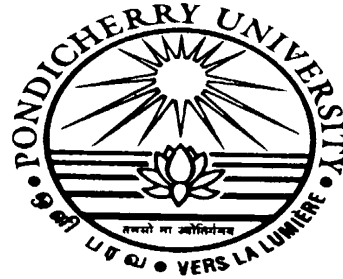


PONDICHERRY UNIVERSITY PUDUCHERRY



**ANNUAL ACCOUNTS
2021-2022**

PONDICHERY UNIVERSITY
ANNUAL ACCOUNTS 2021-22

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PONDICHERY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2022

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

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

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College



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

Page No.2

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2021-22			Previous Year 2020-21		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P36-37)	0	24,98,57,056	24,98,57,056	0	18,04,78,804	18,04,78,804
Grants & Donations	10(P38)	130,35,69,125	41,85,62,141	172,21,31,266	120,47,73,084	38,05,29,475	158,53,02,559
Income from Investments	11(P39)	0	50,38,528	50,38,528	0	64,38,854	64,38,854
Interest Earned	12(P39)	0	0	0	0	0	0
Other Income	13(39-41)	0	4,07,22,543	4,07,22,543	0	2,71,00,463	2,71,00,463
Prior Period Income	14(P41)	0	0	0	0	0	0
Total (A)		130,35,69,125	71,41,80,268	201,77,49,393	120,47,73,084	59,45,47,596	179,93,20,680
EXPENDITURE							
Staff Payments & Benefits	15(P41)	145,32,02,637	61,43,04,888	206,75,07,525	104,20,54,967	50,65,08,122	154,85,63,089
Academic Expenses	16(P43)	0	10,44,22,607	10,44,22,607	0	11,31,69,277	11,31,69,277
Administrative & General Expenses	17(P44-45)	0	14,78,01,476	14,78,01,476	0	13,96,66,864	13,96,66,864
Transportation Expenses	18(P45)	0	48,98,956	48,98,956	0	49,51,163	49,51,163
Repairs & Maintenance	19(P45)	0	13,58,23,975	13,58,23,975	0	4,83,88,474	4,83,88,474
Finance Costs	20(P46)	0	0	0	0	0	0
Depreciation	21(P46)	0	6,38,76,166	6,38,76,166	0	6,54,05,589	6,54,05,589
Prior Period Expenses	22(P46)	0	3,32,63,346	3,32,63,346	0	4,78,80,004	4,78,80,004
Total (B)		145,32,02,637	110,43,91,414	255,75,94,051	104,20,54,967	92,59,69,493	196,80,24,460
Excess of Income over Expenditure (A-B)					16,27,18,117		
Excess of Expenditure over Income (B-A)		14,96,33,512	39,02,11,146	53,98,44,658		33,14,21,897	16,87,03,780



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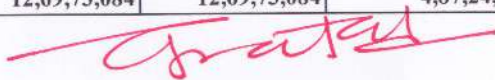

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PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

Page No.3

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


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

Page No.4

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


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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - 1 : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,11,67,90,425		-7,15,31,92,419	
Add: Capital Asset - Capitalised Value	6,29,75,867		22,14,94,510	
Excess of Income over Expenditure - Salary A/c			16,27,18,117	
Less: Excess of Expenditure over Income - Salary A/c	14,96,33,512			
Excess of Expenditure over Income - Recurring A/c	39,02,11,146		33,14,21,896	
HEFA Loan Repayment for the year 2021-22	1,03,47,148		1,03,47,000	
Accrued Interest (2021-22)	64,38,854		60,41,737	
		-7,61,04,45,218		-7,11,67,90,425
HEFA Loan Account: Opening Balance				
Add: HEFA - Capitalised Value	55,81,75,000			
HEFA Interest	3,32,84,933	59,14,59,933		
Plan Account: Opening Balance	366,52,96,482		342,82,18,142	
Add: Capitalised Value	4,75,23,032		176,92,10,458	
Less: Depreciation(2021-22)	15,62,29,833		15,51,45,532	
Perior period Depreciation(Completed Buildings)	6,99,07,574			
Transferred to Building			169,40,05,291	
Transferred to Equipment(Campus WIFI)			6,92,38,864	
TOTAL		348,66,82,107		327,90,38,913
Major Building Corpus Fund				38,62,57,569
New Convention Centre (Auditorium)	37,83,45,519		37,39,45,519	
Add: Addition during the Year	1,98,92,000	39,82,37,519	44,00,000	37,83,45,519
Debt & Deposit (Infrastructure & Development)	3,83,79,938		3,22,73,287	
Add: Capitalised Value	1,80,19,126		1,63,36,699	
Less: Depreciation	64,86,178		62,30,048	
Transferred to Building		4,99,12,886	40,00,000	3,83,79,938
Placement Fund		36,890		36,890
University Development Fund	3,66,85,240		3,93,81,658	
Add: Capitalised Value	37,520		47,40,000	
Less: Depreciation	24,88,383		26,96,418	
Transferred to Building		3,42,34,377	47,40,000	3,66,85,240
Total (A)		-3,04,98,81,507		-2,99,80,46,356
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-3,04,98,81,507		-2,99,80,46,357
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		150,07,01,335		136,77,82,718
(C) PUCG ACCOUNTS: SCHEDULE - 1B TOTAL		4,33,24,452		3,42,40,662
GRAND TOTAL (1) + (1A) + (1B)		-1,50,58,55,720		-1,59,60,22,978

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

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

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

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

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

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

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

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

SCHEDULE - 2a ENDOWMENT FUND

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

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		1,79,70,987		1,73,13,987
Caution Deposits - Current Students		64,44,014		21,37,000
Security Deposits		13,80,117		8,18,373
2. Earnest Money Deposit		56,67,119		60,04,014
3. Other Current Liabilities				
a. March 2022 salary paid in April 2022 (Salary A/c)	9,82,50,712		7,98,41,203	
c. March 2022 Pension paid in April 2022 (Recurring A/c)	1,68,72,384		1,21,94,312	
d. March 2022 NPS MC paid in April 2022 (Recurring A/c)	65,01,905		0	
e. Group Insurance	92,657		92,657	
f. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
g. Outstanding Expenses as on 31.03.2022	1,82,50,109		1,75,40,954	
h. Unutilized Grant as on 31.03.2022(Salary)	6,44,56,384		0	
i. Unutilized Grant as on 31.03.2022(Recurring)	1,62,79,977		6,86,23,479	
j. Unutilized Grant as on 31.03.2022(Capital Grant)	34,93,52,885		34,24,48,601	
k. Interest from Capital Asset is payable to UGC(2020-21)	1,39,88,602		1,39,88,602	
l. Interest from Capital Asset is payable to UGC(2021-22)	1,24,27,031		0	
m. Interest earned from EWS is payable to UGC	27,37,293			
n. Remittance of Recoveries	6,124		6,124	
o. Receipts against sponsored Projects (Sub-Schedule 3a)	33,59,30,454		34,24,45,569	
p. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	6,56,05,962	100,10,52,479	5,00,78,854	92,75,60,355
Total (A)		103,25,14,716		95,38,33,729
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	652,88,78,995		620,31,75,470	
3. Actuarial Value of Gratuity	40,84,86,087		40,71,37,584	
4. Actuarial Value of Leave Encashment	84,13,54,104		71,14,78,604	
5. Expenses Payable				
Total (B)		777,87,19,186		732,17,91,658
Total (A) + (B)		881,12,33,902		827,56,25,387
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		881,12,33,902		827,56,25,387
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		2,73,39,766		1,34,30,273
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		55,41,582		51,23,822
GRAND TOTAL (3) + (3A) + (3B)		884,41,15,250		829,41,79,482

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

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

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

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

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	29,61,21,542	27,21,826		29,88,43,368	14,21,81,794	59,22,431	54,437		59,76,867	14,81,58,661	15,06,84,707	15,39,39,748
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	36,07,304			36,07,304	36,07,304	0	0		0	36,07,304	0	0
V. Furniture, Fixtures & Fittings	7.50	6,09,34,337	53,34,168		6,62,68,505	5,24,32,806	45,70,075	4,00,063		49,70,138	5,74,02,944	88,65,561	85,01,531
VI. Office Equipment	7.50	18,09,78,147	2,73,42,291		20,83,20,438	15,82,74,644	1,45,82,431	20,50,672		1,66,33,103	17,49,07,746	3,34,12,692	2,27,03,503
VII. Scientific Equipment	8.00	58,80,689			58,80,689	11,75,377	4,70,455	0		4,70,455	16,45,832	42,34,857	47,05,312
VIII. Computer/peripherals	20.00	5,40,92,305	17,80,639		5,58,72,944	5,10,24,473	31,44,112	3,56,128		35,00,240	5,45,24,713	13,48,231	30,67,832
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	16,93,57,945	1,43,268		16,95,01,213	16,48,26,367	45,31,579	14,327		45,45,906	16,93,72,272	1,28,941	45,31,579
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		77,12,14,584	3,73,22,192	0	80,85,36,776	57,35,66,914	3,32,21,083	28,75,626	0	3,60,96,709	60,96,63,623	19,88,73,152	19,76,47,674
Intangible Assets													
a. E-Journals	40.00	14,44,23,139	2,56,53,675		17,00,76,814	11,69,43,458	2,74,79,681	1,02,61,470	91,59,894	2,85,81,257	14,55,24,715	2,45,52,099	2,74,79,681
b. Journals - Software	40.00	15,55,299			15,55,299	14,68,028	87,271	0		87,271	15,55,299	0	87,271
C. Computer - Software	40.00	6,00,000			6,00,000	4,80,000	1,20,000	0		1,20,000	6,00,000	0	1,20,000
Total Intangible Assets		14,65,78,438	2,56,53,675	0	17,22,32,113	11,88,91,486	10,28,929	1,02,61,470	91,59,894	2,87,88,528	14,76,80,013	2,45,52,100	2,76,86,952
XIV. a.Capital Work-in-Progress(UPRN)		6,35,00,000		1,01,34,000	5,33,66,000							5,33,66,000	9,48,24,263
b.Capital Work-in-Progress(C&DS)		3,03,22,633		26,35,000	2,76,87,633							2,76,87,633	
c.Capital WIP(HEFA - UPRN)		10,01,630	34,03,74,000		34,13,75,630							34,13,75,630	
d.Capital WIP(HEFA - C&DS)			21,78,01,000		21,78,01,000							21,78,01,000	
e.Capital WIP(HEFA - Interest)			3,32,84,933		3,32,84,933							3,32,84,933	
XIV. Capital Work-in-Progress(Total)		9,48,24,263	59,14,59,933	1,27,69,000	67,35,15,196	0	0	0	0	0	0	67,35,15,196	9,48,24,263
A. Total of CURRENT YEAR		101,26,17,285	65,44,35,800	1,27,69,000	165,42,84,085	69,24,58,400	3,42,50,012	1,31,37,096	91,59,894	6,48,85,236	75,73,43,636	89,69,40,448	32,01,58,889
PREVIOUS YEAR		79,11,22,775	22,14,94,510		101,26,17,285	62,70,52,811	3,23,47,225	2,40,05,271		6,54,05,589	69,24,58,400	32,01,58,889	16,40,69,964

DESCRIPTION PLAN	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation 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	351,04,27,020	4,69,73,032		355,74,00,052	29,96,79,034	14,01,16,114	9,39,461		14,10,55,575	44,07,34,609	311,66,65,443	321,07,47,986
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	1,46,087	16,661			16,661	1,62,747	1,70,463	1,87,124
IV. Vehicle	10.00	59,35,279			59,35,279	59,35,279	- 0			0	59,35,279	0	0
V. Furniture & Fixtures	7.50	20,33,39,521			20,33,39,521	13,95,10,587	1,52,50,464	0		1,52,50,464	15,47,61,051	4,85,78,470	6,38,28,934
VI. Office Equipment	7.50	91,77,04,435	5,50,000		91,82,54,435	65,14,44,716	6,88,27,833	41,250		6,88,69,083	72,03,13,798	19,79,40,637	26,62,59,719
VII. Computer/peripherals	20.00	5,92,32,536			5,92,32,536	5,90,94,415	1,38,121	0		1,38,121	5,92,32,536	0	1,38,121
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	40,37,520	8,07,504	0		8,07,504	48,45,024	1,13,05,057	1,21,12,561
IX. Library books	10.00	10,84,70,813			10,84,70,813	10,84,70,813	0	0		0	10,84,70,813	0	0
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		482,15,92,895	4,75,23,032		486,91,15,927	126,83,18,451	22,51,56,697	9,80,711	0	22,61,37,407	149,44,55,858	337,46,60,069	355,32,74,444
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	0	24,65,179	0	0
A. Total of CURRENT YEAR		482,40,58,074	4,75,23,032	0	487,15,81,106	127,07,83,630	22,51,56,697	9,80,711	0	22,61,37,407	149,69,21,038	337,46,60,068	355,32,74,444
XII. a.Capital WIP/Advace - CPWD		0			0							0	0
b. Capital WIP/Advace - RITES		0		0	0							0	0
C. WIP/Advace - HR TEM Equipment		0		0	0							0	0
D. WIP/Advace - WIFI		0		0	0							0	0
TRANSFER TO ASSETS		0		0	0							0	0
B. NET WORK-IN-PROGRESS		0	0	0	0							0	0
GRANT TOTAL (A+B)		482,40,58,074	4,75,23,032	0	487,15,81,106	127,07,83,630	22,51,56,697	9,80,711	0	22,61,37,407	149,69,21,038	337,46,60,068	355,32,74,444
PREVIOUS YEAR		485,76,98,193	176,92,10,458	169,40,05,291	482,40,58,074	111,56,38,097	11,63,95,586	3,95,42,075	7,92,128	15,51,45,532	127,07,83,630	355,32,74,444	374,20,60,096

DESCRIPTION UDF	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,77,58,764	0		2,77,58,764	58,19,710	5,55,175			5,55,175	63,74,886	2,13,83,878	2,19,39,054
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	46,91,603			46,91,603	21,04,709	4,69,160			4,69,160	25,73,870	21,17,733	25,86,894
V. Furniture & Fixtures	7.50	17,66,037			17,66,037	11,11,682	1,32,453			1,32,453	12,44,135	5,21,902	6,54,355
VI. Office Equipment	7.50	1,66,46,965			1,66,46,965	89,62,256	12,48,522			12,48,522	1,02,10,779	64,36,186	76,84,709
VII. Computer/peripherals	20.00	17,98,630			17,98,630	17,45,491	53,139			53,139	17,98,630	0	53,139
VIII. Electric Installations & Fittings													
IX. Library books	10.00	2,61,816	37,520		2,99,336	2,33,070	26,182	3,752		29,934	2,63,003	36,333	28,746
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 Incinurator													
A. Total of CURRENT YEAR		5,29,23,815	37,520	0	5,29,61,335	1,99,76,918	24,84,631	3,752	0	24,88,383	2,24,65,302	3,04,96,033	3,29,46,897
B. Capital WIP/Advance - CPWD		0		0	0							0	0
B. NET WORK-IN-PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0
GRANT TOTAL (A+B)		5,29,23,815	37,520	0	5,29,61,335	1,99,76,918	24,84,631	3,752	0	24,88,383	2,24,65,302	3,04,96,033	3,29,46,897
PREVIOUS YEAR		5,29,23,815	47,40,000	47,40,000	5,29,23,815	1,72,80,500	26,96,418			26,96,418	1,99,76,918	3,29,46,897	3,56,43,316

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	40,00,000			40,00,000	80,000		0		0	80,000	39,20,000	39,20,000
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	37,28,537			37,28,537	6,35,577	3,72,854	0		3,72,854	10,08,430	27,20,107	30,92,960
V. Furniture & Fixtures	7.50	1,10,93,283			1,10,93,283	25,89,403	8,31,996	0		8,31,996	34,21,399	76,71,884	85,03,880
VI. Office Equipment	7.50	2,19,24,473	1,28,28,491		3,47,52,964	92,89,102	16,44,335	9,62,137		26,06,472	1,18,95,575	2,28,57,389	1,26,35,371
VII. Computer/peripherals	20.00	23,94,793			23,94,793	22,72,863	1,21,931	0		1,21,931	23,94,793	0	1,21,930
VIII. Electric Installations & Fittings													
IX. Library books	10.00	47,66,704			47,66,704	14,30,011	4,76,670	0		4,76,670	19,06,682	28,60,022	33,36,693
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). Gymnasium Equipments													
Total Tangible Assets		4,84,53,541	1,28,28,492	0	6,12,82,032	1,68,42,707	34,47,787	9,62,138	0	44,09,924	2,12,52,631	4,00,29,401	3,16,10,835
Intangible Assets													
a. E-Journals	40.00	2,53,68,580	50,82,174		3,04,50,754	2,53,68,580	0	20,32,870		20,32,870	2,74,01,450	30,49,304	0
b. Computer - Software	40.00		1,08,460		1,08,460		0	43,384		43,384	43,384	65,076	0
Total Intangible Assets		2,53,68,580	51,90,634	0	3,05,59,214	2,53,68,580	0	20,76,254	0	20,76,254	2,74,44,834	31,14,380	0
A. Total of CURRENT YEAR		7,38,22,121	1,80,19,126	0	9,18,41,246	4,22,11,287	34,47,787	30,38,391	0	64,86,178	4,86,97,464	4,31,43,782	3,16,10,835
XIII. a.Capital WIP - CPWD		50,00,000			50,00,000							50,00,000	50,00,000
b.Capital WIP - RITES		37,39,45,519			37,39,45,519							37,39,45,519	37,39,45,519
c.Capital WIP - C&DS		44,00,000	1,98,92,000		2,42,92,000							2,42,92,000	44,00,000
B. NET WORK-IN-PROGRESS		38,33,45,519	1,98,92,000	0	40,32,37,519	0	0	0	0	0	0	40,32,37,518	38,33,45,519
GRANT TOTAL (A+B)		45,71,67,640	3,79,11,126	0	49,50,78,765	4,22,11,287	34,47,787	30,38,391	0	64,86,178	4,86,97,464	44,63,81,300	41,49,56,354
PREVIOUS YEAR		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		62,30,048	4,22,11,287	41,49,56,354	40,68,14,206
(7) GENERAL ACCOUNTS TOTAL		634,67,66,814	73,99,07,478	1,27,69,000	707,39,05,291	224,62,28,769	26,53,39,128	1,71,59,950	91,59,894	29,99,97,205	232,54,27,440	474,84,77,849	317,71,64,055

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,13,49,040	6,76,012			6,76,012	1,20,25,052	2,17,75,570	2,24,51,582
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	26,88,480	1,75,611			1,75,611	28,64,091	0	1,75,611
VI. Office Equipment	7.50	64,13,579			64,13,579	60,98,115	3,15,464			3,15,464	64,13,579	0	3,15,464
VII. Computer/peripherals	20.00	15,15,430			15,15,430	11,54,103	3,03,086			3,03,086	14,57,189	58,241	3,61,327
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,45,64,460	18,88,310			18,88,310	1,64,52,770	24,30,326	43,18,636
X. Software	40.00	1,63,430			1,63,430	65,372	65,372			65,372	1,30,744	32,686	98,058
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnassium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinurator													
A. Total of CURRENT YEAR		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,823	2,77,20,678
PREVIOUS YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,181

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	43,12,613	2,93,313			2,93,313	46,05,926	1,00,59,719	1,03,53,032
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668				0	8,09,668	0	
V. Furniture & Fixtures	7.50	68,66,833			68,66,833	52,61,070	5,15,012			5,15,012	57,76,082	10,90,751	16,05,763
VI. Office Equipment	7.50	1,80,60,851	9,24,334		1,89,85,185	1,51,43,212	13,54,564	69,325		14,23,889	1,65,67,101	24,18,084	29,17,639
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026				0	21,42,026	0	
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	21,07,412				0	21,07,412	0	0
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	1,98,240	49,560			49,560	2,47,800	0	49,560
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,49,00,235	9,24,334	0	4,58,24,569	2,99,74,241	22,12,449	69,325	0	22,81,774	3,22,56,015	1,35,68,554	1,49,25,994
PREVIOUS YEAR		4,48,00,412	99,823		4,49,00,235	2,75,59,230	29,74,636	7,487		24,15,011	2,99,74,241	1,49,25,994	1,72,41,183

FIXED ASSET													
Total Tangible Asset General Account		580,79,42,324	9,86,35,570	0	590,65,77,893	194,98,15,808	26,99,46,503	48,91,551	0	27,48,38,053	222,46,53,860	368,19,24,032	223,34,09,468
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		580,79,42,324	9,86,35,570	0	590,65,77,893	194,98,15,808	26,99,46,503	48,91,551	0	27,48,38,053	222,46,53,860	368,19,24,032	223,34,09,468
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
TOTAL (4) + (4A) + (4B) = A		580,79,42,324	9,86,35,570	0	590,65,77,893	194,98,15,808	26,99,46,503	48,91,551	0	27,48,38,053	222,46,53,860	368,19,24,032	223,34,09,468
Total Intangible Asset General Account - B		17,44,12,197	3,08,44,309	0	20,52,56,506	14,67,25,245	10,28,929	1,23,37,724	91,59,894	3,08,64,781	17,75,90,026	2,76,66,480	2,76,86,952
GRAND TOTAL = A+B		598,23,54,521	12,94,79,879	0	611,18,34,399	209,65,41,053	27,09,75,432	1,72,29,275	91,59,894	30,57,02,835	240,22,43,886	370,95,90,512	226,10,96,420

WORK IN PROGRESS													
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		47,81,69,782	61,13,51,933	1,27,69,000	107,67,52,715	0	0	0	0	0	0	107,67,52,714	47,81,69,784
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		47,81,69,782	61,13,51,933	1,27,69,000	107,67,52,715	0	0	0	0	0	0	107,67,52,714	47,81,69,784

**SCHEDULE - 5 : INVESTMENT
Earmarked / Endowment Funds**

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PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSF	18,44,03,981		17,49,25,991	
Endowment Fund	2,36,90,885		2,28,40,664	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		20,80,94,866		19,77,66,655
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL				
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL				
GRAND TOTAL (5) + (5A) + (5B)		20,80,94,866		19,77,66,655
TOTAL		20,80,94,866		19,77,66,655

SCHEDULE - 6 : INVESTMENT - Others

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

SCHEDULE - 7 : CURRENT ASSETS

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

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	26,062		7,23,702	
LTC	1,35,321		9,00,000	
Tour Advance	0		0	
Medical Advance	1,85,265	3,46,648	75,000	16,98,702
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	5,33,761		8,81,310	
Less: MCA Recovery		5,33,761	3,47,549	5,33,761
3. Token Advance to PMC (2019-20)			50,00,000	
Token Advance to PMC (2020-21)			50,00,000	
Less: Transferred to Work-in-progress			1,00,00,000	
Advance to HEFA - C&DS	63,34,16,000	63,34,16,000		
Advance to HEFA - UPRNN	6,39,19,000	6,39,19,000		
Advance to UPRNN(EWS)	23,00,00,000	23,00,00,000		
Advance to C&DS(D&D - ICCF 2020-21)	5,76,00,000		5,76,00,000	5,76,00,000
Advance to C&DS(D&D - ICCF 2021-22)	5,76,00,000			
Less: Transferred to Work-in-progress	1,98,92,000	9,53,08,000		
Advance to C&DS(Annual Allocation)	1,96,35,000	1,96,35,000		
Advance to UPRNN(Annual Allocation - Girls Hostel)	7,01,34,000	7,01,34,000		
Advance to UPRNN(Annual Allocation - R&M)	1,68,00,000	1,68,00,000		
Advance to UPRNN(Annual Allocation - E-Journals)	2,00,00,000	2,00,00,000		
Advance to Library Books(Prepaid Subscription)	68,47,317	68,47,317		
Annual Allocation	1,08,49,165		1,11,45,801	
Plan	40,45,006		35,63,772	
EMSF	87,54,564		49,52,845	
U.D.F	8,80,774		15,83,000	
Debt & Deposit	56,65,176	3,01,94,685	47,93,221	2,60,38,639

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

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PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Insurance	0		5,38,429	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		9,22,000		14,60,429
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		1,06,20,191	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposits with BSNL	61,09,530	1,72,50,001	61,09,530	1,72,50,001
6. Income Accrued:				
a. Investments from Earmarked / Endowment Funds:				
EMSF	35,34,904		35,56,658	
Endowment Fund	13,60,599	48,95,503	14,05,270	49,61,928
b. Investments from Others:				
Annual Allocation - Capital Asset Plan	50,38,528		64,38,854	
HEFA	0		14,451	
HEFA	20,58,132		24,03,906	
HBA	54,96,606		42,24,855	
Debt & Deposit	99,54,590		1,00,27,183	
Student Merit Scholarship	3,09,231		3,29,427	
Placement	5,39,808		6,23,525	
Staff Welfare Fund	13,200		18,835	
Affiliation & Inspection Fund	22,81,148		26,77,276	
PGDCF	1,08,082		1,17,810	
NFIG Fund	3,534		3,927	
Day Care Centre	14,411		15,708	
UDF	2,26,267		2,35,662	
Examination Fund	15,553		17,898	
Hostel Mess Subsidy Fund	28,35,672		69,81,316	
Sports Fund	3,13,943		3,31,866	
CIF Corpus Fund	1,70,359		1,75,907	
Pre-Primary School Fund	83,859		86,590	
International Convention Centre	13,927	2,94,76,850	16,138	3,47,41,134
b. On Loans and Advances				
c. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)				
PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	11,25,000		22,50,000	
Less: Amount received	0	11,25,000	11,25,000	11,25,000
Loan to Plan A/c from UDF	3,00,000	3,00,000	3,00,000	3,00,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		8,17,33,360		7,17,55,371
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		8,00,00,000
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		75,00,000
b. Debit balance in Sponsored Projects(Sub Schedule - 8b)		8,23,73,325		5,12,43,531
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		11,54,77,456		11,53,70,400
TOTAL		160,83,30,604		47,17,21,594
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		160,83,30,604		47,17,21,594
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		4,86,26,044		4,53,72,733
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		0		53,64,700
GRAND TOTAL (8) + (8A) + (8B)		165,69,56,648		52,24,59,027

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

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

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

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

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

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

SCHEDULE - 10 : GRANTS & DONATIONS

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

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

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

SCHEDULE - 12 : INTEREST EARNED

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

SCHEDULE - 13: OTHER INCOME

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

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

SCHEDULE - 14 : PRIOR PERIOD INCOME

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

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2021-22 Rs.		PREVIOUS YEAR 2020-21 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	109,55,32,360		99,85,50,520	
Add: March 2022 Salary paid in April 2022	9,82,50,712		7,98,41,203	
Less: March 2021 Salary paid in April 2021	7,98,41,203		7,74,51,305	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		63,67,440		29,02,492
4. Contribution to Other Fund -NPS (MC)		6,63,10,469		5,68,31,230
Add: March 2022 NPS MC paid in April 2022		65,01,905		
Less: March 2021 NPS MC paid in April 2021		44,94,854		
5. Pension				
Add: March 2022 Pension paid in April 2022		1,68,72,384		1,21,94,312
Less: March 2021 Pension paid in April 2021		1,21,94,312		1,16,93,234
6. Retirement and Terminal Benefits				
7. LTC facility	1,47,58,035		72,31,932	
8. Medical facility	79,08,537		1,71,11,718	
9. Children Education Allowance	1,15,28,250		1,01,52,000	
10. Provision for retirement benefits(Annex. Sch.15A)	12,80,27,474	53,49,41,856	-2,51,99,712	44,62,73,322
11. Leave Encashment	17,70,38,472		3,18,18,611	
TOTAL	145,32,02,637	61,43,04,888	104,20,54,967	50,65,08,122

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

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

SCHEDULE - 16 : ACADEMIC EXPENSES

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

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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

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

SCHEDULE - 18 : TRANSPORTATION EXPENSES

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

SCHEDULE - 19 : REPAIRS & MAINTENANCE

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

SCHEDULE - 20 : FINANCE COST

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

SCHEDULE - 21 : OTHER EXPENSES

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

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

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

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

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

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

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

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

DESCRIPTION DDE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	3,38,00,622			3,38,00,622	1,13,49,040	6,76,012			6,76,012	1,20,25,052	2,17,75,570	2,24,51,582
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091			28,64,091	26,88,480	1,75,611			1,75,611	28,64,091	0	1,75,611
VI. Office Equipment	7.50	64,13,579			64,13,579	60,98,115	3,15,464	0		3,15,464	64,13,579	0	3,15,464
VII. Computer/peripherals	20.00	15,15,430			15,15,430	11,54,103	3,03,086	0		3,03,086	14,57,189	58,241	3,61,327
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,45,64,460	18,88,310	0		18,88,310	1,64,52,770	24,30,326	43,18,636
X. Software	40.00	1,63,430			1,63,430	65,372	65,372	0		65,372	1,30,744	32,686	98,058
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,815	2,77,20,670
PREVIOUS YEAR		6,86,72,151	17,52,145	15,67,042	6,88,57,254	3,75,07,971	39,09,954	2,71,693	31,341	36,28,605	4,11,36,576	2,77,20,670	3,11,64,173
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,815	2,77,20,670

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

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

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

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

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

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

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

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

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
6. Income Accrued:				
a. Interest Accrued (DDE)	2,20,55,915		1,96,80,033	
b. Interest Accrued (DDE Maintenance Corpus Fund)	1,90,53,211		2,36,74,782	
c. On Loans and Advances				
d. Others				
7. Standing & Temporary Advance	75,00,000		20,01,000	
8. Other Receivables				
TDS to be received from Karnata Bank	16,918		16,918	
Telephone Advance				
8. Claims Receivable		4,86,26,044		4,53,72,733
TOTAL		4,86,26,044		4,53,72,733

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9A(Directorate of Distance Education):

ACADEMIC RECEIPTS

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

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - General (31) Recurring				
LESS: 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 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
a. Each Fund separately				
TOTAL				

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

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

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
Total - A				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports carnival				
Total - C				
D. Interest on Term Deposits: DDE				
1. With Scheduled Banks	3,21,48,779		3,97,69,016	
Add: Accrued Interest for 21-22	2,20,55,915		1,96,80,033	
Less: Accrued Interest for year 20-21	1,96,80,033	3,45,24,661	2,45,91,386	3,48,57,663
2. With Non-Scheduled Banks				
Total - D		3,45,24,661		3,48,57,663
E. Interest on Savings Accounts:				
1. With Scheduled Banks		20,84,653		26,25,480
2. With Non-Scheduled Banks				
Total - E		20,84,653		26,25,480
F. Interest On Loans:				
1. Employees/Staff				
Total - F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
GRAND TOTAL (A+B+C+D+E+F+G+H)		3,66,09,314		3,74,83,143

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

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

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,26,69,037		4,60,83,557	
Add: March 2022 Salary paid in April 2022	7,93,452		6,29,296	
Less: March 2021 Salary paid in April 2021	6,29,296	1,28,33,193	54,65,243	4,12,47,610
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		2,98,679		2,13,362
4. Contribution to Other Fund (specify) -NPS (MC)		6,32,847		8,78,691
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance		54,000		
10.Honorarium		46,70,404		3,21,595
11. TA/ DA Expenses		7,76,234		3,00,814
12. Others (specify)				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		1,92,65,357		4,29,62,072

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

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

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power				
2. Water charges				
3. Insurance (Vehicle)			22,360	
4. Rent, Rates & Taxes (Including property tax)				
5. Postage & telegrams	7,74,843		13,89,467	
6. Telephone & Internet Charges				
7. Printing & Stationery	1,06,820		3,58,074	
8. Travel & Conveyance Expenses				
9. Contingencies	48,480		5,99,487	
10. Hospitality			1,59,153	
11. Audit Expenses				
12. Auditors Remunerations				
13. Professional Charges				
14. Advertisement & Publicity	5,00,367		15,40,530	
15. Minor & Major works (civil)	58,050			
16. Minor & Major works (electrical)	85,996			
17. Centre Expenditure (DDE Exam)	14,21,389			
18. Magazines & Journals		29,95,945		40,69,071
TOTAL		29,95,945		40,69,071

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

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

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

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

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

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

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

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

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

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

**PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
SHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022**

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	2,69,37,013		3,02,50,156	
Add: Capitalized Value	9,24,334		99,823	
Excess of Income over Expenditure	54,79,306			
Less: Excess of Expenditure over Income	0		34,12,966	
BALANCE AT THE YEAR-END		3,33,40,653		2,69,37,013
PUCC Student Welfare Fund				
Balance as at the beginning of the year	18,24,573		17,77,433	
Add: Receipt during the year	1,62,100		47,140	
Interest		19,86,673		18,24,573
Alumini Assocation Fund - Opening Balance	2,36,760		1,97,930	
Add: Current year	45,700	2,82,460	38,830	2,36,760
Infrastrucutre Fund - Opening Balance	37,88,580		31,51,330	
Add : current Year	19,88,450	57,77,030	6,37,250	37,88,580
Library Fund - Opening Balance	14,53,736		13,12,436	
Add: Current Year	4,83,900	19,37,636	1,41,300	14,53,736
BALANCE AT THE YEAR-END		99,83,799		73,03,649
TOTAL 1B		4,33,24,452		3,42,40,662
SCHEDULE - 2B(Community College) : 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 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	42,47,382		38,00,382	
Add. Deposit From Student	6,06,200	48,53,582	4,47,000	42,47,382
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
a. March 2022 salary paid in April 2022		6,88,000		8,76,440
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
Total of (A)		55,41,582		51,23,822
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		55,41,582		51,23,822

DESCRIPTION COMMUNITY COLLEGE	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	43,12,613	2,93,313			2,93,313	46,05,926	1,00,59,719	1,03,53,032
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	8,09,668			8,09,668	8,09,668				0	8,09,668		
V. Furniture & Fixtures	7.50	68,66,833			68,66,833	52,61,070	5,15,012			5,15,012	57,76,082	10,90,751	16,05,763
VI. Office Equipment	7.50	1,80,60,851	9,24,334		1,89,85,185	1,51,43,212	13,54,564	69,325		14,23,889	1,65,67,101	24,18,084	29,17,639
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026				0	21,42,026		
VIII. Electric Installations & Fittings													
IX. Library books	10.00	21,07,412			21,07,412	21,07,412				0	21,07,412		0
X. Tube wells & water supply													
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares	40.00	2,47,800			2,47,800	1,98,240	49,560			49,560	2,47,800	0	49,560
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		4,49,00,235	9,24,334	0	4,58,24,569	2,99,74,241	22,12,449	69,325	0	22,81,774	3,22,56,015	1,35,68,554	1,49,25,994
PREVIOUS YEAR		4,48,00,412	99,823		4,49,00,235	2,75,59,230	29,74,636	7,487		24,15,011	2,99,74,241	1,49,25,994	1,72,41,182
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,49,00,235	9,24,334	0	4,58,24,569	2,99,74,241	22,12,449	69,325	0	22,81,774	3,22,56,015	1,35,68,554	1,49,25,994

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

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

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

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

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

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

SCHEDULE - 8B(Community College) :

LOANS, ADVANCES & DEPOSITS

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

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

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

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

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

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

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

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

SCHEDULE - 13B(Community College) :
OTHER INCOME

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE - 18B(Community College) :
TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses	1,99,386		89,476	
b. Repairs & Maintenance				
2. Vehicle taken on rent / lease	4,716		50,940	
3. Rent / Lease Expenses				
4. Insurance (Vehicle)		2,04,102	11,915	1,52,331
TOTAL		2,04,102		1,52,331

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Plan & Machinery				
4. Office Equipments		1,08,980		2,80,364
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		1,08,980		2,80,364

SCHEDULE - 20B(Community College) :
FINANCE COST

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

SCHEDULE - 21B(Community College) :
OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts / advances				
b. Depreciation		22,81,774		24,15,011
c. Rounding Off Exp				
TOTAL		22,81,774		24,15,011

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

PARTICULARS	CURRENT YEAR 2021-22		PREVIOUS YEAR 2020-21	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. AMC for garden				
3. Housekeeping				
TOTAL				

PONDICHERRY UNIVERSITY
GPF & CPF A/C
BALANCE SHEET AS AT 31st MARCH 2022

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Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	GPF:			Investment		
	Opening Balance	33,98,87,933		GPF	27,89,38,110	
	Less: Subscription for March 2021	44,33,322		CPF	8,29,63,212	36,19,01,322
	Add: Subscriptions in the year	5,51,09,113				
	Add: Subscription for March 2022	44,04,740		Int. Accrued as on 31/03/2022:		
	Add: Recovery	86,66,893		GPF	2,81,20,349	
	Add: Interest Credit	2,16,19,539		CPF	98,25,621	3,79,45,970
	Less: Advance / Withdrawal	8,49,01,636				
	Closing Balance		34,03,53,260	Subscription Due for March 2022:		
				GPF	44,04,740	
				CPF	4,77,025	48,81,765
	CPF:					
	Opening Balance	7,63,80,066				
	Less: Subscription for March 2021	5,95,898				
	Add: Subscriptions in the year	73,29,227				
	Add: Subscription for March 2022	4,77,025				
	Add: Recovery	28,75,214				
	Add: Interest Credited	79,05,956				
	Less: Advance / Withdrawal	6,27,21,980				
	Closing Balance		3,16,49,610			
	University Contribution (CPF)					
	Opening Balance	6,90,24,068				
	Add: Subscriptions in the year	68,61,570				
	Add: Interest Credited		7,58,85,638			
	Interest Reserve:			Cash at Bank		
	Opening Balance	2,24,66,358		GPF	3,93,89,329	
	Add: Excess of Income over Expenditure	-74,96,624	1,49,69,734	CPF	1,87,39,856	5,81,29,185
	TOTAL >>>		46,28,58,242	TOTAL >>>		46,28,58,242



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 31/03/2022

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Amount 31/Mar/22	EXPENDITURE		Amount 31/Mar/22	INCOME		Amount in Rs. 31/Mar/22
	Interest Credited to:			Interest earned on Investment:		
	GPF Account	2,16,19,539		GPF	2,16,19,539	
				CPF	79,05,956	
					2,95,25,495	
				Add: Interest Accrued on 03/22:		
	CPF Account	79,05,956		GPF	2,81,20,349	
				CPF	98,25,621	
					3,79,45,970	
	Universtiy Contribution (CPF)		2,95,25,495	Less: Interest Accrued for March 21:		
				GPF	3,51,46,973	
				CPF	1,02,95,621	
	Excess of Income Over Expenditure		-74,96,624		4,54,42,594	2,20,28,871
	TOTAL >>>		2,20,28,871	TOTAL >>>		2,20,28,871


Dr. D. LAZAR
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PONDICHERRY UNIVERSITY
GPF & CPF A/C
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22


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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	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			
G.P.F. Subscription		5,51,09,113	G.P.F. Advance		77,56,489
GPF Advance Recovery		86,66,893	G.P.F. Part Final Withdrawl		3,89,48,070
Interest earned on Investments (GPF)		2,16,19,539	G.P.F. Final Withdrawl		3,81,97,077
C.P.F. Subscription		73,29,227	C.P.F. Advance		61,65,760
C.P.F. Recovery		28,75,214	C.P.F. Part Final Withdrawl		5,58,14,220
C.P.F. Matching Contribution		68,61,570	C.P.F. Final Withdrawl		7,42,000
C.P.F. Interest on Investments		79,05,956			
CLOSING BALANCE					
Cash at Bank					
GPF				3,93,89,329	
CPF				1,87,39,856	5,81,29,185
Investments					
GPF				27,89,38,110	
CPF				8,29,63,212	36,19,01,322
TOTAL >>>		56,76,54,123	TOTAL >>>		56,76,54,123

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2022

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	2,92,97,682		Subscriptions for March 2022		31,97,226
	Less: Subscription for March 2021	76,73,391		University Contribution for March 2022		44,76,165
	Add: Subscriptions in the year	4,92,82,872				
	University Contribution in the year	6,85,38,409		Investment		1,80,79,027
	Interest Credited					
	Less: Transfer to NSDL	10,80,23,712		Int. Accrued but not due		6,68,561
	NPS REFUND	0				
	Add: Subscriptions for March 2022	31,97,226				
	University Contribution for March 2022	44,76,165	3,90,95,251			
	Excess of Income Over Expenditure		11,75,522			
				Bank Balance		1,38,49,794
	TOTAL >>>		4,02,70,773	TOTAL >>>		4,02,70,773



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 31/03/2022

Page No.77

Amount 31/Mar/21	EXPENDITURE	Amount in Rs. 31/Mar/22		INCOME	Amount in Rs. 31/Mar/22	
	Interest Credited to Subscriber's Accounts			Interest earned on Investment	13,54,964	
				Less: Interest Accrued 31/03/21	8,48,003	
				Add: Interest Accrued but not due	6,68,561	
	Excess of Income Over Expenditure	11,75,522				11,75,522
	TOTAL >>>	11,75,522		TOTAL >>>		11,75,522


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


Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERY UNIVERSITY
NPS TIER - 1 ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2021-22

Page No.78

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank	37,89,391		Investments		1,80,79,027
Investments	1,69,86,897	2,07,76,288			
NPS Tier - 1 Account					
Own Subscription		4,92,82,872			
University Contribution		6,85,38,409			
Interest on Investment		13,54,964	Transfer to NSDL		10,80,23,712
			Closing Balance as on 31/03/2022		1,38,49,794
TOTAL >>>		13,99,52,533	TOTAL >>>		13,99,52,533

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.78,45,46,158/-

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	71,36,83,156	6,23,70,346		77,60,53,502	5,93,35,938					5,93,35,938	71,67,17,564	65,43,47,218	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	2,42,82,282	19,99,444		2,62,81,726	65,26,006					65,26,006	1,97,55,720	1,77,56,276	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	78,91,61,770	6,43,69,790		85,35,31,560	6,89,85,402					6,89,85,402	78,45,46,158	72,01,76,368	

- A large portion of the New Pension Scheme Account Rs.10,80,23,712/- that includes regular monthly contribution for an average of 360 employees, CAS arrear contribution and NON-PRAN arrear contribution has been transferred upto 2021-22 to NSDL. The balance of Rs.3,19,28,821/- including interest earned kept in out University Account for whom PRAN number has not yet allotted and the same will be transferred to their Account once PRAN is allotted.
- In the Schedule 2(A- Specific Plan A/c) contains XII Plan GDS and Specific Plan Schemes
- In the Schedule 2(C-Debt & Deposit A/c) includes EMSF Overhead.
- The deficit balance in respect of 5 Specific Plan Scheme under Schedule 8A are met out from the interest earned in Plan Account.
- The expenditure in connection with various Earmarked Project and Fellowship are met out from the EMSF overhead and interest earned, in anticipation of funds from the funding agencies.
- As per the EC resolution dated 22.03.2009, the Institutional charges of various projects have been transferred to EMSF overhead which is treated as Corpus Fund for utilization of the running and upkeep of the project cell, administrative and accounting services, office support and for infrastructure facilities of the Project Investigators with appropriate approval. 20% of the total Institutional charges transferred to EMSF overhead will be utilized by the Project Investigators related to their project expenses.
- Due to non-receipt of Completion/Completion Cost Certificate from the M/s.RITES and M/s.CPWD, the amounts shown in work-in-progress have been transferred to Building Assets and the same will be reconciled after receipt of the Completion/Completion Cost Certificate from the M/s.RITES and M/s.CPWD through Planning and Development Section.
- The excess expenditure incurred for the Specific Schemes have been met from overall Plan Account in anticipation of grants to be received from the UGC and the same will be recouped after receipt of the grants from the UGC.

- Funds for which have separate bank Accounts are maintained, interest credited individually to respective funds. For the remaining funds, interest credited to the Debt & Deposit interest Account.
- The Prior period depreciation for completed buildings under Plan A/c upto 2020-21 is Rs.6,99,07,573/- has been incorporated in the Accounts under Schedule 1 – Corpus/Capital Fund – Plan Account(Prior period depreciation).
- Considering that savings bank Account interest rate keeps fluctuating, all interest amount are externally funded projects/schemes are accounted for and refunded at a normal fixed interest rate of 3.5%.
- The amount of Rs.38,62,57,569/- shown under Schedule 1 – Corpus/Capital Fund – Major Building Corpus Fund is merged with Plan A/c as per the observation of the Audit.

PONDICHERRY UNIVERSITY

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2021-2022

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RECEIPT	Rs.	Rs.	PAYMENT	Rs.	Rs.
OPENING 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			
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					
General A/c							
Annual Allocation				Annual Allocation			
Salary	128,81,89,000			Salary	109,55,37,054		
Recurring	60,44,20,000			Other Components	20,80,36,765		
Capital Asset	6,00,00,000	195,26,09,000		Pension	28,19,16,240		
University Receipts	37,17,74,720			Recurring	43,67,80,779		
Advance Adjustment	1,80,06,229			Advance	1,90,77,769		
Advance Refund	27,20,230			Capital Assets	40,37,43,033	244,50,91,640	
Interest	1,24,27,031	40,49,28,210					
Plan				Plan			
Specific Plan Schemes	21,88,496			Non-Recurring	1,77,15,025		
Interest on Investment	5,71,684			F.D Interest	0	1,77,15,025	
Advance Adjustment	3,90,424	31,50,604					

EMSF			EMSF		
Grants Received from various Agencies	14,10,00,028		Recurring	10,03,08,083	
Interest on Investment	98,85,365		Non-Recurring	6,43,69,790	
Advance Adjustment	29,77,028	15,38,62,421	Advane	67,78,747	17,14,56,620
Debt & Deposit			Debt & Deposit		
Receipts	27,67,36,750		Expenditure	24,67,57,803	
Interest on Investments	2,83,41,992		UDF expenditure	15,02,800	
Adjustment advance	22,72,198	30,73,50,940	Advane	26,96,122	25,09,56,725
GPF			GPF		
Subscription / Recovery	6,37,76,006		GPF Advance	77,56,489	
Interest on Investments	2,16,19,539	8,53,95,545	GPF Part Final Withdrawl	3,89,48,070	
			GPF Final Withdrawl	3,81,97,077	8,49,01,636
CPF			CPF		
Subscription / Recovery / Matching	1,70,66,011		CPF Advance	61,65,760	
Interest on Investments	79,05,956	2,49,71,967	CPF Final Withdrawl	5,65,56,220	6,27,21,980
NPS			NPS		
Subscription / Matching	11,78,21,281		Nps Refund	10,80,23,712	10,80,23,712
Interest on Investments	13,54,964	11,91,76,245			
Endowments			Endowments		
Adjustment Advance (old)	24,000		Expenditure	2,02,900	
Income on Investments	12,26,435	12,50,435	Temporary Advance	0	2,02,900

Distance Education			Distance Education		
Receipts	13,50,30,192		Salary/ OTA /Honarium	1,26,77,037	
Income on Investments	6,70,99,843		Other Administrative Expenses	1,46,56,037	
Adjustment of Advances	20,01,000	20,41,31,035	Transfer of fund (Non-Plan)	2,22,99,307	
			Temporary Advance	75,00,000	5,71,32,381
Community College			Community College		
Receipts	3,57,34,114		Salary & Wages	1,05,41,650	
Income on Investments	3,33,139	3,60,67,253	Other Administrative Expenses	83,77,579	
			Non-Recurring	9,24,334	1,98,43,563
			CLOSING BALANCE:		
			Annual Allocation		
			Imprest	3,500	
			Cash at bank	24,35,91,872	
			Investments	13,26,51,316	37,62,46,688
			Plan A/c		
			Cash at bank	56,92,803	
			Investments	0	56,92,803
			EMSF A/c		
			Cash at bank	4,38,05,762	
			Investments	18,44,03,981	22,82,09,743
			Debt & Deposit Account		
			Cash at bank	36,06,36,938	
			Investments	69,91,35,989	105,97,72,927

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

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

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

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

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

4 Based on our audit, we report that:

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

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

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

iv We further report that:

A Effect of Revision of Accounts

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

B Grants in aid

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

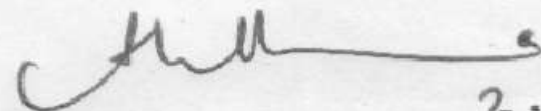
v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

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

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

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

For and on behalf of the C&AG of India



2.1.23

Principal Director of Audit (Central), Chennai

Place : Chennai

Date : .1.2023

1 Adequacy of Internal Audit System:

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

2 Adequacy of Internal Control System:

Internal Controls needs to be strengthened due to:

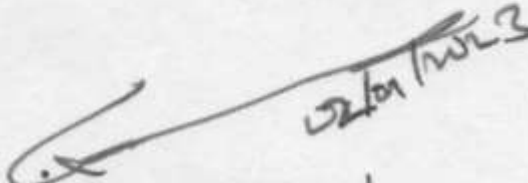
Internal Audit of the University was not conducted for the period 2021-22.

3 System of Physical verification of Fixed Assets and Inventory:

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

4 Regularity in payment of statutory dues:

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


Director/CE 4

UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

The observation of the Audit is noted for compliance.

2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

The observation of the Audit is noted for compliance.

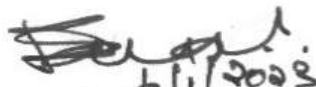
3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS AND INVENTORY:

Factual Statement.

4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 06.01.2023


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