

PONDICHERRY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2017 - 2018

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2017 - 2018

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PONDICHERY UNIVERSITY

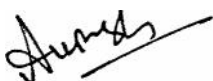
BALANCE SHEET AS AT - 31ST MARCH 2018

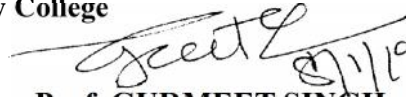
PARTICULARS	SCHEDULE	AMOUNT IN ₹	
		Current Year 2017-18	Previous Year 2016-17
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5-6)+1A(P46)+1B(P58)	39,77,52,759	131,58,75,638
DESIGNATED / EARMARKED FUND	2(P7-19)+2A(P46)+2B(P58)	114,91,25,570	128,57,91,494
ENDOWMENT	2a(P20)+2aA(P46)+2aB(P58)	2,45,37,704	2,29,23,518
CURRENT LIABILTLITIES & PROVISIONS	3(P21)+3A(P47)+3B(P59)	630,70,32,103	478,52,95,342
TOTAL		787,84,48,136	740,98,85,992
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P23-28)+4A(P48)+4B(P60)	248,02,39,851	258,49,58,206
Intangible Assets	4(P23-28)+4A(P48)+4B(P60)	2,54,72,139	69,95,618
Capital Work-in-Progress	4(23-28)+4A(P48)+4B(P60)	192,93,47,293	176,58,15,452
INVESTMENTS			
Earmarked / Endowment Funds	5(P29)+5A(P49)+5B(P61)	14,80,20,108	13,17,46,247
Others	6(P29)+6A(P49)+6B(P61)	159,12,95,978	126,29,09,831
CURRENT ASSETS	7(P30)+7A(P49)+7B(P62)	122,16,63,379	106,65,06,100
LOANS, ADVANCES & DEPOSITS	8(P31-33)+8A(P50)+8B(P63)	48,24,09,388	59,09,54,538
TOTAL		787,84,48,136	740,98,85,992
SIGNIFICANT ACCOUNTING POLICIES	23(P78-79)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P80-81)		

* Numerals(1,2,3) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


A.K. PRAKASH
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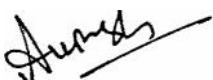

Prof. GURMEET SINGH
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PONDICHERY UNIVERSITY

GENERAL ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

PARTICULARS	SCHEDULE	AMOUNT IN ₹					
		Current Year 2017-18			Previous Year 2016-17		
		Plan	Annual Allocation	TOTAL	Plan	Non-Plan	TOTAL
INCOME							
Academic Receipts	9(P36-37)	0	19,25,86,901	19,25,86,901	0	17,80,12,876	17,80,12,876
Grants & Donations	10(P38)	0	115,37,29,433	115,37,29,433	35,30,00,033	109,74,26,261	145,04,26,294
Income from Investments	11(P38)	0	0	0	0	0	0
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	3,45,20,216	3,45,20,216	74,48,015	4,21,06,405	4,95,54,420
Prior Period Income	14(P41)	0	0	0	0	85,37,932	85,37,932
Total (A)		0	138,08,36,550	138,08,36,550	36,04,48,048	132,60,83,474	168,65,31,522
EXPENDITURE							
Staff Payments & Benefits	15(P41)	0	181,37,89,515	181,37,89,515	74,34,647	93,93,86,036	94,68,20,683
Academic Expenses	16(P42)	0	18,28,59,183	18,28,59,183	7,54,65,040	13,25,16,756	20,79,81,796
Administrative & General Expenses	17(P43-44)	0	12,59,70,260	12,59,70,260	6,18,800	16,48,53,027	16,54,71,827
Transportation Expenses	18(P44)	0	85,07,276	85,07,276	0	1,08,57,116	1,08,57,116
Repairs & Maintenance	19(P44)	0	5,07,09,606	5,07,09,606	1,48,31,356	5,28,93,033	6,77,24,389
Finance Costs	20(P45)	0	0	0	0	0	0
Depreciation	21(P45)	0	2,36,12,660	2,36,12,660	13,96,03,320	3,71,38,469	17,67,41,789
Prior Period Expenses	22(P45)	0	416,22,30,746	416,22,30,746	0	1,04,02,104	1,04,02,104
Total (B)		0	636,76,79,246	636,76,79,246	23,79,53,163	134,80,46,541	158,59,99,704
Excess of Income Over Expenditure (A-B)				0	12,24,94,885		10,05,31,818
Excess of Expenditure over Income (B-A)			498,68,42,696			2,19,63,067	

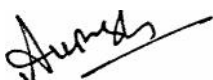

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PONDICHERY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

PARTICULARS	SCHEDULE	AMOUNT IN ₹				
		Current Year 2017-18				Previous Year 2016-17
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P51)			16,00,57,788		15,64,06,578
Grants & Donations	10A(P52)			0		
Income from Investments	11A(P52)			0		
Interest Earned	12A(P52)			0		
Other Income	13A(P53)			2,36,52,674		3,34,40,282
Prior Period Income	14A(P54)			0		
Total (A)				18,37,10,462	18,37,10,462	18,98,46,860
EXPENDITURE						
Staff Payments & Benefits	15A(P54)			6,49,19,596		3,24,51,750
Academic Expenses	16A(P55)			82,37,837		61,65,995
Administrative & General Expenses	17A(P56)			72,54,887		95,09,526
Transportation Expenses	18A(P56)			1,37,789		1,78,717
Repairs & Maintenance	19A(P57)			4,02,458		5,86,832
Finance Costs	20A(P57)			0		0
Depreciation	21A(P57)			39,05,490		38,12,970
Prior Period Expenses	22A(P57)			0		
Total (B)				8,48,58,057	8,48,58,057	5,27,05,790
Excess of Income over Expenditure (A-B)				9,88,52,405	9,88,52,405	13,71,41,070


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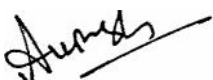

Prof. GURMEET SINGH
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PONDICHERRY UNIVERSITY

COMMUNITY COLLEGE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

PARTICULARS	SCHEDULE	AMOUNT IN ₹			
		Current Year 2017-18			Previous Year 2016-17
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P64)		1,91,66,157		1,97,78,706
Grants & Donations	10B(P65)		0		0
Income from Investments	11B(P65)		0		0
Interest Earned	12B(P65)		0		0
Other Income	13B(P66-67)		3,59,732		4,37,485
Prior Period Income	14B(P67)		0		0
Total (A)			1,95,25,889		2,02,16,191
EXPENDITURE					
Staff Payments & Benefits	15B(P68)		1,81,02,192		1,64,05,765
Academic Expenses	16B(P69)		3,28,872		6,28,145
Administrative & General Expenses	17B(P69)		19,49,473		17,05,592
Transportation Expenses	18B(P70)		2,91,183		1,61,162
Repairs & Maintenance	19B(P70)		16,11,352		2,60,860
Finance Costs	20B(P71)		0		0
Depreciation	21B(P71)		21,47,893		21,84,301
Prior Period Expenses	22B(P71)		0		0
Total (B)			2,44,30,965		2,13,45,825
Excess of Expenditure over Income (B-A)			49,05,076		11,29,634


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SCHEDULES FORMING PART OF THE BALANCE SHEET

SCHEDULE - 1 : CORPUS / CAPITAL FUND

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL ₹		TOTAL ₹
Non-Plan Account: Opening Balance	1,05,52,543		2,43,41,655	
Add: Capitalised Value	4,93,71,753		85,10,854	
Less: Excess of Expenditure Over Income	498,68,42,696		2,19,63,067	
MCA (2017-2018)			3,36,899	
		-4,926,918,400		1,05,52,543
Plan Account: Opening Balance	392,40,95,034		343,29,04,244	
Add: Capitalised Value	7,04,22,374		36,82,52,601	
Temporary Advance outstanding			6,00,000	
Excess of Income Over Expenditure (2017-18)			12,24,94,885	
Less: Temporary Adjustment	6,00,000		77,792	
Depreciation(2016-17)	12,88,34,214			
Grant Received(2016-17)	27,82,83,000		78,904	
TOTAL		358,68,00,194	392,40,95,034	392,40,95,034

SCHEDULE - 1 : CORPUS / CAPITAL FUND (Cont.)

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL ₹		TOTAL ₹
Major Building Corpus Fund		38,62,57,569		38,62,57,569
New Convention Centre (Auditorium)	12,51,13,219		12,51,13,219	
Add: Addition during the Year		12,51,13,219		12,51,13,219
Debt & Deposit (Infrastructure & Development)	1,93,06,360		1,99,11,677	
Add: Capitalised Value	12,58,31,352		38,62,171	
Less: Depreciation	1,00,73,009		32,70,488	
Adj.Advance last year Refund	15,63,414	13,35,01,289	11,97,000	1,93,06,360
Placement Fund		36,890		36,890
University Development Fund	4,12,53,750		4,05,91,403	
Add: Capitalised Value	2,33,972		30,39,350	
Less: Depreciation	21,87,363		22,35,003	
Adj.Advance last year Refund		3,93,00,359	1,42,000	4,12,53,750
Total (A)		-655,908,880		450,66,15,365
Actuarial Value of Pension			320,20,31,695	
Actuarial Value of Gratuity			37,80,30,559	
Actuarial Value of Leave Encashment			56,01,68,813	414,02,31,067
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-655,908,880		36,63,84,298
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		101,91,16,779		91,40,36,381
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		3,45,44,860		3,54,54,960
GRAND TOTAL (1) + (1A) + (1B)		39,77,52,759		131,58,75,638

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

(Amount- ₹)

A - PLAN A/C	XII Plan General Development Schemes	Thane Cyclone Grant	Human Resource Development Centre	HRDC Particpante Registration Fee	Adult & Continuing Education	Current Year 2017-18	Previous Year 2016-17
a) Opening Balance	8,90,47,154	87,07,835	-10,428,619	13,14,885	10,880	8,86,52,135	
b) Additions to the Funds:							
i. Receipts	27,82,83,000		1,60,38,881	7,41,492		29,50,63,373	
ii. Income from Investments							
iii. Accrued Interest (17-18)							
ADD: March Salary Paid in April			3,31,288				
Less: Accrued Interest (16-17)							
iv. Other additions : Adjustment Advance	2,50,000					2,50,000	
TOTAL (b)	27,85,33,000	0	1,63,70,169	7,41,492	0	29,56,44,661	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Campus Development - Building							
- Work-in-Progress	8,30,77,000					8,30,77,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			41,72,130			41,72,130	
- Rent							
- Other Administrative Expenses*	19,75,10,000		40,12,311	99,876		20,16,22,187	
TOTAL (c)	28,05,87,000	0	81,84,441	99,876	0	28,88,71,317	
NET BALANCE AS AT THE YEAR-END (a+b-c)	8,69,93,154	87,07,835	-2,242,891	19,56,501	10,880	9,54,25,479	8,86,52,135

* The Expenditure of Rs.2,31,000/- booked under HEPSN Enabling Unit during 2016-17 is now re-appropriated to GDS A/c

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

(Amount- ₹)

PARTICULARS A - PLAN A/C	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 2017-18	Previous Year 2016-17
a) Opening Balance	3,05,494	1,10,561	39,48,448	5,82,000	27,900	49,74,403	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments	10,692					10,692	
iii. Accrued Interest (17-18)							
Less: Accrued Interest (16-17)							
iv. Other additions : Adjustment Advance				80,000		80,000	
TOTAL (b)	10,692	0	0	80,000	0	90,692	
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				6,05,174		6,05,174	
LESS - Previous year Expenditure Reclassified				2,31,000		2,31,000	
TOTAL (c)	0	0	0	3,74,174	0	3,74,174	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,16,186	1,10,561	39,48,448	2,87,826	27,900	46,90,921	49,74,403

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

(Amount- ₹)

PARTICULARS A - PLAN A/C	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 2017-18</i>	<i>Previous Year 2016-17</i>
a) Opening Balance	78,47,096	34,41,200	1,89,186	1,19,731	25,24,621	1,41,21,834	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (17-18)							
Less: Accrued Interest (16-17)							
iv. Other additions : Adjustment Advance	2,70,000					2,70,000	
TOTAL (b)	2,70,000	0	0	0	0	2,70,000	
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	1,82,041	3,38,500				5,20,541	
TOTAL (c)	1,82,041	3,38,500	0	0	0	5,20,541	
NET BALANCE AS AT THE YEAR-END (a+b-c)	79,35,055	31,02,700	1,89,186	1,19,731	25,24,621	1,38,71,293	1,41,21,834

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

(Amount- ₹)

PARTICULARS A - PLAN A/C	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of Hot Spot Wi-Fi</i>	<i>Interest from Investment</i>				<i>Current Year 2017-18</i>	<i>Previous Year 2016-17</i>
a) Opening Balance	6,05,10,977	6,74,02,029				12,79,13,006	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments		1,17,07,228				1,17,07,228	
iii. Accrued Interest (17-18)		9,740				9,740	
iv. Interest Receivable from RITES(2017-18)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	1,17,16,968				1,17,16,968	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Campus WIFI	5,85,31,841					5,85,31,841	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses		3,39,29,999				3,39,29,999	
TOTAL (c)	5,85,31,841	3,39,29,999				9,24,61,840	
NET BALANCE AS AT THE YEAR-END (a+b-c)	19,79,136	4,51,88,998				4,71,68,134	13,19,36,206
GRANT TOTAL (PLAN) A						16,11,55,827	23,96,84,578

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

(Amount- ₹)

PARTICULARS B - Ear Marked Special Fund A/c	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
Opening Balance	4,15,89,159		4,60,05,107	
Add: Capitalised Value			0	
Temporary Advance outstanding	20,83,180		80,13,223	
Accrued Interest (17-18)	34,74,784		33,34,619	
TOTAL	4,71,47,123		5,73,52,949	
Less: Accrued Interest (16-17)	33,34,619		63,52,741	
Temporary Advance Adjustment	65,07,220		94,11,049	
GRANT TOTAL (EMSF) B	98,41,839	3,73,05,284	1,57,63,790	4,15,89,159

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

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 2017-18</i>	<i>Previous Year 2016-17</i>
a) Opening Balance	3,63,931	3,07,839	21,59,674	29,91,126	7,51,76,188	8,09,98,758	
b) Additions to the Funds:							
i. Receipts / Recovery			2,83,600	18,33,450	28,59,408	49,76,458	
ii. Income from Investments					45,62,497	45,62,497	
iii. Accrued Interest (17-18)					20,32,228	20,32,228	
Less: Accrued Interest (16-17)					12,12,263	12,12,263	
iv. Other additions (specify nature)							
TOTAL (b)	0	0	2,83,600	18,33,450	82,41,870	1,03,58,920	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				40,400		40,400	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses			1,55,087	4,62,290	2,21,843	8,39,220	
TOTAL (c)	0	0	1,55,087	5,02,690	2,21,843	8,79,620	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	22,88,187	43,21,886	8,31,96,215	9,04,78,058	8,09,98,758

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

(Amount- ₹)

C - DEBT & DEPOSIT A/C	UGC Corpus Fund	MCA & Computer Advance	UDF	Industrial Interface Fund	Infrastructure Development Fund	Current Year 2017-18	Previous Year 2016-17
a) Opening Balance	72,46,421	1,20,03,055	1,62,77,483	1,04,25,609	1,73,64,056	6,33,16,624	
b) Additions to the Funds:							
i. Receipts / Recovery		8,58,331	1,65,05,768	33,96,000		2,07,60,099	
ii. Income from Investments		12,87,496	7,66,668			20,54,164	
iii. Accrued Interest (17-18)			4,54,589			4,54,589	
Less: Accrued Interest (16-17)			1,71,668			1,71,668	
MCA Recovery of Interest		8,04,331					
iv. Other additions (specify nature)							
TOTAL (b)	0	13,41,496	1,75,55,357	33,96,000	0	2,22,92,853	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Furniture			2,33,972			2,33,972	
- Work-in-progress/Advance - Building							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			18,82,920			18,82,920	
- Rent							
- Other Administrative Expenses		54,000	1,40,21,480	29,18,431	7,42,156	1,77,36,067	
TOTAL (c)	0	54,000	1,61,38,372	29,18,431	7,42,156	1,98,52,959	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,32,90,551	1,76,94,468	1,09,03,178	1,66,21,900	6,57,56,518	6,33,16,624

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

(Amount- ₹)

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 2017-18	Previous Year 2016-17
a) Opening Balance	2,82,96,956	5,31,04,486	48,50,430	3,30,17,922	8,92,900	12,01,62,694	
b) Additions to the Funds:							
i. Receipts / Recovery	1,11,90,200	1,16,86,000	10,70,900	81,61,800		3,21,08,900	
ii. Income from Investments							
iii. Accrued Interest (17-18)							
Less: Accrued Interest (16-17)							
iv. Other additions (specify nature)							
TOTAL (b)	1,11,90,200	1,16,86,000	10,70,900	81,61,800	0	3,21,08,900	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		42,709				42,709	
- Furniture							
- Computer Software		5,45,750					
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	38,36,947	13,22,500	5,36,985	10,000		57,06,432	
TOTAL (c)	38,36,947	19,10,959	5,36,985	10,000	0	62,94,891	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,56,50,209	6,28,79,527	53,84,345	4,11,69,722	8,92,900	14,59,76,703	12,01,62,694

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

(Amount- ₹)

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 2017-18	Previous Year 2016-17
a) Opening Balance	1,17,41,333	1,06,34,608	3,62,86,533	1,23,66,674	13,44,991	7,23,74,139	
b) Additions to the Funds:							
i. Receipts / Recovery	58,53,076	8,62,000	61,46,900	41,29,066		1,69,91,042	
ii. Temp. Adv. (Old)							
iii. Income from Investments				3,96,666		3,96,666	
iii. Accrued Interest (17-18)				1,58,048		1,58,048	
Less: Accrued Interest (16-17)				20,479		20,479	
v. Other additions (specify nature)							
TOTAL (b)	58,53,076	8,62,000	61,46,900	46,63,301	0	1,75,25,277	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- E-Journals			1,84,14,231			1,84,14,231	
- Work in Progress				50,00,000			
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	13,75,194	8,63,840	6,42,535	6,81,360		35,62,929	
TOTAL (c)	13,75,194	8,63,840	1,90,56,766	56,81,360	0	2,69,77,160	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,62,19,215	1,06,32,768	2,33,76,667	1,13,48,615	13,44,991	6,29,22,256	7,23,74,139

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 2017-18	Previous Year 2016-17
a) Opening Balance	1,29,61,869	48,24,806	1,28,24,740	29,453	4,13,000	3,10,53,868	
b) Additions to the Funds:							
i. Receipts / Recovery	66,605	46,300				1,12,905	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			11,24,559		24,745	11,49,304	
iii. Accrued Interest (17-18)			5,35,521		2,094	5,37,615	
Less: Accrued Interest (16-17)			3,16,230		2,373	3,18,603	
v. Other additions (specify nature)							
TOTAL (b)	66,605	46,300	13,43,850	0	24,466	14,81,221	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	5,23,206					5,23,206	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	50,53,652	6,85,440	22,85,250			80,24,342	
TOTAL (c)	55,76,858	6,85,440	22,85,250	0	0	85,47,548	
NET BALANCE AS AT THE YEAR-END (a+b-c)	74,51,616	41,85,666	1,18,83,340	29,453	4,37,466	2,39,87,541	3,10,53,868

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 2017-18</i>	<i>Previous Year 2016-17</i>
a) Opening Balance	7,73,08,323	1,33,94,530	67,77,097	67,88,475	88,96,088	11,31,64,513	
b) Additions to the Funds:							
i. Receipts / Recovery	3,01,87,210		12,46,500		22,92,505	3,37,26,215	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	50,77,091	8,94,447				59,71,538	
iii. Accrued Interest (17-18)	13,01,466	7,21,314	214			20,22,994	
Less: Accrued Interest (16-17)	14,81,859	7,25,279	214			22,07,352	
Amount already received							
TOTAL (b)	3,50,83,908	8,90,482	12,46,500	0	22,92,505	3,95,13,395	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	3,63,65,666					3,63,65,666	
- Rent							
- Other Administrative Expenses	18,67,820	31,030	68,550			19,67,400	
TOTAL (c)	3,82,33,486	31,030	68,550	0	0	3,83,33,066	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,41,58,745	1,42,53,982	79,55,047	67,88,475	1,11,88,593	11,43,44,842	11,31,64,513

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

(Amount- ₹)

C - DEBT & DEPOSIT A/C	<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 2017-18</i>	<i>Previous Year 2016-17</i>
a) Opening Balance	2,05,60,619	23,93,10,506	1,62,58,177	5,14,268	38,15,079	28,04,58,649	
b) Additions to the Funds:							
i. Receipts / Recovery	1,36,38,000			2,91,586	12,33,046	1,51,62,632	
ii. Income from Investments		97,85,646			1,59,114	99,44,760	
iii. Accrued Interest (17-18)		29,63,415			1,40,507	31,03,922	
Less: Accrued Interest (16-17)		50,69,983				50,69,983	
iv. Other additions (specify nature)							
TOTAL (b)	1,36,38,000	76,79,078	0	2,91,586	15,32,667	2,31,41,331	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	1,62,350					1,62,350	
- Furniture	2,92,000					2,92,000	
- Building - Work in Progress/Advance		10,00,00,000				10,00,00,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	93,52,444				8,98,910	1,02,51,354	
TOTAL (c)	98,06,794	10,00,00,000	0	0	8,98,910	11,07,05,704	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,43,91,825	14,69,89,584	1,62,58,177	8,05,854	44,48,836	19,28,94,276	28,04,58,649

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP				Debt & Deposit Interest	TOTAL	
	Hostel Mess Subsidy Fund	Day Care Centre Fund	Pre-Primary School Fund	National Facility for Isotope Geosciences Fund		Current Year 2017-18	Previous Year 2016-17
a) Opening Balance	18,05,51,928	4,20,439	16,23,176	1,16,435	6,02,99,734	24,30,11,712	
b) Additions to the Funds:							
i. Receipts / Recovery		2,78,655	7,12,350	5,50,000		15,41,005	
ii. Income from Investments	1,23,55,417	12,229	77,267	10,185	2,80,90,914	4,05,46,012	
iii. Accrued Interest (17-18)	83,66,527	18,734		4,684	1,17,09,004	2,00,98,949	
Less: Accrued Interest (16-17)	96,21,898				85,68,985	1,81,90,883	
iv. Other - ADD: TDS Deducted							
TOTAL (b)	1,11,00,046	3,09,618	7,89,617	5,64,869	3,12,30,933	4,39,95,083	
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	10,76,597	1,22,667	2,44,980		3,52,58,286	3,67,02,530	
TOTAL (c)	10,76,597	1,22,667	2,44,980	0	3,52,58,286	3,67,02,530	
NET BALANCE AS AT THE YEAR-END (a+b-c)	19,05,75,377	6,07,390	21,67,813	6,81,304	5,62,72,381	25,03,04,265	24,30,11,712

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	CIF Corpus Fund					Current Year 2017-18	Previous Year 2016-17
a) Opening Balance	40,00,000					40,00,000	
b) Additions to the Funds:							
i. Receipts / Recovery							
ii. Income from Investments							
iii. Accrued Interest (17-18)							
Less: Accrued Interest (16-17)							
iv. Other - ADD: TDS Deducted							
TOTAL (b)	0					0	
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	
NET BALANCE AS AT THE YEAR-END (a+b-c)	40,00,000	0	0	0		40,00,000	40,00,000
GRANT TOTAL (DEBT & DEPOSIT) C						95,06,64,459	100,85,40,957
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL						114,91,25,570	128,57,91,494
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0	0
GRAND TOTAL (2) + (2A) + (2B)		0		0		114,91,25,570	128,57,91,494

SCHEDULE - 2a ENDOWMENT FUND

(Amount- ₹)

PARTICULARS ENDOWMENT	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2017-18	Previous Year 2016-17
a) Opening Balance :	1,43,27,473	53,16,203	7,50,385	25,29,456	2,29,23,517	
b) Additions to the Funds:						
i. New Endowment						
ii. Income from Investments	9,71,887	3,11,420	43,200	1,64,287	14,90,794	
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (17-18)	5,71,908	1,83,255	25,421	96,675	8,77,259	
Less: Accrued Interest (16-17)	2,36,109	76,513	10,648	31,800	3,55,070	
TOTAL (b)	13,07,686	4,18,162	57,973	2,29,162	20,12,983	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
Total	0	0	0	0	0	
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	3,98,796				3,98,796	
Total	3,98,796	0	0	0	3,98,796	
TOTAL (c)	3,98,796	0	0	0	3,98,796	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,52,36,363	57,34,365	8,08,358	27,58,618	2,45,37,704	2,29,23,518
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,45,37,704	2,29,23,518
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,45,37,704	2,29,23,518

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL ₹		TOTAL ₹
A. Current Liabilities				
1. Caution Deposits - Ex-Students		1,25,04,487		1,08,34,887
Caution Deposits - Current Students		31,72,000		39,43,000
Security Deposits		-30,35,526		9,80,511
2. Earnest Money Deposit		38,15,143		30,78,065
3. Other Current Liabilities				
a. March 2018 salary paid in April 2018 (Non-Plan)	6,99,05,470		6,17,24,138	
b. March 2018 salary paid in April 2018 (Plan)	0		6,85,458	
c. March 2018 Pension paid in April 2018 (Non-Plan)	71,37,780		55,25,137	
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 31.03.2018	53,96,933		2,34,35,687	
g. Amount Payable to CPWD	49,21,502		49,21,502	
h. Amount Payable to RITES	3,46,84,920		3,46,84,920	
i. Unutilized Grant as on 31.03.2018(Salary)	50,05,57,411		11,20,46,784	
j. Unutilized Grant as on 31.03.2018(Recurring)	86,61,196			
k. Unutilized Grant as on 31.03.2018(Capiatl Grant)	15,25,93,991			
l. Grant Receivable for Capital Asset(2017-18)	15,00,00,000			
m.Remittance of Recoveries	6,124		6,124	
n. Receipts against sponsored Projects (Sub-Schedule 3a)	29,48,19,758		30,08,05,399	
o. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	3,73,72,955	126,64,50,697	3,98,94,264	58,41,22,070
Total (A)		128,29,06,801		60,29,58,533
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	382,42,85,584		320,20,31,695	
3. Actuarial Value of Gratuity	53,53,51,876		37,80,30,559	
4. Actuarial Value of Leave Encashment	61,28,35,166		56,01,68,813	
5. Expenses Payable				
6. Trade warranties / Claims				
7. Others (specify)				
a. Bonus Payable				
Total (B)		497,24,72,626		414,02,31,067
Total (A) + (B)		625,53,79,427		474,31,89,600
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		625,53,79,427		474,31,89,600
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		4,79,22,654		3,86,92,485
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		37,30,022		34,13,257
GRAND TOTAL (3) + (3A) + (3B)		630,70,32,103		478,52,95,342

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

(Amount- ₹)

Head of Account EMS F A/C	Opening Balance as on 01-04-2017		Transactions During the Year 2017-2018		Closing Balance as on 31-03-2018	
	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		5,55,91,737	3,01,66,314	76,63,141		3,30,88,564
2. Council of Scientific & Industrial Research		32,81,982	13,95,336	6,51,866		25,38,512
3. DAE - NBHM		3,61,529	15,44,560	24,28,797		12,45,766
4. Dept. of Science & Technology		5,78,37,441	5,27,90,532	9,72,83,975		10,23,30,884
5. AICTE		21,00,935				21,00,935
6. ICSSR		19,82,030	36,06,625	29,41,650		13,17,055
7. DBT		4,10,13,654	2,90,34,581	77,28,730		1,97,07,803
8. CICT		2,97,716				2,97,716
9. ICMR		28,28,303	5,10,312			23,17,991
10. Other Agencies		5,80,92,657	2,77,18,900	2,50,42,174		5,54,15,931
11. Fixed Deposit Interest		7,74,17,415	1,22,09,878	92,51,064		7,44,58,601
TOTAL - 3a		30,08,05,399	15,89,77,038	15,29,91,397		29,48,19,758
3b. FELLOWSHIP:						
1. University Grant Commission		3,63,85,056	72,48,777	48,87,770		3,40,24,049
2. Dept. of Science & Technology		4,11,421				4,11,421
3. ICSSR - Post Doctoral Fellowship		9,14,226	16,54,000	19,02,600		11,62,826
4. DBT		1,87,277	9,19,618	8,06,985		74,644
5. ICMR		4,64,177	6,00,580	7,15,292		5,78,889
6. Other Agencies		15,32,107	18,96,347	14,85,366		11,21,126
TOTAL - 3b		3,98,94,264	1,23,19,322	97,98,013		3,73,72,955
GRANT TOTAL (3a+3b)		34,06,99,663	17,12,96,360	16,27,89,410		33,21,92,713

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	11,20,46,784	0	11,20,46,784	0	11,20,46,784
Add:					
Grant Received during the year	106,95,97,000	29,62,41,000	136,58,38,000	17,00,00,000	153,58,38,000
Amount received from Plan A/c as per UGC	17,82,70,000	1,87,59,000	19,70,29,000		
Grant Receivable(2017-18)			0	15,00,00,000	15,00,00,000
Internal Receipts	0	22,71,07,117	22,71,07,117	0	22,71,07,117
Total A	135,99,13,784	54,21,07,117	190,20,20,901	32,00,00,000	222,20,20,901
Less:					
Utilized for Revenue Expenditure	85,93,56,373	50,14,80,177	136,08,36,550		136,08,36,550
Utilized for Grants		3,19,65,744	3,19,65,744	1,74,06,009	4,93,71,753
Total B	85,93,56,373	53,34,45,921	139,28,02,294	1,74,06,009	141,02,08,303
Total: (A - B)	50,05,57,411	86,61,196	50,92,18,607	30,25,93,991	81,18,12,598

SCHEDULE 4 - FIXED ASSETS (FY 2017-18)

(Amount-₹)

DESCRIPTION NON-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 - Pondicherry		1,000			1,000					0	0	1,000	1,000
b) Freehold - Port Blair		1,97,165			1,97,165					0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	27,07,01,828	4,03,155		27,11,04,983	11,99,60,099	54,14,037	8,063		54,22,100	12,53,82,199	14,57,22,784	15,07,41,729
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	36,07,304	0	
V. Furniture, Fixtures & Fittings	7.50	3,96,40,222	76,21,639		4,72,61,861	3,89,62,348	6,77,874	5,71,623		12,49,497	4,02,11,845	70,50,016	6,77,874
VI. Office Equipment	7.50	14,17,62,151	68,12,217		14,85,74,368	14,13,78,608	3,83,543	5,10,916		8,94,459	14,22,73,067	63,01,301	3,83,543
VII. Scientific Equipment	8.00	5,86,168			5,86,168	1,40,680	46,893	0		46,893	1,87,573	3,98,595	4,45,488
VIII. Computer/peripherals	20.00	3,16,05,052	45,67,325		3,61,72,377	3,16,05,052	0	9,13,465		9,13,465	3,25,18,517	36,53,860	0
IX. Electric Installations & Fittings							0	0					
X. Library books	10.00	14,07,39,447	63,34,301		14,70,73,748	14,05,83,869	1,55,579	6,33,430		7,89,009	14,13,72,878	57,00,870	1,55,579
XI. Academic Robes		44,150			44,150	44,150	0				44,150	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		62,88,84,487	2,57,38,637		65,46,23,124	47,62,82,110	66,77,926	26,37,497		93,15,421	48,55,97,532	16,90,25,590	15,26,02,376
Intangible Assets													
a. E-Journals	40.00	4,27,64,882	2,36,33,116		6,63,97,998	3,81,49,178	46,15,704	94,53,246		1,40,68,950	5,22,18,128	1,41,79,870	46,15,704
b. Journals - Software	40.00	11,18,940	0		11,18,940	8,90,652	2,28,288	0		2,28,288	11,18,940	0	2,28,288
Total Intangible Assets		4,38,83,822	2,36,33,116		6,75,16,938	3,90,39,830	48,43,992	94,53,246		1,42,97,238	5,33,37,068	1,41,79,870	48,43,992
A. Total of CURRENT YEAR		67,27,68,309	4,93,71,753		72,21,40,062	51,53,21,941	1,15,21,918	1,20,90,744		2,36,12,660	53,89,34,601	18,32,05,459	15,74,46,368
PREVIOUS YEAR		66,42,57,455	85,10,854		67,27,68,309	47,81,83,472	3,43,01,475	31,97,724		3,71,38,469	51,53,21,941	15,74,46,368	18,60,73,983

SCHEDULE 4 - FIXED ASSETS (FY 2017-18)

(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	185,28,96,038	1,00,000		185,29,96,038	11,82,30,089	3,70,57,921	2,000		3,70,59,921	15,52,90,010	169,77,06,028	173,46,65,949
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	79,444	16,661			16,661	96,105	2,37,106	2,53,767
IV. Vehicle	10.00	59,35,279			59,35,279	52,64,120	5,93,528			5,93,528	58,57,648	77,631	6,71,159
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	7,85,08,731	1,52,50,464			1,52,50,464	9,37,59,195	10,95,80,326	12,48,30,790
VI. Office Equipment	7.50	82,98,03,211	1,17,59,246		84,15,62,457	39,31,82,121	6,22,35,241	8,81,943		6,31,17,184	45,62,99,305	38,52,63,152	43,66,21,090
VII. Computer/peripherals	20.00	5,90,59,885			5,90,59,885	5,89,04,080	1,55,805			1,55,805	5,90,59,885	0	1,55,805
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	8,07,504	8,07,504			8,07,504	16,15,008	1,45,35,073	1,53,42,577
IX. Library books	10.00	10,84,39,526	31,287		10,84,70,813	9,51,18,706	1,08,43,953	3,129		1,08,47,081	10,59,65,787	25,05,026	1,33,20,820
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		307,59,56,751	1,18,90,533		308,78,47,284	75,00,94,793	12,69,61,077	8,87,072		12,78,48,144	87,79,42,944	220,99,04,341	232,58,61,953
Intangible Assets													
a. E-Journals	40.00	24,65,179			24,65,179	12,35,376	9,86,072	0		9,86,072	22,21,448	2,43,731	12,29,803
Total Intangible Assets		24,65,179	0		24,65,179	12,35,376	9,86,072	0		9,86,072	22,21,448	2,43,731	12,29,803
A. Total of CURRENT YEAR		307,84,21,930	1,18,90,533	0	309,03,12,463	75,13,30,174	12,79,47,148	8,87,072		12,88,34,214	88,01,64,391	221,01,48,072	232,70,91,756
XII. a. Capital WIP/Advance - CPWD		95,16,41,224			95,16,41,224							95,16,41,224	95,16,41,224
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													
D. WIP/Advance - WIFI		1,07,07,023	5,85,31,841		6,92,38,864							6,92,38,864	1,07,07,023
TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS		163,19,62,233	5,85,31,841	0	169,04,94,074							169,04,94,074	163,19,62,233
GRANT TOTAL (A+B)		471,03,84,163	7,04,22,374	0	478,08,06,537	75,13,30,174	12,79,47,148	8,87,072	0	12,88,34,214	88,01,64,391	390,06,42,146	395,90,53,989
PREVIOUS YEAR		435,82,81,643	24,65,49,000	6,57,94,051	435,82,81,643	53,36,72,332	9,61,80,144	9,50,413	90,76,034	8,80,54,524	61,17,26,855	374,65,54,788	374,65,54,788

SCHEDULE 4 - FIXED ASSETS (FY 2017-18)

(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	39,78,209	4,60,375			4,60,375	44,38,584	1,85,80,180	1,90,40,555
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	10,17,079			10,17,079	5,95,520	1,01,708			1,01,708	6,97,228	3,19,851	4,21,559
V. Furniture & Fixtures	7.50	15,11,715	2,33,972		17,45,687	5,84,923	1,13,379	17,548		1,30,927	7,15,850	10,29,837	9,26,792
VI. Office Equipment	7.50	1,50,15,498			1,50,15,498	41,30,518	11,26,162			11,26,162	52,56,680	97,58,818	1,08,84,980
VII. Computer/peripherals	20.00	17,10,066			17,10,066	3,42,013	3,42,013			3,42,013	6,84,026	10,26,040	13,68,053
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816			2,61,816	1,28,343	26,182			26,182	1,54,525	1,07,291	1,33,473
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		4,25,34,938	2,33,972	0	4,27,68,910	97,59,526	21,69,819	17,548		21,87,363	1,19,46,893	3,08,22,016	3,27,75,410
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			47,40,000							47,40,000	47,40,000
GRANT TOTAL (A+B)		4,72,74,938	2,33,972		4,75,08,910	97,59,529	21,69,819	17,548		21,87,363	1,19,46,893	3,55,62,016	3,75,15,410
PREVIOUS YEAR		4,45,64,554	84,24,550		4,45,64,554	75,24,527	19,36,414	2,67,274		22,03,687	75,24,527	3,70,40,028	3,70,40,028

SCHEDULE 4 - FIXED ASSETS (FY 2017-18)

(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												
V. Furniture & Fixtures	7.50	29,18,287	2,92,000		32,10,287	9,30,914	2,18,872	21,900		2,40,772	11,71,686	20,38,601	19,87,373
VI. Office Equipment	7.50	1,21,62,252	15,79,371		1,37,41,623	39,07,281	9,12,169	1,18,453		10,30,622	49,37,903	88,03,720	82,54,971
VII. Computer/peripherals	20.00	14,79,008			14,79,008	6,69,329	2,95,802			2,95,802	9,65,131	5,13,877	8,09,679
VIII. Electric Installations & Fittings													
IX. Library books	10.00												
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		0	2,18,300		2,18,300	2,18,300	3,27,450	
d). Gymnasium Equipments													
Total Tangible Assets		1,65,59,547	24,17,121	0	1,89,76,668	55,07,524	14,26,842	3,58,653		17,85,493	72,93,019	1,16,83,649	1,10,52,023
Intangible Assets													
a. E-Journals	40.00	46,09,116	1,84,14,231		2,30,23,347	36,87,293	9,21,823	73,65,692		82,87,516	1,19,74,809	1,10,48,538	9,21,823
Total Intangible Assets		46,09,116	1,84,14,231	0	2,30,23,347	36,87,293	9,21,823	73,65,692		82,87,516	1,19,74,809	1,10,48,538	9,21,823
A. Total of CURRENT YEAR		2,11,68,663	2,08,31,352	0	4,20,00,015	91,94,817	23,48,665	77,24,345		1,00,73,009	1,92,67,828	2,27,32,187	1,19,73,846
XII. a.Capital WIP/Advance - CPWD		40,00,000	10,50,00,000		10,90,00,000							10,90,00,000	40,00,000
XII. a.Capital WIP/Advance - RITES		12,51,13,219			12,51,13,219							12,51,13,219	12,51,13,219
B. NET WORK-IN-PROGRESS		12,91,13,219	10,50,00,000		23,41,13,219							23,41,13,219	12,91,13,219
GRANT TOTAL (A+B)		15,02,81,882	12,58,31,352	0	27,61,13,234	91,94,817	23,48,665	77,24,345	0	1,00,73,009	1,92,67,828	25,68,45,406	14,10,87,065
PREVIOUS YEAR		14,84,60,175	1,32,76,468		14,84,60,175	59,24,329	7,73,593	23,60,267		31,33,860	59,24,329	14,25,35,846	14,25,35,846
(7) GENERAL ACCOUNTS TOTAL		558,07,09,292	24,58,59,451	0	582,65,68,743	128,56,06,461	14,39,87,551	2,07,19,709	0	16,47,07,246	145,03,13,713	437,62,55,027	429,51,02,832

SCHEDULE 4A - FIXED ASSETS (FY 2017-18)

(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	85,50,969	7,07,353			7,07,353	92,58,322	2,61,09,342	2,68,16,695
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	37,98,969	5,21,701			5,21,701	43,20,670	8,96,336	14,18,037
V. Furniture & Fixtures	7.50	28,49,004	5,854		28,54,858	18,29,945	2,13,675	439		2,14,114	20,44,059	8,10,799	10,19,059
VI. Office Equipment	7.50	56,03,623			56,03,623	44,72,346	4,20,272			4,20,272	48,92,618	7,11,005	11,31,277
VII. Computer/peripherals	20.00	8,51,017			8,51,017	4,71,853	1,70,203			1,70,203	6,42,056	2,08,961	3,79,164
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,77,97,674	9,20,806		1,87,18,480	70,60,606	17,79,767	92,081		18,71,848	89,32,454	97,86,026	1,07,37,068
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		6,76,85,988	9,26,660	0	6,86,12,648	2,61,84,688	38,12,971	92,520	0	39,05,489	3,00,90,179	3,85,22,469	4,15,01,300
PREVIOUS YEAR		6,19,06,791	5,79,049		6,19,06,791	2,23,71,718	31,32,239	1,00,841		32,33,080	2,23,71,718	3,95,35,068	3,95,35,068

SCHEDULE 4B - FIXED ASSETS (FY 2017-18)

(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	31,39,361	2,93,313			2,93,313	34,32,674	1,12,32,971	1,15,26,284
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	6,52,791	80,967			80,967	7,33,758	75,910	1,56,877
V. Furniture & Fixtures	7.50	64,33,294			64,33,294	32,40,544	4,82,497			4,82,497	37,23,041	27,10,253	31,92,750
VI. Office Equipment	7.50	1,59,49,761	12,62,730		1,72,12,491	98,12,638	11,96,232	94,705		12,90,937	1,11,03,575	61,08,916	61,37,123
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026					21,42,026		
VIII. Electric Installations & Fittings													
IX. Library books	10.00	16,84,868	1,796		16,86,664	15,32,748		180		180	15,32,928	1,53,736	1,52,120
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		4,16,85,262	12,64,526	0	4,29,49,788	2,05,20,108	20,53,009	94,885	0	21,47,894	2,26,68,002	2,02,81,786	2,11,65,154
PREVIOUS YEAR		4,08,61,575	33,91,627		4,08,61,575	1,83,35,800	22,23,876	3,23,724		25,47,601	1,83,35,800	2,25,25,769	2,25,25,769

FIXED ASSET

Total Tangible Asset General Account		376,39,35,723	4,02,80,263	0	380,42,15,986	124,16,43,953	13,72,35,664	39,00,770	0	14,11,36,421	138,27,80,388	242,14,35,596	252,22,91,762
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		376,39,35,723	4,02,80,263	0	380,42,15,986	124,16,43,953	13,72,35,664	39,00,770	0	14,11,36,421	138,27,80,388	242,14,35,596	252,22,91,762
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL		6,76,85,988	9,26,660	0	6,86,12,648	2,61,84,688	38,12,971	92,520	0	39,05,489	3,00,90,179	3,85,22,469	4,15,01,300
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL		4,16,85,262	12,64,526	0	4,29,49,788	2,05,20,108	20,53,009	94,885	0	21,47,894	2,26,68,002	2,02,81,786	2,11,65,154
TOTAL (4) + (4A) + (4B) = A		387,33,06,973	4,24,71,449	0	391,57,78,422	128,83,48,749	14,31,01,644	40,88,176	0	14,71,89,804	143,55,38,569	248,02,39,851	258,49,58,206
Total Intangible Asset General Account = B		5,09,58,117	4,20,47,347	0	9,30,05,464	4,39,62,499	67,51,887	1,68,18,939	0	2,35,70,826	6,75,33,325	2,54,72,139	69,95,618
GRAND TOTAL = A+B		392,42,65,090	8,45,18,796	0	400,87,83,886	133,23,11,248	14,98,53,531	2,09,07,114	0	17,07,60,630	150,30,71,894	250,57,11,990	259,19,53,824

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		176,58,15,452	16,35,31,841	0	192,93,47,293	0	0	0	0	0	0	192,93,47,293	176,58,15,452
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		176,58,15,452	16,35,31,841	0	192,93,47,293	0	0	0	0	0	0	192,93,47,293	176,58,15,452

SCHEDULE - 5 : INVESTMENTS

(Amount - ₹)

Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
1. Others: With Scheduled Banks				
EMSF	12,65,76,817		11,34,51,051	
Endowment Fund	2,14,43,291		1,82,95,196	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		14,80,20,108		13,17,46,247
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL		0		0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		14,80,20,108		13,17,46,247
TOTAL		14,80,20,108		13,17,46,247

SCHEDULE -6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others				
Non-Plan	13,99,99,986			
Plan	5,50,00,000			
HBA	7,05,00,000		5,57,80,793	
Debt & Deposit	30,95,55,404		26,00,86,900	
Student Merit Scholarship	1,37,00,000		95,15,864	
Placement	1,24,00,000		1,14,00,000	
Staff Welfare Fund	3,20,000		3,20,000	
Affiliation & Inspection Fund	6,89,99,998		6,98,77,578	
UDF	1,00,00,000		75,00,000	
Examination Fund	3,00,000		3,00,000	
Hostel Mess Subsidy Fund	15,49,99,987		15,67,59,647	
Sports Fund	25,00,000		25,00,000	
PGDCF	30,00,000			
NFIG	1,00,000			
Day Care Centre	4,00,000			
International Convention Centre	8,37,00,000		14,24,52,577	71,64,93,359
TOTAL		92,54,75,375		71,64,93,359
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		92,54,75,375		71,64,93,359
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		66,58,20,603		54,64,16,472
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		0		0
GRAND TOTAL (6) + (6A) + (6B)		159,12,95,978		126,29,09,831

SCHEDULE - 7 : CURRENT ASSETS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
1. Stock:				
a. Closing Stock		23,15,623		37,54,438
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		32,931		9,250
4. Bank Balances				
a. With Scheduled Banks: In Current Accounts				
EMS	8,18,12,560		11,95,11,497	
Endowment Fund	22,17,155		42,73,251	
Non-Plan	52,18,12,612		11,20,46,784	
Plan	4,59,58,538		17,81,83,468	
HBA	1,07,24,611		1,82,43,755	
Debt & Deposit	6,62,62,936		11,15,78,014	
Student Merit Scholarship	28,31,679		71,76,506	
Placement	11,60,976		12,97,559	
Staff Welfare Fund	1,15,372		90,627	
Affiliation & Inspection Fund	29,57,096		49,48,701	
Central Instrumentation Facility	8,11,929		5,20,343	
UDF	45,07,792		84,34,502	
Examination Fund	78,32,888		66,34,958	
PGDCF	13,61,725		38,42,551	
NFIG Fund	5,76,620		1,16,435	
Pre-Primary School	20,77,754		16,23,117	
Day Care Centre	1,88,656		4,20,439	
Hostel Mess Subsidy Fund	2,72,08,863		1,41,70,383	
Sports Fund	59,31,068		80,60,866	
CIF Corpus Fund	40,00,000		40,00,000	
IT Service Fund	29,453		29,453	
International Convention Centre	6,28,35,551	85,32,15,834	9,42,97,328	69,95,00,537
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		85,55,64,388		70,32,64,225
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		85,55,64,388		70,32,64,225
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		34,88,93,621		34,75,29,696
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		1,72,05,370		1,57,12,179
GRAND TOTAL (7) + (7A) + (7B)		122,16,63,379		106,65,06,100

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
Festival	75,91,814		72,09,614	
LTC	1,07,900			
Tour Advance	44,000		72,670	
Medical Advance		77,43,714	50,000	73,32,284
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	20,61,515		28,65,846	
b. HBA		20,61,515		28,65,846
3. Advances and other amounts recoverable				
L.C Opening Balance				
Less: Transfer to Equipment (Plan)				
Transfer to Equipment (EMSF)				
Journals Advance Payment - Opening Balance				
Add: Advance Payment 2016-2017				
Less: Journals Received 2015-2016 (Non-Plan)				
Others - Temporary Advance Outstanding				
Non Plan	44,84,409		53,98,578	
Plan	11,19,795		6,50,000	
EMSF	47,00,171		91,24,211	
U.D.F	28,89,740		3,28,966	
Debt & Deposit	29,07,293	1,61,01,408	20,90,464	1,75,92,219

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
4. Prepaid Expenses				
Insurance	2,12,038		1,87,621	
E-Journals			1,71,08,733	
Franking Machine AMC 2017-2018		2,12,038		1,72,96,354
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. Deposits 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:				
EMS F	34,74,784		33,34,619	
Endowment Fund	8,77,259	43,52,043	3,55,071	
b. Investments from Others:				
Non-Plan				
Plan	9,740			
HBA	20,32,228		12,12,263	
Debt & Deposit	1,17,09,004		85,68,985	
Student Merit Scholarship	5,35,521		3,16,230	
Placement	7,21,314		7,25,279	
Staff Welfare Fund	2,094		2,373	
Affiliation & Inspection Fund	13,01,466		14,81,859	
PGDCF	1,40,507			
NFIG Fund	4,684			
Day Care Centre	18,734			
UDF	4,54,589		1,71,668	
Examination Fund	214		214	
Hostel Mess Subsidy Fund	83,66,527		96,21,898	
Sports Fund	1,58,048		20,479	
International Convention Centre	29,63,415	2,84,18,085	50,69,983	3,08,80,921
b. On Loans and Advances				
c. Others				

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
7. Other Receivables				
Debit balances in sponsored projects				
Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues (17-18)				
Rent dues (17-18)				
Interest from RITES			15,57,066	
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	41,07,066
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)		5,98,17,165		5,73,05,713
Grants Receivables - Plan A/c from UGC(2016-17 Grant)		0		27,82,83,000
Grants Receivables - Non-Plan A/c from UGC		15,00,00,000		0
Grants Receivables - Non-Plan A/c from UGC(Withheld)		4,00,00,000		2,00,00,000
Debit balance in Sponsored Projects(Sub Schedule - 8b)		2,92,15,706		3,16,95,089
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		11,08,06,845		8,77,83,359
TOTAL		46,78,18,918		57,16,82,250

(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		46,78,18,918		57,16,82,250
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		1,38,02,745		1,72,81,404
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		7,87,725		19,90,884
GRAND TOTAL (8) + (8A) + (8B)		48,24,09,388		59,09,54,538

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

PARTICULARS PLAN A/C	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	Current Year 2017-18	Previous Year 2016-17
a) Opening Balance	-1,45,71,865	-4,21,52,170	-5,61,153	-20,525		
b) Additions to the Funds:						
i. Receipts						
Add: March 2017 Salary paid in April 2017	3,54,170					
TOTAL (b)	3,54,170	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		
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc	27,99,622		66,000			
- Other Administrative Expenses						
Total	27,99,622	0	66,000	0		
TOTAL (c)	27,99,622	0	66,000	0		
NET BALANCE AS AT THE YEAR-END (a+b-c)	-1,70,17,317	-4,21,52,170	-6,27,153	-20,525	-5,98,17,165	-5,73,05,713

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

Head of Account EMSFA/C	Opening Balance as on 01-04-2017		Transactions During the Year		Closing Balance as on 31-03-2018	
	DR	CR	DR	CR	DR	CR
8b. PROJECTS:						
1. University Grant Commission	1,06,92,661		11,93,715	10,10,996	1,08,75,380	
2. Council of Scientific & Industrial Research	9,94,711		6,18,088	9,77,412	6,35,387	
3. Dept. of Science & Technology	89,12,448			35,615	88,76,833	
4. AICTE	1,57,220				1,57,220	
5. DBT	47,28,234		42,25,511	65,64,188	23,89,557	
6. ICMR	33,675				33,675	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	58,33,348		2,30,655	1,59,141	59,04,862	
TOTAL - 8b	3,16,95,089	0	62,67,969	87,47,352	2,92,15,706	
8c. FELLOWSHIP:						
1. University Grant Commission	7,69,32,635		2,69,89,961	18,98,653	10,20,23,943	
2. Council of Scientific & Industrial Research	78,46,934		1,96,000	33,600	80,09,334	
3. Other Agencies	30,03,790		36,68,241	58,98,463	7,73,568	
TOTAL - 8c	8,77,83,359	0	3,08,54,202	78,30,716	11,08,06,845	
GRANT TOTAL (8b+8c)	11,94,78,448	0	3,71,22,171	1,65,78,068	14,00,22,551	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
Fee From Students				
Academic Fees				
1. Tuition fee		3,36,52,716		3,69,38,143
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Sports fee				
7. Registration fee		13,01,627		5,91,970
8. Recognition fee				
Total (A)		3,49,54,343		3,75,30,113
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,58,47,615		10,72,91,040
3. Mark sheet, certificate fee		1,47,74,791		2,32,19,764
Total (B)	0	14,06,22,406	0	13,05,10,804

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		16,67,095		7,22,276
Add: Library Fine Due (17-18)				
Less: Library Fine Due (16-17)				
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Convocation Fee				
7. Matric fee				
8. Study Material				
9. Hostel fee		8,37,490		8,67,230
Total (C)		25,04,585		15,89,506
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		1,45,05,567		83,82,453
3. Student Aid Fund				
4. University Development Fund				
Total (D)		1,45,05,567	0	83,82,453
Grand Total (A+B+C+D)	0	19,25,86,901	0	17,80,12,876

SCHEDULE - 10 : GRANTS & DONATIONS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1.Salary Head(36)				
Salary Grant (17-18)		106,95,97,000	7,47,17,033	115,66,50,000
Amount Received from Plan A/c as per UGC		17,82,70,000		
Unutilized Grant(2016-17)		11,20,46,784		4,13,33,899
Less: Unutilized Grant(17-18)		50,05,57,411		11,20,46,784
2.Recurring Head(31)				
Maintenance Grant (17-18)		29,62,41,000		
Amount Received from Plan A/c as per UGC		1,87,59,000		
Less: Capitalized Value		3,19,65,744		85,10,854
Unutilized Grant(17-18)		86,61,196		
3.Capital Expenditure(35)				
Central Government		17,00,00,000		
Less: Capitalized Value		1,74,06,009		
Unutilized Grant(17-18)		15,25,93,991		
3. State Government(s)				
4. Grant Receivable- Plan A/c(2016-17)			27,82,83,000	
5. Grant Receivable- Non-Plan Withheld(2017-18)		2,00,00,000		
Non-Plan Withheld(2016-17)				2,00,00,000
TOTAL	0	115,37,29,433	35,30,00,033	109,74,26,261

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

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
3. Income accrued				
a. Non-Plan				
4. Others (Specify)				
a. Interest on Term Deposit				
TOTAL				
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS				

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
3. Income accrued				
4. Others (Specify)				
a. Electricity Deposit				
TOTAL				

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
b. Others				
3. On Debtors and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
A. Income from Land & Building				
1. Hostel Room Rent		25,85,048		67,00,347
2. License fee		6,02,639		6,23,174
3. Hire Charges of Auditorium/Play ground, etc				
4. Electricity charges		39,15,370		19,89,402
5. Water charges		78,874		90,158
6. Lease of Usufructs of Trees		4,29,068		17,360
7. Rent from Building		7,80,787		8,38,841
Add: Rent dues (16-17)				0
Less: Rent dues (17-18)				3,60,000
Total		0 83,91,786	0	98,99,282

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less: Direct expenditure incurred on the annual				
2. Gross Receipts from fetes				
Less: Direct expenditure incurred on the fetes				
3. Gross Receipts for educational tours				
Less: Direct expenditure incurred on the tours				
4. Others (to be specified and separately disclosed)				
Total	0	0	0	0
D. Interest on Term Deposits:				
1. With Scheduled Banks				
Interest from Fixed Deposit			58,90,949	
Interest from RITES - Receivable 2016-17			15,57,066	
2. With Non-Scheduled Banks				
3. With Institutions				
4. Others				
Total	0	0	74,48,015	0
E. Interest on Savings Accounts:				
1. With Scheduled Banks				
2. With Non-Scheduled Banks				
3. With Institutions				
4. Others				
Total	0	0	0	0
F. Interest On Loans:				
1. Employees/Staff				
2. Others				
Total	0	0	0	0

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		4,233		10,049
2. Bus Fare		17,82,090		27,62,297
3. Terminal Benefits		5,40,317		6,16,378
4. 15% of Net Income of DDE		1,44,86,135		1,60,54,009
5. Other Receipts		93,15,655		1,27,64,390
Total	0	2,61,28,430	0	3,22,07,123
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	3,45,20,216	74,48,015	4,21,06,405

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Academic Receipts				85,37,932
2. Income from Investments				
TOTAL	0	0	0	85,37,932

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Salaries and Wages		75,31,90,592	73,99,933	75,64,91,422
Add: March 2018 Salary paid in April 2018		6,99,05,470	6,85,458	6,17,24,138
Less: March 2017 Salary paid in April 2017		6,17,24,138	6,50,744	5,94,66,993
2. Allowances and Bonus				51,43,040
3. Contribution to Provident Fund (MC)		57,40,911		71,54,489
4. Contribution to Other Fund -NPS (MC)		2,59,28,073		2,42,66,350
5. Pension				6,33,84,761
Add: March 2018 Pension paid in April 2018		71,37,780		55,25,137
Less: March 2017 Pension paid in April 2017		55,25,137		43,50,959
6. Retirement and Terminal Benefits				3,99,27,379
7. LTC facility		64,52,539		84,66,917
8. Medical facility		1,44,56,766		1,09,07,496
9. Children Education Allowance		41,40,229		50,71,282
10. Provision for retirement benefits(Annex. Sch.15A)		99,40,86,430		
11. Leave Encashment				1,51,41,577
TOTAL	0	181,37,89,515	74,34,647	93,93,86,036

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	320,20,31,695	37,80,30,559	56,01,68,813	414,02,31,067
Add: Capitalized value of Contributions				
Total (a)	320,20,31,695	37,80,30,559	56,01,68,813	414,02,31,067
Less:				
b. Actual Payment during 2017-18	8,03,22,450	3,01,60,145	2,77,83,157	13,82,65,752
Commutation paid during 2017-18	2,35,79,119			2,35,79,119
Total (b)	10,39,01,569	3,01,60,145	2,77,83,157	16,18,44,871
c. Balance Available on 31.03.18(a-b)	309,81,30,126	34,78,70,414	53,23,85,656	397,83,86,196
d. Provision required on 31.03.18	382,42,85,584	53,53,51,876	61,28,35,166	497,24,72,626
E. Additional Provision to be created during 2017-18(d-c)	72,61,55,458	18,74,81,462	8,04,49,510	99,40,86,430

SCHEDULE - 16 : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Laboratory Expenses / Consumables		81,01,387	31,144	97,93,510
2. Field work/ participation		4,88,447	28,24,855	4,98,837
3. Seminar / Workshop		35,06,109	7,35,773	1,24,909
4. Payment to visiting faculty			81,63,629	1,05,22,012
5. Examination		9,70,93,697		9,23,46,675
6. Student Welfare Expenses				
7. Admission Expenses		82,67,702		84,69,697
8. Convocation Expenses		8,74,472		31,89,131
9. Differently Abled Persons			2,32,000	
10. Stipend/means-cum-merit/Non-Net Fellowship		5,38,33,908	4,41,42,483	
11. Subscription Expenses				
12. Others:				
a. Contingencies		96,30,987	12,72,454	61,57,468
b. Ground Maintenance		45,000		
c. Inter Univ./Inter College Sports (TA/DA etc.)		4,99,867		8,85,107
d. Production Expenses		93,006		2,53,001
e. Binding of Book & Journal				0
f. Animal House (Recurring)		2,64,158		2,76,409
g. Travel		1,60,443	15,67,055	
h. Coaching Class for SC/ST				
i. ICT				
j. Infrastructure Maintenance Facility				
k. IQAC			1,97,566	
l. Hiring Charges			1,48,000	
m. Day Care Centre				
Add: Conversation of UG Cable(2012-13)			1,61,50,081	
TOTAL	0	18,28,59,183	7,54,65,040	13,25,16,756

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Electricity and Power		5,02,02,703		5,67,21,013
2. Water charges				
3. Insurance		5,49,513		5,42,203
4. Rent, Rates & Taxes (Including property tax)		21,20,434		18,05,582
5. Postage & Telegrams		4,25,502		6,38,439
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		48,37,818		78,85,203
Less: Internet Leased Line 2017-18				
7. Printing & Stationery		23,39,682		23,67,739
8. Traveling & Conveyance Expenses		91,10,963		67,00,402
10. Hospitality		7,19,764		6,89,227
12. Audit Fees				
13. Legal Expenses		42,90,326		48,47,550
14. Advertisement & Publicity		1,38,04,435		1,11,73,315
15. Magazines & Journals				
16. Others (Specify)				
a. Transfer to Annual Allocation for 7th CPC				
b. Security Expenses		2,52,11,533		2,65,21,287
c. Computer Consumables		34,26,506		25,81,847
d. Contingencies				33,15,912
e. Over Time Allowances		13,46,798		21,49,466
f. Honorarium / Remuneration to Staff		10,06,558	6,18,800	9,85,580
g. Training to Staff		3,46,907		9,05,358
h. Livories & Uniforms		10,421		92,386
i. Daily Wages		1,94,49,790		1,60,49,836
j. Daily Wages & NMR Salary				1,06,006
k. Earn While you Learn		40,680		39,360
l. Cost of Medicine		33,29,866		25,71,110
Total	0	14,25,70,199	6,18,800	14,86,89,091

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
Add: Outstanding Expenses 2017-18	0	53,96,933		2,34,35,687
Audit Fees 2017-18				0
Closing Stock (2016-17)		37,54,438		23,90,811
Less: Outstanding Expenses 2016-17		2,34,35,687		59,08,124
Audit Fees 2016-17				
Closing Stock (2017-18)		23,15,623		37,54,438
TOTAL	0	12,59,70,260	6,18,800	16,48,53,027

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance		29,16,386		30,22,047
c. Insurance Expenses		1,67,373		1,89,118
Add: Pre-paid Insurance (2017-18)		1,87,621		2,33,187
2. Vehicle taken on rent / lease		52,35,896		70,44,278
3. Rent / Lease Expenses				
4. Contingencies				3,68,486
TOTAL	0	85,07,276	0	1,08,57,116

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Building		63,28,161	1,48,31,356	1,12,53,988
2. Furniture & Fixtures				
3. Plant & Machinery				
4. Office Equipments		2,94,14,460		3,12,37,771
5. Cleaning Materials & Services		77,82,353		69,35,353
6. Others (Specify)				
a. Estate Maintenance				
b. Maintenance of Hostel				
c. Campus Beautification(AMC)		71,84,632		34,65,921
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	5,07,09,606	1,48,31,356	5,28,93,033

SCHEDULE - 20 : FINANCE COST

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan 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 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		2,36,12,660	13,96,03,320	3,71,38,469
c. Rounding Off Exp				
TOTAL	0	2,36,12,660	13,96,03,320	3,71,38,469

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
	Plan A/c	Annual Allocation	Plan A/c	Non-Plan A/c
1. Maintenance of Office Equipments		16,32,151		13,62,250
2. Rent for Building		15,74,738		68,094
3. Repairs and Maintenance Building		78,080		
4. Cleaning Material & Services		36,69,598		33,63,951
5. AMC for Garden Development		22,47,423		55,45,053
6. Contingency		50,320		62,756
7. Examination		12,23,446		
8. Contract Security		53,55,535		
9. Daily Wages		21,91,889		
10. Electricity Charges		4,73,097		
11. Vehicle taken on rent / lease		4,66,400		
12. Telephone and Internet Charges		28,43,560		
13. Overtime Allowance		5,113		
14. Postage and Telegram		1,22,340		
15. Scholarship		45,000		
16. Training to Staff		20,989		
17. Prior period retribution provisions		414,02,31,067		
TOTAL	0	416,22,30,746	0	1,04,02,104

PONDICHERY UNIVERSITY**DIRECTORATE OF DISTANCE EDUCATION****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018****SCHEDULE - 1A : CORPUS / CAPITAL FUND**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
Balance as at the beginning of the year	46,24,57,986		36,04,29,950	
Add: Capitalized Value	9,26,660			
Add : Income Over Expenditure	9,88,52,405		11,80,82,045	
Less: Transferred to Non - Plan A/C	1,44,86,135		1,60,54,009	
Transferred to PUCC	18,00,000		0	
BALANCE AT THE YEAR-END		54,59,50,916		46,24,57,986
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	45,15,78,395		42,31,26,437	
Add: Interest Earned	2,18,72,199		2,84,29,582	
Interest Accrued on Fixed Deposits(2017-18)	64,42,404		67,27,135	
TDS Deducted	0		16,918	
Less: Interest Accrued on Fixed Deposits(2016-17)	67,27,135		67,21,677	
BALANCE AT THE YEAR-END		47,31,65,863		45,15,78,395
TOTAL 1A		101,91,16,779		91,40,36,381
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

SCHEDULE - 3A : CURRENT LIABILITIES & PROVISIONS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
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 2018 salary paid in April 2018		46,95,248		26,79,519
c. Receipts against sponsored Projects				
d. Grants in Advance				
e.Twinning Programme share payable up to March 2018		3,42,57,550		2,72,93,110
f. Amount Payable to CPWD		15,67,042		15,67,042
g.Endowment fee	70,49,264		72,99,264	
Add: Endowment fee	5,00,000			
Less: Endowment fee Refund	2,50,000	72,99,264	2,50,000	70,49,264
Total of (A)		4,79,22,654		3,86,92,485
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		4,79,22,654		3,86,92,485

SCHEDULE 4A - FIXED ASSETS (FY 2017-18)

(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	85,50,969	7,07,353			7,07,353	92,58,322	2,61,09,342	2,68,16,695
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	37,98,969	5,21,701			5,21,701	43,20,670	8,96,336	14,18,037
V. Furniture & Fixtures	7.50	28,49,004	5,854		28,54,858	18,29,945	2,13,675	439		2,14,114	20,44,059	8,10,799	10,19,059
VI. Office Equipment	7.50	56,03,623			56,03,623	44,72,346	4,20,272			4,20,272	48,92,618	7,11,005	11,31,277
VII. Computer/peripherals	20.00	8,51,017			8,51,017	4,71,853	1,70,203			1,70,203	6,42,056	2,08,961	3,79,164
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,77,97,674	9,20,806		1,87,18,480	70,60,606	17,79,767	92,081		18,71,848	89,32,454	97,86,026	1,07,37,068
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		6,76,85,988	9,26,660	0	6,86,12,648	2,61,84,689	38,12,972	92,520	0	39,05,490	3,00,90,179	3,85,22,464	4,15,01,294
PREVIOUS YEAR		6,19,06,791	5,79,049		6,19,06,791	2,23,71,718	31,32,239	1,00,841		32,33,080	2,23,71,718	3,95,35,068	3,95,35,068
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,76,85,988	9,26,660	0	6,86,12,648	2,61,84,689	38,12,972	92,520	0	39,05,490	3,00,90,179	3,85,22,464	4,15,01,294

SCHEDULE - 5A : INVESTMENTS

(Amount-₹)

Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others (to be specified)				
TOTAL				

SCHEDULE - 6A : INVESTMENTS - Others

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
1. In Central Government Securities				
2. In State Government Securities				
3. DDE Investments	24,94,99,988		19,95,00,000	
4. DEE Maintenance Corpus Fund	41,63,20,615		34,69,16,472	
TOTAL		66,58,20,603		54,64,16,472

SCHEDULE - 7A : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
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	29,68,98,456		24,80,02,587	
- DDE Maintenance Corupus A/C	5,19,95,165		9,95,27,109	
b. With non-Scheduled Banks: -In Current Accounts				
TOTAL		34,88,93,621		34,75,29,696

SCHEDULE - 8A : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
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 : LOANS, ADVANCES & DEPOSITS (Cont...)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
6. Income Accrued:				
a. Interest Accrued (DDE)		70,21,588		45,64,945
b. Interest Accrued (DDE Maintenance Corpus Fund)		64,42,404		67,27,135
c. On Loans and Advances				
d. Others				
7. Standing & Temporary Advance		3,21,835		59,72,406
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
8. Claims Receivable				
TOTAL		1,38,02,745		1,72,81,404

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**SCHEDULE - 9A : ACADEMIC RECEIPTS**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
Fee From Students		
Academic Fees		
1. Tuition fee	2,51,85,589	2,07,91,273
2. Admission fee		
3. Registration fee		
4. Syllabus fee		
Total (A)	2,51,85,589	2,07,91,273
Examination Fees		
1. Admission test fee		
2. Annual Examination fee	2,89,93,518	3,05,04,810
3. Mark sheet, certificate fee	36,87,772	30,98,635
Total (B)	3,26,81,290	3,36,03,445
Other Fees		
1. Identity card fee		
2. Fine/Miscellaneous fee	10,65,033	8,75,666
3. Inspection fee	0	60,000
4. Study Material	60,92,774	23,64,839
5. Twinning Programme	10,29,24,202	9,66,47,102
Add: Twinning Programme Dues paid for 17-18	2,72,93,110	2,93,57,363
Less: Twinning Programme Share Payable up to March 18	3,42,57,550	2,72,93,110
Total (C)	10,31,17,569	10,20,11,860
LESS:		
Capitalized Value	9,26,660	
Total (D)	9,26,660	0
Grand Total (A+B+C-D)	16,00,57,788	15,64,06,578

SCHEDULE - 10A : GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
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		0

SCHEDULE - 11A : INCOME FROM INVESTMENT

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Interest		
2. Income received		
3. Income accrued		
a. Each Fund separately		
TOTAL	0	0

SCHEDULE - 12A : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL	0	0

SCHEDULE - 13A : OTHER INCOME

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
A. Income from Land & Building		
1. Hostel Room Rent		
Total - A	0	0
B. Sale of Institute's publications		0
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival		
Total - C	0	0
D. Interest on Term Deposits: DDE		
1. With Scheduled Banks	1,96,51,620	1,15,56,746
Add: Accrued Interest for 17-18	70,21,588	45,64,945
Less: Accrued Interest for year 16-17	45,64,945	23,38,884
2. With Non-Scheduled Banks		
Total - D	2,21,08,263	1,37,82,807
E. Interest on Savings Accounts:		
1. With Scheduled Banks	15,44,411	5,98,450
2. With Non-Scheduled Banks		
Total - E	15,44,411	5,98,450
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)	2,36,52,674	3,34,40,282

SCHEDULE - 14A : PRIOR PERIOD INCOME

(Amount - ₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1.Academic Receipts		
2.Income from Investments		
TOTAL	0	

SCHEDULE - 15A STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Salaries and Wages	4,93,03,735	2,73,14,777
Add: March 2018 Salary paid in April 2018	46,95,248	26,79,519
Less: March 2017 Salary paid in April 2017	26,79,519	23,20,148
2. Allowances and Bonus	5,45,732	2,86,682
3. Contribution to Provident Fund		
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	1,22,29,191	34,73,581
11. TA/ DA Expenses	8,25,209	10,17,339
12. Others (specify)		
a. Tuition Fee Reimbursement		
b. Leave Salary Contribution		
c. Joining Time Payment		
d. Other Establishment Expenses		
TOTAL	6,49,19,596	3,24,51,750

SCHEDULE - 16A : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Laboratory Expenses		
2. Field work/ participation		
3. Seminar / Workshop		
4. Payment to visiting faculty		
5. Examination	9,38,782	14,38,269
6. Student Welfare Expenses		
7. Common Entrance Examination Expenses		
8. Admission Expenses		
9. Convocation Expenses		
10. Publications Printing of Study Material		
11. Stipend/means-cum-merit scholarship		
12. Subscription Expenses		
13. Others (Conduct of PCPS)	18,83,064	11,96,822
14. Sports Consumables		
15. Cultural & Social Activities Expenses		
16. Community College Expenses		
17. Miscellaneous Expenses		
18. Printing & Processing (Exam)	20,19,658	88,200
19. Printing & Processing (Others)	33,96,333	34,42,704
TOTAL	82,37,837	61,65,995

SCHEDULE - 17A : ADMINISTRATIVE & GENERAL EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Electricity and Power		
2. Water charges		
3. Insurance		
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	16,62,077	11,52,882
6. Telephone & Internet Charges		
7. Printing & Stationery	1,79,499	1,77,536
8. Travel & Conveyance Expenses		
9. Contingencies	7,29,420	3,78,174
10. Hospitality	57,243	
11. Audit Expenses		
12. Auditors Remunerations		
13. Professional Charges		
14. Advertisement & Publicity	46,26,648	78,00,934
15. Magazines & Journals		
TOTAL	72,54,887	95,09,526

SCHEDULE - 18A : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	1,37,789	1,78,717
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease		
3. Rent / Lease Expenses		
TOTAL	1,37,789	1,78,717

SCHEDULE - 19A : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Building		
2. Furniture & Fixtures		
3. Office Equipments	1,67,737	1,97,143
4. Others (Specify)		
a. Computer Repaires & Maintenance	42,254	1,82,724
b. Campus Beautification(AMC for Garden Development)	51,314	2,06,965
c. Repairs & Maintanence	1,41,153	
TOTAL	4,02,458	5,86,832

SCHEDULE - 20A : FINANCE COST

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
Interest on Fixed loans		
1.Interest on fixed loans		
TOTAL	0	0

SCHEDULE - 21A : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
a. Provision for Bad & Doubtful debts		
b. Depreciation	39,05,490	38,12,970
TOTAL	39,05,490	38,12,970

SCHEDULE - 21A : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Academic Receipts		
3. Interest Earned		
TOTAL	0	0

PONDICHERY UNIVERSITY**COMMUNITY COLLEGE****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018****SCHEDULE - 1B : CORPUS / CAPITAL FUND**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
Balance as at the beginning of the year	3,22,43,731		3,33,73,365	
Add: Received from DDE Fund	18,00,000			
Add: Capitalized Value	12,64,526			
less: Excess of Expenditure over Income	49,05,076		11,29,634	
BALANCE AT THE YEAR-END		3,04,03,181		3,22,43,731
PUCC Student Welfare Fund				
Balance as at the beginning of the year	15,28,733		14,50,233	
Add: Receipt During Year	79,400		78,500	
Add: Interest	0	16,08,133	0	15,28,733
Alumini Association Fund - Opening Balance	82,500		48,600	
Add: Current year	32,350	1,14,850	33,900	82,500
Infrastrucutre Fund - Opening Balance	10,52,000		5,41,050	
Add : current Year	5,77,220	16,29,220	5,10,950	10,52,000
Library Fund - Opening Balance	5,47,996		3,10,864	
Add: Current Year	2,41,480	7,89,476	2,37,132	5,47,996
BALANCE AT THE YEAR-END		41,41,679		32,11,229
TOTAL 1B		3,45,44,860		3,54,54,960
SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND		NIL		NIL

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

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
A. Current Liabilities				
Caution Deposits opening balance	25,31,882		22,69,182	0
Add. Deposit From Student	2,76,100		2,62,700	
Less:Refund	0	28,07,982	0	25,31,882
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 2018 salary paid in April 2018		9,22,040		8,81,375
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
e.Twinning Programme share payable up to March 2017				
Total of (A)		37,30,022		34,13,257
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		37,30,022		34,13,257

SCHEDULE 4B - FIXED ASSETS (FY 2017-18)

(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	31,39,361	2,93,313			2,93,313	34,32,674	1,12,32,971	1,15,26,284
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	6,52,791	80,967			80,967	7,33,758	75,910	1,56,877
V. Furniture & Fixtures	7.50	64,33,294			64,33,294	32,40,544	4,82,497			4,82,497	37,23,041	27,10,253	31,92,750
VI. Office Equipment	7.50	1,59,49,761	12,62,730		1,72,12,491	98,12,638	11,96,232	94,705		12,90,937	1,11,03,575	61,08,916	61,37,123
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	16,84,868	1,796		16,86,664	15,32,748		180		180	15,32,928	1,53,736	1,52,120
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		4,16,85,262	12,64,526	0	4,29,49,788	2,05,20,108	20,53,009	94,884	0	21,47,893	2,26,68,001	2,02,81,787	2,11,65,154
PREVIOUS YEAR		4,08,61,575	33,91,627		4,42,53,202	1,83,35,800	22,23,876	3,23,724		25,47,601	1,83,35,800	2,25,25,768	2,25,25,768
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,16,85,262	12,64,526	0	4,29,49,788	2,05,20,108	20,53,009	94,884	0	21,47,893	2,26,68,001	2,02,81,787	2,11,65,154

SCHEDULE - 5B : INVESTMENTS**Earmarked / Endowment Funds**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
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 : INVESTMENTS - Others

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
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 : CURRENT ASSETS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
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	1,63,80,595		1,49,17,766	
- PUCC Student Welfare Fund Account	8,24,775	1,72,05,370	7,94,413	1,57,12,179
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		1,72,05,370		1,57,12,179

SCHEDULE - 8B : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18		PREVIOUS YEAR 2016-17	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival		54,600		47,400
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		7,45,209
6. Other Receivables				
a. Outstanding fees receivables for 2017-18		7,23,125		11,98,275
Telephone Advance				
b. Grants Recoverable				
c. Other receivables				
7. Claims Receivable				
TOTAL		7,87,725		19,90,884

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SCHEDULE -9B : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
Fee From Students		
Academic Fees		
1. Tuition fee	1,46,76,476	1,36,21,182
Add: Oustanding fee for 2017-18	7,23,125	11,98,275
Less: Oustanding fee for 2016-17	11,98,275	7,22,075
2. Admission fee		
3. Enrolment fee		
5. Laboratory fee	35,72,149	32,80,004
6. Sports fee	1,56,875	1,14,401
7. Registration fee	12,760	19,564
8. Recognition fee	23,855	25,646
Total (A)	1,79,66,965	1,75,36,997
Examination Fees		
1. Admission test fee		
2. Annual Examination fee	42,680	41,130
Total (B)	42,680	41,130
Other Fees		
1. Identity card fee		
2. Fine/Miscellaneous fee	21,80,568	20,06,419
Total (C)	21,80,568	20,06,419
Sale of Publications		
1. Sale of Syallabus and Question Paper, etc		
2. Sale of prospectus including admission forms	2,40,470	1,94,160
Total (D)	2,40,470	1,94,160
LESS: Capitalized Value (E)	12,64,526	
Grand Total (A+B+C+D-E)	1,91,66,157	1,97,78,706

SCHEDULE - 10B : GRANTS & DONATIONS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
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 : INCOME FROM INVESTMENTS

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 12B : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 13B : OTHER INCOME

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
A. Income from Land & Building		
1. Hostel Room Rent		
2. License fee		
3. Hire Charges of Auditorium		
Total A	0	0
B. Sale of Institute's publications	0	0
C. Income from holding events		
1. Gross Receipts from annual function		
Less: Direct expenditure incurred		
2. Gross Receipts from fetes		
Less: Direct expenditure incurred on the fetes		
Total C	0	0
D. Interest on Term Deposits:		
1. With Scheduled Banks		
Add: Accrued Interest		
Less: accrued for year		
2. With Non-Scheduled Banks		
3. With Institutions		
Total D	0	0
E. Interest on Savings Accounts:		
1. With Scheduled Banks (CC & B.Voc)	3,59,732	4,37,485
2. With Non-Scheduled Banks		
3. With Institutions		
Total E	3,59,732	4,37,485

SCHEDULE - 13B : OTHER INCOME (Cont.)

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
F. Interest On Loans:		
1. Employees/Staff		
Total F	0	0
G. Interest on Debtors and Other Receivables	0	0
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, etc.)		
6. Profit on Sale/disposal of Assets:		
a. Owned assets		
b. Assets acquired out of grants, or received free of cost		
Total H	0	0
GRAND TOTAL (A+B+C+D+E+F+G+H)	3,59,732	4,37,485

SCHEDULE - 14B : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Academic Receipts		
2. Income from Investments		
TOTAL		

SCHEDULE - 15B : STAFF PAYMENTS AND BENEFITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Salaries and Wages	1,24,03,504	1,31,99,715
Add: March 2018 Salary paid in April 2018	9,22,040	8,81,375
Less: March 2017 Salary paid in April 2017	8,81,375	8,58,405
2. Allowances and Bonus		
3. Contribution to Provident Fund		
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	56,12,306	31,03,700
11. TA/ DA Expenses	45,717	79,380
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	1,81,02,192	1,64,05,765

SCHEDULE - 16B : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Laboratory Expenses		
2. Field work/ participation		
3. Seminar / Workshop	62,175	
4. Examination		
5. Scholarship to Students		4,45,000
6. Sports Consumables	57,987	
7. Cultural & Social Activities Expenses		
8. Community College Expenses		
9. Chemicals	29,907	60,652
10. Printing & Processing (Others)	1,78,803	1,22,493
TOTAL	3,28,872	6,28,145

SCHEDULE - 17B : ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Electricity and Power	5,38,019	3,85,308
2. Water charges		
3. Insurance		
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	19,333	3,530
6. Printing & Stationery	65,722	1,46,575
7. Telephone & Internet Charges	1,66,475	1,29,328
8. CPF Matching Contribution		
9. Contingencies	7,63,003	7,02,207
10. Professional Charges		
11. Advertisement & Publicity	3,96,921	3,38,644
TOTAL	19,49,473	17,05,592

SCHEDULE - 18B : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	2,91,183	1,61,162
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease		
3. Rent / Lease Expenses		
TOTAL	2,91,183	1,61,162

SCHEDULE - 19B : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Building		
2. Furniture & Fixtures		
3. Plan & Machinery		
4. Office Equipments	1,84,328	2,60,860
5. Cleaning Materials & Services		
6. Others (Specify)		
a. Estate Maintenance	14,27,024	
b. Maintenance of Hostel		
c. Campus Beautification(AMC)		0
d. Generator Maintenance		
TOTAL	16,11,352	2,60,860

SCHEDULE - 20B : FINANCE COST

(Amount-₹)

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
Interest on Fixed loans		
Interest on Other loans		
1. Interest on fixed loans		
2. Interest on other loans		
TOTAL		

SCHEDULE - 21B : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
a. Provision for Bad & Doubtful debts / advances		
b. Depreciation	21,47,893	21,84,301
c. Rounding Off Exp		
TOTAL	21,47,893	21,84,301

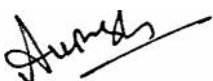
SCHEDULE - 22B : PERIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2017-18	PREVIOUS YEAR 2016-17
1. Academic Receipts		
2. Income from Investments		
3. Interest Earned		
4. Other Income		
TOTAL		

PONDICHERY UNIVERSITY**GPF & CPF A/C****BALANCE SHEET AS AT 31ST MARCH 2018**

(Amount-₹)

Amount	Liabilities	Amount	Total Amount	Assets	Amount	Total Amount
	GPF:			Investment		
	Opening Balance	25,36,36,348		GPF	23,18,99,995	
	Less: Subscription for March 2017	52,16,762		CPF	8,27,49,998	31,46,49,993
	Add: Subscriptions in the year	5,46,28,910		Int. Accrued as on 31/03/2018:		
	Add: Subscription for March 2018	57,16,610		GPF	4,93,85,599	
	Add: Recovery	1,06,21,795		CPF	1,61,13,509	6,54,99,108
	Add: Interest Credit	1,64,34,515				
	Less: Advance / Withdrawal	6,13,28,144		Subscription Due for March 2018:		
	Closing Balance		27,44,93,272	GPF	57,16,610	
				CPF	8,36,960	65,53,570
	CPF:					
	Opening Balance	6,57,66,640				
	Less: Subscription for March 2017	6,52,300				
	Add: Subscriptions in the year	57,59,535				
	Add: Subscription for March 2018	8,36,960				
	Add: Recovery	29,79,315				
	Add: Interest Credited	31,07,195				
	Less: Advance / Withdrawal	51,83,750				
	Closing Balance		7,26,13,595			
	University Contribution (CPF)					
	Opening Balance	2,34,32,309				
	Add: Subscriptions in the year	54,20,855				
	Add: Interest Credited	30,55,856	3,19,09,020			
	Interest Reserve:			Cash at Bank		
	Opening Balance	2,81,70,044		GPF	1,92,55,586	
	Excess of Income Over Expenditure	1,43,52,828	4,25,22,872	CPF	1,55,80,502	3,48,36,088
	TOTAL >>>		42,15,38,759	TOTAL >>>		42,15,38,759


A.K. PRAKASH
 FINANCE OFFICER
 PONDICHERY UNIVERSITY


Prof. GURMEET SINGH
 VICE-CHANCELLOR
 PONDICHERY UNIVERSITY

PONDICHERRY UNIVERSITY**GPF & CPF A/C****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

Amount 31/Mar/18	EXPENDITURE		Amount 31/Mar/18	INCOME		Amount 31/Mar/18
	Interest Credited to:			Interest earned on Investment:		
				GPF	1,64,34,515	
	GPF Account	1,64,34,515		CPF	61,63,051	
					2,25,97,566	
				Add: Interest Accrued on 03/18:		
	CPF Account	31,07,195		GPF	4,93,85,599	
				CPF	1,61,13,509	
					6,54,99,108	
	Universtiy Contribution (CPF)	30,55,856	2,25,97,566	Less: Interest Accrued for March 17:		
				GPF	3,88,04,876	
	Excess of Income Over Expenditure	1,43,52,828	1,43,52,828	CPF	1,23,41,404	
					5,11,46,280	3,69,50,394
	TOTAL >>>		3,69,50,394	TOTAL >>>		3,69,50,394



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PONDICHERY UNIVERSITY**GPF & CPF A/C**

(Amount-₹)

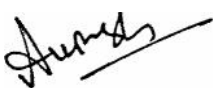
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2017-2018

RECEIPT	Amount	Total Amount	PAYMENT	Amount	Total Amount
OPENING BALANCE:					
Cash at Bank					
GPF	5,27,75,690				
CPF	3,02,65,718	8,30,41,408			
Investments					
GPF	17,80,22,815				
CPF	5,29,25,776	23,09,48,591			
G.P.F. Subscription		5,46,28,910	G.P.F. Advance		1,39,05,335
GPF Advance Recovery		1,06,21,795	G.P.F. Part Final Withdrawl		2,40,13,200
Interest earned on Investments (GPF)		1,64,34,515	G.P.F. Final Withdrawl		2,34,09,609
C.P.F. Subscription		57,59,535	C.P.F. Advance		41,55,405
C.P.F. Recovery		29,79,315	C.P.F. Final -Withdrawal		10,28,345
C.P.F. Matching Contribution		54,20,855			
C.P.F. Interest on Investments		61,63,051			
			CLOSING BALANCE		
			Cash at Bank		
			GPF	1,92,55,586	
			CPF	1,55,80,502	3,48,36,088
			Investments		
			GPF	23,18,99,995	
			CPF	8,27,49,998	31,46,49,993
TOTAL >>>		41,59,97,975	TOTAL >>>		41,59,97,975

PONDICHERY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2018

(Amount-₹)

Amount	Liabilities	Amount	Total Amount	Assets	Amount	Total Amount
	NPS Tier - 1 Account			NPS Tier - 1 Account		
	Opening Balance	2,97,70,381		Subscriptions for March 2018		25,82,022
	Less: Subscription for March 2017	41,46,622		University Contribution for March 2018		25,82,022
	Add: Subscriptions in the year	9,30,610				
	University Contribution in the year	9,30,610		Investment		2,25,00,000
	Interest Credited	0				
	Less: Transfer to NSDL			Int. Accrued but not due		56,78,137
	NPS REFUND	1,08,402				
	Add: Subscriptions for March 2018	25,82,022				
	University Contribution for March 2018	25,82,022	3,25,40,621			
	Excess of Income Over Expenditure		64,06,569			
				Bank Balance		56,05,009
	TOTAL >>>		3,89,47,190	TOTAL >>>		3,89,47,190



A.K. PRAKASH
 FINANCE OFFICER
 PONDICHERY UNIVERSITY


Prof. GURMEET SINGH
 VICE-CHANCELLOR
 PONDICHERY UNIVERSITY

PONDICHERRY UNIVERSITY**NPS TIER - 1 ACCOUNT****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

(Amount-₹)

Amount 31/Mar/18	EXPENDITURE	Amount 31/Mar/18		INCOME	Amount 31/Mar/18	
	Interest Credited to Subscriber's Accounts	0		Interest earned on Investment	13,52,336	
				Less: Interest Accrued 31/03/17	6,23,904	
				Add: Interest Accrued but not due	56,78,137	64,06,569
	Excess of Income Over Expenditure	64,06,569				
	TOTAL >>>	64,06,569		TOTAL >>>		64,06,569


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PONDICHERRY UNIVERSITY**NPS TIER - 1 ACCOUNT****RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2017-2018**

RECEIPT	Amount	Total Amount	PAYMENT	Amount	Total Amount
OPENING BALANCE:					
Cash at Bank	74,99,855		Investments		2,25,00,000
Investments	1,75,00,000	2,49,99,855			
NPS Tier - 1 Account					
Own Subscription		9,30,610	NPS Refund(Sub)	54,201	
University Contribution		9,30,610	NPS Refund(MC)	54,201	1,08,402
Interest on Investment		13,52,336			
			Closing Balance as on 31/03/2018		56,05,009
TOTAL >>>		2,82,13,411	TOTAL >>>		2,82,13,411

PONDICHERRY UNIVERSITY

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 %
Computer	-	20.00 %
Books	-	10.00 %
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 Non-Plan maintenance Grants and Plan account 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 plan schemes included in capital grant have been separately disclosed in the Schedule 2 Designated fund
 - The breakup details of cost of each Asset as at the beginning of the year (01.04.2015) could not be ascertained/worked out at this year in view of complexity in segregated of each item of asset created over several years.
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SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:

- Value of Contracts remaining to be Executed and not provided for works out to Rs.8,345.00 lakhs.
- Assets not owned but held and used by the University – Rs.57,93,03,891/-

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	3	4	5	6	7	8	9	10	11	12	13	14	15
				(3+4-5)					(8+9-10)	(7+11)	(6-12)		
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	1.63
2.OFFICE EQUIPMENT	54,06,93,490	3,81,89,581		57,88,83,071	5,93,35,938					5,93,35,938	51,95,47,133	48,13,57,552	7.07
3.VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	9.50
4.FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	6.33
5.COMPUTER	2,39,660			2,39,660	0					0	2,39,660	2,39,660	20.00
6.BOOKS & JOURNALS	1,96,19,435	16,46,118		2,12,65,553	65,26,006					65,26,006	1,47,39,547	1,30,93,429	10.00
7.WORK IN PROGRESS	1,40,00,000	82,50,000		2,22,50,000	0					0	2,22,50,000	1,40,00,000	
TOTAL	60,02,03,594	4,80,85,699		64,82,89,293	6,89,85,402					6,89,85,402	57,93,03,891	53,12,18,192	

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- A Receipts and Payments Account, and Income & Expenditure Account (on Accrual basis) and a Balance Sheet of Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18 have been attached, to the University's Accounts. A large portion of the New Pension Scheme Rs.21,43,06,146/- in respect of 349 employees who have been allotted PRAN numbers has been transferred upto to 2017-18, to NSDL. The balance of Rs.2,98,64,491/- including interest earned kept in our University Account in respect of 12 members will be transferred to NSDL once the PRAN number allotted by the agency.
 - Consolidated Receipt & Payment for Ear Marked Project are enclosed in Detailed Annexure.
 - In the Schedule 2(A-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 3 Designated/Earmarked funds 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.
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PONDICHERY UNIVERSITY
CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2017-2018

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹
OPENING BALANCE:						
Non-Plan Account						
Imprest	9,250					
Cash at bank	11,20,46,784	11,20,56,034				
Plan A/c						
Cash at bank	17,81,83,468					
Investments		17,81,83,468				
EMSFA/c						
Cash at bank	11,95,11,497					
Investments	11,34,51,051	23,29,62,548				
Debt & Deposit Account						
Cash at bank	28,54,85,537					
Investments	71,64,93,359	100,19,78,896				
GPF Account						
Cash at bank	5,27,75,690					
Investments	17,80,22,815	23,07,98,505				
CPF Account						
Cash at bank	3,02,65,718					
Investments	5,29,25,776	8,31,91,494				
NPS Account						
Cash at bank	74,99,855					
Investments	1,75,00,000	2,49,99,855				

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹
Endowments						
Cash at bank	42,73,251					
Investments	1,82,95,196	2,25,68,447				
Distance Education						
Cash at bank	34,75,29,696					
Investments	54,64,16,472	89,39,46,168				
Community College						
Cash at bank	44,26,755					
Cash at (cc-Mahe) A/c	1,02,43,724					
Cash at Bank (CC-P(B.Voc)	2,47,288					
Cash at Students Welfare Fund A/c	7,94,413	1,57,12,180				
General A/c						
Non-Plan				Non-Plan		
Maintenance Grant	173,28,67,000			Salary	75,31,90,592	
University Receipts	22,71,07,117			Pension	8,03,22,450	
Advance Adjustment	5,52,84,322			Other Components	13,82,40,939	
Advance Refund	85,08,929	202,37,67,368		Advance	6,32,90,512	
				Other Charges		
				Recurring	36,56,58,758	
				Non-Recurring	1,17,46,363	
				Pre-paid Insurance	2,12,038	
				Capital Assets	1,74,06,009	
				Non-Net Fellowship	4,39,10,213	147,39,77,874
Plan				Plan		
XII Plan General Development Scheme	27,82,83,000			Non-Recurring	38,50,93,494	
Specific Plan Schemes	1,67,91,065			Advance	10,69,795	38,61,63,289
Interest on Investment	1,32,64,294					
Advance Adjustment	6,00,000	30,89,38,359				

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹
EMSF				EMSF		
Grants Received from various Agencies	16,94,62,270			Recurring	16,87,83,177	
Interest on Investment	92,51,064			Non-Recurring	3,89,27,368	
Advance Adjustment	65,07,220	18,52,20,554		Advane	20,83,180	20,97,93,725
Debt & Deposit				Debt & Deposit		
Receipts	12,85,17,684			Expenditure	25,51,83,462	
Interest on Investments	6,26,05,935			Non-Recurring - Debt & Deposit	24,17,121	
Adjustment advance	15,63,414	19,26,87,033		UDF	2,33,972	
				Advane	49,41,017	26,27,75,572
GPF				GPF		
Subscription / Recovery	6,52,51,455			GPF Advance	1,39,05,335	
Interest on Investments	1,64,34,515	8,16,85,970		GPF Part Final Withdrawl	2,40,13,200	
				GPF Final Withdrawl	2,34,09,609	6,13,28,144
CPF				CPF		
Subscription / Recovery / Matching	1,41,59,705			CPF Advance	41,55,405	
Interest on Investments	61,63,051	2,03,22,756		CPF Final Withdrawl	10,28,345	51,83,750
NPS				NPS		
Subscription / Matching	18,61,221			Nps Refund		1,08,402
Interest on Investments	13,52,336	32,13,557				
Endowments				Endowments		
Adjustment Advance (old)	56,000			Expenditure		3,98,796
Income on Investments	14,34,794	14,90,794				

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹
Distance Education				Distance Education		
Receipts	16,84,48,888			Salary/ OTA /Honorarium	4,90,90,112	
Income on Investments	4,30,68,230			Other Administrative Expenses	2,98,46,726	
Adjustment of Advances	59,72,406	21,74,89,524		Non-Recurring	9,26,660	
				Refund of Endowment Fees	2,50,000	
				Transfer to Community College	18,00,000	
				Transfer of fund (Non-Plan)	1,44,86,135	
				Temporary Advance	3,21,835	9,67,21,468
Community College				Community College		
Receipts	2,39,12,383			Salary & Wages	1,21,04,319	
Income on Investments	3,59,732			Other Administrative Expenses	1,01,92,088	
Advance Adjustment	7,82,009	2,50,54,124		Non-Recurring	12,64,526	
						2,35,60,933
				CLOSING BALANCE:		
				Non-Plan A/c		
				Imprest	32,931	
				Cash at bank	52,18,12,612	
				Investments	13,99,99,986	66,18,45,529
				Plan A/c		
				Cash at bank	4,59,58,538	
				Investments	5,50,00,000	10,09,58,538
				EMSF A/c		
				Cash at bank	8,18,12,560	
				Investments	12,65,76,817	20,83,89,377
				Debt & Deposit Account		
				Cash at bank	20,14,14,968	
				Investments	73,04,75,389	93,18,90,357

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹
				GPF Account		
				Cash at bank	1,92,56,336	
				Investments	23,18,99,995	25,11,56,331
				CPF Account		
				Cash at bank	1,55,80,502	
				Investments	8,27,49,998	9,83,30,500
				NPS Account		
				Cash at bank	56,05,010	
				Investments	2,25,00,000	2,81,05,010
				Endowments		
				Cash at bank	22,17,155	
				Investments	2,14,43,291	2,36,60,446
				Distance Education		
				Cash at bank	34,88,93,621	
				Investments	66,58,20,603	101,47,14,224
				Community College		
				Cash at bank	69,79,907	
				Cash at (cc-Mahe) A/c	90,64,527	
				Cash at Bank (CC-P(B.Voc)	3,36,162	
				Cash at Students Welfare Fund A/c	8,24,775	1,72,05,371
TOTAL >>>		585,62,67,634		TOTAL >>>		585,62,67,634

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Pondicherry University, Puducherry for the year ended 31st March 2018.

We have audited the attached Balance Sheet of the Pondicherry University, Puducherry as at 31 March 2018, 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 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 Balance Sheet

1. Fixed Assets – Schedule 4 – Capital Work in Progress

(i) Deposits paid to CPWD and RITES amounting to ₹3.91 crore were directly accounted in Schedule 4 under Capital Work in Progress instead of Advances in Schedule 8 – Loans and Advances. This has resulted in overstatement of Capital Work in Progress by Rs.3.91 crore and understatement of Loans, Advances and Deposits by the same amount.

(ii) Works valuing ₹ 60.28 crore have been completed during August 2011 to January 2015 and put into use. However, the University continued to show them under WIP instead of transferring to 'Buildings' and providing appropriate depreciation.

B General

As per the annual accounts, amount payable (liability) to CPWD and RITES as on 31.03.2018 was ₹ 49,21,502 and ₹ 3,46,84,920 respectively. Whereas as per the records /details furnished to Audit, it was ₹ 3,42,29,788 and ₹ 6,45,34,374 respectively. It was not reconciled.

C Effect of Revision in Accounts

The accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities were decreased by ₹ 5.12 crore and surplus of ₹ 11.74 crore became deficit of ₹ 498.68 crore.

D Management letter

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

E Grants in aid

Out of ₹ 222.70 crore grants-in-aid received for the year, [Non-plan: ₹ 173.29 crore; Plan: ₹ 30.89 crore; Sponsored Projects: ₹ 18.52 crore] and unspent balance of ₹ 52.32 crore of previous year, totaling ₹ 275.02 crore, the University could utilize a sum of ₹ 207.00 crore, leaving a balance of ₹ 68.02 crore as at 31st March 2018.

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 is 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 2018; and
- b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



Principal Director of Audit (Central), Chennai

Place: Chennai

Date : 13.02.2019

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

Internal audit was not conducted for the year 2017-18.

2. Adequacy of Internal Control System:

Internal Controls were not adequate as audit observed that valuable items such as computer, equipments etc., were found to be lost/ missing during Physical verification conducted during the year 2016-17. University had not taken action in this regard.

3. System of Physical verification of Fixed Assets and Inventory

Physical verification of Fixed Assets and inventories were not carried out for the year 2017-18.

4. Regularity in payment of statutory dues

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


Deputy Director/Admn.

UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

The observation of the Audit is noted for compliance. Steps are being initiated to appoint IAO so that the Internal Audit System will be strengthened.

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:

Due to non-availability of logistics stock verification was not carried out for the verification of fixed assets and inventory. However, the observation of the Audit is noted for compliance.

4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Item for information only.

Date:26.02.2019


A.K.PRAKASH
Finance Officer
Pondicherry University