pondicherry University, Puducherry as required in the rules and regulations of the University, in so far as it appears from our examination of such books.

iv We further report that:

**A Effect of Revision of Accounts**

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities increased by ₹1.94 crore and deficit decreased by ₹3.23 crore.

**B Grants in aid**

Out of ₹180.25 crore grants-in-aid received for the year and unspent balance of ₹42.51 crore of previous year, totaling ₹222.76 crore, the University could utilize a sum of ₹179.75 crore, leaving a balance of ₹43.01 crore as at 31<sup>st</sup> March 2022.

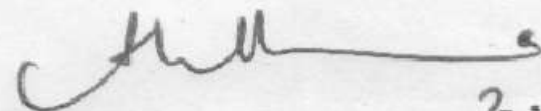
v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31<sup>st</sup> March 2022; and

b In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



2.1.23

Principal Director of Audit (Central), Chennai

Place : Chennai

Date : .1.2023

**1 Adequacy of Internal Audit System:**

Internal Audit was not conducted for the period 2021-22.

**2 Adequacy of Internal Control System:**

Internal Controls needs to be strengthened due to:

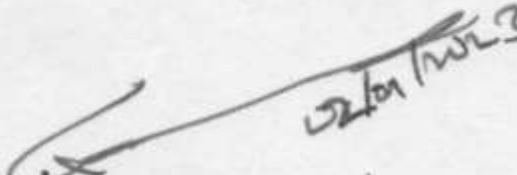
Internal Audit of the University was not conducted for the period 2021-22.

**3 System of Physical verification of Fixed Assets and Inventory:**

Physical verification of Fixed Assets and Inventory was carried out for the year 2021-22.

**4 Regularity in payment of statutory dues:**

The University was regular in depositing statutory dues to the appropriate authorities.

  
Director/CE 4

## UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

### 1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

The observation of the Audit is noted for compliance.

### 2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

The observation of the Audit is noted for compliance.

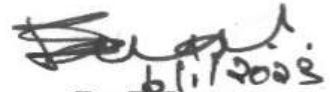
### 3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

Factual Statement.

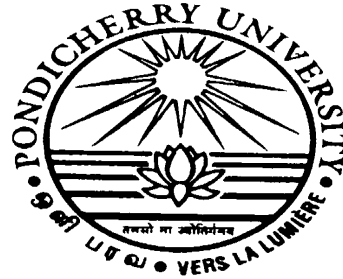
### 4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 06.01.2023

  
6.1.2023  
**Dr.D.Lazar**  
Finance Officer(i/c)  
Pondicherry University

# **PONDICHERRY UNIVERSITY PUDUCHERRY**



## **ANNUAL ACCOUNTS 2022-2023**



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

<b>PARTICULARS</b>	<b>Current Year 2022-23</b>		<b>Previous Year 2021-22</b>	
<b>B - Ear Marked Special Fund A/c</b>				
Opening Balance	4,14,19,797		3,76,39,832	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	18,30,754		67,78,747	
Accrued Interest (22-23)	71,93,429		35,34,904	
<b>TOTAL</b>	<b>5,04,43,980</b>		<b>4,79,53,483</b>	
Less: Accrued Interest (21-22)	35,34,904		35,56,658	
Temporary Advance Adjustment	63,34,700		29,77,028	
<b>GRAND TOTAL (EMSF) B</b>	<b>98,69,604</b>	<b>4,05,74,376</b>	<b>65,33,686</b>	<b>4,14,19,797</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

<b>PARTICULARS</b>	<b>FUND WISE BREAK UP</b>					<b>TOTAL</b>	
<b>C - DEBT &amp; DEPOSIT A/C</b>	<i>Human Rights Corpus Fund</i>	<i>Women Studies Fund</i>	<i>Alumini Fund</i>	<i>Student Welfare Fund</i>	<i>House Building Advance</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
a) Opening Balance	3,63,931	3,07,839	55,74,024	94,54,398	11,64,15,821	13,21,16,013	
b) Additions to the Funds:							
i. Receipts / Recovery			25,54,535	38,00,992	11,53,906	75,09,433	
ii. Income from Investments					45,37,071	45,37,071	
iii. Accrued Interest (22-23)					40,55,875	40,55,875	
Less: Accrued Interest (21-22)					54,96,606	54,96,606	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>25,54,535</b>	<b>38,00,992</b>	<b>42,50,246</b>	<b>1,06,05,773</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				30,000	5,26,293	5,56,293	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>5,26,293</b>	<b>5,56,293</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	81,28,559	1,32,25,390	12,01,39,774	14,21,65,493	13,21,16,013

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA &amp; Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	72,46,421	1,53,14,701	7,91,76,496	3,12,90,498	3,981	13,30,32,097	
b) Additions to the Funds:							
i. Receipts / Recovery		10,98,585	4,02,68,340	1,65,28,593		5,78,95,518	
ii. Income from Investments			24,85,025			24,85,025	
iii. Accrued Interest (22-23)			2,66,137			2,66,137	
Less: Accrued Interest (21-22)			2,26,267			2,26,267	
iv. Amount receivable from UGC						0	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>10,98,585</b>	<b>4,27,93,235</b>	<b>1,65,28,593</b>	<b>0</b>	<b>6,04,20,413</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			88,880			88,880	
- Computer							
- Books & Journals							
- Building - Work in Progress/Advance						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent						0	
- Other Administrative Expenses		11,50,000	25,90,367	19,32,124		56,72,491	
<b>TOTAL (c)</b>	<b>0</b>	<b>11,50,000</b>	<b>26,79,247</b>	<b>19,32,124</b>	<b>0</b>	<b>57,61,371</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,52,63,286	11,92,90,484	4,58,86,967	3,981	18,76,91,139	13,30,32,097

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	5,92,92,032	9,46,46,540	1,50,42,053	65,53,917	8,92,900	17,64,27,442	
b) Additions to the Funds:						0	
i. Receipts / Recovery	3,07,48,785	1,95,22,178	21,57,400	54,83,607		5,79,11,970	
ii. Income from Investments						0	
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>3,07,48,785</b>	<b>1,95,22,178</b>	<b>21,57,400</b>	<b>54,83,607</b>	<b>0</b>	<b>5,79,11,970</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- E-Resources		10,72,177				10,72,177	
- Work-in-Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	6,48,574		1,75,707	37,91,303		46,15,584	
<b>TOTAL (c)</b>	<b>6,48,574</b>	<b>10,72,177</b>	<b>1,75,707</b>	<b>37,91,303</b>	<b>0</b>	<b>56,87,761</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>8,93,92,243</b>	<b>11,30,96,541</b>	<b>1,70,23,746</b>	<b>82,46,221</b>	<b>8,92,900</b>	<b>22,86,51,651</b>	<b>17,64,27,442</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	EMS F Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2022-23	Previous Year 2021-22
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	2,45,24,109	1,82,22,536	3,20,85,850	2,16,75,754	13,44,991	9,78,53,240	
b) Additions to the Funds:							
i. Receipts / Recovery	55,75,813	10,91,000	1,17,40,606	77,81,952		2,61,89,371	
ii. Temp. Adv. (Old)							
iii. Income from Investments				5,86,404		5,86,404	
iii. Accrued Interest (22-23)				3,90,247		3,90,247	
Less: Accrued Interest (21-22)				3,13,943		3,13,943	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>55,75,813</b>	<b>10,91,000</b>	<b>1,17,40,606</b>	<b>84,44,660</b>	<b>0</b>	<b>2,68,52,079</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Building							
- E-Resources						0	
- Work in Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	7,47,933			5,73,953	5,10,746	18,32,632	
<b>TOTAL (c)</b>	<b>7,47,933</b>	<b>0</b>	<b>0</b>	<b>5,73,953</b>	<b>5,10,746</b>	<b>18,32,632</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>2,93,51,989</b>	<b>1,93,13,536</b>	<b>4,38,26,456</b>	<b>2,95,46,461</b>	<b>8,34,245</b>	<b>12,28,72,687</b>	<b>9,78,53,240</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

Page No.14

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Laboratory Fund	Internet Fund	Student Merit Scholarship Fund	IT Service Fund	Staff Welfare Fund	Current Year 2022-23	Previous Year 2021-22
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	55,17,768	42,54,666	1,45,03,899	29,453	5,53,794	2,48,59,580	
b) Additions to the Funds:							
i. Receipts / Recovery	59,310					59,310	
ii. Temp. Adv. Adj.(Old)					26,652	26,652	
iii. Income from Investments			6,15,076			6,15,076	
iii. Accrued Interest (22-23)			7,50,367		13,175	7,63,542	
Less: Accrued Interest (21-22)			3,09,231		13,200	3,22,431	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>59,310</b>	<b>0</b>	<b>10,56,212</b>	<b>0</b>	<b>26,627</b>	<b>11,42,149</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses						0	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	55,77,078	42,54,666	1,55,60,111	29,453	5,80,421	2,60,01,729	2,48,59,580

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

Page No.15

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation &amp; Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	8,21,93,277	1,76,95,096	1,06,39,608	67,88,475	1,84,09,314	13,57,25,770	
b) Additions to the Funds:							
i. Receipts / Recovery	3,96,48,881	47,05,209	20,48,350		46,23,468	5,10,25,908	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	40,57,169	7,92,266	1,15,867			49,65,302	
iii. Accrued Interest (22-23)	28,18,495	7,16,776	4,34,663			39,69,934	
Less: Accrued Interest (21-22)	22,81,148	5,39,808	15,553			28,36,509	
Amount already received							
<b>TOTAL (b)</b>	<b>4,42,43,397</b>	<b>56,74,443</b>	<b>25,83,327</b>	<b>0</b>	<b>46,23,468</b>	<b>5,71,24,635</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vechile							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	1,83,81,480					1,83,81,480	
- Rent							
- Other Administrative Expenses	2,02,03,270					2,02,03,270	
<b>TOTAL (c)</b>	<b>3,85,84,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,85,84,750</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>8,78,51,924</b>	<b>2,33,69,539</b>	<b>1,32,22,935</b>	<b>67,88,475</b>	<b>2,30,32,782</b>	<b>15,42,65,655</b>	<b>13,57,25,770</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentation Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	7,24,91,826	9,94,14,047	1,62,58,177	9,11,472	72,26,048	19,63,01,570	
b) Additions to the Funds:							
i. Receipts / Recovery	5,37,84,508	54,99,614		8,75,525		6,01,59,647	
ii. Income from Investments		5,76,024		38,010	1,71,325	7,85,359	
iii. Accrued Interest (22-23)		0			1,25,448	1,25,448	
Less: Accrued Interest (21-22)		13,927			1,08,082	1,22,009	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>5,37,84,508</b>	<b>60,61,711</b>	<b>0</b>	<b>9,13,535</b>	<b>1,88,691</b>	<b>6,09,48,445</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Purchase of Software	12,249					12,249	
- E-Resources						0	
- Building - Work in Progress/Advance		10,53,96,555				10,53,96,555	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	2,45,98,674	0				2,45,98,674	
<b>TOTAL (c)</b>	<b>2,46,10,923</b>	<b>10,53,96,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,00,07,478</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>10,16,65,411</b>	<b>79,203</b>	<b>1,62,58,177</b>	<b>18,25,007</b>	<b>74,14,739</b>	<b>12,72,42,537</b>	<b>19,63,01,570</b>



## SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Hostel Mess Subsidy Fund</i>	<i>Day Care Centre Fund</i>	<i>Pre-Primary School Fund</i>	<i>National Facility for Isotope Geosciences Fund</i>	<i>Debt &amp; Deposit Interest</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	12,40,71,134	11,68,106	46,51,442	37,69,086	10,28,45,423	23,65,05,191	
b) Additions to the Funds:							
i. Receipts / Recovery		2,19,000	6,34,850	5,02,500		13,56,350	
ii. Income from Investments	65,43,674	30,100	1,94,045	24,811	1,78,92,460	2,46,85,090	
iii. Accrued Interest (22-23)	17,38,464	16,726	1,05,869	1,50,357	2,14,81,598	2,34,93,014	
Less: Accrued Interest (21-22)	28,35,672	14,411	83,859	3,534	99,54,590	1,28,92,066	
iv. Other - ADD: TDS Deducted							
<b>TOTAL (b)</b>	<b>54,46,466</b>	<b>2,51,415</b>	<b>8,50,905</b>	<b>6,74,134</b>	<b>2,94,19,468</b>	<b>3,66,42,388</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture						0	
- Building(WIP)						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	3,25,66,994	39,040	3,000	35,300	54,99,614	3,81,43,948	
<b>TOTAL (c)</b>	<b>3,25,66,994</b>	<b>39,040</b>	<b>3,000</b>	<b>35,300</b>	<b>54,99,614</b>	<b>3,81,43,948</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	<b>9,69,50,606</b>	<b>13,80,481</b>	<b>54,99,347</b>	<b>44,07,920</b>	<b>12,67,65,277</b>	<b>23,50,03,631</b>	<b>23,65,05,191</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	CIF Corpus Fund	Digital Activity Fund	Digital Resource Fund		Current Year 2022-23	Previous Year 2021-22
<b>C - DEBT &amp; DEPOSIT A/C</b>						
a) Opening Balance	49,90,603	2,05,55,624	83,54,668		3,39,00,895	
b) Additions to the Funds:						
i. Receipts / Recovery		68,85,459	26,65,920		95,51,379	
ii. Income from Investments	2,48,567				2,48,567	
iii. Accrued Interest (22-23)	2,11,779				2,11,779	
Less: Accrued Interest (21-22)	1,70,359				1,70,359	
iv. Other - ADD: TDS Deducted						
<b>TOTAL (b)</b>	<b>2,89,987</b>	<b>68,85,459</b>	<b>26,65,920</b>		<b>98,41,366</b>	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Software			2,06,500		2,06,500	
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Rent						
- Other Administrative Expenses					0	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>2,06,500</b>		<b>2,06,500</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	52,80,590	2,74,41,083	1,08,14,088		4,35,35,761	3,39,00,895
<b>GRANT TOTAL (DEBT &amp; DEPOSIT) C</b>					126,74,30,283	116,67,21,798
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					164,63,54,099	238,13,67,616
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL					0	0
<b>GRAND TOTAL (2) + (2A) + (2B)</b>					<b>164,63,54,099</b>	<b>238,13,67,616</b>

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Pondicherry University, Puducherry for the year ended 31 March 2023**

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2023, Receipts and Payments Account and the Income & Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the Pondicherry University Act, 1985. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2 This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Report / CAG's Audit Reports separately.

3 We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education (erstwhile Ministry of Human Resource Development), Government of India.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the Pondicherry University, Puducherry as required in the rules and regulations of the University, in so far as it appears from our examination of such books.

iv We further report that:

**A Effect of Revision of Accounts**

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities decreased by ₹1.12 crore and deficit of ₹3.38 crore became Surplus of ₹0.75 crore.

**B Grants in aid**

Out of ₹227.33 crore grants-in-aid received for the year and unspent balance of ₹43.01 crore of previous year, totaling ₹270.34 crore, the University could utilize a sum of ₹253.73 crore, leaving a balance of ₹16.61 crore as at 31<sup>st</sup> March 2023.



v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31<sup>st</sup> March 2023; and

b In so far as it relates to Income & Expenditure Account of the Surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place : Chennai  
Date : .10.2023

  
30.10.2023  
Principal Director of Audit (Central), Chennai

**Annexure to Separate Audit Report**

**1 Adequacy of Internal Audit System:**

Internal Audit was not conducted for the period 2022-23.

**2 Adequacy of Internal Control System:**

Internal Controls needs to be strengthened due to non-conducting Internal Audit for the period 2022-23.

**3 System of Physical verification of Fixed Assets and Inventory:**

Physical verification of Fixed Assets and Inventory was carried out for the year 2022-23.

**4 Regularity in payment of statutory dues:**

The University was regular in depositing statutory dues to the appropriate authorities.

  
Director/CE

**UNIVERSITY REPLY TO SEPARATE AUDIT REPORT**

**1. ADEQUACY OF INTERNAL AUDIT SYSTEM:**

While the observation of the Audit is noted for compliance, adequate steps were taken for more detailed scrutiny of spending proposals for the partial period of the year 2022-23 during which internal audit posts were vacant and the process for appointing an Internal Audit Officer has already been initiated.

**2. ADEQUACY OF INTERNAL CONTROL SYSTEM:**

While the observation of the Audit is noted for compliance, the University has taken adequate steps to strengthen the Internal Controls which also includes initiating the process for appointing an Internal Audit Officer.


**3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:**

Factual Statement.

**4. REGULARITY IN PAYMENT OF STATUTORY DUES:**

Factual Statement.

Date: 10.11.2023

  
**Dr.D.Lazar**  
Finance Officer(i/c)  
Pondicherry University

# **PONDICHERRY UNIVERSITY PUDUCHERRY**



## **DRAFT ANNUAL ACCOUNTS 2023-2024**



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

<b>PARTICULARS</b>	<b>Current Year 2023-24</b>		<b>Previous Year 2022-23</b>	
<b>B - Ear Marked Special Fund A/c</b>				
Opening Balance	4,05,74,376		4,14,19,797	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	29,11,867		18,30,754	
Accrued Interest (23-24)	73,70,286		71,93,429	
<b>TOTAL</b>	<b>5,08,56,529</b>		<b>5,04,43,980</b>	
Less: Accrued Interest (22-23)	71,93,429		35,34,904	
Temporary Advance Adjustment	33,64,350		63,34,700	
<b>GRAND TOTAL (EMSF) B</b>	<b>1,05,57,779</b>	<b>4,02,98,750</b>	<b>98,69,604</b>	<b>4,05,74,376</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

<b>PARTICULARS</b>	<b>FUND WISE BREAK UP</b>					<b>TOTAL</b>	
<b>C - DEBT &amp; DEPOSIT A/C</b>	<b>Human Rights Corpus Fund</b>	<b>Women Studies Fund</b>	<b>Alumini Fund</b>	<b>Student Welfare Fund</b>	<b>House Building Advance</b>	<b>Current Year 2023-24</b>	<b>Previous Year 2022-23</b>
a) Opening Balance	3,63,931	3,07,839	81,28,559	1,32,25,390	12,01,39,774	14,21,65,493	14,21,65,493
b) Additions to the Funds:							
i. Receipts / Recovery			12,70,500	45,28,874	17,99,623	75,98,997	
ii. Income from Investments					80,68,318	80,68,318	
iii. Accrued Interest (23-24)					46,68,209	46,68,209	
Less: Accrued Interest (22-23)					40,55,875	40,55,875	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>0</b>	<b>0</b>	<b>12,70,500</b>	<b>45,28,874</b>	<b>1,04,80,275</b>	<b>1,62,79,649</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses			7,500	47,760	1,41,036	1,96,296	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>47,760</b>	<b>1,41,036</b>	<b>1,96,296</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>3,63,931</b>	<b>3,07,839</b>	<b>93,91,559</b>	<b>1,77,06,504</b>	<b>13,04,79,013</b>	<b>15,82,48,846</b>	<b>14,21,65,493</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	UGC Corpus Fund	MCA & Computer Advance	UDF	Industrial Interface Fund	Infrastructure Development Fund	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance	72,46,421	1,52,63,286	11,92,90,484	4,58,86,967	3,981	18,76,91,139	18,76,91,139
b) Additions to the Funds:							
i. Receipts / Recovery		6,48,569	3,25,00,725	1,33,98,000		4,65,47,294	
ii. Income from Investments			45,52,328			45,52,328	
iii. Accrued Interest (23-24)			43,75,236			43,75,236	
Less: Accrued Interest (22-23)			2,66,137			2,66,137	
iv. Amount receivable from UGC							
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	0	6,48,569	4,11,62,152	1,33,98,000	0	5,52,08,721	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer						0	
- Books & Journals							
- Building - Work in Progress/Advance						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses						0	
<b>TOTAL (c)</b>	0	51,500	48,77,965	27,56,726	0	76,86,191	
		51,500	48,77,965	27,56,726	0	76,86,191	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,58,60,355	15,55,74,671	5,65,28,241	3,981	23,52,13,669	18,76,91,139



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	8,93,92,243	11,30,96,541	1,70,23,746	82,46,221	8,92,900	22,86,51,651	22,86,51,651
b) Additions to the Funds:						0	
i. Receipts / Recovery	2,32,34,000	1,14,78,500	72,19,800	64,97,000		4,84,29,300	
ii. Income from Investments						0	
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>2,32,34,000</b>	<b>1,14,78,500</b>	<b>72,19,800</b>	<b>64,97,000</b>	<b>0</b>	<b>4,84,29,300</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- E-Resources						0	
- Work-in-Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	11,14,470		6,87,180	0		18,01,650	
<b>TOTAL (c)</b>	<b>11,14,470</b>	<b>0</b>	<b>6,87,180</b>	<b>0</b>	<b>0</b>	<b>18,01,650</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	11,15,11,773	12,45,75,041	2,35,56,366	1,47,43,221	8,92,900	27,52,79,301	22,86,51,651

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)**

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	EMS F Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2023-24	Previous Year 2022-23
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	2,93,51,989	1,93,13,536	4,38,26,456	2,95,46,461	8,34,245	12,28,72,687	12,28,72,687
b) Additions to the Funds:							
i. Receipts / Recovery	56,29,978	38,44,000	1,30,37,295	62,12,440		2,87,23,713	
ii. Temp. Adv. (Old)							
iii. Income from Investments				7,84,335		7,84,335	
iii. Accrued Interest (23-24)				4,44,788		4,44,788	
Less: Accrued Interest (22-23)				3,90,247		3,90,247	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>56,29,978</b>	<b>38,44,000</b>	<b>1,30,37,295</b>	<b>70,51,316</b>	<b>0</b>	<b>2,95,62,589</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building						0	
- E-Resources							
- Work in Progress						0	
ii. Revenue Expenditure						0	
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	51,21,905	11,12,017		20,03,789		82,37,711	
<b>TOTAL (c)</b>	<b>51,21,905</b>	<b>11,12,017</b>	<b>0</b>	<b>20,03,789</b>	<b>0</b>	<b>82,37,711</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,98,60,062	2,20,45,519	5,68,63,751	3,45,93,988	8,34,245	14,41,97,565	12,28,72,687



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Laboratory Fund	Internet Fund	Student Merit Scholarship Fund	IT Service Fund	Staff Welfare Fund	Current Year 2023-24	Previous Year 2022-23
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	55,77,078	42,54,666	1,55,60,111	29,453	5,80,421	2,60,01,729	2,60,01,729
b) Additions to the Funds:							
i. Receipts / Recovery	83,81,674					83,81,674	
ii. Temp. Adv. Adj.(Old)						0	
iii. Income from Investments			13,34,825		30,979	13,65,804	
iii. Accrued Interest (23-24)			9,25,859		16,208	9,42,067	
Less: Accrued Interest (22-23)			7,50,367		13,175	7,63,542	
v. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>83,81,674</b>	<b>0</b>	<b>15,10,317</b>	<b>0</b>	<b>34,012</b>	<b>99,26,003</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses						0	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>1,39,58,752</b>	<b>42,54,666</b>	<b>1,70,70,428</b>	<b>29,453</b>	<b>6,14,433</b>	<b>3,59,27,732</b>	<b>2,60,01,729</b>

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation &amp; Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	8,78,51,924	2,33,69,539	1,32,22,935	67,88,475	2,30,32,782	15,42,65,655	15,42,65,655
b) Additions to the Funds:							
i. Receipts / Recovery	5,70,29,663		20,39,000		46,27,350	6,36,96,013	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	58,23,242	12,36,638	6,95,296			77,55,176	
iii. Accrued Interest (23-24)	20,31,960	8,08,127	5,90,398			34,30,485	
Less: Accrued Interest (22-23)	28,18,495	7,16,776	4,34,663			39,69,934	
Amount already received							
<b>TOTAL (b)</b>	<b>6,20,66,370</b>	<b>13,27,989</b>	<b>28,90,031</b>	<b>0</b>	<b>46,27,350</b>	<b>7,09,11,740</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture			2,07,950			2,07,950	
- Vechile							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	2,86,99,367					2,86,99,367	
- Other Administrative Expenses	5,41,11,441					5,41,11,441	
<b>TOTAL (c)</b>	<b>8,28,10,808</b>	<b>0</b>	<b>2,07,950</b>	<b>0</b>	<b>0</b>	<b>8,30,18,758</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	6,71,07,486	2,46,97,528	1,59,05,016	67,88,475	2,76,60,132	14,21,58,637	15,42,65,655

**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentation Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	10,16,65,411	79,203	1,62,58,177	18,25,007	74,14,739	12,72,42,537	12,72,42,537
b) Additions to the Funds:							
i. Receipts / Recovery	2,62,52,556			17,19,794		2,79,72,350	
ii. Income from Investments		2,207		74,612	3,31,972	4,08,791	
iii. Accrued Interest (23-24)					1,45,552	1,45,552	
Less: Accrued Interest (22-23)					1,25,448	1,25,448	
iv. Other additions (specify nature)							
<b>TOTAL (b)</b>	<b>2,62,52,556</b>	<b>2,207</b>	<b>0</b>	<b>17,94,406</b>	<b>3,52,076</b>	<b>2,84,01,245</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	1,18,11,329			2,57,787		1,20,69,116	
- Books & Journals	20,556					20,556	
- Software	4,76,130					4,76,130	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	4,43,09,957			91,457	1,400	4,44,02,814	
<b>TOTAL (c)</b>	<b>5,66,17,972</b>	<b>0</b>	<b>0</b>	<b>3,49,244</b>	<b>1,400</b>	<b>5,69,68,616</b>	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,12,99,995	81,410	1,62,58,177	32,70,169	77,65,415	9,86,75,166	12,72,42,537



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Hostel Mess Subsidy Fund</i>	<i>Day Care Centre Fund</i>	<i>Pre-Primary School Fund</i>	<i>National Facility for Isotope Geosciences Fund</i>	<i>Debt &amp; Deposit Interest</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>							
a) Opening Balance	9,69,50,606	13,80,481	54,99,347	44,07,920	12,67,65,277	23,50,03,631	23,50,03,631
b) Additions to the Funds:							
i. Receipts / Recovery		4,35,300	8,70,100	1,05,000		14,10,400	
ii. Income from Investments	43,97,838	57,065	2,77,031	2,11,764	3,78,86,464	4,28,30,162	
iii. Accrued Interest (23-24)	25,25,042	19,407	1,22,835	2,06,924	3,03,40,890	3,32,15,098	
Less: Accrued Interest (22-23)	17,38,464	16,726	1,05,869	1,50,357	2,14,81,598	2,34,93,014	
iv. Other - ADD: TDS Deducted							
<b>TOTAL (b)</b>	<b>51,84,416</b>	<b>4,95,046</b>	<b>11,64,097</b>	<b>3,73,331</b>	<b>4,67,45,756</b>	<b>5,39,62,646</b>	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture						0	
- Building(WIP)						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc		1,97,220				1,97,220	
- Other Administrative Expenses	3,09,35,229	1,76,201	4,999	5,61,329	4,07,85,632	7,24,63,390	
<b>TOTAL (c)</b>	<b>3,09,35,229</b>	<b>3,73,421</b>	<b>4,999</b>	<b>5,61,329</b>	<b>4,07,85,632</b>	<b>7,26,60,610</b>	
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>	<b>7,11,99,793</b>	<b>15,02,106</b>	<b>66,58,445</b>	<b>42,19,922</b>	<b>13,27,25,401</b>	<b>21,63,05,667</b>	<b>23,50,03,631</b>



**SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont..)**

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	<i>CIF Corpus Fund</i>	<i>Digital Activity Fund</i>	<i>Digital Resource Fund</i>	<i>PMC Charges</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
<b>C - DEBT &amp; DEPOSIT A/C</b>						
a) Opening Balance	52,80,590	2,74,41,083	1,08,14,088	0	4,35,35,761	4,35,35,761
b) Additions to the Funds:						
i. Receipts / Recovery		1,54,53,803	30,58,000	2,11,89,083	3,97,00,886	
ii. Income from Investments	3,52,931				3,52,931	
iii. Accrued Interest (23-24)	2,45,719				2,45,719	
Less: Accrued Interest (22-23)	2,11,779				2,11,779	
iv. Other - ADD: TDS Deducted						
<b>TOTAL (b)</b>	<b>3,86,871</b>	<b>1,54,53,803</b>	<b>30,58,000</b>	<b>2,11,89,083</b>	<b>0</b>	<b>4,00,87,757</b>
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Subscription of E-Journals			33,10,000		33,10,000	
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Other Administrative Expenses					0	
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>33,10,000</b>	<b>0</b>	<b>0</b>	<b>33,10,000</b>
NET BALANCE AS AT THE YEAR-END (a+b-c)	56,67,461	4,28,94,886	1,05,62,088	2,11,89,083	0	8,03,13,518
<b>GRANT TOTAL (DEBT &amp; DEPOSIT) C</b>					138,63,20,101	126,74,30,283
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					156,10,00,554	164,63,54,099
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL					0	0
<b>GRAND TOTAL (2) + (2A) + (2B)</b>					156,10,00,554	164,63,54,099