

4.5

Total Expenditure excluding salary  
year wise during the last five years  
(INR in Lakhs) (face to face only)



## Supporting Documents

S. No.	Document Attached	Page No.
1.	Details of calculation of total expenditure excluding salary year-wise	1
2.	Audited Statement of Income and expenditure duly certified by Finance Officer highlighting the salary component.	2-8



With reference to your letter no. D.No. IKGPTU/IQAC/015 Dated 18.11.2021 required information is attached below.

**4.5 Total Expenditure excluding salary year wise during the last five years (INR in Lakhs)**

Year	2016-17	2017-18	2018-19	2019-20	2020-21 (Un-audited)
Expenditure including Salary (INR in Lakhs) Revenue Exp.	9025.35	9922.36	10133.99	15795.32	7807.18
Expenditure excluding Salary (INR in Lakhs) Revenue Exp.	4950.01	5148.11	4686.94	6504.42	2022.00

\* Data provided for FY 2020-21 is provisional without Depreciation and unaudited. Figures may vary after finalization of Balance Sheet of F.Y. 2020-21.

Finance Officer  
I.K. Gujral Punjab Technica  
Jalandhar

I.K. Gujral Punjab Technical University  
Department of Finance & Accounts  
Receipt / Despatch No. 2-48  
Date 24/11/21 Sent To.....



**I.K.G PUNJAB TECHNICAL UNIVERSITY**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2020**

	Sche dule	Current Year				Previous Year
		Unrestricted Funds			Restricted Fund	Total
		Corpus	Designated fund	General fund		Total
<b>INCOME</b>						
Academic Receipts	10			920,015,599.41		920,015,599.41
Grants & Donations	11			-		-
Income from Investments	12		802,028,419.34	-		802,028,419.34
Other Incomes	13			105,387,900.66		105,387,900.66
<b>TOTAL (A)</b>				1,025,403,500.07		1,827,431,919.41
<b>EXPENDITURE</b>						
Staff Payments & Benefits	14			929,089,565.72		929,089,565.72
Academic Expenses	15			254,478,520.00		254,478,520.00
Administrative and General Expenses	16			317,363,270.72		317,363,270.72
Transportation Expenses	17			12,474,057.00		12,474,057.00
Repairs & maintenance	18			20,943,355.00		20,943,355.00
Finance Costs	19			435,665.67		435,665.67
Other Expenses	20			44,747,613.05		44,747,613.05
<b>TOTAL (B)</b>				1,579,532,047.16		1,579,532,047.16
Balance being excess of Income over Expenditure (A-B)						
Transfer to/from Designated fund			802,028,419.34			802,028,419.34
Building fund						
Other (specify)						
Balance Being Surplus Carried to General Fund				(554,128,547.09)		(554,128,547.09)
Notes on Accounts	21					(163,252,815.16)

As per separate Audit Report attached  
Statutory Auditors  
For Anand Tarun & Co.  
Chartered Accountants

CA ANAND M. CHOPRA  
(M.NO. 094257)  
Partner



For I.K.G PUNJAB TECHNICAL UNIVERSITY

*[Signature]*  
29/12/2020  
Finance Officer

*[Signature]*  
Assistant Registrar (F&A)

*[Signature]*  
Assistant Registrar (F&A)

*[Signature]*  
Assistant Registrar (F&A)

*[Signature]*  
Deputy Controller (Accounts)

Finance Officer  
I.K. Gujral Punjab Technical University,  
Jalandhar



**I.K.G PUNJAB TECHNICAL UNIVERSITY**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2019**

(Amount in Rs)

	Sche dule	Current Year				Previous Year
		Unrestricted Funds			Restricted Fund	Total
		Corpus	Designated fund	General fund		Total
<b>INCOME</b>						
Academic Receipts	10			827,468,555.74		827,468,555.74
Grants & Donations	11			-		-
Income from Investments	12		857,831,289.27	-		857,831,289.27
Other Incomes	13			22,677,254.30		22,677,254.30
<b>TOTAL (A)</b>			-	850,145,810.04		1,707,977,099.31
<b>EXPENDITURE</b>						
Staff Payments & Benefits	14			541,521,177.65	(+3182966)	541,521,177.65
Academic Expenses	15			221,410,452.94		221,410,452.94
Administrative and General Expenses	16			220,964,056.93	(-3182966)	220,964,056.93
Transportation Expenses	17			14,765,436.63		14,765,436.63
Repairs & maintenance	18			13,042,447.00		13,042,447.00
Finance Costs	19			309,352.17		309,352.17
Other Expenses	20			1,385,701.88		1,385,701.88
<b>TOTAL (B)</b>				1,013,398,625.20		1,013,398,625.20
Balance being excess of Income over Expenditure (A-B)						992,236,107.80
Transfer to/from Designated fund Building fund			857,831,289.27			857,831,289.27
Other (specify)						
Balance Being Surplus Carried to General Fund				(163,252,815.16)		(163,252,815.16)
Notes on Accounts	21					57,700,044.69

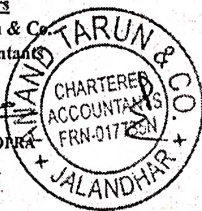
As per separate Audit Report attached

Statutory Auditors

For Anand Tarun & Co.

Chartered Accountants

CA ANAND M. CHONRA  
(M.NO. 094257)  
Partner



*[Signature]*  
26/09/19  
Assistant Registrar (F&A)

*[Signature]*  
26/09/19  
Assistant Registrar (F&A)

For I.K.G PUNJAB TECHNICAL UNIVERSITY

Finance Officer/Registrar

Deputy Controller (Accounts)

*[Signature]*  
26/09/19

Finance Officer  
I.K. Gujral Punjab Technical University  
Jalandhar



2018-19  
PUNJAB TECHNICAL UNIVERSITY

16	<b>Office &amp; Administrative Expenses</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Electricity & Water Charges	29,157,909.00	23,176,272.00
	b) Postage & telephone	7,787,843.00	7,206,451.00
	c) Printing & stationery	9,408,149.08	5,324,726.00
	d) Travelling & conveyance Expenses	-	936,836.00
	e) Hospitality	-	86,926.00
	f) Professional Charges/ Legal Expenses	9,309,664.00	8,392,729.00
	g) Advertisement & Publicity	7,451,688.43	29,753,367.20
	h) Newspaper/Magazines & Journals	263,693.20	29,288,876.40
	i) Audit Fee & Consultancy exp.	148,606.00	2,594,199.00
	j) Other Expense		
	Misc. Honorarium	535,000.00	-
	Office Expenses	3,154,853.22	2,201,999.00
	University Association Fees	-	-
	TA/DA	665,686.00	-
	Horticulture	1,796,150.00	4,701,210.00
	Depreciation	148,101,849.00	156,944,482.00
	Other Administrative Expenses	-	1,813,500.00
	Medical exp.	3,182,966.00	-
	<b>Total</b>	<b>220,964,056.93</b>	<b>272,421,573.60</b>

17	<b>Transportation Expenses</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	1. Vehicles (owned by educational institution)		
	a) Running expenses	2,558,904.00	4,484,050.00
	b) Repairs & Maintenance	417,589.00	301,608.00
	c) Insurance Expenses	-	183,511.00
	2. Vehicles taken on rent /lease		
	a) Rent /lease expenses	11,788,943.63	7,567,266.00
	<b>Total</b>	<b>14,765,436.63</b>	<b>12,536,435.00</b>

18	<b>Repairs &amp; Maintenance</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	Repairs & Maintenance/AMC Expenses	13,042,447.00	8,260,236.00
	<b>Total</b>	<b>13,042,447.00</b>	<b>8,260,236.00</b>

19	<b>Finance Costs</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Bank charges	309,352.17	1,325,108.16
	<b>Total</b>	<b>309,352.17</b>	<b>1,325,108.16</b>

20	<b>Other Expenses</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Provision for bad and doubtful debts/advances	-	185,550.00
	b) Irrevocable balances written off	148,550.00	-
	c) Others	1,237,151.88	437,143.70
	<b>Total</b>	<b>1,385,701.88</b>	<b>622,693.70</b>



Finance Officer  
I.K. Gujral Punjab Technical University  
Jalandhar



34

**I.K.G PUNJAB TECHNICAL UNIVERSITY**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2018**

(Amount in Crore Rs)

	Sche dule	Current Year				Previous Year
		Unrestricted Funds			Restricted Fund	Total
		Corpus	Designated fund	General fund		Total
<b>INCOME</b>						
Academic Receipts	10			93.83		93.83
Grants & Donations	11			-		0.44
Income from Investments	12		56.95	-		56.95
Other Incomes	13			11.16		11.16
<b>TOTAL (A)</b>			-	104.99		161.94
<b>EXPENDITURE</b>						181.50
Staff Payments & Benefits	14			47.74		47.74
Academic Expenses	15			21.96		21.96
Administrative and General Expenses	16			27.24		27.24
Transportation Expenses	17			1.25		1.25
Repairs & maintenance	18			0.83		0.83
Finance Costs	19			0.13		0.13
Other Expenses	20			0.06		0.06
<b>TOTAL (B)</b>				99.22		99.22
Balance being excess of Income over Expenditure (A-B)						90.25
Transfer to/from Designated fund Building fund			56.95			56.95
Other (specify)						75.66
Balance Being Surplus Carried to General Fund				5.77		5.77
Notes on Accounts	21					15.58

As per separate Audit Report attached

**Statutory Auditors**

For Anand Tarun & Co.  
Chartered Accountants

CA ANAND M.CHOPRA  
(M.NO. 094257)  
Partner

Assistant Registrar (F&A)

Assistant Registrar (F&A)

**For I.K.G PUNJAB TECHNICAL UNIVERSITY**

Finance Officer/Registrar

Deputy Controller (Accounts)

Finance Officer  
I.K. Gujral Punjab Technical University  
Jalandhar



5

**I.K.G PUNJAB TECHNICAL UNIVERSITY**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

(Amount in Crore Rs)

	Sche dule	Current Year				Previous Year
		Unrestricted Funds			Restricted Fund	Total
		Corpus	Designated fund	General fund		
<b>INCOME</b>						
Academic Receipts	10			95.44		95.44
Grants & Donations	11			0.44		0.44
Income from Investments	12		75.66	1.59		77.25
Other Incomes	13			8.37		8.37
<b>TOTAL (A)</b>			-	105.83		181.50
<b>EXPENDITURE</b>						
Staff Payments & Benefits	14			40.75		40.75
Academic Expenses	15			26.88		26.88
Administrative and General Expenses	16			20.46		20.46
Transportation Expenses	17			1.37		1.37
Repairs & maintenance	18			0.74		0.74
Finance Costs	19			0.05		0.05
Other Expenses	20			-		-
<b>TOTAL (B)</b>				90.25		90.25
Balance being excess of Income over Expenditure (A-B)						
Transfer to/from Designated fund			75.66			75.66
Building fund						
Other (specify)						
Balance Being Surplus Carried to General Fund				15.58		15.58
Notes on Accounts	21					

As per separate Audit Report attached  
Statutory Auditors  
 For K. Bhagat & Co.  
 Chartered Accountants

For PUNJAB TECHNICAL UNIVERSITY

*[Signature]*

*[Signature]*  
 Finance Officer

Partner

*[Signature]*  
 30/10/17  
 Assistant Registrar (F&A)

*[Signature]*  
 30/10/17  
 Assistant Registrar (F&A)

*[Signature]*  
 26/10/17  
 Deputy Registrar (F&A)

*[Signature]*  
 Finance Officer  
 I.K. Gujral Punjab Technical U.  
 Jalandhar



Particulars

Page 1

**Indirect Expenses**

	Closing Balance	
	Debit	Credit
Academic Visit (Ranking of College). Etc	78,08,22,817.58	1,04,908.69
Adv. & Publicity Etc./ Brand Building Etc.	76,700.00	
Adv. & Publicity Exp. Etc	15,94,007.00	
Amritsar Expenses	1,16,301.00	
Audit Fee & Consultancy Charges Etc	31,54,153.00	
Bank Charges Etc	13,17,161.00	
Batala Expenses	5,468.82	
Book Fair/ Seminar/ Conference/ Training Programme	6,56,618.00	
Brand Building Exp. Etc	1,74,711.00	
Chemical Sciences Exp.	39,57,861.00	
Civil Engineering Exp.	12,43,979.00	
Computer Sciences & Engineering Exp.	9,41,578.00	
Conduct/Evaluation of Exam	19,89,721.00	
Confidential Work	5,05,18,099.10	
Convocation & Other Function Exp. Etc.	3,07,28,052.00	
Counselling Exp.(Hono., Software Charges Etc)	1,365.00	
Department of HLCS	32,12,621.00	
Dinanagar Expenses	4,69,750.00	
Director Campus Exp.	1,82,864.00	
Electrical Engineering Exp.	11,40,137.52	
Electronic & Communication Engineering Exp.	6,02,539.00	
Enterprenurship Development/Skill Dev.& Inclubation	3,59,230.00	
Faculty Development Programme	8,576.00	
Food Science & Technology Exp.	11,17,184.00	
Function Exp. Etc	16,89,279.00	
Horticulture Exp. Etc	6,74,482.00	
Hoshiarpur Expenses	1,41,452.00	
Hostels Exp.	27,25,769.00	
Hotel Management Exp.	12,15,022.00	
Human Value & Ethics Exp.	4,21,480.00	
Inspection Exp. Etc.	29,491.00	
IT Related Services Exp.	9,74,760.00	
Language & Cultural Studies Exp.	33,807.50	
Legal Exp. Etc.	25,763.00	
Legal Fee/TA/DA Etc	71,500.00	
Library Exp. (Newspaper, Periodical & Magazine	37,77,509.00	
Management Studies Exp.	17,495.00	
Mathematical Sciences Exp.	10,77,534.00	
Mechanical Engineering Exp.	5,99,929.00	
Media & Mass Commun. Exp.	12,21,033.00	
Medical Reimbursement/Medical G I Exp Etc	12,32,213.00	
Meeting Exp. (Dric)	20,25,515.00	
Meeting Exp. Etc (BOS/Acad/TA/DA & Others)	56,25,951.27	
Meeting Exp./TA/DA (P&D)	9,06,374.00	
Meeting & Hosp. Exp. Etc.	12,487.00	
Meeting & Hospitality Exp.	2,09,460.00	
Misc. Exp. (Dric)	1,48,972.00	
Misc. Exp. (Unforeseen)(Appeal fee, Intrest on Tds.)	3,39,829.41	
Misc. Exp. (Unforeseen) P&D	4,248.00	6.69
Mohali Campus-2 Exp.	36,130.00	
Mohali Campus Expenses	24,02,873.00	
Other Contituent Campuses Expenses	29,41,210.00	1,00,000.00
Ph.D Admission & Examination Exp.	2,28,820.00	
Physical Sciences Exp.	12,995.00	
	11,68,325.00	

Carried Over

78,08,22,817.58 1,04,908.69

Finance Officer

I.K. Gujral Punjab Techni  
Jalandhar

(7)

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>	<b>78,08,22,817.58</b>	<b>1,04,908.69</b>
Printing & Stationery Exp. (P&D)	2,89,056.00	
Rent Free Accomodation Etc	2,72,166.00	
Repair & Maintenance/AMCs Etc	1,01,83,709.00	
Repair & Maintenance Exp. Etc (P&D)	8,770.00	
Research E Journal Etc & Printing Books	10,14,558.33	
<b>SALARY GROUP</b>	<b>43,43,07,156.00</b>	
Software Exp. Turnitin /Walkwel	1,49,413.00	
Sports Affairs Exp. Etc	13,06,428.00	
Staff Welfare & Traning Exp. Etc	8,06,695.00	
Sultanpur Lodhi Expenses	10,83,507.00	
TA/DA Etc.	2,61,819.00	
TA/DA(Staff)	26,707.00	
Telephone Fax Postage Etc	21,85,278.00	
Training & Placement/Alumni	9,82,396.00	
<b>Wages (Outsourced/contractual) Etc</b>	<b>14,42,10,856.14</b>	
Water & Electricity/Generator Exp. Etc	2,30,74,441.00	
Youth & Cultural Affairs Exp. (Main Campus)	3,78,600.00	
Postage & Telephone	18,34,353.00	
Adv. & Publicity Etc.	41,52,970.00	
Affiliation Course Exp 2020-21	50,000.00	
CIIT Exp.	1,61,065.00	4,902.00
Conduct of Exam Exp.	7,590.00	
GST Tax	14,58,516.00	
Meeting Exp.	16,36,820.00	
Membership/Subsription Fees	20,060.00	
Office Exp. Hostel	16,203.00	
POS CHARGES	9,269.00	
Printing & Stationery	57,919.00	
Refund of Fee	76,848.00	
Refund of Fees	9,55,716.00	
Repair and Maintance Exp ( Hostel)	69,030.00	
Scholarship Exp.	1,06,450.00	
Staff Welfare	38,857.00	
Website Design	3,30,400.00	
Workshop Exp. Payable	1,600.00	
Printing & Stationery/office Exp.	92,32,127.00	
TA/DA	6,94,777.00	
Vehicle Running/Hiring & Maint. Etc	72,38,076.00	
Misc. Exp. (Unforeseen)	1,62,002.00	
Penalty on TDS	12,445.00	
ROUND OFF		1.69
Office Exp.	24,40,921.00	
Honorarium	15,39,050.00	
Interest on TDS	2,670.00	
Bank Charges	2,94,341.17	
<b>Grand Total</b>	<b>78,08,22,817.58</b>	<b>1,04,908.69</b>

Indirect Exp without salary  $\Rightarrow$  346410752.31  
(incl. wages)

Indirect Exp. without salary +  $\Rightarrow$  202199816.17  
wages

Finance Officer  
I.K. Gulraj Punjab Technic  
Jalandhar