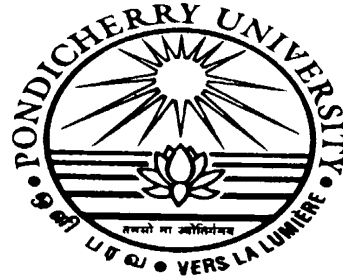


PONDICHERY UNIVERSITY PUDUCHERRY



**ANNUAL ACCOUNTS
2022-2023**

PONDICHERY UNIVERSITY
ANNUAL ACCOUNTS 2022-23

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PONDICHERY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2023


PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2022-23	Previous Year 2021-22
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P48)+1B(P60)	-10,74,52,732	-1,50,58,55,720
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P48)+2B(P60)	164,63,54,099	238,13,67,616
ENDOWMENT	2a(P19)+2aA(P48)+2bB(P60)	2,76,28,104	2,70,51,159
CURRENT LIABILITIES & PROVISIONS	3(P20)+3A(P49)+3B(P61)	909,87,97,775	884,41,15,250
TOTAL		1066,53,27,246	974,66,78,305
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P24-29)+4A(P50)+4B(P62)	352,77,41,581	368,19,24,032
Intangible Assets	4(P24-29)+4A(P50)+4B(P62)	86,38,976	2,76,66,480
Capital Work-in-Progress	4(24-29)+4A(P50)+4B(P62)	240,55,50,902	107,67,52,714
INVESTMENTS			
Earmarked / Endowment Funds	5(P30)+5A(P51)+5B(P63)	17,84,78,011	20,80,94,866
Others	6(P30)+6A(P51)+6B(P63)	246,80,45,162	227,13,24,016
CURRENT ASSETS	7(P31)+7A(P51)+7B(P64)	75,70,64,512	82,39,59,549
LOANS, ADVANCES & DEPOSITS	8(P32-34)+8A(P52)+8B(P65)	131,98,08,102	165,69,56,648
TOTAL		1066,53,27,246	974,66,78,305
SIGNIFICANT ACCOUNTING POLICIES	23(P80-81)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P82-83)		

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

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College


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PONDICHERRY UNIVERSITY
GENERAL ACCOUNTS

Page No.2

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2022-23			Previous Year 2021-22		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P37-38)	0	23,93,14,948	23,93,14,948	0	24,98,57,056	24,98,57,056
Grants & Donations	10(P39)	161,93,86,543	77,09,50,918	239,03,37,461	130,35,69,125	41,85,62,141	172,21,31,266
Income from Investments	11(P40)	0	0	0	0	50,38,528	50,38,528
Interest Earned	12(P40)	0	0	0	0	0	0
Other Income	13(40-42)	0	7,40,98,656	7,40,98,656	0	4,07,22,543	4,07,22,543
Prior Period Income	14(P42)	0	2,71,348	2,71,348	0	0	0
Total (A)		161,93,86,543	108,46,35,870	270,40,22,413	130,35,69,125	71,41,80,268	201,77,49,393
EXPENDITURE							
Staff Payments & Benefits	15(P42)	164,31,21,259	39,58,18,661	203,89,39,920	145,32,02,637	64,43,04,888	209,75,07,525
Academic Expenses	16(P44)	0	18,19,47,784	18,19,47,784	0	10,44,22,607	10,44,22,607
Administrative & General Expenses	17(P45-46)	0	30,32,93,477	30,32,93,477	0	14,78,01,476	14,78,01,476
Transportation Expenses	18(P46)	0	48,89,355	48,89,355	0	48,98,956	48,98,956
Repairs & Maintenance	19(P46)	0	7,81,66,623	7,81,66,623	0	13,58,23,975	13,58,23,975
Finance Costs	20(P47)	0	0	0	0	0	0
Depreciation	21(P47)	0	6,91,46,527	6,91,46,527	0	6,38,76,166	6,38,76,166
Prior Period Expenses	22(P47)	0	2,01,11,255	2,01,11,255	0	3,32,63,346	3,32,63,346
Total (B)		164,31,21,259	105,33,73,682	269,64,94,941	145,32,02,637	113,43,91,414	258,75,94,051
Excess of Income over Expenditure (A-B)			3,12,62,188	3,12,62,188			
Excess of Expenditure over Income (B-A)		2,37,34,716		2,37,34,716	14,96,33,512	42,02,11,146	56,98,44,658



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

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.				
		Current Year 2022-23			Previous Year 2021-22	
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P52)			15,61,31,102		12,12,84,855
Grants & Donations	10A(P53)			0		
Income from Investments	11A(P53)			0		
Interest Earned	12A(P53)			0		
Other Income	13A(P54)			4,78,64,310		3,66,09,314
Prior Period Income	14A(P55)			0		
Total (A)				20,39,95,412	20,39,95,412	15,78,94,169
EXPENDITURE						
Staff Payments & Benefits	15A(P55)			1,68,95,171		1,92,65,357
Academic Expenses	16A(P56)			1,45,46,740		49,28,290
Administrative & General Expenses	17A(P57)			81,25,699		29,95,945
Transportation Expenses	18A(P57)			2,97,813		0
Repairs & Maintenance	19A(P58)			3,62,857		3,07,638
Finance Costs	20A(P58)			0		0
Depreciation	21A(P58)			26,63,805		34,23,855
Prior Period Expenses	22A(P58)			0		0
Total (B)				4,28,92,085	4,28,92,085	3,09,21,085
Excess of Income over Expenditure (A-B)				16,11,03,327	16,11,03,327	12,69,73,084



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

Page No.4

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


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SCHEDULES FORMING PART OF BALANCE SHEET

Page No.5

SCHEDULE - 1 : CORPUS / CAPITAL FUND

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,61,04,45,218		-7,11,67,90,425	
Add: Capital Asset - Capitalised Value	18,50,08,991		6,29,75,867	
Excess of Income over Expenditure - Recurring A/c	3,12,62,188			
Less: Excess of Expenditure over Income - Salary A/c	2,37,34,716		14,96,33,512	
Excess of Expenditure over Income - Recurring A/c	0		39,02,11,146	
HEFA Loan Repayment for the year 2022-23	2,06,94,000		1,03,47,148	
Accrued Interest (2021-22)	50,38,528		64,38,854	
		-7,44,36,41,283		-7,61,04,45,218
HEFA Loan Accounts: Opening Balance	59,14,59,933			
Add: HEFA - Capitalised Value	108,02,41,000		55,81,75,000	
HEFA Interest from Ministry	7,19,95,887	174,36,96,820	3,32,84,933	59,14,59,933
EWS Account : Opening Balane				
Add: Capitalised Value	1,68,89,000	1,68,89,000		
Plan Account: Opening Balance	348,66,82,107		366,52,96,482	
Add: Capitalised Value	6,74,410		4,75,23,032	
Less: Depreciation(2022-23)	22,60,76,867		15,62,29,833	
Perior period Depreciation(Completed Buildings)			6,99,07,574	
TOTAL		326,12,79,650		348,66,82,107
New Convention Centre (Auditorium)	39,82,37,519		37,83,45,519	
Add: Addition during the Year	10,53,96,555	50,36,34,074	1,98,92,000	39,82,37,519
Debt & Deposit (Infrastructure & Devolpment)	4,99,12,886		3,83,79,938	
Add: Capitalised Value	50,99,929		1,80,19,126	
Less: Depreciation	80,59,958		64,86,178	
Transferred to Building		4,69,52,857		4,99,12,886
Placement Fund		36,890		36,890
University Development Fund	3,42,34,377		3,66,85,240	
Add: Capitalised Value	88,880		37,520	
Less: Depreciation	24,35,244		24,88,383	
Transferred to Building		3,18,88,013		3,42,34,377
Total (A)		-1,83,92,63,979		-3,04,98,81,506
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-1,83,92,63,979		-3,04,98,81,507
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		166,91,18,455		150,07,01,335
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		6,26,92,792		4,33,24,452
GRAND TOTAL (1) + (1A) + (1B)		-10,74,52,732		-1,50,58,55,720

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

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 2022-23</i>	<i>Previous Year 2021-22</i>
A - Specific Plan Schemes							
a) Opening Balance	1,89,61,041	4,07,754	24,05,318	62,77,079	10,880	2,80,62,072	
b) Additions to the Funds:							
i. Receipts				2,24,700		2,24,700	
ii. Income from Investments							
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	2,24,700	0	2,24,700	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		4,00,000				4,00,000	
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses*			24,05,318			24,05,318	
TOTAL (c)	0	4,00,000	24,05,318	0	0	28,05,318	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	7,754	0	65,01,779	10,880	2,54,81,454	2,80,62,072

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 2022-23</i>	<i>Previous Year 2021-22</i>
A - Specific Plan Schemes							
a) Opening Balance	0	0	0	-1,54,902	27,900	-1,27,002	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments						0	
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				1,000		1,000	
LESS - Previous year Expenditure Reclassified							
TOTAL (c)	0	0	0	1,000	0	1,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	-1,55,902	27,900	-1,28,002	-1,27,002

SCHEDULE - 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 2022-23</i>	<i>Previous Year 2021-22</i>
A - Specific Plan Schemes							
a) Opening Balance	2,75,213	25,56,498	1,89,186	1,19,731	25,24,621	56,65,249	
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	58,410					58,410	
- Computer	2,16,000					2,16,000	
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses							
TOTAL (c)	2,74,410	0	0	0	0	2,74,410	
NET BALANCE AS AT THE YEAR-END (a+b-c)	803	25,56,498	1,89,186	1,19,731	25,24,621	53,90,839	56,65,249

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Interest from Investment</i>	<i>Economically Weaker Section</i>	<i>MOOCS</i>			<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
A - Specific Plan Schemes							
a) Opening Balance	5,37,46,356	26,73,00,000	33,75,083			32,44,21,439	
b) Additions to the Funds:							
i. Receipts						0	
ii. University Share						0	
iii. Interest	72,710					72,710	
iv. Accrued Interest (22-23)						0	
Less: Accrued Interest (21-22)						0	
TOTAL (b)	72,710	0	0	0	0	72,710	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building							
- Computer							
- Books & Journals							
- Furniture							
- Work in Progress		1,68,89,000				1,68,89,000	
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses						0	
TOTAL (c)	0	1,68,89,000	0	0	0	1,68,89,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,38,19,066	25,04,11,000	33,75,083	0	0	30,76,05,149	113,96,25,702
GRAND TOTAL (PLAN) A						33,83,49,440	117,32,26,021

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

PARTICULARS	Current Year 2022-23		Previous Year 2021-22	
B - Ear Marked Special Fund A/c				
Opening Balance	4,14,19,797		3,76,39,832	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	18,30,754		67,78,747	
Accrued Interest (22-23)	71,93,429		35,34,904	
TOTAL	5,04,43,980		4,79,53,483	
Less: Accrued Interest (21-22)	35,34,904		35,56,658	
Temporary Advance Adjustment	63,34,700		29,77,028	
GRAND TOTAL (EMSF) B	98,69,604	4,05,74,376	65,33,686	4,14,19,797

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Human Rights Corpus Fund</i>	<i>Women Studies Fund</i>	<i>Alumini Fund</i>	<i>Student Welfare Fund</i>	<i>House Building Advance</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	3,63,931	3,07,839	55,74,024	94,54,398	11,64,15,821	13,21,16,013	
b) Additions to the Funds:							
i. Receipts / Recovery			25,54,535	38,00,992	11,53,906	75,09,433	
ii. Income from Investments					45,37,071	45,37,071	
iii. Accrued Interest (22-23)					40,55,875	40,55,875	
Less: Accrued Interest (21-22)					54,96,606	54,96,606	
iv. Other additions (specify nature)							
TOTAL (b)	0	0	25,54,535	38,00,992	42,50,246	1,06,05,773	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses				30,000	5,26,293	5,56,293	
TOTAL (c)	0	0	0	30,000	5,26,293	5,56,293	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	81,28,559	1,32,25,390	12,01,39,774	14,21,65,493	13,21,16,013

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>UGC Corpus Fund</i>	<i>MCA & Computer Advance</i>	<i>UDF</i>	<i>Industrial Interface Fund</i>	<i>Infrastructure Development Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	72,46,421	1,53,14,701	7,91,76,496	3,12,90,498	3,981	13,30,32,097	
b) Additions to the Funds:							
i. Receipts / Recovery		10,98,585	4,02,68,340	1,65,28,593		5,78,95,518	
ii. Income from Investments			24,85,025			24,85,025	
iii. Accrued Interest (22-23)			2,66,137			2,66,137	
Less: Accrued Interest (21-22)			2,26,267			2,26,267	
iv. Amount receivable from UGC						0	
v. Other additions (specify nature)						0	
TOTAL (b)	0	10,98,585	4,27,93,235	1,65,28,593	0	6,04,20,413	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			88,880			88,880	
- Computer							
- Books & Journals							
- Building - Work in Progress/Advance						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc						0	
- Rent							
- Other Administrative Expenses		11,50,000	25,90,367	19,32,124		56,72,491	
TOTAL (c)	0	11,50,000	26,79,247	19,32,124	0	57,61,371	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,52,63,286	11,92,90,484	4,58,86,967	3,981	18,76,91,139	13,30,32,097

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Academic Activity Fund</i>	<i>Computer Lab Fund</i>	<i>Placement Activity Fund</i>	<i>Advance Lab Fund</i>	<i>Software Subscription Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	5,92,92,032	9,46,46,540	1,50,42,053	65,53,917	8,92,900	17,64,27,442	
b) Additions to the Funds:						0	
i. Receipts / Recovery	3,07,48,785	1,95,22,178	21,57,400	54,83,607		5,79,11,970	
ii. Income from Investments						0	
iii. Accrued Interest (22-23)							
Less: Accrued Interest (21-22)							
iv. Other additions (specify nature)							
TOTAL (b)	3,07,48,785	1,95,22,178	21,57,400	54,83,607	0	5,79,11,970	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- E-Resources		10,72,177				10,72,177	
- Work-in-Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	6,48,574		1,75,707	37,91,303		46,15,584	
TOTAL (c)	6,48,574	10,72,177	1,75,707	37,91,303	0	56,87,761	
NET BALANCE AS AT THE YEAR-END (a+b-c)	8,93,92,243	11,30,96,541	1,70,23,746	82,46,221	8,92,900	22,86,51,651	17,64,27,442

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(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 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	2,45,24,109	1,82,22,536	3,20,85,850	2,16,75,754	13,44,991	9,78,53,240	
b) Additions to the Funds:							
i. Receipts / Recovery	55,75,813	10,91,000	1,17,40,606	77,81,952		2,61,89,371	
ii. Temp. Adv. (Old)							
iii. Income from Investments				5,86,404		5,86,404	
iii. Accrued Interest (22-23)				3,90,247		3,90,247	
Less: Accrued Interest (21-22)				3,13,943		3,13,943	
v. Other additions (specify nature)							
TOTAL (b)	55,75,813	10,91,000	1,17,40,606	84,44,660	0	2,68,52,079	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Building						0	
- E-Resources						0	
- Work in Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	7,47,933			5,73,953	5,10,746	18,32,632	
TOTAL (c)	7,47,933	0	0	5,73,953	5,10,746	18,32,632	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,93,51,989	1,93,13,536	4,38,26,456	2,95,46,461	8,34,245	12,28,72,687	9,78,53,240

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Laboratory Fund</i>	<i>Internet Fund</i>	<i>Student Merit Scholarship Fund</i>	<i>IT Service Fund</i>	<i>Staff Welfare Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	55,17,768	42,54,666	1,45,03,899	29,453	5,53,794	2,48,59,580	
b) Additions to the Funds:							
i. Receipts / Recovery	59,310					59,310	
ii. Temp. Adv. Adj.(Old)					26,652	26,652	
iii. Income from Investments			6,15,076			6,15,076	
iii. Accrued Interest (22-23)			7,50,367		13,175	7,63,542	
Less: Accrued Interest (21-22)			3,09,231		13,200	3,22,431	
v. Other additions (specify nature)							
TOTAL (b)	59,310	0	10,56,212	0	26,627	11,42,149	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							0
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses							0
TOTAL (c)	0	0	0	0	0	0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	55,77,078	42,54,666	1,55,60,111	29,453	5,80,421	2,60,01,729	2,48,59,580

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS(Cont.)

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Affiliation & Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	8,21,93,277	1,76,95,096	1,06,39,608	67,88,475	1,84,09,314	13,57,25,770	
b) Additions to the Funds:							
i. Receipts / Recovery	3,96,48,881	47,05,209	20,48,350		46,23,468	5,10,25,908	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	40,57,169	7,92,266	1,15,867			49,65,302	
iii. Accrued Interest (22-23)	28,18,495	7,16,776	4,34,663			39,69,934	
Less: Accrued Interest (21-22)	22,81,148	5,39,808	15,553			28,36,509	
Amount already received							
TOTAL (b)	4,42,43,397	56,74,443	25,83,327	0	46,23,468	5,71,24,635	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vehicle							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	1,83,81,480					1,83,81,480	
- Rent							
- Other Administrative Expenses	2,02,03,270					2,02,03,270	
TOTAL (c)	3,85,84,750	0	0	0	0	3,85,84,750	
NET BALANCE AS AT THE YEAR-END (a+b-c)	8,78,51,924	2,33,69,539	1,32,22,935	67,88,475	2,30,32,782	15,42,65,655	13,57,25,770

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Amenities Development Fund</i>	<i>International Convention Complex Fund</i>	<i>University Corpus Fund</i>	<i>Central Instrumentation Fund</i>	<i>PG Diploma Courses Fund</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	7,24,91,826	9,94,14,047	1,62,58,177	9,11,472	72,26,048	19,63,01,570	
b) Additions to the Funds:							
i. Receipts / Recovery	5,37,84,508	54,99,614		8,75,525		6,01,59,647	
ii. Income from Investments		5,76,024		38,010	1,71,325	7,85,359	
iii. Accrued Interest (22-23)		0			1,25,448	1,25,448	
Less: Accrued Interest (21-22)		13,927			1,08,082	1,22,009	
iv. Other additions (specify nature)							
TOTAL (b)	5,37,84,508	60,61,711	0	9,13,535	1,88,691	6,09,48,445	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Purchase of Software	12,249					12,249	
- E-Resources						0	
- Building - Work in Progress/Advance		10,53,96,555				10,53,96,555	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	2,45,98,674	0				2,45,98,674	
TOTAL (c)	2,46,10,923	10,53,96,555	0	0	0	13,00,07,478	
NET BALANCE AS AT THE YEAR-END (a+b-c)	10,16,65,411	79,203	1,62,58,177	18,25,007	74,14,739	12,72,42,537	19,63,01,570

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 2022-23</i>	<i>Previous Year 2021-22</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	12,40,71,134	11,68,106	46,51,442	37,69,086	10,28,45,423	23,65,05,191	
b) Additions to the Funds:							
i. Receipts / Recovery		2,19,000	6,34,850	5,02,500		13,56,350	
ii. Income from Investments	65,43,674	30,100	1,94,045	24,811	1,78,92,460	2,46,85,090	
iii. Accrued Interest (22-23)	17,38,464	16,726	1,05,869	1,50,357	2,14,81,598	2,34,93,014	
Less: Accrued Interest (21-22)	28,35,672	14,411	83,859	3,534	99,54,590	1,28,92,066	
iv. Other - ADD: TDS Deducted							
TOTAL (b)	54,46,466	2,51,415	8,50,905	6,74,134	2,94,19,468	3,66,42,388	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							0
- Furniture							0
- Building(WIP)							0
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses	3,25,66,994	39,040	3,000	35,300	54,99,614	3,81,43,948	
TOTAL (c)	3,25,66,994	39,040	3,000	35,300	54,99,614	3,81,43,948	
NET BALANCE AS AT THE YEAR-END (a+b-c)	9,69,50,606	13,80,481	54,99,347	44,07,920	12,67,65,277	23,50,03,631	23,65,05,191

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

PARTICULARS	FUND WISE BREAK UP			TOTAL		
	C - DEBT & DEPOSIT A/C	CIF Corpus Fund	Digital Activity Fund	Digital Resource Fund	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance		49,90,603	2,05,55,624	83,54,668		
b) Additions to the Funds:						
i. Receipts / Recovery			68,85,459	26,65,920		
ii. Income from Investments		2,48,567				
iii. Accrued Interest (22-23)		2,11,779				
Less: Accrued Interest (21-22)		1,70,359				
iv. Other - ADD: TDS Deducted						
TOTAL (b)		2,89,987	68,85,459	26,65,920		
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Software				2,06,500		
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Rent						
- Other Administrative Expenses						
TOTAL (c)		0	0	2,06,500		
NET BALANCE AS AT THE YEAR-END (a+b-c)		52,80,590	2,74,41,083	1,08,14,088		
GRANT TOTAL (DEBT & DEPOSIT) C						
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL						
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						
GRAND TOTAL (2) + (2A) + (2B)					164,63,54,099	238,13,67,616

SCHEDULE - 2a ENDOWMENT FUND

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2022-23	Previous Year 2021-22
a) Opening Balance :	1,49,01,877	70,35,799	9,85,650	41,27,833	2,70,51,159	
b) Additions to the Funds:						
i. New Endowment						
ii. Income from Investments	8,26,691	2,33,011	31,613	3,53,623	14,44,938	
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (22-23)	4,36,114	1,22,418	15,302	1,91,278	7,65,113	
Less: Accrued Interest (21-22)	7,39,094	2,37,233	32,949	3,51,323	13,60,599	
TOTAL (b)	5,23,711	1,18,196	13,966	1,93,578	8,49,452	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Others						
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses	2,72,507				2,72,507	
TOTAL (c)	2,72,507	0	0	0	2,72,507	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,51,53,081	71,53,995	9,99,616	43,21,411	2,76,28,104	2,70,51,159
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,76,28,104	2,70,51,159
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCG ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,76,28,104	2,70,51,159

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		2,33,92,001		1,79,70,987
Caution Deposits - Current Students		1,11,63,777		64,44,014
Security Deposits		9,19,979		13,80,117
2. Earnest Money Deposit		45,23,351		56,67,119
3. Other Current Liabilities				
a. March 2023 salary paid in April 2023 (Salary A/c)	10,91,15,908		9,82,50,712	
c. March 2023 Pension paid in April 2023 (Recurring A/c)	1,97,54,525		1,68,72,384	
d. March 2023 NPS MC paid in April 2023 (Recurring A/c)	81,54,532		65,01,905	
e. Group Insurance	92,657		92,657	
f. Loan from U.D.F to Plan A/c	3,00,000		3,00,000	
g. Loan from DDE to Plan A/c	50,00,000			
h. Outstanding Expenses as on 31.03.2023	3,38,71,036		1,82,50,109	
i. Unutilized Grant as on 31.03.2023(Salary)	5,64,69,841		6,44,56,384	
j. Unutilized Grant as on 31.03.2023(Recurring)	1,10,21,152		1,62,79,977	
k. Unutilized Grant as on 31.03.2023(Capital Grant)	9,85,68,598		34,93,52,885	
l. HEFA Loan Repayment due as on 31.03.2023(HEFA-MoE)	11,64,80,539			
m. Unutilized HEFA Loan as on 31.03.2023(HEFA-MoE)	31,65,63,000			
n. Interest from Capital Asset is payable to UGC(2021-22)	1,39,88,602		1,39,88,602	
o. Interest from Capital Asset is payable to UGC(2022-23)	1,24,27,031		1,24,27,031	
p. Interest from Capital Asset is payable to UGC(2022-23)	86,84,668			
q. Interest earned from EWS is payable to UGC	27,37,293		27,37,293	
r. Interest earned from EWS is payable to UGC(2022-23)	90,444			
s. Remittance of Recoveries	6,124		6,124	
t. Receipts against sponsored Projects (Sub-Schedule 3a)	32,99,27,573		33,59,30,454	
u. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	7,23,97,441	121,56,50,964	6,56,05,962	100,10,52,479
Total (A)		125,56,50,072		103,25,14,716
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	656,76,82,539		652,88,78,995	
3. Actuarial Value of Gratuity	60,91,86,165		40,84,86,087	
4. Actuarial Value of Leave Encashment	65,35,23,546		84,13,54,104	
5. Expenses Payable				
Total (B)		783,03,92,250		777,87,19,186
Total (A) + (B)		908,60,42,322		881,12,33,902
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		908,60,42,322		881,12,33,902
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		77,42,541		2,73,39,766
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		50,12,912		55,41,582
GRAND TOTAL (3) + (3A) + (3B)		909,87,97,775		884,41,15,250

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

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

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

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	6,44,56,384	1,62,79,977	8,07,36,361	34,93,52,885	43,00,89,246
Add:					
Grant Received during the year	161,14,00,000	59,19,00,000	220,33,00,000	7,00,00,000	227,33,00,000
Loan from Capital Asset A/c	0	5,68,88,613	5,68,88,613		5,68,88,613
Internal Receipts		28,71,40,237	28,71,40,237	0	28,71,40,237
Total A	167,58,56,384	95,22,08,827	262,80,65,211	41,93,52,885	304,74,18,096
Less:					
Utilized for Revenue/Capital Expenditure	161,93,86,543	94,11,87,675	256,05,74,218	26,38,95,674	282,44,69,892
Transferred to Recurring A/c			0	5,68,88,613	5,68,88,613
Total B	161,93,86,543	94,11,87,675	256,05,74,218	32,07,84,287	288,13,58,505
Total: (A - B)	5,64,69,841	1,10,21,152	6,74,90,993	9,85,68,598	16,60,59,591

Schedule 3(c) Unutilised Grants HEFA from MoE

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

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

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

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

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

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	1,20,25,052	6,76,012			6,76,012	1,27,01,065	2,10,99,557	2,17,75,570
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091	19,595		28,83,686	28,64,091	0	1,470		1,470	28,65,560	18,126	0
VI. Office Equipment	7.50	64,13,579	94,491		65,08,070	64,13,579	0	7,087		7,087	64,20,666	87,404	0
VII. Computer/peripherals	20.00	15,15,430			15,15,430	14,57,189	58,241			58,241	15,15,430	0	58,241
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,64,52,770	18,88,310			18,88,310	1,83,41,079	5,42,017	24,30,326
X. Software	40.00	1,63,430			1,63,430	1,30,744	32,686			32,686	1,63,430	0	32,686
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,88,57,254	1,14,086	0	6,89,71,340	4,45,60,431	26,55,249	8,556	0	26,63,805	4,72,24,237	2,17,47,103	2,42,96,823
PREVIOUS YEAR		6,88,57,254	0	0	6,88,57,254	4,11,36,576	34,23,855	0	0	34,23,855	4,45,60,431	2,42,96,823	2,77,20,678

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

FIXED ASSET

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

WORK IN PROGRESS

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

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

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSF	15,37,96,213		18,44,03,981	
Endowment Fund	2,46,81,798		2,36,90,885	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		17,84,78,011		20,80,94,866
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL		0		0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		17,84,78,011		20,80,94,866
TOTAL		17,84,78,011		20,80,94,866

SCHEDULE -6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Others				
Annual Allocation - Capital Asset Plan	0		13,26,51,316	
HBA	0		0	
Debt & Deposit	11,12,54,511		9,24,78,509	
Student Merit Scholarship Placement	52,70,93,707		34,19,99,293	
Staff Welfare Fund	1,98,19,426		1,02,55,498	
Affiliation & Inspection Fund	1,66,15,300		1,58,74,495	
UDF	4,05,352		3,83,076	
Examination Fund	7,10,40,035		6,73,36,927	
Hostel Mess Subsidy Fund	7,41,80,291		3,23,66,568	
Sports Fund	1,03,97,911		3,75,641	
PGDCF	6,23,38,571		11,80,32,209	
NFIG	91,22,166		86,68,553	
Day Care Centre	30,02,515		30,00,000	
International Convention Centre	36,00,084		1,00,000	
CIF Corpus Fund	4,00,335		4,00,000	
Pre-Primary School Fund	0		6,34,853	
HEFA	50,68,811		48,20,244	
TOTAL	25,33,907	10,34,70,000	10,34,70,000	
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		102,03,42,922		93,52,57,305
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		102,03,42,922		93,52,57,305
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		142,77,02,241		133,60,66,711
GRAND TOTAL (6) + (6A) + (6B)		1,99,99,999		0
		246,80,45,162		227,13,24,016

SCHEDULE - 7 : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Closing Stock		3,06,589		5,60,852
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		5,000		3,500
4. Bank Balances				
a. With Scheduled Banks: In Savings Accounts				
EMS	99,93,408		4,38,05,763	
Endowment Fund	21,81,194		19,99,676	
Annual Allocation	22,99,12,380		24,35,91,872	
HEFA	98,49,176		1,23,41,131	
Plan	19,03,054		56,92,803	
HBA	48,50,677		1,84,61,995	
Debt & Deposit	15,89,77,930		18,40,44,861	
Student Merit Scholarship	1,95,474		91,44,326	
Placement	13,18,384		12,85,606	
Staff Welfare Fund	1,61,894		1,57,518	
Affiliation & Inspection Fund	1,54,36,584		1,35,66,141	
Central Instrumentation Facility	18,26,722		9,13,187	
UDF	3,70,40,185		3,83,60,540	
Examination Fund	26,03,945		1,04,76,848	
PGDCF	43,50,809		41,81,999	
NFIG Fund	6,57,479		36,65,552	
Pre-Primary School	28,59,512		21,57,401	
Day Care Centre	9,54,920		7,53,695	
Hostel Mess Subsidy Fund	3,28,73,570		32,03,252	
Sports Fund	50,04,084		47,19,312	
IT Service Fund	29,453		29,453	
International Convention Centre	79,203	52,30,60,037	6,55,15,253	66,80,68,184
b. Interest Receivable				
Interest Receivable from M/s.C&DS, Bengaluru	4,66,770		4,66,770	
Interest Receivable from M/s.UPRNN Ltd.,	2,95,990		2,95,990	
Interest Receivable from M/s.UPRNN Ltd.,	2,15,242			
Interest Receivable from M/s.UPRNN Ltd.,(2022-23)	53,48,716			
Interest Receivable from M/s.C&DS, Bengaluru	2,11,89,083	2,75,15,801	2,15,242	9,78,002
TOTAL		55,08,87,427		66,96,10,538
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		55,08,87,427		66,96,10,538
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		17,11,20,183		11,90,51,531
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		3,50,56,902		3,52,97,480
GRAND TOTAL (7) + (7A) + (7B)		75,70,64,512		82,39,59,549

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	26,062		26,062	
LTC	35,000		1,35,321	
Tour Advance	0		0	
Medical Advance	0	61,062	1,85,265	3,46,648
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	5,33,761		5,33,761	
Less: MCA Recovery		5,33,761		5,33,761
3. Token Advance				
Advance to HEFA - C&DS	63,34,16,000		63,34,16,000	63,34,16,000
Add: Advance to C&DS(2022-23)	30,07,15,000			
Less: Transferred to Work-in-progress	63,34,16,000	30,07,15,000		
Advance to HEFA - UPRNN	6,39,19,000		6,39,19,000	6,39,19,000
Add: Advance to HEFA (2022-23)	1,58,48,000			
Less: Transferred to Work-in-progress	6,39,19,000	1,58,48,000		
Advance to UPRNN(EWS)	23,00,00,000		23,00,00,000	23,00,00,000
Less: Transferred to Work-in-progress	1,68,89,000	21,31,11,000		
Advance to C&DS(D&D - ICCF)	9,53,08,000		5,76,00,000	
Advance to C&DS(D&D - ICCF 2021-22)			5,76,00,000	0
Less: Transferred to Work-in-progress	3,32,50,014	6,20,57,986	1,98,92,000	9,53,08,000
Advance to C&DS(Annual Allocation)	1,96,35,000		1,96,35,000	1,96,35,000
Less: Transferred to Work-in-progress	1,21,88,000	74,47,000		
Advance to UPRNN(Annual Allocation)	7,01,34,000		7,01,34,000	7,01,34,000
Less: Transferred to Work-in-progress	7,01,34,000	0		
Advance to UPRNN(Annual Allocation - R&M)	1,68,00,000		1,68,00,000	1,68,00,000
Less: Transferred to Work-in-progress	1,68,00,000	0		
Advance to UPRNN(Annual Allocation - E-Journals(Smart Class Room)	2,00,00,000		2,00,00,000	2,00,00,000
Less: Transferred to Equipment for Smart Class Room(2022-23)	2,00,00,000	0		
Advance to Library Books(Prepaid Subscription)	68,47,317		68,47,317	68,47,317
Less: Transferred to Library Books(2022-23)	68,47,317	0		
Advance to B.E.Billimoria & Co. Ltd., (ICCF)		1,29,10,603		
Annual Allocation	29,46,190		1,08,49,165	
Plan	38,44,833		40,45,006	
EMSF	42,50,618		87,54,564	
U.D.F	4,61,524		8,80,774	
Debt & Deposit	65,35,311	1,80,38,476	56,65,176	3,01,94,685

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

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Security Charges - April 2023	77,12,457		0	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		86,34,457		9,22,000
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		1,06,20,191	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. 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	71,93,429		35,34,904	
Endowment Fund	7,65,113	79,58,542	13,60,599	48,95,503
b. Investments from Others:				
Annual Allocation - Capital Asset	0		50,38,528	
HEFA	31,61,363		20,58,132	
HBA	40,55,875		54,96,606	
Debt & Deposit	2,14,81,598		99,54,590	
Student Merit Scholarship	7,50,367		3,09,231	
Placement	7,16,776		5,39,808	
Staff Welfare Fund	13,175		13,200	
Affiliation & Inspection Fund	28,18,495		22,81,148	
PGDCF	1,25,448		1,08,082	
NFIG Fund	1,50,357		3,534	
Day Care Centre	16,726		14,411	
UDF	2,66,137		2,26,267	
Examination Fund	4,34,663		15,553	
Hostel Mess Subsidy Fund	17,38,464		28,35,672	
Sports Fund	3,90,247		3,13,943	
CIF Corpus Fund	2,11,779		1,70,359	
Pre-Primary School Fund	1,05,869		83,859	
International Convention Centre	0	3,64,37,339	13,927	2,94,76,850
c. On Loans and Advances				
d. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)				
PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
7. Other Receivables				
a. Debit balances in sponsored projects				
b. Other Advance-(Telephone Charges - Detailed Bills)				
Library fine dues				
Rent dues				
Interest from RITES				
e. Staff Advance (Other Advance)				
Inspection / Affiliation Fund due from College	11,25,000		11,25,000	
Less: Amount received		11,25,000	0	11,25,000
Loan to Plan A/c from UDF	3,00,000	3,00,000	3,00,000	3,00,000
8. Claims Receivable				
Interest to be received from Banks		20,783		20,783
TDS to be received from Banks D&D A/c(109866+12049)		1,21,915		1,21,915
Grants Receivables - Plan A/c (Sub-Schedule - 8a)		8,79,39,964		8,17,33,360
Grants Receivables - Recurring A/c from UGC(Withheld)		8,00,00,000		8,00,00,000
Grants Receivables - Recurring A/c from UGC(Add. Grant)		11,70,00,000		
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		75,00,000
Debit balance in Sponsored Projects(Sub Schedule - 8b)		14,69,40,723		8,23,73,325
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		12,09,46,658		11,54,77,456
TOTAL		126,28,98,270		160,83,30,604
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		126,28,98,270		160,83,30,604
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		5,62,91,476		4,86,26,044
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		6,18,356		0
GRAND TOTAL (8) + (8A) + (8B)		131,98,08,102		165,69,56,648

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 2022-23	Previous Year 2021-22
8a- Specific Plan Schemes							
a) Opening Balance	1,15,95,235	4,21,52,170	3,60,932	20,525	2,76,04,498	8,17,33,360	
b) Additions to the Funds:							
i. Receipts						0	
iv. Other additions : Adjustment Advance						0	
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
Total	0	0	0	0	0	0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	25,58,447				30,69,241	56,27,688	
- Other Administrative Expenses					5,78,916	5,78,916	
TOTAL (c)	25,58,447	0	0	0	36,48,157	62,06,604	
NET BALANCE AS AT THE YEAR-END (a+c-b)	1,41,53,682	4,21,52,170	3,60,932	20,525	3,12,52,655	8,79,39,964	8,17,33,360

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Fee From Students				
Academic Fees				
1. Tuition fee		6,35,60,795		8,45,75,496
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		45,85,369		65,20,133
7. Sports fee				
8. Recognition fee				
Total (A)		6,81,46,164		9,10,95,629
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,28,94,576		11,31,88,832
3. Mark sheet, certificate fee		2,46,32,616		2,36,79,805
Total (B)	0	14,75,27,192	0	13,68,68,637

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

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		1,05,290		1,62,915
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		4,49,030		3,90,824
Total (C)		5,54,320		5,53,739
Sale of Publications				
1. Sale of Syllabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,30,87,272		2,13,39,051
3. Student Aid Fund				
Total (D)		2,30,87,272		2,13,39,051
Grand Total (A+B+C+D)	0	23,93,14,948	0	24,98,57,056

SCHEDULE - 10 : GRANTS & DONATIONS

PARTICULARS	CURRENT YEAR 2022-23 Rs.			PREVIOUS YEAR 2021-22 Rs.		
	Salary A/c	Recurring A/c	Capital Asset A/c	Salary A/c	Recurring A/c	Capital Asset A/c
1.Salary Head(36)						
Opening Balance(22-23)						
Salary Grant for the year 2022-23	161,14,00,000			128,81,89,000		
Opening balance received from UGC	6,44,56,384			7,98,41,203		
Less: Unutilized Grant(22-23)	5,64,69,841			6,44,56,384		
Withdrawn by RBI				4,694		
2.Recurring Head(31)						
Opening Balance(22-23)		1,62,79,977			6,86,23,479	
Maintenance Grant (22-23)		70,89,00,000			37,44,20,000	
Loan amount received from Capital Asset A/c		5,68,88,613				
Less: Capitalized Value		96,520			81,98,843	
Unutilized Grant(22-23)		1,10,21,152			1,62,79,977	
Withdrawn by RBI					2,518	
3.Capital Expenditure(35)						
Opening Balance(22-23)			34,93,52,885			34,24,48,601
Add: Capital Grant			7,00,00,000			6,00,00,000
Less: Capitalized Value			26,38,95,674			5,30,95,240
Transferred to Recurring A/c			5,68,88,613			0
Withdrawn by RBI						476
Unutilized Grant(22-23)			9,85,68,598			34,93,52,885
4. HEFA Projects - MoE(GoI)						
Balance Brought Forward						
Add: Receipt during the year						
University Share						
Interest received during the year(MoE)						
Interest Accrued(2021-22)						
TOTAL	161,93,86,543	77,09,50,918	0	130,35,69,125	41,85,62,141	0

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

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
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 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Interest				
a. On Govt. Securities				
2. Income received				
a. Each Fund separately				
3. Income accrued		0		50,38,528
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II	0	0	0	50,38,528
TOTAL - I + II	0	0	0	50,38,528

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. On Savings Account with Scheduled Banks				
2. On Loans				
a. Employees / Staff				
3. On Debtors and Other Receivables				
TOTAL				

SCHEDULE - 13: OTHER INCOME

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PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		10,32,150		10,93,045
2. License fee		5,800		16,69,383
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		8,15,236		11,02,970
5. Water charges		5,660		1,06,879
6. Lease of Usufructs of Trees				
7. Rent from Building		60,25,746		4,78,331
Add: Rent dues				
Less: Rent dues				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	78,84,592	0	44,50,608

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		1,839		1,742
2. Bus Fare		4,35,850		9,42,239
3. Terminal Benefits		55,55,304		38,16,372
4. 15% of Net Income of DDE		2,62,81,620		2,22,99,307
5. Other Receipts		3,39,39,451		92,12,275
Total	0	6,62,14,064	0	3,62,71,935
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	7,40,98,656	0	4,07,22,543

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts		1,21,332		
2. Rent from Buildings		1,50,016		
TOTAL		2,71,348		

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	143,43,83,581		109,55,32,360	
Add: March 2023 Salary paid in April 2023	10,91,15,908		9,82,50,712	
Less: March 2022 Salary paid in April 2022	9,82,50,712		7,98,41,203	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		47,42,633		63,67,440
4. Contribution to Other Fund -NPS (MC)		10,93,22,026		6,63,10,469
Add: March 2023 NPS MC paid in April 2023		81,54,532		65,01,905
Less: March 2022 NPS MC paid in April 2022		65,01,905		44,94,854
5. Pension		27,72,19,234		56,49,41,856
Add: March 2023 Pension paid in April 2023		1,97,54,525		1,68,72,384
Less: March 2022 Pension paid in April 2022		1,68,72,384		1,21,94,312
6. Retirement and Terminal Benefits				
7. LTC facility	86,99,160		1,47,58,035	
8. Medical facility	72,14,187		79,08,537	
9. Children Education Allowance	1,32,03,000		1,15,28,250	
10. Provision for retirement benefits(Annex. Sch.15A)	31,66,08,273		12,80,27,474	
11. Leave Encashment	-14,78,52,138		17,70,38,472	
TOTAL	164,31,21,259	39,58,18,661	145,32,02,637	64,43,04,888

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

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

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		58,68,067		45,88,338
2. Field work/ participation				0
3. Seminar / Workshop		2,83,308		2,54,250
4. Payment to visiting faculty		50,11,306		47,64,000
5. Examination		11,24,06,037		5,00,61,211
6. NAAC Visit Expenses				
7. Admission Expenses				8,39,530
8. Convocation Expenses		36,99,875		0
9. Liquid Nitrogen Facility		9,02,909		6,99,086
10. Non-Net Fellowship		3,04,58,383		2,97,73,732
11. Stipend/means-cum-merit		1,24,46,000		58,61,250
12. Subscription Expenses				
13. Others:				
a. Contingencies				
b. Medical Claom Insurance Policy		81,650		5,24,223
c. Inter Univ./Inter College Sports (TA/DA etc.)		1,47,461		2,53,823
d. Production Expenses		24,139		11,360
e. Binding of Book & Journal		66,375		
f. Animal House (Recurring)		56,958		59,350
g. Campus Wifi		60,53,400		
h. GPF Shortfall Interest		35,22,804		51,56,995
i. CPF Shortfall Interest		9,19,112		15,75,459
j. Infrastructure Maintenance Facility				
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	18,19,47,784	0	10,44,22,607

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES

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PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		6,93,37,541		4,42,57,032
2. Water charges		82,278		
3. Insurance				
4. Rent, Rates & Taxes (Including property tax)		20,27,388		25,14,264
5. Postage & Telegrams		14,31,671		17,93,304
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		48,46,857		33,92,490
Less: Internet Leased Line 2021-22				
7. Printing & Stationery		9,72,333		7,02,888
8. Traveling & Conveyance Expenses		57,57,965		27,73,836
9. Hospitality		14,35,730		3,40,788
10. Audit Fees		2,50,349		1,25,215
11. Legal Expenses		22,79,251		19,38,610
12. Advertisement & Publicity		13,34,980		9,89,191
13. Magazines & Journals				
14. Others (Specify)				
a. Security Expenses		10,02,94,661		3,25,82,152
b. Computer Consumables		12,36,611		7,83,752
c. Contingencies		1,01,49,739		73,45,680
d. Over Time Allowances		8,01,945		5,92,427
e. Honorarium / Remuneration to Staff		11,11,704		22,74,557
f. Training to Staff				
g. Livories & Uniforms		77,264		7,919
h. Daily Wages		8,74,47,849		4,96,91,902
i. VC's Discretionary Fund				
j. Earn While you Learn				
k. Cost of Medicine		5,05,842		4,03,642
l. inter Dept. Sports for Staff		33,420		23,834
Total	0	29,14,15,378	0	15,25,33,483

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2022-23		2,98,73,945		1,15,82,365
Audit Fees 2022-23				
Closing Stock (2021-22)		5,60,852		17,87,434
Less: Outstanding Expenses 2021-22		1,82,50,109		1,75,40,954
Closing Stock (2022-23)		3,06,589		5,60,852
TOTAL	0	30,32,93,477	0	14,78,01,476

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		18,99,778		35,32,872
b. Repairs & Maintenance		20,02,814		
c. Insurance Expenses		3,65,852		2,61,582
Add: Pre-paid Insurance (2021-22)				5,38,429
2. Vehicle taken on rent / lease		6,20,911		5,66,073
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	48,89,355	0	48,98,956

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		52,72,931		66,50,884
2. Furniture & Fixtures				
3. Plant & Machinery		56,60,998		
4. Office Equipments		3,55,14,412		3,73,83,600
5. Cleaning Materials & Services		0		6,69,39,896
6. Transport				
7. Others (Specify)				
a. Estate Maintenance		79,24,124		
b. Maintenance of Hostel		24,89,759		
c. Campus Beautification(AMC)		2,13,04,399		2,48,49,595
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	7,81,66,623	0	13,58,23,975

SCHEDULE - 20 : FINANCE COST

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

SCHEDULE - 21 : OTHER EXPENSES

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

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments		74,61,898		14,19,765
2. Rent for Building		2,09,522		
3. Repairs and Maintenance Building		3,77,896		
4. Cleaning Material & Services				
5. AMC for Garden Development				
6. Contingency				8,53,011
7. Examination - Automation Charges				
8. Contract Security		36,61,732		96,35,630
9. Daily Wages				33,27,318
10. Electricity Charges		57,46,825		38,31,954
11. Vehicle taken on rent / lease				
12. Telephone and Internet Charges				
13. Water Charges				
14. Postage and Telegram				
15. Non-Net Fellowship		20,32,000		20,24,000
16. Campus Wifi		6,21,382		
17. Minor and Mjor 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. Perior period Depreciation(HRTEM Equipment)				10,09,070
TOTAL	0	2,01,11,255	0	3,32,63,346

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

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	89,68,37,100		79,21,63,323	
Add: Capitalized Value	1,14,086			
Excess of Income Over Expenditure	16,11,03,327		12,69,73,084	
Less: Transferred to Recurring A/C	2,62,81,620		2,22,99,307	
BALANCE AT THE YEAR-END		103,17,72,893		89,68,37,100
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	60,38,64,235		57,56,19,395	
Add: Interest Earned	2,82,18,127		3,28,66,411	
Interest Accrued on Fixed Deposits(2022-23)	2,43,16,411		1,90,53,211	
Less: Interest Accrued on Fixed Deposits(2021-22)	1,90,53,211		2,36,74,782	
BALANCE AT THE YEAR-END		63,73,45,562		60,38,64,235
TOTAL 1A		166,91,18,455		150,07,01,335
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

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

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PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Deposits from staff				
2. Deposits from Students		1,03,550		1,03,550
3. Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
Fees Collected (Proportion of Subsqt FY)				
a. March 2023 salary paid in April 2023		8,39,727		7,93,452
b. Receipts against sponsored Projects				
c. Grants in Advance				
d. Twinning Programme share payable up to March 2023				1,93,93,500
e. Amount Payable to CPWD				
f. Endowment fee	70,49,264		70,49,264	
Add: Endowment fee				
Less: Endowment fee Refund	2,50,000	67,99,264		70,49,264
Total of (A)		77,42,541		2,73,39,766
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		77,42,541		2,73,39,766

PONDICHERRY UNIVERSITY

SCHEDULE 4A(Directorate of Distance Education) - FIXED ASSETS (FY 2022-23)

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	1,20,25,052	6,76,012			6,76,012	1,27,01,064	2,10,99,558	2,17,75,570
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	52,17,006			52,17,006	52,17,006	0			0	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,64,091	19,595		28,83,686	28,64,091	0	1,470		1,470	28,65,561	18,125	0
VI. Office Equipment	7.50	64,13,579	94,491		65,08,070	64,13,579	0	7,087		7,087	64,20,666	87,404	0
VII. Computer/peripherals	20.00	15,15,430			15,15,430	14,57,189	58,241			58,241	15,15,430	0	58,241
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,64,52,770	18,88,310			18,88,310	1,83,41,080	5,42,016	24,30,326
X. Software	40.00	1,63,430			1,63,430	1,30,744	32,686			32,686	1,63,430	0	32,686
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		6,88,57,254	1,14,086	0	6,89,71,340	4,45,60,431	26,55,249	8,556	0	26,63,805	4,72,24,236	2,17,47,096	2,42,96,815
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,88,57,254	1,14,086	0	6,89,71,340	4,45,60,431	26,55,249	8,556	0	26,63,805	4,72,24,236	2,17,47,096	2,42,96,815

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

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

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

PARTICULARS	CURRENT YEAR 2022-23 Rs.		PREVIOUS YEAR 2021-22 Rs.	
1. In Central Government Securities				
2. In State Government Securities				
3. DDE Investments	81,38,80,494		75,32,10,505	
4. DEE Maintenance Corpus Fund	61,38,21,747		58,28,56,206	
TOTAL		142,77,02,241		133,60,66,711

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
2. Sundry Debtors:				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Term Deposit Accounts				
- DDE A/C	17,03,20,458		11,55,04,392	
- DDE Maintenance Corupus A/C	7,99,725		35,47,139	
TOTAL		17,11,20,183		11,90,51,531

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
a. Salary				
b. Festival				
c. LTC				
d. Medical Advance				
e. Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a. Vehicle loan				
b. Home loan				
3. Advances and other amounts recoverable:				
a. On Capital Account				
4. Prepaid Expenses				
a. Insurance				
b. Other expenses				
5. Deposits				

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
6. Income Accrued:				
a. Interest Accrued (DDE)		2,69,57,147		2,20,55,915
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,43,16,411		1,90,53,211
c. Loans to Plan A/c		50,00,000		
d. Others				
7. Standing & Temporary Advance		1,000		75,00,000
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
9. Claims Receivable				
TOTAL		5,62,91,476		4,86,26,044

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9A(Directorate of Distance Education):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academic Fees				
1. Tuition fee		2,80,45,750		2,37,11,550
2. Admission fee				
3. Registration fee				
4. Syllabus fee				
Total (A)		2,80,45,750		2,37,11,550
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	1,51,46,720		2,53,90,173	
3. Mark sheet, certificate fee	19,83,827	1,71,30,547	62,60,126	3,16,50,299
Total (B)		1,71,30,547		3,16,50,299
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee	12,68,990		9,05,602	
3. Inspection fee			60,000	
4. Spot centre agreement fee	25,000		12,50,000	
5. Study Material	1,09,61,100		95,45,750	
6. Twinning Programme	7,94,20,301		6,79,06,991	
Add: Twinning Programme dues paid for 22-23	1,93,93,500		56,48,163	
Less: Twinning Programme Share Payable up to March 2023		11,10,68,891	1,93,93,500	6,59,23,006
Total (C)		11,10,68,891		6,59,23,006
LESS:				
Capitalized Value		1,14,086		0
Total (D)		1,14,086		0
Grand Total (A+B+C-D)		15,61,31,102		12,12,84,855

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Central Government				
a. UGC Grant In Aid - General (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 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Interest				
2. Income received				
3. Income accrued				
a. Each Fund separately				
TOTAL				

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

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

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
Total - A				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function/ sports carnival				
Total - C				
D. Interest on Term Deposits: DDE				
1. With Scheduled Banks	4,07,36,690		3,21,48,779	
Add: Accrued Interest for 22-23	2,69,57,147		2,20,55,915	
Less: Accrued Interest for year 21-22	2,20,55,915	4,56,37,922	1,96,80,033	3,45,24,661
2. With Non-Scheduled Banks				
Total - D		4,56,37,922		3,45,24,661
E. Interest on Savings Accounts:				
1. With Scheduled Banks		22,26,388		20,84,653
2. With Non-Scheduled Banks				
Total - E		22,26,388		20,84,653
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)		4,78,64,310		3,66,09,314

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

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

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,16,65,490		1,26,69,037	
Add: March 2023 Salary paid in April 2023	8,39,727		7,93,452	
Less: March 2022 Salary paid in April 2022	7,93,452	1,17,11,765	6,29,296	1,28,33,193
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				2,98,679
4. Contribution to Other Fund (specify) -NPS (MC)		7,28,719		6,32,847
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				54,000
10.Honorarium		40,58,613		46,70,404
11. TA/ DA Expenses		3,96,074		7,76,234
12. Others (specify)				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		1,68,95,171		1,92,65,357

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses				
2. Field work/ participation				
3. Seminar / Workshop		1,01,131		
4. Payment to visiting faculty				
5. Examination				
6. Approval of DDE Degree		94,411		
7. Student Welfare Expenses				
8. Common Entrance Examination Expenses				
9. Admission Expenses (Twinning Programme)		2,11,772		
10. Convocation Expenses				
11. Publications Printing of Study Material				
12. Stipend/means-cum-merit scholarship				
13. Subscription Expenses				
14. Others (Conduct of PCPS)		2,25,986		
15. Computer Consumables		1,57,065		
16. Cultural & Social Activities Expenses				
17. Community College Expenses				
18. Miscellaneous Expenses				
19. Printing & Processing (Exam)		14,55,100		15,754
20. Printing of Study Materials		1,23,01,275		49,12,536
TOTAL		1,45,46,740		49,28,290

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power				
2. Water charges				
3. Insurance (Vehicle)		21,287		
4. Rent, Rates & Taxes (Including property tax)				
5. Postage & telegrams		12,41,772		7,74,843
6. Telephone & Internet Charges				
7. Printing & Stationery		11,10,582		1,06,820
8. Travel & Conveyance Expenses				
9. Contingencies		10,08,943		48,480
10. Hospitality		3,11,916		
11. Audit Expenses				
12. Auditors Remunerations				
13. Professional Charges				
14. Advertisement & Publicity		18,94,444		5,00,367
15. Minor & Major works (civil)		5,05,333		58,050
16. Minor & Major works (electrical)				85,996
17. Centre Expenditure (DDE Exam)		20,09,523		14,21,389
18. Boarding Charges		21,899		
19. Magazines & Journals				
TOTAL		81,25,699		29,95,945

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance		2,07,625		
2. Vehicle taken on rent / lease		90,188		
3. Rent / Lease Expenses				0
TOTAL		2,97,813		0

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Office Equipments		3,45,019		3,07,638
4. Estate Maintenance		16,238		
5. Others (Specify)				
a. Computer Repaires & Maintenance				
b. Campus Beautification(AMC for Garden Development)		1,600		
c. Repairs & Maintenance				0
TOTAL		3,62,857		3,07,638

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		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 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts				
b. Depreciation		26,63,805		34,23,855
TOTAL		26,63,805		34,23,855

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

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

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

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	3,33,40,653		2,69,37,013	
Add: Capitalized Value	7,46,368		9,24,334	
Excess of Income over Expenditure	1,60,81,827		54,79,306	
Less: Excess of Expenditure over Income	0			
BALANCE AT THE YEAR-END		5,01,68,848		3,33,40,653
PUCC Student Welfare Fund				
Balance as at the beginning of the year	19,86,673		18,24,573	
Add: Receipt during the year	1,26,300		1,54,000	
Interest	7,200	21,20,173	8,100	19,86,673
Alumini Assocation Fund - Opening Balance	2,82,460		2,36,760	
Add: Current year	63,460	3,45,920	45,700	2,82,460
Infrastrucutre Fund - Opening Balance	57,77,030		37,88,580	
Add : current Year	19,41,985	77,19,015	19,88,450	57,77,030
Library Fund - Opening Balance	19,37,636		14,53,736	
Add: Current Year	4,01,200	23,38,836	4,83,900	19,37,636
BALANCE AT THE YEAR-END		1,25,23,944		99,83,799
TOTAL 1B		6,26,92,792		4,33,24,452
SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND		NIL		NIL
SCHEDULE - 2bB(Community College) : ENDOWMENT		NIL		NIL

SCHEDULE - 3B(Community College) :
CURRENT LIABILITIES & PROVISIONS

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

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold*													
b) Leasehold													
II. Buildings:													
a) On Freehold Land	2.00	1,46,65,645			1,46,65,645	46,05,926	2,93,313			2,93,313	48,99,239	97,66,406	1,00,59,719
b) On Leasehold Land													
c) Ownership Flats/ Premises													
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	49,560		69,16,393	57,76,082	5,15,012			5,15,012	62,91,094	6,25,299	10,90,751
VI. Office Equipment	7.50	1,89,85,185	6,96,808		1,96,81,993	1,65,67,101	14,23,889	52,261		14,76,149	1,80,43,250	16,38,743	24,18,084
VII. Computer/peripherals	20.00	21,42,026			21,42,026	21,42,026				0	21,42,026	0	
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	2,47,800	0			0	2,47,800	0	
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinartor													
A. Total of CURRENT YEAR		4,58,24,569	7,46,368	0	4,65,70,937	3,22,56,015	22,32,214	52,261	0	22,84,475	3,45,40,490	1,20,30,447	1,35,68,554
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,58,24,569	7,46,368	0	4,65,70,937	3,22,56,015	22,32,214	52,261	0	22,84,475	3,45,40,490	1,20,30,447	1,35,68,554

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

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

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

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

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Stores and Spares				
b. Loose Tools				
c. Publications				
d. Chemicals, consumables, glasswares, etc				
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Cash balances in hand (including cheques/ drafts and imprest)				
4. Bank Balances				
a. With Scheduled Banks:				
- In Current Accounts				
- In Term Deposit Accounts				
- PUCC Account	3,41,07,568		3,43,54,187	
- PUCC Student Welfare Fund Account	9,49,334	3,50,56,902	9,43,293	3,52,97,480
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		3,50,56,902		3,52,97,480

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

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
Fee From Students				
Academic Fees				
1. Tuition fee	2,74,55,786		2,43,06,289	
Add: Outstanding fee for 2022-23				
Less: Outstanding fee for 2021-22		2,74,55,786	53,54,700	1,89,51,589
2. Admission fee				
3. Enrolment fee				
5. Laboratory fee	57,07,050		57,43,860	
6. Sports fee	2,74,900		5,44,300	
7. Registration fee	97,670		67,900	
8. Recognition fee	1,05,600	61,85,220	81,600	64,37,660
Total (A)		3,36,41,006		2,53,89,249
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	2,21,145		1,39,480	
3. Certificate fee		2,21,145	33,150	1,72,630
Total (B)		2,21,145		1,72,630
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		14,50,269		11,48,135
Total (C)		14,50,269		11,48,135
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		3,09,590		3,73,050
Total (D)		3,09,590		3,73,050
LESS: Capitalized Value (E)		7,46,368		9,24,334
Grand Total (A+B+C+D-E)		3,48,75,642		2,61,58,730

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

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

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

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

SCHEDULE - 13B(Community College) :
OTHER INCOME

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
2. Rent for building		74,530		
3. Hire Charges of Auditorium				
Total A		74,530		
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual 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 22-23		6,18,356		
Less: accrued for year 21-22				
2. With Non-Scheduled Banks				
3. With Institutions				
Total D		6,18,356		
E. Interest on Savings Accounts:				
1. With Scheduled Banks (CC & B.Voc)		6,69,366		3,33,139
2. With Non-Scheduled Banks				
3. With Institutions				
Total E		6,69,366		3,33,139
Grand Total (A+B+C+D+E)		13,62,252		

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
F. Interest On Loans:				
1. Employees/Staff				
Total F				
G. Interest on Debtors and Other Receivables				
H. Others				
1. Income from consultancy				
2. 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)		13,62,252		3,33,139

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

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

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	72,32,850		1,05,41,650	
Add: March 2023 Salary paid in April 2023	4,93,530		6,88,000	
Less: March 2022 Salary paid in April 2022	6,88,000	70,38,380	8,76,440	1,03,53,210
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				3,256
4. Contribution to Other Fund (specify) -NPS				
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10.Honorarium		80,01,368		55,89,972
11. TA/ DA Expenses				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
e. Recruitment Expenses				
f. Selection Committee Exp				
g. Training and Capacity Building				
h. Transfer Travelling Allowance		0		0
TOTAL		1,50,39,748		1,59,46,438

SCHEDULE - 16B(Community College) :
ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses/Consumables		2,05,000		1,750
2. Field work/ participation				
3. Seminar / Workshop		32,500		
4. Examination				
5. Scholarship to Students				
6. Sports Consumables		50,000		
7. Printing & Processing (Others)		73,192		9,285
8.Others:				
a. Travel				12,670
b. Refund to UGC				13,94,286
TOTAL		3,60,692		14,17,991

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

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power	6,09,070		4,90,718	
2. Water charges				
3. Student Medical Claim Insurance	64,546		63,602	
4. Rent, Rates & Taxes (Including property tax)	16,067			
5. Postage & telegrams	5,000		10,280	
6. Printing & Stationery	77,103		40,269	
7. Telephone & Internet Charges	3,06,487		1,73,019	
8. Contingencies	4,97,249		2,40,778	
9. Professional Charges				
10. Advertisement & Publicity	5,932		6,531	
11. Chemicals	48,332			
12. Internet Usage charges	21,000			
13. Newspaper & Periodicals	31,878			
14. Minor & Major works (Civil)	86,534		28,081	
15. Minor & Major works (Electrical)	31,162	18,00,360		10,53,278
TOTAL		18,00,360		10,53,278

SCHEDULE - 18B(Community College) :

TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses			1,99,386	
b. Repairs & Maintenance	1,28,062			
2. Vehicle taken on rent / lease	5,000		4,716	
3. Rent / Lease Expenses				
4. Insurance (Vehicle)	11,922	1,44,984		2,04,102
TOTAL		1,44,984		2,04,102

SCHEDULE - 19B(Community College) :

REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Plan & Machinery				
4. Office Equipments		4,54,486		1,08,980
5. Cleaning Materials & Services				
6. Others (Specify)				
a. Estate Maintenance		71,322		
b. Maintanance of Hostel				
c. Campus Beautification(AMC for Garden Development)				
d. Generator Maintenance				
TOTAL		5,25,808		1,08,980

SCHEDULE - 20B(Community College) :**FINANCE COST**

PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		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 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts / advances				
b. Depreciation		22,84,475		22,81,774
c. Rounding Off Exp				
TOTAL		22,84,475		22,81,774

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


PARTICULARS	CURRENT YEAR 2022-23		PREVIOUS YEAR 2021-22	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. AMC for garden				
3. Housekeeping				
TOTAL				

PONDICHERY UNIVERSITY
GPF & CPF A/C
BALANCE SHEET AS AT 31st MARCH 2023

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Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	GPF:			Investment		
				GPF	30,50,46,898	
	Opening Balance	34,03,53,260		CPF	9,60,23,911	40,10,70,809
	Less: Subscription for March 2022	44,04,740				
	Add: Subscriptions in the year	5,45,80,968		Int. Accrued as on 31/03/2023:		
	Add: Subscription for March 2023	37,90,396		GPF	89,88,839	
	Add: Recovery	81,00,914		CPF	32,17,197	1,22,06,036
	Add: Interest Credit	2,09,39,309				
	Less: Advance / Withdrawal	7,63,82,748				
	Closing Balance		34,69,77,359	Subscription Due for March 2023:		
				GPF	37,90,396	
				CPF	4,20,244	42,10,640
	CPF:					
	Opening Balance	3,16,49,610				
	Less: Subscription for March 2022	4,77,025				
	Add: Subscriptions in the year	57,03,937				
	Add: Subscription for March 2023	4,20,244				
	Add: Recovery	21,93,806				
	Add: Interest Credited	64,14,695				
	Less: Advance / Withdrawal	1,29,05,952				
	Closing Balance		3,29,99,315			
	University Contribution (CPF)					
	Opening Balance	7,58,85,638				
	Add: Subscriptions in the year	47,42,633				
	Add: Interest Credited		8,06,28,271			
	Interest Reserve:			Cash at Bank		
	Opening Balance	1,49,69,734		GPF	2,05,18,984	
	Less: Excess of Expenditure over Income	-2,57,39,934	-1,07,70,200	CPF	1,18,28,276	3,23,47,260
	TOTAL >>>		44,98,34,745	TOTAL >>>		44,98,34,745



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



Prof. GURMEET SINGH
VICE-CHANCELLOR
PONDICHERY UNIVERSITY

PONDICHERRY UNIVERSITY
GPF & CPF A/C
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

Page No.75

Amount 31/Mar/22	EXPENDITURE		Amount 31/Mar/23	INCOME		Amount in Rs. 31/Mar/23
	Interest Credited to:			Interest earned on Investment:		
	GPF Account	2,09,39,309		GPF	2,09,39,309	
				CPF	64,14,695	
					2,73,54,004	
				Add: Interest Accrued on 03/23:		
	CPF Account	64,14,695	2,73,54,004	GPF	89,88,839	
				CPF	32,17,197	
					1,22,06,036	
				Less: Interest Accrued for March 22:		
				GPF	2,81,20,349	
				CPF	98,25,621	
					3,79,45,970	16,14,070
	Excess of Expenditure over Income		-2,57,39,934			
	TOTAL >>>		16,14,070	TOTAL >>>		16,14,070


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PONDICHERRY UNIVERSITY
GPF & CPF A/C
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2022-23


Page No.76


RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank					
GPF	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			
G.P.F. Subscription		5,45,80,968	G.P.F. Advance		83,97,344
GPF Advance Recovery		81,00,914	G.P.F. Part Final Withdrawl		3,92,47,821
Interest earned on Investments (GPF)		2,09,39,309	G.P.F. Final Withdrawl		2,87,37,583
C.P.F. Subscription		57,03,937	C.P.F. Advance		28,03,979
C.P.F. Recovery		21,93,806	C.P.F. Part Final Withdrawl		1,01,01,973
C.P.F. Matching Contribution		47,42,633			
C.P.F. Interest on Investments		64,14,695			
CLOSING BALANCE					
Cash at Bank					
			GPF	2,05,18,984	
			CPF	1,18,28,276	3,23,47,260
Investments					
			GPF	30,50,46,898	
			CPF	9,60,23,911	40,10,70,809
TOTAL >>>		52,27,06,769	TOTAL >>>		52,27,06,769

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2023

Page No.77

Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	NPS Tier - 1 Account			NPS Tier - 1 Account		
	Opening Balance	4,02,70,773		Subscriptions for March 2023		58,24,655
	Less: Subscription for March 2022	76,73,391		University Contribution for March 2023		81,54,532
	Add: Subscriptions in the year	8,09,76,903				
	University Contribution in the year	10,92,66,485		Investment		1,90,05,246
	Interest Credited					
	Less: Transfer to NSDL	17,43,66,989		Int. Accrued but not due		7,98,495
	NPS REFUND	0				
	Add: Subscriptions for March 2023	58,24,655				
	University Contribution for March 2023	81,54,532	6,24,52,968			
	Excess of Income Over Expenditure		16,46,864			
				Bank Balance		3,03,16,904
	TOTAL >>>		6,40,99,832	TOTAL >>>		6,40,99,832



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PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

Page No.78

Amount 31/Mar/22	EXPENDITURE	Amount in Rs. 31/Mar/23		INCOME	Amount in Rs. 31/Mar/23	
	Interest Credited to Subscriber's Accounts			Interest earned on Investment	15,16,930	
				Less: Interest Accrued 31/03/22	6,68,561	
				Add: Interest Accrued but not due	7,98,495	
	Excess of Income Over Expenditure	16,46,864				16,46,864
	TOTAL >>>	16,46,864		TOTAL >>>		16,46,864


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PONDICHERY UNIVERSITY
NPS TIER - 1 ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2022-23

Page No.79

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank	1,38,49,794		Investments		1,90,05,246
Investments	1,80,79,027	3,19,28,821			
NPS Tier - 1 Account					
Own Subscription		8,09,76,903			
University Contribution		10,92,66,485			
Interest on Investment		15,16,930	Transfer to NSDL		17,43,66,989
			Closing Balance as on 31/03/2023		3,03,16,904
TOTAL >>>		22,36,89,139	TOTAL >>>		22,36,89,139

PONDICHERRY UNIVERSITY

Page No.80

SCHEDULE: 23- SIGNIFICANT ACCOUNTING POLICIES

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

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

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

SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:

- Assets not owned but held and used by the University – Rs.83,40,18,269/-

SCHEDULE - FIXED ASSETS	EMSF										AMOUNT		
DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	<i>Cost/ Valuation as at beginning of the year</i>	<i>Additions during the year</i>	<i>Deductions during the year</i>	<i>Cost/ Valuation at the year end</i>	<i>As at the beginning of the year</i>	<i>Depreciation on Opening Balance</i>	<i>On Additions during the year</i>	<i>On Deductions during the year</i>	<i>Total Depreciation</i>	<i>Total up to the year end</i>	<i>As at the current year end</i>	<i>As at the previous year end</i>	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				(2+3-4)					(7+8-9)	(6+10)	(5-11)		
FIXED ASSETS													
1.BUILDINGS	2,22,19,334			2,22,19,334	26,81,203					26,81,203	1,95,38,131	1,95,38,131	2.00
2.OFFICE EQUIPMENT	77,60,53,502	4,91,11,198		82,51,64,700	5,93,35,938					5,93,35,938	76,58,28,762	71,67,17,564	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	1,15,535		34,10,858	0					0	34,10,858	32,95,323	20.00
6.BOOKS & JOURNALS	2,62,81,726	2,45,378		2,65,27,104	65,26,006					65,26,006	2,00,01,098	1,97,55,720	10.00
7.WORK IN PROGRESS	2,22,50,000			2,22,50,000	0					0	2,22,50,000	2,22,50,000	
TOTAL	85,35,31,560	4,94,72,111		90,30,03,671	6,89,85,402					6,89,85,402	83,40,18,269	78,45,46,158	
PREVIOUS YEAR	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 separate bank Accounts are maintained, interest credited individually to respective funds. For the remaining funds, interest credited to the Debt & Deposit interest Account.
- Considering that savings bank Account interest rate keeps fluctuating, all interest amount are externally funded projects/schemes are accounted for and refunded at a normal fixed interest rate of 3.5%.
- UGC has sanctioned an amount of Rs.11.70 crore under Recurring Grant as additional grant for the year 2022-23, which is yet to be released. In Anticipation of release of sanctioned additional grant, a sum of Rs.5,68,88,613/- was loaned from Capital Assets grant to Recurring Grant Account to tide over the deficit in Recurring. Hence, Capital Assets balance is disclosed lesser an equivalent grant.
- An amount of Rs.1,68,00,000/- has been utilized for the purpose of renovation of the capital nature of the hostel buildings increasing the life of these buildings, therefore this amount is capitalized under head - building.
- Due to pending release of grant by UGC under specific schemes – HRDC, Centre for Social Exclusion and Inclusion Policy and Other specific schemes, an amount of Rs.50 lakh has been transferred from DDE Main A/c(Schedule-8 Loans and Advances) for the purpose of salary and other expenditure under these schemes, which will be recouped upon receipt of grant from UGC.
- Corpus Fund balance is reflected as negative figure in Balance Sheet due to adjustment of liability an account of terminal benefits as arrived at on basis of Actuarial Valuations.
- Ministry of Education has released a sum of Rs.1,95,49,79,000/- as HEFA Loan as on 31.03.2023 out of which as sum of Rs.31,04,10,000/- has been repaid to the Ministry. The balance committed liability to be repaid to the Ministry is Rs.164,45,69,000/- as on 31st March 2023.
- A contingent liability of Rs.6,45,53,015/- exists in pursuance of Arbitration Award past against the University in favor of M/s.B.E. Billimoria & Co. Ltd., in case pertaining to construction of International Convention Centre, out of which a sum of Rs.1,29,10,603/- has been deposited already. However, the legal resolution is being pursued by the University in higher legal forums.

PONDICHERRY UNIVERSITY						
CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2022-2023						
						Page - 85
RECEIPT	Rs.	Rs.		PAYMENT	Rs.	Rs.
OPENING 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	56,92,803				
HEFA						
Cash at bank	1,23,41,131					
Investments	10,34,70,000	11,58,11,131				
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				
GPF Account						
Cash at bank	3,93,89,329					
Investments	27,89,38,110	31,83,27,439				
CPF Account						
Cash at bank	1,87,39,856					
Investments	8,29,63,212	10,17,03,068				
NPS Account						
Cash at bank	1,38,49,794					
Investments	1,80,79,027	3,19,28,821				

Endowments						
Cash at bank	19,99,676					
Investments	2,36,90,885	2,56,90,561				
Distance Education						
Cash at bank	11,90,51,531					
Investments	133,60,66,711	145,51,18,242				
Community College						
Cash at bank	3,13,18,701					
Cash at (cc-Mahe) A/c	29,79,864					
Cash at Bank (CC-P(B.Voc)	55,622					
Cash at Students Welfare Fund A/c	9,43,293	3,52,97,480				
General A/c						
Annual Allocation			Annual Allocation			
Salary	161,14,00,000		Salary	143,43,83,581		
Recurring	59,19,00,000		Other Components	18,50,02,962		
Capital Asset	7,00,00,000		Pension	35,24,80,349		
University Receipts	28,71,47,153		Recurring	60,94,01,326		
Advance Adjustment	7,99,01,387		Advance	7,48,90,602		
Loan from Capital Asset A/c	5,68,88,613		Capital Assets	14,36,71,915		
Advance Refund	31,77,776		Loan to Recurring A/c	5,68,88,613	285,67,19,348	
Refunded from UPRNN	12,00,000					
Interest	87,75,112	271,03,90,041				
Plan			Plan			
Specific Plan Schemes	2,24,700		Non-Recurring	95,87,332	95,87,332	
Interest on Investment	72,710					
Laon from DDE A/c	50,00,000					
Advance Adjustment	5,00,173	57,97,583				

HEFA			HEFA		
HEFA - Ministry Share	17,74,29,000		Transferred to Bangalore	20,69,40,000	
HEFA - University Share	2,06,94,000		HEFA - Interest Refund	7,19,95,887	278935887
HEFA - Interest received from Minsitry	7,19,95,887				
Interest on Investment	63,25,045	27,64,43,932			
EMSF			EMSF		
Grants Received from various Agencies	13,62,92,100		Recurring	15,96,72,623	
Interest on Investment	39,28,566		Non-Recurring	4,94,72,111	
Advance Adjustment	63,34,700	14,65,55,366	Advane	18,30,754	21,09,75,488
Debt & Deposit			Debt & Deposit		
Receipts	28,00,02,068		Expenditure	18,81,24,361	
Interest on Investments	3,82,63,244		UDF expenditure	26,79,247	
Adjustment advance	25,59,202	32,08,24,514	Advane	37,00,087	19,45,03,695
GPF			GPF		
Subscription / Recovery	6,26,81,882		GPF Advance	83,97,344	
Interest on Investments	2,09,39,309	8,36,21,191	GPF Part Final Withdrawl	3,92,47,821	
			GPF Final Withdrawl	2,87,37,583	7,63,82,748
CPF			CPF		
Subscription / Recovery / Matching	1,26,40,376		CPF Advance	28,03,979	
Interest on Investments	64,14,695	1,90,55,071	CPF Final Withdrawl	1,01,01,973	1,29,05,952
NPS			NPS		
Subscription / Matching	19,02,43,388		Nps Refund	17,43,66,989	17,43,66,989
Interest on Investments	15,16,930	19,17,60,318			
Endowments			Endowments		
Endowment Interest	14,44,938	14,44,938	Expenditure	2,72,507	2,72,507

Distance Education				Distance Education					
Receipts	5,74,31,387			Salary/ OTA /Honorarium	1,40,95,745				
Income on Investments	7,11,81,205			Other Administrative Expenses	5,27,31,966				
Adjustment of Advances	75,00,000			Transfer of fund to Plan A/c	50,00,000				
Twining Purpose	7,94,20,301	21,55,32,893		Temporary Advance	1,000	7,18,28,711			
Community College				Community College					
Receipts	3,82,80,185			Salary & Wages	72,32,850				
Income on Investments	6,69,366	3,89,49,551		Other Administrative Expenses	1,15,29,967				
				Non-Recurring	4,27,313	1,91,90,130			
				CLOSING BALANCE:					
				Annual Allocation					
				Imprest	5,000				
				Cash at bank	22,99,12,380	22,99,17,380			
				Plan A/c					
				Cash at bank	19,03,054				
				Investments	0	19,03,054			
				HEFA					
				Cash at bank	98,49,176				
				Investments	10,34,70,000	11,33,19,176			
				EMSF A/c					
				Cash at bank	99,93,408				
				Investments	15,37,96,213	16,37,89,621			
				Debt & Deposit Account					
				Cash at bank	26,92,20,824				
				Investments	91,68,72,922	118,60,93,746			

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Pondicherry University, Puducherry for the year ended 31 March 2023

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2023, Receipts and Payments Account and the Income & Expenditure Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the Pondicherry University Act, 1985. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

3 We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4 Based on our audit, we report that:

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

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

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

iv We further report that:

A Effect of Revision of Accounts

Accounts of the University were revised based on audit observations. As a result of revision, Assets and Liabilities decreased by ₹1.12 crore and deficit of ₹3.38 crore became Surplus of ₹0.75 crore.

B Grants in aid

Out of ₹227.33 crore grants-in-aid received for the year and unspent balance of ₹43.01 crore of previous year, totaling ₹270.34 crore, the University could utilize a sum of ₹253.73 crore, leaving a balance of ₹16.61 crore as at 31st March 2023.

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

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

a In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31st March 2023; and

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

For and on behalf of the C&AG of India

Place : Chennai
Date : .10.2023


30.10.2023
Principal Director of Audit (Central), Chennai

Annexure to Separate Audit Report

1 Adequacy of Internal Audit System:

Internal Audit was not conducted for the period 2022-23.

2 Adequacy of Internal Control System:

Internal Controls needs to be strengthened due to non-conducting Internal Audit for the period 2022-23.

3 System of Physical verification of Fixed Assets and Inventory:

Physical verification of Fixed Assets and Inventory was carried out for the year 2022-23.

4 Regularity in payment of statutory dues:

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



Director/CE

UNIVERSITY REPLY TO SEPARATE AUDIT REPORT

1. ADEQUACY OF INTERNAL AUDIT SYSTEM:

While the observation of the Audit is noted for compliance, adequate steps were taken for more detailed scrutiny of spending proposals for the partial period of the year 2022-23 during which internal audit posts were vacant and the process for appointing an Internal Audit Officer has already been initiated.

2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

While the observation of the Audit is noted for compliance, the University has taken adequate steps to strengthen the Internal Controls which also includes initiating the process for appointing an Internal Audit Officer.


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

Factual Statement.

4. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 10.11.2023


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