



हैदराबाद विश्वविद्यालय
University of Hyderabad



प्रतिष्ठित संस्थान
INSTITUTION OF EMINENCE

वार्षिक लेखा
ANNUAL ACCOUNTS
2022-2023

प्रो. सी.आर. राव मार्ग, गच्चीबावली,
पी.ओ. केंद्रीय विश्वविद्यालय, हैदराबाद,
Prof. C.R. Rao Road, Gachibowli,

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University of Hyderabad

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No.PDA(C)/CEA/UoH/SAR.2022-23/2023-24

Date: 14.09.2023

सेवा में,
सचिव,
भारत सरकार, शिक्षा मंत्रालय,
नई दिल्ली

महोदय,

विषय: हैदराबाद विश्वविद्यालय के वर्ष 2022-23, के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report on the Accounts of University of Hyderabad, for the year 2022-23, Annexure thereof and one copy of the Annual Accounts of the University for the year 2022-23, are forwarded herewith for placing before both the Houses of Parliament.

The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

संल:यथोपरि

भवदीय,

हस्ताक्षरित

प्रधान निदेशक लेखापरीक्षा (केंद्रीय)
Principal Director of Audit (Central)

No.PDA(C)/CEA/UoH/SAR.2022-23/2023-24

Date: 14.09.2023

Copy to: Prof. B.J.Rao, Vice-Chancellor, University of Hyderabad, along with one copy of Annual Accounts for the year 2022-23 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2022-23 (2 sets), to this Office.

संल:यथोपरि



(Ch.V. Sai Prasad)

Director/ Central Expenditure Audit
O/o Principal Director of Audit (Central)

(A)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of University of Hyderabad for the year ended 31 March 2023

We have audited the attached Balance Sheet of University of Hyderabad, as at 31 March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971, read with Section 29 (1) of The University of Hyderabad Act, 1974. These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit, except the Control Registers as mentioned under General-SI.no.2 of this Report, which were not produced to Audit.

(B)

ii. The Balance Sheet and Income & Expenditure Account/ Receipts & Payments Account dealt with by this Report have been drawn in the Format of Accounts, prescribed by Government of India, Ministry of Education, for Central Higher Educational Institutions.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Application of Funds

A.1.1 Fixed Assets-Net Block –₹ 463.99 crore

A.1.1.1 Reference Number: OBS-836216

Fixed Assets capitalised during the year included assets worth ₹8,29,69,900 purchased and installed in earlier years as the same were not capitalised in the year of their purchase/installation, which is in contravention of the principles of accounting. Further, depreciation over the period from their installation was not accounted for in the Annual Accounts. Further, the details of capitalisation of assets pertaining to previous years was also not disclosed suitably in Notes on Account (Schedule 24).

B Significant Accounting Policies

B.1 Reference Number: OBS-772125

An amount of ₹1,49,040 incurred towards patents application fee was treated as revenue expenditure (Schedule 16). However, the policy of the University relating to treatment of expenditure incurred towards obtaining patents was not suitably disclosed.

C. General

C.1 Reference Number: OBS-782521

(c)

An amount of ₹11,61,831 paid towards Dress Allowance of Security Officer, Group C and Group D Employees was booked under Administrative and General Expenses as 'Liveries' (OH-31) instead of under Staff Payments & Benefits (Establishment expenses -OH-36). This needs to be rectified.

D. Grants in aid

UoH received an amount of ₹346.41¹ crore towards Grants-in-aid during the year and utilised fully as on 31 March 2023. Further, the following grants were released during the year:

- i) HRDC - ₹ 0.64 crore
- ii) HEFA (Principal) - ₹ 17.19 crore
- iii) HEFA (interest) - ₹ 5.63 crore

E. Management Letter

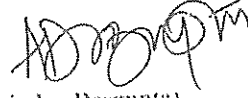
Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad, through a Management Letter issued separately for remedial/corrective action.

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

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

¹ GIA-Salary: ₹221.09 crore; GIA-General: ₹120.75 crore; GIA-Creation of Capital Assets: ₹4.57 crore

- (a) In so far as it relates to the Balance Sheet, of the state of affairs of the University of Hyderabad as at 31 March 2023; and
- (b) In so far as it relates to the Income & Expenditure Account of the **Deficit** for the year ended on that date.



(Anindya Dasgupta)
Principal Director of Audit (Central), Hyderabad

ANNEXURE

- 1. Adequacy of Internal Audit:** The Annual Action Plan of Internal Audit was not drawn and hence internal audit of Schools/Departments and Non-Academic Departments including Central Facilities was not conducted for the year 2022-23.
- 2. Adequacy of Internal Control System:** The Internal control System is inadequate as the Internal Audit is not adequate.
- 3. System of Physical Verification of Fixed Assets:** Physical verification of Fixed Assets was conducted for the year 2022-23.
- 4. System of Physical Verification of Inventory:** Physical verification of Inventory was conducted for the year 2022-23.
- 5. Regularity in Payments of Statutory Dues:** Statutory dues were paid regularly.




(Ch.V. Sai Prasad)
Director/ Central Expenditure Audit
O/o Principal Director of Audit (Central)

Reply to Separate Audit Report of the Comptroller and Auditor General of India on accounts of the University of Hyderabad (UoH), Hyderabad for the year ended 31 March 2023

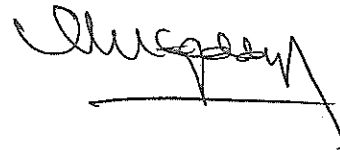
Comments of the Audit	Reply
<p>We have audited the attached Balance Sheet of University of Hyderabad, as at 31 March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971, read with Section 29 (1) of The University of Hyderabad Act, 1974. These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.</p>	<p>Factual note</p>
<p>2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.</p>	<p>Factual note</p>
<p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	<p>Factual note</p>
<p>4. Based on our audit, we report that:</p>	
<p>i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit, except the Control Registers as mentioned under General-SI.no.2 of this Report, which were not produced to Audit.</p>	<p>Factual note All the Control Registers were produced to the Audit</p>
<p>ii. The Balance Sheet and Income & Expenditure Account/ Receipts & Payments Account dealt with by this Report have been drawn in the Format of Accounts, prescribed by Government of India, Ministry of Education, for Central Higher Educational Institutions.</p>	<p>Factual statement</p>
<p>iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.</p>	<p>Factual statement</p>

iv. We further report that:	
A. Balance Sheet	
A1. Application of Funds	
A.1.1 Fixed Assets-Net Block - ₹463.99 Crore	Factual Statement
A.1.1.1 Reference Number: OBS-836216 Fixed Assets capitalised during the year included assets worth ₹8,29,69,900 purchased and installed in earlier years as the same were not capitalised in the year of their purchase/installation, which is in contravention of the principles of accounting. Further, depreciation over the period from their installation was not accounted for in the Annual Accounts. Further, the details of capitalisation of assets pertaining to previous years was also not disclosed suitably in Notes on Account (Schedule 24).	For 2022-23, the depreciation was provided for all capitalized assets as per the scheduled depreciation rates per the university's accounting policy. However, as observed, the previous year's depreciation will also be provided in the next financial year.
B. Significant Accounting Policies	
B.1 Reference Number: OBS-772125 An amount of ₹1,49,040 incurred towards patents application fee was treated as revenue expenditure (Schedule 16). However, the policy of the University relating to treatment of expenditure incurred towards obtaining patents was not suitably disclosed.	As per the guidance notes forwarded by the MoE vide Lr.no.29-4/2012-IFD Dated 17.04.2015, under sl. no.2 of Academic Expenses-F. Research Activities (page no.26), under schedule 16, clearly mentions the 'Patent Application fee'. Accordingly, the University has been classifying under Sch.16 since the new format of accounts began, i.e.FY.2014-15. Thus, classification is made aptly. However, the observation is noted to review and adopt a suitable accounting policy for future compliance and to avoid ambiguity.
C. General	
C.1 Reference Number: OBS-782521 An amount of ₹11,61,831 paid towards Dress Allowance of Security Officer, Group C and Group D Employees was booked under Administrative and General Expenses as 'Liveries' (OH-31) instead of under Staff Payments & Benefits (Establishment expenses -OH-36). This needs to be rectified.	As per the uniform format for the purchase of uniforms/dresses, etc., are used to book under the 'Liveries' head under sch.17-Administrative & General Expenses as per the uniform accounting formats. Thus, classified as the head is available under Sch.17. as the expenditure was also met from the University recurring Head (OH31) and not from the salary head OH-36. As per the utilization of the budget, the expenditure is classified aptly. However, the suggestion of the audit is noted to meet from the Salary Head (OH-36) and disclose accordingly. However, there is no change/impact in the overall expenditure of the University shown for the year 2022-23.
D. Grants in aid UoH received an amount of ₹346.41 ¹ crore towards Grants-in-aid during the year and utilised fully as on 31 March 2023. Further, the following grants were released during the year: i)HRDC - ₹ 0.64 crore ii)HEFA (Principal) - ₹ 17.19 crore iii)HEFA (interest) - ₹ 5.63 crore	Factual Statement


 वित्त अधिकारी / Finance Officer
 हैदराबाद विश्वविद्यालय / University of Hyderabad
 केन्द्रीय विश्वविद्यालय डा. घ./Central University P.O.
 हैदराबाद / Hyderabad-500 046. Telangana

<p>E. Management Letter Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad, through a Management Letter issued separately for remedial/corrective action.</p>	<p>Noted</p>
<p>v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.</p>	<p>Factual Statement</p>
<p>vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India: a) In so far as it relates to the Balance Sheet, of the state of affairs of the University of Hyderabad as at 31 March 2023; and b) In so far as it relates to the Income & Expenditure Account of the Deficit for the year ended on that date.</p>	<p>Factual Statement</p>

1 GIA-Salary: ₹221.09 crore; GIA-General: ₹120.75 crore; GIA-Creation of Capital Assets: ₹4.57 crore



वित्त अधिकारी / Finance Officer
हैदराबाद विश्वविद्यालय / University of Hyderabad
केन्द्रीय विश्वविद्यालय डा. घ./Central University P.O.
हैदराबाद / Hyderabad-500 046. Telangana

Annexure

<p>1. Adequacy of Internal Audit: The Annual Action Plan of Internal Audit was not drawn and hence internal audit of Schools/Departments and Non-Academic Departments including Central Facilities was not conducted for the year 2022-23.</p>	<p>The University has an Internal audit wing that covers all the major and significant transactions through its concurrent audit i.e., pre-audit / pre-checks. All the major transactions are pre-audited before the issue of work orders/office orders/making the payment, including Pay Fixations, Pension payments, Work Bills, etc., to prevent errors up front. However, the observations of the Audit are noted for the conduct of various departments/schools in addition to the existing pre-audit.</p>
<p>2. Adequacy of Internal Control System: The Internal control System is inadequate as the Internal Audit is not adequate.</p>	<p>Factual Statement</p>
<p>3. System of Physical Verification of Fixed Assets: Physical verification of Fixed Assets was conducted for the year 2022-23.</p>	<p>Factual Statement</p>
<p>4. System of Physical Verification of Inventory: Physical verification of Inventory was conducted for the year 2022-23.</p>	<p>Factual Statement</p>
<p>5. Regularity in Payments of Statutory Dues: Statutory dues were paid regularly</p>	<p>Factual Statement</p>



वित्त अधिकारी / Finance Officer
हैदराबाद विश्वविद्यालय / University of Hyderabad
केन्द्रीय विश्वविद्यालय डा. घ./Central University P.O.
हैदराबाद / Hyderabad-500 046. Telangana

BALANCE SHEET

UNIVERSITY OF HYDERABAD

BALANCE SHEET AS AT 31st MARCH, 2023

SOURCES OF FUNDS	Sch.	₹	Current Year 2022-23	₹	Previous Year 2021-22	₹
CAPITAL FUND	1		(9,06,92,38,369)		(8,37,20,01,608)	
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2		1,88,49,28,773		2,83,20,06,073	
CURRENT LIABILITIES & PROVISIONS	3		17,42,58,41,675		15,82,78,36,330	
TOTAL			10,24,15,32,079		10,28,78,40,795	
APPLICATION OF FUNDS						
FIXED ASSETS-NET BLOCK	4					
Tangible Assets		4,57,31,30,442		3,95,82,49,581		
Intangible Assets		6,68,21,553	4,63,99,51,995	1,80,86,933	3,97,63,36,514	
CAPITAL WORK IN PROGRESS	4		48,27,04,243		44,79,32,437	
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5					
Long term		1,05,08,73,809		2,12,92,60,812		
Short Term		53,99,21,520	1,59,07,96,329	39,05,73,174	2,51,98,33,986	
INVESTMENTS OTHERS	6					
CURRENT ASSETS	7		1,44,50,63,010		1,51,94,71,369	
LOANS,ADVANCES & DEPOSITS	8		2,08,30,16,502		1,82,42,66,489	
TOTAL			10,24,15,32,079		10,28,78,40,795	

SIGNIFICANT ACCOUNTING POLICIES 23

NOTES ON ACCOUNTS 24

S. Srinivas
Deputy Registrar
Finance & Accounts
University of Hyderabad
Hyderabad - 500 046.

Accepted. *Srinivas*
SAs / CEA-07

Srinivas
वित्त अधिकारी/Finance officer
हैदराबाद विश्वविद्यालय/University of Hyderabad
केंद्रीय विश्वविद्यालय डा.घ./Central University P.O.
हैदराबाद/Hyderabad- 500 046

INCOME AND EXPENDITURE

UNIVERSITY OF HYDERABAD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2023

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
		₹	₹
INCOME:			
Academic Receipts	9	9,55,66,709	12,22,75,660
Grants/Subsidies	10	3,26,85,07,641	2,91,87,20,547
Grants/Subsidies- HEFA repayment of Interest	10A	5,66,76,063	4,54,31,651
Income from Investments	11	-	-
Interest Earned	12	26,47,995	36,38,453
Other Income	13	2,84,33,564	1,70,62,633
Prior Period Income	14	1,00,60,510	94,30,670
TOTAL (a)		3,46,18,92,482	3,11,65,59,614
EXPENDITURE:			
Staff Payments and Benefits(Establishment Expenses)	15	3,77,54,79,900	5,39,53,64,173
Academic Expenses	16	5,33,96,433	6,71,35,058
Administrative and General Expenses	17	54,16,39,117	29,58,15,323
Transport Expenses	18	44,18,427	34,38,290
Repairs & Maintenance	19	6,06,09,297	7,25,10,636
Finance Costs	20	5,66,76,063	4,54,31,651
Depreciation	4	33,78,81,976	32,25,89,296
Other Expenses	21	-	-
Prior Period Expenses	22	40,28,423	1,41,71,230
TOTAL (b)		4,83,41,29,636	6,21,64,55,657
Balance being excess of income over expenditure(a-b)		(1,37,22,37,154)	(3,09,98,96,043)
Transferred to/from Designated fund		-	-
Building Fund		-	-
Others		-	-
Balance being surplus/(deficit) carried to Capital Fund		(1,37,22,37,154)	(3,09,98,96,043)

SIGNIFICANT ACCOUNTING POLICIES

23

NOTES ON ACCOUNTS

24

Deputy Registrar
Finance & Accounts
University of Hyderabad
Hyderabad - 500 046.

(Signature)
SAS/CEA-02

(Signature)
वित्त अधिकारी / Finance Officer
हैदराबाद विश्वविद्यालय / University of Hyderabad
केन्द्रीय विश्वविद्यालय डा. घ./Central University P.O.
हैदराबाद / Hyderabad-500 046. Telangana

Schedules forming Part of Balance Sheet as at 31st March, 2023

SCHEDULE - 1 CAPITAL FUND

Particulars	Current Year 2022-23	Previous Year 2021-22
	₹	₹
Balance at the beginning of the year	(8,37,20,01,608)	(5,48,52,87,753)
Add: Contributions towards Capital Fund	-	-
Add: Grants from UGC to the extent utilized for capital expenditure (Plan & COA)	16,43,25,354	7,45,56,604
Add: Grants from UGC to the extent utilized for capital expenditure Non-Plan	72,94,063	1,28,27,320
Add: Assets Purchased out of Earmarked Specific Funds	33,90,577	(28,99,543)
Add: Grants from MOE to the extent utilized for capital expenditure IOE	15,70,44,177	3,27,84,693
Add: Capital Grant received towards repayment of HEFA Loan For Creation of Capital Assets	12,73,30,000	12,73,30,000
Add: Assets Purchased out of EWS funds	21,91,94,833	-
Less: Refund of Interest-UGC Plan/Plan Schemes	(15,36,342)	(3,14,16,886)
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account	-	-
Add: Other Additions/adjustments-Earmarked Fund	(14,34,765)	-
Less: Sale of fixed Asssets	(6,07,504)	-
Total	(7,69,70,01,215)	(5,27,21,05,565)
Less: Adjustment of surplus of Last year in excess carried to capital fund	-	-
Less: Deficit transferred from the Income & Expenditure Account	(1,37,22,37,154)	(3,09,98,96,043)
Balance at the year end	(9,06,92,38,369)	(8,37,20,01,608)

SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

Fund wise Breakup

CHAIR FUNDS

PARTICULARS	Univ. of Hyd. Dev. Fund (formerly Corpus)	Staff Advances/HBA Revolving Fund	CSIR	ICOS	DAE	ILS	Ford Foundation	Pratty & Whitney	Tribal Chair Fund	Hudco Chair Fund	UNESCO Chair Fund	IRDA Lecture Series Fund
A.												
a) Opening balance	1,22,45,83,809	17,50,67,312	55,24,807	64,81,782	98,84,913	3,54,28,507	2,10,44,517	1,47,69,462	36,51,516	12,75,427	12,00,592	1,48,30,974
b) Grants Received During the year												
b) Additions during the year	1,81,09,021	19,20,142										
c) Income from Investments made of the funds	8,95,25,588	4,16,276	6,16,177	3,07,820	6,81,480	22,67,648	6,05,633	3,44,288	1,83,926	50,863	73,675	6,89,182
d) Accrued Interest on Investments/Advances	5,01,70,835	99,18,579	59,464	26,392	36,614	27,87,489	2,25,839	34,69,307	14,682	4,677	3,913	1,66,370
e) Interest on Savings Bank a/c	4,57,613	91,390										
f) Other additions (Specify nature)												
g) Less Last Year Accrued Interest March 2022	(7,80,87,299)	(67,75,050)	(4,44,179)	(1,30,346)	(1,50,567)	(14,09,564)	(8,360)	(51,85,585)	(80,260)	(1,05,622)	(94,252)	(1,64,874)
h) Grants Receivable if any												
Total (A)	1,30,47,59,567	18,06,38,649	57,56,269	66,85,648	1,04,52,440	3,90,74,080	2,18,67,629	1,33,97,472	37,69,864	12,25,345	11,83,928	1,55,21,652
B.												
Utilization/Expenditure towards objectives of funds												
i) Capital Expenditure												
ii) Revenue Expenditure	2,84,44,589	1,500.00										
iii) Capital work-in progress/Advance to cpwd												
iv) Other Advances												
v) Refund of funds												
vi) Other transfers/adjustments												
Total (B)	2,84,44,589	1,500										
Closing balance at the year end (A-B)	1,27,63,14,978	18,06,37,149	57,56,269	66,85,648	1,04,52,440	3,90,74,080	2,18,67,629	1,33,97,472	37,69,864	12,25,345	11,83,928	1,55,21,652
Represented by												
out standing advances with staff(HBA)		19,20,142										
Cash and Bank Balances	1,24,29,853	7,79,585					12,273			28,538	58,881	39,67,600
Investments	1,11,58,68,684	8,08,37,867	56,96,805	66,59,256	1,04,15,826	3,62,86,591	2,16,29,517	99,28,165	37,55,182	11,92,130	11,21,134	1,13,87,682
Interest accrued but not due	5,01,70,835	99,18,579	59,464	26,392	36,614	27,87,489	2,25,839	34,69,307	14,682	4,677	3,913	1,66,370
Loans & Advances/Temp. Fund transfers	9,78,45,606	8,71,80,976										
Total	1,27,63,14,978	18,06,37,149	57,56,269	66,85,648	1,04,52,440	3,90,74,080	2,18,67,629	1,33,97,472	37,69,864	12,25,345	11,83,928	1,55,21,652

SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS											
PARTICULARS	Fund wise Breakup										
	Endowment Funds	Acad.Dev. Fund	Students Funds	GBSSA fund	Campus School Fund	V.C. Discretionary Fund	Hostel Crockery Fund	Donation For Construction of Guntur Seshendra Sharma Hall	IDRBT Fund		
A.	13	14	15	16	17	18	19	20	21		
a) Opening balance	₹ 2,44,06,197	₹ 5,40,58,785	₹ 83,78,623	₹ 15,57,690	₹ 1,32,71,255	₹ 8,65,150	₹ 32,30,046	₹ 76,341	₹ 77,95,020		
b) Grants Received During the year	13,00,000	90,42,180	1,23,16,534	1,38,932	40,09,530	1,00,000	12,78,750		14,34,765		
c) Income from Investments made of the funds	9,98,798										
d) Accrued Interest on Investments/Advances	12,92,046	1,94,81,853	5,58,554	8,317	13,19,249	4,506	58,910		81,841		
e) Interest on Savings Bank a/c											
f) Other additions (Specify nature)		48,52,309	13,57,823				(13,57,823)		(48,52,309)		
g) Less Last Year Accrued Interest March 2022	(7,87,677)										
h) Grants Receivable if any											
Total (A)	2,72,09,364	8,74,35,127	2,26,11,534	17,04,939	1,86,00,034	9,69,656	32,09,883	76,341	44,59,317		
B.											
Utilization/Expenditure towards objectives of funds											
i) Capital Expenditure		7,52,946	2,31,250						15,65,235		
ii) Revenue Expenditure	13,17,689	14,78,721	27,19,187		2,62,070						
iii) Capital work-in progress/Advance to cpwd											
iv) Other Advances					10,000						
v) Refund of funds											
vi) Other transfers/adjustments											
Total (B)	13,17,689	22,31,667	98,87,495	-	2,72,070				15,65,235		
Closing balance at the year end (A-B)	2,58,91,675	8,52,03,460	1,27,24,039	17,04,939	1,83,27,964	9,69,656	32,09,883	76,341	28,94,082		
Represented by											
out standing advances with staff(HBA)											
Cash and Bank Balances				99,555							
Investments	2,45,99,629	6,57,21,607	1,21,65,485	15,97,067	1,70,08,715	8,65,150	31,50,973		43,77,476		
Interest accrued but not due	12,92,046	1,94,81,853	5,58,554	8,317	13,19,249	4,506	58,910		81,841		
Loans & Advances/Temp. Fund transfers											
Total	2,58,91,675	8,52,03,460	1,27,24,039	17,04,939	1,83,27,964	9,69,656	32,09,883	76,341	28,94,082		

PARTICULARS	SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS							Total
	Fund wise Breakup							
	IOE	HEFA grants for repayment	HRDC	WIFI	Sch. of Edn.	Sports Infra	Current Year 2022-23	
	22	23	24	25	26	27	28	29
	₹	₹	₹	₹	₹	₹	₹	₹
A.								
a) Opening balance	1,05,11,28,207	1,96,03,527	(1,90,97,952)	9,27,76,000	4,07,27,929	3,87,685	2,81,29,08,121	2,80,61,28,865
b) Grants Received During the year	56,21,14,798	17,18,95,500	63,53,253				74,03,63,551	73,16,78,519
b) Additions during the year		1,27,33,000					6,23,82,854	8,33,05,613
c) Income from Investments made of the funds	3,54,80,483	12,86,261		31,54,640	2,88,792		13,69,71,530	13,41,55,243
d) Accrued Interest on Investments/Advances		6,23,044		58,423			9,03,70,904	11,54,85,732
e) Interest on Savings Bank a/c	8,71,230						14,20,233	6,68,351
f) Other additions (Specify nature)								64,62,167
g) Least Year Accrued Interest March 2022	(2,19,97,763)	(64,334)					-11,54,85,732	(11,87,79,594)
h) Grants Receivable if any				3,31,85,214			3,31,85,214	1,97,37,362
Total (A)	1,62,75,96,955	20,60,76,998	2,04,40,515	9,59,89,063	4,10,16,721	3,87,685	3,76,21,16,675	3,77,88,42,258
B.								
Utilization/Expenditure towards objectives of funds								
i) Capital Expenditure	15,70,44,177	12,73,30,000					29,69,23,608	16,18,96,222
ii) Revenue Expenditure	27,79,82,529		2,04,40,515				33,26,46,800	17,84,91,987
iii) Capital work-in progress/Advance to cpwd	24,65,40,883						24,65,40,883	60,40,32,287
iv) Other Advances	5,78,55,718			1,64,49,253			8,12,52,029	
v) Refund of funds	88,79,80,483	4,39,693			4,10,16,721	3,87,685	92,98,24,582	24,15,689
vi) Other transfers/adjustments								
Total (B)	1,62,74,03,790	12,77,69,693	2,04,40,515	1,64,49,253	4,10,16,721	3,87,685	1,87,71,87,902	94,68,36,185
Closing balance at the year end (A-B)	1,93,165	7,83,07,305	-	7,95,39,810	-	-	1,88,49,28,773	2,83,20,06,073
Represented by								
out standing advances with staff(HBA)							19,20,142	
Cash and Bank Balances	8,66,178	18,616					1,84,37,420	3,89,51,054
Investments		7,70,50,000		7,94,81,387			1,59,07,96,328	2,51,98,33,986
Interest accrued but not due		6,23,044		58,423			9,03,70,904	11,54,85,732
Loans & Advances/Temp. Fund transfers	(6,73,013)	6,15,645					18,34,03,979	15,77,35,901
Total	1,93,165	7,83,07,305	-	7,95,39,810	-	-	1,88,49,28,773	2,83,20,06,073

SCHEDULE 2A
ENDOWMENT FUNDS

(Amount in ₹)											
1. Sl.No.	2. Name of the Endowment	Opening Balance as on 01.04.2022		Additions during the year		Total		Expenditure on the object during the year	Closing Balance As on 31.03.2023		Total (10+11) as on 31.03.2023
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		9	10. Endowment	
1	List of Endowment funds- Annexure	1,24,35,650	1,19,70,547	13,00,000	15,03,167	1,37,35,650	1,34,73,714	13,17,689	1,37,35,650	1,21,56,025	2,58,91,675

List of Endowment Funds -Schedule 2(A)-Annexure

S.No.	Donar name	Current year 2022-23
		₹
1	Smt.P.Jyothi - Pattabhiramaiah Gold medal	5,20,000
2	Smt. Indira Devi Dhanagiri (Promotion of Deccan)	5,00,000
3	Dr. Reddanna - Animal Biology	5,00,000
4	Prof. S.N.N Pandit	5,00,000
5	Prof. K.V. Atchuta Ramaih	5,00,000
6	Sri Nandiwada Bhima Rao	5,00,000
7	Bijali Prabha Roy Choudhury Memorial Medal & Susheela Bala Bose Medal	4,00,000
8	KS LAL-Seminar Workshop	4,00,000
9	Prof Suresh Yenugu-Prof Yenugu Ramaswamy Medal	4,00,000
10	Jindal group	3,50,000
11	Smt.Indira Devi Dhanagiri (Centre for Classical Language Telugu)	3,06,838
12	Smt.Indira Devi Dhanagiri (Seshendra Sharma Lecture in Sanskrit)	2,55,699
13	President Alekya Tech Inc USA	2,32,748
14	Smt Rani devi	2,10,000
15	Smt.Indira Devi Dhanagiri (Memorial lectures in Urdu)	2,00,000
16	Smt.Indira Devi Dhanagiri (Memorial lectures in Hindi)	2,00,000
17	Dr. CR and Bhargavi Rao	2,00,000
18	Prof. Aswhini Nanagia	2,00,000
19	Smt. V.Janaki Suseela	2,00,000
20	Dr. K. Kameswari Devi	2,00,000
21	BH Krishnamurthy	2,00,000
22	Prof K Anantha Padmanabhan	2,00,000
23	Institution of Zen Tech	2,00,000
24	Darla Abbai (Memorial Gold Medal for - M.A.- Telugu)	2,00,000
25	GLN murthy	2,00,000
26	Sri Praduyumna Kumar Ghosh	2,00,000
27	Prof MLK Murthy- Ms Vemulapati Mrudula	2,00,000
28	Prof Ashwini Kumar Nangia -institution of Golden Jubilee Inter diciplinary research Medal	2,00,000
29	Dr Ravi Kambampati- instituion of medal in the name of kambampati srinivasa rao and jaya lakshmi medal to Intigrated Msc/Ph.D	2,00,000
30	institutional medal- Dr Kakarla SUBbarao Gold medal -women topper in PG cources SLS	2,00,000
31	Prof Guruswamy Rajaram- instituion medal in the name of- "Guruswamy Gold medal " to M Tech CASEST Physics	2,00,000
32	Prof Krothapalli Ravindranath	2,00,000
33	Prof R Siva Prasad -Dept. of Anthropology	2,00,000
34	Sri Guntur Seshendra Sharma	1,66,676
35	Smt.Indira Devi Dhanagiri (Dr.Seshendra sharma lectures)	1,51,000
36	Smt.Indira Devi Dhanagiri (Language Endangerment)	1,50,000
37	Dr.sri.DK Dey and others	1,50,000
38	Sarat Komaragiri	1,31,000
39	Sri K.Narayan	1,10,381
40	Dr. Atchuta Rao	1,10,000
41	Dr. T.Suryanarayana	1,07,580
42	Prof. G.S.Agarwal	1,05,000

List of Endowment Funds -Schedule 2(A)-Annexure

S.No.	Donar name	Current year 2022-23
		₹
43	Dr.Sri Aloka Parashar sen	1,05,000
44	Dr. B. Bhujangareddy,Reader,Telugu	1,05,000
45	Dr.Narayana Raj	1,01,309
46	Prof.Sri M.V.Suryanarayana	1,00,000
47	BLS Prakasa Rao	1,00,000
48	Dr.Narayana raj	1,00,000
49	Dr Nousheba and prof syed Hasnain	1,00,000
50	Sri Kottapalli Sita Ramaiah	1,00,000
51	Prof. Radhanath Rath	1,00,000
52	Prof. Appa Rao	1,00,000
53	Late Nittala Venkata Somayajulu	1,00,000
54	Mrs.C.T. Indira	1,00,000
55	Narahari Prasad Charitable Trust	1,00,000
56	Devesh Nigam	1,00,000
57	KS LAL-Gold Medal	1,00,000
58	Prof AS Dash	1,00,000
59	Jatindra Mohan & Basantilata	1,00,000
60	Prof GC Jain	91,272
61	Sri Manas Ranjan K	83,248
62	Chanduri falmily - USA	77,282
63	Prof.P R K Reddy	75,000
64	State Bank of India	75,000
65	Padmasree Sri Krishna Khanna	60,000
66	M/s Jindal Aluminium Ltd	50,000
67	Vasavi Academy of Education	50,000
68	Mrs. Jamilunnisa Begum	50,000
69	IDRBT	50,000
70	Sri.V.Raghavendra Rao USA	50,000
71	IDRBT	50,000
72	Dr. Y.Aruna	38,000
73	Prof.Laxma Goud	30,000
74	Prof. K.Subba Rao	27,500
75	Smt & Sri Swarna Chanduri, USA	26,953
76	Dr.Nataraja Ramakrishna	25,000
77	State Bank of Hyderabad,Head office	25,000
78	State Bank of India	25,000
79	M/s Narola Publishing House, New Delhi	25,000
80	M/s Narora Book distributors	25,000
81	Sri G.C.Jain & Family	25,000
82	A.P. Historical Congress	25,000
83	Andhra Bank, Head office	25,000
84	Prof.Sri PRK Reddy	25,000
85	Dept of Anthropology	25,000
86	A.P. Mahesh co-operative Bank	25,000
87	Canara Bank,Masab tank branch	25,000
88	G.Rama Reddy Memorial Trust	25,000
89	Sarojini Naidu Memorial Trust	25,000

List of Endowment Funds -Schedule 2(A)-Annexure

S.No.	Donar name	Current year 2022-23
		₹
90	Dr.N V V J Swamy	21,375
91	UH Campus school	20,963
92	President of India	15,000
93	Dr. Y.Aruna	13,688
94	Sarat Komaragiri	12,080
95	Sri G.Surendar reddy,Alladi Uma, P.S.Zachrias, S.Prabha	11,001
96	UH Campus School	10,987
97	Dr.Nataraja Ramakrishna	10,000
98	Department of English	10,000
99	Jain Youth club	10,000
100	Smt. Manjula S. Gokhala	10,000
101	Sri Narayana Reddy	10,000
102	Sri C.Nageswara Rao	9,000
103	Dr. Linda Dittamar, Boston, USA	7,000
104	Dir. Instt of Health & Prof. Sri Dorothy	6,000
105	Sri John Karol	6,000
106	Sri N.V.V.S. Swamy	5,970
107	Sri G.C. Jain	5,000
108	Sri P.V.Ramana Rao	5,000
109	Prof. A.P. Pathank	5,000
110	Dr. S.R.Shenoy	5,000
111	Dr.Smt Nirmala Rita Nair	5,000
112	Sri Ravuri Bharadwaj	5,000
113	Sri Girish Agarwal	5,000
114	Dr. sri. Shiva Kumar	4,000
115	Smt. S.Prabha, Campus School	4,000
116	Sri.G.Muthu swamy	1,100
	TOTAL	1,37,35,650

SCHEDULE -3 CURRENT LIABILITIES & PROVISIONS..

Particulars	Current Year 2022-23	Previous Year 2021-22
	₹	₹
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students	2,66,13,185	2,57,16,790
3. Sundry Creditors		
a) For Goods & Services	-	31,60,906
b) Others	-	-
4. Deposit - Others (including EMD, Security Deposit)	13,92,69,166	14,15,45,507
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):	-	
a) Overdue	-	-
b) Others	7,86,07,585	7,19,65,425
6. Other Current Liabilities		
a)Salaries	8,85,60,965	8,31,91,934
b) Pension & NPS payable	4,73,19,095	3,34,38,313
c)Gratuity Payable	-	-
d) Leave Encashment Payable	-	-
e)Sponsored Projects	1,50,49,36,848	1,58,33,37,175
f)Sponsored fellowships & scholarships	3,65,99,181	4,09,48,455
g)Unutilized Grants Plan/COA	1,27,84,163	13,21,41,962
h)Unutilized grants (EWS)	9,03,05,167	30,95,00,000
i)Interest Accrued on sponsored projects/ fellowships Investments	5,28,44,746	3,10,36,610
j) Interest accrued on Deposits	1,58,141	1,53,66,297
k) Interest accrued on Plan/COA	14,18,999	18,320
l)Stale Cheques	37,80,724	48,81,363
m)Other Liabilities	34,88,948	8,86,028
n) Interest payable to UGC-Plan/COA	53,47,652	40,88,947
o) Liabilites for Recurring Expenses	-	1,87,95,641
P) HEFA Loan	78,28,51,441	71,10,47,394
q)Payable to CPWD-HEFA	6,82,02,993	-
R) Liability for LC/WT/TT	2,78,415	63,64,242
S)Rent Received in advance	1,62,608	1,34,534
T) Unspent grant of IOE CPWD	83,71,31,833	-
Total (A)	3,78,06,61,855	3,21,75,65,843
B. PROVISIONS		
1.For Taxation/ water & electricity	-	-
2.Gratiuity	53,28,77,705	55,68,01,630
3.Superannuation Pension	12,44,31,63,770	11,39,92,31,937
4.Accumulated Leave Encashment	62,12,33,295	64,43,52,440
5.Trade Warranties/Claims	-	-
6.Provision for Current Liabilites-on Accrual Basis	4,79,05,050	98,84,480
Total (B)	13,64,51,79,820	12,61,02,70,487
Total A+B	17,42,58,41,675	15,82,78,36,330

SCHEDULE 3(A) SPONSORED PROJECTS

Sl.No	Name of the Project	Opening Balance as on 01-04-2022		Receipts/ Recoveries during the year 2022-23	Total	Expenditure during the year 2022-23	Closing Balance as on 31-03-2023	
		CR.	DR.				CR.	DR.
1	2	3	4	5	6	7	8	9
		₹	₹	₹	₹	₹	₹	₹
1	University Grants Commission(UGC)	-	17,30,50,695	1,50,06,529	-15,80,44,166	3,04,38,512		18,84,82,678
2	Council of Scientific and Industrial Research (CSIR)	34,80,781	-	13,69,547	48,50,328	39,58,246	8,92,082	
3	Department of Science & Technology (DST)	-	3,62,62,924	6,99,89,909	3,37,26,985	14,74,00,086		11,36,73,101
4	Department of Biotechnology (DBT)	8,43,55,200	-	5,63,19,675	14,06,74,875	18,04,33,056		3,97,58,181
5	Other Bodies	1,49,55,01,194		17,25,94,233	1,66,80,95,427	16,40,50,661	1,50,40,44,766	
	Total	1,58,33,37,175	20,93,13,619	31,52,79,893	1,68,93,03,449	52,62,80,561	1,50,49,36,848	34,19,13,959

SCHEDULE 3 (B) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl.No.	Name of Sponsor	Opening Balance as On 01.04.2022		Transactions During the year		Closing Balance as On 31.03.2023	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
		₹	₹	₹	₹	₹	₹
1	UGC.,CSIR ,DBT,DST & others	4,09,48,455	-	8,13,96,644	8,57,45,918	3,65,99,181	-
2	Ministry of HRD etc.,	-	-	-	-	-	-
3	Others (Specify individually)	-	-	-	-	-	-
	Total	4,09,48,455	-	8,13,96,644	8,57,45,918	3,65,99,181	-

SCHEDULE 3(C) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENT

Particulars	Current Year	Current Year
	2022-23	2021-22
	₹	₹
A. EWS Grants: Government of India		
Balance B/F	30,95,00,000	70,00,000
Add: Receipts during the year		30,95,00,000
Add: Interest		-
Total (i)	30,95,00,000	31,65,00,000
Less Refunds		70,00,000
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	21,91,94,833	
Less: Utilized for Capital Work in Progress		
Less: Interest Payable to UGC/MHRD		
Total (ii)	21,91,94,833	70,00,000
Unutilized carried forward	9,03,05,167	30,95,00,000
B. UGC Grants: Plan & Creation of Assets		
Balance B/F	13,21,41,962	15,17,55,592
Receipts during the year	4,57,07,740	5,49,42,974
Add: Interest		
Total (i)	17,78,49,702	20,66,98,566
Less Refunds	7,40,185	
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	16,48,66,715	7,45,56,604
Less: Transfers/Adjustments/Rectifications	(5,41,361)	
Less: Interest Payable to UGC/MHRD		
Less: Provisions Adjustments/Transfer to Sch 2		
Total (ii)	16,50,65,539	7,45,56,604
Unutilized carried forward	1,27,84,163	13,21,41,962
C. UGC Grant in aid for Salary & Recurring components		
Balance B/F	(25,33,65,958)	(16,38,69,091)
Receipts during the year	3,41,83,99,544	2,87,39,73,396
Add: Last year Internal Receipts adjusted as grant		
Add: Interest		
Total (i)	3,16,50,33,586	2,71,01,04,305
Less Refunds		
Less: Utilized for Revenue Expenditure	3,26,85,07,641	2,95,02,34,324
Less: Utilized for Capital Expenditure	56,79,635	1,32,35,939
Less: Interest Payable to UGC/MHRD		
Total (ii)	3,27,41,87,276	2,96,34,70,263
Unutilized carried forward	(10,91,53,690)	(25,33,65,958)
D. Grants from State Govt.		
Balance B/F		
Add: Receipts during the year		
Total (i)		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (ii)		
Unutilized carried forward		
Grand Total (A+B+C+D)	(60,64,360)	18,82,76,004

SCHEDULE 4 FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2022	Additions	Transfers/ adjustments deletions	Cl Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2023	31.03.2023	31.03.2022
1	Land	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
2	Site Development	1	-	-	1	-	-	-	-	1	1
3	Buildings	3,57,68,95,695	71,87,67,291	11,06,572	4,29,67,69,558	60,56,82,352	8,59,35,392	23,529	69,16,41,273	3,60,51,28,285	2,97,12,13,343
4	Roads & Bridges	23,59,00,400	12,55,932	-	23,71,56,332	4,84,93,505	47,43,127	-	5,32,36,632	18,39,19,700	18,74,06,895
5	Tubewells & Water Supply	4,14,78,974	34,74,250	(8,300)	4,49,44,924	90,72,893	8,98,899	(1,328)	99,70,464	3,49,74,460	3,24,06,081
6	Sewerage & Drainage	8,27,40,950	-	(48,634)	8,26,92,316	55,04,363	16,53,846	-	71,58,209	7,55,34,107	7,72,36,587
7	Electrical Installation & Equipment	23,18,80,349	1,05,22,077	4,30,272	24,28,32,698	11,24,97,693	1,21,41,636	15,922	12,46,55,251	11,81,77,447	11,93,82,656
8	Plant & Machinery	9,03,80,035	3,73,475	-	9,07,53,510	2,69,77,624	45,37,676	-	3,15,15,300	5,92,38,210	6,34,02,411
9	Scientific & Laboratory Equipment	1,32,84,07,593	11,99,67,085	(2,34,398)	1,44,81,40,280	97,19,46,094	11,58,51,222	-	1,08,77,97,316	36,03,42,964	35,64,61,499
10	Office Equipment	3,78,77,761	2,18,058	(2,430)	3,80,93,389	1,62,58,624	28,57,003	(1,092)	1,91,14,535	1,89,78,854	2,16,19,137
11	Audio Visual Equipment	5,84,94,373	70,11,554	-	6,55,05,927	1,50,55,140	49,12,944	-	1,99,68,084	4,55,37,843	4,34,39,233
12	Computers & Peripherals	36,92,68,106	2,19,19,587	(3,000)	39,11,84,693	35,98,24,843	1,08,01,436	(2,999)	37,06,23,280	2,05,61,413	94,43,263
13	Furniture, Fixtures & Fittings	43,68,37,162	93,33,256	-	44,61,70,418	37,21,87,344	3,34,62,781	-	40,56,50,125	4,05,20,293	6,46,49,818
14	Vehicles	2,45,64,368	8,47,746	(49,770)	2,54,62,344	2,13,35,311	12,08,587	-	2,25,43,898	29,18,446	33,29,057
15	Lib.Books & Scientific Journals	39,26,58,209	26,494	-	39,26,84,703	39,20,70,184	1,12,716	-	39,21,82,900	5,01,803	5,88,025
16	Small Value Assets	40,07,590	99,367	-	41,06,957	40,07,590	99,367	-	41,06,957	-	-
17	Gifted Assets	4,19,674	-	-	4,19,674	-	-	-	-	4,19,674	4,19,674
18	Sports Equipment	1,09,81,481	64,922	(7,12,433)	1,03,33,970	37,29,580	7,75,047	(5,47,599)	39,57,028	63,76,942	72,51,901
	Total (A)	6,92,26,92,721	89,38,81,094	4,77,879	7,81,72,51,694	2,96,46,43,140	27,99,91,679	(5,13,567)	3,24,41,21,252	4,57,31,30,442	3,95,82,49,581
S.No.	Intangible Assets	Op Balance 01.04.2021	Additions	Transfers/ adjustments deletions	Cl Balance	Dep Opening Balance 01.04.2021	Amortization for the year	Transfers/ adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022
1	Computer Software	2,98,22,189	52,96,278	-	3,51,18,467	2,93,23,885	26,16,815	-	3,19,40,700	31,77,767	4,98,304
2	E-Journals	34,72,95,514	10,18,42,206	-	44,91,37,720	32,97,06,885	5,57,87,049	-	38,54,93,934	6,36,43,786	1,75,88,629
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	37,71,17,703	10,71,38,484	-	48,42,56,187	35,90,30,770	5,84,03,864	-	41,74,34,634	6,68,21,553	1,80,86,933
	Total (A+B)	7,30,00,10,424	1,00,10,19,578	4,77,879	8,30,15,07,881	3,32,36,73,910	33,83,95,543	(5,13,567)	3,66,15,55,886	4,63,99,51,995	3,97,63,36,514
1	Capital Works in Progress(C)	44,79,32,437	83,82,41,879	(80,34,70,073)	48,27,04,243	-	-	-	-	48,27,04,243	44,79,32,437
	Grand Total (A+B+C)	7,74,79,42,861	1,83,92,61,457	(80,29,92,194)	8,78,42,12,124	3,32,36,73,910	33,83,95,543	(5,13,567)	3,66,15,55,886	5,12,26,56,238	4,42,42,68,951

SCHEDULE 4A PLAN / CREATION OF ASSETS

S.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2022	Additions	Transfers/ adjustments deletions	Cl Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2023	31.03.2023	31.03.2022
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	1	-	-	1	-	-	-	-	1	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	3,09,88,74,940	13,02,04,141.00	(69,899)	3,22,90,09,182	59,34,01,912	6,45,80,184	-	65,79,82,096	2,57,10,27,086	2,50,54,73,028
4	Roads & Bridges	23,42,68,333	11,56,384.00	-	23,54,24,717	4,83,60,917	47,08,495	-	5,30,69,412	18,23,55,305	18,59,07,416
5	Tubewells & water Supply	3,41,30,328	25,61,209.00	(8,300)	3,66,83,237	85,09,355	7,33,665	(1,328)	92,41,692	2,74,41,345	2,56,20,973
6	Sewerage & Drainage	8,27,40,950	-	(48,634)	8,26,92,316	55,04,363	16,53,846	(5,976)	71,58,209	7,55,34,107	7,72,36,587
7	Electrical Installation & Equipment	18,36,57,876	28,14,095.00	(7,685)	18,64,64,286	10,21,04,424	93,23,215	-	11,14,21,663	7,50,42,623	8,15,83,452
8	Plant & Machinery	8,68,48,387	3,73,475.00	-	8,72,21,862	2,61,14,531	43,61,093	-	3,04,75,624	5,67,46,238	6,07,33,856
9	Scientific & Laboratory Equipment	1,29,54,98,079	7,95,67,454.00	(2,34,398)	1,37,48,31,135	96,47,59,177	10,99,86,490	-	1,07,47,45,667	30,00,85,468	33,07,38,902
10	Office Equipment	3,06,54,022	1,01,682.00	(2,430)	3,07,53,274	1,31,40,939	23,06,495	(1,092)	1,54,46,342	1,53,06,932	1,75,13,083
11	Audio Visual Equipment	5,37,95,730	67,10,405.00	-	6,05,06,135	1,33,63,048	45,37,960	-	1,79,01,008	4,26,05,127	4,04,32,682
12	Computers & Peripherals	34,32,85,700	1,24,36,731.00	(3,000)	35,57,19,431	34,02,51,887	55,21,159	(2,999)	34,57,70,047	99,49,384	30,33,813
13	Furniture, Fixtures & Fittings	41,38,49,808	16,19,172.00	-	41,54,68,980	36,56,46,083	3,11,60,174	-	39,68,06,257	1,86,62,723	4,82,03,725
14	Vehicles	1,97,22,550	-	(49,770)	1,96,72,780	1,90,43,135	6,29,630	-	1,96,72,765	15	6,79,415
15	Lib. Books & Scientific Journals	39,15,57,536	-	-	39,15,57,536	39,15,57,536	-	-	39,15,57,536	-	0
16	Small Value Assets	1,386	-	-	1,386	1,386	-	-	1,386	-	-
17	Gifted Assets	-	-	-	-	-	-	-	-	-	-
18	Sports Equipment	1,06,51,890	-	(7,12,433)	99,39,457	36,75,620	7,45,459	(5,47,559)	38,73,480	60,65,977	69,76,270
	Total (A)	6,27,95,37,516	23,75,44,748	(11,36,549)	6,51,59,45,715	2,89,54,34,313	24,02,47,865	(5,58,994)	3,13,51,23,184	3,38,08,22,531	3,38,41,03,203
S.No.	Intangible Assets										
1	Computer Software	2,13,33,132	8,00,786.00	-	2,21,33,918	2,09,02,537	7,50,909	-	2,16,53,446	4,80,472	4,30,595
2	E-Journals	19,04,95,777	1,00,00,010.00	-	20,04,95,787	18,15,38,068	1,29,57,713	-	19,44,95,781	60,00,006	89,57,709
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	21,18,28,909	1,08,00,796	-	22,26,29,705	20,24,40,605	1,37,08,622	-	21,61,49,227	64,80,478	93,88,304
	Total (A+B)	6,49,13,66,425	24,83,45,544	(11,36,549)	6,73,85,75,420	3,09,78,74,918	25,39,56,487	(5,58,994)	3,35,12,72,411	3,38,73,03,009	3,39,34,91,507
1	Capital Works in Progress(C)	11,39,69,867	1,86,09,001	(12,90,29,952)	35,48,916	-	-	-	-	35,48,916	11,39,69,867
	Grand Total (A+B+C)	6,60,53,36,292	26,69,54,545	(13,01,66,501)	6,74,21,24,336	3,09,78,74,918	25,39,56,487	(5,58,994)	3,35,12,72,411	3,39,08,51,925	3,50,74,61,374

SCHEDULE 4B NON - PLAN / RECURRING GRANT

S.No.	Assets Heads	Gross Block			Depreciation Block			Net Block			
		Op Balance 01.04.2022	Additions	Transfers/ adjustments deletions	CI Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2023	31.03.2023	31.03.2022
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	1,02,35,888	4,38,270	11,76,471	1,18,50,629	4,44,905	2,37,012	7,05,446	1,11,45,183	97,90,993	
4	Roads & Bridges	16,32,067	99,548	-	17,31,615	1,32,588	34,632	1,67,220	15,64,395	14,99,479	
5	Tubewells & water Supply	68,95,812	9,13,041	-	78,08,853	5,27,310	1,56,177	6,83,487	71,25,366	63,68,502	
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	
7	Electrical Installation & Equipment	4,33,52,405	16,48,401	4,37,957	4,54,38,763	95,41,825	22,71,938	1,18,35,661	3,36,03,102	3,38,10,580	
8	Plant & Machinery	34,82,638	-	-	34,82,638	8,50,838	1,74,132	10,24,970	24,57,668	26,31,800	
9	Scientific & Laboratory Equipment	1,21,79,392	4,08,812	-	1,25,88,204	41,02,976	10,07,056	51,10,032	74,78,172	80,76,416	
10	Office Equipment	65,90,418	1,16,376	-	67,06,794	28,22,269	5,03,009	33,25,278	33,81,516	37,68,149	
11	Audio Visual Equipment	21,08,919	69,899	-	21,78,818	7,40,987	1,63,411	9,04,398	12,74,420	13,67,932	
12	Computers & Peripherals	1,42,19,513	7,70,757	-	1,49,90,270	1,29,71,295	14,02,369	1,43,73,664	16,16,606	12,48,218	
13	Furniture, Fixtures & Fittings	1,23,94,131	9,83,044	-	1,33,77,175	34,70,363	10,03,288	44,73,651	89,03,524	89,23,768	
14	Vehicles	1,91,590	6,600	-	1,98,190	56,438	19,819	76,257	1,21,933	1,35,152	
15	Lib. Books & Scientific Journals	4,54,143	26,494	-	4,80,637	2,04,280	48,063	2,52,343	2,28,294	2,49,863	
16	Small Value Assets	40,06,204	99,367	-	41,05,571	40,06,204	99,367	41,05,571	-	-	
17	Gifted Items	-	-	-	-	-	-	-	-	-	
18	Sports Equipment	2,64,071	64,922	-	3,28,993	39,218	24,674	63,892	2,65,101	2,24,853	
	Total (A)	11,80,07,191	56,45,531	16,14,428	12,52,67,150	3,99,11,496	71,44,947	45,427	4,71,01,870	7,81,65,280	7,80,95,695
S.No.	Intangible Assets	Op Balance 01.04.2022	Additions	Transfers/ adjustments	CI Balance	Total Amortization / Adjustments	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022
1	Computer Software	73,63,366	34,104	-	73,97,470	72,95,657	81,351	-	73,77,008	20,462	67,709
2	E-Journals	14,41,07,425	-	-	14,41,07,425	14,30,91,892	10,15,533	-	14,41,07,425	-	10,15,533
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	15,14,70,791	34,104	-	15,15,04,895	15,03,87,549	10,96,884	-	15,14,84,433	20,462	10,83,242
	Total (A+B)	26,94,77,982	56,79,635	16,14,428	27,67,72,045	19,02,99,045	82,41,831	45,427	19,85,86,303	7,81,85,742	7,91,78,937
1	Capital Work in Progress(C)	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B+C)	26,94,77,982	56,79,635	16,14,428	27,67,72,045	19,02,99,045	82,41,831	45,427	19,85,86,303	7,81,85,742	7,91,78,937

SCHEDULE 4 (C) - INTANGIBLE ASSETS

Sl. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2022	Additions	Transfers/ adjustments	Cl Balance	Dep Opening Balance	Amortization for the year	Transfers/ adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Computer Software	2,98,22,189	52,96,278	-	3,51,18,467	2,93,23,885	26,16,815	-	3,19,40,700	31,77,767	4,98,304
2	E-Journals	34,72,95,514	10,18,42,206	-	44,91,37,720	32,97,06,885	5,57,87,049	-	38,54,93,934	6,36,43,786	1,75,88,629
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	37,71,17,703	10,71,38,484	-	48,42,56,187	35,90,30,770	5,84,03,864	-	41,74,34,634	6,68,21,553	1,80,86,933

SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

Particulars	Op.Balance	Addition	Gross	Amortization	Current Year 31.03.2023	Previous Year 31.03.2022
	₹	₹	₹	₹	₹	₹
A. Patents Granted						
1. Balance as on 31.03.21 of Patents obtained in 2020-21 (Original Value - Rs. _____ /-)						
2. Balance as on 31.03.22 of Patents obtained in 2021-22 (Original Value - Rs. _____ /-)						
3. Balance as on 31.03.23 of Patents obtained in 2022-23 (Original Value - Rs. _____ /-)			NIL			
4. Patents granted during the Current Year						
Total						
Particulars	Op.Balance	Addition	Gross	Patents Granted/Rejected	Net Block 31.03.2023	Net Block 31.03.2022
B. Patents Pending in respect of Patents applied for						
1. Expenditure incurred during 2020-21						
2. Expenditure incurred during 2021-22			NIL			
3. Expenditure incurred during 2022-23						
Total						
C. Grand Total (A+B)						

SCHEDULE 4D OTHER FIXED ASSETS

Sl.No.	Assets Heads	Gross Block			Depreciation Block			Net Block			
		Op Balance 01.04.2022	Additions	Transfers/ adjustments	CI Balance	Dep Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2023	31.03.2022
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	5,33,97,389	15,65,235	-	5,49,62,624	10,99,253	-	-	46,47,038	5,03,15,586	4,98,49,604
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	4,52,834	-	-	4,52,834	9,057	-	-	45,285	4,07,549	4,16,606
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	38,37,918	-	-	38,37,918	1,91,896	-	-	9,91,732	28,46,186	30,38,082
8	Plant & Machinery	49,010	-	-	49,010	2,451	-	-	14,706	34,304	36,755
9	Scientific & Laboratory Equipment	60,08,003	-	-	60,08,003	4,80,640	-	-	23,28,911	36,79,092	41,59,732
10	Office Equipment	6,33,321	-	-	6,33,321	47,499	-	-	3,42,915	2,90,406	3,37,905
11	Audio Visual Equipment	25,89,724	2,31,250	-	28,20,974	2,11,573	-	-	11,62,678	16,58,296	16,38,619
12	Computers & Peripherals	65,99,116	-	-	65,99,116	11,02,733	-	-	65,99,116	-	11,02,733
13	Furniture, Fixtures & Fittings	1,02,29,005	7,52,946	-	1,09,81,951	8,23,646	-	-	38,59,462	71,22,489	71,93,189
14	Vehicles	47,50,228	8,41,146	-	55,91,374	5,59,138	-	-	27,94,876	27,96,498	25,14,490
15	Lib. Books & Scientific Journals	6,46,530	-	-	6,46,530	64,653	-	-	3,73,021	2,73,509	3,38,162
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	4,19,674	-	-	4,19,674	-	-	-	-	4,19,674	4,19,674
18	Sports Equipments	65,520	-	-	65,520	4,914	-	-	19,656	45,864	50,778
	Total (A)	8,96,78,272	33,90,577	-	9,30,68,849	45,97,453	-	-	2,31,79,396	6,98,89,453	7,10,96,329
S.No.	Intangible Assets	Op Balance 01.04.2022	Additions	Transfers/ adjustments	CI Balance	Total Amortization / Adjustments	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022
1	Computer Software	11,25,691	-	-	11,25,691	11,25,691	-	-	11,25,691	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	11,25,691	-	-	11,25,691	11,25,691	-	-	11,25,691	-	-
	Total (A+B)	9,08,03,963	33,90,577	-	9,41,94,540	1,97,07,634	45,97,453	-	2,43,05,087	6,98,89,453	7,10,96,329
1	Capital Work in Progress (C)	-	15,65,235	(15,65,235)	-	-	-	-	-	-	-
	Grand Total (A+B+C)	9,08,03,963	49,55,812	(15,65,235)	9,41,94,540	1,97,07,634	45,97,453	-	2,43,05,087	6,98,89,453	7,10,96,329

SCHEDULE 4E IOE-FIXED ASSETS

Sl.No.	Assets Heads	Gross Block			Depreciation Block			Net Block			
		Op Balance 01.04.2022	Additions	Transfers/ adjustments deletions	CI Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2023	31.03.2023	31.03.2022
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	10,32,150	60,59,581	-	70,91,731	51,608	3,54,587	-	4,06,195	66,85,536	9,80,542.00
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	1,47,22,119	3,99,90,819	-	5,47,12,938	12,35,670	43,77,036	-	56,12,706	4,91,00,232	1,34,86,449
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	51,63,777	87,12,099	-	1,38,75,876	11,05,278	27,75,175	-	38,80,453	99,95,423	40,58,499
13	Furniture, Fixtures & Fittings	3,64,218	59,78,094	-	63,42,312	35,082	4,75,673	-	5,10,755	58,31,557	3,29,136
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-
18	Sports Equipments	-	-	-	-	-	-	-	-	-	-
	Total (A)	2,12,82,264	6,07,40,593	-	8,20,22,857	24,27,638	79,82,471	-	1,04,10,109	7,16,12,748	1,88,54,626
S.No.	Intangible Assets	CI Balance	Additions	Transfers/ adjustments	CI Balance	Total Amortization / Adjustments	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022
1	Computer Software	-	44,61,388	-	44,61,388	-	17,84,555	-	17,84,555	26,76,833	-
2	E-Journals	1,26,92,312	9,18,42,196	-	10,45,34,508	50,76,925	4,18,13,803	-	4,68,90,728	5,76,43,780	76,15,387.00
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	1,26,92,312	9,63,03,584	-	10,89,95,896	50,76,925	4,35,98,358	-	4,86,75,283	6,03,20,613	76,15,387.00
	Total (A+B)	3,39,74,576	15,70,44,177	-	19,10,18,753	75,04,563	5,15,80,829	-	5,90,85,392	13,19,33,361	2,64,70,013
1	Capital Work in Progress (C)	-	10,10,30,758	-	10,10,30,758	-	-	-	-	10,10,30,758	-
	Grand Total (A+B+C)	3,39,74,576	25,80,74,935	-	29,20,49,511	75,04,563	5,15,80,829	-	5,90,85,392	23,29,64,119	2,64,70,013

SCHEDULE 4F HEFA-FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block			Net Block		
		Op Balance 01.04.2022	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2023	31.03.2022
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	41,43,87,478	36,73,64,812	-	78,17,52,290	82,87,750	1,56,35,046	-	2,39,22,796.00	75,78,29,494	40,60,99,728
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Instalation & Equipment	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-
13	Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib.Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-
18	Sports Equipments	-	-	-	-	-	-	-	-	-	-
	Total (A)	41,43,87,478	36,73,64,812	-	78,17,52,290	82,87,750	1,56,35,046	-	2,39,22,796	75,78,29,494	40,60,99,728
S.No.	Intangible Assets	Op Balance 01.04.2022	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2022	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022
1	Computer Software	-	-	-	-	-	-	-	-	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	Total (B)	-	-	-	-	-	-	-	-	-	-
	Total (A+B)	41,43,87,478	36,73,64,812	-	78,17,52,290	82,87,750	1,56,35,046	-	2,39,22,796	75,78,29,494	40,60,99,728
1	Capital Work in Progress (C)	16,97,67,914	57,17,31,541	(36,73,64,812)	37,41,34,643	-	-	-	-	37,41,34,643	16,97,67,914
	Grand Total (A+B+C)	58,41,55,392	93,90,96,353	(36,73,64,812)	1,15,58,86,933	82,87,750	1,56,35,046	-	2,39,22,796	1,13,19,64,137	57,58,67,642

SCHEDULE 4G EWS- FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block		
		Op Balance 01.04.2022	Additions	Transfers/ adjustments	Cl Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2023	31.03.2022	
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	21,91,94,833	-	21,91,94,833	-	43,83,897	-	43,83,897	21,48,10,936	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	-	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	-	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-
13	Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-	-
14	Vehicles	-	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-	-
18	Sports Equipments	-	-	-	-	-	-	-	-	-	-	-
	Total (A)	-	21,91,94,833	-	21,91,94,833	-	43,83,897	-	43,83,897	21,48,10,936	-	-
S.No.	Intangible Assets	Op Balance 01.04.2022	Additions	Transfers/ adjustments	Cl Balance	Dep Opening Balance 01.04.2022	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2023	31.03.2022	
1	Computer Software	-	-	-	-	-	-	-	-	-	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total (B)	-	-	-	-	-	-	-	-	-	-	-
	Total (A+B)	-	21,91,94,833	-	21,91,94,833	-	43,83,897	-	43,83,897	21,48,10,936	-	-
1	Capital Work in Progress (C)	16,41,94,656	14,53,05,344	(30,55,10,074)	39,89,926	-	-	-	-	39,89,926	16,41,94,656	-
	Grand Total (A+B+C)	16,41,94,656	36,45,00,177	(30,55,10,074)	22,31,84,759	-	43,83,897	-	43,83,897	21,88,00,862	16,41,94,656	-

SCHEDULE 5: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	Current Year 2022-23	Previous Year 2021-22
	₹	₹
1. In Central Government Securities		
2. In State Government Securities	-	-
3. Other approved Securities		
4. Shares	-	-
5. Debentures and Bonds	21,30,90,000	41,60,90,000
6. Term Deposits with Banks	1,00,87,64,414	1,94,06,82,071
7. Others (to be specified)	36,89,41,915	16,30,61,915
Total	1,59,07,96,329	2,51,98,33,986

SCHEDULE 5 (A) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Sl.No.	Funds	Current Year 2022-23			Previous Year 2021-22
		₹	₹	₹	₹
		Short Term	Long Term	Total	
1	University Development Fund Investments (formerly Corpus Fund)	31,59,55,650	79,99,13,035	1,11,58,68,685	1,02,40,62,782
2	Staff Advances/HBA-Revolving Fund Investments	2,99,98,501	5,08,39,366	8,08,37,867	12,27,42,000
3	CSIR- Chair Fund Investments	-	56,96,805	56,96,805	49,54,465
4	ICOS -Chair Fund Investments	-	66,59,256	66,59,256	42,56,236
5	DAE -Chair Fund Investment	-	1,04,15,826	1,04,15,826	90,25,589
6	ILS -Chair Fund Investments	-	3,62,85,591	3,62,86,591	2,99,92,379
7	Ford Foundation -Chair Fund investments	-	2,16,29,517	2,16,29,517	2,05,69,359
8	Pratty & Whitney -Chair Fund Investments	-	99,28,165	99,28,165	1,25,84,262
9	Tribal Chair Fund Investments	-	37,55,182	37,55,182	25,00,000
10	Hudco Fund Investments	-	11,92,130	11,92,130	8,00,000
11	UNESCO Fund Investments	-	11,21,134	11,21,134	9,91,567
12	IRDA Lecture Series Fund	-	1,13,87,682	1,13,87,682	1,06,98,500
13	Endowment Fund Investments	-	2,45,99,629	2,45,99,629	1,47,13,498
14	Investments GBSSA FUND	-	15,97,067	15,97,067	-
15	Investments VCs Discretionary fund	-	8,65,150	8,65,150	-
16	Academic Development Fund	3,74,35,982	2,82,85,625	6,57,21,607	
17	Students Funds		1,21,65,485	1,21,65,485	
18	Campus School Fund		1,70,08,715	1,70,08,715	
19	Hostel Crokery Fund		31,50,973	31,50,973	-
20	IDRBT Funds		43,77,476	43,77,476	
21	IOE Fund Investments	-	-	-	1,02,82,56,455
22	Grants for Repayment of HEFA loan-Investments	7,70,50,000	-	7,70,50,000	1,63,66,500
23	WI-FI	7,94,81,387	-	7,94,81,387	-
24	Investments Others-Plan /Plan Schemes		-		9,42,77,893
25	Investments Others-Deposits	-	-	-	12,30,42,501
	Total	53,99,21,520	1,05,08,73,809	1,59,07,96,329	2,51,98,33,986

SCHEDULE 6 - INVESTMENTS - OTHERS

	Current Year 2022-23	Previous Year 2021-22
	₹	₹
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Term Deposits with Banks	-	-
7. Others (to be specified)	-	-
Total	-	-

SCHEDULE 7 -CURRENT ASSETS

	Current Year 2022-23	Previous Year 2021-22
	₹	₹
1. Stock:		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicles, consumables and glass ware	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water supply Material	-	-
i) Others-Silver & Gold for Medals	1,85,151	8,360
2.Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	3,36,959	95,795
3. Cash and Bank Balances:	-	-
a) With Scheduled Banks:	-	-
- In Current Accounts	18,616	25,57,048
- In Term Deposit Accounts	98,00,70,560	1,14,23,18,907
- In Savings Accounts	46,44,51,724	37,44,91,259
- Franking Machine	-	-
- Cash on Hand	-	-
b) With Non-Scheduled Banks:	-	-
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
4. License Fee Receivable From Quarters/Shops	-	-
5. Post Office Savings Accounts	-	-
Total	1,44,50,63,010	1,51,94,71,369

Annexure To Schedule 7: Cash & Bank Balances with Scheduled Banks

Sl. No.	Account No.	Name of the Bank	Balance as on 31-03-2023	Balance as on 31-03-2022
A	Savings Bank Accounts		₹	
I	Part I Maintenance/Internal Receipts			
1	10222816319(Challans)	SBI, Campus Branch	-	97,465
2	10222816625(Maintenance)	SBI, Campus Branch	28,36,934	-
3	37962389497(Recurring)	SBI, Campus Branch	25,76,51,293	-
4	10222816308(CampusSchool)	SBI, Campus Branch	-	-
5	50100202312990(HDFC) (UoHFeescollections-Gateway)	Silicon Valley Layout, Madhapur	-	2,14,271
6	180401001006(FeeCollection)	ICICI	1	1,90,056
7	3410975268 (Other Receipts)	SBI, Campus Branch	-	-
8	39410974752 (Other Payments)	SBI, Campus Branch	-	5,91,196
9	10671301093 (General)	Reserve Bank of India	-	-
	Total I		26,04,88,228	10,92,988
II	Part II Creation of Assets & Plan			
10	10222816513 (Development)	SBI, Campus Branch	32,89,394	10,68,289
11	37242909131 (Creation of Assets)	SBI, Campus Branch	24,98,404	22,85,134
	Total II		57,87,798	33,53,423
III	Part III Sponsered Projects & Others			
12	10222816240 (Centralized overheads)	SBI, Campus Branch	21,16,274	12,12,615
13	10222816262 (UGC Schemes)	SBI, Campus Branch	2,10,27,111	93,53,571
14	10222816239 – M.Sc., DBT Fellowship	SBI, Campus Branch	-	58,65,743
15	10222816353(Fellowships)	SBI, Campus Branch	2,63,60,735	3,09,91,243
15	110048994364 (SBCNA Central Sectro Scheme)	Canarabank,Kondapur	-	-
16	10222816320(UGC funds)	SBI, Campus Branch	1,127	1,098
17	10222816397(Distance Education)	SBI, Campus Branch	23,00,347	1,74,44,538
18	10222816794 (UPE)	SBI, Campus Branch	1,97,26,116	1,93,31,511
19	30007634981 (ACRHEM)	SBI, Campus Branch	-	2,04,16,984
20	10187980570 (ILOC)	SBI, Main Branch	5,04,49,842	2,77,53,112
21	3000 7635102 (SIP)	SBI, Campus Branch	22,69,523	11,60,136
22	38625630567 (SERB Projects)	SBI, Campus Branch	85,71,344	2,60,75,220
23	30436862998(Overheads)	SBI, Campus Branch	40,98,135	17,57,935
24	180401001618 ICSSR Projects	ICICI Financial District	14,87,811	10,48,204
25	180401001617 ICSSR Fellowships	ICICI Financial District	12,39,185	9,48,005
26	180401001855 (other Charges)	ICICI Financial District	15,84,641	14,58,922
27	40486881928 (MiSc programme)	SBI, Campus Branch	1,00,36,674	10,68,717
28	41704745756 (UoH Proj Deductions)	SBI, Campus Branch	1,55,858	-
29	40904236873(Guest House)	SBI, Admin Branch	53,02,318	-
30	40743112917(MSC DBT)	SBI , Campus branch	79,76,751	-
31	40743112713 (ACRHEM)	SBI, Campus Branch	1,01,53,254	-
32	437401000453 (ICICI)	ICICI, Botanical Garden Branch	87	-
33	39173070798 (Institute of Eminance)	SBI, Campus Branch	1,75,333	8,73,989
34	41376244784 (Institute of Eminance)	SBI, Campus Branch	6,90,845	-
35	RBI 10671301278(Institute of Eminance)	Reserve Bank of India	-	-
36	141412010000853 (MEITY NICSI)	UBI, Serilingampally	-	-
37	41080171759 (STARS)	SBI, Campus Branch	-	-
38	60427433386 (DST-SERB)	BOM, Kothaguda	-	-
39	60430685113 (TDB DST)	BOM, Kothaguda	-	-
40	141412010000605 UBI	UBI, Serilingampally	-	-
	Total III		17,37,23,309	16,67,61,543
IV	Part IV Debts, Deposits & Advances			
41	10222816251(HBA/Staff Advances)	SBI, Campus Branch	7,79,585	71,900
42	10222816273(Deposits)	SBI, Campus Branch	69,34,232	17,17,29,883
43	3043 6863822 (Corpus Fund)	SBI, Campus Branch	1,24,29,853	2,75,46,883
44	37126606867 (FO's Deposits)	SBI, Campus Branch	43,08,719	25,95,359
45	39410974071 (other Deposits)	SBI, Campus Branch	-	13,39,280
	Total IV		2,44,52,388	20,32,83,305
	Total Savings Bank Accounts (I+II+III+IV+V)		46,44,51,724	37,44,91,259
B	Current Accounts			
46	0606201022244 Escrow (HEFA)	Canara Bank , Abid Branch	977	6,64,882
47	0606201022243 Escrow (HEFA)	Canara Bank , Abid Branch	17,639	15,373
48	38623270093 Escrow (HEFA)	SBI, Campus Branch	-	7,77,511
49	38623311418 Escrow (HEFA)	SBI, Campus Branch	-	10,99,282
	Total Current		18,616	25,57,048
	TOTAL (A+B)		46,44,70,340	37,70,48,307
	Term Deposits with Scheduled Banks		98,00,70,560	1,14,23,18,907

SCHEDULE 8 -LOANS, ADVANCES & DEPOSITS

	Current Year 2022-23	Previous Year 2021-22
	₹	₹
1. Advances to Employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	66,85,714	83,88,641
d) Others (to be specified)	-	-
i) Advances to Staff	-	-
2. Long Term Advances to Employees: (Interest bearing)		
a) Vehicle Loan	4,40,370	7,11,800
b) Home Loan	3,89,555	6,58,813
C) Computer Advance	22,29,763	22,26,333
D) Others (Interest on MCA,HBA & Comp. Adv.)	29,27,963	39,19,679
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	-	-
b) to Suppliers	53,02,07,179	60,00,47,594
c) Others	15,01,805	9,89,751
4. Prepaid Expenses		
a) Insurance	2,82,766	3,40,677
b) Other Expenses	25,89,549	27,74,851
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	1,99,54,525	1,69,26,071
d) Others	4,73,62,349	6,45,57,034
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	6,79,97,080	9,34,23,635
b) On Investments-Deposits	2,18,50,498	1,53,66,297
c) On Investments- COA/Plan	14,77,422	18,320
d) On Loans and Advances	-	-
e) On Project Funds	5,28,44,746	3,10,36,610
f) On Investments-IOE	-	2,19,97,763
g) On Investments-HEFA	6,23,044	64,334
7. Other - Current assets receivable from UGC/sponsored projects/others		
a) Debit balances in Sponsored Projects	34,19,13,959	20,93,13,619
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Advance to CPWD for Capital Assets-PLAN,COA&ENDO	28,51,084	1,22,09,001
d) Advance to CPWD for Capital Assets-HEFA	-	30,47,59,268
e) Advance to CPWD for Capital Assets-EWS	8,63,15,241	14,53,05,344
f) Other receivables from CPWD-Endowments	-	30,00,000
g) Other receivables from UGC(Non Plan)	10,91,53,690	25,33,65,958
h) Other receivables from UGC(HRDC)	3,31,85,214	1,90,97,952
i) Other receivables from UGC(Remedial coaching programme)	6,39,410	6,39,410
j) Other receivables from MOE-HEFA (Interest)	1,34,92,501	1,31,27,734
k) Advance to CPWD-IOE	73,61,01,075	-
8. Claims Receivable(others)		
	-	-
Total	2,08,30,16,502	1,82,42,66,489

**Schedule forming part of Income & Expenditure
Account for the year ending 31st March,2023**

SCHEDULE 9 - ACADEMIC RECEIPTS

	Current Year 2022-23	Previous Year 2021-22
FEES FROM STUDENTS	₹	₹
Academic		
1. Tuition fee	7,42,81,739	8,32,20,230
2. Admission fee	-	-
3. Enrolment fee	-	-
4. Library Admission fee	5,77,725	8,97,240
5. Laboratory fee	17,56,261	31,79,640
6. Art & Craft fee	-	-
7. Registration fee	-	-
8. Internet fee	7,68,610	11,87,180
9. Sports fee	4,55,265	7,69,630
10. Other fees	74,954	4,07,290
Total (A)	7,79,14,554	8,96,61,210
Examinations		
1. Admission Test fee	-	-
2. Annual Examination fee	1,70,940	5,10,437
3. Mark sheet, Certificate fee	23,15,614	18,98,741
4. Entrance Examination fee	1,18,71,213	2,87,60,222
Total (B)	1,43,57,767	3,11,69,400
Other Fees		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	8,82,176	14,45,050
3. Medical fee	-	-
4. Transportation fee	-	-
5. Hostel fee	-	-
6. Convocation fee	24,12,212	-
Total (C)	32,94,388	14,45,050
Sale of Publications		
1. Sale of Admission forms	-	-
2. Sale of Syllabus and Question Papers, etc.	-	-
3. Sale of Prospectus including admission forms	-	-
Total (D)	-	-
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	9,55,66,709	12,22,75,660

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ANNEXURE TO INCOME & EXPENDITURE SCHEDULE 10

GRAND IN AID-RECURRING AND SALARY :

Particulars	RECURRING GRANTS				MoE-Grant towards Interest repayment-
	Recurring (OH-31)	Salary (OH-36)	Grand Total Recurring Grant	MoE-Grant towards Interest repayment-	
	₹	₹	Sch.10	SCH.10A	₹
Balance C/F					
Add: Grants Sanctioned/Assignment	-11,84,75,373	-13,48,90,585	-25,33,65,958	-1,31,27,734	
Less: Refund of Assigned Grants/Not received in	1,34,56,00,000	2,47,50,00,000	3,82,06,00,000	5,63,11,296	
Less: Pulled Back by RBI TSA	-13,25,00,000	-25,00,00,000	-38,25,00,000	-	
Less: Grants transferred to Schedule -2	-56,15,604	-1,40,84,852	-1,97,00,456	-	
Add: Provisions Adjustments\Transfer					
Total	1,20,74,84,396	2,21,09,15,148	3,41,83,99,544	5,63,11,296	
Balance	1,08,90,09,023	2,07,60,24,563	3,16,50,33,586	4,31,83,562	
Less: Utilized for Capital Expenditure	56,79,635		56,79,635		
Less: Utilized for Capital work in progress					
Balance	1,08,33,29,388	2,07,60,24,563	3,15,93,53,951	4,31,83,562	
Less: Utilized for Revenue Expenditure	1,19,24,83,284	2,07,60,24,357	3,26,85,07,641	4,31,83,562	
Balance available	-10,91,53,896	206	-10,91,53,690	-	
Less: Interest payable to UGC					
Less: Refund of Grants					
Balance	-10,91,53,896	206	-10,91,53,690		
Internal Receipts/LSPC	13,61,54,622	2,21,27,626	15,82,82,248		
Less: Expenditure out of Internal Receipts	13,61,54,622	2,21,27,626	15,82,82,248		
Balance C/F	-10,91,53,896	206	-10,91,53,690		

SUMMARY OF GRANTS SHOWN IN I&E

	OH-31	OH-36	Sch.10 Total	Sch.10A HEFA-INT
Grants Received During the year	1,20,74,84,396	2,21,09,15,148	3,41,83,99,544	5,63,11,296
Adj: Accrual/adj entries of Last Year-2021-22.	-11,84,75,373	-13,48,90,585	-25,33,65,958	-1,31,27,734
Ad: Accrual entries of current year-2022-23	10,91,53,896	-206	10,91,53,690	1,34,92,501
Less: Utilized for Capital expenditure	-56,79,635		-56,79,635	
Actual Grants Shown in the Schedule	1,19,24,83,284	2,07,60,24,357	3,26,85,07,641	5,66,76,063

GRAND IN AID- CAPITAL ASSETS:

Plan	PLAN/COA		Creation of Assets (OH-35)	Recurring Grant	Infrastructure Grant
	Sch-3	Sch.3			
₹	₹	₹	₹	₹	₹
13,14,01,777	7,40,185	7,40,185	30,95,00,000		
	7,00,00,000				
	-2,42,92,260				
13,14,01,777	4,64,47,925	4,64,47,925	30,95,00,000		
13,14,01,777	4,64,47,925	4,64,47,925	30,95,00,000		
12,50,17,614	3,93,07,740	3,93,07,740	21,91,94,833		
63,84,163	71,40,185	71,40,185	9,03,05,167		
63,84,163	71,40,185	71,40,185	9,03,05,167		
63,84,163	64,00,000	64,00,000	9,03,05,167		
63,84,163	64,00,000	64,00,000	9,03,05,167		

SUMMARY OF UNSPENT GRANTS SHOWN IN BAL SHEET-SCH.3

Plan	CoA	Total	EWS
63,84,163	64,00,000	1,27,84,163	9,03,05,167

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ANNEXURE TO INCOME & EXPENDITURE SCHEDULE 10
GRANTS IN AID- UGC/MoE Schemes/Specific Schemes

(Figures in Rupees)

Particulars	HRDC		IOE		HEFA- principal.Repaym ent	
	Sch 2	Sch 2	Sch 2	Sch 2	Sch 2	Sch 2
	₹	₹	₹	₹	₹	₹
Balance C/F	-	-	-	-	-	-
Add: Receipts during the year from MOE/UGC	63,53,253	56,21,14,798	17,18,95,500	-	-	-
Less: Refunds/transfers/others/Adj	-	-	-	-	-	-
Less: Pulled Back by RBI TSA	-	-	-	-	-	-
Less: Grants transferred to Schedule -2	-63,53,253	-56,21,14,798	-17,18,95,500	-	-	-
Add: Provisions Adjustments/Transfer	-	-	-	-	-	-
Total	-	-	-	-	-	-
Balance	-	-	-	-	-	-
Less: Utilized for Capital Expenditure	-	-	-	-	-	-
Less: Utilized for Capital work in progress	-	-	-	-	-	-
Balance	-	-	-	-	-	-
Less: Utilized for Revenue Expenditure	-	-	-	-	-	-
Balance available	-	-	-	-	-	-
Less: Refund of Interest payable to UGC/Grants	-	-	-	-	-	-
Less: Refund of Grants	-	-	-	-	-	-
Balance	-	-	-	-	-	-
Internal Receipts:	-	-	-	-	-	-
Less: Expenditure out of Internal Receipts	-	-	-	-	-	-
Balance C/F	-	-	-	-	-	-

GRAND TOTAL	
2022-23	2021-22
Grand Total of Grants- Recurring & Non-Recurring	Grand Total of Grants- Recurring & Non-Recurring
₹	₹
17,51,48,270	-51,13,499
4,68,72,74,847	3,94,52,58,533
-38,25,00,000	70,00,000
-4,39,92,716	-
-74,03,63,551	-73,16,78,519
-	6,06,68,688
3,96,20,60,542	3,26,91,35,203
3,69,55,66,850	3,26,21,35,203
38,91,99,822	8,77,92,543
-	-
3,30,63,67,028	3,17,43,42,660
3,31,16,91,203	2,98,60,66,656
-53,24,175	18,82,76,004
-	-
-60,64,360	18,82,76,004
15,82,82,248	15,12,10,303
15,82,82,248	15,12,10,303
-60,64,360	18,82,76,004

SCHEDULE 11 -INCOME FROM INVESTMENTS

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2022-23	Previous Year 2021-22	Current Year 2022-23	Previous Year 2021-22
	₹	₹	₹	₹
1. Interest				
a. On Government Securities			-	-
b. Other Bonds/Debentures			-	-
2. Interest on Term Deposits	13,69,71,530	13,41,55,243	-	-
3. Interest accrued but not due on Term Deposits/Interest bearing advances to employees	9,03,70,904	11,54,85,732	-	-
4. Interest on Savings Bank Account			-	-
5. Others (specify)			-	-
Total	22,73,42,434	24,96,40,975	-	-
Transferred to Earmarked/Endowment Funds	22,73,42,434	24,96,40,975	-	-
Balance	Nil	Nil	-	-

SCHEDULE 12: INTEREST EARNED

Particulars	Current Year 2022-23	Previous Year 2021-22
	₹	₹
1. Interest Earned On Savings Accounts with scheduled banks	14,44,993	26,47,503
2. On Loans	-	-
a. Employees/Staff	-	2,083
b. Others	-	-
3. On Debtors and Other Receivables	12,03,002	9,88,867
Total	26,47,995	36,38,453

SCHEDULE 13 - OTHER INCOME

Particulars	Current Year 2022-23	Previous Year 2021-22
	₹	₹
A. Income from Land & Buildings		
1. Hostel Room Rent	17,76,095	20,67,831
2. License fee	27,00,074	15,31,416
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	8,34,820	54,221
4. Electricity Charges recovered	91,98,288	93,53,074
5. Water Charges recovered	8,56,179	6,36,222
6. Rents From Shops & Accomodation(Post Office etc)	63,39,718	10,04,424
Total	2,17,05,174	1,46,47,188
B. Sale of Institute's publications	-	-
C. Income from holding events		
1. Gross Receipts from annual fuction/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2. Gross Receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4. Others (to be specified and separately disclosed)	-	-
Total	-	-
D.Others		
1. Income from consultancy	-	-
2. RTI fees	3,524	1,332
3. Income from Royalty	-	-
4. Sale of application forms (recruitment)	62,801	1,89,100
5. Misc. receipts (Sale of tender forms, waste paper, Scrap, etc.)	16,06,025	2,87,349
6. Profit on Sale/disposal of Assets	-	-
a) Owend assets	25,041	-
b) Assets received free of cost	-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
8. Campus School Maintained Institutions	37,42,498	18,51,204
9. Others (specify)	-	-
a) Transport charges for usage	2,91,340	5,380
b) Internal receipts from school departments	-	-
c) Membership fees	-	-
d) Affiliation fees	-	-
e) Other misc income	-	-
f) Leave Salary & Pension Contribution	-	-
g) Excess Salary Recovered	73,089	-
h) Penalty	9,20,649	69,150
i) Penal Interest	3,423	11,930
j)Assistance for AMC by IDRBT	-	-
k)Other income(ASC)	-	-
Total	67,28,390	24,15,445
Grand Total (A+B+C+D)	2,84,33,564	1,70,62,633

SCHEDULE 14 - PRIOR PERIOD INCOME

Particulars	Current Year 2022-23	Previous Year 2021-22
	₹	₹
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest Earned	-	9,01,685
4. Salaries	21,45,607	51,65,483
4. Other Income	79,14,903	33,63,502
Total	1,00,60,510	94,30,670

SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Salaries and Wages(teaching)	-	1,16,20,09,710	1,16,20,09,710	-	1,08,94,97,416	1,08,94,97,416
aa) Salaries and Wages (non teaching)	-	55,55,54,188	55,55,54,188	-	71,54,34,730	71,54,34,730
b) Allowances and Bonus	-	-	-	-	13,55,190	13,55,190
c) Contribution to Provident Fund	-	3,12,760	3,12,760	-	4,27,720	4,27,720
d) Contribution to Other Fund (NPS)	-	10,54,78,391	10,54,78,391	-	9,26,70,540	9,26,70,540
e) Staff Welfare Expenses	-	-	-	-	-	-
f) Retirement and Terminal Benefits	-	1,85,46,16,267	1,85,46,16,267	-	3,44,20,30,801	3,44,20,30,801
g) LTC facility	-	1,38,67,619	1,38,67,619	-	47,68,795	47,68,795
h) Medical facility	-	7,19,13,545	7,19,13,545	-	3,74,27,156	3,74,27,156
i) Children Education Allowance	-	1,17,27,420	1,17,27,420	-	1,17,51,825	1,17,51,825
j) Honorarium	-	-	-	-	-	-
k) Others (specify)	-	-	-	-	-	-
TOTAL	-	3,77,54,79,900	3,77,54,79,900	-	5,39,53,64,173	5,39,53,64,173

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars	Pension	Gratuity	Leave Encashment	Total
	₹	₹	₹	₹
Provision Opening Balance as on 01.04.2022	11,39,92,31,937	55,68,01,630	64,43,52,440	12,60,03,86,007
Addition : Capitalized value of Contributions Received from other Organizations	1,66,86,782	30,88,006	23,52,838	2,21,27,626
Total (a)	11,41,59,18,719	55,98,89,636	64,67,05,278	12,62,25,13,633
Less : Actual Payments during the Year (b)	69,77,39,720	9,91,38,832	8,26,74,644	87,95,53,196
Balance Available on 31.03.2023(a-b)	10,71,81,78,999	46,07,50,804	56,40,30,634	11,74,29,60,437
Provision required on 31.03.2023 as per Actuarial Valuation (d)	12,44,31,63,770	53,28,77,705	62,12,33,295	13,59,72,74,770
A. Provision to be made in the Current year (d-c)	1,72,49,84,771	7,21,26,901	5,72,02,661	1,85,43,14,333
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	3,01,934	-	-	3,01,934
E. Deposit Linked Insurance Payments	-	-	-	-
Total (A+B+C+D+E)	1,72,52,86,705	7,21,26,901	5,72,02,661	1,85,46,16,267

SCHEDULE 16 - ACADEMIC EXPENSES.

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Laboratory Expenses	-	26,01,627	26,01,627	-	41,69,355	41,69,355
b) Field work/Participation in Conferences	-	2,80,249	2,80,249	-	50,201	50,201
c) Expenses on Seminars/Workshops	-	8,25,977	8,25,977	-	2,84,691	2,84,691
d) Payment to Visiting Faculty	-	-	-	-	-	-
e) Examination	-	72,12,217	72,12,217	-	1,60,49,853	1,60,49,853
f) Student Welfare Expenses	-	-	-	-	8,000	8,000
g) Subscription to Acad. Institutions	-	1,82,898	1,82,898	-	-	-
h) Convocation Expenses	-	16,93,629	16,93,629	-	-	-
i) Publications	-	90,000	90,000	-	73,798	73,798
j) Stipend/means -cum-merit scholarship (include. Non-Net M.Phil/Ph.D)	-	3,57,84,906	3,57,84,906	-	3,90,77,711	3,90,77,711
k) Subscription Expenses	-	1,26,713	1,26,713	-	4,45,366	4,45,366
l) Extra curricular activities & sports events	-	11,77,161	11,77,161	-	13,45,542	13,45,542
m) Animal feed	-	-	-	-	1,65,763	1,65,763
n) Others (specify)*Annexure	-	34,21,056	34,21,056	-	54,64,778	54,64,778
TOTAL	-	5,33,96,433	5,33,96,433	-	6,71,35,058	6,71,35,058

* n) Others- Schedule 16 (Annexure)

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Research Activities	-	3,28,430	3,28,430	-	4,86,086	4,86,086
b) Patent	-	1,49,040	1,49,040	-	3,57,224	3,57,224
c) Hospitality	-	1,89,363	1,89,363	-	2,15,501	2,15,501
d) Training courses	-	39,688	39,688	-	26,214	26,214
e) Working expenses	-	-	-	-	-	-
f) Readers Allowance	-	2,06,069	2,06,069	-	2,97,742	2,97,742
g) Inter university tournament	-	-	-	-	-	-
h) Academic Expenses	-	11,07,126	11,07,126	-	2,66,979	2,66,979
l) Meeting Expenses	-	9,39,549	9,39,549	-	29,08,820	29,08,820
J) Scribe charges	-	-	-	-	3,82,809	3,82,809
K) Summer courses	-	-	-	-	-	-
l) Misc.Exp	-	7,109	7,109	-	88,657	88,657
m) Teaching aids	-	58,647	58,647	-	2,85,360	2,85,360
n) Departmental lectures	-	3,96,035	3,96,035	-	45,814	45,814
o) JN Chain & Radha Krishnan Chair	-	-	-	-	1,03,572	1,03,572
TOTAL (included in main schedule)	-	34,21,056	34,21,056	-	54,64,778	54,64,778

SCHEDULE 17-ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
A Infrastructure						
a) Electricity and power	-	16,10,58,692	16,10,58,692	-	11,89,56,643	11,89,56,643
b) Water Charges	-	1,72,83,578	1,72,83,578	-	1,42,15,522	1,42,15,522
c) Insurance	-	-	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	-	19,73,268	19,73,268	-	23,38,410	23,38,410
e) Generator Running Expenses	-	23,07,909	23,07,909	-	22,29,170	22,29,170
B Communication						
f) Postage and Telegram	-	1,35,675	1,35,675	-	2,01,619	2,01,619
g) Telephone, Fax and Internet charges	-	13,92,729	13,92,729	-	14,80,416	14,80,416
C Others						
h) Printing and Stationery (consumption)	-	33,56,323	33,56,323	-	38,33,706	38,33,706
i) Travelling and Conveyance Expenses	-	2,08,643	2,08,643	-	1,83,432	1,83,432
j) Hospitality	-	17,68,622	17,68,622	-	19,39,699	19,39,699
k) Auditor's Remuneration	-	-	-	-	-	-
l) Professional Charges	-	8,18,660	8,18,660	-	21,21,029	21,21,029
m) Advertisement and Publicity	-	1,97,896	1,97,896	-	15,39,744	15,39,744
n) Magazines & Journals	-	3,01,501	3,01,501	-	2,99,883	2,99,883
o) Others (specify)* Annexure	-	35,08,35,621	35,08,35,621	-	14,64,76,050	14,64,76,050
Total	-	54,16,39,117	54,16,39,117	-	29,58,15,323	29,58,15,323

*** n) Others- Schedule 17 (Annexure)**

OTHERS	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) General Expenses	-	-	-	-	-	-
b) Other misc.administrative expenses	-	46,30,746	46,30,746	-	64,62,933	64,62,933
c) Ceremonials and functions	-	12,03,497	12,03,497	-	11,27,703	11,27,703
d) Participants Cost	-	-	-	-	-	-
e) Honorarium	-	5,55,496	5,55,496	-	-	-
f) Insurance	-	1,75,743	1,75,743	-	1,34,721	1,34,721
g) Bank charges	-	22,810	22,810	-	30,592	30,592
h) Meeting expenses	-	10,81,577	10,81,577	-	9,66,738	9,66,738
i) Labour charges & daily wages	-	58,700	58,700	-	20,99,951	20,99,951
j) Liveries	-	11,61,831	11,61,831	-	-	-
k) Transfer TA	-	-	-	-	-	-
l) TA/DA to advisory committee members	-	20,37,527	20,37,527	-	2,74,441	2,74,441
m) Membership fee	-	6,000	6,000	-	-	-
n) V C Discretionary fund	-	1,00,000	1,00,000	-	1,00,000	1,00,000
o) Subscriptions	-	28,63,003	28,63,003	-	1,67,663	1,67,663
p) TA/DA	-	-	-	-	-	-
q) Training Expenses	-	2,11,760	2,11,760	-	1,24,932	1,24,932
r) Hostel Expenses	-	-	-	-	-	-
s) Foreign/Domestic travel	-	7,29,703	7,29,703	-	-	-
t) Pay to Outsource Agency for eng. On contr.staff	-	32,30,18,785	32,30,18,785	-	12,22,30,115	12,22,30,115
u) AMC	-	-	-	-	-	-
v) Entertainment expenses	-	-	-	-	-	-
w) HEFA Document Charges	-	-	-	-	-	-
x) HEFA Deferred Revenue Expenditure	-	1,27,33,000	1,27,33,000	-	1,27,33,000	1,27,33,000
y) Internet /Cloud charges	-	2,45,443	2,45,443	-	23,261	23,261
Total	-	35,08,35,621	35,08,35,621	-	14,64,76,050	14,64,76,050

SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Vehicles (owned by institution)						
a) Running Expenses		23,17,310	23,17,310		20,04,222	20,04,222
b) Repairs & Maintenance		13,85,799	13,85,799		7,25,916	7,25,916
c) Insurance Expenses		5,36,997	5,36,997		5,70,051	5,70,051
2. Vehicle taken on rent/lease		-	-		-	-
a) Rent/Lease expenses		-	-		-	-
3. Vehicle (Taxi) hiring expenses		1,78,321	1,78,321		1,38,101	1,38,101
Total	-	44,18,427	44,18,427	-	34,38,290	34,38,290

SCHEDULE 19 - REPAIRS & MAINTENANCE

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Buildings	-	1,41,81,954	1,41,81,954	-	2,26,65,251	2,26,65,251
b) Furniture & Fixtures	-	20,87,182	20,87,182	-	31,01,570	31,01,570
c) Plant & Machinery	-	11,387	11,387	-	52,258	52,258
d) Office Equipment	-	3,51,136	3,51,136	-	4,03,368	4,03,368
e) Computers	-	25,58,827	25,58,827	-	29,78,388	29,78,388
f) Laboratory & Scientific Equipment	-	20,98,538	20,98,538	-	13,24,931	13,24,931
g) Audio Visual Equipment	-	1,35,663	1,35,663	-	47,060	47,060
h) Cleaning Material & Services	-	21,25,089	21,25,089	-	15,10,686	15,10,686
i) Book Binding Charges	-	1,89,255	1,89,255	-	2,42,897	2,42,897
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) AMC	-	2,24,98,348	2,24,98,348	-	2,47,02,139	2,47,02,139
j)Electrical Equipment	-	93,88,282	93,88,282	-	1,11,08,467	1,11,08,467
k)Others	-	17,91,487	17,91,487	-	9,91,589	9,91,589
l)Sports Equipment	-	48,583	48,583	-	61,157	61,157
m)Tubewells&Water supply	-	31,43,566	31,43,566	-	33,20,875	33,20,875
n) Hostels	-	-	-	-	-	-
Total	-	6,06,09,297	6,06,09,297	-	7,25,10,636	7,25,10,636

SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Bank Charges		-	-		-	-
b) Others (HEFA Loan)		5,66,76,063	5,66,76,063		4,54,31,651	4,54,31,651
Total	-	5,66,76,063	5,66,76,063	-	4,54,31,651	4,54,31,651

SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written -off	-	-	-	-	-	-
c) Grants/subsidies to other institutions/organizations	-	-	-	-	-	-
d) Others (specify)	-	-	-	-	-	-
Total	-	-	-	-	-	-

SCHEDULE 22: PRIOR PERIOD EXPENSES

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Establishment Expenses		-	-		-	-
2. Academic Expenses		15,55,994	15,55,994		20,55,559	20,55,559
3. Administrative Expenses		15,18,407	15,18,407		11,19,486	11,19,486
4. Transportation Expenses		1,458	1,458		2,50,760	2,50,760
5. Repairs & Maintenance		9,52,564	9,52,564		1,07,43,891	1,07,43,891
6. Other Expenses		-	-		1,534	1,534
7. Depreciation		-	-		-	-
8. Leave Encashment		-	-		-	-
Total	-	40,28,423	40,28,423	-	1,41,71,230	1,41,71,230

RECEIPTS AND PAYMENTS

UNIVERSITY OF HYDERABAD
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2023

RECEIPTS	Current Year 2022-23 ₹	Previous Year 2021-22 ₹	PAYMENTS	Current Year 2022-23 ₹	Previous Year 2021-22 ₹
I. Opening Balances			I. Expenses		
a) Cash Balances			a) Establishment Expenses	2,68,10,54,525	2,48,06,68,190
b) Bank Balances			b) Academic Expenses	5,14,42,581	5,70,26,530
i) In Current accounts	25,57,048	83,82,389	c) Administrative Expenses	43,48,27,561	27,68,78,330
ii) In deposit accounts		81,46,08,564	d) Transportation Expenses	32,73,629	26,54,286
iii) Savings accounts	37,44,91,259	60,66,15,419	e) Repairs & Maintenance	4,47,10,507	6,47,94,925
iv) cash on hand			f) Finance Costs	-	3,23,03,917
II. Grants Received			g) Prior period Expenses	1,33,61,308	1,03,36,615
a) From Government of India			II. Payments against Earmarked/Endowment Funds	4,38,06,914	5,18,21,974
i) HEFA grant (MOE contribution)	17,18,95,500	11,45,97,000			
ii) HEFA grant (University Contribution)	1,27,33,000	1,27,33,000			
iii) HEFA Interest received from MOE HEFA	5,63,11,296	3,23,03,917			
iv) COA grant	4,57,07,740	6,00,00,000			
v) EWS grant	-	28,11,00,000			
vi) Institute of Eminance	56,21,14,798	60,00,00,000			
vii) HRDC Grant & Receipts	63,53,253	1,70,81,519			
b) From State Government					
c) From other sources UGC Grant in Aid: Salary & Recurring	3,41,83,99,544	2,84,20,51,000			
III. Academic Receipts	9,55,66,709	12,20,36,625	III. Payments against Sponsored Projects/Schemes	78,74,47,527	51,25,18,905
IV. Receipts against Earmarked/Endowment Funds	4,69,21,832	7,44,26,914	i) Other Internal Transfers/Adjustments		3,70,77,837
V. Receipts against Sponsored Projects/Schemes	57,64,46,859	67,71,86,725	IV. Payments against Sponsored Fellowships / Scholarships	8,62,84,850	6,45,89,157
VI. Receipts against sponsored Fellowships and Scholarships	8,19,35,576	7,83,95,305	V Investments and Deposits made		
VII. Income on investments from			a) Out of Earmarked/Endowments funds	1,89,16,75,702	2,13,93,28,758
a) Earmarked/Endowment funds	13,69,71,530	13,41,55,243	b) Out of ownfunds (Investments-Others)		
b) Other investments			c) Out of Other Funds	1,35,93,04,329	-
			VI Term Deposits with Scheduled Banks		
			VII Expenditure on Fixed Assets and Capital Works-in-Progress		
			a) Fixed Assets	4,44,24,612	7,89,86,420
			b) Capital Works-in-Progress		

UNIVERSITY OF HYDERABAD
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2023

RECEIPTS	Current Year 2022-23 ₹	Previous Year 2021-22 ₹	PAYMENTS	Current Year 2022-23 ₹	Previous Year 2021-22 ₹
VIII. Interest received on			VIII Other Payments including statutory payments	73,37,21,298	67,69,95,582
a) Bank Deposits			IX Refunds of grants		
b) Loans and Advances	14,45,023	26,49,586	i) OH 36 & OH 31 grant pull back by RBI on 31-03-2023		
c) Savings Bank Accounts	14,20,233	6,68,351	ii) Refund of EWS Grant		70,00,000
d) Interest on SB of Earmarked			iii) Part II (COA grant pull back by RBI on 31-03-2023)		54,03,318
IX. Investments encashed/Renewals	2,81,60,78,027	2,05,82,69,685	iv) Part II (Plan Non Net Fellowships-Refunds)		7,31,135
			v) Part II (Plan Remedial Coaching-Refunds)		23,793
			vi) Part II (Plan Refunds)		2,25,05,390
			vii) Part II (COA Grant/Interest Refunds)	7,40,185	81,56,568
			viii) Part ii (Plan schemes-Sports Infrastructure)	3,87,685	
			ix) Part ii (Plan schemes-School of Education fund Refund)		
			x) IOE Refund of grants	4,25,53,063	
X. Term Deposits with Scheduled Banks encashed	1,52,61,88,008		X IOE Refund of grants	88,79,80,483	
			X Deposits and Advances		
			i) Deposits with CPWD IOE	24,65,40,883	59,05,90,950
			ii) Deposit with CPWD EWS		28,11,00,000
			iii) Deposit with CPWD COA	64,00,000	
			iv) Other Deposits	9,38,87,196	22,85,75,231
			XI Other payments - HEFA & IOE		
			i) HEFA Principal Repayment	11,45,97,000	11,45,97,000
			ii) HEFA University Contribution	1,27,33,000	1,27,33,000
			iii) HEFA - Interest Refund	4,39,693	19,16,137
			iv) HEFA - Interest Repayment	5,63,11,296	35,28,415
			v) Institute of Eminence	43,50,26,706	17,54,13,613
			vi) IOE Other payments	5,78,55,718	15,61,48,291
			vii) Other Liabilities	18,52,76,579	10,05,79,205
			viii) HEFA Internal Transfers		18,00,50,518
			ix) Internal Transfers		
			XII Closing balances		
			a) Cash in Hand		
			b) Bank balances	18,616	25,57,048
			In Current Accounts	46,44,51,725	37,44,91,259
			In savings Accounts		1,06,54,96,803
			In Deposit Accounts		9,81,75,79,099
TOTAL	10,78,05,35,171	9,81,75,79,099	TOTAL	10,78,05,35,171	9,81,75,79,099

S. S. S.
Deputy Registrar
 Finance & Accounts
 University of Hyderabad
 Hyderabad - 500 046.

S. S. S.
Safdar CEA - 07

S. S. S.
वित्त अधिकारी / Finance Officer

GPF AND NPS ACCOUNTS

UNIVERSITY OF HYDERABAD

PROVIDENT FUND ACCOUNT

Receipts and Payments For the Financial year 2022-23

Receipts		Current year 2022-23	Previous year 2021-22	Payments		Current year 2022-23	Previous year 2021-22
		₹	₹			₹	₹
Opening Balance		48,07,731	24,72,992	GPF Adv./Withdrawal/NPS Transfer	20,99,49,213		22,71,01,748
GPS subscription		12,63,37,595	15,29,76,594	CPF Adv./Withdrawal	49,79,102	21,49,28,315	11,55,397
CPF Subscription		3,12,760	8,31,224	Univ.Contribution withdrawals			6,14,434
CPF Univ. Subscription		3,12,760	4,27,720				
Investment Encashed:			32,56,53,315	Investments made during the year:			
Term Deposits	43,29,26,509			Term Deposits/Bonds	36,98,00,306		26,81,99,810
Mutual funds	1,00,00,000	44,29,26,509	2,31,14,203	Mutual Funds	6,01,20,000		5,76,81,118
Interest/Gain Received:				Perptual Bond- Accrued interest	16,42,526	43,15,62,832	
Profit on sale of Mutual Fund	28,43,200		20,79,926	Bank Charges		2,120	4,252
on GOI bonds	5,28,73,810		2,65,95,840	Loss on Mutual funds			12,211
on investments	1,67,12,533		2,48,77,051				
on SB Accounts	4,70,169	7,28,99,712		Closing Balance		26,47,800	48,07,731
Interest accrued but not due		15,44,000	5,47,836				
Grand Total		64,91,41,067	55,95,76,701	Grand Total		64,91,41,067	55,95,76,701

PROVIDENT FUND ACCOUNT

Income and Expenditure account For the Year ending 31.03.2023

Expenditure		Current year 2022-23	Previous year 2021-22	Income		Current year 2022-23	Previous year 2021-22
		₹	₹			₹	₹
Interest Credited to							
GPF Account	4,63,88,954		4,74,69,073	Interest earned/Gain:			
CPF Account	1,65,558		2,89,384	on TDR investments	1,67,12,533		2,48,77,051
Univ.contribution to CPF	3,69,938	4,69,24,450	3,24,379	on SB Accounts	4,70,169		5,47,836
Bank Charges		2,120	4,252	GOI bonds	5,28,73,810		2,65,95,840
Stamp Duty charges		3,038		Gain on Mutual funds	28,43,200	7,28,99,712	20,79,926
Loss on Mutual Funds			12,211	Accruals:			
				Interest on TDRs/Bonds	4,00,35,866		6,90,01,442
				Gain on Mutual Funds	2,70,58,048		3,14,83,984
				Less: Interest on investments	-6,90,01,442		
				Less: Gains on Mutual Funds	-3,14,83,984	-3,33,91,512	-8,74,51,118
Excess of Income over Expenditure transfer to Reserve Fund		-74,21,408	1,90,35,662				
Grand Total		3,95,08,200	6,71,34,961	Grand Total		3,95,08,200	6,71,34,961

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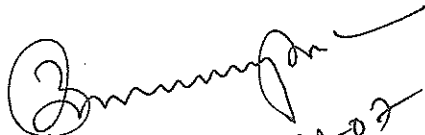
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UNIVERSITY OF HYDERABAD

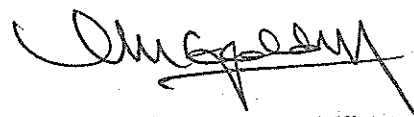
Balance Sheet as at 31.03.2023

LIABILITIES	Current year 2022-23	Previous year 2021-22	ASSETS	Current year 2022-23	Previous year 2021-22
	₹	₹		₹	₹
G P F :					
Opening Balance	69,09,21,891	71,86,31,898	Investments-TDRs/Bonds	56,80,46,403	63,11,72,606
Add:sub.for the year	12,63,37,595	15,29,76,594	Investments- Mutual Funds	16,46,83,909	11,45,66,915
Add: Sub. For March 2023	81,81,912	1,12,34,015	Accruals:		
Add: Interest Credited	4,63,88,954	4,74,69,073	Interest on TDRs	4,00,35,866	6,90,01,442
Less: Sub. For March 22	-1,12,34,015	-1,22,87,941	Gain on Mutual Fund	2,70,58,048	3,14,83,984
Less: Withdrawals	-20,99,49,213	-22,71,01,748			
			Subscriptions Due:		
C P F SUB:			G P F	81,81,912	1,12,34,015
Opening Balance	44,31,929	44,83,820	C P F	26,320	54,818
Add:Sub.for the year	3,12,760	8,31,224	Interest accrued but not due	98,494	
Add:Sub. For March 2023	26,320	54,818			
Add: Interest Credited	1,65,558	2,89,384			
Less: Sub. For March 2022	-54,818	-71,920			
Less: withdrawals	-	48,81,749			
UNIVERSITY CONTRIBUTION CPF :					
Opening Balance	77,68,987	76,31,322			
Add: Sub for the year	3,12,760	4,27,720			
Add: Interest Credited	3,69,938	3,24,379			
Less: Adv./Withdrawals	-49,79,102	-6,14,434			
Reserve Fund:			Cash at Bank:		
Opening Balance	15,91,98,704	14,01,63,042	State Bank of India	26,47,800	48,07,731
Less: Excess Expn. Over Income	-74,21,408	1,90,35,662			
Grand Total	81,07,78,752	86,23,21,511	Grand Total	81,07,78,752	86,23,21,511


Deputy Registrar
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वित्त अधिकारी / Finance Officer
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UNIVERSITY OF HYDERABAD

New Pension Scheme-Tier 1 Account

Receipts and Payments For the Financial year 2022-23


Receipts		Current year 2022-23	Previous year 2021-22	Payments		Current year 2022-23	Previous year 2021-22
		₹	₹			₹	₹
Opening Balance		9,73,624	25,275	Investments under Term Deposits		21,96,568	2,30,98,557
Own subscription	7,78,46,632		6,78,24,967	Mutual funds			3,57,08,002
Univ. contribution	10,78,33,728	18,56,80,360	9,26,70,540	Amount refunds/tr. To NSDL		18,87,53,116	15,66,66,337
Contributions From Projects/HEM/Dev		-	22,16,818			-	-
Investment Encashed:		84,19,639	3,26,24,914	Bank charges		-	285
Interest Received:		-	1,49,09,717				
On SB Account		1,62,777	88,873				
On TDR Investments		9,38,506	59,71,576	Closing Balance		52,25,222	9,73,624
Gain on mutual funds			1,14,125				
Grand Total		19,61,74,906	21,64,46,805	Grand Total		19,61,74,906	21,64,46,805

New Pension Scheme Tier 1 Account

Income and Expenditure account For the Year ending 31.03.2023

Expenditure		Current year 2022-23	Previous year 2021-22	Income		Current year 2022-23	Previous year 2021-22
		₹	₹			₹	₹
Interest Credited to:				Interest Earned/Gain:			
NPS subscribers	16,47,074		17,07,307	On SB Account	1,62,777		88,873
University Contribution	18,58,918	35,05,992	18,58,225	On Investments-TDRs	9,38,506		59,71,576
Interest Accrued		-	63,24,404	Gain on Mutual funds	-	11,01,283	1,14,125
Bank Charges		-	285	Accruals:			
Accrual Loss on Mutual Funds		-	-	Interest on TDRs	41,30,539		
				Gain on Mutual Funds	15,12,214		
				Less: Interest on TDRs	-26,96,164		26,96,164
				Less: Gain on Mutual funds	-11,85,139	17,61,450	11,85,139
Excess of Income over Expenditure transfer to Reserve Fund		-6,43,259	1,65,656				
Grand Total		28,62,733	1,00,55,877	Grand Total		28,62,733	1,00,55,877



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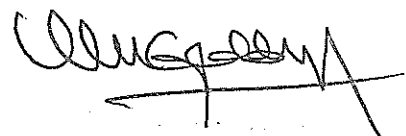

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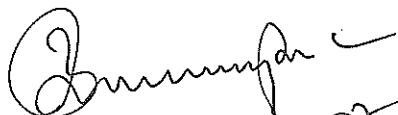
UNIVERSITY OF HYDERABAD

New Pension Scheme-Tier 1 Account
Balance Sheet as at 31.03.2023

Liabilities	Current year 2022-23	Previous year 2021-22	Assets	Current year	Previous year
				2022-23	2021-22
	₹	₹		₹	₹
Opening Balance	7,30,77,203	6,14,79,583	Subscription Due	64,30,624	58,79,508
Add: sub.during year	7,78,46,632	6,78,24,967	University contribution Due	90,02,874	82,31,499
Add: Univ.Contribution	10,78,33,728	9,48,87,358		-	-
Add: Interest Credited (subscription)	16,47,074	17,07,307	Accruals:		
Add: Interest Credited (U.C)	18,58,918	18,58,225	Interest on TDRs	41,30,539	26,96,164
Add: Sub.March	64,30,624	58,79,508	Gain on Mutual Fund	15,12,214	11,85,139
Add: U.C.March	90,02,874	82,31,499	Investments- TDRs	4,34,61,051	4,96,84,122
Less: sub. March (previous year)	-58,79,508	-50,52,037	Investments- Mutual Funds	1,20,88,840	1,20,88,840
Less: U.C. March (Preious year)	-82,31,499	-70,72,870			
Less: refunds/payments to NSDL	-18,87,53,116	7,48,32,930	Balances at Bank:		
Reserve fund A/c:	76,61,693	74,96,037	State Bank of India	52,25,222	9,73,624
Add: Excess of Income over Expenditure	-6,43,259	70,18,434			
Grand Total	8,18,51,364	8,07,38,896	Grand Total	8,18,51,364	8,07,38,896


Deputy Registrar
Finance & Accounts
University of Hyderabad
Hyderabad - 500 046.


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SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

- 1.1 The Accounts are prepared under the Historical Cost convention unless otherwise stated and generally on the Accrual method of accounting.
- 1.2 Preparing financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the income and expenditure during the reporting period and the assets and liabilities, including contingent liabilities, at the date of financial statements. The differences between the actual results and the estimates are recognized in the period in which results are known.
- 1.3 For classification of the expenditure under Capital & Revenue, the University follows the provisions of the General Financial Rules and Other orders issued by MHRD, the Government of India and the University Grants Commission from time to time.

2. EARMARKED/ENDOWMENT FUNDS

The Earmarked funds, which are normally long-term with a specific object(s), accompanied by investments, are shown on the Assets side. Income from investments flows back to the Funds. The expenditure on the object(s) (Revenue and Capital) is debited to the Funds, and the balances are carried forward from year to year.

Endowments are funds received from various individual donors, Trusts and other organizations for establishing Chairs and for medals and prizes, as specified by the donors. Each Endowment Fund has its own investment. These funds are managed through a common Savings Bank account.

The income from the investment of each Endowment Fund is added to the Fund. The expenditure on Medals and Prizes is met from the interest earned on the investment of the respective Endowment Funds, and the balance is carried forward.

The balances in all the funds are represented by Investments in fixed deposits. Balances are shown in the common Saving Bank account for all Endowments and the accrued interest on investments.

2.1 UNIVERSITY DEVELOPMENT FUND

University created University Development Fund (Corpus Fund) in the year 1993 as per the Executive Council (EC) resolution No. EC: 93:93:30 dated 27-10-1993. The sources of the University Development Fund are overhead money sanctioned by the funding bodies for the Specific Purpose of Research Projects and consultancy services undertaken by the faculty and the interest earned on the investment of the University Development Fund. The EC, at its meeting held on 21-03-1998, vide resolution No. EC: 108:98:15 - resolved that only 50% of the interest from the University Development Fund can be utilized for the University's developmental and other activities, as EC approves from time to time.

The EC, at its 157th meeting held on 04:12.2012, approved the following ratio for sharing of the overheads: 50 per cent to the University Development Fund, 30 per cent to Project Investigators for Professional Development Fund (PDF) and 20 per cent to the Centralized Overheads Account.

2.2 House Building/Staff Advances Fund

A Revolving Fund to provide interest/non-interest bearing advances to the employees for House Building/Staff Advances was created. The repayments towards principal and interest are credited to this Fund. All the interest/non-interest bearing advances to Staff are being regulated from the said fund. The interest generated from such advances are credited to this fund account.

3. RETIREMENT BENEFITS

Provision for Retirement benefits, i.e. Pension, Gratuity and Leave Encashment, is made on an Actuarial Valuation basis as per Indian Accounting Standards (IND AS-19). The retirement benefits are, however, funded by UGC on an actual basis.

4. SPONSORED PROJECTS

Regarding ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Current Liabilities - Ongoing sponsored projects." As and when expenditure is incurred/advance payments are made against such projects, the liability account is debited.

5. FELLOWSHIPS & SCHOLARSHIPS

5.1 In respect of Fellowships and Scholarships sponsored by UGC and Other organizations, the amount received /credited to the head "Current Liabilities and Provisions-Current Liabilities-Other Current Liabilities-Sponsored Fellowships and Scholarships" As and when the Fellowships and Scholarships disbursed and contingency expenditures are reimbursed, the liability account is debited.

5.2 The University extends Non-Net M. Phil./Ph.D. Fellowships as per the UGC Guidelines, which are accounted as Academic expenses.

6. FIXED ASSETS AND DEPRECIATION

6.1 Fixed assets are stated at the acquisition cost, including inward freight, duties and taxes, and incidental and direct expenses related to acquisition, installation, and commissioning.

6.2 Gifted/Donated assets are valued at the declared value; wherever such values are unavailable, the value is estimated based on the present market value adjusted regarding the asset's physical condition. They are taken in the books of accounts by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets. Regarding the assets gifted in the form of Gold, Silver, depreciation is not provided, and their market value is disclosed in the Notes on Accounts.

6.3 Depreciation on fixed assets is provided on Straight-Line Method at the following rates:

Tangible Assets

1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads and Bridges	2%
5. Tube wells and Water Supply	2%
6. Sewerage and Drainage	2%
7. Electrical Installation and equipment	5%
8. Plant and Machinery	5%
9. Scientific and Laboratory Equipment	8%
10. Office Equipment	7.5%
11. Audio Visual Equipment	7.5%
12. Computers and Peripherals	20%
13. Furniture, Fixtures and Fittings	7.5%
14. Vehicles	10%
15. Library Books and Scientific Journals	10%
16. Small Value Assets	100%
17. Gifted Items	(ref 6.2)
18. Sports Equipment	7.5%

Intangible Assets (amortization)

1. E- Journals	40%
2. Computer Software	40%
3. Patents and Copyrights	9 years

6.4 Depreciation is provided for the whole year on additions made during the year.

6.5 Assets created out of Earmarked Funds, where the ownership of such assets vests with the University, are taken into the books of accounts by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the University, are separately disclosed in the Notes on Accounts.

6.6 Assets, the individual value of each of which is ₹. 5000/- or less (except Library Books) are treated as Small Value Assets, and 100% depreciation is provided for such assets at the time of their acquisition. However, the holders of such assets continue physical accounting and control.

7. INTANGIBLE ASSETS

7.1 Patents, copy rights, E-Journals, and Computer Software are grouped under Intangible Assets.

7.2 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the online access provided. E-journals are not in a tangible form but temporarily capitalized in view of the magnitude of the expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research users, and depreciation is provided on e-journals at a higher rate of 40% as against the depreciation of 10% provided in respect of Library Books.

7.3 Expenditure on acquisition of software has been separated from Computers and Peripherals as, apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided for software at a higher rate of 40% as against the depreciation of 20% provided in respect of Computers & Peripherals.

8. STOCKS

Expenditure on chemicals, glassware, publications, stationery and other stores is fully charged to the Income and Expenditure Account in the year of purchase/ payment.

9. INVESTMENTS

9.1 Temporary Surplus balances under Earmarked Funds/Endowment Funds etc., are invested in the Fixed Deposits of Banks, GOI Bonds and other Securities like Shares, Debentures, Mutual funds, Treasury Bills, Infrastructure Bonds and Commercial papers etc.

9.2 Long term investments are usually carried at cost. However, any appreciation/diminution in their value as on the date is disclosed in the Notes to Accounts.

9.3 Short term investments are carried at their cost or market value whichever is lower.

9.4 All investment decisions are taken by the duly constituted University Investment Committee and their recommendations are followed/implemented, after obtaining approval of the Competent Authority.

9.5 Investments made in made in Equity shares/Mutual funds/Bonds/Debentures etc., are meant for long term duration and carried at cost. However, any appreciation/diminution in their value as on the date of closure of books of accounts is disclosed in the Notes to Accounts. On redemption, net gain/loss would brought to the books of accounts. Accrual gain/loss on such investments are considered while meeting the interest payments of PF/NPS etc., wherever is required and suitable accrual entries are passed.

10. IMPAIRMENT OF ASSETS

The impairment loss is recognized in the statement of Income and Expenditure where the recoverable amount is less than the carrying amount.

11. REVENUE RECOGNITION

- 11.1 Fees from Students including Tuition Fee, Sale of admission forms, royalty and interest on Savings Bank account are accounted on cash basis. Sale of sundry articles & Scrap is accounted on cash basis
- 11.2 Income from Land, Buildings and Other Property are accounted on cash basis
- 11.3 Interest on Investments are accounted for on accrual basis.
- 11.4 Interest on interest bearing advances to staff such as House Building Advance, Vehicle Advances and Computer Advances etc., are accounted for on cash basis, as the actual recovery of interest starts after the full repayment of the principal.
- 11.5 Any other income not mentioned above is accounted on cash basis
- 11.6 Other sources of Income generated by the University is treated as University income and being utilized for recurring/non-recurring expenses. The income is shown under schedule 9 and 13 as applicable.
- 11.7 Un-discharged liabilities pending over a period of 3 years from their last date of claim are wherever is necessary will be written back and credited to the University Development Fund Account and any claim received against these liabilities will be paid from the same on receipt of obligation if any.
- 11.8 Tax deductions if any made by a third party while making payments to the University, the said TDS amount is accounted on a realization basis i.e. in the year of receipt/refund from the IT department after its assessment.

12. Expenditure

- 12.1 All the expenditure is accounted on an accrual basis. However, the following are accounted on a cash basis.
 - a) Arrears of salaries /any other related benefits to be paid on account of re-pay fixations/retrospective promotions/financial upgradations etc., if any, pertaining to previous years,
 - b) Children's education allowances, LTC or any other allowances/perquisites payable to staff to the extent of claims not received,
 - c) Personal claims such as LTC, TA/DA, Medical reimbursement claims, etc., to the extent of prior claims of previous years.
- 12.1 Capitalization of Civil/Electrical works that were in progress are dealt with as per the endorsement of completion stated by the University Works Department (UWD). However, the works executed by the CPWD are accounted as per the Form-65 issued by the CPWD & an endorsement of completion stated by the UWD as on the date of closure of the financial year.

13 GOVERNMENT AND UGC GRANTS

- 13.1 Government Grants and UGC grants are accounted for on a receipt basis. However, where a sanction for the release of a grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is

accounted on an accrual basis and an equal amount is shown as receivable from the Grantor.

13.2 To the extent grants utilized towards capital expenditure transferred to the Capital Fund.

13.3 Government and UGC grants for meeting revenue expenditure are treated, to the extent utilized, as income of the year.

13.4 Unutilized grants (including grants received in advance) are carried forward and exhibited as a liability in the Balance Sheet.

13.5 Where grants are released through a Single Treasury Account (TSA)/Zero Based System of Accounting (ZBSA), the unutilized grants as of 31st March shall be treated as lapsed and auto-reversed/swept to the grantor account. Or transactions processed before 31st March failed due to technical reasons, and where such amounts not debited in the TSA system are to be considered as grants not utilized and reversed in the books of accounts. In all such cases, the extent of utilized grants (net of grants after swept/reversal) only be treated as grants received during the year and reflected in the Income & Expenditure Account or respective schedules.

13.6 Grants received from MoE for creating assets (COA) under EWS/COA are accounted for in the above-said manner.

13.7 Any shortfall grants received towards salaries/recurring grants would be accounted as receivable from the Funding agency and income/grants received for the year.

14 RESEARCH & DEVELOPMENT EXPENSES

The recurring expenses relating to R & D under Plan/Non-Plan are charged off to the Income and Expenditure in the year in which it is incurred.

15 FOREIGN EXCHANGE

The foreign currency transactions are accounted for at the exchange rates prevailing on the date of the transactions.

16 INCOME TAX

The income of the University is exempted from Income Tax under Section 10(23c)(vi) of the Income Tax Act. Hence, no provision for tax is made in the Accounts. However, in any case if at all any tax deduction is made by a third party while making payments to the University, the said TDS amount is accounted on realization basis i.e. in the year of receipt/refund from the IT department after its assessment.

17 HEFA LOAN, INTEREST, GRANTS & REPAYMENT

Ministry of Education (MoE) sanctions Loan for Creation of Capital Assets through Higher Education Financing Agency (HEFA). The procedure followed in accounting of various transactions related to HEFA loan, Grants & repayment of principal & interest are as mentioned below:

17.1 the loan availed from HEFA will be shown as Liability in Sch.3 as HEFA loan and asset side appropriately classified under Fixed Assets i.e.sch.4F.

17.2 As per the mandate, 10% of the principal amount has to be borne by the University from its internal resources under window-3. Accordingly, the said amount is charged back every year from its internal resources generated and shown as deferred revenue expenditure under Administrative & General Expenses (Sch.17) and transferred to earmarked


fund(Sch.2.).The Balance 90% of the principal and interest on the whole amount shall release by the Ministry of Education(MoE) based on the loan schedule of HEFA in form of grants and accounted as earmarked funds.

- 17.3 the Grants received for repayment of principal and the university's contribution towards repayment of loan are treated as earmarked/specific funds and payments made thereof shown under sch.2.
- 17.4 further under window-4, 100% grant support would be there from MoE towards repayment of principal and interest. For such grants normal accounting procedure is followed as done in case of Creation of Assets/Plan.
- 17.5 the Grants received towards repayment of interest and expenditure thereof shown in the Income & Expenditure.
- 17.6 the outstanding loan towards principal and interest as on date of closure of books of accounts is disclosed in sch.3 as 'HEFA loan' after adjusting the repayments if any.
- 17.7 to the extent of Loan repaid during the year is added to the Capital Fund for the year and also reduced from the outstanding loan account. And no effect will be made to the capital fund account as and when the work-in progress converts into fixed assets as done in case of capitalization from the Grants for the said purpose in case of Plan/Creation of Assets etc.
- 17.8 The interest accrued but not due will be reckoned on accrual basis and suitable entries are made in Income & Expenditure and Balance sheet. Since interest due is receivable from MoE, suitable entries are also be passed in the books of accounts on accrual basis.


18 Grants under Institute of Eminence (IOE):

University conferred the status of Institute of Eminence (IoE) status in the year 2019-20 with a specific mandate and targets and an MoU was made and entered with the MoE (Erstwhile MHRD) on 17th February,2020.

- 18.2 the grants received under IOE status are treated as Earmarked/specific Funds.
- 18.3 Capital expenditure is debited to IOE fund account as and when the assets are acquired out of IoE. Assets are shown distinctly under the sub sch.4E and added to the capital fund to the extent Capitalized.
- 18.4 Revenue expenditure is debited to IOE fund account.
- 18.5 Realization of Interest/ receipts are added to IOE fund account.


Deputy Registrar
Finance & Accounts
University of Hyderabad
Hyderabad - 500 046.

For University of Hyderabad


Finance Officer
वित्त अधिकारी / Finance Officer
हैदराबाद विश्वविद्यालय / University of Hyderabad
केन्द्रीय विश्वविद्यालय डा. घ./Central University P.O.
हैदराबाद / Hyderabad-500 046. Telangana

SCHEDULE - 24

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. Contingent Liabilities

- 1.1 99 Writ Petitions filed against the University by the former/present employees, Students, firms, etc., were pending Judgment by various courts. They were established and other related matters (Pay Scales & Promotions, MACP, etc.). The quantum of the claims is not ascertainable.
- 1.2 Following are the various claims against the University, but not acknowledged as debts
- i) A claim of M/s S.R. Agencies towards AMC charges amounting to ₹.10,57,480/-
 - ii) Demand notice of Hyderabad Metropolitan Water Supply & Sewerage Board for Sewerage Cess amounting to ₹.33,38,50,712/- as on 31.03.2023 (Stay granted) (previous year: ₹.30,27,24,668/-)
- 1.3 The letter of Credit opened by the bank on behalf of the University and outstanding as of 31.03.2023 is ₹ 4,97,20,012/- (previous year: ₹.1,79,36,099/-)
- 1.4 The construction work of the Networking Hostel, Chemistry block, ST Boys Hostel(G+3), Boys Hostel(G+3), Girls Hostel (Integrated) Hostel(G+2), Kitchen & Dining Block (2 Nos), Faculty Apartments, Type A& B Quarters and Extension to Integrated School of Sciences was awarded M/s. NCC Ltd with a stipulated time schedule. However, there was an inordinate delay in the execution of the work. Thus, University applied Liquidated Damage Clause as per the agreement and levied a penalty of Rs.4,16,34,494/- and recovered from the security deposit available with the University (incl. proceeds of encashment of Bank Guarantee of the firm) after considering the total price escalation of Rs.66,82,453/- in the FY 2021-22. However, the firm represented for revocation of the LD clause or admit their additional claims of 40 crores failing which to appoint an arbitrator. University accepted to appoint a Dispute Redressal Committee (DRC) vide BC Resolution no. BC:52/2022 dated 08.01.2022 to resolve the contentious issues in the FY 2021-22.

The said recovery amount of Rs.4,16,34,494/- is kept in abeyance as a dispute raised by the firm and keeping in view of the conservatism principle of accounting and not reflected in the I&E account and shown as current liability under sch.3 in the FY 2021-22. Yet the issue is not concluded yet and awaiting final recommendations of DRC. Based on DRC recommendations, suitable accounting entries will be passed into the books of accounts.

1.5 M/s. Nakshatra Housekeeping Services entered into a contract with the University of Hyderabad to carry out sanitation & housekeeping services for a period of one year from 01.01.2019 to 31.12.2019 with an extension up to 31.12.2021. Due to non-fulfilment of contractual obligations, the university levied a penalty of Rs.20,60,480/- and en-cashed the bank guarantees worth Rs.29,00,000/-, which were held as security deposits. The Firm went for arbitration on levying penalties and encashment of bank guarantee. The said penalty of Rs.20,60,480/- was kept in abeyance as a dispute raised by the firm and by following the conservatism principle of accounting. Thus, not reflected in the I&E account and shown as current liability under sch.3 in the FY 2021-22, in addition to the excess recovery made.

2. Retirement Benefits

Cumulative provisions on account of gratuity, pension, and leave encashment as per the Actuarial valuation amounting to ₹.1359,72,74,770/- (Gratuity of ₹.53,28,77,705/-, Leave Encashment ₹.62,12,33,295/-, Pension of ₹.1244,31,63,770/-) as on 31.03.2023 have been provided for (previous year ₹.1260,03,86,007/-). Thus Rs.99,68,88,763/- of additional provision has been provided for the year 2022-23. The Major increase is in the liability of pensions due to an increase in pay, adding of new pensioners, an increase of DA/DR, incremental value additions, etc., However, the actual retirement benefits are funded by the UGC as per the requirement on a year-to-year basis.

3. Dr Nataraja Ramakrishna donated certain gold and silver articles to the University between December 2007 and March 2009. The above articles have been accounted under the head "Endowments" and are valued at ₹.4,19,674/-. The same has been shown under Fixed Assets separately. Its value as of 31st March 2023 is ₹.8,97,113/- based on the rates notified by the Income Tax Department.

4. (i) The total freehold land allotted to the University by the Government of Andhra Pradesh in 1975 and 2004 was 2728.12 acres, yet to be alienated to the University. All our efforts are to alienate the land in favour of the University.

(ii) Land (in acres) was allotted/leased to the following Institutions / Organizations / Companies:

S.No.	Name of the Institution/organization/ company	Land (in acres)
01	Tahasildar Office (MRO Office)	05.00
02	SAAP	108.00
03	RR Dist. HQ. (IIIT-H)	62.00
04	SAAP	09.13
05	IIIT-H	04.00
06	TNGOs/Secretariat/High Court Colonies	134:28
07	IMG Bharat(sub-judice)	400.00
08	TIFR	191.36
09	NID	30.00
10	NIAB	100.00
11	TERI	40.00
12	Heirs of Sri Lingamaiah	21.00 +4.31(sub-judice)
13	BSNL	1.00
14	APSEB	5.20
15	APSRTC	9.91
16	Navodaya Vidyalaya	30.00
17	ILS	20
18	AMDISA	2.00
19	C R Rao Institute	5:00

(iii) The Golden Threshold building constructed on land admeasuring 6,000 square yards at Abids Road, Nampally, was gifted by Ms. Padmaja Naidu, Ex-Governor of West Bengal, through a 'Will' to the University in 1975. Of which 500.83 square yards were handed over in 2002-03 to the Municipal Corporation of Hyderabad (MCH) for road widening, and an amount of ₹.40,47,507/- was received on this account as compensation from the MCH.

5. (i) Total number of students as of 31.03.2023 was 5,331 (previous year 5,412);
- (ii) Total number of faculty as on 31.03.2023 was 393 (previous year- 390); and Non-Teaching staff was 506(previous year -574).
- (iii) Collection on account of Building Fund and expenditure thereof: Nil (previous year ` . Nil.);
- (iv) Collection for co-curricular activities and expenditure thereof. Nil (previous year. Nil);
- (v) Collection from students on account of the Academic Development Fund (Other Fee) and utilized thereof during the year 2022-23 was ₹.138.94 lakhs and ₹.22.32 lakhs, respectively; (previous year ₹.131.14 lakhs and ₹.21.81 lakhs).

- (vi) Collection from students on account of Students Fund and utilized thereof during the year 2022-23 was ₹.136.74 Lakhs and ₹.98.87 lakhs, respectively; (previous year ₹.169.05 lakhs and ₹.139.08 lakhs).
- (vii) The University has paid/provided for all the statutory duties during the year 2022-22
- (viii) The pay scales of Faculty as per VII CPC are as detailed below:
 - (a) Senior Professor Level 15: Pay of ₹ 181200-225000.
 - (b) Professor: Level 14: Pay of ₹ 144200-218200
 - (c) Associate Professor: Level 13A: Pay of ₹ 131400-217100
 - (d) Assistant Professor: Level 10: Pay of ₹ 57700-182400

6. Sponsored Projects

- 6.1. The University has received Grants-in-aid for Earmarked Specific Purpose Research Projects from various funding bodies such as DST, CSIR, DBT, ICMR, DAE & ICAR, etc., in instalments. The University is furnishing Statement of Expenditure and Utilization Certificates to These Funding Bodies periodically secure the release of the next and subsequent instalment of Grants.
- 6.2. The details of the assets acquired out of the Sponsored Research Projects are annexed to the Notes on Accounts.

7. Related party Disclosures

In relation to


- (i). Purchase or sale of fixed assets: Nil (previous year: Nil)
 - (ii). Rendering or receiving of services: Nil (previous year: Nil)
 - (iii). Leasing or Hire purchase arrangements: Nil (previous year: Nil).
- 8. As per the cardinal principle envisaged in the guidelines in relation to the preparation of Schedule -1 Corpus/Capital fund of 'Format of Financial Statements for Central Higher Educational Institutions' prescribed by MHRD -GOI, all profits/losses belong to the owner's fund, the excess of income over expenditure is added to the capital fund and excess of expenditure over income is deducted from the capital Fund.
 - 9. The details of total Receipts of Plan/Creation of Capital Assets/Plan Schemes and Recurring grants and their closing balances, after adjusting the expenditure (Revenue and Capital) other than provisions made during the year, have been informed to the funding body, i.e., UGC in the form of Utilization Certificate prepared on a Cash basis as per the requirement of UGC. However, the Income and Expenditure Account and the Balance Sheet are prepared on an Accrual Basis per the Guidelines issued by the Ministry of Human Resources Development (MHRD) vide No.29-4/2012-IFD Dt.17/04/2015.

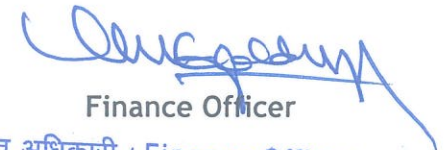
10. Previous year's figures have been grouped/re-grouped wherever necessary.
11. Regarding GPF/CPF and NPS of funds, a separate Balance Sheet, Income & Expenditure Account, and Receipts and Payments Account have been prepared and attached to the Annual Accounts of the University.
12. (i) Surplus funds of GPF/CPF & NPS are Invested in various Mutual Funds to the tune of Rs.16.47 Crores (GPF/CPF), 1.21 Crores (NPS), and their market value as of 31/03/2023 is Rs.19.17 Crores (GPF/CPF) and Rs.1.36 Crores (NPS) respectively.
(ii) Under NPS, Employees and Employer contributions, including interest accrued thereon upto 31st March 2023 amounting to ₹5,78,10,030/- (previous year ₹5,97,79,776/- of 23 employees) in respect of 17 employees belonging to National Pension System (NPS) are retained with the University without transferring the same to Pension Fund Regulatory and Development Authority (PFRDA) / National Securities Depository Limited (NSDL) for want of PRAN numbers/counting of past services of the employees. However, the interest is credited to these subscribers at the rates applicable to GPF and CPF as notified by Gol and adopted by the University, subject to having earnings/reserves.
13. Surplus funds of 'University Development Fund' are Invested in various Mutual Funds to the tune of Rs.33.89 Crores, and their market value as of 31/03/2023 is Rs.35.28 Crores.
14. Surplus funds of 'Staff Advances' are Invested in various Mutual Funds to the tune of Rs.3.00 Crores, and their market value as of 31/03/2023 is Rs.3.00 Crores.
15. Centre for Distance Education and Virtual Learning (CDVL) was established vide EC Resolution no. EC: 103:96:21/4/193 in a self-sustaining mode, and the centre's activities have been categorized under "sponsored projects" in sch.3 (A). The CDVL bank account balances are disclosed under the current assets, and the other side balance in CDVL activity is a liability in the current liabilities(3A). Further, per the recommendations of the 4th Central advisory committee, revenue to the extent of 20% is transferred to the University Development Account. Accordingly, in the year 2022-23, an amount of Rs. 54,20,000/- was transferred to the University Development Account.

16. Study India program was launched in 1990 and is being run in self-sustained mode, and the centre's activities have been categorized under "sponsored projects" in sch.3 (A). SIP is an interdisciplinary initiative emphasizing heritage, continuity and change in India. The program is aimed at overseas. As per the approval of the competent authority, an amount equal to 40% of the revenue generated by the SIP is being contributed towards University Development Fund((UDF/Corpus). Accordingly, an amount of Rs.2,66,000/- was contributed for the year 2022-23 towards UDF.
17. University received a vehicle, i.e. an Ambulance (Express Amb+6P type-B-product code 51370520ABFR) as a donation from the State Bank of India has been brought into the books of accounts. The original cost of the vehicle, i.e., Rs.8,41,146/-; was brought into the books of accounts under sch.4D and classified under the vehicles.
18. During the financial year, the UoH Estate Section sold the condemned Fixed assets gross value of Rs.6,07,504/- of the physical education department through an e-auction of MSTC LTD. for Rs. 1,63,701/-. After the depreciation till the date of condemnation, there is an overall surplus amount of Rs.25041/- as a gain on the sale of fixed assets. Accordingly, suitable entries passed in the books of accounts.
19. University switched over to a new format of accounts and followed the accrual accounting system from the cash basis of accounting. However, the Grants are released, and utilization certificates are issued on a cash basis only. According to the cash basis of system, no entries were passed for unspent balances while operating on the cash basis system, and thus the excess amount of grants were added to the capital fund account through the Income & expenditure account in the form of excess of income over the expenditure over years. The UCs were issued from time to time-based based on funds utilization towards recurring, non-recurring, and advances, including Letters of credit deposit money. Due to a change in the method of accounting, over a period, accumulated unspent balances are lying in the capital fund account instead of unspent balances in sch.3. Thus, adjustment entries/capitalization /refunds related to unspent funds of previous years are now being adjusted through the capital fund account. Accordingly, an Interest refund of Rs.15,36,342/- was adjusted directly through the capital fund account. On the same lines, out of capitalization from sch.4a of Rs.24,78,16,499/-an amount of Rs.8,34,91,145 /-was capitalized from such unspent balances lying in the capital fund. Thus, the difference amount of 16,43,25,354/- is only shown as additions in the Capital Fund Account in the current financial year.

20. University conferred the status of Institute of Eminence (IoE) status in the year 2019-20 with a specific mandate and targets, and an MoU was made and entered with the MoE (Erstwhile MHRD) on 17th February 2020. Under IOE, the Ministry of Education shall release a total fund of Rs.1000 Crores to the University during the five years from the declaration of the University as IoE under the budget heads of OH-31(Recurring) & OH-35(Non-Recurring). Accordingly, under this support, the University received a total grant of Rs. Rs.152.21 Crores (i.e., During 2019-20-Rs.16.32 Crores, 2020-21-Rs.99.43 Crores, 2021-22-Rs.60.00 Crores, and 2022-23-Rs.56.21 Cores and refunds made in the year 2022-23 was Rs.79.75 crores) up to the date of closure of books of accounts. Further, an amount of Rs.9.05 crores of interest generated out of IOE funds was returned to the MoE during the year 2022-23. The grants received under IOE status are treated as Earmarked/specific Funds and shown in Schedule-2 of the Balance Sheet. However, the Income & Expenditure, Balance Sheet & Receipts, and payment statement related to IOE are annexed to note to accounts. The assets acquired out of IoE were shown distinctly under sch.4E and added to the capital fund to the extent Capitalized.

For the University of Hyderabad


Deputy Registrar
Finance & Accounts
University of Hyderabad
Hyderabad - 500 046.


Finance Officer
वित्त अधिकारी / Finance Officer,
हैदराबाद विश्वविद्यालय / University of Hyderabad
केन्द्रीय विश्वविद्यालय डा. घ./Central University P.O.
हैदराबाद / Hyderabad-500 046. Telangana

FIXED ASSETS OF RESEARCH AND SPONSORED PROJECTS

Assets	Original Cost as on 01-04-2022	Additions during the year 2022-23	Total Book value on 31-03-2023
	₹	₹	₹
Buildings	52,95,63,731	11,53,391	53,07,17,122
Electrical Installation and Equipment	1,67,09,41,028	38,27,687	1,67,47,68,715
Laboratory Equipment	61,46,16,845	9,43,73,257	70,89,90,102
Computers	26,71,95,301	48,96,643	27,20,91,944
Office Equipment	24,06,674	37,899	24,44,573
Furniture, Fixture & Fittings	3,14,90,597	3,74,159	3,18,64,756
Vehicles	30,44,120	-	30,44,120
Lib. Books & Scientific Journals	16,69,17,252	6,14,228	16,75,31,480
e-journals (print)	40,11,849	-	40,11,849
Lifts	4,51,69,203	-	4,51,69,203
Total	3,33,53,56,600	10,52,77,264	3,44,06,33,864
Civil works in progress(B)	-	44,78,302	44,78,302
Grand Total (A+B)	3,33,53,56,600	10,97,55,566	3,44,51,12,166

**INSTITUTE OF EMINENCE
RELATED ADDITIONAL INFORMATION**

UNIVERSITY OF HYDERABAD
INSTITUTE OF EMINENCE - BALANCE SHEET AS AT 31st MARCH, 2023

SOURCES OF FUNDS		Current Year 2022-2023		Previous Year 2021-2022
	₹	₹	₹	₹
CAPITAL FUND		13,19,33,361		2,64,70,013
DESIGNATED/EARMARKED/ENDOWMENT FUNDS		-		-
CURRENT LIABILITIES & PROVISIONS		95,61,68,682		1,65,51,70,494
TOTAL		1,08,81,02,043		1,68,16,40,507
APPLICATION OF FUNDS				
FIXED ASSETS-NET BLOCK				
Tangible Assets	7,16,12,748		1,88,54,626	
Intangible Assets	6,03,20,613	13,19,33,361	76,15,387	2,64,70,013
CAPITAL WORK IN PROGRESS		10,10,30,758		-
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		-		-
Long term	-	-	70,43,03,502	-
Short Term	-	-	32,39,52,953	1,02,82,56,455
INVESTMENTS OTHERS		-		-
CURRENT ASSETS		8,66,178		8,73,989
LOANS,ADVANCES & OTHER DEPOSITS		85,42,71,746		62,60,40,050
TOTAL		1,08,81,02,043		1,68,16,40,507

SIGNIFICANT ACCOUNTING POLICIES

NOTES ON ACCOUNTS

UNIVERSITY OF HYDERABAD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2023

Particulars	Current Year 2022-23	Previous Year 2021-22
	₹	₹
INCOME:		
Receipts	-	-
Grants/Subsidies	24,16,30,816	8,10,08,020
Grants/Subsidies-repayment of Interest	-	-
Income from Investments	3,54,80,483	4,53,94,377
Interest Earned	8,71,230	2,34,122
Other Income		22,000
Prior Period Income	-	-
TOTAL (a)	27,79,82,529	12,66,58,519
EXPENDITURE:		
Administrative and General Expenses	11,57,45,676	3,90,95,875
Repairs & Maintenance	10,98,75,034	4,94,46,397
Depreciation	5,15,80,829	73,66,376
Other Expenses	5,23,61,819	3,74,69,565
Prior Period Expenses		6,46,682
TOTAL (b)	32,95,63,358	13,40,24,895
Balance being excess of income over expenditure(a-b)	(5,15,80,829)	(73,66,376)
Transferred to/from Designated fund	-	-
Building Fund	-	-
Tr. To Unutilized grants	-	-
Balance being surplus/(deficit) carried to Capital Fund	(5,15,80,829)	73,66,376

SIGNIFICANT ACCOUNTING POLICIES

NOTES ON ACCOUNTS

UNIVERSITY OF HYDERABAD			
IOE-Receipts and Payments			
1-Apr-22 to 31-Mar-23			
Receipts	Payments		
Opening Balance	8,73,989	Current Assets	33,12,90,629
Bank Accounts	8,73,989	Loans & Advances (Asset)	7,08,95,576
Current Liabilities	70,08,63,923	CPWD	24,65,40,883
Advance From A/c 6262	-25,00,000	Misc Advances	1,21,33,055
IOE Grants A/c	-32,58,65,685	Staff Advances	17,51,115
Bank Credits/Debits (PY 2021-22)	2,99,778		
Other Liabilities Payable	6,72,343		
LCWMT - IOE	1,032	31 Recurring Expenditure	26,09,50,622
Deposits (Asset)	1,02,82,56,455	35.05 Other Expenditure Hostel Repair	30,21,002
Indirect Incomes		31.01 Establishment Expenses	48,83,234
Interest	3,63,51,713	31.02 FELLOWSHIPS	25,69,000
		31.03 Travel Expenses	1,06,68,923
		31.04 ADMINSTRIVE EXPENSES	9,46,75,986
		31.05 REPAIR & MAINTENANCE & Other Expenditure	9,60,86,980
		31.06 OTHERS	4,90,45,497
		35 Fixed Assets	14,49,82,196
		31.01 Fixed Assets	3,89,350
		31.04 Fixed Assets	3,02,18,993
		31.05 Fixed Assets	89,49,554
		31.06 Fixed Assets	86,67,210
		35.02 Equipments	69,84,652
		35.03 LIBRARY BOOKS AAND JOURNALS	7,99,66,920
		35.04 Creation of Capital Assets	98,05,517
		Closing Balance	8,66,178
		Bank Accounts	8,66,178
Total	73,80,89,625	Total	73,80,89,625