

# **ANNUAL ACCOUNTS**

## **2018-2019**



ज्ञान-विज्ञान विमुक्तये

**UNIVERSITY GRANTS COMMISSION**

Bahadur Shah Zafar Marg

New Delhi - 110002

[www.ugc.ac.in](http://www.ugc.ac.in)



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**UNIVERSITY GRANTS COMMISSION**  
**FINANCIAL STATEMENTS 2018-2019**

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# UNIVERSITY GRANTS COMMISSION

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2019

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	2018-19	2017-18
<b>CORPUS/CAPITAL FUND</b>	<b>1</b>	2,510,967,318	3,597,921,241
<b>DESIGNATED/ EARMARKED / ENDOWMENT FUNDS</b>	<b>2</b>	582,449,227	568,310,455
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	<b>3</b>	8,313,825,609	7,206,029,931
<b>TOTAL</b>		<b>11,407,242,154</b>	<b>11,372,261,627</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	<b>4</b>		
Tangible Assets		53,922,861	38,801,859
Intangible Assets		-	-
Capital Works-In-Progress		-	-
<b>INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</b>	<b>5</b>		
Long Term		611,884,567	534,002,959
Short Term		-	-
<b>INVESTMENT OTHER</b>	<b>6</b>		
<b>CURRENT ASSETS</b>	<b>7</b>	10,616,568,915	10,755,408,992
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	<b>8</b>	124,865,811	44,047,817
<b>TOTAL</b>		<b>11,407,242,154</b>	<b>11,372,261,627</b>
<b>PRINCIPLE ACCOUNTING POLICIES</b>	<b>23</b>		
<b>NOTES TO ACCOUNTS</b>	<b>24</b>		

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2019

(Amount in Rs.)

Particulars	Schedule	2018-19	2017-18
<b>INCOME</b>			
Academic Receipts	9	-	-
Grants / Subsidies	10	114,435,887,818	123,023,283,410
Income from Investments	11	-	5,971,301
Interest earned	12	682,638,268	913,965,288
Other Income	13	34,759,554	6,022,680
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>115,153,285,640</b>	<b>123,949,242,678</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	15	729,495,853	797,095,532
Expenditure on Grants, Subsidies etc	10	114,070,201,723	123,418,873,112
Academic Expenses	16	-	-
Administrative and General Expenses	17	314,393,272	320,503,194
Transportation Expenses	18	6,291,249	5,995,018
Repairs & Maintenance	19	12,380,372	4,806,187
Finance Costs (Bank Charges)	20	89,343	60,458
Other Expense	21	-	-
Prior Period Expenses	22	14,030,940	-
Interest paid to GPF Subscriber (NET)	11	6,402,888	-
Depreciation	4	10,956,873	9,824,525
<b>TOTAL (B)</b>		<b>115,164,242,513</b>	<b>124,557,158,026</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>-10,956,873</b>	<b>-607,915,348</b>
Transfer to / from Designated Fund		-	-
Building fund		-	-
Others (specify)		-	-
Balance Being Surplus / (Deficit) carried to Corpus Capital Fund			
<b>Principle Accounting Policies</b>	23		
<b>Notes to Accounts</b>	24		

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY



# UNIVERSITY GRANTS COMMISSION

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2019

(Amount in Rs.)

RECEIPTS	2018-19	2017-18	PAYMENTS	2018-19	2017-18
<b>Opening Balance</b>			<b>Expenses</b>		
Bank Balance	-	-	Establishment Expenses	676,761,227	748,051,668
Savings Accounts(HQ)	10,426,362,270	11,344,986,407	Administrative Expenses	311,070,623	324,268,153
Savings Accounts(RO)	270,597,123	170,952,593	Transportation Expenses	6,291,249	5,995,018
In Deposit Accounts(HQ)	534,002,959	488,752,959	Repairs & Maintenance	12,380,372	4,806,187
In GPF/CPF/NPS A/c	34,697,467	30,917,844	Finance Cost (Bank Charges)	89,343	60,458
			Prior Period Expenses	14,030,940	
			<b>Payments against Earmarked/ Endowment Funds (Sch 9)</b>	46,058,475	39,559,602
<b>Grants Received</b>			<b>Payments against Earmarked/ Endowment Funds (Sch 2)</b>	35,429,704	-
From Ministries	113,681,993,310	120,418,321,000	<b>Expenditure on Grants</b>	114,070,201,723	123,418,873,112
Refund Of Grant From Various Institutions	1,820,477,217	2,604,962,410	<b>Other Payments</b>	80,817,994	
Amount Received From Earmark Fund ( Sch 2)			Fixed Assets (Schedule 4)	14,569,528	6,567,515
Recovery of Advances ( Sch 7)		27,690,751	Amount refund to Ministry of HRD	1,165,949,768	1,122,145,000
<b>Interest Income</b>			Amount refund to IGNOU		91,875,000
Excess Interest on GPF Fund		3,530,658	Other Payments	274,779	117,316
Bank Deposits	34,139,111	39,283,315	<b>Investments and Advances</b>	-	-
Loans and Advances	69,342	339,795	<b>Closing balance</b>		
Savings Bank Accounts (Schedule 10)	682,568,926	913,625,493			
<b>Receipt against Earmarked/ Endowment Funds (Sch 2)</b>	49,568,476	114,888,417	Bank balance		
UGC NET-Closure of SB A/c & FD Maturity	63,874,844	863,704,526	In GPF/CPF/NPS A/c	9,988,013	34,697,467
			In Savings accounts(HQ)	10,289,837,003	10,426,362,270
<b>Other Income(Schedule 11)</b>	34,759,554	6,022,680	In Savings accounts(RO)	287,475,290	270,597,123
Other Receipt			In Deposit Accounts(Schedule 5)	611,884,567	534,002,959
<b>TOTAL</b>	<b>127,633,110,599</b>	<b>137,027,978,848</b>	<b>TOTAL</b>	<b>127,633,110,599</b>	<b>137,027,978,848</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 1- CORPUS/CAPITAL FUND

(Amount in Rs.)

Particulars	2018-19	2017-18
Balance at the beginning of the year	3,597,921,241	3,958,061,239
Add: Contributions towards Corpus/Capital Fund	-	2,166,626
Add: Grants from Government of India to the extent utilized for capital expenditure	14,569,528	-
Add: Assets Purchased out of Earmarked Funds	-	-
Add: Deficit/Surplus for the year transferred from the Income and Exp A/c	-	-
Add: FDR Matured UGC NET	63,874,844	861,537,900
Less: Amount refund to Ministry of HRD	1,165,949,768	1,122,145,000
Less: Amount refund to IGNOU	-	91,875,000
Add: Unutilised Grant		598,090,823
Add: Adjustment as per audit objection	11,508,346	-
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	-10,956,873	-607,915,348
<b>TOTAL</b>	<b>2,510,967,318</b>	<b>3,597,921,240</b>
(Deduct) Deficit transferred from the Income & expenditure Account	-	-
<b>Balance at the year end</b>	<b>2,510,967,318</b>	<b>3,597,921,241</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 2- DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Fund wise Breakup					Total	
	Endow- ment Fund	Maulana Azad National Fel- lowship For Minorities	National Fellowship For OBC	Rajiv Gandhi National Fellowship for SC	Rajiv Gandhi National Fellowship for ST	2018-19	2017-18
A.							
a) Opening balance	8,803,083	289,441,861	114,544,691	131,476,901	24,043,919	568,310,455	453,422,038
b) Additions during the year	-	977,000,000	300,000,000	2,400,000,000	-	3,677,000,000	3,703,724,564
c) Income from investments made of the funds	106,308	9,429,849	1,408,868	3,100,826	-	14,045,851	
d) Accrued Interest on investments/Advances	288,071	-	-	-	-	288,071	276,287
e) Interest on Savings Bank a/c	361,604	2,300,844	1,333,791	280,870	815,397	5,092,506	26,358,669
f) Other additions (Specify nature)		1,280,646	183,333	16,746,066	1,909,883	20,119,928	51,506,777
<b>TOTAL (A)</b>	<b>9,559,066</b>	<b>1,279,453,200</b>	<b>417,470,683</b>	<b>2,551,604,663</b>	<b>26,769,199</b>	<b>4,284,856,811</b>	<b>4,235,288,335</b>
B.							
Utilisation/Expenditure towards objectives of funds							
ii) Capital Expenditure	-	-	-	-	-	-	-
ii) Revenue Expenditure	-	911,346,103	224,372,641	2,548,393,360	18,295,480	3,702,407,584	3,666,977,880
<b>TOTAL (B)</b>	<b>-</b>	<b>911,346,103</b>	<b>224,372,641</b>	<b>2,548,393,360</b>	<b>18,295,480</b>	<b>3,702,407,584</b>	<b>3,666,977,880</b>
<b>Closing balance at the year end (A - B)</b>	<b>9,559,066</b>	<b>368,107,097</b>	<b>193,098,042</b>	<b>3,211,303</b>	<b>8,473,719</b>	<b>582,449,227</b>	<b>568,310,455</b>
Represented by							
Cash and Bank Balances	5,081,403	368,107,097	193,098,042	3,211,303	8,473,719	577,971,564	564,408,626
Investments	4,044,567	-	-	-	-	4,044,567	3,662,959
Interest accrued but not due	433,096	-	-	-	-	433,096	238,870
<b>TOTAL</b>	<b>9,559,066</b>	<b>368,107,097</b>	<b>193,098,042</b>	<b>3,211,303</b>	<b>8,473,719</b>	<b>582,449,227</b>	<b>568,310,455</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

(Amount in Rs.)

Particulars	2018-19	2017-18
<b>CURRENT LIABILITIES</b>		
Life Insurance Premium-Deputation	-	-
Group Insurance Scheme-Deputation	-	-
GIS (Employee)	-	39,392
Licence Fee	-	-
Time Barred Cheque	-	-
Estate Office	329,129	298,857
Court Recoveries	-	-
Conveyance Advance-Deputation	-	-
Security Deposit from Private Parties-Liabilities	1,044,680	1,339,680
Tax Deducted yet to be deposited	51,736	22,395
LIC Final Payment		
Unutilised Grant	7,686,985,909	6,634,972,727
<b>Total (A)</b>	<b>7,688,411,454</b>	<b>6,636,673,051</b>
Sundry Creditors	2,954,016	2,042,728
Expenses Payable	4,673,805	2,262,444
<b>Total (B)</b>	<b>7,627,821</b>	<b>4,305,172</b>
<b>PROVISIONS</b>		
UGC GPF Liabilities	617,786,334	562,195,715
UGC CPF Liabilities	-	2,085,325
UGC NPS Liabilities	-	770,668
<b>Total (C)</b>	<b>617,786,334</b>	<b>565,051,708</b>
<b>Total (A+ B+C)</b>	<b>8,313,825,609</b>	<b>7,206,029,931</b>

Place :

Date :



(ARUN KUMAR SINHA)  
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JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY


## SCHEDULE 4- FIXED ASSETS

Place: \_\_\_\_\_  
Date: \_\_\_\_\_

(ARUN KUMAR SINHA)  
UNDER SECRETARY

(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY

  
(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR

  
(PROF. RAJNISH JAIN)  
SECRETARY

## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 5- INVESTMENTS FROM EARMARKED/ENDOWMENT/GPF FUNDS

(Amount in  
Rs.)

Particulars	2018-19		Total	2017-18		Total
	Earmarked Funds	GPF		Earmarked Funds	GPF	
In Central Government Securities	-	230,340,000	230,340,000	-	230,340,000	230,340,000
Other approved Securities	-	-	-	-	-	-
Term Deposits with Banks	4,044,567	377,500,000	381,544,567	3,662,959	300,000,000	303,662,959
Others (to be specified)	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,044,567</b>	<b>607,840,000</b>	<b>611,884,567</b>	<b>3,662,959</b>	<b>530,340,000</b>	<b>534,002,959</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 6- INVESTMENTS- OTHERS

(Amount in Rs.)

Particulars	2018-19	2017-18
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (to be specified)	-	-
<b>TOTAL</b>	-	-

Place :

Date :



(ARUN KUMAR SINHA)  
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(DR. AJAY KUMAR KHANDURI)  
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(PRAKASH KUMAR THAKUR)  
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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 7- CURRENT ASSETS

(Amount in Rs.)

Particulars	2018-19	2017-18
<b><u>Bank Balance &amp; Investments-UGC</u></b>		
Cash in Hand	-	-
Saving Bank A/C HQ	10,289,837,003	10,426,362,270
Saving Bank A/C RO	287,475,290	270,597,123
<b><u>Bank Balance &amp; Investments-GPF/CPF/NPS-A/C</u></b>		
GPF-Saving Bank A/C- Canara Bank-441	9,946,334	31,841,475
CPF-Saving Bank A/C- Canara Bank-442	20,606	2,085,325
NPS- Saving Bank A/C- Canara Bank-812	21,074	770,668
<b><u>Income Accrued</u></b>		
Interest accrued on endowments FDR	433,096	420,325
Interest accrued on CPF FDR	-	-
Interest accrued on GPF FDR	16,928,919	23,331,807
Interest accrued	11,906,593	-
<b>TOTAL</b>	<b>10,616,568,915</b>	<b>10,755,408,992</b>

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

(Amount in Rs.)

Particulars	2018-19	2017-18
<b><u>Advances &amp; Other Assets</u></b>		
Advances With CPWD	86,935,681	14,326,707
Security Deposit With Govt-Assets	365,356	364,224
House Bulding Advance	1,770	10,920
House Bulding Advance-Deputation	-	-
Conveyance Advance	233,753	302,001
Festival Advance	83,075	83,075
Computer Advance	71,270	139,021
Life Insurances Scheme	-	33,272
Group Insurances Scheme	-	-
Licence Fee-Govt Accomodation	-	-
NDMC	-	-
Misc Receipts-Deputation	-	-
UGC-NPS Recovery	-	-
Interest Receivable from - CPF A/C	-	-
Advance for Meeting & Conference	569,709	497,696
Advance for Telephone	-	-
Licence Fee Advance	-	-
Anti Ragging Cell	5,000,000	8,251,106
LTC Advance	212,500	123,467
Medical Advance	233,354	1,104,100
Prepaid Insurance	24,400	56,822
Advance with NICS	6,792,517	6,792,517
Advance Liveries & Uniforms	-	-
Advance Misc. Office Expense	21,488,913	10,336,513
Prepaid AMC	15,672	438,876
TA/DA Official Advance	507,541	-

Contd...

(Amount in Rs.)

Particulars	2018-19	2017-18
Publication Advance	2,222,000	1,182,500
Prepaid Membership	100,300	-
<b><u>Other Assets</u></b>	-	-
Other Advance	-	-
Imprest Money Advance	8,000	5,000
Motor Car/Motor Cycle Upkeep Advance	-	-
Others (includes income due unrealized)	-	-
<b>TOTAL</b>	<b>124,865,811</b>	<b>44,047,817</b>

Place :

Date :



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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 9- ACADEMIC RECEIPTS

(Amount in Rs.)

Particulars	2018-19	2017-18
<b>FEES FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition Fee	-	-
2. Admission Fee	-	-
3. Enrolment Fee	-	-
4. Library Admission Fee	-	-
5. Laboratroy Fee	-	-
6. Art & Craft Fee	-	-
7. Regisration Fee	-	-
8. Syllabus Fee	-	-
<b>Total (A)</b>	-	-
<b>Examinations</b>		
1. Admission test fee		
2. Annual Examination fee	-	-
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
<b>Total (B)</b>	-	-
<b>Other Fees</b>		
1. Identity card fee	-	-
2. Fine/ Miscellaneous fee/Penalty Fee		
3. Medical fee	-	-
4. Transportation fee	-	-
5. Hostel fee	-	-
6. Processing fee/ Regulatory Charges from institutions		
<b>Total(C)</b>	-	-
<b>Sale of Publications</b>		
1. Sale of Admission forms	-	-
2. Sale of syllabus and Question Paper, etc.	-	-
3. Sale of prospectus including admission forms	-	-
<b>Total (D)</b>	-	-

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 9- ACADEMIC RECEIPTS

(Amount in Rs.)

Particulars	2018-19	2017-18
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
<b>Total (E)</b>	-	-
<b>GRAND TOTAL (A+B+C+D+E)</b>	-	-

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 10- GRANTS & SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rs.)

	Plan	2018-19	2017-18
Particulars	Govt. of India		
Balance B/F	6,634,972,727	6,634,972,727	7,233,063,550
Add: Grant receipts during the year	113,681,993,310	113,681,993,310	120,418,321,000
Add: Income during the year	717,397,822	717,397,822	925,959,269
<b>Total</b>	<b>121,034,363,859</b>	<b>121,034,363,859</b>	<b>128,577,343,819</b>
Less: utilized for Capital Expenditure	14,569,528	14,569,528	
Add: Refund of Unspent Grant	1,820,477,217	1,820,477,217	2,604,962,410
Balance	122,840,271,548	122,840,271,548	131,182,306,229
Less: utilized for Grants & Subsidies	114,070,201,723	114,070,201,723	123,418,873,112
Less: utilized for Revenue Expenditure	1,083,083,917	1,083,083,917	1,128,460,390
Balance C/F (C)	<b>7,686,985,909</b>	<b>7,686,985,909</b>	<b>6,634,972,727</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 11- INCOME FROM INVESTMENTS

(Amount in Rs.)

Particulars	Earmarked/ Endowment Funds		Other Investments	
	2018-19	2017-18	2018-19	2017-18
Interest				
On Government Securities	18,813,893	18,813,893	-	-
Other Bonds/Debentures	-	-	-	-
Interest on Term Deposits	20,104,224	25,831,073	-	-
Interest on Savings Bank Accounts	737,470	885,937	-	-
<b>TOTAL</b>	<b>39,655,587</b>	<b>45,530,903</b>	<b>-</b>	<b>-</b>
<b>Transferred to Earmarked/Endowment Funds</b>	<b>46,058,475</b>	<b>39,559,602</b>	<b>-</b>	<b>-</b>
<b>Balance</b>	<b>-6,402,888</b>	<b>5,971,301</b>	<b>-</b>	<b>-</b>

Place :

Date :



(ARUN KUMAR SINHA)  
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(DR. AJAY KUMAR KHANDURI)  
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(PRAKASH KUMAR THAKUR)  
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SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 12- INTEREST EARNED

(Amount in  
Rs.)

Particulars	2018-19	2017-18
<u>On Savings Accounts with scheduled banks</u>	317,584,191	397,783,155
<u>On Flexi Accounts with scheduled banks</u>	300,777,403	429,604,532
<u>Regional Offices</u>		
CRO Bhopal	15,313,010	33,582,555
ERO Kolkata	6,410,992	8,427,727
WRO - Pune	12,087,166	15,356,574
SERO Hyderabad	17,587,276	18,051,482
SWRO- Bangalore	8,000,153	5,210,377
NERO-Guwahati	4,808,735	5,609,091
<u>On Loans</u>		
Employees/Staff	69,342	339,795
Others	-	-
<u>On Debtors and Other Receivables</u>	-	-
<b>TOTAL</b>	<b>682,638,268</b>	<b>913,965,288</b>

Place :

Date :



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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 13- OTHER INCOME

(Amount in Rs.)

Particulars	2018-19	2017-18
<b><u>Income from Land &amp; Buildings</u></b>		
Hostel Room Rent	-	-
License fee	-	-
Hire Charges of Auditorium/Play ground/Convention Centre, etc	-	-
Electricity charges recovered	23,400	19,593
Water charges recovered	-	-
<b>Total (A)</b>	<b>23,400</b>	<b>19,593</b>
<b><u>Sale of Institute's publications</u></b>		
<b><u>Income from holding events</u></b>		
Gross Receipts from annual function/ sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
Gross Receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
Others (to be specified and separately disclosed)	-	-
<b>Total (B)</b>	<b>-</b>	<b>-</b>
<b><u>Others</u></b>		
RTI fees	93,145	36,729
Sale of application form (recruitment)	-	-
Misc. receipts (Sale of tender form, waste paper, etc.)	234,944	188,965
Processing Fee for deemed University	33,500,000	4,500,000
Owned assets	-	-
Assets received free of cost	-	-
Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
Others (specify)	899,879	1,277,393
License fee (UGC Staff Quarter)	8,186	-
<b>Total(C)</b>	<b>34,736,154</b>	<b>6,003,087</b>
<b>GRAND TOTAL (A+B+C)</b>	<b>34,759,554</b>	<b>6,022,680</b>

Place :

Date :



(ARUN KUMAR SINHA)  
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(DR. AJAY KUMAR KHANDURI)  
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(PROF. RAJNISH JAIN)  
SECRETARY



## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 14- PRIOR PERIOD INCOME

(Amount in Rs.)

Particulars	2018-19	2017-18
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	-	-
<b>TOTAL</b>	-	-

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

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

Particulars	2018-19			2017-18		
	H.O.	R.O.	Total	H.O.	R.O.	Total
Salaries and Wages	251,691,820	24,584,521	276,276,341	255,427,042	33,989,931	289,416,973
Dearness Allowance	22,783,163	1,895,629	24,678,792	54,121,148	-2,582,853	51,538,295
Transport Allowance	19,765,742	2,089,161	21,854,903	19,957,183	1,652,184	21,609,367
HRA	45,026,029	4,476,894	49,502,923	36,013,057	3,490,626	39,503,683
Children Education Allowance	4,447,764	414,707	4,862,471	3,455,900	455,140	3,911,040
Over Time Allowance	48,388	-	48,388	40,635	-	40,635
Bonus	-	-	-	-	241,578	241,578
Washing Allowance	-	-	-	21,600	15,000	36,600
T A Officers	7,121,536	1,486,481	8,608,017	4,346,347	313,400	4,659,747
T A Establishment	162,151	126,439	288,590	218,736	-31,765	186,971
Leave Salary Encashment	18,848,552	245,480	19,094,032	21,771,998	65,717	21,837,715
Deputation Allowance	114,593	77,700	192,293	221,852	-1,760	220,092
LTC Establishment	1,548,832	94,388	1,643,220	1,874,937	267,377	2,142,314
LTC Officer	2,713,499	358,487	3,071,986	2,012,423	108,472	2,120,895
Medical Reimbursement	24,328,221	847,376	25,175,597	20,608,952	1,158,140	21,767,092
Honorarium	1,206,500	8,000	1,214,500	6,139,768	39,000	6,178,768
CGHS Contribution paid to CGHS	6,429,015	-	6,429,015	6,200,128	13,057	6,213,185
Pension & Leave Salary Contribution	2,930,983	1,335,413	4,266,396	1,130,297	663,040	1,793,337

Contd...

(Amount in Rs.)

Particulars	2018-19			2017-18		
	H.O.	R.O.	Total	H.O.	R.O.	Total
CPF Fund Contribution	238,980	896	239,876	514,038	520,000	1,034,038
GPF Fund Contribution	-	280,000	280,000	-	-	-
Deposit Linked Insurance	-	-	-	60,000	7,578	67,578
New Pension Scheme	3,858,917	1,004,116	4,863,033	4,691,716	978,497	5,670,213
Pension & Gratuity	276,790,119	-	276,790,119	316,799,630	-	316,799,630
CPF Fund Interest	115,361	-	115,361	105,786	-	105,786
<b>TOTAL</b>	<b>690,170,165</b>	<b>39,325,688</b>	<b>729,495,853</b>	<b>755,733,173</b>	<b>41,362,359</b>	<b>797,095,532</b>

Place :  
Date :



(ARUN KUMAR SINHA)  
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SECRETARY

## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 16- ACADEMIC EXPENSES

(Amount in Rs.)

Particulars	2018-19	2017-18
a) Laboratory expenses	-	-
b) Field work/Participation in Conferences	-	-
c) Expenses on Seminars/Workshops	-	-
d) Payment to visiting faculty .	-	-
e) Examination CMAT & GPAT	-	-
f) Student Welfare expenses	-	-
g) Admission expenses --	-	-
h) Convocation expenses	-	-
i) Publications	-	-
j) Stipend/means-cum-merit scholarship	-	-
k) Subscription Expenses	-	-
l) Others (specify)	-	-
<b>TOTAL</b>	-	-

Place :

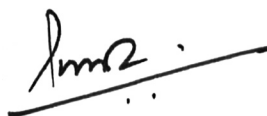
Date :



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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rs.)

Particulars	2018-19			2017-18		
	H.Q.	R.O.	Total	H.Q.	R.O.	Total
<b>Infrastructure</b>						
Electricity and Water Expenses	15,705,689	1,406,125	17,111,814	14,896,517	1,026,076	15,922,593
Rent, Rates and Taxes (including Property Tax)	334,298	184,239	518,537	282,740	403,477	686,217
<b>Communication</b>						
Postage	4,208,291	964,970	5,173,261	2,692,092	975,499	3,667,591
Telephone Expenses	4,067,880	558,258	4,626,138	4,406,007	693,629	5,099,636
<b>Others</b>						
Printing and Stationery (consumption)	14,464,881	853,269	15,318,150	14,533,403	1,112,912	15,646,315
Auditors Remuneration	346,835	97,900	444,735	611,625	82,485	694,110
Advertisement	3,540,376	16,670	3,557,046	3,476,094	12,222	3,488,316
Publication	668,730	26,866	695,596	269,500	-	269,500
Magazines & Journals	136,382	374,107	510,489	674,265	10,399	684,664
TA/DA Non Official	25,453,378	1,795,911	27,249,289	13,643,957	1,723,705	15,367,662
Honorarium Non Official	8,158,000	-	8,158,000	-	-	-
Security & Cleaning Expenses	16,387,885	-	16,387,885	14,938,442	7,000	14,945,442
Misc. Office Expenses	11,128,310	2,876,134	14,004,444	7,471,712	2,760,123	10,231,835
Entertainment Expenses	7,803,266	294,964	8,098,230	5,644,196	392,495	6,036,691
Bonevolent Fund	142,420	-	142,420	110,600	149,824	260,424
Legal Expenses	15,980,115	98,015	16,078,130	15,506,556	33,963	15,540,519
Anti Ragging Cell Expenses	26,500,091	-	26,500,091	92,986,031	-	92,986,031
Hiring Charges of Cooler	-	-	-	326,660	-	326,660
House Keeping Expenses	4,243,885	-	4,243,885	4,369,876	-	4,369,876
Liveries & Uniform	1,296,119	15,000	1,311,119	666,694	10,000	676,694
Salary to Contract Basis Staff	82,231,308	30,676,841	112,908,149	78,048,312	26,385,722	104,434,034
Meeting & Conference Expenses	11,866,217	-	11,866,217	6,396,884	-	6,396,884

Contd...

(Amount in Rs.)

Particulars	2018-19			2017-18		
	H.Q.	R.O.	Total	H.Q.	R.O.	Total
Honorarium to Members RO	-	305,000	305,000	-	2,172,976	2,172,976
Honorarium to Non Members RO	-	731,000	731,000	-	466,500	466,500
Membership & subscription	26,550	-	26,550	132,025	-	132,025
Training (UGC Officers/ Employees)	36,000	-	36,000	-	-	-
Professional Charges	8,476,737	-	8,476,737	-	-	-
<b>TOTAL</b>	<b>263,203,643</b>	<b>41,275,268</b>	<b>304,478,911</b>	<b>282,084,188</b>	<b>38,419,006</b>	<b>320,503,194</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 17- NAD & IOE

(Amount in Rs.)

Particulars	2018-19			2017-18		
	NAD	IOE	Total	NAD	IOE	Total
Honorarium	24,000	550,000	574,000	-	-	-
Telephone Expenses	143,488	-	143,488	-	-	-
TA/DA Non Official	390,281	907,363	1,297,644	-	-	-
Misc. Office Expenses	924,495	-	924,495	-	-	-
Salary to Contract Basis Staff	6,549,343	-	6,549,343	-	-	-
Meeting & Conference Expenses	228,390	-	228,390	-	-	-
Bank Charges	-	4,755	4,755	-	-	-
Vehicle (Taxi) Hiring Expenses	192,246	-	192,246	-	-	-
<b>TOTAL</b>	<b>8,452,243</b>	<b>1,462,118</b>	<b>9,914,361</b>	-	-	-
<b>GRAND TOTAL</b>			<b>314,393,272</b>			<b>320,503,194</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



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SECRETARY

# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 18- TRANSPORTATION EXPENSES

(Amount in Rs.)

Particulars	2018-19			2017-18		
	H.Q.	R.O.	Total	H.Q.	R.O.	Total
Vehicles (owned by institution)						
Running Expenses	2,647,196	-	2,647,196	2,104,857	-	2,104,857
Repairs & Maintenance	371,668	-	371,668	507,307	-	507,307
Insurance Expenses	104,032	-	104,032	146,539	-	146,539
Car Parking Expenses	-	-	-	-	-	-
Conveyance Expenses	500,638	-	500,638	531,767	-	531,767
Vehicles taken on Rent/ Lease	-	-	-	-	-	-
Rent/Lease Expenses	-	-	-	-	-	-
Vehicle (Taxi) Hiring Expenses	2,257,731	221,385	2,479,116	2,084,812	380,570	2,465,382
Motor Car/ Motor Cycle Upkeep	62,655	125,944	188,599	82,348	156,818	239,166
<b>TOTAL</b>	<b>5,943,920</b>	<b>347,329</b>	<b>6,291,249</b>	<b>5,457,630</b>	<b>537,388</b>	<b>5,995,018</b>

Place :

Date :



(ARUN KUMAR SINHA)  
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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 19- REPAIRS & MAINTENANCE

(Amount in Rs.)

Particulars	2018-19			2017-18		
	H.Q.	R.O.	Total	H.Q.	R.O.	Total
Office	6,910,353	586,430	7,496,783	1,257,513	68,326	1,325,839
Furniture & Fixtures	449,997	-	449,997	378,018	-	378,018
Plant & Machinery	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Computers	-	-	-	-	-	-
Photocopy Machine	451,574	-	451,574	514,915	-	514,915
Audio Visual Equipment	-	-	-	-	-	-
Cleaning Material & Services	-	-	-	-	-	-
Annual Maintenance Charges	3,883,394	98,624	3,982,018	2,507,503	79,912	2,587,415
Gardening	-	-	-	-	-	-
Estate Maintenance	-	-	-	-	-	-
Others (Specify)	-	-	-	-	-	-
<b>Total</b>	<b>11,695,318</b>	<b>685,054</b>	<b>12,380,372</b>	<b>4,657,949</b>	<b>148,238</b>	<b>4,806,187</b>

Place :


Date :



(ARUN KUMAR SINHA)  
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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 20- FINANCE COSTS

(Amount in Rs.)

Particulars	2018-19			2017-18		
	H.Q.	R.O.	Total	H.Q.	R.O.	Total
Bank Charges	13,089	76,254	89,343	237	39,467	39,704
Tds deducted by Bank	-	-	-	20,754	-	20,754
<b>TOTAL</b>	<b>13,089</b>	<b>76,254</b>	<b>89,343</b>	<b>20,991</b>	<b>39,467</b>	<b>60,458</b>

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### SCHEDULE 21- OTHER EXPENSES

(Amount in Rs.)

Particulars	2018-19	2017-18
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>	-	-

Place :

Date :



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# UNIVERSITY GRANTS COMMISSION

## SCHEDULE 22- PRIOR PERIOD EXPENSES

(Amount in Rs.)

Particulars	2018-19	2017-18
1 Wages to outsources staff	12,409,077	-
2 Fees for consultant	-	-
3 Licence fee	-	-
4 Transportation expenses	365,684	-
5 Repairs & Maintenance	1,256,179	-
6 Other expenses	-	-
<b>Total</b>	<b>14,030,940</b>	<b>-</b>

Place :

Date :



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SECRETARY

**UNIVERSITY GRANTS COMMISSION**  
**BANKS BALANCES 2018-2019**

(Amount in Rs.)

S.No.	Name of the Banks	Head of Accounts	Current Year	Previous Year
1	Canara Bank A/C No. 8627101348	UGC-Estab. & Admn. Exp.	142,463,547	668,357,686
2	Canara Bank A/C No. 8627101001130	e-Content	748,558,063	718,965,924
3	Canara Bank A/C No. 3525101000402	Post Doctoral Fellowship for SC/ST	6,193,853	182,765,763
4	Canara Bank A/C No. 3525101000403	PG Scholarship Professional Courses for SC/ST A/C	53,216,756	63,335,278
5	Canara Bank A/C No. 3525101000404	PG Scholarship for University Rank	20,545,751	31,370,043
6	Canara Bank A/C No. 3525101000762	Emeritus Fellowship for Superannuated Teachers	5,929,692	50,647,625
7	Canara Bank A/C No. 3525101000763	Post Doctoral Fellowship for Women	23,425,608	54,619,170
8	Canara Bank A/C No. 3525101000764	JRF in Science, Humanities and Social Science NET	22,055,444	887,015,533
9	Canara Bank A/C No. 3525101000820	D.S. Kothari Post Doctoral Fellowship	63,838,976	97,101,083
10	Canara Bank A/C No. 3525101000407	Indira Gandhi Post Graduate Scholarship for Single Girl Child	1,226,612	35,519,734
11	Canara Bank A/C No. 3525101000839	Basic Scientific Research Fellowship	72,660,330	76,525,998
12	Canara Bank A/C No. 3525101000915	Swami Vivekanand Single Girl Child Scholarship	426,104	117,931,829
13	Canara Bank A/C No. 3525101000918	Ishan Uday Special Scholarship for NER	75,359,787	2,180,408
14	Canara Bank A/C No. 3525101000907	Dr. S. Radhakrishnan Post Doctoral Fellowship	14,155,022	58,245,436
15	Central Bank of India A/C No. 1033009587	Old A/c Non Plan/Plan	-	114,282,475
16	Canara Bank A/C No. 3525101000405	RGNF-SC	3,211,303	131,476,901
17	Canara Bank A/C No. 3525101000406	RGNF-ST	8,473,719	24,043,919

Contd...

(Amount in Rs.)

S.No.	Name of the Banks	Head of Accounts	Current Year	Previous Year
18	Canara Bank A/C No. 3525101000880	National fellowship OBC	193,098,042	114,544,691
19	Canara Bank A/C No. 3525101000181	MANF- Minorites	368,107,096	289,441,860
20	State Bank of India A/C No. 11084241754	UGC Pensioners A/c	151,511	146,323
21	Canara Bank A/C No. 015710221093	Endowment Fund	5,081,403	4,901,255
22	Bank of Baroda A/C No. 05860100022849	CU-NER-SC	36,970,563	37,204,608
23	Bank of Baroda A/C No. 05860100022850	CU-NER-ST	24,045,614	24,724,776
24	Bank of Baroda A/C No. 05860100022853	CU-NER-Gen	154,680,310	161,419,656
25	Bank of India A/C No. 306010110003357	CU-ST	70,353,825	50,709,096
26	Bank of India A/C No. 603010110003355	CU-Gen	1,005,990,494	737,939,801
27	Bank of India A/C No. 603010110003356	CU-SC	73,025,661	48,557,647
28	Canara Bank A/C No. 8627101002051	Distance Education Bu- reau	18,469,316	15,805,053
29	Central Bank of India A/C No. 3481469799	DU-SC	3,285,939	24,055,820
30	Central Bank of India A/C No. 3481469846	DU-Gen	51,243,518	40,070,228
31	Central Bank of India A/C No. 3481470329	CU-Non-Plan	-	219,739,547
32	Central Bank of India A/C No. 3481470363	DU-ST	11,037,279	21,958,512
33	Canara Bank A/C No. 8627101002122	UGC-Gen	3,416,437,303	1,377,994,938
34	Canara Bank A/C No. 8627101002123	UGC-SC	241,474,567	1,574,393,651
35	Canara Bank A/C No. 8627101002124	UGC-ST	176,420,809	127,226,498
36	Canara Bank - 8627101002244	NAD	42,773,392	3,760,111

Contd...

(Amount in Rs.)

S.No.	Name of the Banks	Head of Accounts	Current Year	Previous Year
37	Canara Bank 3525101001240	PG Sch. For ME/M. Tech/M.Pharma to GTE/ GPAT Qualified Candidates	371,505	44,368,721
38	Canara Bank 3525101001241	BSR Faculty Fellowship	9,625,973	30,925,406
39	Bank of Maharashtra - 60286126815	NER-Gen	1,596,557,557	939,753,763
40	Bank of Maharashtra - 60286127693	NER-SC	226,306,534	60,244,779
41	Canara Bank A/C No. 8627101002314	Institute of Eminence	1,170,602,940	1,030,000,000
42	Bank of Maharashtra - 60286128018	NER-ST	131,985,285	132,090,725
	<b>GRAND TOTAL</b>		<b>10,289,837,003</b>	<b>10,426,362,270</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## BANKS BALANCES 2018-2019

### RO-ACCOUNTS

(Amount in Rs.)

S.No.	Name of the Banks	Ministries	Current Year	Previous Year
1	Canara Bank A/C No. 0606101053069	HRD-HYDERABAD	58,117,024	8,505,787
2	Canara Bank A/C No. 0606101558263	HRD-HYDERABAD	252,984	806,666
3	Canara Bank A/C No. 0606101560057	HRD-HYDERABAD	8,678,591	1,504,940
4	Canara Bank A/C No. 0606101560058	HRD-HYDERABAD	5,779,830	1,958,419
5	Canara Bank A/C No. 0262101020153	HRD-PUNE	28,302,352	37,191,974
6	Bank of Baroda A/C No. UGC-98060100001024	HRD-PUNE	5,805,602	4,557,891
7	Canara Bank A/C No. 0262101000498	HRD-PUNE	2,378,382	8,035,294
8	Canara Bank A/C No. 0262101000500	HRD-PUNE	82,791	271,112
9	Canara Bank A/C No. 31222235725	HRD-GUWAHATI	57,518,178	7,781,579
10	State Bank of India A/C No. 33916458208	HRD-GUWAHATI	4,056,409	2,713,441
11	State Bank of India A/C No. 35909765460	HRD-GUWAHATI	21,304,814	17,763,638
12	State Bank of India A/C No. 35909724423	HRD-GUWAHATI	5,088,430	7,859,251
13	Punjab National Bank A/C No. 1625000100953235	HRD-KOLKATA	2,920,671	4,809,521
14	Canara Bank A/C No. 2549101011380	HRD-KOLKATA	8,639,450	9,136,398
15	Canara Bank A/C No. 2549101016202	HRD-KOLKATA	30,030,165	1,691
16	Canara Bank A/C No. 2549101016203	HRD-KOLKATA	4,762,658	1,502
17	Canara Bank A/C No. 2549101016204	HRD-KOLKATA	2,381,327	1,440
18	Central Bank of India A/C No. 1101717823	HRD-BANGALORE	5,374,585	5,969,679
19	Canara Bank A/C No. 0431101033961	HRD-BANGALORE	1,322,655	221,173
20	Canara Bank A/C No. 0431101207736	HRD-BANGALORE	266,863	18,414
21	Canara Bank A/C No. 0431101207737	HRD-BANGALORE	206,385	14,401
22	Canara Bank A/C No. 1471101007601	HRD-BHOPAL	2,251,095	(8,790)
23	Canara Bank A/C No. 1471101007602	HRD-BHOPAL	19,547,606	64,592,038
24	Union Bank of India A/C No. 3371	HRD-BHOPAL	8,426,541	86,499,092
25	Union Bank of India A/c No. 4844	HRD-BHOPAL	3,979,902	390,572
	<b>TOTAL</b>		<b>287,475,290</b>	<b>270,597,123</b>
	<b>GRAND TOTAL</b>		<b>10,577,312,293</b>	<b>10,696,959,393</b>

Place :

Date :



(ARUN KUMAR SINHA)  
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SECRETARY



## UNIVERSITY GRANTS COMMISSION

### PAYMENTS OF GRANTS-IN-AID FOR VARIOUS INSTITUTION 2018-19

(Amount in Rs.)

ACCOUNTS HEAD	SCHEME	MINISTRIES	AMOUNT
Revenue Capital Head (1, 2, 3, 4)	Revenue Capital Fund (UGC H.Q & R.O)	HRD	114,070,201,723
<b>GRAND TOTAL</b>			<b>114,070,201,723</b>

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### REVENUE CAPITAL UTILIZATION SECTOR WISE (1-9)

(Amount in Rs.)

Sector	Particular	Amount-31, 35, 36
Sector - 1	Grant for Central Universities	66,086,013,165
Sector - 2	Grant for Deemed Universities	579,694,230
Sector - 3	Grant for UGC Scheme	47,393,064,924
Sector - 4	Specific Fund Released by MHRD	11,429,404
<b>A</b>	<b>Total of HRD(1, 2, 3, 4)</b>	<b>114,070,201,723</b>
Sector - 5	Rajiv Gandhi National Fellowship for SC	2,548,393,360
Sector - 6	Rajiv Gandhi National Fellowship for ST	18,295,480
Sector - 7	Maulana Azad National Fellowship	911,346,103
Sector - 9	National Fellowship for OBC	224,372,641
<b>B</b>	<b>Total (5, 6, 7, 9)</b>	<b>3,702,407,584</b>
<b>(A+B)</b>	<b>Grand Total</b>	<b>117,772,609,307</b>

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### REVENUE CAPITAL HEAD (SECTOR 1 to 9)

(Amount in Rs.)

Sector	Particular	Head-31	Head-35	Head-36	Total
Sector - 1	Grant for Central Universities	18,992,265,661	5,606,490,504	41,487,257,000	66,086,013,165
Sector - 2	Grant for Deemed Universities	238,461,230	291,233,000	50,000,000	579,694,230
Sector - 3	Grant for UGC Scheme	20,648,834,832	3,619,812,749	23,124,417,343	47,393,064,924
Sector - 4	Specific Fund Released by MHRD	11,429,404	-	-	11,429,404
Sector - 5	Rajiv Gandhi National Fellowship for SC	2,548,393,360	-	-	2,548,393,360
Sector - 6	Rajiv Gandhi National Fellowship for ST	18,295,480	-	-	18,295,480
Sector - 7	Maulana Azad National Fellowship	911,346,103	-	-	911,346,103
Sector - 9	National Fellowship for OBC	224,372,641	-	-	224,372,641
	<b>Total</b>	<b>43,593,398,711</b>	<b>9,517,536,253</b>	<b>64,661,674,343</b>	<b>117,772,609,307</b>

Place :

Date :



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# UNIVERSITY GRANTS COMMISSION

## REVENUE CAPITAL HEAD WISE DETAILS

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
<b>Sector-1</b>	<b>Grant for Central Universities</b>				
1(A)	Central Universities	14,461,999,661	3,797,999,504	32,758,500,000	51,018,499,165
1(B)	Central Universities-SC	1,452,000,000	199,000,000	1,511,000,000	3,162,000,000
1(C)	Cental Universities-ST	611,466,000	98,500,000	780,500,000	1,490,466,000
1(D)	Cental Universities-NER	1,850,000,000	669,869,000	5,514,057,000	8,033,926,000
1(E)	Cental Universities-NER-SC	100,000,000	27,122,000	300,000,000	427,122,000
1(F)	Cental Universities-NER-ST	50,000,000	14,000,000	140,000,000	204,000,000
1(G)(I)	IMS (BHU) CU-Gen	436,800,000	598,000,000	435,850,000	1,470,650,000
1(G)(II)	IMS (BHU) CU-SC	20,000,000	134,700,000	32,925,000	187,625,000
1(G)(III)	IMS (BHU) CU-ST	10,000,000	67,300,000	14,425,000	91,725,000
	<b>Total (A)</b>	<b>18,992,265,661</b>	<b>5,606,490,504</b>	<b>41,487,257,000</b>	<b>66,086,013,165</b>
<b>Sector-2</b>	<b>Grant for Deemed University</b>				
2(A)	Deemed Universities	156,479,159	226,233,000	40,000,000	422,712,159
2(B)	Deemed Universities-SC	55,456,684	42,000,000	8,000,000	105,456,684
2(C)	Deemed Universities-ST	26,525,387	23,000,000	2,000,000	51,525,387
	<b>Total (B)</b>	<b>238,461,230</b>	<b>291,233,000</b>	<b>50,000,000</b>	<b>579,694,230</b>
<b>Sector-3</b>	<b>Grant for UGC Scheme</b>				
3(A)		31(A)	31(B)		
3(A) 1	Admn. UGC	-	-	-	-
3(A)( 2)	Regional Offices	-	-	-	-
3(A) 3(I)	IUC/MC	665,620,000	1,050,508,593	631,749,762	2,347,878,355
3(A) 3(II)	EMMRCs & CEC	64,800,000	-	302,039,672	366,839,672
3(A) 3(IV)	National Facilities Centres	5,707,000	16,200,000	31,800,000	53,707,000
3(A) 3(V)	Sub. Of Elect. Thesis (Shodhganga)	-	15,000,000	-	15,000,000
3(A)( 4)	Maint. Grants to Deemed Universities	833,081,000	-	2,914,695,000	3,747,776,000
3(A) 5(I)	Maint. Grants to Delhi Colleges	2,812,594,000	-	14,219,677,909	17,032,271,909

Place :

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(PROF. RAJNISH JAIN)  
SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 5(II)	Maint. Grants to BHU Colleges	54,631,000	-	469,672,000	524,303,000
3(A) 5(III)	Other Than Maintenance Grants to Delhi/BHU Colleges	3,994,711	-	-	3,994,711
3(A)( 6)	Maintenance to Punjab University	-	-	1,938,700,000	1,938,700,000
3(A) 7(I)	Block Grant to State Universities	34,555,162	188,101,580	-	222,656,742
3(A) 7(II)	Special Heritage Status to Universities	-	-	-	-
3(A) 7(III)	Block Grant to Colleges	1,091,146	24,982,087	-	26,073,233
	RO	9,872,975	82,723,228	-	92,596,203
3(A) 7(IV)	Special Heritage Status to Colleges (RO)	-	-	-	-
	RO	-	2,576,871	-	2,576,871
3(A)(8)(I)	Remedial Coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students	-	-	-	-
3(A)(8)(III)	Coaching Classes for Entry into Services for SC/ST/OBC (Non-creamy layer) and Minority Community Students	-	-	-	-
3(A)(8)(VI)	Special Studies on Epoch Making Social Thinkers	21,540,046	1,150,115	-	22,690,161
3(A)(8)(VII)	Centre for Study of Social Exclusion and Inclusive Policy	55,746,269	-	-	55,746,269
3(A)(8)(VIII)	Schemes for Persons with Disabilities	399,251	-	-	399,251
	RO	180,000	-	-	180,000
3(A)(8)(IX)	Women Hostels for Colleges	-	4,437,363	-	4,437,363
	RO	-	92,331,963	-	92,331,963

Place :

Date :


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(PROF. RAJNISH JAIN)  
SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 9	Women Study Centres/ Women Studies	48,259,390	-	-	48,259,390
3(A) 10	Sports Infrastructure Dev. And Equipment to Univs./ Colleges	-	52,301,174	-	52,301,174
	RO	-	172,548,527	-	172,548,527
3(A) 11(I)	Universities with Potential for Excellence	532,000	6,840,000	-	7,372,000
3(A) 11(II)	Colleges with Potential for Excellence	45,364,076	30,520,363	-	75,884,439
3(A) 11(III)	Centres with Potential for Excellence in Particular Area	5,738,000	7,600,000	-	13,338,000
3(A) 12(I)	Cultural Exchange Programme	162,838,678	-	-	162,838,678
3(A) 12(II)	Raman Post Doctoral Fellowship	5,455,069	-	-	5,455,069
3(A) 13	Academic Staff College/ HRDC/HRVE	278,300,234	-	-	278,300,234
3(A) 14(I)	Special Assistance Programme (SAP) Science	149,340,221	298,858,737	-	448,198,958
3(A) 14(II)	Special Assistance Programme (SAP) Humanities and Social Science	74,445,825	23,045,756	-	97,491,581
3(A) 16(I)	PG Scholarship for Rank Holders (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	44,978,829	-	-	44,978,829
3(A) 16(II)	Indira Gandhi PG Scholarship for Single Girl Child (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	99,121,842	-	-	99,121,842
3(A) 16(III)	Emeritus Fellowship (Online Scheme)	50,000	-	-	50,000
	Online Transfer (Gen.)	38,334,625	-	-	38,334,625
3(A) 16(IV)	Post Doctoral Fellowship for Women (Online Scheme)	10,592,644	-	-	10,592,644

Place :

Date :


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(PROF. RAJNISH JAIN)  
SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
	Online Transfer (Gen.)	314,506,583	-	-	314,506,583
3(A) 16(V)	Jr. Research Fellowship for NET Qualified Candidates (Online Scheme)	131,554,710	-	-	131,554,710
	Online Transfer (Gen.)	6,131,819,935	-	-	6,131,819,935
3(A) 16(VI)	Dr. S. Radhakrishnan PDF (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	186,337,969	-	-	186,337,969
3(A) 16(VII)	Swami Vivekananda Single Girl Child Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	47,446,087	-	-	47,446,087
3(A) 16(VIII)	Dr. D.S. Kothari PDF (Online Scheme)	4,536,719	-	-	4,536,719
	Online Transfer (Gen.)	228,176,547	-	-	228,176,547
3(A) 16(IX)	Post Doctoral Fellowship for SC/ST Candidates	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(A) 16(X)	Grants for Basic Scientific Research (BSR) (Online Scheme)	281,483,355	36,148,726	-	317,632,081
	Online Transfer (Gen.)	667,402,658	-	-	667,402,658
3(A) 16(XI)	PG Scholarship for Professional Courses for SC/ST Candidates (Online Scheme)	-	-	-	-
	Online Transfer (SC)	-	-	-	-
3(A) 16(XII)	PG Scholarship for M.E./M. Tech. to GATE Qualified Students	39,009,549	-	-	39,009,549
	Online Transfer (Gen.)	167,379,486	-	-	167,379,486
3(A) 16(XIII)	Jr. Research Fellowship and RA to Foreign Nationals	4,404,687	-	-	4,404,687
3(A) 16(XIV)	Research Fellowship in Humanities and Social Sc. for Meritorious Students	-	-	-	-

Place :

Date :


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SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 16(XV)	Free Education for Sports Medal Winners/ Participants of National/International Events.	6,777,521	-	-	6,777,521
3(A) 17(I)	Research Awards to Teachers	41,324,547	-	-	41,324,547
3(A) 17(II)	Research Scientists	18,904,638	-	-	18,904,638
3(A) 17(III)	Major Research Projects	-	-	-	-
	(a) Science	77,177,898	-	-	77,177,898
	(b) Humanities and Social Science	19,898,734	-	-	19,898,734
3(A) 17(IV)	Minor Research Projects (Colleges)	227,858	-	-	227,858
	RO	30,763,461	596,572	-	31,360,033
3(A) 18	Introduction of Vocational Education in Higher Education & Community Colleges (NSQF)	986,746,154	292,136,401	-	1,278,882,555
3(A) 19(I)	Special Honorarium to the Fellow of at Least Two of the Academies Identified by UGC	1,654,355	-	-	1,654,355
3(A) 19(II)	Grants for Specific Purpose	-	-	-	-
3(A) 19(III)	Autonomous Colleges	-	-	-	-
	RO	227,582,425	29,500,215	-	257,082,640
3(A) 19(IV)	Raj Bhasha	-	-	-	-
3(A) 19(V)	Travel Grant	39,427,659	-	-	39,427,659
3(A) 19(VI)	Promotion of IPR Awareness & Facilitation for Patents	-	-	-	-
3(A) 19(VII)	PIHEAD	-	-	-	-
3(A) 19(VIII)	Faculty Development Programme in Colleges	7,313,777	-	-	7,313,777
	RO	415,228,852	-	-	415,228,852
3(A) 19(IX)	Internal Quality Assurance Cell	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 19(X)	Reimbursement of Exp Incurred by Non-University Institutions	-	-	-	-
3(A) 19(XI)	Workshops/Seminars/Conferences (Colleges)	1,381,975	-	-	1,381,975
	RO	5,224,121	-	-	5,224,121
3(A) 19(XII)	Area Studies	621,467	3,946,564	-	4,568,031
3(A) 19(XIII)	Career Orientation to Education including Career Counseling Cells	-	-	-	-
3(A) 19(XIV)	e-content Development	-	-	-	-
3(A) 19(XV)	e-governance of Higher Education and UGC office	-	-	-	-
3(A) 19(XVI)	Training for Academic Administrators of Universities , Colleges, UGC Officers	-	-	-	-
3(A) 19(XVII)	UGC Campus	-	-	-	-
3(A) 19(XVIII)	Establishment of Centers for Endangered Languages in Central Universities	5,980,012	1,163,000	-	7,143,012
3(A) 19(XIX)	Establishment of Chairs in Central Universities	9,861,863	-	-	9,861,863
3(A) 19(XX)	Construction of Women's Hostels in Central Universities	-	-	-	-
3(A) 19(XXI)	OBC Grant to Deemed Universities	17,506,000	101,650,000	-	119,156,000
3(A) 19(XXII)	Financial Assistance for BRPG	-	-	-	-
3(A) 19(XXIII)	Grant to State Universities for Providing Wi-Fi Connectivity	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 19(XXIV)	Construction of Seven Girls Hostels in Jammu and Kashmir-PMs Development package-2015	-	100,700,000	-	100,700,000
3(A) 19(XXV)	Committed Liabilities (Old UGC Schemes)	139,019,317	279,473,562	-	418,492,879
	RO	378,000	53,384,937	-	53,762,937
	<b>Total</b>	<b>15,784,222,912</b>	<b>2,968,426,334</b>	<b>20,508,334,343</b>	<b>39,260,983,589</b>
<b>3(A)-Online Schemes</b>		7,925,504,561	-	-	7,925,504,561
<b>3(A)-RO</b>		689,229,834	433,662,313	-	1,122,892,147
	<b>Sub Total</b>	<b>15,784,222,912</b>	<b>2,968,426,334</b>	<b>20,508,334,343</b>	<b>39,260,983,589</b>
3(B)					
3(B) 1	Admn. UGC	-	-	-	-
3(B)( 2)	Regional Offices	-	-	-	-
3(B) 3(I)	IUC/MC	16,260,000	19,983,002	99,700,000	135,943,002
3(B) 3(II)	EMMRCs & CEC	12,500,000	-	24,000,000	36,500,000
3(B) 3(IV)	National Facilities Centres	217,000	1,080,000	375,000	1,672,000
3(B) 3(V)	Sub. Of Elect. Thesis (Shodhganga)	-	-	-	-
3(B)( 4)	Maint. Grants to Deemed Universities	98,879,000	-	165,447,000	264,326,000
3(B) 5(I)	Maint. Grants to Delhi Colleges	220,702,000	-	1,252,107,000	1,472,809,000
3(B) 5(II)	Maint. Grants to BHU Colleges	4,739,000	-	36,398,000	41,137,000
3(B) 5(III)	Other Than Maintenance Grants to Delhi/BHU Colleges	840,992	-	-	840,992
3(B)( 6)	Maintenance to Punjab University	-	-	176,000,000	176,000,000

Place :

Date :


(ARUN KUMAR SINHA)  
UNDER SECRETARY

(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY

(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR

(PROF. RAJNISH JAIN)  
SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(B) 7(I)	Block Grant to State Universities	7,529,465	8,435,811	-	15,965,276
3(B) 7(II)	Special Heritage Status to Universities	-	-	-	-
3(B) 7(III)	Block Grant to Colleges	198,757	2,639,770	-	2,838,527
	RO	1,809,235	9,988,761	-	11,797,996
3(B) 7(IV)	Special Heritage Status to Colleges (RO)	-	-	-	-
	RO	-	542,499	-	542,499
3(B)(8)(I)	Remedial Coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students	89,300	-	-	89,300
3(B)(8)(III)	Coaching Classes for Entry into Services for SC/ST/OBC (Non-creamy layer) and Minority Community Students	67,093	-	-	67,093
3(B)(8)(VI)	Special Studies on Epoch Making Social Thinkers	4,554,016	146,129	-	4,700,145
3(B)(8)(VII)	Centre for Study of Social Exclusion and Inclusive Policy	11,171,913	-	-	11,171,913
3(B)(8)(VIII)	Schemes for Persons with Disabilities	11,407	-	-	11,407
3(B)(8)(IX)	Women Hostels for Colleges	-	1,004,855	-	1,004,855
	RO	-	11,954,606	-	11,954,606
3(B) 9	Women Study Centres/ Women Studies	11,749,888	-	-	11,749,888
3(B) 10	Sports Infrastructure Dev. And Equipment to Univs./ Colleges	-	15,219,034	-	15,219,034
	RO	-	22,728,853	-	22,728,853
3(B) 11(I)	Universities with Potential for Excellence	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(B) 11(II)	Colleges with Potential for Excellence	15,469,874	27,569,340	-	43,039,214
3(B) 11(III)	Centres with Potential for Excellence in Particular Area	3,557,395	1,600,000	-	5,157,395
3(B) 12(I)	Cultural Exchange Programme	-	-	-	-
3(B) 12(II)	Raman Post Doctoral Fellowship	1,499,983	-	-	1,499,983
3(B) 13	Academic Staff College/ HRDC/HRVE	80,992,025	-	-	80,992,025
3(B) 14(I)	Special Assistance Programme (SAP) Science	30,415,840	55,328,091	-	85,743,931
3(B) 14(II)	Special Assistance Programme (SAP) Humanities and Social Science	16,164,373	5,753,670	-	21,918,043
3(B) 16(I)	PG Scholarship for Rank Holders (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(II)	Indira Gandhi PG Scholarship for Single Girl Child (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(III)	Emeritus Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(IV)	Post Doctoral Fellowship for Women (Online Scheme)	1,900,712	-	-	1,900,712
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(V)	Jr. Research Fellowship for NET Qualified Candidates (Online Scheme)	25,192,455	-	-	25,192,455
	Online Transfer (Gen.)	797,332,211	-	-	797,332,211
3(B) 16(VI)	Dr. S. Radhakrishnan PDF (Online Scheme)	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(VII)	Swami Vivekananda Single Girl Child Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(VIII)	Dr. D.S. Kothari PDF (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(IX)	Post Doctoral Fellowship for SC/ST Candidates	1,068,883	-	-	1,068,883
	Online Transfer (Gen.)	187,727,542	-	-	187,727,542
3(B) 16(X)	Grants for Basic Scientific Research (BSR) (Online Scheme)	14,568,894	4,000,000	-	18,568,894
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(XI)	PG Scholarship for Professional Courses for SC/ST Candidates (Online Scheme)	450,000	-	-	450,000
	Online Transfer (SC)	12,034,505	-	-	12,034,505
3(B) 16(XII)	PG Scholarship for M.E./M. Tech. to GATE Qualified Students	3,574,935	-	-	3,574,935
	Online Transfer (Gen.)	-	-	-	-
3(B) 16(XIII)	Jr. Research Fellowship and RA to Foreign Nationals	-	-	-	-
3(B) 16(XIV)	Research Fellowship in Humanities and Social Sc. for Meritorious Students	-	-	-	-
3(B) 16(XV)	Free Education for Sports Medal Winners/ Participants of National/International Events.	-	-	-	-
3(B) 17(I)	Research Awards to Teachers	14,556,844	-	-	14,556,844

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(B) 17(II)	Research Scientists	-	-	-	-
3(B) 17(III)	Major Research Projects	-	-	-	-
	(a) Science	1,823,011	-	-	1,823,011
	(b) Humanities and Social Science	861,234	-	-	861,234
3(B) 17(IV)	Minor Research Projects (Colleges)	-	-	-	-
	RO	1,144,339	85,000	-	1,229,339
3(B) 18	Introduction of Vocational Education in Higher Education & Community Colleges (NSQF)	192,873,293	30,891,326	-	223,764,619
3(B) 19(I)	Special Honorarium to the Fellow of at Least Two of the Academies Identified by UGC	-	-	-	-
3(B) 19(II)	Grants for Specific Purpose	-	-	-	-
3(B) 19(III)	Autonomous Colleges	-	118,284	-	118,284
	RO	41,947,609	-	-	41,947,609
3(B) 19(IV)	Raj Bhasha	-	-	-	-
3(B) 19(V)	Travel Grant	-	-	-	-
3(B) 19(VI)	Promotion of IPR Awareness & Facilitation for Patents	-	-	-	-
3(B) 19(VII)	PIHEAD	-	-	-	-
3(B) 19(VIII)	Faculty Development Programme in Colleges	-	-	-	-
	RO	13,453,057	-	-	13,453,057
3(B) 19(IX)	Internal Quality Assurance Cell	-	-	-	-
3(B) 19(X)	Reimbursement of Exp Incurred by Non-University Institutions	-	-	-	-
3(B) 19(XI)	Workshops/Seminars/Conferences (Colleges)	-	-	-	-
	RO	849,693	-	-	849,693

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(B) 19(XII)	Area Studies	-	822,400	-	822,400
3(B) 19(XIII)	Career Orientation to Education including Career Counseling Cells	-	-	-	-
3(B) 19(XIV)	e-content Development	-	-	-	-
3(B) 19(XV)	e-governance of Higher Education and UGC office	-	-	-	-
3(B) 19(XVI)	Training for Academic Administrators of Universities , Colleges, UGC Officers	-	-	-	-
3(B) 19(XVII)	UGC Campus	-	-	-	-
3(B) 19(XVIII)	Establishment of Centers for Endangered Languages in Central Universities	2,513,000	1,537,000	-	4,050,000
3(B) 19(XIX)	Establishment of Chairs in Central Universities	-	-	-	-
3(B) 19(XX)	Construction of Women's Hostels in Central Universities	-	-	-	-
3(B) 19(XXI)	OBC Grant to Deemed Universities	553,000	-	-	553,000
3(B) 19(XXII)	Financial Assistance for BRPG	-	-	-	-
3(B) 19(XXIII)	Grant to State Universities for Providing Wi-Fi Connectivity	-	-	-	-
3(B) 19(XXIV)	Construction of Seven Girls Hostels in Jammu and Kashmir-PMs Development package-2015	-	21,200,000	-	21,200,000
3(B) 19(XXV)	Committed Liabilities (Old UGC Schemes)	28,964,710	92,884,960	-	121,849,670
	RO	77,909,098	45,198,611	-	123,107,709

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
	<b>Total</b>	<b>1,960,717,581</b>	<b>380,712,002</b>	<b>1,754,027,000</b>	<b>4,095,456,583</b>
<b>3(B)-Online Schemes</b>		997,094,258	-	-	997,094,258
<b>3(B)-RO</b>		137,113,031	90,498,330	-	227,611,361
	<b>Sub Total</b>	<b>1,960,717,581</b>	<b>380,712,002</b>	<b>1,754,027,000</b>	<b>4,095,456,583</b>
3(C)					
3(C) 1	Admn. UGC	-	-	-	-
3(C)( 2)	Regional Offices	-	-	-	-
3(C) 3(I)	IUC/MC	5,671,000	8,212,500	82,300,000	96,183,500
3(C) 3(II)	EMMRCs & CEC	3,700,000	-	28,000,000	31,700,000
3(C) 3(IV)	National Facilities Centres	279,000	180,000	325,000	784,000
3(C) 3(V)	Sub. Of Elect. Thesis (Shodhganga)	-	-	-	-
3(C)( 4)	Maint. Grants to Deemed Universities	35,962,000	-	100,281,000	136,243,000
3(C) 5(I)	Maint. Grants to Delhi Colleges	214,760,729	-	543,902,000	758,662,729
3(C) 5(II)	Maint. Grants to BHU Colleges	2,770,000	-	19,248,000	22,018,000
3(C) 5(III)	Other Than Maintenance Grants to Delhi/BHU Colleges	420,496	-	-	420,496
3(C)( 6)	Maintenance to Punjab University	-	-	88,000,000	88,000,000
3(C) 7(I)	Block Grant to State Universities	2,804,734	1,566,788	-	4,371,522
3(C) 7(II)	Special Heritage Status to Universities	-	-	-	-
3(C) 7(III)	Block Grant to Colleges	77,415	242,396	-	319,811
	RO	742,617	4,937,585	-	5,680,202
3(C) 7(IV)	Special Heritage Status to Colleges (RO)	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
	RO	-	271,249	-	271,249
3(C)(8)(I)	Remedial Coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students	43,700	-	-	43,700
3(C)(8)(III)	Coaching Classes for Entry into Services for SC/ST/OBC (Non-creamy layer) and Minority Community Students	32,832	-	-	32,832
3(C)(8)(VI)	Special Studies on Epoch Making Social Thinkers	2,331,372	11,985	-	2,343,357
3(C)(8)(VII)	Centre for Study of Social Exclusion and Inclusive Policy	5,585,956	-	-	5,585,956
3(C)(8)(VIII)	Schemes for Persons with Disabilities	5,704	-	-	5,704
3(C)(8)(IX)	Women Hostels for Colleges	-	223,185	-	223,185
	RO	-	5,977,802	-	5,977,802
3(C) 9	Women Study Centres/ Women Studies	6,187,248	-	-	6,187,248
3(C) 10	Sports Infrastructure Dev. And Equipment to Univs./ Colleges	-	7,720,800	-	7,720,800
	RO	-	11,364,595	-	11,364,595
3(C) 11(I)	Universities with Potential for Excellence	-	-	-	-
3(C) 11(II)	Colleges with Potential for Excellence	7,857,337	9,496,670	-	17,354,007
3(C) 11(III)	Centres with Potential for Excellence in Particular Area	1,834,697	1,520,000	-	3,354,697
3(C) 12(I)	Cultural Exchange Programme	-	-	-	-

Place :

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SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(C) 12(II)	Raman Post Doctoral Fellowship	387,900	-	-	387,900
3(C) 13	Academic Staff College/HRDC/HRVE	44,472,713	-	-	44,472,713
3(C) 14(I)	Special Assistance Programme (SAP) Science	15,008,063	22,705,907	-	37,713,970
3(C) 14(II)	Special Assistance Programme (SAP) Humanities and Social Science	8,170,015	1,256,241	-	9,426,256
3(C) 16(I)	PG Scholarship for Rank Holders (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(II)	Indira Gandhi PG Scholarship for Single Girl Child (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(III)	Emeritus Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(IV)	Post Doctoral Fellowship for Women (Online Scheme)	213,897	-	-	213,897
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(V)	Jr. Research Fellowship for NET Qualified Candidates (Online Scheme)	9,323,069	-	-	9,323,069
	Online Transfer (Gen.)	304,823,769	-	-	304,823,769
3(C) 16(VI)	Dr. S. Radhakrishnan PDF (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(VII)	Swami Vivekananda Single Girl Child Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
3(C) 16(VIII)	Dr. D.S. Kothari PDF (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(IX)	Post Doctoral Fellowship for SC/ST Candidates	-	-	-	-
	Online Transfer (Gen.)	70,790,637	-	-	70,790,637
3(C) 16(X)	Grants for Basic Scientific Research (BSR) (Online Scheme)	3,335,284	2,000,000	-	5,335,284
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(XI)	PG Scholarship for Professional Courses for SC/ST Candidates (Online Scheme)	-	-	-	-
	Online Transfer (SC)	9,375,289	-	-	9,375,289
3(C) 16(XII)	PG Scholarship for M.E./M. Tech. to GATE Qualified Students	151,229	-	-	151,229
	Online Transfer (Gen.)	-	-	-	-
3(C) 16(XIII)	Jr. Research Fellowship and RA to Foreign Nationals	-	-	-	-
3(C) 16(XIV)	Research Fellowship in Humanities and Social Sc. for Meritorious Students	-	-	-	-
3(C) 16(XV)	Free Education for Sports Medal Winners/ Participants of National/International Events.	-	-	-	-
3(C) 17(I)	Research Awards to Teachers	2,123,180	-	-	2,123,180
3(C) 17(II)	Research Scientists	-	-	-	-
3(C) 17(III)	Major Research Projects	-	-	-	-
	(a) Science	-	-	-	-

Place :

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
	(b) Humanities and Social Science	-	-	-	-
3(C) 17(IV)	Minor Research Projects (Colleges)	-	-	-	-
	RO	77,260	-	-	77,260
3(C) 18	Introduction of Vocational Education in Higher Education & Community Colleges (NSQF)	59,056,205	1,524,267	-	60,580,472
3(C) 19(I)	Special Honorarium to the Fellow of at Least Two of the Academies Identified by UGC	-	-	-	-
3(C) 19(II)	Grants for Specific Purpose	-	-	-	-
3(C) 19(III)	Autonomous Colleges	-	-	-	-
	RO	20,718,302	-	-	20,718,302
3(C) 19(IV)	Raj Bhasha	-	-	-	-
3(C) 19(V)	Travel Grant	123,152	-	-	123,152
3(C) 19(VI)	Promotion of IPR Awareness & Facilitation for Patents	-	-	-	-
3(C) 19(VII)	PIHEAD	-	-	-	-
3(C) 19(VIII)	Faculty Development Programme in Colleges	-	-	-	-
	RO	55,119	-	-	55,119
3(C) 19(IX)	Internal Quality Assurance Cell	-	-	-	-
3(C) 19(X)	Reimbursement of Exp Incurred by Non-University Institutions	-	-	-	-
3(C) 19(XI)	Workshops/Seminars/Conferences (Colleges)	-	-	-	-
	RO	424,349	-	-	424,349
3(C) 19(XII)	Area Studies	-	281,280	-	281,280
3(C) 19(XIII)	Career Orientation to Education including Career Counseling Cells	-	-	-	-

Place :

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Head	Particular	Head-31	Head-35	Head-36	Total
3(C) 19(XIV)	e-content Development	-	-	-	-
3(C) 19(XV)	e-governance of Higher Education and UGC office	-	-	-	-
3(C) 19(XVI)	Training for Academic Administrators of Universities , Colleges, UGC Officers	-	-	-	-
3(C) 19(XVII)	UGC Campus	-	-	-	-
3(C) 19(XVIII)	Establishment of Centers for Endangered Languages in Central Universities	2,277,000	1,099,000	-	3,376,000
3(C) 19(XIX)	Establishment of Chairs in Central Universities	-	-	-	-
3(C) 19(XX)	Construction of Women's Hostels in Central Universities	-	-	-	-
3(C) 19(XXI)	OBC Grant to Deemed Universities	368,000	-	-	368,000
3(C) 19(XXII)	Financial Assistance for BRPG	-	-	-	-
3(C) 19(XXIII)	Grant to State Universities for Providing Wi-Fi Connectivity	-	-	-	-
3(C) 19(XXIV)	Construction of Seven Girls Hostels in Jammu and Kashmir-PMs Development package-2015	-	10,600,000	-	10,600,000
3(C) 19(XXV)	Committed Liabilities (Old UGC Schemes)	15,933,553	51,283,239	-	67,216,792
	RO	38,954,549	22,666,520	-	61,621,069
	<b>Total</b>	<b>897,229,371</b>	<b>165,142,009</b>	<b>862,056,000</b>	<b>1,924,427,380</b>
<b>3(C)-Online Schemes</b>		384,989,695	-	-	384,989,695
<b>3(C)-RO</b>		60,972,196	45,217,751	-	106,189,947

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(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
	<b>Sub Total</b>	<b>897,229,371</b>	<b>165,142,009</b>	<b>862,056,000</b>	<b>1,924,427,380</b>
3(D)	<b>Special Component to NER</b>				-
3(D)(I)	UGC (NER) Head Office	226,977,126	56,267,327	-	283,244,453
	NERO	22,524,565	29,689,442	-	52,214,007
	Online	1,554,697,241	-	-	1,554,697,241
	<b>Sub Total</b>	<b>1,804,198,932</b>	<b>85,956,769</b>	<b>-</b>	<b>1,890,155,701</b>
3(E)	<b>Special Component to NER-SC</b>				
3(E)(I)	UGC (NER) SC Head Office	30,656,032	4,842,595	-	35,498,627
	NERO	3,471,292	6,250,413	-	9,721,705
	Online	102,503,562	-	-	102,503,562
	<b>Sub Total</b>	<b>136,630,886</b>	<b>11,093,008</b>	<b>-</b>	<b>147,723,894</b>
3(F)	<b>Special Component to NER-ST</b>				
3(F)(I)	UGC (NER) ST Head Office	20,072,551	4,157,418	-	24,229,969
	NERO	8,229,781	4,325,209	-	12,554,990
	Online	37,532,818	-	-	37,532,818
	<b>Sub Total</b>	<b>65,835,150</b>	<b>8,482,627</b>	<b>-</b>	<b>74,317,777</b>
	<b>Grand Total (C)</b>	<b>20,648,834,832</b>	<b>3,619,812,749</b>	<b>23,124,417,343</b>	<b>47,393,064,924</b>
<b>Sector-4</b>	<b>Specific Fund Released by MHRD</b>				
4(I)	Social Infrastructure Development Fund	-	-	-	-
4(II)	National Mission on Education through Information and Communication Technology	-	-	-	-
4(III)	Specific funds Release by the M/HRD Indo-US 21st Century Knowledge Initiative	11,429,404	-	-	11,429,404
4(IV)	Distance Education Bureau	-	-	-	-

Place :

Date :


(ARUN KUMAR SINHA)  
UNDER SECRETARY

(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY

(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR

(PROF. RAJNISH JAIN)  
SECRETARY

(Amount in Rs.)

Head	Particular	Head-31	Head-35	Head-36	Total
4(V)A	National Academic Depository(Gen)	-	-	-	-
4(V)B	National Academic Depository(SC)	-	-	-	-
4(V)C	National Academic Depository(ST)	-	-	-	-
	<b>Total (D)</b>	<b>11,429,404</b>	<b>-</b>	<b>-</b>	<b>11,429,404</b>
	<b>Sub Total (A, B, C, D)</b>	<b>39,890,991,127</b>	<b>9,517,536,253</b>	<b>64,661,674,343</b>	<b>114,070,201,723</b>
<b>Sector-5</b>	<b>Rajiv Gandhi National Fellowship for SC</b>	2,548,393,360	-	-	2,548,393,360
<b>Sector-6</b>	<b>Rajiv Gandhi National Fellowship for ST</b>	18,295,480	-	-	18,295,480
<b>Sector-7</b>	<b>Maulana Azad National Fellowship for Minorities</b>	911,346,103	-	-	911,346,103
<b>Sector-9</b>	<b>National Fellowship for OBC</b>	224,372,641	-	-	224,372,641
	<b>Total (E)</b>	<b>3,702,407,584</b>	<b>-</b>	<b>-</b>	<b>3,702,407,584</b>
	<b>GRAND TOTAL (A-E)</b>	<b>43,593,398,711</b>	<b>9,517,536,253</b>	<b>64,661,674,343</b>	<b>117,772,609,307</b>

Place :

Date :


(ARUN KUMAR SINHA)  
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JOINT SECRETARY

(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR

(PROF. RAJNISH JAIN)  
SECRETARY

# UNIVERSITY GRANTS COMMISSION

## GENERAL PROVIDENT FUND ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2019

(Amount in Rs.)

Receipts	2018-19	2017-18	Payments	2018-19	2017-18
<b>Opening Balance</b>			GPF Adv./Withdrawal	103,763,991	81,244,000
Bank	31,841,475	25,400,306	CPF Adv./Withdrawal(Schedule 1)		
Deposits A/C FDR	300,000,000	254,750,000	Transfer to Estt. A/c		3,530,658
Govt securities	230,340,000	230,340,000	Transfer to Aicte for Income		
			Bank Charges		
GPF Subscription	113,310,375	93,375,567			
CPF Subscription			<b>Closing Balance:-</b>		
CPF Government Contribution			Bank	9,946,334	31,841,475
Accrued Interest			Investment in Govt. Securities (Schedule 2)	230,340,000	230,340,000
<b>Interest Received</b>			Deposits A/C FDR	377,500,000	300,000,000
Interest on Saving Bank	737,470	885,937			
Interest on FDRs	26,507,112	23,390,430			
Interest on Govt. securities	18,813,893	18,813,893			
<b>TOTAL</b>	<b>721,550,325</b>	<b>646,956,133</b>	<b>TOTAL</b>	<b>721,550,325</b>	<b>646,956,133</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY



# UNIVERSITY GRANTS COMMISSION

## GENERAL PROVIDENT FUND ACCOUNT

### BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2019

(Amount in Rs.)

Liabilities	2018-19	2017-18	Assets	2018-19	2017-18
-			<b>Investment</b>		
Opening Balance	562,181,475	510,490,306	In Term Deposits	377,500,000	300,000,000
Less: Adjustment in Withdrawal	-	-	In Govt Securities	230,340,000	230,340,000
Add: Subscriptions in the year	113,310,375	93,375,567			
Add: Interest Credited	44,367,107	39,559,602			
Less: Advance/withdrawal	103,763,991	81,244,000			
			<b>Cash Balance</b>		
Closing Balance	<b>616,094,966</b>	<b>562,181,475</b>	Bank Balance	9,946,334	31,841,475
-					
Opening Balance	-	-		-	-
Add: Excess of Income over Expenditure	1,691,368			-	-
Closing Balance	-	-		-	-
<b>CURRENT LIABILITY</b>					
<b>TOTAL</b>	<b>617,786,334</b>	<b>562,181,475</b>	<b>TOTAL</b>	<b>617,786,334</b>	<b>562,181,475</b>

Place :

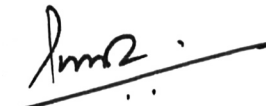
Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



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SECRETARY

# UNIVERSITY GRANTS COMMISSION

## GENERAL PROVIDENT FUND ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

(Amount in Rs.)

Expenditure	2018-19	2017-18	Income	2018-19	2017-18
Interest Credited to:			Interest earned on Investment	26,507,112	23,390,430
			Interest on Govt Securities	18,813,893	18,813,893
GPF Account	44,367,107	39,559,602	Add: Interest accrued on 03/19	-	-
CPF Account	-	-	Refund to be obtained	-	-
University Contribution (CPF)	-	-	Less Interest accrued for March 18	-	-
NPS Tier-11 Account	-	-	Interest on Saving Bank Account	737,470	885,937
Excess of Income over Expenditure	1,691,368	3,530,658	Excess of Expenditure over Income	-	-
<b>TOTAL</b>	<b>46,058,475</b>	<b>43,090,260</b>	<b>TOTAL</b>	<b>46,058,475</b>	<b>43,090,260</b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
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(PROF. RAJNISH JAIN)  
SECRETARY

**UNIVERSITY GRANTS COMMISSION, BSZ MARG, NEW DELHI**

**CPF ANNUAL ACCOUNT FOR THE YEAR 2018-19 PART-I (PARTICULARS OF RECEIPTS  
& PAYMENTS)**

RECEIPTS				PAYMENTS			
S. No.		SUB-TOTAL	योग	S. No.		SUB-TOTAL	TOTAL
1.	Opening Balance as per cash Book as on 01.04.2018	—	20,85,324.00	1.	Final Payment made to Mrs. Sushma Rathore, Ex-US (CPF A/C No. 611)	—	23,77,923.00
2.	<b>SUBSCRIPTION &amp; Adv.</b>						
	a) CPF Subscription recovered through pay bills	—	1,50,000.00	2.	Less Paid at the time of final Payment to (a) Sushma Rathore, Ex-US	—	30,000.00
3.	<b><u>INTEREST EARNED IN CPF S.B. A/c</u></b>						
	Being the amount of C.C. excess paid to Prof. Ved Prakash, Ex CM in the year 2017-18 Could not transferred in 2017-18 now transferred in 2018-19	---	10,038.00				
		<b>TOTAL C/O</b>	22,45,362.00			<b>TOTAL C/O</b>	24,07,923.00

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

		<b>TOTAL B/F</b>	<b>22,45,362.00</b>		<b>TOTAL B/F</b>	<b>24,07,923.00</b>	
4.	<b><u>ANNUAL INTEREST &amp; CONTRIBUTION</u></b>	—		4.	Closing Balance as per CPF Cash Book as on 31.03.2019	—	20,605.00
(a)	On account of intt. On subscription, Commission Contribution and intt. on Commission Contribution to credited in CPF Personal A/C No.611 of Mrs. Sushma Rathore, Ex US	<b>95,928.00</b>					
(b)	Fund transfer from to A/c no. 348 to 442	<b>30,000.00</b>	<u>1,25,928.00</u>				
5.	QUATERLY INT. EARNED IN CPF S/B A/C NO. 442	17,223.00 19,410.00 <b>20,196.00</b> <u>409.00</u>	<u>57,238.00</u>				
		<b>TOTAL</b>	<b>24,28,528.00</b>			<b>TOTAL C/O</b>	<b>24,28,528.00</b>

Place :


Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

**PART-II PARTICULARS OF CPF ADVANCES & RECOVERIES MADE DURING THE YEAR 2018-2019**

<u>क्र० सं०</u>	<u>विवरण</u>	<u>राशि (रु०)</u>
1.	Advances Outstanding as on 01.04.2018	---
2.	Plus Advances paid during the year 2018-2019	---
3.	Less: Advances recovered through Pay Bills during the year 2018-19	---
4.	Less: Advances refunded through Cheque ,D.D./ Cash during 2018-19	---
5.	Less Amount of CPF outstanding loans converted in to PFW during the 2018-19	---
6.	Less Amount of CPF Outstanding Loans adjusted against Final Payments made during the previous year (as books adjustments)	---
7.	Amount of CPF Advances Outstanding as at the close of 31.03.2019	NIL

Place :

Date :


(ARUN KUMAR SINHA)  
UNDER SECRETARY

(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY

(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR

(PROF. RAJNISH JAIN)  
SECRETARY

UNIVERSITY GRANTS COMMISSION  
BAHADUR SHAH ZAFAR MARG, NEW DELHI

PART-III DETAILS OF TOTAL CPF INVESTMENTS MADE AS AT THE CLOSE OF 31.03.2019

**NIL**

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

**UNIVERSITY GRANTS COMMISSION**

**BAHADUR SHAH ZAFAR MARG, NEW DELHI**

**PART-IV** **PARTICULARS OF CPF CLOSING BALANCE AS ON 31.03.2019 (YEAR 2018-2019)**

<b><u>S.NO.</u></b>	<b><u>विवरण</u></b>	<b><u>उप-योग</u></b>	<b><u>योग</u></b>
1.	Closing Balance as per Cash Book as on 31.03.2019 in CPF S.B A/c No.442 with Canara Bank		20,605.00
2.	Plus total Investment made		---
3.	Closing Balance as per CPF Broadsheet as on 31.03.2019		<b><u>NIL</u></b>

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY

**UNIVERSITY GRANTS COMMISSION**

**BAHADUR SHAH ZAFAR MARG, NEW DELHI**

**PART (V) BALANCE SHEET AS AT CLOSE OF 31.03.2019 YEAR 2018-2019**

<b><u>Liabilities</u></b>		<b><u>Assets</u></b>	
1. Closing Balance as per bank statement on 31.03.2019	20,605.00	1. Closing Balance as per Cash Book as on 31.03.2019 in CP Fund Saving A/c No.442 with Canara Bank	20,605.00
<b>Grand Total :</b>	20,605.00	<b>Grand Total :</b>	20,605.00

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY



# UNIVERSITY GRANTS COMMISSION

## SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019

### SCHEDULE: 23

#### PRINCIPLE ACCOUNTING POLICIES

##### 1. Accounts

- a) The Financial Statements are prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.
- b) All Receipts on account of refund of unspent grants are accounted on cash basis.

##### 2. Grants-in-Aid

Grants are recognized on receipt basis & taken to credit of Income & Expenditure account except to the extent of expenditure of capital nature incurred (which amount is credited directly to the capital fund). Any Non monetary grant received free of cost is reflected at nominal amount of Re.1/-.

##### 3. Fixed Assets and Depreciations

- a) Fixed Assets are stated at cost of acquisition less depreciation. Fixed assets received by the UGC without consideration has been capitalized in the financial statement at a nominal value i.e. Rs. one. Depreciation charged on fixed assets at Straight Line Method at the following rates:-

a. Furniture and Fixtures	7.5%
b. Electrical Appliances	7.5%
c. Computer/Peripherals	20%
d. Library books & Journals	10%
e. Motor Vehicle	10%
f. Office Equipment	7.5%
- b) In respect of additions to fixed assets during the year, depreciation is provided for full year and in respect of deductions from the fixed assets, no depreciation is charged.
- c) Depreciation has been charged as per rate prescribed in the format of accounts of MHRD.

##### 4. Interest on All Deposits/ Investments is accounted for on accrual basis.

##### 5. Employees Salaries/Benefits

- a. Central Government Employees service rules are by and large, made applicable to the employees of the UGC.
- b. Retirement benefits are accounted for on cash basis, as per system prevailing in case of Central Government Employees.

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



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SECRETARY

## **SCHEDULE: 24**

### **NOTES TO THE ACCOUNTS**

1. Grant received from Government, based on budget approved by the Parliament, constitute main source of receipts of UGC. Though the grants received (after the adjustment of expenditure of capital nature) are taken to income and expenditure account, the effective income of UGC is nil in the light of restrictions that without sanction of Government, the unspent balance of Grants is carried forward for next financial year. Thus this does not attract any Income tax liability.
2. The Building in which UGC is housed belongs to Land & development office, M/o Urban Development, New Delhi. UGC is the lessee of this property and it was allotted on 17-06-1960 with NIL Rent. UGC maintains this building and pays its property tax.
3. Surplus funds under Plan head are kept temporarily with Schedule Bank. No restrictions exist on utilization of amount at any point of time.
4. Total advance paid to CPWD is Rs.8,77,26,485/- which includes an amount of Rs.7,33,99,778/- as an advance during the year 2018-19 against which the expenditure statement and refund received from CPWD is Rs. 7,90,804/- and net outstanding balance as on 31/3/2019 is Rs. 8,69,35,681/-.
5. Advances made and shown as recoverable are adjusted to final head of account/recovered on receipt of final bill/ receipt from the concerned party/department.
6. **OTHER**
  - a) Corresponding figure for the previous year have been re-grouped/ re-arranged wherever necessary in the financial statements of the accounts and schedule including receipts and payments for the financial year 2018-19.
  - b) The figures of the financial statements have been rounded off to the nearest India Rupees.
  - c) The Balance Sheet, Income & Expenditure Accounts and Receipts & Payment Accounts in respect of GPF/CPF Accounts are maintained separately and attached with Annual Accounts.

Place :

Date :



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## UNIVERSITY GRANTS COMMISSION

### SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019

#### 1. CONTINGENT LIABILITIES

- a) Liabilities in respect of the court and other cases against University Grants Commission amounts are not ascertainable.

#### 2. CAPITAL COMMITMENTS

- a) The capital commitment of the organization- University Grants Commission has been shown in capital corpus funds as per schedule of Balance Sheet as at 31<sup>st</sup> March 2019.

#### 3. CURRENT ASSETS AND ADVANCES

- a) The current assets, loans and advances have a value on realization in ordinary course of the activities, equal at least to the aggregate amounts shown in the financial statements.

Place :

Date :



(ARUN KUMAR SINHA)  
UNDER SECRETARY



(DR. AJAY KUMAR KHANDURI)  
JOINT SECRETARY



(PRAKASH KUMAR THAKUR)  
FINANCIAL ADVISOR



(PROF. RAJNISH JAIN)  
SECRETARY



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)  
Office of the Director General of Audit (Central Expenditure)  
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002  
Indraprastha Estate, New Delhi-110002

ए.एम.जी-IV/एस.ए.आर./यू.जी.सी./8-20/2019-20/

दिनांक: 25.11.19

सेवा में,

सचिव, भारत सरकार,  
उच्च शिक्षा विभाग,  
मानव संसाधन विकास मंत्रालय,  
शास्त्री भवन, नई दिल्ली-110001

**विषय : वर्ष 2018-19 के लिए विश्वविधालय अनुदान आयोग, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन**

महोदया/महोदय,

मैं विश्वविधालय अनुदान आयोग, नई दिल्ली के वर्ष 2018-19 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें 2018-19 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

भवदीय,

संलग्नक: यथोपरि

—इस्ता—

निदेशक (ए.एम.जी-IV)

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित सचिव, विश्वविधालय अनुदान आयोग, 9, बहादुर शाह ज़फर मार्ग, नई दिल्ली- 110002 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की 1 प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

**संलग्नक:** यथोपरि

**निदेशक (ए.एम.जी-IV)**

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, केंद्रीय व्यय के अनुमोदन से जारी किया जा रहा है।

**संलग्नक:** यथोपरि

**निदेशक (ए.एम.जी-IV)**

## **Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of University Grants Commission for the year ended 31 March 2019**

We have audited the attached Balance Sheet of University Grants Commission (UGC) as at 31 March 2019, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 19 (3) of the University Grants Commission Act, 1956. These financial statements include the accounts of six Regional Offices of the UGC. Out of these, 2 ROs have been audited and comments considered for this report. These financial statements are the responsibility of the Commission'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 and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure 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.
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;
  - ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been broadly drawn up in the format prescribed by the Government of India , Ministry of Human Resource Development.
  - iii In our opinion, proper books of accounts have been maintained by the UGC in so far as it appears from our examination of such books.
  - iv We further report that :

### **A. Balance Sheet**

#### **A.1 Assets**

##### **A.1.1 Current Assets (Schedule 7) - Rs.1061.66 crore**

##### **Bank Balances – Rs.1057.73 crore**

The above includes Grants amounting to Rs. 289.83 crore received in April 2019 from MHRD. This has resulted in overstatement of Current Assets - Bank Balances and understatement of Loans, Advances and Deposits by Rs. 289.83 crore.

#### **A.1.2 Loans Advances and Deposits (Schedule 8) - Rs.12.49 crore.**

The above does not include an advance of Rs.1.50 crore given by UGC to the Kirori Mal College for NET (Exam). This has resulted in understatement of Current Asset as well as Capital Fund by Rs.1.50 crore. This is being pointed out since 2015-16 but remedial action has not been taken.

#### **B. Income and Expenditure Account**

##### **B.1 Expenditure**

##### **B.1.1 Depreciation (Schedule 4)- Rs. 1.10 crore**

The above includes depreciation amounting to Rs. 40.14 lakh on Electrical appliances calculated @7.5% against the prescribed rate of 5%.This has resulted in overstatement of Depreciation and understatement of Capital Fund by Rs. 13.38 lakh.

##### **B.1.2 Interest paid to GPF subscriber (NET) (Schedule 11) - Rs. 64.03 lakh**

The above represents shortfall of interest earned on investment of GPF whereas as per the records there is no such shortfall. This has resulted in overstatement of Expenditure and deficit by Rs. 64.03 lakh.

#### **C. Balance Sheet (General Provident Fund Account )**

##### **C.1 Assets**

The above does not include accrued interest of Rs. 1.69 crore on FDRs whereas in the Balance Sheet of main account of UGC interest accrued on GPF FDRs of Rs. 1.69 crore has been shown.This has resulted in understatement of Assets and Interest Reserve by Rs. 1.69 crore.

##### **C.2 Liabilities**

The GPF Accounts have been prepared in the prescribed format for the first time. Amount of Rs. 16.91 lakh shown as Excess of income over expenditure (GPF A/c) pertains to the current year only. The balances of previous years are not included in the same.

#### **D. Significant Accounting Policies**

**D.1** As per the Significant Accounting Policy No.5(b) retirement benefits are accounted for on cash basis as per the system prevailing in the case of central government employees. This accounting policy is in contravention of Accounting Standard 15 and MHRD Format of Accounts which stipulates that provision for retirement benefits should be made in the accounts on the basis of actuarial valuation .The issue is being pointed out since 2014-15 but remedial action has not been taken.

**D.2** During the year UGC has changed its method of providing depreciation on assets from WDV method to Straight Line method. However, no disclosure in accounts and the impact of such change has not been disclosed in the notes to the Accounts.

#### **E. General**

**E.1** UGC is broadly preparing accounts as per MHRD format of accounts. However some deviations from the format has been noticed as mentioned below:



- (a) The Assets & Liabilities of GPF and CPF have been included in the main accounts which is in contravention of the format of Accounts prescribed by MHRD. The issue has been pointed out in last year report but remedial action has not been taken.
  - (b) UGC is not maintaining separate NPS Accounts as specified in MHRD format of accounts.
  - (c) Schedule 2A pertaining to Endowment funds as specified in MHRD format of accounts was not prepared by UGC.
  - (d) Schedule 4 pertaining to Fixed Assets was not prepared as specified in MHRD format of accounts by UGC. The assets in the schedule were not bifurcated as tangibles asset and intangibles asset and work in progress.
- E.2** The accounts of Regional Offices of UGC are not being prepared in the format prescribed by MHRD as only Receipts & Payments Accounts have been prepared by them.
- E.3** Physical verification of Fixed Assets of UGC (Hqrs) has not been conducted since December 2008.

**F. Grants-in-Aid**

University Grants Commission is mainly financed by the Ministry of Human Resource Development, Department of Secondary and Higher Education. As per accounts during the year 2018-19, UGC received grants-in-aid of Rs. 11368.20 crore (Rs. 859.93 crore received in the month of March 2019), had an unspent balance of Rs.663.50 crore, refunds from grantee institutions of Rs. 182.05 crore and income of Rs. 71.74 crore. Out of the total fund of Rs. 12285.49 crore, it utilized Rs. 11516.79 crore leaving an unspent balance of Rs.768.70 crore.

During 2018-19, it also received grants-in-aid from following Ministries:

- (i) Grants-in-aid of Rs. 240.00 crore (Rs. Nil received in the month of March 2019) from Ministry of Social Justice & Empowerment for Rajiv Gandhi National fellowship for SC and was having an opening balance of Rs. 13.15 crore. It also received Rs. 2.01 crore as bank interest and refund. Out of total available funds of Rs. 255.16 crore, it utilized Rs. 254.84 crore leaving an unspent balance of Rs. 0.32 crore as on 31.3.2019.
- (ii) Grants-in-aid of Rs. 30.00 crore from Ministry of Social Justice & Empowerment for National fellowship for OBC and was having an opening balance of Rs. 11.45 crore. It also received Rs 0.29 crore as bank interest and refund. Out of total available funds of Rs. 41.75 crore, it utilized Rs. 22.44 crore leaving an unspent balance of Rs. 19.31 crore as on 31.3.2019.
- (iii) Grants-in-aid of Rs.97.70 crore (Rs. 36.70 crore received in the month of March 2019) from Ministry of Minority Affairs for Maulana Azad National Fellowship for Minorities and was having an opening balance of Rs. 28.94 crore. It also received Rs. 1.30 crore as bank interest and refund. Out of total available funds of Rs.127.94 crore, it utilized Rs. 91.13 crore leaving an unspent balance of Rs.36.81 crore as on 31.3.2019.
- (iv) UGC received grants-in-aid of Rs. Nil from Ministry of Tribal Affairs and was having an opening balance of Rs. 2.40 crore. It also received Rs. 0.27 crore as bank interest and refund. Out of total available funds of Rs. 2.67 crore, it utilized Rs. 1.83 crore leaving an unspent balance of Rs.0.84 crore as on 31.3.2019.



## **Part–B**

### **Inter-University Centers**

The University Grants Commission had established seven Inter University Centers under Section 12(ccc) of the UGC Act viz Inter-University Accelerator Centre (IUAC) New Delhi , Consortium for Educational Communication (CEC) New Delhi, Inter University Centre for Astronomy and Astro-Physics (IUCAA) Pune, Information & Library Network Centre (INFLIBNET) Gandhinagar, National Assessment & Accreditation Council (NAAC) Bangalore, UGC-DAE Consortium for Scientific Research (CSR), Indore and Inter University Centre for Teacher Education (IUCTE) BHU, Varanasi. The certification audit of accounts of all these Inter-University Centres for the year 2018-19 were taken up under Section 19(2) of the C&AG (DPC) Act along with the certification audit of UGC for the year 2017-18. Comments on the accounts of these centers are given below:-

#### **1. Consortium for Educational Communication (CEC) New Delhi**

##### **A. Balance Sheet**

##### **A.1 Liabilities**

##### **A.1.1 Current Liabilities & Provisions (Schedule 3)-Rs. 34.14 crore**

The above includes unutilised grant-in-aid of Rs. 15.09 crore which has been worked out in Schedule of Grants/Subsidies (Schedule 10) by taking the opening balance of grant-in-aid of MOOC project as Rs. 1.17 crore whereas as per the information furnished to audit the opening balance is Rs. 10.04 crore. This has resulted in understatement of unutilized Grant-in-aid and overstatement of Capital Fund by Rs. 8.87 crore.

##### **A.2 Assets**

##### **A.2.1 Loans, Advances & Deposits (Schedule 8) - Rs. 47.23 crore**

The above includes advance of Rs. 2.36 crore to Educational Multimedia Research Centre, Jai Narayan Vyas University, Jodhpur out of which amount of Rs. 1.46 crore has been refunded by it in October 2018. The same has not been taken into accounts, thereby resulting in overstatement of Loans, Advances & Deposits and understatement of Current Assets-Bank Balances by Rs. 1.46 crore.

##### **B. Income and Expenditure Account**

##### **B.1 Income**

##### **B.1.1 Grants/Subsidies (Schedule 10) – Rs. 14.34 crore**

As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (exclusive of provision for retirement benefits and depreciation) should be shown as income in the above Schedule. However while working the grant utilized for revenue expenditure depreciation expenses of Rs. 99.74 lakh has been considered resulting in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions – unutilized grant-in-aid by Rs. 95 lakh.

## **C. General**

As per the format of accounts prescribed by MHRD depreciation on fixed assets is to be charged on straight line method at rates specified there in whereas CEC has charged depreciation on the written down values method at the rates prescribed in the Income tax Rules.

## **2. Inter-University Accelerator Centre (IUAC), New Delhi**

### **A. Balance Sheet**

#### **A.1 Assets**

##### **A.1.1 Fixed Assets (Schedule 3) -Rs. 172.64 crore**

The above includes an amount of Rs.74.11 crore under the head Building whereas as per record Land is not in the name of IUAC. The IUAC has an agreement with JNU for use of land for construction of building. This fact should be disclosed in Notes to Accounts. The issue has been pointed out since 2016-17 but remedial action has not been taken.

### **B. Income and Expenditure Account**

#### **B.1 Income**

##### **B.1.1 Income Grants/Subsidies (Schedule 6) – Rs. 54.15 crore**

As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (excluding of Provision for retirement benefits and depreciation) is Rs. 49.03 crore (Annexure II) instead of Rs. 54.15 crore as shown in the above schedule. This resulted in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions – unutilized grant-in-aid by Rs. 5.12 crore.

#### **B.2 Expenditure**

##### **B.2.1 Depreciation (Schedule 3) - Rs. 18.35 crore**

The above is overstated by Rs. 83.76 lakh due to incorrect calculation of depreciation on addition of Office Equipments, Computers & Peripherals and Library.

This has resulted in understatement of Capital Fund and Fixed Assets by Rs. 83.76 lakh.

## **3. Inter University Centre for Teacher Education (IUCTE), BHU, Varanasi**

### **A. General**

**A.1** The accounts have not been prepared in the format of accounts prescribed by MHRD as detailed below:-

- (i)** Schedule 10 pertaining to the grants/Subsidies have not been drawn due to which the unspent grant-in-aid has not been worked out. The entire revenue grant received during the year has been shown as Income in the Income & Expenditure Account.
- (ii)** The Centre received capital Grant-in-aid of Rs. 23.46 crore out of which capital expenditure of Rs. 19.50 crore (as per schedule of Fixed Assets) has been incurred

during the year. As per the MHRD format of accounts the grant utilized for capital expenditure is to be added to the capital Fund.

The unutilized capital grant-in-aid of Rs. 3.96 crore is required to be shown as liability in the accounts. The same has not been done.

- (iii) The Centre has not annexed its accounting policy and Notes to Accounts in its annual Accounts which is contravention of Format of Accounts prescribed by MHRD.

As per the format of accounts prescribed by MHRD depreciation on fixed assets is to be charged on straight line method at rates specified there in whereas IUCTE has charged depreciation on the written down value method.

- A.2** The Institute has given Rs.19.31 crore as advance to CPWD for construction works and shown the whole amount under the head 'Building under construction' (WIP) whereas as per 'Form CPWA-65' work of Rs. 33.25 lakh was completed. This resulted in understatement of Advances by Rs. 18.98 crore and overstatement of Fixed Assets-WIP by Rs. 19.31 crore.

#### **4. UGC-DAE Consortium for Scientific Research (CSR), Indore**

##### **A. Balance sheet**

##### **A.1 Application of Funds**

##### **A.1.1 Current Assets (Schedule 6)- Rs.34.97 crore**

This does not include bank balances of Sponsored Projects amounting to Rs.12.45 crore. The same has been shown under Loans, Advances and Deposits (Schedule 7). This resulted in understatement of Current Assets and overstatement of Loan, Advances & Deposits by Rs.12.45 crore.

#### **5. Information and Library Network Centre (INFLIBNET) Gandhinagar**

##### **A. Balance Sheet**

##### **A.1 Liabilities**

##### **A.1.1 Current Liabilities & Provisions (Schedule 3) - Rs. 8.38 crore**

The above does not include the provision for pension benefits as per the actuarial report amounting to Rs. 11.15 crore. This has resulted in understatement of Current Liabilities & Provisions and understatement of Deficit by Rs. 11.15 crore.

##### **B. General**

As per the format of accounts prescribed by MHRD depreciation on fixed assets is to be charged on straight line method at rates specified there in whereas INFLIBNET has charged depreciation on the written down value method.

- B.1** The INFLIBNET-Gandhinagar is preparing its accounts in two parts, one is main and the other is E-Content Accounts. The centre should prepare consolidated financial statements (Balance Sheet, R&P Account and I&E Accounts) showing the financial position of the entire INFLIBNET Gandhinagar as a whole.

## **6. Inter University Centre for Astronomy & Astrophysics (IUCAA), Pune**

### **A. Balance Sheet**

#### **A.1 Liabilities**

##### **A.1.1 Current Liabilities & Provisions (Schedule F) - Rs. 35.03 lakh**

- (i) The above does not include the unutilized grant-in-aid amounting to Rs. 4.73 crore (as per UC) resulting in understatement of Current Liabilities & Provisions and overstatement of General Fund by Rs. 4.73 crore.
- (ii) The above does not include the Provision for retirement benefits on the basis of actuarial valuation which is contravention of Accounting Standard 15 and the format of Accounts prescribed by MHRD.

### **B. General**

**B.1** The accounts have been prepared on the hybrid system of Accounting viz Cash accounting system for budget related expenditure and in cases of other projects accrual system of accounting is being followed. This is in contravention of MHRD format of accounts which states that accounts are to be prepared on accrual basis.

**B.2** The assets created out of the grant-in-aid has not been added to the Capital Fund which is contravention of the format of accounts prescribed by MHRD.

#### **B.3 Adjustments in Surplus not routed through Income & Expenditure Account**

On scrutiny of the records it was observed that adjustments as detailed below have been done to reduce the surplus from Rs. 5.15 crore to Rs. 3.81 crore:

Particulars of adjustments	Debit (Rs.)	Credit (Rs.)
Expenses charged to Benevolent Fund Account of Staff	110000	-
Comp. Hardware written off add back for depreciation		1471255
Leave encashment and Gratuity payable treating deferred income	14724824	
Interest transfer to Benovalent Fund Account of Staff	5074	
Total	14839898	1471255
Net debit	13368643	

Institute should have routed these adjustments through Income and expenditure in order to have transparency in accounts.

## **7. National Assessment and Accreditation Council (NAAC), Bengaluru**

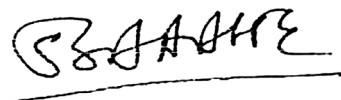
### **A. Significant Accounting Policies & Notes to Accounts**

As per the Notes to Accounts No. 7 leave encashment and gratuity to employees are accounted on cash basis in contravention to Format of Accounts prescribed by MHRD and Accounting Standard 15.

**Management letter:** Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, UGC 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 and Income and Expenditure Account and Receipts and 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 explanation 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 Grants Commission as at 31 March 2019; and
  - b. in so far as it relate to the Income and Expenditure Account of the deficit for the year ended on that date.

**For and on behalf of the C & AG of India**



**Director General of Audit  
Central Expenditure**

**Place: New Delhi  
Date: 25 Nov. 2019**

## **Annexure-I to Audit Report**

### **1. Adequacy of internal audit system**

- The internal audit of Regional Centres and Inter University Centres of UGC is conducted by Internal Audit Wing of the UGC.
- Out of 13 units ( 7 IUCs and 6 ROs ) only 4 units were planned during the year 2018-19 out of which 2 unit were audited during the year 2018-19.
- The internal audit of IUAC Delhi and CEC Delhi had not been done since 2017-18 and of UGC-DAE Consortium for Scientific Research, Indore has not been done for the year 2018-19. The position of the internal audit of the remaining IUCs was not furnished to audit.

### **2. Adequacy of internal control system**

#### **The internal control of UGC needs to be strengthened as:**

- Physical verification of Fixed Assets of UGC (Hqrs) has not been conducted since December 2008.
- UGC (Hqrs) library records (accession register) had 381 books without accession number.
- 87 audit paras in respect of UGC were outstanding upto audit done for the year 2014-16.
- The asset register of UGC (Hqrs) and RO Kolkata were not maintained in the prescribed format.
- The Register of Contracts was not maintained at UGC (Hqrs).
- As per the generally accepted accounting Principles the closing balance of cash book should not be in negative. However, the cash book balance of Canara Bank Account No. 9513 of Inter University Accelerator Centre as on 31.03.2019 is (-) Rs. 43.18 lakh.

### **3. System of physical verification of fixed assets**

- The physical verification of Furniture & Fixtures and computer and its accessories of UGC (HQ) has been conducted upto December 2008. The Physical verification of Books & Publication has been done upto October 2018.
- The physical verification of Fixed Assets of CEC Delhi & IUAC Delhi has been conducted up to the year 2018-19.
- The Physical verification of Fixed Assets of DAE-CSR, Indore and IUCTE Varanasi has not been conducted for the year 2018-19.
- The status of physical verification of Fixed Assets of the remaining IUCs viz NAAC Bengaluru, IUCCA Pune and INFLIBNET Pune was not shown to audit

### **4. System of physical verification of inventory**

- Physical verification of consumables and stationery of UGC (HQ) had been conducted upto 2017-18.
- The physical verification of inventories of CEC Delhi & IUAC Delhi has been conducted up to the year 2018-19.

- The Physical verification of inventories of DAE-CSR, Indore and IUCTE Varanasi has not been conducted for the year 2018-19.
- The status of physical verification of the inventories of remaining IUCs viz NAAC Bengaluru, IUCCA Pune and INFLIBNET Pune was not shown to audit.

**5. Regularity in payment of statutory dues**

- As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.3.2019.

**Annexure II**  
**Inter University Accelerator Centre**  
**Working of Revenue Expenditure as per MHRD format of Accounts**

Staff Payments & Establishment Expenses (Schedule 9)	41,69,58,517
Academic Expenses (Schedule 10)	1,67,09,117
Administrative & General Expenses (Schedule 11)	8,47,90,022
Transportation Expenses (Schedule 12)	10,78,274
Repairs & Maintenance (Schedule 13)	2,30,05,192
	54,25,41,122
Less Provisions for Retirement Benefits (Schedule 9A)	14,20,62,459
Add Actual Expenditure on Retirement Benefits ((Schedule 9A)	2,83,56,992
	42,88,35,655
Add capital grant –in-aid utilized for revenue expenditure	6,14,74,999
	49,03,10,654





विश्वविद्यालय अनुदान आयोग  
 University Grants Commission  
 मानव संसाधन विकास मंत्रालय, भारत सरकार  
 (Ministry of Human Resource Development, Govt. of India)  
 बहादुरशाह जफर मार्ग नई दिल्ली- 110 002  
 Bahadurshah Zafar Marg, New Delhi-110002  
 Phone : 011-23604313, 011-23604199



**Comments of UGC and IUCs on the Separate Audit Report (SAR) 2018-19**

Point No.	Audit Memo.	Reply/Comments
A.	<b>Balance Sheet</b>	Noted for compliance in the financial year 2019-20.
A.1	<b>Assets</b>	
A.1.1	<b>Current Assets (Schedule-7) Rs.1061.66 crore</b> <b>Bank Balances – Rs.1057.73 crore</b> The above includes Grants amounting to Rs.289.83 crore received in April 2019 from MHRD. This has resulted in overstatement of Current Assets – Bank Balances and understatement of Loans, Advances and Deposits by Rs.289.83 crore.	
A.1.2	<b>Loan Advances and Deposits (Schedule 8) – Rs.12.49 crore.</b> The above does not include an advance of Rs.1.50 crore given by UGC to the Kirori Mal College for NET (Exam). This has resulted in understatement of Current Asset as well as Capital Fund by Rs.1.50 crore. This is being pointed out since 2015-16 but remedial action has not been taken.	Noted for compliance in the financial year 2019-20.
B.	<b>Income &amp; Expenditure Account</b>	Noted for compliance in the financial year 2019-20.
B.1	<b>Expenditure</b>	
B.1.1	<b>Depreciation (Schedule-4) – Rs.1.10 Crore</b> The above includes depreciation amounting to Rs.40.14 lakh on Electrical appliances calculated @ 7.5% against the prescribed rate of 5%. This has resulted in overstatement of Depreciation and understatement of Capital Fund by Rs.13.38 lakh.	

B.1.2	<p><b>Interest paid to GPF subscriber (NET) (Schedule 11) – Rs.64.03 lakh</b></p> <p>The above represents shortfall of interest earned on investment of GPF whereas as per the records there is no such shortfall. This has resulted in overstatement of Expenditure and deficit by Rs.64.03 lakh.</p>	<p>During FY 2018-19, the Commission has made separate accounts for GPF/CPF. However GPF/CPF being a part of UGC, the Commission has also merged the same within its books. This is because GPF/CPF does not have any separate legal entity in the eyes of law. They are the part of UGC. Moreover in case of any deficit, the UGC has to borne that loss and has to pay the amount. So merging the same with the books of commission makes it more relevant. However if the audit committee is of the opinion that the same shall not be merged, the Commission will not merge GPF/CPF books in main accounts from next financial year.</p>
C.  C.1	<p><b>Balance Sheet (General Provident Fund Account)</b></p> <p><b>Assets</b></p> <p>The above does not include accrued interest of Rs.1.69 crore on FDRs whereas in the Balance Sheet of main account of UGC interest accrued on GPF FDRs of Rs.1.69 crore has been shown. This has resulted in understatement of Assets and Interest Reserve by Rs.1.69 crore.</p>	<p>Noted for compliance.</p>
C.2	<p><b>Liabilities</b></p> <p>The GPF Accounts have been prepared in the prescribed format for the first time. Amount of Rs.16.91 lakh shown as Excess of income over expenditure (GPF A/c) pertains to the current year only. The balances of previous years are not included in the same.</p>	<p>During FY 2018-19, the Commission has made separate accounts for GPF/CPF. However GPF/CPF being a part of UGC, the Commission has also merged the same within its books. This is because GPF/CPF does not have any separate legal entity in the eyes of law. They are the part of UGC. Moreover in case of any deficit, the UGC has to borne that loss and has to pay the amount. So merging the same with the books of commission makes it more relevant. However if the audit committee is of the opinion that the same shall not be merged, the Commission will not merge GPF/CPF books in main accounts from next financial year.</p>
D. D.1	<p><b>Significant Accounting Policies</b></p> <p>As per the Significant Accounting Policy No.5(b) retirement benefits are accounted for on cash basis as per the system prevailing in the case of central government employees. This accounting policy is in contravention of Accounting Standard 15 and MHRD format of accounts which stipulates that provision for retirement benefits should be made in the accounts on the basis of actuarial valuation. The issue is being pointed out since 2014-15 but remedial action has not been taken.</p>	<p>Noted for compliance</p>

D.2	During the year UGC has changed its method of providing depreciation on assets from WDV method to Straight Line method. However, no disclosure in accounts and the impact of such change has not been disclosed in the notes to the Accounts.	Noted for compliance
E.	<b>General</b>	
E.1	UGC is broadly preparing accounts as per MHRD format of accounts. However some deviations from the format has been noticed as mentioned below:	
(a)	The Assets & Liabilities of GPF and CPF have been included in the main accounts which is in contravention of the format of Accounts prescribed by MHRD. The issue has been pointed out in last year report but remedial action has not been taken.	During FY 2018-19, the Commission has made separate accounts for GPF/CPF. However GPF/CPF being a part of UGC, the Commission has also merged the same within its books. This is because GPF/CPF does not have any separate legal entity in the eyes of law. They are the part of UGC. Moreover in case of any deficit, the UGC has to borne that loss and has to pay the amount. So merging the same with the books of commission makes it more relevant. However if the audit committee is of the opinion that the same shall not be merged, the Commission will not merge GPF/CPF books in main accounts from next financial year.
(b)	UGC is not maintaining separate NPS Accounts as specified in MHRD format of accounts.	Noted for compliance.
(c)	Schedule 2A pertaining to Endowment funds as specified in MHRD format of accounts was not prepared by UGC.	Noted for compliance.
(d)	Schedule 4 pertaining to Fixed Assets was not prepared as specified in MHRD format of accounts by UGC. The assets in the schedule were not bifurcated as tangibles asset and intangibles asset and work in progress.	Noted for compliance.
E.2.	The accounts of Regional Offices of UGC are not being prepared in the format prescribed by MHRD as only Receipts & Payments Accounts have been prepared by them.	Noted for compliance
E.3	Physical verification of Fixed Assets of UGC (Hqrs) has not been conducted since December 2008.	Physical verification of Fixed Assets was done in December, 2008 and since then the matter is under consideration of the office for updating of the records till date.

<p>F.</p> <p>(i)</p> <p>(iii)</p> <p>(ii)</p>	<p><b>Grants-in-Aid</b></p> <p>University Grants Commission is mainly financed by the Ministry of Human Resource Development, Department of Secondary and Higher Education. As per accounts during the year 2018-19, UGC received grants-in-aid of Rs.11368.20 crore (Rs.859.93 crore received in the month of March 2019), had an unspent balance of Rs.663.50 crore, refunds from grantee institutions of Rs.182.05 crore and income of Rs.71.74 crore. Out of the total fund of Rs. 12285.49 crore, it utilized Rs. 11516.79 crore leaving an unspent balance of Rs.768.70 crore.</p> <p>During 2018-19 it also received grants-in-aid from following Ministries:</p> <p>Grants-in-aid of Rs.240.00 crore (Rs. Nil crore received in the month of March 2019) from Ministry of Social Justice &amp; Empowerment for National Fellowship for SC and was having an unspent balance of Rs.13.15 crore. It also received Rs.2.01 crore as bank interest and refund. Out of total available funds of Rs.255.16 crore, it utilized Rs.254.84 crore leaving an unspent balance of Rs.0.32 crore as on 31.3.2019.</p> <p>Grants-in-aid of Rs.30.00 crore from Ministry of Social Justice &amp; Empowerment for National Fellowship for OBC and was having an unspent balance of Rs.11.45 crore. It also received Rs.0.29 crore as bank interest and refund. Out of total available funds of Rs.41.75 crore, it utilized Rs.22.44 crore leaving an unspent balance of Rs.19.31 crore as on 31.3.2019.</p> <p>Grants-in-aid of Rs.97.70 crore (Rs.36.70 crore received in the month of March 2019) from Ministry of Minority Affairs for Maulana Azad National Fellowship for Minorities and was having an opening balance of Rs.28.94 crore. It also received Rs.1.30 crore as bank interest and refund. Out of total available funds of Rs.127.94 crore, it utilized Rs.91.13 crore leaving an unspent balance of Rs.36.81 crore as on 31.3.2019.</p>	<p>All figures are verified with the records maintained by UGC.</p>
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(iv)	Grants-in-aid of Rs.Nil from Ministry of Tribal Affairs and was having an opening balance of Rs.2.40 crore. It also received Rs.0.27 crore as bank interest and refund. Out of total available funds of Rs.2.67 crore, it utilized Rs.1.83 crore leaving an unspent balance of Rs.0.84 crore as on 31.3.2019.	
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## Part-B Inter-University Centers

### 1. Consortium for Educational Communication (CEC), New Delhi

<b>A.</b>	<b>Balance Sheet</b>	Notes for future compliance as advised by the CAG Auditors.
<b>A.1</b>	<b>Liabilities</b>	
<b>A.1.1</b>	<b>Current Liabilities &amp; Provisions (Schedule 3) – Rs.34.14 crore</b>  The above includes unutilized grant-in-aid of Rs.15.09 crore which has been worked out in Schedule of Grants/Subsidies (Schedule 10) by taking the opening balance of grant-in-aid of MOOC project as Rs.1.17 crore whereas as per the information furnished to audit the opening balance is Rs.10.04 crore. This has resulted in understatement of unutilized Grant-in-aid and overstatement of Capital Fund by Rs.8.87 crore.	
<b>A.2</b>	<b>Assets</b>	An amount of Rs.14631409/- has been credited to our CEC A/c 1484101035613 (NME ICT Phase 2 Project) on October 2018 without any information & UC. An advice related to advance already issued to the concerned department/media centre on 24.06.2019. The amount has been credited/taken into cash book on 28.05.2019 & already shown to Audit Team.
<b>A.2.1</b>	<b>Loan, Advances &amp; Deposits (Schedule 8) – Rs.47.23 crore</b>  The above includes advance of Rs.2.36 crore to Educational Multimedia Research Centre, Jai Narayan Vyas University, Jodhpur out of which amount of Rs.1.46 crore has been refunded by it in October 2018. The same has not been taken into accounts, thereby resulting in overstatement of Loans, Advances & Deposits and understatement of Current Assets-Bank Balance by Rs.1.46 crore	

B.	<b>Income and Expenditure Account</b>	Noted for future compliance as advised by the CAG Auditors.
B.1	<b>Income</b>	
B.1.1	<b>Grants/Subsidies (Schedule 10) – Rs.14.34 crore</b>  As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (exclusive of provision for retirement benefits and depreciation) should be shown as income in the above Schedule. However while working the grant utilized for revenue expenditure depreciation expenses of Rs.99.74 lakh has been considered resulting in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions – unutilized grant-in-aid by Rs.95 lakh	
C.	<b>General</b>  As per the format of accounts prescribed by MHRD depreciation on fixed assets is to be charged on straight line method at rates specified there in whereas CEC has charged depreciation on the written down values method at the rates prescribed in the Income tax Rules.	Noted for future compliance as advised by the CAG Auditors.

## 2. Inter-University Accelerator Centre (IUAC), New Delhi

A.	<b>Balance Sheet</b>	Noted for compliance and this point will be included in Notes to accounts from 2019-20.
	<b>Assets</b>	
A.1	<b>Fixed Assets (Schedule 3) – Rs.172.64 crore</b>	
A.1.1	The above includes an amount of Rs.74.11 crore under the head Building whereas as per record Land is not in the name of IUAC. The IUAC has an agreement with JNU for use of land for construction of building. This fact should be disclosed in Notes to Accounts. The issue has been pointed out since 2016-17 but remedial action has not been taken.	

<b>B.</b>	<b>Income and Expenditure Account</b>	This was being followed for last many years.
<b>B.1</b>	<b>Income</b>	
<b>B.1.1</b>	<b>Income Grants/Subsidies (Schedule 6)- Rs.54.15 crore</b> As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (excluding of Provision for retirement benefits and depreciation) is Rs.49.03 crore ( <b>Annexure II</b> ) instead of Rs.54.15 crore as shown in the above schedule. This resulted in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions – unutilized grant-in-aid by Rs.5.12 crore.	Procedure recommended by CAG audit team for working of Revenue expenditure as per MHRD format of Accounts will be adopted from this financial year.  Suggestion is noted for compliance in future.
<b>B.2</b>	<b>Expenditure</b>	
<b>B.2.1</b>	<b>Depreciation (Schedule 3) – Rs.18.35 crore</b> The above is overstated by Rs.83.76 lakh due to incorrect calculation of depreciation on addition of office Equipments, Computers & Peripherals and Library.  This has resulted in understatement of Capital Fund and Fixed Assets by Rs.83.76 lakh.	Rate of Depreciation has been applied as per IUAC policy. Expertise will be obtained from UGC (IA) for follow-up in future.

### 3. Inter University Centre for Teacher Education (IUCTE), BHU, Varanasi

<b>A.</b>	<b>General</b>	
<b>A.1</b>	The accounts have not been prepared in the format of accounts prescribed by MHRD as detailed below:	
<b>(i)</b>	Schedule 10 pertaining to the grants/Subsidies have not been drawn due to which the unspent grant-in-aid has not been worked out. The entire revenue grant received during the year has been shown as Income in the Income & Expenditure Account.	As per the advice of authorized CA the IUCTE has prepared account of income and expenditure on format as applicable to establishments registered under society. The same was presented during 3 <sup>rd</sup> Finance Committee held on 24 <sup>th</sup> July, 2019 which was approved. During the audit, the account approved by Finance Committee was submitted. As per the observation received on 17 <sup>th</sup> Oct., 2019, the account as per schedule 10 has been prepared and enclosed herewith for your kind perusal.



(ii)	<p>The Centre received capital Grant-in-aid of Rs.23.46 crore out of which capital expenditure of Rs.19.50 crore (as per schedule of Fixed Assets) has been incurred during the year. As per the MHRD format of accounts the grant utilized for capital expenditure is to be added to the capital Fund.</p> <p>The unutilized capital grant-in-aid of Rs.3.96 crore is required to be shown as liability in the accounts. The same has not been done.</p>	The account prepared as per schedule 10 clearly spells out the statement of capital grant received, expenditure during the year and unutilized capital grant.
(iii)	The Centre has not annexed its accounting policy and Notes to Accounts in its annual Accounts which is contravention of Format of Accounts prescribed by MHRD.	IUCTE, BHU, Varanasi is newly established institution and has started functioning w.e.f. Jan 2017. We are currently following Accounting Policy on the guidelines provided in the MoA of IUCTE, framing of Bye-Laws of accounting policy in light of MoA is in process.
(iv)	As per the format of accounts prescribed by MHRD depreciation on fixed assets is to be charged on straight line method at rates specified there in whereas IUCTE has charged depreciation on the written down values method.	The depreciation rate for the F.Y. 2018-19 has been taken as per IT rules, now the depreciation rate as MHRD is being prepared and verified by the CA, the receipt and payment account in MHRD Performa and taking consideration of the above will be submitted shortly.
A.2.	The Institute has given Rs.19.31 crore as advance to CPWD for construction works and shown the whole amount under the head 'Building under construction' (WIP) whereas as per 'form CPWA-65' work of Rs.33.25 lakh was completed. This resulted in understatement of advances by Rs.18.98 crore and overstatement of Fixed Assets-WIP by Rs.19.31 crore.	The IUCTE, BHU, Varanasi has given advance to CPWD against estimate cost of building construction on permanent site. The work is in progress and advance is shown under the head expenditure on "Building under Construction" under capital grant.

#### 4. UGC-DAE Consortium for Scientific Research (CSR), Indore.

A.	<b>Balance Sheet</b>	Bank balances available under sponsored projects has Debit balance and hence shown as Debit Balances in Sponsored Projects in Loans, Advance and Deposits (Schedule-7).
A.1	<b>Application of Funds</b>	
A.1.1	<p><b>Current Assets (Schedule-6)- Rs.34.97 crore</b></p> <p>This does not include bank balances of Sponsored Projects amounting to Rs.12.45 crore. The same has been shown under Loans, Advances and Deposits (Schedule-7). This resulted in understatement of Current Assets and overstatement of Loan, Advances &amp; Deposits by Rs.12.45 crore.</p>	<p>However, auditor's observation has been noted and same will be complied in this financial year i.e. 2019-20.</p>



## 5. Information and Library Network Centre (INFLIBNET), Gandhinagar

<b>A.</b>	<b>Balance Sheet</b>	The Centre in compliance of the CAG audit report for the year 2017-18 got prepared the actuarial report for the employees of the Centre. The provision for liability under pension requirements that will arise in future is not made in the accounts for the year since the necessary funds for pension are released by UGC based on the budget submitted by the Centre on year to year basis. Further, it may kindly be noted that this Centre was established by UGC under section 12CCC of the UGC Act 1956. The Centre is maintained and fully funded by the UGC, accordingly, the funds are provided from the UGC. In view of the same provision of the liability for pension is not made.
<b>A.1</b>	<b>Liabilities</b>	
<b>A.1.1</b>	<b>Current Liabilities &amp; Provisions (Schedule 3) - Rs. 8.38 crore</b>	
	The above does not include the provision for pension benefits as per the actuarial report amounting to Rs. 11.15 crore. This has resulted in understatement of Current Liabilities & Provisions and understatement of Deficit by Rs. 11.15 crore.	
<b>B.</b>	<b>General</b>	The INFLIBNET Centre is charging depreciation as per the approved rates and method of depreciation that were approved in 20 <sup>th</sup> Meeting of the Finance Committee held on 7 <sup>th</sup> January, 2014. The depreciation method and rates adopted by the Centre are in line with the generally accepted accounting principles. Hence it is in order.
<b>B.1</b>	As per the format of accounts prescribed by MHRD depreciation on fixed assets is to be charged on straight line method at rates specified there in whereas INFLIBNET has charged depreciation on the written down values method.	
<b>B.2</b>	The INFLIBNET-Gandhinagar is preparing its accounts in two parts, one is main and the other is E-Content Accounts. The centre should prepare consolidated financial statements(Balance Sheet, R&P Account and I&E Accounts) showing the financial position of the entire INFLIBNET Gandhinagar as a whole.	The E-content is a separate project and Centre required to maintain separate accounting for the same. However, the observation made by the Audit to prepare consolidated financial statement in regard of financial statement of the Centre and E-content project has been noted and the same will be implemented in consultation with the statutory auditors of the Centre.

## 6. Inter University Centre for Astronomy & Astrophysics (IUCAA), Pune

<b>A.</b>	<b>Balance Sheet</b>	This is noted.
<b>A.1</b>	<b>Liabilities</b>	
<b>A.1.1</b>	<b>Current Liabilities &amp; Provisions (Schedule F) – Rs.35.03 lakh</b>	The necessary accounting will be done for unspent capital grant/revenue grant as the case may be. Hence, para may be dropped.
<b>(i)</b>	The above does not include the unutilized grant-in-aid amounting to Rs.4.73 crore (as per UC) resulting in understatement of Current Liabilities & Provisions and overstatement of General Fund by Rs.4.73 crore.	

(ii)	<p>The above does not include the Provision for retirement benefits on the basis of actuarial valuation which is contravention of Accounting Standard 15 and the format of Accounts prescribed by the MHRD.</p>	<p>We have provided the liability as per Govt. of India rules. The retirement benefits are to be provided on actuarial certification basis. This is in line with AS-15.</p> <p>However, IUCAA is registered as a Trust under the Bombay Public Trust Act. AS -15 is not applicable to a Trust, which is fully funded by the Government of India. Hence para may be dropped.</p>																					
<p><b>B.</b></p> <p><b>B.1</b></p>	<p><b>General</b></p> <p>The accounts have been prepared on the hybrid system of Accounting viz Cash accounting system for budget related expenditure and in cases of other projects accrual system of accounting is being followed. This is in contravention of MHRD format of accounts which states that accounts are to be prepared on accrual basis.</p>	<p>This is noted. However, since we have to follow the accrual system, then the necessary accounting method will be followed to take care of the AS-1. Hence, para may be dropped.</p>																					
<b>B.2</b>	<p>The assets created out of the grant-in-aid has not been added to the Capital Fund which is contravention of the format of accounts prescribed by MHRD.</p>	<p>This is noted. The accounting will be done in line with the requirement of MHRD's Guidelines related to Presentation of IUCAA Fixed Assets Hence, Para may be dropped.</p>																					
<b>B.3</b>	<p><b>Adjustments in Surplus not routed through Income &amp; Expenditure Account</b></p> <p>On scrutiny of the records, it was observed that adjustments as detailed below have been done to reduce the surplus from Rs.5.15 crore to Rs.3.81 crore:</p> <table border="1" data-bbox="242 1218 772 1792"> <thead> <tr> <th>Particular of adjustments</th><th>Debit (Rs.)</th><th>Credit (Rs.)</th></tr> </thead> <tbody> <tr> <td>Expenses charged to Benevolent Fund Account of Staff</td><td>110000</td><td></td></tr> <tr> <td>Comp. Hardware written off add back for depreciation</td><td></td><td>1471255</td></tr> <tr> <td>Leave encashment and Gratuity payable treating deferred income</td><td>14724824</td><td></td></tr> <tr> <td>Interest transfer to Benevolent Fund Account of Staff</td><td>5074</td><td></td></tr> <tr> <td>Total</td><td>14839898</td><td>1471255</td></tr> <tr> <td>Net debit</td><td>13368643</td><td></td></tr> </tbody> </table> <p>Institute should have routed these adjustments through Income and expenditure in order to have transparency in accounts.</p>	Particular of adjustments	Debit (Rs.)	Credit (Rs.)	Expenses charged to Benevolent Fund Account of Staff	110000		Comp. Hardware written off add back for depreciation		1471255	Leave encashment and Gratuity payable treating deferred income	14724824		Interest transfer to Benevolent Fund Account of Staff	5074		Total	14839898	1471255	Net debit	13368643		<p>The necessary action will be taken while presenting the final accounts F.Y. 2019-20 for adjustments related Income &amp; Expenditure. Hence Para may be dropped.</p>
Particular of adjustments	Debit (Rs.)	Credit (Rs.)																					
Expenses charged to Benevolent Fund Account of Staff	110000																						
Comp. Hardware written off add back for depreciation		1471255																					
Leave encashment and Gratuity payable treating deferred income	14724824																						
Interest transfer to Benevolent Fund Account of Staff	5074																						
Total	14839898	1471255																					
Net debit	13368643																						

## 7. National Assessment and Accreditation Council (NAAC), Bangaluru

A.	<b>Significant Accounting Policies &amp; Notes to Accounts</b>  As per the Notes to Accounts No.7 leave encashment and gratuity to employees are accounted on cash basis in contravention to Format of Accounts prescribed by MHRD and Accounting Standard 15.	Liability towards pension, gratuity and leave encashment payable to employees has not been made in the accounts as directions of UGC. As per the instructions of the UGC every year the amount required towards pensionary benefits of the employees retiring in that year will be shown in the concerned budget and sent to UGC. The UGC will allocate the required amount.
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### Annexure-1 to Audit Report

1.	<b>Adequacy of internal audit System</b>  The internal audit of Regional Centers and Inter University Centers of UGC is conducted by Internal Audit Wing of the UGC.	Yes
	Out of 13 units (7 IUCs and 6 ROs) only 4 units were planned during the year 2018-19 out of which 2 unit were audited during the year 2018-19	Out of 13 units (7 IUCs and 6 ROs) Internal Audit for the year up to 2018-19 in respect of all the 6 RO's and 3 IUAC's have been planned during the year 2019-20 and Internal Audit all the planned 9 units have already been conducted during the current year 2019-20 itself.
	The internal audit of IUAC Delhi and CEC Delhi had not been done since 2017-18 and of UGC-DAE Consortium for Scientific Research, Indore has not been done for the year 2018-19. The position of the internal audit of the remaining IUCs was not furnished to audit.	The internal audit of IUAC Delhi and CEC Delhi had not been done since 2017-18 and proposed to be undertaken during the current financial year.  The internal audit of UGC-DAE Consortium for Scientific Research, Indore has been completed upto Financial year 2018-19
2.	<b>Adequacy of internal control system</b>	
(a)	<b>The internal control of UGC needs to be strengthened as:</b>	
➤	Physical verification of Fixed Assets of UGC (Hqrs) has not been conducted since December 2008.	Physical verification of Fixed Assets was done in December, 2008 and since then the matter is under consideration of the office for updating of the records till date.
➤	UGC (Hqrs) library records (accession register) had 381 books without accession number.	Efforts are being made to short out the issue.
➤	87 audit paras in respect of UGC were outstanding upto audit done for the year 2014-16.	Noted for compliance

➤	The asset register of UGC (Hqrs) and RO Kolkata are not maintained in the prescribed format.	Noted for compliance
➤	The Register of Contracts was not maintained at UGC (Hqrs).	Noted for compliance.
➤	As per the generally accepted accounting Principles the closing balance of cash book should not be in negative. However, the cash book balance of Canara Bank Account No.9513 of Inter University Accelerator Centre as on 31.03.2019 is (-) Rs.43.18 lakh	Noted for compliance
3.	<b>System of physical verification of fixed assets.</b>	
➤	The physical verification of Furniture & Fixtures and computer and its accessories of UGC (HQ) has been conducted upto December 2008. The Physical verification of Books & Publication has been done upto October 2018.	Physical verification of Fixed Assets was done in Dec., 2008 and since then the matter is under consideration of the office for updating of the records till date.  The Publication Bureau will shortly make the physical verification of UGC Office at 35 Ferozeshah Road, New Delhi
➤	The physical verification of Fixed Assets of CEC Delhi & IUAC Delhi has been conducted up to the year 2018-19.	Noted
➤	The Physical verification of Fixed Assets of DAE-CSR, Indore and IUCTE Varanasi has not been conducted for the year 2018-19.	Noted for compliance.
➤	The status of physical verification of Fixed Assets of the remaining IUCs viz NAAC Bengaluru, IUCCA Pune and INFLIBNET Ahmedabad was not shown to audit.	Noted for compliance.
4.	<b>System of physical verification of inventory</b>	
➤	Physical verification of consumables and stationery of UGC (HQ) had been conducted upto 2017-18.	The records of UGC (HQ) regarding physical verification of consumables and stationery items were shown to the Audit Party for the year 2017-18.
➤	The physical verification of inventories of CEC Delhi & IUAC Delhi has been conducted up to the year 2018-19.	Noted
➤	The Physical verification of inventories of DAE-CSR, Indore and IUCTE Varanasi has not been conducted for the year 2018-19.	Noted

➤	The status of physical verification of the inventories of remaining IUCs viz NAAC Bengaluru, IUCCA Pune and INFLIBNET Ahemedabad was not shown to audit.	Noted for compliance.
5.	<b>Regularity in payment of statutory dues</b>	
➤	As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.3.2019.	Noted

Thanking you,

Yours faithfully,



(Arun Kumar Sinha)  
Under Secretary

Encl. as above.

**Annexure II**  
**Inter University Accelerator Centre**  
**Working of Revenue Expenditure as per MHRD format of Accounts**

Staff Payments & Establishment Expenses (Schedule 9)	41,69,58,517
Academic Expenses (Schedule 10)	1,67,09,117
Administrative & General Expenses (Schedule 11)	8,47,90,022
Transportation Expenses (Schedule 12)	10,78,274
Repairs & Maintenance (Schedule 13)	2,30,05,192
	54,25,41,122
Less Provisions for Retirement Benefits (Schedule 9A)	14,20,62,459
Add Actual Expenditure on Retirement Benefits ((Schedule 9A)	2,83,56,992
	42,88,35,655
Add capital grant –in-aid utilized for revenue expenditure	6,14,74,999
	49,03,10,654



