

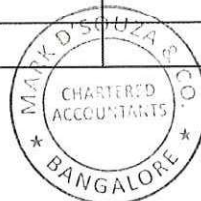
CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021 Rs Ps	YEAR ENDED 31ST MARCH 2020 Rs Ps
RECEIPTS		
To OPENING BALANCES		
Cash Balances	28,748.63	14,242.00
Bank Balances	1,70,95,80,493.94	1,50,29,50,734.68
	1,70,96,09,242.57	1,50,29,64,976.68
To Fees Collections		
Fee Collections	3,35,94,92,433.28	2,46,75,03,886.38
To Grants / Subsidies Received		
Other Grants Received	35,00,819.48	25,39,829.22
Salary Grant	11,72,81,497.00	8,64,41,397.00
	12,07,82,316.48	8,89,81,226.22
To Income From Investments		
Bank Interest	11,88,94,889.33	8,51,17,276.38
To Other Income		
Application Processing Fees	9,97,32,354.87	10,38,07,462.20
Association & Seminar Income	19,65,574.35	1,62,01,527.19
Exchange Gain/Loss	-	4,15,104.57
Fest Income	5,44,478.73	-
Interest On Income Tax Refund	12,38,197.84	-
Miscellaneous Income	1,68,013.39	43,70,710.30
Other Fees Collections	7,01,364.66	-
Publication Income	3,59,191.92	2,50,131.00
Registration Fees	7,67,003.39	30,19,516.56
Rental Income	15,06,315.52	96,92,587.12
Round Off	72.62	-
Test Income	-	69,177.60
Training & Consultancy Income	1,07,15,256.88	3,02,69,592.23
	11,76,97,824.17	16,80,95,808.77
To Restricted Funds		
Earmarked Funds		
Research/Project Grants	1,81,89,679.00	3,12,41,555.00
Scholarship Fund	93,52,572.18	30,73,605.00
	2,75,42,251.18	3,43,15,160.00
Endowment Funds		
Alumni Association - Poor Students Fund	-	250.00
	2,75,42,251.18	3,43,15,410.00



CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021	YEAR ENDED 31ST MARCH 2020
	Rs Ps	Rs Ps
To Current Liabilities		
Sundry Creditors	3,74,24,68,411.98	1,90,00,93,158.26
Other Current Liabilities		
Advance Fees	48,41,06,389.57	1,74,79,91,186.34
Advance From Others	3,04,046.06	4,37,83,413.00
Caution Deposit	7,60,000.00	21,78,600.00
Other Liabilities	25,50,43,09,800.61	1,16,60,08,973.58
Provisions	3,97,18,240.75	1,45,47,211.18
Refundable Fee Collections	6,04,33,522.31	10,40,77,094.66
Rental Deposits	-	1,75,000.00
Retention Payable	5,36,75,392.90	95,51,870.20
Salary Deductions	82,81,78,841.74	2,47,68,901.45
Security Deposit	-	81,27,400.00
	26,97,14,86,233.94	3,12,12,09,650.41
Statutory Liabilities		
ESI Employees Payable	20,79,632.00	10,84,567.00
GST Payable	1,19,89,511.32	18,17,35,805.14
Professional Tax Payable	67,50,675.00	44,59,134.00
Provident Fund Payable	11,47,85,057.48	4,17,37,061.00
Tax Deducted At Source Payable	28,05,90,972.50	22,03,61,798.87
	41,61,95,848.30	44,93,78,366.01
Inter Unit Transfers - Liability	13,71,38,24,233.46	1,25,41,61,166.58
	44,84,39,74,727.68	6,72,48,42,341.26
To Property, Plant and Equipment		
Plant & Equipments	46,431.00	-
	46,431.00	-
To Investments		
Fixed Deposit - Corpus Fund	10,00,00,000.00	10,00,00,000.00
Fixed Deposits - General Fund	8,53,54,680.00	8,63,70,139.00
	18,53,54,680.00	18,63,70,139.00
To Current Assets		
Loans and Advances		
Accrued Interest On Fixed Deposit	13,56,480.00	1,25,39,094.00
Advance to Major/Minor Research Projects	-	2,69,86,733.98
Advance to Others	3,66,06,35,018.51	2,88,03,633.80
Advance to Suppliers & Contractors	13,92,14,323.73	6,88,45,651.87
Electronic Cash Ledger	2,28,56,953.35	2,30,36,266.94



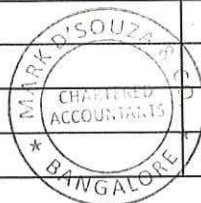
CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021	YEAR ENDED 31ST MARCH 2020
	Rs Ps	Rs Ps
Prepaid Expenses	2,81,63,643.33	3,12,93,230.54
Staff Advance	83,49,850.00	81,58,992.00
Tax Deducted At Source Receivable	2,08,48,312.69	28,73,194.70
	3,88,14,24,581.61	20,25,36,797.83
Sundry Debtors		
Instalment Fee Receivable	3,11,06,58,479.29	6,90,30,441.37
Receivables	8,31,27,597.07	5,89,89,924.44
Rent Receivable	-	87,56,307.27
	3,19,37,86,076.36	13,67,76,673.08
Inter Unit Transfers - Asset	1,40,79,09,986.23	2,73,06,28,688.14
Deposits		
Electricity Deposit	-	6,28,400.00
Other Deposits	37,86,337.33	21,66,884.92
	37,86,337.33	27,95,284.92
	8,48,69,06,981.53	3,07,27,37,443.97
Grand Total	58,97,03,01,777.22	14,33,09,28,508.66
PAYMENTS		
By Personnel Expenses		
DA Arrears & Leave Encashment	2,83,74,996.00	16,86,998.00
Employees State Insurances Scheme	23,12,887.52	27,01,222.00
Ex-Gratia	4,34,931.00	12,46,646.00
Group Gratuity Scheme Premium	4,46,50,055.00	4,08,43,971.00
Honorarium	-	4,03,050.00
Incentive	89,01,927.00	1,23,66,521.00
Provident Fund- Management Contribution	3,80,95,045.56	3,37,77,871.00
Salary to Non Teaching Staff	28,04,27,215.00	27,48,23,617.00
Salary to Teaching Staff	1,16,64,48,810.00	1,08,71,36,462.00
	1,56,96,45,867.08	1,45,49,86,358.00
By Academic/ Research Expenses		
Publications - Expenses	23,30,077.51	7,61,430.15
Research & Development Expenses	93,73,725.28	2,30,75,292.82
Subscription - Periodicals & Journals	5,86,23,727.00	3,66,93,031.74
	7,03,27,529.79	6,05,29,754.71
By Administrative Expenses		
Advertisement	49,76,210.55	53,57,247.80
Audit Fees	4,37,79,800.00	1,58,20,500.00
Bank Charges	12,93,738.06	4,34,972.56



CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021	YEAR ENDED 31ST MARCH 2020
	Rs Ps	Rs Ps
Electricity/Water Charges	3,17,42,241.24	6,12,18,929.26
Medical Expenses	11,08,831.30	13,27,764.89
Membership & Registration Fees	98,21,135.46	73,52,885.02
Miscellaneous Expenses	-	1.36
Postage/Stamps/Courier	25,50,824.94	17,29,056.08
Printing & Stationery	87,70,548.08	1,83,10,188.84
Professional Charges	6,06,99,019.04	64,47,509.26
Professional Charges - Faculty	9,80,29,728.90	14,27,51,350.00
Rates/ Taxes/ Insurance	2,86,47,415.13	2,70,48,098.94
Refreshments	15,82,763.98	52,91,338.24
Telephone & Internet	1,72,57,094.22	1,52,37,523.45
Travel & Conveyance	10,37,802.87	2,36,88,592.14
	31,12,97,153.77	33,20,15,957.84
By Repairs & Maintenance		
Annual Maintenance Charges	1,61,97,543.02	86,75,778.32
Hostel Maintenance Expenses	1,01,67,394.88	1,30,71,098.84
Library Maintenance	9,52,352.50	18,91,290.44
Repairs & Maintenance - Auditorium	-	3,08,769.11
Repairs & Maintenance - Electrical	1,28,92,163.04	2,02,22,369.63
Repairs & Maintenance - Furniture	91,15,119.52	82,03,046.86
Repairs & Maintenance - Generator	53,76,119.08	73,37,810.97
Repairs & Maintenance - Lab	27,79,760.91	97,38,181.17
Repairs & Maintenance - Others	79,804.00	5,70,511.01
Repairs & Maintenance -Building	9,06,33,599.59	11,65,27,006.22
Repairs & Maintenance Computer/Peripherals	1,48,54,070.56	2,88,05,853.74
Vehicle Maintenance	79,57,313.73	1,19,25,695.11
	17,10,05,240.83	22,72,77,411.42
By Other Expenses		
Admission Expenses	3,11,29,117.97	3,39,82,037.46
Alumni Expenses	-	6,90,466.20
Calendar/Dairies/Hand Book	7,53,156.00	-
Examination Expenses	1,40,03,548.83	2,10,07,514.56
Interest Expenses	-	13,89,559.17
Maintenance of Centers	44,98,962.06	1,70,71,450.01
Prior Period Expenses	8,86,700.87	-
Round Off	13.95	5.47
Social Responsibility Expenses	7,68,91,771.05	6,81,61,502.50
Sports & Games Expenses	6,72,586.90	70,46,228.00
Staff Activity Related Expenses	1,41,30,818.14	3,07,53,685.23



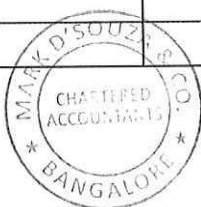
CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021	YEAR ENDED 31ST MARCH 2020
	Rs Ps	Rs Ps
Staff Quarter Rent	11,43,000.00	4,96,000.00
Standard Rate of Fees Remittance to Joint Account	22,12,681.00	21,96,820.00
Student Activity Expenses	1,49,96,859.54	7,61,82,409.28
UGC / NAAC / AICTE Expenses	77,352.98	28,13,327.96
	16,13,96,569.29	26,17,91,005.84
By Loan Funds		
Term Loan - South Indian Bank	-	4,83,86,110.00
By Restricted Funds		
Earmarked Funds		
Research/Project Grants	1,49,06,324.63	2,17,94,639.00
Scholarship Fund	92,14,779.18	38,12,460.96
	2,41,21,103.81	2,56,07,099.96
Endowment Funds		
Alumni Association - Poor Students Fund	-	1,37,500.00
Basant Kumar Birla Gold Medal Fund	-	75,000.00
Manjushree Foundation	-	50,000.00
Uberoi Gold Medal	-	50,000.00
	-	3,12,500.00
	2,41,21,103.81	2,59,19,599.96
By Current Liabilities		
Sundry Creditors	3,71,52,69,617.21	1,90,55,54,152.31
Other Current Liabilities		
Advance Fees	1,74,76,32,184.01	1,46,01,87,500.54
Advance From Others	2,91,468.00	4,37,69,293.52
Caution Deposit	31,20,600.00	42,01,600.00
Other Liabilities	25,55,28,45,808.56	1,19,98,24,987.55
Provisions	1,42,29,961.18	45,57,908.63
Refundable Fee Collections	5,80,02,750.56	5,75,50,489.53
Retention Payable	11,28,841.40	1,95,563.00
Salary Deductions	82,27,61,412.43	2,39,38,952.20
Security Deposit	50,000.00	16,97,600.00
	28,20,00,63,026.14	2,79,59,23,894.97
Statutory Liabilities		
ESI Employees Payable	23,05,294.00	10,67,584.00
GST Payable	1,04,55,495.97	18,18,84,134.54
Professional Tax Payable	69,57,500.00	44,58,284.00
Provident Fund Payable	11,35,13,485.48	4,14,09,082.00
Tax Deducted At Source Payable	28,21,09,706.55	21,81,36,534.88
	41,53,41,482.00	44,69,55,619.42



CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021



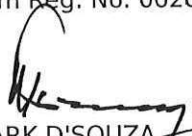

PARTICULARS	YEAR ENDED 31ST MARCH 2021	YEAR ENDED 31ST MARCH 2020
	Rs Ps	Rs Ps
Inter Unit Transfers - Liability	7,22,00,49,503.08	1,35,04,77,700.44
	39,55,07,23,628.43	6,49,89,11,367.14
By Property, Plant and Equipment		
Plant & Equipments	5,40,21,968.48	10,20,22,595.23
Buildings - On Freehold Land	51,92,717.00	9,52,893.00
Buildings - On Leasehold Land	-	68,56,875.63
Furniture & Fixtures	3,91,40,807.59	11,07,70,917.29
Electrical Fittings	50,09,679.94	4,11,77,396.08
Computers/Peripherals	4,33,84,547.97	6,85,53,177.63
Library Books	97,98,890.50	4,66,00,621.14
Tube Wells & Water Supply	2,80,835.68	2,02,797.00
Vehicles	2,92,47,221.00	3,13,19,995.73
Capital Work In Progress	75,43,50,369.79	35,41,95,280.05
	94,04,27,037.95	76,26,52,548.78
By Investments		
Fixed Deposit - Corpus Fund	10,00,00,000.00	10,00,00,000.00
Fixed Deposits - General Fund	8,77,06,715.00	9,60,87,266.00
	18,77,06,715.00	19,60,87,266.00
By Current Assets		
Loans and Advances		
Accrued Interest On Fixed Deposit	-	13,97,822.00
Advance - Land	45,000.00	-
Advance to Major/Minor Research Projects	-	2,05,43,106.65
Advance to Others	3,53,24,99,282.18	18,01,24,784.29
Advance to Suppliers & Contractors	9,97,54,805.57	12,21,06,753.14
Electronic Cash Ledger	2,44,75,334.35	2,23,68,495.94
Mobilisation Advance	1,43,92,45,171.00	-
Prepaid Expenses	1,99,21,940.96	3,23,45,006.85
Staff Advance	95,05,623.00	1,02,73,406.00
Tax Deducted At Source Receivable	1,85,08,948.86	1,62,55,629.70
	5,14,39,56,105.92	40,54,15,004.57
Sundry Debtors		
Instalment Fee Receivable	3,07,81,96,662.75	8,38,47,270.00
Receivables	8,46,21,505.81	5,93,65,174.14
Rent Receivable	-	93,88,897.94
	3,16,28,18,168.56	15,26,01,342.08
Inter Unit Transfers - Asset	6,83,39,61,562.34	2,18,30,11,533.18



CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021



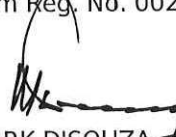

PARTICULARS	YEAR ENDED 31ST MARCH 2021	YEAR ENDED 31ST MARCH 2020
	Rs Ps	Rs Ps
Deposits		
Electricity Deposit	-	1,90,646.00
Other Deposits	83,57,653.00	1,15,43,360.57
	83,57,653.00	1,17,34,006.57
	15,14,90,93,489.82	2,75,27,61,886.40
By CLOSING BALANCES		
Cash Balances	15,547.63	28,748.63
Bank Balances	83,45,41,893.82	1,70,95,80,493.94
	83,45,57,441.45	1,70,96,09,242.57
Grand Total	58,97,03,01,777.22	14,33,09,28,508.66

We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2021 represents a true and fair view of transactions of the year

<p style="text-align: center;"> Fr. Abraham V.M. Vice Chancellor</p> <p style="text-align: center;"> Fr. Jobi Xavier Chief Finance Officer</p> <p style="text-align: center;"><i>Chief Finance Officer</i> CHRIST (Deemed to be University) Bengaluru - 560 029</p> <p>Place : Bangalore Date : 12 February 2022 <i>Vice Chancellor</i></p>	<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 002014S</p> <p style="text-align: center;"> MARK D'SOUZA Proprietor</p> <p style="text-align: center;"> No : 027542 UDIN : 22027542ADJZNE6744</p>
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CHRIST (Deemed to be University)
Bengaluru - 560 029

**CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	SCH	AS AT 31 MARCH 2021	AS AT 31 MARCH 2020
SOURCES OF FUNDS			
Capital Fund	1	26,39,52,723.24	26,25,54,724.24
Corpus Fund	2	5,00,00,000.00	5,00,00,000.00
General Fund	3	4,30,81,55,109.77	3,19,95,43,922.27
Restricted Funds	4	1,81,30,824.21	1,46,62,702.84
Current Liabilities	5	10,11,37,67,469.45	4,82,05,16,370.20
Total		14,75,40,06,126.67	8,34,72,77,719.55
APPLICATION OF FUNDS			
Property, Plant and Equipment	6	5,60,41,45,154.72	4,98,69,03,489.77
Investments	7	20,03,50,115.00	19,79,98,080.00
Current Assets	8	8,94,95,10,856.95	3,16,23,76,149.78
Total		14,75,40,06,126.67	8,34,72,77,719.55
Significant Accounting Policies and Notes on accounts		18	
The schedules referred to above and notes to accounts form an integral part of the Financial Statements			As per our report of even date
<p style="text-align: center;">  Fr. Abraham V.M. Vice Chancellor </p> <p style="text-align: center;">  Fr. Jobi Xavier Chief Finance Officer </p> <p style="text-align: center;"> <i>Chief Finance Officer</i> CHRIST (Deemed to be University) <i>Bengaluru - 560 029</i> </p> <p>Place : Bangalore Date : 12 February 2022 <i>Vice Chancellor</i></p>		<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 002014S</p> <p style="text-align: center;">  MARK D'SOUZA Proprietor M.No : 027542 UDIN : 22027542ADJZNE6744 </p> <p style="text-align: center;">  </p>	

CHRIST (Deemed to be University)
Bengaluru - 560 029

CHRIST TRUST (DEEMED TO BE UNIVERSITY)
UNIVERSITY CONSOLIDATED ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2021	YEAR ENDED 31 MARCH 2020
INCOME			
Fees Collections	9	3,35,94,92,433.28	2,46,75,03,886.38
Grants / Subsidies Received	10	12,07,82,316.48	8,89,81,226.22
Income From Investments	11	11,88,94,889.33	8,51,17,276.38
Other Income	12	11,76,97,824.17	16,80,95,808.77
Total		3,71,68,67,463.26	2,80,96,98,197.75
EXPENDITURE			
Personnel Expenses	13	1,56,96,45,867.08	1,45,49,86,358.00
Academic/ Research Expenses	14	7,03,27,529.79	6,05,29,754.71
Administrative Expenses	15	31,12,97,153.77	33,20,15,957.84
Repairs & Maintenance	16	17,10,05,240.83	22,72,77,411.42
Other Expenses	17	16,13,96,569.29	26,17,91,005.84
Depreciation		32,45,36,941.00	32,68,69,066.00
Total		2,60,82,09,301.76	2,66,34,69,553.81
SURPLUS / (DEFICIT)		1,10,86,58,161.50	14,62,28,643.94

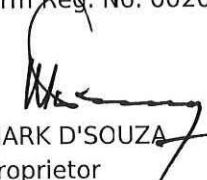
Significant Accounting Policies and Notes on accounts

18

The schedules referred to above and notes to accounts form an integral part of the Financial Statements

As per our report of even date

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 002014S


MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 22027542ADJZNE6744





Fr. Abraham V.M.
Vice Chancellor



Fr. Jobi Xavier
Chief Finance Officer

Place : Bangalore
Date : 12 February 2022
Vice Chancellor

Chief Finance Officer
CHRIST (Deemed to be University)
Bengaluru - 560 029

CHRIST (Deemed to be University)
Bengaluru - 560 029