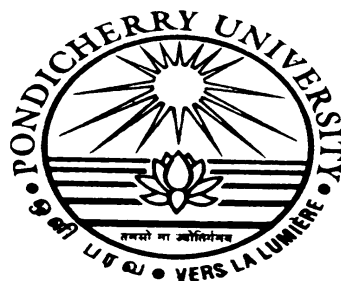


PONDICHERRY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2020-2021

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2020-21

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2021

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

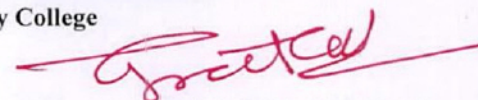
* Numerals(1,2,3,4,5,6,7,8) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


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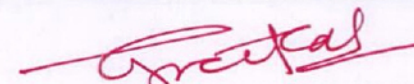
GENERAL ACCOUNTS

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

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


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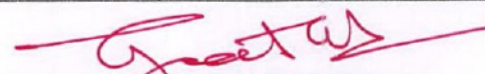
PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

Page No.3

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



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**PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE**

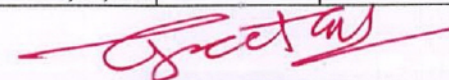
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

Page No.4

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



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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - 1 : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,153,192,419		-6,604,778,122	
Add: Capital Asset - Capitalised Value	22,14,94,510		4,35,39,388	
Excess of Income over Expenditure - Salary A/c	16,27,18,117			
Less: Excess of Income over Expenditure - Salary A/c			8,45,216	
Excess of Ependiture over Income - Recurring A/c	33,14,21,896		57,96,47,977	
HEFA Loan Repayment for the year 2020-21	1,03,47,000			
Accrued Interest (19-20)	60,41,737		1,14,60,492	
		-7,116,790,425		-7,153,192,419
Plan Account: Opening Balance	342,82,18,142		354,04,72,153	
Add: Capitalised Value	176,92,10,458		41,41,575	
Less: Depreciation(2020-21)	15,51,45,532		11,63,95,586	
Transferred to Building	169,40,05,291			
Transferred to Equipment(Campus WIFI)	6,92,38,864			
TOTAL		327,90,38,913		342,82,18,142
Major Building Corpus Fund		38,62,57,569		38,62,57,569
New Convention Centre (Auditorium)	37,39,45,519		37,10,13,219	
Add: Addition during the Year	44,00,000	37,83,45,519	29,32,300	37,39,45,519
Debt & Deposit (Infrastructure & Devolpment)	3,22,73,287		2,96,08,330	
Add: Capitalised Value	1,63,36,699		76,27,002	
Less: Depreciation	62,30,048		49,62,045	
Transferred to Building	40,00,000	3,83,79,938		3,22,73,287
Placement Fund		36,890		36,890
University Development Fund	3,93,81,658		4,14,35,950	
Add: Capitalised Value	47,40,000		6,42,126	
Less: Depreciation	26,96,418		26,96,418	3,93,81,658
Transferred to Building	47,40,000	3,66,85,240		
Total (A)		-2,998,046,357		-2,893,079,354
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-2,998,046,357		-2,893,079,354
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		136,77,82,718		129,42,75,335
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		3,42,40,662		3,66,89,285
GRAND TOTAL (1) + (1A) + (1B)		-1,596,022,978		-1,562,114,733

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

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

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

PARTICULARS	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>	
A - Specific Plan Schemes							
a) Opening Balance	3,16,186	-46,373	39,48,448	-7,902	27,900	42,38,259	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments		1,61,907				1,61,907	
iii. Accrued Interest (20-21)							
Less: Accrued Interest (19-20)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	1,61,907	0	0	0	1,61,907	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc				1,44,000		1,44,000	
- Other Administrative Expenses		1,15,534		2,000		1,17,534	
LESS - Previous year Expenditure Reclassified							
TOTAL (c)	0	1,15,534	0	1,46,000	0	2,61,534	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,16,186	0	39,48,448	-153,902	27,900	41,38,632	42,38,259

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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

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

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

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

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	-119,702,343	4,04,09,207	-79,293,136	51,56,21,125	43,63,27,989
Add:					
Grant Received during the year	166,65,91,000	41,09,83,000	207,75,74,000	8,50,00,000	216,25,74,000
Interest payable to UGC	0			1,39,88,602	
Internal Receipts		20,73,12,765	20,73,12,765	0	20,73,12,765
Total A	154,68,88,657	65,87,04,972	220,55,93,629	61,46,09,727	280,62,14,754
Less:					
Utilized for Revenue/Capital Expenditure	120,47,73,084	58,81,54,733	179,29,27,817	22,14,48,017	201,43,75,834
Interest Refunded to UGC	6,77,331		6,77,331	2,15,77,670	2,22,55,001
March Salary transferred	7,98,41,203		7,98,41,203		7,98,41,203
Withdrawn by RBI as on 31.03.2021	26,15,97,039	19,26,760	26,35,23,799	1,51,46,837	27,86,70,636
Total B	154,68,88,657	59,00,81,493	213,69,70,150	25,81,72,524	239,51,42,674
Total: (A - B)	0	6,86,23,479	6,86,23,479	35,64,37,203	42,50,60,682

DESCRIPTION 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	27,20,44,216	2,40,77,326		29,61,21,542	13,62,59,363	54,40,884	4,81,547		59,22,431	14,21,81,794	15,39,39,748	13,57,84,853
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304		0		0	36,07,304	0	0
V. Furniture, Fixtures & Fittings	7.50	5,19,71,495	89,62,842		6,09,34,337	4,78,62,731	38,97,862	6,72,213		45,70,075	5,24,32,806	85,01,531	41,08,764
VI. Office Equipment	7.50	15,55,85,513	2,53,92,634		18,09,78,147	15,40,43,457	23,26,739	19,04,448		42,31,187	15,82,74,644	2,27,03,503	15,42,056
VII. Scientific Equipment	8.00	58,80,689			58,80,689	7,04,922	4,70,455	0		4,70,455	11,75,377	47,05,312	51,75,767
VIII. Computer/peripherals	20.00	5,02,57,515	38,34,790		5,40,92,305	4,61,50,635	41,06,880	7,66,958		48,73,838	5,10,24,473	30,67,832	41,06,880
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	15,07,54,759	1,86,03,186		16,93,57,945	14,78,90,572	1,50,75,476	18,60,319		1,69,35,795	16,48,26,367	45,31,579	28,64,187
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		69,03,43,806	8,08,70,778	0	77,12,14,584	53,65,63,134	3,13,18,296	56,85,484	0	3,70,03,780	57,35,66,914	19,76,47,674	15,37,80,672
Intangible Assets													
a. E-Journals	40.00	9,86,23,670	4,57,99,469		14,44,23,139	8,89,56,193	96,67,477	1,83,19,788		2,79,87,265	11,69,43,458	2,74,79,681	96,67,477
b. Journals - Software	40.00	15,55,299			15,55,299	12,93,484	1,74,544	0		1,74,544	14,68,028	87,271	2,61,815
C. Computer - Software	40.00	6,00,000			6,00,000	2,40,000	2,40,000	0		2,40,000	4,80,000	1,20,000	3,60,000
Total Intangible Assets		10,07,78,969	4,57,99,469	0	14,65,78,438	9,04,89,677	10,28,929	1,83,19,788	0	2,84,01,809	11,88,91,486	2,76,86,952	1,02,89,292
XII. a.Capital Work-in-Progress(UPPRN)			6,35,00,000		6,35,00,000					0	0	6,35,00,000	
b.Capital Work-in-Progress(C&DS)			3,03,22,633		3,03,22,633						0	3,03,22,633	
c.Capital Work-in-Progress(HEFA)			10,01,630		10,01,630						0	10,01,630	
XII. Capital Work-in-Progress Total		0	9,48,24,263	0	9,48,24,263	0	0	0	0	0	0	9,48,24,263	0
A. Total of CURRENT YEAR		79,11,22,775	22,14,94,510	0	101,26,17,285	62,70,52,811	3,23,47,225	2,40,05,271	0	6,54,05,589	69,24,58,400	32,01,58,889	16,40,69,964
PREVIOUS YEAR		74,75,83,387	4,35,39,388		79,11,22,775	59,15,48,498	2,48,11,477	1,06,92,835		3,55,04,312	62,70,52,811	16,40,69,964	15,60,34,889

SCHEDULE 4 - FIXED ASSETS (FY 2020-21)

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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	185,60,28,151	169,40,05,291	3,96,06,422	351,04,27,020	22,94,70,494	3,71,20,563	3,38,80,106	7,92,128	7,02,08,540	29,96,79,034	321,07,47,986	162,65,57,657
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00	3,33,210			3,33,210	1,29,426	16,661			16,661	1,46,087	1,87,124	2,03,785
IV. Vehicle	10.00	59,35,279			59,35,279	59,35,279				0	59,35,279	0	0
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	12,42,60,123	1,52,50,464	0		1,52,50,464	13,95,10,587	6,38,28,934	7,90,79,398
VI. Office Equipment	7.50	84,26,71,919	7,50,32,516		91,77,04,435	58,26,16,883	6,32,00,394	56,27,439		6,88,27,833	65,14,44,716	26,62,59,719	26,00,55,036
VII. Computer/peripherals	20.00	5,90,59,885	1,72,651		5,92,32,536	5,90,59,885		34,530		34,530	5,90,94,415	1,38,121	0
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	32,30,016	8,07,504	0		8,07,504	40,37,520	1,21,12,561	1,29,20,065
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,84,70,813		0		0	10,84,70,813	0	0
X. Academic Robes													
Xi. Tube wells & water supply													
Xii. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		309,19,88,859	176,92,10,458	3,96,06,422	482,15,92,895	111,31,72,918	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	126,83,18,451	355,32,74,444	197,88,15,941
Intangible Assets													
a. E-Journals	40.00	24,65,179			24,65,179	24,65,179		0		0	24,65,179	0	0
Total Intangible Assets		24,65,179	0		24,65,179	24,65,179	0	0		0	24,65,179	0	0
A. Total of CURRENT YEAR		309,44,54,038	176,92,10,458	3,96,06,422	482,40,58,074	111,56,38,097	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	127,07,83,630	355,32,74,444	197,88,15,940
XII. a.Capital WIP/Advance - CPWD		102,43,91,305		102,43,91,305	0							0	102,43,91,305
b. Capital WIP/Advance - RITES		66,96,13,986		66,96,13,986	0							0	66,96,13,986
C. WIP/Advance - HR TEM Equipment		0			0							0	0
D. WIP/Advance - WIFI		6,92,38,864		6,92,38,864	0							0	6,92,38,864
TRANSFER TO ASSETS		0			0							0	0
B. NET WORK-IN-PROGRESS		176,32,44,155	0	176,32,44,155	0							0	176,32,44,155
GRANT TOTAL (A+B)		485,76,98,193	176,92,10,458	180,28,50,577	482,40,58,074	111,56,38,097	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	127,07,83,630	355,32,74,444	374,20,60,096
PREVIOUS YEAR		485,35,56,618	41,41,575	0	485,76,98,193	99,92,42,513	11,62,51,734	1,43,852	0	11,63,95,586	111,56,38,097	374,20,60,096	385,43,14,105

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

DESCRIPTION DEBT & DEPOSIT	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00		40,00,000		40,00,000			80,000		80,000	80,000	39,20,000	23,64,503
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	26,27,225	11,01,312		37,28,537	2,62,723	2,62,723	1,10,131		3,72,854	6,35,577	30,92,960	23,64,503
V. Furniture & Fixtures	7.50	43,09,511	67,83,772		1,10,93,283	17,57,407	3,23,213	5,08,783		8,31,996	25,89,403	85,03,880	25,52,104
VI. Office Equipment	7.50	1,99,31,903	19,92,570		2,19,24,473	76,44,767	14,94,893	1,49,443		16,44,335	92,89,102	1,26,35,371	1,22,87,136
VII. Computer/peripherals	20.00	22,80,982	1,13,811		23,94,793	17,93,904	4,56,196	22,762		4,78,959	22,72,863	1,21,930	4,87,078
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	9,53,341	4,76,670	0		4,76,670	14,30,011	33,36,693	38,13,363
X. Academic Robes													
Xi. Tube wells & water supply													
Xii. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	5,45,750			5,45,750	5,45,750		0		0	5,45,750	0	0
d). Gymnassium Equipments													
Total Tangible Assets		3,44,62,076	1,39,91,466	1	4,84,53,541	1,29,57,893	30,13,696	8,71,120	1	38,84,815	1,68,42,707	3,16,10,835	2,38,68,687
Intangible Assets													
a. E-Journals	40.00	2,30,23,347	23,45,233		2,53,68,580	2,30,23,347	14,07,140	9,38,093		23,45,233	2,53,68,580	0	0
Total Intangible Assets		2,30,23,347	23,45,233	0	2,53,68,580	2,30,23,347	14,07,140	9,38,093	0	23,45,233	2,53,68,580	0	0
A. Total of CURRENT YEAR		5,74,85,423	1,63,36,699	1	7,38,22,121	3,59,81,240	44,20,836	18,09,213	1	62,30,048	4,22,11,287	3,16,10,835	2,38,68,687
XII. a.Capital WIP/Advance - CPWD		90,00,000	0	40,00,000	50,00,000							50,00,000	90,00,000
XII. a.Capital WIP/Advance - RITES		37,39,45,519			37,39,45,519							37,39,45,519	37,39,45,519
XIII. a.Capital WIP/Advance - C&DS			44,00,000		44,00,000							44,00,000	
B. NET WORK-IN-PROGRESS		38,29,45,519	44,00,000	40,00,000	38,33,45,519	0	0	0	0	0	0	38,33,45,519	38,29,45,519
GRANT TOTAL (A+B)		44,04,30,942	2,07,36,699	40,00,001	45,71,67,640	3,59,81,240	44,20,836	18,09,213	1	62,30,048	4,22,11,287	41,49,56,354	40,68,14,206
PREVIOUS YEAR		42,98,71,639	1,05,59,302	0	44,04,30,941	3,10,19,194	42,72,078	6,89,968		49,62,045	3,59,81,239	40,44,49,702	39,88,52,445
(7) GENERAL ACCOUNTS TOTAL		614,21,75,724	201,61,81,667	181,15,90,578	634,67,66,814	179,59,52,647	15,58,60,066	6,53,56,559	7,92,129	22,94,77,587	202,54,30,236	432,13,36,583	434,62,23,077

DESCRIPTION DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,53,67,664		15,67,042	3,38,00,622	1,06,73,028	7,07,353		31,341	6,76,012	1,13,49,040	2,24,51,582	2,46,94,636
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	5,21,701			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	24,73,673	2,14,807			2,14,807	26,88,480	1,75,611	3,90,418
VI. Office Equipment	7.50	56,53,893	7,59,686		64,13,579	56,17,097	4,24,042	56,976		4,81,018	60,98,115	3,15,464	36,797
VII. Computer/peripherals	20.00	8,51,017	6,64,413		15,15,430	8,51,017	1,70,203	1,32,883		3,03,086	11,54,103	3,61,327	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,87,18,480	1,64,616		1,88,83,096	1,26,76,150	18,71,848	16,462		18,88,310	1,45,64,460	43,18,636	60,42,330
X. Software	40.00		1,63,430		1,63,430			65,372		65,372	65,372	98,058	
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinartor													
A. Total of CURRENT YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,181
PREVIOUS YEAR		6,86,32,371	39,780		6,86,72,151	3,39,97,149	35,07,838	2,984		35,10,822	3,75,07,971	3,11,64,173	3,46,35,222

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	40,19,300	2,93,313			2,93,313	43,12,613	1,03,53,032	1,06,46,345
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	80,967				8,09,668	0	0
V. Furniture & Fixtures	7.50	68,20,110	46,723		68,66,833	47,46,058	5,11,508	3,504		5,15,012	52,61,070	16,05,763	20,74,053
VI. Office Equipment	7.50	1,80,07,751	53,100		1,80,60,851	1,37,88,648	13,50,581	3,983		13,54,564	1,51,43,212	29,17,639	42,19,103
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	4,28,405				21,42,026	0	
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	19,54,410	2,10,741			1,53,002	21,07,412	0	1,53,002
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	99,120	99,120			99,120	1,98,240	49,560	1,48,680
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,48,00,412	99,823	0	4,49,00,235	2,75,59,230	29,74,636	7,487	0	24,15,011	2,99,74,241	1,49,25,994	1,72,41,183
PREVIOUS YEAR		4,43,38,083	4,62,329		4,48,00,412	2,50,93,966	23,50,054	1,15,211		24,65,265	2,75,59,231	1,72,41,183	1,92,44,117

FIXED ASSET

Total Tangible Asset General Account		397,84,51,119	187,06,64,670	4,11,73,465	580,79,42,324	174,50,41,646	16,03,08,586	4,63,77,858	8,23,470	20,47,74,163	194,98,15,809	385,81,26,512	223,34,09,468
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		397,84,51,119	187,06,64,670	4,11,73,465	580,79,42,324	174,50,41,646	16,03,08,586	4,63,77,858	8,23,470	20,47,74,163	194,98,15,809	385,81,26,512	223,34,09,468
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
TOTAL (4) + (4A) + (4B) = A		397,84,51,119	187,06,64,670	4,11,73,465	580,79,42,324	174,50,41,646	16,03,08,586	4,63,77,858	8,23,470	20,47,74,163	194,98,15,809	385,81,26,512	223,34,09,468
Total Intangible Asset General Account = B		12,62,67,495	4,81,44,702	0	17,44,12,197	11,59,78,203	24,36,069	1,92,57,881	0	3,07,47,042	14,67,25,245	2,76,86,952	1,02,89,292
GRAND TOTAL = A+B		410,47,18,614	191,88,09,372	4,11,73,465	598,23,54,521	186,10,19,849	16,27,44,655	6,56,35,739	8,23,470	23,55,21,204	209,65,41,053	388,58,13,465	224,36,98,760

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		215,09,29,676	6,79,00,000	177,19,84,155	44,68,45,519	0	0	0	0	0	0	47,81,69,782	215,09,29,676
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		215,09,29,676	6,79,00,000	177,19,84,155	44,68,45,519	0	0	0	0	0	0	47,81,69,782	215,09,29,676

SCHEDULE - 5 : INVESTMENT
Earmarked / Endowment Funds

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

SCHEDULE -6 : INVESTMENT - Others

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

SCHEDULE - 7 : CURRENT ASSETS

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

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

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

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

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PARTICULARS	CURRENT YEAR 2020-21		PREVIOUS YEAR 2019-20	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Insurance	5,38,429		4,02,799	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		14,60,429		13,24,799
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		97,67,891	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposti with BSNL	61,09,530	1,72,50,001	61,09,530	1,63,97,701
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
EMSF	35,56,658		38,11,015	
Endowment Fund	14,05,270	49,61,928	10,74,162	48,85,177
b. Investments from Others:				
Annual Allocation - Capital Asset Plan	64,38,854		60,41,737	
HEFA	14,451		13,859	
HEFA	24,03,906			
HBA	42,24,855		50,16,313	
Debt & Deposit	1,00,27,183		1,17,65,676	
Student Merit Scholarship	3,29,427		4,04,999	
Placement	6,23,525		7,05,663	
Staff Welfare Fund	18,835		1,203	
Affiliation & Inspection Fund	26,77,276		23,57,311	
PGDCF	1,17,810		1,43,211	
NFIG Fund	3,927		4,774	
Day Care Centre	15,708		19,095	
UDF	2,35,662		2,71,483	
Examination Fund	17,898		20,856	
Hostel Mess Subsidy Fund	69,81,316		88,33,382	
Sports Fund	3,31,866		3,98,321	
CIF Corpus Fund	1,75,907		2,04,550	
Pre-Primary School Fund	86,590		1,00,696	
International Convention Centre	16,138	3,47,41,134		3,63,03,129
b. On Loans and Advances				
c. Others				

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

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

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

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

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

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

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

SCHEDULE - 10 : GRANTS & DONATIONS

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PARTICULARS	CURRENT YEAR 2020-21 Rs.			PREVIOUS YEAR 2019-20 Rs.		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(20-21)						
Salary Grant for the year 2020-21	154,62,11,326			125,29,31,486		
Opening balance received from UGC	12,03,79,674			7,47,74,514		
Loan from Capital Asset A/c for salary Purpose				12,03,79,674		
Less: Unutilized Grant(20-21)	0					
Loan amount refunded to Capital Asset A/c	12,03,79,674			7,47,74,514		
March Salary transferred from RBI A/c	7,98,41,203					
Withdrawn by RBI	26,15,97,039					
Opening Balance Difference						
2.Recurring Head(31)						
Opening Balance(20-21)		4,04,09,207			35,71,205	
Opening Balance Difference						
Maintenance Grant (20-21)		41,09,83,000			47,59,86,000	
Less: Capitalized Value		3,12,493			1,97,07,765	
Unutilized Grant(20-21)		6,86,23,479			4,04,09,207	
Withdrawn by RBI		19,26,760				
3.Capital Expenditure(35)						
Opening Balance(20-21)			37,36,63,781			32,31,00,564
Add: Capital Grant			8,50,00,000			12,00,00,000
Amount received from Salary A/c			12,03,79,674			7,47,74,514
Less: Capitalized Value			3,00,10,140			2,38,31,623
Transferred to Recurring A/c			2,66,000			
Loan to Salary A/c for Salary purpose						12,03,79,674
Withdrawn by RBI			1,51,46,837			
Unutilized Grant(20-21)			34,24,48,601			37,36,63,781
3. State Government(s)						
4. Grant Receivable- Non-Plan Withheld(2020-21)						
Non-Plan Withheld(19-20)					2,00,00,000	
TOTAL	120,47,73,084	38,05,29,475	19,11,71,877	137,33,11,160	43,94,40,233	0

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

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

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

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

SCHEDULE - 12 : INTEREST EARNED

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

SCHEDULE - 13: OTHER INCOME

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

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

SCHEDULE - 14 : PRIOR PERIOD INCOME

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

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2020-21 Rs.		PREVIOUS YEAR 2019-20 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	99,85,50,520		108,34,38,180	
Add: March 2021 Salary paid in April 2021	7,98,41,203		7,74,51,305	
Less: March 2020 Salary paid in April 2020	7,74,51,305		7,30,93,003	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		29,02,492		80,29,551
4. Contribution to Other Fund -NPS (MC)		5,68,31,230		4,81,78,650
5. Pension				
Add: March 2021 Pension paid in April 2021		1,21,94,312		1,16,93,234
Less: March 2020 Pension paid in April 2020		1,16,93,234		99,01,527
6. Retirement and Terminal Benefits				
7. LTC facility	72,31,932		58,90,144	
8. Medical facility	1,71,11,718		76,66,594	
9. Children Education Allowance	1,01,52,000		1,51,29,640	
10. Provision for retirement benefits (Annex. Sch.15A)	-25,199,712	44,62,73,322	19,55,24,389	73,15,93,739
11. Leave Encashment	3,18,18,611		6,21,49,127	
TOTAL	104,20,54,967	50,65,08,122	137,41,56,376	78,95,93,647

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	591,22,05,675	55,68,38,955	72,67,62,104	719,58,06,734
Add: Capitalized value of Contributions received from other organization				
Total (a)	591,22,05,675	55,68,38,955	72,67,62,104	719,58,06,734
Less:				
b. Actual Payment during 2020-21	15,53,03,527	5,84,36,129	4,71,02,111	26,08,41,767
Commutation paid during 2020-21		6,60,65,530		6,60,65,530
Total (b)	15,53,03,527	12,45,01,659	4,71,02,111	32,69,07,297
c. Balance Available on 31.03.21(a-b)	575,69,02,148	43,23,37,296	67,96,59,993	686,88,99,437
d. Provision required on 31.03.21 as per Acturaial Value	620,31,75,470	40,71,37,584	71,14,78,604	732,17,91,658
E. Additional Provision to be created during 2019-20(d-c)	44,62,73,322	-25,199,712	3,18,18,611	45,28,92,221

SCHEDULE - 16 : ACADEMIC EXPENSES

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

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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

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

SCHEDULE - 18 : TRANSPORTATION EXPENSES

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

SCHEDULE - 19 : REPAIRS & MAINTENANCE

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

SCHEDULE - 20 : FINANCE COST

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

SCHEDULE - 21 : OTHER EXPENSES

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

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

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

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

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

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

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

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

PONDICHERRY UNIVERSITY

SCHEDULE 4A(Directorate of Distance Education) - FIXED ASSETS (FY 2020-21)

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

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

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

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

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

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

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

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

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

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9A(Directorate of Distance Education):

ACADEMIC RECEIPTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	40,19,300	2,93,313			2,93,313	43,12,613	1,03,53,032	1,06,46,345
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668	80,967				8,09,668	0	
V. Furniture & Fixtures	7.50	68,20,110	46,723		68,66,833	47,46,058	5,11,508	3,504		5,15,012	52,61,070	16,05,763	20,74,053
VI. Office Equipment	7.50	1,80,07,751	53,100		1,80,60,851	1,37,88,648	13,50,581	3,983		13,54,564	1,51,43,212	29,17,639	42,19,103
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026	4,28,405				21,42,026		
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	19,54,410	2,10,741			1,53,002	21,07,412	0	1,53,002
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	99,120	99,120			99,120	1,98,240	49,560	1,48,680
d). Gymnassium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinartor													
A. Total of CURRENT YEAR		4,48,00,412	99,823	0	4,49,00,235	2,75,59,230	29,74,636	7,487	0	24,15,011	2,99,74,241	1,49,25,994	1,72,41,182
PREVIOUS YEAR		4,43,38,083	4,62,329		4,48,00,412	2,50,93,966	23,50,054	1,15,210		24,65,264	2,75,59,229	1,72,41,182	1,92,44,117
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,48,00,412	99,823	0	4,49,00,235	2,75,59,230	29,74,636	7,487	0	24,15,011	2,99,74,241	1,49,25,994	1,72,41,182

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

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

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

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

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

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

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

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

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

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

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

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

SCHEDULE - 12B(Community College) :
INTEREST EARNED

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

SCHEDULE - 13B(Community College) :
OTHER INCOME

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

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

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

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

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

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

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

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

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

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

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

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

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Vehicles (Owned by Educational Institutions)		
a. Running Expenses	89,476	1,63,772
b. Repairs & Maintenance		
2. Vehicle taken on rent / lease	50,940	66,145
3. Rent / Lease Expenses		
4. Insurance (Vehicle)	11,915	
TOTAL	1,52,331	2,29,917

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

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Building		
2. Furniture & Fixtures		
3. Plan & Machinery		
4. Office Equipments	2,80,364	59,965
5. Cleaning Materials & Services		
6. Others (Specify)		
a. Estate Maintenance		
b. Maintenance of Hostel		
c. Campus Beautification(AMC for Garden Development)		
d. Generator Maintenance		
TOTAL	2,80,364	59,965

SCHEDULE - 20B(Community College) :
FINANCE COST

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

SCHEDULE - 21B(Community College) :
OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
a. Provision for Bad & Doubtful debts / advances		
b. Depreciation	24,15,011	24,65,264
c. Rounding Off Exp		
TOTAL	24,15,011	24,65,264


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


PARTICULARS	CURRENT YEAR 2020-21 Rs.	PREVIOUS YEAR 2019-20 Rs.
1. Daily Wages		
2. AMC for garden		
3. Housekeeping		
TOTAL		

PONDICHERRY UNIVERSITY
GPF & CPF A/C
BALANCE SHEET AS AT 31st MARCH 2021

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Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	GPF:			Investment		
				GPF	26,82,31,028	
	Opening Balance	31,54,13,717		CPF	10,80,26,962	37,62,57,990
	Less: Subscription for March 2020	48,42,704				
	Add: Subscriptions in the year	6,13,74,371		Int. Accrued as on 31/03/2021:		
	Add: Subscription for March 2021	44,33,322		GPF	3,51,46,973	
	Add: Recovery	92,04,081		CPF	1,02,95,621	4,54,42,594
	Add: Interest Credit	2,03,55,772				
	Less: Advance / Withdrawal	6,60,50,626				
	Closing Balance		33,98,87,933	Subscription Due for March 2021:		
				GPF	44,33,322	
				CPF	5,95,898	50,29,220
	CPF:					
	Opening Balance	9,24,25,480				
	Less: Subscription for March 2020	7,10,048				
	Add: Subscriptions in the year	82,98,634				
	Add: Subscription for March 2021	5,95,898				
	Add: Recovery	41,24,270				
	Add: Interest Credited	40,44,341				
	Less: Advance / Withdrawal	3,23,98,509				
	Closing Balance		7,63,80,066			
	University Contribution (CPF)					
	Opening Balance	5,62,78,771				
	Add: Subscriptions in the year	80,82,960				
	Add: Interest Credited	46,62,337	6,90,24,068			
	Interest Reserve:			Cash at Bank		
	Opening Balance	2,13,69,977		GPF	4,96,02,502	
	Add: Excess of Income over Expenditure	10,96,381	2,24,66,358	CPF	3,14,26,119	8,10,28,621
	TOTAL >>>		50,77,58,425	TOTAL >>>		50,77,58,425



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



Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
GPF & CPF A/C
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

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Amount 31/Mar/21	EXPENDITURE		Amount 31/Mar/21	INCOME		Amount in Rs. 31/Mar/21
	Interest Credited to:			Interest earned on Investment:		
				GPF	2,03,55,772	
	GPF Account	2,03,55,772		CPF	87,06,678	
					2,90,62,450	
				Add: Interest Accrued on 03/21:		
	CPF Account	87,06,678		GPF	3,51,46,973	
				CPF	1,02,95,621	
					4,54,42,594	
	Universtiy Contribution (CPF)		2,90,62,450	Less: Interest Accrued for March 20:		
				GPF	3,08,93,919	
				CPF	1,34,52,294	
	Excess of Income Over Expenditure		10,96,381		4,43,46,213	3,01,58,831
	TOTAL >>>		3,01,58,831	TOTAL >>>		3,01,58,831


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PONDICHERY UNIVERSITY
GPF & CPF A/C
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2020-21


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RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank					
GPF	7,54,19,837				
CPF	4,95,16,781	12,49,36,618			
Investments					
GPF	21,75,30,095				
CPF	9,31,22,267	31,06,52,362			
G.P.F. Subscription		6,13,74,371	G.P.F. Advance		85,22,637
GPF Advance Recovery		92,04,081	G.P.F. Part Final Withdrawl		3,52,64,464
Interest earned on Investments (GPF)		2,03,55,772	G.P.F. Final Withdrawl		2,22,63,525
C.P.F. Subscription		82,98,634	C.P.F. Advance		46,35,443
C.P.F. Recovery		41,24,270	C.P.F. Part Final Withdrawl		2,59,49,066
C.P.F. Matching Contribution		80,82,960	C.P.F. Final Withdrawl		18,14,000
C.P.F. Interest on Investments		87,06,678			
			CLOSING BALANCE		
			Cash at Bank		
			GPF	4,96,02,502	
			CPF	3,14,26,119	8,10,28,621
			Investments		
			GPF	26,82,31,028	
			CPF	10,80,26,962	37,62,57,990
TOTAL >>>		55,57,35,746	TOTAL >>>		55,57,35,746

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2021

Page No.76

Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	NPS Tier - 1 Account			NPS Tier - 1 Account		
	Opening Balance	4,09,57,393		Subscriptions for March 2021		31,97,226
	Less: Subscription for March 2020	73,97,556		University Contribution for March 2021		44,76,165
	Add: Subscriptions in the year	3,98,80,001				
	University Contribution in the year	5,79,54,739		Investment		1,69,86,897
	Interest Credited	0				
	Less: Transfer to NSDL	11,15,81,207		Int. Accrued but not due		8,48,003
	NPS REFUND	0				
	Add: Subscriptions for March 2021	31,97,226				
	University Contribution for March 20	44,76,165	2,74,86,761			
	Excess of Income Over Expenditure		18,10,921			
				Bank Balance		37,89,391
	TOTAL >>>		2,92,97,682	TOTAL >>>		2,92,97,682



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



Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

Page No.77

Amount 31/Mar/20	EXPENDITURE	Amount in Rs. 31/Mar/21	INCOME	Amount in Rs. 31/Mar/21
	Interest Credited to Subscriber's Accounts		Interest earned on Investment	18,21,680
			Less: Interest Accrued 31/03/20	8,58,762
			Add: Interest Accrued but not due	8,48,003
	Excess of Income Over Expenditure	18,10,921		18,10,921
	TOTAL >>>	18,10,921	TOTAL >>>	18,10,921


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


Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2020-21

Page No.78

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank	95,18,400		Investments		1,69,86,897
Investments	2,31,82,675	3,27,01,075			
NPS Tier - 1 Account					
Own Subscription		3,98,80,001			
University Contribution		5,79,54,739			
Interest on Investment		18,21,680	Transfer to NSDL		11,15,81,207
			Closing Balance as on 31/03/2021		37,89,391
TOTAL >>>		13,23,57,495	TOTAL >>>		13,23,57,495

PONDICHERRY UNIVERSITY

Page No.79

SCHEDULE: 23- SIGNIFICANT ACCOUNTING POLICIES

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

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

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

SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:

- Value of Contracts remaining to be Executed and not provided for works out to Rs.8345.00 lakhs.
- Assets not owned but held and used by the University – Rs.72,01,76,368/-

SCHEDULE - FIXED ASSETS	EMSF										AMOUNT		
DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end	%
1	3	4	5	6	7	8	9	10	11	12	13	14	15
				(3+4-5)					(8+9-10)	(7+11)	(6-12)		
FIXED ASSETS													
1.BUILDINGS	2,22,19,334			2,22,19,334	26,81,203					26,81,203	1,95,38,131	1,95,38,131	2.00
2.OFFICE EQUIPMENT	63,34,18,787	8,02,64,369		71,36,83,156	5,93,35,938					5,93,35,938	65,43,47,218	57,40,82,849	7.50
3.VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	10.00
4.FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	7.50
5.COMPUTER	32,95,323			32,95,323	0					0	32,95,323	32,95,323	20.00
6.BOOKS & JOURNALS	2,33,37,046	9,45,236		2,42,82,282	65,26,006					65,26,006	1,77,56,276	1,68,11,040	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	70,79,52,165	8,12,09,605		78,91,61,770	6,89,85,402					6,89,85,402	72,01,76,368	63,89,66,763	

- A large portion of the New Pension Scheme Account Rs.11,15,81,207/- that includes regular monthly contribution for an average of 360 employees, CAS arrear contribution and NON-PRAN arrear contribution for 10 employees has been transferred upto 2020-21 to NSDL. The balance of Rs.2,07,76,288/- including interest earned kept in out University Account in respect of 9 members for whom PRAN number not yet allotted and the same will be transferred to their Account once PRAN is allotted.
- In the Schedule 2(A- Specific Plan A/c) contains XII Plan GDS and Specific Plan Schemes
- In the Schedule 2(C-Debt & Deposit A/c) includes EMSF Overhead.
- The deficit balance in respect of 5 Specific Plan Scheme under Schedule 8A are met out from the interest earned in Plan Account.
- The expenditure in connection with various Earmarked Project and Fellowship are met out from the EMSF overhead and interest earned, in anticipation of funds from the funding agencies.
- As per the EC resolution dated 22.03.2009, the Institutional charges of various projects have been transferred to EMSF overhead which is treated as Corpus Fund for utilization of the running and upkeep of the project cell, administrative and accounting services, office support and for infrastructure facilities of the Project Investigators with appropriate approval. 20% of the total Institutional charges transferred to EMSF overhead will be utilized by the Project Investigators related to their project expenses.
- Due to non receipt of Completion/Completion Cost Certificate from the M/s.RITES and M/.CPWD, the amounts shown in work-in-progress have been transferred to Building Assets and the same will be reconciled after receipt of the Completion/Completion Cost Certificate from the M/s.RITES and M/.CPWD through Planning and Development Section.
- The Arbitration Award payable to M/s.URC Construction towards construction of various buildings of Pondicherry University as per the Arbitration Award vide O.P.No.489 and O.P.No.490 of 2020 is Rs.5,14,62,659/-
- The excess expenditure incurred for the Specific Schemes have been met from overall Plan Account in anticipation of grants to be received from the UGC and the same will be recouped after receipt of the grants from the UGC.

PONDICHERRY UNIVERSITY							
CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2020-2021							
							Page - 83
RECEIPT	Rs.	Rs.		PAYMENT	Rs.	Rs.	
OPENING BALANCE:							
Annual Allocation							
Imprest	40,608						
Cash at bank	34,61,78,658						
Investments	11,74,41,654	46,36,60,920					
Plan A/c							
Cash at bank	3,04,06,673						
Investments	1,00,00,000	4,04,06,673					
EMSF A/c							
Cash at bank	10,26,33,370						
Investments	16,78,89,477	27,05,22,847					
Debt & Deposit Account							
Cash at bank	28,42,64,519						
Investments	68,66,10,977	97,08,75,496					
GPF Account							
Cash at bank	7,54,19,837						
Investments	21,75,30,095	29,29,49,932					
CPF Account							
Cash at bank	4,95,16,781						
Investments	9,31,22,267	14,26,39,048					
NPS Account							
Cash at bank	95,18,400						
Investments	2,31,82,676	3,27,01,076					

							Page - 84
Endowments							
Cash at bank	12,11,298						
Investments	2,17,39,654	2,29,50,952					
Distance Education							
Cash at bank	25,26,99,120						
Investments	101,09,94,050	126,36,93,170					
Community College							
Cash at bank	1,60,26,855						
Cash at (cc-Mahe) A/c	65,48,455						
Cash at Bank (CC-P(B.Voc)	5,98,069						
Cash at Students Welfare Fund A/c	8,89,396	2,40,62,775					
General A/c							
Annual Allocation				Annual Allocation			
Salary	166,65,91,000			Salary	134,06,66,093		
Recurring	41,09,83,000			Other Components	20,60,99,420		
Capital Asset	8,50,00,000	216,25,74,000		Pension	21,50,37,249		
University Receipts	20,77,18,640			Recurring	38,95,26,751		
Advance Adjustment	3,01,81,193			Advance	1,80,18,842		
Advance Refund	21,97,012			Capital Assets	24,71,70,894	241,65,19,249	
Interest	1,39,88,602	25,40,85,447					
Plan				Plan			
Specific Plan Schemes				Non-Recurring	2,45,14,792		
Interest on Investment	10,64,911			F.D Interest	4,08,438	2,49,23,230	
Advance Adjustment	37,08,870	47,73,781					

						Page - 85
EMSF				EMSF		
Grants Received from various Agencies	13,82,40,034			Recurring	10,01,78,874	
Interest on Investment	1,22,63,251			Non-Recurring	8,02,64,369	
Advance Adjustment	68,90,483	15,73,93,768		Advane	16,69,430	18,21,12,673
Debt & Deposit				Debt & Deposit		
Receipts	20,16,78,248			Expenditure	22,53,01,551	
Interest on Investments	5,68,85,202			UDF expenditure	29,26,566	
Adjustment advance	32,88,991	26,18,52,441		Advane	11,21,110	22,93,49,227
GPF				GPF		
Subscription / Recovery	7,05,78,452			GPF Advance	85,22,637	
Interest on Investments	2,03,55,772	9,09,34,224		GPF Part Final Withdrawl	3,52,64,464	
				GPF Final Withdrawl	2,22,63,525	6,60,50,626
CPF				CPF		
Subscription / Recovery / Matching	2,05,05,864			CPF Advance	46,35,443	
Interest on Investments	87,06,678	2,92,12,542		CPF Final Withdrawl	2,77,63,066	3,23,98,509
NPS				NPS		
Subscription / Matching	9,78,34,740			Nps Refund	11,15,81,207	11,15,81,207
Interest on Investments	18,21,680	9,96,56,420				
Endowments				Endowments		
Adjustment Advance (old)	13,00,000			Expenditure	14,12,775	
Income on Investments	15,28,849			Temporary Advance	24,000	14,36,775
New Endowment	3,00,000	31,28,849				

							Page - 86
Distance Education				Distance Education			
Receipts	4,97,96,300			Salary/ OTA /Honorarium	4,75,73,509		
Income on Investments	6,89,42,169			Other Administrative Expenses	2,09,36,195		
Adjustment of Advances	84,07,167	12,71,45,636		Non-Recurring	55,38,896		
				Transfer of fund (Non-Plan)	66,69,617		
				Temporary Advance	20,01,000	8,27,19,217	
Community College				Community College			
Receipts	1,32,67,488			Salary & Wages	1,31,39,320		
Income on Investments	2,98,644	1,35,66,132		Other Administrative Expenses	53,15,974		
				Non-Recurring	99,823	1,85,55,117	
				CLOSING BALANCE:			
				Annual Allocation			
				Imprest	22,117		
				Cash at bank	33,82,07,623		
				Investments	12,55,71,378	46,38,01,118	
				Plan A/c			
				Cash at bank	96,22,659		
				Investments	1,06,34,565	2,02,57,224	
				EMSF A/c			
				Cash at bank	7,08,77,951		
				Investments	17,49,25,991	24,58,03,942	
				Debt & Deposit Account			
				Cash at bank	25,40,34,787		
				Investments	74,93,43,925	100,33,78,712	

						Page - 87
				GPF Account		
				Cash at bank	4,96,02,502	
				Investments	26,82,31,028	31,78,33,530
				CPF Account		
				Cash at bank	3,14,26,119	
				Investments	10,80,26,962	13,94,53,081
				NPS Account		
				Cash at bank	37,89,391	
				Investments	1,69,86,897	2,07,76,288
				Endowments		
				Cash at bank	18,02,362	
				Investments	2,28,40,664	2,46,43,026
				Distance Education		
				Cash at bank	22,21,09,029	
				Investments	108,60,10,559	130,81,19,588
				Community College		
				Cash at bank	83,69,998	
				Cash at (cc-Mahe) A/c	97,65,442	
				Cash at Bank (CC-P(B.Voc)	21,923	
				Cash at Students Welfare Fund A/c	9,16,427	1,90,73,790
TOTAL >>>		672,87,86,129		TOTAL >>>		672,87,86,129

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

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

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

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

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

4 Based on our audit, we report that:

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

iv We further report that:

A. Effect of Revision of Accounts

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

B. Grants in aid

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

C. Management Letter

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

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

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

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

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

For and on behalf of the C&AG of India



Principal Director of Audit (Central), Chennai

Place : Chennai

Date: 25-02-2022

Annexure to Separate Audit Report

1 Adequacy of Internal Audit System:

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

2 Adequacy of Internal Control System:

Internal Controls needs to be strengthened due to:

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

3 System of Physical verification of Fixed Assets and Inventory

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

4 Regularity in payment of statutory dues:

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

UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

The observation of the Audit is noted for compliance.

2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

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

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

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

Factual Statement.

4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 10.03.2022


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