

PONDICHERRY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2019 - 2020

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2019 - 2020

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PONDICHERY UNIVERSITY
BALANCE SHEET AS AT - 31ST MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT IN ₹	
		Current Year 2019-20	Previous Year 2018-19
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P47)+1B(P59)	-156,21,14,733	-104,25,56,747
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P47)+2B(P59)	116,91,36,804	97,06,97,911
ENDOWMENT	2a(P19)+2aA(P47)+2bB(P59)	2,40,25,113	2,39,03,541
CURRENT LIABILTITIES & PROVISIONS	3(P20)+3A(P48)+3B(P60)	831,88,30,340	758,56,38,413
TOTAL		794,98,77,524	753,76,83,118
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P23-28)+4A(P49)+4B(P61)	223,34,09,468	234,12,73,885
Intangible Assets	4(P23-28)+4A(P49)+4B(P61)	1,02,89,292	1,15,07,125
Capital Work-in-Progress	4(23-28)+4A(P49)+4B(P61)	215,09,29,676	214,79,97,374
INVESTMENTS			
Earmarked / Endowment Funds	5(P29)+5A(P50)+5B(P62)	18,96,29,131	18,38,62,923
Others	6(P29)+6A(P50)+6B(P62)	182,50,46,681	189,05,19,348
CURRENT ASSETS	7(P30)+7A(P50)+7B(P63)	104,38,08,074	43,99,43,882
LOANS, ADVANCES & DEPOSITS	8(P31-33)+8A(P51)+8B(P64)	49,67,65,202	52,25,78,581
TOTAL		794,98,77,524	753,76,83,118
SIGNIFICANT ACCOUNTING POLICIES	23(P79-80)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P81-82)		

* Numerals(1,2,3,4,5,6,7,8) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


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PONDICHERRY UNIVERSITY GENERAL ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT IN ₹					
		Current Year 2019-20			Previous Year 2018-19		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P36-37)	0	23,49,27,519	23,49,27,519	0	20,67,47,593	20,67,47,593
Grants & Donations *	10(P38)	137,33,11,160	43,94,40,233	181,27,51,393	121,47,70,513	37,45,53,991	158,93,24,504
Income from Investments	11(P39)	0	60,41,737	60,41,737	0	1,14,60,492	1,14,60,492
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	4,32,76,218	4,32,76,218	0	4,23,43,584	4,23,43,584
Prior Period Income	14(P41)	0	0	0	0	0	0
Total (A)		137,33,11,160	72,36,85,707	209,69,96,867	121,47,70,513	63,51,05,660	184,98,76,173
EXPENDITURE							
Staff Payments & Benefits	15(P41)	137,41,56,376	78,95,93,647	216,37,50,023	131,93,21,397	173,06,23,702	304,99,45,099
Academic Expenses	16(P43)	0	16,77,37,274	16,77,37,274	0	17,86,60,375	17,86,60,375
Administrative & General Expenses	17(P44-45)	0	21,88,31,587	21,88,31,587	0	16,52,38,718	16,52,38,718
Transportation Expenses	18(P45)	0	80,78,357	80,78,357	0	98,31,397	98,31,397
Repairs & Maintenance	19(P45)	0	5,18,95,086	5,18,95,086	0	5,44,65,902	5,44,65,902
Finance Costs	20(P46)	0	0	0	0	0	0
Depreciation	21(P46)	0	3,55,04,312	3,55,04,312	0	5,26,13,898	5,26,13,898
Prior Period Expenses	22(P46)	0	3,16,93,421	3,16,93,421	0	4,24,23,831	4,24,23,831
Total (B)		137,41,56,376	130,33,33,684	267,74,90,060	131,93,21,397	223,38,57,823	355,31,79,220
Excess of Income over Expenditure (A-B)							
Excess of Expenditure over Income (B-A)		8,45,216	57,96,47,977		10,45,50,884	159,87,52,163	170,33,03,047

* Including an amount of Rs.12,03,79,674/- Loan from Capital Asset A/c for Salary Purpose


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PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT IN ₹				
		Current Year 2019-20				Previous Year 2018-19
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P52)			18,62,69,852		17,66,75,773
Grants & Donations	10A(P53)			0		
Income from Investments	11A(P53)			0		
Interest Earned	12A(P53)			0		
Other Income	13A(P54)			3,90,66,993		3,59,74,141
Prior Period Income	14A(P55)			0		
Total (A)				22,53,36,845	22,53,36,845	21,26,49,914
EXPENDITURE						
Staff Payments & Benefits	15A(P55)			7,98,77,753		8,15,67,064
Academic Expenses	16A(P56)			1,41,39,042		1,06,89,340
Administrative & General Expenses	17A(P57)			37,05,516		24,76,741
Transportation Expenses	18A(P57)			1,02,408		1,86,633
Repairs & Maintenance	19A(P58)			4,04,212		3,70,409
Finance Costs	20A(P58)			0		0
Depreciation	21A(P58)			35,10,822		39,06,970
Prior Period Expenses	22A(P58)			0		2,64,056
Total (B)				10,17,39,753	10,17,39,753	9,94,61,213
Excess of Income over Expenditure (A-B)				12,35,97,092	12,35,97,092	11,31,88,701



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PONDICHERY UNIVERSITY
COMMUNITY COLLEGE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	SCHEDULE	AMOUNT IN ₹			
		Current Year 2019-20			Previous Year 2018-19
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P65)		2,44,17,801		2,12,04,697
Grants & Donations	10B(P66)		0		0
Income from Investments	11B(P66)		0		0
Interest Earned	12B(P66)		0		0
Other Income	13B(P67-68)		4,71,885		3,17,527
Prior Period Income	14B(P68)		0		0
Total (A)			2,48,89,686		2,15,22,224
EXPENDITURE					
Staff Payments & Benefits	15B(P69)		1,86,05,676		1,74,05,141
Academic Expenses	16B(P70)		2,09,955		2,91,451
Administrative & General Expenses	17B(P70)		18,33,365		18,88,470
Transportation Expenses	18B(P71)		2,29,917		1,61,649
Repairs & Maintenance	19B(P71)		59,965		98,279
Finance Costs	20B(P72)		0		0
Depreciation	21B(P72)		24,65,264		24,25,964
Prior Period Expenses	22B(P72)		0		9,40,463
Total (B)			2,34,04,142		2,32,11,417
Excess of Expenditure over Income(B-A)					16,89,193
Excess of Income over Expenditure(A-B)			14,85,544		


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SCHEDULES FORMING PART OF THE BALANCE SHEET

SCHEDULE - 1 : CORPUS / CAPITAL FUND

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
Annual Allocation: Opening Balance	-660,47,78,122		-492,69,18,400	
Add: Capital Asset - Capitalised Value	4,35,39,388		2,54,43,325	
Less: Excess of Expenditure over Income - Salary A/c	8,45,216		10,45,50,884	
Excess of Expenditure Over Income - Recurring A/c	57,96,47,977		159,87,52,163	
Accrued Interest (18-19)	1,14,60,492			
		-715,31,92,419		-660,47,78,122
Plan Account: Opening Balance	354,04,72,153		358,68,00,194	
Add: Capitalised Value	41,41,575		7,27,50,081	
Depreciation(2019-20)	11,63,95,586		11,90,78,122	
TOTAL		342,82,18,142		354,04,72,153
Major Building Corpus Fund		38,62,57,569		38,62,57,569
New Convention Centre (Auditorium)	37,10,13,219		12,51,13,219	
Add: Addition during the Year	29,32,300	37,39,45,519	24,59,00,000	37,10,13,219
Debt & Deposit (Infrastructure & Development)	2,96,08,330		13,35,01,289	
Add: Capitalised Value	76,27,002		78,58,405	
Less: Depreciation	49,62,045		1,17,51,365	
New Convention Centre Capitalized value (2018-19)		3,22,73,287	10,00,00,000	2,96,08,329
Placement Fund		36,890		36,890
University Development Fund	4,14,35,950		3,93,00,359	
Add: Capitalised Value	6,42,126		47,72,779	
Less: Depreciation	26,96,418	3,93,81,658	26,37,188	4,14,35,950
Total (A)		-289,30,79,354		-223,59,54,012
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-289,30,79,354		-223,59,54,012
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		129,42,75,335		116,00,80,402
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		3,66,89,285		3,33,16,862
GRAND TOTAL (I) + (1A) + (1B)		-156,21,14,733		-104,25,56,747

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

(Amount- ₹)

PARTICULARS A - Plan & Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot Wi-Fi</i>	<i>HRDC Particpante Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	2,19,93,154	9,57,754	-67,66,434	42,07,509	10,880	2,04,02,863	
b) Additions to the Funds:							
i. Receipts			1,71,83,000	10,13,098		1,81,96,098	
ii. Income from Investments							
iii. Accrued Interest (18-19)							
Less: Accrued Interest (17-18)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	1,71,83,000	10,13,098	0	1,81,96,098	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building	30,32,113					30,32,113	
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses*			33,45,300			33,45,300	
TOTAL (c)	30,32,113	0	33,45,300	0	0	63,77,413	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	9,57,754	70,71,266	52,20,607	10,880	3,22,21,548	2,20,35,642

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

(Amount- ₹)

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>MSC Quantitative Finance</i>	<i>PG Diploma in Food Safety & Quality Assurance</i>	<i>PG Diploma in Green Energy Technology</i>	<i>HEPSN Enabling Unit</i>	<i>College Development Council</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	3,16,186	1,10,561	39,48,448	1,00,826	27,900	45,03,921	
b) Additions to the Funds:							
i. Receipts		17,061				17,061	
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	17,061	0	0	0	17,061	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses		1,73,995		1,08,728		2,82,723	
LESS - Previous year Expenditure Reclassified							
TOTAL (c)	0	1,73,995	0	1,08,728	0	2,82,723	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,16,186	-46,373	39,48,448	-7,902	27,900	42,38,259	45,03,921

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

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of New Media Centre</i>	<i>Equal Opportunity Cell</i>	<i>Strengthening of Infrastructure Non-SAP Dept.</i>	<i>M.A Sustainable Development</i>	<i>Others</i>	<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
A - Specific Plan Schemes							
a) Opening Balance	78,16,606	28,74,900	1,89,186	1,19,731	25,24,621	1,71,25,044	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	11,26,377	2,16,579				13,42,956	
TOTAL (c)	11,26,377	2,16,579	0	0	0	13,42,956	
NET BALANCE AS AT THE YEAR-END (a+b-c)	66,90,229	26,58,321	1,89,186	1,19,731	25,24,621	1,21,82,088	1,71,25,044

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

(Amount- ₹)

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>Interest from Investment</i>	<i>Economically Weaker Section</i>	<i>MOOCS</i>			<i>Current Year 2019-20</i>	<i>Previous Year 2018-19</i>
a) Opening Balance	5,11,42,855		36,00,000			5,47,42,855	
b) Additions to the Funds:							
i. Receipts		3,73,00,000				3,73,00,000	
ii. Income from Investments	30,40,887					30,40,887	
iii. Accrued Interest (19-20)	13,859					13,859	
Less: Accrued Interest (18-19)	10,02,411					10,02,411	
TOTAL (b)	20,52,335	3,73,00,000	0	0	0	3,93,52,335	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			46,698			46,698	
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses			3,88,704			3,88,704	
TOTAL (c)	0	0	4,35,402			4,35,402	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,31,95,190	3,73,00,000	31,64,598	0	0	9,36,59,788	5,11,42,855
GRANT TOTAL (PLAN) A						14,23,01,683	9,48,07,462

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

(Amount- ₹)

PARTICULARS B - Ear Marked Special Fund A/c	Current Year 2019-20		Previous Year 2018-19	
Opening Balance	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	
TOTAL	5,59,56,570		4,88,18,429	
Less: Accured Interest (18-19)	50,56,408		34,74,784	
Temporary Advance Adjustment	77,84,920		26,57,488	
GRANT TOTAL (EMSF) B	1,28,41,328	4,31,15,242	61,32,272	4,26,86,157

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

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<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	
TOTAL (b)	0	0	8,11,350	22,87,216	86,35,690	1,17,34,256	
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	
TOTAL (c)	0	0	91,000	5,62,290	4,22,069	10,75,359	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	32,46,747	65,32,457	10,26,64,048	11,31,15,022	10,24,56,125

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 & 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	6,18,54,282	
b) Additions to the Funds:							
i. Receipts / Recovery		7,81,742	2,44,06,963	47,30,920		2,99,19,625	
ii. Income from Investments		7,85,700	7,56,159			15,41,859	
iii. Accrued Interest (18-19)			2,71,483			2,71,483	
Less: Accrued Interest (17-18)			2,47,726			2,47,726	
iv. MCA Recovery of Interest							
v. Other additions (specify nature)							
TOTAL (b)	0	15,67,442	2,51,86,879	47,30,920	0	3,14,85,241	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment					4,68,004	4,68,004	
- Computer					90,800	90,800	
- Furniture							
- Vehicle							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			23,08,462			23,08,462	
- Rent							
- Other Administrative Expenses		11,11,270	6,23,407	19,74,057	9,58,461	46,67,195	
TOTAL (c)	0	11,11,270	29,31,869	19,74,057	15,17,265	75,34,461	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,45,20,812	3,62,81,282	1,37,27,566	1,40,28,981	8,58,05,062	6,18,54,282

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)							
TOTAL (b)	70,30,600	1,33,95,000	20,89,600	96,56,200	0	3,21,71,400	
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	
TOTAL (c)	18,42,143	20,83,781	5,35,873	17,56,914	0	62,18,711	
NET BALANCE AS AT THE YEAR-END (a+b-c)	4,21,56,069	8,10,26,418	65,70,790	5,29,57,307	8,92,900	18,36,03,484	15,76,50,795

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)							
TOTAL (b)	49,94,821	9,55,000	74,54,600	58,62,122	0	1,92,66,543	
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	
TOTAL (c)	17,30,138	2,26,623	96,000	1,23,467	0	21,76,228	
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)							
TOTAL (b)	2,45,195	7,000	8,54,495	0	10,331	11,17,021	
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	
TOTAL (c)	6,65,601	0	45,000	0	0	7,10,601	
NET BALANCE AS AT THE YEAR-END (a+b-c)	56,50,846	42,52,416	1,29,26,967	29,453	4,73,438	2,33,33,120	2,29,26,700

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation & 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							
TOTAL (b)	6,07,07,280	9,93,640	14,87,407	0	27,84,350	6,59,72,677	
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	
TOTAL (c)	4,28,15,191	0	19,96,107	0	0	4,48,11,298	
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)							
TOTAL (b)	1,38,59,000	9,04,375	0	6,90,497	14,45,360	1,68,99,232	
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	
TOTAL (c)	75,23,537	29,32,300	0	4,98,982	4,12,710	1,13,67,529	
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>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	19,97,71,663	7,61,755	26,31,835	17,11,859	4,47,37,973	24,96,15,085	
b) Additions to the Funds:							
i. Receipts / Recovery		3,87,710	10,64,585	13,18,933		27,71,228	
ii. Income from Investments	1,38,63,595	45,647	1,79,101	83,561	2,47,86,667	3,89,58,571	
iii. Accrued Interest (19-20)	88,33,382	19,095	1,00,696	4,774	1,17,65,676	2,07,23,623	
Less: Accrued Interest (18-19)	99,38,349	19,022	91,858	4,756	1,22,69,237	2,23,23,222	
iv. Other - ADD: TDS Deducted							
TOTAL (b)	1,27,58,628	4,33,430	12,52,524	14,02,512	2,42,83,106	4,01,30,200	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	4,85,636					4,85,636	
- Furniture	8,09,400					8,09,400	
- 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	36,27,308	
TOTAL (c)	31,17,091	98,659	1,21,330	23,246	15,62,018	49,22,344	
NET BALANCE AS AT THE YEAR-END (a+b-c)	20,94,13,200	10,96,526	37,63,029	30,91,125	6,74,59,061	28,48,22,941	24,96,15,085

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						
TOTAL (b)	2,88,548	93,08,000	9,59,000		1,05,55,548	
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						
TOTAL (c)	0	0	0		0	
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
GRANT TOTAL (DEBT & DEPOSIT) C					98,37,19,879	83,32,04,292
(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
GRAND TOTAL (2) + (2A) + (2B)					116,91,36,804	97,06,97,911

SCHEDULE - 2a ENDOWMENT FUND

(Amount- ₹)

PARTICULARS ENDOWMENT	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2019-20	Previous Year 2018-19
a) Opening Balance :	1,48,22,468	56,21,497	7,89,986	26,69,590	2,39,03,541	
b) Additions to the Funds:						
i. New Endowment	17,78,316	5,74,532	79,339	3,03,684	27,35,871	
ii. Income from Investments						
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (19-20)	6,98,205	2,25,574	31,150	1,19,233	10,74,162	
Less: Accrued Interest (18-19)	6,35,642	2,05,361	28,359	1,08,549	9,77,911	
TOTAL (b)	18,40,879	5,94,745	82,130	3,14,368	28,32,122	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	27,10,550				27,10,550	
TOTAL (c)	27,10,550	0	0	0	27,10,550	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,39,52,797	62,16,242	8,72,116	29,83,958	2,40,25,113	2,39,03,541

(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,40,25,113	2,39,03,541
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,40,25,113	2,39,03,541

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
A. Current Liabilities				
1. Caution Deposits - Ex-Students		1,45,32,487		1,35,67,487
Caution Deposits - Current Students		38,19,000		30,58,000
Security Deposits		4,15,683		1,82,902
2. Earnest Money Deposit		84,87,447		63,16,545
3. Other Current Liabilities				
a. March 2020 salary paid in April 2020 (Salary A/c)	7,74,51,305		7,30,93,003	
c. March 2020 Pension paid in April 2020 (Recurring A/c)	1,16,93,234		99,01,527	
d. Group Insurance	92,657		92,657	
e. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
f. Outstanding Expenses as on 31.03.2020	3,92,25,728		1,45,96,223	
h. Amount Payable to CPWD	49,21,502		49,21,502	
i. Amount Payable to RITES	3,46,84,920		3,46,84,920	
j. Unutilized Grant as on 31.03.2020(Salary)				
k. Unutilized Grant as on 31.03.2020(Recurring)	4,04,09,207		35,71,205	
l. Unutilized Grant as on 31.03.2020(Capital Grant)	37,36,63,781		32,31,00,564	
m. Grant Receivable for Capital Asset(2019-20)				
n. Grant Receivable for Pension Head(31) 2019-20 from UGC	0		9,12,24,000	
o. Interest from Salary A/c is payable to UGC	6,77,331		6,77,331	
p. Interest from Capital Asset is payable to UGC	46,15,967		46,15,967	
Add: Interest from Capital Head is payable to UGC(2019-20)	1,69,61,703			
q. Grant Receivable for WIFI Campus from UGC			46,83,000	
r. Remittance of Recoveries	6,124		6,124	
s. Receipts against sponsored Projects (Sub-Schedule 3a)	38,38,38,592		30,24,73,580	
t. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	4,84,71,017	103,70,13,068	3,78,90,663	90,58,32,266
Total (A)		106,42,67,685		92,89,57,200
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	591,22,05,675		535,16,22,106	
3. Actuarial Value of Gratuity	55,68,38,955		56,85,94,253	
4. Actuarial Value of Leave Encashment	72,67,62,104		71,85,19,892	
5. Expenses Payable				
Total (B)		719,58,06,734		663,87,36,251
Total (A) + (B)		826,00,74,419		756,76,93,451
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		826,00,74,419		756,76,93,451
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		5,41,19,849		1,39,31,590
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		46,36,072		40,13,372
GRAND TOTAL (3) + (3A) + (3B)		831,88,30,340		758,56,38,413

SUB - SCHEDULE - 3a & 3b : CURRENT LIABILITIES & PROVISIONS

(Amount- ₹)

Head of Account EMSFA/C	Opening Balance as on 01-04-2019		Transactions During the Year 2019-2020		Closing Balance as on 31-03-2020	
	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		4,18,82,130	73,02,518	2,41,48,797		5,87,28,409
2. Council of Scientific & Industrial Research		34,84,129	14,60,525	14,06,862		34,30,466
3. DAE - NBHM		2,93,979	2,93,782	60,000		60,197
4. Dept. of Science & Technology		10,98,54,843	3,47,97,151	7,18,91,902		14,69,49,594
5. AICTE		21,00,935				21,00,935
6. ICSSR		17,51,645	26,31,432	46,13,250		37,33,463
7. DBT		2,42,47,509	92,43,914	90,36,083		2,40,39,678
8. CICT		2,97,716	21,369	20,000		2,96,347
9. ICMR		22,24,572	11,96,262	24,27,500		34,55,810
10. Other Agencies		5,89,93,659	2,86,59,642	4,63,17,026		7,66,51,043
11. Fixed Deposit Interest		5,73,42,463		70,50,187		6,43,92,650
TOTAL - 3a	-	30,24,73,580	8,56,06,595	16,69,71,607		38,38,38,592
3b. FELLOWSHIP:						
1. University Grant Commission		3,45,77,750	31,89,615	54,44,353		3,68,32,488
2. Dept. of Science & Technology		4,11,421	1,13,86,867	1,45,93,145		36,17,699
3. ICSSR - Post Doctoral Fellowship		21,21,180	14,05,500	16,41,000		23,56,680
4. DBT		1,55,451	13,28,861	11,20,002		-53,408
5. ICMR		5,47,505	18,13,337	26,75,595		14,09,763
6. Other Agencies		77,356	10,97,325	53,27,764		43,07,795
TOTAL - 3b	0	3,78,90,663	2,02,21,505	3,08,01,859	0	4,84,71,017
GRANT TOTAL (3a+3b)	0	34,03,64,243	10,58,28,100	19,77,73,466	0	43,23,09,609

Schedule 3(c) Unutilized Grants from UGC, Government of India, Etc.,

(Amount-₹)

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	-7,40,97,183	35,71,205	-7,05,25,978	40,24,91,045	33,19,65,067
Add:					
Grant Received during the year	132,77,06,000	47,59,86,000	180,36,92,000	12,00,00,000	192,36,92,000
Interest Earned				1,69,61,703	1,69,61,703
Internal Receipts		27,82,03,737	27,82,03,737		27,82,03,737
Total A	125,36,08,817	75,77,60,942	201,13,69,759	53,94,52,748	255,08,22,507
Less:					
Utilized for Revenue/Capital Expenditure	137,33,11,160	71,73,51,735	209,06,62,895	2,38,31,623	211,44,94,518
Utilized for Grants					
Total B	137,33,11,160	71,73,51,735	209,06,62,895	2,38,31,623	211,44,94,518
Total: (A - B)	-11,97,02,343	4,04,09,207	-7,92,93,136	51,56,21,125	43,63,27,989

SCHEDULE 4 - FIXED ASSETS (FY 2019-20)

(Amount-₹)

DESCRIPTION Annual Allocation - Capital Asset	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	27,18,14,002	2,30,214		27,20,44,216	13,08,18,479	54,36,280	4,604		54,40,884	13,62,59,363	13,57,84,853	14,09,95,523
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304		0		0	36,07,304	0	0
V. Furniture, Fixtures & Fittings	7.50	5,00,40,319	19,31,176		5,19,71,495	4,39,64,869	37,53,024	1,44,838		38,97,862	4,78,62,731	41,08,764	60,75,450
VI. Office Equipment	7.50	15,39,18,425	16,67,088		15,55,85,513	15,15,91,686	23,26,739	1,25,032		24,51,771	15,40,43,457	15,42,056	23,26,739
VII. Scientific Equipment	8.00	5,86,168	52,94,521		58,80,689	2,34,467	46,893	4,23,562		4,70,455	7,04,922	51,75,767	3,51,701
VIII. Computer/peripherals	20.00	3,61,72,377	1,40,85,138		5,02,57,515	3,97,52,992	35,80,615	28,17,028		63,97,643	4,61,50,635	41,06,880	-3,580,615
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	14,75,72,329	31,82,430		15,07,54,759	14,75,72,329	0	3,18,243		3,18,243	14,78,90,572	28,64,187	0
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		66,39,53,239	2,63,90,567	0	69,03,43,806	51,75,86,276	1,51,43,551	38,33,306	0	1,89,76,858	53,65,63,134	15,37,80,672	14,63,66,963
Intangible Assets													
a. E-Journals	40.00	8,25,11,208	1,61,12,462		9,86,23,670	7,28,43,282	96,67,926	64,44,985		1,61,12,911	8,89,56,193	96,67,477	96,67,926
b. Journals - Software	40.00	11,18,940	4,36,359		15,55,299	11,18,940		1,74,544		1,74,544	12,93,484	2,61,815	0
C. Computer - Software	40.00		6,00,000		6,00,000			2,40,000		2,40,000	2,40,000	3,60,000	0
Total Intangible Assets		8,36,30,148	1,71,48,821	0	10,07,78,969	7,39,62,222	96,67,926	68,59,528	0	1,65,27,454	9,04,89,677	1,02,89,292	96,67,926
XII. a.Capital Work-in-Progress													
A. Total of CURRENT YEAR		74,75,83,387	4,35,39,388	0	79,11,22,775	59,15,48,498	2,48,11,477	1,06,92,835	0	3,55,04,312	62,70,52,811	16,40,69,964	15,60,34,889
PREVIOUS YEAR		72,21,40,062	2,54,43,325		74,75,83,387	53,89,34,601	4,54,95,385	71,18,511		5,26,13,898	59,15,48,498	13,60,34,889	18,32,05,459

SCHEDULE 4 - FIXED ASSETS (FY 2019-20)

(Amount-₹)

DESCRIPTION PLAN	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	185,29,96,038	30,32,113		185,60,28,151	19,23,49,931	3,70,59,921	60,642		3,71,20,563	22,94,70,494	162,65,57,657	166,06,46,107
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00	3,33,210			3,33,210	1,12,765	16,661			16,661	1,29,426	2,03,785	2,20,445
IV. Vehicle	10.00	59,35,279			59,35,279	59,35,279				0	59,35,279	0	0
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	10,90,09,659	1,52,50,464	0		1,52,50,464	12,42,60,123	7,90,79,398	9,43,29,862
VI. Office Equipment	7.50	84,15,62,457	11,09,462		84,26,71,919	51,94,16,490	6,31,17,184	83,210		6,32,00,394	58,26,16,883	26,00,55,036	32,21,45,967
VII. Computer/peripherals	20.00	5,90,59,885			5,90,59,885	5,90,59,885		0		0	5,90,59,885	0	0
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	24,22,512	8,07,504	0		8,07,504	32,30,016	1,29,20,065	1,37,27,569
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,84,70,813		0		0	10,84,70,813	0	0
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		308,78,47,284	41,41,575		309,19,88,859	99,67,77,333	11,62,51,734	1,43,852	0	11,63,95,586	111,31,72,918	197,88,15,941	209,10,69,951
Intangible Assets													
a. E-Journals	40.00	24,65,179			24,65,179	24,65,179		0		0	24,65,179	0	0
Total Intangible Assets		24,65,179	0		24,65,179	24,65,179	0	0		0	24,65,179	0	0
A. Total of CURRENT YEAR		309,03,12,463	41,41,575	0	309,44,54,038	99,92,42,512	11,62,51,734	1,43,852	0	11,63,95,586	111,56,38,097	197,88,15,941	209,10,69,951
XII. a.Capital WIP/Advance - CPWD		102,43,91,305			102,43,91,305							102,43,91,305	102,43,91,305
b. Capital WIP/Advance - RITES		66,96,13,986			66,96,13,986							66,96,13,986	66,96,13,986
C. WIP/Advance - HR TEM Equipment		0			0							0	0
D. WIP/Advance - WIFI		6,92,38,864			6,92,38,864							6,92,38,864	6,92,38,864
TRANSFER TO ASSETS		0			0							0	0
B. NET WORK-IN-PROGRESS		176,32,44,155	0	0	176,32,44,155							176,32,44,155	176,32,44,155
GRANT TOTAL (A+B)		485,35,56,618	41,41,575	0	485,76,98,193	99,92,42,513	11,62,51,734	1,43,852	0	11,63,95,586	111,56,38,097	374,20,60,096	385,43,14,105
PREVIOUS YEAR		478,08,06,537	7,27,50,081	0	485,35,56,618	88,01,64,391	11,90,78,122	0	0	11,90,73,122	99,92,42,513	385,43,14,105	390,06,42,146

SCHEDULE 4 - FIXED ASSETS (FY 2019-20)

(Amount-₹)

DESCRIPTION UDF	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,30,18,764			2,30,18,764	48,98,960	4,60,375			4,60,375	53,59,335	1,76,59,429	1,81,19,804
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	11,66,388	4,69,160	0		4,69,160	16,35,549	30,56,055	35,25,215
V. Furniture & Fixtures	7.50	17,45,687	20,350		17,66,037	8,46,776	1,30,927	1,526		1,32,453	9,79,229	7,86,808	8,98,911
VI. Office Equipment	7.50	1,61,13,753	5,33,212		1,66,46,965	64,65,212	12,08,531	39,991		12,48,522	77,13,734	89,33,231	96,48,541
VII. Computer/peripherals	20.00	17,10,066	88,564		17,98,630	10,26,039	3,42,013	17,713		3,59,726	13,85,765	4,12,865	6,84,027
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816			2,61,816	1,80,706	26,182	0		26,182	2,06,888	54,928	81,110
X. Academic Robes													
Xi. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,75,41,689	6,42,126	0	4,81,83,815	1,45,84,081	26,37,188	59,230	0	26,96,418	1,72,80,500	3,09,03,315	3,29,57,608
B. Capital WIP/Advance - CPWD		47,40,000			47,40,000							47,40,000	47,40,000
B. NET WORK-IN-PROGRESS		47,40,000	0	0	47,40,000	0	0	0	0	0	0	47,40,000	47,40,000
GRANT TOTAL (A+B)		5,22,81,689	6,42,126	0	5,29,23,815	1,45,84,081	26,37,188	59,230	0	26,96,418	1,72,80,500	3,56,43,315	3,76,97,608
PREVIOUS YEAR		4,75,08,910	47,72,779		5,22,81,689	1,19,46,893	21,87,367	4,49,822		26,37,188	1,45,84,081	3,76,97,607	3,55,62,016

SCHEDULE 4 - FIXED ASSETS (FY 2019-20)

(Amount-₹)

DESCRIPTION DEBT & DEPOSIT	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00												
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00		26,27,225		26,27,225		0	2,62,723		2,62,723	2,62,723	23,64,503	
V. Furniture & Fixtures	7.50	35,00,111	8,09,400		43,09,511	14,34,194	2,62,508	60,705		3,23,213	17,57,407	25,52,104	20,65,917
VI. Office Equipment	7.50	1,61,59,621	37,72,282		1,99,31,903	61,49,874	12,11,972	2,82,921		14,94,893	76,44,767	1,22,87,136	1,00,09,747
VII. Computer/peripherals	20.00	18,62,887	4,18,095		22,80,982	13,37,708	3,72,577	83,619		4,56,196	17,93,904	4,87,078	5,25,179
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	4,76,670	4,76,670	0		4,76,670	9,53,341	38,13,363	42,90,034
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	5,45,750			5,45,750	4,36,600	1,09,150	0		1,09,150	5,45,750	0	1,09,150
d). Gymnasium Equipments													
Total Tangible Assets		2,68,35,073	76,27,002	0	3,44,62,075	98,35,047	24,32,878	6,89,968	0	31,22,845	1,29,57,892	2,15,04,183	1,70,00,026
Intangible Assets													
a. E-Journals	40.00	2,30,23,347			2,30,23,347	2,11,84,148	18,39,200	0		18,39,200	2,30,23,347	0	18,39,199
Total Intangible Assets		2,30,23,347	0	0	2,30,23,347	2,11,84,148	18,39,200	0	0	18,39,200	2,30,23,347	0	18,39,199
A. Total of CURRENT YEAR		4,98,58,420	76,27,002	0	5,74,85,422	3,10,19,194	42,72,078	6,89,968	0	49,62,045	3,59,81,239	2,15,04,183	1,88,39,226
XII. a.Capital WIP/Advance - CPWD		90,00,000	0		90,00,000							90,00,000	90,00,000
XII. a.Capital WIP/Advance - RITES		37,10,13,219	29,32,300		37,39,45,519							37,39,45,519	37,10,13,219
B. NET WORK-IN-PROGRESS		38,00,13,219	29,32,300	0	38,29,45,519	0	0	0	0	0	0	38,29,45,519	38,00,13,219
GRANT TOTAL (A+B)		42,98,71,639	1,05,59,302	0	44,04,30,941	3,10,19,194	42,72,078	6,89,968	0	49,62,045	3,59,81,239	40,44,49,702	39,88,52,445
PREVIOUS YEAR		27,61,13,234	25,37,58,405	10,00,00,000	42,98,71,639	1,92,67,828	1,09,94,834	7,56,533		1,17,51,365	3,10,19,194	39,88,52,445	25,68,45,406
(7) GENERAL ACCOUNTS TOTAL		617,21,56,624	5,88,82,391	0	614,21,75,724	181,07,23,493	14,79,72,477	1,15,85,884	0	15,95,58,361	179,59,52,647	434,62,23,077	436,14,33,130

SCHEDULE 4A - FIXED ASSETS (FY 2019-20)

(Amount-₹)

DESCRIPTION DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664			3,53,67,664	99,65,675	7,07,353			7,07,353	1,06,73,028	2,46,94,636	2,54,01,989
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	48,42,371	3,74,635			3,74,635	52,17,006	0	3,74,635
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	22,58,866	2,14,807			2,14,807	24,73,673	3,90,418	6,05,225
VI. Office Equipment	7.50	56,14,113	39,780		56,53,893	53,13,676	3,00,437	2,984		3,03,421	56,17,097	36,797	3,00,437
VII. Computer/peripherals	20.00	8,51,017			8,51,017	8,12,259	38,758			38,758	8,51,017	0	38,758
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480			1,87,18,480	1,08,04,302	18,71,848			18,71,848	1,26,76,150	60,42,330	79,14,178
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,86,32,371	39,780	0	6,86,72,151	3,39,97,149	35,07,838	2,984	0	35,10,822	3,75,07,971	3,11,64,173	3,46,35,222
PREVIOUS YEAR		6,86,12,648	19,723		6,86,32,371	3,00,90,179	39,05,491	1,479		39,06,968	3,39,97,149	3,46,35,222	3,85,22,469

SCHEDULE 4B - FIXED ASSETS (FY 2019-20)

(Amount - ₹)

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	37,25,987	2,93,313			2,93,313	40,19,300	1,06,46,345	1,09,39,658
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	0			0	8,09,668	0	0
V. Furniture & Fixtures	7.50	68,20,110			68,20,110	42,34,549	5,11,508			5,11,508	47,46,057	20,74,053	25,85,561
VI. Office Equipment	7.50	1,77,93,222	2,14,529		1,80,07,751	1,24,38,067	13,34,492	16,090		13,50,581	1,37,88,648	42,19,103	53,55,155
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	0			0	21,42,026	0	
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	17,43,669	2,10,741			2,10,741	19,54,410	1,53,002	3,63,743
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40		2,47,800		2,47,800			99,120		99,120	99,120	1,48,680	
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,43,38,083	4,62,329	0	4,48,00,412	2,50,93,966	23,50,054	1,15,211	0	24,65,265	2,75,59,231	1,72,41,183	1,92,44,117
PREVIOUS YEAR		4,29,49,788	13,88,295		4,43,38,083	2,26,68,002	23,11,323	1,14,642		24,25,965	2,50,93,967	1,92,44,116	2,02,81,786

FIXED ASSET

Total Tangible Asset General Account		393,91,47,739	3,93,03,379	0	397,84,51,118	159,78,73,851	14,23,23,243	48,44,550	0	14,71,67,793	174,50,41,645	223,34,09,468	234,12,73,888
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		393,91,47,739	3,93,03,379	0	397,84,51,118	159,78,73,851	14,23,23,243	48,44,550	0	14,71,67,793	174,50,41,645	223,34,09,468	234,12,73,888
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
TOTAL (4) + (4A) + (4B) = A		393,91,47,739	3,93,03,379	0	397,84,51,118	159,78,73,851	14,23,23,243	48,44,550	0	14,71,67,793	174,50,41,645	223,34,09,468	234,12,73,888
Total Intangible Asset General Account = B		10,91,18,674	1,71,48,821	0	12,62,67,495	9,76,11,549	1,15,07,126	68,59,528	0	1,83,66,654	11,59,78,203	1,02,89,292	1,15,07,125
GRAND TOTAL = A+B		404,82,66,413	5,64,52,200	0	410,47,18,613	169,54,85,401	15,38,30,369	1,17,04,078	0	16,55,34,447	186,10,19,848	224,36,98,760	235,27,81,012

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		214,79,97,374	29,32,300	0	215,09,29,674	0	0	0	0	0	0	215,09,29,676	214,79,97,374
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		214,79,97,374	29,32,300	0	215,09,29,674	0	0	0	0	0	0	215,09,29,676	214,79,97,374

SCHEDULE - 5 : INVESTMENTS
Earmarked / Endowment Funds

(Amount - ₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. Others: With Scheduled Banks				
EMS	16,78,89,477		16,40,00,000	
Endowment Fund	2,17,39,654		1,98,62,923	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		18,96,29,131		18,38,62,923
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL				0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL				0
GRAND TOTAL (5) + (5A) + (5B)		18,96,29,131		18,38,62,923
TOTAL		18,96,29,131		18,38,62,923

SCHEDULE -6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others				
Annual Allocation - Capital Asset	11,74,41,654		21,99,99,978	
Plan	1,00,00,000		4,00,00,000	
HBA	8,61,40,822		7,24,00,000	
Debt & Deposit	30,73,48,148		29,78,50,407	
Student Merit Scholarship	90,85,614		87,00,000	
Placement	1,41,44,246		1,29,00,000	
Staff Welfare Fund	3,23,725		70,000	
Affiliation & Inspection Fund	5,96,76,512		5,89,99,999	
UDF	53,38,250		50,00,000	
Examination Fund	3,00,000		0	
Hostel Mess Subsidy Fund	18,65,09,493		18,49,99,987	
Sports Fund	78,38,258		75,00,000	
PGDCF	30,00,000		30,00,000	
NFIG	1,00,000		1,00,000	
Day Care Centre	4,00,000		4,00,000	
International Convention Centre	0		2,07,00,000	
CIF Corpus Fund	42,70,606		40,00,000	
Pre-Primary School Fund	21,35,303		20,00,000	
TOTAL		81,40,52,631		93,86,20,371
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		81,40,52,631		93,86,20,371
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		101,09,94,050		95,18,98,977
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL				0
GRAND TOTAL (6) + (6A) + (6B)		182,50,46,681		189,05,19,348

SCHEDULE - 7 : CURRENT ASSETS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL.		TOTAL
1. Stock:				
a. Closing Stock		23,11,052		24,06,768
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		40,608		12,522
4. Bank Balances				
a. With Scheduled Banks: In Current Accounts				
EMS	10,26,33,370		2,66,24,697	
Endowment Fund	12,11,298		30,62,708	
Annual Allocation	34,61,78,658		10,69,85,497	
Plan	3,04,06,673		2,17,255	
HBA	1,15,67,538		1,65,22,051	
Debt & Deposit	15,91,86,325		2,81,10,578	
Student Merit Scholarship	86,20,214		81,55,262	
Placement	12,05,930		15,21,792	
Staff Welfare Fund	1,48,510		3,91,470	
Affiliation & Inspection Fund	2,98,00,666		1,17,21,226	
Central Instrumentation Facility	16,31,322		14,39,807	
UDF	2,80,96,202		73,58,737	
Examination Fund	80,65,158		88,94,714	
PGDCF	36,43,721		26,11,614	
NFIG Fund	29,86,351		16,07,103	
Pre-Primary School	14,12,946		5,39,918	
Day Care Centre	6,49,954		3,42,733	
Hostel Mess Subsidy Fund	1,35,70,324		48,33,326	
Sports Fund	73,37,481		24,73,631	
CIF Corpus Fund			0	
IT Service Fund	29,453		29,453	
International Convention Centre	63,12,425	76,46,94,519	4,50,20,924	27,84,64,496
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		76,70,46,179		28,08,83,786
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		76,70,46,179		28,08,83,786
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		25,26,99,120		14,23,75,501
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		2,40,62,775		1,66,84,595
GRAND TOTAL (7) + (7A) + (7B)		104,38,08,074		43,99,43,882

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
Festival			65,74,614	
LTC	13,700		2,63,836	
Tour Advance	50,000			
Medical Advance	2,50,000	3,13,700		68,38,450
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	8,81,310		20,61,515	
Less: MCA Recovery	0	8,81,310	11,80,205	8,81,310
3. Token Advance to PMC (2018-19)	50,00,000			
Token Advance to PMC (2019-20)	50,00,000	1,00,00,000		50,00,000
Others - Temporary Advance Outstanding				
Recurring	2,68,90,167		36,86,365	
Plan	68,82,218		46,37,305	
EMSF	1,01,73,898		84,99,420	
U.D.F	27,33,000		15,77,462	
Debt & Deposit	76,32,240	5,43,11,523	45,07,629	2,29,08,181

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont..)

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
4. Prepaid Expenses				
Insurance	4,02,799		1,66,756	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2018-2019		13,24,799		10,88,756
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	97,67,891		97,67,891	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposti with BSNL	61,09,530	1,63,97,701	61,09,530	1,63,97,701
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
EMSf	38,11,015		50,56,408	
Endowment Fund	10,74,162	48,85,177	9,77,911	60,34,319
b. Investments from Others:				
Annual Allocation - Capital Asset Plan	60,41,737		1,14,60,492	
HBA	13,859		10,02,411	
Debt & Deposit	50,16,313		55,89,001	
Student Merit Scholarship	1,17,65,676		1,22,69,237	
Placement	4,04,999		4,46,070	
Staff Welfare Fund	7,05,663		6,40,407	
Affiliation & Inspection Fund	1,203		1,637	
PGDCF	23,57,311		31,94,925	
NFIG Fund	1,43,211		1,42,668	
Day Care Centre	4,774		4,756	
UDF	19,095		19,022	
Examination Fund	2,71,483		2,47,726	
Hostel Mess Subsidy Fund	20,856		0	
Sports Fund	88,33,382		99,38,349	
CIF Corpus Fund	3,98,321		3,84,774	
Pre-Primary School Fund	2,04,550		1,86,608	
International Convention Centre	1,00,696		91,858	
b. On Loans and Advances		3,63,03,129	6,70,822	4,62,90,763
c. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont..)

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
		TOTAL		TOTAL
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	22,50,000		22,50,000	
Loan to Plan A/c from UDF	3,00,000	25,50,000	3,00,000	25,50,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		5,84,48,344		4,96,99,902
Grants Receivables - Pension Head(31) from UGC				9,12,24,000
Grants Receivables - WIFI Campus from UGC				46,83,000
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		6,00,00,000
b. Debit balance in Sponsored Projects(Sub Schedule - 8b)		5,43,86,512		4,25,16,015
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		12,32,61,068		11,98,19,666
TOTAL		44,32,05,961		47,60,74,761
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		44,32,05,961		47,60,74,761
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		5,35,37,841		4,51,02,298
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		21,400		14,01,522
GRAND TOTAL (8) + (8A) + (8B)		49,67,65,202		52,25,78,581

SUB-SCHEDULE - 8a : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS 8a- Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementation of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Human Resource Development Centre	Current Year 2019-20	Previous Year 2018-19
a) Opening Balance	-67,620	-4,21,52,170	-6,93,153	-20,525	-51,33,655	-4,80,67,123	
b) Additions to the Funds:							
i. Receipts					45,00,000	45,00,000	
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	45,00,000	45,00,000	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	38,74,388				50,10,637	88,85,025	
- Other Administrative Expenses	1,72,078		4,720		58,19,398	59,96,196	
TOTAL (c)	40,46,466	0	4,720	0	1,08,30,035	1,48,81,221	
						0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	-41,14,086	-4,21,52,170	-6,97,873	-20,525	-1,14,63,690	-5,84,48,344	-4,96,99,902

SUB-SCHEDULE - 8b & 8c : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

Head of Account EMS F A/C	Opening Balance as on 01-04-2019		Transactions During the Year 2019-2020		Closing Balance as on 31-03-2020	
	DR	CR	DR	CR	DR	CR
8b. PROJECTS:						
1. University Grant Commission	1,20,79,847		23,61,355	25,88,960	1,18,52,242	
2. Council of Scientific & Industrial Research	6,35,387		13,259		6,48,646	
3. Dept. of Science & Technology	1,19,64,251		27,63,714	26,97,049	1,20,30,916	
4. AICTE	1,57,220				1,57,220	
5. DBT	80,65,550		78,81,792	10,22,455	1,49,24,887	
6. ICMR	23,675				23,675	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	92,47,293		57,89,234	6,30,393	1,44,06,134	
TOTAL - 8b	4,25,16,015	0	1,88,09,354	69,38,857	5,43,86,512	
8c. FELLOWSHIP:						
1. University Grant Commission	10,99,90,263		30,45,544		11,30,35,807	
2. Council of Scientific & Industrial Research	90,18,522				90,18,522	
3. Other Agencies	8,10,881		14,73,008	10,77,150	12,06,739	
TOTAL - 8c	11,98,19,666	0	45,18,552	10,77,150	12,32,61,068	
GRANT TOTAL (8b+8c)	16,23,35,681	0	2,33,27,906	80,16,007	17,76,47,580	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SCHEDULE -9 : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee		7,43,92,819		4,62,10,882
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		12,58,630		20,22,611
7. Sports fee				
8. Recognition fee				
Total (A)		7,56,51,449		4,82,33,493
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,55,69,296		12,33,67,075
3. Mark sheet, certificate fee		74,39,243		1,22,24,373
Total (B)	0	13,30,08,539	0	13,55,91,448

SCHEDULE -9 : ACADEMIC RECEIPTS (Cont...)

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		8,17,716		29,45,222
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		4,79,252		7,78,720
Total (C)		12,96,968		37,23,942
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,49,70,563		1,91,98,710
3. Student Aid Fund				
4. University Development Fund				
Total (D)		2,49,70,563		1,91,98,710
Grand Total (A+B+C+D)	0	23,49,27,519	0	20,67,47,593

SCHEDULE - 10 : GRANTS & DONATIONS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20			PREVIOUS YEAR 2018-19		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(19-20)				50,05,57,411		
Salary Grant for the year 2019-20	125,29,31,486			67,60,12,000		
Opening balance received from UGC	7,47,74,514					
Loan from Capital Asset A/c for salary Purpose	12,03,79,674			7,47,74,514		
Less: Unutilized Grant(19-20)						
Loan amount refunded to Capital Asset A/c	7,47,74,514					
Opening Balance Difference				3,33,49,000		
2.Recurring Head(31)						
Opening Balance(19-20)		35,71,205			86,61,196	
Opening Balance Difference					3,33,49,000	
Maintenance Grant (19-20)		47,59,86,000			31,61,15,000	
Less: Capitalized Value		1,97,07,765		32,24,412	0	
Unutilized Grant(19-20)		4,04,09,207			35,71,205	
3.Capital Expenditure(35)						
Opening Balance(19-20)			32,31,00,564			15,25,93,991
Add: Capital Grant			12,00,00,000			26,75,00,000
Amount received from Salary A/c			7,47,74,514			
Less: Capitalized Value			2,38,31,623			2,22,18,913
Loan to Salary A/c for Salary purpose			12,03,79,674			7,47,74,514
Unutilized Grant(19-20)			37,36,63,781			32,31,00,564
3. State Government(s)						
4. Grant Receivable- Non-Plan Withheld(2019-20)		2,00,00,000				
Non-Plan Withheld(18-19)					2,00,00,000	
TOTAL	137,33,11,160	43,94,40,233	0	121,47,70,513	37,45,53,991	0

SCHEDULE - 11 : INCOME FROM INVESTMENTS

(Amount-₹)

(I). Investment from Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
4. Others (Specify)				
a. Interest on Term Deposit				
TOTAL - I				

(II). Investment from other than Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued		60,41,737		1,14,60,492
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II	0	60,41,737		1,14,60,492
TOTAL - I + II	0	60,41,737		1,14,60,492

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		26,13,454		28,57,310
2. License fee		1,67,791		5,03,991
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		44,85,001		42,21,338
5. Water charges		55,044		82,936
6. Lease of Usufructs of Trees		2,500		4,952
7. Rent from Building		8,26,692		6,71,718
Add: Rent dues (18-19)				
Less: Rent dues (16-17)				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	81,50,482	0	83,42,245

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		2,230		3,797
2. Bus Fare		21,47,319		23,81,157
3. Terminal Benefits		62,12,402		38,05,936
4. 15% of Net Income of DDE		2,25,74,585		1,36,65,603
5. Other Receipts		41,89,200		1,41,44,846
Total	0	3,51,25,736	0	3,40,01,339
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	4,32,76,218	0	4,23,43,584

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	108,34,38,180		108,43,79,954	
Add: March 2020 Salary paid in April 2020	7,74,51,305		7,30,93,003	
Less: March 2019 Salary paid in April 2019	7,30,93,003		6,99,05,470	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		80,29,551		79,29,353
4. Contribution to Other Fund -NPS (MC)		4,81,78,650		4,01,09,242
5. Pension				
Add: March 2020 Pension paid in April 2020		1,16,93,234		99,01,527
Less: March 2019 Pension paid in April 2019		99,01,527		71,37,780
6. Retirement and Terminal Benefits				
7. LTC facility	58,90,144		1,21,17,984	
8. Medical facility	76,66,594		90,97,657	
9. Children Education Allowance	1,51,29,640		62,80,080	
10. Provision for retirement benefits(Annex. Sch.15A)	19,55,24,389	73,15,93,739	20,42,58,189	167,98,21,360
11. Leave Encashment	6,21,49,127			
TOTAL	137,41,56,376	78,95,93,647	131,93,21,397	173,06,23,702

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

(Amount-₹)

	Pension	Gratuity	Leave Encachment	Total
a. Opening Balance as on	535,16,22,106	56,85,94,253	71,85,19,892	663,87,36,251
Add: Capitalized value of Contributions received from other organization				
Total (a)	535,16,22,106	56,85,94,253	71,85,19,892	663,87,36,251
Less:				
b. Actual Payment during 2019-20	17,10,10,170	12,05,90,908	5,39,06,915	34,55,07,993
Commutation paid during 2019-20		8,66,88,779		8,66,88,779
Total (b)	17,10,10,170	20,72,79,687	5,39,06,915	43,21,96,772
c. Balance Available on 31.03.20(a-b)	518,06,11,936	36,13,14,566	66,46,12,977	620,65,39,479
d. Provision required on 31.03.20 as per Acturaial Value	591,22,05,675	55,68,38,955	72,67,62,104	719,58,06,734
E. Additional Provision to be created during 2019-20(d-c)	73,15,93,739	19,55,24,389	6,21,49,127	98,92,67,255

SCHEDULE - 16 : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		81,44,887		79,37,865
2. Field work/ participation		22,441		7,03,711
3. Seminar / Workshop		16,25,855		53,89,552
4. Payment to visiting faculty		1,59,52,225		10,16,447
5. Examination		7,12,28,598		9,62,71,487
6. NAAC Visit Expenses		37,749		17,17,014
7. Admission Expenses		79,71,654		1,08,75,786
8. Convocation Expenses		14,00,337		11,01,974
9. Non-Net Fellowship		3,94,59,325		5,12,15,400
10. Stipend/means-cum-merit		1,05,47,500		
11. Subscription Expenses				
12. Others:				
a. Contingencies		82,10,592		
b. Ground Maintenance				54,841
c. Inter Univ./Inter College Sports (TA/DA etc.)		13,94,630		1,38,722
d. Production Expenses		1,18,262		91,448
e. Binding of Book & Journal				8,01,824
f. Animal House (Recurring)		3,34,132		3,30,268
g. Travel		12,89,087		9,85,319
h. Career and Counseling Cell				28,717
i. ICT				
j. Infrastructure Maintenance Facility				
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	16,77,37,274	0	17,86,60,375

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2019-20		PREVIOUS YEAR 2018-19	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		8,71,51,400		5,24,23,141
2. Water charges				
3. Insurance		5,38,742		
4. Rent, Rates & Taxes (Including property tax)		24,71,169		13,57,230
5. Postage & Telegrams		4,58,211		5,18,851
6. Telephone & Internet Charges		55,84,562		60,02,517
7. Printing & Stationery		24,93,396		10,16,738
8. Traveling & Conveyance Expenses		75,44,691		90,81,712
9. Hospitality		5,13,186		11,66,366
10. Audit Fees		1,61,337		
11. Legal Expenses		15,80,214		22,80,921
12. Advertisement & Publicity		24,24,627		19,90,825
13. Others (Specify)				
a. Security Expenses		3,89,68,667		2,88,26,567
b. Computer Consumables		26,69,651		37,32,265
c. Contingencies		55,69,655		1,26,31,611
d. Over Time Allowances		12,17,294		11,04,921
e. Honorarium / Remuneration to Staff		9,20,469		9,93,228
f. Training to Staff		10,000		4,02,000
g. Liviries & Uniforms		2,25,373		6,976
h. Daily Wages		3,16,92,121		3,08,16,792
i. Earn While you Learn		38,360		69,380
j. Cost of Medicine		18,73,241		17,08,532
Total	0	19,41,06,366	0	15,61,30,573

**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 31st 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 31st 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



24. 2. 21

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

PONDICHERRY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2020-2021

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2020-21

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2020-21	Previous Year 2019-20
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P47)+1B(P59)	-1,59,60,22,978	-1,56,21,14,733
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P47)+2B(P59)	135,35,50,311	116,91,36,804
ENDOWMENT	2a(P19)+2aA(P47)+2bB(P59)	2,60,48,295	2,40,25,113
CURRENT LIABILITIES & PROVISIONS	3(P20)+3A(P48)+3B(P60)	829,41,79,482	831,88,30,340
TOTAL		807,77,55,110	794,98,77,524
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P23-28)+4A(P49)+4B(P61)	385,81,26,512	223,34,09,468
Intangible Assets	4(P23-28)+4A(P49)+4B(P61)	2,76,86,952	1,02,89,292
Capital Work-in-Progress	4(P23-28)+4A(P49)+4B(P61)	47,81,69,782	215,09,29,676
INVESTMENTS			
Earmarked / Endowment Funds	5(P29)+5A(P50)+5B(P62)	19,77,66,655	18,96,29,131
Others	6(P29)+6A(P50)+6B(P62)	207,50,30,427	182,50,46,681
CURRENT ASSETS	7(P30)+7A(P50)+7B(P63)	91,85,15,755	104,38,08,074
LOANS, ADVANCES & DEPOSITS	8(P31-33)+8A(P51)+8B(P64)	52,24,59,027	49,67,65,202
TOTAL		807,77,55,110	794,98,77,524
SIGNIFICANT ACCOUNTING POLICIES	23(P79-80)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P81-82)		

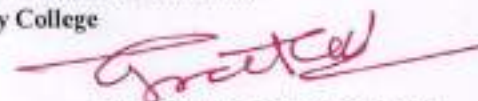
* Numerals(1,2,3,4,5,6,7,8) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


Dr. D. LAZAR

FINANCE OFFICER(i/c)
PONDICHERRY UNIVERSITY



Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY

Page No.2

GENERAL ACCOUNTS

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2020-21			Previous Year 2019-20		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P36-37)	0	18,04,78,804	18,04,78,804	0	23,49,27,519	23,49,27,519
Grants & Donations *	10(P38)	120,47,73,084	38,05,29,475	158,53,02,559	137,33,11,160	43,94,40,233	181,27,51,393
Income from Investments	11(P39)	0	64,38,854	64,38,854	0	60,41,737	60,41,737
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	2,71,00,463	2,71,00,463	0	4,32,76,218	4,32,76,218
Prior Period Income	14(P41)	0	0	0	0	0	0
Total (A)		120,47,73,084	59,45,47,596	179,93,20,680	137,33,11,160	72,36,85,707	209,69,96,867
EXPENDITURE							
Staff Payments & Benefits	15(P41)	104,20,54,967	50,65,08,122	154,85,63,089	137,41,56,376	78,95,93,647	216,37,50,023
Academic Expenses	16(P43)	0	11,31,69,277	11,31,69,277	0	16,77,37,274	16,77,37,274
Administrative & General Expenses	17(P44-45)	0	13,96,66,864	13,96,66,864	0	21,88,31,587	21,88,31,587
Transportation Expenses	18(P45)	0	49,51,163	49,51,163	0	80,78,357	80,78,357
Repairs & Maintenance	19(P45)	0	4,83,88,474	4,83,88,474	0	5,18,95,086	5,18,95,086
Finance Costs	20(P46)	0	0	0	0	0	0
Depreciation	21(P46)	0	6,54,05,589	6,54,05,589	0	3,55,04,312	3,55,04,312
Prior Period Expenses	22(P46)	0	4,78,80,004	4,78,80,004	0	3,16,93,421	3,16,93,421
Total (B)		104,20,54,967	92,59,69,492	196,80,24,459	137,41,56,376	130,33,33,684	267,74,90,060
Excess of Income over Expenditure (A-B)		16,27,18,117					
Excess of Expenditure over Income (B-A)			33,14,21,896	16,87,03,779	8,45,216	57,96,47,977	58,04,93,193


Dr. D. LAZAR

FINANCE OFFICER(I/c)
PONDICHERRY UNIVERSITY



Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.				
		Current Year 2020-21				Previous Year 2019-20
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P52)			8,23,30,741		18,62,69,852
Grants & Donations	10A(P53)			0		
Income from Investments	11A(P53)			0		
Interest Earned	12A(P53)			0		
Other Income	13A(P54)			3,74,83,143		3,90,66,993
Prior Period Income	14A(P55)			0		
Total (A)				11,98,13,884	11,98,13,884	22,53,36,845
EXPENDITURE						
Staff Payments & Benefits	15A(P55)			4,29,62,072		7,98,77,753
Academic Expenses	16A(P56)			1,95,77,798		1,41,39,042
Administrative & General Expenses	17A(P57)			40,69,071		37,05,516
Transportation Expenses	18A(P57)			2,10,764		1,02,408
Repairs & Maintenance	19A(P58)			6,40,803		4,04,212
Finance Costs	20A(P58)			0		0
Depreciation	21A(P58)			36,28,605		35,10,822
Prior Period Expenses	22A(P58)			0		0
Total (B)				7,10,89,113	7,10,89,113	10,17,39,783
Excess of Income over Expenditure (A-B)				4,87,24,771	4,87,24,771	12,35,97,092



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PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

Page No.4

PARTICULARS	SCHEDULE	AMOUNT IN RS.			
		Current Year 2020-21			Previous Year 2019-20
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P65)		1,71,99,445		2,44,17,801
Grants & Donations	10B(P66)		0		0
Income from Investments	11B(P66)		0		0
Interest Earned	12B(P66)		0		0
Other Income	13B(P67-68)		2,98,644		4,71,885
Prior Period Income	14B(P68)		0		0
Total (A)			1,74,98,089		2,48,89,686
EXPENDITURE					
Staff Payments & Benefits	15B(P69)		1,68,30,881		1,86,05,676
Academic Expenses	16B(P70)		85,268		2,09,955
Administrative & General Expenses	17B(P70)		11,47,200		18,33,365
Transportation Expenses	18B(P71)		1,52,331		2,29,917
Repairs & Maintenance	19B(P71)		2,80,364		59,965
Finance Costs	20B(P72)		0		0
Depreciation	21B(P72)		24,15,011		24,65,264
Prior Period Expenses	22B(P72)		0		0
Total (B)			2,09,11,055		2,34,04,142
Excess of Income over Expenditure(A-B)					14,85,544
Excess of Expenditure over Income(B-A)			34,12,966		


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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - 1 : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,15,31,92,419		-6,60,47,78,122	
Add: Capital Asset - Capitalised Value	22,14,94,510		4,35,39,388	
Excess of Income over Expenditure - Salary A/c	16,27,18,117			
Less: Excess of Income over Expenditure - Salary A/c			8,45,216	
Excess of Expenditure over Income - Recurring A/c	33,14,21,896		57,96,47,977	
HEFA Loan Repayment for the year 2020-21	1,03,47,000			
Accrued Interest (19-20)	60,41,737		1,14,60,492	
		-7,11,67,90,425		-7,15,31,92,419
Plan Account: Opening Balance	342,82,18,142		354,04,72,153	
Add: Capitalised Value	176,92,10,458		41,41,575	
Less: Depreciation(2020-21)	15,51,45,532		11,63,95,586	
Transferred to Building	169,40,05,291			
Transferred to Equipment(Campus WIFI)	6,92,38,864			
TOTAL		327,90,38,913		342,82,18,142
Major Building Corpus Fund		38,62,57,569		38,62,57,569
New Convention Centre (Auditorium)	37,39,45,519		37,10,13,219	
Add: Addition during the Year	44,00,000	37,83,45,519	29,32,300	37,39,45,519
Debt & Deposit (Infrastructure & Development)	3,22,73,287		2,96,08,330	
Add: Capitalised Value	1,63,36,699		76,27,002	
Less: Depreciation	62,30,048		49,62,045	
Transferred to Building	40,00,000	3,83,79,938		3,22,73,287
Placement Fund		36,890		36,890
University Development Fund	3,93,81,658		4,14,35,950	
Add: Capitalised Value	47,40,000		6,42,126	
Less: Depreciation	26,96,418		26,96,418	3,93,81,658
Transferred to Building	47,40,000	3,66,85,240		
Total (A)		-2,99,80,46,357		-2,89,30,79,354
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-2,99,80,46,357		-2,89,30,79,354
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		136,77,82,718		129,42,75,335
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		3,42,40,662		3,66,89,285
GRAND TOTAL (I) + (1A) + (1B)		-1,59,60,22,978		-1,56,21,14,733

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot Wi-Fi</i>	<i>HRDC Participant Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	1,89,61,041	9,57,754	70,71,266	52,20,607	10,880	3,22,21,548	
b) Additions to the Funds:							
i. Receipts						0	
ii. Income from Investments							
iii. Accrued Interest (19-20)							
Less: Accrued Interest (18-19)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building						0	
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses*			38,69,448	1,37,598		40,07,046	
TOTAL (c)	0	0	38,69,448	1,37,598	0	40,07,046	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	9,57,754	32,01,818	50,83,009	10,880	2,82,14,502	3,22,21,548

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>MSC Quantitative Finance</i>	<i>PG Diploma in Food Safety & Quality Assurance</i>	<i>PG Diploma in Green Energy Technology</i>	<i>HEPSN Enabling Unit</i>	<i>College Development Council</i>	<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	3,16,186	-46,373	39,48,448	-7,902	27,900	42,38,259	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments		1,61,907				1,61,907	
iii. Accrued Interest (20-21)							
Less: Accrued Interest (19-20)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	1,61,907	0	0	0	1,61,907	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc				1,44,000		1,44,000	
- Other Administrative Expenses		1,15,534		2,000		1,17,534	
LESS - Previous year Expenditure Reclassified							
TOTAL (c)	0	1,15,534	0	1,46,000	0	2,61,534	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,16,186	0	39,48,448	-1,53,902	27,900	41,38,632	42,38,259

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of New Media Centre</i>	<i>Equal Opportunity Cell</i>	<i>Strengthening of Infrastructure Non-SAP Dept.</i>	<i>M.A Sustainable Development</i>	<i>Others</i>	<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
A - Specific Plan Schemes							
a) Opening Balance	66,90,229	26,58,321	1,89,186	1,19,731	25,24,621	1,21,82,088	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (20-21)							
Less: Accrued Interest (19-20)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	57,93,652					57,93,652	
- Computer	1,72,651					1,72,651	
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	4,48,713	66,372				5,15,085	
TOTAL (c)	64,15,016	66,372	0	0	0	64,81,388	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,75,213	25,91,949	1,89,186	1,19,731	25,24,621	57,00,700	1,21,82,088

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

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	<i>Interest from Investment</i>	<i>Economically Weaker Section</i>	<i>MOOCS</i>	<i>HEFA</i>		<i>Current Year 2020-21</i>	<i>Previous Year 2019-20</i>
a) Opening Balance	5,31,95,190	3,73,00,000	31,64,598	0		9,36,59,788	
b) Additions to the Funds:							
i. Receipts				9,31,23,000		9,31,23,000	
ii. University Share				1,03,47,000		1,03,47,000	
iii. Interest	9,03,004	13,83,375				22,86,379	
iv. Accrued Interest (20-21)	14,451			24,03,906		24,18,357	
Less: Accrued Interest (19-20)	13,859					13,859	
TOTAL (b)	9,03,596	13,83,375	0	10,58,73,906	0	10,81,60,877	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	4,50,811		25,000			4,75,811	
TOTAL (c)	4,50,811	0	25,000	0	0	4,75,811	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,36,47,975	3,86,83,375	31,39,598	10,58,73,906	0	20,13,44,854	9,36,59,788
GRANT TOTAL (PLAN) A						23,93,98,688	14,23,01,683

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	
TOTAL	4,83,41,330		5,59,56,570	
Less: Accrued Interest (19-20)	38,11,015		50,56,408	
Temporary Advance Adjustment	68,90,483		77,84,920	
GRANT TOTAL (EMSF) B	1,07,01,498	3,76,39,832	1,28,41,328	4,31,15,242

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	Human Rights Corpus Fund	Women Studies Fund	Alumni 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)							
TOTAL (b)	0	0	10,68,000	10,72,121	69,89,167	91,29,288	
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	
TOTAL (c)	0	0	90,900	0	10,03,235	10,94,135	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	42,23,847	76,04,578	10,86,49,980	12,11,50,175	11,31,15,022

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

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA & 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)							
TOTAL (b)	0	7,77,589	1,70,01,880	1,06,90,000	0	2,84,69,469	
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	
TOTAL (c)	0	6,71,138	29,26,566	6,04,377	1,40,25,000	1,82,27,081	
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)							
TOTAL (b)	1,33,19,000	47,60,000	51,43,000	10,000	0	2,32,32,000	
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	
TOTAL (c)	1,07,11,759	10,49,453	2,60,965	23,98,458	0	1,44,17,635	
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	
	<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 2020-21</i>	<i>Previous Year 2019-20</i>
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)							
TOTAL (b)	53,79,503	47,43,000	14,69,300	29,85,424	0	1,45,77,227	
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	
TOTAL (c)	13,46,871	2,42,025	0	44,51,844	0	60,40,740	
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)							
TOTAL (b)	44,500	2,000	8,16,386	0	43,904	9,06,790	
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	
TOTAL (c)	1,77,578	0	21,446	0	0	1,99,024	
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 & 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							
TOTAL (b)	3,26,69,528	8,49,642	7,74,732	0	5,83,900	3,48,77,802	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vehicle							
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	
TOTAL (c)	4,71,08,156	0	0	0	0	4,71,08,156	
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)							
TOTAL (b)	1,06,90,000	8,98,69,157	0	2,28,170	2,64,867	10,10,52,194	
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	
TOTAL (c)	10,42,910	5,76,00,000	0	13,62,517	22,840	6,00,28,267	
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	
	<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 2020-21</i>	<i>Previous Year 2019-20</i>
C - DEBT & DEPOSIT A/C							
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							
TOTAL (b)	1,10,12,803	62,655	8,16,603	5,05,374	2,72,71,061	3,96,68,496	
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	
TOTAL (c)	77,05,992	29,477	1,12,903	1,18,541	1,15,86,405	1,95,53,318	
NET BALANCE AS AT THE YEAR-END (a+b-c)	21,27,20,011	11,29,704	44,66,729	34,77,958	8,31,43,717	30,49,38,119	28,48,22,941

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						
TOTAL (b)	2,67,002	21,37,000	51,43,000		75,47,002	
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						
TOTAL (c)	0	0	0		0	
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
GRANT TOTAL (DEBT & DEPOSIT) C					107,65,11,791	102,68,35,121
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					135,35,50,311	116,91,36,804
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0
GRAND TOTAL (2) + (2A) + (2B)					135,35,50,311	116,91,36,804

SCHEDULE - 2a ENDOWMENT FUND

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PARTICULARS ENDOWMENT	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2020-21	Previous Year 2019-20
a) Opening Balance :	1,39,52,797	62,16,242	8,72,116	29,83,958	2,40,25,113	2,39,03,541
b) Additions to the Funds:						
i. New Endowment				3,00,000	3,00,000	
ii. Income from Investments	9,93,751	3,21,058	44,336	1,69,704	15,28,849	
iii. Adv. Adjusted (Old)	8,45,000	2,73,000	37,699	1,44,301	13,00,000	
iii. Accrued Interest (20-21)	9,13,425	2,95,107	40,752	1,55,986	14,05,270	
Less: Accrued Interest (19-20)	6,98,205	2,25,574	31,150	1,19,233	10,74,162	
TOTAL (b)	20,53,971	6,63,591	91,637	6,50,758	34,59,957	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	14,36,775				14,36,775	
TOTAL (c)	14,36,775	0	0	0	14,36,775	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,45,69,993	68,79,833	9,63,753	36,34,716	2,60,48,295	2,39,03,541
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,60,48,295	2,40,25,113
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,60,48,295	2,40,25,113

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

Page No.20

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		1,73,13,987		1,45,32,487
Caution Deposits - Current Students		21,37,000		38,19,000
Security Deposits		8,18,373		4,15,683
2. Earnest Money Deposit		60,04,014		84,87,447
3. Other Current Liabilities				
a. March 2021 salary paid in April 2021 (Salary A/c)	7,98,41,203		7,74,51,305	
c. March 2021 Pension paid in April 2021 (Recurring A/c)	1,21,94,312		1,16,93,234	
d. Group Insurance	92,657		92,657	
e. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
f. Outstanding Expenses as on 31.03.2021	1,75,40,954		3,92,25,728	
h. Amount Payable to CPWD			49,21,502	
i. Amount Payable to RITES			3,46,84,920	
j. Unutilized Grant as on 31.03.2021(Salary)	0		0	
k. Unutilized Grant as on 31.03.2021(Recurring)	6,86,23,479		4,04,09,207	
l. Unutilized Grant as on 31.03.2021(Capital Grant)	34,24,48,601		37,36,63,781	
m. Interest from Salary A/c is payable to UGC	0		6,77,331	
n. Interest from Capital Asset is payable to UGC(2020-21)	1,39,88,602		2,15,77,670	
o. Remittance of Recoveries	6,124		6,124	
p. Receipts against sponsored Projects (Sub-Schedule 3a)	34,24,45,569		38,38,38,592	
q. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	5,00,78,854	92,75,60,355	4,84,71,017	103,70,13,068
Total (A)		95,38,33,729		106,42,67,685
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	620,31,75,470		591,22,05,675	
3. Actuarial Value of Gratuity	40,71,37,584		55,68,38,955	
4. Actuarial Value of Leave Encashment	71,14,78,604		72,67,62,104	
5. Expenses Payable				
Total (B)		732,17,91,658		719,58,06,734
Total (A) + (B)		827,56,25,387		826,00,74,419
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		827,56,25,387		826,00,74,419
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		1,34,30,273		5,41,19,849
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		51,23,822		46,36,072
GRAND TOTAL (3) + (3A) + (3B)		829,41,79,482		831,88,30,340

SUB-SCHEDULE - 3a & 3b: CURRENT LIABILITIES & PROVISIONS

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Head of Account EMS F A/C	Opening Balance as on 01-04-2020		Transactions During the Year 2020-2021		Closing Balance as on 31-03-2021	
	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		5,87,28,409	1,10,40,982	16,91,546		4,93,78,973
2. Council of Scientific & Industrial Research		34,30,466	14,43,772	2,50,000		22,36,694
3. DAE - NBHM		60,197	3,10,381	8,52,986		6,02,802
4. Dept. of Science & Technology		14,69,49,594	9,71,52,961	4,99,58,833		9,97,55,466
5. AICTE		21,00,935				21,00,935
6. ICSSR		37,33,463	25,73,921	17,98,655		29,58,197
7. DBT		2,40,39,678	75,22,421	50,08,512		2,15,25,769
8. CICT		2,96,347				2,96,347
9. ICMR		34,55,810	32,72,777	36,78,897		38,61,930
10. Other Agencies		7,66,51,043	1,16,67,336	1,91,12,515		8,40,96,222
11. Fixed Deposit Interest		6,43,92,650		1,12,39,584		7,56,32,234
TOTAL - 3a	-	38,38,38,592	13,49,84,551	9,35,91,528		34,24,45,569
3b. FELLOWSHIP:						
1. University Grant Commission		3,68,32,488	522	10,552		3,68,42,518
2. Dept. of Science & Technology		36,17,699	35,61,401	50,94,000		51,50,298
3. ICSSR - Post Doctoral Fellowship		23,56,680	10,73,247	12,51,036		25,34,469
4. DBT		-53,408				-53,408
5. ICMR		14,09,763				14,09,763
6. Other Agencies		43,07,795	9,21,150	8,08,569		41,95,214
TOTAL - 3b	0	4,84,71,017	55,56,320	71,64,157	0	5,00,78,854
GRANT TOTAL (3a+3b)	0	43,23,09,609	14,05,40,871	10,07,55,685	0	39,25,24,423

Schedule 3(c) Unutilized Grants from UGC,
Government of India, Etc.,

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	-11,97,02,343	4,04,09,207	-7,92,93,136	51,56,21,125	43,63,27,989
Add:					
Grant Received during the year	166,65,91,000	41,09,83,000	207,75,74,000	8,50,00,000	216,25,74,000
Interest payable to UGC	0			1,39,88,602	
Internal Receipts		20,73,12,765	20,73,12,765	0	20,73,12,765
Total A	154,68,88,657	65,87,04,972	220,55,93,629	61,46,09,727	280,62,14,754
Less:					
Utilized for Revenue/Capital Expenditure	120,47,73,084	58,81,54,733	179,29,27,817	22,14,48,017	201,43,75,834
Interest Refunded to UGC	6,77,331		6,77,331	2,15,77,670	2,22,55,001
March Salary transferred	7,98,41,203		7,98,41,203		7,98,41,203
Withdrawn by RBI as on 31.03.2021	26,15,97,039	19,26,760	26,35,23,799	1,51,46,837	27,86,70,636
Total B	154,68,88,657	59,00,81,493	213,69,70,150	25,81,72,524	239,51,42,674
Total: (A - B)	0	6,86,23,479	6,86,23,479	35,64,37,203	42,50,60,682

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry*		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	27,20,44,216	2,40,77,326		29,61,21,542	13,62,59,363	54,40,884	4,81,547		59,22,431	14,21,81,794	15,39,39,748	13,57,84,853
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304		0		0	36,07,304	0	0
V. Furniture, Fixtures & Fittings	7.50	5,19,71,495	89,62,842		6,09,34,337	4,78,62,731	38,97,862	6,72,213		45,70,075	5,24,32,806	85,01,531	41,08,764
VI. Office Equipment	7.50	15,55,85,513	2,53,92,634		18,09,78,147	15,40,43,457	23,26,739	19,04,448		42,31,187	15,82,74,644	2,27,03,503	15,42,056
VII. Scientific Equipment	8.00	58,80,689			58,80,689	7,04,922	4,70,455	0		4,70,455	11,75,377	47,05,312	51,75,767
VIII. Computer/peripherals	20.00	5,02,57,515	38,34,790		5,40,92,305	4,61,50,635	41,06,880	7,66,958		48,73,838	5,10,24,473	30,67,832	41,06,880
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	15,07,54,759	1,86,03,186		16,93,57,945	14,78,90,572	1,50,75,476	18,60,319		1,69,35,795	16,48,26,367	45,31,579	28,64,187
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		69,03,43,806	8,08,70,778	0	77,12,14,584	53,65,63,134	3,13,18,296	56,85,484	0	3,70,03,780	57,35,66,914	19,76,47,674	15,37,80,672
Intangible Assets													
a. E-Journals	40.00	9,86,23,670	4,57,99,469		14,44,23,139	8,89,58,193	96,67,477	1,83,19,788		2,79,87,265	11,69,43,458	2,74,79,681	96,67,477
b. Journals - Software	40.00	15,55,299			15,55,299	12,93,484	1,74,544	0		1,74,544	14,68,028	87,271	2,61,815
c. Computer - Software	40.00	6,00,000			6,00,000	2,40,000	2,40,000	0		2,40,000	4,80,000	1,20,000	3,60,000
Total Intangible Assets		10,07,78,969	4,57,99,469	0	14,65,78,438	9,04,89,677	10,28,929	1,83,19,788	0	2,84,01,809	11,88,91,486	2,76,86,952	1,02,89,292
XII. a.Capital Work-in-Progress			9,48,24,263		9,48,24,263					0	0	9,48,24,263	
A. Total of CURRENT YEAR		79,11,22,775	22,14,94,510	0	101,26,17,285	62,70,52,811	3,23,47,225	2,40,05,271	0	6,54,05,589	69,24,58,400	32,01,58,889	16,40,69,964
PREVIOUS YEAR		74,75,83,387	4,35,39,388		79,11,22,775	59,15,48,498	2,48,11,477	1,06,92,835		3,55,04,312	62,70,52,811	16,40,69,964	15,60,34,889

DESCRIPTION PLAN	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/Valuation as at beginning of the year	Additions during the year	Deletions during the year	Cost/Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deletions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(5+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	185,60,38.151	169,40,05,291	3,96,06,422	351,04,77,028	21,96,70,494	3,71,26,563	3,38,83,180	7,92,128	7,92,08,548	29,96,79,034	321,07,47,886	162,65,57,657
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00	3,33,210			3,33,210	1,29,426	16,661			16,661	1,46,087	1,87,124	1,03,785
IV. Vehicle	10.00	59,35,279			59,35,279	50,35,374					59,35,279	0	0
V. Furniture & Fixtures	7.50	20,33,36,521			20,33,36,521	17,42,89,133	1,52,58,464	0		1,52,58,464	13,95,10,587	6,38,28,824	7,86,79,298
VI. Office Equipment	7.50	85,28,71,919	7,50,32,558		92,77,84,485	58,26,36,883	6,32,80,384	56,27,438		6,89,27,833	65,14,44,716	28,62,59,719	20,86,55,030
VII. Computers/peripherals	10.00	5,99,59,880	1,72,651		6,92,32,536	3,30,59,883		34,530		34,530	9,99,94,015	1,38,121	0
VIII. Electric installations & fittings	5.00	1,61,50,081			1,61,50,081	32,30,016	8,07,504	0		8,07,504	40,37,520	1,21,12,561	1,38,20,065
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,85,29,813		0		0	10,84,70,813	0	0
X. Academic Tubes													
XI. Tube-wells & water supply													
III. Other fixed assets													
a) I - Intangible - Intangible Assets													
b) Audio Visual Equipments													
c) Computer softwares													
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incinerator													
Total Tangible Assets		309,19,88,850	176,91,10,458		482,45,92,885	111,31,72,918	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	126,83,18,451	355,32,74,444	197,88,15,941
Intangible Assets													
a. I - Intangible	40.00	24,65,179			24,65,179	24,65,179		0		0	24,65,179	0	0
Total Intangible Assets		24,65,179	0		24,65,179	24,65,179	0	0	0	0	24,65,179	0	0
A. Total of CURRENT YEAR													
		309,44,54,028	176,92,10,458	0	482,40,58,074	111,56,38,097	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	127,07,83,630	355,32,74,444	197,88,15,940
B. a Capital WIP/Advance - CPWD		102,43,91,305		102,43,91,305	0							0	102,43,91,305
b. Capital WIP/Advance - RTES		66,96,13,988		66,96,13,988	0							0	66,96,13,988
c. WIP/Advance - WB T&M Equipment		0			0							0	0
d. WIP/Advance - WPT		6,92,38,864		6,92,38,864	0							0	6,92,38,864
TRANSFER TO ASSETS		0			0							0	0
B. NET WORK-IN-PROGRESS		176,32,44,155	0	169,40,85,291	0							0	176,32,44,155
GRANT TOTAL (A+B)		485,76,98,183	176,92,10,458	169,40,85,291	482,40,58,074	111,56,38,097	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	127,07,83,630	355,32,74,444	275,20,60,098
PREVIOUS YEAR		485,35,56,613	41,41,575	0	485,78,98,188	99,72,42,513	11,62,51,734	1,43,852	0	11,63,95,586	111,56,38,097	379,23,60,090	385,43,34,181

DESCRIPTION UDF	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,30,18,764	47,40,000		2,77,58,764	53,59,335	4,60,375			4,60,375	58,19,710	2,19,39,054	1,76,59,429
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	16,35,549	4,69,160			4,69,160	21,04,709	25,86,894	30,56,055
V. Furniture & Fixtures	7.50	17,66,037			17,66,037	9,79,229	1,32,453			1,32,453	11,11,682	6,54,355	7,86,808
VI. Office Equipment	7.50	1,66,46,965			1,66,46,965	77,13,734	12,48,522			12,48,522	89,62,256	76,84,709	89,33,231
VII. Computer/peripherals	20.00	17,98,630			17,98,630	13,85,765	3,59,726			3,59,726	17,45,491	53,139	4,12,865
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816			2,61,816	2,06,888	26,182			26,182	2,33,070	28,746	54,928
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,81,83,815	47,40,000	0	5,29,23,815	1,72,80,500	26,96,418	0	0	26,96,418	1,99,76,918	3,29,46,897	3,09,03,316
B. Capital WIP/Advance - CPWD		47,40,000		47,40,000	0							0	47,40,000
B. NET WORK-IN-PROGRESS		47,40,000	0	47,40,000	0	0	0	0	0	0	0	0	47,40,000
GRANT TOTAL (A+B)		5,29,23,815	47,40,000	47,40,000	5,29,23,815	1,72,80,500	26,96,418	0	0	26,96,418	1,99,76,918	3,29,46,897	3,56,43,316
PREVIOUS YEAR		5,22,81,689	6,42,126		5,29,23,815	1,45,84,081	26,37,188	59,230		26,96,418	1,72,80,500	3,56,43,315	3,76,97,608

DESCRIPTION DEBT & DEPOSIT	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold *													
II. Buildings:													
a) On Freehold Land	2.00		40,00,000		40,00,000			80,000		80,000	80,000	39,20,000	23,64,503
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	26,27,225	11,01,812		37,28,537	2,62,723	2,62,723	1,10,131		3,72,854	6,35,577	30,92,960	23,64,503
V. Furniture & Fixtures	7.50	63,09,511	67,83,772		1,10,93,283	17,57,407	3,23,233	5,08,783		8,31,996	25,89,403	85,03,880	25,52,104
VI. Office Equipment	7.50	1,99,31,903	19,92,570		2,19,24,473	76,44,767	14,94,893	1,49,443		16,44,335	92,89,102	1,26,55,571	1,22,87,136
VII. Computer/peripherals	20.00	22,80,982	1,13,811		23,94,793	17,93,904	4,56,196	22,762		4,78,959	22,72,863	1,21,930	4,87,078
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	9,53,341	4,76,670	0		4,76,670	14,30,011	33,36,693	38,13,363
X. Academic Robots													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Software	40.00	5,45,750			5,45,750	5,45,750		0		0	5,45,750	0	0
d). Gymnasium Equipments													
Total Tangible Assets		3,44,62,076	1,39,91,466	1	4,84,53,541	1,29,57,893	30,13,696	8,71,120	1	38,84,815	1,68,42,707	3,16,10,835	2,38,68,687
Intangible Assets													
a. E-journals	40.00	2,30,23,347	23,45,233		2,53,68,580	2,30,23,347	14,07,140	9,38,093		23,45,233	2,53,68,580	0	0
Total Intangible Assets		2,30,23,347	23,45,233	0	2,53,68,580	2,30,23,347	14,07,140	9,38,093	0	23,45,233	2,53,68,580	0	0
A. Total of CURRENT YEAR		5,74,85,423	1,63,36,699	1	7,38,22,121	3,59,81,240	44,20,836	18,09,213	1	62,30,048	4,22,11,287	3,16,10,835	2,38,68,687
XI. a.Capital WIP/Advance - CPWD		90,00,000	0	40,00,000	50,00,000							50,00,000	90,00,000
XII. a.Capital WIP/Advance - RITES		37,39,45,519			37,39,45,519							37,39,45,519	37,39,45,519
XIII. a.Capital WIP/Advance - C&OS			44,00,000		44,00,000							44,00,000	
B. NET WORK-IN-PROGRESS		38,29,45,519	44,00,000	40,00,000	38,33,45,519	0	0	0	0	0	0	38,33,45,519	38,29,45,519
GRANT TOTAL (A+B)		44,04,30,942	2,07,36,699	40,00,000	45,71,67,640	3,59,81,240	44,20,836	18,09,213	1	62,30,048	4,22,11,287	41,49,56,354	40,68,14,206
PREVIOUS YEAR		42,98,71,639	1,05,59,302	0	44,04,30,941	3,10,19,194	42,72,078	6,89,968		49,62,045	3,59,81,239	40,44,49,702	39,88,52,445
(VI) GENERAL ACCOUNTS TOTAL		614,21,75,724	201,61,81,667	170,77,45,792	634,67,66,814	179,59,52,647	15,58,80,066	6,53,56,599	7,92,129	22,94,77,587	202,54,70,216	432,11,76,583	434,62,23,077

DESCRIPTION DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664		15,67,042	3,38,00,622	1,06,73,028	7,07,353		31,341	6,76,012	1,13,49,040	2,24,51,580	2,46,94,636
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	5,21,701			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	24,73,673	2,14,807			2,14,807	26,88,480	1,75,611	3,90,418
VI. Office Equipment	7.50	56,53,803	7,59,686		64,13,579	56,17,097	4,24,042	56,976		4,81,018	60,98,115	3,15,464	36,797
VII. Computer/peripherals	20.00	8,51,017	6,64,413		15,15,430	8,51,017	1,70,203	1,32,683		3,03,086	11,54,103	3,61,327	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480	1,64,616		1,88,83,096	1,26,76,150	18,71,848	16,462		18,88,310	1,45,64,460	43,18,636	60,42,330
X. Software	40.00		1,63,430		1,63,430			65,372		65,372	65,372	98,058	
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,181
PREVIOUS YEAR		6,86,32,371	39,780		6,86,72,151	3,39,97,149	35,07,838	2,984		35,10,822	3,75,07,971	3,11,64,173	3,46,35,222

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
I. Land:													
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	40,19,300	2,99,313			2,99,313	43,12,613	1,03,52,032	1,06,46,345
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	80,967				8,09,668	0	0
V. Furniture & Fixtures	7.50	68,20,110	46,723		68,66,833	47,46,658	5,11,508	3,504		5,15,012	52,61,070	16,05,763	20,74,0
VI. Office Equipment	7.50	1,80,07,731	53,100		1,80,60,831	1,37,88,648	13,50,583	3,983		13,54,564	1,51,43,213	29,17,630	42,19,103
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	4,38,805				21,42,026	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	19,34,410	2,10,743			1,53,002	21,07,412	0	1,53,002
X. Tube wells & water supply													
XI. Other fixed assets:													
a) Laboratory Equipments													
b) Audio Visual Equipments													
c) Computer Softwares	40.00	2,47,800			2,47,800	99,120	99,120			99,120	1,98,240	49,560	1,48,680
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incinerator													
A: Total of CURRENT YEAR		4,48,09,412	99,823	0	4,49,09,235	2,75,59,230	29,74,636	7,487	0	24,15,011	2,99,74,241	1,46,25,994	1,72,41,3
PREVIOUS YEAR		4,43,38,093	4,62,329		4,48,00,412	2,50,93,966	23,50,054	1,15,211		24,65,265	2,75,59,231	1,72,41,183	1,92,44,1

FIXED ASSET

Total Tangible Asset General Account		397,84,51,119	187,06,84,630	15,67,043	589,79,42,324	374,30,41,646	16,05,88,585	4,83,77,858	8,23,470	20,47,74,163	194,98,15,886	385,81,28,512	223,57,73,980
(A) GENERAL ACCOUNTS- SCHEDULE - 4 TOTAL		397,84,51,119	187,06,84,630	15,67,043	589,79,42,324	374,30,41,646	16,05,88,585	4,83,77,858	8,23,470	20,47,74,163	194,98,15,886	385,81,28,512	223,57,73,980
(B) DUE ACCOUNTS- SCHEDULE - 4A TOTAL													
(C) PUC ACCOUNTS- SCHEDULE - 4B TOTAL													
TOTAL (A) + (4A) + (4B) = A		397,84,51,119	187,06,84,630	15,67,043	589,79,42,324	374,30,41,646	16,05,88,585	4,83,77,858	8,23,470	20,47,74,163	194,98,15,886	385,81,28,512	223,57,73,980
Total Intangible Asset General Account = B		12,62,67,495	4,81,44,700	0	17,44,12,197	11,59,78,203	24,96,069	1,92,57,883	0	3,87,47,042	16,67,25,245	2,76,88,962	1,02,89,292
GRAND TOTAL = A+B		410,47,18,614	191,88,29,332	15,67,043	607,23,54,521	386,10,19,849	18,27,44,655	6,56,35,739	8,23,470	24,35,21,204	211,65,41,131	388,58,17,474	224,60,63,272

WORK IN PROGRESS

(A) GENERAL ACCOUNTS- SCHEDULE - 4 TOTAL		215,09,29,674	9,92,24,363	170,17,45,291	47,81,69,782	0	0	0	0	0	0	47,81,69,782	215,09,29,674
(B) DUE ACCOUNTS- SCHEDULE - 4A TOTAL													
(C) PUC ACCOUNTS- SCHEDULE - 4B TOTAL													
GRAND TOTAL (A) + (4A) + (4B)		215,09,29,674	9,92,24,363	170,17,45,291	47,81,69,782	0	0	0	0	0	0	47,81,69,782	215,09,29,674

SCHEDULE - 5 : INVESTMENT
Earmarked / Endowment Funds

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PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSF	17,49,25,991		16,78,89,477	
Endowment Fund	2,28,40,664		2,17,39,654	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		19,77,66,655		18,96,29,131
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL				
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL				
GRAND TOTAL (5) + (5A) + (5B)		19,77,66,655		18,96,29,131
TOTAL		19,77,66,655		18,96,29,131

SCHEDULE - 6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Others				
Annual Allocation - Capital Asset	12,55,71,378		11,74,41,654	
Plan	1,06,34,565		1,00,00,000	
HBA	8,87,01,261		8,61,40,822	
Debt & Deposit	32,47,73,188		30,73,48,148	
Student Merit Scholarship	97,13,758		90,85,614	
Placement	1,49,81,296		1,41,44,246	
Staff Welfare Fund	3,45,475		3,23,725	
Affiliation & Inspection Fund	6,38,49,407		5,96,76,512	
UDF	3,07,07,814		53,38,250	
Examination Fund	3,21,874		3,00,000	
Hostel Mess Subsidy Fund	19,67,92,661		18,65,09,493	
Sports Fund	82,07,814		78,38,258	
PGDCF	30,00,000		30,00,000	
NFIG	1,00,000		1,00,000	
Day Care Centre	4,00,000		4,00,000	
International Convention Centre	6,00,000		0	
CIF Corpus Fund	45,66,251		42,70,606	
Pre-Primary School Fund	22,83,126		21,35,303	
HEFA	10,34,70,000			
TOTAL		98,90,19,868		81,40,52,631
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		98,90,19,868		81,40,52,631
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		108,60,10,559		101,09,94,050
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		0		0
GRAND TOTAL (6) + (6A) + (6B)		207,50,30,427		182,50,46,681

SCHEDULE - 7 : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Closing Stock		17,87,434		23,11,052
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		22,117		40,608
4. Bank Balances				
a. With Scheduled Banks: In Current Accounts				
EMSF	7,08,77,951		10,26,33,370	
Endowment Fund	18,02,362		12,11,298	
Annual Allocation	33,82,07,623		34,61,78,658	
Plan	96,22,659		3,04,06,673	
HBA	1,57,45,153		1,15,67,538	
Debt & Deposit	13,26,67,060		15,91,86,325	
Student Merit Scholarship	88,83,878		86,20,214	
Placement	12,72,352		12,05,930	
Staff Welfare Fund	1,53,032		1,48,510	
Affiliation & Inspection Fund	1,34,04,832		2,98,00,666	
Central Instrumentation Facility	4,89,615		16,31,322	
UDF	1,04,87,773		2,80,96,202	
Examination Fund	88,17,653		80,65,158	
PGDCF	39,11,149		36,43,721	
NFIG Fund	33,74,031		29,86,351	
Pre-Primary School	20,96,954		14,12,946	
Day Care Centre	7,13,996		6,49,954	
Hostel Mess Subsidy Fund	84,46,033		1,35,70,324	
Sports Fund	55,76,380		73,37,481	
IT Service Fund	29,453		29,453	
International Convention Centre	3,79,65,444	67,45,45,383	63,12,425	76,46,94,519
b. Interest Receivable				
Interest Receivable from M/s C&DS, Bangalore	4,66,770			
Interest Receivable from M/s UPRNN Ltd.	2,95,990			
Interest Receivable from M/s UPRNN Ltd.	2,15,242	9,78,002		
TOTAL		67,73,32,936		76,70,46,179
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		67,73,32,936		76,70,46,179
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		22,21,09,029		25,26,99,120
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		1,90,73,790		2,40,62,775
GRAND TOTAL (7) + (7A) + (7B)		91,85,15,755		104,38,08,074

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	7,23,702			
LTC	9,00,000		13,700	
Tour Advance			50,000	
Medical Advance	75,000	16,98,702	2,50,000	3,13,700
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	8,81,310		8,81,310	
Less: MCA Recovery	3,47,549	5,33,761	0	8,81,310
3. Token Advance to PMC (2019-20)	50,00,000		50,00,000	
Token Advance to PMC (2020-21)	50,00,000		50,00,000	1,00,00,000
Less: Transferred to Work-in-progress	1,00,00,000			
Advance to C&DA(Debt & Deposit)	5,76,00,000	5,76,00,000		
Annual Allocation	1,11,45,801		2,68,90,167	
Plan	35,63,772		68,82,218	
EMSF	49,52,845		1,01,73,898	
U.D.F	15,83,000		27,33,000	
Debt & Deposit	47,93,221	2,60,38,639	76,32,240	5,43,11,523

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Insurance	5,38,429		4,02,799	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		14,60,429		13,24,799
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		97,67,891	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposits with BSNL	61,09,530	1,72,50,001	61,09,530	1,63,97,701
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
EMSF	35,56,658		38,11,015	
Endowment Fund	14,05,270	49,61,928	10,74,162	48,85,177
b. Investments from Others:				
Annual Allocation - Capital Asset Plan	64,38,854		60,41,737	
HEFA	14,451		13,859	
HBA	24,03,906			
HBA	42,24,855		50,16,313	
Debt & Deposit	1,00,27,183		1,17,63,676	
Student Merit Scholarship	3,29,427		4,04,999	
Placement	6,23,525		7,05,663	
Staff Welfare Fund	18,835		1,203	
Affiliation & Inspection Fund	26,77,276		23,57,311	
PGDCF	1,17,810		1,43,211	
NFIG Fund	3,927		4,774	
Day Care Centre	15,708		19,095	
UDF	2,35,662		2,71,483	
Examination Fund	17,898		20,856	
Hostel Mess Subsidy Fund	69,81,316		88,33,382	
Sports Fund	3,31,866		3,98,321	
CIF Corpus Fund	1,75,907		2,04,550	
Pre-Primary School Fund	86,590		1,00,696	
International Convention Centre	16,138	3,47,41,134		3,63,03,129
b. On Loans and Advances				
c. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Contd...)				
PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
c. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	22,50,000		22,50,000	
Less: Amount received	11,25,000	11,25,000		
Loan to Plan A/c from UDF	3,00,000	3,00,000	3,00,000	25,50,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		7,17,55,371		5,84,48,344
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		8,00,00,000
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		
b. Debit balance in Sponsored Projects(Sub Schedule - 8b)		5,12,43,531		5,43,86,512
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		11,53,70,400		12,32,61,068
TOTAL		47,17,21,594		44,32,05,961
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		47,17,21,594		44,32,05,961
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		4,53,72,733		5,35,37,841
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		53,64,700		21,400
GRAND TOTAL (8) + (8A) + (8B)		52,24,59,027		49,67,65,202

SUB-SCHEDULE - 8a : LOANS, ADVANCES & DEPOSITS

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PARTICULARS 8a- Specific Plan Schemes	FUND WISE BREAK UP				Human Resource Development Centre	TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementaion of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies		Current Year 2020-21	Previous Year 2019-20
a) Opening Balance	41,14,086	4,21,52,170	6,97,873	20,525	1,14,63,690	5,84,48,344	4,96,99,902
b) Additions to the Funds:							
i. Receipts					11,20,000	11,20,000	
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	11,20,000	11,20,000	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc.	32,04,224				47,43,564	79,47,788	
- Other Administrative Expenses	8,260		62,000		52,88,979	53,59,239	
- Amount Withdrawn by RBI on 31.03.2021					11,20,000	11,20,000	
TOTAL (c)	32,12,484	0	62,000	0	1,11,52,543	1,44,27,027	
NET BALANCE AS AT THE YEAR-END (a+c-b)	73,26,570	4,21,52,170	7,59,873	20,525	2,14,96,233	7,17,55,371	4,96,99,902

SUB-SCHEDULE - 8b & 8c : LOANS, ADVANCES & DEPOSITS

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Head of Account EMSF A/C	Opening Balance as on 01-04-2020		Transactions During the Year 2020-2021		Closing Balance as on 31-03-2021	
	DR	CR	DR	CR	DR	CR
8b. PROJECTS:						
1. University Grant Commission	1,18,52,242		94,84,784	12,24,592	2,01,12,434	
2. Council of Scientific & Industrial Research	6,48,646		16,44,260	82,721	22,10,185	
3. Dept. of Science & Technology	1,20,30,916		90,73,515	1,69,00,741	42,03,690	
4. AICTE	1,57,220				1,57,220	
5. DBT	1,49,24,887		1,10,77,780	2,02,40,010	57,62,657	
6. ICMR	23,675		12,42,513	7,43,040	5,23,148	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	1,44,06,134		40,51,660	5,26,389	1,79,31,405	
TOTAL - 8b	5,43,86,512	0	3,65,74,512	3,97,17,493	5,12,43,531	
8c. FELLOWSHIP:						
1. University Grant Commission	11,30,35,807		30,06,419	1,15,41,087	10,45,01,139	
2. Council of Scientific & Industrial Research	90,18,522				90,18,522	
3. Other Agencies	12,06,739		6,44,000		18,50,739	
TOTAL - 8c	12,32,61,068	0	36,50,419	1,15,41,087	11,53,70,400	
GRANT TOTAL (8b+8c)	17,76,47,580	0	4,02,24,931	5,12,58,580	16,66,13,931	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Fee From Students				
Academic Fees				
1. Tuition fee		4,11,39,261		7,43,92,819
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		12,77,214		12,58,630
7. Sports fee				
8. Recognition fee				
Total (A)		4,24,16,475		7,56,51,449
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		10,81,16,251		12,55,69,296
3. Mark sheet, certificate fee		32,71,012		74,39,243
Total (B)	0	11,13,87,263	0	13,30,08,539

SCHEDULE -9 : ACADEMIC RECEIPTS (Cont. ...)

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		2,41,548		8,17,716
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		1,15,141		4,79,252
Total (C)		3,56,689		12,96,968
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,63,18,377		2,49,70,563
3. Student Aid Fund				
Total (D)		2,63,18,377		2,49,70,563
Grand Total (A+B+C+D)	0	18,04,78,804	0	23,49,27,519

SCHEDULE - 10 : GRANTS & DONATIONS

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PARTICULARS	CURRENT YEAR 2020-21 Rs.			PREVIOUS YEAR 2019-20 Rs.		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(20-21)						
Salary Grant for the year 2020-21	154,62,11,326			125,29,31,486		
Opening balance received from UGC	12,03,79,674			7,47,74,514		
Loan from Capital Asset A/c for salary Purpose				12,03,79,674		
Less: Unutilized Grant(20-21)	0					
Loan amount refunded to Capital Asset A/c	12,03,79,674			7,47,74,514		
March Salary transferred from RBI A/c	7,98,41,203					
Withdrawn by RBI	26,15,97,039					
Opening Balance Difference						
2.Recurring Head(31)						
Opening Balance(20-21)		4,04,09,207			35,71,205	
Opening Balance Difference						
Maintenance Grant (20-21)		41,09,83,000			47,59,86,000	
Less: Capitalized Value		3,12,493			1,97,07,765	
Unutilized Grant(20-21)		6,86,23,479			4,04,09,207	
Withdrawn by RBI		19,26,760				
3.Capital Expenditure(35)						
Opening Balance(20-21)			37,36,63,781			32,31,00,564
Add: Capital Grant			8,50,00,000			12,00,00,000
Amount received from Salary A/c			12,03,79,674			7,47,74,514
Less: Capitalized Value			22,11,82,017			2,38,31,623
Transferred to Recurring A/c			2,66,000			
Loan to Salary A/c for Salary purpose						12,03,79,674
Withdrawn by RBI			1,51,46,837			
Unutilized Grant(20-21)			34,24,48,601			37,36,63,781
3. State Government(s)						
4. Grant Receivable- Non-Plan Withheld(2020-21)						
Non-Plan Withheld(19-20)					2,00,00,000	
TOTAL	120,47,73,084	38,05,29,475	0	137,33,11,160	43,94,40,233	0

SCHEDULE - 11 : INCOME FROM INVESTMENTS**(I). Investment from Earmarked/Endowment Fund**

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
3. Others (Specify)				
a. Interest on Term Deposit				
TOTAL - I	0	0	0	0

(II). Investment from other than Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued		64,38,854		60,41,737
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II	0	64,38,854	0	60,41,737
TOTAL - I + II	0	64,38,854	0	60,41,737

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

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PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		5,97,400		26,13,454
2. License fee		23,69,650		1,67,791
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		29,32,059		44,85,001
5. Water charges		3,72,688		55,044
6. Lease of Usufructs of Trees				2,500
7. Rent from Building		74,03,234		8,26,692
Add: Rent dues				
Less: Rent dues				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	1,36,75,031	0	81,50,482

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		502		2,230
2. Bus Fare		10,77,549		21,47,319
3. Terminal Benefits		1,98,202		62,12,402
4. 15% of Net Income of DDE		66,69,617		2,25,74,585
5. Other Receipts		54,79,562		41,89,200
Total	0	1,34,25,432	0	3,51,25,736
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	2,71,00,463	0	4,32,76,218

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts		0		
2. Income from Investments				
TOTAL		0		

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	99,85,50,520		108,34,38,180	
Add: March 2021 Salary paid in April 2021	7,98,41,203		7,74,51,305	
Less: March 2020 Salary paid in April 2020	7,74,51,305		7,30,93,003	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		29,02,492		80,29,551
4. Contribution to Other Fund -NPS (MC)		5,68,31,230		4,81,78,650
5. Pension				
Add: March 2021 Pension paid in April 2021		1,21,94,312		1,16,93,234
Less: March 2020 Pension paid in April 2020		1,16,93,234		99,01,527
6. Retirement and Terminal Benefits				
7. LTC facility	72,31,932		58,90,144	
8. Medical facility	1,71,11,718		76,66,594	
9. Children Education Allowance	1,01,52,000		1,51,29,640	
10. Provision for retirement benefits(Annex. Sch.15A)	-2,51,99,712	44,62,73,322	19,55,24,389	73,15,93,739
11. Leave Encashment	3,18,18,611		6,21,49,127	
TOTAL	104,20,54,967	50,65,08,122	137,41,56,376	78,95,93,647

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	591,22,05,675	55,68,38,955	72,67,62,104	719,58,06,734
Add: Capitalized value of Contributions received from other organization				
Total (a)	591,22,05,675	55,68,38,955	72,67,62,104	719,58,06,734
Less:				
b. Actual Payment during 2020-21	15,53,03,527	5,84,36,129	4,71,02,111	26,08,41,767
Commutation paid during 2020-21		6,60,65,530		6,60,65,530
Total (b)	15,53,03,527	12,45,01,659	4,71,02,111	32,69,07,297
c. Balance Available on 31.03.21(a-b)	575,69,02,148	43,23,37,296	67,96,59,993	686,88,99,437
d. Provision required on 31.03.21 as per Acturaial Value	620,31,75,470	40,71,37,584	71,14,78,604	732,17,91,658
E. Additional Provision to be created during 2019-20(d-c)	44,62,73,322	-2,51,99,712	3,18,18,611	45,28,92,221

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		30,06,928		81,44,887
2. Field work/ participation		73,125		22,441
3. Seminar / Workshop		12,77,652		16,25,855
4. Payment to visiting faculty		45,89,000		1,59,52,225
5. Examination		5,97,99,454		7,12,28,598
6. NAAC Visit Expenses				37,749
7. Admission Expenses		74,14,747		79,71,654
8. Convocation Expenses		21,48,380		14,00,337
9. Liquid Nitrogen Facility		7,36,183		
10. Non-Net Fellowship		2,78,62,033		3,94,59,325
11. Stipend/means-cum-merit		60,92,500		1,05,47,500
12. Subscription Expenses				
13. Others:				
a. Contingencies				82,10,592
b. Ground Maintenance				
c. Inter Univ./Inter College Sports (TA/DA etc.)				13,94,630
d. Production Expenses		1,19,770		1,18,262
e. Binding of Book & Journal				
f. Animal House (Recurring)		49,505		3,34,132
g. Travel				12,89,087
h. Career and Counseling Cell				
i. ICT				
j. Infrastructure Maintenance Facility				
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	11,31,69,277	0	16,77,37,274

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		3,74,13,490		8,71,51,400
2. Water charges				
3. Insurance				5,38,742
4. Rent, Rates & Taxes (Including property tax)		28,26,535		24,71,169
5. Postage & Telegrams		2,24,524		4,58,211
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		61,41,193		55,84,562
Less: Internet Leased Line 2020-21				
7. Printing & Stationery		12,95,895		24,93,396
8. Traveling & Conveyance Expenses		17,58,301		75,44,691
10. Hospitality		3,06,345		5,13,186
12. Audit Fees		25,083		1,61,337
13. Legal Expenses		12,50,420		15,80,214
14. Advertisement & Publicity		13,17,478		24,24,627
15. Magazines & Journals				
16. Others (Specify)				
a. Security Expenses		2,74,84,494		3,89,68,667
b. Computer Consumables		12,09,729		26,69,651
c. Contingencies		63,84,211		55,69,655
d. Over Time Allowances		3,92,228		12,17,294
e. Honorarium / Remuneration to Staff		5,83,042		9,20,469
f. Training to Staff		9,256		10,000
g. Livries & Uniforms				2,25,373
h. Daily Wages		7,11,25,090		3,16,92,121
i. VC's Discretionary Fund		24,426		
j. Earn While you Learn		8,760		38,360
k. Cost of Medicine		10,47,520		18,73,241
Total	0	16,08,28,020	0	19,41,06,366

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2020-21		1,75,40,954		3,92,25,728
Audit Fees 2020-21				
Closing Stock (2019-20)		23,11,052		24,06,768
Less: Outstanding Expenses 2019-20		3,92,25,728		1,45,96,223
Closing Stock (2020-21)		17,87,434		23,11,052
TOTAL	0	13,96,66,864	0	21,88,31,587

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		25,13,218		22,43,271
b. Repairs & Maintenance				
c. Insurance Expenses		1,78,960		1,03,809
Add: Pre-paid Insurance (2019-20)		4,02,799		1,66,756
2. Vehicle taken on rent / lease		18,56,186		55,64,521
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	49,51,163	0	80,78,357

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		53,86,447		68,57,563
2. Furniture & Fixtures				
3. Plant & Machinery				
4. Office Equipments		2,33,72,079		3,62,10,371
5. Cleaning Materials & Services		71,569		92,600
6. Transport				19,75,003
7. Others (Specify)				
a. Estate Maintenance				
b. Maintenance of Hostel				
c. Campus Beautification(AMC)		1,95,58,379		67,59,549
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	4,83,88,474	0	5,18,95,086

SCHEDULE - 20 : FINANCE COST

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest on fixed loans				
2. Interest on other loans				
3. Bank Charges				
4. Others (specify)				
TOTAL				

SCHEDULE - 21 : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		6,54,05,589		3,55,04,312
c. Rounding Off Exp				
TOTAL	0	6,54,05,589	0	3,55,04,312

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments		52,51,448		
2. Rent for Building				
3. Repairs and Maintenance Building				
4. Cleaning Material & Services				
5. AMC for Garden Development				
6. Contingency		1,18,000		
7. Examination - Automation Charges				3,65,000
8. Contract Security		2,58,22,755		1,03,47,371
9. Daily Wages		25,60,614		95,25,285
10. Electricity Charges		1,11,34,437		87,59,350
11. Vehicle taken on rent / lease				
12. Telephone and Internet Charges				
13. Water Charges		1,68,750		
14. Postage and Telegram				
15. Non-Net Fellowship		28,24,000		26,96,415
16. Training to Staff				
17. Minor and Major works (Electrical)				
17. Prior period retirement provisions		0		0
TOTAL	0	4,78,80,004	0	3,16,93,421

PODICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

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SCHEDULE - 1A(Directorate of Distance Education) :
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	74,83,56,024		64,72,93,737	
Add: Capitalized Value	17,52,145		39,780	
Amount received from Community College				
Add : Excess of Income Over Expenditure	4,87,24,771		12,35,97,092	
Less: Transferred to Non - Plan A/C	66,69,617		2,25,74,585	
BALANCE AT THE YEAR-END		79,21,63,323		74,83,56,024
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	54,59,19,311		51,27,86,665	
Add: Interest Earned	2,65,47,672		3,36,41,653	
Interest Accrued on Fixed Deposits(2020-21)	2,36,74,782		2,05,22,370	
Less: Interest Accrued on Fixed Deposits(2019-20)	2,05,22,370		2,10,31,377	
BALANCE AT THE YEAR-END		57,56,19,395		54,59,19,311
TOTAL 1A		136,77,82,718		129,42,75,335
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

SCHEDULE - 3A(Directorate of Distance Education) :
CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Deposits from staff				
2. Deposits from Students		1,03,550		1,03,550
3. Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
Fees Collected (Proportion of Subsq FY)				
a. March 2021 salary paid in April 2021		6,29,296		54,65,243
c. Receipts against sponsored Projects				
d. Grants in Advance				
e. Twinning Programme share payable up to March 2021		56,48,163		3,99,34,750
f. Amount Payable to CPWD				15,67,042
g. Endowment fee	70,49,264		72,99,264	
Add: Endowment fee			2,50,000	
Less: Endowment fee Refund		70,49,264	5,00,000	70,49,264
Total of (A)		1,34,30,273		5,41,19,849
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Annuation / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		1,34,30,273		5,41,19,849

DESCRIPTION DOE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664		15,67,042	3,38,00,622	1,06,73,028	7,07,353		31,341	6,76,012	1,13,49,040	2,24,51,582	2,46,94,636
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	5,21,701			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	24,73,673	2,14,807			2,14,807	26,88,480	1,75,611	3,90,418
VI. Office Equipment	7.50	56,53,893	7,59,686		64,13,579	56,17,097	4,24,042	56,976		4,81,018	60,98,115	3,15,464	36,797
VII. Computer/peripherals	20.00	8,51,017	6,64,413		15,15,430	8,51,017	1,70,203	1,32,883		3,03,086	11,54,103	3,61,327	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480	1,64,616		1,88,83,096	1,26,76,150	18,71,848	16,462		18,88,310	1,45,64,460	43,18,636	60,42,330
X. Software	40.00		1,63,430		1,63,430		0	65,372		65,372	65,372	98,058	
XI. Tube wells & water supply*													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,173
PREVIOUS YEAR		6,86,32,371	39,780		6,86,72,151	3,39,97,149	35,07,838	2,984		35,10,822	3,75,07,971	3,11,64,173	3,46,35,222
XII. Capital WIP/Advance													
LESS- TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,173

SCHEDULE - 5A(Directorate of Distance Education):
INVESTMENTS:Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others (to be specified)				
TOTAL				

SCHEDULE - 6A(Directorate of Distance Education):
INVESTMENTS:Others

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
1. In Central Government Securities				
2. In State Government Securities				
3.DDE Investments	54,50,39,601		53,77,46,057	
4. DDE Maintenance Corpus Fund	54,09,70,958		47,32,47,993	
TOTAL		108,60,10,559		101,09,94,050

SCHEDULE - 7A(Directorate of Distance Education) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
2. Sundry Debtors:				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances:				
a. With Scheduled Banks:				
- In Term Deposit Accounts				
- DDE A/C	20,95,43,053		19,89,57,851	
- DDE Maintenance Corpus A/C	1,25,65,976		5,37,41,269	
b. With non-Scheduled Banks: -In Current Accounts				
TOTAL		22,21,09,029		25,26,99,120

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
4. Prepaid Expenses				
a. Insurance				
b. Other expenses				
5. Deposits				

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS (Cont...)

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
6. Income Accrued:				
a. Interest Accrued (DDE)		1,96,80,033		2,45,91,386
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,36,74,782		2,05,22,370
c. On Loans and Advances				
d. Others				
7. Standing & Temporary Advance		20,01,000		84,07,167
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
8. Claims Receivable				
TOTAL		4,53,72,733		5,35,37,841

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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**SCHEDULE -9A(Directorate of Distance Education):
ACADEMIC RECEIPTS**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
Fee From Students		
Academic Fees		
1. Tuition fee	1,39,39,821	3,03,36,223
2. Admission fee		
3. Registration fee		
4. Syllabus fee		
Total (A)	1,39,39,821	3,03,36,223
Examination Fees		
1. Admission test fee		
2. Annual Examination fee	3,09,22,794	3,75,60,160
3. Mark sheet, certificate fee	38,84,793	51,53,352
Total (B)	3,48,07,587	4,27,13,512
Other Fees		
1. Identity card fee		
2. Fine/Miscellaneous fee	6,88,191	9,22,202
3. Inspection fee		1,20,000
4. Study Material	3,60,700	74,46,139
5. Twinning Programme		14,47,06,306
Add: Twinning Programme Dues paid for 20-21	3,99,34,750	0
Less: Twinning Programme Share Payable up to March 2021	56,48,163	3,99,34,750
Total (C)	3,53,35,478	11,32,59,897
LESS:		
Capitalized Value	17,52,145	39,780
Total (D)	17,52,145	39,780
Grand Total (A+B+C-D)	8,23,30,741	18,62,69,852

SCHEDULE - 10A(Directorate of Distance Education) :
GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Central Government		
a. UGC Grant In Aid - General (31) Recurring		
LESS: Capitalized Value		
b. Ugc Grants-in-Aid Salary		
2. State Government(s)		
3. Government Agencies		
6. Others (Specify)		
TOTAL		

SCHEDULE - 11A(Directorate of Distance Education) :
INCOME FROM INVESTMENT

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Interest		
2. Income received		
3. Income accrued		
a. Each Fund separately		
TOTAL		

SCHEDULE - 12A(Directorate of Distance Education) :
INTEREST EARNED

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 13A(Directorate of Distance Education) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
A. Income from Land & Building		
1. Hostel Room Rent		
Total - A		
B. Sale of Institute's publications		
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival		
Total - C		
D. Interest on Term Deposits: DDE		
1. With Scheduled Banks	3,97,69,016	3,45,66,114
Add: Accrued Interest for 20-21	1,96,80,033	2,45,91,386
Less: Accrued Interest for year 19-20	2,45,91,386	2,32,58,615
2. With Non-Scheduled Banks		
Total - D	3,48,57,663	3,58,98,885
E. Interest on Savings Accounts:		
1. With Scheduled Banks	26,25,480	31,68,108
2. With Non-Scheduled Banks		
Total - E	26,25,480	31,68,108
F. Interest On Loans:		
1. Employees/Staff		
Total - F		
G. Interest on Debtors and Other Receivables		
H. Others		
1. Income from consultancy		
GRAND TOTAL (A+B+C+D+E+F+G+H)	3,74,83,143	3,90,66,993

SCHEDULE - 14A(Directorate of Distance Education) : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Academic Receipts		
2. Income from Investments		
TOTAL		

SCHEDULE - 15A(Directorate of Distance Education) : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Salaries and Wages	4,60,83,557	7,11,91,027
Add: March 2021 Salary paid in April 2021	6,29,296	54,65,243
Less: March 2020 Salary paid in April 2020	54,65,243	49,61,734
2. Allowances and Bonus		
3. Contribution to Provident Fund (MC)	2,13,362	
4. Contribution to Other Fund (specify) -NPS (MC)	8,78,691	
5. Staff Welfare Expenses		
6. Retirement and Terminal Benefits		
7. LTC facility		
8. Medical facility		
9. Children Education Allowance		
10. Honorarium	3,21,595	65,10,149
11. TA/ DA Expenses	3,00,814	16,73,068
12. Others (specify)		
a. Tuition Fee Reimbursement		
b. Leave Salary Contribution		
c. Joining Time Payment		
d. Other Establishment Expenses		
TOTAL	4,29,62,072	7,98,77,753

SCHEDULE - 16A(Directorate of Distance Education) :
ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Laboratory Expenses		
2. Field work/ participation		
3. Seminar / Workshop	3,92,648	
4. Payment to visiting faculty	11,14,000	2,47,000
5. Examination		41,72,681
6. Approval of DDE Degree	2,00,000	
7. Student Welfare Expenses		
8. Common Entrance Examination Expenses		
9. Admission Expenses (Twinning Programme)	76,29,790	
10. Convocation Expenses		
11. Publications Printing of Study Material		
12. Stipend/means-cum-merit scholarship		
13. Subscription Expenses		
14. Others (Conduct of PCPS)	5,00,851	28,47,934
15. Sports Consumables		
16. Cultural & Social Activities Expenses		
17. Community College Expenses		
18. Miscellaneous Expenses	13,753	
19. Printing & Processing (Exam)	9,05,949	2,11,274
20. Printing of Study Materials	88,20,807	66,60,153
TOTAL	1,95,77,798	1,41,39,042

SCHEDULE - 17A(Directorate of Distance Education) :**ADMINISTRATIVE & GENERAL EXPENSES**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Electricity and Power		
2. Water charges		
3. Insurance (Vehicle)	22,360	
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	13,89,467	26,88,168
6. Telephone & Internet Charges		
7. Printing & Stationery	3,58,074	1,01,093
8. Travel & Conveyance Expenses		
9. Contingencies	5,99,487	3,36,538
10. Hospitality	1,59,153	4,115
11. Audit Expenses		
12. Auditors Remunerations		
13. Professional Charges		
14. Advertisement & Publicity	15,40,530	5,75,602
15. Magazines & Journals		
TOTAL	40,69,071	37,05,516

SCHEDULE - 18A(Directorate of Distance Education) :**TRANSPORTATION EXPENSES**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	1,76,482	8,856
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease	24,282	72,187
3. Rent / Lease Expenses	10,000	21,365
TOTAL	2,10,764	1,02,408

SCHEDULE - 19A(Directorate of Distance Education) :
REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Building		
2. Furniture & Fixtures	82,479	
3. Office Equipments	1,92,365	2,08,506
4. Others (Specify)		
a. Computer Repaires & Maintenance	3,30,119	21,060
b. Campus Beautification(AMC for Garden Development)	5,440	
c. Repairs & Maintenance	30,400	1,74,646
TOTAL	6,40,803	4,04,212

SCHEDULE - 20A(Directorate of Distance Education) :
FINANCE COST

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
Interest on Fixed loans		
1. Interest on fixed loans		
TOTAL		

SCHEDULE - 21A(Directorate of Distance Education) :
OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
a. Provision for Bad & Doubtful debts		
b. Depreciation	36,28,605	35,10,822
TOTAL	36,28,605	35,10,822

SCHEDULE - 22A(Directorate of Distance Education) :
PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Daily Wages		
2. AMC for Garden Development		
3. Interest Earned		
TOTAL	0	0

**PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
SHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021**

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**SCHEDULE - 1B(Community College) :
CORPUS / CAPITAL FUND**

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	3,02,50,156		2,83,02,283	
Add: Received from DDE Fund				
Add: Capitalized Value	99,823		4,62,329	
Less: Transfer to DDE				
Less: Excess of Expenditure over Income	34,12,966			
Add: Excess of Income over Expenditure			14,85,544	
BALANCE AT THE YEAR-END		2,69,37,013		3,02,50,156
PUCC Student Welfare Fund				
Balance as at the beginning of the year	17,77,433		16,80,733	
Add: Receipt during the year	47,140		96,700	
Interest		18,24,573		17,77,433
Alumini Association Fund - Opening Balance	1,97,930		1,52,850	
Add: Current year	38,830	2,36,760	45,080	1,97,930
Infrastrucutre Fund - Opening Balance	31,51,330		21,58,470	
Add : current Year	6,37,250	37,88,580	9,92,860	31,51,330
Library Fund - Opening Balance	13,12,436		10,22,526	
Add: Current Year	1,41,300	14,53,736	2,89,910	13,12,436
BALANCE AT THE YEAR-END		73,03,649		64,39,129
TOTAL 1B		3,42,40,662		3,66,89,285
SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND		NIL		NIL

SCHEDULE - 2bB(Community College) : ENDOWMENT		NIL		NIL
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SCHEDULE - 3B(Community College) :
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	38,00,382		33,29,282	
Add. Deposit From Student	4,47,000		4,71,100	
Less:Refund		42,47,382		38,00,382
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
a. March 2021 salary paid in April 2021		8,76,440		8,35,690
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
e.Twinning Programme share payable up to March 2021				
Total of (A)		51,23,822		46,36,072
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Annuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		51,23,822		46,36,072

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	40,19,300	7,93,313			2,93,313	43,12,613	1,03,53,032	1,06,46,345
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	80,967				8,09,668	0	
V. Furniture & Fixtures	7.50	68,20,110	46,723		68,66,833	47,46,058	5,11,508	3,504		5,15,012	52,61,070	16,05,763	20,74,053
VI. Office Equipment	7.50	1,80,07,751	53,100		1,80,60,851	1,37,88,648	13,50,581	3,983		13,54,564	1,51,43,212	29,17,639	42,19,103
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	4,28,405				21,42,026		
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	19,54,410	2,10,741			1,53,002	21,07,412	0	1,53,002
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	99,120	99,120			99,120	1,98,240	49,560	1,48,680
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,48,00,412	99,823	0	4,49,00,235	2,75,59,230	29,74,636	7,487	0	24,15,011	2,99,74,241	1,49,25,994	1,72,41,182
PREVIOUS YEAR		4,43,38,083	4,62,329		4,48,00,412	2,50,93,966	23,50,054	1,15,210		24,65,264	2,75,59,229	1,72,41,182	1,52,44,117
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,48,00,412	99,823	0	4,49,00,235	2,75,59,230	29,74,636	7,487	0	24,15,011	2,99,74,241	1,49,25,994	1,72,41,182

SCHEDULE - 5B(Community College) :
INVESTMENTS : Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Debentures and Bonds				
6. Others (to be specified)				
TOTAL				

SCHEDULE - 6B(Community College) :
INVESTMENTS - Others

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments				
6. DEE Maintenance Corpus Fund				
TOTAL				

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Stores and Spares				
b. Loose Tools				
c. Publications				
d. Chemicals, consumables, glasswares, etc				
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Current Accounts				
- In Term Deposit Accounts				
- PUCC Account	1,81,57,363		2,31,73,379	
- PUCC Student Welfare Fund Account	9,16,427	1,90,73,790	8,89,396	2,40,62,775
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		1,90,73,790		2,40,62,775

SCHEDULE - 8B(Community College) :

LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				11,400
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCC Fund				
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance		10,000		10,000
6. Other Receivables				
c. Outstanding fees receivables for 2020-21		53,54,700		
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
TOTAL		53,64,700		21,400

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Page No.65

SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
Fee From Students		
Academic Fees		
1. Tuition fee	91,64,248	1,85,88,285
Add: Outstanding fee for 2020-21	53,54,700	
Less: Outstanding fee for 2019-20		7,77,500
2. Admission fee		
3. Enrolment fee		
5. Laboratory fee	10,76,570	41,84,350
6. Sports fee	94,200	1,91,400
7. Registration fee	16,000	18,195
8. Recognition fee	67,350	66,065
Total (A)	1,57,73,068	2,22,70,795
Examination Fees		
1. Admission test fee		
2. Annual Examination fee	28,760	55,820
Total (B)	28,760	55,820
Other Fees		
1. Identity card fee		
2. Fine/Miscellaneous fee	12,46,140	22,88,137
Total (C)	12,46,140	22,88,137
Sale of Publications		
1. Sale of Syallabus and Question Paper, etc		
2. Sale of prospectus including admission forms	2,51,300	2,65,378
Total (D)	2,51,300	2,65,378
LESS: Capitalized Value (E)	99,823	4,62,329
Grand Total (A+B+C+D-E)	1,71,99,445	2,44,17,801

SCHEDULE - 10B(Community College) :**GRANTS & DONATIONS**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Central Government		
a. UGC Grant In Aid - Recurring (Pondy & Mahe)		
b. Ugc Grants-in-Aid Salary		
2. State Government(s)		
3. Government Agencies		
TOTAL		

SCHEDULE - 11B(Community College) :**INCOME FROM INVESTMENTS**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 12B(Community College) :**INTEREST EARNED**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 13B(Community College) :

OTHER INCOME

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
A. Income from Land & Building		
1. Hostel Room Rent		
2. License fee		
3. Hire Charges of Auditorium		
Total A		
B. Sale of Institute's publications		
C. Income from holding events		
1. Gross Receipts from annual function/ sports		
Less: Direct expenditure incurred		
2. Gross Receipts from fetes		
Less: Direct expenditure incurred on the fetes		
Total C		
D. Interest on Term Deposits:		
1. With Scheduled Banks		
Add: Accrued Interest 18-19		
Less: accrued for year 17-18		
2. With Non-Scheduled Banks		
3. With Institutions		
Total D		
E. Interest on Savings Accounts:		
1. With Scheduled Banks (CC & B.Voc)	2,98,644	4,71,885
2. With Non-Scheduled Banks		
3. With Institutions		
Total E	2,98,644	4,71,885

SCHEDULE - 13B(Community College) :
OTHER INCOME (Cont...)

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
F. Interest On Loans:		
1. Employees/Staff		
Total F		
G. Interest on Debtors and Other Receivables		
H. Others		
1. Income from consultancy		
2. RTI fees		
3. Income from Royalty		
4. Sale of application form (recruitment)		
5. Misc. receipts (Sale of tender form, waste paper,		
6. Profit on Sale/disposal of Assets:		
a. Owned assets		
b. Assets acquired out of grants, or received free		
Total H		
GRAND TOTAL (A+B+C+D+E+F+G+H)	2,98,644	4,71,885

SCHEDULE - 14B(Community College) :
PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Academic Receipts		
2. Income from Investments		
TOTAL		

SCHEDULE - 15B(Community College) :**STAFF PAYMENTS AND BENEFITS**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Salaries and Wages	1,21,55,353	1,39,65,714
Add: March 2021 Salary paid in April 2021	8,76,440	8,35,690
Less: March 2020 Salary paid in April 2020	8,35,690	6,84,090
2. Allowances and Bonus		
3. Contribution to Provident Fund (MC)		
4. Contribution to Other Fund (specify) -NPS	9,93,203	
5. Staff Welfare Expenses		
6. Retirement and Terminal Benefits		
7. LTC facility		
8. Medical facility		
9. Children Education Allowance		
10.Honorarium	36,41,575	44,88,362
11. TA/ DA Expenses		
a. Tuition Fee Reimbursement		
b. Leave Salary Contribution		
c. Joining Time Payment		
d. Other Establishment Expenses		
e. Recruitment Expenses		
f. Selection Committee Exp		
g. Training and Capacity Building		
h. Transfer Travelling Allowance		
TOTAL	1,68,30,881	1,86,05,676

SCHEDULE - 16B(Community College) :**ACADEMIC EXPENSES**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Laboratory Expenses/Consumables	54,739	11,210
2. Field work/ participation		
3. Seminar / Workshop		40,134
4. Examination	20,086	
5. Scholarship to Students		
6. Sports Consumables		49,983
7. Cultural & Social Activities Expenses		
8. Community College Expenses		
9. Chemicals		
10. Printing & Processing (Others)	10,443	72,628
11.Others:		
a. Travel		36,000
TOTAL	85,268	2,09,955

SCHEDULE - 17B(Community College) :**ADMINISTRATIVE & GENERAL EXPENSES**

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Electricity and Power	3,45,898	6,60,133
2. Water charges		
3. Insurance		69,524
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams		19,319
6. Printing & Stationery	34,274	35,017
7. Telephone & Internet Charges	2,88,630	2,27,055
8. Contingencies	3,79,738	7,47,555
9. Professional Charges		
10. Advertisement & Publicity	2,540	74,762
11. Minor & Major works (Civil)		
12. Minor & Major works (Electrical)	96,120	
TOTAL	11,47,200	18,33,365

**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 31st 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 31st 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



Place : Chennai

Date: 25-02-2022

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 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.

PONDICHERRY UNIVERSITY PUDUCHERRY



**ANNUAL ACCOUNTS
2021-2022**

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2021-22

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2022


PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2021-22	Previous Year 2020-21
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P47)+1B(P59)	-1,50,58,55,720	-1,59,60,22,978
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P47)+2B(P59)	238,13,67,616	135,35,50,311
ENDOWMENT	2a(P19)+2aA(P47)+2bB(P59)	2,70,51,159	2,60,48,295
CURRENT LIABILITIES & PROVISIONS	3(P20)+3A(P48)+3B(P60)	884,41,15,250	829,41,79,482
TOTAL		974,66,78,305	807,77,55,110
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P23-28)+4A(P49)+4B(P61)	368,19,24,032	385,81,26,512
Intangible Assets	4(P23-28)+4A(P49)+4B(P61)	2,76,66,480	2,76,86,952
Capital Work-in-Progress	4(P23-28)+4A(P49)+4B(P61)	107,67,52,714	47,81,69,782
INVESTMENTS			
Earmarked / Endowment Funds	5(P29)+5A(P50)+5B(P62)	20,80,94,866	19,77,66,655
Others	6(P29)+6A(P50)+6B(P62)	227,13,24,016	207,50,30,427
CURRENT ASSETS	7(P30)+7A(P50)+7B(P63)	82,39,59,549	91,85,15,755
LOANS, ADVANCES & DEPOSITS	8(P31-33)+8A(P51)+8B(P64)	165,69,56,648	52,24,59,027
TOTAL		974,66,78,305	807,77,55,110
SIGNIFICANT ACCOUNTING POLICIES	23(P79-80)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P81-82)		

* Numerals(1,2,3,4,5,6,7,8) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


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PONDICHERRY UNIVERSITY
GENERAL ACCOUNTS
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

Page No.2

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2021-22			Previous Year 2020-21		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P36-37)	0	24,98,57,056	24,98,57,056	0	18,04,78,804	18,04,78,804
Grants & Donations	10(P38)	130,35,69,125	41,85,62,141	172,21,31,266	120,47,73,084	38,05,29,475	158,53,02,559
Income from Investments	11(P39)	0	50,38,528	50,38,528	0	64,38,854	64,38,854
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	4,07,22,543	4,07,22,543	0	2,71,00,463	2,71,00,463
Prior Period Income	14(P41)	0	0	0	0	0	0
Total (A)		130,35,69,125	71,41,80,268	201,77,49,393	120,47,73,084	59,45,47,596	179,93,20,680
EXPENDITURE							
Staff Payments & Benefits	15(P41)	145,32,02,637	61,43,04,888	206,75,07,525	104,20,54,967	50,65,08,122	154,85,63,089
Academic Expenses	16(P43)	0	10,44,22,607	10,44,22,607	0	11,31,69,277	11,31,69,277
Administrative & General Expenses	17(P44-45)	0	14,78,01,476	14,78,01,476	0	13,96,66,864	13,96,66,864
Transportation Expenses	18(P45)	0	48,98,956	48,98,956	0	49,31,163	49,31,163
Repairs & Maintenance	19(P45)	0	13,58,23,975	13,58,23,975	0	4,83,88,474	4,83,88,474
Finance Costs	20(P46)	0	0	0	0	0	0
Depreciation	21(P46)	0	6,38,76,166	6,38,76,166	0	6,54,05,589	6,54,05,589
Prior Period Expenses	22(P46)	0	3,32,63,346	3,32,63,346	0	4,78,80,004	4,78,80,004
Total (B)		145,32,02,637	110,43,91,414	255,75,94,051	104,20,54,967	92,59,69,493	196,80,24,460
Excess of Income over Expenditure (A-B)					16,27,18,117		
Excess of Expenditure over Income (B-A)		14,96,33,512	39,02,11,146	53,98,44,658		33,14,21,897	16,87,03,780



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PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.				
		Current Year 2021-22				Previous Year 2020-21
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME				*		
Academic Receipts	9A(P52)			12,12,84,855		8,23,30,741
Grants & Donations	10A(P53)			0		
Income from Investments	11A(P53)			0		
Interest Earned	12A(P53)			0		
Other Income	13A(P54)			3,66,09,314		3,74,83,143
Prior Period Income	14A(P55)			0		
Total (A)				15,78,94,169	15,78,94,169	11,98,13,884
EXPENDITURE						
Staff Payments & Benefits	15A(P55)			1,92,65,357		4,29,62,072
Academic Expenses	16A(P56)			49,28,290		1,95,77,798
Administrative & General Expenses	17A(P57)			29,95,945		40,69,071
Transportation Expenses	18A(P57)			0		2,10,764
Repairs & Maintenance	19A(P58)			3,07,638		6,40,803
Finance Costs	20A(P58)			0		0
Depreciation	21A(P58)			34,23,855		36,28,605
Prior Period Expenses	22A(P58)			0		0
Total (B)				3,09,21,085	3,09,21,085	7,10,89,113
Excess of Income over Expenditure (A-B)				12,69,73,084	12,69,73,084	4,87,24,771


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COMMUNITY COLLEGE
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

Page No.4

PARTICULARS	SCHEDULE	AMOUNT IN RS.			
		Current Year 2021-22			Previous Year 2020-21
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P65)		2,61,58,730		1,71,99,445
Grants & Donations	10B(P66)		0		0
Income from Investments	11B(P66)		0		0
Interest Earned	12B(P66)		0		0
Other Income	13B(P67-68)		3,33,139		2,98,644
Prior Period Income	14B(P68)		0		0
Total (A)			2,64,91,869		1,74,98,089
EXPENDITURE					
Staff Payments & Benefits	15B(P69)		1,59,46,438		1,68,30,881
Academic Expenses	16B(P70)		14,17,991		85,268
Administrative & General Expenses	17B(P70)		10,53,278		11,47,200
Transportation Expenses	18B(P71)		2,04,102		1,52,331
Repairs & Maintenance	19B(P71)		1,08,980		2,80,364
Finance Costs	20B(P72)		0		0
Depreciation	21B(P72)		22,81,774		24,15,011
Prior Period Expenses	22B(P72)		0		0
Total (B)			2,10,12,563		2,09,11,055
Excess of Income over Expenditure(A-B)			54,79,306		
Excess of Expenditure over Income(B-A)					34,12,966


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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - I : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,11,67,90,425		-7,15,31,92,419	
Add: Capital Asset - Capitalised Value	6,29,75,867		22,14,94,510	
Excess of Income over Expenditure - Salary A/c			16,27,18,117	
Less: Excess of Expenditure over Income - Salary A/c	14,96,33,512			
Excess of Expenditure over Income - Recurring A/c	39,02,11,146		33,14,21,896	
HEFA Loan Repayment for the year 2021-22	1,03,47,148		1,03,47,000	
Accrued Interest (2021-22)	64,38,854		60,41,737	
		-7,61,04,45,218		-7,11,67,90,425
HEFA Loan Account: Opening Balance				
Add: HEFA - Capitalised Value	55,81,75,000			
HEFA Interest	3,32,84,933	59,14,59,933		
Plan Account: Opening Balance	366,51,96,482		342,82,18,142	
Add: Capitalised Value	4,75,23,032		176,92,10,458	
Less: Depreciation(2021-22)	15,62,29,833		15,51,45,532	
Prior period Depreciation(Completed Buildings)	6,99,07,574			
Transferred to Building			169,40,05,291	
Transferred to Equipment(Campus WiFi)			6,92,38,864	
TOTAL		348,66,82,107		327,90,38,913
Major Building Corpus Fund				38,62,57,569
New Convention Centre (Auditorium)	37,83,45,519		37,39,45,519	
Add: Addition during the Year	1,98,92,000	39,82,37,519	44,00,000	37,83,45,519
Debt & Deposit (Infrastructure & Development)	3,83,79,938		3,22,73,287	
Add: Capitalised Value	1,80,19,125		1,53,36,699	
Less: Depreciation	64,86,178		62,30,048	
Transferred to Building		4,99,12,886	40,00,000	3,83,79,938
Placement Fund		36,890		36,890
University Development Fund	3,66,85,240		3,93,81,658	
Add: Capitalised Value	37,520		47,40,000	
Less: Depreciation	24,88,383		26,96,418	
Transferred to Building		3,42,34,377	47,40,000	3,66,85,240
Total (A)		-3,04,98,81,507		-2,99,80,46,356
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-3,04,98,81,507		-2,99,80,46,357
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		150,07,01,335		136,77,82,718
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		4,33,24,452		3,42,40,662
GRAND TOTAL (I) + (IA) + (IB)		-1,50,58,55,720		-1,59,60,22,978

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot Wi-Fi</i>	<i>HRDC Participant Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
A - Specific Plan Schemes							
a) Opening Balance	1,89,61,041	9,57,754	32,01,818	50,83,009	10,880	2,82,14,502	
b) Additions to the Funds:							
i. Receipts				11,94,070		11,94,070	
ii. Income from Investments							
iii. Accrued Interest (21-22)							
Less: Accrued Interest (20-21)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	11,94,070	0	11,94,070	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses*		5,50,000	7,96,500			13,46,500	
TOTAL (c)	0	5,50,000	7,96,500	0	0	13,46,500	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	4,07,754	24,05,318	62,77,079	10,880	2,80,62,072	2,82,14,502

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	MSC Quantitative Finance	PG Diploma in Food Safety & Quality Assurance	PG Diploma in Green Energy Technology	HEPSN Enabling Unit	College Development Council	Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	3,16,186	0	39,48,448	-1,53,902	27,900	41,38,632	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments	44,264		4,14,588			4,58,852	
iii. Accrued Interest (21-22)							
Less: Accrued Interest (20-21)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	44,264	0	4,14,588	0	0	4,58,852	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	3,60,450		43,63,036	1,000		47,24,486	
LESS - Previous year Expenditure Reclassified							
TOTAL (c)	3,60,450	0	43,63,036	1,000	0	47,24,486	
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	-1,54,902	27,900	-1,27,002	41,38,632

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of New Media Centre</i>	<i>Equal Opportunity Cell</i>	<i>Strengthening of Infrastructure Non-SAP Dept.</i>	<i>M.A Sustainable Development</i>	<i>Others</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
A - Specific Plan Schemes							
a) Opening Balance	2,75,213	25,91,949	1,89,186	1,19,731	25,24,621	57,00,700	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (21-22)							
Less: Accrued Interest (20-21)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses		35,451				35,451	
TOTAL (c)	0	35,451	0	0	0	35,451	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,75,213	25,56,498	1,89,186	1,19,731	25,24,621	56,65,249	57,00,700

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS A - Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	Interest from Investment	Economically Weaker Section	MOOCS	HEFA Share	HEFA Loan	Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	5,36,47,975	3,86,83,375	31,39,598	10,58,73,906		20,13,44,854	
b) Additions to the Funds:							
i. Receipts		23,00,00,000	2,35,485	10,19,39,852	125,55,10,000	158,76,85,337	
ii. University Share				1,03,47,148		1,03,47,148	
iii. Interest	1,12,832			35,24,131	3,32,84,933	3,69,21,896	
iv. Accrued Interest (21-22)				20,58,132		20,58,132	
Less: Accrued Interest (20-21)	14,451			24,03,906		24,18,357	
TOTAL (b)	98,381	23,00,00,000	2,35,485	11,54,65,357	128,87,94,933	163,45,94,156	
c) Utilisation/Expenditure towards objectives of funds:							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Work in Progress					59,14,59,933	59,14,59,933	
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc.							
- Rent							
- Other Administrative Expenses		13,83,375		10,34,70,000	0	10,48,53,375	
TOTAL (c)	0	13,83,375	0	10,34,70,000	59,14,59,933	69,63,13,308	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,37,46,356	26,73,00,000	33,75,083	11,78,69,263	69,73,35,000	113,96,25,702	20,13,44,854
GRANT TOTAL (PLAN) A						117,32,26,021	23,93,98,688

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS B - Ear Marked Special Fund A/c	Current Year 2021-22		Previous Year 2020-21	
Opening Balance	3,76,39,832		4,31,15,242	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	67,78,747		16,69,430	
Accrued Interest (21-22)	55,34,904		35,56,658	
TOTAL	4,79,53,483		4,83,41,330	
Less: Accrued Interest (20-21)	35,56,658		38,11,015	
Temporary Advance Adjustment	29,77,028		68,90,483	
GRANT TOTAL (EMSF) B	65,33,686	4,14,19,797	1,07,01,498	3,76,39,832

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	Human Rights Corpus Fund	Women Studies Fund	Alumni Fund	Student Welfare Fund	House Building Advance	Current Year 2021-22	Previous Year 2020-21
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)							
TOTAL (b)	0	0	13,50,177	19,83,220	81,68,307	1,15,01,704	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				1,33,400	4,02,466	5,35,866	
TOTAL (c)	0	0	0	1,33,400	4,02,466	5,35,866	
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 & 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)							
TOTAL (b)	0	11,31,633	3,01,32,700	80,30,483	0	3,92,94,816	
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	
TOTAL (c)	0	4,44,195	13,12,800	5,53,174	0	23,10,169	
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	
	Academic Activity Fund	Computer Lab Fund	Placement Activity Fund	Advance Lab Fund	Software Subscription Fund	Current Year 2021-22	Previous Year 2020-21
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)							
TOTAL (b)	1,51,65,384	99,09,575	36,44,415	32,59,491	0	3,19,78,865	
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	
TOTAL (c)	6,36,662	0	55,187	4,72,77,423	0	4,79,69,272	
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	
	EMSF 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)							
TOTAL (b)	56,16,524	22,71,296	59,85,007	41,87,997	0	1,80,60,824	
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	
TOTAL (c)	9,85,865	0	50,62,583	6,34,575	0	66,83,023	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,45,24,109	1,82,22,536	3,20,85,850	2,16,75,754	13,44,991	9,78,53,240	8,64,75,439

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)							
TOTAL (b)	0	250	7,81,992	0	36,452	8,18,694	
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	
TOTAL (c)	0	0	0	0	0	0	
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	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation & Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	7,74,86,197	1,48,77,173	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							
TOTAL (b)	3,71,74,344	8,97,923	17,27,807	0	23,75,671	4,21,75,745	
c) Utilisation/Expenditure towards objectives of funds							
I. Capital Expenditure							
- Equipment							
- Furniture							
- Vehicle							
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	
TOTAL (c)	3,24,67,264	80,000	17,190	0	0	3,25,64,454	
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)							
TOTAL (b)	2,73,96,649	8,51,82,451	0	4,23,572	2,61,122	11,32,63,794	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Purchase of Software	1,08,460					1,08,460	
- E-Resources						0	
- Building - Work in Progress/Advance		1,98,92,000				1,98,92,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	0					0	
TOTAL (c)	1,08,460	1,98,92,000	0	0	0	2,00,00,460	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,24,91,826	9,94,14,047	1,62,58,177	9,11,472	72,26,048	19,63,01,570	10,30,38,236

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 & Deposit Interest</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
C - DEBT & DEPOSIT A/C							
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							
TOTAL (b)	91,81,292	40,402	1,85,713	6,36,992	1,97,01,706	2,97,46,105	
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	
TOTAL (c)	9,78,30,169	2,000	1,000	3,45,864	0	9,81,79,033	
NET BALANCE AS AT THE YEAR-END (a+b-c)	12,40,71,134	11,68,106	46,51,442	37,69,086	10,28,45,423	23,65,05,191	30,49,38,119

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						
TOTAL (b)	2,48,445	91,10,624	22,52,668		1,16,11,737	
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						
TOTAL (c)	0	0	0		0	
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
GRANT TOTAL (DEBT & DEPOSIT) C					116,67,21,798	107,65,11,791
(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
GRAND TOTAL (2) + (2A) + (2B)					238,13,67,616	135,35,50,311

SCHEDULE - 2a ENDOWMENT FUND

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PARTICULARS ENDOWMENT	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2021-22	Previous Year 2020-21
a) Opening Balance :	1,45,69,993	68,79,833	9,63,753	36,34,716	2,60,48,295	
b) Additions to the Funds:						
i. New Endowment						
ii. Income from Investments	6,66,215	2,13,840	29,700	3,16,680	12,26,435	
iii. Adv. Adjusted (Old)				24,000	24,000	
iii. Accrued Interest (21-22)	7,39,094	2,37,233	32,949	3,51,323	13,60,599	
Less: Accrued Interest (20-21)	9,13,425	2,95,107	40,752	1,55,986	14,05,270	
TOTAL (b)	4,91,884	1,55,966	21,897	5,36,017	12,05,764	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	1,60,000			42,900	2,02,900	
TOTAL (c)	1,60,000	0	0	42,900	2,02,900	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,49,01,877	70,35,799	9,85,650	41,27,833	2,70,51,159	2,60,48,295
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,70,51,159	2,60,48,295
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,70,51,159	2,60,48,295

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		1,79,76,987		1,73,13,987
Caution Deposits - Current Students		64,44,014		21,37,000
Security Deposits		13,80,117		8,18,373
2. Earnest Money Deposit		56,67,119		60,04,014
3. Other Current Liabilities				
a. March 2022 salary paid in April 2022 (Salary A/c)	9,82,50,712		7,98,41,203	
c. March 2022 Pension paid in April 2022 (Recurring A/c)	1,68,72,384		1,21,94,312	
d. March 2022 NPS MC paid in April 2022 (Recurring A/c)	65,01,905		0	
e. Group Insurance	92,657		92,657	
f. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
g. Outstanding Expenses as on 31.03.2022	1,82,50,109		1,75,40,954	
h. Unutilized Grant as on 31.03.2022(Salary)	6,44,56,384		0	
i. Unutilized Grant as on 31.03.2022(Recurring)	1,62,79,977		6,86,23,479	
j. Unutilized Grant as on 31.03.2022(Capital Grant)	34,93,52,885		34,24,48,601	
k. Interest from Capital Asset is payable to UGC(2020-21)	1,39,88,602		1,39,88,602	
l. Interest from Capital Asset is payable to UGC(2021-22)	1,24,27,031		0	
m. Interest earned from FWS is payable to UGC	27,37,293			
n. Remittance of Recoveries	6,124		6,124	
o. Receipts against sponsored Projects (Sub-Schedule 3a)	33,59,30,454		34,24,45,569	
p. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	6,56,05,962	100,10,52,479	5,00,78,854	92,75,60,355
Total (A)		103,25,14,716		95,38,33,729
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	652,88,78,995		620,31,75,470	
3. Actuarial Value of Gratuity	40,84,86,087		40,71,37,584	
4. Actuarial Value of Leave Encashment	84,13,54,104		71,14,78,604	
5. Expenses Payable				
Total (B)		777,87,19,186		732,17,91,658
Total (A) + (B)		881,12,33,902		827,56,25,387
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		881,12,33,902		827,56,25,387
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		2,73,39,766		1,34,30,273
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		55,41,582		51,23,822
GRAND TOTAL (3) + (3A) + (3B)		884,41,15,250		829,41,79,482

SUB-SCHEDULE - 3a & 3b: CURRENT LIABILITIES & PROVISIONS

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Head of Account EMS F A/C	Opening Balance as on 01-04-2021		Transactions During the Year 2021-2022		Closing Balance as on 31-03-2022	
	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		4,93,78,973	1,62,94,474	42,51,709		3,73,36,208
2. Council of Scientific & Industrial Research		22,36,694	6,16,439	5,80,110		22,00,365
3. DAE - NBHM		6,02,802				6,02,802
4. Dept. of Science & Technology		9,97,55,466	4,48,51,679	4,16,49,154		9,65,52,941
5. AICTE		21,00,935				21,00,935
6. ICSSR		29,58,197	22,89,327	15,72,000		22,40,870
7. DBT		2,15,25,769	1,98,89,684	3,21,03,984		3,37,40,069
8. CICT		2,96,347				2,96,347
9. ICMR		38,61,930	77,05,913	1,27,35,628		88,91,645
10. Other Agencies		8,40,96,222	2,93,54,759	1,17,13,799		6,64,55,262
11. Fixed Deposit Interest		7,56,32,234	4,589	98,85,365		8,55,13,010
TOTAL - 3a	-	34,24,45,569	12,10,06,864	11,44,91,749		33,59,30,454
3b. FELLOWSHIP:						
1. University Grant Commission		3,68,42,518	3,46,070	3,60,000		3,68,56,448
2. Dept. of Science & Technology		51,50,298	40,80,849	1,48,89,310		1,59,58,759
3. ICSSR - Post Doctoral Fellowship		25,34,469	13,55,591	32,20,458		43,99,336
4. DBT		-53,408	2,65,222			-3,18,630
5. ICMR		14,09,763				14,09,763
6. Other Agencies		41,95,214	26,18,457	57,23,529		73,00,286
TOTAL - 3b	0	5,00,78,854	86,66,189	2,41,93,297	0	6,56,05,962
GRANT TOTAL (3a+3b)	0	39,25,24,423	12,96,73,053	13,86,85,046	0	40,15,36,416

Schedule 3(c) Unutilized Grants from UGC,
Government of India, Etc.,

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	0	6,86,23,479	6,86,23,479	35,64,37,203	42,50,60,682
Add:					
Grant Received during the year	136,80,30,203	37,44,20,000	174,24,50,203	6,00,00,000	180,24,50,203
Interest payable to UGC	0				0
Internal Receipts		29,19,33,517	29,19,33,517	0	29,19,33,517
Total A	136,80,30,203	73,49,76,996	210,30,07,199	41,64,37,203	251,94,44,402
Less:					
Utilized for Revenue/Capital Expenditure	130,35,69,125	71,86,94,501	202,22,63,626	5,30,95,240	207,53,58,866
Withdrawn by RBI as on 31.03.2022	4,694	2,518	7,212	476	7,688
Interest available in the Opening balance	0	0	0	1,39,88,602	1,39,88,602
Total B	130,35,73,819	71,86,97,019	202,22,70,838	6,70,84,318	208,93,55,156
Total: (A - B)	6,44,56,384	1,62,79,977	8,07,36,361	34,93,52,885	43,00,89,246

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	29,61,21,542	27,21,825		29,88,43,368	14,21,81,794	59,22,431	54,437		59,76,867	14,81,58,661	15,06,84,707	15,39,39,748
b) On Leasehold Land													
c) Ownership flats/ Premises													
d) Superstructures on land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304	0	0		0	36,07,304	0	0
V. Furniture, fixtures & fittings	7.50	6,09,34,337	53,34,168		6,62,68,505	5,24,32,806	43,70,075	4,00,063		49,70,138	5,74,02,944	88,65,563	85,01,531
VI. Office Equipment	7.50	18,09,78,147	2,79,42,291		20,89,20,438	15,82,74,644	1,45,82,431	20,50,672		1,66,33,103	17,49,07,746	3,34,12,692	2,27,03,503
VII. Scientific Equipment	8.00	58,80,689			58,80,689	11,75,377	4,70,455	0		4,70,455	16,45,832	42,34,857	47,05,312
VIII. Computer/peripherals	20.00	5,40,92,305	17,80,639		5,58,72,944	5,10,24,473	31,44,112	3,56,128		35,00,240	5,45,24,713	13,48,231	30,67,832
IX. Electric installations & fittings	5.00												
X. Library books	10.00	16,93,57,945	1,43,268		16,95,01,213	16,48,26,367	45,31,579	14,327		45,45,904	16,93,72,272	1,28,943	45,31,579
XI. Academic Books		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		77,12,14,584	3,73,22,192	0	80,85,36,776	57,35,66,914	1,37,21,081	28,75,626	0	1,60,96,709	60,96,63,623	19,88,73,152	19,76,47,674
Intangible Assets													
a. E-Journals	40.00	14,44,23,139	2,56,53,675		17,00,76,814	11,69,43,458	2,74,79,683	1,02,61,470	91,59,894	2,85,81,257	14,55,24,715	2,45,52,099	2,76,79,683
b. Journals - Software	40.00	15,55,299			15,55,299	14,68,028	87,273	0		87,273	15,55,299	0	87,273
c. Computer - Software	40.00	6,00,000			6,00,000	4,80,000	1,20,000	0		1,20,000	6,00,000	0	1,20,000
Total Intangible Assets		14,65,78,438	2,56,53,675	0	17,22,32,113	11,88,91,486	10,28,929	1,02,61,470	91,59,894	2,87,88,528	14,76,80,013	2,45,52,100	2,76,86,952
XIV. a Capital Work-in-Progress(UPRN)		6,35,00,000		1,01,34,000	5,33,66,000							5,33,66,000	9,48,24,263
b.Capital Work-in-Progress(C&DS)		3,03,22,633		26,35,000	1,76,87,633							1,76,87,633	
c.Capital WIP(HEFA - UPRN)		10,01,630	34,03,74,000		34,13,75,630							34,13,75,630	
d.Capital WIP(HEFA - C&DS)			21,78,01,000		21,78,01,000							21,78,01,000	
e Capital WIP(HEFA - Interest)			3,32,84,933		3,32,84,933							3,32,84,933	
XIV. Capital Work-in-Progress(Total)		9,48,24,263	59,14,59,933	1,27,69,000	67,35,15,196	0	0	0	0	0	0	67,35,15,196	9,48,24,263
A. Total of CURRENT YEAR		101,36,17,285	65,44,35,800	1,27,69,000	165,42,84,085	69,24,58,400	3,42,50,012	1,31,37,096	91,59,894	6,48,85,236	75,73,43,636	89,69,40,448	32,01,58,889
PREVIOUS YEAR		79,11,22,775	22,14,94,510		101,26,17,285	62,70,52,811	3,23,47,225	2,40,05,271		6,54,05,589	69,24,58,400	32,01,58,889	16,40,69,964

DESCRIPTION PLAN	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	At the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	At the current year end	At the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land					(214.5)					10-0.100	(7+31)	(6-12)	
a) Freehold -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	101,04,27,030	6,65,71,032		107,70,00,062	29,96,74,034	14,02,16,114	9,35,481		14,38,55,575	44,07,54,609	911,90,85,443	521,07,47,946
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Super/Sections on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00	8,89,290			8,89,290	1,40,087	16,661			16,661	1,62,747	1,70,408	1,87,138
IV. Vehicle	10.00	59,55,275			59,55,275	59,55,275	- 0			0	59,55,275	0	0
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	13,95,34,587	1,52,50,464	0		1,52,50,464	15,47,61,051	4,85,78,470	5,38,09,954
VI. Office Equipment	7.50	91,77,06,495	5,50,000		97,27,06,495	65,14,44,716	5,88,27,833	41,250		6,00,00,000	72,05,15,796	19,79,40,832	28,62,05,228
VII. Computer/peripherals	20.00	5,92,32,536			5,92,32,536	5,90,58,415	1,98,121	0		1,98,121	5,92,32,536	0	1,38,321
VIII. Electric Installation & Fittings	5.00	1,61,50,081			1,61,50,081	40,10,508	8,07,304	0		8,07,304	48,65,824	1,13,28,097	1,71,12,941
IX. Library books	10.00	10,84,70,833			10,84,70,833	10,84,70,833	0	0		0	10,84,70,833	0	0
X. Academic Robes													
XI. Textbooks & station supply													
XII. Other fixed assets													
a) E - Journals - Intangible Assets													
b) Audio Visual Equipments													
c) Computer Software													
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incubator													
Total Tangible Assets		482,15,92,895	4,75,23,832		486,91,15,927	126,83,18,451	22,51,56,697	9,80,711	0	22,61,37,407	149,44,55,858	337,46,60,069	315,32,74,444
Intangible Assets													
a. E - Journals	60.00	24,65,179			24,65,179	24,65,179		0		0	24,65,179	0	0
Total Intangible Assets		24,65,179	0		24,65,179	24,65,179	0	0		0	24,65,179	0	0
A. Total of CURRENT YEAR		482,40,58,074	4,75,23,832	0	487,15,81,906	127,07,83,630	22,51,56,697	9,80,711	0	22,61,37,407	149,69,21,038	337,46,60,069	315,32,74,444
XI. a.Capital W/P/Advance - OP&D		0			0							0	0
b. Capital W/P/Advance - RITEs		0		0	0	0						0	0
c. W/P/Advance - HIT&M Equipment		0		0	0	0						0	0
d. W/P/Advance - WiFi		0		0	0	0						0	0
TRANSFER TO ASSETS		0		0	0							0	0
B. NET WORK IN PROGRESS		0	0	0	0							0	0
GRANT TOTAL (A+B)		482,40,58,074	4,75,23,832	0	487,15,81,906	127,07,83,630	22,51,56,697	9,80,711	0	22,61,37,407	149,69,21,038	337,46,60,069	315,32,74,444
PREVIOUS YEAR		485,76,38,153	1,76,52,10,458	168,40,05,281	482,40,58,074	111,56,38,097	11,81,95,595	3,99,42,975	2,90,128	15,51,45,532	127,07,83,630	355,32,74,444	174,20,60,096

DESCRIPTION UDF	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,77,58,764	0		2,77,58,764	58,19,710	5,55,175			5,55,175	63,74,886	2,13,83,878	2,19,39,054
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	21,04,709	4,69,160			4,69,160	25,73,870	21,17,733	25,85,894
V. Furniture & Fixtures	7.50	17,66,037			17,66,037	11,11,682	1,32,453			1,32,453	12,44,135	5,21,902	6,54,355
VI. Office Equipment	7.50	1,66,46,965			1,66,46,965	88,62,256	12,48,522			12,48,522	1,02,10,770	64,36,186	76,84,709
VII. Computer/peripherals	20.00	17,98,630			17,98,630	17,45,491	53,139			53,139	17,98,630	0	53,139
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816	37,520		2,99,336	2,33,070	26,182	3,752		29,934	2,63,003	36,333	28,766
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		5,29,23,815	37,520	0	5,29,61,335	1,99,76,918	24,84,631	3,752	0	24,88,383	2,24,65,302	3,04,96,033	3,29,46,897
B. Capital WIP/Advance - CPWD		0		0	0							0	0
B. NET WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0
GRANT TOTAL (A+B)		5,29,23,815	37,520	0	5,29,61,335	1,99,76,918	24,84,631	3,752	0	24,88,383	2,24,65,302	3,04,96,033	3,29,46,897
PREVIOUS YEAR		5,29,23,815	47,40,000	47,40,000	5,29,23,815	1,72,80,500	26,96,418			26,96,418	1,99,76,918	3,29,46,897	3,56,43,316

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(1+11)	(5-12)	
a) Freehold*													
b) Leasehold													
II. Buildings													
a) On Freehold Land	2.00	40,00,000			40,00,000	80,000		0		0	80,000	39,20,000	39,20,000
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	50.00	37,28,537			37,28,537	6,35,577	3,72,854	0		3,72,854	10,08,430	27,20,107	30,92,960
V. Furniture & Fixtures	7.50	1,10,93,283			1,10,93,283	25,89,403	8,31,996	0		8,31,996	34,21,399	76,71,884	85,03,880
VI. Office Equipment	7.50	2,19,24,473	1,28,28,491		3,47,52,964	92,89,102	16,44,335	9,62,137		26,06,472	1,18,95,575	2,28,57,389	1,26,35,571
VII. Computer/peripherals	20.00	23,94,793			23,94,793	22,72,863	1,21,931	0		1,21,931	23,94,793	0	1,21,930
VIII. Electric Installations & Fittings													
IX. Library books	50.00	47,66,704			47,66,704	14,30,031	4,76,670	0		4,76,670	19,06,682	28,60,022	33,36,693
X. Academic Notes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a) Laboratory Equipments													
b) Audio Visual Equipments													
c) Computer Softwares	40.00	5,45,750			5,45,750	5,45,750		0		0	5,45,750	0	0
d) Gymnasium Equipments													
Total Tangible Assets		4,84,52,543	1,28,28,492	0	6,12,82,032	1,68,42,707	34,47,787	9,62,138	0	44,09,924	2,12,52,631	4,00,29,401	3,16,10,835
Intangible Assets													
a. E-Journals	40.00	2,53,68,580	50,82,174		3,04,50,754	2,53,68,580		0	20,32,870	20,32,870	2,74,01,450	39,49,304	0
b. Computer - Software	40.00		1,08,460		1,08,460			0	43,384	43,384	43,384	65,076	0
Total Intangible Assets		2,53,68,580	51,90,634	0	3,05,59,214	2,53,68,580	0	20,76,254	0	20,76,254	2,74,44,834	31,14,380	0
A. Total of CURRENT YEAR		7,38,22,121	1,80,19,126	0	9,18,41,246	4,22,11,287	34,47,787	30,58,591	0	64,86,178	4,86,97,464	4,31,43,782	3,16,10,835
XIII. a.Capital WP - CPWD		50,00,000			50,00,000							50,00,000	50,00,000
b.Capital WP - NTES		37,39,45,519			37,39,45,519							37,39,45,519	37,39,45,519
c.Capital WP - C&DS		44,00,000	1,98,92,000		2,42,92,000							2,42,92,000	44,00,000
B. NET WORK-IN-PROGRESS		38,33,45,519	1,98,92,000	0	40,32,37,519	0	0	0	0	0	0	40,32,37,518	38,33,45,519
GRANT TOTAL (A+B)		45,71,67,640	3,79,11,126	0	49,50,78,765	4,22,11,287	34,47,787	30,58,591	0	64,86,178	4,86,97,464	44,63,81,300	41,49,56,354
PREVIOUS YEAR		44,64,30,941	2,67,36,699	40,00,000	45,71,67,640	3,59,81,340	44,20,836	38,03,213		62,30,048	4,22,11,287	41,49,56,354	40,68,14,206
(7) GENERAL ACCOUNTS TOTAL		434,67,66,814	73,99,07,478	1,17,68,000	707,39,05,291	234,62,28,369	25,53,33,128	1,71,39,950	91,59,894	28,95,07,205	232,54,27,440	474,84,77,849	317,71,64,055

DESCRIPTION DOE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,13,40,040	6,76,012			6,76,012	1,20,25,052	2,17,75,570	2,24,51,582
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	26,88,480	1,75,611			1,75,611	28,64,091	0	1,75,611
VI. Office Equipment	7.50	64,13,579			64,13,579	60,98,115	3,15,464			3,15,464	64,13,579	0	3,15,464
VII. Computer/peripherals	20.00	15,15,430			15,15,430	11,54,103	3,03,086			3,03,086	14,57,189	58,241	3,61,327
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,45,64,460	18,88,310			18,88,310	1,64,52,770	24,30,326	43,18,636
X. Software	40.00	1,63,430			1,63,430	65,372	65,372			65,372	1,30,744	32,686	98,058
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,823	2,77,20,678
PREVIOUS YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,181

SCHEDULE - 5 : INVESTMENT

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Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSF	18,44,03,981		17,49,25,991	
Endowment Fund	2,36,90,885		2,38,40,664	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		20,80,94,866		19,77,66,655
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL				
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL				
GRAND TOTAL (5) + (5A) + (5B)		20,80,94,866		19,77,66,655
TOTAL		20,80,94,866		19,77,66,655

SCHEDULE - 6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Others				
Annual Allocation - Capital Asset	13,26,51,316		12,55,71,378	
Plan	0		1,06,34,565	
HBA	9,24,78,509		8,87,01,261	
Debt & Deposit	34,19,99,293		32,47,73,188	
Student Merit Scholarship	1,02,55,498		97,13,758	
Placement	1,58,74,495		1,49,81,296	
Staff Welfare Fund	3,83,076		3,45,475	
Affiliation & Inspection Fund	6,73,36,927		6,38,49,407	
UDF	3,23,66,568		3,07,07,814	
Examination Fund	3,75,641		3,21,874	
Hostel Mess Subsidy Fund	11,80,32,209		19,67,92,661	
Sports Fund	86,68,553		82,07,814	
PGDCF	30,00,000		30,00,000	
NFIG	1,00,000		1,00,000	
Day Care Centre	4,00,000		4,00,000	
International Convention Centre	6,34,853		6,00,000	
CIF Corpus Fund	48,20,244		45,66,251	
Pre-Primary School Fund	24,10,123		22,83,126	
HEFA	10,34,70,000		10,34,70,000	
TOTAL		93,52,57,305		98,90,19,868
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		93,52,57,305		98,90,19,868
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		133,60,66,711		108,60,10,559
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		0		0
GRAND TOTAL (6) + (6A) + (6B)		227,13,24,016		207,50,30,427

SCHEDULE - 7: CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Closing Stock		5,60,852		17,87,434
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		3,500		22,117
4. Bank Balances				
a. With Scheduled Banks: In Current Accounts				
EMSF	4,38,05,763		7,08,77,951	
Endowment Fund	19,99,676		18,02,362	
Annual Allocation	24,35,91,872		33,82,07,623	
HEFA	1,23,41,131		0	
Plan	56,92,803		96,22,659	
HBA	1,84,61,995		1,57,45,153	
Debt & Deposit	18,40,44,861		13,26,67,060	
Student Merit Scholarship	91,44,326		88,83,878	
Placement	12,85,606		12,72,352	
Staff Welfare Fund	1,57,518		1,53,032	
Affiliation & Inspection Fund	1,35,66,141		1,34,04,832	
Central Instrumentation Facility	9,13,187		4,89,615	
UDF	3,83,60,540		1,04,87,773	
Examination Fund	1,04,76,848		88,17,653	
PGDCF	41,81,999		39,11,149	
NFIG Fund	36,65,552		33,74,031	
Pre-Primary School	21,57,401		20,96,954	
Day Care Centre	7,53,695		7,13,996	
Hostel Mess Subsidy Fund	32,03,252		84,46,033	
Sports Fund	47,19,312		55,76,380	
IT Service Fund	29,453		29,453	
International Convention Centre	6,55,13,253	66,80,68,184	3,79,65,444	67,45,45,383
b. Interest Receivable				
Interest Receivable from M/s C&DS, Bengaluru	4,66,770		4,66,770	
Interest Receivable from M/s UPRNN Ltd.,	2,95,990		2,95,990	
Interest Receivable from M/s UPRNN Ltd.,	2,15,242	9,78,002	2,15,242	9,78,002
TOTAL		66,96,10,538		67,73,32,936
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		66,96,10,538		67,73,32,936
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		11,90,51,531		22,21,09,029
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		3,52,97,480		1,90,73,790
GRAND TOTAL (7) + (7A) + (7B)		82,39,59,549		91,85,15,755

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	26,062		7,23,702	
LTC	1,35,321		9,00,000	
Tour Advance	0		0	
Medical Advance	1,85,265	3,46,648	75,000	16,98,702
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	5,33,761		8,81,310	
Less: MCA Recovery		5,33,761	3,47,549	5,33,761
3. Token Advance to PMC (2019-20)			50,00,000	
Token Advance to PMC (2020-21)			50,00,000	
Less: Transferred to Work-in-progress			1,00,00,000	
Advance to HEFA - C&DS	63,34,16,000	63,34,16,000		
Advance to HEFA - UPRNN	6,39,19,000	6,39,19,000		
Advance to UPRNN(EWS)	23,00,00,000	23,00,00,000		
Advance to C&DS(D&D - ICCF 2020-21)	5,76,00,000		5,76,00,000	5,76,00,000
Advance to C&DS(D&D - ICCF 2021-22)	5,76,00,000			
Less: Transferred to Work-in-progress	1,98,92,000	9,53,08,000		
Advance to C&DS(Annual Allocation)	1,96,35,000	1,96,35,000		
Advance to UPRNN(Annual Allocation - Girls Hostel)	7,01,34,000	7,01,34,000		
Advance to UPRNN(Annual Allocation - R&M)	1,68,00,000	1,68,00,000		
Advance to UPRNN(Annual Allocation - E-Journals)	2,00,00,000	2,00,00,000		
Advance to Library Books(Prepaid Subscription)	68,47,317	68,47,317		
Annual Allocation	1,08,49,165		1,11,45,801	
Plan	40,45,000		35,63,772	
EMSF	87,54,564		49,52,845	
U.D.F	8,80,774		15,83,000	
Debt & Deposit	56,65,176	3,01,94,685	47,93,221	2,60,38,639

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)

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PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Insurance	0		5,38,429	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		9,22,000		14,60,429
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		1,06,20,191	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposits with BSNL	61,09,530	1,72,50,001	61,09,530	1,72,50,001
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
EMSF	35,34,904		35,56,658	
Endowment Fund	13,60,599	48,95,503	14,03,270	49,61,928
b. Investments from Others:				
Annual Allocation - Capital Asset	50,38,528		64,38,854	
Plan	0		14,451	
HEFA	20,58,132		24,03,906	
HBA	54,96,606		42,24,855	
Debt & Deposit	99,54,590		1,00,27,183	
Student Merit Scholarship	3,09,231		3,29,427	
Placement	5,39,808		6,23,525	
Staff Welfare Fund	13,200		18,835	
Affiliation & Inspection Fund	22,81,148		26,77,276	
PGDCF	1,08,082		1,17,810	
NFIG Fund	3,534		3,927	
Day Care Centre	14,411		15,708	
UDF	2,26,267		2,35,662	
Examination Fund	15,553		17,898	
Hostel Mess Subsidy Fund	28,35,672		69,81,316	
Sports Fund	3,13,943		3,31,866	
CIF Corpus Fund	1,70,359		1,75,907	
Pre-Primary School Fund	83,859		86,590	
International Convention Centre	13,927	2,94,76,850	16,138	3,47,41,134
b. On Loans and Advances				
c. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)				
PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	11,25,000		22,50,000	
Less: Amount received	0	11,25,000	11,25,000	11,25,000
Loan to Plan A/c from UDF	3,00,000	3,00,000	3,00,000	3,00,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		8,17,33,360		7,17,85,371
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		8,00,00,000
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		75,00,000
b. Debit balance in Sponsored Projects(Sub Schedule - 8b)		8,23,73,325		5,12,43,531
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		11,54,77,456		11,53,70,400
TOTAL		160,83,30,604		47,17,21,594
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		160,83,30,604		47,17,21,594
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		4,86,26,044		4,53,72,733
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		0		53,64,700
GRAND TOTAL (8) + (8A) + (8B)		165,69,56,648		52,24,59,027

SUB-SCHEDULE - 8a : LOANS, ADVANCES & DEPOSITS

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PARTICULARS 8a- Specific Plan Schemes	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementaion of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Human Resouce Development Centre	Current Year 2021-22	Previous Year 2020-21
a) Opening Balance	73,26,570	4,21,52,170	7,59,873	20,525	2,14,96,233	7,17,55,371	
b) Additions to the Funds:							
i. Receipts			3,98,941		3,60,000	7,58,941	
iv. Other additions : Adjustment Advance						0	
TOTAL (b)	0	0	3,98,941	0	3,60,000	7,58,941	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	42,52,665				45,73,968	88,26,633	
- Other Administrative Expenses	16,000				18,94,297	19,10,297	
- Amount pull back by RBI on 31.03.2022						0	
TOTAL (c)	42,68,665	0	0	0	64,68,265	1,07,36,930	
NET BALANCE AS AT THE YEAR-END (a+c-b)	1,15,95,235	4,21,52,170	3,60,932	20,525	2,76,04,498	8,17,33,360	7,17,55,371

SUB-SCHEDULE - 8b & 8c : LOANS, ADVANCES & DEPOSITS

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Head of Account EMSF A/C	Opening Balance as on 01-04-2021		Transactions During the Year 2021-2022		Closing Balance as on 31-03-2022	
	DR	CR	DR	CR	DR	CR
8b. PROJECTS:						
1. University Grant Commission	2,01,12,434		1,19,16,812	89,481	3,19,39,765	
2. Council of Scientific & Industrial Research	22,10,185				22,10,185	
3. Dept. of Science & Technology	42,03,690		1,24,00,315	37,73,026	1,28,30,979	
4. AICTE	1,57,220				1,57,220	
5. DBT	57,62,657		92,85,027	33,70,323	1,16,77,361	
6. ICMR	5,23,148		14,52,493	4,17,011	15,58,630	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	1,79,31,405		52,40,931	15,15,943	2,16,56,393	
TOTAL - 8b	5,12,43,531	0	4,02,95,578	91,65,784	8,23,73,325	
8c. FELLOWSHIP:						
1. University Grant Commission	10,45,01,139		2,71,503	3,95,068	10,43,77,574	
2. Council of Scientific & Industrial Research	90,18,522		32,121		90,50,643	
3. Other Agencies	18,50,739		1,98,500		20,49,239	
TOTAL - 8c	11,53,70,400	0	5,02,124	3,95,068	11,54,77,456	
GRANT TOTAL (8b+8c)	16,66,13,931	0	4,07,97,702	95,60,852	19,78,50,781	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Fee From Students				
Academic Fees				
1. Tuition fee		8,45,75,496		4,11,39,261
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		65,20,133		12,77,214
7. Sports fee				
8. Recognition fee				
Total (A)		9,10,95,629		4,24,16,475
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		11,31,88,832		10,81,16,251
3. Mark sheet, certificate fee		2,36,79,805		32,71,012
Total (B)	0	13,68,68,637	0	11,13,87,263

SCHEDULE -9 : ACADEMIC RECEIPTS (Cont....)

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		1,62,915		2,41,548
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		3,90,824		1,15,141
Total (C)		5,53,739		3,56,689
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,13,39,051		2,63,18,377
3. Student Aid Fund				
Total (D)		2,13,39,051		2,63,18,377
Grand Total (A+B+C+D)	0	24,98,57,056	0	18,04,78,804

SCHEDULE - 10 : GRANTS & DONATIONS

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PARTICULARS	CURRENT YEAR 2021-22 Rs.			PREVIOUS YEAR 2020-21 Rs.		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(21-22)						
Salary Grant for the year 2021-22	128,81,89,000			154,62,11,326		
Opening balance received from UGC	7,98,41,203			12,03,79,674		
Less: Unutilized Grant(21-22)	6,44,56,384			0		
Loan amount refunded to Capital Asset A/c	0			12,03,79,674		
March Salary transferred from RBI A/c	0			7,98,41,203		
Withdrawn by RBI	4,694			26,15,97,039		
2.Recurring Head(31)						
Opening Balance(21-22)		6,86,23,479			4,04,09,207	
Maintenance Grant (21-22)		37,44,20,000			41,09,83,000	
Less: Capitalized Value		81,98,843			3,12,493	
Unutilized Grant(21-22)		1,62,79,977			6,86,23,479	
Withdrawn by RBI		2,518			19,26,760	
3.Capital Expenditure(35)						
Opening Balance(21-22)			34,24,48,601			37,36,63,781
Add: Capital Grant			6,00,00,000			8,50,00,000
Amount received from Salary A/c			0			12,03,79,674
Less: Capitalized Value			5,30,95,240			22,11,82,017
Transferred to Recurring A/c			0			2,66,000
Withdrawn by RBI			476			1,51,46,837
Unutilized Grant(21-22)			34,93,52,885			34,24,48,601
3. State Government(s)						
TOTAL	130,35,69,125	41,85,62,141	0	120,47,73,084	38,05,29,475	0

SCHEDULE - 11 : INCOME FROM INVESTMENTS

(I). Investment from Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debtures				
2. Income received				
a. Each Fund separately				
3. Others (Specify)				
a. Interest on Term Deposit				
TOTAL - I	0	0	0	0

(II). Investment from other than Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued		50,38,528		64,38,854
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II	0	50,38,528	0	64,38,854
TOTAL - I + II	0	50,38,528	0	64,38,854

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

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PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		10,93,045		5,97,400
2. License fee		16,69,383		23,69,650
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		11,02,970		29,32,059
5. Water charges		1,06,879		3,72,688
6. Lease of Usufructs of Treas				
7. Rent from Building		4,78,331		74,03,234
Add: Rent dues				
Less: Rent dues				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	44,50,608	0	1,36,75,031

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		1,742		502
2. Bus Fare		9,42,239		10,77,549
3. Terminal Benefits		38,16,372		1,98,202
4. 15% of Net Income of DDE		2,22,99,307		66,69,617
5. Other Receipts		92,12,275		54,79,562
Total	0	3,62,71,935	0	1,34,25,432
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	4,07,22,543	0	2,71,00,463

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts		0		
2. Income from Investments				
TOTAL		0		

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	109,55,32,360		99,85,50,520	
Add: March 2022 Salary paid in April 2022	9,82,50,712		7,98,41,203	
Less: March 2021 Salary paid in April 2021	7,98,41,203		7,74,51,305	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		63,67,440		29,02,492
4. Contribution to Other Fund -NPS (MC)		6,63,10,469		5,68,31,230
Add: March 2022 NPS MC paid in April 2022		65,01,905		
Less: March 2021 NPS MC paid in April 2021		44,94,854		
5. Pension				
Add: March 2022 Pension paid in April 2022		1,68,72,384		1,21,94,312
Less: March 2021 Pension paid in April 2021		1,21,94,312		1,16,93,234
6. Retirement and Terminal Benefits				
7. LTC facility	1,47,58,035		72,31,932	
8. Medical facility	79,08,537		1,71,11,718	
9. Children Education Allowance	1,15,28,250		1,01,52,000	
10. Provision for retirement benefits(Annex. Sch.15A)	12,80,27,474	53,49,41,856	2,51,99,712	44,62,73,222
11. Leave Encashment	17,70,38,472		3,18,18,611	
TOTAL	145,32,02,637	61,43,04,888	104,20,54,967	50,65,08,122

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	620,31,75,470	40,71,37,584	71,14,78,604	732,17,91,658
Add: Capitalized value of Contributions received from other organization				
Total (a)	620,31,75,470	40,71,37,584	71,14,78,604	732,17,91,658
Less:				
b. Actual Payment during 2021-22	20,92,38,331	6,39,58,155	4,71,62,972	32,03,59,458
Commutation paid during 2021-22		6,27,20,816		6,27,20,816
Total (b)	20,92,38,331	12,66,78,971	4,71,62,972	38,30,80,274
c. Balance Available on 31.03.22(a-b)	599,39,37,139	28,04,58,613	66,43,15,632	693,87,11,384
d. Provision required on 31.03.22 as per Actuarial Value	652,88,78,995	40,84,86,087	84,13,54,104	777,87,19,186
E. Additional Provision to be created during 2020-21(d-c)	53,49,41,856	12,80,27,474	17,70,38,472	84,00,07,802

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		45,88,338		30,06,928
2. Field work/ participation		0		73,125
3. Seminar / Workshop		* 2,54,250		12,77,652
4. Payment to visiting faculty		47,64,000		45,89,000
5. Examination		5,00,61,211		5,97,99,454
6. NAAC Visit Expenses				
7. Admission Expenses		8,39,530		74,14,747
8. Convocation Expenses		0		21,48,380
9. Liquid Nitrogen Facility		6,99,086		7,36,183
10. Non-Net Fellowship		2,97,73,732		2,78,62,033
11. Stipend/means-cum-merit		58,61,250		60,92,500
12. Subscription Expenses				
13. Others:				
a. Contingencies				
b. Medical Claim Insurance Policy		5,24,223		
c. Inter Univ./Inter College Sports (TA/DA etc.)		2,53,823		
d. Production Expenses		11,360		1,19,770
e. Binding of Book & Journal				
f. Animal House (Recurring)		59,350		49,505
g. Travel				
h. GPF Shortfall Interest		51,56,995		
i. CPF Shortfall Interest		15,75,459		
j. Infrastructure Maintenance Facility	-			
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	10,44,22,607	0	11,31,69,277

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		4,42,57,032		3,74,13,490
2. Water charges				
3. Insurance				
4. Rent, Rates & Taxes (Including property tax)		25,14,264		28,26,535
5. Postage & Telegrams		* 17,93,304		2,24,524
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		33,92,490		61,41,193
Less: Internet Leased Line 2021-22				
7. Printing & Stationery		7,02,888		12,95,895
8. Traveling & Conveyance Expenses		27,73,836		17,58,301
10. Hospitality		3,40,788		3,06,345
12. Audit Fees		1,25,215		25,083
13. Legal Expenses		19,38,610		12,50,420
14. Advertisement & Publicity		9,89,191		13,17,478
15. Magazines & Journals				
16. Others (Specify)				
a. Security Expenses		3,25,82,152		2,74,84,494
b. Computer Consumables		7,83,752		12,09,729
c. Contingencies		73,45,680		63,84,211
d. Over Time Allowances		5,92,427		3,92,228
e. Honorarium / Remuneration to Staff		22,74,557		5,83,042
f. Training to Staff				9,256
g. Livries & Uniforms		7,919		
h. Daily Wages		4,96,91,902		7,11,25,090
i. VC's Discretionary Fund	-			24,426
j. Earn While you Learn				8,760
k. Cost of Medicine		4,03,642		10,47,520
l. Inter Dept. Sports for Staff		23,834		
Total	0	15,25,33,483	0	16,08,28,020

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2021-22		1,15,82,365		1,75,40,954
Audit Fees 2021-22			0	
Closing Stock (2020-21)		17,87,434		23,11,052
Less: Outstanding Expenses 2020-21		1,75,40,954		3,92,25,728
Closing Stock (2021-22)		5,60,852		17,87,434
TOTAL	0	14,78,01,476	0	13,96,66,864

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		35,32,872		25,13,218
b. Repairs & Maintenance				
c. Insurance Expenses		2,61,582		1,78,960
Add: Pre-paid Insurance (2020-21)		5,38,429		4,02,799
2. Vehicle taken on rent / lease		5,66,073		18,56,186
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	48,98,956	0	49,51,163

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		66,50,884		53,86,447
2. Furniture & Fixtures				
3. Plant & Machinery				
4. Office Equipments		3,73,83,600		2,33,72,079
5. Cleaning Materials & Services		6,69,39,896		71,569
6. Transport				
7. Others (Specify)				
a. Estate Maintenance				
b. Maintenance of Hostel				
c. Campus Beautification(AMC)		2,48,49,595		1,95,58,379
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	13,58,23,975	0	4,83,88,474

SCHEDULE - 20 : FINANCE COST

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest on fixed loans				
2. Interest on other loans				
3. Bank Charges				
TOTAL				

SCHEDULE - 21 : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		6,38,76,166		6,54,05,589
c. Rounding Off Exp				
TOTAL	0	6,38,76,166	0	6,54,05,589

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments		14,19,765		52,51,448
2. Rent for Building				
3. Repairs and Maintenance Building				
4. Cleaning Material & Services				
5. AMC for Garden Development				
6. Contingency		8,53,011		1,18,000
7. Examination - Automation Charges				
8. Contract Security		96,35,630		2,58,22,755
9. Daily Wages		33,27,318		25,60,614
10. Electricity Charges		38,31,954		1,11,34,437
11. Vehicle taken on rent / lease				
12. Telephone and Internet Charges				
13. Water Charges				1,68,750
14. Postage and Telegram				
15. Non-Net Fellowship		20,24,000		28,24,000
16. Training to Staff				
17. Minor and Major works (Electrical)				
18. March 2021 NPS MC paid in April 2021		44,94,854		
19. Security Payment from Jan 20 to Mar 21		66,67,744		
20. Prior period Depreciation (HIREM Equipment)		10,09,070		
TOTAL	0	3,32,63,346	0	4,78,80,004

PODICHERY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

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SCHEDULE - 1A(Directorate of Distance Education) :
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	79,21,63,323		74,83,56,024	
Add: Capitalized Value			17,52,145	
Excess of Income Over Expenditure	12,69,73,084		4,87,24,771	
Less: Transferred to Non - Plan A/C	2,22,99,307		66,69,617	
BALANCE AT THE YEAR-END		89,68,37,100		79,21,63,323
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	57,56,19,395		54,59,19,311	
Add: Interest Earned	3,28,66,411		2,65,47,672	
Interest Accrued on Fixed Deposits(2021-22)	1,90,53,211		2,36,74,782	
Less: Interest Accrued on Fixed Deposits(2020-21)	2,36,74,782		2,05,22,370	
BALANCE AT THE YEAR-END		60,38,64,235		57,56,19,395
TOTAL 1A		150,07,01,335		136,77,82,718
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

CURRENT LIABILITIES & PROVISIONS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Deposits from staff				
2. Deposits from Students		1,03,550		1,03,550
3. Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF, TDS, WC Tax, CPF, GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
Fees Collected (Proportion of Subsqt FY)				
a. March 2022 salary paid in April 2022		7,93,452		6,29,296
b. Receipts against sponsored Projects				
c. Grants in Advance				
d. Twinning Programme share payable up to March 2022		1,93,93,500		56,48,163
e. Amount Payable to CPWD				
f. Endowment fee	70,49,264		70,49,264	
Add: Endowment fee				
Less: Endowment fee Refund		70,49,264		70,49,264
Total of (A)		2,73,39,766		1,34,30,273
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Annuity / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		2,73,39,766		1,34,30,273

DESCRIPTION DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,13,49,040	6,76,012			6,76,012	1,20,25,052	2,17,75,570	2,24,51,582
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	28,64,091	1,75,611			1,75,611	28,64,091	0	1,75,611
VI. Office Equipment	7.50	64,13,579			64,13,579	64,13,579	3,15,464	0		3,15,464	64,13,579	0	3,15,464
VII. Computer/peripherals	20.00	15,15,430			15,15,430	15,15,430	3,03,086	0		3,03,086	14,57,189	58,341	3,61,317
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,45,64,460	18,88,310	0		18,88,310	1,64,52,770	24,30,326	43,18,636
X. Software	40.00	1,63,430			1,63,430	65,372	65,372	0		65,372	1,30,744	32,686	98,058
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,815	2,77,20,670
PREVIOUS YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,67,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,173
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,815	2,77,20,670

SCHEDULE - 5A(Directorate of Distance Education):
INVESTMENTS:Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others (to be specified)				
TOTAL				

SCHEDULE - 6A(Directorate of Distance Education):
INVESTMENTS:Others

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
1. In Central Government Securities				
2. In State Government Securities				
3.DDE Investments	75,32,10,505		54,50,39,601	
4. DEE Maintenance Corpus Fund	58,28,56,206		54,09,70,958	
TOTAL		133,60,66,711		108,60,10,559

SCHEDULE - 7A(Directorate of Distance Education) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
2. Sundry Debtors:				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Term Deposit Accounts				
- DDE A/C	11,55,04,392		20,95,43,053	
- DDE Maintenance Corpus A/C	35,47,139		1,25,65,976	
TOTAL		11,90,51,531		22,21,09,029

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
4. Prepaid Expenses				
a. Insurance				
b. Other expenses				
5. Deposits				

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS (Cont...)

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
6. Income Accrued:				
a. Interest Accrued (DDE)	2,20,55,915		1,96,80,033	
b. Interest Accrued (DDE Maintenance Corpus Fund)	1,90,53,211		2,36,74,782	
c. On Loans and Advances				
d. Others				
7. Standing & Temporary Advance	75,00,000		20,01,000	
8. Other Receivables				
TDS to be received from Karnata Bank	16,918		16,918	
Telephone Advance				
8. Claims Receivable		4,86,26,944		4,53,72,733
TOTAL		4,86,26,944		4,53,72,733

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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**SCHEDULE -9A(Directorate of Distance Education):
ACADEMIC RECEIPTS**

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academic Fees				
1. Tuition fee		2,37,11,550		1,39,39,821
2. Admission fee				
3. Registration fee				
4. Syllabus fee				
Total (A)		2,37,11,550		1,39,39,821
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	2,83,90,173		3,09,22,794	
3. Mark sheet, certificate fee	62,60,126	3,16,50,299	38,84,793	3,48,07,587
Total (B)		3,16,50,299		3,48,07,587
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee	9,05,602		6,88,191	
3. Inspection fee	66,000			
4. Spot centre agreement fee	12,50,000			
5. Study Material	95,45,750		3,60,700	
6. Twinning Programme	6,79,06,991			
Add: Twinning Programme dues paid for 21-22	56,48,163		3,99,34,750	
Less: Twinning Programme Share Payable up to March 2022	1,93,93,500	6,39,23,006	56,48,163	3,53,35,478
Total (C)		6,59,23,006		3,53,35,478
LESS:				
Capitalized Value		0		17,52,145
Total (D)		0		17,52,145
Grand Total (A+B+C-D)		12,12,84,855		8,23,30,741

SCHEDULE - 10A(Directorate of Distance Education) :
GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - General (31) Recurring				
LESS: Capitalised Value				
b. Ugc Grants-in-Aid Salary				
2. State Government(s)				
3. Government Agencies				
6. Others (Specify)				
TOTAL				

SCHEDULE - 11A(Directorate of Distance Education) :
INCOME FROM INVESTMENT

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
a. Each Fund separately				
TOTAL				

SCHEDULE - 11A(Directorate of Distance Education) :
INTEREST EARNED

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 13A(Directorate of Distance Education) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
Total - A				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports carnival				
Total - C				
D. Interest on Term Deposits: DDE				
1. With Scheduled Banks	3,21,48,779		3,97,69,016	
Add: Accrued Interest for 21-22	2,20,55,915		1,96,40,033	
Less: Accrued Interest for year 20-21	1,96,40,033	3,45,24,661	2,45,91,386	3,48,57,663
2. With Non-Scheduled Banks				
Total - D		3,48,24,661		3,48,57,663
E. Interest on Savings Accounts:				
1. With Scheduled Banks		20,84,653		26,25,480
2. With Non-Scheduled Banks				
Total - E		20,84,653		26,25,480
F. Interest On Loans:				
1. Employees/Staff				
Total - F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
GRAND TOTAL (A+B+C+D+E+F+G+H)		3,66,09,314		3,74,83,143

SCHEDULE - 14A(Directorate of Distance Education) : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15A(Directorate of Distance Education) : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,26,69,857		4,60,83,557	
Add: March 2022 Salary paid in April 2022	7,93,452		6,29,296	
Less: March 2021 Salary paid in April 2021	6,29,296	1,28,33,193	54,65,243	4,12,47,610
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		2,98,679		2,13,362
4. Contribution to Other Fund (specify) -NPS (MC)		4,32,847		1,78,691
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance		54,000		
10. Honorarium		46,70,404		3,21,595
11. TA/DA Expenses		7,76,234		3,00,814
12. Others (specify)				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		1,92,65,357		4,29,62,072

SCHEDULE - 16A(Directorate of Distance Education) :
ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses				
2. Field work/ participation				
3. Seminar / Workshop			3,92,648	
4. Payment to visiting faculty			11,14,000	
5. Examination				
6. Approval of DDE Degree			2,00,000	
7. Student Welfare Expenses			*	
8. Common Entrance Examination Expenses				
9. Admission Expenses (Twining Programme)			76,29,790	
10. Convocation Expenses				
11. Publications Printing of Study Material				
12. Stipend/mcsm-cum-ment scholarship				
13. Subscription Expenses				
14. Others (Conduct of PCPS)			5,00,851	
15. Sports Consumables				
16. Cultural & Social Activities Expenses				
17. Community College Expenses				
18. Miscellaneous Expenses			13,753	
19. Printing & Processing (Exam)	15,754		9,05,949	
20. Printing of Study Materials	49,12,536	49,28,290	88,20,807	1,95,77,798
TOTAL		49,28,290		1,95,77,798

SCHEDULE - 17A(Directorate of Distance Education) :
ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power				
2. Water charges				
3. Insurance (Vehicle)			22,360	
4. Rent, Rates & Taxes (Including property tax)				
5. Postage & telegrams	7,74,843		13,89,467	
6. Telephone & Internet Charges				
7. Printing & Stationery	1,06,820		3,58,074	
8. Travel & Conveyance Expenses				
9. Contingencies	48,480		5,99,487	
10. Hospitality			1,59,153	
11. Audit Expenses				
12. Auditors Remunerations				
13. Professional Charges				
14. Advertisement & Publicity	5,00,367		15,40,530	
15. Minor & Major works (civil)	58,050			
16. Minor & Major works (electrical)	85,996			
17. Centre Expenditure (DDE Exam)	14,21,349			
18. Magazines & Journals		29,95,945		40,69,071
TOTAL		29,95,945		40,69,071

SCHEDULE - 18A(Directorate of Distance Education) :
TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses			1,76,482	
b. Repairs & Maintenance				
2. Vehicle taken on rent / lease		-	24,282	
3. Rent / Lease Expenses			10,000	2,10,764
TOTAL		0		2,10,764

SCHEDULE - 19A(Directorate of Distance Education) :

REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures			82,479	
3. Office Equipments		3,07,638	1,92,365	
4. Others (Specify)				
a. Computer Repairs & Maintenance			3,30,119	
b. Campus Beautification(AMC for Garden Development)			5,440	
c. Repairs & Maintenance			30,400	6,40,803
TOTAL		3,07,638		6,40,803

SCHEDULE - 20A(Directorate of Distance Education) :

FINANCE COST

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Interest on Fixed loans				
1. Interest on fixed loans				
TOTAL				

SCHEDULE - 21A(Directorate of Distance Education) :

OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts				
b. Depreciation		34,23,855		36,28,605
TOTAL		34,23,855		36,28,605

SCHEDULE - 22A(Directorate of Distance Education) :

PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. AMC for Garden Development				
3. Interest Earned				
TOTAL		0		0

PONDICHERY UNIVERSITY
COMMUNITY COLLEGE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

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SCHEDULE - 1B(Community College) :
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	2,69,37,013	*	3,02,50,156	
Add: Capitalized Value	9,24,334		99,823	
Excess of Income over Expenditure	54,79,306			
Less: Excess of Expenditure over Income	0		34,12,966	
BALANCE AT THE YEAR-END		3,33,40,653		2,69,37,013
PUCC Student Welfare Fund				
Balance as at the beginning of the year	18,24,573		17,77,433	
Add: Receipt during the year	1,62,100		47,140	
Interest		19,86,673		18,24,573
Alumni Association Fund - Opening Balance	2,36,760		1,97,930	
Add: Current year	45,700	2,82,460	38,830	2,36,760
Infrastructure Fund - Opening Balance	37,88,580		31,51,330	
Add : current Year	19,88,450	57,77,030	6,37,250	37,88,580
Library Fund - Opening Balance	14,53,736		13,12,436	
Add: Current Year	4,83,900	19,37,636	1,41,300	14,53,736
BALANCE AT THE YEAR-END		99,83,799		73,03,649
TOTAL 1B		4,33,24,452		3,42,40,662
SCHEDULE - 2B(Community College) : DESIGNATED/ EARMARKED FUND		NIL		NIL

SCHEDULE - 2bB(Community College) : ENDOWMENT		NIL		NIL
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SCHEDULE - 3B(Community College) :
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	42,47,382		38,00,382	
Add. Deposit From Student	6,06,200	48,53,582	4,47,000	42,47,382
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
a. March 2022 salary paid in April 2022		6,88,000		8,76,440
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
Total of (A)		55,41,582		51,23,822
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Annuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		55,41,582		51,23,822

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	43,12,613	2,93,313			2,93,313	46,05,926	1,00,59,719	1,03,53,032
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668				0	8,09,668		
V. Furniture & Fixtures	7.50	68,66,833			68,66,833	52,61,070	5,15,012			5,15,012	57,76,082	10,90,751	16,06,763
VI. Office Equipment	7.50	1,80,60,851	9,24,334		1,89,85,185	1,51,43,112	13,54,564	69,325		14,23,889	1,65,67,101	24,18,084	29,17,639
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026				0	21,42,026		
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	21,07,412				0	21,07,412		0
X. Tube wells & water supply													
XI. Other fixed assets:													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	1,98,240	49,560			49,560	2,47,800	0	49,560
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,49,00,235	9,24,334	0	4,58,24,569	2,99,74,241	22,12,449	69,325	0	22,81,774	3,22,56,015	1,35,68,554	1,49,25,994
PREVIOUS YEAR		4,48,00,412	99,823		4,49,00,235	2,75,59,230	29,74,636	7,487		24,15,011	2,99,74,241	1,49,25,994	1,72,41,182
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,49,00,235	9,24,334	0	4,58,24,569	2,99,74,241	22,12,449	69,325	0	22,81,774	3,22,56,015	1,35,68,554	1,49,25,994

SCHEDULE - 5B(Community College) :
INVESTMENTS : Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Debentures and Bonds				
6. Others (to be specified)				
TOTAL				

SCHEDULE - 6B(Community College) :
INVESTMENTS - Others

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments				
6. DEE Maintenance Corpus Fund				
TOTAL				

SCHEDULE - 7B(Community College) :

CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Stores and Spares				
b. Loose Tools				
c. Publications				
d. Chemicals, consumables, glasswares, etc				
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Current Accounts				
- In Term Deposit Accounts				
- PUCC Account	3,43,54,187		4,81,57,363	
- PUCC Student Welfare Fund Account	9,43,293	3,52,97,480	9,16,427	1,90,73,790
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		3,52,97,480		1,90,73,790

SCHEDULE - 8B(Community College) :

LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCF Fund				
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance				10,000
6. Other Receivables				
c. Outstanding fees receivables for 2021-22				53,54,700
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
TOTAL		0		53,64,700

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Page No.65

SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academic Fees				
1. Tuition fee	2,43,06,289		91,64,248	
Add: Outstanding fee for 2021-22			53,54,700	
Less: Outstanding fee for 2020-21	53,54,700	1,89,51,589		1,45,18,948
2. Admission fee			*	
3. Enrolment fee				
5. Laboratory fee	57,43,860		10,76,570	
6. Sports fee	5,44,300		94,200	
7. Registration fee	67,900		16,000	
8. Recognition fee	81,600	64,37,660	67,350	12,54,120
Total (A)		1,53,89,249		1,57,73,068
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	1,39,480			28,760
3. Certificate fee	33,150	1,72,630		
Total (B)		1,72,630		28,760
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		11,48,135		12,46,140
Total (C)		11,48,135		12,46,140
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		3,73,050		2,51,300
Total (D)		3,73,050		2,51,300
LESS: Capitalized Value (E)		9,24,334		99,823
Grand Total (A+B+C+D-E)		2,61,58,730		1,71,99,445

SCHEDULE - 10B(Community College) :

GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - Recurring (Pondy & Mahe)				
b. Ugc Grants-in-Aid Salary				
2. State Government(s)				
3. Government Agencies				
TOTAL				

SCHEDULE - 11B(Community College) :

INCOME FROM INVESTMENTS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 12B(Community College) :

INTEREST EARNED

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 13B(Community College) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
2. License fee				
3. Hire Charges of Auditorium				
Total A				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports				
Less: Direct expenditure incurred				
2. Gross Receipts from fetes				
Less: Direct expenditure incurred on the fetes				
Total C				
D. Interest on Term Deposits:				
1. With Scheduled Banks				
Add: Accrued Interest 18-19				
Less: accrued for year 17-18				
2. With Non-Scheduled Banks				
3. With Institutions				
Total D				
E. Interest on Savings Accounts:				
1. With Scheduled Banks (CC & B.Voc)		3,33,139		2,98,644
2. With Non-Scheduled Banks				
3. With Institutions				
Total E		3,33,139		2,98,644

SCHEDULE - 13B(Community College) :
OTHER INCOME (Cont..)

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
F. Interest On Loans:				
1. Employees/Staff				
Total F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
2. RTI fees				
3. Income from Royalty				
4. Sale of application form (recruitment)				
5. Misc. receipts (Sale of tender form, waste paper,				
6. Profit on Sale/disposal of Assets:				
a. Owned assets				
b. Assets acquired out of grants, or received free				
Total H				
GRAND TOTAL (A+B+C+D+E+F+G+H)		3,33,139		2,98,644

SCHEDULE - 14B(Community College) :
PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15B(Community College) :
STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,05,41,650		1,21,55,353	*
Add: March 2022 Salary paid in April 2022	6,88,000		8,76,440	
Less: March 2021 Salary paid in April 2021	8,76,440	1,03,53,210	8,35,690	1,21,96,103
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		3,256		9,93,203
4. Contribution to Other Fund (specify) -NPS				
5. Staff Welfare Expenses			*	
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10. Honorarium		55,89,972		36,41,575
11. TA/ DA Expenses				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
e. Recruitment Expenses				
f. Selection Committee Exp				
g. Training and Capacity Building				
h. Transfer Travelling Allowance		0		0
TOTAL		1,59,46,438		1,68,30,881

SCHEDULE - 16B(Community College) :

ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses/Consumables		1,750		54,739
2. Field work/ participation				
3. Seminar / Workshop				
4. Examination				20,086
5. Scholarship to Students				
6. Sports Consumables				
7. Printing & Processing (Others)		9,285		10,443
8.Others:				
a. Travel		12,670		
b. Refund to UGC		13,94,286		
TOTAL		14,17,991		85,268

SCHEDULE - 17B(Community College) :

ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power	4,90,718		3,45,898	
2. Water charges				
3. Insurance	63,602			
4. Rent, Rates & Taxes (Including property tax)				
5. Postage & telegrams	10,280			
6. Printing & Stationery	40,269		34,274	
7. Telephone & Internet Charges	1,73,019		2,88,630	
8. Contingencies	2,40,778		3,79,738	
9. Professional Charges				
10. Advertisement & Publicity	6,531		2,540	
11. Minor & Major works (Civil)	28,081			
12. Minor & Major works (Electrical)		10,53,278	96,120	11,47,200
TOTAL		10,53,278		11,47,200

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 31st March 2022.

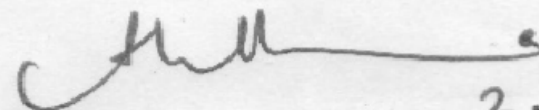
v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

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 31st 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:

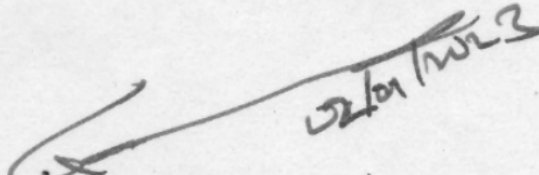
Internal Audit of the University was not conducted for the period 2021-22.

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.

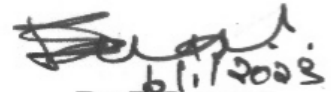
3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

Factual Statement.

4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 06.01.2023


06.01.2023
Dr.D.Lazar
Finance Officer(i/c)
Pondicherry University

PONDICHERRY UNIVERSITY PUDUCHERRY



**ANNUAL ACCOUNTS
2022-2023**

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2022-23

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2023

BALANCE SHEET AS AT 31ST MARCH 2023			
PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2022-23	Previous Year 2021-22
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P48)+1B(P60)	-10,74,52,732	-1,50,58,55,720
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P48)+2B(P60)	164,63,54,099	238,13,67,616
ENDOWMENT	2a(P19)+2aA(P48)+2bB(P60)	2,76,28,104	2,70,51,159
CURRENT LIABILITIES & PROVISIONS	3(P20)+3A(P49)+3B(P61)	909,87,97,775	884,41,15,250
TOTAL		1066,53,27,246	974,66,78,305
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P24-29)+4A(P50)+4B(P62)	352,77,41,581	368,19,24,032
Intangible Assets	4(P24-29)+4A(P50)+4B(P62)	86,18,976	2,76,66,480
Capital Work-in-Progress	4(24-29)+4A(P50)+4B(P62)	240,55,50,902	107,67,52,714
INVESTMENTS			
Earmarked / Endowment Funds	5(P30)+5A(P51)+5B(P63)	17,84,78,011	20,80,94,866
Others	6(P30)+6A(P51)+6B(P63)	246,80,45,162	227,13,24,016
CURRENT ASSETS	7(P31)+7A(P51)+7B(P64)	75,70,64,512	82,39,59,549
LOANS, ADVANCES & DEPOSITS	8(P32-34)+8A(P52)+8B(P65)	131,98,08,102	165,69,56,648
TOTAL		1066,53,27,246	974,66,78,305
SIGNIFICANT ACCOUNTING POLICIES	23(P80-81)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P82-83)		

* Numerals(1,2,3,4,5,6,7,8) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


Dr. D. J. AZAR
FINANCE OFFICER(i/c)
PONDICHERRY UNIVERSITY



Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
GENERAL ACCOUNTS
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

Page No.7

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2022-23			Previous Year 2021-22		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P37-38)	0	23,93,14,948	23,93,14,948	0	24,98,57,056	24,98,57,056
Grants & Donations	10(P39)	161,93,86,543	17,09,50,918	239,03,37,461	130,35,69,125	41,85,62,141	172,21,31,266
Income from Investments	11(P40)	0	0	0	0	50,38,528	50,38,528
Interest Earned	12(P40)	0	0	0	0	0	0
Other Income	13(P40-42)	0	7,40,98,656	7,40,98,656	0	4,07,22,543	4,07,22,543
Prior Period Income	14(P43)	0	2,71,348	2,71,348	0	0	0
Total (A)		161,93,86,543	108,46,35,870	270,40,22,413	130,35,69,125	71,41,80,268	201,77,49,393
EXPENDITURE							
Staff Payments & Benefits	15(P42)	164,31,21,259	39,58,18,661	203,89,39,920	145,32,02,637	64,43,04,888	209,75,07,525
Academic Expenses	16(P44)	0	18,19,47,784	18,19,47,784	0	10,44,22,607	10,44,22,607
Administrative & General Expenses	17(P45-46)	0	30,32,93,477	30,32,93,477	0	14,78,01,476	14,78,01,476
Transportation Expenses	18(P46)	0	48,89,355	48,89,355	0	48,98,956	48,98,956
Repairs & Maintenance	19(P46)	0	7,81,66,623	7,81,66,623	0	13,58,21,975	13,58,21,975
Finance Costs	20(P47)	0	0	0	0	0	0
Depreciation	21(P47)	0	6,91,46,527	6,91,46,527	0	6,38,76,166	6,38,76,166
Prior Period Expenses	22(P47)	0	2,01,11,255	2,01,11,255	0	3,32,63,346	3,32,63,346
Total (B)		164,31,21,259	105,83,73,682	269,64,94,941	145,32,02,637	133,43,91,414	258,75,94,051
Excess of Income over Expenditure (A-B)			3,12,62,188	3,12,62,188			
Excess of Expenditure over Income (B-A)		2,37,34,716		2,37,34,716	14,96,13,512	42,02,11,146	56,98,44,658



Dr. D. LAZAR
FINANCE OFFICER(VC)
PONDICHERRY UNIVERSITY


Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.			
		Current Year 2022-23			Previous Year 2021-22
		Corpus	Designated Fund	General Fund	TOTAL
INCOME					
Academic Receipts	9A(P52)			15,61,31,102	12,12,84,855
Grants & Donations	10A(P53)			0	
Income from Investments	11A(P53)			0	
Interest Earned	12A(P53)			0	
Other Income	13A(P54)			4,78,61,310	3,66,09,314
Prior Period Income	14A(P55)			0	
Total (A)				20,39,95,412	15,78,94,169
EXPENDITURE					
Staff Payments & Benefits	15A(P55)			1,68,95,171	1,92,65,357
Academic Expenses	16A(P56)			1,45,46,740	49,28,290
Administrative & General Expenses	17A(P57)			81,25,699	29,95,945
Transportation Expenses	18A(P57)			2,97,813	0
Repairs & Maintenance	19A(P58)			3,62,857	3,07,634
Finance Costs	20A(P58)			0	0
Depreciation	21A(P58)			26,63,805	24,23,855
Prior Period Expenses	22A(P58)			0	0
Total (B)				4,28,92,085	3,09,21,085
Excess of Income over Expenditure (A-B)				16,11,03,327	12,69,73,084


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PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

Page No.4

PARTICULARS	SCHEDULE	AMOUNT IN RS.			
		Current Year 2022-23			Previous Year 2021-22
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P65)		3,48,75,642		2,61,58,730
Grants & Donations	10B(P66)		0		0
Income from Investments	11B(P66)		0		0
Interest Earned	12B(P66)		0		0
Other Income	13B(P67-68)		13,62,252		3,33,139
Prior Period Income	14B(P68)		0		0
Total (A)			3,62,37,894		2,64,91,869
EXPENDITURE					
Staff Payments & Benefits	15B(P69)		1,50,39,748		1,59,46,438
Academic Expenses	16B(P70)		3,60,692		14,17,991
Administrative & General Expenses	17B(P70)		18,00,360		10,53,278
Transportation Expenses	18B(P71)		1,44,984		2,04,102
Repairs & Maintenance	19B(P71)		5,25,808		1,08,980
Finance Costs	20B(P72)		0		0
Depreciation	21B(P72)		22,84,475		22,81,774
Prior Period Expenses	22B(P72)		0		0
Total (B)			2,01,56,067		2,10,12,563
Excess of Income over Expenditure(A-B)			1,60,81,827		54,79,306
Excess of Expenditure over Income(B-A)					


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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - 1 : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,61,04,45,218		-7,11,67,90,425	
Add: Capital Asset - Capitalised Value	18,50,08,991		6,29,75,867	
Excess of Income over Expenditure - Recurring A/c	1,12,62,188			
Less: Excess of Expenditure over Income - Salary A/c	2,37,34,716		14,96,13,512	
Excess of Expenditure over Income - Recurring A/c	0		39,02,11,146	
HEFA Loan Repayment for the year 2022-23	2,06,94,000		1,03,47,148	
Accrued Interest (2021-22)	50,38,528		64,38,654	
		-7,44,16,41,285		-7,61,04,45,218
HEFA Loan Accounts: Opening Balance	59,14,59,933			
Add: HEFA - Capitalised Value	108,02,41,000		55,81,75,000	
DOTA Interest from Ministry	1,19,55,887	174,36,06,820	1,32,84,933	59,14,59,933
EWS Account : Opening Balance				
Add: Capitalised Value	1,68,89,030	3,68,89,030		
Plan Account: Opening Balance	348,66,82,107		366,52,96,482	
Add: Capitalised Value	6,74,410		4,75,23,022	
Less: Depreciation(2022-23)	22,60,76,867		15,62,29,823	
Periodic Depreciation(Completed Buildings)			6,99,07,374	
TOTAL		326,11,79,650		348,66,82,107
New Convention Centre (Auditorium)	39,82,37,519		37,83,05,519	
Add: Addition during the Year	10,53,96,555	50,36,34,074	1,98,92,000	39,82,37,519
Debt & Deposit (Infrastructure & Development)	4,99,12,886		3,83,79,938	
Add: Capitalised Value	50,94,929		1,80,19,126	
Less: Depreciation	80,59,958		64,86,178	
Transferred to Building		4,69,52,857		4,99,12,886
		36,890		36,890
Placement Fund				
University Development Fund	3,42,34,377		3,66,85,240	
Add: Capitalised Value	88,380		37,520	
Less: Depreciation	24,35,244		24,88,383	
Transferred to Building		3,18,88,013		3,42,34,377
Total (A)		-1,83,92,63,979		-3,04,98,81,506
(A) GENERAL ACCOUNTS: SCHEDULE - 1 TOTAL		-1,83,92,63,979		-3,04,98,81,507
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		166,91,18,455		150,07,01,335
(C) PUC ACCOUNTS: SCHEDULE - 1B TOTAL		6,26,92,792		4,33,24,452
GRAND TOTAL (I) = (A) + (B)		-10,74,52,732		-1,50,58,55,720

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot Wi-Fi</i>	<i>HRDC Participant Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
a) Opening Balance	1,89,61,041	4,01,754	24,05,318	62,77,079	10,880	2,90,62,072	
b) Additions to the Funds:							
i. Receipts				2,24,700		2,24,700	
ii. Income from Investments							
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions * Adjustment Advance							
TOTAL (b)	0	0	0	2,24,700	0	2,24,700	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		4,00,000				4,00,000	
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc.							
- Rent							
- Other Administrative Expenses*			24,05,318			24,05,318	
TOTAL (c)	0	4,00,000	24,05,318	0	0	28,05,318	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	7,754	0	65,01,779	10,880	2,54,81,454	2,90,62,072

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	MSC Quantitative Finance	PG Diploma in Food Safety & Quality Assurance	PG Diploma in Green Energy Technology	HEPSN Enabling Unit	College Development Council	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	0	0	0	-1,54,902	27,900	-1,27,002	
b) Additions to the Funds							
i. Receipts							
ii. Income from Investments						0	
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				1,000		1,000	
LESS - Previous Year Expenditure Reclassified							
TOTAL (c)	0	0	0	1,000	0	1,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	-1,55,902	27,900	-1,28,002	-1,27,002

SCHEDULE - 1 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of New Media Centre</i>	<i>Equal Opportunity Cell</i>	<i>Strengthening of Infrastructure Non-SAP Dept.</i>	<i>M.A Sustainable Development</i>	<i>Others</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
a) Opening Balance	2,75,211	25,56,498	1,89,186	1,19,731	25,24,621	56,65,249	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	58,410					58,410	
- Computer	2,16,000					2,16,000	
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc.							
- Rent							
- Other Administrative Expenses						0	
TOTAL (c)	2,74,410	0	0	0	0	2,74,410	
NET BALANCE AS AT THE YEAR-END (a-b-c)	803	25,56,498	1,89,186	1,19,731	25,24,621	53,90,834	56,65,249

SCHEDULE - 2 DESIGNATED/ earmarked FUNDS (Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Interest from Investment	Economically Weaker Section	MOOCs			Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	5,37,46,156	26,73,00,000	33,75,083			32,44,21,439	
b) Additions to the Funds.							
i. Receipts						0	
ii. University Share						0	
iii. Interest	72,710					72,710	
iv. Accepted Interest (22-23)						0	
Less: Accrued Interest (21-22)						0	
TOTAL (b)	72,710	0	0	0	0	72,710	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Work in Progress		1,68,89,000				1,68,89,000	
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc.							
- Rent							
- Other Administrative Expenses						0	
TOTAL (c)	0	1,68,89,000	0	0	0	1,68,89,000	
NET BALANCE AS AT THE YEAR-END (a-b+c)	5,38,19,066	25,04,11,000	33,75,083	0	0	30,76,05,149	113,96,25,703
GRAND TOTAL (PLAN) A						33,83,49,440	117,32,26,021

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	Current Year 2021-22		Previous Year 2021-22	
B - Ear Marked Special Fund A/c				
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	
TOTAL	5,04,43,980		4,79,53,483	
Less: Accrued Interest (21-22)	35,34,904		35,56,658	
Temporary Advance Adjustment	63,14,700		29,77,028	
GRAND TOTAL (EMSF) B	98,69,604	4,05,74,376	65,33,686	4,14,19,797

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	Human Rights Corpus Fund	Women Studies Fund	Alumni Fund	Student Welfare Fund	House Building Advance	Current Year 2022-23	Previous Year 2021-22
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)							
TOTAL (b)	0	0	25,54,535	38,00,992	42,50,246	1,06,05,773	
c) Utilization/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	
TOTAL (c)	0	0	0	30,000	5,26,293	5,56,293	
NET BALANCE AS AT THE YEAR-END (a-b+c)	3,63,931	3,07,839	81,28,559	1,32,25,396	12,01,39,774	14,21,65,493	13,21,16,013

SCHEDULE - 2 DESIGNATED/ earmarked Funds (Contd.)

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	UGC Corpus Fund	MCA & Computer Advance	UIF	Industrial Interfitive Fund	Infrastructure Development Fund	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	72,46,421	1,51,14,701	7,91,76,496	9,12,90,198	5,981	11,30,32,097	
b) Additions to the Funds:							
i. Receipts / Recovery		10,98,585	4,02,68,740	1,65,28,593		5,78,95,518	
ii. Income from Investments			24,85,025			24,85,025	
iii. Accrued Interest (21-23)			2,66,177			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)							
TOTAL (b)	0	10,98,585	4,27,93,235	1,65,18,593	0	6,04,20,411	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			88,880			88,880	
- Computer							
- Books & Journals						0	
- Building - Work in Progress/Advance							
ii. Revenue Expenditure:							
- Salaries, Wages and Allowance etc.						0	
- Rent							
- Other Administrative Expenses		11,50,000	25,90,367	19,32,124		56,72,491	
TOTAL (c)	0	11,50,000	26,79,747	19,32,124	0	57,61,371	
NET BALANCE AS AT THE YEAR-END (a) b-c)	72,46,421	1,52,63,286	11,97,90,484	4,40,80,967	5,981	18,76,91,119	11,30,32,097

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Academic Activity Fund	Computer Lab Fund	Placement Activity Fund	Advance Lab Fund	Software Subscription Fund	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	5,92,92,032	9,46,46,540	1,50,12,053	65,51,917	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 (21-23)							
Less: Accrued Interest (21-22)							
iv. Other additions (specify nature)							
TOTAL (b)	3,07,48,785	1,95,22,178	21,57,400	54,83,607	0	5,79,11,970	
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	
TOTAL (c)	6,48,574	10,72,177	1,75,707	37,91,303	0	56,87,761	
NET BALANCE AS AT THE YEAR-END (net b-c)	8,93,92,243	11,30,96,541	1,70,23,746	82,46,221	8,92,900	22,86,51,651	17,64,27,442

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - BERT & DEPOSIT A/C	EMSF Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	2,45,24,109	1,82,22,516	1,20,83,830	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	
iv. Accrued Interest (21-23)				3,90,247		3,90,247	
Less: Accrued Interest (21-22)				3,13,943		3,13,943	
v. Other additions (specify nature)							
TOTAL (b)	55,75,813	10,91,000	1,17,40,606	84,44,660	0	2,69,52,079	
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	
TOTAL (c)	7,47,933	0	0	5,73,953	5,10,746	18,32,632	
NET BALANCE AS AT THE YEAR-END (a-b-c)	2,93,51,989	1,93,13,536	4,38,26,436	2,95,46,461	9,34,245	12,28,72,687	9,78,53,240

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (CONCL.)

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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
a) Opening Balance	55,17,798	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. (OKI)					26,652	26,652	
iii. Income from Investments			6,15,076			6,15,076	
iv. 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)							
TOTAL (b)	59,310	0	10,56,212	0	26,627	11,42,149	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowances etc.							
- Rent							
- Other Administrative Expenses							
TOTAL (c)	0	0	0	0	0	0	
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 (Contd.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation & 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>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	8,24,93,277	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	47,01,209	20,48,350		46,23,468	5,10,21,908	
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)	28,18,195	7,16,776	4,34,663			39,69,634	
Less: Accrued Interest (21-22)	22,81,148	5,19,808	15,553			28,36,509	
Amount already received							
TOTAL (b)	4,42,43,397	54,74,443	25,83,327	0	46,23,468	5,71,24,635	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vehicle							
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	
TOTAL (c)	3,85,84,750	0	0	0	0	3,85,84,750	
NET BALANCE AS AT THE YEAR-END (a-b-c)	4,78,51,924	2,33,69,559	1,32,22,935	67,88,475	2,30,32,782	15,42,63,655	13,57,25,770

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 2021-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
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	54,98,614		8,75,525		6,01,59,647	
ii. Income from Investments		5,76,024		38,010	1,71,125	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)							
TOTAL (b)	5,37,84,508	60,61,711	0	9,11,535	1,88,691	6,09,48,445	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Purchase of Software	12,249					12,249	
- F-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	
TOTAL (c)	2,46,10,923	10,53,96,555	0	0	0	13,00,07,478	
NET BALANCE AS AT THE YEAR-END (a-b+c)	10,16,69,411	79,263	1,62,58,177	18,25,007	74,14,739	12,72,42,537	19,63,01,570

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS (Contd.)

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 Multiple Gravities Fund</i>	<i>Debt & Deposit Interest</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
a) Opening Balance	12,40,71,134	11,68,106	46,51,442	37,69,086	10,28,45,425	23,65,04,191	
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							
TOTAL (b)	54,46,466	2,51,415	8,50,905	6,74,134	2,94,19,468	3,66,42,388	
c) Utilization/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	3,25,86,994	39,040	3,000	35,300	54,99,614	3,81,43,948	
TOTAL (c)	3,25,86,994	39,040	3,000	35,300	54,99,614	3,81,43,948	
NET BALANCE AS AT THE YEAR-END (a-b-c)	9,69,50,606	13,80,481	54,99,147	44,07,920	12,67,65,277	23,90,04,631	23,65,04,191

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Contd.)

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	CIF Corpus Fund	Digital Activity Fund	Digital Resource Fund		Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	49,90,603	2,05,55,624	83,54,568		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	2,48,561				2,48,561	
iii. Accrued Interest (22-21)	2,11,779				2,11,779	
Less: Accrued Interest (21-22)	1,70,359				1,70,359	
iv. Other - ADD: FDS Deducted						
TOTAL (b)	2,89,987	68,85,459	26,65,920		98,41,366	
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	
TOTAL (c)	0	0	2,06,500		2,06,500	
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
GRANT TOTAL (DEBT & DEPOSIT) C					126,74,36,183	116,67,21,798
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					164,63,54,099	238,13,67,616
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL					0	0
(C) PLCC ACCOUNTS: SCHEDULE - 2B TOTAL					0	0
GRAND TOTAL (2) + (2A) + (2B)					164,63,54,099	238,13,67,616

SCHEDULE - 2a ENDOWMENT FUND

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PARTICULARS	FUND WISE BREAK UP				TOTAL	
	Endowments	Donor's Gold Medals	University Gold Medals	General Endowments	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance :	1,49,91,877	70,35,799	9,85,650	41,27,813	2,70,51,159	
b) Additions to the Funds:						
i. New Endowment						
ii. Income from Investments	8,26,691	2,33,011	31,613	3,53,623	14,44,938	
iii. Adv Adjusted (Old)						
iii. Accrued Interest (22-23)	4,36,114	1,22,418	15,302	1,91,278	7,65,113	
Less: Accrued Interest (21-22)	2,39,094	2,37,233	32,949	3,51,323	13,60,599	
TOTAL (b)	5,23,711	1,18,196	13,966	1,93,578	8,49,452	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	2,72,507				2,72,507	
TOTAL (c)	2,72,507	0	0	0	2,72,507	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,51,53,081	71,53,995	9,99,616	43,21,411	2,76,28,104	2,70,51,159
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,76,28,104	2,70,51,159
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL: 2a + 2aA + 2aB					2,76,28,104	2,70,51,159

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Cautions Deposits - Ex-Students		2,33,92,001		1,79,70,987
Cautions Deposits - Current Students		1,11,63,777		64,44,014
Security Deposits		9,19,979		15,80,117
2. Earned Money Deposit		45,23,351		56,67,119
3. Other Current Liabilities				
a. March 2023 salary paid in April 2023 (Salary A/c)	10,91,15,908		9,82,50,712	
c. March 2023 Pension paid in April 2023 (Recurring A/c)	1,97,54,525		1,68,72,580	
d. March 2023 NPS MC paid in April 2023 (Recurring A/c)	81,54,112		65,01,905	
e. Group Insurance	92,657		92,657	
f. Loan from U.D.F. in Plan A/c	3,00,000		3,00,000	
g. Loan from DDT to Plan A/c	50,00,000			
h. Outstanding Expenses as on 31.03.2023	2,38,71,036		1,82,50,109	
i. Unutilized Grant as on 31.03.2023(Salary)	5,64,69,841		6,14,56,384	
j. Unutilized Grant as on 31.03.2023(Recurring)	1,10,21,152		1,62,79,977	
k. Unutilized Grant as on 31.03.2023(Capital Grant)	9,81,68,598		34,93,52,889	
l. HEFA Loan Repayment due as on 31.03.2023(HEFA-MoE)	11,64,80,539			
m. Unutilized HEFA Loan as on 31.03.2023(HEFA-MoE)	31,65,63,000			
n. Interest from Capital Assets payable to UGC(2022-23)	1,39,88,602		1,39,88,602	
o. Interest from Capital Assets payable to UGC(2022-23)	1,24,27,031		1,24,27,031	
p. Interest from Capital Assets payable to UGC(2022-23)	86,84,668			
q. Interest earned from EWS is payable to UGC	27,37,293		27,37,293	
r. Interest earned from EWS is payable to UGC(2022-23)	90,444			
s. Refundable of Recoveries	6,124		6,124	
t. Receipts against sponsored Projects (Sub-Schedule 3a)	32,94,27,573		33,59,30,444	
u. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	7,23,57,441	121,56,50,964	6,56,05,962	100,10,52,479
Total (A)		125,56,50,972		103,25,14,716
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	656,76,82,539		652,88,76,995	
3. Actuarial Value of Gratuity	60,97,86,165		40,54,86,087	
4. Actuarial Value of Leave Encashment	65,33,23,546		84,11,54,104	
5. Expenses Payable				
Total (B)		783,03,92,250		777,87,19,186
Total (A) + (B)		908,60,43,222		881,12,33,902
(A) GENERAL ACCOUNTS- SCHEDULE - 3 TOTAL		908,60,43,222		881,12,33,902
(B) DDC ACCOUNTS, SCHEDULE - 3A TOTAL		22,42,541		2,73,39,766
(C) PLCC ACCOUNTS, SCHEDULE - 3B TOTAL		50,12,912		55,41,582
GRAND TOTAL (3) + (3A) + (3B)		910,87,97,775		884,41,15,250

SUB-SCHEDULE - 3a & 3b: CURRENT LIABILITIES & PROVISIONS

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Head of Account	Opening Balance as on 01-04-2022		Transactions During the Year 2022-2023		Closing Balance as on 31-03-2023	
EMSE A/C	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		3,73,36,208	34,66,643	29,65,387		3,68,34,952
2. Council of Scientific & Industrial Research		22,00,365	9,24,983	9,07,115		21,82,497
3. DAE - NBHM		6,02,802	29,92,807	59,16,595		35,26,590
4. Dept. of Science & Technology		9,65,52,941	5,62,88,390	3,90,12,357		7,92,76,908
5. AICTE		21,00,935	0	0		21,00,935
6. ICSSR		22,40,870	10,48,629	17,02,129		28,94,370
7. DBT		3,37,40,069	87,71,627	1,36,91,751		3,86,60,193
8. CICT		2,96,347	0	0		2,96,347
9. ICMR		88,91,645	1,08,62,262	57,39,709		37,69,092
10. Other Agencies		6,64,55,262	2,68,18,206	3,13,05,703		7,09,42,759
11. Fixed Deposit Interest		8,55,13,010	0	39,29,920		8,94,42,930
TOTAL - 3a	-	33,59,30,454	11,11,73,547	10,51,70,666		32,99,27,573
3b. FELLOWSHIP:						
1. University Grant Commission		3,68,56,448	0	0		3,68,56,448
2. Dept. of Science & Technology		1,59,58,759	34,58,593	28,42,486		1,53,42,652
3. ICSSR - Post Doctoral Fellowship		43,99,336	8,28,883	50,82,183		86,52,636
4. DBT		-3,18,630	10,44,828	20,84,460		7,21,002
5. ICMR		14,09,763	68,13,782	85,25,306		31,21,287
6. Other Agencies		73,00,286	44,00,808	48,03,938		77,03,416
TOTAL - 3b	0	4,56,05,962	1,65,46,894	2,33,38,373	0	7,23,97,441
GRANT TOTAL (3a+3b)	0	40,15,36,416	12,77,20,441	12,85,09,039	0	40,23,25,014

Schedule 3(c) Unutilized Grants from UGC,
Government of India, Etc.,

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	6,44,56,384	1,62,79,977	8,07,36,361	34,93,52,885	43,00,59,246
Add:					
Grant Received during the year	161,14,00,000	59,19,00,000	220,33,00,000	7,00,00,000	227,33,00,000
Loan from Capital Asset A/c	0	5,68,88,613	5,68,88,613		5,68,88,613
Internal Receipts		28,71,40,237	28,71,40,237	0	28,71,40,237
Total A	167,58,56,384	95,22,08,827	262,80,65,211	41,93,52,885	304,74,18,096
Less:					
Utilized for Revenue/Capital Expenditure	161,93,86,543	94,11,87,675	256,05,74,218	26,38,95,674	282,44,69,892
Transferred to Recurring A/c			0	5,68,88,613	5,68,88,613
Total B	161,93,86,543	94,11,87,675	256,05,74,218	32,07,84,287	288,13,58,505
Total: (A - B)	5,64,69,841	1,10,21,152	6,74,90,993	9,85,68,598	16,60,59,591

Schedule 3(c) Unutilised Grants HEFA from MoE

Particulars	Current year 2022-23		Previous year 2021-22	
	<i>HEFA Loan Repayment</i>	<i>HEFA Loan</i>	<i>HEFA Loan Repayment</i>	<i>HEFA Loan</i>
Balance Brought Forward	11,78,69,263	69,73,35,000	10,58,73,906	
Add:				
Receipt during the year(MoE)	17,74,29,000	69,94,69,000	10,19,39,852	125,55,10,000
University Share	2,06,94,000		1,03,47,148	
Interest received during the year(MoE)	7,19,95,887		3,32,84,933	
Interest earned from FD	63,25,045		35,24,131	
Interest Accrued(2022-23)	31,61,363		20,58,132	
Total A	39,74,74,558	139,68,04,000	25,70,28,102	125,55,10,000
Less:				
Refund of Loan Principal(Including University Share)	20,69,40,000		10,34,70,000	
HEFA loan Interest repaid during the year	7,19,95,887		3,32,84,933	
Interest Accrued(2021-22)	20,58,132		24,03,906	
utilized for Capital for Capital expenditure		108,02,41,000		55,81,75,000
Total B	28,09,94,019	108,02,41,000	13,91,58,839	55,81,75,000
Balance at the end of the year (A - B)	11,64,80,539	31,65,63,000	11,78,69,263	69,73,35,000

SCHEDULE 4 - FIXED ASSETS (FY 2022-23)

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DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	29,88,43,368	1,34,16,966		31,22,60,334	14,81,58,661	59,76,867	2,68,339		62,45,207	15,44,03,868	15,78,56,466	15,06,84,707
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304	0	0		0	36,07,304	0	0
V. Furniture, Fixtures & Fittings	7.50	6,62,68,505	1,10,22,823		7,72,91,328	5,74,02,944	49,70,138	8,26,712		57,96,850	6,31,99,794	1,40,91,534	88,65,561
VI. Office Equipment	7.50	20,83,20,438	4,10,26,415		24,93,46,853	17,49,07,746	1,56,24,033	30,76,981		1,87,01,014	19,36,08,760	5,57,38,093	3,34,12,692
VII. Scientific Equipment	8.00	58,80,689	2,71,55,780		3,30,36,469	16,45,832	4,70,455	21,72,462		26,42,918	42,88,750	2,87,47,719	42,34,857
VIII. Computer/peripherals	20.00	5,58,72,944	2,00,40,881		7,59,13,825	5,45,24,713	13,48,231	40,08,176		53,56,407	5,98,81,120	1,60,32,705	13,48,231
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	16,95,01,213	50,16,868		17,45,18,081	16,93,72,272	1,28,941	5,01,687		6,30,628	17,00,02,900	45,15,181	1,28,941
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		80,85,36,776	11,76,79,733	0	92,62,16,509	60,96,63,623	2,85,18,665	1,08,54,358	0	3,93,73,023	64,90,36,646	27,71,79,864	19,88,73,152
Intangible Assets													
a. E-Journals	40.00	17,00,76,814	1,30,53,512		18,31,30,326	14,55,24,715	2,45,52,099	52,21,405		2,97,73,504	17,52,98,218	78,32,108	2,45,52,099
b. Journals - Software	40.00	15,55,299			15,55,299	15,55,299	0	0		0	15,55,299	0	0
C. Computer - Software	40.00	6,00,000			6,00,000	6,00,000	0	0		0	6,00,000	0	0
Total Intangible Assets		17,22,32,113	1,30,53,512	0	18,52,85,625	14,76,80,013	10,28,929	52,21,405	0	2,97,73,504	17,74,53,517	78,32,108	2,45,52,100
XIV. a.Capital Work-in-Progress(UPRN)		5,33,66,000	68,47,317		6,02,13,317							6,02,13,317	5,33,66,000
b.Capital Work-in-Progress(C&DS)		2,76,87,633	4,74,28,429		7,51,16,062							7,51,16,062	2,76,87,633
c.Capital WIP(HEFA - C&DS)		34,13,75,630	82,76,87,000		116,90,62,630							116,90,62,630	34,13,75,630
d.Capital WIP(HEFA - UPRNN)		21,78,01,000	25,25,54,000		47,03,55,000							47,03,55,000	21,78,01,000
e.Capital WIP(EWS)		0	1,68,89,000		1,68,89,000							1,68,89,000	
f.Capital WIP(HEFA - Interest)		3,32,84,933	7,19,95,887		10,52,80,820							10,52,80,820	3,32,84,933
XIV. Capital Work-in-Progress(Total)		67,35,15,196	122,34,01,633	0	189,69,16,829	0	0	0	0	0	0	189,69,16,829	67,35,15,196
A. Total of CURRENT YEAR		165,42,84,085	135,41,34,878	0	300,84,18,963	75,73,43,636	2,95,47,594	1,60,75,762	0	6,91,46,527	82,64,90,163	218,19,28,801	89,69,40,448
PREVIOUS YEAR		101,26,17,285	65,44,35,800	1,27,69,000	165,42,84,085	69,24,58,400	3,42,50,012	1,31,37,096	91,59,894	6,48,85,236	75,73,43,636	89,69,40,448	32,01,58,889

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	355,74,00,052			355,74,00,052	44,07,34,609	14,10,55,575	0		14,10,55,575	58,17,90,184	297,56,09,868	311,66,65,443
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00	3,33,210			3,33,210	1,62,747	16,661			16,661	1,79,408	1,53,803	1,70,463
IV. Vehicle	10.00	59,35,279			59,35,279	59,35,279	0			0	59,35,279	0	0
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	15,47,61,051	1,52,50,464	0		1,52,50,464	17,00,11,515	3,33,28,006	4,85,78,470
VI. Office Equipment	7.50	91,82,54,435	4,58,410		91,87,12,845	72,03,13,798	6,88,69,083	34,381		6,89,03,463	78,92,17,262	12,94,95,583	19,79,40,637
VII. Computer/peripherals	20.00	5,92,32,536	2,16,000		5,94,48,536	5,92,32,536	0	43,200		43,200	5,92,75,736	1,72,800	0
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	48,45,024	8,07,504	0		8,07,504	56,52,528	1,04,97,553	1,13,05,057
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,84,70,813	0	0		0	10,84,70,813	0	0
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		486,91,15,927	6,74,410		486,97,90,337	149,44,55,858	22,59,99,286	77,581	0	22,60,76,867	172,05,32,725	314,92,57,613	337,46,60,069
Intangible Assets													
a. E-Journals	40.00	24,65,179			24,65,179	24,65,179	0	0		0	24,65,179	0	0
Total Intangible Assets		24,65,179	0		24,65,179	24,65,179	0	0		0	24,65,179	0	0
A. Total of CURRENT YEAR		487,15,81,106	6,74,410	0	487,22,55,516	149,69,21,038	22,59,99,286	77,581	0	22,60,76,867	172,29,97,905	314,92,57,612	337,46,60,068
XII. a.Capital WIP/Advance - CPWD		0			0							0	0
b. Capital WIP/Advance - RITES		0		0	0							0	0
C. WIP/Advance - HR TEM Equipment		0			0							0	0
D. WIP/Advance - WIFI		0		0	0							0	0
TRANSFER TO ASSETS		0			0							0	0
B. NET WORK-IN-PROGRESS		0	0	0	0							0	0
GRANT TOTAL (A+B)		487,15,81,106	6,74,410	0	487,22,55,516	149,69,21,038	22,59,99,286	77,581	0	22,60,76,867	172,29,97,905	314,92,57,612	337,46,60,068
PREVIOUS YEAR		482,40,58,074	4,75,23,032	0	487,15,81,106	127,07,83,630	22,51,56,697	9,80,711	0	22,61,37,407	149,69,21,038	337,46,60,068	355,32,74,444

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
UDF		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,77,58,764	0		2,77,58,764	63,74,886	5,55,175			5,55,175	69,30,061	2,08,28,703	2,13,83,878
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	25,73,870	4,69,160			4,69,160	30,43,030	16,48,573	21,17,733
V. Furniture & Fixtures	7.50	17,66,037	88,880		18,54,917	12,44,135	1,32,453			1,32,453	13,76,587	4,78,330	5,21,902
VI. Office Equipment	7.50	1,66,46,965			1,66,46,965	1,02,10,779	12,48,522			12,48,522	1,14,59,301	51,87,664	64,36,186
VII. Computer/peripherals	20.00	17,98,630			17,98,630	17,98,630	0			0	17,98,630	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,99,336			2,99,336	2,63,003	29,934	0		29,934	2,92,937	6,399	36,333
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		5,29,61,335	88,880	0	5,30,50,215	2,24,65,302	24,35,244	0	0	24,35,244	2,49,00,546	2,81,49,669	3,04,96,033
B. Capital WIP/Advance - CPWD		0		0	0							0	0
B. NET WORK-IN-PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0
GRANT TOTAL (A+B)		5,29,61,335	88,880	0	5,30,50,215	2,24,65,302	24,35,244	0	0	24,35,244	2,49,00,546	2,81,49,669	3,04,96,033
PREVIOUS YEAR		5,29,23,815	37,520	0	5,29,61,335	1,99,76,918	24,84,631	3,752	0	24,88,383	2,24,65,302	3,04,96,033	3,29,46,897

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	40,00,000	37,91,303		77,91,303	80,000	80,000	75,826		1,55,826	2,35,826	75,55,477	39,20,000
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	37,28,537			37,28,537	10,08,430	3,72,854	0		3,72,854	13,81,284	23,47,253	27,20,107
V. Furniture & Fixtures	7.50	1,10,93,283			1,10,93,283	34,21,399	8,31,996	0		8,31,996	42,53,396	68,39,887	76,71,884
VI. Office Equipment	7.50	3,47,52,964			3,47,52,964	1,18,95,575	26,06,472	0		26,06,472	1,45,02,047	2,02,50,917	2,28,57,389
VII. Computer/peripherals	20.00	23,94,793			23,94,793	23,94,793	0	0		0	23,94,793	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	19,06,682	4,76,670	0		4,76,670	23,83,352	23,83,352	28,60,022
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	5,45,750			5,45,750	5,45,750	0	0		0	5,45,750	0	0
d). Gymnasium Equipments													
Total Tangible Assets		6,12,82,032	37,91,303	0	6,50,73,335	2,12,52,631	43,67,994	75,827	0	44,43,820	2,56,96,449	3,93,76,886	4,00,29,401
Intangible Assets													
a. E-Journals	40.00	3,04,50,754	10,89,877		3,15,40,631	2,74,01,450	30,49,304	4,35,951		34,85,255	3,08,86,704	6,53,927	30,49,304
b. Computer - Software	40.00	1,08,460	2,18,749		3,27,209	43,384	43,384	87,500		1,30,884	1,74,268	1,52,941	65,076
Total Intangible Assets		3,05,59,214	13,08,626	0	3,18,67,840	2,74,44,834	30,92,688	5,23,450	0	36,16,138	3,10,60,972	8,06,868	31,14,380
A. Total of CURRENT YEAR		9,18,41,246	50,99,929	0	9,69,41,175	4,86,97,464	74,60,682	5,99,277	0	80,59,958	5,67,57,421	4,01,83,754	4,31,43,782
XIII. a.Capital WIP - CPWD		50,00,000			50,00,000							50,00,000	50,00,000
b.Capital WIP - RITES		37,39,45,519			37,39,45,519							37,39,45,519	37,39,45,519
c.Capital WIP - C&DS		2,42,92,000	10,53,96,555		12,96,88,555							12,96,88,555	2,42,92,000
B. NET WORK-IN-PROGRESS		40,32,37,519	10,53,96,555	0	50,86,34,074	0	0	0	0	0	0	50,86,34,073	40,32,37,518
GRANT TOTAL (A+B)		49,50,78,765	11,04,96,484	0	60,55,75,249	4,86,97,464	74,60,682	5,99,277	0	80,59,958	5,67,57,421	54,88,17,827	44,63,81,300
PREVIOUS YEAR		45,71,67,640	3,79,11,126	0	49,50,78,765	4,22,11,287	34,47,787	30,38,391	0	64,86,178	4,86,97,464	44,63,81,300	41,49,56,354
(7) GENERAL ACCOUNTS TOTAL		707,39,05,291	146,53,94,652	0	853,92,99,943	224,62,28,769	26,54,42,806	1,67,52,621	0	30,57,18,596	263,11,46,035	590,81,53,909	317,71,64,055

SCHEDULE 4A - FIXED ASSETS (FY 2022-23)

Page No.28

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		<i>Cost/ Valuation as at beginning of the year</i>	<i>Additions during the year</i>	<i>Deductions during the year</i>	<i>Cost/ Valuation at the year end</i>	<i>As at the beginning of the year</i>	<i>Depreciation on Opening Balance</i>	<i>On Additions during the year</i>	<i>On Deductions during the year</i>	<i>Total Depreciation</i>	<i>Total up to the year end</i>	<i>As at the current year end</i>	<i>As at the previous year end</i>
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,20,25,052	6,76,012			6,76,012	1,27,01,065	2,10,99,557	2,17,75,570
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091	19,595		28,83,686	28,64,091	0	1,470		1,470	28,65,560	18,126	0
VI. Office Equipment	7.50	64,13,579	94,491		65,08,070	64,13,579	0	7,087		7,087	64,20,666	87,404	0
VII. Computer/peripherals	20.00	15,15,430			15,15,430	14,57,189	58,241			58,241	15,15,430	0	58,241
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,64,52,770	18,88,310			18,88,310	1,83,41,079	5,42,017	24,30,326
X. Software	40.00	1,63,430			1,63,430	1,30,744	32,686			32,686	1,63,430	0	32,686
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,88,57,254	1,14,086	0	6,89,71,340	4,45,60,431	26,55,249	8,556	0	26,63,805	4,72,24,237	2,17,47,103	2,42,96,823
PREVIOUS YEAR		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,823	2,77,20,678

SCHEDULE 4B - FIXED ASSETS (FY 2022-23)

Page No.29

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	46,05,926	2,93,313			2,93,313	48,99,239	97,66,406	1,00,59,719
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668				0	8,09,668	0	0
V. Furniture & Fixtures	7.50	68,66,833	49,560		69,16,393	57,76,082	5,15,012			5,15,012	62,91,095	6,25,298	10,90,751
VI. Office Equipment	7.50	1,89,85,185	6,96,808		1,96,81,993	1,65,67,101	14,23,889	52,261		14,76,149	1,80,43,250	16,38,743	24,18,084
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026				0	21,42,026	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	21,07,412				0	21,07,412	0	0
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	2,47,800				0	2,47,800	0	0
d). Gymnassium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,58,24,569	7,46,368	0	4,65,70,937	3,22,56,015	22,32,214	52,261	0	22,84,475	3,45,40,490	1,20,30,447	1,35,68,554
PREVIOUS YEAR		4,49,00,235	9,24,334	0	4,58,24,569	2,99,74,241	22,12,449	69,325	0	22,81,774	3,22,56,015	1,35,68,554	1,49,25,994

FIXED ASSET

Total Tangible Asset General Account		590,65,77,893	12,30,94,780	0	602,96,72,673	222,46,53,860	26,62,08,653	1,10,68,582	0	27,72,77,234	250,19,31,093	352,77,41,581	368,19,24,032
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		590,65,77,893	12,30,94,780	0	602,96,72,673	222,46,53,860	26,62,08,653	1,10,68,582	0	27,72,77,234	250,19,31,093	352,77,41,581	368,19,24,032
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
TOTAL (4) + (4A) + (4B) = A		590,65,77,893	12,30,94,780	0	602,96,72,673	222,46,53,860	26,62,08,653	1,10,68,582	0	27,72,77,234	250,19,31,093	352,77,41,581	368,19,24,032
Total Intangible Asset General Account = B		20,52,56,506	1,43,62,138	0	21,96,18,644	17,75,90,026	41,21,617	57,44,855	0	3,33,89,642	21,09,79,668	86,38,976	2,76,66,480
GRAND TOTAL = A+B		611,18,34,399	13,74,56,918	0	624,92,91,317	240,22,43,886	27,03,30,270	1,68,13,438	0	31,06,66,876	271,29,10,762	353,63,80,556	370,95,90,512

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		107,67,52,715	132,87,98,188	0	240,55,50,903	0	0	0	0	0	0	240,55,50,902	107,67,52,714
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		107,67,52,715	132,87,98,188	0	240,55,50,903	0	0	0	0	0	0	240,55,50,902	107,67,52,714

SCHEDULE - 5 : INVESTMENT
Endowment / Endowment Funds

Page No 30

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1 Others With Scheduled Banks				
EMSF	15,17,96,213		18,44,03,981	
Endowment Fund	2,46,81,798		2,36,90,885	
(A) GENERAL ACCOUNTS, SCHEDULE - 5 TOTAL		17,84,78,011		20,80,94,866
(B) DDE ACCOUNTS, SCHEDULE - 5A TOTAL		0		0
(C) PDCS ACCOUNTS, SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		17,84,78,011		20,80,94,866
TOTAL		17,84,78,011		20,80,94,866

SCHEDULE - 6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1 In Central Government Securities				
2 In State Government Securities				
3 Others				
Annual Allocation - Capital Asset	0		13,26,51,316	
Plan	0		0	
HRA	11,12,54,511		9,24,78,509	
Debt & Deposit	52,70,93,707		14,19,99,201	
Student Merit Scholarship	1,98,19,426		1,02,55,408	
Placement	1,66,13,100		1,58,74,495	
Staff Welfare Fund	4,05,152		3,83,076	
Affiliation & Inspection Fund	7,10,40,035		6,73,36,927	
UDF	7,41,80,291		3,23,66,568	
Examination Fund	3,03,97,911		3,75,641	
Hostel Mess Subsidy Fund	6,23,34,571		11,80,32,209	
Sports Fund	91,22,146		86,68,533	
PGDCF	31,02,515		30,00,000	
NFI	34,00,064		1,00,000	
Day Care Centre	4,30,335		4,00,000	
International Convention Centre	0		6,34,853	
CIF Corpus Fund	50,68,811		48,20,244	
Pre-Primary School Fund	25,33,907		24,10,123	
HEFA	10,54,70,000		10,34,70,000	
TOTAL		102,03,42,922		93,52,57,303
(A) GENERAL ACCOUNTS, SCHEDULE - 6 TOTAL		102,03,42,922		93,52,57,303
(B) DDE ACCOUNTS, SCHEDULE - 6A TOTAL		142,77,02,241		133,60,66,711
(C) PDCS ACCOUNTS, SCHEDULE - 6B TOTAL		1,99,99,999		0
GRAND TOTAL (6) + (6A) + (6B)		246,80,45,162		227,13,24,014

SCHEDULE - 7: CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Stocks:				
a. Closing Stock		3,66,989		4,60,852
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		5,000		3,500
4. Bank Balances				
a. With Scheduled Banks & Savings Accounts				
EMSP	99,93,408		4,38,05,761	
Endowment Fund	21,81,164		19,99,676	
Animal Abecasion	22,99,12,380		24,35,41,872	
Elea-A	98,49,176		1,23,41,131	
Plan	19,93,054		56,92,803	
HBA	48,50,677		1,84,61,995	
Debt & Deposit	15,89,77,920		18,40,44,861	
Student Merit Scholarship	1,95,474		91,44,326	
Placement	23,18,384		12,85,606	
Staff Welfare Fund	1,61,894		1,57,518	
Affiliation & Inspection Fund	1,54,36,584		1,35,66,141	
Central Instrumentation Facility	18,26,722		9,12,187	
UIF	3,70,40,185		3,81,60,540	
Examination Fund	26,05,945		1,04,76,848	
PGJCF	43,30,809		41,81,999	
NFIC Fund	6,57,479		36,65,552	
Pre-Primary School	28,59,512		21,57,401	
Day Care Centre	4,54,920		7,53,695	
Hostel Mess Subsidy Fund	3,28,73,570		12,03,252	
Sports Fund	50,04,084		47,19,312	
IT Service Fund	29,453		29,453	
International Convention Centre	79,203	92,30,60,437	6,55,15,233	66,80,68,184
b. Interest Receivable				
Interest Receivable from M/s.C&DS, Bengaluru	4,66,770		4,66,770	
Interest Receivable from M/s.UPRNN Ltd.	2,95,990		2,95,990	
Interest Receivable from M/s.UPRNN Ltd.	2,15,242			
Interest Receivable from M/s.UPRNN Ltd. (2022-23)	53,48,716			
Interest Receivable from M/s.C&DS, Bengaluru	2,11,89,083	2,75,15,801	2,15,242	9,78,002
TOTAL		55,08,87,427		66,96,10,538
(A) GENERAL ACCOUNTS SCHEDULE - 7 TOTAL		55,08,87,427		66,96,10,538
(B) DEBIT ACCOUNTS SCHEDULE - 7A TOTAL		17,11,20,183		11,90,51,531
(C) CREDIT ACCOUNTS SCHEDULE - 7B TOTAL		3,50,56,902		3,92,97,480
GRAND TOTAL (7) + (7A) + (7B)		75,70,64,512		82,39,59,549

SCHEDULE - I : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees (Non-interest bearing)				
Festival	26,062		26,062	
LIC	35,000		1,55,321	
Tour Advance	0		0	
Medical Advance	0	61,062	1,85,265	3,46,648
2. Long Term Advances to employees (Interest bearing)				
a. MCA	5,33,761		5,33,751	
Less: MCA Recovery		5,33,761		5,33,761
3. Token Advance				
Advance to HEFA - C&DS	63,34,16,000		63,34,16,000	63,34,16,000
Add: Advance to C&DS(2022-23)	30,07,15,000			
Less: Transferred to Work-in-progress	63,34,16,000	30,07,15,000		
Advance to HEFA - UPRNN	6,39,19,000		6,39,19,000	6,39,19,000
Add: Advance to HEFA (2022-23)	1,58,48,000			
Less: Transferred to Work-in-progress	6,39,19,000	1,58,48,000		
Advance to UPRNN(FWS)	23,00,00,000		23,00,00,000	23,00,00,000
Less: Transferred to Work-in-progress	1,68,89,000	21,31,11,000		
Advance to C&DS(D&D - ICCT)	9,53,08,000		5,76,00,000	
Advance to C&DS(D&D - ICCF 2021-22)			5,76,00,000	0
Less: Transferred to Work-in-progress	1,32,50,014	6,20,57,986	1,98,92,000	9,53,08,000
Advance to C&DS(Annual Allocation)	1,95,35,000		1,96,35,000	1,96,35,000
Less: Transferred to Work-in-progress	1,21,88,000	74,47,000		
Advance to UPRNN(Annual Allocation)	7,01,34,000		7,01,34,000	7,01,34,000
Less: Transferred to Work-in-progress	7,01,34,000	0		
Advance to UPRNN(Annual Allocation - R&M)	1,68,00,000		1,68,00,000	1,68,00,000
Less: Transferred to Work-in-progress	1,68,00,000	0		
Advance to UPRNN(Annual Allocation - E-Journals(Smart Class Room))	2,00,00,000		2,00,00,000	2,00,00,000
Less: Transferred to Equipment for Smart Class Room(2022-23)	2,00,00,000	0		
Advance to Library Books(Prepaid Subscription)	68,47,317		68,47,317	68,47,317
Less: Transferred to Library Books(2022-23)	68,47,317	0		
Advance to B.E Ballimoria & Co. Ltd., (ICCF)		1,29,10,603		
Annual Allocation	29,40,190		1,08,40,065	
PLM	38,44,821		40,45,006	
EMSE	42,50,618		87,54,561	
U D F	4,61,524		8,80,774	
Debit & Deposit	55,35,311	1,80,38,476	50,65,176	3,01,94,685

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Contd.)

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Security Charges - April 2023	77,12,457		0	
AMC of Pon. Plant	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		86,34,457		9,22,000
5. Deposits				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		1,06,20,191	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposit with BSNL	61,09,530	1,72,50,001	61,09,530	1,72,50,001
6. Income Accrued:				
a. Investments from Humankind / Endowment Funds				
LMSE	71,93,429		15,34,908	
Endowment Fund	7,65,113	79,58,542	13,60,599	48,95,503
b. Investments from Others				
Annual Allocation - Capital Asset	0		50,18,528	
HEFA	31,61,363		20,58,132	
EIBA	40,55,875		54,96,606	
Debt & Deposit	2,14,81,598		99,54,590	
Student Merit Scholarship	7,30,367		3,09,231	
Placement	7,86,736		5,39,808	
Staff Welfare Fund	13,175		13,200	
Affiliation & Inspection Fund	28,18,495		22,81,148	
PCITCF	1,25,448		1,08,082	
NTIG Fund	1,50,157		3,534	
Day Care Centre	16,726		14,411	
UDF	2,66,137		2,26,267	
Examination Fund	4,34,663		15,553	
Hostel Mess Subsidy Fund	17,38,464		28,15,672	
Sports Fund	3,90,247		3,13,943	
CIP Corpus Fund	2,11,779		1,70,359	
Pre-Primary School Fund	1,05,669		83,659	
International Convention Centre	0	3,64,37,339	12,927	2,94,16,850
c. On Loans and Advances				
d. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Contd.)				
PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
7 Other Receivables				
a Debt balances in sponsored projects				
b Other Advance (Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
c Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	1,25,000		11,25,000	
Less: Amount received		11,25,000	0	11,25,000
Loan to Plan A/c from UDF	3,00,000	3,00,000	3,00,000	3,00,000
8 Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c (109866+12045)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		8,72,39,964		8,17,33,360
Grants Receivables - Recurring A/c from UGC (Withhold)		8,00,00,000		8,00,00,000
Grants Receivables - Recurring A/c from UGC (Add. Grant)		11,70,00,000		
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		75,00,000
Debt balance in Sponsored Projects (Sub-Schedule - 8b)		14,69,40,723		8,23,73,325
Debt balance in Fellowship & Scholarship (Sub-Schedule - 8c)		12,09,46,658		11,54,77,456
TOTAL		126,28,98,270		160,83,30,604
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		126,28,98,270		160,83,30,604
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		5,62,91,476		4,86,26,044
(C) PLCC ACCOUNTS: SCHEDULE - 8B TOTAL		6,18,356		0
GRAND TOTAL (A) + (B) + (C)		131,98,08,102		165,69,56,648

SUB-SCHEDULE - 8a : LOANS, ADVANCES & DEPOSITS

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementation of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Human Resource Development Centre	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance	1,15,95,235	4,21,52,170	3,60,932	20,525	2,76,04,498	8,17,33,360	
b) Additions to the Funds:							
i. Receipts						0	
iv. Other additions - Adjustment Advance						0	
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc.	25,58,447				30,69,241	56,27,688	
- Other Administrative Expenses					5,78,916	5,78,916	
TOTAL (c)	25,58,447	0	0	0	36,48,157	62,06,604	
NET BALANCE AS AT THE YEAR-END (a+c-b)	1,41,53,682	4,21,52,170	3,60,932	20,525	3,12,52,655	8,77,39,964	8,17,33,360

SUB-SCHEDULE - 8b & 8c : LOANS, ADVANCES & DEPOSITS

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Head of Account	Opening Balance as on 01-04-2022		Transactions During the Year 2022-2023		Closing Balance as on 31-03-2023	
	DR	CR	DR	CR	DR	CR
EMSFP A/C						
8b. PROJECTS:						
1. University Grant Commission	3,19,39,765		14,63,884	6,00,337	3,28,03,312	
2. Council of Scientific & Industrial Research	22,10,185		8,274	0	22,18,459	
3. Dept. of Science & Technology	1,28,30,979		3,73,34,884	16,24,408	4,85,41,455	
4. AICTE	1,57,220		0	0	1,57,220	
5. DBT	1,16,77,361		3,24,23,336	70,07,654	3,70,93,043	
6. ICMR	15,58,630		0	0	15,58,630	
7. CICT	3,42,792		0	0	3,42,792	
8. Other Agencies	2,16,56,393		27,51,048	1,81,629	2,42,25,812	
TOTAL - 8b	8,23,73,325	0	7,39,81,426	94,14,028	14,69,40,723	
8c. FELLOWSHIP:						
1. University Grant Commission	10,43,77,574		0	0	10,43,77,574	
2. Council of Scientific & Industrial Research	90,50,643		0	0	90,50,643	
3. Other Agencies	20,49,239		85,25,688	30,56,486	75,18,441	
TOTAL - 8c	11,54,77,456	0	85,25,688	30,56,486	12,09,46,658	
GRANT TOTAL (8b+8c)	19,78,50,781	0	8,25,07,114	1,24,70,514	26,78,87,381	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE-9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Fee From Students				
Academic Fees				
1. Tuition fee		6,35,60,795		8,45,75,496
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		45,85,369		65,20,133
7. Sports fee				
8. Recognition fee				
Total (A)		6,81,46,164		9,10,95,629
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,28,94,576		11,51,88,832
3. Mark sheet, certificate fee		2,46,32,616		2,36,79,805
Total (B)	0	14,75,27,192	0	13,68,68,637

SCHEDULE -9 : ACADEMIC RECEIPTS (Contd...)

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1 Identity card fee				
2 Fines/Miscellaneous fee		1,05,290		1,62,915
3 Medical fee				
4 Transportation fee				
5. Penalty fee				
6 Hostel fee + Establishment Charges		4,49,050		3,90,824
Total (C)		5,54,320		5,53,739
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,30,87,272		2,13,39,051
3. Student Aid Fund				
Total (D)		2,30,87,272		2,13,39,051
Grand Total (A+B+C+D)	0	23,93,14,948	0	24,98,57,056

SCHEDULE - 10 : GRANTS & DONATIONS

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PARTICULARS	CURRENT YEAR 2022-23 Rs.			PREVIOUS YEAR 2021-22 Rs.		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(22-23)						
Salary Grant for the year 2022-23	161,14,00,000			128,81,89,000		
Opening balance received from UGC	6,44,56,384			7,98,41,203		
Less: Unutilized Grant(22-23)	5,64,69,841			6,44,56,384		
Withdrawn by RBI				4,694		
2.Recurring Head(31)						
Opening Balance(22-23)		1,62,79,977			6,86,21,479	
Maintenance Grant (22-23)		70,89,00,000			37,44,20,000	
Loan amount received from Capital Asset A/c		5,68,88,613				
Less: Capitalized Value		96,520			81,98,843	
Unutilized Grant(22-23)		1,10,23,152			1,62,79,977	
Withdrawn by RBI					2,518	
3.Capital Expenditure(35)						
Opening Balance(22-23)			34,93,52,885			34,34,48,601
Add: Capital Grant			7,00,00,000			6,00,00,000
Less: Capitalized Value			26,38,95,674			5,30,93,240
Transferred to Recurring A/c			5,68,88,613			0
Withdrawn by RBI						476
Unutilized Grant(22-23)			9,85,68,592			34,93,52,885
4. HEFA Projects - MoE(GOI)						
Balance Brought Forward						
Add: Receipt during the year						
University Share						
Interest received during the year(MoE)						
Interest Accrued(2021-22)						
TOTAL	161,93,86,543	77,09,50,918	0	130,35,69,125	41,85,62,141	0

SCHEDULE - II : INCOME FROM INVESTMENTS**(I). Investment from Earmarked/Endowment Fund**

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debt-instruments				
2. Income received				
a. Each Fund separately				
3. Others (Specify)				
a. Interest on Term Deposit				
TOTAL - I	0	0	0	0

(II). Investment from other than Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income received		0		50,38,528
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II	0	0	0	50,38,528
TOTAL - I - II	0	0	0	50,38,528

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debts and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

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PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		10,32,150		10,93,045
2. License fee		5,000		16,69,383
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		8,15,236		11,02,970
5. Water charges		5,660		1,06,879
6. Lease of/Uniforms of Trees				
7. Rent from Building		60,15,740		4,78,331
Add: Rent dues				
Less: Rent dues				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	78,84,592	0	44,50,608

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		1,834		1,742
2. Bus Fare		4,35,850		9,42,234
3. Terminal Benefits		55,55,300		18,16,372
4. 15% of Net Income of DUE		2,62,81,620		2,22,99,307
5. Other receipts		1,39,30,451		92,12,275
Total	0	6,62,14,064	0	3,62,71,938
GRAND TOTAL (A+B+C)+D+E+F+G+H)	0	7,81,98,666	0	4,07,22,543

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts		1,21,322		
2. Rent from Buildings		1,50,016		
TOTAL		2,71,348		

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	143,43,83,581		109,55,32,360	
Add: March 2023 Salary paid in April 2023	10,91,15,908		9,82,50,712	
Less: March 2022 Salary paid in April 2022	9,82,50,712		7,96,81,203	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		47,42,653		63,67,440
4. Contribution to Other Fund -NPS (MC)		10,90,22,026		6,63,10,469
Add: March 2023 NPS MC paid in April 2023		81,54,332		65,81,905
Less: March 2022 NPS MC paid in April 2022		65,01,905		44,94,834
5. Pension		27,72,19,734		56,49,41,856
Add: March 2023 Pension paid in April 2023		1,97,54,525		1,68,72,384
Less: March 2022 Pension paid in April 2022		1,68,72,384		1,21,94,312
6. Retirement and Terminal Benefits				
7. L.H. facility	86,99,160		1,47,58,035	
8. Medical facility	72,14,187		79,08,537	
9. Children Education Allowance	1,32,83,000		1,15,28,750	
10. Provision for retirement benefits(Annex. Sch 15A)	31,66,08,273		12,80,27,474	
11. Leave Encashment	-14,78,52,138		17,70,38,472	
TOTAL	264,34,21,259	89,58,18,661	145,32,02,637	64,43,84,888

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	652,88,78,995	40,84,86,087	84,13,54,104	777,87,19,186
Add: Capitalized value of Contributions received from other organization				
Total (a)	652,88,78,995	40,84,86,087	84,13,54,104	777,87,19,186
Less:				
b. Actual Payment during 2022-23	23,84,15,690	5,68,64,113	3,99,78,420	33,52,58,223
Commutation paid during 2022-23		5,90,44,082		5,90,44,082
Total (b)	23,84,15,690	11,59,08,195	3,99,78,420	39,43,02,305
c. Balance Available on 31.03.23(a-b)	629,04,63,305	29,25,77,892	80,13,75,684	738,44,16,881
d. Provision required on 31.03.23 as per Actuarial Value	656,76,82,539	60,91,86,165	65,35,23,546	783,03,92,250
E. Additional Provision to be created during 2022-23(d-e)	27,72,19,234	31,66,08,273	-14,78,52,138	44,59,75,369

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		58,68,067		45,85,538
2. Field work/ participation				0
3. Seminar / Workshop		2,83,308		2,54,250
4. Payment to visiting faculty		50,11,306		47,64,000
5. Examination		11,24,06,037		5,00,61,211
6. NAAC Visit Expenses				
7. Admission Expenses				8,39,530
8. Convocation Expenses		36,99,875		0
9. Liquid Nitrogen Facility		9,02,909		6,96,086
10. Ann-Nat Fellowship		3,04,58,383		2,97,73,732
11. Stipend/meal-subsidies		1,24,46,000		58,61,250
12. Subscription Expenses				
13. Others:				
a. Contingencies				
b. Medical Clinic Insurance Policy		81,650		5,24,223
c. Inter Univ / Inter College Sports (TA/DA etc.)		1,47,461		2,51,823
d. Production Expenses		24,119		11,360
e. Binding of Book & Journal		66,375		
f. Animal House (Recurring)		56,958		59,310
g. Campus Wifi		60,52,400		
h. CPF Shortfall Interest		35,22,804		51,56,995
i. CPF Shortfall Interest		9,19,112		15,35,459
j. Infrastructure Maintenance Facility				
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL,	0	18,19,47,784	0	10,44,22,607

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1 Electricity and Power		6,91,57,541		4,42,57,032
2 Water charges		82,278		
3 Insurance				
4 Rent, Rates & Taxes (including property tax)		20,27,388		23,14,264
5 Postage & Telegrams		14,31,671		17,93,304
Add. Prepaid AMCC - Franking Machine				
6 Telephone & Internet Charges		48,46,857		13,92,400
Less: Internet Leased Line 2021-22				
7 Printing & Stationery		9,72,333		7,02,888
8 Traveling & Conveyance Expenses		57,57,944		27,73,836
9 Hospitality		14,35,736		3,40,785
10 Audit Fees		2,50,349		1,25,215
11 Legal Expenses		22,94,251		19,38,610
12 Advertisement & Publicity		13,14,980		9,89,191
13 Magazines & Journals				
14 Others (Specify)				
a. Security Expenses		10,02,94,661		3,24,82,152
b. Computer Consumables		12,36,611		7,85,752
c. Contingencies		1,01,49,739		73,45,680
d. Over Time Allowances		8,01,945		5,92,427
e. Honorarium / Remuneration to Staff		11,14,704		22,74,557
f. Training to Staff				
g. Lavries & Uniforms		77,264		7,919
h. Daily Wages		8,74,47,849		4,96,91,902
i. VC's Discretionary Fund				
j. Earn While you Learn				
k. Cost of Medicine		5,05,842		4,03,642
l. Inter Dept. Sports for Staff		13,420		23,634
Total	0	29,14,15,378	0	15,25,33,483

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2022-23		2,98,73,945		1,15,82,365
Audit Fees 2022-23				
Closing Stock (2021-22)		5,60,852		17,87,434
Less: Outstanding Expenses 2021-22		1,82,50,109		1,75,40,954
Closing Stock (2022-23)		3,06,589		5,60,852
TOTAL	0	36,32,93,477	0	14,78,01,476

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		18,99,178		35,32,872
b. Repairs & Maintenance		20,02,814		
c. Insurance Expenses		3,61,852		2,61,582
A/c. Pre-paid Insurance (2021-22)				5,38,429
2. Vehicle taken on rent / lease		6,20,911		5,66,073
3. Rent / Usage Expenses				
4. Contingencies				
TOTAL	0	48,89,355	0	48,98,956

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		52,72,931		66,50,884
2. Furniture & Fixtures				
3. Plant & Machinery		56,60,998		
4. Office Equipments		3,55,14,412		3,71,83,601
5. Cleaning Materials & Service		0		6,69,59,896
6. Transport				
7. Others (Specify)				
a. Estate Maintenance		79,24,124		
b. Maintenance of Hostel		24,83,759		
c. Campus Beautification (AMC)		2,14,04,399		2,48,49,595
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	7,81,66,623	0	13,58,23,975

SCHEDULE - 20 : FINANCE COST

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1 Interest on fixed loans				
2 Interest on other loans				
3 Bank Charges				
TOTAL	0	0		

SCHEDULE - 21 : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a Provision for Bad & Doubtful Debts				
b Depreciation		6,91,46,527		6,38,76,166
c Rounding Off Exp.				
TOTAL	0	6,91,46,527	0	6,38,76,166

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1 Maintenance of Office Equipments		74,61,898		14,19,765
2 Rent for Building		2,09,522		
3 Repairs and Maintenance Building		3,77,856		
4 Cleaning Material & Services				
5 AMC for Garden Development				
6 Contingency				8,55,011
7 Examination - Automation Charges				
8 Contract Security		36,61,732		96,35,630
9 Daily Wages				33,27,318
10 Flourinary Charges		57,46,825		18,31,954
11 Vehicle taken on rent / lease				
12 Telephone and Internet Charges				
13 Water Charges				
14 Postage and Telegram				
15 Non-Net Fellowship		20,52,009		20,24,090
16 Campus Wifi		6,21,382		
17 Minor and Major works (Electrical)				
18. March 2021 NPS MC paid in April 2021				44,94,854
19 Security Payment from Jan 20 to Mar 21				66,67,744
20. Prior period Depreciation (HRTLM Equipment)				10,09,070
TOTAL	0	2,01,11,255	0	3,32,63,546

PODICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

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SCHEDULE - 1A(Directorate of Distance Education):
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	89,68,37,100		79,21,63,323	
Add: Capitalized Value	1,14,086			
Excess of Income Over Expenditure	16,11,03,327		12,69,73,084	
Less: Transferred to Reserving A/C	2,62,81,620		2,22,96,307	
BALANCE AT THE YEAR-END		103,17,72,893		89,68,37,100
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	60,38,64,235		57,56,19,395	
Add: Interest Earned	2,82,18,127		3,28,66,411	
Interest Accrued on Fixed Deposits(2022-23)	2,42,16,411		1,90,53,211	
Less: Interest Accrued on Fixed Deposits(2021-22)	1,90,53,211		2,36,74,782	
BALANCE AT THE YEAR-END		65,79,45,562		60,38,64,235
TOTAL 1A		166,97,18,455		150,07,01,335
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

SCHEDULE - 3A(Directorate of Distance Education) :
CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1 Deposits from staff				
2 Deposits from Students		1,03,550		1,03,550
3 Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on				
a. Secured Loans / Borrowings				
b. Unsecured Loans / Borrowings				
5 Statutory Liabilities (GST, LRS, WC' Tax, CPE, GIS, NPS)				
a. Overdue				
b. Others				
6 Other Current Liabilities				
Fees Collected (Proportion of Subseqt FY)				
a. March 2022 salary paid in April 2022		8,19,722		7,93,452
b. Receipts against sponsored Projects				
c. Grants in Advance				
d. E-learning Programme share payable up to March 2023				1,93,93,400
e. Amount Payable to CPWD				
Endowment fee	70,49,264		70,49,264	
Add: Endowment fee				
Less: Endowment fee Remund	2,50,000	67,99,264		70,49,264
Total of (A)		77,42,541		2,73,39,766
B. Provisions				
1 For Taxation				
2 Gratuity				
3. Super Annuity / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		77,42,541		2,73,39,766

PONDICHERY UNIVERSITY

SCHEDULE 4A (Disclosure of Distance Education) - Fixed Assets (FY 2022-23)

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DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
CODE		Cost/ Valuation as at beginning of the year	Additions during the year	Deletions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deletions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6+12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,78,00,622			3,38,00,622	1,20,25,052	6,76,012			6,76,012	1,27,01,064	1,10,99,558	2,17,75,570
b) On Leasehold Land													
c) Ownership Floor Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091	19,595		28,83,686	28,64,091	0	1,470		1,470	28,86,561	18,125	0
VI. Office Equipment	7.50	54,13,579	94,493		1,5,04,070	64,13,579	0	7,067		7,067	64,20,646	17,404	0
VII. Computer peripherals	10.00	15,15,430			15,15,430	14,57,189	58,241			58,241	15,15,430	0	58,241
VIII. Electric installations & fittings													
IX. Library books	10.00	1,49,81,396			1,68,83,096	1,64,52,770	18,88,310			18,88,310	1,83,41,080	5,42,015	24,30,326
X. Software	40.00	1,63,430			1,61,410	1,10,744	14,686			32,686	1,63,430	0	14,686
XI. Tube wells & water supply													
XII. Other fixed assets													
a) Laboratory Equipments													
b) Audio Visual Equipments													
c) Computer Softwares													
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,82,57,234	1,14,084	0	6,89,71,340	6,45,60,431	26,55,249	8,556	0	26,63,805	6,72,14,236	2,17,47,096	2,41,96,815
B. Capital Wd/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,82,57,234	1,14,084	0	6,89,71,340	6,45,60,431	26,55,249	8,556	0	26,63,805	6,72,14,236	2,17,47,096	2,42,94,515

SCHEDULE - 5A(Directorate of Distance Education):**INVESTMENTS: Parkmarked / Disbursement Funds**

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others (to be specified)				
TOTAL				

SCHEDULE - 6A(Directorate of Distance Education):**INVESTMENTS: Others**

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
1. In Central Government Securities				
2. In State Government Securities				
3. DDE Investments	81,38,80,404		75,32,10,505	
4. DDE Maintenance Corpus Fund	61,38,21,747		58,28,56,206	
TOTAL		142,77,02,241		133,60,66,711

SCHEDULE - 7A(Directorate of Distance Education):**CURRENT ASSETS**

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
2. Sundry Debtors:				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances:				
a. With Scheduled Banks:				
- In Term Deposit Accounts				
- DDE A/C	17,09,30,459		11,55,04,292	
- DDE Maintenance Corpus A/C	3,99,725		35,47,139	
TOTAL		17,11,20,183		11,90,51,431

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees. (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
4. Prepaid Expenses				
a. Insurance				
b. Other expenses				
5. Deposits				

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS (Contd.)

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Income Accrued:				
a. Interest Accrued (DDE)		2,69,57,147		2,20,53,915
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,43,16,411		3,90,53,211
c. Loans to PFI/AA		50,00,000		
d. Others				
7. Standing & Temporary Advance		1,400		74,00,000
8. Other Receivables				
TDS to be received from Kamata Bank		16,918		16,918
Telephone Advance				
9. Claims Receivable				
TOTAL		5,62,91,476		4,94,26,044

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9A(Directorate of Distance Education):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academic Fees				
1. Tuition fee		2,80,45,750		2,37,11,550
2. Admission fee				
3. Registration fee				
4. Syllabus fee				
Total (A)		2,80,45,750		2,37,11,550
Examination Fees				
1. Admission test fee				
2. Actual Examination fee	1,51,40,229		2,51,92,175	
3. Mark sheet, certificate fee	19,85,827	1,71,20,547	62,60,126	1,16,52,299
Total (B)		1,71,20,547		3,16,50,299
Other Fees				
1. Identity card fee				
2. Fine-Miscellaneous fee	17,68,490		9,05,603	
3. Inspection fee			60,000	
4. Sport centre agreement fee	25,000		12,50,000	
5. Study Material	1,06,61,100		65,45,750	
6. Twinning Programme	7,94,20,201		6,79,06,991	
Add: Twinning Programme dues paid for 22-23	1,93,93,500		56,48,163	
Less: Twinning Programme Share Payable up to March 2023		11,10,68,821	1,93,93,500	6,59,23,006
Total (C)		11,10,68,821		6,59,23,006
LESS:				
Capitalized Value		1,14,086		0
Total (D)		1,14,086		0
Grand Total (A+B+C-D)		15,61,33,102		12,12,84,855

SCHEDULE - 10A) Directorate of Distance Education) :
GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - General (G1) Recurring				
LESS: Capitalized Value				
b. Ugc Grants-in-Aid Salary				
2. State Government(s)				
3. Government Agencies				
4. Others (Specify)				
TOTAL				

SCHEDULE - 11A) Directorate of Distance Education) :
INCOME FROM INVESTMENT

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
a. Each Fund separately				
TOTAL				

SCHEDULE - 12A) Directorate of Distance Education) :
INTEREST EARNED

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 13A(Directorate of Distance Education) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
Total - A				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports festival				
Total - C				
D. Interest on Term Deposits: Nil/				
1. With Scheduled Banks	4,07,36,690		3,31,48,779	
Add: Accrued Interest for 22-23	2,65,57,147		1,20,55,815	
Less: Accrued Interest for year 21-22	2,29,55,915	4,56,37,922	1,96,80,053	1,45,24,661
2. With Non-Scheduled banks				
Total - D		4,56,37,922		3,45,24,661
E. Interest on Savings Accounts				
1. With Scheduled Banks		22,26,388		70,84,651
2. With Non-Scheduled Banks				
Total - E		22,26,388		70,84,651
F. Interest On Loans:				
1. Employees/Syaff				
Total - F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
GRAND TOTAL (A+B+C+D+E+F+G+H)		4,78,64,310		3,66,09,314

SCHEDULE - 14A (Disbursement of Distance Education) : PRINCIPAL/PRINCIPAL OFF

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1 Academic Receipts				
2 Income from Investments				
TOTAL				

SCHEDULE - 15A (Disbursement of Distance Education) : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,10,63,680		1,29,69,037	
Additional 2023 Salary paid in April 2023	1,58,727		7,93,457	
Less: March 2022 Salary paid in April 2023	2,91,452	1,17,11,765	5,29,296	1,23,33,399
2. Allowances and Bonus				
1 Contribution to Provident Fund (MF)				2,98,839
2 Contribution to Other Fund (specify) -HPS (MF)		2,24,719		6,22,847
3 Staff Welfare Expenses				
4 Retirement and Terminal Benefits				
5 LTC Travel				
6 Medical Facility				
7 Children Education Allowance				54,000
10 Honorarium		40,38,613		46,70,404
11 TA/DA Expenses		3,96,674		7,76,234
12 Others (specify)				
a. Conveyance Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		1,68,95,171		1,92,63,447

SCHEDULE - 16A (Disbursement of Distance Education) :
ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses				
2. Field work/ participation				
3. Seminar / Workshop		1,01,131		
4. Payment to visiting faculty				
5. Paperation				
6. Approval of DOE Degree		94,411		
7. Student Welfare Expenses				
8. Common Entrance Examination Expenses				
9. Admission Expenses (Two/one Programme)		2,11,772		
10. Communication Expenses				
11. Publications Printing of Study Material				
12. Softwares-computer technology				
13. Subscription Expenses				
14. Others (Conduct of PUPS)		1,79,986		
15. Computer Consumables		1,57,065		
16. Cultural & Social Activities Expenses				
17. Community College Expenses				
18. Miscellaneous Expenses				
19. Printing & Production (Exam)		14,55,100		14,754
20. Printing of Study Materials		1,29,81,275		49,12,536
TOTAL		1,45,46,340		49,28,290

SCHEDULE - 17A(Directorate of Distance Education) :
ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power				
2. Water charges				
3. Insurance (Vehicle)		21,287		
4. Rent, Rates & Taxes (including property tax)				
5. Postage & telegrams		12,41,792		7,74,843
6. Telephone & Internet Charges				
7. Printing & Stationery		11,10,582		1,00,820
8. Travel & Conveyance Expenses				
9. Contingencies		15,08,482		48,480
10. Hospitality		2,11,916		
11. Audit Expenses				
12. Auditors Remuneration				
13. Professional Charges				
14. Advertisement & Publicity		13,34,444		5,02,357
15. Minor & Major works (civil)		5,05,533		58,050
16. Minor & Major works (electrical)				85,996
17. Centre Expenditure (DDE Exam)		20,09,523		14,21,549
18. Recording Charges		11,509		
19. Magazines & Journals				
TOTAL		81,25,689		29,95,945

SCHEDULE - 17A(Directorate of Distance Education) :
TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance		2,07,525		
2. Vehicle taken on rent / lease		90,138		
3. Rent / Lease Expenses				0
TOTAL		2,97,663		0

SCHEDULE - 19A(Directorate of Distance Education):
REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Office Equipments		3,45,019		3,07,638
4. Estate Maintenance		16,238		
5. Others (Specify)				
a. Computer Repairs & Maintenance				
b. Campus Beautification(A&C for Garden Development)		1,600		
c. Repairs & Maintenance				0
TOTAL		3,62,857		3,07,638

SCHEDULE - 20A(Directorate of Distance Education):
FINANCE COST

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Interest on Fixed loans				
Interest on fixed loans				
TOTAL				

SCHEDULE - 21A(Directorate of Distance Education):
OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts				
b. Depreciation		26,63,805		34,23,855
TOTAL		26,63,805		34,23,855

SCHEDULE - 22A(Directorate of Distance Education):
PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. A&C for Garden Development				
3. Interest Earned				
TOTAL		0		0

PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

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SCHEDULE - 1B(Community College) :
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	3,33,40,653		2,69,37,013	
Add: Capitalized Value	7,46,368		9,24,334	
Excess of Income over Expenditure	1,60,81,827		54,79,306	
Less: Excess of Expenditure over Income	0			
BALANCE AT THE YEAR-END		5,01,66,848		3,33,40,653
PUC Student Welfare Fund				
Balance as at the beginning of the year	19,86,673		18,24,573	
Add: Receipt during the year	1,26,300		1,54,000	
Interest	7,200	21,20,173	8,100	19,86,673
Alumni Association Fund - Opening Balance	2,82,460		2,36,760	
Add: Current year	63,460	3,45,920	45,700	2,82,460
Infrastructure Fund - Opening Balance	57,77,030		37,88,580	
Add : current Year	19,41,985	77,19,015	19,88,450	57,77,030
Library Fund - Opening Balance	19,37,636		14,53,736	
Add: Current Year	4,01,200	23,38,836	4,83,900	19,37,636
BALANCE AT THE YEAR-END		1,25,23,944		99,83,799
TOTAL 1B		6,26,92,792		4,33,24,452
SCHEDULE - 2B(Community College) : DESIGNATED/ EARMARKED FUND		NIL		NIL

SCHEDULE - 2bB(Community College) : ENDOWMENT		NIL		NIL
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SCHEDULE - 31(Community College) :
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	48,53,582		42,47,382	
Add: Deposit From Student	43,500		6,06,200	48,53,582
Less: Refund to students	3,77,700	45,19,382		
2 a. Advances Received				
2. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
4. Statutory Liabilities (GPI, TDS, WC Tax, CPF, GIS, NPS)				
a. Overdue				
b. Others				
5. Other Current Liabilities				
a. March 2023 salary paid in April 2023		4,93,530		6,88,000
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
Total of (A)		50,12,912		55,41,582
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Annuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) – (B)		50,12,912		55,41,582

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Amortization as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Amortization at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	46,03,936	2,93,313			2,93,313	48,96,239	97,65,406	1,00,59,719
b) On Leasehold land													
c) Ownership Flat/Residence													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668				0	8,09,668	0	
V. Furniture & Fixtures	7.50	68,28,815	49,561		69,16,393	57,76,082	5,15,012			5,15,012	52,91,094	6,29,399	10,43,751
VI. Office Equipment	7.50	1,89,35,285	6,96,808		1,96,81,293	1,65,67,101	14,23,889	52,261		14,76,149	1,80,43,250	16,38,743	24,18,084
VII. Computer/Peripherals	10.00	21,42,026			21,42,026	21,42,026				0	21,42,026	0	
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	21,07,412				0	21,07,412	0	
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	10.00	2,47,800			2,47,800	2,47,800	0			0	2,47,800	0	
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,58,24,569	7,46,368	0	4,65,70,937	3,22,34,015	22,12,214	52,261	0	22,84,475	2,45,40,490	1,70,30,647	1,35,68,554
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORTH/PROGRESS													
GRAND TOTAL (A+B)		4,58,24,569	7,46,368	0	4,65,70,937	3,22,34,015	22,12,214	52,261	0	22,84,475	2,45,40,490	1,70,30,647	1,35,68,554

SCHEDULE - 5B(Community College) :
INVESTMENTS : Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Debentures and Bonds				
6. Others (to be specified)				
TOTAL				

SCHEDULE - 6B(Community College) :
INVESTMENTS - Others

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments		1,99,99,999		
6. DDE Maintenance Corpus Fund				
TOTAL		1,99,99,999		

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2021-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Stores and Spares				
b. Loose Tools				
c. Publications				
d. Chemicals, consumables, glasswares, etc				
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks.				
- In Current Accounts				
- In Term Deposit Accounts				
- PUCCL Account	3,41,07,568		3,43,54,187	
- PUCCL Student Welfare Fund Account	9,49,334	3,50,56,902	9,43,293	3,52,97,480
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		3,50,56,902		3,52,97,480

SCHEDULE - 8B(Community College) :**LOANS, ADVANCES & DEPOSITS**

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCF Fund		6,18,356		
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance				
6. Other Receivables				
c. Outstanding fees receivables for 2022-23				
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
TOTAL		6,18,356		0

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Page No.66

SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academy Fees				
1. Tuition fee	2,74,55,786		2,43,06,289	
Add: Outstanding fee for 2022-23				
Less: Outstanding fee for 2021-22		2,74,55,786	53,54,700	1,89,51,589
2. Admission fee				
3. Enrollment fee				
5. Laboratory fee	67,07,040		57,42,860	
6. Sports fee	2,74,900		5,44,300	
7. Registration fee	97,670		67,900	
8. Recognition fee	1,05,600	61,81,220	81,600	64,37,660
Total (A)		3,36,41,006		2,53,89,249
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	2,21,145		1,39,480	
3. Certificate fee		2,21,145	33,150	1,72,630
Total (B)		2,21,145		1,72,630
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		14,50,269		11,48,134
Total (C)		14,50,269		11,48,135
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		3,09,590		3,73,050
Total (D)		3,09,590		3,73,050
LESS: Capitalized Value (E)		7,46,368		9,24,134
Grand Total (A+B+C+D-E)		3,48,75,642		2,61,58,730

SCHEDULE - 10B(Community College) :
GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. U.G.C. Grant in Aid - Research (Pondy & Main)				
b. U.G.C. Grants-in-Aid Salary				
2. State Government(s)				
3. Government Agencies				
TOTAL				

SCHEDULE - 11B(Community College) :
INCOME FROM INVESTMENTS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 12B(Community College) :
INTEREST EARNED

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 13B/Community College):

OTHER INCOME:

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
2. Rent for building		74,530		
3. Hire Charges of Auditorium				
Total A		74,530		
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual functions/ sports				
Less: Direct expenditure incurred				
2. Gross Receipts from fairs				
Less: Direct expenditure incurred on the fairs				
Total C				
D. Interest on Term Deposits:				
1. With Scheduled Banks				
Add: Accrued Interest 22-23		6,18,356		
Less: accrued for year 21-22				
2. With Non-Scheduled Banks				
3. With Institutions				
Total D		6,18,356		
E. Interest on Savings Accounts:				
1. With Scheduled Banks (CC & B.Voet)		6,69,366		3,33,139
2. With Non-Scheduled Banks				
3. With Institutions				
Total E		6,69,366		3,33,139
Grand Total (A+B+C+D+E)		13,62,252		

SCHEDULE - 13B(Community College) :
OTHER INCOME (Contd.)

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
F. Interest On Loans:				
1. Employees/Staff				
Total F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
2. R & D fees				
3. Income from Royalty				
4. Sale of application form (recruitment)				
5. Misc. receipts (Sale of tender form, waste paper,				
6. Profit on Sale/disposal of Assets:				
a. Owned assets				
b. Assets acquired out of grants, or received free				
Total H				
GRAND TOTAL (A+B+C+D+E+F+G+H)		13,62,252		3,33,139

SCHEDULE - 14B(Community College) :
PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15B(Community College) :
STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	72,32,850		1,03,41,650	
Add: March 2022 Salary paid in April 2022	4,93,530		6,88,000	
Less: March 2022 Salary paid in April 2022	6,88,000	70,38,380	8,76,440	1,03,53,210
2. Allowances and Bonus				
3. Contribution to Provident Fund (PF)				3,256
4. Contribution to Other Fund (specify) -NPS				
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10. Honorarium		80,01,368		55,89,972
11. TA/ DA Expenses				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
e. Recruitment Expenses				
f. Selection Committee Exp				
g. Training and Capacity Building				
h. Transfer Travelling Allowance		0		0
TOTAL.		1,50,39,748		1,59,46,438

SCHEDULE - 16B(Community College) :
ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses/Consumables		2,03,000		1,750
2. Field work/ participation				
3. Seminar / Workshop		32,500		
4. Examination				
5. Scholarship to Students				
6. Sports Consumables		50,000		
7. Printing & Processing (Others)		73,192		9,283
8. Others:				
a. Travel				12,670
b. Refund to UGC				12,94,286
TOTAL		3,60,692		14,17,991

SCHEDULE - 17B(Community College) :
ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power	6,09,070		4,90,718	
2. Water charges				
3. Student Medical Claim Insurance	64,546		63,602	
4. Rent, Rates & Taxes (Including property tax)	16,067			
5. Postage & telegrams	5,000		10,280	
6. Printing & Stationery	77,103		40,269	
7. Telephone & Internet Charges	3,00,487		1,73,019	
8. Contingencies	4,97,249		2,40,778	
9. Professional Charges				
10. Advertisement & Publicity	1,912		6,551	
11. Chemicals	48,332			
12. Internet Usage charges	21,000			
13. Newspaper & Periodicals	31,878			
14. Minor & Major works (Civil)	86,534		28,081	
15. Minor & Major works (Electrical)	31,162	18,40,360		10,53,278
TOTAL		18,40,360		10,53,278

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 31st 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 31st 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.

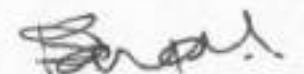
3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

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

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2023-24

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2023-24	Previous Year 2022-23
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P48)+1B(P60)	-72,32,77,099	-10,74,52,732
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P48)+2B(P60)	156,10,00,554	164,63,54,099
ENDOWMENT	2a(P19)+2aA(P48)+2bB(P60)	2,95,81,816	2,76,28,104
CURRENT LIABILITIES & PROVISIONS	3(P20)+3A(P49)+3B(P61)	1013,79,86,865	909,87,97,775
TOTAL		1100,52,92,136	1066,53,27,246
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P24-29)+4A(P50)+4B(P62)	342,44,37,475	352,77,41,581
Intangible Assets	4(P24-29)+4A(P50)+4B(P62)	21,45,961	86,38,976
Capital Work-in-Progress	4(24-29)+4A(P50)+4B(P62)	280,38,32,670	240,55,50,902
INVESTMENTS			
Earmarked / Endowment Funds	5(P30)+5A(P51)+5B(P63)	19,23,80,341	17,84,78,011
Others	6(P30)+6A(P51)+6B(P63)	297,81,81,334	246,80,45,162
CURRENT ASSETS	7(P31)+7A(P51)+7B(P64)	76,26,20,295	75,70,64,512
LOANS, ADVANCES & DEPOSITS	8(P32-34)+8A(P52)+8B(P65)	84,16,94,060	131,98,08,102
TOTAL		1100,52,92,136	1066,53,27,246
SIGNIFICANT ACCOUNTING POLICIES	23(P80-81)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P82-83)		

* Numerals(1,2,3,4,5,6,7,8) – General Accounts

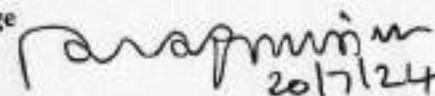
* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College



Dr. D. LAZAR

FINANCE OFFICER(i/c)
PONDICHERRY UNIVERSITY



Prof. K. THARANIKKARASU
VICE-CHANCELLOR (i/c)
PONDICHERRY UNIVERSITY

**PONDICHERRY UNIVERSITY
GENERAL ACCOUNTS**

Page No.2

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2023-24			Previous Year 2022-23		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P37-38)	0	24,10,01,969	24,10,01,969	0	23,93,14,948	23,93,14,948
Grants & Donations	10(P39)	170,20,39,043	54,14,51,850	224,34,90,893	161,93,86,543	77,09,50,918	239,03,37,461
Income from Investments	11(P40)	0	0	0	0	0	0
Interest Earned	12(P40)	0	0	0	0	0	0
Other Income	13(41-42)	0	7,69,69,550	7,69,69,550	0	7,40,98,656	7,40,98,656
Prior Period Income	14(P42)	0	0	0	0	2,71,348	2,71,348
Total (A)		170,20,39,043	85,94,23,369	256,14,62,412	161,93,86,543	108,46,35,870	270,40,22,413
EXPENDITURE							
Staff Payments & Benefits	15(P42)	185,91,52,044	126,79,36,041	312,70,88,085	164,31,21,259	39,58,18,661	203,89,39,920
Academic Expenses	16(P44)	0	14,33,16,297	14,33,16,297	0	18,19,47,784	18,19,47,784
Administrative & General Expenses	17(P45-46)	0	31,93,45,885	31,93,45,885	0	30,32,93,477	28,76,72,550
Transportation Expenses	18(P46)	0	46,58,787	46,58,787	0	48,89,355	48,89,355
Repairs & Maintenance	19(P46)	0	7,43,14,747	7,43,14,747	0	7,81,66,623	7,81,66,623
Finance Costs	20(P47)	0	0	0	0	0	0
Depreciation	21(P47)	0	8,72,04,377	8,72,04,377	0	6,91,46,527	6,91,46,527
Prior Period Expenses	22(P47)	0	6,21,26,374	6,21,26,374	0	2,01,11,255	2,01,11,255
Total (B)		185,91,52,044	195,89,02,508	381,80,54,552	164,31,21,259	105,33,73,682	268,08,74,014
Excess of Income over Expenditure (A-B)				0		3,12,62,188	3,12,62,188
Excess of Expenditure over Income (B-A)		15,71,13,001	109,94,79,139	125,65,92,140	2,37,34,716		2,37,34,716

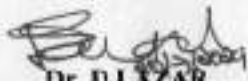

DR. D. LAZAR
 FINANCE OFFICER(i/c)
 PONDICHERRY UNIVERSITY

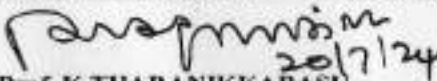

Prof. K. THARANIKKARASU
 VICE-CHANCELLOR(i/c)
 PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.				
		Current Year 2023-24				Previous Year 2022-23
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P53)			27,79,05,151		15,61,31,102
Grants & Donations	10A(P54)			0		
Income from Investments	11A(P54)			0		
Interest Earned	12A(P54)			0		
Other Income	13A(P55)			7,33,79,044		4,78,64,310
Prior Period Income	14A(P56)			0		
Total (A)				35,12,84,195	35,12,84,195	20,39,95,412
EXPENDITURE						
Staff Payments & Benefits	15A(P56)			1,76,37,199		1,68,95,171
Academic Expenses	16A(P57)			3,58,30,027		1,45,46,740
Administrative & General Expenses	17A(P58)			3,77,67,552		81,25,699
Transportation Expenses	18A(P58)			1,91,398		2,97,813
Repairs & Maintenance	19A(P59)			2,40,313		3,62,857
Finance Costs	20A(P59)			0		0
Depreciation	21A(P59)			16,81,966		26,63,805
Prior Period Expenses	22A(P59)			0		0
Total (B)				9,33,48,455	9,33,48,455	4,28,92,085
Excess of Income over Expenditure (A-B)				25,79,35,740	25,79,35,740	16,11,03,327

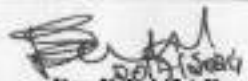

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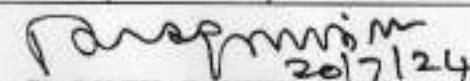

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PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

Page No.4

PARTICULARS	SCHEDULE	AMOUNT IN RS.			
		Current Year 2023-24			Previous Year 2022-23
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P66)		3,21,08,065		3,48,75,642
Grants & Donations	10B(P67)		0		0
Income from Investments	11B(P67)		0		0
Interest Earned	12B(P67)		0		0
Other Income	13B(P68-69)		30,39,603		13,62,252
Prior Period Income	14B(P69)		0		0
Total (A)			3,51,47,668		3,62,37,894
EXPENDITURE					
Staff Payments & Benefits	15B(P70)		1,31,39,831		1,50,39,748
Academic Expenses	16B(P71)		1,41,802		3,60,692
Administrative & General Expenses	17B(P71)		18,08,634		18,00,360
Transportation Expenses	18B(P72)		83,825		1,44,984
Repairs & Maintenance	19B(P72)		2,40,245		5,25,808
Finance Costs	20B(P73)		0		0
Depreciation	21B(P73)		23,22,314		22,84,475
Prior Period Expenses	22B(P73)		0		0
Total (B)			1,77,36,651		2,01,56,067
Excess of Income over Expenditure(A-B)			1,74,11,017		1,60,81,827
Excess of Expenditure over Income(B-A)					


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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - 1 : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,44,36,41,283		-7,61,04,45,218	
Add: Capital Asset - Capitalised Value	20,38,64,817		18,50,08,991	
Excess of Income over Expenditure - Recurring A/c	0		3,12,62,188	
Less: Excess of Expenditure over Income - Salary A/c	15,71,13,001		2,37,34,716	
Excess of Expenditure over Income - Recurring A/c	109,94,79,139		0	
HEFA Loan Repayment for the year 2023-24	2,06,94,000		2,06,94,000	
Accrued Interest (2023-24)	0		50,38,528	
		-8,51,70,62,606		-7,44,36,41,283
HEFA Loan Accounts: Opening Balance	174,36,96,820		59,14,59,933	
Add: HEFA - Capitalised Value	97,53,000		108,02,41,000	
HEFA Interest from Ministry	9,27,20,917	184,61,70,737	7,19,95,887	174,36,96,820
EWS Account : Opening Balance	1,68,89,000			
Add: Capitalised Value	21,31,11,000	23,00,00,000	1,68,89,000	1,68,89,000
Plan Account: Opening Balance	326,12,79,650		348,66,82,107	
Add: Capitalised Value	2,75,165		6,74,410	
Less: Depreciation	15,61,60,083		22,60,76,867	
TOTAL		310,53,94,732		326,12,79,650
New Convention Centre (Auditorium)	50,36,34,074		39,82,37,519	
Add: Addition during the Year	0	50,36,34,074	10,53,96,555	50,36,34,074
Debt & Deposit (Infrastructure & Development)	4,69,52,857		4,99,12,886	
Add: Capitalised Value	2,82,89,934		50,99,829	
Less: Depreciation	1,05,56,437		80,59,958	
Transferred to Building		6,46,86,354		4,69,52,857
Placement Fund		36,890		36,890
University Development Fund	3,18,88,013		3,42,34,377	
Add: Capitalised Value	0		88,480	
Less: Depreciation	24,18,376		24,35,244	
Transferred to Building		2,94,69,637		3,18,88,013
Total (A)		-2,73,76,70,182		-1,83,92,63,979
(A) GENERAL ACCOUNTS: SCHEDULE - 1 TOTAL		-2,73,76,70,182		-1,83,92,63,979
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		193,14,51,889		166,91,18,455
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		8,29,41,194		6,26,92,792
GRAND TOTAL (I) + (IA) + (IB)		-72,32,77,099		-10,74,52,732

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot WI-FI</i>	<i>HRDC Participant Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
A - Specific Plan Schemes							
a) Opening Balance	1,89,61,041	7,754	0	65,01,779	10,830	2,54,81,454	2,54,81,454
b) Additions to the Funds:							
i. Receipts			92,19,775	2,51,850		94,71,625	
ii. Income from Investments							
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	92,19,775	2,51,850	0	94,71,625	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				1,26,879		1,26,879	
- Computer				1,06,818		1,06,818	
- Books & Journals							
- Furniture				41,468		41,468	
- Vehicle							
- Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses				24,650		24,650	
TOTAL (c)	0	0	0	2,99,815	0	2,99,815	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	7,754	92,19,775	64,53,814	10,830	3,46,53,264	2,54,81,454

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>MSC Quantitative Finance</i>	<i>PG Diploma in Food Safety & Quality Assurance</i>	<i>PG Diploma in Green Energy Technology</i>	<i>HEPSN Enabling Unit</i>	<i>College Development Council</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
A - Specific Plan Schemes							
a) Opening Balance	0	0	0	-1,55,902	27,900	-1,28,002	-1,28,002
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments						0	
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				18,000		18,000	
TOTAL (c)	0	0	0	18,000	0	18,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	-1,73,902	27,900	-1,46,002	-1,28,002

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS		FUND WISE BREAK UP					TOTAL	
A - Specific Plan Schemes	Establishment of New Media Centre	Equal Opportunity Cell	Strengthening of Infrastructure Non-SAP Dept.	M.A Sustainable Development	Others	Current Year 2023-24	Previous Year 2022-23	
a) Opening Balance	803	25,56,498	1,89,186	1,19,731	25,24,621	53,90,839	53,90,839	
b) Additions to the Funds:								
i. Receipts								
ii. Income from Investments								
iii. Accrued Interest (23-24)								
Less: Accrued Interest (22-23)								
iv. Other additions : Adjustment Advance								
TOTAL (b)	0	0	0	0	0	0		
c) Utilisation/Expenditure towards objectives of funds								
i. Capital Expenditure								
- Equipment						0		
- Computer						0		
- Books & Journals								
- Furniture								
- Campus Development - Building								
- Work-in-Progress								
ii. Revenue Expenditure								
- Salaries, Wages and Allowance etc								
- Rent								
- Other Administrative Expenses		41,000				41,000		
TOTAL (c)	0	41,000	0	0	0	41,000		
NET BALANCE AS AT THE YEAR-END (a+b-c)	803	25,15,498	1,89,186	1,19,731	25,24,621	53,49,839	53,90,839	

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Interest from Investment</i>	<i>Economically Weaker Section</i>	<i>MOOCS</i>			<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
A - Specific Plan Schemes							
a) Opening Balance	5,38,19,066	25,04,11,000	33,75,083	0	0	30,76,05,149	30,76,05,149
b) Additions to the Funds:							
i. Receipts	30,453					30,453	
ii. University Share							
iii. Interest							
iv. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
TOTAL (b)	30,453	0	0	0	0	30,453	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Work in Progress						0	
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses		21,31,11,000				21,31,11,000	
TOTAL (c)	0	21,31,11,000	0	0	0	21,31,11,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,38,49,519	3,73,00,000	33,75,083	0	0	9,45,24,602	30,76,05,149
GRAND TOTAL (PLAN) A						13,43,81,703	33,83,49,440

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	Current Year 2023-24		Previous Year 2022-23	
B - Ear Marked Special Fund A/c				
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	
TOTAL	5,08,56,529		5,04,43,980	
Less: Accrued Interest (22-23)	71,93,429		35,34,904	
Temporary Advance Adjustment	33,64,350		63,34,700	
GRAND TOTAL (EMSF) B	1,05,57,779	4,02,98,750	98,69,604	4,05,74,376

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	<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 2023-24</i>	<i>Previous Year 2022-23</i>
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)							
TOTAL (b)	0	0	12,70,500	45,28,874	1,04,80,275	1,62,79,649	
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	
TOTAL (c)	0	0	7,500	47,760	1,41,036	1,96,296	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	93,91,559	1,77,06,504	13,04,79,013	15,82,48,846	14,21,65,493

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)							
TOTAL (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	
TOTAL (c)	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>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	8,93,92,243	11,30,96,541	1,70,23,746	82,46,221	8,92,990	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)							
TOTAL (b)	2,32,34,000	1,14,78,500	72,19,800	64,97,000	0	4,84,29,300	
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 Allowances etc							
- Other Administrative Expenses	11,14,470		6,87,180	0		18,01,650	
TOTAL (c)	11,14,470	0	6,87,180	0	0	18,01,650	
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	8,92,990	27,52,79,301	22,86,51,651

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

Page No.13

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	EMSF Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2023-24	Previous Year 2022-23
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)							
TOTAL (b)	56,29,978	38,44,000	1,30,37,295	70,51,316	0	2,95,62,589	
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	
TOTAL (c)	51,21,905	11,12,017	0	20,03,789	0	82,37,711	
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
C - DEBT & DEPOSIT A/C							
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)							
TOTAL (b)	83,81,674	0	15,10,317	0	34,012	99,26,003	
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	
TOTAL (c)	0	0	0	0	0	0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,39,58,752	42,54,666	1,70,70,428	29,453	6,14,433	3,59,27,732	2,60,01,729

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

Page No.15

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation & 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>
C - DEBT & DEPOSIT A/C							
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							
TOTAL (b)	6,20,66,370	13,27,989	28,90,031	0	46,27,350	7,09,11,740	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture			2,07,950			2,07,950	
- Vehicle							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	2,86,99,367						
- Other Administrative Expenses	5,41,11,441					2,86,99,367	
TOTAL (c)	8,28,10,808	0	2,07,950	0	0	5,41,11,441	
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>
C - DEBT & DEPOSIT A/C							
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)							
TOTAL (b)	2,62,52,556	2,207	0	17,94,406	3,52,076	2,84,01,245	
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	
TOTAL (c)	5,66,17,972	0	0	3,49,244	1,400	5,69,68,616	
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 & Deposit Interest</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
C - DEBT & DEPOSIT A/C							
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							
TOTAL (b)	51,84,416	4,95,046	11,64,097	3,73,331	4,67,45,756	5,39,62,646	
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	
TOTAL (c)	3,09,35,229	3,73,421	4,999	5,61,329	4,07,85,632	7,26,60,610	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,11,99,793	15,02,106	66,58,445	42,19,922	13,27,25,401	21,63,05,667	23,50,03,631

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	CIF Corpus Fund	Digital Activity Fund	Digital Resource Fund	PMC Charges	Current Year 2023-24	Previous Year 2022-23
C - DEBT & DEPOSIT A/C						
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						
TOTAL (b)	3,86,871	1,54,53,803	30,58,000	2,11,89,083	0	4,00,87,757
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	
TOTAL (c)	0	0	33,10,000	0	0	33,10,000
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	4,35,35,761
GRANT TOTAL (DEBT & DEPOSIT) C					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
GRAND TOTAL (2) + (2A) + (2B)					156,10,00,554	164,63,54,099

SCHEDULE - 2a ENDOWMENT FUND

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PARTICULARS	FUND WISE BREAK UP				TOTAL	
ENDOWMENT	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance :	1,51,53,081	71,53,995	9,99,616	43,21,411	2,76,28,104	2,76,28,104
b) Additions to the Funds:						
i. New Endowment	50,000				50,000	
ii. Income from Investments	10,00,471	4,72,337	65,999	2,85,318	18,24,125	
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (23-24)	5,98,212	2,82,425	39,463	1,70,600	10,90,700	
Less: Accrued Interest (22-23)	4,36,114	1,22,418	15,302	1,91,278	7,65,112	
TOTAL (b)	12,12,569	6,32,344	90,160	2,64,640	21,99,713	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	2,46,001				2,46,001	
TOTAL (c)	2,46,001	0	0	0	2,46,001	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,61,19,649	77,86,339	10,89,776	45,86,052	2,95,81,816	2,70,51,159
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,95,81,816	2,70,51,159
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,95,81,816	2,70,51,159

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		3,23,00,778		2,33,92,001
Caution Deposits - Current Students		50,59,000		1,11,63,777
Security Deposits		4,51,069		9,19,979
2. Earnest Money Deposit		81,11,708		45,23,351
3. Other Current Liabilities				
a. March 2024 salary paid in April 2024 (Salary A/c)	12,11,36,519		10,91,15,908	
c. March 2024 Pension paid in April 2024 (Recurring A/c)	2,38,48,820		1,97,54,525	
d. March 2024 NPS MC paid in April 2024 (Recurring A/c)	97,81,921		81,54,532	
e. Group Insurance	92,657		92,657	
f. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
g. Loan from DDE to Plan A/c	50,00,000		50,00,000	
h. Outstanding Expenses as on 31.03.2024	6,34,20,574		3,38,71,036	
i. Unutilized Grant as on 31.03.2024(Salary)	16,13,98,236		3,64,69,841	
j. Unutilized Grant as on 31.03.2024(Recurring)	94,91,606		1,10,21,152	
k. Unutilized Grant as on 31.03.2024(Capital Grant)	74,21,394		9,85,68,598	
l. HEFA Loan Repayment due as on 31.03.2024(HEFA-MoE)	11,77,54,103		11,64,80,539	
m. Unutilized HEFA Loan as on 31.03.2024(HEFA-MoE)	15,25,43,000		31,65,63,000	
n. Interest from Capital Asset is payable to UGC(2020-21)	1,39,88,602		1,39,88,602	
o. Interest from Capital Asset is payable to UGC(2021-22)	1,24,27,031		1,24,27,031	
p. Interest from Capital Asset is payable to UGC(2022-23)	86,84,668		86,84,668	
q. Interest from Capital Asset is payable to UGC(2023-24)	30,22,223		0	
r. Interest earned from EWS is payable to UGC(2021-22)	27,37,293		27,37,293	
s. Interest earned from EWS is payable to UGC(2022-23)	90,444		90,444	
t. Interest earned from EWS is payable to UGC(2023-24)	2,38,299		0	
u. Remittance of Recoveries	6,124		6,124	
v. Receipts against sponsored Projects (Sub-Schedule 3a)	38,59,13,167		32,99,27,573	
w. Receipts against sponsored fellowships&scholarships(Sub-Schedule 3b)	7,20,05,208	117,13,01,889	7,23,97,441	121,56,50,964
Total (A)		121,72,24,444		125,56,50,072
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	743,98,65,950		656,76,82,539	
3. Actuarial Value of Gratuity	62,06,44,872		60,91,86,165	
4. Actuarial Value of Leave Encashment	78,71,57,229		65,35,23,546	
Total (B)		884,76,68,051		783,03,92,250
Total (A) + (B)		1006,48,92,495		908,60,42,322
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		1006,48,92,495		908,60,42,322
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		6,79,87,369		77,42,541
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		51,07,001		50,12,912
GRAND TOTAL (3) + (3A) + (3B)		1013,79,86,865		909,87,97,775

SUB-SCHEDULE - 3a & 3b: CURRENT LIABILITIES & PROVISIONS

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Head of Account	Opening Balance as on 01-04-2023		Transactions During the Year 2023-2024		Closing Balance as on 31-03-2024	
EMS F A/C	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		3,68,34,952	1,28,86,463	2,07,55,191		4,47,03,680
2. Council of Scientific & Industrial Research		21,82,497	5,04,092	10,42,916		27,21,321
3. DAE - NBHM		35,26,590	38,29,023	19,55,917		16,53,484
4. Dept. of Science & Technology		7,92,76,908	5,61,86,069	6,10,52,793		8,41,43,632
5. AICTE		21,00,935	0	0		21,00,935
6. ICSSR		28,94,370	53,10,956	1,26,11,364		1,01,94,778
7. DBT		3,86,60,193	1,86,49,693	1,92,46,661		3,92,57,161
8. CICT		2,96,347	0			2,96,347
9. ICMR		37,69,092	53,84,456	2,26,51,443		2,10,36,079
10. Other Agencies		7,09,42,759	3,41,40,955	4,18,42,199		7,86,44,003
11. Fixed Deposit Interest		8,94,42,930	1,943	1,17,20,760		10,11,61,747
TOTAL - 3a	-	32,99,27,573	13,68,93,650	19,28,79,244		38,59,13,167
3b. FELLOWSHIP:						
1. University Grant Commission		3,68,56,448	0	0		3,68,56,448
2. Dept. of Science & Technology		1,53,42,652	49,11,836	42,28,358		1,46,59,174
3. ICSSR - Post Doctoral Fellowship		86,52,636	23,45,677	23,38,750		86,45,709
4. DBT		7,21,002	12,61,492	16,36,435		10,95,945
5. ICMR		31,21,287	72,72,306	62,35,172		20,84,153
6. Other Agencies		77,03,416	83,18,292	92,78,655		86,63,779
TOTAL - 3b	0	7,23,97,441	2,41,09,603	2,37,17,370	0	7,20,05,208
GRANT TOTAL (3a+3b)	0	40,23,25,014	16,10,03,253	21,65,96,614	0	45,79,18,375

Schedule 3(c) Unutilized Grants from UGC,
Government of India, Etc.,

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	5,64,69,841	1,10,21,152	6,74,90,993	9,85,68,598	16,60,59,591
Add:					
Grant Received during the year	207,00,00,000	73,50,00,000	280,50,00,000	6,00,00,000	286,50,00,000
Loaned amount received from Recurring	0		0	5,68,88,613	5,68,88,613
Internal Receipts		31,79,71,519	31,79,71,519	0	31,79,71,519
Total A	212,64,69,841	106,39,92,671	319,04,62,512	21,54,57,211	340,59,19,723
Less:					
Utilized for Revenue/Capital Expenditure	170,20,39,043	97,69,18,452	267,89,57,495	20,80,35,817	288,69,93,312
Withdrawn by RBI	26,30,32,562	0			
Transferred to Capital Asset A/c		5,68,88,613	5,68,88,613		5,68,88,613
HEFA Loan Repayment for the year 2022-23		2,06,94,000	2,06,94,000		2,06,94,000
Total B	196,50,71,605	105,45,01,065	273,58,46,108	20,80,35,817	294,38,81,925
Total: (A - B)	16,13,98,236	94,91,606	17,08,89,842	74,21,394	17,83,11,236

Schedule 3(c) Unutilised Grants HEFA from MoE

Particulars	Current year 2023-24		Current year 2022-23	
	<i>HEFA Loan Repayment</i>	<i>HEFA Loan</i>	<i>HEFA Loan Repayment</i>	<i>HEFA Loan</i>
Balance Brought Forward	11,64,80,539	31,65,63,000	11,78,69,263	69,73,35,000
Add:				
Receipt during the year(MoE)	18,62,46,000	0	17,74,29,000	69,94,69,000
University Share	2,06,94,000		2,06,94,000	
Interest received during the year(MoE)	9,27,20,917		7,19,95,887	
Interest earned from FD	49,69,230		63,25,045	
Interest Accrued(2023-24)	31,80,639		31,61,363	
Total A	42,42,91,325	31,65,63,000	39,74,74,558	139,68,04,000
Less:				
Refund of Loan Principal(Including University Share)	20,69,40,000		20,69,40,000	
HEFA loan Interest repaid during the year	9,27,20,917		7,19,95,887	
Interest Accrued(2022-23)	31,61,363		20,58,132	
Transferred to Recurring A/c	37,14,942			
Utilized for Capital expenditure		16,40,20,000		108,02,41,000
Total B	30,65,37,222	16,40,20,000	28,09,94,019	108,02,41,000
Balance at the end of the year (A - B)	11,77,54,103	15,25,43,000	11,64,80,539	31,65,63,000

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	31,22,88,334	2,27,78,957		33,50,67,291	15,44,03,868	62,45,207	4,55,379		67,00,786	16,11,04,654	17,39,34,637	15,78,56,466
b) On leasehold Land													
c) Ownership/Fatal/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304	13,13,000		47,20,304	36,07,304	0	1,11,300		1,11,300	37,18,604	10,81,708	0
V. Furniture, Fixtures & Fittings	7.50	7,72,30,328	3,43,34,824		11,15,65,152	6,31,95,794	57,96,850	25,79,612		83,76,462	7,15,76,250	4,01,45,897	1,40,91,534
VI. Office Equipment	7.50	34,93,46,953	4,39,23,061		39,32,69,994	19,36,08,740	1,87,01,016	30,48,126		2,17,70,243	21,53,79,000	7,48,90,900	1,57,38,093
VII. Scientific Equipment	8.00	3,30,36,469			3,30,36,469	42,88,750	36,42,918	0		36,42,918	69,31,667	2,61,04,800	1,87,47,719
VIII. Computer/peripherals	20.00	7,59,13,825	93,117		7,59,12,940	5,98,81,120	1,51,82,760	11,823		1,51,94,583	7,50,75,708	8,97,234	1,60,32,705
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	17,45,18,081	50,06,181		17,95,24,262	17,00,03,900	90,15,344	5,00,618		95,15,962	17,95,18,262	0	45,15,181
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a) E - Journals - Intangible Assets													
b) Journals - Software													
c) Computer Software													
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incinerator													
Total Tangible Assets		92,62,16,506	10,42,65,193	0	103,04,81,699	64,90,36,646	5,75,84,697	67,27,161	0	6,43,11,858	71,33,48,504	31,71,37,334	27,71,79,863
Intangible Assets													
a. E-Journals	40.00	18,31,30,326	1,38,35,128		19,69,65,454	17,52,98,218	1,61,33,184	55,34,051		2,16,67,236	19,69,65,454	0	78,32,106
b. Journals - Software	40.00	15,55,299			15,55,299	15,55,299	0	0		0	15,55,299	0	0
c. Computer - Software	40.00	6,00,000	30,03,709		36,03,709	6,00,000	0	12,35,494		12,25,494	18,25,494	18,38,225	0
Total Intangible Assets		39,96,65,625	1,68,38,837	0	41,65,04,462	33,74,53,517	1,63,33,184	67,59,535	0	2,28,92,719	20,03,48,236	18,38,225	78,32,106
XIV. a) Capital Work-in-Progress (CFR)		6,02,13,317	5,64,71,799		11,66,85,117						11,66,85,107	6,02,13,317	
b) Capital Work-in-Progress (CDS)		7,51,16,062	3,85,96,090		11,37,12,152						10,55,12,127	7,51,16,062	
c) Capital WIP (HGA - CDS)		1,94,80,67,630	15,43,67,000		1,94,80,67,630						1,94,80,67,630	1,94,80,67,630	
d) Capital WIP (EFA - UPWNN)		47,03,55,000	87,51,000		47,91,06,000						47,91,06,000	47,03,55,000	
e) Capital WIP (CWS)		1,68,89,000	21,31,11,000		2,00,00,000						2,00,00,000	1,68,89,000	
f) Capital WIP (EFA - Interest)		30,52,80,820	9,27,26,917		39,80,07,737						39,80,07,737	30,52,80,820	
XV. Capital Work-in-Progress (Total)		189,69,16,829	55,67,11,767	0	245,36,28,596	0	0	0	0	0	245,36,28,596	189,69,16,829	
XVI. Total of CURRENT YEAR		300,84,18,963	67,78,87,794	0	368,63,86,697	82,64,90,163	7,37,17,281	1,34,87,696	0	8,72,04,977	81,36,94,540	277,26,12,154	218,19,28,800
PREVIOUS YEAR		145,42,84,060	135,41,34,878	0	300,84,18,938	75,73,43,636	2,85,47,594	1,60,75,762	0	6,50,46,527	82,64,90,163	218,19,28,801	89,89,40,443

SCHEDULE 4 - FINANCIAL STATEMENTS

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DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION					NET BLOCK		
		Cost/ Valuation as at beginning of the year	AMPLIATION during the year	Reduction during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation as Opening Balance	On Addition during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
PLAN		3	4	5	6	7	8	9	10	11	12	13	14
I. Land					(I+G)								
a. Freehold -													
b. Leasehold -													
E. Buildings													
a) On Freehold Land	2.00	315,14,00,000			315,14,00,000	38,12,90,000	7,11,80,000	0		7,11,80,000	65,29,18,000	290,44,81,000	287,10,09,000
b) On Leasehold Land													
c) Ownership Rights/ Premiums													
d) Superstructures on land not belonging to educational institutions													
II. Plant, machinery & equipment	5.00	3,33,200			3,33,200	5,73,400	10,000			10,000	1,96,000	1,77,100	1,54,000
III. Vehicle	10.00	50,35,270			50,35,270	50,35,270	0			0	50,35,270	0	0
IV. Furniture & fixtures	2.00	25,15,35,000	41,000		25,15,35,000	27,80,15,000	1,52,30,000	3,100		1,52,30,000	18,10,00,000	1,89,15,000	8,10,00,000
V. Office equipment	7.50	99,87,12,000	1,26,000		99,87,12,000	78,12,17,000	6,89,30,000	3,100		6,89,30,000	85,10,00,000	6,07,00,000	12,10,00,000
VI. Computers/peripherals	10.00	5,94,44,000	1,00,000		5,94,44,000	5,94,44,000	0			0	5,94,44,000	2,58,000	1,72,000
VII. Electric installations & fittings	5.00	1,61,50,000			1,61,50,000	1,61,50,000	8,37,500	0		8,37,500	49,68,000	98,90,000	1,00,57,500
VIII. Library books	10.00	30,88,70,000			30,88,70,000	30,88,70,000	0	0		0	30,88,70,000	0	0
IX. Academic robes													
X. Sundry & water supply													
XI. Other fixed assets													
a. I - Intangible Assets													
b. Audio Visual Equipments													
c. Computer Software													
d. Spent/Expired Equipments													
e. Broken Equipments													
f. Sanitary Napkin Incinerator													
Total Tangible Assets		448,91,90,000	2,75,100	0	448,91,90,000	1,72,26,47,000	15,41,26,000	83,900	0	15,41,26,000	187,96,57,000	299,35,72,000	314,91,57,000
Intangible Assets													
a. I - Intangible	40.00	24,05,170			24,05,170	24,05,170	0			0	24,05,170	0	0
Total Intangible Assets		24,05,170	0		24,05,170	24,05,170	0	0		0	24,05,170	0	0
A. Total of CURRENT YEAR		472,96,55,500	2,75,100	0	472,96,55,500	1,72,26,47,000	15,41,26,000	83,900	0	15,41,26,000	187,96,57,000	299,35,72,000	314,91,57,000
III. Capital WIP/Advance - CPW	0	0			0					0		0	0
b. Capital WIP/Advance - RTIS	0	0			0					0		0	0
c. WIP/Advance - HR TM Equipment	0	0			0					0		0	0
d. WIP/Advance - WFI	0	0			0					0		0	0
TRANSFER TO ASSETS	0	0			0					0		0	0
B. NET WORK-IN PROGRESS	0	0	0	0	0							0	0
GRANT FORM (A+B)		472,96,55,500	2,75,100	0	472,96,55,500	1,72,26,47,000	15,41,26,000	83,900	0	15,41,26,000	187,96,57,000	299,35,72,000	314,91,57,000
PREVIOUS YEAR		401,15,01,000	2,70,000	0	401,15,01,000	1,49,49,11,000	12,10,00,000	77,500	0	12,10,00,000	1,72,26,07,000	314,91,57,000	317,00,00,000

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
UOF													
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,77,50,764	0		2,77,50,764	89,30,068	5,35,173			3,35,173	74,65,236	2,02,75,528	2,06,26,703
b) On Leasehold Land													
c) Ownership Rats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	30,43,030	4,69,160			4,69,160	35,12,190	11,79,413	16,48,573
V. Furniture & Fixtures	7.50	18,54,917			18,54,917	13,75,687	1,86,119			1,86,119	15,15,706	5,39,211	4,78,230
VI. Office Equipment	7.50	1,66,46,965			1,66,46,965	1,14,59,301	12,48,522			12,48,522	1,27,07,824	39,39,142	51,87,664
VII. Computer/peripherals	20.00	17,98,630			17,98,630	17,98,630	0			0	17,98,630	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,99,336			2,99,336	2,97,937	6,408	0		6,408	2,99,336	0	6,999
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a) Laboratory Equipments													
b) Audio Visual Equipments													
c) Computer Software													
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		5,36,50,215	0	0	5,36,50,215	2,49,09,546	24,18,376	0	0	24,18,376	1,73,18,922	2,57,31,293	2,81,45,669
B. Capital WIP/Advance - CPWD		0		0	0							0	0
C. NET WORK-IN-PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL (A+B)		5,36,50,215	0	0	5,36,50,215	2,49,09,546	24,18,376	0	0	24,18,376	1,73,18,922	2,57,31,293	2,81,45,669
PREVIOUS YEAR		5,29,61,333	88,880	0	5,30,50,215	2,24,65,301	24,85,246	0	0	24,85,246	1,49,00,546	2,81,49,868	3,04,96,033

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)				x	(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold*													
II. Buildings:													
a) On Freehold Land	2.00	77,91,303	5,35,342		83,26,645	2,35,626	1,55,278	10,707		1,66,985	1,62,359	79,34,286	75,55,477
b) On Leasehold Land													
c) Ownership Flats/Premises													
III. Plants, machinery & equipment													
IV. Vehicle	30.00	57,28,537			57,28,537	13,81,284	3,72,854	0		3,72,854	17,54,138	26,74,399	23,47,253
V. Furniture & Fixtures	7.50	1,10,93,283	1,16,70,840		2,27,64,123	42,53,396	8,31,996	8,75,313		17,07,309	59,60,705	1,68,03,418	68,59,887
VI. Office Equipment	7.50	2,47,02,004	1,33,77,666		4,70,79,670	1,45,33,047	28,56,472	8,33,789		36,90,261	1,95,39,269	3,06,00,731	3,03,60,817
VII. Computer/peripherals	25.00	23,94,793			23,94,793	23,94,793	0	0		0	23,94,793	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	23,83,352	4,76,670	0		4,76,670	28,60,028	38,04,681	25,83,362
X. Academic Buses													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Software	40.00	5,45,750			5,45,750	5,45,750	0	0		0	5,45,750	0	0
d). Gymnasium Equipments													
Total Tangible Assets		6,50,73,334	2,44,83,148	0	8,95,56,482	2,56,96,448	44,43,319	18,06,800	0	62,50,618	5,19,47,087	5,76,09,515	3,93,76,886
Intangible Assets													
a. E-Journals	40.00	3,15,40,621	89,80,554		3,28,71,175	2,08,06,754	26,52,260	53,32,223		79,84,483	3,49,71,187	0	6,53,937
b. Computer - Software	40.00	3,27,208	4,76,130		6,03,338	3,74,268	1,30,004	1,90,452		3,21,336	4,95,808	1,07,796	1,52,681
Total Intangible Assets		3,18,67,849	38,06,686	0	3,56,74,535	3,10,80,972	27,83,144	15,22,674	0	43,05,818	3,53,66,790	1,07,796	8,06,668
A. Total of CURRENT YEAR		9,69,41,174	2,82,89,834	0	12,52,31,008	5,67,57,420	72,26,463	33,29,474	0	1,05,56,437	6,78,18,867	5,76,17,361	4,01,83,554
III. a. Capital WIP - CPWD		50,00,000			50,00,000							50,00,000	50,00,000
b. Capital WIP - RTES		37,39,45,519			37,39,45,519							37,39,45,519	37,39,45,519
c. Capital WIP - CDD		12,96,89,503			12,96,89,503							12,96,89,503	12,96,89,503
B. NET WORK-IN-PROGRESS		1,00,35,349	0	0	1,00,35,349	0	0	0	0	0	0	1,00,35,349	1,00,35,349
GRANT TOTAL (A+B)		10,69,76,523	2,82,89,834	0	13,52,66,357	5,67,57,420	72,26,463	33,29,474	0	1,05,56,437	6,78,18,867	5,76,17,361	4,01,83,554
PREVIOUS YEAR		49,50,79,703	11,04,96,484	0	60,55,76,187	74,80,682	3,99,277	0	0	80,59,959	5,67,57,421	54,88,17,827	44,63,81,306
(7) GENERAL ACCOUNTS TOTAL		853,92,99,942	70,64,52,833	0	924,57,52,775	283,11,46,094	23,94,88,713	1,88,50,960	0	25,63,39,273	188,74,85,307	635,82,67,467	380,81,53,908

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,17,01,065	6,76,032			6,76,032	1,33,77,077	2,04,23,545	2,10,99,557
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plans, machinery & equipment													
IV. Vehicle	20.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,83,686			28,83,686	28,83,686	18,125	0		18,125	28,83,686	0	18,126
VI. Office Equipment	7.50	68,66,070	1,58,407		68,66,077	68,20,666	4,18,930	26,881		4,45,811	68,66,077	0	87,404
VII. Computer/peripherals	20.00	15,15,430			15,15,430	15,15,430	0			0	15,15,430	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,88,41,079	5,42,017			5,42,017	1,88,83,096	0	5,42,017
X. Software	40.00	1,63,430			1,63,430	1,63,430	0			0	1,63,430	0	0
XI. Tube wells & water supply													
XII. Other fixed assets													
a) Laboratory Equipments													
b) Audio Visual Equipments													
c) Computer Softwares													
d) Gymnasium Equipments													
e) Kitchen Equipments													
f) Sanitary Napkin Incubator													
A. Total of CURRENT YEAR		6,89,71,340	1,58,407	0	6,93,29,747	4,72,34,237	16,55,084	26,881	0	16,81,965	4,89,06,202	2,04,23,545	2,17,47,103
PREVIOUS YEAR		6,88,57,254	1,14,886	0	6,89,71,340	4,45,40,431	26,55,249	8,556	0	26,63,805	4,72,34,237	2,17,47,103	2,42,96,823

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DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION					NET BLOCK		
		Cost/Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	As at the beginning of the year	Depreciation on Opening balance	On Addition during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
COMMUNITY COLLEGE													
I. Land													
a) Freehold*													
b) Leasehold					(1+4-5)								
II. Buildings													
a) On Freehold Land													
b) On Leasehold Land	3.00	1,49,65,645											
c) Superstructure/Plant/Plant					1,49,65,645	18,99,229	2,95,312						
d) Superstructures on Land not belonging to educational institutions										2,95,312	51,02,552	54,73,095	57,68,406
III. Plant, machinery & equipment													
IV. Vehicle													
V. Furniture & Fixtures	10.00	8,09,668											
VI. Office Equipment	7.50	69,18,285	1,49,310		8,09,668	8,09,668							
VII. Computer/peripherals	7.50	1,96,81,953	3,05,150		70,66,481	62,91,054	5,58,729						
VIII. Electrical appliances & fittings	29.80	21,42,036			1,99,87,049	1,80,43,216	14,76,149	11,249					
IX. Library books					21,42,036	21,42,036		22,879					
X. Value added & water supply	30.00	25,97,412											
XI. Other fixed assets					21,07,812	21,07,812							
a) Laboratory Equipments													
b) Audio Visual Equipments													
c) Computer Software													
d) Gymnasium Equipments	40.00	2,47,800											
e) Kitchen Equipments					2,47,800	2,47,800							
f) Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,65,70,997	6,54,969	0	6,79,25,967	1,68,86,943	22,88,152	34,122	0	19,22,134	3,68,62,869	1,61,63,094	1,29,35,448
PREVIOUS YEAR		4,58,34,569	7,46,368	0	4,65,70,937	3,72,56,015	22,12,215	52,361	0	19,22,134	3,45,40,490	1,29,30,447	1,35,68,554
FIXED ASSET													
Total Tangible Asset General Account		59,14,36,355	12,80,27,541	0	88,91,57,896	241,01,66,866	27,07,72,380	85,48,351	0	72,51,80,736	268,83,47,271	329,38,10,636	349,55,64,029
(A) GENERAL ACCOUNTS - SCHEDULE - I TOTAL		59,14,36,355	12,80,27,541	0	88,91,57,896	241,01,66,866	27,07,72,380	85,48,351	0	72,51,80,736	268,83,47,271	329,38,10,636	349,55,64,029
(B) DEB ACCOUNTS - SCHEDULE - II TOTAL		0	0	0	0	0	0	0	0	0	0	0	0
(C) PLCC ACCOUNTS - SCHEDULE - III TOTAL		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL (A) + (B) + (C) = A		59,14,36,355	12,80,27,541	0	88,91,57,896	241,01,66,866	27,07,72,380	85,48,351	0	72,51,80,736	268,83,47,271	329,38,10,636	349,55,64,029
Total Intangible Asset General Account = B		21,96,18,684	2,87,05,523	0	15,02,24,187	15,02,24,187	1,91,36,329	80,52,394	0	1,74,18,505	23,81,18,286	10,95,961	8,28,479
GRAND TOTAL - A+B		81,10,55,039	15,67,33,064	0	1,03,93,82,083	256,03,81,053	28,99,14,709	1,65,90,745	0	94,26,31,241	292,64,65,557	340,34,066	357,84,129
WORK IN PROGRESS													
(A) GENERAL ACCOUNTS - SCHEDULE - I TOTAL		240,55,50,969	55,67,19,267	0	296,22,70,236								
(B) DEB ACCOUNTS - SCHEDULE - II TOTAL		0	0	0	0								
(C) PLCC ACCOUNTS - SCHEDULE - III TOTAL		0	0	0	0								
GRAND TOTAL (A) + (B) + (C)		240,55,50,969	55,67,19,267	0	296,22,70,236								

SCHEDULE - 5 : INVESTMENT

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Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSE	16,61,00,319		15,37,96,213	
Endowment Fund	2,62,80,022		2,46,81,798	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		19,23,80,341		17,84,78,011
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL		0		0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		19,23,80,341		17,84,78,011
TOTAL		19,23,80,341		17,84,78,011

SCHEDULE - 6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Others				
HBA	11,91,65,813		11,12,54,511	
Debt & Deposit	66,28,32,478		52,70,93,707	
Student Merit Scholarship	2,11,48,805		1,98,19,426	
Placement	1,78,15,465		1,66,15,300	
Staff Welfare Fund	4,31,820		4,05,352	
Affiliation & Inspection Fund	7,64,50,912		7,10,40,035	
UDF	10,18,72,335		7,41,80,291	
Examination Fund	1,09,98,313		1,03,97,911	
Hostel Mess Subsidy Fund	6,64,05,924		6,23,38,571	
Sports Fund	97,68,492		91,22,166	
PGDCF	32,11,574		30,02,515	
NFIG	38,07,451		36,00,084	
Day Care Centre	4,28,210		4,00,335	
CIF Corpus Fund	54,21,742		50,68,411	
Pre-Primary School Fund	27,10,338		25,33,907	
HEFA	10,34,70,000		10,34,70,000	
TOTAL		120,59,39,672		102,03,42,922
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		120,59,39,672		102,03,42,922
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		172,72,41,662		142,77,02,241
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		4,50,00,000		1,99,99,999
GRAND TOTAL (6) + (6A) + (6B)		297,81,81,334		246,80,45,162

SCHEDULE - 7 : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Closing Stock		0		3,06,589
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months		0		
b. Others				
3. Imprest		0		5,000
4. Bank Balances				
a. With Scheduled Banks: In Savings Accounts				
EMSF	5,51,91,675		99,93,408	
Endowment Fund	22,11,094		21,81,194	
Annual Allocation	26,92,83,783		22,99,12,380	
HEFA	1,11,03,464		98,49,176	
Plan	1,56,09,928		19,03,054	
HBA	66,66,280		48,50,677	
Debt & Deposit	11,93,52,071		15,89,77,930	
Student Merit Scholarship	2,00,920		1,95,474	
Placement	13,54,857		13,18,384	
Staff Welfare Fund	1,66,405		1,61,894	
Affiliation & Inspection Fund	30,32,749		1,54,36,584	
Central Instrumentation Facility	32,71,884		18,26,722	
UDF	3,96,13,979		3,70,40,185	
Examination Fund	45,29,889		26,03,945	
PGDCF	44,72,322		43,50,809	
NFIG Fund	2,05,547		6,57,479	
Pre-Primary School	38,25,213		28,59,512	
Day Care Centre	10,54,489		9,54,920	
Hostel Mess Subsidy Fund	22,68,826		3,28,73,570	
Sports Fund	48,71,881		50,04,084	
IT Service Fund	29,453		29,453	
International Convention Centre	81,410	54,83,98,119	79,203	52,30,60,037
b. Interest Receivable				
Interest Receivable from M/s C&DS, Bengaluru	4,66,770		4,66,770	
Interest Receivable from M/s UPRNN Ltd.,	2,95,990		2,95,990	
Interest Receivable from M/s UPRNN Ltd.,	2,15,242		2,15,242	
Interest Receivable from M/s UPRNN Ltd., (2022-23)	53,48,716		53,48,716	
Interest Receivable from M/s C&DS, Bengaluru		63,26,718	2,11,89,083	2,75,15,801
TOTAL		55,47,24,837		55,08,87,427
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		55,47,24,837		55,08,87,427
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		17,74,90,192		17,11,20,183
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		3,04,05,266		3,50,56,902
GRAND TOTAL (7) + (7A) + (7B)		76,26,20,295		75,70,64,512

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	26,062		26,062	
LTC	2,32,000		35,000	
Medical Advance	0	2,58,062	0	61,062
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	5,33,761		5,33,761	
Less: MCA Recovery	0	5,33,761		5,33,761
3. Token Advance				
Advance to HEFA - C&DS	30,07,15,000		63,34,16,000	
Add: Advance to C&DS(2022-23)	0		30,07,15,000	
Less: Transferred to Work-in-progress	15,42,67,000	14,64,48,000	63,34,16,000	30,07,15,000
Advance to HEFA - UPRNN	1,58,48,000		6,39,19,000	
Add: Advance to HEFA (2022-23)	0		1,58,48,000	
Less: Transferred to Work-in-progress	97,53,000	60,95,000	6,39,19,000	1,58,48,000
Advance to UPRNN(EWS)	21,31,11,000		23,00,00,000	
Less: Transferred to Work-in-progress	21,31,11,000	0	1,68,89,000	21,31,11,000
Advance to C&DS(D&D - ICCF)	6,20,57,986		9,53,08,000	
Advance to C&DS	0			
Less: Transferred to Work-in-progress	0	6,20,57,986	3,32,50,014	6,20,57,986
Advance to C&DS(Annual Allocation)	74,47,000		1,96,35,000	
Add: Advance to C&DS(2023-24)	1,90,76,060			
Less: Transferred to Work-in-progress	2,32,47,060	32,76,000	1,21,88,000	74,47,000
Advance to UPRNN(Annual Allocation)	0		7,01,34,000	
Less: Transferred to Work-in-progress	0	0	7,01,34,000	0
Advance to UPRNN(Annual Allocation - R&M)	0		1,68,00,000	
Less: Transferred to Work-in-progress	0	0	1,68,00,000	0
Advance to UPRNN(Annual Allocation - E-Journals(Smart Class Room)	0		2,00,00,000	
Less: Transferred to Equipment for Smart Class Room(2022-23)	0	0	2,00,00,000	0
Advance to Library Books(Prepaid Subscription)	0		68,47,317	
Less: Transferred to Library Books(2022-23)	0	0	68,47,317	0
Advance to B.E. Billimoria & Co. Ltd., (ICCF)		1,29,10,603		1,29,10,603
Annual Allocation	37,59,954		29,46,190	
Plan	38,11,083		38,44,833	
FMSF	37,98,135		42,50,618	
U.D.F	23,70,774		4,61,524	
Debt & Deposit	33,65,975	1,71,05,921	65,35,311	1,80,38,476

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)

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PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Security Charges - April 2023	0		77,12,457	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		9,22,000		86,34,457
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		1,06,20,191	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposit with BSNL	61,09,530	1,72,50,001	61,09,530	1,72,50,001
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
FMSF	73,70,286		71,93,429	
Endowment Fund	10,90,700	84,60,586	7,65,113	79,58,542
b. Investments from Others:				
Annual Allocation - Capital Asset	0		0	
HEFA	31,80,639		31,61,363	
HBA	46,68,209		40,55,875	
Debt & Deposit	3,03,40,890		2,14,81,598	
Student Merit Scholarship	9,25,859		7,50,367	
Placement	8,08,127		7,16,776	
Staff Welfare Fund	16,208		13,175	
Affiliation & Inspection Fund	20,31,960		28,18,495	
PGDCF	1,45,552		1,25,448	
NFIG Fund	2,06,924		1,50,357	
Day Care Centre	19,407		16,726	
UDF	43,75,236		2,66,137	
Examination Fund	5,90,398		4,34,663	
Hostel Mess Subsidy Fund	25,25,042		17,38,464	
Sports Fund	4,44,788		3,90,247	
CIF Corpus Fund	2,45,719		2,11,779	
Pre-Primary School Fund	1,22,835		1,05,869	
		5,06,47,793		3,64,37,339
c. On Loans and Advances				
d. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)				
PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	11,25,000		11,25,000	
Less: Amount received		11,25,000		11,25,000
Loan to Plan A/c from UDF	3,00,000	3,00,000	3,00,000	3,00,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		8,34,10,103		8,79,39,964
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		8,00,00,000
Grants Receivables - Recurring A/c from UGC(Add. Grant)		0		11,70,00,000
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		75,00,000
Debit balance in Sponsored Projects(Sub Schedule - 8b)		14,54,29,034		14,69,40,723
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		12,10,57,408		12,09,46,658
TOTAL		76,49,30,356		126,28,98,270
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		76,49,30,356		126,28,98,270
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		7,42,83,868		5,62,91,476
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		24,79,836		6,18,356
GRAND TOTAL (B) + (8A) + (8B)		84,16,94,060		131,98,08,102

SUB-SCHEDULE - 8a : LOANS, ADVANCES & DEPOSITS

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementation of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Human Resource Development Centre	Current Year 2023-24	Previous Year 2022-23
8a- Specific Plan Schemes							
a) Opening Balance	1,41,53,682	4,21,52,170	3,60,932	20,525	3,12,52,655	8,79,39,964	8,17,33,360
b) Additions to the Funds:							
i. Receipts					45,37,861	45,37,861	
iv. Other additions : Adjustment Advance						0	
TOTAL (b)	0	0	0	0	45,37,861	45,37,861	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc						0	
- Other Administrative Expenses			8,000			8,000	
TOTAL (c)	0	0	8,000	0	0	8,000	
NET BALANCE AS AT THE YEAR-END (a+c-b)	1,41,53,682	4,21,52,170	3,68,932	20,525	2,67,14,794	8,34,10,103	

SUB-SCHEDULE - 8b & 8c : LOANS, ADVANCES & DEPOSITS

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Head of Account	Opening Balance as on 01-04-2023		Transactions During the Year 2023-2024		Closing Balance as on 31-03-2024	
EMS F A/C	DR	CR	DR	CR	DR	CR
8b. PROJECTS:						
1. University Grant Commission	3,28,03,312		3,63,918	20,376	3,31,46,854	
2. Council of Scientific & Industrial Research	22,18,459		0	0	22,18,459	
3. Dept. of Science & Technology	4,85,41,455		1,55,90,065	1,88,53,346	4,52,78,174	
4. AICTE	1,57,220		0	0	1,57,220	
5. DBT	3,70,93,043		1,49,49,199	1,41,08,754	3,79,33,488	
6. ICMR	15,58,630		2,04,597	78,693	16,84,534	
7. CICT	3,42,792		0	0	3,42,792	
8. Other Agencies	2,42,25,812		8,74,657	4,32,956	2,46,67,513	
TOTAL - 8b	14,69,40,723	0	3,19,82,436	3,34,94,125	14,54,29,034	
8c. FELLOWSHIP:						
1. University Grant Commission	10,43,77,574		2,05,073	5,073	10,45,77,574	
2. Council of Scientific & Industrial Research	90,50,643		0	0	90,50,643	
3. Other Agencies	75,18,441		4,68,500	5,57,750	74,29,191	
TOTAL - 8c	12,09,46,658	0	6,73,573	5,62,823	12,10,57,408	
GRANT TOTAL (8b+8c)	26,78,87,381	0	3,26,56,009	3,40,56,948	26,64,86,442	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Fee From Students				
Academic Fees				
1. Tuition fee		7,49,63,238		6,35,60,795
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		50,34,398		45,85,369
7. Transcript Fee				
8. Recognition fee				
Total (A)		8,00,03,636		6,81,46,164
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,03,57,692		12,28,94,576
3. Mark sheet, certificate fee		2,09,95,590		2,46,32,616
Total (B)	0	14,13,53,282	0	14,75,27,192

SCHEDULE -9 : ACADEMIC RECEIPTS (Cont...)

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		4,22,912		1,05,290
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		5,46,200		4,49,030
Total (C)		9,69,112		5,54,320
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		1,86,75,939		2,30,87,272
3. Student Aid Fund				
Total (D)		1,86,75,939		2,30,87,272
Grand Total (A+B+C+D)	0	24,10,01,969	0	13,93,14,948

SCHEDULE - 10 : GRANTS & DONATIONS

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PARTICULARS	CURRENT YEAR 2023-24 Rs.			PREVIOUS YEAR 2022-23 Rs.		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(23-24)	5,64,69,841					
Salary Grant for the year 2023-24	207,00,00,000		*	161,14,00,000		
Opening balance received from UGC				6,44,56,384		
Less: Unutilized Grant(23-24)	16,13,98,236			5,64,69,841		
Withdrawn by RBI	26,30,32,562					
2.Recurring Head(31)						
Opening Balance(23-24)		1,10,21,152			1,62,79,977	
Maintenance Grant (23-24)		73,50,00,000			70,89,00,000	
Loan amount received from Capital Asset A/c					5,68,88,613	
Less: Capitalized Value					96,320	
Unutilized Grant(23-24)		94,91,606			1,10,21,152	
Transferred to Capital Asset A/c		5,68,88,613				
Addition grant not received UGC		11,70,00,000				
Amount transferred to Debt & Deposit		2,11,89,083				
3.Capital Expenditure(35)						
Opening Balance(23-24)			9,85,68,598			34,93,52,885
Add: Capital Grant			6,00,00,000			7,00,00,000
Received from Recurring A/c			5,68,88,613			
Loss: Capitalized Value			20,80,35,817			26,38,95,674
Transferred to Recurring A/c			0			5,68,88,613
Withdrawn by RBI						
Unutilized Grant(23-24)			74,21,394			9,85,68,598
TOTAL	170,20,39,043	54,14,51,850	0	161,93,86,543	71,40,62,305	0

SCHEDULE - 11 : INCOME FROM INVESTMENTS**(I). Investment from Earmarked/Endowment Fund**

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
3. Others (Specify)				
a. Interest on Term Deposit				
TOTAL - I				

(II). Investment from other than Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued				
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II				
TOTAL - I + II				

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

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PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		25,14,807		10,32,150
2. License fee		14,70,403		5,800
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		51,60,776		8,15,236
5. Water charges		1,01,759		5,660
6. Lease of Unfruitful trees				
7. Rent from Building		54,86,590		60,25,746
Add: Rent dues				
Less: Rent dues				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	1,47,34,337	0	78,84,592

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		990		1,839
2. Bus Fare		9,51,346		4,35,850
3. Terminal Benefits		15,67,647		55,55,304
4. 15% of Net Income of DDE		4,33,61,414		2,62,81,620
5. Other Receipts		1,63,53,816		3,39,39,451
Total	0	6,22,35,213	0	6,62,14,064
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	7,69,69,550	0	7,40,98,656

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts				1,21,332
2. Rent from Buildings				1,50,016
TOTAL		0		2,71,348

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	148,81,97,337		143,43,83,581	
Add: March 2024 Salary paid in April 2024	12,11,36,519		10,91,15,908	
Less: March 2023 Salary paid in April 2023	10,91,15,908		9,82,50,712	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		49,17,079		47,42,633
4. Contribution to Other Fund -NPS (MC)		11,59,06,660		10,93,22,026
Add: March 2024 NPS MC paid in April 2024		97,81,921		81,54,532
Less: March 2023 NPS MC paid in April 2023		81,54,532		65,01,905
5. Pension		114,13,90,618		27,72,19,234
Add: March 2024 Pension paid in April 2024		2,38,48,820		1,97,54,525
Less: March 2023 Pension paid in April 2023		1,97,54,525		1,68,72,384
6. Retirement and Terminal Benefits				
7. LTC facility	64,16,070		86,99,160	
8. Medical facility	79,04,883		72,14,187	
9. Children Education Allowance	1,40,40,000		1,32,03,000	
10 Provision for retirement benefits(Annex. Sch.15A)	14,98,54,941		31,66,08,273	
11. Leave Encashment	18,07,18,202		-14,78,52,138	
TOTAL	185,91,52,044	126,79,36,041	164,31,21,259	39,58,18,661

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	656,76,82,539	60,91,86,165	65,35,23,546	783,03,92,250
Add: Capitalized value of Contributions received from other organization			*	
Total (a)	656,76,82,539	60,91,86,165	65,35,23,546	783,03,92,250
Less:				
b. Actual Payment during 2023-24	26,92,07,207	6,85,56,794	4,70,84,519	38,48,48,520
Commutation paid during 2023-24		6,98,39,440		6,98,39,440
Total (b)	26,92,07,207	13,83,96,234	4,70,84,519	45,46,87,960
c. Balance Available on 31.03.24(a-b)	629,84,75,332	47,07,89,931	60,64,39,027	737,57,04,290
d. Provision required on 31.03.24 as per Actuarial Value	743,98,65,950	62,06,44,872	78,71,57,229	884,76,68,051
E. Additional Provision to be created during 2023-24(d-c)	114,13,90,618	14,98,54,941	18,07,18,202	147,19,63,761

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		43,66,785		58,68,067
2. Field work/ participation		3,66,988		
3. Seminar / Workshop		11,57,744		2,83,308
4. Payment to visiting faculty		34,09,871		50,11,306
5. Examination		8,95,33,736		11,24,06,037
6. NAAC Visit Expenses				
7. Admission Expenses				
8. Convocation Expenses		9,04,050		36,99,875
9. Liquid Nitrogen Facility		7,94,877		9,02,909
10. Non-Net Fellowship		2,66,62,203		3,04,58,383
11. Stipend/means-cum-merit		95,31,000		1,24,46,000
12. Subscription Expenses				
13. Others:				
a. Contingencies				
b. Medical Claim Insurance Policy		3,840		81,650
c. Inter Univ./Inter College Sports (TA/DA etc.)				1,47,461
d. Production Expenses		1,80,000		24,139
e. Binding of Book & Journal				66,375
f. Animal House (Recurring)		1,37,073		56,958
g. Campus Wifi		62,12,700		60,53,400
h. GPF Shortfall Interest				35,22,804
i. CPF Shortfall Interest				9,19,112
j. HEFA Shortfall Interest		55,430		
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	14,33,16,297	0	18,19,47,784

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		7,75,01,697		6,93,37,541
2. Water charges				82,278
3. Insurance				
4. Rent, Rates & Taxes (Including property tax)		23,49,156		20,27,388
5. Postage & Telegrams		2,42,059		14,31,671
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		66,26,745		48,46,857
Less: Internet Leased Line 2021-22				
7. Printing & Stationery		18,90,548		9,72,333
8. Traveling & Conveyance Expenses		60,98,656		57,57,965
9. Hospitality		13,04,867		14,35,730
10. Audit Fees		1,99,548		2,50,349
11. Legal Expenses		57,56,513		22,79,251
12. Advertisement & Publicity		1,03,745		13,34,980
13. Magazines & Journals				
14. Others (Specify)				
a. Security Expenses		7,95,28,183		10,02,94,661
b. Computer Consumables		15,57,919		12,36,611
c. Contingencies		1,52,67,257		1,01,49,739
d. Over Time Allowances		6,37,638		8,01,945
e. Honorarium / Remuneration to Staff		4,36,235		11,11,704
f. Training to Staff		50,000		
g. Livaries & Uniforms				77,264
h. Daily Wages		8,95,67,227		8,74,47,849
i. VC's Discretionary Fund		25,000		
j. Water Charges		54,786		
k. Cost of Medicine		2,91,979		5,05,842
l. Inter Dept. Sports for Staff				33,420
Total	0	28,94,89,758	0	29,14,15,378

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2023-24		6,34,20,574		2,98,73,945
Audit Fees 2023-24				
Closing Stock (2022-23)		3,06,589		5,60,852
Less: Outstanding Expenses 2022-23		3,38,71,036		1,82,50,109
Closing Stock (2023-24)		0		3,06,589
TOTAL	0	31,93,45,885	0	30,32,93,477

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		13,59,978		18,99,778
b. Repairs & Maintenance		7,41,297		20,02,814
c. Insurance Expenses		2,08,004		3,65,852
Add: Pre-paid Insurance				
2. Vehicle taken on rent / lease		23,49,508		6,20,911
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	46,58,787	0	48,89,355

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		14,66,815		52,72,931
2. Furniture & Fixtures				
3. Plant & Machinery		69,69,649		56,60,998
4. Office Equipments		3,12,28,475		3,55,14,412
5. Cleaning Materials & Services				0
6. Transport				
7. Others (Specify)				
a. Estate Maintenance		55,10,069		79,24,124
b. Maintenance of Hostel		15,97,739		24,89,759
c. Campus Beautification(AMC)		2,75,42,000		2,13,04,399
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	7,43,14,747	0	7,81,66,623

SCHEDULE - 20 : FINANCE COST

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest on fixed loans				
2. Interest on other loans				
3. Bank Charges				
TOTAL	0	0		

SCHEDULE - 21 : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		8,72,04,377		6,91,46,527
c. Rounding Off Exp				
TOTAL	0	8,72,04,377	0	6,91,46,527

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments		17,40,589		74,61,898
2. Rent for Building				2,09,522
3. Repairs and Maintenance Building				3,77,896
4. Cleaning Material & Services				
5. AMC for Garden Development				
6. Contingency				
7. Examination - Automation Charges				
8. Contract Security		5,06,51,451		36,61,732
9. Daily Wages				
10. Electricity Charges		67,49,606		57,46,825
11. Vehicle taken on rent / lease				
12. Telephone and Internet Charges				
13. Water Charges				
14. Postage and Telegram				
15. Non-Net Fellowship		16,04,128		20,32,000
16. Campus Wifi		13,80,600		6,21,382
17. Minor and Mjor works (Electrical)				
TOTAL	0	6,21,26,374	0	1,01,11,255

PODICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

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SCHEDULE - 1A(Directorate of Distance Education) :
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	103,17,72,893		89,68,37,100	
Add: Capitalized Value	3,58,407		1,14,086	
Excess of Income Over Expenditure	25,79,35,740		16,11,03,327	
Less: Transferred to Recurring A/C	4,33,61,414		2,62,81,620	
BALANCE AT THE YEAR-END		124,67,05,626		103,17,72,893
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	63,73,45,562		60,38,64,235	
Add: Interest Earned	4,17,49,943		2,82,38,127	
Interest Accrued on Fixed Deposits(2023-24)	2,99,67,169		2,43,16,411	
Less: Interest Accrued on Fixed Deposits(2022-23)	2,43,16,411		1,90,53,211	
BALANCE AT THE YEAR-END		68,47,46,263		63,73,45,562
TOTAL 1A		193,14,51,889		166,91,18,455
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

SCHEDULE - 3A(Directorate of Distance Education) :
CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Deposits from staff				
2. Deposits from Students	*	1,03,550		1,03,550
3. Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
Fees Collected (Proportion of Subsqt FY)				
a. March 2024 salary paid in April 2024		8,89,805		8,39,727
b. Receipts against sponsored Projects				
c. Grants in Advance				
d. Twinning Programme share payable up to March 2024		6,01,94,750		0
e. Amount Payable to CPWD				
f Endowment fee	67,99,264		70,49,264	
Add: Endowment fee				
Less: Endowment fee Refund		67,99,264	2,50,000	67,99,264
Total of (A)		6,79,87,369		77,42,541
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Annuity / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		6,79,87,369		77,42,541

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,17,01,064	6,76,812	*		6,76,812	1,33,77,077	2,04,23,544	2,10,99,558
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	1			1	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,81,686			28,81,686	28,65,561	18,125	0		18,125	28,81,686	0	18,125
VI. Office Equipment	7.50	68,66,477	3,58,407		68,66,477	64,30,666	4,18,830	36,881		4,45,811	68,66,477	0	87,404
VII. Computer/peripherals	20.00	15,15,430			15,15,430	15,15,430	0			0	15,15,430	0	0
VIII. Electric installations & fittings							0						
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,83,41,080	5,42,017			5,42,017	1,88,83,096	0	5,42,016
X. Software	40.00	1,63,430			1,63,430	1,63,430	0			0	1,63,430	0	0
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,89,71,340	3,58,407	0	6,93,29,747	4,72,24,236	16,55,885	25,881	0	16,81,966	4,89,06,202	2,04,23,536	2,17,47,096
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,89,71,340	3,58,407	0	6,93,29,747	4,72,24,236	16,55,885	25,881	0	16,81,966	4,89,06,202	2,04,23,536	2,17,47,096

SCHEDULE - 5A(Directorate of Distance Education):
INVESTMENTS:Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others (to be specified)				
TOTAL				

SCHEDULE - 6A(Directorate of Distance Education):
INVESTMENTS:Others

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
1. In Central Government Securities				
2. In State Government Securities				
3. DDE Investments	107,18,01,866		81,38,80,494	
4. DEE Maintenance Corpus Fund	65,54,39,796		61,38,21,747	
TOTAL		172,72,41,662		142,77,02,241

SCHEDULE - 7A(Directorate of Distance Education) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
2. Sundry Debtors:				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Term Deposit Accounts				
- DDE A/C	17,65,58,573		17,03,20,458	
- DDE Maintenance Corpus A/C	9,31,619		7,99,725	
TOTAL		17,74,90,192		17,11,20,183

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
4. Prepaid Expenses				
a. Insurance				
b. Other expenses				
5. Deposits				

SCHEDULE - 8A(Directorate of Distance Education) :
LOANS, ADVANCES & DEPOSITS (Cont...)

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
6. Income Accrued:				
a. Interest Accrued (DDE)		3,92,64,611		2,69,57,147
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,99,67,169		2,43,16,411
c. Loans to Plan A/c		50,00,000		50,00,000
d. Others				
7. Standing & Temporary Advance		35,170		1,000
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
9. Claims Receivable				
TOTAL		7,42,83,868		5,62,91,476

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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**SCHEDULE -9A(Directorate of Distance Education):
ACADEMIC RECEIPTS**

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academic Fees				
1. Tuition fee		6,68,81,800		2,80,45,750
2. Admission fee				
3. Registration fee				
4. Syllabus fee				
Total (A)		6,68,81,800		2,80,45,750
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	5,27,02,695		1,51,46,720	
3. Mark sheet certificate fee	23,19,191	5,50,21,886	19,83,827	1,71,30,547
Total (B)		5,50,21,886		1,71,30,547
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee	16,94,909		12,68,990	
3. Inspection fee				
4. Spot centre agreement fee			25,000	
5. Study Material	1,92,80,213		1,09,61,100	
6. Twinning Programme	19,55,79,500		7,94,20,301	
Add: Twinning Programme dues paid for 23-24			1,93,93,500	
Less: Twinning Programme Share Payable up to March 2024	6,01,94,750	15,63,59,872	0	11,10,68,891
Total (C)		15,63,59,872		11,10,68,891
LESS:				
Capitalized Value		3,58,407		1,14,086
Total (D)		3,58,407		1,14,086
Grand Total (A+B+C-D)		27,79,05,151		15,61,31,102

SCHEDULE - 10A(Directorate of Distance Education) :
GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - General (H) Recurring				
LESS: Capitalized Value				
b. Ugc Grants-in-Aid Salary				
2. State Government(s)				
3. Government Agencies				
6. Others (Specify)				
TOTAL				

SCHEDULE - 11A(Directorate of Distance Education) :
INCOME FROM INVESTMENT

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
a. Each Fund separately				
TOTAL				

SCHEDULE - 12A(Directorate of Distance Education) :
INTEREST EARNED

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 13A(Directorate of Distance Education) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
Total - A				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports carnival				
Total - C				
D. Interest on Term Deposits: DDE				
1. With Scheduled Banks	5,83,75,295		4,07,36,690	
Add: Accrued interest for 23-24	3,92,84,611		2,69,57,147	
Less: Accrued interest for year 22-23	2,69,57,147	7,06,82,759	2,20,55,915	4,56,37,922
2. With Non-Scheduled Banks				
Total - D		7,06,82,759		4,56,37,922
E. Interest on Savings Accounts:				
1. With Scheduled Banks		26,96,285		12,26,388
2. With Non-Scheduled Banks				
Total - E		26,96,285		12,26,388
F. Interest On Loans:				
1. Employees/Staff				
Total - F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
GRAND TOTAL (A+B+C+D+E+F+G+H)		7,33,79,044		4,78,64,310

SCHEDULE - 14A(Directorate of Distance Education) : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15A(Directorate of Distance Education) : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,08,71,210		1,16,65,490	
Add: March 2024 Salary paid in April 2024	8,89,805		8,39,727	
Less: March 2022 Salary paid in April 2023	8,39,727	1,09,21,288	7,93,452	1,17,11,765
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				
4. Contribution to Other Fund (specify) -NPS (MC)		7,37,416		7,28,719
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10. Honorarium		53,28,151		40,58,613
11. TA/ DA Expenses		6,50,344		3,96,074
12. Others (specify)				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		1,76,27,199		1,68,95,171

SCHEDULE - 16A(Directorate of Distance Education) :
ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses				
2. Field work/ participation				
3. Seminar / Workshop				1,01,131
4. Payment to visiting faculty				
5. Examination				
6. Approval of DDE Degree				94,411
7. Student Welfare Expenses				
8. Common Entrance Examination Expenses				
9. Admission Expenses (Twining Programme)				2,11,772
10. Convocation Expenses				
11. Publications Printing of Study Material				
12. Stipend/memo cum merit scholarship				
13. Subscription Expenses				
14. Others (Conduct of PCPS)		2,80,400		2,25,986
15. Computer Consumables		60,167		1,57,065
16. Cultural & Social Activities Expenses				
17. Community College Expenses				
18. Miscellaneous Expenses				
19. Printing & Processing (Exam)				14,55,100
20. Printing of Study Materials		3,54,89,460		1,23,01,275
TOTAL		3,58,30,027		1,45,46,740

SCHEDULE - 17A(Directorate of Distance Education) :
ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power		40,29,446		
2. Water charges				
3. Insurance (Vehicle)				21,287
4. Rent, Rates & Taxes (Including property tax)		13,976		
5. Postage & telegrams		36,35,872		12,41,772
6. Telephone & Internet Charges				
7. Stationery		4,53,378		11,10,582
8. Travel & Conveyance Expenses				
9. Contingencies		11,85,026		10,08,943
10. Hospitality		2,73,008		3,11,916
11. Audit Expenses				
12. Auditors Remunerations				
13. Professional Charges				
14. Advertisement & Publicity		15,57,190		18,94,444
15. Minor & Major works (civil)		25,995		5,05,333
16. Minor & Major works (electrical)				
17. Centre Expenditure (DDE Exam)		82,70,780		20,09,223
18. Boarding Charges				21,899
19. 75% Arbitral amount		1,75,79,474		
20. Technical Education Regulatory (TER) Charges		5,42,500		
21. Accommodation Expenses		1,55,877		
22. Newspaper & Periodicals		2,630		
23. Transport Expenses		42,400		
TOTAL		3,77,67,882		81,25,699

SCHEDULE - 18A(Directorate of Distance Education) :
TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance		11,449		2,67,625
2. Vehicle taken on rent / lease		1,79,949		90,188
3. Rent / Lease Expenses				0
TOTAL		1,91,398		2,67,813

SCHEDULE - 19A(Directorate of Distance Education) :
REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furnitures & Fixtures				
3. Office Equipments		2,40,313		3,45,019
4. Estate Maintenance				16,238
5. Others (Specify)				
a. Computer Repairs & Maintenance				
b. Campus Beautification(AMC for Garden Development)				1,600
c. Repairs & Maintenance				0
TOTAL		2,40,313		3,62,857

SCHEDULE - 20A(Directorate of Distance Education) :
FINANCE COST

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Interest on Fixed loans				
1. Interest on fixed loans				
TOTAL				

SCHEDULE - 21A(Directorate of Distance Education) :
OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts				
b. Depreciation		16,81,966		26,63,805
TOTAL		16,81,966		26,63,805

SCHEDULE - 22A(Directorate of Distance Education) :
PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. AMC for Garden Development				
3. Interest Earned				
TOTAL		0		0

PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

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SCHEDULE - 1B(Community College) :
CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	5,01,68,848		3,33,40,653	
Add: Capitalized Value	4,54,960		7,46,368	
Excess of Income over Expenditure	1,74,11,017		1,60,81,827	
Less: Excess of Expenditure over Income	0			
BALANCE AT THE YEAR-END		6,80,34,825		5,01,68,848
Pucc Student Welfare Fund				
Balance as at the beginning of the year	21,20,173		19,86,673	
Add: Receipt during the year	1,24,700		1,26,300	
Interest		22,44,873	7,200	21,20,173
Alumini Association Fund - Opening Balance	3,45,920		2,82,460	
Add: Current year	55,630	4,01,550	63,460	3,45,920
Infrastrucutre Fund - Opening Balance	77,19,015		57,77,030	
Add: current Year	18,26,000	95,45,015	19,41,985	77,19,015
Library Fund - Opening Balance	23,38,836		19,37,636	
Add: Current Year	3,76,095	27,14,931	4,01,200	23,38,836
BALANCE AT THE YEAR-END		1,49,06,369		1,25,23,944
TOTAL 1B		8,29,41,194		6,26,92,792
SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND		NIL		NIL

SCHEDULE - 2bB(Community College) : ENDOWMENT		NIL		NIL
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SCHEDULE - 3B(Community College) :
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	45,19,382		48,53,582	
Add: Deposit From Student	1,07,000		43,500	
Less: Refund to students		46,26,382	3,77,700	45,19,382
2 a. Advances Received				
3. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
4. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
5. Other Current Liabilities				
a. March 2024 salary paid in April 2024		4,80,619		4,93,530
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
Total of (A)		51,07,001		50,12,912
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		51,07,001		50,12,912

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	48,99,239	2,93,313			2,93,313	51,92,552	94,73,092	97,66,404
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668		*		0	8,09,668	0	
V. Furniture & Fixtures	7.50	69,16,393	1,49,910		70,66,303	62,91,094	5,18,729	11,243		5,29,973	68,21,067	2,45,236	6,25,299
VI. Office Equipment	7.50	1,96,81,993	3,05,050		1,99,87,043	1,80,43,250	14,76,149	22,879		14,99,028	1,95,42,278	4,44,765	16,38,743
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026				0	21,42,026	0	
VIII. Electric Installations & Fittings													
IX. Library books	30.00	21,07,412			21,07,412	21,07,412				0	21,07,412	0	
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	2,47,800	0			0	2,47,800	0	
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,65,70,937	4,54,960	0	4,70,25,897	3,45,40,489	22,88,192	34,122	0	23,22,314	3,68,62,803	1,01,63,093	1,20,30,448
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,65,70,937	4,54,960	0	4,70,25,897	3,45,40,489	22,88,192	34,122	0	23,22,314	3,68,62,803	1,01,63,093	1,20,30,448
PREVIOUS YEAR		4,58,24,569	7,46,368		4,65,70,937	3,22,56,015	22,32,214	52,261		22,84,475	3,45,40,490	1,20,30,447	1,35,68,554

SCHEDULE - 5B(Community College) :
INVESTMENTS : Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities		.		
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Debentures and Bonds				
6. Others (to be specified)				
TOTAL				

SCHEDULE - 6B(Community College) :
INVESTMENTS - Others

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments		4,50,00,000		1,99,99,999
6. DDE Maintenance Corpus Fund				
TOTAL		4,50,00,000		1,99,99,999

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Stores and Spares				
b. Loose Tools				
c. Publications				
d. Chemicals, consumables, glasswares, etc				
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Current Accounts				
- In Term Deposit Accounts				
- PUCC Account	2,94,55,932		3,41,07,568	
- PUCC Student Welfare Fund Account	9,49,334	3,04,05,266	9,49,334	3,50,56,902
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		3,04,05,266		3,50,56,902

SCHEDULE - 8B(Community College) :**LOANS, ADVANCES & DEPOSITS**

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCC Fund		24,79,836		6,18,356
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance				
6. Other Receivables				
c. Outstanding fees receivables for 2022-23				
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
TOTAL		24,79,836		6,18,356

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Page No.66

SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs. *
Fee From Students				
Academic Fees				
1. Tuition fee	2,49,21,906		2,74,55,786	
Add: Outstanding fee for 2023-24				
Less: Outstanding fee for 2022-23		2,49,21,906		2,74,55,786
2. Admission fee				
3. Enrolment fee				
5. Laboratory fee	52,15,200		57,07,050	
6. Sports fee	2,68,000		2,74,900	
7. Registration fee	81,540		97,670	
8. Recognition fee	1,12,850	56,77,390	1,05,600	61,85,220
Total (A)		3,05,99,496		3,36,41,006
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	3,83,920		2,21,145	
3. Certificate fee		3,83,920		2,21,145
Total (B)		3,83,920		2,21,145
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		12,90,489		14,50,269
Total (C)		12,90,489		14,50,269
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,89,120		3,09,590
Total (D)		2,89,120		3,09,590
LESS: Capitalized Value (E)		4,54,960		7,46,368
Grand Total (A+B+C+D-E)		3,21,08,065		3,48,75,642

SCHEDULE - 10B(Community College) :

GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - Recurring (Pondy & Mahe)				
b. Ugc Grants-in-Aid Salary				
2. State Government(s)				
3. Government Agencies				
TOTAL				

SCHEDULE - 11B(Community College) :

INCOME FROM INVESTMENTS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 12B(Community College) :

INTEREST EARNED

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
4. Others (Specify)				
TOTAL				

SCHEDULE - 13B(Community College) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs. ₹
A. Income from Land & Building				
1. Hostel Room Rent				
2. Rent for building		74,760		74,530
3. Water Charges		2,000		
4. Hire Charges of Auditorium				
Total A		76,760		74,530
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports				
Less: Direct expenditure incurred				
2. Gross Receipts from fetes				
Less: Direct expenditure incurred on the fetes				
Total C				
D. Interest on Term Deposits:				
1. With Scheduled Banks				
Add: Accrued Interest 23-24		24,79,836		6,18,356
Less: accrued for year 22-23		6,18,356		
2. With Non-Scheduled Banks				
3. With Institutions				
Total D		18,61,480		6,18,356
E. Interest on Savings Accounts:				
1. With Scheduled Banks (CC & B.Voc)		11,01,363		6,69,366
2. With Non-Scheduled Banks				
3. With Institutions				
Total E		11,01,363		6,69,366
Grand Total (A+B+C+D+E)		30,39,603		13,62,252

SCHEDULE - 13B(Community College) :
OTHER INCOME (Cont..)

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
F. Interest On Loans:				
1. Employees/Staff				
Total F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
2. RTI fees				
3. Income from Royalty				
4. Sale of application form (recruitment)				
5. Misc. receipts (Sale of tender form, waste paper,				
6. Profit on Sale/disposal of Assets:				
a. Owned assets				
b. Assets acquired out of grants, or received free				
Total H				
GRAND TOTAL (A+B+C+D+E+F+G+H)		30,39,603		13,62,252

SCHEDULE - 14B(Community College) :
PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15B(Community College) :
STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	59,72,183		72,32,850	
Add: March 2024 Salary paid in April 2024	4,80,619		4,93,530	
Less: March 2023 Salary paid in April 2023	4,93,530	59,59,277	6,88,000	70,38,380
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				
4. Contribution to Other Fund (specify) -NPS				
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10. Honorarium		71,58,640		80,01,368
11. TA/ DA Expenses		21,914		
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
e. Recruitment Expenses				
f. Selection Committee Exp				
g. Training and Capacity Building				
h. Transfer Travelling Allowance		0		0
TOTAL		1,31,39,831		1,50,39,748

SCHEDULE - 16B(Community College) :**ACADEMIC EXPENSES**

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses/Consumables		57,303		2,05,000
2. Field work/ participation				
3. Seminar / Workshop		47,318		32,500
4. Examination				
5. Scholarship to Students				
6. Sports Consumables				50,000
7. Printing & Processing (Others)		37,181		73,192
8. Others:				
a. Travel				
b. Refund to UGC				
TOTAL		1,41,802		3,60,692

SCHEDULE - 17B(Community College) :**ADMINISTRATIVE & GENERAL EXPENSES**

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power	7,32,918		6,09,070	
2. Water charges	7,200			
3. Student Medical Claim Insurance	1,60,704		64,546	
4. Rent, Rates & Taxes (Including property tax)	730		16,067	
5. Postage & telegrams			5,000	
6. Printing & Stationery	48,948		77,103	
7. Telephone & Internet Charges	2,23,179		3,06,487	
8. Contingencies	4,06,660		4,97,249	
9. Professional Charges				
10. Advertisement & Publicity			5,932	
11. Chemicals			48,332	
12. Internet Usage charges	20,000		21,000	
13. Newspaper & Periodicals	26,979		31,878	
14. Minor & Major works (Civil)	55,129		86,534	
15. Minor & Major works (Electrical)	1,26,187	18,08,634	31,162	18,00,360
TOTAL		18,08,634		18,00,360

SCHEDULE - 18B(Community College):**TRANSPORTATION EXPENSES**

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs. ₹
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance	82,303		1,28,062	
2. Vehicle taken on rent / lease	1,522		5,000	
3. Rent / Lease Expenses				
4. Insurance (Vehicle)		83,825	11,922	1,44,984
TOTAL		83,825		1,44,984

SCHEDULE - 19B(Community College):**REPAIRS & MAINTENANCE**

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Plant & Machinery				
4. Office Equipments		2,40,245		4,54,486
5. Cleaning Materials & Services				
6. Others (Specify)				
a. Estate Maintenance				71,322
b. Maintenance of Hostel				
c. Campus Beautification(AMC for Garden Development)				
d. Generator Maintenance				
TOTAL		2,40,245		5,25,808

SCHEDULE - 20B(Community College) :
FINANCE COST

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs. ₹
Interest on Fixed loans				
Interest on Other loans				
1. Interest on fixed loans				
2. Interest on other loans				
TOTAL				

SCHEDULE - 21B(Community College) :
OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts / advances				
b. Depreciation		23,22,314		22,84,475
c. Rounding Off Exp				
TOTAL		23,22,314		22,84,475

SCHEDULE - 22B(Community College) :
PERIOD PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. AMC for garden				
3. Housekeeping				
TOTAL				

PONDICHERRY UNIVERSITY
GPF & CPF A/C
BALANCE SHEET AS AT 31st MARCH 2024

Page No.74

Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	GPF:			Investment		
				GPF	28,44,33,062	
	Opening Balance	34,69,77,359		CPT	9,15,78,726	37,60,11,788
	Less: Subscription for March 2023	37,90,396				
	Add: Subscriptions in the year	4,56,41,363		Int. Accrued as on 31/03/2024:		
	Add: Subscription for March 2024	33,65,153		GPF	1,02,46,024	
	Add: Recovery	70,52,363		CPF	40,05,465	1,42,51,489
	Add: Interest Credit	2,16,70,365				
	Less: Advance / Withdrawal	8,19,19,100				
	Closing Balance		33,89,97,107	Subscription Due for March 2024:		
				GPF	33,65,153	
				CPT	3,73,556	37,38,709
	CPF:					
	Opening Balance	1,29,99,315				
	Less: Subscription for March 2023	4,20,244				
	Add: Subscriptions in the year	54,86,307				
	Add: Subscription for March 2024	3,73,556				
	Add: Recovery	29,40,406				
	Add: Interest Credited	36,53,308				
	Less: Advance / Withdrawal	76,39,479				
	Closing Balance		3,73,91,169			
	University Contribution (CPF)					
	Opening Balance	8,06,28,271				
	Add: Subscriptions in the year	35,95,134				
	Add: Interest Credited	33,57,809	8,75,81,214			
	Interest Reserve:			Cash at Bank		
	Opening Balance	-1,07,70,200		GPF	3,35,77,811	
	Less: Excess of Expenditure over Income	20,45,453	-87,24,747	CPF	2,76,66,946	6,12,44,757
	TOTAL >>>		45,52,46,743	TOTAL >>>		45,52,46,743


Dr. D. LAZAR

FINANCE OFFICER(i/c)
PONDICHERRY UNIVERSITY

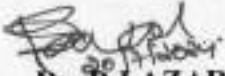

Prof. K. THARANIKKARASU

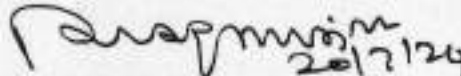
VICE-CHANCELLOR (i/c)
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
GPF & CPF A/C
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

Page No.75

Amount 31/Mar/23	EXPENDITURE		Amount 31/Mar/23	INCOME		Amount in Rs. 31/Mar/23
	Interest Credited to:			Interest earned on Investment:		
				GPF	2,16,70,365	
	GPF Account	2,16,70,365		CPF	70,11,117	
					2,86,81,482	
				Add: Interest Accrued on 03/24:		
	CPF Account	70,11,117	2,86,81,482	GPF	1,02,46,024	
				CPF	40,05,465	
					1,42,51,489	
				Less: Interest Accrued for March 23:		
				GPF	89,88,839	
				CPF	32,17,197	
					1,22,06,036	3,07,26,935
	Excess of Expenditure over Income		20,45,453			
	TOTAL >>>		3,07,26,935	TOTAL >>>		3,07,26,935


Dr. D.LAZAR
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Prof. K.THARANIKKARASU
VICE-CHANCELLOR (i/c)
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PONDICHERRY UNIVERSITY
GPF & CPF A/C
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2023-24

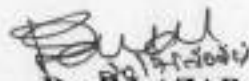
Page No. 76


RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank					
GPF	2,05,18,984				
CPF	1,18,28,276	3,23,47,260			
Investments					
GPF	30,50,46,898				
CPF	9,60,23,911	40,10,70,809			
G.P.F. Subscription		4,56,41,363	G.P.F. Advance		65,97,880
GPF Advance Recovery		70,52,363	G.P.F. Part Final Withdrawl		4,34,86,805
Interest earned on Investments (GPF)		2,16,70,365	G.P.F. Final Withdrawl		3,18,34,415
C.P.F. Subscription		54,86,307	C.P.F. Advance		40,73,068
C.P.F. Recovery		29,40,466	C.P.F. Part Final Withdrawl		35,66,411
C.P.F. Matching Contribution		35,95,114			
C.P.F. Interest on Investments		70,11,117			
			CLOSING BALANCE		
			Cash at Bank		
			GPF	3,35,77,811	
			CPF	2,76,66,946	6,12,44,757
			Investments		
			GPF	28,44,33,062	
			CPF	9,15,78,726	37,60,11,788
TOTAL		52,68,15,124	TOTAL		52,68,15,124

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2024

Page No.77

Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	NPS Tier - 1 Account			NPS Tier - 1 Account		
	Opening Balance	6,40,99,832		Subscriptions for March 2024		71,04,867
	Less: Subscription for March 2023	1,39,79,187		University Contribution for March 2024		99,46,813
	Add: Subscriptions in the year	8,30,60,011				
	University Contribution in the year	11,59,05,681		Investment		2,03,71,501
	Interest Credited					
	Less: Transfer to NSDL	21,29,48,349		Int. Accrued but not due		8,57,921
	NPS REFUND	0				
	Add: Subscriptions for March 2024	71,04,867				
	University Contribution for March 2024	99,46,813	5,31,89,668			
	Excess of Income Over Expenditure		20,29,854			
				Bank Balance		1,69,38,420
	TOTAL >>>		5,52,19,522	TOTAL >>>		5,52,19,522

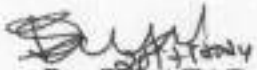

Dr. B. LAZAR
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PONDICHERRY UNIVERSITY

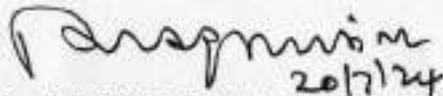

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PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

Page No.78

Amount 31/Mar/23	EXPENDITURE	Amount in Rs. 31/Mar/24	INCOME	Amount in Rs. 31/Mar/24
	Interest Credited to Subscriber's Accounts		Interest earned on Investment	19,70,428
			Less: Interest Accrued 31/03/23	7,98,495
			Add: Interest Accrued but not due	8,57,921
	Excess of Income Over Expenditure	20,29,854		20,29,854
	TOTAL >>>	20,29,854	TOTAL >>>	20,29,854


Dr. D. LAZAR
FINANCE OFFICER(i/c)
PONDICHERRY UNIVERSITY


Prof. K. THARANIKKARASU
VICE-CHANCELLOR (i/c)
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2023-24

Page No.79

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank	3,03,16,904		Investments		2,03,71,501
Investments	1,90,05,246	4,93,22,150			
NPS Tier - 1 Account					
Own Subscription		8,30,60,011			
University Contribution		11,59,05,681			
Interest on Investment		19,70,428	Transfer to NSDL		21,29,48,349
			Closing Balance as on 31/03/2024		1,69,38,420
TOTAL >>>		25,02,58,270	TOTAL >>>		25,02,58,270

SCHEDULE: 23- SIGNIFICANT ACCOUNTING POLICIES

- The Annual Accounts are prepared on Accrual basis in the Common Format of Accounting System as prescribed by the Ministry of Human Resources Development w.e.f. 2014-2015 as per the communication received from the MHRD vide letter dated 17.04.2015. However in respect of fee receipts cash basis of Accounting is adopted *
- One Consolidated Balance Sheet is prepared merging the accounts of Directorate of Distance Education and Pondicherry University Community College with the University Main Accounts.
- The rate of depreciation was provided as per the communication received from the MHRD vide letter dated 17th April 2015. The University adopted the straight line method of depreciation at the following depreciation rates as given by the MHRD for the year 2014-2015. The depreciation is provided for the whole year on additions during the year.

Furniture	-	7.50 %
Office Equipment	-	7.50 %
Scientific Equipment	-	8.00 %
Computer	-	20.00 %
Books	-	10.00 %
E-Journals	-	40.00%
Software	-	40.00%
Vehicles	-	10.00 %
Buildings	-	2.00 %
Plant and Machinery	-	5.00 %
- The value of land given to Pondicherry University on 99 years leasehold by the Government of Puducherry (Puducherry & Karaikal Region) is taken at a nominal value of Rs.1,000/- and shown as fixed assets.
- The University has been exempted from Income Tax under section 10(23 C)(iii ab) of the Income Tax Act 1961.
- All investments are made in accordance with EC directives.
- Provision for Actuarial valuation of Pension and Gratuity has been made in the Annual Accounts as certified by the Consulting Actuary w.e.f 2010-11 onwards as per Uniform Accounting Guidelines. Provision for Actuarial valuation for the E.L/HPL encashment has been provided. w.e.f. 2012-13.

- A consolidated Receipts & Payments A/c has been prepared.
- Revenue Grants relating to Salary and Recurring A/c are treated as Revenue Grants and shown as Income in the Income & Expenditure account.
- As UGC gives grants every year towards the payment of Pension & Retirement benefits, the actual expenditure for each year have been debited to the Grants Account concerned.
- A separate Balance Sheet has been Prepared for the GPF and CPF A/c and NPS A/c from the year 2014-2015 as per the direction of the MHRD vide letter dated 17th April 2015.
- The closing balance of various Specific Plan schemes included in capital grant have been separately disclosed in the Schedule 2 Designated fund

SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:

- Assets not owned but held and used by the University – Rs.82,67,13,975/-

SCHEDULE - FIXED ASSETS	EMSF										AMOUNT		
DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				(2+3-4)					(7+8-9)	(6+10)	(5-11)		
FIXED ASSETS													
1. BUILDINGS	2,22,19,334			2,22,19,334	26,81,203					26,81,203	1,95,38,131	1,95,38,131	2.00
2. OFFICE EQUIPMENT	77,60,53,502	4,17,48,248		81,78,01,750	5,93,35,938					5,93,35,938	75,84,65,812	76,58,28,762	7.50
3. VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	10.00
4. FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	7.50
5. COMPUTER	32,95,323			34,10,858	0					0	34,10,858	34,10,858	20.00
6. BOOKS & JOURNALS	2,62,81,726	4,19,569		2,67,01,295	65,26,006					65,26,006	2,01,75,289	2,00,01,098	10.00
7. WORK IN PROGRESS	2,22,50,000			2,22,50,000	0					0	2,22,50,000	2,22,50,000	
TOTAL	85,35,31,560	4,21,67,817		89,56,99,377	6,89,85,402					6,89,85,402	83,40,18,269	83,40,18,269	
PREVIOUS YEAR	85,35,31,560	4,94,72,111		90,30,03,671	6,89,85,402					6,89,85,402	83,40,18,269	78,45,46,158	

- A large portion of the New Pension Scheme Account Rs.21,29,48,349/- that includes regular monthly contribution for an average of 360 employees, CAS arrear contribution and NON-PRAN arrear contribution has been transferred upto 2023-24 to NSDL. The balance of Rs.3,73,09,921/- including interest earned kept in out University Account for whom PRAN number has not yet allotted and the same will be transferred to their Account once PRAN is allotted.
- In the Schedule 2(A- Specific Plan A/c) contains XII Plan GDS and Specific Plan Schemes
- In the Schedule 2(C-Debt & Deposit A/c) includes EMSF Overhead.
- The deficit balance in respect of 5 Specific Plan Scheme under Schedule 8A are met out from the interest earned in Plan Account.
- The expenditure in connection with various Earmarked Project and Fellowship are met out from the EMSF overhead and interest earned, in anticipation of funds from the funding agencies.
- As per the EC resolution dated 22.03.2009, the Institutional charges of various projects have been transferred to EMSF overhead which is treated as Corpus Fund for utilization of the running and upkeep of the project cell, administrative and accounting services, office support and for infrastructure facilities of the Project Investigators with appropriate approval. 20% of the total Institutional charges transferred to EMSF overhead will be utilized by the Project Investigators related to their project expenses.
- Due to non-receipt of Completion/Completion Cost Certificate from the M/s.RITES and M/s.CPWD, the amounts shown in work-in-progress have been transferred to Building Assets and the same will be reconciled after receipt of the Completion/Completion Cost Certificate from the M/s.RITES and M/s.CPWD through Planning and Development Section.
- The excess expenditure incurred for the Specific Schemes have been met from overall Plan Account in anticipation of grants to be received from the UGC and the same will be recouped after receipt of the grants from the UGC.

- Funds for which separate bank Accounts are maintained, interest credited individually to respective funds. For the remaining funds, interest credited to the Debt & Deposit interest Account.
- Considering that savings bank Account interest rate keeps fluctuating, all interest amount are externally funded projects/schemes are accounted for and refunded at a normal fixed interest rate of 3.5%.
- An amount of Rs.2,27,78,957/- has been utilized for the purpose of renovation of the capital nature of the hostel buildings increasing the life of these buildings, therefore this amount is capitalized under head - building.
- Due to pending release of grant by UGC under specific schemes – HRDC, Centre for Social Exclusion and Inclusion Policy and Other specific schemes, an amount of Rs.50 lakh has been transferred from DDE Main A/c(Schedule-8 Loans and Advances) for the purpose of salary and other expenditure under these schemes, which will be recouped upon receipt of grant from UGC.
- Corpus Fund balance is reflected as negative figure in Balance Sheet due to adjustment of liability an account of terminal benefits as arrived at on basis of Actuarial Valuations.
- Ministry of Education has released a sum of Rs.1,95,49,79,000/- as HEFA Loan as on 31.03.2024 out of which as sum of Rs.51,73,50,000/- has been repaid to the Ministry. The balance committed liability to be repaid to the Ministry is Rs.143,76,29,000/- as on 31st March 2024.
- A contingent liability of Rs.6,45,53,015/- exists in pursuance of Arbitration Award past against the University in favor of M/s.B.E. Billimoria & Co. Ltd., in case pertaining to construction of International Convention Centre, out of which a sum of Rs.3,04,90,077/- has been deposited already. However, the legal resolution is being pursued by the University in higher legal forums.

PONDICHERRY UNIVERSITY

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2023-2024

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RECEIPT	Rs.	Rs.		PAYMENT	Rs.	Rs.	
OPENING BALANCE:							
Annual Allocation							
Imprest	5,000						
Cash at bank	22,99,12,380						
Investments		22,99,17,380					
Plan A/c							
Cash at bank	19,03,054	19,03,054					
HEFA							
Cash at bank	98,49,176						
Investments	10,34,70,000	11,33,19,176					
EMSF A/c							
Cash at bank	99,93,408						
Investments	15,37,96,213	16,37,89,621					
Debt & Deposit Account							
Cash at bank	26,92,20,824						
Investments	91,68,72,922	118,60,93,746					
GPF Account							
Cash at bank	2,05,18,984						
Investments	30,50,46,898	32,55,65,882					
CPF Account							
Cash at bank	1,18,28,276						
Investments	9,60,23,911	10,78,52,187					
NPS Account							
Cash at bank	3,03,16,904						
Investments	1,90,05,246	4,93,22,150					

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Endowments							
Cash at bank	21,81,194						
Investments	2,46,81,798	2,68,62,992					
Distance Education							
Cash at bank	17,11,20,183						
Investments	142,77,02,241	159,88,22,424					
Community College							
Cash at bank	3,22,96,429						
Cash at (co-Mahe) A/c	17,53,981						
Cash at Bank (CC-P(B.Voc)	57,167						
Cash at Students Welfare Fund A/c	9,49,334						
Investment	1,99,99,999	5,50,56,901					
General A/c							
Annual Allocation				Annual Allocation			
Salary	207,00,00,000			Salary	148,81,97,337		
Recurring	73,50,00,000			Other Components	21,38,41,706		
Capital Asset	6,00,00,000			RB1 Withheld for Salary	26,30,32,562		
University Receipts	31,79,71,519			Pension	39,00,30,946		
Advance Adjustment	2,96,20,988			Recurring	58,68,87,506		
Loan received from Recurring A/c	5,68,88,613			Advance	3,39,13,069		
Advance Refund	32,81,317			Capital Assets	20,38,64,817		
Interest	32,60,522			Loan to Recurring A/c	5,68,88,613	323,66,56,556	
		327,60,22,959					
Plan				Plan			
Specific Plan Schemes	1,40,09,486			Non-Recurring	3,66,815	3,66,815	
Interest on Investment	30,453						
Advance Adjustment	33,750	1,40,73,689					

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HEFA				HEFA		
HEFA - Ministry Share	18,62,46,000			Transferred to Bangalore	20,69,40,000	
HEFA - University Share	2,06,94,000			HEFA - Interest Refund	9,64,35,859	303375859
HEFA - Interest received from Ministry	9,26,65,428					
Interest on Investment	50,24,719	30,46,30,147				
EMSF				EMSF		
Grants Received from various Agencies	23,86,74,828			Recurring	15,37,01,483	
Interest on Investment	1,42,44,362			Non-Recurring	4,21,67,817	
Advance Adjustment	33,64,350	25,62,83,540		Advance	29,11,867	19,87,81,167
Debt & Deposit				Debt & Deposit		
Receipts	28,16,19,632			Expenditure	22,81,02,420	
Interest on Investments	6,15,65,517			UDF expenditure	68,77,965	
Adjustment advance	52,96,836	34,84,81,985		Advance	21,27,500	23,71,07,885
GPF				GPF		
Subscription / Recovery	5,26,93,726			GPF Advance	65,97,880	
Interest on Investments	2,16,70,365	7,43,64,091		GPF Part Final Withdrawl	4,34,86,805	
				GPF Final Withdrawl	3,18,34,415	8,19,19,100
CPF				CPF		
Subscription / Recovery / Matching	1,20,21,848			CPF Advance	40,73,068	
Interest on Investments	70,11,117	1,90,32,965		CPF Final Withdrawl	35,66,411	76,39,479
NPS				NPS		
Subscription / Matching	19,89,65,692			Nps Refund	21,29,48,349	21,29,48,349
Interest on Investments	19,70,428	20,09,36,120				
Endowments				Endowments		
Endowment Interest	18,74,125	18,74,125		Expenditure	2,46,001	2,46,001

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Distance Education				Distance Education		
Receipts	14,28,78,808			Salary/ OTA /Honorarium	1,30,89,290	
Income on Investments	10,28,21,523			Other Administrative Expenses	7,88,85,528	
Twining Purpose	19,55,79,500	44,12,79,831		Transfer of fund to Plan A/c	4,33,61,414	
				Temporary Advance	34,170	13,53,70,402
Community College				Community College		
Receipts	3,51,29,210			Salary & Wages	59,72,188	
Income on Investments	11,01,363	3,62,30,573		Other Administrative Expenses	94,55,060	
				Non-Recurring	4,54,960	1,58,82,208
				CLOSING BALANCE:		
				Annual Allocation		
				Cash at bank	26,92,83,783	26,92,83,783
				Plan A/c		
				Cash at bank	1,56,09,928	
				Investments		1,56,09,928
				HEFA		
				Cash at bank	1,11,03,464	
				Investments	10,34,70,000	11,45,73,464
				EMSF A/c		
				Cash at bank	5,51,91,675	
				Investments	16,61,00,319	22,12,91,994
				Debt & Deposit Account		
				Cash at bank	19,49,98,174	
				Investments	110,24,69,672	129,74,67,846

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				GPF Account	3,35,77,811	
				Cash at bank	28,44,33,062	
				Investments		31,80,10,873
				CPF Account		
				Cash at bank	2,76,66,946	
				Investments	9,15,78,726	11,92,45,672
				NPS Account		
				Cash at bank	1,69,38,420	
				Investments	2,03,71,501	3,73,09,921
				Endowments		
				Cash at bank	22,11,094	
				Investments	2,62,80,022	2,84,91,116
				Distance Education		
				Cash at bank	17,74,90,192	
				Investments	172,72,41,662	190,47,31,854
				Community College		
				Cash at bank	2,86,65,566	
				Cash at (cc-Mahe) A/c	7,31,606	
				Cash at Bank (CC-P(B.Voc)	58,760	
				Cash at Students Welfare Fund A/c	9,49,334	
				Investments	4,50,00,000	7,54,05,266
				TOTAL >>>	883,17,15,538	883,17,15,538