

10.2. Budget Allocation, Utilization and Public Accounting at Institute level (15)

Summary of current financial year's budget and actual expenditure incurred (for the institution exclusively) in the three previous financial years.

Total Income at Institute level: For CFY, CFYm1, CFYm2 & CFYm3

CFY: Current Financial Year –

CFYm1 (Current Financial Year minus 1),

CFYm2 (Current Financial Year minus 2), and

CFYm3 (Current Financial Year minus 3)

Table 1: Institute Income and Expenditure for CFY 2023-24

Total Income in CFY (Till 30.09.2023) (Rs.): 289742905.00				Actual expenditure in CFY (Till 30.09.2023) (Rs.): 295980800.00			Total No. of students in CFY: 1905
Fee	Govt.	Grant (s)	Other Sources (specify)	Recurring including Salaries	Non- recurring	Special Projects/Any other, specify	Expenditure per student
288018100.00	--	--	1724805.00	255211300.00	40769500.00	--	155370.00

Table 2: Institute Income and Expenditure for CFYm1 2022-23

Total Income in CFYm1 (Rs.): 270684756.00				Actual expenditure in CFYm1 (Rs.): 314284454.00			Total No. of students in CFYm1: 1930
Fee	Govt.	Grant (s)	Other Sources (specify)	Recurring including Salaries	Non- recurring	Special Projects/Any other, specify	Expenditure per student
269089954.00	--	--	1594802.00	256998655.00	57285799.00	--	162842.00




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Table 3: Institute Income and Expenditure for CFYm2 2021-22

Total Income in CFYm2 (Rs.): 242903310.00				Actual expenditure in CFYm2 (Rs.): 226649250.00			Total No. of students in CFYm2: 1818
Fee	Govt.	Grant (s)	Other Sources (specify)	Recurring including Salaries	Non- recurring	Special Projects/Any other, specify	Expenditure per student
241226709.00	--	--	1676601.00	177812597.00	48836653.00	--	124670.00

Table 4: Institute Income and Expenditure for CFYm3 2020-21

Total Income in CFYm3 (Rs.): 138865896.00				Actual expenditure in CFYm3 (Rs.): 165392385.00			Total No. of students in CFYm3: 1916
Fee	Govt.	Grant (s)	Other Sources (specify)	Recurring including Salaries	Non- recurring	Special Projects/Any other, specify	Expenditure per student
137305210.00	-	-	1560686.00	128170065.00	37222320.00	-	86322.00



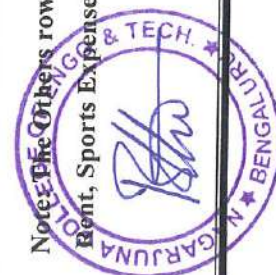
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Table 5: Institute Budget and Expenditure for Assessment Years 2023-24, 2022-23, 2021-22 and 2020-21

Items	Budgeted in CFY 2023-24 (Till 30.09.2023) (Rs.)	Actual expenses in CFY (Till 30.09.2023) 2023-24 (Rs.)	Budgeted in CFYm1- 2022-23 (Rs.)	Actual Expenses in CFYm1- 2022-23 (Rs.)	Budgeted in CFYm2- 2021-22 (Rs.)	Actual expenses in CFYm2- 2021-22 (Rs.)	Budgeted in CFYm3- 2020-21 (Rs.)	Actual Expenses in CFYm3- 2020-21 (Rs.)
Infrastructure Built-Up	44700000.00	39067000.00	46500000.00	48401805.00	42650000.00	41189561.00	33000000.00	35363397.00
Library	2460000.00	2403050.00	2650000.00	2161747.00	1850000.00	1502957.00	1750000.00	1660873.00
Laboratory equipment	2200000.00	1702500.00	7700000.00	8883994.00	8200000.00	7647092.00	1500000.00	1856923.00
Laboratory consumables	190000.00	178300.00	55000.00	64315.00	200000.00	188627.00	0.00	0.00
Teaching and non-teaching staff salary	168500000.00	167923000.00	169500000.00	173065347.00	130500000.00	119286590.00	93000000.00	83689816.00
Maintenance and spares	33500000.00	32714000.00	19400000.00	28783914.00	14300000.00	18153614.00	19450000.00	13178484.00
R&D	1000000.00	765000.00	1000000.00	262598.00	1000000.00	159600.00	1000000.00	0.00
Training and Travel	6400000.00	5082850.00	3500000.00	3693174.00	4250000.00	4599798.00	1800000.00	502192.00
Miscellaneous expenses *	18100000.00	17834000.00	18000000.00	18531594.00	10900000.00	13464846.00	10200000.00	10832757.00
Others, specify	29460000.00	28311100.00	28675000.00	30435966.43	16825000.00	20456565.00	20900000.00	18305943.00
Total	306510000.00	295980800.00	296980000.00	314284454.00	230675000.00	226649250.00	182600000.00	165392385.00

Note: The Others row include Function Expenses, Affiliation & Accreditation Expenses, Bank Charges, Consultancy Charges, Interest To Bank, Land Lease Rent, Sports Expenses, Staff-Welfare, Students Welfare, EDC Charges etc.



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10.2.1. Adequacy of budget allocation (5)

(The institution needs to justify that the budget allocated over the years was adequate)

Budget requirements under 'recurring' and 'non-recurring' heads are collected from every departments and sections before the commencement of the financial year. Allocations are made as per the availability of funds. Spending is monitored by the accounts section. Supplementary allocations are made in special cases. The institution carefully monitors the expenses so that the necessities are met without affecting the smooth working of the institution. The management has been very efficiently doing this over the past several years that the institution never had any serious budget crunch that affected the functioning of the college.

Sl No	Assessment Year	Budget Allocated in Rs.	Actual Expenditure in Rs.	Adequate/Non Adequate
1	CFY (2023-24) (Till 30.09.2023)	306510000.00	295980800.00	Adequate
2	CFYm1 (2022-23)	296980000.00	314284454.00	Adequate
3	CFYm2 (2021-22)	230675000.00	226649250.00	Adequate
4	CFYm3 (2020-21)	182600000.00	165392385.00	Adequate

Table 10.2.1.1: Institute planned budget and expenditure

During the fiscal year CFYm3 (2020-2021), despite the challenges posed by the COVID-19 pandemic, a deduction of Rs 150 lakh was implemented from the salaries, leading to a reduction in actual expenditure compared to the budgeted amount. As a result, the budget is considered adequate.

Amidst the COVID-19 pandemic during the CFYm2 (2021-2022), fiscal year, a deduction of Rs 75 lakh was made from salaries, resulting in the actual expenditure being lower than the budgeted amount. Consequently, the budget is deemed satisfactory and considered adequate.

During CFYm1 (2022-2023), the actual expenditure rose by Rs 201.3 lakh due to the payment of previously deducted salaries during the COVID-19 period. As a result, the surplus budget of the previous 2 years was utilized during 2022-23. Hence the actual expenditure was more than the budgeted amount and this excess expenditure was met out of the OD account. This utilization has strengthened the sufficiency of the budget and is considered adequate.

During CFY (2023-2024), the college budget for the fiscal period was set at Rs. 30 crore. However, the actual expenditure incurred till September 2023 and projected expenditure for next three months is amounted to Rs.29 crore and hence budget is considered as adequate.



10.2.2. Utilization of allocated funds (5)

(The institution needs to state how the budget was utilized during the last three years)

Funds are allocated by the Management. Department Heads/Section-in-charges are intimated of the extent of funds allocated against their budget proposals. Major works like construction, up-gradation of existing infrastructure are executed by the management. Procurement and maintenance of common utilities, house-keeping, procurement of furniture, lab equipment, books and journals, computers, etc. are made by the centralized purchase department.

Actions for procurement of lab equipment, up-gradation of existing lab facilities, purchase of consumables etc. are initiated from the respective departments and the funds are released on a case by case basis from the accounts department.

During the last three years, the budget was utilized to meet expenses such as infrastructure development, purchase of equipment, expenses towards consumables and contingencies, travel etc.

Every year about 70% of the budget is spent on staff salary, 10% on infrastructure development, about 10% on purchase of equipment & consumables and the remaining 10% on other expenses.

Sl. No.	Assessment Year	Budget Allocated in Rs.	Actual Expenditure in Rs.	Percentage of Utilization
1	CFY (2023-24) (Till 30.09.2023)	306510000.00	295980800.00	97%
2	CFYm1 (2022-23)	296980000.00	314284454.00	106%
3	CFYm2 (2021-22)	230675000.00	226649250.00	98%
4	CFYm3 (2020-21)	182600000.00	165392385.00	91%

Table 10.2.2.1: Utilization of funds

10.2.3. Availability of the audited statements on the institute's website(5)

(The institution needs to make audited statements available on its website)

The audited statements of accounts of the college are made available on the college website at the below links,

1. <https://ncet.co.in/wp-content/uploads/2023/12/NCET-Balance-Sheet-2022-23-compressed.pdf>
2. <https://ncet.co.in/wp-content/uploads/2023/10/NCET-Audit-Statement-2021-22.pdf>
3. <https://ncet.co.in/wp-content/uploads/2023/10/NCET-BALANCE-SHEET-2020-21.pdf>

10.3. Program Specific Budget Allocation, Utilization (30)

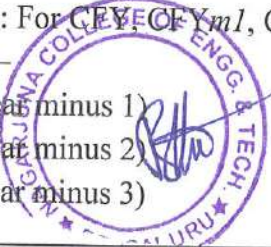
Total Budget at program level: For CFY, CFYm1, CFYm2 & CFYm3

CFY: Current Financial Year –

CFYm1 (Current Financial Year minus 1)

CFYm2 (Current Financial Year minus 2)

CFYm3 (Current Financial Year minus 3)



10.3. Program Specific Budget Allocation, Utilization (30)

Total Budget at program level: For CFY, CFYm1, CFYm2 & CFYm3

CFY: Current Financial Year – CFYm1 (Current Financial Year minus 1) CFYm2 (Current Financial Year minus 2) CFYm3 (Current Financial Year minus 3)

Program: Computer Science and engineering

Table 1: Program specific budget allocation for CFY 2023-24


Total Budget in CFY (Till 30.09.2023) (Rs.): 1435000.00		Actual expenditure in CFY (Till 30.09.2023) (Rs.): 985601.00		Total No. of students in CFY : 569
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
553000.00	882000.00	168594.00	817007.00	1732.00

Table 2: Program specific budget allocation for CFYm1 2022-23

Total Budget in CFYm1 (Rs.): 1310000.00		Actual expenditure in CFYm1 (Rs.): 1341544.00		Total No. of students in CFYm1 : 527
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
250000.00	1060000.00	282200.00	1058344.00	2545.62

Table 3: Program specific budget allocation for CFYm2 2021-22

Total Budget in CFYm2 (Rs.): 1450000.00		Actual expenditure in CFYm2 (Rs.): 1299031.00		Total No. of students in CFYm2 : 452
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
250000.00	1200000.00	155760.00	1143271.00	2873.00


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Table 4: Program specific budget allocation for CFYm3 2020-21

Total Budget in CFYm3 (Rs.): 1165000.00		Actual expenditure in CFYm3 (Rs.): 800687.00		Total No. of students in CFYm3 : 411
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
400000.00	765000.00	10139.00	790548.00	1948.00

Table 5: Program specific budget and expenses for assessment years 2023-24, 2022-23, 2021-22 and 2020-21

Computer Science and Engineering								
Items	Budgeted in CFY (Till 30.09.2023) 2023-24 (Rs.)	Actual expenses in CFY (Till 30.09.2023) 2023-24 (Rs.)	Budgeted in CFYm1- 2022-23 (Rs.)	Actual Expenses in CFYm1- 2022-23 (Rs.)	Budgeted in CFYm2- 2021-22 (Rs.)	Actual expenses in CFYm2- 2021-22 (Rs.)	Budgeted in CFYm3- 2020-21 (Rs.)	Actual Expenses in CFYm3- 2020-21 (Rs.)
Laboratory equipment	553000.00	168594.00	250000.00	283200.00	250000.00	155760.00	400000.00	10139.00
Software	50000.00	0.00	50000.00	18250.00	50000.00	13750.00	50000.00	64383.00
Laboratory consumable	150000.00	86274.00	25000.00	51000.00	25000.00	33984.00	30000.00	25100.00
Maintenance and spares	302000.00	310748.00	325000.00	726463.00	505000.00	542206.00	150000.00	254550.00
R & D	200000.00	166625.00	200000.00	28327.00	200000.00	245219.00	200000.00	137951.00
Training and Travel	140000.00	238360.00	440000.00	216304.00	400000.00	293112.00	300000.00	288564.00
Miscellaneous expenses *	40000.00	15000.00	20000.00	18000.00	20000.00	15000.00	35000.00	20000.00
Total	1435000.00	985601.00	1310000.00	1341544.00	1450000.00	1299031.00	1165000.0	800687.00


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10.3.2 Adequacy of budget allocation (10)

(Institution needs to justify that the budget allocated over the assessment years was adequate for the program)

Budget requirements under 'recurring' and 'non-recurring' heads are collected from every departments and sections before the commencement of the financial year. Allocations are made as per the availability of funds. Spending is monitored by the accounts section. Supplementary allocations are made in special cases. The institution carefully monitors the expenses so that the necessities are met without affecting the smooth working of the institution. The management has been very efficiently doing this over the past several years that the institution never had any serious budget crunch that affected the functioning of the college.

Program: Computer Science and Engineering

SI No	Assessment Year	Budget Allocated in Rs.	Actual Expenditure in Rs.	Adequate/Non Adequate
1	CFY (2023-24) (Till 30.09.2023)	1435000.00	985601.00	Adequate
2	CFYm1 (2022-23)	1310000.00	1341544.00	Adequate
3	CFYm2 (2021-22)	1450000.00	1299031.00	Adequate
4	CFYm3 (2020-21)	1165000.00	800687.00	Adequate

Table 10.3.1.1: Program budget and expenditure


10.3.3 Utilization of allocated funds (20)

(Institution needs to state how the budget was utilized during the last three assessment years)

Funds are allocated by the Management. Department Heads/Section-incharges are intimated of the extent of funds allocated against their budget proposals. Major works like construction, up-gradation of existing infrastructure are executed by the management. Procurement and maintenance of common utilities, procurement of furniture, lab equipment, books and computers, etc. are made by the centralized purchase department.

Actions for procurement of lab equipment, up-gradation of existing lab facilities,


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purchase of consumables etc. are initiated from the respective departments and the funds are released on a case by case basis from the accounts department.


During the last three years, the budget was utilized to meet expenses such as purchase of equipment, expenses towards consumables and contingencies, travel etc.



Program: Computer Science and Engineering

Sl No	Assessment Year	Budget Allocated in Rs.	Actual Expenditure in Rs.	Percentage of Utilization
1	CFY (2023-24) (Till 30.09.2023)	1435000.00	985601.00	68.68%
2	CFYm1 (2022-23)	1310000.00	1341544.00	102.00%
3	CFYm2 (2021-22)	1450000.00	1299031.00	89.58%
4	CFYm3 (2020-21)	1165000.00	800687.00	68.72%

Table 10.3.2.1: Utilization of Allocated funds


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Program Specific Budget Allocation, Utilization

Total Budget at program level: For CFY, CFY_{m1}, CFY_{m2} & CFY_{m3}

CFY: Current Financial Year – CFY_{m1} (Current Financial Year minus 1)

CFY_{m2} (Current Financial Year minus 2) CFY_{m3} (Current Financial Year minus 3)

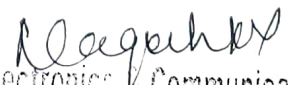
Table 1: Program specific budget allocation for CFY 2023-24

Total Budget in CFY (Rs.): 7,89,000		Actual expenditure in CFY (Rs.): 4,40,828		Total No. of students in CFY : 397
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
5,44,000	2,45,000	2,29,836	2,10,992	1,110

Table 2: Program specific budget allocation for CFY_{m1} 2022-23

Total Budget in CFY _{m1} (Rs.): 10,23,080		Actual expenditure in CFY _{m1} (Rs.):5,98,000		Total No. of students in CFY _{m1} : 421
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
8,11,000	2,12,080	4,86,802	1,11,198	1,420


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Table 3: Program specific budget allocation for CFYm2 2021-22


Total Budget in CFYm2 (Rs.): 16,35,310		Actual expenditure in CFYm2 (Rs.): 9,67,000		Total No. of students in CFYm2 : 398
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
6,51,500	9,83,810	1,00,000	8,67,000	2,429


Table 4: Program specific budget allocation for CFYm3 2020-21

Total Budget in CFYm3 (Rs.): 344450		Actual expenditure in CFYm3 (Rs.): 475915		Total No. of students in CFYm3 : 351
Non recurring (Rs.)	Recurring (Rs.)	Non Recurring (Rs.)	Recurring (Rs.)	Expenditure per student (Rs.)
1,35,000	2,09,450	77,106	3,98,809	1,356

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Electronics and Communication Engineering								
Items	Budgeted in CFY2023-24 (Rs.)	Actual expenses in CFY (2023-24 (Rs.)	Budgeted in CFYm1-2022-23 (Rs.)	Actual Expenses in CFYm1-2022-23 (Rs.)	Budgeted in CFYm2-2021-22 (Rs.)	Actual expenses in CFYm2-2021-22 (Rs.)	Budgeted in CFYm3-2020-21 (Rs.)	Actual Expenses in CFYm3-2020-21 (Rs.)
Laboratory equipment	1,04,000	1,12,336	1,61,000	2,84,802	4,51,000	00	95,000	10,139
Software	75,000	0	0	0	7,50,000	7,67,000	20000	42,922
Laboratory consumable	45,000.00	13,492	22,080	24,143	18,810	10000	24450	0.00
Maintenance and spares	23,000.00	59,000	20000	10000	10000	00	15,000	1,52,821
R & D	1,60,000	1,17,500	6,50,000	2,02,000	200000	100000	20,000	66,967
Training and Travel	1,10,000	88,500	1,20,000	67,400	1,95,000	85000	1,70,000	1,93,066
Miscellaneous expenses *	2,72,000	50000	50000	10000	10000	5000	0.0	10,000
Total	7,89,000	4,40,828	10,23,080	5,98,000	16,35,310	9,67,000	3,44,450	4,75,915



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10.2.2. Utilization of allocated funds (5)
Program: Electronics and communication

Sl. No.	Assessment Year	Budget Allocated in Rs.	Actual Expenditure in Rs.	Percentage of Utilization
1	CFY (2023-24)	7,89,000	4,40,828	56%
2	CFYm1 (2022-23)	10,23,080	5,98,000	58%
3	CFYm2 (2021-22)	16,35,310	9,67,000	59%
4	CFYm3 (2020-21)	3,44,450	4,75,915	138%


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