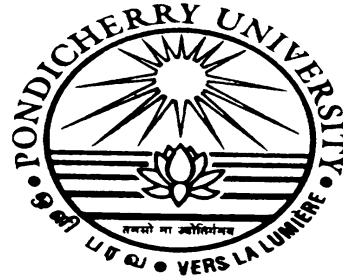


PONDICHERRY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2023-2024

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2023-24

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2023-24	Previous Year 2022-23
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P49)+1B(P61)	-2,17,63,00,537	-10,74,52,732
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P49)+2B(P61)	153,30,92,899	164,63,54,099
ENDOWMENT	2a(P19)+2aA(P49)+2bB(P61)	2,95,82,601	2,76,28,104
CURRENT LIABILTITIES & PROVISIONS	3(P20)+3A(P50)+3B(P62)	1160,58,86,820	909,87,97,775
TOTAL		1099,22,61,783	1066,53,27,246
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P25-30)+4A(P51)+4B(P63)	507,03,80,730	352,77,41,581
Intangible Assets	4(P25-30)+4A(P51)+4B(P63)	21,45,961	86,38,976
Capital Work-in-Progress	4(25-30)+4A(P51)+4B(P63)	120,70,19,173	240,55,50,902
INVESTMENTS			
Earmarked / Endowment Funds	5(P31)+5A(P52)+5B(P64)	19,19,87,741	17,84,78,011
Others	6(P31)+6A(P52)+6B(P64)	292,36,10,574	246,80,45,162
CURRENT ASSETS	7(P32)+7A(P52)+7B(P65)	81,82,84,956	75,70,64,512
LOANS, ADVANCES & DEPOSITS	8(P33-35)+8A(P53)+8B(P66)	77,88,32,648	131,98,08,102
TOTAL		1099,22,61,783	1066,53,27,246
SIGNIFICANT ACCOUNTING POLICIES	23(P81-82)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P83-86)		

* 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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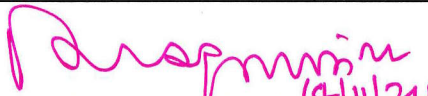
Page No.2

GENERAL ACCOUNTS

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2023-24			Previous Year 2022-23		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P38-39)	0	24,10,01,969	24,10,01,969	0	23,93,14,948	23,93,14,948
Grants & Donations	10(P40)	170,20,39,043	54,14,51,850	224,34,90,893	161,93,86,543	77,09,50,918	239,03,37,461
Income from Investments	11(P41)	0	0	0	0	0	0
Interest Earned	12(P41)	0	0	0	0	0	0
Other Income	13(42-43)	0	7,10,36,514	7,10,36,514	0	7,40,98,656	7,40,98,656
Prior Period Income	14(P43)	0	54,19,327	54,19,327	0	2,71,348	2,71,348
Total (A)		170,20,39,043	85,89,09,660	256,09,48,703	161,93,86,543	108,46,35,870	270,40,22,413
EXPENDITURE							
Staff Payments & Benefits	15(P43)	185,92,88,082	126,84,73,138	312,77,61,220	164,31,21,259	39,58,18,661	203,89,39,920
Academic Expenses	16(P45)	0	14,62,41,949	14,62,41,949	0	18,19,47,784	18,19,47,784
Administrative & General Expenses	17(P46-47)	0	36,34,79,601	36,34,79,601	0	30,32,93,477	30,32,93,477
Transportation Expenses	18(P47)	0	52,72,712	52,72,712	0	48,89,355	48,89,355
Repairs & Maintenance	19(P47)	0	7,31,38,709	7,31,38,709	0	7,81,66,623	7,81,66,623
Finance Costs	20(P48)	0	0	0	0	0	0
Depreciation	21(P48)	0	11,33,02,340	11,33,02,340	0	6,91,46,527	6,91,46,527
Prior Period Expenses	22(P48)	0	8,56,01,565	8,56,01,565	0	2,01,11,255	2,01,11,255
Total (B)		185,92,88,082	205,55,10,014	391,47,98,096	164,31,21,259	105,33,73,682	269,64,94,941
Excess of Income over Expenditure (A-B)				0		3,12,62,188	3,12,62,188
Excess of Expenditure over Income (B-A)		15,72,49,039	119,66,00,354	135,38,49,393	2,37,34,716		2,37,34,716


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PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.				
		Current Year 2023-24				Previous Year 2022-23
		Corpus	Designated Fund	General Fund	TOTAL	Total
INCOME						
Academic Receipts	9A(P54)			27,79,05,151		15,61,31,102
Grants & Donations	10A(P55)			0		
Income from Investments	11A(P55)			0		
Interest Earned	12A(P55)			0		
Other Income	13A(P56)			7,40,05,563		4,78,64,310
Prior Period Income	14A(P57)			0		
Total (A)				35,19,10,714	35,19,10,714	20,39,95,412
EXPENDITURE						
Staff Payments & Benefits	15A(P57)			1,76,37,199		1,68,95,171
Academic Expenses	16A(P58)			3,58,30,027		1,45,46,740
Administrative & General Expenses	17A(P59)			2,01,88,078		81,25,699
Transportation Expenses	18A(P59)			1,91,398		2,97,813
Repairs & Maintenance	19A(P60)			2,40,313		3,62,857
Finance Costs	20A(P60)			0		0
Depreciation	21A(P60)			16,81,966		26,63,805
Prior Period Expenses	22A(P60)			0		0
Total (B)				7,57,68,981	7,57,68,981	4,28,92,085
Excess of Income over Expenditure (A-B)				27,61,41,733	27,61,41,733	16,11,03,327

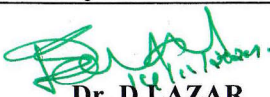

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PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

Page No.4

PARTICULARS	SCHEDULE	AMOUNT IN RS.			
		Current Year 2023-24			Previous Year 2022-23
		Designated Fund	General Fund	TOTAL	Total
INCOME					
Academic Receipts	9B(P67)		3,21,08,065		3,48,75,642
Grants & Donations	10B(P68)		0		0
Income from Investments	11B(P68)		0		0
Interest Earned	12B(P68)		0		0
Other Income	13B(P69-70)		30,39,603		13,62,252
Prior Period Income	14B(P70)		0		0
Total (A)			3,51,47,668		3,62,37,894
EXPENDITURE					
Staff Payments & Benefits	15B(P71)		1,31,39,831		1,50,39,748
Academic Expenses	16B(P72)		1,41,802		3,60,692
Administrative & General Expenses	17B(P72)		18,08,634		18,00,360
Transportation Expenses	18B(P73)		83,825		1,44,984
Repairs & Maintenance	19B(P73)		2,40,245		5,25,808
Finance Costs	20B(P74)		0		0
Depreciation	21B(P74)		23,22,314		22,84,475
Prior Period Expenses	22B(P74)		0		0
Total (B)			1,77,36,651		2,01,56,067
Excess of Income over Expenditure(A-B)			1,74,11,017		1,60,81,827
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 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-7,443,641,283		-7,610,445,218	
Add: Capital Asset - Capitalised Value	185,88,57,648		18,50,08,991	
Billimoria Advance wrongly paid as expenditure in 22-23	10,00,000			
Excess of Income over Expenditure - Recurring A/c	0		3,12,62,188	
Less: Excess of Expenditure over Income - Salary A/c	15,72,49,039		2,37,34,716	
Excess of Expenditure over Income - Recurring A/c	119,66,00,354		0	
HEFA Loan Repayment for the year 2023-24	2,06,94,000		2,06,94,000	
UGC Withheld amount for CRR - Write-off	8,00,00,000			
Amount transferred to Building under UGC Scheme	4,82,12,480			
Amount transferred to Building under HEFA	153,55,76,000			
Accrued Interest (2023-24)	0		50,38,528	
		-8,622,115,508		-7,443,641,283
HEFA Loan Accounts: Opening Balance	174,36,96,820		59,14,59,933	
Add: HEFA - Capitalised Value	16,40,20,000		108,02,41,000	
HEFA Interest from Ministry	9,27,20,917		7,19,95,887	174,36,96,820
Less: Interest Amount transferred to Building	8,28,33,411			
Less: HEFA Due to be paid to Ministry transferred to Sch. 3	143,76,29,000	47,99,75,326		
EWS Account : Opening Balane	1,68,89,000			
Add: Capitalised Value	21,31,11,000	23,00,00,000	1,68,89,000	1,68,89,000
Plan Account: Opening Balance	326,12,79,650		348,66,82,107	
Add: Capitalised Value	2,75,165		6,74,410	
Less: Depreciation	15,61,60,083		22,60,76,867	
TOTAL		310,53,94,732		326,12,79,650
New Convention Centre (Auditorium)	50,36,34,074		39,82,37,519	
Add: Addition during the Year	0	50,36,34,074	10,53,96,555	50,36,34,074
Debt & Deposit (Infrastructure & Development)	4,69,52,857		4,99,12,886	
Add: Capitalised Value	2,82,89,934		50,99,929	
Less: Depreciation	1,05,56,437		80,59,958	
Transferred to Building		6,46,86,354		4,69,52,857
Placement Fund		36,890		36,890
University Development Fund	3,18,88,013		3,42,34,377	
Add: Capitalised Value	0		88,880	
Less: Depreciation	24,18,376		24,35,244	
Transferred to Building		2,94,69,637		3,18,88,013
Total (A)		-4,208,918,495		-1,839,263,979
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-4,208,918,495		-1,839,263,979
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		194,96,76,764		166,91,18,455
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		8,29,41,194		6,26,92,792
GRAND TOTAL (1) + (1A) + (1B)		-2,176,300,537		-107,452,732

SCHEDULE - 2 DESIGNATED/EARMARKED FUNDS

Page No.6

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>XII Plan General Development Schemes</i>	<i>Thane Cyclone Grant</i>	<i>Establishment of Hot Spot Wi-Fi</i>	<i>HRDC Participante Registration Fee</i>	<i>Adult & Continuing Education</i>	<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
A - Specific Plan Schemes							
a) Opening Balance	1,89,61,041	7,754	0	65,01,779	10,880	2,54,81,454	2,54,81,454
b) Additions to the Funds:							
i. Receipts			92,19,775	2,51,850		94,71,625	
ii. Income from Investments							
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	92,19,775	2,51,850	0	94,71,625	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment				1,26,879		1,26,879	
- Computer				1,06,818		1,06,818	
- Books & Journals							
- Furniture				41,468		41,468	
- Vehicle							
- Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses				24,650		24,650	
TOTAL (c)	0	0	0	2,99,815	0	2,99,815	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	7,754	92,19,775	64,53,814	10,880	3,46,53,264	2,54,81,454

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 2023-24</i>	<i>Previous Year 2022-23</i>
A - Specific Plan Schemes							
a) Opening Balance	0	0	0	-155,902	27,900	-128,002	-128,002
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments						0	
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
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				18,000		18,000	
TOTAL (c)	0	0	0	18,000	0	18,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	-173,902	27,900	-146,002	-128,002

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

PARTICULARS		FUND WISE BREAK UP				TOTAL	
A - Specific Plan Schemes	Establishment of New Media Centre	Equal Opportunity Cell	Strengthening of Infrastructure Non-SAP Dept.	M.A Sustainable Development	Others	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance	803	25,56,498	1,89,186	1,19,731	25,24,621	53,90,839	53,90,839
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	0	0	0	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Computer						0	
- Books & Journals							
- Furniture							
- Campus Development - Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses		41,000				41,000	
TOTAL (c)	0	41,000	0	0	0	41,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	803	25,15,498	1,89,186	1,19,731	25,24,621	53,49,839	53,90,839

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 2023-24</i>	<i>Previous Year 2022-23</i>
A - Specific Plan Schemes							
a) Opening Balance	5,38,19,066	25,04,11,000	33,75,083	0	0	30,76,05,149	30,76,05,149
b) Additions to the Funds:							
i. Receipts	30,453					30,453	
ii. University Share							
iii. Interest							
iv. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
TOTAL (b)	30,453	0	0	0	0	30,453	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building	61,52,170					61,52,170	
- Computer							
- Books & Journals							
- Furniture							
- Work in Progress							
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses		21,31,11,000				21,31,11,000	
TOTAL (c)	61,52,170	21,31,11,000	0	0	0	21,92,63,170	
NET BALANCE AS AT THE YEAR-END (a+b-c)	4,76,97,349	3,73,00,000	33,75,083	0	0	8,83,72,432	30,76,05,149
GRAND TOTAL (PLAN) A						12,82,29,533	33,83,49,440

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

PARTICULARS	Current Year 2023-24		Previous Year 2022-23	
B - Ear Marked Special Fund A/c				
Opening Balance	4,05,74,376		4,14,19,797	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	29,11,867		18,30,754	
Accrued Interest (23-24)	73,70,286		71,93,429	
TOTAL	5,08,56,529		5,04,43,980	
Less: Accrued Interest (22-23)	71,93,429		35,34,904	
Temporary Advance Adjustment	33,64,350		63,34,700	
GRAND TOTAL (EMSF) B	1,05,57,779	4,02,98,750	98,69,604	4,05,74,376

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	Human Rights Corpus Fund	Women Studies Fund	Alumini Fund	Student Welfare Fund	House Building Advance	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance	3,63,931	3,07,839	81,28,559	1,32,25,390	12,01,39,774	14,21,65,493	14,21,65,493
b) Additions to the Funds:							
i. Receipts / Recovery			12,70,500	45,28,874	17,99,623	75,98,997	
ii. Income from Investments					80,68,318	80,68,318	
iii. Accrued Interest (23-24)					46,68,209	46,68,209	
Less: Accrued Interest (22-23)					40,55,875	40,55,875	
iv. Other additions (specify nature)							
TOTAL (b)	0	0	12,70,500	45,28,874	1,04,80,275	1,62,79,649	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses			7,500	47,760	1,41,036	1,96,296	
TOTAL (c)	0	0	7,500	47,760	1,41,036	1,96,296	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	93,91,559	1,77,06,504	13,04,79,013	15,82,48,846	14,21,65,493

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 2023-24</i>	<i>Previous Year 2022-23</i>
a) Opening Balance	72,46,421	1,52,63,286	11,92,90,484	4,58,86,967	3,981	18,76,91,139	18,76,91,139
b) Additions to the Funds:							
i. Receipts / Recovery		6,48,569	3,25,00,725	1,33,98,000		4,65,47,294	
ii. Income from Investments			45,52,328			45,52,328	
iii. Accrued Interest (23-24)			43,75,236			43,75,236	
Less: Accrued Interest (22-23)			2,66,137			2,66,137	
iv. Amount receivable from UGC							
v. Other additions (specify nature)							
TOTAL (b)	0	6,48,569	4,11,62,152	1,33,98,000	0	5,52,08,721	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Computer						0	
- Books & Journals						0	
- Building - Work in Progress/Advance							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc						0	
- Other Administrative Expenses		51,500	48,77,965	27,56,726		76,86,191	
TOTAL (c)	0	51,500	48,77,965	27,56,726	0	76,86,191	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,58,60,355	15,55,74,671	5,65,28,241	3,981	23,52,13,669	18,76,91,139

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 2023-24</i>	<i>Previous Year 2022-23</i>
a) Opening Balance	8,93,92,243	11,30,96,541	1,70,23,746	82,46,221	8,92,900	22,86,51,651	22,86,51,651
b) Additions to the Funds:						0	
i. Receipts / Recovery	2,32,34,000	1,14,78,500	72,19,800	64,97,000		4,84,29,300	
ii. Income from Investments						0	
iii. Accrued Interest (23-24)							
Less: Accrued Interest (22-23)							
iv. Other additions (specify nature)							
TOTAL (b)	2,32,34,000	1,14,78,500	72,19,800	64,97,000	0	4,84,29,300	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- E-Resources						0	
- Work-in-Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	11,14,470		6,87,180	0		18,01,650	
TOTAL (c)	11,14,470	0	6,87,180	0	0	18,01,650	
NET BALANCE AS AT THE YEAR-END (a+b-c)	11,15,11,773	12,45,75,041	2,35,56,366	1,47,43,221	8,92,900	27,52,79,301	22,86,51,651

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	EMSF Overhead	Field Studies / Tour Fund	Library Fund	Sports Fund	Group Medical Insurance Fund	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance	2,93,51,989	1,93,13,536	4,38,26,456	2,95,46,461	8,34,245	12,28,72,687	12,28,72,687
b) Additions to the Funds:							
i. Receipts / Recovery	56,29,978	38,44,000	1,30,37,295	62,12,440		2,87,23,713	
ii. Temp. Adv. (Old)							
iii. Income from Investments				7,84,335		7,84,335	
iii. Accrued Interest (23-24)				4,44,788		4,44,788	
Less: Accrued Interest (22-23)				3,90,247		3,90,247	
v. Other additions (specify nature)							
TOTAL (b)	56,29,978	38,44,000	1,30,37,295	70,51,316	0	2,95,62,589	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Building							
- E-Resources						0	
- Work in Progress						0	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	51,21,905	11,12,017		20,03,789		82,37,711	
TOTAL (c)	51,21,905	11,12,017	0	20,03,789	0	82,37,711	
NET BALANCE AS AT THE YEAR-END (a+b-c)	2,98,60,062	2,20,45,519	5,68,63,751	3,45,93,988	8,34,245	14,41,97,565	12,28,72,687

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 2023-24</i>	<i>Previous Year 2022-23</i>
a) Opening Balance	55,77,078	42,54,666	1,55,60,111	29,453	5,80,421	2,60,01,729	2,60,01,729
b) Additions to the Funds:							
i. Receipts / Recovery	83,81,674					83,81,674	
ii. Temp. Adv. Adj.(Old)						0	
iii. Income from Investments			13,34,825		36,029	13,70,854	
iii. Accrued Interest (23-24)			9,25,859		11,285	9,37,144	
Less: Accrued Interest (22-23)			7,50,367		13,175	7,63,542	
v. Other additions (specify nature)							
TOTAL (b)	83,81,674	0	15,10,317	0	34,139	99,26,130	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment						0	
- Furniture							
- Computer							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses						0	
TOTAL (c)	0	0	0	0	0	0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,39,58,752	42,54,666	1,70,70,428	29,453	6,14,560	3,59,27,859	2,60,01,729

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	Affiliation & Inspection Fund	Placement Fund	Examination Fund	Media Fund	Medical Examination Fund	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance	8,78,51,924	2,33,69,539	1,32,22,935	67,88,475	2,30,32,782	15,42,65,655	15,42,65,655
b) Additions to the Funds:							
i. Receipts / Recovery	5,70,29,663		20,39,000		46,27,350	6,36,96,013	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	58,23,242	12,36,638	6,95,296			77,55,176	
iii. Accrued Interest (23-24)	20,31,960	8,08,127	5,90,398			34,30,485	
Less: Accrued Interest (22-23)	28,18,495	7,16,776	4,34,663			39,69,934	
Amount already received							
TOTAL (b)	6,20,66,370	13,27,989	28,90,031	0	46,27,350	7,09,11,740	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			2,07,950			2,07,950	
- Furniture							
- Vechile							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	2,86,99,367					2,86,99,367	
- Other Administrative Expenses	5,41,11,441					5,41,11,441	
TOTAL (c)	8,28,10,808	0	2,07,950	0	0	8,30,18,758	
NET BALANCE AS AT THE YEAR-END (a+b-c)	6,71,07,486	2,46,97,528	1,59,05,016	67,88,475	2,76,60,132	14,21,58,637	15,42,65,655

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 2023-24</i>	<i>Previous Year 2022-23</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	10,16,65,411	79,203	1,62,58,177	18,25,007	74,14,739	12,72,42,537	12,72,42,537
b) Additions to the Funds:							
i. Receipts / Recovery	2,62,52,556			17,19,794		2,79,72,350	
ii. Income from Investments		2,207		74,612	3,31,972	4,08,791	
iii. Accrued Interest (23-24)					1,45,552	1,45,552	
Less: Accrued Interest (22-23)					1,25,448	1,25,448	
iv. Other additions (specify nature)							
TOTAL (b)	2,62,52,556	2,207	0	17,94,406	3,52,076	2,84,01,245	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	1,18,11,329			2,57,787		1,20,69,116	
- Books & Journals	20,556					20,556	
- Software	4,76,130					4,76,130	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	4,43,09,957			91,457	1,400	4,44,02,814	
TOTAL (c)	5,66,17,972	0	0	3,49,244	1,400	5,69,68,616	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,12,99,995	81,410	1,62,58,177	32,70,169	77,65,415	9,86,75,166	12,72,42,537

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

PARTICULARS		FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	Hostel Mess Subsidy Fund	Day Care Centre Fund	Pre-Primary School Fund	National Facility for Isotope Geoseiences Fund	Debt & Deposit Interest	Current Year 2023-24	Previous Year 2022-23	
a) Opening Balance	9,69,50,606	13,80,481	54,99,347	44,07,920	12,67,65,277	23,50,03,631	23,50,03,631	
b) Additions to the Funds:								
i. Receipts / Recovery		4,35,300	8,70,100	1,05,000		14,10,400		
ii. Income from Investments	51,04,906	57,065	2,77,031	2,11,764	3,78,86,464	4,35,37,230		
iii. Accrued Interest (23-24)	18,35,765	19,407	1,22,835	2,06,924	3,03,40,890	3,25,25,821		
Less: Accrued Interest (22-23)	17,38,464	16,726	1,05,869	1,50,357	2,14,81,598	2,34,93,014		
iv. Other - ADD: TDS Deducted								
TOTAL (b)	52,02,207	4,95,046	11,64,097	3,73,331	4,67,45,756	5,39,80,437		
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		1,97,220				1,97,220		
- Other Administrative Expenses	3,09,35,229	1,76,201	4,999	5,61,329	4,13,69,952	7,30,47,710		
TOTAL (c)	3,09,35,229	3,73,421	4,999	5,61,329	4,13,69,952	7,32,44,930		
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,12,17,584	15,02,106	66,58,445	42,19,922	13,21,41,081	21,57,39,138	23,50,03,631	

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

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	<i>CIF Corpus Fund</i>	<i>Digital Activity Fund</i>	<i>Digital Resource Fund</i>		<i>Current Year 2023-24</i>	<i>Previous Year 2022-23</i>
C - DEBT & DEPOSIT A/C						
a) Opening Balance	52,80,590	2,74,41,083	1,08,14,088		4,35,35,761	4,35,35,761
b) Additions to the Funds:						
i. Receipts / Recovery		1,54,53,803	30,58,000		1,85,11,803	
ii. Income from Investments	3,52,931				3,52,931	
iii. Accrued Interest (23-24)	2,45,719				2,45,719	
Less: Accrued Interest (22-23)	2,11,779				2,11,779	
iv. Other - ADD: TDS Deducted						
TOTAL (b)	3,86,871	1,54,53,803	30,58,000		1,88,98,674	
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Equipment						
- Furniture						
- Subscription of E-Journals			33,10,000		33,10,000	
ii. Revenue Expenditure						
- Salaries, Wages and Allowance etc						
- Other Administrative Expenses					0	
TOTAL (c)	0	0	33,10,000		33,10,000	
NET BALANCE AS AT THE YEAR-END (a+b-c)	56,67,461	4,28,94,886	1,05,62,088		5,91,24,435	4,35,35,761
GRANT TOTAL (DEBT & DEPOSIT) C					136,45,64,616	126,74,30,283
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL					153,30,92,899	164,63,54,099
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL					0	0
GRAND TOTAL (2) + (2A) + (2B)					153,30,92,899	164,63,54,099

SCHEDULE - 2a ENDOWMENT FUND

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PARTICULARS	FUND WISE BREAK UP				TOTAL	
	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2023-24	Previous Year 2022-23
a) Opening Balance :	1,51,53,081	71,53,995	9,99,616	43,21,411	2,76,28,104	2,76,28,104
b) Additions to the Funds:						
i. New Endowment	50,000				50,000	
ii. Income from Investments	10,17,590	4,80,419	67,128	2,90,200	18,55,337	
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (23-24)	5,81,524	2,74,546	38,362	1,65,841	10,60,273	
Less: Accrued Interest (22-23)	4,36,114	1,22,418	15,302	1,91,278	7,65,112	
TOTAL (b)	12,13,000	6,32,547	90,188	2,64,763	22,00,498	
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	2,46,001				2,46,001	
TOTAL (c)	2,46,001	0	0	0	2,46,001	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,61,20,080	77,86,542	10,89,804	45,86,174	2,95,82,601	2,70,51,159
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,95,82,601	2,70,51,159
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,95,82,601	2,70,51,159

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		3,23,00,778		2,33,92,001
Caution Deposits - Current Students		50,59,000		1,11,63,777
Security Deposits		4,51,069		9,19,979
2. Earnest Money Deposit		81,11,708		45,23,351
3. Other Current Liabilities				
a. March 2024 salary paid in April 2024 (Salary A/c)	12,12,72,557		10,91,15,908	
c. March 2024 Pension paid in April 2024 (Recurring A/c)	2,38,48,820		1,97,54,525	
d. March 2024 NPS MC paid in April 2024 (Recurring A/c)	1,03,19,018		81,54,532	
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		50,00,000	
h. Outstanding Expenses as on 31.03.2024	7,01,47,794		3,38,71,036	
i. Unutilized Grant as on 31.03.2024(Salary)	16,13,98,236		5,64,69,841	
j. Unutilized Grant as on 31.03.2024(Recurring)	94,91,606		1,10,21,152	
k. Unutilized Grant as on 31.03.2024(Capital Grant)	74,21,394		9,85,68,598	
l. HEFA advance payment Repayment due as on 31.03.2024(HEFA-MoE)	13,32,70,449		11,64,80,539	
m. HEFA long term Loan Repayment due as on 31.03.2024(HEFA-MoE)	143,76,29,000			
n. Unutilized HEFA Loan as on 31.03.2024(HEFA-MoE)	15,25,43,000		31,65,63,000	
o. Interest from Capital Asset is payable to UGC(2020-21)	1,39,88,602		1,39,88,602	
p. Interest from Capital Asset is payable to UGC(2021-22)	1,24,27,031		1,24,27,031	
q. Interest from Capital Asset is payable to UGC(2022-23)	86,84,668		86,84,668	
r. Interest from Capital Asset is payable to UGC(2023-24)	30,22,223		0	
s. Interest refunded by UPRNN & C&DS on deposits works	62,57,057			
t. Interest earned from EWS is payable to UGC(2021-22)	27,37,293		27,37,293	
u. Interest earned from EWS is payable to UGC(2022-23)	90,444		90,444	
v. Interest earned from EWS is payable to UGC(2023-24)	2,38,299		0	
w. Remittance of Recoveries	6,124		6,124	
x. Fixed Deposit amount payable to Convention Complex Society	10,97,197			
y. Receipts against sponsored Projects (Sub-Schedule 3a)	38,59,13,167		32,99,27,573	
z. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	7,20,05,208	263,92,01,844	7,23,97,441	121,56,50,964
Total (A)		268,51,24,399		125,56,50,072
B. Provisions				
1. For Taxation				
2. Actuarial Value of Pension	743,98,65,950		656,76,82,539	
3. Actuarial Value of Gratuity	62,06,44,872		60,91,86,165	
4. Actuarial Value of Leave Encashment	78,71,57,229		65,35,23,546	
Total (B)		884,76,68,051		783,03,92,250
Total (A) + (B)		1153,27,92,450		908,60,42,322
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		1153,27,92,450		908,60,42,322
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		6,79,87,369		77,42,541
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		51,07,001		50,12,912
GRAND TOTAL (3) + (3A) + (3B)		1160,58,86,820		909,87,97,775

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

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Head of Account	Opening Balance as on 01-04-2023		Transactions During the Year 2023-2024		Closing Balance as on 31-03-2024	
	DR	CR	DR	CR	DR	CR
EMS F A/C						
3a. PROJECTS:						
1. University Grant Commission		3,68,34,952	1,28,86,463	2,07,55,191		4,47,03,680
2. Council of Scientific & Industrial Research		21,82,497	5,04,092	10,42,916		27,21,321
3. DAE - NBHM		35,26,590	38,29,023	19,55,917		16,53,484
4. Dept. of Science & Technology		7,92,76,908	5,61,86,069	6,10,52,793		8,41,43,632
5. AICTE		21,00,935	0	0		21,00,935
6. ICSSR		28,94,370	53,10,956	1,26,11,364		1,01,94,778
7. DBT		3,86,60,193	1,86,49,693	1,92,46,661		3,92,57,161
8. CICT		2,96,347	0			2,96,347
9. ICMR		37,69,092	53,84,456	2,26,51,443		2,10,36,079
10. Other Agencies		7,09,42,759	3,41,40,955	4,18,42,199		7,86,44,003
11. Fixed Deposit Interest		8,94,42,930	1,943	1,17,20,760		10,11,61,747
TOTAL - 3a	-	32,99,27,573	13,68,93,650	19,28,79,244		38,59,13,167
3b. FELLOWSHIP:						
1. University Grant Commission		3,68,56,448	0	0		3,68,56,448
2. Dept. of Science & Technology		1,53,42,652	49,11,836	42,28,358		1,46,59,174
3. ICSSR - Post Doctoral Fellowship		86,52,636	23,45,677	23,38,750		86,45,709
4. DBT		7,21,002	12,61,492	16,36,435		10,95,945
5. ICMR		31,21,287	72,72,306	62,35,172		20,84,153
6. Other Agencies		77,03,416	83,18,292	92,78,655		86,63,779
TOTAL - 3b	0	7,23,97,441	2,41,09,603	2,37,17,370	0	7,20,05,208
GRANT TOTAL (3a+3b)	0	40,23,25,014	16,10,03,253	21,65,96,614	0	45,79,18,375

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

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	5,64,69,841	1,10,21,152	6,74,90,993	9,85,68,598	16,60,59,591
Add:					
Grant Recevied during the year	207,00,00,000	73,50,00,000	280,50,00,000	6,00,00,000	286,50,00,000
Loaned amount received from Recurring	0		0	5,68,88,613	5,68,88,613
Internal Receipts		31,73,87,199	31,73,87,199	0	31,73,87,199
Total A	212,64,69,841	106,34,08,351	318,98,78,192	21,54,57,211	340,53,35,403
Less:					
Utilized for Revenue/Capital Expenditure	170,20,39,043	97,63,34,132	267,83,73,175	20,80,35,817	288,64,08,992
Withdrawn by RBI	26,30,32,562	0	26,30,32,562		26,30,32,562
Transferred to Capital Asset A/c		5,68,88,613	5,68,88,613		5,68,88,613
HEFA Loan Repayment for the year 2022-23		2,06,94,000	2,06,94,000		2,06,94,000
Total B	196,50,71,605	105,39,16,745	301,89,88,350	20,80,35,817	322,70,24,167
Total: (A - B)	16,13,98,236	94,91,606	17,08,89,842	74,21,394	17,83,11,236

Schedule 3(c1) Unutilised Grants HEFA Grant

Particulars	Current year 2023-24		previous Year 2022-23	
	<i>HEFA advance Repayment amount</i>	<i>HEFA Loan amount balance</i>	<i>HEFA Loan Repayment</i>	<i>HEFA Loan</i>
Balance Brought Forward	11,64,80,539	31,65,63,000	11,78,69,263	69,73,35,000
Add:				
Loan term Liability of HEFA Laon				
Receipt during the year(MoE)	18,62,46,000	0	17,74,29,000	69,94,69,000
University Share	2,06,94,000		2,06,94,000	
Interest received during the year(MoE)	9,27,20,917		7,19,95,887	
Interest earned from FD	49,69,230		63,25,045	
Interest earned from Building Deposits	1,55,16,346			
Interest Accrued(2023-24)	31,80,639		31,61,363	
Total A	43,98,07,671	31,65,63,000	39,74,74,558	139,68,04,000
Less:				
Refund of Loan Principal (Including University Share)	20,69,40,000		20,69,40,000	
HEFA loan Interest repaid during the year	9,27,20,917		7,19,95,887	
Interest Accrued(2022-23)	31,61,363		20,58,132	
Transferred to Recurring A/c	37,14,942			
Utilized for Capital expenditure		16,40,20,000		108,02,41,000
Total B	30,65,37,222	16,40,20,000	28,09,94,019	108,02,41,000
Balance at the end of the year (A - B)	13,32,70,449	15,25,43,000	11,64,80,539	31,65,63,000

Schedule 3(d) - Long Term Liability

Particulars	Current year 2023-24	Previous year 2022-23
D. Long Term Liability		
Loan Received from HEFA during 2021-22	125,55,10,000	125,55,10,000
Loan Received from HEFA during 2022-23	69,94,69,000	69,94,69,000
Loan Received from HEFA during 2023-24	0	
Total loan received	195,49,79,000	195,49,79,000
Less:		
HEFA Loan repaid during 2021-22	10,34,70,000	10,34,70,000
HEFA Loan repaid during 2022-23	20,69,40,000	20,64,40,000
HEFA Loan repaid during 2023-24	20,69,40,000	
Total loan payment	51,73,50,000	30,99,10,000
Outstanding Loan due - Total D	143,76,29,000	164,50,69,000

Note: Disclosed made in Note to Accounts

SCHEDULE 4 - FIXED ASSETS (FY 2023-24)

Page No.25

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
Annual Allocation - Capital Asset													
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	31,22,60,334	168,94,00,848		200,16,61,182	15,44,03,868	62,45,207	3,37,88,017		4,00,33,224	19,44,37,092	180,72,24,090	15,78,56,466
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	11,13,000		47,20,304	36,07,304	0	1,11,300		1,11,300	37,18,604	10,01,700	0
V. Furniture, Fixtures & Fittings	7.50	7,72,91,328	3,43,94,824		11,16,86,152	6,31,99,794	57,96,850	25,79,612		83,76,461	7,15,76,255	4,01,09,897	1,40,91,534
VI. Office Equipment	7.50	24,93,46,853	4,09,23,051		29,02,69,904	19,36,08,760	1,87,01,014	30,69,229		2,17,70,243	21,53,79,003	7,48,90,901	5,57,38,093
VII. Scientific Equipment	8.00	3,30,36,469			3,30,36,469	42,88,750	26,42,918	0		26,42,918	69,31,667	2,61,04,802	2,87,47,719
VIII. Computer/peripherals	20.00	7,59,13,825	59,117		7,59,72,942	5,98,81,120	79,48,290	11,823	54,19,327	25,40,786	6,24,21,906	1,35,51,036	1,60,32,705
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	17,45,18,081	50,00,181		17,95,18,262	17,00,02,900	90,15,344	5,00,018		95,15,362	17,95,18,262	0	45,15,181
XI. Academic Robes		44,150			44,150	44,150	0				44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets						1,60,91,822							
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Total Tangible Assets		92,62,16,509	177,08,91,021	0	269,71,07,530	66,51,28,468	5,03,49,622	4,00,59,999	54,19,327	8,49,90,294	73,40,26,940	196,30,80,589	27,71,79,863
Intangible Assets													
a. E-Journals	40.00	18,31,30,326	1,38,35,128		19,69,65,454	17,52,98,218	1,61,33,184	55,34,051		2,16,67,236	19,69,65,454	0	78,32,108
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	30,63,709		36,63,709	6,00,000	0	12,25,484		12,25,484	18,25,484	18,38,225	0
Total Intangible Assets		18,52,85,625	1,68,98,837	0	20,21,84,462	17,74,53,517	1,61,33,184	67,59,535	0	2,28,92,719	20,03,46,236	18,38,226	78,32,108
XIV. a.Capital Work-in-Progress(UPRN)		6,02,13,317	5,64,71,790		11,66,85,107							11,66,85,107	6,02,13,317
b.Capital Work-in-Progress(C&DS)		7,51,16,062	1,45,96,000	4,82,12,480	4,14,99,582							4,14,99,582	7,51,16,062
c.Capital WIP(HEFA - C&DS)		116,90,62,630	15,42,67,000	109,53,76,000	22,79,53,630							22,79,53,630	116,90,62,630
d.Capital WIP(HEFA - UPRNN)		47,03,55,000	97,53,000	44,02,00,000	3,99,08,000							3,99,08,000	47,03,55,000
e.Capital WIP(EWS)		1,68,89,000	21,31,11,000		23,00,00,000							23,00,00,000	1,68,89,000
f.Capital WIP(HEFA - Interest)		10,52,80,820	9,27,20,917	15,56,62,957	4,23,38,780							4,23,38,780	10,52,80,820
XIV. Capital Work-in-Progress(Total)		189,69,16,829	54,09,19,707	173,94,51,437	69,83,85,099	0	0	0	0	0	0	69,83,85,099	189,69,16,829
A. Total of CURRENT YEAR		300,84,18,963	232,87,09,565	173,94,51,437	359,76,77,091	84,25,81,985	6,64,82,806	4,68,19,534	54,19,327	10,78,83,013	93,43,73,176	266,33,03,914	218,19,28,800
PREVIOUS 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

SCHEDULE 4 - FIXED ASSETS (FY 2023-24)

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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													
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	58,17,90,184	7,11,48,001	0		7,11,48,001	65,29,38,186	290,44,61,866	297,56,09,868
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	1,79,408	16,661			16,661	1,96,068	1,37,142	1,53,803
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	41,468		20,33,80,989	17,00,11,515	1,52,50,464	3,110		1,52,53,574	18,52,65,089	1,81,15,900	3,33,28,006
VI. Office Equipment	7.50	91,87,12,845	1,26,879		91,88,39,724	78,92,17,262	6,89,03,463	9,516		6,89,12,979	85,81,30,241	6,07,09,483	12,94,95,583
VII. Computer/peripherals	20.00	5,94,48,536	1,06,818		5,95,55,354	5,92,75,736	0	21,364		21,364	5,92,97,100	2,58,254	1,72,800
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	56,52,528	8,07,504	0		8,07,504	64,60,032	96,90,049	1,04,97,553
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		486,97,90,337	2,75,165	0	487,00,65,502	172,05,32,725	15,61,26,093	33,990	0	15,61,60,083	187,66,92,808	299,33,72,694	314,92,57,612
Intangible Assets													
a. E-Journals	40.00	24,65,179			24,65,179	24,65,179		0		0	24,65,179	0	0
Total Intangible Assets		24,65,179	0		24,65,179	24,65,179	0	0		0	24,65,179	0	0
A. Total of CURRENT YEAR		487,22,55,516	2,75,165	0	487,25,30,681	172,29,97,905	15,61,26,093	33,990	0	15,61,60,083	187,91,57,987	299,33,72,694	314,92,57,611
XII. a.Capital WIP/Advace - CPWD		0			0							0	0
b. Capital WIP/Advance - RITES		0		0	0							0	0
C. WIP/Advance - HR TEM Equipment		0			0							0	0
D. WIP/Advance - WIFI		0		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)		487,22,55,516	2,75,165	0	487,25,30,681	172,29,97,905	15,61,26,093	33,990	0	15,61,60,083	187,91,57,987	299,33,72,694	314,92,57,611
PREVIOUS YEAR		487,15,81,106	6,74,410	0	478,22,55,516	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

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
UDF		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	2,77,58,764	0		2,77,58,764	69,30,061	5,55,175			5,55,175	74,85,236	2,02,73,528	2,08,28,703
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	30,43,030	4,69,160			4,69,160	35,12,190	11,79,413	16,48,573
V. Furniture & Fixtures	7.50	18,54,917			18,54,917	13,76,587	1,39,119			1,39,119	15,15,706	3,39,211	4,78,330
VI. Office Equipment	7.50	1,66,46,965			1,66,46,965	1,14,59,301	12,48,522			12,48,522	1,27,07,824	39,39,142	51,87,664
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	2,92,937	6,400	0		6,400	2,99,336	0	6,399
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
A. Total of CURRENT YEAR		5,30,50,215	0	0	5,30,50,215	2,49,00,546	24,18,376	0	0	24,18,376	2,73,18,922	2,57,31,293	2,81,49,669
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)		5,30,50,215	0	0	5,30,50,215	2,49,00,546	24,18,376	0	0	24,18,376	2,73,18,922	2,57,31,293	2,81,49,669
PREVIOUS 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

SCHEDULE 4 - FIXED ASSETS (FY 2023-24)

Page No.28

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	77,91,303	5,35,342		83,26,645	2,35,826	1,55,826	10,707		1,66,533	4,02,359	79,24,286	75,55,477
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	37,28,537			37,28,537	13,81,284	3,72,854	0		3,72,854	17,54,138	19,74,399	23,47,253
V. Furniture & Fixtures	7.50	1,10,93,283	1,16,70,840		2,27,64,123	42,53,396	8,31,996	8,75,313		17,07,309	59,60,705	1,68,03,418	68,39,887
VI. Office Equipment	7.50	3,47,52,964	1,22,77,066		4,70,30,030	1,45,02,047	26,06,472	9,20,780		35,27,252	1,80,29,299	2,90,00,731	2,02,50,917
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	23,83,352	4,76,670	0		4,76,670	28,60,023	19,06,681	23,83,352
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		6,50,73,334	2,44,83,248	0	8,95,56,582	2,56,96,448	44,43,819	18,06,800	0	62,50,618	3,19,47,067	5,76,09,515	3,93,76,886
Intangible Assets													
a. E-Journals	40.00	3,15,40,631	33,30,556		3,48,71,187	3,08,86,704	26,52,260	13,32,222		39,84,483	3,48,71,187	0	6,53,927
b. Computer - Software	40.00	3,27,209	4,76,130		8,03,339	1,74,268	1,30,884	1,90,452		3,21,336	4,95,603	3,07,736	1,52,941
Total Intangible Assets		3,18,67,840	38,06,686	0	3,56,74,526	3,10,60,972	27,83,144	15,22,674	0	43,05,818	3,53,66,790	3,07,736	8,06,868
A. Total of CURRENT YEAR		9,69,41,174	2,82,89,934	0	12,52,31,108	5,67,57,420	72,26,963	33,29,474	0	1,05,56,437	6,73,13,857	5,79,17,251	4,01,83,754
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		12,96,88,555			12,96,88,555							12,96,88,555	12,96,88,555
B. NET WORK-IN-PROGRESS		50,86,34,074	0	0	50,86,34,074	0	0	0	0	0	0	50,86,34,074	50,86,34,074
GRANT TOTAL (A+B)		60,55,75,248	2,82,89,934	0	63,38,65,182	5,67,57,420	72,26,963	33,29,474	0	1,05,56,437	6,73,13,857	56,65,51,325	54,88,17,828
PREVIOUS YEAR		49,50,78,765	11,04,96,484	0	60,55,75,249	74,60,682	5,99,277	0	0	80,59,958	5,67,57,421	54,88,17,827	44,63,81,300
(7) GENERAL ACCOUNTS TOTAL		853,92,99,942	235,72,74,664	173,94,51,437	915,71,23,169	264,72,37,856	23,22,54,238	5,01,82,998	54,19,327	27,70,17,909	290,81,63,943	624,89,59,225	590,81,53,908

SCHEDULE 4A - FIXED ASSETS (FY 2023-24)

Page No.29

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	1,27,01,065	6,76,012			6,76,012	1,33,77,077	2,04,23,545	2,10,99,557
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	28,83,686			28,83,686	28,65,560	18,125	0		18,125	28,83,686	0	18,126
VI. Office Equipment	7.50	65,08,070	3,58,407		68,66,477	64,20,666	4,18,930	26,881		4,45,811	68,66,477	0	87,404
VII. Computer/peripherals	20.00	15,15,430			15,15,430	15,15,430	0			0	15,15,430	0	0
VIII. Electric Installations & Fittings													
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,83,41,079	5,42,017			5,42,017	1,88,83,096	0	5,42,017
X. Software	40.00	1,63,430			1,63,430	1,63,430	0			0	1,63,430	0	0
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		6,89,71,340	3,58,407	0	6,93,29,747	4,72,24,237	16,55,084	26,881	0	16,81,965	4,89,06,202	2,04,23,545	2,17,47,103
PREVIOUS 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

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	48,99,239	2,93,313			2,93,313	51,92,552	94,73,093	97,66,406
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	69,16,393	1,49,910		70,66,303	62,91,094	5,18,729	11,243		5,29,973	68,21,067	2,45,236	6,25,299
VI. Office Equipment	7.50	1,96,81,993	3,05,050		1,99,87,043	1,80,43,250	14,76,149	22,879		14,99,028	1,95,42,278	4,44,765	16,38,743
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		4,65,70,937	4,54,960	0	4,70,25,897	3,68,80,943	22,88,192	34,122	0	23,22,314	3,68,62,803	1,01,63,094	1,20,30,448
PREVIOUS YEAR		4,58,24,569	7,46,368		4,65,70,937	3,22,56,015	22,32,214	52,261		22,84,475	3,45,40,490	1,20,30,447	1,35,68,554

FIXED ASSET

Total Tangible Asset General Account		591,41,30,395	179,56,49,434	0	770,97,79,829	243,62,58,188	21,33,37,910	4,19,00,789	54,19,327	24,98,19,371	266,99,85,737	503,97,94,091	349,39,64,029
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		591,41,30,395	179,56,49,434	0	770,97,79,829	243,62,58,188	21,33,37,910	4,19,00,789	54,19,327	24,98,19,371	266,99,85,737	503,97,94,091	349,39,64,029
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL		6,89,71,340	3,58,407	0	6,93,29,747	4,72,24,237	16,55,084	26,881	0	16,81,965	4,89,06,202	2,04,23,545	2,17,47,103
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL		4,65,70,937	4,54,960	0	4,70,25,897	3,68,80,943	22,88,192	34,122	0	23,22,314	3,68,62,803	1,01,63,094	1,20,30,448
TOTAL (4) + (4A) + (4B) = A		602,96,72,672	179,64,62,801	0	782,61,35,473	252,03,63,367	21,72,81,186	4,19,61,791	54,19,327	25,38,23,650	275,57,54,741	507,03,80,731	352,77,41,581
Total Intangible Asset General Account = B		21,96,18,644	2,07,05,523	0	24,03,24,167	21,09,79,668	1,89,16,328	82,82,209	0	2,71,98,538	23,81,78,206	21,45,961	86,38,976
GRAND TOTAL = A+B		626,23,44,829	181,71,68,324	0	806,64,59,640	273,13,43,035	23,61,97,515	5,02,44,000	54,19,327	28,10,22,188	299,39,32,947	507,25,26,692	353,63,80,556

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		240,55,50,903	54,09,19,707	173,94,51,437	120,70,19,173	0	0	0	0	0	0	120,70,19,173	240,55,50,902
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		240,55,50,903	54,09,19,707	173,94,51,437	120,70,19,173	0	0	0	0	0	0	120,70,19,173	240,55,50,902

SCHEDULE - 5 : INVESTMENT
Earmarked / Endowment Funds

Page No.31

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSF	16,61,00,319		15,37,96,213	
Endowment Fund	2,58,87,422		2,46,81,798	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		19,19,87,741		17,84,78,011
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL		0		0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		19,19,87,741		17,84,78,011
TOTAL		19,19,87,741		17,84,78,011

SCHEDULE -6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Others				
HBA	11,91,65,813		11,12,54,511	
Debt & Deposit	66,28,32,478		52,70,93,707	
Student Merit Scholarship	2,11,48,805		1,98,19,426	
Placement	1,78,15,465		1,66,15,300	
Staff Welfare Fund	3,68,295		4,05,352	
Affiliation & Inspection Fund	7,64,50,912		7,10,40,035	
UDF	10,18,72,335		7,41,80,291	
Examination Fund	1,09,98,313		1,03,97,911	
Hostel Mess Subsidy Fund	5,75,12,022		6,23,38,571	
Sports Fund	97,68,492		91,22,166	
PGDCF	32,11,574		30,02,515	
NFIG	38,07,451		36,00,084	
Day Care Centre	4,28,210		4,00,335	
CIF Corpus Fund	54,21,742		50,68,811	
Pre-Primary School Fund	27,10,338		25,33,907	
HEFA	10,34,70,000		10,34,70,000	
TOTAL		119,69,82,245		102,03,42,922
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		119,69,82,245		102,03,42,922
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		168,16,28,329		142,77,02,241
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		4,50,00,000		1,99,99,999
GRAND TOTAL (6) + (6A) + (6B)		292,36,10,574		246,80,45,162

SCHEDULE - 7 : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Closing Stock		0		3,06,589
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		0		5,000
4. Bank Balances				
a. With Scheduled Banks: In Savings Accounts				
EMS	5,51,91,675		99,93,408	
Endowment Fund	26,34,906		21,81,194	
Annual Allocation	27,55,40,840		22,99,12,380	
HEFA	2,66,19,810		98,49,176	
Plan	1,56,09,928		19,03,054	
HBA	66,66,280		48,50,677	
Debt & Deposit	9,75,78,668		15,89,77,930	
Student Merit Scholarship	2,00,920		1,95,474	
Placement	13,54,857		13,18,384	
Staff Welfare Fund	2,34,980		1,61,894	
Affiliation & Inspection Fund	30,32,749		1,54,36,584	
Central Instrumentation Facility	32,71,884		18,26,722	
UDF	3,96,13,979		3,70,40,185	
Examination Fund	45,29,889		26,03,945	
PGDCF	44,72,322		43,50,809	
NFIG Fund	2,05,547		6,57,479	
Pre-Primary School	38,25,213		28,59,512	
Day Care Centre	10,54,489		9,54,920	
Hostel Mess Subsidy Fund	1,29,66,993		3,28,73,570	
Sports Fund	48,71,881		50,04,084	
IT Service Fund	29,453		29,453	
International Convention Centre	81,410	55,95,88,673	79,203	52,30,60,037
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		2,15,242	
Interest Receivable from M/s.UPRNN Ltd.,(2022-23)			53,48,716	
Interest Receivable from M/s.C&DS, Bengaluru		9,78,002	2,11,89,083	2,75,15,801
TOTAL		56,05,66,675		55,08,87,427
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		56,05,66,675		55,08,87,427
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		22,73,13,015		17,11,20,183
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		3,04,05,266		3,50,56,902
GRAND TOTAL (7) + (7A) + (7B)		81,82,84,956		75,70,64,512

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	26,062		26,062	
LTC	2,32,000		35,000	
Medical Advance	0	2,58,062	0	61,062
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	5,33,761		5,33,761	
Less: MCA Recovery	0	5,33,761		5,33,761
3. Token Advance				
Advance to HEFA - C&DS	30,07,15,000		63,34,16,000	
Add: Advance to C&DS(2022-23)	0		30,07,15,000	
Less: Transferred to Work-in-progress	15,42,67,000	14,64,48,000	63,34,16,000	30,07,15,000
Advance to HEFA - UPRNN	1,58,48,000		6,39,19,000	
Add: Advance to HEFA (2022-23)	0		1,58,48,000	
Less: Transferred to Work-in-progress	97,53,000	60,95,000	6,39,19,000	1,58,48,000
Advance to UPRNN(EWS)	21,31,11,000		23,00,00,000	
Less: Transferred to Work-in-progress	21,31,11,000	0	1,68,89,000	21,31,11,000
Advance to C&DS(D&D - ICCF)	6,20,57,986		9,53,08,000	
Advance to C&DS	0			
Less: Transferred to Work-in-progress	0	6,20,57,986	3,32,50,014	6,20,57,986
Advance to C&DS(Annual Allocation)	74,47,000		1,96,35,000	
Add: Advance to C&DS(2023-24)	1,90,76,060			
Less: Transferred to Work-in-progress	2,32,47,060	32,76,000	1,21,88,000	74,47,000
Advance to UPRNN(Annual Allocation)	0		7,01,34,000	
Less: Transferred to Work-in-progress	0	0	7,01,34,000	0
Advance to UPRNN(Annual Allocation - R&M)	0		1,68,00,000	
Less: Transferred to Work-in-progress	0	0	1,68,00,000	0
Advance to UPRNN(Annual Allocation - E-Journals(Smart Class Room)	0		2,00,00,000	
Less: Transferred to Equipment for Smart Class Room(2022-23)	0	0	2,00,00,000	0
Advance to Library Books(Prepaid Subscription)	0		68,47,317	
Less: Transferred to Library Books(2022-23)	0	0	68,47,317	0
Advance to B.E.Billimoria & Co. Ltd., (ICCF)	1,29,10,603			
Add: Payment paid 2022-23	10,00,000			
Add: Payment paid 2023-24	90,00,000	2,29,10,603		1,29,10,603
Annual Allocation	37,59,954		29,46,190	
Plan	38,11,083		38,44,833	
EMSF	37,98,135		42,50,618	
U.D.F	23,70,774		4,61,524	
Debt & Deposit	33,65,975	1,71,05,921	65,35,311	1,80,38,476

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)
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PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Security Charges - April 2023	0		77,12,457	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		9,22,000		86,34,457
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	73,70,286		71,93,429	
Endowment Fund	10,60,273	84,30,559	7,65,113	79,58,542
b. Investments from Others:				
Annual Allocation - Capital Asset	0		0	
HEFA	31,80,639		31,61,363	
HBA	46,68,209		40,55,875	
Debt & Deposit	3,03,40,890		2,14,81,598	
Student Merit Scholarship	9,25,859		7,50,367	
Placement	8,08,127		7,16,776	
Staff Welfare Fund	11,285		13,175	
Affiliation & Inspection Fund	20,31,960		28,18,495	
PGDCF	1,45,552		1,25,448	
NFIG Fund	2,06,924		1,50,357	
Day Care Centre	19,407		16,726	
UDF	43,75,236		2,66,137	
Examination Fund	5,90,398		4,34,663	
Hostel Mess Subsidy Fund	18,35,765		17,38,464	
Sports Fund	4,44,788		3,90,247	
CIF Corpus Fund	2,45,719		2,11,779	
Pre-Primary School Fund	1,22,835	4,99,53,593	1,05,869	3,64,37,339
c. On Loans and Advances				
d. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)				
PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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		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)		7,72,57,933		8,79,39,964
Grants Receivables - Recurring A/c from UGC(Withheld)				8,00,00,000
Grants Receivables - Recurring A/c from UGC(Add. Grant)		0		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)		14,54,29,034		14,69,40,723
Debit balance in Fellowship & Scholarship(Sub Schedule - 8c)		12,10,57,408		12,09,46,658
TOTAL		68,80,53,559		126,28,98,270
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		68,80,53,559		126,28,98,270
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		8,82,99,253		5,62,91,476
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		24,79,836		6,18,356
GRAND TOTAL (8) + (8A) + (8B)		77,88,32,648		131,98,08,102

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

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
	Centre for Study of Social Exclusion & Inclusion Policy	Implementaion of OBC Reservation	Centre for Women Studies	Establishment of Gandhian Studies	Human Resouce Development Centre	Current Year 2023-24	Previous Year 2022-23
8a- Specific Plan Schemes							
a) Opening Balance	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
b) Additions to the Funds:							
i. Receipts		61,52,170			45,37,861	1,06,90,031	
iv. Other additions : Adjustment Advance						0	
TOTAL (b)	0	61,52,170	0	0	45,37,861	1,06,90,031	
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						0	
- Other Administrative Expenses			8,000			8,000	
TOTAL (c)	0	0	8,000	0	0	8,000	
NET BALANCE AS AT THE YEAR-END (a+c-b)	1,41,53,682	3,60,00,000	3,68,932	20,525	2,67,14,794	7,72,57,933	

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

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Head of Account	Opening Balance as on 01-04-2023		Transactions During the Year 2023-2024		Closing Balance as on 31-03-2024	
	DR	CR	DR	CR	DR	CR
EMS F A/C						
8b. PROJECTS:						
1. University Grant Commission	3,28,03,312		3,63,918	20,376	3,31,46,854	
2. Council of Scientific & Industrial Research	22,18,459		0	0	22,18,459	
3. Dept. of Science & Technology	4,85,41,455		1,55,90,065	1,88,53,346	4,52,78,174	
4. AICTE	1,57,220		0	0	1,57,220	
5. DBT	3,70,93,043		1,49,49,199	1,41,08,754	3,79,33,488	
6. ICMR	15,58,630		2,04,597	78,693	16,84,534	
7. CICT	3,42,792		0	0	3,42,792	
8. Other Agencies	2,42,25,812		8,74,657	4,32,956	2,46,67,513	
TOTAL - 8b	14,69,40,723	0	3,19,82,436	3,34,94,125	14,54,29,034	
8c. FELLOWSHIP:						
1. University Grant Commission	10,43,77,574		2,05,073	5,073	10,45,77,574	
2. Council of Scientific & Industrial Research	90,50,643		0	0	90,50,643	
3. Other Agencies	75,18,441		4,68,500	5,57,750	74,29,191	
TOTAL - 8c	12,09,46,658	0	6,73,573	5,62,823	12,10,57,408	
GRANT TOTAL (8b+8c)	26,78,87,381	0	3,26,56,009	3,40,56,948	26,64,86,442	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Page No.38

SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee		7,49,65,238		6,35,60,795
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		50,38,398		45,85,369
7. Transcript Fee				
8. Recognition fee				
Total (A)		8,00,03,636		6,81,46,164
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		12,03,57,692		12,28,94,576
3. Mark sheet, certificate fee		2,09,95,590		2,46,32,616
Total (B)	0	14,13,53,282	0	14,75,27,192

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

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		4,22,912		1,05,290
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		5,46,200		4,49,030
Total (C)		9,69,112		5,54,320
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		1,86,75,939		2,30,87,272
3. Student Aid Fund				
Total (D)		1,86,75,939		2,30,87,272
Grand Total (A+B+C+D)	0	24,10,01,969	0	23,93,14,948

SCHEDULE - 10 : GRANTS & DONATIONS
Page No.40

PARTICULARS	CURRENT YEAR 2023-24 Rs.			PREVIOUS YEAR 2022-23 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(23-24)	5,64,69,841					
Salary Grant for the year 2023-24	207,00,00,000			161,14,00,000		
Opening balance received from UGC				6,44,56,384		
Less: Unutilized Grant(23-24)	16,13,98,236			5,64,69,841		
Withdrawn by RBI	26,30,32,562					
2.Recurring Head(31)						
Opening Balance(23-24)		1,10,21,152			1,62,79,977	
Maintenance Grant (23-24)		73,50,00,000			70,89,00,000	
Loan amount received from Capital Asset A/c					5,68,88,613	
Less: Capitalized Value					96,520	
Unutilized Grant(23-24)		94,91,606			1,10,21,152	
Transferred to Capital Asset A/c		5,68,88,613				
Addition grant not received from UGC		11,70,00,000				
Amount transferred to HEFA A/c		1,55,16,346				
Amount transferred to Schedule 3 - Interest payable		56,72,737				
3.Capital Expenditure(35)						
Opening Balance(23-24)			9,85,68,598			34,93,52,885
Add: Capital Grant			6,00,00,000			7,00,00,000
Received from Recurring A/c			5,68,88,613			
Less: Capitalized Value			20,80,35,817			26,38,95,674
Transferred to Recurring A/c			0			5,68,88,613
Withdrawn by RBI						
Unutilized Grant(23-24)			74,21,394			9,85,68,598
TOTAL	170,20,39,043	54,14,51,850	0	161,93,86,543	77,09,50,918	0

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

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 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				

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

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 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				
4. Others (Specify)				
a. Electricity Deposit				
TOTAL - II				
TOTAL - I + II				

SCHEDULE - 12 : INTEREST EARNED

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 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 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		25,14,807		10,32,150
2. License fee		14,70,405		5,800
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		51,60,776		8,15,236
5. Water charges		1,01,759		5,660
6. Lease of Unfruitful trees				
7. Rent from Building		54,86,590		60,25,746
Add: Rent dues				
Less: Rent dues				
B. Sale of Institute's publications				
C. Income from holding events				
1. Gross Receipts from annual function				
Less Direct expenditure incurred				
Total				
D. Interest on Term Deposits:				
E. Interest on Savings Accounts:				
F. Interest On Loans:				
Total (A+B+C+D+E+F)	0	1,47,34,337	0	78,84,592

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 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		990		1,839
2. Bus Fare		9,51,346		4,35,850
3. Terminal Benefits		15,67,647		55,55,304
4. 15% of Net Income of DDE		4,33,61,414		2,62,81,620
5. Other Receipts		1,04,20,780		3,39,39,451
Total	0	5,63,02,177	0	6,62,14,064
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	7,10,36,514	0	7,40,98,656

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 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
3. Computer peripherals - Depreciation excess paid - Now Recouped		54,19,327		
TOTAL		54,19,327		2,71,348

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	148,81,97,337		143,43,83,581	
Add: March 2024 Salary paid in April 2024	12,12,72,557		10,91,15,908	
Less: March 2023 Salary paid in April 2023	10,91,15,908		9,82,50,712	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		49,17,079		47,42,633
4. Contribution to Other Fund -NPS (MC)		11,59,06,660		10,93,22,026
Add: March 2024 NPS MC paid in April 2024		1,03,19,018		81,54,532
Less: March 2023 NPS MC paid in April 2023		81,54,532		65,01,905
5. Pension		114,13,90,618		27,72,19,234
Add: March 2024 Pension paid in April 2024		2,38,48,820		1,97,54,525
Less: March 2023 Pension paid in April 2023		1,97,54,525		1,68,72,384
6. Retirement and Terminal Benefits				
7. LTC facility	64,16,070		86,99,160	
8. Medical facility	79,04,883		72,14,187	
9. Children Education Allowance	1,40,40,000		1,32,03,000	
10. Provision for retirement benefits (Annex. Sch.15A)	14,98,54,941		31,66,08,273	
11. Leave Encashment	18,07,18,202		-147,852,138	
TOTAL	185,92,88,082	126,84,73,138	164,31,21,259	39,58,18,661

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	656,76,82,539	60,91,86,165	65,35,23,546	783,03,92,250
Add: Capitalized value of Contributions received from other organization				
Total (a)	656,76,82,539	60,91,86,165	65,35,23,546	783,03,92,250
Less:				
b. Actual Payment during 2023-24	26,92,07,207	6,85,56,794	4,70,84,519	38,48,48,520
Commutation paid during 2023-24		6,98,39,440		6,98,39,440
Total (b)	26,92,07,207	13,83,96,234	4,70,84,519	45,46,87,960
c. Balance Available on 31.03.24(a-b)	629,84,75,332	47,07,89,931	60,64,39,027	737,57,04,290
d. Provision required on 31.03.24 as per Acturaial Value	743,98,65,950	62,06,44,872	78,71,57,229	884,76,68,051
E. Additional Provision to be created during 2023-24(d-c)	114,13,90,618	14,98,54,941	18,07,18,202	147,19,63,761

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		43,66,785		58,68,067
2. Field work/ participation		3,66,988		
3. Seminar / Workshop		13,23,139		2,83,308
4. Payment to visiting faculty		40,69,871		50,11,306
5. Examination		9,02,04,643		11,24,06,037
6. NAAC Visit Expenses				
7. Admission Expenses				
8. Convocation Expenses		9,04,050		36,99,875
9. Liquid Nitrogen Facility		7,94,877		9,02,909
10. Non-Net Fellowship		2,66,62,203		3,04,58,383
11. Stipend/means-cum-merit		95,79,750		1,24,46,000
12. Subscription Expenses				
13. Others:				
a. Contingencies				
b. Medical Claom Insurance Policy		3,840		81,650
c. Inter Univ./Inter College Sports (TA/DA etc.)				1,47,461
d. Production Expenses		1,80,000		24,139
e. Binding of Book & Journal				66,375
f. Animal House (Recurring)		1,37,073		56,958
g. Campus Wifi		75,93,300		60,53,400
h. GPF Shortfall Interest				35,22,804
i. CPF Shortfall Interest				9,19,112
j. HEFA Shortfall Interest		55,430		
k. IQAC				
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	14,62,41,949	0	18,19,47,784

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES
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PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		7,75,01,697		6,93,37,541
2. Water charges				82,278
3. Insurance				
4. Rent, Rates & Taxes (Including property tax)		25,46,346		20,27,388
5. Postage & Telegrams		2,42,059		14,31,671
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		66,97,389		48,46,857
Less: Internet Leased Line 2021-22				
7. Printing & Stationery		18,90,548		9,72,333
8. Traveling & Conveyance Expenses		60,98,656		57,57,965
9. Hospitality		13,04,867		14,35,730
10. Audit Fees		1,99,548		2,50,349
11. Legal Expenses		57,56,513		22,79,251
12. Advertisement & Publicity		5,01,905		13,34,980
13. Magazines & Journals				
14. Others (Specify)				
a. Security Expenses		7,95,28,183		10,02,94,661
b. Computer Consumables		15,57,919		12,36,611
c. Contingencies		62,99,317		1,01,49,739
d. Over Time Allowances		6,37,638		8,01,945
e. Honorarium / Remuneration to Staff		4,36,235		11,11,704
f. Training to Staff		50,000		
g. Liviries & Uniforms				77,264
h. Daily Wages		6,91,73,343		8,74,47,849
i. VC's Discretionary Fund		25,000		
j. Water Charges		54,786		
k. Cost of Medicine		2,91,979		5,05,842
l. inter Dept. Sports for Staff				33,420
k. HEFA interest charged on completed works		7,28,29,546		
Total	0	33,36,23,474	0	29,14,15,378

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2023-24		6,34,20,574		2,98,73,945
Audit Fees 2023-24				
Closing Stock (2022-23)		3,06,589		5,60,852
Less: Outstanding Expenses 2022-23		3,38,71,036		1,82,50,109
Closing Stock (2023-24)		0		3,06,589
TOTAL	0	36,34,79,601	0	30,32,93,477

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		13,59,978		18,99,778
b. Repairs & Maintenance		7,41,297		20,02,814
c. Insurance Expenses		2,08,004		3,65,852
Add: Pre-paid Insurance				
2. Vehicle taken on rent / lease		29,63,433		6,20,911
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	52,72,712	0	48,89,355

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		14,66,815		52,72,931
2. Furniture & Fixtures				
3. Plant & Machinery		69,69,649		56,60,998
4. Office Equipments		2,80,24,548		3,55,14,412
5. Cleaning Materials & Services				0
6. Transport				
7. Others (Specify)				
a. Estate Maintenance		75,37,958		79,24,124
b. Maintenance of Hostel		15,97,739		24,89,759
c. Campus Beautification(AMC)		2,75,42,000		2,13,04,399
d. Generator Maintenance				
e. Office Maintenance				
f. Repairs & Maintenance				
TOTAL	0	7,31,38,709	0	7,81,66,623

SCHEDULE - 20 : FINANCE COST

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 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 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		11,33,02,340		6,91,46,527
c. Rounding Off Exp				
TOTAL	0	11,33,02,340	0	6,91,46,527

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2023-24 Rs.		PREVIOUS YEAR 2022-23 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments		48,21,896		74,61,898
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				
7. Examination - Automation Charges				
8. Contract Security		5,06,51,451		36,61,732
9. Daily Wages		2,03,93,884		
10. Electricity Charges		67,49,606		57,46,825
11. Vehicle taken on rent / lease				
12. Telephone and Internet Charges				
13. Water Charges				
14. Postage and Telegram				
15. Non-Net Fellowship		16,04,128		20,32,000
16. Campus Wifi		13,80,600		6,21,382
17. Minor and Mjor works (Electrical)				
TOTAL	0	8,56,01,565	0	2,01,11,255

PODICHERY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	103,17,72,893		89,68,37,100	
Add: Capitalized Value	3,58,407		1,14,086	
Excess of Income Over Expenditure	27,61,41,733		16,11,03,327	
Less: Transferred to Recurring A/C	4,33,61,414		2,62,81,620	
BALANCE AT THE YEAR-END		126,49,11,619		103,17,72,893
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	63,73,45,562		60,38,64,235	
Add: Interest Earned	4,28,50,894		2,82,18,127	
Interest Accrued on Fixed Deposits(2023-24)	2,88,85,100		2,43,16,411	
Less: Interest Accrued on Fixed Deposits(2022-23)	2,43,16,411		1,90,53,211	
BALANCE AT THE YEAR-END		68,47,65,145		63,73,45,562
TOTAL 1A		194,96,76,764		166,91,18,455
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL

SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL
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SCHEDULE - 3A(Directorate of Distance Education) :
CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 Subsq FY)				
a. March 2024 salary paid in April 2024		8,89,805		8,39,727
b. Receipts against sponsored Projects				
c. Grants in Advance				
d.Twinning Programme share payable up to March 2024		6,01,94,750		0
e. Amount Payable to CPWD				
f.Endowment fee	67,99,264		70,49,264	
Add: Endowment fee				
Less: Endowment fee Refund		67,99,264	2,50,000	67,99,264
Total of (A)		6,79,87,369		77,42,541
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		6,79,87,369		77,42,541

PONDICHERRY UNIVERSITY

SCHEDULE 4A(Directorate of Distance Education) - FIXED ASSETS (FY 2023-24)

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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	1,27,01,064	6,76,012			6,76,012	1,33,77,077	2,04,23,544	2,10,99,558
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	1			1	52,17,006	0	0
V. Furniture & Fixtures	7.50	28,83,686			28,83,686	28,65,561	18,125	0		18,125	28,83,686	0	18,125
VI. Office Equipment	7.50	65,08,070	3,58,407		68,66,477	64,20,666	4,18,930	26,881		4,45,811	68,66,477	0	87,404
VII. Computer/peripherals	20.00	15,15,430			15,15,430	15,15,430	0			0	15,15,430	0	0
VIII. Electric Installations & Fittings							0						
IX. Library books	10.00	1,88,83,096			1,88,83,096	1,83,41,080	5,42,017			5,42,017	1,88,83,096	0	5,42,016
X. Software	40.00	1,63,430			1,63,430	1,63,430	0			0	1,63,430	0	0
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		6,89,71,340	3,58,407	0	6,93,29,747	4,72,24,236	16,55,085	26,881	0	16,81,966	4,89,06,202	2,04,23,536	2,17,47,096
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,89,71,340	3,58,407	0	6,93,29,747	4,72,24,236	16,55,085	26,881	0	16,81,966	4,89,06,202	2,04,23,536	2,17,47,096
PREVIOUS 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

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
1. In Central Government Securities				
2. In State Government Securities				
3.DDE Investments	104,00,36,890		81,38,80,494	
4. DEE Maintenance Corpus Fund	64,15,91,439		61,38,21,747	
TOTAL		168,16,28,329		142,77,02,241

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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	21,14,32,088		17,03,20,458	
- DDE Maintenance Corupus A/C	1,58,80,927		7,99,725	
TOTAL		22,73,13,015		17,11,20,183

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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. Advance to B.E.Billimoria & Co. Ltd.,		1,75,79,474		
a. Insurance				
b. Other expenses				
5. Deposits				
a. Interest Accrued (DDE)		3,67,82,591		2,69,57,147
b. Interest Accrued (DDE Maintenance Corpus Fund)		2,88,85,100		2,43,16,411
c. Loans to Plan A/c		50,00,000		50,00,000
d. Others				
7. Standing & Temporary Advance		35,170		1,000
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
9. Claims Receivable				
TOTAL		8,82,99,253		5,62,91,476

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9A(Directorate of Distance Education):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee		6,68,81,800		2,80,45,750
2. Admission fee				
3. Registration fee				
4. Syllabus fee				
Total (A)		6,68,81,800		2,80,45,750
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	5,27,02,695		1,51,46,720	
3. Mark sheet, certificate fee	23,19,191	5,50,21,886	19,83,827	1,71,30,547
Total (B)		5,50,21,886		1,71,30,547
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee	16,94,909		12,68,990	
3. Inspection fee				
4. Spot centre agreement fee			25,000	
5. Study Material	1,92,80,213		1,09,61,100	
6. Twinning Programme	19,55,79,500		7,94,20,301	
Add: Twinning Programme dues paid for 23-24			1,93,93,500	
Less: Twinning Programme Share Payable up to March 2024	6,01,94,750	15,63,59,872	0	11,10,68,891
Total (C)		15,63,59,872		11,10,68,891
LESS:				
Capitalized Value		3,58,407		1,14,086
Total (D)		3,58,407		1,14,086
Grand Total (A+B+C-D)		27,79,05,151		15,61,31,102

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		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	6,14,83,834		4,07,36,690	
Add: Accrued Interest for 23-24	3,67,82,591		2,69,57,147	
Less: Accrued Interest for year 22-23	2,69,57,147	7,13,09,278	2,20,55,915	4,56,37,922
2. With Non-Scheduled Banks				
Total - D		7,13,09,278		4,56,37,922
E. Interest on Savings Accounts:				
1. With Scheduled Banks		26,96,285		22,26,388
2. With Non-Scheduled Banks				
Total - E		26,96,285		22,26,388
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)		7,40,05,563		4,78,64,310

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,08,71,210		1,16,65,490	
Add: March 2024 Salary paid in April 2024	8,89,805		8,39,727	
Less: March 2022 Salary paid in April 2023	8,39,727	1,09,21,288	7,93,452	1,17,11,765
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				
4. Contribution to Other Fund (specify) -NPS (MC)		7,37,416		7,28,719
5. Staff Welfare Expenses				
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10.Honorarium		53,28,151		40,58,613
11. TA/ DA Expenses		6,50,344		3,96,074
12. Others (specify)				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		1,76,37,199		1,68,95,171

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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)		2,80,400		2,25,986
15. Computer Consumables		60,167		1,57,065
16. Cultural & Social Activities Expenses				
17. Community College Expenses				
18. Miscellaneous Expenses				
19. Printing & Processing (Exam)				14,55,100
20. Printing of Study Materials		3,54,89,460		1,23,01,275
TOTAL		3,58,30,027		1,45,46,740

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power		40,29,446		
2. Water charges				
3. Insurance (Vehicle)				21,287
4. Rent, Rates & Taxes (Including property tax)		13,976		
5. Postage & telegrams		36,35,872		12,41,772
6. Telephone & Internet Charges				
7. Stationery		4,53,378		11,10,582
8. Travel & Conveyance Expenses				
9. Contingencies		11,85,026		10,08,943
10. Hospitality		2,73,008		3,11,916
11. Audit Expenses				
12. Auditors Remunerations				
13. Professional Charges				
14. Advertisement & Publicity		15,57,190		18,94,444
15. Minor & Major works (civil)		25,995		5,05,333
16. Minor & Major works (electrical)				
17. Centre Expenditure (DDE Exam)		82,70,780		20,09,523
18. Boarding Charges				21,899
19. 75% Arbitral amount				
20. Technical Education Regulatory (TER) Charges		5,42,500		
21. Accommodation Expenses		1,55,877		
22. Newspaper & Periodicals		2,630		
23. Transport Expenses		42,400		
TOTAL		2,01,88,078		81,25,699

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance		11,449		2,07,625
2. Vehicle taken on rent / lease		1,79,949		90,188
3. Rent / Lease Expenses				0
TOTAL		1,91,398		2,97,813

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Office Equipments		2,40,313		3,45,019
4. Estate Maintenance				16,238
5. Others (Specify)				
a. Computer Repaires & Maintenance				
b. Campus Beautification(AMC for Garden Development)				1,600
c. Repairs & Mainanence				0
TOTAL		2,40,313		3,62,857

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts				
b. Depreciation		16,81,966		26,63,805
TOTAL		16,81,966		26,63,805

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 2024

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	5,01,68,848		3,33,40,653	
Add: Capitalized Value	4,54,960		7,46,368	
Excess of Income over Expenditure	1,74,11,017		1,60,81,827	
Less: Excess of Expenditure over Income	0			
BALANCE AT THE YEAR-END		6,80,34,825		5,01,68,848
PUCC Student Welfare Fund				
Balance as at the beginning of the year	21,20,173		19,86,673	
Add: Receipt during the year	1,24,700		1,26,300	
Interest		22,44,873	7,200	21,20,173
Alumini Assocation Fund - Opening Balance	3,45,920		2,82,460	
Add: Current year	55,630	4,01,550	63,460	3,45,920
Infrastrucutre Fund - Opening Balance	77,19,015		57,77,030	
Add : current Year	18,26,000	95,45,015	19,41,985	77,19,015
Library Fund - Opening Balance	23,38,836		19,37,636	
Add: Current Year	3,76,095	27,14,931	4,01,200	23,38,836
BALANCE AT THE YEAR-END		1,49,06,369		1,25,23,944
TOTAL 1B		8,29,41,194		6,26,92,792
SCHEDULE - 2B(Community College) : DESINGNATED/ EARMARKED FUND		NIL		NIL

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	45,19,382		48,53,582	
Add: Deposit From Student	1,07,000		43,500	
Less: Refund to students		46,26,382	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 2024 salary paid in April 2024		4,80,619		4,93,530
b. Receipts against sponsored Projects				
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
Total of (A)		51,07,001		50,12,912
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		51,07,001		50,12,912

SCHEDULE 4B(Community College) - FIXED ASSETS (FY 2023-24)

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DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deduction s during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the	On Deduction s during	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
COMMUNITY COLLEGE													
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	48,99,239	2,93,313			2,93,313	51,92,552	94,73,092	97,66,406
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	69,16,393	1,49,910		70,66,303	62,91,094	5,18,729	11,243		5,29,973	68,21,067	2,45,236	6,25,299
VI. Office Equipment	7.50	1,96,81,993	3,05,050		1,99,87,043	1,80,43,250	14,76,149	22,879		14,99,028	1,95,42,278	4,44,765	16,38,743
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). Gymnassium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinarator													
A. Total of CURRENT YEAR		4,65,70,937	4,54,960	0	4,70,25,897	3,45,40,489	22,88,192	34,122	0	23,22,314	3,68,62,803	1,01,63,093	1,20,30,448
XII. Capital WIP/Advance													
LESS: TRANSFER TO													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,65,70,937	4,54,960	0	4,70,25,897	3,45,40,489	22,88,192	34,122	0	23,22,314	3,68,62,803	1,01,63,093	1,20,30,448
PREVIOUS YEAR		4,58,24,569	7,46,368		4,65,70,937	3,22,56,015	22,32,214	52,261		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 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments		4,50,00,000		1,99,99,999
6. DDE Maintenance Corpus Fund				
TOTAL		4,50,00,000		1,99,99,999

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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	2,94,55,932		3,41,07,568	
- PUCC Student Welfare Fund Account	9,49,334	3,04,05,266	9,49,334	3,50,56,902
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		3,04,05,266		3,50,56,902

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 PUCC Fund		24,79,836		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		24,79,836		6,18,356

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee	2,49,21,906		2,74,55,786	
Add: Outstanding fee for 2023-24				
Less: Outstanding fee for 2022-23		2,49,21,906		2,74,55,786
2. Admission fee				
3. Enrolment fee				
5. Laboratory fee	52,15,200		57,07,050	
6. Sports fee	2,68,000		2,74,900	
7. Registration fee	81,540		97,670	
8. Recognition fee	1,12,850	56,77,590	1,05,600	61,85,220
Total (A)		3,05,99,496		3,36,41,006
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	3,83,920		2,21,145	
3. Certificate fee		3,83,920		2,21,145
Total (B)		3,83,920		2,21,145
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		12,90,489		14,50,269
Total (C)		12,90,489		14,50,269
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,89,120		3,09,590
Total (D)		2,89,120		3,09,590
LESS: Capitalized Value (E)		4,54,960		7,46,368
Grand Total (A+B+C+D-E)		3,21,08,065		3,48,75,642

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
2. Rent for building		74,760		74,530
3. Water Charges		2,000		
4. Hire Charges of Auditorium				
Total A		76,760		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 23-24		24,79,836		6,18,356
Less: accrued for year 22-23		6,18,356		
2. With Non-Scheduled Banks				
3. With Institutions				
Total D		18,61,480		6,18,356
E. Interest on Savings Accounts:				
1. With Scheduled Banks (CC & B.Voc)		11,01,363		6,69,366
2. With Non-Scheduled Banks				
3. With Institutions				
Total E		11,01,363		6,69,366
Grand Total (A+B+C+D+E)		30,39,603		13,62,252

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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)		30,39,603		13,62,252

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	59,72,188		72,32,850	
Add: March 2024 Salary paid in April 2024	4,80,619		4,93,530	
Less: March 2023 Salary paid in April 2023	4,93,530	59,59,277	6,88,000	70,38,380
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				
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		71,58,640		80,01,368
11. TA/ DA Expenses		21,914		
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		1,31,39,831		1,50,39,748

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses/Consumables		57,303		2,05,000
2. Field work/ participation				
3. Seminar / Workshop		47,318		32,500
4. Examination				
5. Scholarship to Students				
6. Sports Consumables				50,000
7. Printing & Processing (Others)		37,181		73,192
8.Others:				
a. Travel				
b. Refund to UGC				
TOTAL		1,41,802		3,60,692

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power	7,32,918		6,09,070	
2. Water charges	7,200			
3. Student Medical Claim Insurance	1,60,704		64,546	
4. Rent, Rates & Taxes (Including property tax)	730		16,067	
5. Postage & telegrams			5,000	
6. Printing & Stationery	48,948		77,103	
7. Telephone & Internet Charges	2,23,179		3,06,487	
8. Contingencies	4,06,660		4,97,249	
9. Professional Charges				
10. Advertisement & Publicity			5,932	
11. Chemicals			48,332	
12. Internet Usage charges	20,000		21,000	
13. Newspaper & Periodicals	26,979		31,878	
14. Minor & Major works (Civil)	55,129		86,534	
15. Minor & Major works (Electrical)	1,26,187	18,08,634	31,162	18,00,360
TOTAL		18,08,634		18,00,360

SCHEDULE - 18B(Community College) :
TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance	82,303		1,28,062	
2. Vehicle taken on rent / lease	1,522		5,000	
3. Rent / Lease Expenses				
4. Insurance (Vehicle)		83,825	11,922	1,44,984
TOTAL		83,825		1,44,984

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Plan & Machinery				
4. Office Equipments		2,40,245		4,54,486
5. Cleaning Materials & Services				
6. Others (Specify)				
a. Estate Maintenance				71,322
b. Maintenance of Hostel				
c. Campus Beautification(AMC for Garden Development)				
d. Generator Maintenance				
TOTAL		2,40,245		5,25,808

SCHEDULE - 20B(Community College) :
FINANCE COST

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2023-24		PREVIOUS YEAR 2022-23	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts / advances				
b. Depreciation		23,22,314		22,84,475
c. Rounding Off Exp				
TOTAL		23,22,314		22,84,475

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

PARTICULARS	CURRENT YEAR 2023-24		PREVIOUS YEAR 2022-23	
		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 2024

Page No.75

Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	GPF:			Investment		
				GPF	28,44,33,062	
	Opening Balance	34,69,77,359		CPF	9,15,78,726	37,60,11,788
	Less: Subscription for March 2023	37,90,396				
	Add: Subscriptions in the year	4,56,41,363		Int. Accrued as on 31/03/2024:		
	Add: Subscription for March 2024	33,65,153		GPF	1,02,46,024	
	Add: Recovery	70,52,363		CPF	40,05,465	1,42,51,489
	Add: Interest Credit	2,16,70,365				
	Less: Advance / Withdrawal	8,19,19,100				
	Closing Balance		33,89,97,107	Subscription Due for March 2024:		
				GPF	33,65,153	
				CPF	3,73,556	37,38,709
	CPF:					
	Opening Balance	3,29,99,315				
	Less: Subscription for March 2023	4,20,244				
	Add: Subscriptions in the year	54,86,307				
	Add: Subscription for March 2024	3,73,556				
	Add: Recovery	29,40,406				
	Add: Interest Credited	36,53,308				
	Less: Advance / Withdrawal	76,39,479				
	Closing Balance		3,73,93,169			
	University Contribution (CPF)					
	Opening Balance	8,06,28,271				
	Add: Subscriptions in the year	35,95,134				
	Add: Interest Credited	33,57,809	8,75,81,214			
	Interest Reserve:			Cash at Bank		
	Opening Balance	-1,07,70,200		GPF	3,35,77,811	
	Less: Excess of Expenditure over Income	20,45,453	-87,24,747	CPF	2,76,66,946	6,12,44,757
	TOTAL >>>		45,52,46,743	TOTAL >>>		45,52,46,743


Dr. D. LAZAR

FINANCE OFFICER(i/c)
PONDICHERY UNIVERSITY


Prof. K. THARANIKKARASU

VICE-CHANCELLOR (i/c)
PONDICHERY UNIVERSITY

PONDICHERRY UNIVERSITY
GPF & CPF A/C
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

Page No.76

Amount 31/Mar/23	EXPENDITURE		Amount 31/Mar/24	INCOME		Amount in Rs. 31/Mar/24
	Interest Credited to:			Interest earned on Investment:		
				GPF	2,16,70,365	
	GPF Account	2,16,70,365		CPF	70,11,117	
					2,86,81,482	
				Add: Interest Accrued on 03/24:		
	CPF Account	70,11,117	2,86,81,482	GPF	1,02,46,024	
				CPF	40,05,465	
					1,42,51,489	
				Less: Interest Accrued for March 23:		
				GPF	89,88,839	
				CPF	32,17,197	
					1,22,06,036	3,07,26,935
	Excess of Expenditure over Income		20,45,453			
	TOTAL >>>		3,07,26,935	TOTAL >>>		3,07,26,935


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PONDICHERY UNIVERSITY
GPF & CPF A/C
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2023-24

Page No.77

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING 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			
G.P.F. Subscription		4,56,41,363	G.P.F. Advance		65,97,880
GPF Advance Recovery		70,52,363	G.P.F. Part Final Withdrawl		4,34,86,805
Interest earned on Investments (GPF)		2,16,70,365	G.P.F. Final Withdrawl		3,18,34,415
C.P.F. Subscription		54,86,307	C.P.F. Advance		40,73,068
C.P.F. Recovery		29,40,406	C.P.F. Part Final Withdrawl		35,66,411
C.P.F. Matching Contribution		35,95,134			
C.P.F. Interest on Investments		70,11,117			
			CLOSING BALANCE		
			Cash at Bank		
			GPF	3,35,77,811	
			CPF	2,76,66,946	6,12,44,757
			Investments		
			GPF	28,44,33,062	
			CPF	9,15,78,726	37,60,11,788
TOTAL >>>		52,68,15,124	TOTAL >>>		52,68,15,124

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2024

Page No.78

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	6,40,99,832		Subscriptions for March 2024		71,04,867
	Less: Subscription for March 2023	1,39,79,187		University Contribution for March 2024		99,46,813
	Add: Subscriptions in the year	8,30,60,011				
	University Contribution in the year	11,59,05,681		Investment		2,02,44,576
	Interest Credited					
	Less: Transfer to NSDL	21,29,48,349		Int. Accrued but not due		8,48,085
	NPS REFUND	0				
	Add: Subscriptions for March 2024	71,04,867				
	University Contribution for March 2024	99,46,813	5,31,89,668			
	Excess of Income Over Expenditure		20,30,109			
				Bank Balance		1,70,75,436
	TOTAL >>>		5,52,19,777	TOTAL >>>		5,52,19,777


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PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

Page No.79

Amount 31/Mar/23	EXPENDITURE	Amount in Rs. 31/Mar/24		INCOME	Amount in Rs. 31/Mar/24	
	Interest Credited to Subscriber's Accounts			Interest earned on Investment	19,80,519	
				Less: Interest Accrued 31/03/23	7,98,495	
				Add: Interest Accrued but not due	8,48,085	
	Excess of Income Over Expenditure	20,30,109				20,30,109
	TOTAL >>>	20,30,109		TOTAL >>>		20,30,109


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PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2023-24

Page No.80

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank	3,03,16,904		Investments		2,02,44,576
Investments	1,90,05,246	4,93,22,150			
NPS Tier - 1 Account					
Own Subscription		8,30,60,011			
University Contribution		11,59,05,681			
Interest on Investment		19,80,519	Transfer to NSDL		21,29,48,349
			Closing Balance as on 31/03/2024		1,70,75,436
TOTAL >>>		25,02,68,361	TOTAL >>>		25,02,68,361

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
- As per Accounting Standard 16, the borrowing cost/interest on HEFA Loan was bifurcated as Capital and Revenue expenditure. The Quantum of interest paid towards Capital works upto work completion and Handover is Capitalised considering the value of Deposits made to UPRNN and C&DS by HEFA during the Financial Years. After the completion and Asset put to use the Quantum of interest paid during the year is proportionately bifurcated between Works which are completed are treated as Revenue, Works which are in progress are treated as Capital expenditure.
- The Quantum of interest on prorata basis to the extent of works completed during the year is taken as revenue expenses irrespective of date/month of completion.
- During the year 2023-24. out of the total interest paid of Rs.19,80,01,737/- as on 31.03.2024, an amount of Rs.8,28,33,411/- was Capitalised and an amount of Rs.7,28,29,546/- was charged to Income and expenditure account.

SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:

- Assets not owned but held and used by the University – Rs.82,67,13,975/-

SCHEDULE - FIXED ASSETS	EMSF										AMOUNT		
DESCRIPTION	GROSS BLOCK				DEPRECIATION						NET BLOCK		
	Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end	%
1	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	4,17,48,248		81,78,01,750	5,93,35,938					5,93,35,938	75,84,65,812	76,58,28,762	7.50
3.VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	10.00
4.FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	7.50
5.COMPUTER	32,95,323			32,95,323	0					0	32,95,323	34,10,858	20.00
6.BOOKS & JOURNALS	2,62,81,726	4,19,569		2,67,01,295	65,26,006					65,26,006	2,01,75,289	2,00,01,098	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	4,21,67,817		89,56,99,377	6,89,85,402					6,89,85,402	82,67,13,975	83,40,18,269	
PREVIOUS YEAR	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	

- A large portion of the New Pension Scheme Account Rs.21,29,48,349/- that includes regular monthly contribution for an average of 360 employees, CAS arrear contribution and NON-PRAN arrear contribution has been transferred upto 2023-24 to NSDL. The balance of Rs.3,73,09,921/- 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%.
- An amount of Rs.2,27,78,957/- 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.
- A contingent liability of Rs.6,45,53,015/- exists in pursuance of Arbitration Award past against the University in favour of M/s.B.E. Billimoria & Co. Ltd., in case pertaining to construction of International Convention Centre, out of which a sum of Rs.4,04,90,077/- (Recurring - Rs.2,29,10,603 + DDE A/c – Rs.1,75,79,474) has been deposited already. However, the legal resolution is being pursued by the University in higher legal forums.
- Due to non-receipt of Completion/Completion Cost Certificate from the M/s.C&DS and M/s.UPRNN the amounts shown in work-in-progress for completed buildings have been transferred to Building Assets and the same will be reconciled after receipt of the Completion/Completion Cost Certificate from the M/s.C&DS and M/s.UPRNN through Planning and Development Section.

- A sum of Rs.143,76,29,000/- has been transferred from Schedule:1 – Corpus / Capital Fund to Schedule 3 : as Long term liability to be repaid by the University. The breakup details of the repayment is given below:

Corpus / Capital Fund Opening balance of HEFA(Sch.1)	-	174,36,96,820	
Less: Interest included in Opening balance(Sch.1)	-	10,52,80,820	
Opening balance of HEFA Loan(Principal Amount)	-	163,84,16,000	
Add: HEFA loan availed during 2022-23	-	15,25,43,000	
Add: Current year Capitalised Value	-	16,40,20,000	
Total Loan availed as 31.03.2024(Principal Amount)	-	195,49,79,000	
Less: HEFA Loan repaid during 2021-22	-	10,34,70,000	
Less: HEFA Loan repaid during 2022-23	-	20,69,40,000	
Less: HEFA Loan repaid during 2023-24	-	20,69,40,000	51,73,50,000
Balance amount to be refunded to Ministry	-	143,76,29,000	

- Based on CAG Draft SAR comments Rs.8 crore withheld grant shown as receivable was excluded from Grant Receivables. Whenever the amount is received from UGC/Ministry for Recurring Grant, the amount will be treated as income.
- Prior period excess depreciation have now been adjusted as per Accounting Standard 5 for Rs.54,19,327/- for being taken as prior period Income during the year 2023-24 for proper accounting of depreciation.

PONDICHERY UNIVERSITY							
CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2023-2024							Page - 87
RECEIPT	Rs.	Rs.		PAYMENT	Rs.	Rs.	
OPENING BALANCE:							
Annual Allocation							
Imprest	5,000						
Cash at bank	22,99,12,380						
Investments		22,99,17,380					
Plan A/c							
Cash at bank	19,03,054	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					
GPF Account							
Cash at bank	2,05,18,984						
Investments	30,50,46,898	32,55,65,882					
CPF Account							
Cash at bank	1,18,28,276						
Investments	9,60,23,911	10,78,52,187					
NPS Account							
Cash at bank	3,03,16,904						
Investments	1,90,05,246	4,93,22,150					

							Page - 88
Endowments							
Cash at bank	21,81,194						
Investments	2,46,81,798	2,68,62,992					
Distance Education							
Cash at bank	17,11,20,183						
Investments	142,77,02,241	159,88,22,424					
Community College							
Cash at bank	3,22,96,420						
Cash at (cc-Mahe) A/c	17,53,981						
Cash at Bank (CC-P(B.Voc)	57,167						
Cash at Students Welfare Fund A/c	9,49,334						
Investment	1,99,99,999	5,50,56,901					
General A/c							
Annual Allocation				Annual Allocation			
Salary	207,00,00,000			Salary	148,81,97,337		
Recurring	73,50,00,000			Other Components	21,38,41,706		
Capital Asset	6,00,00,000			RBI Withheld for Salary	26,30,32,562		
University Receipts	31,73,87,199			Pension	39,00,30,946		
Advance Adjustment	2,96,20,988			Recurring	58,63,03,186		
Loan received from Recurring A/c	5,68,88,613			Advance	3,39,13,069		
Advance Refund	32,81,317			Capital Assets	20,38,64,817		
Saving Bank Interest	32,60,522			Loan to Recurring A/c	5,68,88,613	323,60,72,236	
Interest Refund by UPPRN & C&DS - Work Deposited	62,57,057	328,16,95,696					
Plan				Plan			
Specific Plan Schemes	1,40,09,486			Non-Recurring	3,66,815	3,66,815	
Interest on Investment	30,453						
Advance Adjustment	33,750	1,40,73,689					

							Page - 89
HEFA				HEFA			
HEFA - Ministry Share	18,62,46,000			Transferred to Bangalore	20,69,40,000		
HEFA - University Share	2,06,94,000			HEFA - Interest Refund	9,64,35,859	30,33,75,859	
HEFA - Interest received from Minsitry	9,27,20,917						
Interest earned from Building Deposits	1,55,16,346						
Interest on Investment	49,69,230	32,01,46,493					
EMSF				EMSF			
Grants Received from various Agencies	23,86,74,828			Recurring	15,37,01,483		
Interest on Investment	1,42,44,362			Non-Recurring	4,21,67,817		
Advance Adjustment	33,64,350	25,62,83,540		Advane	29,11,867	19,87,81,167	
Debt & Deposit				Debt & Deposit			
Receipts	25,98,46,228			Expenditure	22,81,02,420		
Interest on Investments	6,22,77,636			UDF expenditure	68,77,965		
payable to Convention Complex Society	10,97,197			Advane	21,27,500	23,71,07,885	
Adjustment advance	52,96,836	32,85,17,897					
GPF				GPF			
Subscription / Recovery	5,26,93,726			GPF Advance	65,97,880		
Interest on Investments	2,16,70,365	7,43,64,091		GPF Part Final Withdrawl	4,34,86,805		
				GPF Final Withdrawl	3,18,34,415	8,19,19,100	
CPF				CPF			
Subscription / Recovery / Matching	1,20,21,848			CPF Advance	40,73,068		
Interest on Investments	70,11,117	1,90,32,965		CPF Final Withdrawl	35,66,411	76,39,479	
NPS				NPS			
Subscription / Matching	19,89,65,692			Nps Refund	21,29,48,349	21,29,48,349	
Interest on Investments	19,80,519	20,09,46,211					
Endowments				Endowments			
Endowment Interest	19,05,337	19,05,337		Expenditure	2,46,001	2,46,001	

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Distance Education				Distance Education			
Receipts	14,28,78,808			Salary/ OTA /Honorarium	1,30,89,290		
Income on Investments	10,70,31,013			Other Administrative Expenses	7,88,85,528		
Twining Purpose	19,55,79,500	44,54,89,321		Transfer of fund to Plan A/c	4,33,61,414		
				Temporary Advance	34,170	13,53,70,402	
Community College				Community College			
Receipts	3,51,29,210			Salary & Wages	59,72,188		
Income on Investments	11,01,363	3,62,30,573		Other Administrative Expenses	94,55,060		
				Non-Recurring	4,54,960	1,58,82,208	
				CLOSING BALANCE:			
				Annual Allocation			
				Cash at bank	27,55,40,840	27,55,40,840	
				Plan A/c			
				Cash at bank	1,56,09,928		
				Investments		1,56,09,928	
				HEFA			
				Cash at bank	2,66,19,810		
				Investments	10,34,70,000	13,00,89,810	
				EMSF A/c			
				Cash at bank	5,51,91,675		
				Investments	16,61,00,319	22,12,91,994	
				Debt & Deposit Account			
				Cash at bank	18,39,91,513		
				Investments	109,35,12,245	127,75,03,758	

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				GPF Account	3,35,77,811		
				Cash at bank	28,44,33,062		
				Investments		31,80,10,873	
				CPF Account			
				Cash at bank	2,76,66,946		
				Investments	9,15,78,726	11,92,45,672	
				NPS Account			
				Cash at bank	1,70,75,436		
				Investments	2,02,44,576	3,73,20,012	
				Endowments			
				Cash at bank	26,34,906		
				Investments	2,58,87,422	2,85,22,328	
				Distance Education			
				Cash at bank	22,73,13,015		
				Investments	168,16,28,329	190,89,41,344	
				Community College			
				Cash at bank	2,86,65,566		
				Cash at (cc-Mahe) A/c	7,31,606		
				Cash at Bank (CC-P(B.Voc)	58,760		
				Cash at Students Welfare Fund A/c	9,49,334		
				Investments	4,50,00,000	7,54,05,266	
TOTAL >>>		883,71,91,326		TOTAL >>>		883,71,91,326	

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Pondicherry University, Puducherry for the year ended 31 March 2024

We have audited the attached Balance Sheet of Pondicherry University, Puducherry as at 31 March 2024, 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, evidence 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 ₹1.30 crore and deficit increased by ₹9.73 crore.

B Grants in aid

Out of ₹314.39 crore grants-in-aid received for the year and unspent balance of ₹28.26 crore (including HEFA Loan Repayment Grant) of previous year, totaling ₹342.65 crore, the University could utilize a sum of ₹311.49 crore, leaving a balance of ₹31.16 crore as at 31st March 2024.

C. Management letter

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

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

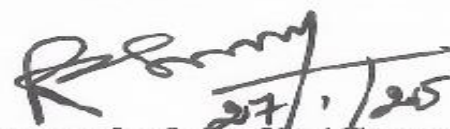
vi In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit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

a In so far as it relates to the Balance Sheet, of the state of affairs of Pondicherry University, Puducherry as at 31st March 2024; and

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

For and on behalf of the C&AG of India

Place : Chennai
Date : 27.01.2025


27/1/25
Director General of Audit (Central), Chennai

Annexure to Separate Audit Report

1 Adequacy of Internal Audit System:

Internal Audit was not conducted either by the Ministry or by Chartered Accountant firm since 2020-21.

2 Adequacy of Internal Control System:

Internal Controls found to be inadequate to the extent of Non-conduct of Internal Audit

3 System of Physical verification of Fixed Assets:

Physical verification of Fixed Assets and Inventory was not carried out for the year 2023-24.

4 System of Physical Verification of Inventory:

Physical verification of Inventory was not carried out for the year 2023-24.

4 Regularity in payment of statutory dues:

The University was regular in depositing statutory dues to the concerned 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, the University has issued an offer letter for appointing the Internal Audit Officer in this University on 06.11.2024 to strengthen the Internal Audit System.

2. ADEQUACY OF INTERNAL CONTROL SYSTEM:

While the observation of the Audit is noted for compliance, the University has issued an offer letter for appointing the Internal Audit Officer in this University on 06.11.2024 to strengthen the Internal Control System.

3. SYSTEM OF PHYSICAL VERIFICATION OF FIXED ASSETS :

While the observation of the Audit is noted for compliance, the University has issued a circular on 04.11.2024 for conduct of Physical stock verification of all items as on 31.03.2024. All the head of Departments were requested to submit the Physical verification of Stock report. It will be compiled and submitted in due course.

4. SYSTEM OF PHYSICAL VERIFICATION OF INVENTORY:

While the observation of the Audit is noted for compliance, the University has issued a circular on 04.11.2024 for conduct of Physical stock verification of all items as on 31.03.2024. All the head of Departments were requested to submit the Physical verification of Stock report. It will be compiled and submitted in due course.

5. REGULARITY IN PAYMENT OF STATUTORY DUES:

Factual Statement.

Date: 28.01.2025


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