

PONDICHERY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2018 - 2019

PONDICHERRY UNIVERSITY
ANNUAL ACCOUNTS 2018 - 2019
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PONDICHERRY UNIVERSITY

BALANCE SHEET AS AT - 31ST MARCH 2019

PARTICULARS	PARTICULARS	AMOUNT IN	
		Current Year 2018-19	Previous Year 2017-18
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P47)+1B(P59)	-1,042,556,747	39,77,52,759
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P47)+2B(P59)	97,06,97,911	114,91,25,570
ENDOWMENT	2a(P19)+2aA(P47)+2aB(P59)	2,39,03,541	2,45,37,704
CURRENT LIABILITIES & PROVISIONS	3(P20)+3A(P48)+3B(P60)	758,56,38,413	630,70,32,103
TOTAL		753,76,83,118	787,84,48,136
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P23-28)+4A(P49)+4B(P61)	234,12,73,885	248,02,39,851
Intangible Assets	4(P23-28)+4A(P49)+4B(P61)	1,15,07,125	2,54,72,139
Capital Work-in-Progress	4(P23-28)+4A(P49)+4B(P61)	214,79,97,374	192,93,47,293
INVESTMENTS			
Earmarked / Endowment Funds	5(P29)+5A(P50)+5B(P62)	18,38,62,923	14,80,20,108
Others	6(P29)+6A(P50)+6B(P62)	189,05,19,348	159,12,95,978
CURRENT ASSETS	7(P30)+7A(P50)+7B(P63)	43,99,43,882	122,16,63,379
LOANS, ADVANCES & DEPOSITS	8(P31-33)+8A(P51)+8B(P64)	52,25,78,581	48,24,09,388
TOTAL		753,76,83,118	787,84,48,136
SIGNIFICANT ACCOUNTING POLICIES	23(P79-80)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P81-82)		

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

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


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PONDICHERY UNIVERSITY
GENERAL ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	SCHEDULE	AMOUNT IN ₹					
		Current Year 2018-19			Previous Year 2017-18		
		Salary	Recurring	TOTAL	Plan	Annual Allocation	TOTAL
INCOME							
Academic Receipts	9(P36-37)	0	20,67,47,593	20,67,47,593	0	19,25,86,901	19,25,86,901
Grants & Donations	10(P38)	121,47,70,513	37,45,53,991	158,93,24,504	0	115,37,29,433	115,37,29,433
Income from Investments	11(P39)	0	1,14,60,492	1,14,60,492	0	0	0
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	4,23,43,584	4,23,43,584	0	3,45,20,216	3,45,20,216
Prior Period Income	14(P41)	0	0	0	0	0	0
Total (A)		121,47,70,513	63,51,05,660	184,98,76,173	0	138,08,36,550	138,08,36,550
EXPENDITURE							
Staff Payments & Benefits	15(P41)	131,93,21,397	173,06,23,702	304,99,45,099	0	181,37,89,515	181,37,89,515
Academic Expenses	16(P43)	0	17,86,60,375	17,86,60,375	0	18,28,59,183	18,28,59,183
Administrative & General Expenses	17(P44-45)	0	16,52,38,718	16,52,38,718	0	12,59,70,260	12,59,70,260
Transportation Expenses	18(P45)	0	98,31,397	98,31,397	0	85,07,276	85,07,276
Repairs & Maintenance	19(P45)	0	5,44,65,902	5,44,65,902	0	5,07,09,606	5,07,09,606
Finance Costs	20(P46)	0	0	0	0	0	0
Depreciation	21(P46)	0	5,26,13,898	5,26,13,898	0	2,36,12,660	2,36,12,660
Prior Period Expenses	22(P46)	0	4,24,23,831	4,24,23,831	0	416,22,30,746	416,22,30,746
Total (B)		131,93,21,397	223,38,57,823	355,31,79,220	0	636,76,79,246	636,76,79,246
Excess of Expenditure over Income (B-A)		10,45,50,884	159,87,52,163	170,33,03,047		498,68,42,696	


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PONDICHERY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	SCHEDULE	AMOUNT IN ₹				
		Current Year 2018-19				Previous Year 2017-18
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P52)			17,66,75,773		16,00,57,788
Grants & Donations	10A(P53)			0		
Income from Investments	11A(P53)			0		
Interest Earned	12A(P53)			0		
Other Income	13A(P54)			3,59,74,141		2,36,52,674
Prior Period Income	14A(P55)			0		
Total (A)				21,26,49,914	21,26,49,914	18,37,10,462
EXPENDITURE						
Staff Payments & Benefits	15A(P55)			8,15,67,064		6,49,19,596
Academic Expenses	16A(P56)			1,06,89,340		82,37,837
Administrative & General Expenses	17A(P57)			24,76,741		72,54,887
Transportation Expenses	18A(P57)			1,86,633		1,37,789
Repairs & Maintenance	19A(P58)			3,70,409		4,02,458
Finance Costs	20A(P58)			0		0
Depreciation	21A(P58)			39,06,970		39,05,490
Prior Period Expenses	22A(P58)			2,64,056		
Total (B)				9,94,61,213	9,94,61,213	8,48,58,057
Excess of Income over Expenditure (A-B)				11,31,88,701	11,31,88,701	9,88,52,405


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COMMUNITY COLLEGE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	SCHEDULE	AMOUNT IN ₹			
		Current Year 2018-19			Previous Year 2017-18
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P65)		2,12,04,697		1,91,66,157
Grants & Donations	10B(P66)		0		0
Income from Investments	11B(P66)		0		0
Interest Earned	12B(P66)		0		0
Other Income	13B(P67-68)		3,17,527		3,59,732
Prior Period Income	14B(P68)		0		0
Total (A)			2,15,22,224		1,95,25,889
EXPENDITURE					
Staff Payments & Benefits	15B(P69)		1,74,05,141		1,81,02,192
Academic Expenses	16B(P70)		2,91,451		3,28,872
Administrative & General Expenses	17B(P70)		18,88,470		19,49,473
Transportation Expenses	18B(P71)		1,61,649		2,91,183
Repairs & Maintenance	19B(P71)		98,279		16,11,352
Finance Costs	20B(P72)		0		0
Depreciation	21B(P72)		24,25,964		21,47,893
Prior Period Expenses	22B(P72)		9,40,463		0
Total (B)			2,32,11,417		2,44,30,965
Excess of Expenditure over Income (B-A)			16,89,193		49,05,076


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SCHEDULES FORMING PART OF THE BALANCE SHEET

SCHEDULE - 1 : CORPUS / CAPITAL FUND

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	PARTICULARS	PARTICULARS		TOTAL
Annual Allocation: Opening Balance	-4,926,918,400		1,05,52,543	
Add: Capital Asset - Capitalised Value	2,54,43,325		4,93,71,753	
Less: Excess of Expenditure Over Income - Salary A/c	10,45,50,884			
Less: Excess of Expenditure Over Income - Recurring A/c	159,87,52,163		498,68,42,696	
		-6,604,778,122		-4,926,918,400
Plan Account: Opening Balance	358,68,00,194		392,40,95,034	
Add: Capitalised Value	7,27,50,081		7,04,22,374	
Less: Temporary Adjustment	0		6,00,000	
Depreciation(2018-19)	11,90,78,122		12,88,34,214	
Grant Received(2018-19)	0		27,82,83,000	
TOTAL		354,04,72,153		358,68,00,194
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	24,59,00,000	37,10,13,219		12,51,13,219
Debt & Deposit (Infrastructure & Development)	13,35,01,289		1,93,06,360	
Add: Capitalised Value	78,58,405		12,58,31,352	
Less: Depreciation	1,17,51,365		1,00,73,009	
New Convention Centre Capitalized value (2017-18)	10,00,00,000	2,96,08,330	15,63,414	13,35,01,289
Placement Fund		36,890		36,890
University Development Fund	3,93,00,359		4,12,53,750	
Add: Capitalised Value	47,72,779		2,33,972	
Less: Depreciation	26,37,188	4,14,35,950	21,87,363	3,93,00,359
Total (A)		-2,235,954,012		-655,908,880
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-2,235,954,012		-655,908,880
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		116,00,80,402		101,91,16,779
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		3,33,16,862		3,45,44,860
GRAND TOTAL (I) + (1A) + (1B)		-1,042,556,747		39,77,52,759

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

(Amount- ₹)

PARTICULARS A - PLAN A/C	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Human Resource Development Centre</i>	<i>HRDC Participante Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
a) Opening Balance	8,69,93,154	87,07,835	-2,242,891	19,56,501	10,880	9,54,25,479	
b) Additions to the Funds:							
i. Receipts			54,70,000	22,51,008		77,21,008	
ii. Income from Investments							
iii. Accrued Interest (18-19)							
Less: Accrued Interest (17-18)							
iv. Other additions : Adjustment Advance						0	
TOTAL (b)	0	0	54,70,000	22,51,008	0	77,21,008	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Campus Development - Building							
- Work-in-Progress	6,50,00,000	77,50,081				7,27,50,081	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			62,56,934			62,56,934	
- Rent							
- Other Administrative Expenses*			21,03,830			21,03,830	
TOTAL (c)	6,50,00,000	77,50,081	83,60,764	0	0	8,11,10,845	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,19,93,154	9,57,754	-5,133,655	42,07,509	10,880	2,20,35,642	9,54,25,479

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

(Amount- ₹)

PARTICULARS A - PLAN A/C	FUND WISE BREAK UP					TOTAL	
	<i>MSC Quantitative Finance</i>	<i>PG Diploma in Food Safety & Quality Assurance</i>	<i>PG Diploma in Green Energy Technology</i>	<i>HEPSN Enabling Unit</i>	<i>College Development Council</i>	<i>Current Year 2018 - 19</i>	<i>Previous Year 2017 - 18</i>
a) Opening Balance	3,16,186	1,10,561	39,48,448	2,87,826	27,900	46,90,921	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (18-19)							
Less: Accrued Interest (17-18)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				1,87,000		1,87,000	
LESS - Previous year Expenditure Reclassified							
TOTAL (c)	0	0	0	1,87,000	0	1,87,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,16,186	1,10,561	39,48,448	1,00,826	27,900	45,03,921	46,90,921

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 2018 - 19</i>	<i>Previous Year 2017 - 18</i>
a) Opening Balance	79,35,055	31,02,700	1,89,186	1,19,731	25,24,621	1,38,71,293	
b) Additions to the Funds:							
i. Receipts	36,00,000						
ii. Income from Investments							
iii. Accrued Interest (18-19)							
Less: Accrued Interest (17-18)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	36,00,000	0	0	0	0	36,00,000	
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	1,18,449	2,27,800				3,46,249	
TOTAL (c)	1,18,449	2,27,800	0	0	0	3,46,249	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,14,16,606	28,74,900	1,89,186	1,19,731	25,24,621	1,71,25,044	1,38,71,293

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

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Interest from Investment</i>					<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
A - PLAN A/C							
a) Opening Balance	4,51,88,998					4,51,88,998	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments	54,03,686					54,03,686	
iii. Accrued Interest (18-19)	10,02,411					10,02,411	
Less: Accrued Interest (17-18)	9,740					9,740	
TOTAL (b)	63,96,357					63,96,357	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	4,42,500					4,42,500	
TOTAL (c)	4,42,500					4,42,500	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,11,42,855					5,11,42,855	4,71,68,134
GRANT TOTAL (PLAN) A						9,48,07,462	16,11,55,827

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

(Amount- ₹)

PARTICULARS B - Ear Marked Special Fund A/c	Current Year 2018-19		Previous Year 2017-18	
Opening Balance	3,73,05,284		4,15,89,159	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	64,56,737		20,83,180	
Accured Interest (18-19)	50,56,408		34,74,784	
TOTAL	4,88,18,429		4,71,47,123	
Less: Accured Interest (17-18)	34,74,784		33,34,619	
Temporary Advance Adjustment	26,57,488		65,07,220	
GRANT TOTAL (EMSF) B	61,32,272	4,26,86,157	98,41,839	3,73,05,284

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

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	Human Rights Corpus Fund	Women Studies Fund	Alumini Fund	Student Welfare Fund	House Building Advance	Current Year 2018-19	Previous Year 2017-18
a) Opening Balance	3,63,931	3,07,839	22,88,187	43,21,886	8,31,96,215	9,04,78,058	
b) Additions to the Funds:							
i. Receipts / Recovery			3,29,310	11,06,580	31,10,109	45,45,999	
ii. Income from Investments					49,65,113	49,65,113	
iii. Accrued Interest (18-19)					55,89,001	55,89,001	
Less: Accrued Interest (17-18)					20,32,228	20,32,228	
iv. Other additions (specify nature)							
TOTAL (b)	0	0	3,29,310	11,06,580	1,16,31,995	1,30,67,885	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses			91,100	6,20,935	3,77,783	10,89,818	
TOTAL (c)	0	0	91,100	6,20,935	3,77,783	10,89,818	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	25,26,397	48,07,531	9,44,50,427	10,24,56,125	9,04,78,058

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

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA & Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	72,46,421	1,32,90,551	1,76,94,468	1,09,03,178	1,66,21,900	6,57,56,518	
b) Additions to the Funds:							
i. Receipts / Recovery			1,52,97,773	34,54,600		1,87,52,373	
ii. Income from Investments			5,68,194			5,68,194	
iii. Accrued Interest (18-19)			2,47,726			2,47,726	
Less: Accrued Interest (17-18)			4,54,589			4,54,589	
iv. MCA Recovery of Interest		7,74,089				7,74,089	
v. Other additions (specify nature)							
TOTAL (b)	0	7,74,089	1,56,59,104	34,54,600	0	1,98,87,793	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			10,98,255		5,35,071	16,33,326	
- Computer					3,83,879	3,83,879	
- Furniture				1,33,120	1,56,704	2,89,824	
- Vehicle			36,74,524			36,74,524	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses			1,45,54,521	32,53,955		1,78,08,476	
TOTAL (c)	0	0	1,93,27,300	33,87,075	10,75,654	2,37,90,029	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,40,64,640	1,40,26,272	1,09,70,703	1,55,46,246	6,18,54,282	6,57,56,518

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
a) Opening Balance	3,56,50,209	6,28,79,527	53,84,345	4,11,69,722	8,92,900	14,59,76,703	
b) Additions to the Funds:							
i. Receipts / Recovery	58,21,200	77,47,810	2,400	67,27,100		2,02,98,510	
ii. Income from Investments							
iii. Accrued Interest (18-19)							
Less: Accrued Interest (17-18)							
iv. Other additions (specify nature)							
TOTAL (b)	58,21,200	77,47,810	2,400	67,27,100	0	2,02,98,510	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		38,348				38,348	
- Furniture							
- Computer Software							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	45,03,797	8,73,790	3,69,682	28,38,801		85,86,070	
TOTAL (c)	45,03,797	9,12,138	3,69,682	28,38,801	0	86,24,418	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,69,67,612	6,97,15,199	50,17,063	4,50,58,021	8,92,900	15,76,50,795	14,59,76,703

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>EMSF Overhead</i>	<i>Field Studies / Tour Fund</i>	<i>Library Fund</i>	<i>Sports Fund</i>	<i>Group Medical Insurance Fund</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
a) Opening Balance	1,62,19,215	1,06,32,768	2,33,76,667	1,13,48,615	13,44,991	6,29,22,256	
b) Additions to the Funds:							
i. Receipts / Recovery	45,42,267	3,27,000	40,44,350	30,89,739		1,20,03,356	
ii. Temp. Adv. (Old)							
iii. Income from Investments				2,37,162		2,37,162	
iii. Accrued Interest (18-19)				3,84,774		3,84,774	
Less: Accrued Interest (17-18)				1,58,048		1,58,048	
v. Other additions (specify nature)							
TOTAL (b)	45,42,267	3,27,000	40,44,350	35,53,627	0	1,24,67,244	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- E-Journals			47,66,704			47,66,704	
- Work in Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	81,65,347	2,37,880	3,18,787	10,52,145		97,74,159	
TOTAL (c)	81,65,347	2,37,880	50,85,491	10,52,145	0	1,45,40,863	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,25,96,135	1,07,21,888	2,23,35,526	1,38,50,097	13,44,991	6,08,48,637	6,29,22,256

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 2018-19	Previous Year 2017-18
a) Opening Balance	74,51,616	41,85,666	1,18,83,340	29,453	4,37,466	2,39,87,541	
b) Additions to the Funds:							
i. Receipts / Recovery	99,712	59,750				1,59,462	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			9,54,833		26,098	9,80,931	
iii. Accrued Interest (18-19)			4,46,070		1,637	4,47,707	
Less: Accrued Interest (17-18)			5,35,521		2,094	5,37,615	
v. Other additions (specify nature)							
TOTAL (b)	99,712	59,750	8,65,382	0	25,641	10,50,485	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	6,53,006					6,53,006	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	8,27,070		6,31,250			14,58,320	
TOTAL (c)	14,80,076	0	6,31,250	0	0	21,11,326	
NET BALANCE AS AT THE YEAR-END (a+b-c)	60,71,252	42,45,416	1,21,17,472	29,453	4,63,107	2,29,26,700	2,39,87,541

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 2018-19</i>	<i>Previous Year 2017-18</i>
a) Opening Balance	7,41,58,745	1,42,53,982	79,55,047	67,88,475	1,11,88,593	11,43,44,842	
b) Additions to the Funds:							
i. Receipts / Recovery	3,32,08,497		13,07,360		14,76,800	3,59,92,657	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	33,33,740	8,62,942	93,666			42,90,348	
iii. Accrued Interest (18-19)	31,94,925	6,40,407				38,35,332	
Less: Accrued Interest (17-18)	13,01,466	7,21,314	214			20,22,994	
Amount already received							
TOTAL (b)	3,84,35,696	7,82,035	14,00,812	0	14,76,800	4,20,95,343	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			6,92,900			6,92,900	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	3,69,46,757					3,69,46,757	
- Rent							
- Other Administrative Expenses	16,14,948	2,126				16,17,074	
TOTAL (c)	3,85,61,705	2,126	6,92,900	0	0	3,92,56,731	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,40,32,736	1,50,33,891	86,62,959	67,88,475	1,26,65,393	11,71,83,454	11,43,44,842

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentati on Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
a) Opening Balance	2,43,91,825	14,69,89,584	1,62,58,177	8,05,854	44,48,836	19,28,94,276	
b) Additions to the Funds:							
i. Receipts / Recovery	1,81,91,275			7,08,759	12,25,338	2,01,25,372	
ii. Income from Investments		60,85,373			2,95,354	63,80,727	
iii. Accrued Interest (18-19)		6,70,822		449	1,42,668	8,13,939	
Less: Accrued Interest (17-18)		29,63,415			1,40,507	31,03,922	
iv. Other additions (specify nature)							
TOTAL (b)	1,81,91,275	37,92,780	0	7,09,208	15,22,853	2,42,16,116	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	3,22,304			84,330		4,06,634	
- Furniture							
- Building - Work in Progress/Advance		14,59,00,000				14,59,00,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	1,30,39,712	10,00,000			2,81,440	1,43,21,152	
TOTAL (c)	1,33,62,016	14,69,00,000	0	84,330	2,81,440	16,06,27,786	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,92,21,084	38,82,364	1,62,58,177	14,30,732	56,90,249	5,64,82,606	19,28,94,276

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

(Amount- ₹)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Hostel Mess Subsidy Fund</i>	<i>Day Care Centre Fund</i>	<i>Pre-Primary School Fund</i>	<i>National Facility for Isotope Geosciences Fund</i>	<i>Debt & Deposit Interest</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	19,05,75,377	6,07,390	21,67,813	6,81,304	5,62,72,381	25,03,04,265	
b) Additions to the Funds:							
i. Receipts / Recovery		2,68,685	7,29,600	13,62,600		23,60,885	
ii. Income from Investments	1,05,86,042	43,431	51,266	47,926	1,72,76,048	2,80,04,713	
iii. Accrued Interest (18-19)	99,38,349	19,022	91,858	4,756	1,22,69,237	2,23,23,222	
Less: Accrued Interest (17-18)	83,66,527	18,734		4,684	1,17,09,004	2,00,98,949	
iv. Other - ADD: TDS Deducted							
TOTAL (b)	1,21,57,864	3,12,404	8,72,724	14,10,598	1,78,36,281	3,25,89,871	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		92,039				92,039	
- Furniture							
- Building							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	29,61,578	66,000	4,08,702	3,80,043	2,93,70,689	3,31,87,012	
TOTAL (c)	29,61,578	1,58,039	4,08,702	3,80,043	2,93,70,689	3,32,79,051	
NET BALANCE AS AT THE YEAR-END (a+b-c)	19,97,71,663	7,61,755	26,31,835	17,11,859	4,47,37,973	24,96,15,085	25,03,04,265

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

(Amount- ₹)

PARTICULARS C - DEBT & DEPOSIT A/C	FUND WISE BREAK UP					TOTAL	
	CIF Corpus Fund					Current Year 2018-19	Previous Year 2017-18
a) Opening Balance	40,00,000					40,00,000	
b) Additions to the Funds:							
i. Receipts / Recovery							
ii. Income from Investments							
iii. Accrued Interest (18-19)	1,86,608					1,86,608	
Less: Accrued Interest (17-18)							
iv. Other - ADD: TDS Deducted							
TOTAL (b)	1,86,608					1,86,608	
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)	41,86,608					41,86,608	40,00,000
GRANT TOTAL (DEBT & DEPOSIT) C						83,32,04,292	100,85,40,957
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL						97,06,97,911	114,91,25,570
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0	0
GRAND TOTAL (2) + (2A) + (2B)						97,06,97,911	114,91,25,570

SCHEDULE - 2a ENDOWMENT FUND

(Amount- ₹)

PARTICULARS ENDOWMENT	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2018-19	Previous Year 2017-18
a) Opening Balance :	1,52,36,363	57,34,365	8,08,358	27,58,618	2,45,37,704	
b) Additions to the Funds:						
i. New Endowment						
ii. Income from Investments	10,46,885	3,36,453	46,707	1,80,547	16,10,593	
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (18-19)	6,35,642	2,05,361	28,359	1,08,549	9,77,911	
Less: Accrued Interest (17-18)	5,71,908	1,83,255	25,421	96,675	8,77,259	
TOTAL (b)	11,10,619	3,58,559	49,645	1,92,421	17,11,245	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	15,24,515	4,71,427	68,017	2,81,449	23,45,407	
TOTAL (c)	15,24,515	4,71,427	68,017	2,81,449	23,45,407	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,48,22,468	56,21,497	7,89,986	26,69,590	2,39,03,541	2,45,37,704
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,39,03,541	2,45,37,704
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,39,03,541	2,45,37,704

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

(Amount- ₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
A. Current Liabilities				
1. Caution Deposits - Ex-Students		1,35,67,487		1,25,04,487
Caution Deposits - Current Students		30,58,000		31,72,000
Security Deposits		1,82,902		-3,035,526
2. Earnest Money Deposit		63,16,545		38,15,143
3. Other Current Liabilities				
a. March 2019 salary paid in April 2019 (Salary A/c)	7,30,93,003		6,99,05,470	
c. March 2019 Pension paid in April 2019 (Recurring A/c)	99,01,527		71,37,780	
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 31.03.2019	1,45,96,223		53,96,933	
h. Amount Payable to CPWD	49,21,502		49,21,502	
i. Amount Payable to RITES	3,46,84,920		3,46,84,920	
j. Unutilized Grant as on 31.03.2019(Salary)			50,05,57,411	
k. Unutilized Grant as on 31.03.2019(Recurring)	35,71,205		86,61,196	
l. Unutilized Grant as on 31.03.2019(Capital Grant)	32,31,00,564		15,25,93,991	
m. Grant Receivable for Capital Asset(2018-19)	6,77,331		15,00,00,000	
n. Grant Receivable for Pension Head(31) 2018-19 from UGC	9,12,24,000		0	
o. Interest from Salary Head is payable to UGC	0		0	
p. Interest from Capital Head is payable to UGC	46,15,967		0	
q. Grant Receivable for WIFI Campus from UGC	46,83,000		0	
r. Remittance of Recoveries	6,124		6,124	
s. Receipts against sponsored Projects (Sub-Schedule 3a)	30,24,73,580		29,48,19,758	
t. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	3,78,90,663	90,58,32,266	3,73,72,955	126,64,50,697
Total (A)		92,89,57,200		128,29,06,801
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	535,16,22,106		382,42,85,584	
3. Actuarial Value of Gratuity	56,85,94,253		53,53,51,876	
4. Actuarial Value of Leave Encashment	71,85,19,892		61,28,35,166	
5. Expenses Payable				
6. Trade warranties / Claims				
Total (B)		663,87,36,251		497,24,72,626
Total (A) + (B)		756,76,93,451		625,53,79,427
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		756,76,93,451		625,53,79,427
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		1,39,31,590		4,79,22,654
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		40,13,372		37,30,022
GRAND TOTAL (3) + (3A) + (3B)		758,56,38,413		630,70,32,103

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

(Amount- ₹)

Head of Account EMSF A/C	Opening Balance as on 01-04-2018		Transactions During the Year 2018-2019		Closing Balance as on 31-03-2019	
	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		3,30,88,564	68,25,081	1,56,18,647		4,18,82,130
2. Council of Scientific & Industrial Research		25,38,512	12,37,028	21,82,645		34,84,129
3. DAE - NBHM		12,45,766	16,83,828	7,32,041		2,93,979
4. Dept. of Science & Technology		10,23,30,884	4,36,17,895	5,11,41,854		10,98,54,843
5. AICTE		21,00,935				21,00,935
6. ICSSR		13,17,055	28,75,297	33,09,887		17,51,645
7. DBT		1,97,07,803	2,22,03,788	2,67,43,494		2,42,47,509
8. CICT		2,97,716				2,97,716
9. ICMR		23,17,991	5,61,599	4,68,180		22,24,572
10. Other Agencies		5,54,15,931	1,44,03,731	1,79,81,459		5,89,93,659
11. Fixed Deposit Interest		7,44,58,601	2,62,10,462	90,94,324		5,73,42,463
TOTAL - 3a	-	29,48,19,758	11,96,18,709	12,72,72,531		30,24,73,580
3b. FELLOWSHIP:						
1. University Grant Commission		3,40,24,049	27,62,283	33,15,984		3,45,77,750
2. Dept. of Science & Technology		4,11,421				4,11,421
3. ICSSR - Post Doctoral Fellowship		11,62,826	24,06,359	33,64,713		21,21,180
4. DBT		74,644	5,93,700	6,74,507		1,55,451
5. ICMR		5,78,889	1,01,917	70,533		5,47,505
6. Other Agencies		11,21,126	1,05,49,279	95,05,509		77,356
TOTAL - 3b	0	3,73,72,955	1,64,13,538	1,69,31,246	0	3,78,90,663
GRANT TOTAL (3a+3b)	0	33,21,92,713	13,60,32,247	14,42,03,777	0	34,03,64,243

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	50,05,57,411	86,61,196	50,92,18,607	30,25,93,991	81,18,12,598
Add:			0		0
Grant Received during the year	67,60,12,000	31,61,15,000	99,21,27,000	11,75,00,000	110,96,27,000
Opening Balance Difference	0	3,33,49,000	3,33,49,000		3,33,49,000
Grant Receivable(2018-19)	0		0		0
Interest Earned	6,77,331	0	6,77,331	46,15,967	52,93,298
Internal Receipts		24,90,91,178	24,90,91,178	0	24,90,91,178
Total A	117,72,46,742	60,72,16,374	178,44,63,116	42,47,09,958	220,91,73,074
Less:			0	0	0
Utilized for Revenue/Capital Expenditure	121,79,94,925	60,36,45,169	182,16,40,094	2,22,18,913	184,38,59,007
Opening Balance Difference	3,33,49,000		3,33,49,000		3,33,49,000
Utilized for Grants			0		0
Total B	125,13,43,925	60,36,45,169	185,49,89,094	2,22,18,913	187,72,08,007
Total: (A - B)	-74,097,183	35,71,205	-70,525,978	40,24,91,045	33,19,65,067

SCHEDULE 4 - FIXED ASSETS (FY 2018-19)

(Amount-₹)

DESCRIPTION Annual Allocation - Capital Asset	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	27,11,04,983	7,09,019		27,18,14,002	12,53,82,199	54,22,100	14,180		54,36,280	13,08,18,479	14,09,95,523	14,57,22,784
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	0
V. Furniture, Fixtures & Fittings	7.50	4,72,61,861	27,78,458		5,00,40,319	4,02,11,845	35,44,640	2,08,384		37,53,024	4,39,64,869	60,75,450	70,50,016
VI. Office Equipment	7.50	14,85,74,368	53,44,057		15,39,18,425	14,22,73,067	89,17,815	4,00,804		93,18,619	15,15,91,686	23,26,739	63,01,301
VII. Scientific Equipment	8.00	5,86,168			5,86,168	1,87,573	46,893	0		46,893	2,34,467	3,51,701	3,98,595
VIII. Computer/peripherals	20.00	3,61,72,377	0		3,61,72,377	3,25,18,517	72,34,475	0		72,34,475	3,97,52,992	-3,580,615	36,53,860
IX. Electric Installations & Fittings								0					
X. Library books	10.00	14,70,73,748	4,98,581		14,75,72,329	14,13,72,878	61,49,593	49,858		61,99,451	14,75,72,329	0	57,00,870
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets		0				0				0	0	0	0
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		65,46,23,124	93,30,115		66,39,53,239	48,55,97,532	3,13,15,515	6,73,227		3,19,88,744	51,75,86,276	14,63,66,963	16,90,25,590
Intangible Assets													
a. E-Journals	40.00	6,63,97,998	1,61,13,210		8,25,11,208	5,22,18,128	1,41,79,870	64,45,284		2,06,25,154	7,28,43,282	96,67,926	1,41,79,870
b. Journals - Software	40.00	11,18,940	0		11,18,940	11,18,940	0	0		0	11,18,940	0	0
Total Intangible Assets		6,75,16,938	1,61,13,210		8,36,30,148	5,33,37,068	1,41,79,870	64,45,284		2,06,25,154	7,39,62,222	96,67,926	1,41,79,870
XII. a.Capital Work-in-Progress			0		0							0	
A. Total of CURRENT YEAR		72,21,40,062	2,54,43,325	0	74,75,83,387	53,89,34,601	4,54,95,385	71,18,511	0	5,26,13,898	59,15,48,498	15,60,34,889	18,32,05,459
PREVIOUS 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	18,32,05,456	15,74,46,368

SCHEDULE 4 - FIXED ASSETS (FY 2018-19)

(Amount-₹)

DESCRIPTION PLAN	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	185,29,96,038			185,29,96,038	15,52,90,010	3,70,59,921	0		3,70,59,921	19,23,49,931	166,06,46,107	169,77,06,028
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	96,105	16,661			16,661	1,12,765	2,20,445	2,37,106
IV. Vehicle	10.00	59,35,279			59,35,279	58,57,648	77,631			77,631	59,35,279	0	77,631
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	9,37,59,195	1,52,50,464	0		1,52,50,464	10,90,09,659	9,43,29,862	10,95,80,326
VI. Office Equipment	7.50	84,15,62,457			84,15,62,457	45,62,99,305	6,31,17,184	0		6,31,17,184	51,94,16,490	32,21,45,967	38,52,63,152
VII. Computer/peripherals	20.00	5,90,59,885			5,90,59,885	5,90,59,885	0	0	0	0	5,90,59,885	0	0
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	16,15,008	8,07,504	0		8,07,504	24,22,512	1,37,27,569	1,45,35,073
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,59,65,787	25,05,025	0		25,05,025	10,84,70,813	0	25,05,026
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		308,78,47,284	0		308,78,47,284	87,79,42,944	11,88,34,391	0		11,88,34,392	99,67,77,334	209,10,69,951	220,99,04,341
Intangible Assets													
a. E-Journals	40.00	24,65,179			24,65,179	22,21,448	2,43,732	0		2,43,732	24,65,179	0	2,43,731
Total Intangible Assets		24,65,179	0		24,65,179	22,21,448	2,43,732	0		2,43,732	24,65,179	0	2,43,731
A. Total of CURRENT YEAR		309,03,12,463	0	0	309,03,12,463	88,01,64,391	11,90,78,122	0		11,90,78,122	99,92,42,513	209,10,69,950	221,01,48,072
XII. a.Capital WIP/Advance - CPWD		95,16,41,224	7,27,50,081		102,43,91,305							102,43,91,305	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		0			0							0	0
D. WIP/Advance - WIF1		6,92,38,864			6,92,38,864							6,92,38,864	6,92,38,864
TRANSFER TO ASSETS		0			0							0	0
B. NET WORK-IN-PROGRESS		169,04,94,074	7,27,50,081	0	176,32,44,155							176,32,44,155	169,04,94,074
GRANT TOTAL (A+B)		478,08,06,537	7,27,50,081	0	485,35,56,618	88,01,64,391	11,90,78,122	0	0	11,90,78,122	99,92,42,513	385,43,14,105	390,06,42,146
PREVIOUS YEAR		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

SCHEDULE 4 - FIXED ASSETS (FY 2018-19)

(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	44,38,584	4,60,375			4,60,375	48,98,960	1,81,19,804	1,85,80,180
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	36,74,524		46,91,603	6,97,228	1,01,708	3,67,452		4,69,160	11,66,388	35,25,215	3,19,851
V. Furniture & Fixtures	7.50	17,45,687			17,45,687	7,15,850	1,30,927	0		1,30,927	8,46,776	8,98,911	10,29,837
VI. Office Equipment	7.50	1,50,15,498	10,98,255		1,61,13,753	52,56,680	11,26,162	82,369		12,08,531	64,65,212	96,48,541	97,58,818
VII. Computer/peripherals	20.00	17,10,066			17,10,066	6,84,026	3,42,013	0		3,42,013	10,26,039	6,84,027	10,26,040
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816			2,61,816	1,54,525	26,182	0		26,182	1,80,706	81,110	1,07,291
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		4,27,68,910	47,72,779	0	4,75,41,689	1,19,46,893	21,87,367	4,49,822		26,37,188	1,45,84,081	3,29,57,607	3,08,22,016
B. Capital WIP/Advance - CPWD		47,40,000			47,40,000							47,40,000	47,40,000
B. NET WORK-IN-PROGRESS		47,40,000	0	0	47,40,000	0	0	0	0	0	0	47,40,000	47,40,000
GRANT TOTAL (A+B)		4,75,08,910	47,72,779		5,22,81,689	1,19,46,893	21,87,367	4,49,822		26,37,188	1,45,84,081	3,76,97,607	3,55,62,016
PREVIOUS YEAR		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

SCHEDULE 4 - FIXED ASSETS (FY 2018-19)

(Amount-₹)

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00												
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00												
V. Furniture & Fixtures	7.50	32,10,287	2,89,824		35,00,111	11,71,686	2,40,772	21,737		2,62,508	14,34,194	20,65,917	20,38,601
VI. Office Equipment	7.50	1,37,41,623	24,17,998		1,61,59,621	49,37,903	10,30,622	1,81,350		12,11,972	61,49,874	1,00,09,747	88,03,720
VII. Computer/peripherals	20.00	14,79,008	3,83,879		18,62,887	9,65,131	2,95,802	76,776		3,72,577	13,37,708	5,25,179	5,13,877
VIII. Electric Installations & Fittings													
IX. Library books	10.00	0	47,66,704		47,66,704	0	0	4,76,670		4,76,670	4,76,670	42,90,034	0
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	2,18,300	2,18,300	0		2,18,300	4,36,600	1,09,150	3,27,450
d). Gymnasium Equipments													
Total Tangible Assets		1,89,76,668	78,58,405	0	2,68,35,073	72,93,019	17,85,495	7,56,533		25,42,026	98,35,047	1,70,00,026	1,16,83,649
Intangible Assets													
a. E-Journals	40.00	2,30,23,347			2,30,23,347	1,19,74,809	92,09,339	0		92,09,339	2,11,84,148	18,39,199	1,10,48,538
Total Intangible Assets		2,30,23,347	0	0	2,30,23,347	1,19,74,809	92,09,339	0		92,09,339	2,11,84,148	18,39,199	1,10,48,538
A. Total of CURRENT YEAR		4,20,00,015	78,58,405	0	4,98,58,420	1,92,67,828	1,09,94,834	7,56,533		1,17,51,365	3,10,19,194	1,88,39,226	2,27,32,187
XII. a.Capital WIP/Advance - CPWD		10,90,00,000	0	10,00,00,000	90,00,000							90,00,000	10,90,00,000
XII. a.Capital WIP/Advance - RITES		12,51,13,219	24,59,00,000		37,10,13,219							37,10,13,219	12,51,13,219
B. NET WORK-IN-PROGRESS		23,41,13,219	24,59,00,000	10,00,00,000	38,00,13,219	0	0	0	0	0	0	38,00,13,219	23,41,13,219
GRANT TOTAL (A+B)		27,61,13,234	25,37,58,405	10,00,00,000	42,98,71,639	1,92,67,828	1,09,94,834	7,56,533	0	1,17,51,365	3,10,19,194	39,88,52,445	25,68,45,406
PREVIOUS YEAR		15,02,81,882	12,58,31,352		27,61,13,234	91,94,817	23,48,665	77,24,345		1,00,73,009	1,92,67,828	25,68,45,406	14,10,87,065
(7) GENERAL ACCOUNTS TOTAL		588,53,34,556	35,67,24,590	10,00,00,000	608,32,93,333	159,28,82,828	17,77,55,708	83,24,865	0	18,60,80,573	163,63,94,287	444,68,99,045	429,24,51,725

SCHEDULE 4A - FIXED ASSETS (FY 2018-19)

(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*		0			0	0				0	0	0	0
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664			3,53,67,664	92,58,322	7,07,353			7,07,353	99,65,675	2,54,01,989	2,61,09,342
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	43,20,670	5,21,701			5,21,701	48,42,371	3,74,635	8,96,336
V. Furniture & Fixtures	7.50	28,54,858	9,233		28,64,091	20,44,059	2,14,114	692		2,14,806	22,58,865	6,05,226	8,10,799
VI. Office Equipment	7.50	56,03,623	10,490		56,14,113	48,92,618	4,20,272	787		4,21,059	53,13,677	3,00,436	7,11,005
VII. Computer/peripherals	20.00	8,51,017			8,51,017	6,42,056	1,70,203			1,70,203	8,12,259	38,758	2,08,961
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480			1,87,18,480	89,32,454	18,71,848			18,71,848	1,08,04,302	79,14,178	97,86,026
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,86,12,648	19,723	0	6,86,32,371	3,00,90,179	39,05,491	1,479	0	39,06,968	3,39,97,149	3,46,35,222	3,85,22,469
PREVIOUS YEAR		6,76,85,988	9,26,660		6,86,12,648	2,61,84,689	38,12,972	92,520		39,05,490	3,00,90,179	3,85,22,464	4,15,01,294

SCHEDULE 4B - FIXED ASSETS (FY 2018-19)

(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*													0
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	34,32,674	2,93,313			2,93,313	37,25,987	1,09,39,658	1,12,32,971
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	7,33,758	75,910			75,910	8,09,668	0	75,910
V. Furniture & Fixtures	7.50	64,33,294	3,86,816		68,20,110	37,23,041	4,82,497	29,011		5,11,508	42,34,549	25,85,561	27,10,253
VI. Office Equipment	7.50	1,72,12,491	5,80,731		1,77,93,222	1,11,03,575	12,90,937	43,555		13,34,492	1,24,38,067	53,55,155	61,08,916
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	0			0	21,42,026	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	16,86,664	4,20,748		21,07,412	15,32,928	1,68,666	42,075		2,10,741	17,43,669	3,63,743	1,53,736
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		4,29,49,788	13,88,295	0	4,43,38,083	2,26,68,002	23,11,323	1,14,642	0	24,25,965	2,50,93,967	1,92,44,116	2,02,81,786
PREVIOUS YEAR		4,16,85,262	12,64,526		4,29,49,788	2,05,20,108	20,53,009	94,884		21,47,893	2,26,68,001	2,02,81,787	2,11,65,154

FIXED ASSET

Total Tangible Asset General Account		380,42,15,986	2,19,61,299	0	382,61,77,285	138,27,80,388	15,41,22,768	18,79,581	0	15,60,02,350	153,87,82,737	228,73,94,548	248,02,39,851
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		380,42,15,986	2,19,61,299	0	382,61,77,285	138,27,80,388	15,41,22,768	18,79,581	0	15,60,02,350	153,87,82,737	228,73,94,548	248,02,39,851
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL		6,86,12,648	19,723	0	6,86,32,371	3,00,90,179	39,05,491	1,479	0	39,06,968	3,39,97,149	3,46,35,222	3,85,22,469
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL		4,29,49,788	13,88,295	0	4,43,38,083	2,26,68,002	23,11,323	1,14,642	0	24,25,965	2,50,93,967	1,92,44,116	2,02,81,786
TOTAL (4) + (4A) + (4B) = A		391,57,78,422	2,33,69,317	0	393,91,47,739	143,55,38,569	16,03,39,582	19,95,702	0	16,23,35,283	159,78,73,854	234,12,73,885	253,90,44,106
Total Intangible Asset General Account = B		9,30,05,464	1,61,13,210	0	10,91,18,674	6,75,33,325	2,36,32,940	64,45,284	0	3,00,78,224	9,76,11,549	1,15,07,125	2,54,72,139
GRAND TOTAL = A+B		400,87,83,886	3,94,82,527	0	404,82,66,413	150,30,71,894	18,39,72,523	84,40,986	0	19,24,13,507	169,54,85,403	235,27,81,010	256,45,16,245

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		192,93,47,293	31,86,50,081	10,00,00,000	214,79,97,374	0	0	0	0	0	0	214,79,97,374	192,93,47,293
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		192,93,47,293	31,86,50,081	10,00,00,000	214,79,97,374	0	0	0	0	0	0	214,79,97,374	192,93,47,293

SCHEDULE - 5 : INVESTMENTS
Earmarked / Endowment Funds

(Amount - ₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
1. Others: With Scheduled Banks				
EMS	16,40,00,000		12,65,76,817	
Endowment Fund	1,98,62,923		2,14,43,291	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		18,38,62,923		14,80,20,108
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL		0		0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		18,38,62,923		13,17,46,247
TOTAL		18,38,62,923		13,17,46,247

SCHEDULE -6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Others				
Non-Plan	21,99,99,978		13,99,99,986	
Plan	4,00,00,000		5,50,00,000	
HBA	7,24,00,000		7,05,00,000	
Debt & Deposit	29,78,50,407		30,95,55,404	
Student Merit Scholarship	87,00,000		1,37,00,000	
Placement	1,29,00,000		1,24,00,000	
Staff Welfare Fund	70,000		3,20,000	
Affiliation & Inspection Fund	5,89,99,999		6,89,99,998	
UDF	50,00,000		1,00,00,000	
Examination Fund	0		3,00,000	
Hostel Mess Subsidy Fund	18,49,99,987		15,49,99,987	
Sports Fund	75,00,000		25,00,000	
PGDCF	30,00,000		30,00,000	
NFIG	1,00,000		1,00,000	
Day Care Centre	4,00,000		4,00,000	
International Convention Centre	2,07,00,000		8,37,00,000	
CIF Corpus Fund	40,00,000		0	
Pre-Primary School Fund	20,00,000		0	
TOTAL		93,86,20,371		92,54,75,375
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		93,86,20,371		92,54,75,375
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		95,18,98,977		66,58,20,603
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		0		0
GRAND TOTAL (6) + (6A) + (6B)		189,05,19,348		159,12,95,978

SCHEDULE - 7 : CURRENT ASSETS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
1. Stock:				
a. Closing Stock		24,06,768		23,15,623
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		12,522		32,931
4. Bank Balances				
a. With Scheduled Banks: In Current Accounts				
EMS	2,66,24,697		8,18,12,560	
Endowment Fund	30,62,708		22,17,155	
Non-Plan	10,69,85,497		52,18,12,612	
Plan	2,17,255		4,59,58,538	
HBA	1,65,22,051		1,07,24,611	
Debt & Deposit	2,81,10,578		6,62,62,936	
Student Merit Scholarship	81,55,262		28,31,679	
Placement	15,21,792		11,60,976	
Staff Welfare Fund	3,91,470		1,15,372	
Affiliation & Inspection Fund	1,17,21,226		29,57,096	
Central Instrumentation Facility	14,39,807		8,11,929	
UDF	73,58,737		45,07,792	
Examination Fund	88,94,714		78,32,888	
PGDCF	26,11,614		13,61,725	
NFIG Fund	16,07,103		5,76,620	
Pre-Primary School	5,39,918		20,77,754	
Day Care Centre	3,42,733		1,88,656	
Hostel Mess Subsidy Fund	48,33,326		2,72,08,863	
Sports Fund	24,73,631		59,31,068	
CIF Corpus Fund	0		40,00,000	
IT Service Fund	29,453		29,453	
International Convention Centre	4,50,20,924	27,84,64,496	6,28,35,551	85,32,15,834
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		28,08,83,786		85,55,64,388
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		28,08,83,786		85,55,64,388
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		14,23,75,501		34,88,93,621
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		1,66,84,595		1,72,05,370
GRAND TOTAL (7) + (7A) + (7B)		43,99,43,882		106,65,06,100

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
Festival	65,74,614		75,91,814	
LTC	2,63,836		1,07,900	
Tour Advance	0		44,000	
Medical Advance	0	68,38,450		77,43,714
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	20,61,515		20,61,515	
Less: MCA Recovery	11,80,205	8,81,310		20,61,515
3. Advances and other amounts recoverable in cash or in kind or for value to be received:				
Token Advance to PMC		50,00,000		
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	36,86,365		44,84,409	
Plan	46,37,305		11,19,795	
EMSF	84,99,420		47,00,171	
U.D.F	15,77,462		28,89,740	
Debt & Deposit	45,07,629	2,29,08,181	29,07,293	1,61,01,408

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
4. Prepaid Expenses				
Insurance	1,66,756		2,12,038	
AMC at Port Blair	9,22,000		0	
Franking Machine AMC 2017-2018		10,88,756		2,12,038
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:				
EMSF	50,56,408		34,74,784	
Endowment Fund	9,77,911	60,34,319	8,77,259	43,52,043
b. Investments from Others:				
Non-Plan	1,14,60,492			
Plan	10,02,411		9,740	
HBA	55,89,001		20,32,228	
Debt & Deposit	1,22,69,237		1,17,09,004	
Student Merit Scholarship	4,46,070		5,35,521	
Placement	6,40,407		7,21,314	
Staff Welfare Fund	1,637		2,094	
Affiliation & Inspection Fund	31,94,925		13,01,466	
PGDCF	1,42,668		1,40,507	
NFIG Fund	4,756		4,684	
Day Care Centre	19,022		18,734	
UDF	2,47,726		4,54,589	
Examination Fund	0		214	
Hostel Mess Subsidy Fund	99,38,349		83,66,527	
Sports Fund	3,84,774		1,58,048	
CIF Corpus Fund	1,86,608		0	
Pre-Primary School Fund	91,858		0	
International Convention Centre	6,70,822	4,62,90,763	29,63,415	2,84,18,085
b. On Loans and Advances				
c. Others				

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues (17-18)				
Rent dues (17-18)				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	22,50,000		22,50,000	
Loan to Plan A/c from UDF	3,00,000	25,50,000	3,00,000	25,50,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		4,96,99,902		5,98,17,165
Grants Receivables - Non-Plan A/c from UGC		0		15,00,00,000
Grants Receivables - Pension Head(31) from UGC		9,12,24,000		0
Grants Receivables - WIFI Campus from UGC		46,83,000		
Grants Receivables - Non-Plan A/c from UGC(Withheld)		6,00,00,000		4,00,00,000
b. Debit balance in Sponsored Projects(Sub Schedule - 8b)		4,25,16,015		2,92,15,706
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		11,98,19,666		11,08,06,845
TOTAL		47,60,74,761		31,34,66,875
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		47,60,74,761		46,78,18,918
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		4,51,02,298		1,38,02,745
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		14,01,522		7,87,725
GRAND TOTAL (8) + (8A) + (8B)		52,25,78,581		48,24,09,388

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

(Amount-₹)

PARTICULARS PLAN A/C	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementaion of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Establishment of Hot Spot Wi-Fi	Current Year 2018-19	Previous Year 2017-18
a) Opening Balance	-1,70,17,317	-4,21,52,170	-6,27,153	-20,525	19,79,136	-5,78,38,029	
b) Additions to the Funds:							
i. Receipts	2,01,72,215					2,01,72,215	
iv. Other additions : Adjustment Advance							
TOTAL (b)	2,01,72,215	0	0	0	0	2,01,72,215	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	31,43,726					31,43,726	
- Other Administrative Expenses	78,792		66,000		87,45,570	88,90,362	
TOTAL (c)	32,22,518	0	66,000	0	87,45,570	1,20,34,088	
						0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	-67,620	-4,21,52,170	-6,93,153	-20,525	-67,66,434	-4,96,99,902	-5,98,17,165

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

(Amount-₹)

Head of Account EMSFA/C	Opening Balance as on 01-04-2018		Transactions During the Year		Closing Balance as on 31-03-2019	
	DR	CR	DR	CR	DR	CR
8b. PROJECTS:						
1. University Grant Commission	1,08,75,380		21,60,682	9,56,215	1,20,79,847	
2. Council of Scientific & Industrial Research	6,35,387				6,35,387	
3. Dept. of Science & Technology	88,76,833		31,38,840	51,422	1,19,64,251	
4. AICTE	1,57,220				1,57,220	
5. DBT	23,89,557		63,86,848	7,10,855	80,65,550	
6. ICMR	33,675			10,000	23,675	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	59,04,862		35,10,443	1,68,012	92,47,293	
TOTAL - 8b	2,92,15,706	0	1,51,96,813	18,96,504	4,25,16,015	
8c. FELLOWSHIP:						
1. University Grant Commission	10,20,23,943		79,66,320		10,99,90,263	
2. Council of Scientific & Industrial Research	80,09,334		16,81,188	6,72,000	90,18,522	
3. Other Agencies	7,73,568		24,41,100	24,03,787	8,10,881	
TOTAL - 8c	11,08,06,845	0	1,20,88,608	30,75,787	11,98,19,666	
GRANT TOTAL (8b+8c)	14,00,22,551	0	2,72,85,421	49,72,291	16,23,35,681	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
Fee From Students				
Academic Fees				
1. Tuition fee		4,62,10,882		3,36,52,716
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Sports fee				
7. Registration fee		20,22,611		13,01,627
8. Recognition fee				
Total (A)		4,82,33,493		3,49,54,343
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,33,67,075		12,58,47,615
3. Mark sheet, certificate fee		1,22,24,373		1,47,74,791
Total (B)	0	13,55,91,448	0	14,06,22,406

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		29,45,222		16,67,095
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		7,78,720		8,37,490
Total (C)		37,23,942		25,04,585
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		1,91,98,710		1,45,05,567
3. Student Aid Fund				
4. University Development Fund				
Total (D)		1,91,98,710	0	1,45,05,567
Grand Total (A+B+C+D)	0	20,67,47,593	0	19,25,86,901

SCHEDULE - 10 : GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2018-19			PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Capital Asset A/c	Plan A/c	Non-Plan A/c
1.Salary Head(36)					
Salary Grant (18-19)	67,60,12,000				106,95,97,000
Amount Received from Plan A/c as per UGC					17,82,70,000
Unutilized Grant(17-18)	50,05,57,411				11,20,46,784
Loan from Capital A/c for salary Purpose	7,47,74,514				
Less: Unutilized Grant(18-19)					50,05,57,411
Opening Balance Difference	3,33,49,000				
2.Recurring Head(31)					
Maintenance Grant (18-19)		31,61,15,000			29,62,41,000
Opening Balance Difference		3,33,49,000			0
Unutilized Grant(17-18)		86,61,196			1,87,59,000
Less: Capitalized Value	32,24,412	0			3,19,65,744
Unutilized Grant(18-19)		35,71,205			86,61,196
3.Capital Expenditure(35)					
Central Government			26,75,00,000		17,00,00,000
Unutilized Grant(17-18)			15,25,93,991		0
Less: Capitalized Value			2,22,18,913		1,74,06,009
Loan to Salary A/c for Salary purpose			7,47,74,514		
Unutilized Grant(18-19)			32,31,00,564		15,25,93,991
3. State Government(s)					
4. Grant Receivable- Non-Plan Withheld(2018-19)		2,00,00,000			0
Non-Plan Withheld(17-18)					2,00,00,000
TOTAL	121,47,70,513	37,45,53,991	0	0	115,37,29,433

SCHEDULE - 11 : INCOME FROM INVESTMENTS

(Amount-₹)

(I). Investment from Earmarked/Endowment Fund

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Interest				
a. On Govt. Securities				
b. Other Bonds/Debentures				
2. Income received				
a. Each Fund separately				
4. Others (Specify)				
a. Interest on Term Deposit				
TOTAL - I	0	0	0	0

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

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued		1,14,60,492		
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II	0	1,14,60,492		
TOTAL - I + II	0	1,14,60,492		

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
TOTAL				

(Amount-₹)

SCHEDULE - 13: OTHER INCOME

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
A. Income from Land & Building				
1. Hostel Room Rent		28,57,310		25,85,048
2. License fee		5,03,991		6,02,639
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		42,21,338		39,15,370
5. Water charges		82,936		78,874
6. Lease of Usufructs of Trees		4,952		4,29,068
7. Rent from Building		6,71,718		7,80,787
Add: Rent dues (18-19)				
Less: Rent dues (16-17)				
Total	0	83,42,245	0	83,91,786

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	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				
Total				
D. Interest on Term Deposits:				
1. With Scheduled Banks				
2. With Non-Scheduled Banks				
Total				
E. Interest on Savings Accounts:				
1. With Scheduled Banks				
2. With Non-Scheduled Banks				
Total				
F. Interest On Loans:				
1. Employees/Staff				
2. Others				
Total				

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		3,797		4,233
2. Bus Fare		23,81,157		17,82,090
3. Terminal Benefits		38,05,936		5,40,317
4. 15% of Net Income of DDE		1,36,65,603		1,44,86,135
5. Other Receipts		1,41,44,846		93,15,655
Total	0	3,40,01,339	0	2,61,28,430
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	4,23,43,584	0	3,45,20,216

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Academic Receipts				
2. Income from Investments				
TOTAL				

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Salaries and Wages	1,08,43,79,954			75,31,90,592
Add: March 2019 Salary paid in April 2019	7,30,93,003			6,99,05,470
Less: March 2018 Salary paid in April 2018	6,99,05,470			6,17,24,138
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		79,29,353		57,40,911
4. Contribution to Other Fund -NPS (MC)		4,01,09,242		2,59,28,073
5. Pension				
Add: March 2019 Pension paid in April 2019		99,01,527		71,37,780
Less: March 2018 Pension paid in April 2018		71,37,780		55,25,137
6. Retirement and Terminal Benefits				
7. LTC facility	1,21,17,984			64,52,539
8. Medical facility	90,97,657			1,44,56,766
9. Children Education Allowance	62,80,080			41,40,229
10. Provision for retirement benefits(Annex. Sch.15A)	20,42,58,189	167,98,21,360		99,40,86,430
11. Leave Encashment				
TOTAL	1,31,93,21,397	1,73,06,23,702	0	1,81,37,89,515

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encahment	Total
a. Opening Balance as on	3,82,42,85,584	53,53,51,876	61,28,35,166	4,97,24,72,626
Add: Capitalized value of Contributions received from other organization				
Total (a)	3,82,42,85,584	53,53,51,876	61,28,35,166	4,97,24,72,626
Less:				
b. Actual Payment during 2018-19	11,16,96,674	3,56,56,633	2,96,74,453	17,70,27,760
Commutation paid during 2018-19	4,07,88,164			4,07,88,164
Total (b)	15,24,84,838	3,56,56,633	2,96,74,453	21,78,15,924
c. Balance Available on 31.03.19(a-b)	3,67,18,00,746	49,96,95,243	58,31,60,713	4,75,46,56,702
d. Provision required on 31.03.19 as per Acturaial Value	5,35,16,22,106	56,85,94,253	71,85,19,892	6,63,87,36,251
E. Additional Provision to be created during 2018-19(d-c)	1,67,98,21,360	6,88,99,010	13,53,59,179	1,88,40,79,549

SCHEDULE - 16 : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Laboratory Expenses / Consumables		79,37,865		81,01,387
2. Field work/ participation		7,03,711		4,88,447
3. Seminar / Workshop		53,89,552		35,06,109
4. Payment to visiting faculty		10,16,447		
5. Examination		9,62,71,487		9,70,93,697
6. NAAC Visit Expenses		17,17,014		
7. Admission Expenses		1,08,75,786		82,67,702
8. Convocation Expenses		11,01,974		8,74,472
9. Differently Abled Persons				
10. Stipend/means-cum-merit/Non-Net Fellowship		5,12,15,400		5,38,33,908
11. Subscription Expenses				
12. Others:				
a. Contingencies				96,30,987
b. Ground Maintenance		54,841		45,000
c. Inter Univ./Inter College Sports (TA/DA etc.)		1,38,722		4,99,867
d. Production Expenses		91,448		93,006
e. Binding of Book & Journal		8,01,824		
f. Animal House (Recurring)		3,30,268		2,64,158
g. Travel		9,85,319		1,60,443
h. Career and Counseling Cell		28,717		
i. ICT				
j. Infrastructure Maintenance Facility				
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	17,86,60,375	0	18,28,59,183

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Electricity and Power		5,24,23,141		5,02,02,703
2. Water charges				
3. Insurance				5,49,513
4. Rent, Rates & Taxes (Including property tax)		13,57,230		21,20,434
5. Postage & Telegrams		5,18,851		4,25,502
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		60,02,517		48,37,818
Less: Internet Leased Line 2018-19				
7. Printing & Stationery		10,16,738		23,39,682
8. Traveling & Conveyance Expenses		90,81,712		91,10,963
10. Hospitality		11,66,366		7,19,764
12. Audit Fees				
13. Legal Expenses		22,80,921		42,90,326
14. Advertisement & Publicity		19,90,825		1,38,04,435
15. Magazines & Journals				
16. Others (Specify)				
a. Transfer to Annual Allocation for 7th CPC				
b. Security Expenses		2,88,26,567		2,52,11,533
c. Computer Consumables		37,32,265		34,26,506
d. Contingencies		1,26,31,611		
e. Over Time Allowances		11,04,921		13,46,798
f. Honorarium / Remuneration to Staff		9,93,228		10,06,558
g. Training to Staff		4,02,000		3,46,907
h. Liviries & Uniforms		6,976		10,421
i. Daily Wages		3,08,16,792		1,94,49,790
j. Daily Wages & NMR Salary				
k. Earn While you Learn		69,380		40,680
l. Cost of Medicine		17,08,532		33,29,866
Total	0	15,61,30,573	0	14,25,70,199

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
Add: Outstanding Expenses 2018-19		1,45,96,223		53,96,933
Audit Fees 2018-19				
Closing Stock (2017-18)		23,15,623		37,54,438
Less: Outstanding Expenses 2017-18		53,96,933		2,34,35,687
Closing Stock (2018-19)		24,06,768		23,15,623
TOTAL	0	16,52,38,718	0	12,59,70,260

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		22,45,765		
b. Repairs & Maintenance		20,17,440		29,16,386
c. Insurance Expenses		4,30,078		1,67,373
Add: Pre-paid Insurance (2017-18)		2,12,038		1,87,621
2. Vehicle taken on rent / lease		49,26,076		52,35,896
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	98,31,397	0	85,07,276

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Building		1,29,58,779		63,28,161
2. Furniture & Fixtures				
3. Plant & Machinery				
4. Office Equipments		3,48,82,888		2,94,14,460
5. Cleaning Materials & Services		15,84,693		77,82,353
6. Others (Specify)				
a. Estate Maintenance				
b. Maintenance of Hostel				
c. Campus Beautification(AMC)		50,39,542		71,84,632
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	5,44,65,902	0	5,07,09,606

SCHEDULE - 20 : FINANCE COST

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	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 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		5,26,13,898		2,36,12,660
c. Rounding Off Exp				
TOTAL	0	5,26,13,898	0	2,36,12,660

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
	Salary A/c	Recurring A/c	Plan A/c	Non-Plan A/c
1. Maintenance of Office Equipments		55,97,437		16,32,151
2. Rent for Building				15,74,738
3. Repairs and Maintenance Building		3,27,116		78,080
4. Cleaning Material & Services		85,22,488		36,69,598
5. AMC for Garden Development		21,16,495		22,47,423
6. Contingency				50,320
7. Examination				12,23,446
8. Contract Security				53,55,535
9. Daily Wages		1,51,60,587		21,91,889
10. Electricity Charges		72,23,082		4,73,097
11. Vehicle taken on rent / lease		15,66,913		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. Minor and Major works (Electrical)		19,09,713		
17. Prior period re-estimation provisions		0		414,02,31,067
TOTAL	0	4,24,23,831	0	416,22,30,746

PONDICHERY UNIVERSITY**DIRECTORATE OF DISTANCE EDUCATION****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019****SCHEDULE - 1A : CORPUS / CAPITAL FUND**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
Balance as at the beginning of the year	54,59,50,916		46,24,57,986	
Add: Capitalized Value	19,723		9,26,660	
Amount received from Community College	18,00,000			
Add : Income Over Expenditure	11,31,88,701		9,88,52,405	
Less: Transferred to Non - Plan A/C	1,36,65,603		1,44,86,135	
			18,00,000	
BALANCE AT THE YEAR-END		64,72,93,737		54,59,50,916
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	47,31,65,863		45,15,78,395	
Add: Interest Earned	2,50,31,829		2,18,72,199	
Interest Accrued on Fixed Deposits(2018-19)	2,10,31,377		64,42,404	
Less: Interest Accrued on Fixed Deposits(2017-18)	64,42,404		67,27,135	
BALANCE AT THE YEAR-END		51,27,86,665		47,31,65,863
TOTAL 1A		1,16,00,80,402		1,01,91,16,779
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 2018-19		PREVIOUS YEAR 2017-18	
		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 2019 salary paid in April 2019		49,61,734		46,95,248
c. Receipts against sponsored Projects				
d. Grants in Advance				
e. Twinning Programme share payable up to March 2019				3,42,57,550
f. Amount Payable to CPWD		15,67,042		15,67,042
g. Endowment fee	72,99,264		70,49,264	
Add: Endowment fee			5,00,000	
Less: Endowment fee Refund		72,99,264	2,50,000	72,99,264
Total of (A)		1,39,31,590		4,79,22,654
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		1,39,31,590		4,79,22,654

SCHEDULE 4A - FIXED ASSETS (FY 2018-19)

(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*		0			0	0				0	0	0	0
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664			3,53,67,664	92,58,322	7,07,353			7,07,353	99,65,675	2,54,01,989	2,61,09,342
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	43,20,670	5,21,701			5,21,701	48,42,371	3,74,635	8,96,336
V. Furniture & Fixtures	7.50	28,54,858	9,233		28,64,091	20,44,059	2,14,114	692		2,14,807	22,58,866	6,05,225	8,10,799
VI. Office Equipment	7.50	56,03,623	10,490		56,14,113	48,92,618	4,20,272	787		4,21,058	53,13,676	3,00,437	7,11,005
VII. Computer/peripherals	20.00	8,51,017			8,51,017	6,42,056	1,70,203			1,70,203	8,12,259	38,758	2,08,961
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480			1,87,18,480	89,32,454	18,71,848			18,71,848	1,08,04,302	79,14,178	97,86,026
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,86,12,648	19,723	0	6,86,32,371	3,00,90,179	39,05,491	1,479	0	39,06,970	3,39,97,149	3,46,35,216	3,85,22,464
PREVIOUS YEAR		6,76,85,988	9,26,660		6,86,12,648	2,61,84,689	38,12,972	92,520		39,05,490	3,00,90,179	3,85,22,464	4,15,01,294
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0
GRANT TOTAL (A+B)		6,86,12,648	19,723	0	6,86,32,371	3,00,90,179	39,05,491	1,479	0	39,06,970	3,39,97,149	3,46,35,216	3,85,22,464

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

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		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 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
1. In Central Government Securities				
2. In State Government Securities				
3. DDE Investments	49,06,99,990		24,94,99,988	
4. DEE Maintenance Corpus Fund	46,11,98,987		41,63,20,615	
TOTAL		95,18,98,977		66,58,20,603

SCHEDULE - 7A : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		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	11,02,26,879		29,68,98,456	
- DDE Maintenance Corpus A/C	3,21,48,622		5,19,95,165	
b. With non-Scheduled Banks: -In Current Accounts				
TOTAL		14,23,75,501		34,88,93,621

SCHEDULE - 8A : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		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 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
6. Income Accrued:				
a. Interest Accrued (DDE)		2,32,58,615		70,21,588
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,10,31,377		64,42,404
c. On Loans and Advances				
d. Others				
7. Standing & Temporary Advance		7,95,388		3,21,835
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
8. Claims Receivable				
TOTAL		4,51,02,298		1,38,02,745

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SCHEDULE - 9A : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
Fee From Students		
Academic Fees		
1. Tuition fee	2,61,72,241	2,51,85,589
2. Admission fee		
3. Registration fee		
4. Syllabus fee		
Total (A)	2,61,72,241	2,51,85,589
Examination Fees		
1. Admission test fee		
2. Annual Examination fee	3,38,89,292	2,89,93,518
3. Mark sheet, certificate fee	43,54,905	36,87,772
Total (B)	3,82,44,197	3,26,81,290
Other Fees		
1. Identity card fee		
2. Fine/Miscellaneous fee	9,28,869	10,65,033
3. Inspection fee		
4. Study Material	61,38,340	60,92,774
5. Twinning Programme	7,09,54,299	10,29,24,202
Add: Twinning Programme Dues paid for 18-19	3,42,57,550	2,72,93,110
Less: Twinning Programme Share Payable up to March 19		3,42,57,550
Total (C)	11,22,79,058	10,31,17,569
LESS:		
Capitalized Value	19,723	9,26,660
Total (D)	19,723	9,26,660
Grand Total (A+B+C-D)	17,66,75,773	16,00,57,788

SCHEDULE - 10A : GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Central Government		
a. UGC Grant In Aid - General (31) Recurring		
LESS: Capitalized Value		
b. Ugc Grants-in-Aid Salary		
2. State Government(s)		
3. Government Agencies		
6. Others (Specify)		
TOTAL		

SCHEDULE - 11A : INCOME FROM INVESTMENT

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Interest		
2. Income received		
3. Income accrued		
a. Each Fund separately		
TOTAL		

SCHEDULE - 12A : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 13A : OTHER INCOME

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
A. Income from Land & Building		
1. Hostel Room Rent		
Total - A	0	0
B. Sale of Institute's publications		
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	1,71,25,342	1,96,51,620
Add: Accrued Interest for 18-19	2,32,58,615	70,21,588
Less: Accrued Interest for year 17-18	70,21,588	45,64,945
2. With Non-Scheduled Banks		
Total - D	3,33,62,369	2,21,08,263
E. Interest on Savings Accounts:		
1. With Scheduled Banks	26,11,772	15,44,411
2. With Non-Scheduled Banks		
Total - E	26,11,772	15,44,411
F. Interest On Loans:		
1. Employees/Staff		
Total - F		
G. Interest on Debtors and Other Receivables		
H. Others		
1. Income from consultancy		
GRAND TOTAL (A+B+C+D+E+F+G+H)	3,59,74,141	2,36,52,674

SCHEDULE - 14A : PRIOR PERIOD INCOME

(Amount - ₹)

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

SCHEDULE - 15A STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Salaries and Wages	7,42,37,582	4,93,03,735
Add: March 2019 Salary paid in April 2019	49,61,734	46,95,248
Less: March 2018 Salary paid in April 2018	46,95,248	26,79,519
2. Allowances and Bonus		5,45,732
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	67,46,147	1,22,29,191
11. TA/ DA Expenses	3,16,849	8,25,209
12. Others (specify)		
a. Tuition Fee Reimbursement		
b. Leave Salary Contribution		
c. Joining Time Payment		
d. Other Establishment Expenses		
TOTAL	8,15,67,064	6,49,19,596

SCHEDULE - 16A : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Laboratory Expenses		
2. Field work/ participation		
3. Seminar / Workshop		
4. Payment to visiting faculty	4,93,000	
5. Examination	13,47,920	9,38,782
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)	27,92,856	18,83,064
14. Sports Consumables		
15. Cultural & Social Activities Expenses		
16. Community College Expenses		
17. Miscellaneous Expenses		
18. Printing & Processing (Exam)	31,811	20,19,658
19. Printing & Processing (Others)	60,23,753	33,96,333
TOTAL	1,06,89,340	82,37,837

SCHEDULE - 17A : ADMINISTRATIVE & GENERAL EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Electricity and Power	2,950	
2. Water charges		
3. Insurance		
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	16,70,111	16,62,077
6. Telephone & Internet Charges		
7. Printing & Stationery	1,23,016	1,79,499
8. Travel & Conveyance Expenses		
9. Contingencies	3,87,505	7,29,420
10. Hospitality	64,458	57,243
11. Audit Expenses		
12. Auditors Remunerations		
13. Professional Charges		
14. Advertisement & Publicity	2,28,701	46,26,648
15. Magazines & Journals		
TOTAL	24,76,741	72,54,887

SCHEDULE - 18A : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	1,86,633	1,37,789
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease		
3. Rent / Lease Expenses		
TOTAL	1,86,633	1,37,789

SCHEDULE - 19A : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Building		
2. Furniture & Fixtures		
3. Office Equipments	1,90,718	1,67,737
4. Others (Specify)		
a. Computer Repaires & Maintenance	1,00,550	42,254
b. Campus Beautification(AMC for Garden Development)	4,650	51,314
c. Repairs & Maintanence	74,491	1,41,153
TOTAL	3,70,409	4,02,458

SCHEDULE - 20A : FINANCE COST

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
Interest on Fixed loans		
1. Interest on fixed loans		
TOTAL		

SCHEDULE - 21A : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
a. Provision for Bad & Doubtful debts		
b. Depreciation	39,06,970	39,05,490
TOTAL	39,06,970	39,05,490

SCHEDULE - 22A : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Daily Wages	2,11,797	
2. AMC for Garden Development	52,259	
3. Interest Earned		
TOTAL	2,64,056	0

PONDICHERY UNIVERSITY**COMMUNITY COLLEGE****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019****SCHEDULE - 1B : CORPUS / CAPITAL FUND**

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
Balance as at the beginning of the year	3,04,03,181		3,22,43,731	
Add: Received from DDE Fund			18,00,000	
Add: Capitalized Value	13,88,295		12,64,526	
Less: Transfer to DDE	18,00,000			
Less: Excess of Expenditure over Income	16,89,193		49,05,076	
BALANCE AT THE YEAR-END		2,83,02,283		3,04,03,181
PUCC Student Welfare Fund				
Balance as at the beginning of the year	16,08,133		15,28,733	
Add: Receipt During Year	72,600	16,80,733	79,400	16,08,133
Alumini Assocation Fund - Opening Balance	1,14,850		82,500	
Add: Current year	38,000	1,52,850	32,350	1,14,850
Infrastrucutre Fund - Opening Balance	16,29,220		10,52,000	
Add : current Year	5,29,250	21,58,470	5,77,220	16,29,220
Library Fund - Opening Balance	7,89,476		5,47,996	
Add: Current Year	2,33,050	10,22,526	2,41,480	7,89,476
BALANCE AT THE YEAR-END		50,14,579		41,41,679
TOTAL 1B		3,33,16,862		3,45,44,860
SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND		NIL		NIL
SCHEDULE - 2aB(Community College) : ENDOWMENT		NIL		NIL

SCHEDULE - 3B : CURRENT LIABILITIES & PROVISIONS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
A. Current Liabilities				
Caution Deposits opening balance	28,07,982		25,31,882	
Add. Deposit From Student	5,21,300	33,29,282	2,76,100	28,07,982
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 2019 salary paid in April 2019		6,84,090		9,22,040
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
e. Twinning Programme share payable up to March 2018				
Total of (A)		40,13,372		37,30,022
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		40,13,372		37,30,022

SCHEDULE 4B - FIXED ASSETS (FY 2018-19)

(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*						0				0	0	0	0
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	34,32,674	2,93,313			2,93,313	37,25,987	1,09,39,658	1,12,32,971
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	7,33,758	75,910			75,910	8,09,668	0	75,910
V. Furniture & Fixtures	7.50	64,33,294	3,86,816		68,20,110	37,23,041	4,82,497	29,011		5,11,508	42,34,549	25,85,561	27,10,253
VI. Office Equipment	7.50	1,72,12,491	5,80,731		1,77,93,222	1,11,03,575	12,90,937	43,555		13,34,492	1,24,38,067	53,55,155	61,08,916
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	0			0	21,42,026	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	16,86,664	4,20,748		21,07,412	15,32,928	1,68,666	42,075		2,10,741	17,43,669	3,63,743	1,53,736
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		4,29,49,788	13,88,295	0	4,43,38,083	2,26,68,001	23,11,323	1,14,641	0	24,25,964	2,50,93,966	1,92,44,117	2,02,81,787
PREVIOUS YEAR		4,16,85,262	12,64,526		4,29,49,788	2,05,20,108	20,53,009	94,884		21,47,893	2,26,68,001	2,02,81,787	2,11,65,154
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0
GRANT TOTAL (A+B)		4,29,49,788	13,88,295	0	4,43,38,083	2,26,68,001	23,11,323	1,14,641	0	24,25,964	2,50,93,966	1,92,44,117	2,02,81,787

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

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		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 2018-19		PREVIOUS YEAR 2017-18	
		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 2018-19		PREVIOUS YEAR 2017-18	
		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				
- PUCB Account	1,58,25,740		1,63,80,595	
- PUCB Student Welfare Fund Account	8,58,855	1,66,84,595	8,24,775	1,72,05,370
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		1,66,84,595		1,72,05,370

SCHEDULE - 8B : LOANS, ADVANCES & DEPOSITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19		PREVIOUS YEAR 2017-18	
		TOTAL		TOTAL
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival		11,400		54,600
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCF Fund				
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance		6,12,622		10,000
6. Other Receivables				
c. Outstanding fees receivables for 2018-19		7,77,500		7,23,125
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
TOTAL		14,01,522		7,87,725

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SCHEDULE -9B : ACADEMIC RECEIPTS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
Fee From Students		
Academic Fees		
1. Tuition fee	1,56,66,892	1,46,76,476
Add: Outstanding fee for 2018-19	7,77,500	7,23,125
Less: Outstanding fee for 2017-18	7,23,125	11,98,275
2. Admission fee		
3. Enrolment fee		
5. Laboratory fee	33,45,470	35,72,149
6. Sports fee	1,34,700	1,56,875
7. Registration fee	16,340	12,760
8. Recognition fee	29,700	23,855
Total (A)	1,92,47,477	1,79,66,965
Examination Fees		
1. Admission test fee		
2. Annual Examination fee	22,522	42,680
Total (B)	22,522	42,680
Other Fees		
1. Identity card fee		
2. Fine/Miscellaneous fee	30,71,123	21,80,568
Total (C)	30,71,123	21,80,568
Sale of Publications		
1. Sale of Syallabus and Question Paper, etc		
2. Sale of prospectus including admission forms	2,51,870	2,40,470
Total (D)	2,51,870	2,40,470
LESS: Capitalized Value (E)	13,88,295	12,64,526
Grand Total (A+B+C+D-E)	2,12,04,697	1,91,66,157

SCHEDULE - 10B : GRANTS & DONATIONS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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 2018-19	PREVIOUS YEAR 2017-18
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 12B : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Interest		
2. Income received		
3. Income accrued		
4. Others (Specify)		
TOTAL		

SCHEDULE - 13B : OTHER INCOME

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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/ sports carnival		
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 Intrest 18-19		
Less: accrued for year 17-18		
2. With Non-Scheduled Banks		
3. With Institutions		
Total D	0	0
E. Interest on Savings Accounts:		
1. With Scheduled Banks (CC & B.Voc)	3,17,527	3,59,732
2. With Non-Scheduled Banks		
3. With Institutions		
Total E	3,17,527	3,59,732

SCHEDULE - 13B : OTHER INCOME (Cont.)

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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)	3,17,527	3,59,732

SCHEDULE - 14B : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Academic Receipts		
2. Income from Investments		
TOTAL		

SCHEDULE - 15B : STAFF PAYMENTS AND BENEFITS

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Salaries and Wages	1,20,42,005	1,24,03,504
Add: March 2019 Salary paid in April 2019	6,84,090	9,22,040
Less: March 2018 Salary paid in April 2018	9,22,040	8,81,375
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	55,84,865	56,12,306
11. TA/ DA Expenses	16,221	45,717
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	1,74,05,141	1,81,02,192

SCHEDULE - 16B : ACADEMIC EXPENSES

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Laboratory Expenses/Consumables	46,156	
2. Field work/ participation		
3. Seminar / Workshop	62,209	62,175
4. Examination		
5. Scholarship to Students		
6. Sports Consumables		57,987
7. Cultural & Social Activities Expenses		
8. Community College Expenses		
9. Chemicals		29,907
10. Printing & Processing (Others)	1,65,586	1,78,803
11. Others:		
a. Travel	17,500	
TOTAL	2,91,451	3,28,872

SCHEDULE - 17B : ADMINISTRATIVE & GENERAL EXPENSES

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Electricity and Power	4,93,432	5,38,019
2. Water charges		
3. Insurance		
4. Rent, Rates & Taxes (Including property tax)		
5. Postage & telegrams	19,818	19,333
6. Printing & Stationery	1,11,963	65,722
7. Telephone & Internet Charges	1,65,037	1,66,475
8. CPF Matching Contribution		
9. Contingencies	10,08,059	7,63,003
10. Professional Charges		
11. Advertisement & Publicity	76,874	3,96,921
12. Minor & Major works (Civil)	13,287	
TOTAL	18,88,470	19,49,473

SCHEDULE - 18B : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	1,61,649	2,91,183
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease		
3. Rent / Lease Expenses		
TOTAL	1,61,649	2,91,183

SCHEDULE - 19B : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Building		
2. Furniture & Fixtures		
3. Plan & Machinery		
4. Office Equipments	34,128	1,84,328
5. Cleaning Materials & Services		
6. Others (Specify)		
a. Estate Maintenance	64,151	14,27,024
b. Maintanance of Hostel		
c. Campus Beautification(AMC for Garden Development)		0
d. Generator Maintenance		
TOTAL	98,279	16,11,352

SCHEDULE - 20B : FINANCE COST

(Amount-₹)

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
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 2018-19	PREVIOUS YEAR 2017-18
a. Provision for Bad & Doubtful debts / advances		
b. Depreciation	24,25,964	21,47,893
c. Rounding Off Exp		
TOTAL	24,25,964	21,47,893

SCHEDULE - 22B : PERIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2018-19	PREVIOUS YEAR 2017-18
1. Daily Wages	5,89,497	
2. AMC for garden	34,128	
3. Housekeeping	3,16,838	
TOTAL	9,40,463	0

PONDICHERY UNIVERSITY

GPF & CPF A/C

BALANCE SHEET AS AT 31ST MARCH 2019

(Amount-₹)

Amount	Liabilities	Amount	Total Amount	Assets	Amount	Total Amount
	GPF:			Investment		
				GPF	24,06,33,198	
	Opening Balance	27,44,93,272		CPF	9,47,49,997	33,53,83,195
	Less: Subscription for March 2018	57,16,610				
	Add: Subscriptions in the year	6,32,38,944		Int. Accrued as on 31/03/2019:		
	Add: Subscription for March 2019	51,36,830		GPF	5,74,56,067	
	Add: Recovery	1,06,45,335		CPF	1,84,54,344	7,59,10,411
	Add: Interest Credit	1,99,63,172				
	Less: Advance / Withdrawal	6,24,56,425				
	Closing Balance		30,53,04,518	Subscription Due for March 2019:		
				GPF	51,36,830	
				CPF	6,41,091	57,77,921
	CPF:					
	Opening Balance	7,26,13,595				
	Less: Subscription for March 2018	8,36,960				
	Add: Subscriptions in the year	79,89,941				
	Add: Subscription for March 2019	6,41,091				
	Add: Recovery	34,50,685				
	Add: Interest Credited	37,23,760				
	Less: Advance / Withdrawal	61,68,162				
	Closing Balance		8,14,13,950			
	University Contribution (CPF)					
	Opening Balance	3,19,09,020				
	Add: Subscriptions in the year	79,29,353				
	Add: Interest Credited	37,02,580	4,35,40,953			
	Interest Reserve:			Cash at Bank		
	Opening Balance	4,25,22,872		GPF	4,19,13,409	
	Excess of Income Over Expenditure	1,04,11,303	5,29,34,175	CPF	2,42,08,660	6,61,22,069
	TOTAL >>>		48,31,93,596	TOTAL >>>		48,31,93,596


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PONDICHERY UNIVERSITY

GPF & CPF A/C

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Amount 31/Mar/19	EXPENDITURE		Amount 31/Mar/19	INCOME		Amount 31/Mar/19
	Interest Credited to:			Interest earned on Investment:		
				GPF	1,99,63,172	
	GPF Account	1,99,63,172		CPF	74,26,340	
					2,73,89,512	
				Add: Interest Accrued on 03/19:		
	CPF Account	37,23,760		GPF	5,74,56,067	
				CPF	1,84,54,344	
					7,59,10,411	
	Universtiy Contribution (CPF)	37,02,580	2,73,89,512	Less: Interest Accrued for March 18:		
				GPF	4,93,85,599	
	Excess of Income Over Expenditure	1,04,11,303	1,04,11,303	CPF	1,61,13,509	
					6,54,99,108	3,78,00,815
	TOTAL >>>		3,78,00,815	TOTAL >>>		3,78,00,815


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

(Amount-₹)

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2018-2019

RECEIPT	Amount	Total Amount	PAYMENT	Amount	Total Amount
OPENING 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			
G.P.F. Subscription		6,32,38,944	G.P.F. Advance		86,97,041
GPF Advance Recovery		1,06,45,335	G.P.F. Part Final Withdrawl		3,39,23,300
Interest earned on Investments (GPF)		1,99,63,172	G.P.F. Final Withdrawl		1,98,36,084
C.P.F. Subscription		79,89,941	C.P.F. Advance		57,93,777
C.P.F. Recovery		34,50,685	C.P.F. Final -Withdrawal		3,74,385
C.P.F. Matching Contribution		79,29,353			
C.P.F. Interest on Investments		74,26,340			
			CLOSING BALANCE		
			Cash at Bank		
			GPF	4,19,13,409	
			CPF	2,42,08,660	6,61,22,069
			Investments		
			GPF	24,06,33,198	
			CPF	9,47,49,997	33,53,83,195
TOTAL >>>		47,01,29,851	TOTAL >>>		47,01,29,851

PONDICHERY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2019

(Amount-₹)

Amount	Liabilities	Amount	Total Amount	Assets	Amount	Total Amount
	NPS Tier - 1 Account			NPS Tier - 1 Account		
	Opening Balance	3,89,47,190		Subscriptions for March 2019		28,08,531
	Less: Subscription for March 2018	51,64,044		University Contribution for March 2019		28,08,531
	Add: Subscriptions in the year	4,60,37,574				
	University Contribution in the year	4,60,37,574		Investment		2,29,61,401
	Interest Credited	0				
	Less: Transfer to NSDL	7,69,78,466		Int. Accrued but not due		58,53,884
	NPS REFUND	1,64,68,552				
	Add: Subscriptions for March 2019	28,08,531				
	University Contribution for March 2019	28,08,531	3,80,28,338			
	Excess of Income Over Expenditure		17,52,784			
				Bank Balance		53,48,775
	TOTAL >>>		3,97,81,122	TOTAL >>>		3,97,81,122


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PONDICHERRY UNIVERSITY**NPS TIER - 1 ACCOUNT****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

(Amount-₹)

Amount 31/Mar/19	EXPENDITURE	Amount 31/Mar/19	INCOME	Amount 31/Mar/19	Amount 31/Mar/19
	Interest Credited to Subscriber's Accounts		Interest earned on Investment	15,77,037	
			Less: Interest Accrued 31/03/18	56,78,137	
			Add: Interest Accrued but not due	10,50,473	
	Excess of Income Over Expenditure	17,52,784	Accrued Interest Difference (18-19)	48,03,411	17,52,784
	TOTAL >>>	17,52,784	TOTAL >>>		17,52,784


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PONDICHERY UNIVERSITY**NPS TIER - 1 ACCOUNT****RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2018-2019**

RECEIPT	Amount	Total Amount	PAYMENT	Amount	Total Amount
OPENING BALANCE:					
Cash at Bank	56,05,010		Investments		2,29,61,401
Investments	2,25,00,000	2,81,05,010			
NPS Tier - 1 Account					
Own Subscription		4,60,37,574	NPS Refund(Sub)		27,45,800
University Contribution		4,60,37,574	NPS Refund(MC)		1,37,22,752
Interest on Investment		15,77,037	Transfer to NSDL		7,69,78,466
			Closing Balance as on 31/03/2019		53,48,776
TOTAL >>>		12,17,57,195	TOTAL >>>		12,17,57,195

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 %
E-Journals	-	40.00%
Software	-	40.00%
Vehicles	-	10.00 %
Buildings	-	2.00 %
Plant and Machinery	-	5.00 %

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

- A consolidated Receipts & Payments A/c has been prepared.
 - Revenue Grants relating to 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.61,23,84,909/-

SCHEDULE - FIXED ASSETS	EMSF										AMOUNT		
DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Cost/ Valuation as at beginning of the year	Additions during the year	Deductio s 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	1,95,38,311	2.00
2.OFFICE EQUIPMENT	57,88,83,071	2,90,87,037		60,79,70,108	5,93,35,938					5,93,35,938	54,86,34,170	51,95,47,133	7.50
3.VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	10.00
4.FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	7.50
5.COMPUTER	2,39,660	23,98,724		26,38,384	0					0	26,38,384	2,39,660	20.00
6.BOOKS & JOURNALS	2,12,65,553	15,95,257		2,28,60,810	65,26,006					65,26,006	1,63,34,804	1,47,39,547	10.00
7.WORK IN PROGRESS	2,22,50,000			2,22,50,000	0					0	2,22,50,000	2,22,50,000	
TOTAL	64,82,89,293	3,30,81,018		68,13,70,311	6,89,85,402					6,89,85,402	61,23,84,909	57,93,03,891	

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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.24,23,10,420/- in respect of 349 employees who have been allotted PRAN numbers has been transferred upto to 2018-19, to NSDL. The balance of Rs.2,83,10,177/- 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.
 - As per the EC resolution dated 22.03.2009, the Institutional charges of various projects have been transferred to EMSF overhead which is treated as Corpus Fund for utilization of the running and upkeep of the project cell, administrative and accounting services, office support and for infrastructure facilities of the Project Investigators with appropriate approval. 20% of the total Institutional charges transferred to EMSF overhead will be utilized by the Project Investigators related to their project expenses.
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PONDICHERY UNIVERSITY
CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2018-2019

(Amount-₹)

RECEIPT	₹	₹		PAYMENT	₹	₹	
OPENING BALANCE:							
Annual Allocation							
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					
GPF Account							
Cash at bank	1,92,55,586						
Investments	23,18,99,995	25,11,55,581					
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					

(Amount-₹)

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				
General A/c						
Annual Allocation				Non-Plan		
Salary	67,60,12,000			Salary	108,43,79,954	
Recurring	31,61,15,000			Other Components	13,36,14,971	
Capital Asset	26,75,00,000	125,96,27,000		Pension	15,97,35,269	
University Receipts	24,90,91,178			Recurring	40,06,58,600	
Advance Adjustment	6,72,41,129			Advance	7,24,23,144	
Advance Refund	68,85,322			Pre-paid Insurance	1,66,756	
Interest	52,93,298	32,85,10,927		Non-Net Fellowship	4,47,87,852	
				Capital Assets	2,72,18,913	192,29,85,459
Plan				Plan		
Specific Plan Schemes	3,14,93,223			Non-Recurring	9,41,20,682	
Interest on Investment	54,03,686			Advance	45,86,305	9,87,06,987
Advance Adjustment	10,68,795	3,79,65,704				

(Amount-₹)

EMSF			EMSF			
Grants Received from various Agencies	14,09,03,049		Recurring	13,63,18,817		
Interest on Investment	1,01,57,798		Non-Recurring	3,30,81,018		
Advance Adjustment	26,57,488	15,37,18,335	Advane	20,83,180	17,14,83,015	
Debt & Deposit			Debt & Deposit			
Receipts	13,12,62,018		Expenditure	13,33,72,946		
Interest on Investments	4,93,59,443		Non-Recurring - Debit & Deposit	15,25,71,025		
Adjustment advance	22,45,243	18,28,66,704	UDF	47,72,779		
			Advane	38,45,579	29,45,62,329	
GPF			GPF			
Subscription / Recovery	7,38,84,279		GPF Advance	86,97,041		
Interest on Investments	1,99,63,172	9,38,47,451	GPF Part Final Withdrawl	3,39,23,300		
			GPF Final Withdrawl	1,98,36,084	6,24,56,425	
CPF			CPF			
Subscription / Recovery / Matching	1,93,69,979		CPF Advance	57,93,777		
Interest on Investments	74,26,340	2,67,96,319	CPF Final Withdrawl	3,74,385	61,68,162	
NPS			NPS			
Subscription / Matching	1,50,96,682		Nps Refund	16468552	1,64,68,552	
Interest on Investments	15,77,037	1,66,73,719				
Endowments			Endowments			
Adjustment Advance (old)	57,600		Expenditure	23,45,407	23,45,407	
Income on Investments	15,52,993	16,10,593				

(Amount-₹)

Distance Education			Distance Education			
Receipts	14,24,37,946		Salary/ OTA /Honorarium	7,52,96,694		
Income on Investments	4,47,68,943		Other Administrative Expenses	1,99,91,063		
Adjustment of Advances	3,21,835		Non-Recurring	19,723		
Adjustment from Community College	18,00,000	18,93,28,724	Transfer of fund (Non-Plan)	1,36,65,603		
			Temporary Advance	7,95,388	10,97,68,471	
Community College			Community College			
Receipts	2,39,32,817		Salary & Wages	1,29,25,874		
Income on Investments	3,17,527		Other Administrative Expenses	80,97,529		
Advance Adjustment	43,200	2,42,93,544	Non-Recurring	13,88,295		
			Temporary Advance	6,02,622		
			Transfer of fund (DISTANCE EDUCATION)	18,00,000	2,48,14,320	
			CLOSING BALANCE:			
			Annual Allocation			
			Imprest	12,522		
			Cash at bank	10,69,85,497		
			Investments	21,99,99,978	32,69,97,997	
			Plan A/c			
			Cash at bank	2,17,255		
			Investments	4,00,00,000	4,02,17,255	
			EMSF A/c			
			Cash at bank	2,66,24,697		
			Investments	16,40,00,000	19,06,24,697	
			Debt & Deposit Account			
			Cash at bank	14,15,74,339		
			Investments	67,86,20,393	82,01,94,732	

(Amount-₹)

			GPF Account			
			Cash at bank	4,19,13,409		
			Investments	24,06,33,198	28,25,46,607	
			CPF Account			
			Cash at bank	2,42,08,660		
			Investments	9,47,49,997	11,89,58,657	
			NPS Account			
			Cash at bank	53,48,776		
			Investments	2,29,61,401	2,83,10,177	
			Endowments			
			Cash at bank	30,62,708		
			Investments	1,98,62,923	2,29,25,631	
			Distance Education			
			Cash at bank	14,23,75,501		
			Investments	95,18,98,977	109,42,74,478	
			Community College			
			Cash at bank	80,71,740		
			Cash at (cc-Mahe) A/c	72,85,940		
			Cash at Bank (CC-P(B.Voc)	4,68,060		
			Cash at Students Welfare Fund A/c	8,58,855	1,66,84,595	
			TOTAL >>>			
		565,14,93,951		TOTAL >>>		565,14,93,951

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts
of the Pondicherry University, Puducherry for the year ended
31 March 2019**

We have audited the attached Balance Sheet of the Pondicherry University, Puducherry as at 31 March 2019, 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

Application of Funds – Capital Work in Progress ₹ 214,79,97,374

1. The work of 'Establishment of Hot Spot Wi-fi Campus Connect' valuing ₹ 6,92,38,864 was completed in September 2017. However, it was accounted as Work in Progress. Further, a balance of ₹ 19,79,136 is still accounted under Earmarked fund-Schedule-2, which was not reconciled.

2. Work of providing 500 KVA transformer and DG set at a cost of ₹ 1,02,58,500 was completed and completion certificate issued by CPWD in April 2018. However, the value of the work was not capitalized resulting in overstatement of Work-in-progress by ₹ 1,02,58,500 and understatement of Fixed Assets – Electrical installations and fittings by ₹ 97,45,575 and understatement of depreciation by ₹ 5,12,925.

3. Total value of Capital Works-In-Progress/Advances with RITES Ltd under 'Plan' and 'Debt & Deposit' account was ₹ 104,06,27,205. However, as per Monthly Progress Report for March 2019 furnished by M/s RITES Ltd, value of completed work was ₹ 142,30,75,288 and the balance available with them was ₹ 9,32,70,901. The figures were not reconciled and the value of completed works were not shifted from WIP to the respective asset heads.

B. General

Investment made out of NPS fund was ₹ 2,29,61,401. However, interest accrued was not accounted under 'interest credited to subscriber's account in the Income & Expenditure Account. Further, as per Schedule 24, Notes on Accounts, an amount of ₹ 2,83,10,177 towards NPS accumulations of twelve members was not transferred to NSDL due to non-allotment of PRAN for which no break up details are available.

C. Effect of Revision of Accounts

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities were decreased by ₹ 6.49 crore and deficit decreased by ₹ 7.61 crore.

D Management letter

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

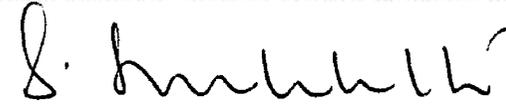
E Grants in aid

Out of ₹ 110.96 crore grants-in-aid received for the year, internal receipts of ₹ 0.53 crore and unspent balance of ₹ 68.02 crore of previous year, totaling ₹ 179.51 crore, the University could utilize a sum of ₹ 146.31 crore, leaving a balance of ₹ 33.20 crore as at 31st March 2019.

- 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 2019; 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



Director General of Audit (Central)

Date: 09-01-2020
Place : Chennai

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

Internal audit was not conducted for the year 2018-19.

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 in previous years. 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 was not carried out for the year 2018-19.

4 Regularity in payment of statutory dues:

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

**Director/CE**

UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

The observation of the Audit is noted for compliance. Steps are being initiated to appoint an IAO so as to strengthen the Internal Audit System. However, as a temporary measure, the University has appointed an AIAO on contractual basis for the purpose to oversee the adequacy of Internal Audit System and he has also joined in the Finance & Accounts Section on 24.01.2020.

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:

The observation of the Audit is noted for compliance and necessary action will be taken for undertaking physical verification of Fixed Assets and inventories.

4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date:28.01.2020.


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