



हैदराबाद विश्वविद्यालय  
University of Hyderabad



प्रतिष्ठित संस्थान  
INSTITUTION OF EMINENCE

वार्षिक लेखा

**ANNUAL ACCOUNTS**

**2023-2024**

प्रो. सी.आर. राव मार्ग, गच्चीबावली,  
पी.ओ. केंद्रीय विश्वविद्यालय, हैदराबाद,

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# University of Hyderabad

## INDEX

Sl No.	Particulars	Page no.	
1	Separate Audit Report	A-L	
2	Reply to Separate Audit Report	M-U	
3	<b>Audited Annual Accounts for the year 2023-2024</b>	<b>1-76</b>	
4	Balance Sheet		01
5	Income & Expenditure Account		02
6	<b>Schedules forming Part of Balance Sheet as at 31<sup>st</sup> March, 2024</b>		
7	Schedule 1 - Capital Fund		03
8	Schedule 2 - Designated/Earmarked/Endowment Funds		04-05
9	Schedule 2A - Endowment Funds		06
10	Schedule 2(A)- Annexure		07-09
11	Schedule 3 - Current Liabilities and Provisions		10
12	Schedule 3(a) - Sponsored Projects		11
13	Schedule 3(b) - Sponsored Fellowships and Scholarships		12
14	Schedule 3(c) - Unutilized Balance of Grants from UGC/Govt. of India and State Governments		13
15	Schedule 4 - Fixed Assets		14
16	Schedule 4(A) - Plan/Creation of Assets		15
17	Schedule 4(B) - Non-Plan / Recurring Grant		16
18	Schedule 4(c) - Intangible Assets		17
19	Schedule 4(c)(i)- Patents and Copyrights		18
20	Schedule 4(D) - Other Fixed Assets		19
21	Schedule 4(E) - IOE Fixed Assets		20
22	Schedule 4(F) - HEFA Fixed Assets		21
23	Schedule 4(G) -EWS Fixed Assets		22
24	Schedule 5 - Investments from Earmarked /Endowment Funds		23
25	Schedule 5(a) - Investments from Earmarked /Endowment Funds (Fund Wise)		24
26	Schedule 6 - Investments - Others		25
27	Schedule 7 - Current Assets		26
28	Annexure to Schedule 7-Cash and Bank balances with Scheduled Banks		27-28
29	Schedule 8 - Loans, Advances & Deposits		29
30	<b>Schedules forming part of Income &amp; Expenditure Account for the year ending 31<sup>st</sup> March,2024</b>		
31	Schedule 9 - Academic Receipts		30
32	Schedule 10 - Grants / Subsidies (Irrevocable Grants Received)		31-32
33	Schedule 11 - Income From Investments		33
34	Schedule 12 - Interest earned		34
35	Schedule 13 - Other Income		35
36	Schedule 14 - Prior Period Income		36
37	Schedule 15 - Staff Payments & Benefits (Establishment Expenses)		37
38	Schedule 15a - Employees Retirement & Terminal Benefits		38
39	Schedule 16 - Academic Expenses		39
40	Schedule 17 - Administrative & General Expenses		40
41	Schedule 18 - Transportation Expenses		41
42	Schedule 19 - Repairs and Maintenance		42
43	Schedule 20 - Finance Costs		43
44	Schedule 21 - Other Expenses		44
45	Schedule 22 - Prior Period Expenses		45
46	Receipts and Payments Account for the year 2023-2024		46-47
47	<b>GPF &amp; NPS accounts</b>		
48	Provident Fund Account for the year 2023-2024		48-49
49	New Pension Scheme Account for the year 2023-2024		50
50	Schedule - 23 Significant Accounting Policies		51-60
51	Schedule - 24 Notes on Accounts		61-71
52	Fixed Assets of Research and Sponsored Projects		72
53	Institute of Eminence related additional information		73-76



No.PDA(C)/CEA/UoH/SAR.2023-24/2024-25

Date: 09.09.2024

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

विषय: हैदराबाद विश्वविद्यालय के वर्ष 2023-24, के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

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Separate Audit Report on the Accounts of University of Hyderabad, for the year 2023-24, Annexure thereof and one copy of the Annual Accounts of the University for the year 2023-24, are forwarded herewith for placing before both the Houses of Parliament.

The dates of presentation of the 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

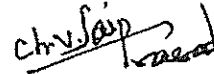
प्रधान निदेशक लेखापरीक्षा (केंद्रीय)  
Principal Director of Audit (Central)

No.PDA(C)/CEA/UoH/SAR.2023-24/2024-25

Date: 09.09.2024

Copy to: Prof. B.J.Rao, Vice-Chancellor, University of Hyderabad, along with one copy of Annual Accounts for the year 2023-24 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2023-24 (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, Hyderabad for the year ended 31 March 2024**

We have audited the attached Balance Sheet of University of Hyderabad, as at 31 March 2024, 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, evidence 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 Sources of Funds**

**A.1.1 Designated/Earmarked/Endowment Funds- ₹205.13 crore**

**A.1.1.1 Reference Number: OBS-1414884**

Schedule-2 Earmarked/Endowment Fund was not prepared in accordance with Schedule-23 Significant Accounting Policies in respect of Grants received under Institute of Eminence-IOE (Sl.No.18.1 to 18.5). Capital expenditure under Schedule 4E (IOE-Fixed Assets) was shown as ₹42,52,05,784 whereas the same in the Schedule 2 (Designated /Earmarked /Endowment Funds) was shown at ₹21,44,00,039 (Annexure A). This resulted in overstatement of Earmarked/Endowment funds to the extent of ₹ 21,08,05,745. Further, the interest on saving accounts, other receipts/other income and cash and bank balances related to IOE were not disclosed in Schedule-2 (Designated / Earmarked / Endowment Funds).

**A.2 Application of Funds**

**A.2.1 Fixed Assets - ₹515.71 crore**

**A.2.1.1 Reference Number: OBS-1425872**

Library Books (Nos.907) worth ₹ 8,01,826 received towards donation were not shown under Library Books and Scientific Journals in Schedule-4-Fixed Assets. This resulted in understatement of Fixed Assets (Schedule-4) as well as understatement of Capital Fund in Schedule-1 of the Annual Accounts to the extent of ₹ 8,01,826. Further, depreciation was also understated.

**B. Income and Expenditure Account**

**B.1 Expenditure**

**B.1.1 Administrative and General expenses – ₹50.06 crore**

**B.1.1.1 Reference Number: OBS-1425695**



The expenditure of ₹ 58,22,083 pertaining to the year 2022-23 (Annexure-D) was shown as current year expenditure under Schedule-17-Outsourced staff salaries instead of Prior Period Expenditure under Schedule-22 in Income and Expenditure Account of the Annual accounts. This needs to be rectified.

**B.1.2 Depreciation - ₹ 47.40 crore**

**B.1.2.1 Reference Number: OBS-1425745**

Library books amounting to ₹ 38,91,190 procured in physical form were erroneously classified under E-Journals and applied depreciation at the rate of 40 percent instead of classifying them under Library books having 10 percent depreciation. This resulted in overstatement of depreciation and understatement of Assets under Schedule-4-Fixed Assets and thereby Capital Fund to the extent of ₹ 11,67,357 (15,56,476-3,89,119).

**B.1.2.2 Reference Number: OBS-1420834**

Furniture amounting to ₹ 17,90,550 was procured during the year for International Faculty Houses was booked under the head Building under Schedule-4A Plan and was depreciated at 2 percent instead of booking the same under Furniture and Fixture and depreciating it at 7.5 per cent. This resulted in understatement of depreciation and overstatement of assets to the extent of ₹ 98,480.

**B.1.2.3 Reference Number: OBS-1417428**

Small value assets (worth below ₹5000) amounting to ₹9,53,948 were booked under Electrical Installations and Equipment (Annexure-F) and depreciation at the rate of 5 per cent was charged instead of showing them under the head "Small Value Assets" - Schedule 4 B (Non Plan / Recurring Grant) having 100% depreciation. This resulted in understatement of depreciation and overstatement of assets to the extent of ₹ 9,06,250.

**C. General**

**C.1 Reference Number: OBS-1421784 &1425793**

An amount of ₹ 3,99,095 incurred towards purchase of the following items which are capital in nature was shown as revenue expenditure under Schedule 19-Repairs and Maintenance instead of showing under Schedule-4-Fixed Assets. This misclassification resulted in underassessment of Fixed Assets and overstatement of revenue expenditure by ₹ 3,99,095.

Sl. No.	Description of items/work	Amount in (₹)
---------	---------------------------	---------------

(D)

1	Hydraulic Press for Nano Centre	70,000
2	Providing and fixing of 2000 liters capacity PVC overhead tanks @ HDPE pipe with required accessories in UOH	1,81,595
3	Supply of UTP cable	1,47,500
	<b>Total</b>	<b>3,99,095</b>

**C.2 Reference Number: OBS-1425699**

Fixed assets amounting to ₹ 1,64,126 procured during the financial year 2023-24 (Annexure B) were not taken to Balance Sheet as Fixed Assets. This resulted in understatement of Fixed Assets (Schedule-4) in the Balance Sheet and overstatement of Revenue Expenditure in Income and Expenditure Account under Schedule 19 – Repairs and Maintenance to the extent of ₹1,64,126.

**C.3 Reference Number: OBS-1417353**

Income to the extent of ₹ 6,02,938 pertaining to the year 2022-23 (Annexure-C) was shown as Other income under Schedule-13 instead of Prior Period Income under Schedule-14-Prior Period Income in Income and Expenditure account of the Annual accounts for the year 2023-24. The misclassification needs to be rectified.

**C.4 Reference Number: OBS-1412788**

Small value assets (worth below ₹ 5000) amounting to ₹ 2,99,074 were booked under Furniture and Fixtures (Annexure-E) and depreciation at the rate of 7.5 per cent was charged instead of showing them under the head “Small Value Assets” - Schedule 4 B (Non Plan/Recurring Grant) having 100% depreciation. This resulted in understatement of depreciation and overstatement of assets (Furniture and Fixtures) to the extent of ₹2,76,643.

**C.5 Reference Number: OBS-1429222-Persistent irregularity**

The Opening and Closing balances of Deposit Accounts were not shown in the Receipts and Payments accounts. This needs to be rectified.

**D. Grants-in-aid**

(E)

UoH received an amount of ₹333.47 crore<sup>1</sup> towards Grants-in-aid during the year and utilised fully as on 31 March 2024. Further, the following grants were released during the year:

- i) Higher Education Financing Agency (HEFA) (Principal) - ₹11.46 crore
- ii) Higher Education Financing Agency (HEFA) (interest) - ₹ 4.78 crore
- iii) Institute Of Eminence (IOE) grants – ₹210.07 crore

**E. Management Letter**

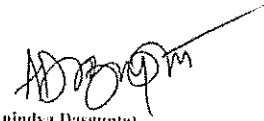
Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad, through a Management letter issued separately for remedial/corrective action.

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:

(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 2024; 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

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<sup>1</sup> GIA-Salary and General: ₹329.56 crore and GIA-Creation of Capital Assets: ₹3.91 crore

## ANNEXURE TO SAR

1. **Adequacy of Internal Audit:** Internal Audit was conducted for the year 2023-24.
2. **Adequacy of Internal Control System:** Internal controls were adequate.
3. **System of Physical Verification of Fixed Assets:** Physical verification of Fixed Assets was conducted for the year 2023-24.
4. **System of Physical Verification of Inventory:** Physical verification of Inventory was conducted for the year 2023-24.
5. **Regularity in Payments of Statutory Dues:** Statutory dues were paid regularly.

**Annexure-A**

**Comment - 2.1.1.1.1 Reference Number: OBS-1414884**

**SCHEDULE 2 – DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

PARTICULARS	IOE Figures as per R&P in Annual account (₹)	IOE and Balance Sheet figures to be taken (₹)
A.		
Opening Balance	1,93,165	1,93,165
Grants Received during the year	2,10,07,00,000	2,10,07,00,000
Additions during the year		
Interests on Savings Bank Account		81615
Other Additions (Specify nature)		88,03,423 (other income)
<b>Total (A)</b>	<b>2,10,08,93,165</b>	<b>2,10,97,78,203</b>
B.		
Utilization/Expenditure towards objectives of funds		
Capital Expenditure	21,44,00,039	42,52,05,784 (as per Schedule-4E)
Revenue Expenditure	41,97,75,758	43,70,87,685 (As per I&E)
Capital work-in progress/Advance to	1,11,25,04,882	1,11,25,04,882
Other Advances	35,40,19,321	35,40,19,321
Refund of funds		
Other transfers/Advance adjustments	1,93,165	1,93,165
<b>Total (B)</b>	<b>2,10,08,93,165</b>	<b>2,32,90,10,837</b>
<b>Closing Balance at the year end (A-B)</b>	<b>-</b>	<b>(21,92,32,634)</b>
<b>Represented by</b>		
Outstanding advances with staff (HBA)		
Cash and Bank balance		26,01,07,052
Investments		
Interest accrued but not due		
Loans & Advances/Temp. Fund transfers		

(H)

Annexure-B

(Comment 2.1.2.1.3 -Reference Number: OBS-1425699)

S.No	Voucher No./Date		Amount (₹)
1	1192/30-6-23	Purchase of CP plus 2.4 MP bullet camera	19,000
2	4368/24-2-24	Purchase of Zro2 PLD target under scientific equipment	14,809
3	4901/21-3-24	Purchase of 6 socket power extenders with 6 USB ports	15,569
4	626/3-6-23	Replacement of water tank and internal electric work	48,461
5	633/3-6-23	Construction of vessel wash area	48,646
6	419/25-5-23	Purchase of APC Back-UPS	3,599
7	3418/16-12-23	Projection screen	14,042
		<b>Total</b>	<b>1,64,126</b>

Annexure-C

Comment 2.2.1-Reference Number: OBS-1417353

S.No	Receipt NO./Date	Period	Amount (₹)
1	004/872/8-4-2023	Electricity charges received for the period 26-12-22 to 29-1-23,29-2-22 to 29-1-23,29-1-23 to 27-2-23	2,49,591
2	006/872/10-4-23	License fee, electricity and water charges for the period 26-3-22 to 25-3-23	2,640
3	008/872/11-4-23	Electricity charges from 27-12-22 to 27-1-23	1958
4	009/872/11-4-23	Electricity charges from 26-1-23 to 26-2-23	15054

(1)

5	017/872/12-4-23	Electricity charges from 26-6-22 to 27-7-2022,30-1-23 to 25-2-23	1,74,175
6	018/872/12-4-23	Electricity charges from 25-2-23 to 29-3-23	1,33,982
7	047/872/20-4-23	Electricity charges from 26-12-22 to 25-1-23	6239
8	049/872/20-4-23	Electricity charges for February 2023	8304
9	043/872/24-3-23	Electricity charges from 26-2-23 to 21-3-23	10995
			<b>6,02,938</b>

**Annexure-D**

**Comment-2.2.2.1-Reference Number: OBS-1425695**

S.No	Receipt NO./Date	Period	Amount (₹)
1	56/6-5-23	Consultant salary for the month of march, 2023	28115
2	58/6-5-23	Consultant salary for the month of march, 2023	28115
3	60/6-5-23	Consultant salary for the month of march, 2023	28115
4	63/6-5-23	Consultant salary for the month of march, 2023	14511
5	65/6-5-23	Consultant salary for the month of march, 2023	28115
6	66/6-5-23	Consultant salary for the month of march, 2023	28115
7	68/6-5-23	Consultant salary for the month of march, 2023	28115
8	70/6-5-23	Consultant salary for the	28115

(J)

		month of march, 2023	
9	224/11-5-23	Security persons salaries for the month of March,2023	56,10,767
		<b>Total</b>	<b>58,22,083</b>

**Annexure-E**

**Comment-2.1.2.1.4 Reference Number: OBS-1412788**

S.No	Voucher NO./ Date	Item/quantity	Amount (₹)	Classification	To be classified
1	610/15-11-23	Steel plates/150	22050	Furniture & Fixtures	Small assets
2	611/15-11-23	Steel plates/150	22050	--do--	--do--
3	612/15-11-23	Steel plates/150	22050	--do--	--do--
4	613/15-11-23	Steel plates/150	22050	--do--	--do--
4	614/15-11-23	Spoons/water jugs/33	7320	--do--	--do--
5	615/15-11-23	Bucket for serving/33	12672	--do--	--do--
6	616/15-11-23	Steel plates/100	14700	--do--	--do--
7	696/28-11-23	Steel plates/150	22050	--do--	--do--
8	3329/8-12-23	Plastic chairs/50	17500	--do--	--do--
9	3330/8-12-23	Steel plates/150	22050	--do--	--do--
10	3331/8-12-23	Steel plates/150	22050	--do--	--do--
11	3332/8-12-2023	Bhagonas/4	3472		

(K)



12	3333/8-12-23	Bucket/spoons/80	15560	--do--	--do--
13	3335/8-12-23	Steel plates/100	14700	--do--	--do--
14	3513/18-12-23	Steel plates/100	14700	--do--	--do--
15	3514/18-12-23	Steel plates/150	22050	--do--	--do--
16	3515/18-12-23	Steel plates/150	22050	--do--	--do--
			<b>299074</b>		

**Annexure-F**

**(Comment - 2.1.2.1.5 -eference Number: OBS-1417428)**


S.No	Voucher NO./ Date	Item/quantity	Amount (₹)	Classification	To be classified
1	73/8-5-23	New ceiling fans for Men's and ladies hostel	3,81,435	Electrical installation and equipment	Small assets
2	775/8-6-24	Pedestal fans for class rooms	11,611	--do--	--do--
3	1015/22-6-24	Havell fans for Msc teaching labs	22400	--do--	--do--
4	1294/8-7-24	New fans for library	49106	--do--	--do--
4	382/21-9-23	Ceiling fans for campus school	23730	--do--	--do--
5	3239/9-11-23	Led false ceiling light	17039	--do--	--do--
6	3831/17-1-24	Ceiling fans for hostels	4,48,627	--do--	--do--
	<b>Total</b>		<b>953948</b>		

(L)



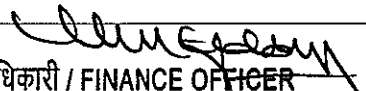
Separate Audit Report of the Comptroller and Auditor General of India on the  
Accounts of University of Hyderabad, Hyderabad for the year ended 31 March 2024

Comments of the Audit	Reply
We have audited the attached Balance Sheet of University of Hyderabad, as at 31 March 2024, 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.	Factual Statement
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.	Factual Statement

  
वित्त अधिकारी / FINANCE OFFICER  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केंद्रीय विश्वविद्यालय डा.घ / Central University P.O  
हैदराबाद टी.एस./Hyderabad.T.S.-500 046.

(M)

<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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, 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 Statement</p>
<p>4. Based on our audit, we report that:</p>	<p>-</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-Sl.no.2 of this Report, which were not produced to Audit:</p>	<p>Factual Statement</p>
<p>ii. The Balance Sheet and Income &amp; Expenditure Account/ Receipts &amp; 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>
<p>iv. We further report that:</p>	<p>-</p>
<p><b>A Balance Sheet</b></p>	<p>-</p>
<p><b>A.1 Sources of Funds</b></p>	<p>-</p>
<p><b>A.1.1 Designated/Earmarked/Endowment Funds- ₹205.13 crore</b></p>	<p>-</p>
<p><b>A.1.1.1 Reference Number: OBS-1414884</b></p>	<p>-</p>
<p>Schedule-2 Earmarked/Endowment Fund was not prepared in accordance with Schedule-23 Significant Accounting Policies in respect of Grants received under Institute of Eminence-IOE (Sl.No.18.1 to 18.5). Capital expenditure under</p>	<p>As per the accounting policy mentioned at sl.no. 18.3, accounting entries were made to the extent capitalised during the year and distinctly shown in Fixed Assets as Sch.4E.</p>

  
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Schedule 4E (IOE-Fixed Assets) was shown as ₹42,52,05,784 whereas the same in the Schedule-2 (Designated /Earmarked /Endowment Funds) was shown at ₹21,44,00,039 (Annexure A). This resulted in overstatement of Earmarked/Endowment funds to the extent of ₹ 21,08,05,745. Further, the interest on saving accounts, other receipts/other income and cash and bank balances related to IOE were not disclosed in Schedule-2 (Designated / Earmarked / Endowment Funds).

i) Sch.2-loE -Discloses the status of grants received and utilised under various heads, including advances and balances lying as of the 31<sup>st</sup> March 2024.

a) In the FY 2022-23, accounts were operated through mixed mode, i.e. RBI-TSA & Physical Bank Mode (Where the physical flow of money used to be there in the Account), but in the year 2023-24 transactions were fully operated through RBI-TSA account.

b) Under RBI-TSA Mode, Grants are assigned and utilised through online mode and no physical mode of cash is made. Thus, there is no scope for having a closing balance in the RBI system of accounting as per the observation of the audit in the annexure-A i.e. Rs.26,01,07,052, and RBI-TSA account statement was also submitted to the audit, where the balance was shown as Nil. Thus, Sch.2-loE is shown as a Nil balance. Thus, disclosure from the previous year would be different as the mode of payment is changed, and thus, figures shown in sch.2-loE are correct & factual.

c) As per the statement presented by the audit in annexure-A, the closing balance is (-) Rs.21,92,32,634/-.

As we have utilised to the extent of grants allocated, no additional amount is spent over and above the grants sanctioned, and no amount is receivable from the MoE under loE.

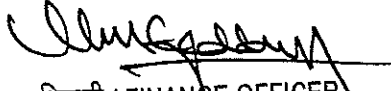
ii) Rs.18,23,37,330/- was converted from WIP to fixed assets, and the Balance of Rs.2,84,68,415/- was converted as fixed assets from the previous year's Advances (Incl. LCs), and details are available in the ledger of Fixed assets-loE, which was provided to the Audit team.

	<p>iii) The statutory deductions like TDS-IT, TDS-GST, Security Deposits, etc., made from the transactions of IOE are transferred to a separate cash book as per the approved norms (it's not an IOE account; it's a current liability-deductions account) and the liabilities are settled from that account, and the balance shown as current liabilities in sch.3 under sponsored projects-Other bodies. This account balance is not of an IOE and is related to the UoH-Current liabilities account, which is shown in Sch.3 as Liability.</p> <p>Thus, no differences are there, as observed by the audit</p>
<b>A.2 Application of Funds</b>	--
<b>A.2.1 Fixed Assets - ₹515.71 crore</b>	--
<b>A.2.1.1 Reference Number: OBS-1425872</b>	--
<p>Library Books (Nos.907) worth ₹ 8,01,826 received towards donation were not shown under Library Books and Scientific Journals in Schedule-4-Fixed Assets. This resulted in understatement of Fixed Assets (Schedule-4) as well as understatement of Capital Fund in Schedule-1 of the Annual Accounts to the extent of ₹8,01,826. Further, depreciation was also understated.</p>	<p>Information about the donation of books was received from the librarian after the closure of books of account for the year 2023-24. Thus, the University could not make suitable entries in the books.</p> <p>However, it is noted for passing suitable entries in the next financial year based on the valuation/assessment report and providing depreciation thereof.</p>
<b>B. Income and Expenditure Account</b>	--
<b>B.1 Expenditure</b>	--
<b>B.1.1 Administrative and General expenses – ₹50.06 crore</b>	--
<b>B.1.1.1 Reference Number: OBS-1425695</b>	--
<p>The expenditure of ₹58,22,083 pertaining to the year 2022-23 (Annexure-D) was shown as current year expenditure under Schedule-17-Outsourced staff salaries instead of Prior Period Expenditure under Schedule-22 in Income and Expenditure Account of the Annual accounts. This needs to be rectified.</p>	<p>As observed, the amount is classified in Sch. 17 instead of Sch.22, and both schedules are reflected on the expenditure side of the I&amp;E Account.</p> <p>It has neither an impact on the overall Income &amp; Expenditure account nor on the balance sheet.</p>

  
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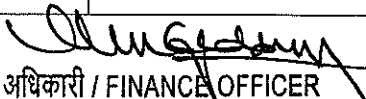
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<b>B.1.2. Depreciation - ₹ 47.40 crore</b>	
<b>B.1.2.1 Reference Number: OBS-1425745</b>	
Library books amounting to ₹ 38,91,190 procured in physical form were erroneously classified under E-Journals and applied depreciation at the rate of 40 percent instead of classifying them under Library books having 10 percent depreciation. This resulted in overstatement of depreciation and understatement of Assets under Schedule-4-Fixed Assets and thereby Capital Fund to the extent of ₹ 11,67,357 (15,56,476-3,89,119).	As observed, suitable entries will be passed in the next financial year.
<b>B.1.2.2 Reference Number: OBS-1420834</b>	
Furniture amounting to ₹ 17,90,550 was procured during the year for International Faculty Houses was booked under the head Building under Schedule-4A Plan and was depreciated at 2 percent instead of booking the same under Furniture and Fixture and depreciating it at 7.5 per cent. This resulted in understatement of depreciation and overstatement of assets to the extent of ₹ 98,480.	As observed, Suitable entries will be passed in the next financial year.
<b>B.1.2.3 Reference Number: OBS-1417428</b>	--
Small value assets (worth below ₹5000) amounting to ₹9,53,948 were booked under Electrical Installations and Equipment (Annexure-F) and depreciation at the rate of 5 per cent was charged instead of showing them under the head "Small Value Assets" - Schedule 4 B (Non Plan / Recurring Grant) having 100% depreciation. This resulted in understatement of depreciation and overstatement of assets to the extent of ₹ 9,06,250.	It is to state that the total expenditure incurred on Kitchen & cutlery items for hostels aggregated value of an invoice is more than Rs.5000/- and accordingly classified under Furniture & Fixtures aptly as per the AS-10(Fixed Assets), which says that "it may be appropriate to aggregate individually insignificant items, and to apply the criteria to the aggregate value". However, it will be reviewed.

  
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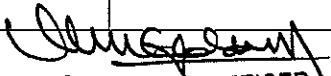
<b>C. General</b>			
<b>C.1 Reference Number: OBS-1421784 &amp;1425793</b>			
<p>An amount of ₹ 3,99,095 incurred towards purchase of the following items which are capital in nature was shown as revenue expenditure under Schedule 19- Repairs and Maintenance instead of showing under Schedule-4-Fixed Assets. This misclassification resulted in underassessment of Fixed Assets and overstatement of revenue expenditure by ₹ 3,99,095.</p>			<p>From the Observation of items, it is noted to pass a suitable entry for Rs.70,000/- for the item sl.no.1 and depreciation thereof in the next financial year.</p> <p>For the other items mentioned at sl. no.2 &amp; 3 for Rs. 1,81,595 &amp; Rs.1,47,500/- respectively are factually met towards repairs &amp; maintenance or replacement to the existing assets. Thus, it is aptly booked as revenue expenditure in the I&amp;E Account. However, all the items will be reviewed.</p>
<b>Sl. No</b>	<b>Description of items/work</b>	<b>Amount in (₹)</b>	
1	Hydraulic Press for Nano Centre	70,000	
2	Providing and fixing of 2000 liters capacity PVC overhead tanks @ HDPE pipe with required accessories in UOH	1,81,595	
3	Supply of UTP cable	1,47,500	
	<b>Total</b>	<b>3,99,095</b>	
<b>C.2 Reference Number: OBS-1425699</b>			--
<p>Fixed assets amounting to ₹1,64,126 procured during the financial year 2023-24 (Annexure B) were not taken to Balance Sheet as Fixed Assets. This resulted in understatement of Fixed Assets (Schedule-4) in the Balance Sheet and overstatement of Revenue Expenditure in Income and Expenditure Account under Schedule 19 – Repairs and Maintenance to the extent of ₹1,64,126.</p>			It will be reviewed and rectified if necessary.
<b>C.3 Reference Number: OBS-1417353</b>			--
<p>Income to the extent of ₹6,02,938 pertaining to the year 2022-23 (Annexure-C) was shown as Other income under Schedule-13 instead of Prior Period Income under Schedule-14-Prior Period Income in Income and Expenditure account of the Annual accounts for the year 2023-24. The misclassification needs to be rectified.</p>			<p>As observed, the amount is classified in Sch. 13 instead of Sch.14, and both schedules are reflected on the income side of the I&amp;E Account.</p> <p>It has neither an impact on the overall Income &amp; Expenditure account nor the balance sheet.</p>
<b>C.4 Reference Number: OBS-1412788</b>			

  
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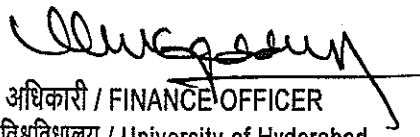


<p>Small value assets (worth below ₹ 5000) amounting to ₹2,99,074 were booked under Furniture and Fixtures (Annexure-E) and depreciation at the rate of 7.5 per cent was charged instead of showing them under the head "Small Value Assets" - Schedule 4 B (Non Plan/Recurring Grant) having 100% depreciation. This resulted in understatement of depreciation and overstatement of assets (Furniture and Fixtures) to the extent of ₹2,76,643.</p>	<p>It is to state that the total expenditure incurred on Kitchen &amp; cutlery items for hostels aggregated value of an invoice is more than Rs.5000/- and accordingly classified under Furniture &amp; Fixtures aptly as per the AS-10(Fixed Assets), which says that "it may be appropriate to aggregate individually insignificant items, and to apply the criteria to the aggregate value".</p> <p>However, it will be reviewed.</p>
<p><b>C.5 Reference Number: OBS-1429222-Persistent irregularity</b></p>	<p>--</p>
<p>The Opening and Closing balances of Deposit Accounts were not shown in the Receipts and Payments accounts. This needs to be rectified.</p>	<p>As per the MoE's prescribed format, Deposits with the banks can be reflected as the opening/closing balances in the Receipts &amp; Payments.</p> <p>Alternatively, as per the MoE's format, those items can be disclosed in the receipts side at "Sl.no. X- Term deposits with Scheduled Banks encashed and Payments side at Sl.no. V &amp; VI - Investments &amp; deposits and Term Deposit with scheduled banks"</p> <p>However, both methods are concurrently applied/ followed. Thus, the University adopted the second method for better disclosure to reflect the current year's transactions. In the first method, only the net of balances is reflected.</p> <p>There is no impact on the books of accounts, and the adopted policy is followed consistently. However, it will be reviewed to change the disclosure as observed by the audit.</p>
<p><b>D. Grants-in-aid</b></p>	<p>Factual Figures</p>
<p>UoH received an amount of ₹333.47 crore<sup>1</sup> towards Grants-in-aid during the year and utilised fully as on 31 March 2024. Further, the following grants were released during the year:</p> <p>I) Higher Education Financing Agency (HEFA) (Principal) - ₹11.46 crore</p> <p>II) Higher Education Financing Agency (HEFA) (interest) - ₹ 4.78 crore</p> <p>III) Institute Of Eminence (IOE) grants – ₹210.07 crore</p>	<p>Factual Figures</p>

  
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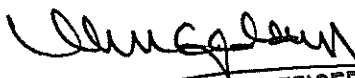
<b>E. Management Letter</b>	--
Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad, through a Management letter issued separately for remedial/corrective action.	Factual statement
v. Subject to our observations 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.	Factual statement
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:	Factual statement
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 2024; and b) In so far as it relates to the Income & Expenditure Account of the Deficit for the year ended on that date.	Factual statement

  
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Annexure to SAR

Comments of the Audit	Reply
<b>1. Adequacy of Internal Audit:</b> Internal Audit was conducted for the year 2023-24	Factual statement
<b>2. Adequacy of Internal Control System:</b> Internal controls were adequate	Factual statement
<b>3. System of Physical Verification of Fixed Assets:</b> Physical verification of Fixed Assets was conducted for the year 2023-24	Factual Statement
<b>3. System of Physical Verification of Inventory:</b> Physical verification of Inventory was conducted for the year 2023-24	Factual Statement
<b>4. Regularity in payments of statutory Dues:</b> Statutory dues were paid regularly.	Factual Statement

  
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# **BALANCE SHEET**



# UNIVERSITY OF HYDERABAD

BALANCE SHEET AS AT 31st MARCH, 2024

SOURCES OF FUNDS	Sch.		Current Year 2023-24		Previous Year 2022-23
		₹	₹	₹	₹
CAPITAL FUND	1		(11,49,33,59,781)		(9,06,92,38,369)
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2		2,05,13,59,002		1,88,49,28,773
CURRENT LIABILITIES & PROVISIONS	3		21,09,02,19,514		17,42,58,41,675
<b>TOTAL</b>			<b>11,64,82,18,735</b>		<b>10,24,15,32,079</b>
<b>APPLICATION OF FUNDS</b>					
FIXED ASSETS-NET BLOCK	4				
Tangible Assets		5,08,69,46,238		4,57,31,30,442	
Intangible Assets		7,01,59,337	5,15,71,05,575	6,68,21,553	4,63,99,51,995
CAPITAL WORK IN PROGRESS	4		1,19,37,24,202		48,27,04,243
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5				
Long term		1,52,46,35,863		1,05,08,73,809	
Short Term		23,77,24,249	1,76,23,60,112	53,99,22,520	1,59,07,96,329
INVESTMENTS OTHERS	6				
CURRENT ASSETS	7		1,70,96,74,091		1,44,50,63,010
LOANS,ADVANCES & DEPOSITS	8		1,82,53,54,755		2,08,30,16,502
<b>TOTAL</b>			<b>11,64,82,18,735</b>		<b>10,24,15,32,079</b>

SIGNIFICANT ACCOUNTING POLICIES 23  
NOTES ON ACCOUNTS 24

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वित्त और लेखा / Finance & Accounts  
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*[Signature]*

वित्त अधिकारी / Finance Officer  
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*[Signature]*

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# **INCOME AND EXPENDITURE**



# UNIVERSITY OF HYDERABAD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2024

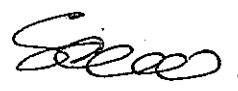
Particulars	Schedule	Current Year 2023-24 ₹	Previous Year 2022-23 ₹
<b>INCOME:</b>			
Academic Receipts	9	11,20,80,904	9,55,66,709
Grants/Subsidies	10	3,26,65,50,140	3,26,85,07,641
Grants/Subsidies- HEFA repayment of Interest	10A	4,56,24,559	5,66,76,063
Income from Investments	11	-	-
Interest Earned	12	41,11,821	26,47,995
Other Income	13	4,06,42,838	2,84,33,564
Prior Period Income	14	78,59,636	1,00,60,510
<b>TOTAL (a)</b>		<b>3,47,68,69,898</b>	<b>3,46,18,92,482</b>
<b>EXPENDITURE:</b>			
Staff Payments and Benefits(Establishment Expenses)	15	5,39,73,13,255	3,77,66,41,731
Academic Expenses	16	6,61,55,322	7,36,44,934
Administrative and General Expenses	17	50,06,69,190	52,02,28,785
Transport Expenses	18	47,84,947	44,18,427
Repairs & Maintenance	19	4,71,17,427	6,06,09,297
Finance Costs	20	4,56,24,559	5,66,76,063
Depreciation	4	47,39,98,965	33,78,81,976
Other Expenses	21	-	-
Prior Period Expenses	22	1,61,96,764	40,28,423
<b>TOTAL (b)</b>		<b>6,55,18,60,429</b>	<b>4,83,41,29,636</b>
Balance being excess of income over expenditure(a-b)		<b>(3,07,49,90,531)</b>	<b>(1,37,22,37,154)</b>
Transferred to/from Designated fund		-	-
Building Fund		-	-
Others		-	-
Balance being surplus/(deficit) carried to Capital Fund		<b>(3,07,49,90,531)</b>	<b>(1,37,22,37,154)</b>

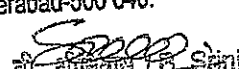
SIGNIFICANT ACCOUNTING POLICIES

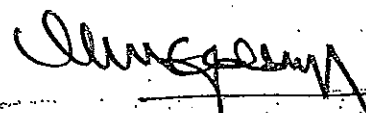
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NOTES ON ACCOUNTS

24

  
**बी. श्रीनिवास / B. Srinivas**  
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 वित्त अधिकारी / Finance Officer  
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**Schedules forming Part of Balance Sheet as at 31<sup>st</sup> March, 2024**



**SCHEDULE - 1 CAPITAL FUND**

Particulars	Current Year 2023-24	Previous Year 2022-23
	₹	₹
Balance at the beginning of the year	(9,06,92,38,369)	(8,37,20,01,608)
Add: Contributions towards Capital Fund	-	-
4A: Grants from UGC to the extent utilized for capital expenditure (Plan & COA)	4,49,05,373	16,43,25,354
4B: Grants from UGC to the extent utilized for capital expenditure Non-Plan	56,18,400	72,94,063
4D: Assets Purchased out of Earmarked Specific Funds	31,55,866	33,90,577
4E: Grants from MOE to the extent utilized for capital expenditure IOE	42,52,05,784	15,70,44,177
4F: 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	4,46,53,696	21,91,94,833
Less: Refund of Interest-UGC Plan/Plan Schemes	-	(15,36,342)
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)
<b>Total</b>	<b>(8,41,83,69,250)</b>	<b>(7,69,70,01,215)</b>
Less: Adjustment of surplus of Last year in excess carried to capital fund	-	-
Less: Deficit transferred from the Income & Expenditure Account	(3,07,49,90,531)	(1,37,22,37,154)
<b>Balance at the year end</b>	<b>(11,49,33,59,781)</b>	<b>(9,06,92,38,369)</b>

SCHEDULE Z - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS													
Fund wise Breakup													
PARTICULARS	Chair Funds & Other Funds												
	Univ. of Hydr. Dev. Fund (formerly Corpus)	Staff Advances/RBA Revolving Fund	CSIR	ICOS	DAE	ILS	Ford Foundation	Pretty & Whitney	Tribal Chair Fund	Hudco Chair Fund	UNESCO Chair Fund	IRDA Lecture Series Fund	Endowment Funds
	1	2	3	4	5	6	7	8	9	10	11	12	13
A.													
a) Opening balance	1,27,69,14,978	18,06,57,149	57,56,249	66,85,648	1,05,52,440	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	2,58,91,675
b) Grants received during the year													
b) Additions during the year	1,45,73,895	9,60,815											2,17,00,000
c) Income from investments made of the funds	4,64,65,883	99,80,105	8,709	4,60,547	7,20,828	70,838	32,223	2,06,670	55,044	82,451	77,592	7,86,101	20,99,518
d) Accrued Interest on Investments/Advances	11,50,70,925	50,12,727	4,46,776	78,883	1,10,085	42,95,741	16,97,099	26,52,845	-	13,985	11,767	1,71,050	11,56,707
e) Interest on Savings Bank a/c	4,95,096	98,298											
f) Other additions (Specify nature)	1,90,95,845	49,897											76,341
g) Least Year Accrued Interest March 2023	(5,01,70,835)	(99,18,579)	(59,464)	(26,392)	(36,614)	(27,87,489)	(2,25,839)	(34,68,307)	(14,682)	(4,677)	(3,913)	(1,66,370)	(12,92,046)
h) Grants Receivable if any													
Total (A)	1,42,18,47,887	18,67,40,513	61,52,290	71,98,686	1,12,46,739	4,06,57,170	2,33,71,112	1,27,81,680	36,10,226	33,17,104	12,69,374	1,63,12,433	4,96,32,195
B.													
Utilisation/Expenditure towards objectives of funds													
j) Capital Expenditure	9,48,821												
ii) Revenue Expenditure	1,59,10,136												6,00,194
iii) Capital work in progress/Advance to opwd													
iv) Other Advances													
v) Refund of funds									38,10,226				
vi) Other transfers/Advance adjustments													
Total (B)	1,69,58,957								38,10,226				6,00,194
Closing balance at the year end (A-B)	1,40,49,88,930	18,67,40,513	61,52,290	71,98,686	1,12,46,739	4,06,57,170	2,33,71,112	1,27,81,680	-	13,17,104	12,69,374	1,63,12,433	4,90,32,001
Represented by													
our standing advances with staff(RBA)		44,92,598											
Cash and Bank Balances	18,54,896	5,11,567	8,709	4,60,547	7,20,828	70,838	44,495	2,00,670		1,10,989	1,36,473		76,341
Investments	1,26,58,50,642	7,37,62,440	56,95,805	66,59,256	1,04,15,826	3,62,86,591	2,16,29,517	98,28,165		11,92,130	11,21,134	1,13,87,682	4,68,37,236
Interest accrued but not due	11,50,70,925	50,12,727	4,46,776	78,883	1,10,085	42,95,741	16,97,099	26,52,845		13,985	11,767	1,71,050	11,56,707
Loans & Advances/Comp. Fund transfers	2,22,12,467	10,29,80,781										47,53,701	8,41,217
Total	1,40,49,88,930	18,67,40,513	61,52,290	71,98,686	1,12,46,739	4,06,57,170	2,33,71,112	1,27,81,680	-	13,17,104	12,69,374	1,63,12,433	4,89,11,501



SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

PARTICULARS	Fund wise Breakup										Current Year 2023-24	Previous Year 2022-23	
	14	15	16	17	18	19	20	IDRBT Fund	IDE	HEFA grants for repayment			25
A.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
a) Opening balance	8,52,03,460	1,27,24,039	17,04,939	1,63,27,864	9,69,656	32,09,883	76,341	28,94,082	1,93,165	7,83,07,305	7,95,39,810	1,88,69,28,773	2,81,29,08,121
b) Grants Received During the year	1,22,39,825	1,44,86,574	1,70,131	36,70,935	1,00,000				2,10,07,00,000	11,45,97,000		2,21,52,97,000	74,03,63,551
c) Income from investments made of the funds			1,10,247	2,15,070	59,722	1,01,583		1,41,545		1,27,33,000		8,06,34,576	6,23,82,854
d) Accrued interest on Investments/Advances	64,60,353	14,20,297	29,998	21,08,458	17,391	1,39,075		1,11,414		38,63,789	12,14,523	6,66,67,894	13,69,71,530
e) Interest on Savings Bank a/c										8,03,018	38,23,781	14,56,46,583	9,03,70,904
f) Other additions (Specify nature)												5,94,594	14,20,233
g) Less Last Year Accrued Interest March 2023	(1,94,81,853)	(5,58,554)	(8,317)	(13,19,249)	(4,506)	(58,210)		(81,841)		(6,23,044)	(58,423)	(9,03,70,904)	(11,54,85,732)
h) Grants Receivable if any													3,31,85,214
Total (A)	8,44,21,795	2,80,72,956	20,06,999	2,30,02,578	11,42,463	33,91,931	76,341	30,75,200	2,10,08,93,165	20,96,81,058	8,45,20,096	4,32,26,21,501	3,76,21,16,875
B.													
Vijilant/Expenditure towards objectives of funds													
i) Capital Expenditure	21,99,552			7,493					21,48,00,039			34,48,85,505	28,69,23,008
ii) Revenue Expenditure	27,000	2,14,26,816		2,58,734				2,34,500	41,97,75,758			45,92,23,138	33,26,46,800
iii) Capital work-in progress/Advance to cpwd									1,11,25,04,882			1,11,25,04,882	24,65,40,883
iv) Other Advances		3,61,070							35,40,19,311			35,43,80,391	8,12,52,029
v) Refund of funds												46,56,784	92,89,24,582
vi) Other transfers/Advance adjustments							76,341		1,93,165			(33,98,511)	
Total (B)	22,26,552	1,81,19,769		2,66,227			76,341	2,34,500	2,10,08,93,165	12,81,76,558		2,27,12,62,099	1,87,71,87,902
Closing balance at the year end (A-B)	8,21,95,243	99,52,587	20,06,999	2,27,36,451	11,42,463	33,91,931	-	28,40,700	-	8,15,04,500	8,45,20,096	2,05,13,59,002	1,89,49,28,773
Represented by													
out-standing advances with staff(HBA)													
Cash and Bank balances												44,92,598	19,20,142
Investments	6,57,21,607	1,81,65,085	17,23,766	1,82,31,567	9,65,150	32,52,859		28,39,786	8,00,16,153	8,06,96,315	1,76,23,60,112	1,59,07,96,329	
Interest accrued but not due	64,60,353	14,20,296	29,998	21,08,458	17,391	1,39,075		1,21,414	8,03,018	38,23,781	14,56,46,584	9,03,70,904	
Loans & Advances/Temp. Fund transfers	3,80,076		2,53,235	23,96,926	1,59,722				6,15,645			19,45,93,270	18,24,03,579
Total	7,25,62,046	1,95,85,781	20,06,999	2,27,36,451	11,42,463	33,91,934	-	29,61,200	-	8,15,04,500	8,45,20,096	2,05,13,59,002	1,89,49,28,773

**SCHEDULE 2A**  
**ENDOWMENT FUNDS**

1. Sl.No.	2. Name of the Endowment	Opening Balance as on 01.04.2023		Additions during the year		Total		Expenditure on the object during the year	Closing Balance As on 31.03.2024		Total (10+11) as on 31.03.2024
		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	1,37,35,650	1,21,56,025	2,17,00,000	20,40,520	3,54,35,650	1,41,96,545	6,00,194	3,54,35,650	1,35,96,351	4,90,32,001

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

S.No.	Donar name	Current year 2023-24
		₹
1	M/s Penam Laboratories Ltd	2,00,00,000
2	Smt.P.Jyothi - Pattabhiramaiah Gold medal	5,20,000
3	Smt. Indira Devi Dhanrajgir (Promotion of Deccan)	5,00,000
4	Dr. Reddanna - Animal Biology	5,00,000
5	Prof. S.N.N Pandit	5,00,000
6	Prof. K.V. Atchuta Ramaih	5,00,000
7	Sri Nandiwada Bhima Rao	5,00,000
8	Prof. Prajit Kumar Basu	5,00,000
9	Bijali Prabha Roy Choudhury Memorial Medal & Susheela Bala Bose Medal	4,00,000
10	KS LAL-Seminar Workshop	4,00,000
11	Prof Suresh Yenugu-Prof Yenugu Ramaswamy Medal	4,00,000
12	Jindal group	3,50,000
13	Smt.Indira Devi Dhanrajgir (Centre for Classical Language Telugu)	3,06,838
14	Smt.Indira Devi Dhanrajgir (Seshendra Sharma Lecture in Sanskrit)	2,55,699
15	President Alekya Tech Inc USA	2,32,748
16	Smt Rani devi	2,10,000
17	Smt.Indira Devi Dhanrajgir (Memorial lectures in Urdu)	2,00,000
18	Smt.Indira Devi Dhanrajgir (Memorial lectures in Hindi)	2,00,000
19	Dr. CR and Bhargavi Rao	2,00,000
20	Prof. Aswhini Nanagia	2,00,000
21	Smt. V.Janaki Suseela	2,00,000
22	Dr. K. Kameswari Devi	2,00,000
23	BH Krishnamurthy	2,00,000
24	Prof K Anantha Padmanabhan	2,00,000
25	Institution of Zen Tech	2,00,000
26	Darla Abbai (Memorial Gold Medal for - M.A.- Telugu)	2,00,000
27	GLN murthy	2,00,000
28	Sri Praduyumna Kumar Ghosh	2,00,000
29	Prof MLK Murthy- Ms Vemulapati Mrudula	2,00,000
30	Prof Ashwini Kumar Nangia -institution of Golden Jubilee Interdisciplinary research Medal	2,00,000
31	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
32	institutional medal- Dr Kakarla SUBbarao Gold medal -women topper in PG cources SLS	2,00,000
33	Prof Guruswamy Rajaram- instituion medal in the name of- "Guruswamy Gold medal " to M Tech CASEST Physics	2,00,000
34	Prof Krothapalli Ravindranath	2,00,000
35	Prof R Siva Prasad -Dept. of Anthropology	2,00,000
36	Dr. Sriharan	2,00,000
37	Dr. Jyothi Hymavathi Devi	2,00,000
38	Prof. P.R.K. Reddy	2,00,000
39	Ivaturi Lakshmi	2,00,000
40	Prof. B. Shobha	2,00,000
41	Prof. B. Shobha	2,00,000
42	Sri Guntur Seshendra Sharma	1,66,676
43	Smt.Indira Devi Dhanrajgir (Dr.Seshendra sharma lectures)	1,51,000
44	Smt.Indira Devi Dhanrajgir (Language Endangerment)	1,50,000
45	Dr.sri.DK Dey and others	1,50,000

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

S.No.	Donar name	Current year 2023-24
		₹
46	Sarat Komaragiri	1,31,000
47	Sri K.Narayan	1,10,381
48	Dr. Atchuta Rao	1,10,000
49	Dr. T.Suryanarayana	1,07,580
50	Prof. G.S.Agarwal	1,05,000
51	Dr.Sri Aloka Parashar sen	1,05,000
52	Dr. B. Bhujangareddy,Reader,Telugu	1,05,000
53	Dr.Narayana Raj	1,01,309
54	Prof.Sri M.V.Suryanarayana	1,00,000
55	BLS Prakasa Rao	1,00,000
56	Dr.Narayana raj	1,00,000
57	Dr Nousheba and prof syed Hasnain	1,00,000
58	Sri Kottapalli Sita Ramaiah	1,00,000
59	Prof. Radhanath Rath	1,00,000
60	Prof. Appa Rao	1,00,000
61	Late Nittala Venkata Somayajulu	1,00,000
62	Mrs.C.T. Indira	1,00,000
63	Narahari Prasad Charitable Trust	1,00,000
64	Devesh Nigam	1,00,000
65	KS LAL-Gold Medal	1,00,000
66	Prof AS Dash	1,00,000
67	Jatindra Mohan & Basantilata	1,00,000
68	Prof GC Jain	91,272
69	Sri Manas Ranjan K	83,248
70	Chanduri falmily - USA	77,282
71	Donation For Construction of Guntur Seshendra Sharma Hall	76,341
72	Prof.P R K Reddy	75,000
73	State Bank of India	75,000
74	Padmasree Sri Krishna Khanna	60,000
75	M/s Jindal Aluminium Ltd	50,000
76	Vasavi Academy of Education	50,000
77	Mrs. Jamilunnisa Begum	50,000
78	IDRBT	50,000
79	Sri.V.Raghavendra Rao USA	50,000
80	IDRBT	50,000
81	Dr. Y.Aruna	38,000
82	Prof.Laxma Goud	30,000
83	Prof. K.Subba Rao	27,500
84	Smt & Sri Swarna Chanduri, USA	26,953
85	Dr.Nataraja Ramakrishna	25,000
86	State Bank of Hyderabad,Head office	25,000
87	State Bank of India	25,000
88	M/s Narola Publishing House, New Delhi	25,000
89	M/s Narora Book distributors	25,000
90	Sri G.C.Jain & Family	25,000

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

S.No.	Donar name	Current year 2023-24
		₹
91	A.P. Historical Congress	25,000
92	Andhra Bank, Head office	25,000
93	Prof.Sri PRK Reddy	25,000
94	Dept of Anthropology	25,000
95	A.P. Mahesh co-operative Bank	25,000
96	Canara Bank,Masab tank branch	25,000
97	G.Rama Reddy Memorial Trust	25,000
98	Sarojini Naidu Memorial Trust	25,000
99	Dr.N V V J Swamy	21,375
100	UH Campus school	20,963
101	President of India	15,000
102	Dr. Y.Aruna	13,688
103	Sarat Komaragiri	12,080
104	Sri G.Surendar reddy,Alladi Uma, P.S.Zachrias, S.Prabha	11,001
105	UH Campus School	10,987
106	Dr.Nataraja Ramakrishna	10,000
107	Department of English	10,000
108	Jain Youth club	10,000
109	Smt. Manjula S. Gokhala	10,000
110	Sri Narayana Reddy	10,000
111	Sri C.Nageswara Rao	9,000
112	Dr. Linda Dittamar, Boston, USA	7,000
113	Dir. Instt of Health & Prof. Sri Dorothy	6,000
114	Sri John Karol	6,000
115	Sri N.V.V.S. Swamy	5,970
116	Sri G.C. Jain	5,000
117	Sri P.V.Ramana Rao	5,000
118	Prof. A.P. Pathank	5,000
119	Dr. S.R.Shenoy	5,000
120	Dr.Smt Nirmala Rita Nair	5,000
121	Sri Ravuri Bharadwaj	5,000
122	Sri Girish Agarwal	5,000
123	Dr. sri. Shiva Kumar	4,000
124	Smt. S.Prabha, Campus School	4,000
125	Sri.G.Muthu swamy	1,100
	<b>TOTAL</b>	<b>3,55,11,991</b>

## SCHEDULE -3 CURRENT LIABILITIES &amp; PROVISIONS

Particulars	Current Year 2023-24	Previous Year 2022-23
	₹	₹
<b>A. CURRENT LIABILITIES</b>		
	-	-
<b>1. Deposits from staff</b>	-	-
<b>2. Deposits from students</b>	3,14,08,202	2,66,13,185
<b>3. Sundry Creditors</b>		
a) For Goods & Services	-	-
b) Others	-	-
<b>4. Deposit - Others (including EMD, Security Deposit)</b>	14,48,01,979	13,92,69,166
<b>5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):</b>	-	-
a) Overdue	-	-
b) Others	6,32,47,440	7,86,07,585
<b>6. Other Current Liabilities</b>		
a) Salaries	10,18,24,958	8,85,60,965
b) Pension & NPS payable	4,39,31,129	4,73,19,095
c) Gratuity Payable	-	-
d) Leave Encashment Payable	-	-
e) Sponsored Projects	1,69,69,30,519	1,50,49,36,848
f) Sponsored fellowships & scholarships	3,73,94,334	3,65,99,181
g) Unutilized Grants Plan/COA	72,89,940	1,27,84,163
h) Unutilized grants (EWS)	4,56,51,471	9,03,05,167
i) Interest Accrued on sponsored projects/ fellowships Investments	6,95,35,461	5,28,44,746
j) Interest accrued on Deposits	23,81,695	1,58,141
k) Interest accrued on Plan/COA grants	49,74,809	14,18,999
l) Stale Cheques	1,00,864	37,80,724
m) Other Liabilities	27,78,158	34,88,948
n) Interest payable to UGC-Plan grants	88,64,373	53,47,652
o) Liabilities for Recurring Expenses	-	-
P) HEFA Loan	81,46,22,811	78,28,51,441
q) Payable to CPWD-HEFA	-	6,82,02,993
R) Liability for LC/WT/TT	73,233	2,78,415
S) Rent Received in advance	6,49,736	1,62,608
T) Unspent grant of IOE CPWD	1,76,72,99,385	83,71,31,833
<b>Total (A)</b>	<b>4,84,37,60,497</b>	<b>3,78,06,61,855</b>
<b>B. PROVISIONS</b>		
1. For Taxation/ water & electricity	-	-
2. Gratuity	68,96,95,233	53,28,77,705
3. Superannuation Pension	14,67,76,03,208	12,44,31,63,770
4. Accumulated Leave Encashment	84,47,21,160	62,12,33,295
5. Trade Warranties/Claims	-	-
6. Provision for Current Liabilities-on Accrual Basis	3,44,39,416	4,79,05,050
<b>Total (B)</b>	<b>16,24,64,59,017</b>	<b>13,64,51,79,820</b>
<b>Total A+B</b>	<b>21,09,02,19,514</b>	<b>17,42,58,41,675</b>

**SCHEDULE 3(A) SPONSORED PROJECTS**

Sl.No.	Name of the Project	Opening Balance as on 01-04-2023		Receipts/ Recoveries during the Year 2023-24	Total	Expenditure during the year 2023-24	Closing Balance as on 31-03-2024	
		CR.	DR.				CR.	DR.
1	2	3	4	5	6	7	8	9
		₹	₹	₹	₹	₹	₹	₹
1	University Grants Commission(UGC)		18,84,82,678	8,24,03,311	-10,60,79,367	5,85,87,300		-16,46,66,667
2	Council of Scientific and Industrial Research (CSIR)	8,92,082		11,33,037	20,25,119	51,15,832		-30,90,713
3	Department of Science & Technology (DST)		11,36,73,101	17,27,70,486	5,90,97,385	13,26,51,147		-7,35,53,762
4	Department of Biotechnology (DBT)		3,97,58,181	10,29,32,740	6,31,74,559	9,38,36,720		-3,06,62,161
5	Other Bodies	1,50,40,44,766		41,77,66,810	1,92,18,11,576	22,48,81,056	1,69,69,30,520	
	<b>Total</b>	<b>1,50,49,36,848</b>	<b>34,19,13,959</b>	<b>77,70,06,384</b>	<b>1,94,00,29,273</b>	<b>51,50,72,056</b>	<b>1,69,69,30,520</b>	<b>-27,19,73,303</b>

**SCHEDULE 3 (B) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

Sl.No.	Name of Sponsor	Opening Balance as On 01.04.2023		Transactions During the year		Closing Balance as On 31.03.2024	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
		₹	₹	₹	₹	₹	₹
1	UGC., CSIR ,DBT, DST & others	3,65,99,181	-	9,31,21,405	9,23,26,252	3,73,94,334	-
2	Ministry of HRD etc.,	-	-			-	-
3	Others (Specify individually)	-	-			-	-
	<b>Total</b>	<b>3,65,99,181</b>	<b>-</b>	<b>9,31,21,405</b>	<b>9,23,26,252</b>	<b>3,73,94,334</b>	<b>-</b>

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<b>SCHEDULE 3( C) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENT</b>		
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2023-24</b>	<b>2022-23</b>
	<b>₹</b>	<b>₹</b>
<b>A. EWS Grants: Government of India</b>		
Balance B/F	9,03,05,167	
Add: Receipts during the year		30,95,00,000
Add: Interest		
<b>Total (i)</b>	<b>9,03,05,167</b>	<b>30,95,00,000</b>
Less Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	4,46,53,696	21,91,94,833
Less: Utilized for Capital Work in Progress		
Less: Interest Payable to UGC/MHRD		
<b>Total (ii)</b>	<b>4,46,53,696</b>	<b>21,91,94,833</b>
<b>Unutilized carried forward</b>	<b>4,56,51,471</b>	<b>9,03,05,167</b>
<b>B. UGC Grants: Plan &amp; Creation of Assets</b>		
Balance B/F	1,27,84,163	13,21,41,962
Receipts during the year	3,91,12,472	4,57,07,740
Add: Interest		
<b>Total (i)</b>	<b>5,18,96,635</b>	<b>17,78,49,702</b>
Less Refunds		7,40,185
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	4,46,06,695	
Less: Transfers/Adjustments/Rectifications		16,48,66,715
Less: Interest Payable to UGC/MHRD		(5,41,361)
Less: Provisions Adjustments/Transfer to Sch 2		
<b>Total (ii)</b>	<b>4,46,06,695</b>	<b>16,50,65,539</b>
<b>Unutilized carried forward</b>	<b>72,89,940</b>	<b>1,27,84,163</b>
<b>C. UGC Grant in aid for Salary &amp; Recurring components</b>		
Balance B/F	(10,91,53,690)	(25,33,65,958)
Receipts during the year	3,29,56,95,614	3,41,83,99,544
Add:Receipts LSPC	3,08,68,572	
Add: Interest		
<b>Total (i)</b>	<b>3,21,74,10,496</b>	<b>3,16,50,33,586</b>
Less Refunds		
Less: Utilized for Revenue Expenditure	3,29,74,18,712	3,26,85,07,641
Less: Utilized for Capital Expenditure	56,18,400	56,79,635
Less: Interest Payable to UGC/MHRD		
<b>Total (ii)</b>	<b>3,30,30,37,112</b>	<b>3,27,41,87,276</b>
<b>Unutilized carried forward</b>	<b>(8,56,26,616)</b>	<b>(10,91,53,690)</b>
<b>D. Grants from State Govt.</b>		
Balance B/F	-	
Add: Receipts during the year		
<b>Total (i)</b>		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
<b>Total (ii)</b>		
<b>Unutilized carried forward</b>		
<b>Grand Total (A+B+C+D)</b>	<b>(3,26,85,205)</b>	<b>(60,64,360)</b>

## SCHEDULE 4 FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2023	Additions	Transfers/ adjustments deletions	Cl Balance	Dep Opening Balance 01.04.2023	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2024	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	1	-	-	1	-	-	-	-	-	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	4,29,67,69,558	54,41,67,663	-	4,84,09,37,221	69,16,41,273	9,68,18,745	-	78,84,60,018	4,05,24,77,203	3,60,51,28,285
4	Roads & Bridges	29,71,56,332	10,15,65,256	-	33,87,21,588	5,32,36,632	67,74,431	-	6,00,11,063	27,87,10,525	18,39,19,700
5	Tubewells & Water Supply	4,49,44,924	6,60,485	-	4,56,05,409	99,70,464	9,12,109	49,844	1,09,32,417	3,46,72,992	3,49,74,460
6	Sewerage & Drainage	8,26,92,316	1,03,309	-	8,27,95,625	71,58,209	16,55,912	-	88,14,121	7,39,81,504	7,55,34,107
7	Electrical Installation & Equipment	24,28,32,698	5,47,94,787	-	29,76,27,485	12,46,55,251	1,48,81,374	29,868	13,95,66,493	15,80,60,992	11,81,77,447
8	Plant & Machinery	9,07,53,510	8,30,077	-	9,15,83,587	3,15,15,300	45,79,180	-	3,60,94,480	5,54,89,107	5,92,38,210
9	Scientific & Laboratory Equipment	1,44,81,40,280	3,23,16,553	64,69,902	1,48,69,26,735	1,08,77,97,316	11,89,54,138	7,84,09,090	1,28,51,60,544	20,17,66,191	36,03,42,964
10	Office Equipment	3,80,93,389	3,68,614	-	3,84,62,003	1,91,14,535	28,84,651	-	2,19,99,186	1,64,62,817	1,89,78,854
11	Audio Visual Equipment	6,55,05,927	9,30,767	-	6,64,36,694	1,99,68,084	49,82,752	33,95,435	2,83,46,271	3,80,90,423	4,55,37,843
12	Computers & Peripherals	39,11,84,693	4,59,12,829	-	43,70,97,522	37,06,23,280	2,25,23,731	-	39,31,47,011	4,39,50,511	2,05,61,413
13	Furniture, Fixtures & Fittings	44,61,70,418	10,44,18,731	-	55,05,89,149	40,56,50,125	2,87,96,735	-	43,44,46,860	11,61,42,289	4,05,20,293
14	Vehicles	2,54,62,344	89,27,146	-	3,43,89,490	2,25,43,898	14,71,685	-	2,40,15,583	1,03,73,907	29,18,446
15	Lib. Books & Scientific Journals	39,26,84,703	3,14,107	-	39,29,98,810	39,21,82,900	1,44,128	-	39,23,27,028	6,71,782	5,01,803
16	Small Value Assets	41,06,957	2,30,057	-	43,37,014	41,06,957	2,30,057	-	43,37,014	-	-
17	Gifted Assets	4,19,674	-	-	4,19,674	-	-	-	-	4,19,674	4,19,674
18	Sports Equipment	1,03,33,970	80,460	-	1,04,14,430	39,57,028	7,81,082	-	47,38,110	56,76,320	63,76,942
	<b>Total (A)</b>	<b>7,81,72,51,694</b>	<b>89,56,20,841</b>	<b>64,69,902</b>	<b>8,71,93,42,437</b>	<b>3,24,41,21,252</b>	<b>30,63,90,710</b>	<b>8,18,84,237</b>	<b>3,63,23,96,199</b>	<b>5,08,69,46,238</b>	<b>4,57,31,30,442</b>
S.No.	Intangible Assets	Op Balance 01.04.2023	Additions	Transfers/ adjustments deletions	Cl Balance	Dep Opening Balance 01.04.2023	Amortization for the year	Transfers/ adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2022
1	Computer Software	3,51,18,467	1,11,16,768	-	4,62,35,235	3,19,40,700	67,32,196	-	3,86,72,896	75,62,339	31,77,767
2	E-Journals	44,91,37,720	7,79,45,034	-	52,70,82,754	38,54,93,934	7,89,91,822	-	46,44,85,756	6,25,96,998	6,36,43,786
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>48,42,56,187</b>	<b>8,90,61,802</b>	<b>-</b>	<b>57,33,17,989</b>	<b>41,74,34,634</b>	<b>8,57,24,018</b>	<b>-</b>	<b>50,31,58,652</b>	<b>7,01,59,337</b>	<b>6,68,21,553</b>
	<b>Total (A+B)</b>	<b>8,30,15,07,881</b>	<b>98,46,82,643</b>	<b>64,69,902</b>	<b>9,29,26,60,426</b>	<b>3,66,15,55,886</b>	<b>39,21,14,728</b>	<b>8,18,84,237</b>	<b>4,13,55,54,851</b>	<b>5,15,71,05,575</b>	<b>4,63,99,51,995</b>
1	Capital Works in Progress(C)	48,27,04,243	1,40,55,97,553	(69,45,77,594)	1,19,37,24,202	-	-	-	-	1,19,37,24,202	48,27,04,243
	<b>Grand Total (A+B+C)</b>	<b>8,78,42,12,124</b>	<b>2,39,02,80,196</b>	<b>(68,81,07,692)</b>	<b>10,48,63,84,628</b>	<b>3,66,15,55,886</b>	<b>39,21,14,728</b>	<b>8,18,84,237</b>	<b>4,13,55,54,851</b>	<b>6,35,08,29,777</b>	<b>5,12,26,56,238</b>

## SCHEDULE 4A PLAN / CREATION OF ASSETS

S.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2023	Additions	Transfers/ adjustments deletions	CI Balance	Dep Opening Balance 01.04.2023	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2024	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	1	-	-	1	-	-	-	-	-	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	3,22,90,09,182	72,16,720.00	-	3,23,62,25,902	65,79,82,096	6,47,24,518	-	72,27,06,614	2,51,35,19,288	2,57,10,27,086
4	Roads & Bridges	23,54,24,717	-	-	23,54,24,717	5,30,69,412	47,08,494	-	5,77,77,906	17,76,46,811	18,23,55,305
5	Tubewells & water Supply	3,66,83,237	-	-	3,66,83,237	92,41,692	7,33,665	49,844	1,00,25,201	2,66,58,036	2,74,41,545
6	Sewerage & Drainage	8,26,92,316	1,03,309.00	-	8,27,95,625	71,58,209	16,55,912	-	88,14,121	7,39,81,504	7,55,34,107
7	Electrical Installation & Equipment	18,64,64,286	1,02,60,599.00	-	19,67,24,885	11,14,21,663	98,36,244	29,868	12,12,87,775	7,54,37,110	7,50,42,623
8	Plant & Machinery	8,72,21,862	1,99,162.00	-	8,74,21,024	3,04,75,624	43,71,051	-	3,48,46,675	5,25,74,349	5,67,46,238
9	Scientific & Laboratory Equipment	1,37,48,31,135	3,29,667.00	-	1,38,06,81,883	1,07,47,45,667	11,04,54,550	7,74,60,270	1,26,26,60,487	11,80,21,396	30,00,85,468
10	Office Equipment	3,07,53,274	2,10,307.00	55,21,081	3,09,63,581	1,54,46,342	23,22,269	-	1,77,68,611	1,31,94,970	1,53,06,932
11	Audio Visual Equipment	6,05,06,135	7,43,490.00	-	6,12,49,625	1,79,01,008	45,93,722	33,95,435	2,58,90,165	3,53,59,460	4,26,05,127
12	Computers & Peripherals	35,57,19,431	1,00,78,948.00	-	36,57,98,379	34,57,70,047	1,19,65,174	-	35,77,35,221	80,63,158	99,49,384
13	Furniture, Fixtures & Fittings	41,54,68,980	17,56,150.00	-	41,72,25,130	39,68,06,257	1,87,94,434	-	41,56,00,691	16,24,439	1,86,62,723
14	Vehicles	1,96,72,780	87,39,393.00	-	2,84,12,173	1,96,72,765	8,73,954	-	2,05,46,719	78,65,454	15
15	Lib.Books & Scientific Journals	39,15,57,536	3,14,107.00	-	39,18,71,643	39,15,57,536	31,411	-	39,15,88,947	2,82,696	-
16	Small Value Assets	1,386	-	-	1,386	1,386	-	-	1,386	-	-
17	Gifted Assets	-	-	-	-	-	-	-	-	-	-
18	Sports Equipment	99,39,457	80,460.00	-	1,00,19,917	38,73,480	7,51,494	-	46,24,974	53,94,943	60,65,977
	<b>Total (A)</b>	<b>6,51,59,45,715</b>	<b>4,00,32,312</b>	<b>55,21,081</b>	<b>6,56,14,99,108</b>	<b>3,13,51,23,184</b>	<b>23,58,16,892</b>	<b>8,09,35,417</b>	<b>3,45,18,75,493</b>	<b>3,10,96,23,615</b>	<b>3,38,08,22,531</b>
S.No.	Intangible Assets										
1	Computer Software	2,21,33,918	2,24,200.00	-	2,23,58,118	2,16,53,446	5,70,152	-	2,22,23,598	1,34,520	4,80,472
2	E-Journals	20,04,95,787	46,48,861.00	-	20,51,44,648	19,44,95,781	78,59,550	-	20,23,55,331	27,89,317	60,00,006
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>22,26,29,705</b>	<b>48,73,061</b>	<b>-</b>	<b>22,75,02,766</b>	<b>21,61,49,227</b>	<b>84,29,702</b>	<b>-</b>	<b>22,45,78,929</b>	<b>29,23,837</b>	<b>64,80,478</b>
	<b>Total (A+B)</b>	<b>6,73,85,75,420</b>	<b>4,49,05,373</b>	<b>55,21,081</b>	<b>6,78,90,01,874</b>	<b>3,35,12,72,411</b>	<b>24,42,46,594</b>	<b>8,09,35,417</b>	<b>3,67,64,54,422</b>	<b>3,11,25,47,452</b>	<b>3,38,73,03,009</b>
1	Capital Works in Progress(C)	35,48,916	19,45,307	(54,94,223)	-	-	-	-	-	-	35,48,916
	<b>Grand Total (A+B+C)</b>	<b>6,74,21,24,336</b>	<b>4,68,50,680</b>	<b>26,858</b>	<b>6,78,90,01,874</b>	<b>3,35,12,72,411</b>	<b>24,42,46,594</b>	<b>8,09,35,417</b>	<b>3,67,64,54,422</b>	<b>3,11,25,47,452</b>	<b>3,39,08,51,925</b>

## SCHEDULE 4B NON - PLAN / RECURRING GRANT

S.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2023	Additions	Transfers/ adjustments deletions	CI Balance	Dep Opening Balance 01.04.2023	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2024	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	1,18,50,629	49,355	-	1,18,99,984	7,05,446	2,38,000	-	9,43,446	1,09,56,538	1,11,45,183
4	Roads & Bridges	17,31,615	-	-	17,31,615	1,67,220	34,632	-	2,01,852	15,29,763	15,64,395
5	Tubewells & water Supply	78,08,853	6,60,485	-	84,69,338	6,83,487	1,69,387	-	8,52,874	76,16,464	71,25,366
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	4,54,38,763	18,76,955	-	4,73,15,718	1,18,35,661	23,65,786	-	1,42,01,447	3,31,14,271	3,36,03,102
8	Plant & Machinery	34,82,638	65,695	-	35,48,333	10,24,970	1,77,417	-	12,02,387	23,45,946	24,57,668
9	Scientific & Laboratory Equipment	1,25,88,204	1,73,423	-	1,27,61,627	51,10,032	10,20,930	-	61,30,962	66,30,665	74,78,172
10	Office Equipment	67,06,794	1,58,307	-	68,65,101	33,25,278	5,14,883	-	38,40,161	30,24,940	33,81,516
11	Audio Visual Equipment	21,78,818	1,84,799	-	23,63,617	9,04,398	1,77,271	-	10,81,669	12,81,948	12,74,420
12	Computers & Peripherals	1,49,90,270	8,30,841	-	1,58,21,111	1,43,73,664	7,82,774	-	1,51,56,438	6,64,673	6,16,606
13	Furniture, Fixtures & Fittings	1,33,77,175	11,74,978	-	1,45,52,153	44,73,651	10,91,411	-	55,65,062	89,87,091	89,03,524
14	Vehicles	1,98,190	1,87,753	-	3,85,943	76,257	38,594	-	1,14,851	2,71,092	1,21,933
15	Lib. Books & Scientific Journals	4,80,637	-	-	4,80,637	2,52,343	48,064	-	3,00,407	1,80,230	2,28,294
16	Small Value Assets	41,05,571	2,30,057	-	43,35,628	41,05,571	2,30,057	-	43,35,628	-	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-
18	Sports Equipment	3,28,993	-	-	3,28,993	63,892	24,674	-	88,566	2,40,427	2,65,101
	<b>Total (A)</b>	<b>12,52,67,150</b>	<b>55,92,648</b>	<b>-</b>	<b>13,08,59,798</b>	<b>4,71,01,870</b>	<b>69,13,880</b>	<b>-</b>	<b>5,40,15,750</b>	<b>7,68,44,048</b>	<b>7,81,65,280</b>
	<b>Intangible Assets</b>										
		<b>Op Balance 01.04.2023</b>	<b>Additions</b>	<b>Transfers/ adjustments</b>	<b>CI Balance</b>	<b>Total Amortization / Adjustments</b>	<b>Amortization for the year</b>	<b>Deductions/ Adjustments</b>	<b>Total Amortization / Adjustments</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
1	Computer Software	73,97,470	25,752	-	74,23,222	73,77,008	30,763	-	74,07,771	15,451	20,462
2	E-Journals	14,41,07,425	-	-	14,41,07,425	14,41,07,425	-	-	14,41,07,425	-	0
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>15,15,04,895</b>	<b>25,752</b>	<b>-</b>	<b>15,15,30,647</b>	<b>15,14,84,433</b>	<b>30,763</b>	<b>-</b>	<b>15,15,15,196</b>	<b>15,451</b>	<b>20,462</b>
	<b>Total (A+B)</b>	<b>27,67,72,045</b>	<b>56,18,400</b>	<b>-</b>	<b>28,23,90,445</b>	<b>19,85,86,303</b>	<b>69,44,643</b>	<b>-</b>	<b>20,55,30,946</b>	<b>7,68,59,499</b>	<b>7,81,85,742</b>
1	Capital Work in Progress(C)	-	-	-	-	-	-	-	-	-	-
	<b>Grand Total (A+B+C)</b>	<b>27,67,72,045</b>	<b>56,18,400</b>	<b>-</b>	<b>28,23,90,445</b>	<b>19,85,86,303</b>	<b>69,44,643</b>	<b>-</b>	<b>20,55,30,946</b>	<b>7,68,59,499</b>	<b>7,81,85,742</b>

**SCHEDULE 4 (C) - INTANGIBLE ASSETS**

Sl. No.	Asset Heads	Gross Block			Depreciation Block			Net Block			
		Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Transfers/ adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Computer Software	3,51,18,467	1,11,16,768	-	4,62,35,235	3,19,40,700	67,32,196	-	3,86,72,896	75,62,339	31,77,767
2	E-Journals	44,91,37,720	7,79,45,034	-	52,70,82,754	38,54,93,934	7,89,91,822	-	46,44,85,756	6,25,96,998	6,36,43,786
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>48,42,56,187</b>	<b>8,90,61,802</b>	<b>-</b>	<b>57,33,17,989</b>	<b>41,74,34,634</b>	<b>8,57,24,018</b>	<b>-</b>	<b>50,31,58,652</b>	<b>7,01,59,337</b>	<b>6,68,21,563</b>

## SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

Particulars	Op.Balance	Addition	Gross	Amortization	Current Year 31.03.2024	Previous Year 31.03.2023
	₹	₹	₹	₹	₹	₹
<b>A. Patents Granted</b>						
1. Balance as on 31.03.22 of Patents obtained in 2021-22 (Original Value - Rs. _____ /-)						
2. Balance as on 31.03.23 of Patents obtained in 2022-23 (Original Value - Rs. _____ /-)						
3. Balance as on 31.03.24 of Patents obtained in 2023-24 (Original Value - Rs. _____ /-)			NIL			
4. Patents granted during the Current Year						
<b>Total</b>						
Particulars	Op.Balance	Addition	Gross	Patents Granted/Rejected	Net Block 31.03.2024	Net Block 31.03.2023
<b>B. Patents Pending in respect of Patents applied for</b>						
1. Expenditure incurred during 2021-22						
2. Expenditure incurred during 2022-23			NIL			
3. Expenditure incurred during 2023-24						
<b>Total</b>						
<b>C. Grand Total (A+B)</b>						

## SCHEDULE 4D OTHER FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2023	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	5,49,62,624	-	-	5,49,62,624	46,47,038	10,99,252	-	57,46,290	4,92,16,334	5,03,15,586
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	4,52,834	-	-	4,52,834	45,285	9,057	-	54,342	3,98,492	4,07,549
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	38,37,918	58,765	-	38,96,683	9,91,732	1,94,834	-	11,86,566	27,10,117	28,46,186
8	Plant & Machinery	49,010	-	-	49,010	14,706	2,451	-	17,157	31,853	34,304
9	Scientific & Laboratory Equipment	60,08,003	-	9,48,821	69,56,824	23,28,911	5,56,546	9,48,820	38,34,277	31,22,547	36,79,092
10	Office Equipment	6,33,321	-	-	6,33,321	3,42,915	47,499	-	3,90,414	2,42,907	2,90,406
11	Audio Visual Equipment	28,20,974	2,478	-	28,23,452	11,62,678	2,11,759	-	13,74,437	14,49,015	16,58,296
12	Computers & Peripherals	65,99,116	5,32,780	-	71,31,896	65,99,116	1,06,556	-	67,05,672	4,26,224	-
13	Furniture, Fixtures & Fittings	1,09,81,951	16,13,022	-	1,25,94,973	38,59,462	9,44,623	-	48,04,085	77,90,888	71,22,489
14	Vehicles	55,91,374	-	-	55,91,374	27,94,876	5,59,137	-	33,54,013	22,37,361	27,96,498
15	Lib. Books & Scientific Journals	6,46,530	-	-	6,46,530	3,73,021	64,653	-	4,37,674	2,08,856	2,73,509
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	19,656	4,914	-	24,570	40,950	45,864
	<b>Total (A)</b>	<b>9,30,68,849</b>	<b>22,07,045</b>	<b>9,48,821</b>	<b>9,62,24,715</b>	<b>2,31,79,396</b>	<b>38,01,281</b>	<b>9,48,820</b>	<b>2,79,29,497</b>	<b>6,82,95,218</b>	<b>6,98,89,453</b>
	<b>Intangible Assets</b>										
S.No.		Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Total Amortization / Adjustments	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2023
1	Computer Software	11,25,691	-	-	11,25,691	11,25,691	-	-	11,25,691	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>11,25,691</b>	<b>-</b>	<b>-</b>	<b>11,25,691</b>	<b>11,25,691</b>	<b>-</b>	<b>-</b>	<b>11,25,691</b>	<b>-</b>	<b>-</b>
	<b>Total (A+B)</b>	<b>9,41,94,540</b>	<b>22,07,045</b>	<b>9,48,821</b>	<b>9,73,50,406</b>	<b>2,43,05,087</b>	<b>38,01,281</b>	<b>9,48,820</b>	<b>2,90,55,188</b>	<b>6,82,95,218</b>	<b>6,98,89,453</b>
1	Capital Work in Progress (C)	-	-	-	-	-	-	-	-	-	-
	<b>Grand Total (A+B+C)</b>	<b>9,41,94,540</b>	<b>22,07,045</b>	<b>9,48,821</b>	<b>9,73,50,406</b>	<b>2,43,05,087</b>	<b>38,01,281</b>	<b>9,48,820</b>	<b>2,90,55,188</b>	<b>6,82,95,218</b>	<b>6,98,89,453</b>

## SCHEDULE 4E 10E-FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2023	Additions	Transfers/ adjustments deletions	CI Balance	Dep Opening Balance 01.04.2023	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2024	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	3,01,55,547	-	3,01,55,547	-	6,03,111	-	6,03,111	2,95,52,436	-
4	Roads & Bridges	-	10,15,65,256	-	10,15,65,256	-	20,31,305	-	20,31,305	9,95,33,951	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	70,91,731	4,25,98,468	-	4,96,90,199	4,06,195	24,84,510	-	28,90,705	4,67,99,494	66,85,536.00
8	Plant & Machinery	-	5,65,220	-	5,65,220	-	28,261	-	28,261	5,36,959	-
9	Scientific & Laboratory Equipment	5,47,12,938	3,18,13,463	-	8,65,26,401	56,12,706	69,22,112	-	1,25,34,818	7,39,91,583	4,91,00,232
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	1,38,75,876	3,44,70,260	-	4,83,46,136	38,80,453	96,69,227	-	1,35,49,680	3,47,96,456	99,95,423
13	Furniture, Fixtures & Fittings	63,42,312	9,98,74,581	-	10,62,16,893	5,10,755	79,66,267	-	84,77,022	9,77,39,871	58,31,557
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib.Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-
18	Sports Equipments	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>	<b>8,20,22,857</b>	<b>34,10,42,795</b>	<b>-</b>	<b>42,30,65,652</b>	<b>1,04,10,109</b>	<b>2,97,04,793</b>	<b>-</b>	<b>4,01,14,902</b>	<b>38,29,50,750</b>	<b>7,16,12,748</b>
S.No.	Intangible Assets	Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Total Amortization / Adjustments	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2023
1	Computer Software	44,61,388	1,08,66,816	-	1,53,28,204	17,84,555	61,31,281	-	79,15,836	74,12,368	26,76,833.00
2	E-Journals	10,45,34,508	7,32,96,173	-	17,78,30,681	4,68,90,728	7,11,32,272	-	11,80,23,000	5,98,07,681	5,76,43,780.00
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>10,89,95,896</b>	<b>8,41,62,989</b>	<b>-</b>	<b>19,31,58,885</b>	<b>4,86,75,283</b>	<b>7,72,65,553</b>	<b>-</b>	<b>12,59,38,836</b>	<b>6,72,20,049</b>	<b>6,03,20,613.00</b>
	<b>Total (A+B)</b>	<b>19,10,18,753</b>	<b>42,52,05,784</b>	<b>-</b>	<b>61,62,24,537</b>	<b>5,90,85,392</b>	<b>10,69,68,346</b>	<b>-</b>	<b>16,60,53,738</b>	<b>45,01,70,799</b>	<b>13,19,33,361</b>
1	Capital Work in Progress (C)	10,10,30,758	1,25,36,72,271	(18,23,37,330)	1,17,23,65,699	-	-	-	-	1,17,23,65,699	10,10,30,758
	<b>Grand Total (A+B+C)</b>	<b>29,20,49,511</b>	<b>1,67,88,78,055</b>	<b>(18,23,37,330)</b>	<b>1,78,85,90,236</b>	<b>5,90,85,392</b>	<b>10,69,68,346</b>	<b>-</b>	<b>16,60,53,738</b>	<b>1,62,25,36,498</b>	<b>23,29,64,119</b>



## SCHEDULE 4F HEFA-FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	78,17,52,290	46,20,92,345	-	1,24,38,44,635	2,39,22,796	2,48,76,893	-	4,87,99,689.00	1,19,50,44,946	75,78,29,494
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	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>	<b>78,17,52,290</b>	<b>46,20,92,345</b>	<b>-</b>	<b>1,24,38,44,635</b>	<b>2,39,22,796</b>	<b>2,48,76,893</b>	<b>-</b>	<b>4,87,99,689</b>	<b>1,19,50,44,946</b>	<b>75,78,29,494</b>
S.No.	Intangible Assets	Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Total Amortization / Adjustments	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2023
1	Computer Software	-	-	-	-	-	-	-	-	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total (A+B)</b>	<b>78,17,52,290</b>	<b>46,20,92,345</b>	<b>-</b>	<b>1,24,38,44,635</b>	<b>2,39,22,796</b>	<b>2,48,76,893</b>	<b>-</b>	<b>4,87,99,689</b>	<b>1,19,50,44,946</b>	<b>75,78,29,494</b>
1	Capital Work in Progress (C)	37,41,34,643	8,79,57,702	(46,20,92,345)	-	-	-	-	-	-	37,41,34,643
	<b>Grand Total (A+B+C)</b>	<b>1,15,58,86,933</b>	<b>55,00,50,047</b>	<b>(46,20,92,345)</b>	<b>1,24,38,44,635</b>	<b>2,39,22,796</b>	<b>2,48,76,893</b>	<b>-</b>	<b>4,87,99,689</b>	<b>1,19,50,44,946</b>	<b>1,13,19,64,137</b>

## SCHEDULE 4G EWS- FIXED ASSETS

Sl.No.	Assets Heads	Gross Block			Depreciation Block			Net Block			
		Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2022	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2024	31.03.2023
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	21,91,94,833.00	4,46,53,696	-	26,38,48,529	43,83,897.00	52,76,971	-	96,60,868	25,41,87,661	21,48,10,936.00
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	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>	<b>21,91,94,833</b>	<b>4,46,53,696</b>	<b>-</b>	<b>26,38,48,529</b>	<b>43,83,897</b>	<b>52,76,971</b>	<b>-</b>	<b>96,60,868</b>	<b>25,41,87,661</b>	<b>21,48,10,936</b>
S.No.	Intangible Assets	Op Balance 01.04.2023	Additions	Transfers/ adjustmen	CI Balance	Deportization / Adjortization for the	Adjustortization / Adj			31.03.2024	31.03.2023
1	Computer Software	-	-	-	-	-	-	-	-	-	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total (A+B)</b>	<b>21,91,94,833</b>	<b>4,46,53,696</b>	<b>-</b>	<b>26,38,48,529</b>	<b>43,83,897</b>	<b>52,76,971</b>	<b>-</b>	<b>96,60,868</b>	<b>25,41,87,661</b>	<b>21,48,10,936</b>
1	Capital Work in Progress (C)	39,89,926	6,20,22,273	(4,46,53,696)	2,13,56,503	-	-	-	-	2,13,56,503	39,89,926
	<b>Grand Total (A+B+C)</b>	<b>22,31,84,759</b>	<b>10,66,75,969</b>	<b>(4,46,53,696)</b>	<b>28,52,07,032</b>	<b>43,83,897</b>	<b>52,76,971</b>	<b>-</b>	<b>96,60,868</b>	<b>27,55,46,164</b>	<b>21,88,00,862</b>

**SCHEDULE 5: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

	Current Year 2023-24	Previous Year 2022-23
	₹	₹
1. In Central Government Securities		
2. In State Government Securities	-	-
3. Other approved Securities		
4. Shares	-	-
5. Debentures and Bonds	-	21,30,90,000
6. Term Deposits with Banks	1,37,45,95,431	1,00,87,64,414
7. Others (to be specified)	38,77,64,681	36,89,41,915
<b>Total</b>	<b>1,76,23,60,112</b>	<b>1,59,07,96,329</b>

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

Sl.No.	Funds	Current Year 2023-24			Previous Year 2022-23
		₹	₹	₹	₹
		Short Term	Long Term	Total	
1	University Development Fund Investments ( formerly Corpus Fund)	15,17,08,096	1,11,41,42,546	1,26,58,50,642	1,11,58,68,685
2	Staff Advances/HBA-Revolving Fund Investments		7,37,42,440	7,37,42,440	8,08,37,867
3	CSIR- Chair Fund Investments		56,96,805	56,96,805	56,96,805
4	ICOS -Chair Fund Investments		66,59,256	66,59,256	66,59,256
5	DAE -Chair Fund Investment		1,04,15,826	1,04,15,826	1,04,15,826
6	ILS -Chair Fund Investments		3,62,86,591	3,62,86,591	3,62,86,591
7	Ford Foundation -Chair Fund Investments		2,16,29,517	2,16,29,517	2,16,29,517
8	Pratty & Whitney -Chair Fund Investments		99,28,165	99,28,165	99,28,165
9	Tribal Chair Fund Investments			-	37,55,182
10	Hudco Fund Investments		11,92,130	11,92,130	11,92,130
11	UNESCO Fund Investments		11,21,134	11,21,134	11,21,134
12	IRDA Lecture Series Fund		1,13,87,682	1,13,87,682	1,13,87,682
13	Endowment Fund Investments		4,68,37,236	4,68,37,236	2,45,99,629
14	Investments GBSSA FUND		17,23,766	17,23,766	15,97,067
15	Investments VCs Discretionary fund		9,65,150	9,65,150	8,65,150
16	Academic Development Fund		6,57,21,607	6,57,21,607	6,57,21,607
17	Students Funds	60,00,000	1,21,65,485	1,81,65,485	1,21,65,485
18	Campus School Fund		1,82,31,567	1,82,31,567	1,70,08,715
19	Hostel Crockery Fund		32,52,859	32,52,859	31,50,973
20	IDRBT Funds		28,39,786	28,39,786	43,77,476
21	IOE Fund Investments			-	-
22	Grants for Repayment of HEFA loan-Investments	8,00,16,153		8,00,16,153	7,70,50,000
23	WI-FI		8,06,96,315	8,06,96,315	7,94,81,387
	<b>Total</b>	<b>23,77,24,249</b>	<b>1,52,46,35,863</b>	<b>1,76,23,60,112</b>	<b>1,59,07,96,329</b>

0024

## SCHEDULE 6 - INVESTMENTS - OTHERS

	Current Year 2023-24	Previous Year 2022-23
	₹	₹
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)	-	-
<b>Total</b>	-	-

0025

**SCHEDULE 7 -CURRENT ASSETS**

	Current Year 2023-24	Previous Year 2022-23
	₹	₹
<b>1. Stock:</b>		
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	1,66,704	1,85,151
<b>2.Sundry Debtors:</b>	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	2,32,211	3,36,959
<b>3. Cash and Bank Balances:</b>	-	-
a) With Scheduled Banks:	-	-
- In Current Accounts	69,684	18,616
- In Term Deposit Accounts	1,14,55,96,928	98,00,70,560
- In Savings Accounts	56,36,08,564	46,44,51,724
- Franking Machine	-	-
- Cash on Hand	-	-
b) With Non-Scheduled Banks:	-	-
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
<b>4. License Fee Receivable From Quarters/Shops</b>	-	-
<b>5. Post Office Savings Accounts</b>	-	-
<b>Total</b>	<b>1,70,96,74,091</b>	<b>1,44,50,63,010</b>

0026

<b>Annexure To Schedule 7: Cash &amp; Bank Balances with Scheduled Banks</b>				
Sl. No.	Account No.	Name of the Bank	Balance as on 31-03-2024	Balance as on 31-03-2023
<b>A</b>	<b>Savings Bank Accounts</b>			
<b>I</b>	<b>Part I Maintenance/Internal Receipts</b>			
1	10222816319(Challans)	SBI, Campus Branch	-	-
2	10222816625(Maintenance)	SBI, Campus Branch	43,04,168	28,36,934
3	37962389497(Recurring)	SBI, Campus Branch	27,95,20,037	25,76,51,293
4	10222816308(Campus School)	SBI, Campus Branch	-	-
5	50100202312990(HDFC)(UoH Fees collections-Gateway)	Silicon Valley Layout,Madhapur	-	-
6	1804010010006(FeeCollection)	ICICI	-	1
7	39410975268 (Other Receipts)	SBI, Campus Branch	-	-
8	10671301093 (General )	Reserve Bank of India	-	-
9	42263892022 UOH refunds	SBI, Campus Branch	1,82,556	-
10	41825605562 (Deposits)	SBI, Campus Branch	25,84,552	-
	<b>Total I</b>		<b>28,65,91,313</b>	<b>26,04,88,228</b>
<b>II</b>	<b>Part II Creation of Assets &amp; Plan</b>			
11	10222816513 (Development)	SBI, Campus Branch	12,22,145	32,89,394
12	37242909131 (Creation of Assets)	SBI, Campus Branch	25,67,151	24,98,404
	<b>Total II</b>		<b>37,89,296</b>	<b>57,87,798</b>
<b>III</b>	<b>Part III Sponsered Projects &amp; Others</b>			
13	10222816240 (Centralized overheads)	SBI, Campus Branch	28,82,113	21,16,274
14	10222816262 (UGC Schemes)	SBI, Campus Branch	94,79,105	2,10,27,111
15	10222816353(Fellowships)	SBI, Campus Branch	41,95,599	2,63,60,735
16	110048994364 (SBCNA Central Sectro Scheme)	Canarabank, Kondapur	-	-
17	10222816320(UGC funds)	SBI, Campus Branch	-	1,127
18	10222816397(Distance Education)	SBI, Campus Branch	2,25,843	23,00,347
19	10222816794 (UPE)	SBI, Campus Branch	16,72,256	1,97,26,116
20	10187980570 (ILOC)	SBI, Main Branch	21,04,72,748	5,04,49,842
21	3000 7635102 (SIP)	SBI, Campus Branch	4,44,414	22,69,523
22	38625630567 ( SERB Projects )	SBI, Campus Branch	49,42,193	65,71,344
23	30436862998(Overheads)	SBI, Campus Branch	46,58,283	40,98,135
24	180401001618 ICSSR Projects	ICICI Financial District	51,95,893	14,87,811
25	180401001617 ICSSR Fellowships	ICICI Financial District	17,61,181	12,39,185
26	180401001855 (other Charges)	ICICI Financial District	16,34,563	15,84,641
27	40486881928 (MiSc programme)	SBI, Campus Branch	21,95,317	1,00,36,674
28	41704745756 (UoH Proj deductions)	SBI, Campus Branch	3,90,397	1,55,858
29	40904236873(Guest House)	SBI, Admin Branch	23,35,935	53,02,318
30	40743112917(MSC DBT)	SBI , Campus branch	24,78,743	79,76,751
31	40743112713 (ACRHEM)	SBI, Campus Branch	10,93,473	1,01,53,254
32	437401000453 (ICICI)	ICICI, Botanical Garden Branch	667	87
33	39173070798 (Institute of Eminence)	SBI, Campus Branch	-	1,75,333
34	41376244784 (Institute of Eminence)	SBI, Campus Branch	19,40,660	6,90,845
35	RBI 10671301278(Institute of Eminence)	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 (DST-Schemes)	UBI, Serilingampally	-	-
41	41930100751 ( Miscellanous programs)	SBI, UOH	19,79,168	-
42	41442804378 (NSS)	SBI,UOH	2,76,372	-
43	41192245388 (SPARK)	SBI,UOH	-	-
44	110159318037 (MMTC)	Canara Bank-kondapur	-	-
45	10687701323 (R&D NLTM)	Reserve Bank of India	-	-
46	10687701283 TSA	Reserve Bank of India	-	-
47	42801126578 UOH NMPB	SBI, Campus branch	-	-
48	437401000484 UOH alumini cell	ICICI, Botanical Garden Branch	-	-
49	110125981174 UOH Global initiative for Acad.network	Canara Bank-kondapur	-	-
50	437405000541 UOH Indian Knowledge systems	ICICI, Botanical Garden Branch	-	-
51	110057546796 UOH reachout scheme	Canara Bank-kondapur	-	-
	<b>Total III</b>		<b>26,02,54,922</b>	<b>17,37,23,311</b>

<b>Annexure To Schedule 7: Cash &amp; Bank Balances with Scheduled Banks</b>				
Sl. No.	Account No.	Name of the Bank	Balance as on 31-03-2024	Balance as on 31-03-2023
<b>IV</b>	<b>Part IV Debts, Deposits &amp; Advances</b>			
52	10222816251(HBA/Staff Advances)	SBI, Campus Branch	5,11,567	7,79,585
53	10222816273(Deposits)	SBI, Campus Branch	28,12,619	69,34,232
54	3043 6863822 (Corpus Fund)	SBI, Campus Branch	18,54,895	1,24,29,853
55	37126606867 (FO's Deposits)	SBI, Campus Branch	77,93,952	43,08,719
	<b>Total IV</b>		<b>1,29,73,033</b>	<b>2,44,52,389</b>
	<b>Total Savings Bank Accounts (I+II+III+IV+V)</b>		<b>56,36,08,564</b>	<b>46,44,51,726</b>
<b>B</b>	<b>Current Accounts</b>			
56	0606201022244 Escrow ( HEFA)	Canara Bank , Abid Branch	10,068	977
57	0606201022243 Escrow ( HEFA)	Canara Bank , Abid Branch	18,608	17,639
58	38623270093 Escrow ( HEFA)	SBI, Campus Branch	31,179	-
59	38623311418 Escrow ( HEFA)	SBI, Campus Branch	9,828	-
	<b>Total Current</b>		<b>69,684</b>	<b>18,616</b>
	<b>TOTAL (A+B)</b>		<b>56,36,78,247</b>	<b>46,44,70,342</b>
	<b>Term Deposits with Scheduled Banks</b>		<b>1,14,55,96,928</b>	<b>98,00,70,560</b>



**SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS**

	Current Year 2023-24	Previous Year 2022-23
	₹	₹
<b>1. Advances to Employees: (Non-interest bearing)</b>		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	51,91,111	66,85,714
d) Others (to be specified)	-	-
i) Advances to Staff	-	-
ii) Computer Advance	-	-
<b>2. Long Term Advances to Employees: (Interest bearing)</b>	-	-
a) Vehicle Loan	2,70,240	4,40,370
b) Home Loan	2,33,662	3,89,555
C) Computer Advance	23,43,593	22,29,763
D) Others (Interest on MCA,HBA & Comp. Adv.)	16,45,503	29,27,963
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>	-	-
a) On Capital Account	-	-
b) to Suppliers	52,37,28,922	53,02,07,179
c) Others	18,19,846	15,01,805
<b>4. Prepaid Expenses</b>	-	-
a) Insurance	2,76,507	2,82,766
b) Other Expenses	15,33,045	25,89,549
<b>5. Deposits</b>	-	-
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	2,36,06,491	1,99,54,525
d) Others	4,73,62,349	4,73,62,349
	-	-
<b>6. Income Accrued:</b>	-	-
a) On Investments from Earmarked/ Endowment Funds	14,10,19,787	6,79,97,080
b) On Investments-Deposits	23,81,695	2,18,50,498
c) On Investments- COA/Plan	87,98,590	14,77,422
d) On Loans and Advances	-	-
e) On Project Funds	6,95,35,461	5,28,44,746
f) On Investments-IOE	-	-
g) On Investments-HEFA	8,03,018	6,23,044
<b>7. Other - Current assets receivable from UGC/sponsored projects/others</b>	-	-
a) Debit balances in Sponsored Projects	27,19,73,302	34,19,13,959
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Advance to CPWD for Capital Assets-PLAN,COA&ENDO	9,05,777	28,51,084
d) Advance to CPWD for Capital Assets-HEFA	51,43,315	-
e) Advance to CPWD for Capital Assets-EWS	2,42,92,968	8,63,15,241
f) Other receivables from CPWD-Endowments	-	-
g) Other receivables from UGC( Non Plan)	8,56,26,616	10,91,53,690
h) Other receivables from UGC( HRDC)	-	3,31,85,214
i) Other receivables from UGC( Remedial coaching programme)	6,39,410	6,39,410
j) Other receivables from MOE-HEFA (Interest)	1,12,89,861	1,34,92,501
k) Advance to CPWD-IOE	59,49,33,686	73,61,01,075
<b>8. Claims Receivable(others)</b>	-	-
<b>Total</b>	<b>1,82,53,54,755</b>	<b>2,08,30,16,502</b>



**Schedule forming part of Income & Expenditure  
Account for the year ending 31<sup>st</sup> March,2024**



**SCHEDULE 9 - ACADEMIC RECEIPTS**

	Current Year 2023-24	Previous Year 2022-23
<b>FEEES FROM STUDENTS</b>	₹	₹
<b>Academic</b>		
1. Tuition fee	9,33,96,253	7,42,81,739
2. Admission fee	-	-
3. Enrolment fee	-	-
4. Library Admission fee	3,45,980	5,77,725
5. Laboratory fee	9,07,135	17,56,261
6. Art & Craft fee	-	-
7. Registration fee	-	-
8. Internet fee	4,58,820	7,68,610
9. Sports fee	3,06,180	4,55,265
10. Other fees	50,179	74,954
<b>Total (A)</b>	<b>9,54,64,547</b>	<b>7,79,14,554</b>
<b>Examinations</b>		
1. Admission Test fee	-	-
2. Annual Examination fee	96,810	1,70,940
3. Mark sheet, Certificate fee	20,50,566	23,15,614
4. Entrance Examination fee	1,07,01,256	1,18,71,213
<b>Total (B)</b>	<b>1,28,48,632</b>	<b>1,43,57,767</b>
<b>Other Fees</b>		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	22,83,982	8,82,176
3. Medical fee	-	-
4. Transportation fee	-	-
5. Hostel fee	-	-
6. Convocation fee	14,83,743	24,12,212
<b>Total (C)</b>	<b>37,67,725</b>	<b>32,94,388</b>
<b>Sale of Publications</b>		
1. Sale of Admission forms	-	-
2. Sale of Syllabus and Question Papers, etc.	-	-
3. Sale of Prospectus including admission forms	-	-
<b>Total (D)</b>	<b>-</b>	<b>-</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
<b>Total (E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>11,20,80,904</b>	<b>9,55,66,709</b>

0030

## University of Hyderabad

## ANNEXURE TO INCOME &amp; EXPENDITURE SCHEDULE 10

## GRAND IN AID-RECURRING AND SALARY :

Particulars	RECURRING GRANTS			MoE-Grant towards Interest repayment-HEFA SCH.10A
	Recurring (OH-31)	Salary (OH-36)	Grand Total Recurring Grant	
	₹	₹	Sch.10	SCH.10A
				₹
Balance C/F	-10,91,53,896	206	-10,91,53,690	-1,34,92,501
Add: Grants Sanctioned/Assignment	1,18,14,00,000	2,18,77,00,000	3,36,91,00,000	4,78,27,199
Less: Refund of Assigned Grants/Not received in	-	-	-	-
Less: Pulled Back by RBI TSA	-	7,34,04,386	7,34,04,386	-
Less: Grants transferred to Schedule -2	-	-	-	-
Add:Provisions Adjustments\Transfer	206	-206	-	-
<b>Total</b>	<b>1,18,14,00,206</b>	<b>2,11,42,95,408</b>	<b>3,29,56,95,614</b>	<b>4,78,27,199</b>
Balance	1,07,22,46,310	2,11,42,95,614	3,18,65,41,924	3,43,34,698
Less: Utilized for Capital Expenditure	56,18,400	-	56,18,400	-
Less: Utilized for Capital work in progress	-	-	-	-
Balance	1,06,66,27,910	2,11,42,95,614	3,18,09,23,524	3,43,34,698
Less: Utilized for Revenue Expenditure	1,15,22,54,526	2,14,51,64,186	3,29,74,18,712	4,56,24,559
<b>Balance available</b>	<b>-8,56,26,616</b>	<b>-3,08,68,572</b>	<b>-11,64,95,188</b>	<b>-1,12,89,861</b>
Less: Interest payable to UGC	-	-	-	-
Less: Refund of Grants	-	-	-	-
Balance	-8,56,26,616	-3,08,68,572	-11,64,95,188	-1,12,89,861
Internal Receipts/LSPC	16,44,07,568	3,08,68,572	19,52,76,140	-
Less: Expenditure out of Internal Receipts	16,44,07,568	-	16,44,07,568	-
Balance against Internal Receipts	-	3,08,68,572	3,08,68,572	-
Loss /Gain or Fixed Assets	-	-	-	-
Balance C/F	-8,56,26,616	-	-8,56,26,616	-1,12,89,861

SUMMARY OF GRANTS SHOWN IN I&E	Sch.10			Sch.10A
	OH-31	OH-36	Total	HEFA-INT
Grants Received During the year	1,18,14,00,000	2,11,42,95,614	3,29,56,95,614	4,78,27,199
Adj: Accrual/adj entries of Last Year-2022-23.	-10,91,53,896	206	-10,91,53,690	-1,34,92,501
Ad: Accrual entries of current year-2023-24	8,56,26,616	-	8,56,26,616	1,12,89,861
Less:Utilized for Capital expenditure	-56,18,400	-	-56,18,400	-
Actual Grants Shown in the Schedule	1,15,22,54,320	2,11,42,95,820	3,26,65,50,140	4,56,24,559

## GRAND IN AID- CAPITAL ASSETS:

Plan	PLAN/COA		Creation of Assets (OH-35)	Recurring Grant	Infrastructure Grant
	Sch-3	Sch.3			
	₹	₹	₹	₹	₹
63,84,163	63,84,163	64,00,000	4,00,00,000	-	9,03,05,167
-	-	-	-	-	-
-	-	-8,87,528	-	-	-
-	-	-	-	-	-
63,84,163	63,84,163	4,55,12,472	-	-	9,03,05,167
63,84,163	63,84,163	4,55,12,472	-	-	9,03,05,167
-	-	4,46,06,695	-	-	4,46,53,696
-	-	-	-	-	-
63,84,163	63,84,163	9,05,777	-	-	4,56,51,471
-	-	-	-	-	-
63,84,163	63,84,163	9,05,777	-	-	4,56,51,471
-	-	-	-	-	-
63,84,163	63,84,163	9,05,777	-	-	4,56,51,471
-	-	-	-	-	-
63,84,163	63,84,163	9,05,777	-	-	4,56,51,471

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

Plan	CoA	Total	EWS
63,84,163	9,05,777	72,89,940	4,56,51,471

## University of Hyderabad

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

Particulars	IOE		HEFA- Principal.Repayme nt	
	Sch 2	Sch 2	Sch 2	Sch 2
	₹	₹	₹	₹
Balance C/F	-	-	-	-
Add: Receipts during the year from MOE/UGC	2,10,07,00,000	-	11,45,97,000	-
Less: Refunds/transfers/others/Adj	-	-	-	-
Less: Pulled Back by RBI TSA	-	-	-	-
Less: Grants transferred to Schedule -3	-2,10,07,00,000	-	-11,45,97,000	-
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 against Internal Receipts	-	-	-	-
Loss /Gain or Fixed Assets	-	-	-	-
Balance C/F	-	-	-	-

Particulars	GRAND TOTAL	
	2023-24	2022-23
	₹	₹
Grand Total of Grants- Recurring & Non-Recurring	17,51,48,270	4,68,72,74,847
	-1,95,56,861	-38,25,00,000
	5,67,22,24,199	-4,39,92,716
	-	-74,03,63,551
	7,25,16,858	-
	-2,21,52,97,000	-
	-	-
	3,48,57,24,615	3,96,20,60,542
	3,36,30,78,424	3,69,55,66,850
	9,48,78,791	38,91,99,822
	-	-
	3,26,81,99,633	3,30,63,67,028
	3,34,30,43,271	3,31,16,91,203
	-7,48,43,638	-53,24,175
	-	-
	-	-
	-7,48,43,638	-60,64,360
	19,52,76,140	15,82,82,248
	16,44,07,568	15,82,82,248
	3,08,68,572	-
	-	-
	-4,39,75,066	-60,64,360

**SCHEDULE 11 - INCOME FROM INVESTMENTS**

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2023-24	Previous Year 2022-23	Current Year 2023-24	Previous Year 2022-23
	₹	₹	₹	₹
1. Interest				
a. On Government Securities			-	-
b. Other Bonds/Debentures			-	-
2. Interest on Term Deposits	6,66,67,894	13,69,71,530	-	-
3. Interest accrued but not due on Term Deposits/Interest bearing advances to employees	14,56,46,585	9,03,70,904	-	-
4. Interest on Savings Bank Account			-	-
5. Others (specify)			-	-
<b>Total</b>	<b>21,23,14,479</b>	<b>22,73,42,434</b>	<b>-</b>	<b>-</b>
<b>Transferred to Earmarked/Endowment Funds</b>	<b>21,23,14,479</b>	<b>22,73,42,434</b>	<b>-</b>	<b>-</b>
<b>Balance</b>	<b>Nil</b>	<b>Nil</b>	<b>-</b>	<b>-</b>

0033



**SCHEDULE 12: INTEREST EARNED**

Particulars	Current Year 2023-24	Previous Year 2022-23
	₹	₹
1. Interest Earned On Savings Accounts with scheduled banks	25,16,472	14,44,993
2. On Loans	-	-
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and Other Receivables	15,95,349	12,03,002
<b>Total</b>	<b>41,11,821</b>	<b>26,47,995</b>

0034

**SCHEDULE 13 - OTHER INCOME**

Particulars	Current Year	Previous Year
	2023-24	2022-23
	₹	₹
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel Room Rent	5,40,500	17,76,095
2. License fee	32,62,113	27,00,074
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	20,54,620	8,34,820
4. Electricity Charges recovered	1,17,84,588	91,98,288
5. Water Charges recovered	11,69,101	8,56,179
6. Rents From Shops & Accomodation	1,12,81,128	63,39,718
<b>Total</b>	<b>3,00,92,050</b>	<b>2,17,05,174</b>
<b>B. Sale of Institute's publications</b>	-	-
<b>C. Income from holding events</b>		
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)	-	-
<b>Total</b>	-	-
<b>D. Others</b>		
1. Income from consultancy	-	-
2. RTI fees	924	3,524
3. Income from Royalty	-	-
4. Sale of application forms (recruitment)	46,50,554	62,801
5. Misc. receipts (Sale of tender forms, waste paper, Scrap, etc.)	20,14,436	16,06,025
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	34,70,649	37,42,498
9. Others (specify)	-	-
a) Transport charges for usage	2,54,120	2,91,340
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	1,60,105	9,20,649
i) Penal Interest	-	3,423
j)Assistance for AMC by IDRBT	-	-
k)Other income(ASC)	-	-
<b>Total</b>	<b>1,05,50,788</b>	<b>67,28,390</b>
<b>Grand Total (A+B+C+D)</b>	<b>4,06,42,838</b>	<b>2,84,33,564</b>

0035

SCHEDULE 14 - PRIOR PERIOD INCOME

Particulars	Current Year 2023-24	Previous Year 2022-23
	₹	₹
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest Earned	-	-
4. Refund of NPS Matching contribution	15,18,507	21,45,607
4. Other Income	63,41,129	79,14,903
<b>Total</b>	<b>78,59,636</b>	<b>1,00,60,510</b>

0036

## SCHEDULE 15 - STAFF PAYMENTS &amp; BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Salaries and Wages( teaching)	-	1,26,73,85,066	1,26,73,85,066	-	1,16,20,09,710	1,16,20,09,710
aa) Salaries and Wages ( non teaching)	-	52,77,47,348	52,77,47,348	-	55,67,16,019	55,67,16,019
b) Allowances and Bonus	-	-	-	-	-	-
c) Contribution to Provident Fund	-	3,31,880	3,31,880	-	3,12,760	3,12,760
d) Contribution to Other Fund (NPS)	-	11,76,86,501	11,76,86,501	-	10,54,78,391	10,54,78,391
e) Staff Welfare Expenses	-	-	-	-	-	-
f) Retirement and Terminal Benefits	-	3,41,37,24,645	3,41,37,24,645	-	1,85,46,16,267	1,85,46,16,267
g) LTC facility	-	97,47,543	97,47,543	-	1,38,67,619	1,38,67,619
h) Medical facility	-	4,83,17,522	4,83,17,522	-	7,19,13,545	7,19,13,545
i) Children Education Allowance	-	1,23,72,750	1,23,72,750	-	1,17,27,420	1,17,27,420
j) Honorarium	-	-	-	-	-	-
k) Others (specify)	-	-	-	-	-	-
<b>TOTAL</b>	-	<b>5,39,73,13,255</b>	<b>5,39,73,13,255</b>	-	<b>3,77,66,41,731</b>	<b>3,77,66,41,731</b>

0037

**SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

Particulars	Pension	Gratuity	Leave Encashment	Total
	₹	₹	₹	₹
Provision Opening Balance as on 01.04.2023	12,44,31,63,770	53,28,77,705	62,12,33,295	13,59,72,74,770
Addition : Capitalized value of Contributions Received from other Organizations	2,20,77,615	50,62,204	37,28,753	3,08,68,572
<b>Total (a)</b>	<b>12,46,52,41,385</b>	<b>53,79,39,909</b>	<b>62,49,62,048</b>	<b>13,62,81,43,342</b>
Less : Actual Payments during the Year (b)	64,09,56,494	10,05,67,791	8,81,18,461	82,96,42,746
<b>Balance Available on 31.03.2023c(a-b)</b>	<b>11,82,42,84,891</b>	<b>43,73,72,118</b>	<b>53,68,43,587</b>	<b>12,79,85,00,596</b>
Provision required on 31.03.2024 as per Actuarial Valuation (d)	14,67,76,03,208	68,96,95,233	84,47,21,160	16,21,20,19,601
A. Provision to be made in the Current year (d-c)	2,85,33,18,317	25,23,23,115	30,78,77,573	3,41,35,19,005
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	2,05,640	-	-	2,05,640
E. Deposit Linked Insurance Payments	-	-	-	-
<b>Total (A+B+C+D+E)</b>	<b>2,85,35,23,957</b>	<b>25,23,23,115</b>	<b>30,78,77,573</b>	<b>3,41,37,24,645</b>

0038

**SCHEDULE 16 - ACADEMIC EXPENSES.**

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Laboratory Expenses	-	20,95,444	20,95,444	-	26,01,627	26,01,627
b) Field work/Participation in Conferences	-	1,58,915	1,58,915	-	2,80,249	2,80,249
c) Expenses on Seminars/Workshops	-	12,01,058	12,01,058	-	8,25,977	8,25,977
d) Payment to Visiting Faculty	-	1,37,55,474	1,37,55,474	-	2,02,48,501	2,02,48,501
e) Examination	-	92,25,224	92,25,224	-	72,12,217	72,12,217
f) Student Welfare Expenses	-	27,894	27,894	-	-	-
g) Subscription to Acad. Institutions	-	1,48,322	1,48,322	-	1,82,898	1,82,898
h) Convocation Expenses	-	14,58,287	14,58,287	-	16,93,629	16,93,629
i) Publications	-	91,941	91,941	-	90,000	90,000
j) Stipend/means -cum-merit scholarship (include. Non-Net M.Phil/Ph.D)	-	3,25,03,936	3,25,03,936	-	3,57,84,906	3,57,84,906
k) Subscription Expenses	-	84,728	84,728	-	1,26,713	1,26,713
l) Extra curricular activities & sports events	-	4,04,722	4,04,722	-	11,77,161	11,77,161
m) Animal feed	-	-	-	-	-	-
n) Others (specify)*Annexure	-	49,99,377	49,99,377	-	34,21,056	34,21,056
<b>TOTAL</b>	-	<b>6,61,55,322</b>	<b>6,61,55,322</b>	-	<b>7,36,44,934</b>	<b>7,36,44,934</b>

\* n) Others- Schedule 16 (Annexure)

	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Research Activities		43,874	43,874		3,28,430	3,28,430
b) Patent		4,93,810	4,93,810		1,49,040	1,49,040
c) Hospitality		2,31,570	2,31,570		1,89,363	1,89,363
d) Training courses		-	-		39,688	39,688
e) Readers Allowance		3,17,152	3,17,152		2,06,069	2,06,069
f) Inter university tournament		13,96,433	13,96,433		-	-
g) Other Misc. academic expenses		10,15,414	10,15,414		11,14,235	11,14,235
h) Meeting Expenses		9,89,817	9,89,817		9,39,549	9,39,549
i) Teaching aids		3,47,190	3,47,190		58,647	58,647
j) Departmental lectures		1,64,117	1,64,117		3,96,035	3,96,035
<b>TOTAL (included in main schedule)</b>	-	<b>49,99,377</b>	<b>49,99,377</b>	-	<b>34,21,056</b>	<b>34,21,056</b>

0039

**SCHEDULE 17-ADMINISTRATIVE AND GENERAL EXPENSES**

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
<b>A Infrastructure</b>						
a) Electricity and power	-	14,74,09,540	14,74,09,540	-	16,10,58,692	16,10,58,692
b) Water Charges	-	1,12,02,939	1,12,02,939	-	1,72,83,578	1,72,83,578
c) Insurance	-	1,37,093	1,37,093	-	1,75,743	1,75,743
d) Rent, Rates and Taxes (including property tax)	-	17,54,722	17,54,722	-	19,73,268	19,73,268
e) Generator Running Expenses	-	30,29,463	30,29,463	-	23,07,909	23,07,909
<b>B Communication</b>						
f) Postage and Telegram	-	87,712	87,712	-	1,35,675	1,35,675
g) Telephone, Fax and Internet charges	-	11,83,695	11,83,695	-	13,92,729	13,92,729
<b>C Others</b>						
h) Printing and Stationery (consumption)	-	30,08,474	30,08,474	-	33,56,323	33,56,323
i) Travelling and Conveyance Expenses	-	4,11,693	4,11,693	-	2,08,643	2,08,643
j) Hospitality	-	13,34,105	13,34,105	-	17,68,622	17,68,622
kj) Auditor's Remuneration	-	-	-	-	-	-
l) Professional Charges	-	10,50,088	10,50,088	-	8,18,660	8,18,660
m) Advertisement and Publicity	-	6,69,498	6,69,498	-	1,97,896	1,97,896
n) Magazines & Journals	-	3,34,315	3,34,315	-	3,01,501	3,01,501
o) Others (specify)* Annexure	-	32,90,55,853	32,90,55,853	-	32,92,49,546	32,92,49,546
<b>Total</b>	-	<b>50,06,69,190</b>	<b>50,06,69,190</b>	-	<b>52,02,28,785</b>	<b>52,02,28,785</b>

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

OTHERS	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Other misc.administrative expenses	-	44,16,214	44,16,214	-	46,30,746	46,30,746
b) Ceremonials and functions	-	8,55,251	8,55,251	-	12,03,497	12,03,497
c) Honorarium	-	-	-	-	5,55,496	5,55,496
d) Bank charges	-	17,423	17,423	-	22,810	22,810
e) Meeting expenses	-	12,55,755	12,55,755	-	10,81,577	10,81,577
f) Labour charges & daily wages	-	31,53,670	31,53,670	-	58,700	58,700
g) TA/DA to advisory committee members	-	14,36,956	14,36,956	-	20,37,527	20,37,527
h) Membership fee	-	10,500	10,500	-	6,000	6,000
i) V C Discretionary fund	-	1,00,000	1,00,000	-	1,00,000	1,00,000
j) Subscriptions	-	12,45,749	12,45,749	-	28,63,003	28,63,003
k) Training Expenses	-	8,000	8,000	-	2,11,760	2,11,760
l) Foreign/Domestic travel	-	4,60,142	4,60,142	-	7,29,703	7,29,703
m) Pay to Outsource Agency for eng. On contr.staff	-	30,30,84,161	30,30,84,161	-	30,27,70,284	30,27,70,284
n) HEFA Deferred Revenue Expenditure	-	1,27,33,000	1,27,33,000	-	1,27,33,000	1,27,33,000
o) Internet /Cloud charges	-	2,79,032	2,79,032	-	2,45,443	2,45,443
	-	<b>32,90,55,853</b>	<b>32,90,55,853</b>	-	<b>32,92,49,546</b>	<b>32,92,49,546</b>

0040

**SCHEDULE 18 - TRANSPORTATION EXPENSES**

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Vehicles (owned by institution)						
a) Running Expenses		28,63,280	28,63,280		23,17,310	23,17,310
b) Repairs & Maintenance		12,37,228	12,37,228		13,85,799	13,85,799
c) Insurance Expenses		4,91,512	4,91,512		5,36,997	5,36,997
2. Vehicle taken on rent/lease		-	-		-	-
a) Rent/Lease expenses		-	-		-	-
3. Vehicle (Taxi) hiring expenses		1,92,927	1,92,927		1,78,321	1,78,321
<b>Total</b>	-	<b>47,84,947</b>	<b>47,84,947</b>	-	<b>44,18,427</b>	<b>44,18,427</b>

0041



**SCHEDULE 19 - REPAIRS & MAINTENANCE**

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Buildings	-	62,04,909	62,04,909	-	1,41,81,954	1,41,81,954
b) Furniture & Fixtures	-	15,67,302	15,67,302	-	20,87,182	20,87,182
c) Plant & Machinery	-	2,21,830	2,21,830	-	11,387	11,387
d) Office Equipment	-	2,46,901	2,46,901	-	3,51,136	3,51,136
e) Computers	-	26,88,336	26,88,336	-	25,58,827	25,58,827
f) Laboratory & Scientific Equipment	-	14,76,754	14,76,754	-	20,98,538	20,98,538
g) Audio Visual Equipment	-	3,71,998	3,71,998	-	1,35,663	1,35,663
h) Cleaning Material & Services	-	36,39,183	36,39,183	-	21,25,089	21,25,089
i) Book Binding Charges	-	1,03,678	1,03,678	-	1,89,255	1,89,255
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	5,81,392	5,81,392	-	6,92,360	6,92,360
l) AMC	-	1,98,47,121	1,98,47,121	-	2,24,98,348	2,24,98,348
j)Electrical Equipment	-	69,13,315	69,13,315	-	93,88,282	93,88,282
k)Others	-	12,52,087	12,52,087	-	10,99,127	10,99,127
l)Sports Equipment	-	56,296	56,296	-	48,583	48,583
m)Tubewells&Water supply	-	19,46,325	19,46,325	-	31,43,566	31,43,566
n) Hostels	-	-	-	-	-	-
<b>Total</b>	-	<b>4,71,17,427</b>	<b>4,71,17,427</b>	-	<b>6,06,09,297</b>	<b>6,06,09,297</b>

0042

SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Bank Charges		-	-		-	-
b) Others (HEFA Loan)		4,56,24,559	4,56,24,559		5,66,76,063	5,66,76,063
<b>Total</b>	-	4,56,24,559	4,56,24,559	-	5,66,76,063	5,66,76,063

0043

**SCHEDULE 21 - OTHER EXPENSES**

Particulars	Current Year 2023-24			Previous Year 2022-23		
	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)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

0044

**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Establishment Expenses		-	-		-	-
2. Academic Expenses		16,01,231	16,01,231		15,55,994	15,55,994
3. Administrative Expenses		29,52,795	29,52,795		15,18,407	15,18,407
4. Transportation Expenses		36,832	36,832		1,458	1,458
5. Repairs & Maintenance		1,16,05,906	1,16,05,906		9,52,564	9,52,564
6. Other Expenses		-	-		-	-
7. Depreciation		-	-		-	-
8. Leave Encashment		-	-		-	-
<b>Total</b>	<b>-</b>	<b>1,61,96,764</b>	<b>1,61,96,764</b>	<b>-</b>	<b>40,28,423</b>	<b>40,28,423</b>

0045

# **RECEIPTS AND PAYMENTS**



**UNIVERSITY OF HYDERABAD**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2024**

RECEIPTS	Current Year 2023-24 ₹	Previous Year 2022-23 ₹	PAYMENTS	Current Year 2023-24 ₹	Previous Year 2022-23 ₹
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash Balances			a) Establishment Expenses	2,57,53,85,280	2,68,10,54,525
b) Bank Balances			b) Academic Expenses	6,37,73,480	5,14,42,581
i) In Current accounts	18,616	25,57,048	c) Administrative Expenses	46,41,14,232	43,48,27,561
ii) In deposit accounts	-	-	d) Transportation Expenses	38,76,548	32,73,629
iii) Savings accounts	46,44,51,725	37,44,91,259	e) Repairs & Maintenance	4,60,27,175	4,47,10,507
iv) cash on hand	-	-	f) Finance Costs	3,43,34,698	4,31,83,562
<b>II. Grants Received</b>			g) Prior period Expenses	6,40,88,861	1,33,61,308
a) From Government of India			<b>II. Payments against Earmarked/Endowment Funds</b>	2,88,15,583	4,38,06,914
i) HEFA grant (MOE contribution)	11,45,97,000	17,18,95,500			
ii) HEFA grant ( University Contribution)	-	1,27,35,000			
iii) HEFA Interest received from MOE HEFA	4,78,27,199	5,63,11,296			
iv) COA grant	3,91,12,472	4,57,07,740			
v) Institute of Eminence	2,10,07,00,000	56,21,14,798			
vi) HRDC Grant & Receipts	-	63,53,253			
b) From State Government					
c) From other sources UGC					
Grant in Aid: Salary & Recurring	3,29,56,95,614	3,41,83,99,544			
(Grants for capital & revenue exp. to be shown separately if available)					
<b>III. Academic Receipts</b>	11,20,80,904	9,55,66,709	<b>III. Payments against Sponsored Projects/Schemes</b>	51,50,72,056	78,74,47,527
<b>IV. Receipts against Earmarked/Endowment Funds</b>	9,73,53,401	4,69,21,832	<b>IV. Payments against Sponsored Fellowships / Scholarships</b>	9,23,26,252	8,62,84,850
<b>V. Receipts against Sponsored Projects/Schemes</b>	77,70,06,384	57,64,46,859	<b>V. Investments and Deposits made</b>	-	-
			a) Out of Earmarked/Endowments funds	1,25,03,76,485	1,89,16,75,702
			b) Out of own funds (Investments-Others)	-	-
			c) Out of Other Funds	94,62,46,178	1,35,93,04,329
<b>VI. Receipts against sponsored Fellowships and Scholarships</b>	9,31,21,405	8,19,35,576	<b>VI Term Deposits with Scheduled Banks</b>	-	-
<b>VII. Income on Investments from</b>			<b>VII Expenditure on Fixed Assets and Capital Works -in-Progress</b>		
a) Earmarked/Endowment funds	6,66,67,894	13,69,71,530	a) Fixed Assets	4,34,39,579	4,44,24,612
b) Other Investments	-	-	b) Capital Works-in-Progress	-	-

**UNIVERSITY OF HYDERABAD**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2024**

RECEIPTS	Current Year 2023-24 ₹	Previous Year 2022-23 ₹	PAYMENTS	Current Year 2023-24 ₹	Previous Year 2022-23 ₹
VIII. Interest received on			VIII. Other Payments including statutory payments	71,12,36,877	73,37,21,298
a) Bank Deposits			IX. Refunds of grants	38,10,226	
b) Loans and Advances			i) Part II (Tribal chair fund-Refunds)		7,40,185
c) Savings Bank Accounts	25,16,472	14,45,023	ii) Part II (COA Grant/Interest Refunds)		3,87,685
d) Interest on SB of Earmarked	5,94,394	14,20,233	iii) Part ii (Plan schemes-Sports Infrastructure)		
			iv) Part ii (Plan schemes-School of Education fund Refund)		4,25,53,063
			v) IOE Refund of grants		88,79,80,483
IX. Investments encashed/Renewals	1,07,88,21,496	2,81,60,78,027	X. Deposits and Advances		
X. Term Deposits with Scheduled Banks encashed	78,07,19,810	1,52,61,88,008	i) Deposits with CPWD IOE	1,11,25,04,882	24,65,40,883
			ii) Deposit with CPWD COA	3,02,42,965	9,38,87,196
			iii) Other Deposits		
XI. Other Income (including Prior Period Income)	4,67,56,608	3,48,96,562	XI. Other payments - HEFA, IOE & Projects	11,45,97,000	11,45,97,000
			i) HEFA Principal Repayment	1,27,33,000	1,27,33,000
			ii) HEFA University Contribution	8,46,568	4,39,693
XII. Deposits and Advances	4,46,44,939	6,11,14,299	iii) HEFA - Interest Refund	1,34,92,501	1,31,27,734
i) Deposits and Advances			iv) HEFA - Interest Repayment	41,97,75,758	43,50,26,706
XIII. Miscellaneous Receipts including Statutory Receipts	66,03,12,093	68,78,30,866	v) Institute of Eminence	35,42,12,486	5,78,55,718
XIV. Any Other Receipts			vi) IOE Other payments	14,67,45,511	18,52,76,579
i) Refund of CPWD advance & Other receipts	46,96,762	14,34,765	vii) Other Liabilities	21,44,00,039	
ii) Other Liabilities	39,14,85,955	6,17,21,444	viii) IOE Capital expenditure	39,30,30,675	
iii) other Receipts Projects & Fellowships			ix) other payments Projects & Fellowships		
XV. Other Receipts			XII. Closing balances		
			a) Cash in Hand		
			b) Bank balances	69,684	18,616
			In Current Accounts		
			In savings Accounts	56,36,08,564	46,44,51,725
			In Deposit Accounts		
<b>TOTAL</b>	<b>10,21,91,81,143</b>	<b>10,78,05,35,171</b>	<b>TOTAL</b>	<b>10,21,91,81,143</b>	<b>10,78,05,35,171</b>

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**बी. श्रीनिवास / B. Srinivas**  
 संयुक्त कुलसचिव / Joint Registrar  
 वित्त और लेखा / Finance & Accounts  
 हैदराबाद विश्वविद्यालय / University of Hyderabad  
 हैदराबाद - 500 046.

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**वित्त अधिकारी / Finance Officer**  
 हैदराबाद विश्वविद्यालय / University of Hyderabad  
 केंद्रीय विश्वविद्यालय - डा. च. व. / Central University P.O.  
 हैदराबाद / Hyderabad-500 046. *Telangana*


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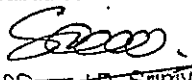


# **GPF AND NPS ACCOUNTS**

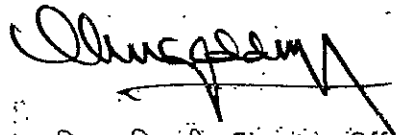


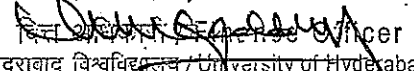
PROVIDENT FUND ACCOUNT							
Receipts and Payments for the financial year 2023-24							
Receipts		Current year	Previous year	Payments		Current year	Previous year
		2023-24	2022-23			2023-24	2022-23
		₹	₹			₹	₹
Opening Balance		26,47,800	48,07,731	GPF Adv./Withdrawal/Settlements	24,03,38,671		20,99,49,213
GPS subscription	14,91,05,216		12,63,37,595	CPF Adv./Withdrawal	2,50,000		49,79,102
CPF Subscription	3,22,160		3,12,760	CPF Univ. Contribution withdrawals		24,05,88,671	
CPF Univ. Subscription	3,31,880	14,97,59,256	3,12,760	Investments made during the year			
Investment Encashed:				Term Deposits/bonds	36,08,24,651		36,98,00,306
Term Deposits	39,48,22,673		43,29,26,509	Mutual Funds	11,13,03,851		6,01,20,000
Mutual funds	11,37,69,393	50,85,92,066	1,00,00,000	perpetual bond		47,21,28,502	16,42,526
Interest Received:				Bank Charges		944	2,120
Profit on sale of Mutual Fund	39,45,234		28,43,200	Loss on Mutual funds			
on GOI bonds			5,28,73,810				
on Investments	3,83,92,516		1,67,12,533				
on SB Accounts	97,25,082	5,20,62,832	4,70,169	Closing Balance		3,43,837	26,47,800
Bank charges (credited)							
Interest but not due			15,44,000				
Total:		71,30,61,954	64,91,41,067	Total:		71,30,61,954	64,91,41,067
PROVIDENT FUND ACCOUNT							
Income and Expenditure account for the financial year 2023-24							
Expenditure		Current year	Previous year	Income		Current year	Previous year
		2023-24	2022-23			2023-24	2022-23
		₹	₹			₹	₹
Interest Credited to				Interest earned:			
GPF Account	3,84,47,591		4,63,88,954	On TDR investments	3,83,92,516		1,67,12,533
CPF Account	1,56,002		1,65,558	Less: Accrued Int previous year	-98,494		4,70,169
Univ. contribution to CPF	2,56,080	3,88,59,673	3,69,938	On SB Accounts	97,25,082		
				GOI bonds			5,28,73,810
				Gain on Mutual funds	39,45,234		28,43,200
				Gain on Mutual funds(2022-2023)	3,006	5,19,67,344	
				Interest Accruals:			
Bank charges			944	2,120	Add: TDRS and bonds	2,95,07,365	4,00,35,866
Stamp duty charges				3,038	Add: Gain on Mutual funds	6,81,40,720	2,70,58,048
					Less: interest on Investments	-4,00,35,866	-6,90,01,442
					Less: Gain on Mutual Funds	-2,70,58,048	3,05,54,171
Excess of income over Expenditure transfer to Reserve Fund		4,36,60,899	-74,21,408				-3,14,83,984
Total:		8,25,21,516	3,95,08,200	Total:		8,25,21,516	3,95,08,200

  
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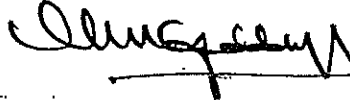
  
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PROVIDENT FUND ACCOUNT						
BALANCE SHEET for the financial year 2023-24						
LIABILITIES	Current year 2023-24 ₹	Previous year 2022-23 ₹	ASSETS		Current year	Previous year
					2023-24 ₹	2022-23 ₹
<b>G P F:</b>						
Opening Balance	65,06,47,124	69,09,21,891	Investments TDR/bonds		53,40,48,381	56,80,46,403
Add: sub. for the year	14,91,05,216	12,63,37,595	Mutual Funds		16,22,21,373	15,46,83,909
Add: sub. For March 2024	76,03,619	81,81,912	Interest Accrued		2,95,07,365	4,00,35,856
Add: interest Credited	3,84,47,591	4,63,88,954	Accrual gain on Mutual Fund		6,81,40,720	2,70,58,048
Less: Sub. For March 23	-81,81,912	-1,12,34,015	Subscriptions Due:			
Less: Advances/withdrawals	-24,03,38,671	-20,99,49,213	G P F		76,03,619	81,81,912
			CPF		27,110	26,320
<b>CPF SUB:</b>			Interest Accrued but not realised			98,494
Opening Balance	48,81,749	44,31,929				
Add: sub. for the year	3,22,160	3,12,760				
Add: sub. For March 2024	27,110.0	26,320				
Add: interest Credited	1,56,002	1,65,558				
Less: Sub. For March 2023	-26,320	-54,818				
Less: withdrawals	-2,50,000	51,10,701				
<b>UNIVERSITY CONTRIBUTION CPF:</b>						
Opening Balance	34,72,583	77,68,987				
Add: sub for the year	3,31,880	3,12,760				
Add: interest Credited	2,56,080	3,69,938				
Less: Advances/withdrawals		40,60,543				
<b>Reserve Fund:</b>			Cash at Bank:			
Opening Balance	15,17,77,296	15,17,77,296	State Bank of India		3,43,837	26,47,800
Less: Excess Expn. Over Income	4,36,60,899	19,54,38,195				
<b>Total:</b>			<b>Total:</b>		80,18,92,406	81,07,78,752

  
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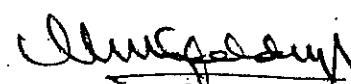
New Pension Scheme Tier 1 Account									
Receipts and Payments for the financial year 2023-24									
Receipts	Current year 2023-24		Previous year 2022-23		Payments	Current year 2023-24		Previous year 2022-23	
	₹	₹	₹	₹		₹	₹		
Opening Balance		52,25,222		9,73,624	Investments under Term Deposits		1,74,82,676		21,96,558
Own subscription	9,70,47,700				Mutual funds				
Univ. contribution	10,73,48,018	20,43,95,718		18,56,80,360	Amount refunds/tr. To NSDL		19,49,35,214		18,87,53,116
Investment Encashed:		17,50,000		84,19,639	Bank charges				
Interest Received:									
On SB Account	3,48,100			1,62,777					
On TDR Investments	7,07,676	10,55,776		9,38,506	Closing Balance		8,826		52,25,222
Gain on mutual funds									
<b>Total:</b>		<b>21,24,26,716</b>		<b>19,61,74,906</b>	<b>Total:</b>		<b>21,24,26,716</b>		<b>19,61,74,906</b>

New Pension Scheme Tier 1 Account									
Income and Expenditure for the financial year 2023-24									
Expenditure	Current year 2023-24		Previous year 2022-23		Income	Current year 2023-24		Previous year 2022-23	
	₹	₹	₹	₹		₹	₹		
Interest Credited to:					Interest Earned:				
NPS subscribers	21,02,031			16,47,074	On SB Account		3,48,100		1,62,777
University Contribution	24,63,942	45,65,973		18,58,918	On TDR Investments		7,07,676		9,38,506
Interest Accrued					Gain on Mutual funds				
Bank Charges					Interest Accruals:				
Accrual Loss on Mutual Funds					Add: Interest on TDRs		62,81,774		41,30,539
					Add: Accrual Gain on Mutual Funds		47,62,453		15,12,214
					Less: Interest on TDRs		-41,30,539		-26,96,164
					Less: on mutual funds		-15,12,214		-11,85,139
Excess of income over Expenditure transfer to Reserve Fund		18,91,278		-6,43,259					
<b>Total:</b>		<b>64,57,251</b>		<b>28,62,733</b>	<b>Total:</b>		<b>64,57,251</b>		<b>28,62,733</b>

New Pension Scheme Tier 1 Account									
BALANCE SHEET FOR THE FINANCIAL YEAR 2023-24									
Liabilities	Current year 2023-24		Previous year 2022-23		Assets	Current year 2023-24		Previous year 2022-23	
	₹	₹	₹	₹		₹	₹		
Opening Balance (Subscriptions and University contributions)	7,48,32,930			7,30,77,203	Subscription Due for the month of March 24		73,84,494		64,30,624
Add: sub. during year	9,70,47,700			7,78,46,632	University contribution Due for the month of march 24		1,03,38,483		90,02,874
Add: Univ. Contribution	10,73,48,018			10,78,33,728	Interest Accrued:				
Add: Interest Credited (subscription)	21,02,031			16,47,074	on Term Deposits		62,81,774		41,30,539
Add: Interest Credited (U.C)	24,63,942			18,58,918	Accrual gain on Mutual Fund		47,62,453		15,12,214
Add: Sub. March	73,84,494			64,30,624	TDR Investments		5,91,93,727		4,34,61,051
Add: U.C. March	1,03,38,483			90,02,874	Mutual Funds		1,20,88,840		1,20,88,840
Less: sub. March (previous year)	-64,30,624			-58,79,508	Balances at Bank:				
Less: U.C. March (Previous year)	-90,02,874			-82,31,499	State Bank of India		8,826		52,25,222
Less: refunds/payments to NSDL	-19,49,35,214		9,11,48,886	-18,87,53,116					
Reserve fund A/c:				70,18,434					
Opening balance:	70,18,434								
Add: Excess of income over expenditure	18,91,278		89,09,712						
<b>Total</b>		<b>10,00,58,598</b>		<b>8,18,51,364</b>	<b>Total</b>		<b>10,00,58,598</b>		<b>8,18,51,364</b>

  
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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 the University Development Fund (Corpus Fund) in 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 157<sup>th</sup> 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 vest 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, copyrights, 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.

7.4 Expenditure incurred towards application processing fee/professional fee/Statutory/Legal fee etc. for PATENT is treated as a revenue expenditure as the most of the expenditure is related to Research & Development in nature and does not even reach the stage of developing a prototype product and chance of generating future economic benefits are out of the blue. In case the University considers the bright scope for the development of prototype product or chances of getting future economic benefits, then that expenditure may be shown as prepaid expenditure. Upon sanction of patent, suitable entries shall be passed as per the accounting standard AS26/IAS-38, failing which it will be booked to the revenue expenditure in the year where patent is denied.

## **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 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 be 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 accounts are accounted for on a 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 an 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 a 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 are 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 for 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 for 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.

12.2 If any item is replaced to a fixed asset to make it functional, expenditure incurred on such items are treated as recurring expenditure ex: replacement of UPS batteries to make the UPS functional and without which the UPS is not functional or replacement of RAM in the place of existing RAM which is not functional.

12.3. If any item replaced to a fixed asset for updating/increasing capacity of the fixed asset or for betterment/improvising efficiency of the asset, then expenditure on such items shall be considered as addition to the fixed asset/Non-recurring expenditure ex: adding an additional RAM to a computer/laptop to improve its capacity or UPS batteries for improving its load capacity or backup time.

### **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 31<sup>st</sup> March shall be treated as lapsed and auto-reversed/swept to the grantor account. Or transactions processed before 31<sup>st</sup> 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**

The Ministry of Education (MoE) sanctions loans for Creation of Capital Assets through the 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:

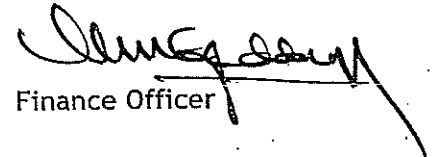
- 17.1 The loan availed from HEFA will be shown as Liability in Sch.3 as HEFA loan and asset side appropriately classified under Fixed Assets i.e.sch.4F.
- 17.2 As per the mandate, 10% of the principal amount has to be borne by the University from its internal resources under window-3. Accordingly, the 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 the 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):

- 18.1 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 the 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 the IOE fund account.
- 18.5 Realization of Interest/ receipts are added to the IOE fund account.

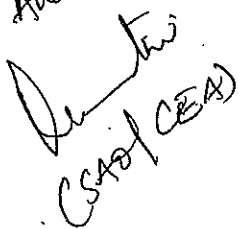
For University of Hyderabad

  
JR(F&A)

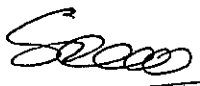
  
Finance Officer

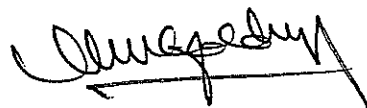
बी. श्रीनिवास / B. Srinivas  
संयुक्त कुलसचिव / Joint Registrar  
वित्त और लेखा / Finance & Accounts  
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"Audited"  
  
CSO/CEA

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**SCHEDULE - 24**

**CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS**

**1. Contingent Liabilities**

1.1 91 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 ₹.36,76,47,318/- as on 31.03.2024 (Stay granted) (previous year: ₹.33,38,50,712/-)

1.3 The letter of Credit opened by the bank on behalf of the University and outstanding as of 31.03.2024 is ₹ 6,45,21,836/- (previous year: ₹.4,97,20,012/-)

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 to admit their additional claims of 40 crores failing 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 and is awaiting final recommendations from the 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. In this regard, an award passed by the arbitrator vide dated 18.03.2024 and as per the award, after adjusting the excess recovery along with the interest, Rs.13,09,677/- is considered as income for the current financial year.

2. **Retirement Benefits**

Cumulative provisions on account of gratuity, pension, and leave encashment as per the Actuarial valuation amounting to ₹.1621,20,19,601/- (Gratuity of ₹.68,96,95,233/-, Leave Encashment ₹.84,47,21,160/-, Pension of ₹.1467,76,03,288-) as on 31.03.2024 have been provided for (previous year ₹.1359,72,74,770/-). Thus Rs.3,41,35,19,005/- of additional provision has been provided for the year 2023-24. The Major increase is in the liability of s due to an increase in retirement benefits is due to increase in Pay, DA, added new pensioners, Adding of age, Leave Credit, actuarial discounting factors & principles and its overall incremental value additions, etc. However, the actual retirement benefits are funded by the UGC as per the requirement on a year-to-year basis. Accordingly, the University paid during the actual retirement benefits of Rs.82,96,42,746/-were adjusted while making provision.

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 31<sup>st</sup> March 2024 is ₹.8,97,113/- based on the rates notified by the Income Tax Department during the last financial year, and no revised notification issued about the rates of gold & silver items, as on date of closure of the books of accounts.

4. Due to the non-availability of Funds at a particular time and to discharge unavoidable committed liabilities the University makes temporary arrangements and transfers funds from one A/c to another A/c the same is recouped on receipt of the Grant from UGC/other funding agencies. The transfer of funds that could not be recouped due to the non-receipt of Grants from UGC/other funding agency is reflected in the Balance Sheet as Receivable from UGC/other funding agency under the Current Liabilities.

5. Previous year's figures have been grouped/re-grouped wherever necessary.
6. Figures in the Final Accounts have been rounded off to the nearest rupee and its net effect was carried to the I&E account.
7. Existing mechanisms, namely UGC-Human Resource Development Center (HRDCs) and Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching Centers (PMMMMNMTT), have significantly contributed to training faculty. Hence, the Malaviya Mission Teacher Training Programme (MMTTP) has been re-launched by restructuring existing mechanisms to enhance the capacity and training of teachers/faculty.  
Thus, after restructuring, HRDCs were transformed as Malaviya Mission Teachers' Training Centre (MMTTC). The expenditure is routed through CNA/SNA account Model. Thus, MMTTC is considered now as a project mode and shown in Sch.3, in place of Sch.2.
8. (i) The total freehold land allotted to the University by the Government of Andhra Pradesh in 1975 was 2324.02 acres and 404.08 acres in 2004, amounting to a total of 2728.12 acres. However, this land is yet to be officially alienated to the University. All our efforts are focused on securing the alienation of the land in favor 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	TNGO/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 WP no.3502 OF 2009 &WA No.425 of 2021 and SLP No.21143 of 2022 (Supreme Court)(+sub-judice)	21.00 +4.31
13	Land taken by the State Government for laying of Road WP No.816 of 2021 &WA No.49 of 2021 (sub-Judice)	18.30
	<b>Leased</b>	
14	BSNL	1.00
15	APSEB	5.20
16	APSRTC	9.91
17	Navodaya Vidyalaya	30.00
18	ILS	20.00
19	AMDISA	2.00
20	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.

9. (i) Total number of students as of 31.03.2024 was 5,214 (previous year 5,331);
- (ii) Total number of faculty as on 31.03.2024 was 409 (previous year- 393); and Non-Teaching staff was 446(previous year -506).
- (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 2023-24 was ₹122.40 lakhs and ₹22.27 lakhs, respectively; (previous year ₹138.94 lakhs and ₹22.32 lakhs).
- (vi) Collection from students on account of Students Fund and utilized thereof during the year 2023-24 was ₹144.86 Lakhs and ₹217.88 lakhs, respectively; (previous year ₹136.74 lakhs and ₹98.87 lakhs).
- (vii) The University has paid/provided for all the statutory dues during the year 2023-24
- (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   |

10. **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 installments. The University is furnishing Statement of Expenditure and Utilization Certificates to These Funding Bodies periodically to secure the release of the next and subsequent installment of Grants.
- 6.2. The details of the assets acquired out of the Sponsored Research Projects are annexed to the Notes on Accounts.

11. **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).

12. 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.

13. 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.

14.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.

15. Some of the Surplus investments of GPF & CPF ,NPS,University Development Fund, Staff Advance Fund etc. are invested in various Mutual funds &FMPs to the tune of Rs.56.21 crores and their current value as on 31.03.2024 is Rs.68.11 crores. During the year, investments made in FMPs to the tune of Rs.22 crores matured and its realized value is Rs.23.61 crores.

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16. (i) Surplus funds of GPF/CPF & NPS are Invested in various Mutual Funds to the tune of Rs.16.22 Crores (GPF/CPF),1.21 Crores (NPS), and their market value as of 31/03/2024 are Rs.23.04 Crores (GPF/CPF) and Rs.1.69 Crores (NPS) respectively.
- (ii) Under NPS, Employees and Employer contributions, including interest accrued thereon up to 31<sup>st</sup> March 2024 amounting to ₹9,11,48,886/- (previous year ₹.5,78,10,030/- of 23 employees) in respect of 19 employees belonging to National Pension System (NPS) & March related accrued entries are held with the University without transferring the same to the Pension Fund Regulatory and Development Authority (PFRDA) /Protean eGov Technologies Ltd.(erstwhile NSDL), for want of registration under NPS regime for having PRAN number(s) as these employees are awaiting for 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.
17. Surplus funds of 'University Development Fund' are Invested in various Mutual Funds to the tune of Rs.35.72 Crores, and their market value as of 31/03/2024 is Rs.40.11 Crores.
18. Surplus funds of 'Staff Advances' are Invested in various Mutual Funds to the tune of Rs.3.05 Crores, and their market value as of 31/03/2024 is Rs.3.29 Crores.
19. Expenditure incurred towards application processing fee/professional fee/Statutory/Legal fee etc., for PATENT is treated as a revenue expenditure as the most of the expenditure is related to Research & Development in nature and does not even reach to the stage of developing a prototype product and chance of generating future economic benefits are out of the blue. Thus, an amount of Rs.4,93,810/- incurred for patent application processing fee/professional fee/Statutory/Legal fee etc., during the financial year is considered as



revenue expenditure as per the accounting policy mentioned at sl.no.7.4 of Sch.23.

20. 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 center'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 2023-24, an amount of Rs. 21,38,000/- was transferred to the University Development Account.
21. Study India program was launched in 1990 and is being run in self-sustained mode, and the center'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 students. 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.7,41,300/- was contributed for the year 2023-24 towards UDF.
22. 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 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 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 directly through the capital fund account. Accordingly, out of capitalization from sch.4A of Rs.5,04,26,454/-, an amount of Rs.1,04,93,810 /- was capitalized from such unspent balances lying in the capital fund. Thus, the difference amount of Rs.4,49,05,373/- is only shown as additions in the Capital Fund Account in the current financial year, after adjusting other adjustments of Rs.49,72,729/-

23. For the Last year audit observations if any, Suitable rectification of entries have been passed to the extent feasible & acceptable to the University in the books of accounts.
24. 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 17<sup>th</sup> 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.362.28 Crores (i.e., During 2019-20-Rs.16.32 Crores, 2020-21-Rs.99.43 Crores, 2021-22-Rs.60.00 Crores, 2022-23-Rs.56.21 Cores,2023-24-Rs.210.07 crores 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.

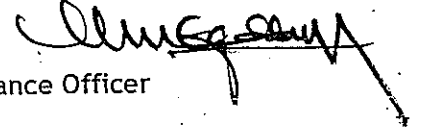
25. The grants received under IOE status are treated as Earmarked/specific Funds and shown in Schedule-2 of the Balance Sheet. However, the Income & Expenditure, Balance Sheet & Receipts, and payment statement related to IOE are annexed to note to accounts. The assets acquired out of IOE were shown distinctly under sch.4E and added to the capital fund to the extent Capitalized.
26. The University has adopted the Revised Formats of Accounts for Financial Reporting from the Financial Year 2014-15 based on the recommendation of MHRD vide letter No. 29-4/20 12-IFD dated 17th April 2015.
27. Schedules 1 to 23 and Receipts & Payments A/c are annexed to form an integral part of the Balance Sheet as of 31 March 2024 and the Income & Expenditure account for the year ended on that date.

For University of Hyderabad




JR(F&A)

बी. श्रीनिवास / B. Srinivas  
संयुक्त कुलसचिव / Joint Registrar  
वित्त और लेखा / Finance & Accounts  
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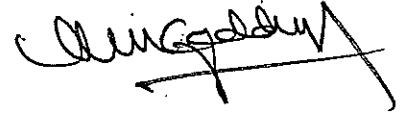


Finance Officer

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0071



## FIXED ASSETS OF RESEARCH AND SPONSORED PROJECTS

Assets	Original Cost as on 01-04-2023 ₹	Additions during the year 2023-24 ₹	Total Book value on 31-03-2024 ₹
Buildings	53,07,17,122	-	53,07,17,122
Electrical Installation and Equipment	1,67,47,68,715	21,00,948	1,67,68,69,663
Laboratory Equipment	70,89,90,102	7,32,76,216	78,22,66,318
Computers	27,20,91,944	1,66,62,343	28,87,54,287
Office Equipment	24,44,573	-	24,44,573
Furniture, Fixture & Fittings	3,18,64,756	2,22,355	3,20,87,111
Vehicles	30,44,120	-	30,44,120
Lib. Books & Scientific Journals	16,75,31,480	-	16,75,31,480
e-journals (print)	40,11,849	-	40,11,849
Lifts	4,51,69,203	-	4,51,69,203
<b>Total</b>	<b>3,44,06,33,864</b>	<b>9,22,61,862</b>	<b>3,53,28,95,726</b>
Civil works in progress(B)	44,78,302	-	44,78,302
<b>Grand Total (A+B)</b>	<b>3,44,51,12,166</b>	<b>9,22,61,862</b>	<b>3,53,73,74,028</b>

0072



**INSTITUTE OF EMINENCE**  
**RELATED ADDITIONAL INFORMATION**





**UNIVERSITY OF HYDERABAD**  
**INSTITUTE OF EMINENCE - BALANCE SHEET AS AT 31st MARCH, 2024**

SOURCES OF FUNDS		Current Year 2023-2024		Previous Year 2022-2023
	₹	₹	₹	₹
CAPITAL FUND		45,01,70,798		13,19,33,361
DESIGNATED/EARMARKED/ENDOWMENT FUNDS				-
CURRENT LIABILITIES & PROVISIONS		2,45,77,98,096		95,61,68,682
<b>TOTAL</b>		<b>2,90,79,68,894</b>		<b>1,08,81,02,043</b>
APPLICATION OF FUNDS				
FIXED ASSETS-NET BLOCK				-
Tangible Assets	38,29,50,750		7,16,12,749	
Intangible Assets	6,72,20,048	45,01,70,798	6,03,20,612	13,19,33,361
CAPITAL WORK IN PROGRESS		1,17,23,65,699		10,10,30,758
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		-		-
Long term	-	-	-	-
Short Term	-	-	-	-
INVESTMENTS OTHERS		-		-
CURRENT ASSETS		26,01,07,053		8,66,178
LOANS,ADVANCES & OTHER DEPOSITS		1,02,53,25,344		85,42,71,746
<b>TOTAL</b>		<b>2,90,79,68,894</b>		<b>1,08,81,02,043</b>

# UNIVERSITY OF HYDERABAD-IOE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2024

Particulars	Current Year 2023-24	Previous Year 2022-23
	₹	₹
<b>INCOME:</b>		
Receipts		-
Grants/Subsidies	42,82,02,647.00	24,16,30,816.00
Grants/Subsidies-repament of Interest		
Income from Investments	-	3,54,80,483.00
Interest Earned	81,615.00	8,71,230.00
Other Income	88,03,423.00	
Prior Period Income		-
<b>TOTAL (a)</b>	<b>43,70,87,685.00</b>	<b>27,79,82,529.00</b>
<b>EXPENDITURE:</b>		
Administrative and General Expenses	20,74,50,265.00	11,57,45,676.00
Repairs & Maintenance	11,84,60,919.00	10,98,75,034.00
Depreciation	10,69,68,347.00	5,15,80,829.00
Other Expenses	11,11,76,501.00	5,23,61,819.00
Prior Period Expenses	-	-
<b>TOTAL (b)</b>	<b>54,40,56,032</b>	<b>32,95,63,358</b>
Balance being excess of income over expenditure(a-b)	(10,69,68,347.00)	(5,15,80,829)
Transferred to/from Designated fund	-	-
Building Fund	-	-
Tr. To Unutilized grants	-	-
<b>Balance being surplus/(deficit) carried to Capital Fund</b>	<b>(10,69,68,347.00)</b>	<b>(5,15,80,829)</b>

<b>UOH- IOE</b>			
<b>Receipts and Payments</b>			
<b>1-Apr-23 to 31-Mar-24</b>			
Receipts	Rs.	Payments	Rs.
<b>Opening Balance</b>		<b>Current Liabilities</b>	
Bank Accounts	8,66,178.00	Other Liabilities Payable	2,93,433.00
			<b>2,93,433.00</b>
<b>Grants Received:</b>		<b>Current Assets</b>	
IOE Grants A/c	2,10,07,00,000.00	Loans & Advances (Asset)	9,32,36,664.16
		CPWD	1,11,25,04,882.00
<b>Indirect Incomes</b>		LC/WT - IOE	1,23,183.00
Interest	81,615.00	Misc Advances	12,06,781.00
		<b>31 Recurring Expenditure</b>	<b>41,97,75,758.00</b>
		35.04 Other Expenses	49,30,859.00
		31.02 Schlorships and Fellowships	4,77,03,517.00
		31.04 ADMINSTRIVE EXPENSES	15,55,38,810.00
		31.05 REPAIR & MAINTENANCE & Other Expenditure	10,54,57,856.00
		31.06 OTHERS	10,61,44,716.00
		<b>35 Fixed Assets</b>	<b>21,44,00,039.00</b>
		35.01 INFRASTRUCTURE	8,18,07,084.00
		35.02 Equipments	7,31,35,972.00
		35.03 LIBRARY BOOKS AAND JOURNALS	5,94,56,983.00
		<b>Closing Balance</b>	<b>26,01,07,052.84</b>
		Bank Accounts	26,01,07,052.84
<b>Total</b>	<b>2,10,16,47,793.00</b>	<b>Total</b>	<b>2,10,16,47,793.00</b>

SCHEDULE (4E IOE) FIXED ASSETS F.Y. 2023-2024

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block		
		Op Balance 01.04.2023	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2023	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2024	31.03.2023	
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
1	Land	4.3.01	-	-	-	-	-	-	-	-	-	
2	Site Development	4.3.02	-	-	-	-	-	-	-	-	-	
3	Buildings	4.3.03	-	3,01,55,547	-	3,01,55,547	6,03,110.94	6,03,111	2,95,52,436	-		
4	Roads & Bridges	4.3.4	-	10,15,65,256	-	10,15,65,256	20,31,305.12	20,31,305	9,95,33,951	-		
5	Tubewells & water Supply	4.3.5	-	-	-	-	-	-	-	-		
6	Sewerage & Drainage	4.3.6	-	-	-	-	-	-	-	-		
7	Electrical Installation & Equipment	4.3.7	70,91,731	42598468	-	4,96,90,199	24,84,510	28,90,705	4,67,99,494	66,85,536		
8	Plant & Machinery	4.3.8	-	5,65,220	-	5,65,220	28,261	28,261	5,36,959	-		
9	Scientific & Laboratory Equipment	4.3.9	5,47,12,938	3,18,13,463	-	8,65,26,401	69,22,112	1,25,34,818	7,39,91,583	4,91,00,232		
10	Office Equipment	4.3.10	-	-	-	-	-	-	-	-		
11	Audio Visual Equipment	4.3.11	-	-	-	-	-	-	-	-		
12	Computers & Peripherals	4.3.12	1,38,75,876	3,44,70,260	-	4,83,46,136	96,69,227	1,35,49,680	3,47,96,456	99,95,423		
13	Furniture, Fixtures & Fittings	4.3.13	63,42,312	9,98,74,581	-	10,62,16,893	79,66,267	84,77,022	9,77,39,871	58,31,557		
14	Vehicles	4.3.14	-	-	-	-	-	-	-	-		
15	Lib.Books & Scientific Journals	4.3.15	-	-	-	-	-	-	-	-		
16	Small Value Assets	4.3.16	-	-	-	-	-	-	-	-		
17	Gifted Items	4.3.17	-	-	-	-	-	-	-	-		
18	Sports Equipments	4.3.18	-	-	-	-	-	-	-	-		
	<b>Total (A)</b>		<b>8,20,22,857</b>	<b>34,10,42,795</b>	-	<b>42,30,65,652</b>	<b>2,97,04,793</b>	<b>4,01,14,902</b>	<b>38,29,50,750</b>	<b>7,16,12,748</b>		
S.No.	Intangible Assets		Op Balance 01.04.2022	Additions	Transfers / adjustments	CI Balance	Dep Opening Balance 01.04.2023	Amortization for the year	Deductions / Adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2023
1	Computer Software	4.3.19	44,61,388	1,08,66,816	-	1,53,28,204	17,84,555	61,31,282	-	79,15,837	74,12,367	26,76,833
2	E-Journals	4.3.20	10,45,34,508	7,32,96,173	-	17,78,30,681	4,68,90,728	7,11,32,272	-	11,80,23,000	5,98,07,681	5,76,43,780
3	Patents	4.3.21	-	8,41,62,989	-	19,31,58,885	4,86,75,283	7,72,63,554	-	12,59,38,837	6,72,20,048	6,03,20,613
	<b>Total (B)</b>		<b>10,85,95,896</b>	<b>8,41,62,989</b>	-	<b>19,31,58,885</b>	<b>4,86,75,283</b>	<b>7,72,63,554</b>	-	<b>12,59,38,837</b>	<b>6,72,20,048</b>	<b>6,03,20,613</b>
	<b>Total (A+B)</b>		<b>19,10,18,753</b>	<b>42,52,05,784</b>	-	<b>61,62,24,537</b>	<b>5,90,85,392</b>	<b>10,69,68,346</b>	-	<b>16,60,53,739</b>	<b>45,01,70,798</b>	<b>13,19,33,361</b>
1	Capital Work in Progress (C)	4.3.22	10,10,30,758	1,07,13,34,941	-	1,17,23,65,699	-	-	-	-	1,17,23,65,699	10,10,30,758
	<b>Grand Total (A+B+C)</b>		<b>29,20,49,511</b>	<b>1,49,65,40,725</b>	-	<b>1,78,85,90,236</b>	<b>5,90,85,392</b>	<b>10,69,68,346</b>	-	<b>16,60,53,739</b>	<b>1,62,25,36,497</b>	<b>23,29,64,119</b>