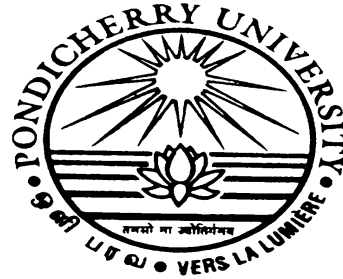


PONDICHERRY UNIVERSITY PUDUCHERRY



ANNUAL ACCOUNTS 2024-2025

PONDICHERRY UNIVERSITY

ANNUAL ACCOUNTS 2024-25

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PONDICHERRY UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2024-25	Previous Year 2023-24
SOURCES OF FUNDS			
CORPUS / CAPITAL FUND	1(P5)+1A(P49)+1B(P61)	-1,73,80,12,835	-2,17,63,00,537
DESIGNATED / EARMARKED FUND	2(P6-18)+2A(P49)+2B(P61)	154,54,07,498	153,30,92,899
ENDOWMENT	2a(P19)+2aA(P49)+2bB(P61)	2,52,36,771	2,95,82,601
CURRENT LIABILTIIES & PROVISIONS	3(P20)+3A(P50)+3B(P62)	1206,34,93,114	1160,58,86,820
TOTAL		1189,61,24,548	1099,22,61,783
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4(P25-30)+4A(P51)+4B(P63)	569,82,65,770	507,03,80,730
Intangible Assets	4(P25-30)+4A(P51)+4B(P63)	36,16,626	21,45,961
Capital Work-in-Progress	4(25-30)+4A(P51)+4B(P63)	95,02,07,541	120,70,19,173
INVESTMENTS			
Earmarked / Endowment Funds	5(P31)+5A(P52)+5B(P64)	19,04,67,012	19,19,87,741
Others	6(P31)+6A(P52)+6B(P64)	291,27,99,397	292,36,10,574
CURRENT ASSETS	7(P32)+7A(P52)+7B(P65)	113,67,17,507	81,82,84,956
LOANS, ADVANCES & DEPOSITS	8(P33-35)+8A(P53)+8B(P66)	100,40,50,696	77,88,32,648
TOTAL		1189,61,24,548	1099,22,61,783
SIGNIFICANT ACCOUNTING POLICIES	23(P81-82)		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24(P83-86)		

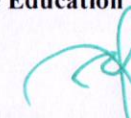
* Numerals(1,2,3,4,5,6,7,8) – General Accounts

* Alphabet Letter(A) – Directorate of Distance Education

* Alphabet Letter(B) – Community College



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PONDICHERRY UNIVERSITY
GENERAL ACCOUNTS

Page No.2

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	SCHEDULE	AMOUNT IN RS.					
		Current Year 2024-25			Previous Year 2023-24		
		Salary	Recurring	TOTAL	Salary	Recurring	TOTAL
INCOME							
Academic Receipts	9(P38-39)	0	28,74,43,508	28,74,43,508	0	24,10,01,969	24,10,01,969
Grants & Donations	10(P40)	175,68,73,845	83,15,26,943	258,84,00,788	170,20,39,043	54,14,51,850	224,34,90,893
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	8,53,36,082	8,53,36,082	0	7,10,36,514	7,10,36,514
Prior Period Income	14(P43)	0	45,61,357	45,61,357	0	54,19,327	54,19,327
Total (A)		175,68,73,845	120,88,67,890	296,57,41,735	170,20,39,043	85,89,09,660	256,09,48,703
EXPENDITURE							
Staff Payments & Benefits	15(P43)	184,46,79,088	90,05,06,055	274,51,85,143	185,92,88,082	126,84,73,138	312,77,61,220
Academic Expenses	16(P45)	0	20,67,19,479	20,67,19,479	0	14,62,41,949	14,62,41,949
Administrative & General Expenses	17(P46-47)	0	36,35,99,733	36,35,99,733	0	36,34,79,601	36,34,79,601
Transportation Expenses	18(P47)	0	62,68,261	62,68,261	0	52,72,712	52,72,712
Repairs & Maintenance	19(P47)	0	6,82,82,933	6,82,82,933	0	7,31,38,709	7,31,38,709
Finance Costs	20(P48)	0	5,94,79,337	5,94,79,337	0	0	0
Depreciation	21(P48)	0	9,30,65,351	9,30,65,351	0	11,33,02,340	11,33,02,340
Prior Period Expenses	22(P48)	0	3,69,64,200	3,69,64,200	0	8,56,01,565	8,56,01,565
Total (B)		184,46,79,088	173,48,85,349	357,95,64,437	185,92,88,082	205,55,10,014	391,47,98,096
Excess of Income over Expenditure (A-B)							
Excess of Expenditure over Income (B-A)		8,78,05,243	52,60,17,459	61,38,22,702	15,72,49,039	119,66,00,354	135,38,49,393


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PONDICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

Page No.3

PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2024-25	Previous Year 2023-24
		General Fund	General Fund
INCOME			
Academic Receipts	9A(P54)	36,53,90,993	27,79,05,151
Grants & Donations	10A(P55)	0	0
Income from Investments	11A(P55)	0	0
Interest Earned	12A(P55)	0	0
Other Income	13A(P56)	9,20,16,829	7,40,05,563
Prior Period Income	14A(P57)	0	0
Total (A)		45,74,07,822	35,19,10,714
EXPENDITURE			
Staff Payments & Benefits	15A(P57)	2,57,86,351	1,76,37,199
Academic Expenses	16A(P58)	1,59,53,264	3,58,30,027
Administrative & General Expenses	17A(P59)	2,60,91,104	2,01,88,078
Transportation Expenses	18A(P59)	2,57,465	1,91,398
Repairs & Maintenance	19A(P60)	2,77,053	2,40,313
Finance Costs	20A(P60)	0	0
Depreciation	21A(P60)	7,32,993	16,81,966
Prior Period Expenses	22A(P60)	0	0
Total (B)		6,90,98,230	7,57,68,981
Excess of Income over Expenditure (A-B)		38,83,09,592	27,61,41,733


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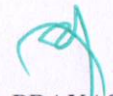

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PONDICHERRY UNIVERSITY
COMMUNITY COLLEGE
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

Page No.4

PARTICULARS	SCHEDULE	AMOUNT IN RS.	
		Current Year 2024-25	Previous Year 2023-24
		General Fund	General Fund
INCOME			
Academic Receipts	9B(P67)	3,12,19,671	3,21,08,065
Grants & Donations	10B(P68)	0	0
Income from Investments	11B(P68)	0	0
Interest Earned	12B(P68)	0	0
Other Income	13B(P69-70)	50,96,664	30,39,603
Prior Period Income	14B(P70)	0	0
Total (A)		3,63,16,335	3,51,47,668
EXPENDITURE			
Staff Payments & Benefits	15B(P71)	1,60,22,130	1,31,39,831
Academic Expenses	16B(P72)	1,38,723	1,41,802
Administrative & General Expenses	17B(P72)	18,23,951	18,08,634
Transportation Expenses	18B(P73)	1,52,660	83,825
Repairs & Maintenance	19B(P73)	2,30,439	2,40,245
Finance Costs	20B(P74)	0	0
Depreciation	21B(P74)	19,28,197	23,22,314
Prior Period Expenses	22B(P74)	0	0
Total (B)		2,02,96,100	1,77,36,651
Excess of Income over Expenditure(A-B)		1,60,20,235	1,74,11,017
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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
Annual Allocation: Opening Balance	-8,62,21,15,508		-7,44,36,41,283	
Add: Capital Asset - Capitalised Value	25,34,52,259		185,88,57,648	
Billimoria Advance wrongly paid as expenditure in 23-24			10,00,000	
Less: Excess of Expenditure over Income - Salary A/c	8,78,05,243		15,72,49,039	
Excess of Expenditure over Income - Recurring A/c	52,60,17,459		119,66,00,354	
HEFA Loan Repayment for the year 2024-25	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	11,66,85,107		4,82,12,480	
Amount transferred to Building under HEFA			153,55,76,000	
		-9,11,98,65,058		-8,62,21,15,508
HEFA Loan Accounts: Opening Balance	47,99,75,326		174,36,96,820	
Add: HEFA - Capitalised Value	15,49,37,131		16,40,20,000	
HEFA Refund of Loan Principal	20,69,40,000			
HEFA Interest from Ministry			9,27,20,917	
Less: Interest Amount transferred to Building			8,28,33,411	
Less: HEFA Due to be paid to Ministry transferred to Sch. 3		84,18,52,457	143,76,29,000	47,99,75,326
EWS Account : Opening Balane	23,00,00,000		1,68,89,000	
Add: Capitalised Value	20,00,86,000	43,00,86,000	21,31,11,000	23,00,00,000
Plan Account: Opening Balance	310,53,94,732		326,12,79,650	
Add: Capitalised Value	0		2,75,165	
Less: Depreciation	14,81,29,387		15,61,60,083	
TOTAL		295,72,65,345		310,53,94,732
New Convention Centre (Auditorium)	50,36,34,074		50,36,34,074	
Add: Addition during the Year	0		0	50,36,34,074
Less: Transferred to Building	50,36,34,074	0		
Debt & Deposit (Infrastructure & Development)	6,46,86,354		4,69,52,857	
Add: Capitalised Value	61,14,73,932		2,82,89,934	
Less: Depreciation	2,03,41,758		1,05,56,437	
Transferred to Building		65,58,18,528		6,46,86,354
Placement Fund		36,890		36,890
University Development Fund	2,94,69,637		3,18,88,013	
Add: Capitalised Value	2,05,26,687		0	
Less: Depreciation	29,96,664		24,18,376	
Transferred to Building		4,69,99,660		2,94,69,637
Total (A)		-4,18,78,06,178		-4,20,89,18,495
(A) GENERAL ACCOUNTS: SCHEDULE - I TOTAL		-4,18,78,06,178		-4,20,89,18,495
(B) DDE ACCOUNTS: SCHEDULE - 1A TOTAL		234,77,60,601		194,96,76,764
(C) PUCC ACCOUNTS: SCHEDULE - 1B TOTAL		10,20,32,742		8,29,41,194
GRAND TOTAL (1) + (1A) + (1B) ##		-1,73,80,12,835		-2,17,63,00,537

Corpus fund shows a negative balance due to Acturial valuation being routed through the Income & Expenditure

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 2024-25</i>	<i>Previous Year 2023-24</i>
A - Specific Plan Schemes							
a) Opening Balance	1,89,61,041	7,754	92,19,775	64,53,814	10,880	3,46,53,264	3,46,53,264
b) Additions to the Funds:							
i. Receipts				83,800		83,800	
ii. Income from Investments							
iii. Accrued Interest (24-25)							
Less: Accrued Interest (23-24)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	0	0	0	83,800	0	83,800	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Computer							
- Books & Journals							
- Furniture							
- Vehicle							
- Building							
- Work-in-Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Rent							
- Other Administrative Expenses						0	
TOTAL (c)	0	0	0	0	0	0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,89,61,041	7,754	92,19,775	65,37,614	10,880	3,47,37,064	3,46,53,264

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 2024-25</i>	<i>Previous Year 2023-24</i>
A - Specific Plan Schemes							
a) Opening Balance	0	0	0	-1,73,902	27,900	-1,46,002	-1,46,002
b) Additions to the Funds:							
i. Receipts							
ii. Income from Investments							
iii. Accrued Interest (24-25)							
Less: Accrued Interest (23-24)							
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						0	
TOTAL (c)	0	0	0	0	0	0	
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	-1,73,902	27,900	-1,46,002	-1,46,002

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>Establishment of New Media Centre</i>	<i>Equal Opportunity Cell</i>	<i>Strengthening of Infrastructure Non-SAP Dept.</i>	<i>M.A Sustainable Development</i>	<i>Others</i>	<i>Current Year 2024-25</i>	<i>Previous Year 2023-24</i>
A - Specific Plan Schemes							
a) Opening Balance	803	25,15,498	1,89,186	1,19,731	25,24,621	53,49,839	53,49,839
b) Additions to the Funds:							
i. Receipts	30,00,000					30,00,000	
ii. Income from Investments							
iii. Accrued Interest (24-25)							
Less: Accrued Interest (23-24)							
iv. Other additions : Adjustment Advance							
TOTAL (b)	30,00,000	0	0	0	0	30,00,000	
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		35,750				35,750	
TOTAL (c)	0	35,750	0	0	0	35,750	
NET BALANCE AS AT THE YEAR-END (a+b-c)	30,00,803	24,79,748	1,89,186	1,19,731	25,24,621	83,14,089	53,49,839

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
A - Specific Plan Schemes	<i>Interest from Investment</i>	<i>Economically Weaker Section</i>	<i>MOOCS</i>			<i>Current Year 2024-25</i>	<i>Previous Year 2023-24</i>
a) Opening Balance	4,76,97,349	3,73,00,000	33,75,083	0	0	8,83,72,432	8,83,72,432
b) Additions to the Funds:							
i. Receipts						0	
ii. Loan from DDE & Debt		24,16,33,043				24,16,33,043	
iii. Interest	21,49,110					21,49,110	
iii. Accrued Interest (24-25)							
Less: Accrued Interest (23-24)							
TOTAL (b)	21,49,110	24,16,33,043	0	0	0	24,37,82,153	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building		20,00,86,000				20,00,86,000	
- Computer							
- Books & Journals							
- Furniture							
- Work in Progress							
- Campus WIFI							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc		18,53,165				18,53,165	
- Rent							
- Other Administrative Expenses		2,79,00,000	2,35,485			2,81,35,485	
TOTAL (c)	0	22,98,39,165	2,35,485	0	0	23,00,74,650	
NET BALANCE AS AT THE YEAR-END (a+b-c)	4,98,46,459	4,90,93,878	31,39,598	0	0	10,20,79,935	8,83,72,432
GRAND TOTAL (PLAN) A						14,49,85,086	12,82,29,533

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

PARTICULARS				
B - Ear Marked Special Fund A/c	Current Year 2024-25		Previous Year 2023-24	
Opening Balance	4,02,98,750		4,05,74,376	
Add: Capitalised Value	0		0	
Temporary Advance outstanding	45,42,817		29,11,867	
Accrued Interest (24-25)	55,92,060		73,70,286	
TOTAL	5,04,33,627		5,08,56,529	
Less: Accrued Interest (23-24)	73,70,286		71,93,429	
Temporary Advance Adjustment	24,74,775		33,64,350	
GRAND TOTAL (EMSF) B	98,45,061	4,05,88,566	1,05,57,779	4,02,98,750

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	<i>Human Rights Corpus Fund</i>	<i>Women Studies Fund</i>	<i>Alumini Fund</i>	<i>Student Welfare Fund</i>	<i>House Building Advance</i>	<i>Current Year 2024-25</i>	<i>Previous Year 2023-24</i>
a) Opening Balance	3,63,931	3,07,839	93,91,559	1,77,06,504	13,04,79,013	15,82,48,846	15,82,48,846
b) Additions to the Funds:							
i. Receipts / Recovery			14,43,200	38,51,773	9,73,355	62,68,328	
ii. Income from Investments					96,61,777	96,61,777	
iii. Accrued Interest (24-25)					50,35,891	50,35,891	
Less: Accrued Interest (23-24)					46,68,209	46,68,209	
iv. Other additions (specify nature)							
TOTAL (b)	0	0	14,43,200	38,51,773	1,10,02,814	1,62,97,787	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses			4,26,094	7,44,947	3,48,007	15,19,048	
TOTAL (c)	0	0	4,26,094	7,44,947	3,48,007	15,19,048	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,63,931	3,07,839	1,04,08,665	2,08,13,330	14,11,33,820	17,30,27,585	15,82,48,846

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 2024-25</i>	<i>Previous Year 2023-24</i>
a) Opening Balance	72,46,421	1,58,60,355	15,55,74,671	5,65,28,241	3,981	23,52,13,669	23,52,13,669
b) Additions to the Funds:							
i. Receipts / Recovery		4,25,398	3,49,07,196	1,81,39,000		5,34,71,594	
ii. Income from Investments			88,50,676			88,50,676	
iii. Accrued Interest (24-25)			48,02,961			48,02,961	
Less: Accrued Interest (23-24)			43,75,236			43,75,236	
iv. Amount receivable from UGC							
v. Other additions (specify nature)							
TOTAL (b)	0	4,25,398	4,41,85,597	1,81,39,000	0	6,27,49,995	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment			18,56,849			18,56,849	
- Furniture			5,67,363			5,67,363	
- Purchase of Software			1,07,426			1,07,426	
- Building			1,79,95,049			1,79,95,049	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc			46,29,276			46,29,276	
- Other Administrative Expenses		1,90,018	1,43,74,657	85,96,408		2,31,61,083	
TOTAL (c)	0	1,90,018	3,95,30,620	85,96,408	0	4,83,17,046	
NET BALANCE AS AT THE YEAR-END (a+b-c)	72,46,421	1,60,95,735	16,02,29,648	6,60,70,833	3,981	24,96,46,618	23,52,13,669

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 2024-25</i>	<i>Previous Year 2023-24</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	11,15,11,773	12,45,75,041	2,35,56,366	1,47,43,221	8,92,900	27,52,79,301	27,52,79,301
b) Additions to the Funds:							
i. Receipts / Recovery	3,03,28,500	1,77,98,000	97,69,500	69,44,600		6,48,40,600	
ii. Income from Investments							
iii. Accrued Interest (24-25)						0	
Less: Accrued Interest (23-24)							
iv. Other additions (specify nature)							
TOTAL (b)	3,03,28,500	1,77,98,000	97,69,500	69,44,600	0	6,48,40,600	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- E-Resources							
- Transferred to EWS - Capital Asset	10,00,00,000					10,00,00,000	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc				3,17,464		3,17,464	
- Other Administrative Expenses	17,67,914	7,94,712	4,57,842	15,25,669		45,46,137	
TOTAL (c)	10,17,67,914	7,94,712	4,57,842	18,43,133	0	10,48,63,601	
NET BALANCE AS AT THE YEAR-END (a+b-c)	4,00,72,359	14,15,78,329	3,28,68,024	1,98,44,688	8,92,900	23,52,56,300	27,52,79,301

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
	<i>EMS F Overhead</i>	<i>Field Studies / Tour Fund</i>	<i>Library Fund</i>	<i>Sports Fund</i>	<i>Group Medical Insurance Fund</i>	<i>Current Year 2024-25</i>	<i>Previous Year 2023-24</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	2,98,60,062	2,20,45,519	5,68,63,751	3,45,93,988	8,34,245	14,41,97,565	14,41,97,565
b) Additions to the Funds:							
i. Receipts / Recovery	68,60,128	61,13,200	1,10,63,120	73,63,550	6,74,510	3,20,74,508	
ii. Temp. Adv. (Old)							
iii. Income from Investments				8,64,640		8,64,640	
iii. Accrued Interest (24-25)				4,94,669		4,94,669	
Less: Accrued Interest (23-24)				4,44,788		4,44,788	
v. Other additions (specify nature)							
TOTAL (b)	68,60,128	61,13,200	1,10,63,120	82,78,071	6,74,510	3,29,89,029	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Building				32,28,593		32,28,593	
- E-Resources							
- Work in Progress							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc				25,02,980		25,02,980	
- Other Administrative Expenses	13,86,235	24,57,703		1,78,535		40,22,473	
TOTAL (c)	13,86,235	24,57,703	0	59,10,108	0	97,54,046	
NET BALANCE AS AT THE YEAR-END (a+b-c)	3,53,33,955	2,57,01,016	6,79,26,871	3,69,61,951	15,08,755	16,74,32,548	14,41,97,565

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 2024-25</i>	<i>Previous Year 2023-24</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	1,39,58,752	42,54,666	1,70,70,428	29,453	6,14,560	3,59,27,859	3,59,27,859
b) Additions to the Funds:							
i. Receipts / Recovery	1,75,952					1,75,952	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments			17,28,933		32,681	17,61,614	
iii. Accrued Interest (24-25)			9,41,417		17,856	9,59,273	
Less: Accrued Interest (23-24)			9,25,859		11,285	9,37,144	
v. Other additions (specify nature)							
TOTAL (b)	1,75,952	0	17,44,491	0	39,252	19,59,695	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	4,27,000					4,27,000	
- Furniture							
- Computer Software	2,05,045					2,05,045	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	16,94,348			29,453		17,23,801	
TOTAL (c)	23,26,393	0	0	29,453	0	23,55,846	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,18,08,311	42,54,666	1,88,14,919	0	6,53,812	3,55,31,708	3,59,27,859

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

PARTICULARS	FUND WISE BREAK UP					TOTAL	
C - DEBT & DEPOSIT A/C	<i>Affiliation & Inspection Fund</i>	<i>Placement Fund</i>	<i>Examination Fund</i>	<i>Media Fund</i>	<i>Medical Examination Fund</i>	<i>Current Year 2024-25</i>	<i>Previous Year 2023-24</i>
a) Opening Balance	6,71,07,486	2,46,97,528	1,59,05,016	67,88,475	2,76,60,132	14,21,58,637	14,21,58,637
b) Additions to the Funds:							
i. Receipts / Recovery	3,78,13,800		31,78,790		45,56,406	4,55,48,996	
ii. Temp. Adv. Adj.(Old)							
iii. Income from Investments	61,65,012	14,51,780	10,84,330			87,01,122	
iii. Accrued Interest (24-25)	22,64,168	8,93,484	5,64,087			37,21,739	
Less: Accrued Interest (23-24)	20,31,960	8,08,127	5,90,398			34,30,485	
Amount already received							
TOTAL (b)	4,42,11,020	15,37,137	42,36,809	0	45,56,406	5,45,41,372	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- Furniture							
- Vechile							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc	3,92,29,576		12,09,110			4,04,38,686	
- Other Administrative Expenses	32,60,510	16,584				32,77,094	
TOTAL (c)	4,24,90,086	16,584	12,09,110	0	0	4,37,15,780	
NET BALANCE AS AT THE YEAR-END (a+b-c)	6,88,28,420	2,62,18,081	1,89,32,715	67,88,475	3,22,16,538	15,29,84,229	14,21,58,637

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 2024-25</i>	<i>Previous Year 2023-24</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	7,12,99,995	81,410	1,62,58,177	32,70,169	77,65,415	9,86,75,166	9,86,75,166
b) Additions to the Funds:							
i. Receipts / Recovery	3,22,53,900			17,40,232		3,39,94,132	
ii. Income from Investments		1,975		86,440	3,82,318	4,70,733	
iii. Accrued Interest (24-25)					1,63,106	1,63,106	
Less: Accrued Interest (23-24)					1,45,552	1,45,552	
iv. Other additions (specify nature)							
TOTAL (b)	3,22,53,900	1,975	0	18,26,672	3,99,872	3,44,82,419	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment	1,20,21,995			1,49,994		1,21,71,989	
- Buildings	2,64,09,240	82,536				2,64,91,776	
- Furniture	1,01,329					1,01,329	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses	13,69,164			14,97,625	0	28,66,789	
TOTAL (c)	3,99,01,728	82,536	0	16,47,619	0	4,16,31,883	
NET BALANCE AS AT THE YEAR-END (a+b-c)	6,36,52,167	849	1,62,58,177	34,49,222	81,65,287	9,15,25,702	9,86,75,166

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

PARTICULARS	FUND WISE BREAK UP				Debt & Deposit Interest	TOTAL	
	Hostel Mess Subsidy Fund	Day Care Centre Fund	Pre-Primary School Fund	National Facility for Isotope Geosciences Fund		Current Year 2024-25	Previous Year 2023-24
C - DEBT & DEPOSIT A/C							
a) Opening Balance	7,12,17,584	15,02,106	66,58,445	42,19,922	13,21,41,081	21,57,39,138	21,57,39,138
b) Additions to the Funds:							
i. Receipts / Recovery	45,78,756	3,72,729	9,00,800	1,00,000		59,52,285	
ii. Income from Investments		40,580	3,43,516	10,27,316	5,56,47,569	5,70,58,981	
iii. Accrued Interest (24-25)	27,57,691	21,747	1,37,650	1,97,715	2,47,56,505	2,78,71,308	
Less: Accrued Interest (23-24)	18,35,765	19,407	1,22,835	2,06,924	3,03,40,890	3,25,25,821	
iv. Other - ADD: TDS Deducted							
TOTAL (b)	55,00,682	4,15,649	12,59,131	11,18,107	5,00,63,184	5,83,56,753	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment							
- wrongly shown as expenditure in ICCF(20-21)					5,76,00,000	5,76,00,000	
- Transferred to EWS - Capital Asset					4,05,06,853	4,05,06,853	
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc		7,52,247				7,52,247	
- Other Administrative Expenses	16,30,286	89,689	4,000	8,62,177	7,00,000	32,86,152	
TOTAL (c)	16,30,286	8,41,936	4,000	8,62,177	9,88,06,853	10,21,45,252	
NET BALANCE AS AT THE YEAR-END (a+b-c)	7,50,87,980	10,75,819	79,13,576	44,75,852	8,33,97,412	17,19,50,639	21,57,39,138

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>Facilities upgradation Fund</i>	<i>Lab Running / Maintenance Fund</i>	<i>Current Year 2024-25</i>	<i>Previous Year 2023-24</i>
C - DEBT & DEPOSIT A/C							
a) Opening Balance	56,67,461	4,28,94,886	1,05,62,088			5,91,24,435	5,91,24,435
b) Additions to the Funds:							
i. Receipts / Recovery		1,44,44,000	40,59,000	19,30,000	27,20,000	2,31,53,000	
ii. Income from Investments	4,38,228					4,38,228	
iii. Accrued Interest (24-25)	2,75,353					2,75,353	
Less: Accrued Interest (23-24)	2,45,719					2,45,719	
iv. Other - ADD: TDS Deducted							
TOTAL (b)	4,67,862	1,44,44,000	40,59,000	19,30,000	27,20,000	2,36,20,862	
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Equipment		41,180				41,180	
- Furniture							
- Subscription of E-Journals							
ii. Revenue Expenditure							
- Salaries, Wages and Allowance etc							
- Other Administrative Expenses		84,000	1,41,600			2,25,600	
TOTAL (c)	0	1,25,180	1,41,600	0	0	2,66,780	
NET BALANCE AS AT THE YEAR-END (a+b-c)	61,35,323	5,72,13,706	1,44,79,488	19,30,000	27,20,000	8,24,78,517	5,91,24,435
GRANT TOTAL (DEBT & DEPOSIT) C						135,98,33,846	136,45,64,616
(A) GENERAL ACCOUNTS: SCHEDULE - 2 TOTAL						154,54,07,498	153,30,92,899
(B) DDE ACCOUNTS: SCHEDULE - 2A TOTAL						0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2B TOTAL						0	0
GRAND TOTAL (2) + (2A) + (2B)						154,54,07,498	153,30,92,899

SCHEDULE - 2a ENDOWMENT FUND

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PARTICULARS	FUND WISE BREAK UP				TOTAL	
ENDOWMENT	Endowments	Donar's Gold Medals	University Gold Medals	General Endowments	Current Year 2024-25	Previous Year 2023-24
a) Opening Balance :	1,61,20,080	77,86,542	10,89,804	45,86,174	2,95,82,601	2,95,82,601
b) Additions to the Funds:						
i. New Endowment	2,00,000				2,00,000	
ii. Income from Investments	10,93,679	5,28,284	73,939	3,11,152	20,07,054	
iii. Adv.Adjusted (Old)						
iii. Accrued Interest (24-25)	5,40,756	2,61,203	36,558	1,53,845	9,92,363	
Less: Accrued Interest (23-24)	5,81,524	2,74,546	38,362	1,65,841	10,60,273	
TOTAL (b)	12,52,911	5,14,941	72,135	2,99,157	21,39,144	
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	35,33,776	17,06,933	2,38,902	10,05,362	64,84,974	
TOTAL (c)	35,33,776	17,06,933	2,38,902	10,05,362	64,84,974	
NET BALANCE AS AT THE YEAR-END (a+b-c)	1,38,39,215	65,94,550	9,23,037	38,79,969	2,52,36,771	2,95,82,601
(A) GENERAL ACCOUNTS: SCHEDULE - 2a TOTAL					2,52,36,771	2,95,82,601
(B) DDE ACCOUNTS: SCHEDULE - 2aA TOTAL					0	0
(C) PUCC ACCOUNTS: SCHEDULE - 2aB TOTAL					0	0
GRAND TOTAL 2a + 2aA + 2aB					2,52,36,771	2,95,82,601

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

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PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Caution Deposits - Ex-Students		3,54,80,778		3,23,00,778
Caution Deposits - Current Students		48,15,000		50,59,000
Security Deposits		5,02,979		4,51,069
2. Earnest Money Deposit		65,74,939		81,11,708
3. Other Current Liabilities				
a. March 2025 salary paid in April 2025 (Salary A/c)	12,62,18,479		12,12,72,557	
c. March 2025 Pension paid in April 2025 (Recurring A/c)	2,66,18,689		2,38,48,820	
d. March 2025 NPS MC paid in April 2025 (Recurring A/c)	1,07,49,796		1,03,19,018	
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. Loan from Debt & Deposit to EWS A/c	14,05,06,853			
i. Loan from DDE to EWS A/c	10,11,26,190			
j. Outstanding Expenses as on 31.03.2025	2,87,96,834		7,01,47,794	
k. Unutilized Grant as on 31.03.2025(Salary)	15,45,24,391		16,13,98,236	
l. Unutilized Grant as on 31.03.2025(Recurring)	4,40,44,000		94,91,606	
m. Unutilized Grant as on 31.03.2025(Capital Grant)	1,86,24,525		74,21,394	
n. HEFA advance payment Repayment due as on 31.03.2025(HEFA-MoE)	13,69,10,864		13,32,70,449	
o. HEFA long term Loan Repayment due as on 31.03.2025(HEFA-MoE)	124,77,01,603		143,76,29,000	
p. Unutilized HEFA Loan as on 31.03.2025(HEFA-MoE)	1,38,51,000		15,25,43,000	
q. Interest from Capital Asset is payable to UGC(2020-21)	1,39,88,602		1,39,88,602	
r. Interest from Capital Asset is payable to UGC(2021-22)	1,24,27,031		1,24,27,031	
s. Interest from Capital Asset is payable to UGC(2022-23)	86,84,668		86,84,668	
t. Interest from Capital Asset is payable to UGC(2023-24)	30,22,223		30,22,223	
u. Interest from Capital Asset is payable to UGC(2024-25)	6,13,490			
v. Interest refunded by UPRNN & C&DS on deposits works	62,57,057		62,57,057	
w. Interest earned from EWS is payable to UGC(2021-22)	27,37,293		27,37,293	
x. Interest earned from EWS is payable to UGC(2022-23)	90,444		90,444	
y. Interest earned from EWS is payable to UGC(2023-24)	2,38,299		2,38,299	
z. Interest earned from EWS is payable to UGC(2024-25)	3,05,957			
aa. Remittance of Recoveries	6,124		6,124	
ab. Fixed Deposit amount payable to Convention Complex Society			10,97,197	
ac. Receipts against sponsored Projects (Sub-Schedule 3a)	27,13,67,321		38,59,13,167	
ad. Receipts against sponsored fellowship&scholarships(Sub-Schedule 3b)	6,80,88,748		7,20,05,208	
ae. Overdraft balance under Inspection & Affiliation Fund to Bank	24,41,054			
af. Arbitral award to M/s. Creators Archiects	95,62,067	245,48,96,259		263,92,01,844
Total (A)		250,22,69,955		268,51,24,399
B. Provisions				
1. Incremental GST from 12% to 18%(payable to PMC)	7,43,19,223			
2. Actuarial Value of Pension	782,65,92,808		743,98,65,950	
3. Actuarial Value of Gratuity	72,39,42,853		62,06,44,872	
4. Actuarial Value of Leave Encashment	83,70,93,149		78,71,57,229	
Total (B)		946,19,48,033		884,76,68,051
Total (A) + (B)		1196,42,17,988		1153,27,92,450
(A) GENERAL ACCOUNTS: SCHEDULE - 3 TOTAL		1196,42,17,988		1153,27,92,450
(B) DDE ACCOUNTS: SCHEDULE - 3A TOTAL		9,24,98,424		6,79,87,369
(C) PUCC ACCOUNTS: SCHEDULE - 3B TOTAL		67,76,702		51,07,001
GRAND TOTAL (3) + (3A) + (3B)		1206,34,93,114		1160,58,86,820

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

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Head of Account	Opening Balance as on 01-04-2024		Transactions During the Year 2024-2025		Closing Balance as on 31-03-2025	
EMSf A/C	DR	CR	DR	CR	DR	CR
3a. PROJECTS:						
1. University Grant Commission		4,47,03,680	49,45,674	46,30,835		4,43,88,841
2. Council of Scientific & Industrial Research		27,21,321	12,32,587	8,60,430		23,49,164
3. DAE - NBHM		16,53,484	17,58,237	6,39,386		5,34,633
4. Dept. of Science & Technology		8,41,43,632	2,64,64,343	60,05,904		6,36,85,193
5. AICTE		21,00,935	0	0		21,00,935
6. ICSSR		1,01,94,778	74,83,576	25,94,766		53,05,968
7. DBT		3,92,57,161	1,61,11,830	19,29,930		2,50,75,261
8. CICT		2,96,347	0	0		2,96,347
9. ICMR		2,10,36,079	1,97,59,784	49,44,369		62,20,664
10. Other Agencies		7,86,44,003	8,76,56,073	1,49,21,494		59,09,424
11. Fixed Deposit Interest		10,11,61,747	0	1,43,39,144		11,55,00,891
TOTAL - 3a	-	38,59,13,167	16,54,12,104	5,08,66,258		27,13,67,321
3b. FELLOWSHIP:						
1. University Grant Commission		3,68,56,448	10,000	10,000		3,68,56,448
2. Dept. of Science & Technology		1,46,59,174	1,19,64,915	96,00,000		1,22,94,259
3. ICSSR - Post Doctoral Fellowship		86,45,709	24,35,147	19,12,210		81,22,772
4. DBT		10,95,945	20,54,584	20,35,920		10,77,281
5. ICMR		20,84,153	72,32,890	61,45,718		9,96,981
6. Other Agencies		86,63,779	19,25,875	20,03,103		87,41,007
TOTAL - 3b	0	7,20,05,208	2,56,23,411	2,17,06,951	0	6,80,88,748
GRANT TOTAL (3a+3b)	0	45,79,18,375	19,10,35,515	7,25,73,209	0	33,94,56,069

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

Particulars	Salary	Recurring	Total	Non-Recurring Capital Grant	Grant Total
Balance Brought Forward	16,13,98,236	94,91,606	17,08,89,842	74,21,394	17,83,11,236
Add:					
Grant Received during the year	175,00,00,000	77,00,00,000	252,00,00,000	6,00,00,000	258,00,00,000
Loaned amount received from DDE A/c		3,66,00,000	3,66,00,000		3,66,00,000
Internal Receipts		37,71,14,174	37,71,14,174		37,71,14,174
Notional receipts due to adjustment done in the earlier years		91,43,078	91,43,078		91,43,078
Total A	191,13,98,236	120,23,48,858	311,37,47,094	6,74,21,394	318,11,68,488
Less:					
Utilized for Revenue/Capital Expenditure	175,68,73,845	113,76,10,858	289,44,84,703	4,87,96,869	294,32,81,572
Withdrawn by RBI	0		0		0
HEFA Loan Repayment for the year 2024-25		2,06,94,000	2,06,94,000		2,06,94,000
Total B	175,68,73,845	115,83,04,858	291,51,78,703	4,87,96,869	296,39,75,572
Total: (A - B)	15,45,24,391	4,40,44,000	19,85,68,391	1,86,24,525	21,71,92,916

Schedule 3(c1) Unutilised Grants HEFA Grant

Particulars	Current year 2024-25		previous Year 2023-24	
	<i>HEFA advance Repayment amount</i>	<i>HEFA Loan amount balance</i>	<i>HEFA Loan Repayment</i>	<i>HEFA Loan</i>
Balance Brought Forward	13,32,70,449	15,25,43,000	11,64,80,539	31,65,63,000
Add:				
Loan term Liability of HEFA Laon				
Receipt during the year(MoE)	18,62,46,000	0	18,62,46,000	0
University Share	2,06,94,000		2,06,94,000	
Interest received during the year(MoE)	7,57,24,468		9,27,20,917	
Interest earned from FD	59,74,863		49,69,230	
Interest earned from Building Deposits			1,55,16,346	
Interest Accrued	23,97,826		31,80,639	
Total A	42,43,07,606	15,25,43,000	43,98,07,671	31,65,63,000
Less:				
Refund of Loan Principal (Including University Share)	20,69,40,000		20,69,40,000	
HEFA loan Interest repaid during the year	7,57,24,468		9,27,20,917	
Interest Accrued(2024-25)	31,80,639		31,61,363	
Transferred to Recurring A/c	15,51,635		37,14,942	
Utilized for Capital expenditure		13,86,92,000		16,40,20,000
Total B	28,73,96,742	13,86,92,000	30,65,37,222	16,40,20,000
Balance at the end of the year (A - B)	13,69,10,864	1,38,51,000	13,32,70,449	15,25,43,000

Schedule 3(d) - Long Term Liability

Particulars	Current year 2024-25	Previous year 2023-24
Balance Brought Forward	143,76,29,000	
Loan Received from HEFA during 2021-22	0	125,55,10,000
Loan Received from HEFA during 2022-23	0	69,94,69,000
Loan Received from HEFA during 2023-24	0	0
Loan Received from HEFA during 2024-25	0	0
HEFA Interest on Loan Liability 2024-25	1,68,68,454	
Liability on HEFA Loan Penal Charges	1,44,149	
Total loan received	145,46,41,603	195,49,79,000
Less:		
HEFA Loan repaid during 2021-22	0	10,34,70,000
HEFA Loan repaid during 2022-23	0	20,69,40,000
HEFA Loan repaid during 2023-24	0	20,69,40,000
HEFA Loan repaid during 2024-25	20,69,40,000	
Total loan payment	20,69,40,000	51,73,50,000
Outstanding Loan due - Total D	124,77,01,603	143,76,29,000

Note: Disclosed made in Note to Accounts

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* - Pondicherry		1,000			1,000	0				0	0	1,000	1,000
b) Freehold* - Port Blair		1,97,165			1,97,165	0				0	0	1,97,165	1,97,165
II. Buildings:													
a) On Freehold Land	2.00	200,16,61,182	19,83,29,767		219,99,90,949	19,44,37,092	4,00,33,224	39,66,595		4,39,99,819	23,84,36,911	196,15,54,039	180,72,24,090
b) On Leasehold Land													
c) Ownership Flats/ Premises													
d) Superstructures on Land not belonging to educational institutions													
III. Plants, machinery & equipment	5.00				0	0	0	0		0	0	0	
IV. Vehicle	10.00	47,20,304			47,20,304	37,18,604	1,11,300	0		1,11,300	38,29,904	8,90,400	10,01,700
V. Furniture, Fixtures & Fittings	7.50	11,16,86,152	1,32,74,920		12,49,61,072	7,15,76,255	83,76,461	9,95,619		93,72,080	8,09,48,336	4,40,12,736	4,01,09,897
VI. Office Equipment	7.50	29,02,69,904	2,40,06,499		31,42,76,403	21,53,79,003	2,17,70,243	18,00,487		2,35,70,730	23,89,49,733	7,53,26,670	7,48,90,901
VII. Scientific Equipment	8.00	3,30,36,469			3,30,36,469	69,31,667	26,42,918	0		26,42,918	95,74,585	2,34,61,884	2,61,04,802
VIII. Computer/peripherals	20.00	7,59,72,942			7,59,72,942	6,24,21,906	79,48,290	0		79,48,290	7,03,70,196	56,02,746	1,35,51,036
IX. Electric Installations & Fittings	5.00												
X. Library books	10.00	17,95,18,262	88,26,931		18,83,45,193	17,95,18,262	0	8,82,693		8,82,693	18,04,00,955	79,44,238	0
XI. Academic Robes		44,150			44,150	44,150	0	0			44,150	0	0
XII. Tube wells & water supply													
XIII. Other fixed assets													
a). E - Journals - Intangible Assets													
b). Journals - Software													
c). Computer Softwares													
d). Gymnasium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinurator													
Total Tangible Assets		269,71,07,530	24,44,38,117	0	294,15,45,647	73,40,26,940	8,08,82,435	76,45,395	0	8,85,27,830	82,25,54,770	211,89,90,881	196,30,80,588
Intangible Assets													
a. E-Journals	40.00	19,69,65,454	14,71,548		19,84,37,002	19,69,65,454	0	5,88,619		5,88,619	19,75,54,073	8,82,929	0
b. Journals - Software	40.00	15,55,299	12,16,971		27,72,270	15,55,299	0	4,86,788		4,86,788	20,42,087	7,30,183	0
C. Computer - Software	40.00	36,63,709			36,63,709	18,25,484	12,25,483	0		12,25,483	30,50,967	6,12,742	18,38,225
Total Intangible Assets		20,21,84,462	26,88,519	0	20,48,72,981	20,03,46,236	12,25,483	10,75,408	0	23,00,891	20,26,47,127	22,25,854	18,38,226
XIV. a.Capital Work-in-Progress(UPRN)		11,66,85,107		11,66,85,107	0							0	11,66,85,107
b.Capital Work-in-Progress(C&DS)		4,14,99,582	1,36,51,060	1,66,642	5,49,84,000							5,49,84,000	4,14,99,582
c.Capital WIP(HEFA - C&DS)		22,79,53,630	13,56,86,000		36,36,39,630							36,36,39,630	22,79,53,630
d.Capital WIP(HEFA - UPRNN)		3,99,08,000	30,06,000		4,29,14,000							4,29,14,000	3,99,08,000
e.Capital WIP(EWS)		23,00,00,000	20,00,86,000		43,00,86,000							43,00,86,000	23,00,86,000
f.Capital WIP(HEFA - Interest)		4,23,38,780	1,62,45,131		5,85,83,911							5,85,83,911	4,23,38,780
XIV. Capital Work-in-Progress(Total)		69,83,85,099	36,86,74,191	11,68,51,749	95,02,07,541	0	0	0	0	0	0	95,02,07,541	69,83,85,099
A. Total of CURRENT YEAR		359,76,77,091	61,58,00,827	11,68,51,749	409,66,26,169	93,43,73,176	8,21,07,918	87,20,802	0	9,08,28,721	102,52,01,897	307,14,24,276	266,33,03,913
PREVIOUS 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

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	355,74,00,052			355,74,00,052	65,29,38,186	7,11,48,001	0		7,11,48,001	72,40,86,187	283,33,13,865	290,44,61,866
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	1,96,068	16,661			16,661	2,12,729	1,20,482	1,37,142
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	20,33,80,989			20,33,80,989	18,52,65,089	1,52,53,574	0		1,52,53,574	20,05,18,664	28,62,325	1,81,15,900
VI. Office Equipment	7.50	91,88,39,724			91,88,39,724	85,81,30,241	6,07,09,483	0		6,07,09,483	91,88,39,724	0	6,07,09,483
VII. Computer/peripherals	20.00	5,95,55,354			5,95,55,354	5,92,97,100	1,94,164	0		1,94,164	5,94,91,264	64,090	2,58,254
VIII. Electric Installations & Fittings	5.00	1,61,50,081			1,61,50,081	64,60,032	8,07,504	0		8,07,504	72,67,536	88,82,545	96,90,049
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		487,00,65,502	0	0	487,00,65,502	187,66,92,808	14,81,29,387	0	0	14,81,29,387	202,48,22,195	284,52,43,309	299,33,72,694
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		487,25,30,681	0	0	487,25,30,681	187,91,57,987	14,81,29,387	0	0	14,81,29,387	202,72,87,374	284,52,43,309	299,33,72,694
XII. a.Capital WIP/Advance - 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)		487,25,30,681	0	0	487,25,30,681	187,91,57,987	14,81,29,387	0	0	14,81,29,387	202,72,87,374	284,52,43,309	299,33,72,694
PREVIOUS 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

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	1,79,95,049		4,57,53,813	74,85,236	5,55,175	3,59,901		9,15,076	84,00,312	3,73,53,501	2,02,73,528
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	35,12,190	4,69,160			4,69,160	39,81,351	7,10,253	11,79,413
V. Furniture & Fixtures	7.50	18,54,917	5,67,363		24,22,280	15,15,706	1,39,119	42,552		1,81,671	16,97,377	7,24,903	3,39,211
VI. Office Equipment	7.50	1,66,46,965	18,56,849		1,85,03,814	1,27,07,824	12,48,522	1,39,264		13,87,786	1,40,95,610	44,08,204	39,39,142
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	2,99,336	0			0	2,99,336	0	0
X. Academic Robes													
XI. Tube wells & water supply													
XII. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
c). Computer Softwares													
d). Gymnassium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinerator													
Intangible Assets		5,30,50,215	2,04,19,261	0	7,34,69,476	2,73,18,922	24,11,977	5,41,717	0	29,53,694	3,02,72,616	4,31,96,862	2,57,31,293
a. E-Journals	40.00												
b. Computer - Software	40.00		1,07,426		1,07,426			42,970		42,970	42,970	64,456	
Total Intangible Assets		0	1,07,426	0	1,07,426	0	0	42,970	0	42,970	42,970	64,456	0
A. Total of CURRENT YEAR		5,30,50,215	2,05,26,687	0	7,35,76,902	2,73,18,922	24,11,977	5,84,687	0	29,96,664	3,03,15,586	4,32,61,318	2,57,31,293
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	2,05,26,687	0	7,35,76,902	2,73,18,922	24,11,977	5,84,687	0	29,96,664	3,03,15,586	4,32,61,318	2,57,31,293
PREVIOUS 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

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the year	On Deductions during the year	Total Depreciation	Total up to the year end	As at the current year end	As at the previous year end
DEBT & DEPOSIT													
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. Land:					(3+4-5)					(8+9-10)	(7+11)	(6-12)	
a) Freehold* -													
b) Leasehold -													
II. Buildings:													
a) On Freehold Land	2.00	83,26,645	59,62,82,949		60,46,09,594	4,02,359	1,66,533	1,19,25,659		1,20,92,192	1,24,94,551	59,21,15,043	79,24,286
b) On Leasehold Land													
c) Ownership Flats/ Premises													
III. Plants, machinery & equipment													
IV. Vehicle	10.00	37,28,537			37,28,537	17,54,138	3,72,854	0		3,72,854	21,26,992	16,01,546	19,74,399
V. Furniture & Fixtures	7.50	2,27,64,123	1,01,329		2,28,65,452	59,60,705	17,07,309	7,600		17,14,909	76,75,614	1,51,89,838	1,68,03,418
VI. Office Equipment	7.50	4,70,30,030	1,28,79,126		5,99,09,156	1,80,29,299	35,27,252	9,65,934		44,93,187	2,25,22,486	3,73,86,670	2,90,00,731
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	28,60,023	4,76,670	0		4,76,670	33,36,693	14,30,011	19,06,681
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		8,95,56,582	60,92,63,404	0	69,88,19,986	3,19,47,067	62,50,618	1,28,99,193	0	1,91,49,812	5,10,96,878	64,77,23,108	5,76,09,515
Intangible Assets													
a. E-Journals	40.00	3,48,71,187			3,48,71,187	3,48,71,187		0		0	3,48,71,187	0	0
b. Computer - Software	40.00	8,03,339	22,10,528		30,13,867	4,95,603	3,07,736	8,84,211		11,91,947	16,87,550	13,26,317	3,07,736
Total Intangible Assets		3,56,74,526	22,10,528	0	3,78,85,054	3,53,66,790	3,07,736	8,84,211	0	11,91,947	3,65,58,737	13,26,317	3,07,736
A. Total of CURRENT YEAR		12,52,31,108	61,14,73,932	0	73,67,05,040	6,73,13,857	65,58,354	1,37,83,404	0	2,03,41,758	8,76,55,616	64,90,49,424	5,79,17,251
XIII. a.Capital WIP - CPWD		50,00,000		50,00,000	0							0	50,00,000
b.Capital WIP - RITES		37,39,45,519		37,39,45,519	0							0	37,39,45,519
c.Capital WIP - C&DS		12,96,88,555		12,96,88,555	0							0	12,96,88,555
B. NET WORK-IN-PROGRESS		50,86,34,074	0	50,86,34,074	0	0	0	0	0	0	0	0	50,86,34,074
GRANT TOTAL (A+B)		63,38,65,182	61,14,73,932	50,86,34,074	73,67,05,040	6,73,13,857	65,58,354	1,37,83,404	0	2,03,41,758	8,76,55,616	64,90,49,424	56,65,51,325
PREVIOUS YEAR		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
(7) GENERAL ACCOUNTS TOTAL		915,71,23,169	124,78,01,446	62,54,85,823	977,94,38,792	290,81,63,943	23,92,07,636	2,30,88,894	0	26,22,96,530	317,04,60,473	660,89,78,327	624,89,59,224

SCHEDULE 4A - FIXED ASSETS (FY 2024-25)

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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	1,41,84,298		4,79,84,920	1,33,77,077	6,76,012			6,76,012	1,40,53,090	3,39,31,830	2,04,23,545
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	28,83,686	0	0		0	28,83,686	0	0
VI. Office Equipment	7.50	68,66,477	56,980		69,23,457	68,66,477	52,707	4,274		56,980	69,23,457	0	0
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	1,88,83,096	0			0	1,88,83,096	0	0
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		6,93,29,747	1,42,41,278	0	8,35,71,025	4,89,06,202	7,28,719	4,274	0	7,32,992	4,96,39,194	3,39,31,831	2,04,23,545
PREVIOUS 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

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	51,92,552	2,93,313			2,93,313	54,85,865	91,79,780	94,73,093
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	70,66,303			70,66,303	68,21,067	2,45,237	0		2,45,237	70,66,303	0	2,45,236
VI. Office Equipment	7.50	1,99,87,043	9,44,883		2,09,31,926	1,95,42,278	13,18,781	70,866		13,89,647	2,09,31,926	0	4,44,765
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		4,70,25,897	9,44,883	0	4,79,70,780	3,68,62,803	18,57,331	70,866	0	19,28,197	3,87,91,000	91,79,780	1,01,63,094
PREVIOUS 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

FIXED ASSET

Total Tangible Asset General Account		782,61,35,473	88,93,06,943	0	871,54,42,416	275,57,54,742	24,02,60,467	2,11,61,445	0	26,14,21,912	301,71,76,654	569,82,65,770	507,03,80,730
(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		770,97,79,829	88,93,06,943	0	871,54,42,416	292,50,79,948	24,02,60,467	2,11,61,445	0	26,14,21,912	301,71,76,654	569,82,65,770	478,46,99,879
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
TOTAL (4) + (4A) + (4B) = A		770,97,79,829	88,93,06,943	0	871,54,42,416	292,50,79,948	24,02,60,467	2,11,61,445	0	26,14,21,912	301,71,76,654	569,82,65,770	478,46,99,879
Total Intangible Asset General Account = B		24,03,24,167	50,06,473	0	24,53,30,640	23,81,78,206	15,33,219	20,02,589	0	35,35,808	24,17,14,014	36,16,626	21,45,961
GRAND TOTAL = A+B		806,64,59,640	89,43,13,416	0	896,07,73,056	327,66,82,178	24,17,93,686	2,31,64,034	0	26,49,57,720	325,88,90,667	570,18,82,397	478,97,77,460

WORK IN PROGRESS

(A) GENERAL ACCOUNTS: SCHEDULE - 4 TOTAL		120,70,19,173	36,86,74,191	62,54,85,823	95,02,07,541	0	0	0	0	0	0	95,02,07,541	120,70,19,173
(B) DDE ACCOUNTS: SCHEDULE - 4A TOTAL													
(C) PUCC ACCOUNTS: SCHEDULE - 4B TOTAL													
GRAND TOTAL (4) + (4A) + (4B)		120,70,19,173	36,86,74,191	62,54,85,823	95,02,07,541	0	0	0	0	0	0	95,02,07,541	120,70,19,173

SCHEDULE - 5 : INVESTMENT

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Earmarked / Endowment Funds

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Others: With Scheduled Banks				
EMSf	16,62,63,922		16,61,00,319	
Endowment Fund	2,42,03,090		2,58,87,422	
(A) GENERAL ACCOUNTS: SCHEDULE - 5 TOTAL		19,04,67,012		19,19,87,741
(B) DDE ACCOUNTS: SCHEDULE - 5A TOTAL		0		0
(C) PUCC ACCOUNTS: SCHEDULE - 5B TOTAL		0		0
GRAND TOTAL (5) + (5A) + (5B)		19,04,67,012		19,19,87,741
TOTAL		19,04,67,012		19,19,87,741

SCHEDULE -6 : INVESTMENT - Others

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Others				
HBA	12,86,30,212		11,91,65,813	
Debt & Deposit	53,90,29,443		66,28,32,478	
Student Merit Scholarship	2,28,77,738		2,11,48,805	
Placement	1,92,29,447		1,78,15,465	
Staff Welfare Fund	4,64,928		3,68,295	
Affiliation & Inspection Fund	8,24,13,441		7,64,50,912	
UDF	10,99,01,903		10,18,72,335	
Examination Fund	1,19,24,852		1,09,98,313	
Hostel Mess Subsidy Fund	7,16,35,212		5,75,12,022	
Sports Fund	1,05,48,002		97,68,492	
PGDCF	34,67,852		32,11,574	
NFIG	41,28,955		38,07,451	
Day Care Centre	4,62,380		4,28,210	
CIF Corpus Fund	58,54,388		54,21,742	
Pre-Primary School Fund	29,26,619		27,10,338	
HEFA	10,34,70,000		10,34,70,000	
TOTAL		111,69,65,372		119,69,82,245
(A) GENERAL ACCOUNTS: SCHEDULE - 6 TOTAL		111,69,65,372		119,69,82,245
(B) DDE ACCOUNTS: SCHEDULE - 6A TOTAL		174,72,88,900		168,16,28,329
(C) PUCC ACCOUNTS: SCHEDULE - 6B TOTAL		4,85,45,125		4,50,00,000
GRAND TOTAL (6) + (6A) + (6B)		291,27,99,397		292,36,10,574

SCHEDULE - 7 : CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Stock:				
a. Closing Stock		6,48,670		0
2. Sundry Debtors:				
a. Debts Outstanding for a period exceeding six months				
b. Others				
3. Imprest		0		0
4. Bank Balances				
a. With Scheduled Banks: In Savings Accounts				
EMS	3,36,94,513		5,51,91,675	
Endowment Fund	41,318		26,34,906	
Annual Allocation	21,40,82,165		27,55,40,840	
HEFA	3,10,43,038	0	2,66,19,810	
Plan	4,40,59,480		1,56,09,928	
HBA	74,89,006		66,66,280	
Debt & Deposit	25,32,32,808		9,75,78,668	
Student Merit Scholarship	2,06,502		2,00,920	
Placement	13,92,655		13,54,857	
Staff Welfare Fund	1,71,028		2,34,980	
Affiliation & Inspection Fund			30,32,749	
Central Instrumentation Facility	34,50,937		32,71,884	
UDF	3,76,22,213		3,96,13,979	
Examination Fund	66,57,360		45,29,889	
PGDCF	45,98,362		44,72,322	
NFIG Fund	1,49,182		2,05,547	
Pre-Primary School	48,49,248		38,25,213	
Day Care Centre	5,91,692		10,54,489	
Hostel Mess Subsidy Fund	6,81,897		1,29,66,993	
Sports Fund	30,74,938		48,71,881	
IT Service Fund	0		29,453	
International Convention Centre	849	64,70,89,191	81,410	55,95,88,673
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	
		9,78,002		9,78,002
TOTAL		64,87,15,863		56,05,66,675
(A) GENERAL ACCOUNTS: SCHEDULE - 7 TOTAL		64,87,15,863		56,05,66,675
(B) DDE ACCOUNTS: SCHEDULE - 7A TOTAL		44,00,44,700		22,73,13,015
(C) PUCC ACCOUNTS: SCHEDULE - 7B TOTAL		4,79,56,944		3,04,05,266
GRAND TOTAL (7) + (7A) + (7B)		113,67,17,507		81,82,84,956

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Advances to employees: (Non-interest bearing)				
Festival	26,062		26,062	
LTC	2,18,600		2,32,000	
Medical Advance	4,00,000	6,44,662	0	2,58,062
2. Long Term Advances to employees: (Interest bearing)				
a. MCA	5,33,761		5,33,761	
Less: MCA Recovery	0	5,33,761	0	5,33,761
3. Token Advance				
Advance to HEFA - C&DS	14,64,48,000		30,07,15,000	
Add: Advance to C&DS(2022-23)	0		0	
Less: Transferred to Work-in-progress	13,56,86,000	1,07,62,000	15,42,67,000	14,64,48,000
Advance to HEFA - UPRNN	60,95,000		1,58,48,000	
Add: Advance to HEFA	0		0	
Less: Transferred to Work-in-progress	30,06,000	30,89,000	97,53,000	60,95,000
Advance to UPRNN(EWS)	24,16,33,043		21,31,11,000	
Less: Transferred to Work-in-progress	20,00,86,000	4,15,47,043	21,31,11,000	0
Advance to C&DS(D&D - ICCF)	6,20,57,986		6,20,57,986	
Advance to C&DS	0		0	
Less: Transferred to Work-in-progress	5,76,00,000	44,57,986	0	6,20,57,986
Advance to C&DS(Annual Allocation)	32,76,000		74,47,000	
Add: Revert back from WIP	1,66,642		1,90,76,060	
Less: Transferred to Work-in-progress		34,42,642	2,32,47,060	32,76,000
Advance to CPWD(Laying of Road)				
Add: Advance to CPWD(Annual Allocation)	3,96,73,000		0	0
: Advance to CPWD(Plan Account)	1,96,55,000	5,93,28,000	0	0
Advance to CPWD(Construction of Ramps for Various Buildings)				
Add: Advance to CPWD	43,71,000	43,71,000		
Advance to CPWD(Electrical Work)				
Add: Advance to CPWD - 315 KV transformer outdoor type at PU	41,58,706			
Add: Advance to CPWD - Air Conditioning system at JN Auditorium	97,89,853	1,39,48,559		
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
Add: Payment paid 2024-25		0		
Annual Allocation	43,71,748		37,59,954	
Plan	35,75,598		38,11,083	
EMSF	58,66,177		37,98,135	
U.D.F	5,60,224		23,70,774	
Debt & Deposit	36,55,225	1,80,28,972	33,65,975	1,71,05,921

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)
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PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
4. Prepaid Expenses				
Security Charges - April 2024	0		0	
AMC at Port Blair	9,22,000		9,22,000	
Franking Machine AMC 2019-2020		9,22,000		9,22,000
5. Deposits:				
a. Telephone	3,79,030		3,79,030	
b. Electricity	1,06,20,191		1,06,20,191	
c. F.M. Radio Bank Guarantee	25,000		25,000	
d. LPG Deposit	1,16,250		1,16,250	
e. Deposti 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	55,92,060		73,70,286	
Endowment Fund	9,92,363	65,84,423	10,60,273	84,30,559
b. Investments from Others:				
Annual Allocation - Capital Asset	0		0	
HEFA	23,97,826		31,80,639	
HBA	50,35,891		46,68,209	
Debt & Deposit	2,47,56,505		3,03,40,890	
Student Merit Scholarship	9,41,417		9,25,859	
Placement	8,93,484		8,08,127	
Staff Welfare Fund	17,856		11,285	
Affiliation & Inspection Fund	22,64,168		20,31,960	
PGDCF	1,63,106		1,45,552	
NFIG Fund	1,97,715		2,06,924	
Day Care Centre	21,747		19,407	
UDF	48,02,961		43,75,236	
Examination Fund	5,64,087		5,90,398	
Hostel Mess Subsidy Fund	27,57,691		18,35,765	
Sports Fund	4,94,669		4,44,788	
CIF Corpus Fund	2,75,353		2,45,719	
Pre-Primary School Fund	1,37,650	4,57,22,126	1,22,835	4,99,53,593
c. On Loans and Advances				
d. Others				

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS (Cont...)				
PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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
Amount received from Debt & Deposit to EWS A/c		14,05,06,853		
Amount received from DDE A/c to EWS A/c		10,11,26,190		
Loan to Plan A/c from UDF		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)		3,43,50,541		7,72,57,933
Grants Receivables from UGC (UDF A/c) - Institute of Eminence		75,00,000		75,00,000
Incremental GST from 12% to 18%(payable to PMC) receivable from UGC		7,43,19,223		
Receivable from HEFA Loan interest due as on 31.03.2025		1,68,68,454		
Receivable from CPWD - Unspent balance for substation II		2,26,773		
Deficit balance in Sponsored Projects(Sub Schedule - 8b)		6,94,36,218		14,54,29,034
Deficit balance in Fellowship & Scholarship(Sub Schedule - 8c)		10,53,95,370		12,10,57,408
TOTAL		78,19,29,495		68,80,53,559
(A) GENERAL ACCOUNTS: SCHEDULE - 8 TOTAL		78,19,29,495		68,80,53,559
(B) DDE ACCOUNTS: SCHEDULE - 8A TOTAL		21,89,93,605		8,82,99,253
(C) PUCC ACCOUNTS: SCHEDULE - 8B TOTAL		31,27,596		24,79,836
GRAND TOTAL (8) + (8A) + (8B)		100,40,50,696		77,88,32,648

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

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PARTICULARS	FUND WISE BREAK UP					TOTAL	
8a- Specific Plan Schemes	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 2024-25	Previous Year 2023-24
a) Opening Balance	1,41,53,682	3,60,00,000	3,68,932	20,525	2,67,14,794	7,72,57,933	7,72,57,933
b) Additions to the Funds:							
i. Receipts	2,79,07,392				1,50,00,000	4,29,07,392	
iv. Other additions : Adjustment Advance					0	0	
TOTAL (b)	2,79,07,392	0	0	0	1,50,00,000	4,29,07,392	
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						0	
TOTAL (c)	0	0	0	0	0	0	
NET BALANCE AS AT THE YEAR-END (a+c-b)	-1,37,53,710	3,60,00,000	3,68,932	20,525	1,17,14,794	3,43,50,541	7,72,57,933

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

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Head of Account	Opening Balance as on 01-04-2024		Transactions During the Year 2024-2025		Closing Balance as on 31-03-2025	
	DR	CR	DR	CR	DR	CR
EMS F A/C						
8b. PROJECTS:						
1. University Grant Commission	3,31,46,854		2,293		3,31,49,147	
2. Council of Scientific & Industrial Research	22,18,459				22,18,459	
3. Dept. of Science & Technology	4,52,78,174		60,14,133	3,38,51,456	1,74,40,851	
4. AICTE	1,57,220				1,57,220	
5. DBT	3,79,33,488		72,29,433	3,23,83,348	1,27,79,573	
6. ICMR	16,84,534				16,84,534	
7. CICT	3,42,792				3,42,792	
8. Other Agencies	2,46,67,513		3,17,19,247	5,47,23,118	16,63,642	
TOTAL - 8b	14,54,29,034	0	4,49,65,106	12,09,57,922	6,94,36,218	
8c. FELLOWSHIP:						
1. University Grant Commission	10,45,77,574			86,00,000	9,59,77,574	
2. Council of Scientific & Industrial Research	90,50,643				90,50,643	
3. Other Agencies	74,29,191		68,06,982	1,38,69,020	3,67,153	
TOTAL - 8c	12,10,57,408	0	68,06,982	2,24,69,020	10,53,95,370	
GRANT TOTAL (8b+8c)	26,64,86,442	0	5,17,72,088	14,34,26,942	17,48,31,588	

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9 : ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee		8,90,70,991		7,49,65,238
2. Admission fee				
3. Enrolment fee				
4. Library Admission fee				
5. Laboratory fee				
6. Registration fee		56,58,891		50,38,398
7. Transcript Fee				
8. Recognition fee				
Total (A)		9,47,29,882		8,00,03,636
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		14,26,94,945		12,03,57,692
3. Mark sheet, certificate fee		2,82,65,818		2,09,95,590
Total (B)	0	17,09,60,763	0	14,13,53,282

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

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		24,79,769		4,22,912
3. Medical fee				
4. Transportation fee				
5. Penalty fee				
6. Hostel fee - Establishment Charges		6,16,380		5,46,200
Total (C)		30,96,149		9,69,112
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		1,86,56,714		1,86,75,939
3. Student Aid Fund				
Total (D)		1,86,56,714		1,86,75,939
Grand Total (A+B+C+D)	0	28,74,43,508	0	24,10,01,969

SCHEDULE - 10 : GRANTS & DONATIONS
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PARTICULARS	CURRENT YEAR 2024-25 Rs.			PREVIOUS YEAR 2023-24 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(24-25)	16,13,98,236			5,64,69,841		
Salary Grant for the year 2024-25	175,00,00,000			207,00,00,000		
Opening balance received from UGC						
Less: Unutilized Grant(24-25)	15,45,24,391			16,13,98,236		
Withdrawn by RBI				26,30,32,562		
2.Recurring Head(31)						
Opening Balance(24-25)		94,91,606			1,10,21,152	
Maintenance Grant (24-25)		77,00,00,000			73,50,00,000	
Loan amount received from DDE A/c		3,66,00,000				
Less: Capitalized Value		0				
Unutilized Grant(24-25)		4,40,44,000			94,91,606	
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(24-25)			74,21,394			9,85,68,598
Add: Capital Grant			6,00,00,000			6,00,00,000
Received from Recurring A/c						5,68,88,613
Less: Capitalized Value			4,87,96,869			20,80,35,817
Unutilized Grant(24-25)			1,86,24,525			74,21,394
4. HEFA Loan						
Opening Balance(24-25)						
Interest Grant received from Ministry (24-25)		5,94,79,337				
TOTAL	175,68,73,845	83,15,26,943	0	170,20,39,043	54,14,51,850	0

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

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 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 2024-25 Rs.		PREVIOUS YEAR 2023-24 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 2024-25 Rs.		PREVIOUS YEAR 2023-24 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 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
A. Income from Land & Building				
1. Hostel Room Rent		47,19,770		25,14,807
2. License fee		15,21,002		14,70,405
3. Hire Charges of Auditorium/Play ground				
4. Electricity charges		32,74,897		51,60,776
5. Water charges		1,13,847		1,01,759
6. Lease of Unfruitful trees				
7. Rent from Building		48,81,078		54,86,590
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	1,45,10,594	0	1,47,34,337

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
G. Interest on Debtors and Other Receivables				
H. Others				
1. RTI fees		1,618		990
2. Bus Fare		10,35,402		9,51,346
3. Terminal Benefits		6,68,159		15,67,647
4. 15% of Net Income of DDE		5,92,89,292		4,33,61,414
5. Other Receipts		98,31,017		1,04,20,780
Total	0	7,08,25,488	0	5,63,02,177
GRAND TOTAL (A+B+C+D+E+F+G+H)	0	8,53,36,082	0	7,10,36,514

SCHEDULE - 14 : PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Academic Receipts				
2. Other Receipts		45,61,357		
3. Computer perferables - Depreciation excess paid - Now Recouped				54,19,327
TOTAL		45,61,357		54,19,327

SCHEDULE - 15 : STAFF PAYMENTS AND BENEFITS

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Salaries and Wages	151,34,25,250		148,81,97,337	
Add: March 2024 Salary paid in April 2025	12,62,18,479		12,12,72,557	
Less: March 2023 Salary paid in April 2024	12,12,72,557		10,91,15,908	
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)		47,42,947		49,17,079
4. Contribution to Other Fund -NPS (MC)		12,40,63,295		11,59,06,660
Add: March 2024 NPS MC paid in April 2025		1,07,49,796		1,03,19,018
Less: March 2023 NPS MC paid in April 2024		1,03,19,018		81,54,532
5. Pension(Annex. Sch.15A)		76,84,99,166		114,13,90,618
Add: March 2024 Pension paid in April 2025		2,66,18,689		2,38,48,820
Less: March 2023 Pension paid in April 2024		2,38,48,820		1,97,54,525
6. Retirement and Terminal Benefits				
7. LTC facility	72,20,852		64,16,070	
8. Medical facility	1,55,10,661		79,04,883	
9. Children Education Allowance	1,51,15,722		1,40,40,000	
10. Provison for retirement benefits(Annex. Sch.15A)	17,92,86,956		14,98,54,941	
11. Leave Encashment(Annex. Sch. 15A)	10,91,73,725		18,07,18,202	
TOTAL	184,46,79,088	90,05,06,055	185,92,88,082	126,84,73,138

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
a. Opening Balance as on	743,98,65,950	62,06,44,872	78,71,57,229	884,76,68,051
Add: Capitalized value of Contributions received from other organization				
Total (a)	743,98,65,950	62,06,44,872	78,71,57,229	884,76,68,051
Less:				
b. Actual Payment during 2024-25	31,13,97,728	7,59,88,975	5,92,37,805	44,66,24,508
Commutation paid during 2024-25	7,03,74,580	0		7,03,74,580
Total (b)	38,17,72,308	7,59,88,975	5,92,37,805	51,69,99,088
c. Balance Available on 31.03.25(a-b)	705,80,93,642	54,46,55,897	72,79,19,424	833,06,68,963
d. Provision required on 31.03.25 as per Acturaial Value	782,65,92,808	72,39,42,853	83,70,93,149	938,76,28,810
E. Additional Provision to be created during 2024-25(d-c)	76,84,99,166	17,92,86,956	10,91,73,725	105,69,59,847

SCHEDULE - 16 : ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Laboratory Expenses / Consumables		52,83,953		43,66,785
2. Field work/ participation		49,314		3,66,988
3. Seminar / Workshop		7,89,859		13,23,139
4. Payment to visiting faculty		1,93,31,772		40,69,871
5. Examination		11,40,57,304		9,02,04,643
6. NAAC Visit Expenses				
7. Admission Expenses				
8. Convocation Expenses				9,04,050
9. Liquid Nitrogen Facility		8,57,717		7,94,877
10. Non-Net Fellowship		4,91,27,663		2,66,62,203
11. Stipend/means-cum-merit		1,17,73,500		95,79,750
12. Subscription Expenses				
13. Others:				
a. Contingencies				
b. Medical Claim Insurance Policy				3,840
c. Inter Univ./Inter College Sports (TA/DA etc.)		94,025		
d. Production Expenses				1,80,000
e. Hindi Day Celebration		7,669		
f. Animal House		1,91,461		1,37,073
g. Campus Wifi		41,41,800		75,93,300
h. All India/South Zone Inter University Sports		8,58,904		
i. Journals - Purchase and Renewal				
j. HEFA Penal Interest		1,44,149		55,430
k. CPF Shortfall Interest		10,389		
l. Hiring Charges				
m. Day Care Centre				
TOTAL	0	20,67,19,479	0	14,62,41,949

SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES
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PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Electricity and Power		6,62,90,221		7,75,01,697
2. Water charges				
3. Insurance				
4. Rent, Rates & Taxes (Including property tax)		10,84,545		25,46,346
5. Postage & Telegrams		4,72,791		2,42,059
Add: Prepaid AMC - Franking Machine				
6. Telephone & Internet Charges		62,01,405		66,97,389
Less: Internet Leased Line 2021-22				
7. Printing & Stationery		38,10,947		18,90,548
8. Traveling & Conveyance Expenses		65,06,870		60,98,656
9. Hospitality		13,60,819		13,04,867
10. Audit Fees		3,90,414		1,99,548
11. Legal Expenses		45,48,190		57,56,513
12. Advertisement & Publicity		7,56,246		5,01,905
13. Magazines & Journals				
14. Others (Specify)				
a. Security Expenses		11,12,34,112		7,95,28,183
b. Computer Consumables		24,83,615		15,57,919
c. Contingencies		96,36,893		62,99,317
d. Over Time Allowances		4,91,245		6,37,638
e. Honorarium / Remuneration to Staff		3,67,120		4,36,235
f. Training to Staff		48,906		50,000
g. Livories & Uniforms				
h. Daily Wages		13,67,57,706		6,91,73,343
i. VC's Discretionary Fund				25,000
j. Water Charges		1,440		54,786
k. Cost of Medicine		2,45,285		2,91,979
l. Final Arbitration		5,29,10,603		
k. HEFA interest charged on completed works				7,28,29,546
Total	0	40,55,99,373	0	33,36,23,474

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
Add: Outstanding Expenses 2024-25		2,87,96,834		6,34,20,574
Audit Fees 2024-25				
Closing Stock (2023-24)		0		3,06,589
Less: Outstanding Expenses 2023-24		7,01,47,794		3,38,71,036
Closing Stock (2024-25)		6,48,680		0
TOTAL	0	36,35,99,733	0	36,34,79,601

SCHEDULE - 18 : TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses		7,69,015		13,59,978
b. Repairs & Maintenance		10,82,296		7,41,297
c. Insurance Expenses		2,03,199		2,08,004
Add: Pre-paid Insurance				
2. Vehicle taken on rent / lease		42,13,751		29,63,433
3. Rent / Lease Expenses				
4. Contingencies				
TOTAL	0	62,68,261	0	52,72,712

SCHEDULE - 19 : REPAIRS & MAINTENANCE

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Building		17,73,309		14,66,815
2. Furniture & Fixtures				
3. Plant & Machinery		50,69,876		69,69,649
4. Office Equipments		2,81,59,593		2,80,24,548
5. Cleaning Materials & Services				
6. Transport				
7. Others (Specify)				
a. Estate Maintenance		45,91,525		75,37,958
b. Maintenance of Hostel		2,33,405		15,97,739
c. Campus Beautification(AMC)		2,81,20,569		2,75,42,000
d. Generator Maintenance				
e. Maintenance of Water Pump		3,34,656		
f. Repairs & Maintenance				
TOTAL	0	6,82,82,933	0	7,31,38,709

SCHEDULE - 20 : FINANCE COST

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1.Interest on fixed loans		5,94,79,337		
2.Interest on other loans				
3. Bank Charges				
TOTAL	0	5,94,79,337		

SCHEDULE - 21 : OTHER EXPENSES

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
a. Provision for Bad & Doubtful Debts				
b. Depreciation		9,08,28,721		11,33,02,340
c. Arbitral Award		22,36,630		
TOTAL	0	9,30,65,351	0	11,33,02,340

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2024-25 Rs.		PREVIOUS YEAR 2023-24 Rs.	
	Salary A/c	Recurring A/c	Salary A/c	Recurring A/c
1. Maintenance of Office Equipments		61,52,846		48,21,896
2. Rent for Building		1,97,190		
3. Repairs and Maintenance Building		21,25,942		
4. Interest debited by HEFA				
5. Advertisement		6,76,538		
6. Contingency		2,57,453		
7. Examination		4,66,642		
8. Contract Security		36,00,373		5,06,51,451
9. Daily Wages		1,16,70,729		2,03,93,884
10. Electricity Charges		72,97,879		67,49,606
11. Vehicle taken on rent / lease		7,04,126		
12. PG Merit Scholarship		86,250		
13. TA/DA University Staff		26,200		
14. Telephone Charges		10,10,493		
15. Non-Net Fellowship		9,44,877		16,04,128
16. Campus Wifi		13,80,600		13,80,600
17. Field work of Students		1,86,000		
18. Membership fees		20,060		
19. Minor and Mjor works (Electrical)		1,60,002		
TOTAL	0	3,69,64,200	0	8,56,01,565

PODICHERRY UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	126,49,11,619		103,17,72,893	
Add: Capitalized Value	1,42,41,278		3,58,407	
Excess of Income Over Expenditure	38,83,09,592		27,61,41,733	
Less: Transferred to Recurring A/C	5,92,89,292		4,33,61,414	
BALANCE AT THE YEAR-END		160,81,73,197		126,49,11,619
DDE MAINTENANCE CORPUS FUND				
Balance as at the beginning of the year	68,47,65,145		63,73,45,562	
Add: Interest Earned	5,04,96,564		4,28,50,894	
Interest Accrued on Fixed Deposits(2024-25)	3,32,10,795		2,88,85,100	
Less: Interest Accrued on Fixed Deposits(2023-24)	2,88,85,100		2,43,16,411	
BALANCE AT THE YEAR-END		73,95,87,404		68,47,65,145
TOTAL 1A		234,77,60,601		194,96,76,764
SCHEDULE - 2A(Directorate of Distance Education): DESIGNATED / EARMARKED FUND		NIL		NIL
SCHEDULE - 2aA(Directorate of Distance Education): ENDOWMENT		NIL		NIL

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

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PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
1. Deposits from staff				
2. Deposits from Students		1,03,550		1,03,550
3. Sundry Creditors				
a) for Goods & Services				
3a. Advances Received				
4. Interest Accrued but not due on:				
a. Secured Loans / Borrowings				
b. UnSecured Loans / Borrowings				
5. Statutory Liabilities (GPF,TDS,WC Tax, CPF,GIS, NPS)				
a. Overdue				
b. Others				
6. Other Current Liabilities				
Fees Collected (Proportion of Subsqt FY)				
a. March 2025 salary paid in April 2025		10,30,860		8,89,805
b. Receipts against sponsored Projects				
c. Grants in Advance				
d.Twinning Programme share payable up to March 2025		8,43,14,750		6,01,94,750
e. Amount Payable to CPWD				
f.Endowment fee	67,99,264		67,99,264	
Add: Endowment fee	2,50,000			
Less: Endowment fee Refund		70,49,264		67,99,264
Total of (A)		9,24,98,424		6,79,87,369
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
a. Bonus Payable				
Total of (B)		0		0
Total of (A) + (B)		9,24,98,424		6,79,87,369

PONDICHERRY UNIVERSITY

SCHEDULE 4A(Directorate of Distance Education) - FIXED ASSETS (FY 2024-25)

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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	1,41,84,298		4,79,84,920	1,33,77,077	6,76,012			6,76,012	1,40,53,089	3,39,31,830	2,04,23,544
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	28,83,686	0	0		0	28,83,686	0	0
VI. Office Equipment	7.50	68,66,477	56,980		69,23,457	68,66,477	52,707	4,274		56,980	69,23,457	0	0
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	1,88,83,096	0			0	1,88,83,096	0	0
X. Software	40.00	1,63,430			1,63,430	1,63,430	0			0	1,63,430	0	0
XI. Other fixed assets													
a). Laboratory Equipments													
b). Audio Visual Equipments													
A. Total of CURRENT YEAR		6,93,29,747	1,42,41,278	0	8,35,71,025	4,89,06,202	7,28,719	4,274	0	7,32,993	4,96,39,194	3,39,31,822	2,04,23,536
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		6,93,29,747	1,42,41,278	0	8,35,71,025	4,89,06,202	7,28,719	4,274	0	7,32,993	4,96,39,194	3,39,31,822	2,04,23,536
PREVIOUS 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

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2023-24	
1. In Central Government Securities				
2. In State Government Securities				
3.DDE Investments	104,02,77,474		104,00,36,890	
4. DEE Maintenance Corpus Fund	70,70,11,426		64,15,91,439	
TOTAL		174,72,88,900		168,16,28,329

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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	43,90,87,196		21,14,32,088	
- DDE Maintenance Corupus A/C	9,57,504		1,58,80,927	
TOTAL		44,00,44,700		22,73,13,015

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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.,		0		1,75,79,474
a. Insurance				
b. Other expenses				
5. Deposits				
a. Interest Accrued (DDE)		3,80,38,803		3,67,82,591
b. Interest Accrued (DDE Maintenance Corpus Fund)		3,32,10,795		2,88,85,100
c. Loans to Plan A/c		50,00,000		50,00,000
d. Loans to Recurring A/c		3,66,00,000		
d. Loans to EWS A/c for Buildings		10,61,07,089		
d. Others				
7. Standing & Temporary Advance		20,000		35,170
8. Other Receivables				
TDS to be received from Karnata Bank		16,918		16,918
Telephone Advance				
9. Claims Receivable				
TOTAL		21,89,93,605		8,82,99,253

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9A(Directorate of Distance Education):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee		6,10,54,850		6,68,81,800
2. Admission fee				
3. Registration fee				
4. Syllabus fee				
Total (A)		6,10,54,850		6,68,81,800
Examination Fees				
1. Admission test fee				
2. Annual Examination fee	2,39,14,490		5,27,02,695	
3. Mark sheet, certificate fee	14,29,478	2,53,43,968	23,19,191	5,50,21,886
Total (B)		2,53,43,968		5,50,21,886
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee	22,20,660		16,94,909	
3. Inspection fee	90,000			
4. CPF MC	4,79,898			
5. Study Material	2,16,55,300		1,92,80,213	
6. Twinning Programme	29,29,07,595		19,55,79,500	
Add: Twinning Programme dues paid for 24-25	6,01,94,750		0	
Less: Twinning Programme Share Payable up to March 2025	8,43,14,750	29,32,33,453	6,01,94,750	15,63,59,872
Total (C)		29,32,33,453		15,63,59,872
LESS:				
Capitalized Value		1,42,41,278		3,58,407
Total (D)		1,42,41,278		3,58,407
Grand Total (A+B+C-D)		36,53,90,993		27,79,05,151

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		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	8,20,14,247		6,14,83,834	
Add: Accrued Interest for 24-25	3,80,38,803		3,67,82,591	
Less: Accrued Interest for year 23-24	3,67,82,591	8,32,70,459	2,69,57,147	7,13,09,278
2. With Non-Scheduled Banks				
Total - D		8,32,70,459		7,13,09,278
E. Interest on Savings Accounts:				
1. With Scheduled Banks		87,46,370		26,96,285
2. With Non-Scheduled Banks				
Total - E		87,46,370		26,96,285
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)		9,20,16,829		7,40,05,563

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	1,19,02,391		1,08,71,210	
Add: March 2025 Salary paid in April 2025	10,30,860		8,89,805	
Less: March 2024 Salary paid in April 2024	8,89,805	1,20,43,446	8,39,727	1,09,21,288
2. Allowances and Bonus				
3. Contribution to Provident Fund (MC)				
4. Contribution to Other Fund (specify) -NPS (MC)		8,52,383		7,37,416
5. Encashment of EL		3,44,005		
6. Retirement and Terminal Benefits				
7. LTC facility				
8. Medical facility				
9. Children Education Allowance				
10.Honorarium		1,09,77,683		53,28,151
11. TA/ DA Expenses		15,68,834		6,50,344
12. Others (specify)				
a. Tuition Fee Reimbursement				
b. Leave Salary Contribution				
c. Joining Time Payment				
d. Other Establishment Expenses				
TOTAL		2,57,86,351		1,76,37,199

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses				
2. Field work/ participation				
3. Seminar / Workshop				
4. Payment to visiting faculty				
5. Examination		1,44,545		
6. Approval of DDE Degree				
7. Student Welfare Expenses				
8. Common Entrance Examination Expenses				
9. Admission Expenses (Twinning Programme)				
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
15. Computer Consumables		1,84,667		60,167
16. Cultural & Social Activities Expenses				
17. Community College Expenses				
18. Miscellaneous Expenses				
19. Printing & Processing (Exam)				0
20. Printing of Study Materials		1,56,24,052		3,54,89,460
TOTAL		1,59,53,264		3,58,30,027

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power		7,50,075		40,29,446
2. Water charges				
3. Insurance (Vehicle)				
4. Rent, Rates & Taxes (Including property tax)		27,163		13976
5. Postage & telegrams		45,13,248		36,35,872
6. Telephone & Internet Charges				
7. Stationery		41,94,509		4,53,378
8. Travel & Conveyance Expenses				
9. Contingencies		8,73,405		11,85,026
10. Hospitality		1,51,013		2,73,008
11. Audit Expenses				
12. Auditors Remunerations				
13. Professional Charges				
14. Advertisement & Publicity		20,75,347		15,57,190
15. Minor & Major works (civil)		5,72,158		25,995
16. Minor & Major works (electrical)				
17. Centre Expenditure (DDE Exam)		94,83,113		82,70,780
18. Boarding Charges				
19. 75% Arbitral amount		33,95,176		
20. Technical Education Regulatory (TER) Charges				5,42,500
21. Accommodation Expenses				1,55,877
22. Newspaper & Periodicals		3,135		2,630
23. Transport Expenses		52,762		42,400
TOTAL		2,60,91,104		2,01,88,078

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance				11,449
2. Vehicle taken on rent / lease		2,57,465		1,79,949
3. Rent / Lease Expenses				0
TOTAL		2,57,465		1,91,398

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures				
3. Office Equipments		2,77,053		2,40,313
4. Estate Maintenance				
5. Others (Specify)				
a. Computer Repaires & Maintenance				
b. Campus Beautification(AMC for Garden Development)				
c. Repairs & Maintanence				
TOTAL		2,77,053		2,40,313

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts				
b. Depreciation		7,32,993		16,81,966
TOTAL		7,32,993		16,81,966

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2025

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
Balance as at the beginning of the year	6,80,34,825		5,01,68,848	
Add: Capitalized Value	9,44,883		4,54,960	
Excess of Income over Expenditure	1,60,20,235		1,74,11,017	
Less: Excess of Expenditure over Income	0		0	
BALANCE AT THE YEAR-END		8,49,99,943		6,80,34,825
PUCC Student Welfare Fund				
Balance as at the beginning of the year	22,44,873		21,20,173	
Add: Receipt during the year	1,11,900		1,24,700	
Interest		23,56,773		22,44,873
Alumini Assocation Fund - Opening Balance	4,01,550		3,45,920	
Add: Current year	44,200	4,45,750	55,630	4,01,550
Infrastrucutre Fund - Opening Balance	95,45,015		77,19,015	
Add : current Year	16,33,630	1,11,78,645	18,26,000	95,45,015
Library Fund - Opening Balance	27,14,931		23,38,836	
Add: Current Year	3,36,700	30,51,631	3,76,095	27,14,931
BALANCE AT THE YEAR-END		1,70,32,799		1,49,06,369
TOTAL 1B		10,20,32,742		8,29,41,194
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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
A. Current Liabilities				
Caution Deposits opening balance	46,26,382		45,19,382	
Add: Deposit From Student	7,66,000		1,07,000	
Less: Refund to students	45,000	53,47,382		46,26,382
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 2025 salary paid in April 2025		4,29,320		4,80,619
b. Loan from UDF A/c		10,00,000		
c. Receipts against sponsored fellowship & scholarships				
d. Unutilised grants				
Total of (A)		67,76,702		51,07,001
B. Provisions				
1. For Taxation				
2. Gratuity				
3. Super Anuation / Pension				
4. Accumulated Leave Encashment				
Total of (B)				
Total of (A) + (B)		67,76,702		51,07,001

SCHEDULE 4B(Community College) - FIXED ASSETS (FY 2024-25)

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DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION						NET BLOCK	
		Cost/ Valuation as at beginning of the year	Additions during the year	Deductio s during the year	Cost/ Valuation at the year end	As at the beginning of the year	Depreciation on Opening Balance	On Additions during the	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	51,92,552	2,93,313			2,93,313	54,85,865	91,79,779	94,73,092
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	0
V. Furniture & Fixtures	7.50	70,66,303			70,66,303	68,21,067	2,45,237	0		2,45,237	70,66,303	0	2,45,236
VI. Office Equipment	7.50	1,99,87,043	9,44,883		2,09,31,926	1,95,42,278	13,18,781	70,866		13,89,647	2,09,31,926	0	4,44,765
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			0	2,47,800	0	0
d). Gymnassium Equipments													
e). Kitchen Equipments													
f). Sanitary Napkin Incinartor													
A. Total of CURRENT YEAR		4,70,25,897	9,44,883	0	4,79,70,780	3,68,62,803	18,57,331	70,866	0	19,28,197	3,87,91,000	91,79,779	1,01,63,093
XII. Capital WIP/Advance													
LESS: TRANSFER TO ASSETS													
B. NET WORK-IN-PROGRESS													
GRANT TOTAL (A+B)		4,70,25,897	9,44,883	0	4,79,70,780	3,68,62,803	18,57,331	70,866	0	19,28,197	3,87,91,000	91,79,779	1,01,63,093
PREVIOUS YEAR		4,65,70,937	4,54,960		4,70,25,897	3,45,40,489	22,88,192	34,122		23,22,314	3,68,62,803	1,01,63,093	1,20,30,448

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. In Central Government Securities				
2. In State Government Securities				
3. Other approved Securities				
4. Shares				
5. Investments		4,85,45,125		4,50,00,000
6. DDE Maintenance Corpus Fund				
TOTAL		4,85,45,125		4,50,00,000

SCHEDULE - 7B(Community College) :
CURRENT ASSETS

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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	4,79,56,944		2,94,55,932	
- PUCC Student Welfare Fund Account	0	4,79,56,944	9,49,334	3,04,05,266
b. With non-Scheduled Banks: -In Current Accounts				
- In Current Accounts				
- In Term Deposit Accounts				
- In Savings Accounts				
TOTAL		4,79,56,944		3,04,05,266

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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		74,305		
b. to suppliers				
c. Others				
4. Income Accrued:				
a. Interest Accrued PUCC Fund		29,14,155		24,79,836
b. On Loans and Advances				
c. Others				
5. Standing & Temporary Advance		1,39,136		
6. Other Receivables				
c. Outstanding fees receivables for 2022-23				
Telephone Advance				
c.Grants Recoverable				
d.Other receivables				
7. Claims Receivable				
TOTAL		31,27,596		24,79,836

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

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SCHEDULE -9B(Community College):

ACADEMIC RECEIPTS

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
<u>Fee From Students</u>				
Academic Fees				
1. Tuition fee	2,50,44,948		2,49,21,906	
Add: Outstanding fee for 2024-25				
Less: Outstanding fee for 2023-24		2,50,44,948		2,49,21,906
2. Admission fee				
3. Enrolment fee				
5. Laboratory fee	52,60,510		52,15,200	
6. Sports fee	2,47,400		2,68,000	
7. Registration fee	63,380		81,540	
8. Recognition fee	76,050	56,47,340	1,12,850	56,77,590
Total (A)		3,06,92,288		3,05,99,496
Examination Fees				
1. Admission test fee				
2. Annual Examination fee		72,090	3,83,920	
3. Certificate fee				3,83,920
Total (B)		72,090		3,83,920
Other Fees				
1. Identity card fee				
2. Fine/Miscellaneous fee		11,32,585		12,90,489
Total (C)		11,32,585		12,90,489
Sale of Publications				
1. Sale of Syallabus and Question Paper, etc				
2. Sale of prospectus including admission forms		2,67,591		2,89,120
Total (D)		2,67,591		2,89,120
LESS: Capitalized Value (E)		9,44,883		4,54,960
Grand Total (A+B+C+D-E)		3,12,19,671		3,21,08,065

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
A. Income from Land & Building				
1. Hostel Room Rent				
2. Rent for building		1,24,390		74,760
3. Water Charges		960		2,000
4. Hire Charges of Auditorium				
Total A		1,25,350		76,760
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		35,45,125		
Add: Accrued Intrest 24-25		29,14,155		24,79,836
Less: accrued for year 23-24		24,79,836		6,18,356
2. With Non-Scheduled Banks				
3. With Institutions				
Total D		39,79,444		18,61,480
E. Interest on Savings Accounts:				
1. With Scheduled Banks (CC & B.Voc)		9,91,870		11,01,363
2. With Non-Scheduled Banks				
3. With Institutions				
Total E		9,91,870		11,01,363
Grand Total (A+B+C+D+E)		50,96,664		30,39,603

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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)		50,96,664		30,39,603

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Academic Receipts				
2. Income from Investments				
TOTAL				

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Salaries and Wages	71,47,689		59,72,188	
Add: March 2024 Salary paid in April 2025	4,29,320		4,80,619	
Less: March 2023 Salary paid in April 2024	4,80,619	70,96,390	4,93,530	59,59,277
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		88,90,328		71,58,640
11. TA/ DA Expenses		35,412		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		1,60,22,130		1,31,39,831

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Laboratory Expenses/Consumables		1,38,723		57,303
2. Field work/ participation				
3. Seminar / Workshop				47,318
4. Examination				
5. Scholarship to Students				
6. Sports Consumables				0
7. Printing & Processing (Others)				37,181
8.Others:				
a. Travel				
b. Refund to UGC				
TOTAL		1,38,723		1,41,802

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Electricity and Power		7,11,701	7,32,918	
2. Water charges			7,200	
3. Student Medical Claim Insurance			1,60,704	
4. Rent, Rates & Taxes (Including property tax)		4,316	730	
5. Postage & telegrams				
6. Printing & Stationery		1,23,999	48,948	
7. Telephone & Internet Charges		1,08,294	2,23,179	
8. Contingencies		3,06,820	4,06,660	
9. Professional Charges				
10. Advertisement & Publicity				
11. Chemicals				
12. Internet Usage charges			20,000	
13. Newspaper & Periodicals		28,697	26,979	
14. Minor & Major works (Civil)		3,20,735	55,129	
15. Minor & Major works (Electrical)		2,19,389	1,26,187	18,08,634
TOTAL		18,23,951		18,08,634

SCHEDULE - 18B(Community College) :
TRANSPORTATION EXPENSES

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Vehicles (Owned by Educational Institutions)				
a. Running Expenses				
b. Repairs & Maintenance	1,52,660		82,303	
2. Vehicle taken on rent / lease	0		1,522	
3. Rent / Lease Expenses				
4. Insurance (Vehicle)		1,52,660	0	83,825
TOTAL		1,52,660		83,825

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

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Building				
2. Furniture & Fixtures		8,142		
3. Plan & Machinery				
4. Office Equipments		2,22,297		2,40,245
5. Cleaning Materials & Services				
6. Others (Specify)				
a. Estate Maintenance				
b. Maintenance of Hostel				
c. Campus Beautification(AMC for Garden Development)				
d. Generator Maintenance				
TOTAL		2,30,439		2,40,245

SCHEDULE - 20B(Community College) :
FINANCE COST

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		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 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
a. Provision for Bad & Doubtful debts / advances				
b. Depreciation		19,28,197		23,22,314
c. Rounding Off Exp				
TOTAL		19,28,197		23,22,314

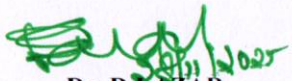
SCHEDULE - 22B(Community College) :
PERIOR PERIOD EXPENSES

PARTICULARS	CURRENT YEAR 2024-25		PREVIOUS YEAR 2023-24	
		TOTAL Rs.		TOTAL Rs.
1. Daily Wages				
2. AMC for garden				
3. Housekeeping				
TOTAL				

PONDICHERRY UNIVERSITY
GPF & CPF A/C
BALANCE SHEET AS AT 31st MARCH 2025

Page No.75

Amount	Liabilities	Amount in Rs.	Total Amount in Rs.	Assets	Amount in Rs.	Total Amount in Rs.
	GPF:			Investment		
				GPF	21,27,59,678	
	Opening Balance	33,89,97,107		CPF	9,87,08,088	31,14,67,766
	Less: Subscription for March 2024	33,65,153				
	Add: Subscriptions in the year	3,81,76,415		Int. Accrued as on 31/03/2025:		
	Add: Subscription for March 2025	28,98,038		GPF	84,99,594	
	Add: Recovery	62,94,237		CPF	44,09,752	1,29,09,346
	Add: Interest Credit	2,39,21,650				
	Less: Advance / Withdrawal	11,17,37,061				
	Closing Balance		29,51,85,233	Subscription Due for March 2025:		
				GPF	28,98,038	
				CPF	2,15,360	31,13,398
	CPF:					
	Opening Balance	3,73,93,169				
	Less: Subscription for March 2024	3,73,556				
	Add: Subscriptions in the year	49,79,007				
	Add: Subscription for March 2025	2,15,360				
	Add: Recovery	32,31,202				
	Add: Interest Credited	37,87,152				
	Less: Advance / Withdrawal	58,90,097				
	Closing Balance		4,33,42,237			
	University Contribution (CPF)					
	Opening Balance	8,75,81,214				
	Add: Subscriptions in the year	47,42,947				
	Add: Interest Credited	38,37,828	9,61,61,989			
	Interest Reserve:			Cash at Bank		
	Opening Balance	-87,24,747		GPF	6,19,06,436	
	Add: Excess of Expenditure over Income	-13,42,143	-1,00,66,890	CPF	3,52,25,623	9,71,32,059
	TOTAL >>>		42,46,22,569	TOTAL >>>		42,46,22,569


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FINANCE OFFICER(i/c)
PONDICHERRY UNIVERSITY


Prof. P. PRAKASH BABU
VICE-CHANCELLOR
PONDICHERRY UNIVERSITY

PONDICHERRY UNIVERSITY
GPF & CPF A/C
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

Page No.76

Amount 31/Mar/24	EXPENDITURE		Amount 31/Mar/25	INCOME		Amount in Rs. 31/Mar/25
	Interest Credited to:			Interest earned on Investment:		
	GPF Account	2,39,21,650		GPF	2,39,21,650	
				CPF	76,24,980	
					3,15,46,630	
				Add: Interest Accrued on 03/25:		
	CPF Account	76,24,980	3,15,46,630	GPF	84,99,594	
				CPF	44,09,752	
					1,29,09,346	
				Less: Interest Accrued for March 24:		
				GPF	1,02,46,024	
				CPF	40,05,465	
					1,42,51,489	3,02,04,487
	Excess of Expenditure over Income		-13,42,143			
	TOTAL >>>		3,02,04,487	TOTAL >>>		3,02,04,487


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PONDICHERRY UNIVERSITY
GPF & CPF A/C
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25

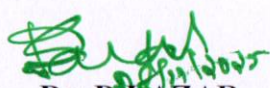
Page No.77

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank					
GPF	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			
G.P.F. Subscription		3,81,76,415	G.P.F. Advance		34,77,514
GPF Advance Recovery		62,94,237	G.P.F. Part Final Withdrawl		3,05,58,968
Interest earned on Investments (GPF)		2,39,21,650	G.P.F. Final Withdrawl		7,77,00,579
C.P.F. Subscription		49,79,007	C.P.F. Advance		21,87,424
C.P.F. Recovery		32,31,202	C.P.F. Part Final Withdrawl		37,02,673
C.P.F. Matching Contribution		47,42,947			
C.P.F. Interest on Investments		76,24,980			
			CLOSING BALANCE		
			Cash at Bank		
			GPF	6,19,06,436	
			CPF	3,52,25,623	9,71,32,059
			Investments		
			GPF	21,27,59,678	
			CPF	9,87,08,088	31,14,67,766
TOTAL >>>		52,62,26,983	TOTAL >>>		52,62,26,983

PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2025

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	5,52,19,777		Subscriptions for March 2025		73,44,374
	Less: Subscription for March 2024	1,70,51,680		University Contribution for March 2025		1,07,49,796
	Add: Subscriptions in the year	9,11,09,373				
	University Contribution in the year	12,73,41,035		Investment		2,19,62,303
	Interest Credited					
	Less: Transfer to NSDL	22,32,95,965		Int. Accrued but not due		9,52,837
	NPS REFUND	0				
	Add: Subscriptions for March 2025	73,44,374				
	University Contribution for March 2025	1,07,49,796	5,14,16,710			
	Excess of Income Over Expenditure		21,75,545			
				Bank Balance		1,25,82,945
	TOTAL >>>		5,35,92,255	TOTAL >>>		5,35,92,255

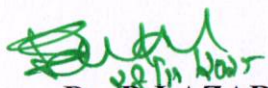

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PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

Page No.79

Amount 31/Mar/24	EXPENDITURE	Amount in Rs. 31/Mar/25		INCOME	Amount in Rs. 31/Mar/25	
	Interest Credited to Subscriber's Accounts			Interest earned on Investment	20,70,793	
				Less: Interest Accrued 31/03/24	8,48,085	
				Add: Interest Accrued but not due	9,52,837	
	Excess of Income Over Expenditure	21,75,545				21,75,545
	TOTAL >>>	21,75,545		TOTAL >>>		21,75,545


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PONDICHERRY UNIVERSITY
NPS TIER - 1 ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25

Page No.80

RECEIPT	Amount in Rs.	Total Amount in Rs.	PAYMENT	Amount in Rs.	Total Amount in Rs.
OPENING BALANCE:					
Cash at Bank	1,70,75,436		Investments		2,19,62,303
Investments	2,02,44,576	3,73,20,012			
NPS Tier - 1 Account					
Own Subscription		9,11,09,373			
University Contribution		12,73,41,035			
Interest on Investment		20,70,793	Transfer to NSDL		22,32,95,965
			Closing Balance as on 31/03/2025		1,25,82,945
TOTAL >>>		25,78,41,213	TOTAL >>>		25,78,41,213

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 2024-25. out of the total interest paid of Rs.7,57,24,468/- as on 31.03.2024, an amount of Rs.1,62,45,131/- was Capitalized and an amount of Rs.5,94,79,337/- was charged to Income and expenditure account.

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SCHEDULE: 24- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS:

- Assets not owned but held and used by the University – Rs.90,59,68,864/-

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	81,78,01,750	8,73,15,212		90,51,16,962	5,93,35,938					5,93,35,938	84,57,81,024	75,84,65,812	7.50
3.VEHICLES	2,57,992			2,57,992	1,25,900					1,25,900	1,32,092	1,32,092	10.00
4.FURNITURE & FURNISHING	31,73,683			31,73,683	3,16,355					3,16,355	28,57,328	28,57,328	7.50
5.COMPUTER	32,95,323			32,95,323	0					0	32,95,323	32,95,323	20.00
6.BOOKS & JOURNALS	2,67,01,295	1,89,677		2,68,90,972	65,26,006					65,26,006	2,03,64,966	2,01,75,289	10.00
7.WORK IN PROGRESS	2,22,50,000		82,50,000	1,40,00,000	0					0	1,40,00,000	2,22,50,000	
TOTAL	89,56,99,377	8,75,04,889	82,50,000	97,49,54,266	6,89,85,402					6,89,85,402	90,59,68,864	82,67,13,975	
PREVIOUS YEAR	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	

- A large portion of the New Pension Scheme Account Rs.22,32,95,965/- that includes regular monthly contribution for an average of 360 employees, CAS arrear contribution and NON-PRAN arrear contribution has been transferred upto 2024-25 to NSDL. The balance of Rs.3,45,45,248/- 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%.
- 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.
- The negative balance in the Corpus Fund, as shown in the Balance Sheet, is primarily due to the recognition of terminal benefit liabilities based on actuarial valuation. These liabilities have been adjusted through the Income & Expenditure Account, in line with applicable accounting standards
- 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.
- Refund and Adjustment of Unspent Balance from CPWD

The unspent balance of ₹46,92,901 refunded by CPWD has been apportioned as follows:

- ₹17,71,407 transferred to Sports Fund, and
- ₹29,21,494 transferred to EMSF Account.

Further, the expenditure utilized for construction work for Rs.85,57,099/- has been capitalized under the Debt & Deposit A/c.

- In Schedule 3C – Unutilized grants from UGC, Government of India, Etc., - The financial statements include notional receipts arising from adjustments related to prior years. These entries are accounting in nature and do not reflect actual cash transactions during the current year.
- The Ministry has sanctioned a total amount of ₹68 crore under the EWS (Economically Weaker Section) scheme for the creation of capital assets. Out of the sanctioned amount, ₹23 crore was received as the first installment during the financial year 2021–22. The balance amount (second installment) is yet to be released by the Ministry.

To ensure uninterrupted progress of the construction activities under the EWS scheme and to avoid delays in project completion, the University has temporarily arranged ₹24 crore from the DDE (Directorate of Distance Education) and Debt & Deposit account by way of internal borrowing. This amount has been transferred to the EWS capital asset account to meet ongoing construction of buildings.

The internal borrowing will be adjusted upon receipt of the balance funds from the Ministry.

- During the financial year 2020–21, certain expenditure relating to Debt & Deposit interest was wrongly classified under the International Convention Centre head. This classification error has been identified and rectified in the current financial year. The expenditure has now been correctly booked under Debt & Deposit Interest, ensuring proper booking of the expense.
- As per our records, an amount of Rs. 5,84,26,642/- has been released to C&DS for the construction of the Girls' Hostel at Karaikal. While preparing the Annual Accounts for 2023–24, an amount of Rs. 1,36,51,060/- was inadvertently omitted from Schedule 4: WIP and Schedule 1: Capitalized Value

The omitted amount of Rs. 1,36,51,060/- has now been duly included under Schedule 4 (P. No. 25): Fixed Assets – Work-in-Progress, and the same amount has been added under Schedule 1 (P. No. 5): Capitalized Value

PONDICHERRY UNIVERSITY							
CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR 2024-2025							
							Page - 87
RECEIPT	Rs.	Rs.		PAYMENT	Rs.	Rs.	
OPENING BALANCE:							
Annual Allocation							
Cash at bank	27,55,40,840						
Investments	0	27,55,40,840					
Plan A/c							
Cash at bank	1,56,09,928	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	18,39,91,514						
Investments	109,35,12,245	127,75,03,759					
GPF Account							
Cash at bank	3,35,77,811						
Investments	28,44,33,062	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					

							Page - 88
Endowments							
Cash at bank	22,11,094						
Investments	2,63,11,234	2,85,22,328					
Distance Education							
Cash at bank	22,73,13,015						
Investments	168,16,28,328	190,89,41,343					
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						
Investment	4,50,00,000	7,54,05,266					
General A/c							
Annual Allocation			Annual Allocation				
Salary	175,00,00,000		Salary	151,34,25,250			
Recurring	77,00,00,000		Other Components	24,34,48,595			
Capital Asset	6,00,00,000		EWS Salary & Recurring	2,97,53,165			
University Receipts	37,71,14,174		Pension	44,02,03,970			
Advance Adjustment	3,26,90,589		Recurring	76,11,46,494			
Loan received from DDE	3,66,00,000		Advance	3,62,02,617			
Advance Refund	25,13,634		Capital Assets	6,71,16,428			
Saving Bank Interest	9,19,447				309,12,96,519		
		302,98,37,844					
Plan			Plan				
Specific Plan Schemes	4,59,91,192		Non-Recurring	1,99,26,235	1,99,26,235		
Interest on Investment	21,49,110						
Advance Adjustment	2,35,485	4,83,75,787					

							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	7,57,24,468		
HEFA - Interest received from Minsitry	7,57,24,468			2023-24 interest transferred to Recurring A/c	15,51,635	28,42,16,103	
Interest on Investment	59,74,863	28,86,39,331					
EMSF				EMSF			
Grants Received from various Agencies	20,60,46,360			Recurring	15,21,46,132		
Interest on Investment	1,43,39,144			Non-Recurring	8,75,04,889		
Advance Adjustment	24,74,775	22,28,60,279		Advane	45,42,817	24,41,93,838	
Debt & Deposit				Debt & Deposit			
Receipts	27,11,84,900			Expenditure	25,82,79,016		
Interest on Investments	8,28,22,671			UDF expenditure	4,00,90,844		
Adjustment advance	43,76,524	35,83,84,095		Advane	22,95,000	30,06,64,860	
GPF				GPF			
Subscription / Recovery	4,44,70,652			GPF Advance	34,77,514		
Interest on Investments	2,39,21,650	6,83,92,302		GPF Part Final Withdrawl	3,05,58,968		
				GPF Final Withdrawl	7,77,00,579	11,17,37,061	
CPF				CPF			
Subscription / Recovery / Matching	1,29,53,156			CPF Advance	21,87,424		
Interest on Investments	76,24,980	2,05,78,136		CPF Final Withdrawl	37,02,673	58,90,097	
NPS				NPS			
Subscription / Matching	21,84,50,408			Nps Refund	22,32,95,965	22,32,95,965	
Interest on Investments	20,70,793	22,05,21,201					
Endowments				Endowments			
Endowment Interest	22,07,054	22,07,054		Expenditure	64,84,974	64,84,974	

							Page - 90
Distance Education				Distance Education			
Receipts	11,16,97,676			Salary/ OTA /Honorarium	1,52,64,578		
Income on Investments	14,12,65,138			Other Administrative Expenses	10,95,21,656		
Twining Purpose	29,29,07,595			Transfer of fund to Recurring A/c	3,66,00,000		
Adjustment of Old Advance	15,170	54,58,85,579		Transfer of fund EWS (Building)	10,61,07,089	26,74,93,323	
Community College				Community College			
Receipts	3,51,82,334			Salary & Wages	71,47,689		
Income on Investments	45,36,995			Other Administrative Expenses	1,13,16,513		
Transfer of fund UDF A/c	10,00,000	4,07,19,329		Non-Recurring	9,44,883		
				Adjustment of Capital Assets	74,305		
				Advance	1,39,136	1,96,22,526	
				CLOSING BALANCE:			
				Annual Allocation			
				Cash at bank	21,40,82,165	21,40,82,165	
				Plan A/c			
				Cash at bank	4,40,59,480	4,40,59,480	
				HEFA			
				Cash at bank	3,10,43,038		
				Investments	10,34,70,000	13,45,13,038	
				EMSF A/c			
				Cash at bank	3,36,94,513		
				Investments	16,62,63,922	19,99,58,435	
				Debt & Deposit Account			
				Cash at bank	32,17,27,622		
				Investments	101,34,95,372	133,52,22,994	

							Page - 91
				GPF Account			
				Cash at bank	6,19,06,436		
				Investments	21,27,59,678	27,46,66,114	
				CPF Account			
				Cash at bank	3,52,25,623		
				Investments	9,87,08,088	13,39,33,711	
				NPS Account			
				Cash at bank	1,25,82,945		
				Investments	2,19,62,303	3,45,45,248	
				Endowments			
				Cash at bank	41,318		
				Investments	2,42,03,090	2,42,44,408	
				Distance Education			
				Cash at bank	44,00,44,699		
				Investments	174,72,88,900	218,73,33,599	
				Community College			
				Cash at bank	4,73,63,896		
				Cash at (cc-Mahe) A/c	5,32,655		
				Cash at Bank (CC-P(B.Voc)	60,393		
				Investments	4,85,45,125	9,65,02,069	
TOTAL >>>		925,38,82,762		TOTAL >>>		925,38,82,762	



महानिदेशक लेखापरीक्षा (केंद्रीय) चेन्नै
का कार्यालय
“ऑडिट भवन”, 361, अण्णा साहू, तेनम्पेट चेन्नै – 600018
OFFICE OF THE DIRECTOR GENERAL OF
AUDIT (CENTRAL), CHENNAI
‘Audit Bhawan’, 361, Anna Salai,
Teynampet, Chennai- 600018

No. DGA(C)/CE/III/28-73/2025-26/ ११

Dt.13.02.2026

To

~~The Secretary to Government of India~~
Ministry of Education,
Department of Education,
Shastri Bhavan,
New Delhi – 110 001.

Sir,

Sub: Separate Audit Report on the accounts of Pondicherry University, Puducherry for the year 2024-25 - Reg.

I forward herewith the Separate Audit Report on the accounts of Pondicherry University, Puducherry for the year 2024-25 along with the statement of accounts. The dates of presentation of the accounts with Separate Audit Report to Parliament may kindly be intimated to this office. It may also be ensured that all previous year's reports are laid first before placing current year's report in parliament.

The receipt of this letter with enclosures may please be acknowledged.

Encl: As above

Yours faithfully,


Deputy Director/CE

Endt. No. DGA(C)/CE/III/28-73/2025-26/ 100

Dt. 13 .02.2026

Copy together with a copy of the Separate Audit Report of Pondicherry University, Puducherry for the year 2024-25 is forwarded to the **Vice Chancellor, Pondicherry University**, Pondicherry. He is requested to furnish one copy of Hindi version of the **Separate Audit Report** and one copy of the **Annual Report** along with dates of presentation of the Report for the year 2024-25 to Parliament. It may be ensured that all previous year's reports are laid first before laying up the current year's (2024-25) report in Parliament.


Deputy Director/CE

Opinion of the Comptroller & Auditor General of India on the Accounts of Pondicherry University, Puducherry for the year ended 31 March 2025

Opinion

We have audited the financial statements of **Pondicherry University, Puducherry for the year ended 31 March 2025**, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30 (1) of Puducherry University Act 1985. These financial statements include the accounts of units/branches of Pondicherry University.

This 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 regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately

In our opinion the accompanying financial statements **Pondicherry University, Puducherry for the year ended 31 March 2025** read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with format applicable to the AB

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Nil

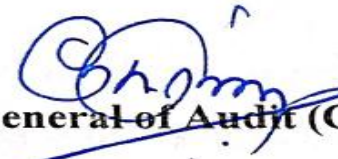
Responsibilities of Management for the financial statements

The Standing Finance Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the format applicable to the AB, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

For and on behalf of the CAG of India



Director General of Audit (Central) Chennai

Place: Chennai

Date: 13.02.2026

Separate Audit Report on the Accounts of Pondicherry University, Puducherry for the year ended 31 March 2025

A. General

Effect of revision of accounts - Accounts were revised by the Institute based on audit comments. As a result of revision of accounts, Assets and Liabilities increased by ₹7.51 crore and deficit of ₹55.25 crore increased to ₹61.38 crore.

B. Assessment of Internal Controls

(i)	Adequacy of Internal Control System:	Adequate
(ii)	Adequacy of Internal Audit System:	Adequate
(iii)	System of Physical Verification of fixed assets:	Adequate
(iv)	System of Physical Verification of inventory:	Adequate
(v)	Regularity in payment of statutory dues:	Regular
(vi)	Other matters relating to functioning of the entity:	Nil

C. Grants in aid

Out of ₹258.00 crore received as Grants-in-aid during the year plus unspent balance of ₹17.83 crore of previous year plus internal receipts of Rs. 42.29 crore the Institute could utilize a sum of ₹296.40 crore, leaving a balance of ₹21.72 crore as at 31st March 2025.

D. Lack of response – Nil Comments

31 मार्च 2025 को समाप्त वर्ष के लिए पांडिचेरी विश्वविद्यालय, पुदुच्चेरी के लेखाओं पर भारत के नियंत्रक एवं महालेखा परीक्षक का अभिमत
अभिमत

हमने पांडिचेरी विश्वविद्यालय, पुदुच्चेरी के वित्तीय विवरणी की लेखापरीक्षा की है, जिसमें 31 मार्च 2025 तक की वित्तीय स्थिति की विवरणी एवं उस वर्ष के लिए आय और व्यय लेखा/प्राप्ति एवं भुगतान लेखा और वित्तीय विवरणी की टिप्पणी, जिसमें भारत के नियंत्रक एवं महालेखापरीक्षक (कर्तव्य, शक्तियाँ और सेवाकी शर्तें) अधिनियम, 1971 की धारा 19(2) के तहत, पुदुच्चेरी विश्वविद्यालय अधिनियम 2007 की धारा 30(1) के साथ पठित आवश्यक लेखांकन नीति के संक्षिप्त विवरण शामिल है। इन वित्तीय विवरणों में पांडिचेरी विश्वविद्यालय की इकाइयों/शाखाओं के लेखे शामिल हैं।

यह लेखापरीक्षा रिपोर्ट केवल वर्गीकरण, सर्वोत्तम लेखांकन प्रथाओं के अनुपालन, लेखांकन मानकों, प्रकटीकरण मानदंडों आदि के संबंध में लेखांकन उपचार पर भारत के नियंत्रक एवं महालेखा परीक्षक (CAG) की टिप्पणियाँ समाहित करती है। कानून, नियमों और विनियमों (उचितता एवं नियमितता) के अनुपालन तथा दक्षता एवं निष्पादन संबंधी पहलुओं आदि से संबंधित वित्तीय लेन-देनों पर लेखा परीक्षा अवलोकन, यदि कोई हों, तो, निरीक्षण रिपोर्टों/ भा. ले.लेप की लेखापरीक्षा रिपोर्टों के माध्यम से पृथक रूप से रिपोर्ट की जाती है।

हमारी राय में, पांडिचेरी विश्वविद्यालय, पुदुच्चेरी के संलग्न वित्तीय विवरण, हमने लेखा नीतियों और उन पर टिप्पणियों तथा निम्नलिखित पृथक लेखा परीक्षा रिपोर्ट में उल्लिखित मामलों के साथ मिलकर, स्वायत्त निकाय की 31 मार्च, 2025 की वित्तीय स्थिति तथा उस वर्ष की वित्तीय कार्यवाही और नकदी प्रवाह का, जो तब समाप्त हुआ, स्वा. नि. पर लागू प्रारूप के अनुसार, एक सत्य और निष्पक्ष दृष्टिकोण प्रस्तुत किया गया है।

अभिमत का आधार

हमने अपनी लेखापरीक्षा भा. नि. ले. प. के लेखा परीक्षा नियमों /मानकों /मैनुअल/ दिशानिर्देशों /मार्गदर्शन-टिप्पणी/आदेशों/परिपत्रों आदि के अनुसार किया है। हमारी जिम्मेदारियों का और अधिक वर्णन हमारी रिपोर्ट के 'वित्तीय विवरणों की लेखापरीक्षा के लिए लेखा परीक्षक की जिम्मेदारियाँ' अनुच्छेद में किया गया है। हम वित्तीय विवरणों के हमारी लेखापरीक्षा से संबंधित नैतिक आवश्यकताओं के अनुसार स्वायत्त निकाय से स्वतंत्र हैं, और हमने इन आवश्यकताओं के अनुसार अपनी अन्य नैतिक जिम्मेदारियों को पूरा किया है। हमारा मानना है कि हमें प्राप्त लेखा परीक्षा साक्ष्य हमारी अभिमत के आधार के लिए पर्याप्त और उपयुक्त हैं।

मामले पर जोर:

शून्य

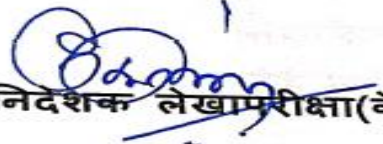
वित्तीय विवरणों के लिए प्रबंधन की जिम्मेदारियाँ

स्थायी वित्त समिति, स्वायत्त निकायों पर लागू प्रारूप के अनुसार वित्तीय विवरणों के निर्माण और निष्पक्ष प्रस्तुति के लिए, तथा प्रबंधन द्वारा आवश्यक समझी जाने वाली आंतरिक नियंत्रण व्यवस्था के लिए उत्तरदायी है, ताकि वित्तीय विवरण धोखाधड़ी या त्रुटि के कारण होने वाली किसी भी महत्वपूर्ण गलत बयानी से मुक्त होकर तैयार किए जा सकें।

वित्तीय विवरणों की लेखापरीक्षा के लिए लेखापरीक्षक की जिम्मेदारियाँ

हमारा उद्देश्य यह सुनिश्चित करना है कि वित्तीय विवरण समग्र रूप से, चाहे धोखाधड़ी या त्रुटि के कारण, महत्वपूर्ण गलत बयानी से मुक्त हैं, तथा भा.ले.ले.प के लेखा परीक्षा नियमों/मानकों/मैनुअलों/दिशानिर्देशों/मार्गदर्शन-टिप्पणी/आदेशों/परिपत्रों आदि के अनुसार हमारी राय सहित एक लेखा परीक्षक की रिपोर्ट जारी करना है।

भारत के नियंत्रक एवं महालेखापरीक्षक की तरफ से और कृते


महानिदेशक लेखापरीक्षा(केन्द्रीय)चेन्नै

स्थान: चेन्नै

दिनांक: 13.02.2026

पांडिचेरी विश्वविद्यालय, पुदुच्चेरी के लेखाओं पर पृथक लेखापरीक्षा रिपोर्ट
क. सामान्य

लेखाओं के संशोधन का प्रभाव:- संस्थान के लेखाओं को लेखापरीक्षा अवलोकनों के आधार पर संशोधित किया गया। लेखाओं को संशोधन करने के परिणामस्वरूप, परिसंपत्तियों एवं देयताओं में ₹7.51 करोड़ की वृद्धि हुई और ₹55.25 करोड़ का घाटा बढ़कर ₹61.38 करोड़ हो गया।

ख. प्रबंधन पत्र

जिन कमियों को पृथक लेखापरीक्षा रिपोर्ट में शामिल नहीं किया गया है, उन्हें उपचारात्मक/सुधारात्मक कार्रवाई के लिए जारी एक प्रबंधन पत्र के माध्यम से ध्यान में लाया गया है।

31 मार्च 2025 को समाप्त वर्ष

ग. आंतरिक नियंत्रणों का मूल्यांकन

(i)	आंतरिक नियंत्रण प्रणाली की पर्याप्तता:	पर्याप्त
(ii)	आंतरिक लेखा परीक्षा प्रणाली की पर्याप्तता:	पर्याप्त
(iii)	स्थायी संपत्तियों के भौतिक सत्यापन की प्रणाली:	पर्याप्त
(iv)	वस्तु सूची की भौतिक सत्यापन प्रणाली:	पर्याप्त
(v)	वैधानिक देनियों के भुगतान में नियमितता:	नियमित
(vi)	संस्था के कार्यप्रणाली से संबंधित अन्य मामले:	कोई नहीं

घ. सहायता अनुदान

वर्ष के दौरान सहायता अनुदान के रूप में प्राप्त ₹258.00 करोड़, पिछले वर्ष के ₹17.83 करोड़ के अव्ययित शेष और ₹42.29 करोड़ की आंतरिक प्राप्तियों को मिलाकर, संस्थान कुल राशि में से ₹296.40 करोड़ का उपयोग कर सका, जिससे 31 मार्च 2025 तक ₹21.72 करोड़ की राशि शेष रही।

च.प्रतिक्रिया का अभाव - कोई टिप्पणी नहीं