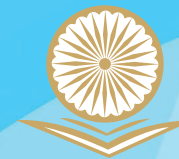


ANNUAL ACCOUNTS

2024-2025



ज्ञान-विज्ञान विमुक्तये

UNIVERSITY GRANTS COMMISSION

Bahadur Shah Zafar Marg

New Delhi - 110002

www.ugc.gov.in

ANNUAL ACCOUNTS

2024-2025



ज्ञान-विज्ञान विमुक्तये

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Ph. : +91 9312550335, 7042732332
E-mail : infodma07@gmail.com



UNIVERSITY GRANTS COMMISSION

FINANCIAL STATEMENTS 2024-2025

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UNIVERSITY GRANTS COMMISSION

BALANCE SHEET AS AT 31st MARCH 2025

(Amount in ₹)

SOURCES OF FUNDS	Schedule	2024-2025	2023-2024
CORPUS/CAPITAL FUND	1	(4,830,210,394)	(4,583,683,446)
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	11,012,766	15,025,997
CURRENT LIABILITIES & PROVISIONS	3	13,284,274,632	11,077,867,155
TOTAL		8,465,077,004	6,509,209,706
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		89,611,245	83,185,970
Intangible Assets		4,946,212	5,138,339
Capital Works-In-Progress		3,645,512	656,507
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS			
Long Term	5		522,848
Short Term			
INVESTMENT OTHER	6	778,156,423	696,098,807
CURRENT ASSETS	7	7,408,172,965	5,520,646,958
LOANS, ADVANCES & DEPOSITS	8	180,544,647	202,960,276
TOTAL		8,465,077,004	6,509,209,706
PRINCIPLE ACCOUNTING POLICIES	23		
NOTES TO ACCOUNTS	24		


(MADHU SUDAN JOSHI)
UNDER SECRETARY


(JITENDRA)
DEPUTY SECRETARY


(SUDEEP SINGH JAIN)
FINANCIAL ADVISOR


(PROF. MANISH R. JOSHI)
SECRETARY




UNIVERSITY GRANTS COMMISSION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in ₹)

Particulars	Schedule	2024-2025	2023-2024
INCOME			
Academic Receipts	9	-	-
Grants / Subsidies	10	206,959,245,013	201,010,183,637
Income from Investments	11	-	-
Interest earned	12	506,922,575	228,505,036
Other Income	13	311,957,978	30,991,506
Prior Period Income	14	213,307,998	
TOTAL (A)		207,991,433,564	201,269,680,179
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	1,329,705,660	527,007,779
Expenditure on Grants, Subsidies etc	10	206,666,729,388	200,042,112,024
Academic Expenses	16	68,615	
Administrative and General Expenses	17	194,750,854	907,700,593
Transportation Expenses	18	3,462,109	4,095,868
Repairs & Maintenance	19	23,399,439	16,876,389
Finance Costs (Bank Charges)	20	19,115	-
Other Expense	21	-	7,500,000
Prior Period Expenses	22	11,938,178	5,035,078
Depreciation	4	28,258,507	22,363,340
TOTAL (B)		208,258,331,865	201,532,691,071
Balance being excess of Income over Expenditure (A-B)		-266,898,301	-263,010,892
Transfer to / from Designated Fund		-	-
Building fund		-	-
Others (specify)		-	-
Balance Being Surplus / (Deficit) carried to Corpus Capital Fund		-266,898,301	-263,010,892
Principle Accounting Policies	23		
Notes to Accounts	24		


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UNDER SECRETARY


(JITENDRA)
DEPUTY SECRETARY


(SUDEEP SINGH JAIN)
FINANCIAL ADVISOR


(PROF. MANISH R. JOSHI)
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Amount in ₹)

RECEIPTS	2024-25	2023-2024	PAYMENTS	2024-25	2023-2024
Opening Balance			Expenses		
Bank Balance			Establishment Expenses	1,090,796,050	296,887,683
Savings Accounts(HQ)	5,515,910,256	7,628,931,404	Administrative Expenses	194,757,155	909,989,745
Savings Accounts(RO)	1,697,510	1,673,584	Transportation Expenses	3,462,109	4,095,868
In Deposit Accounts(HQ)	522,848	522,848	Repairs & Maintenance	23,399,439	16,876,389
Investments and Advances	696,098,807		Finance Cost (Bank Charges)	19,115	-
			Academic Expense	68,615	
			Prior Period Expenses	7,618,958	5,035,078
Grants Authorized			Payments against Earmarked/ Endowment Funds (Sch 11)		
From Ministries	198,206,919,000	190,894,629,006	Payments against Earmarked/ Endowment Funds (Sch 2)	5,673,468	277,908,152
From Ministries (World Class Institutions-IOE)	10,000,000,000	14,719,950,000			
Refund Of Grant From Various Institutions	5,096,664,804	3,662,553,963	Expenditure on Grants	206,666,729,388	200,042,112,024
Amount Received From Earmark Fund (Sch 2)			Other Payments		
Recovery of Advances (Sch 7)			Fixed Assets (Schedule 4)	20,371,353	49,667,384
			Amount refunded to Ministry of Education	4,059,169,710	5,136,779,760
			Grant Lapsed at the end of Financial Year	337,649,021	3,803,394,046
			Grant Lapsed at the end of Financial Year (World Class Institutions-IOE)	-	357,153,871
Interest Income			Loans and Advances		40,354,621
Bank Deposits	394,448,089	68,710,797	Processing Fee for deemed University	-	7,500,000
Loans and Advances	6,311	112,683	Others	-	12,740,035
Savings Bank Accounts (Schedule 12)	115,709,054	152,050,640			
Receipt against Earmarked/ Endowment Funds (Sch 2)	1,660,238	14,597,647			
			Closing balance		
Loans and Advances	19,121,941		Bank balance		
Other Income(Schedule 13)	311,957,978	30,991,506	In Savings accounts(HQ)	7,405,216,956	5,515,910,256
Other Receipt	40,438,645		In Savings accounts(RO)	-	1,697,510
Prior Period Income	191,932,279		In Deposit Accounts(Schedule 5)	-	522,848
			Investments and Advances	778,156,423	696,098,807
TOTAL	220,593,087,760	217,174,724,078	TOTAL	220,593,087,760	217,174,724,078


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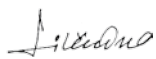


SCHEDULE 1- CORPUS/CAPITAL FUND

(Amount in ₹)

Particulars	2024-2025	2023-2024
Balance at the beginning of the year	-4,583,683,446	-4,370,339,938
Add: Contributions towards Corpus/Capital Fund		
Add: Grants from Government of India to the extent utilized for capital expenditure	20,371,353	49,667,384
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		
Less: Amount refund to Ministry of Education		
Less: Amount of GPF Corpus Fund		
Less: Amount of NPS Corpus Fund		
Add: Adjustment of advance as per Audit Objection		
Add: Adjustment as per audit objection		
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	-266,898,301	-263,010,892
TOTAL	(4,830,210,394)	(4,583,683,446)
(Deduct) Deficit transferred from the Income & expenditure Account		-
Balance at the year end	(4,830,210,394)	(4,583,683,446)


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SCHEDULE 2- DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

(Amount in ₹)

Particulars	Fund wise Breakup					Total	
	Endowment Fund	Maulana Azad National Fellowship For Minorities	National Fellowship For OBC	National Fellowship for SC	National Fellowship for ST	2024-2025	2023-2024
A.							
a) Opening balance	575,657	631,013	-	5,221,989	8,597,337	15,025,996	278,336,502
b) Additions during the year	-	-	-	-	-	-	2,341,048
c) Income from investments made of the funds (Saving-Flexi Account)	41,964	34,118	-	113,200	520,783	710,065	12,213,263
d) Accrued Interest on investments/ Advances	-	-	-	-	-	-	186
e) Interest on Savings Bank a/c	-	3,520	-	2,829	9,014	15,363	17,150
f) Other additions (Specify nature)	-	21,373	-	335,450	577,987	934,810	26,000
TOTAL (A)	617,621	690,024	-	5,673,468	9,705,121	16,686,234	292,934,149
B.							
Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure	-	-	-	-	-	-	-
ii) Revenue Expenditure	-	-	-	5,673,468	-	5,673,468	277,908,152
TOTAL (B)	-	-	-	5,673,468	-	5,673,468	277,908,152
Closing balance at the year end (A - B)	617,621	690,024	-	0	9,705,121	11,012,766	15,025,997
Represented by							
Cash and Bank Balances	617,621	117,214	-	0	505,307	1,240,142	5,501,705
Investments (Saving-Flexi Account)		572,810	-	-	9,199,814	9,772,624	9,524,291
Interest accrued but not due						-	-
TOTAL	617,621	690,024	-	0	9,705,121	11,012,766	15,025,997


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SCHEDULE 2A- ENDOWMENT FUNDS

(Amount in ₹)

1. Sr No.	2. Name of the Endowment	Opening Balance	Additions during the year			Total	10. Expenditure on the object during the year	Closing Balance	Total (11+12)
			5. Endowment	6. Interest	7. Refund				
1	Endowment Fund	575,471	-	41,964	-	575,471	-	575,471	617,621
2	Maulana Azad National Fellowship For Minorities	597,049	-	37,638	21,373	618,422	-	618,422	690,024
3	National Fellowship For OBC	-	-	-	-	-	-	-	-
4	National Fellowship for SC	-	-	116,029	335,450	335,450	5,673,468	-	-
5	National Fellowship for ST	8,122,925	-	529,797	577,987	8,700,912	-	8,700,912	9,705,121
TOTAL		9,295,445	-	725,428	934,810	10,230,255	5,673,468	9,894,805	11,012,766

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SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

(Amount in ₹)

Particulars	2024-2025	2023-2024
CURRENT LIABILITIES		
Life Insurance Premium-Deputation		
Group Insurance Scheme-Deputation		
GIS (Employee)		
Licence Fee		
Withheld Amount from Gratuity	974,876	791,726
Court Recoveries		
Conveyance Advance-Deputation		
Security Deposit from Private Parties-Liabilities	2,041,380	2,379,880
Tax /GST Deducted yet to be deposited	8,550,951	5,082,326
NPS-RO		
Unutilised Grant	5,963,819,084	4,543,592,952
Interest Income Refundable to MOE	506,922,575	
Gratuity & Leave Encashment Payable		
Endowment Fund- Unutilized		
Retirement Benefits Payable	32,283,718	
E-Governance INFLIBNET Estt Advance	4,841,652	
Total (A)	6,519,434,236	4,551,846,884
Sundry Creditors	12,858,187	12,689,585
Salary Payable	18,574,489	19,411,223
Salary Deduction	8,178,318	6,801,768
Expenses Payable	4,685,344	4,943,430
Total (B)	44,296,337	43,846,006
PROVISIONS		
Leave Encashment Payable	241,217,994	220,701,223
Gratuity Payable	275,335,978	280,440,736
Pension Payable	6,203,390,087	5,980,062,306
Audit Fees	600,000	970,000
Total (C)	6,720,544,059	6,482,174,265
Total (A+ B+C)	13,284,274,632	11,077,867,155


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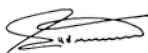
SCHEDULE 3C- UNUTILIZED GRANTS FROM UGC, GOVERNMENT OF INDIA

(Amount in ₹)

Particulars	2024-2025	2023-2024
Grants: Government of India		
Balance B/F	4,543,592,952	5,623,638,681
Add: Grant authorized during the year	198,206,919,000	190,894,629,006
Add: Grant authorized during the year (World Class Institutions-IOE)	10,000,000,000	14,719,950,000
Less: Grant Lapsed at the end of Financial Year	337,649,021	3,803,394,046
Less: Grant Lapsed at the end of Financial Year (World Class Institutions-IOE)		357,153,871
Total (A)	212,412,862,931	207,077,669,770
Less: Refund to Ministry	4,059,169,710	5,136,779,760
Less: utilized for Revenue Expenditure	191,862,580,209	182,984,833,545
Less: utilized for Grants & Subsidies (World Class Institutions-IOE)	10,000,000,000	14,362,796,129
Less: utilized for Capital Expenditure	20,371,353	49,667,384
Total (B)	205,942,121,272	202,534,076,818
Unutilized C/F (A-B)	6,470,741,659	4,543,592,952


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UNIVERSITY GRANTS COMMISSION

SCHEDULE 4- FIXED ASSETS

(Amount in ₹)

Assets Heads	Gross Block			Depreciation for the Year 2024-2025			Net Block		
	Op Balance 01.04.2024	Additions	Deductions	CI Balance	Depreciation O.B.	Depreciation for the year	Deductions/ Adjustment	31.03.2025	31.03.2024
Furniture & Fixture	24,942,939	1,941,122		26,884,061	17,736,861	1,450,442	-	7,696,758	7,206,078
Electrical Appliances	62,262,816	5,971,138		68,233,954	32,297,870	3,411,698	-	32,524,386	29,964,946
Computer Peripherals	158,593,542	114,770		158,708,312	115,595,311	12,360,610	-	30,752,391	42,998,231
Library Books & Journals	1,730,387	18,470		1,748,857	1,625,783	40,273	-	82,802	104,604
Motor Vehicle	6,693,208			6,693,208	6,117,703	299,977	-	275,527	575,505
Office Equipment	4,541,426	2,460,736		7,002,162	2,204,822	525,162	-	4,272,180	2,336,606
Wifi Infrastructure	17,109,307	1,416,188		18,525,495	4,560,564	4,560,564		13,964,931	
Audio Visual Equipment		45,697		45,697		3,427		42,270	-
TOTAL (A)	275,873,625	11,968,121	-	287,841,746	175,578,350	22,652,153	-	89,611,245	83,185,970
Capital Work in Progress (B)	656,507	2,989,005	-	3,645,512	-	-	-	3,645,512	656,507

Intangible Assets	Gross Block			Depreciation for the Year 2024-2025			Net Block		
	Op Balance 01.04.2024	Additions	Deductions	CI Balance	Depreciation O.B.	Depreciation for the year	Deductions/ Adjustment	31.03.2025	31.03.2024
Computer Software	9,456,084	5,414,227		14,870,311	4,317,745	5,606,354		4,946,212	5,138,339
E-Journal	-			-	-	-		-	-
Patents	-			-	-	-		-	-
TOTAL (C)	9,456,084	5,414,227	-	14,870,311	4,317,745	5,606,354	-	4,946,212	5,138,339
Grand Total (A+B+C)	285,986,216	20,371,353	-	306,357,569	179,896,095	28,258,507	-	98,202,969	88,980,816

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UNDER SECRETARY

(JITENDRA)

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SCHEDULE 5- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Amount in ₹)

Particulars	2024-2025	2023-2024
		Earmarked Funds
In Central Government Securities		-
Other approved Securities		-
Term Deposits with Banks	0	522,848
Others (to be specified)		-
TOTAL	-	522,848

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SCHEDULE 6- INVESTMENTS- OTHERS

(Amount in ₹)

Particulars	2024-2025	2023-2024
1. In Central Government Securities		-
2. In State Government Securities		-
3. Term Deposits with Banks	778,156,423	696,098,807
3. Other approved Securities		-
4. Shares		-
5. Debentures and Bonds		-
6. Others (to be specified)		-
TOTAL	778,156,423.00	696,098,807.00

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SCHEDULE 7- CURRENT ASSETS

(Amount in ₹)

Particulars	2024-2025	2023-2024
<u>Bank Balance & Investments-UGC</u>		
Cash in Hand		-
Saving Bank A/C HQ	7,405,216,956	5,515,910,256
Saving Bank A/C RO	-	1,697,509
<u>Sundry Debtors</u>		-
<u>Stationery Consumbles Stock</u>	2,956,009	3,039,192
<u>Bank Balance & Investments-GPF/CPF/NPS-A/C</u>		
TOTAL	7,408,172,965	5,520,646,958


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SCHEDULE 8- LOANS, ADVANCES & DEPOSITS



(Amount in ₹)

Particulars	2024-2025	2023-2024
Advances & Other Assets		
Advances With CPWD	145,249,761	141,948,753
Security Deposite With Govt-Assets	365,356	365,356
Security Deposite With Private Parties	127,095	
House Bulding Advance		-
House Bulding Advance-Deputation		
Conveyance Advance	-	177,571
Festival Advance		26,525
Computer Advance	365,002	239,752
Life Insurances Scheme		
Group Insurances Scheme		
Licence Fee-Govt Accomodation		
Misc Receipts-Deputation		
Advance for Meeting & Conference	728,314	684,994
Advance for Telephone	-	97,944
Licence Fee Advance		
Anti Ragging Cell		
LTC Advance	251,468	1,259,549
Medical Advance	874,059	794,010
Prepaid Insurance		
Advance to Kirori Mal College	15,000,000	15,000,000
Advance Misc. Office Expense	9,782,597	22,068,293
Prepaid AMC		
TA/DA Official Advance	84,243	
TA/DA Official Advance (RO)	-	356,000
Publication Advance	1,251,550	1,209,550
Prepaid Membership	194,700	
Advance Conference/Seminar/Workshop (NEP)		4,570,806
Misc. Advance ERO Kolkata		130,000
Other Assets		
TDS Receivable	120,000	
Imprest Money Advance		10,000
Motor Car/Motor Cycle Upkeep Advance		
E-Governance INFLIBNET Estt Advance		3,933,027
Bank of Baroda	701,229	701,229
AMC advance	71,621	842,590
other advance		
Accrued income		
Interest accrued on endowments FDR	-	52,809
Interest accrued	5,229,470	8,470,349
Rent Accrued	148,182	21,169
TOTAL	180,544,647	202,960,276

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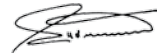
SCHEDULE 9- ACADEMIC RECEIPTS


(Amount in ₹)

Particulars	2024-2025	2023-2024
FEES FROM STUDENTS		
Academic		
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		-
Total (A)		-
Examinations		
1. Admission test fee		
2. Annual Examination fee		-
3. Mark sheet, certificate fee		-
4. Entrance examination fee		-
Total (B)		-
Other Fees		
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		
Total(C)		-
Sale of Publications		
1. Sale of Admission forms		-
2. Sale of syllabus and Question Paper, etc.		-
3. Sale of prospectus including admission forms		-
Total (D)		-


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SCHEDULE 9- ACADEMIC RECEIPTS

(Amount in ₹)

Particulars	2024-2025	2023-2024
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	-	-

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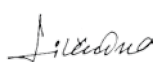


SCHEDULE 10- GRANTS & SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in ₹)

Particulars	2024-2025	2023-2024
	Govt. of India	Govt. of India
Balance B/F	4,543,592,952	5,623,638,681
Add: Grant authorized during the year	198,206,919,000	190,894,629,006
Add: Grant authorized during the year (World Class Institutions-IOE)	10,000,000,000	14,719,950,000
Less: Grant Lapsed at the end of Financial Year	337,649,021	3,803,394,046
Less: Grant Lapsed at the end of Financial Year (World Class Institutions-IOE)		357,153,871
Add: Income during the year	1,032,188,551	259,496,542
Total	213,445,051,482	207,337,166,312
Less: utilized for Capital Expenditure	20,371,353	49,667,384
Less: Refunded to Ministry of Education	4,059,169,710	5,136,779,760
Add: Refund of Unspent Grant	5,096,664,804	3,662,553,963
Balance	214,462,175,223	205,813,273,132
Less: utilized for Grants & Subsidies	196,666,729,388	185,679,315,895
Less: utilized for Grants & Subsidies (World Class Institutions-IOE)	10,000,000,000	14,362,796,129
Less: utilized for Revenue Expenditure	1,324,704,176	1,227,568,155
Balance C/F (C)	6,470,741,659	4,543,592,952


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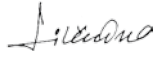


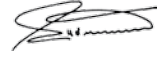
SCHEDULE 11- INCOME FROM INVESTMENTS

(Amount in ₹)

Particulars	Earmarked/ Endowment Funds		Other Investments	
	2024-2025	2023-2024	2024-2025	2023-2024
Interest	-	-	-	-
On Government Securities	-	-	-	-
Other Bonds/Debentures	-	-	-	-
Interest on Term Deposits	-	-	-	-
Interest on Savings Bank Accounts	-	-	-	-
TOTAL	-	-	-	-
Transferred to Earmarked/Endowment Funds			-	-
Balance	-	-	-	-


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SCHEDULE 12- INTEREST EARNED

(Amount in ₹)

Particulars	2024-2025	2023-2024
<u>On Savings Accounts with scheduled banks</u>	115,709,054	152,050,640
<u>On Flexi Accounts with scheduled banks</u>	391,207,210	76,341,713
On Loans		
Employees/Staff	6,311	112,683
Others (Canara Bank)		
On Debtors and Other Receivables		
TOTAL	506,922,575	228,505,036


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SCHEDULE 13- OTHER INCOME

(Amount in ₹)

Particulars	2024-2025	2023-2024
<u>Income from Land & Buildings</u>		
Hostel Room Rent		
License fee (UGC Staff Quarter)		
Hire Charges of Auditorium/Play ground/Convention Centre, etc		
Electricity charges recovered		
Total (A)	-	-
<u>Sale of Institute's publications</u>		
<u>Income from holding events</u>		
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)		
Total (B)	-	
<u>Others</u>		
RTI fees	21,609	
Sale of application form (recruitment)		
Misc. receipts (Sale of tender form, waste paper, etc.)		62,240
Processing Fee for deemed University	224,400,000	6,000,000
Processing Fee for DEB	18,647,600	23,346,123
Processing Fees - Autonomous College	20,859,000	
Processing Fees- FHEI	26,142,728	
Processing Fees - International Co.Op	6,300,000	
Processing Fees - Private University	7,000,000	
Fees for Sharing of NET Scores with PSUs	1,945,000	
Profit on sale of Assets		
Owned assets		
Assets received free of cost		
Grants/Donations from Institutions, Welfare Bodies and International Organizations		
Interest on advances		
Rent from Canara Bank	127,013	627,382
Others (specify)		
NET JRF/CERTIFICATE	300	1,200
Pension & Leave Salary (Received)	179,159	
GPF Interest		
Licence Fee-Govt Accomodation		-
Misc receipt RO		-
refund of grants		
other income	6,335,569	954,561
Total(C)	311,957,978	30,991,506
GRAND TOTAL (A+B+C)	311,957,978	30,991,506


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SCHEDULE 14- PRIOR PERIOD INCOME

(Amount in ₹)

Particulars	2024-2025	2023-2024
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	213,307,998	-
TOTAL	213,307,998	-

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SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

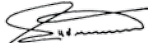
(Amount in ₹)

Particulars	2024-25	2023-2024
Salaries and Wages	201,396,948	211,325,428
Dearness Allowance	107,806,626	92,763,158
Transport Allowance	22,381,928	22,339,408
HRA	39,249,768	38,231,257
Children Education Allowance	4,765,529	1,530,000
Other Allowance	24,000	13,677
Over Time Allowance		23,920
T A Officers	4,425,027	6,361,026
T A Establishment	4,290	1,104,001
Deputation Allowance	460,449	169,548
LTC Establishment	3,421,309	1,048,784
LTC Officer	897,149	458,286
Medical Reimbursement	46,314,073	38,704,180
Honorarium	122,660	62,600
Pension & Leave Salary Contribution	5,438,730	592,916
Deposit Link Insurance		60,000
Leave Salary Encashment (including Provision)	54,799,372	61,995,719
Commuted Value of Pension (including Provision)*	263,653,196	
Pension*	386,734,439	
Gratuity (including Provision)	47,146,829	50,223,871
Employee Provident Fund (UGC Cont.)	293,306	
Wages to Contractual Staff*	126,049,213	
New Pension Scheme (UGC Contribution)*	14,320,819	
TOTAL	1,329,705,660	527,007,779

* These particulars were shown in Schedule-17 during the last Financial Year.


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SCHEDULE 15A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

(Amount in ₹)

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2024	5,980,062,306	280,440,736	220,701,223	6,481,204,265
Addition: Capitalized value of Contributions Received from other Organizations				-
Total (A)	5,980,062,306	280,440,736	220,701,223	6,481,204,265
Less: Actual Payment during the Year (B)	427,059,854	52,251,587	34,282,601	513,594,042
Balance available as on 31.03.2025 C=(A-B)	5,553,002,452	228,189,149	186,418,622	5,967,610,223
Provision required on 31.03.2025 as per Actuarial Valuation (D)	6,203,390,087	275,235,978	241,217,994	6,719,844,059
A. Provision to be made in the Current Year (D-C)	650,387,635	47,046,829	54,799,372	752,233,836
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	650,387,635	47,046,829	54,799,372	752,233,836

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SCHEDULE 16- ACADEMIC EXPENSES

(Amount in ₹)

Particulars	2024-2025	2023-2024
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	68,615	-
l) Others (specify)		-
TOTAL	68,615	-

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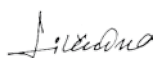


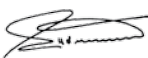
SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in ₹)

Particulars	2024-25	2023-24
Infrastructure		
Electricity and Water Expenses	19,881,012	13,472,484
Rent, Rates and Taxes (including Property Tax)	2,487,207	5,133,338
Communication		
Postage	517,587	722,772
Telephone Expenses	2,455,190	4,246,719
Others		
Printing and Stationery (consumption)	4,245,016	275,444
Computer Expenses	1,414,798	2,139,546
Auditors Remuneration	51,700	1,620,980
Advertisement	334,448	1,476,399
Publication	401,732	1,484,019
Magazines & Journals	1,033,488	830,623
TA/DA Non Official	2,902,480	1,127,407
Honorarium Non Official	5,905,050	4,587,022
Security & Cleaning Expenses	21,988,472	22,496,834
Misc. Office Expenses	23,065,006	11,230,341
Entertainment Expenses	2,783,331	3,651,780
Legal Expenses	11,673,068	27,897,301
Anti Ragging Cell Expenses	21,477,620	19,216,067
Anti Ragging- Campaign		7,110,573
House Keeping Expenses	6,420,166	7,767,765
Liveries & Uniform	119,432	-
Salary to Contract Basis Staff		126,472,258
Recruitment Expenses		-
Meeting & Conference Expenses	9,931,177	6,835,882
CGHS Contribution paid to CGHS	7,139,411	5,294,930
New Pension Scheme (UGC Contribution)		13,619,114
Stipendium Hungaricum Scholarship Programme	1,759,739	2,072,124
Honorarium to Non Members RO		-
Membership & subscription		1,483,818
Training (UGC Officers/Employees)	771,000	63,720
Professional Charges	15,234,751	9,190,626
Processing fee refund to Institutions		-
IT Support Charges (MMTTP)	5,500,000	-
Swayam E-Content		3,670,000
Pension- On Retirement		213,211,695
Pension-Monthly		331,796,070
Ukieri E-Mobility Programme		
E-Governance Inflibnet Estt	16,373,782	14,227,783
E-Governance	104,312	1,933,583
E-Content Development (Establishment)		21,387,134
Conference/Seminar/Workshop (NEP)	6,703,415	17,979,312
Innovation in Governance (Smart India Hackathon) (NEP)		
Gaspipeline	567,947	
Malviya mission (Event Management)	1,279,952	440,612
TOTAL	194,522,289	906,166,074


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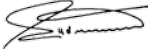
SCHEDULE 17- NAD & IOE

(Amount in ₹)

Particulars	2024-2025			2023-2024		
	NAD	IOE	Total	NAD	IOE	Total
Honorarium			-			
Telephone Expenses			-	22,600		22,600
TA/DA Non Official			-			-
Misc. Office Expenses			-			-
Salary to Contract Basis Staff	218,780.00		218,780	1,479,669	32,250	1,511,919
Meeting & Conference Expenses			-			-
Bank Charges		885	885			-
Vehicle (Taxi) Hiring Expenses			-			-
Entertainment Expenses			-			-
TA/DA Official		800	800			-
Annual Maintenance Charges	8,100.00		8,100			-
			-			-
TOTAL	226,880	1,685	228,565	1,502,269	32,250	1,534,519
GRAND TOTAL			194,750,854			907,700,593


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SCHEDULE 18- TRANSPORTATION EXPENSES

(Amount in ₹)

Particulars	2024-25	2023-24
Vehicles (owned by institution)		
Running Expenses	1,328,396	2,438,587
Repairs & Maintenance	478,371	391,882
Insurance Expenses	70,268	88,079
Car Parking Expenses		
Conveyance Expenses	177,571	37,451
Vehicles taken on Rent/Lease		
Rent/Lease Expenses		
Vehicle (Taxi) Hiring Expenses	1,407,503	1,139,869
Motor Car/ Motor Cycle Upkeep		
TOTAL	3,462,109	4,095,868

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SCHEDULE 19- REPAIRS & MAINTENANCE

(Amount in ₹)

Particulars	2024-25	2023-24
Office	17,621,808	11,460,171
Furniture & Fixtures	1,014,547	547,652
Plant & Machinery		
Office Equipment		
Computers		
Photocopy Machine		46,905
Audio Visual Equipment		
Cleaning Material & Services		
Annual Maintenance Charges	4,763,084	4,821,661
Gardening		
Estate Maintenance		
Others (Specify)		
Total	23,399,439	16,876,389

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SCHEDULE 20- FINANCE COSTS

(Amount in ₹)

Particulars	2024-25	2023-24
Bank Charges	13,893	-
Interest & Late Fees	5,221	
Tds deducted by Bank		
TOTAL	19,115	-

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SCHEDULE 21- OTHER EXPENSES

(Amount in ₹)

Particulars	2024-2025	2023-2024
a) Provision for Bad and Doubtful Debts/Advances		-
b) Irrecoverable Balances Written- off		-
c) Grants/Subsidies to other institutions/organizations		-
d) Others (specify)		-
Processing Fee for deemed University		7,500,000
imprest money		
event management expense		
NAD		
Total	-	7,500,000

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SCHEDULE 22- PRIOR PERIOD EXPENSES

(Amount in ₹)

Particulars	2024-2025	2023-2024
Wages to outsources staff		-
Professional Charges		-
Salary to staff	566,991	492,449
Rent, Rates & Taxes		-
Repairs & Maintenance		-
Misc Office Exp		4,230,517
Advertisement exp		-
Anti ragging		249,437
Entertainment Expenses		-
House Keeping Expenses		-
Meeting & Conference Expenses		-
Security & Cleaning Expenses		-
Printing and Stationery (consumption)		-
Annual Maintenance Charges	196,667	-
Conveyance Expenses		-
Vehicle (Taxi) Hiring Expenses		-
Depreciation	4,319,220	
Other expenses	6,855,300	-
E-Governance INFLIBNET Estt Advance		62,675
Total	11,938,178	5,035,078


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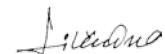
BANKS BALANCES 2024-2025





(Amount in ₹)

S. No.	Name of the Banks	Head of Accounts	Current Year	Previous Year
1	Canara Bank - 8627101000348	UGC-Estab. & Admn. Exp.	266,715,620	248,814,642
2	Canara Bank - 3525101000402	Post Doctoral Fellowship for SC/ST	172,513	182,593
3	Canara Bank - 3525101000403	PG Scholarship Professional Courses for SC/ST A/C	5,147,707	5,034,547
4	Canara Bank - 3525101000404	PG Scholarship for University Rank	1,056,664	1,193,613
5	Canara Bank - 3525101000762	Emeritus Fellowship for Superannuated Teachers	697,620	916,464
6	Canara Bank - 3525101000763	Post Doctoral Fellowship for Women	116,994	161,623
7	Canara Bank - 3525101000764	JRF in Science, Humanities and Social Science NET	17,100,140	9,265,692
8	Canara Bank - 3525101000820	D.S. Kothari Post Doctoral Fellowship	1,190,280	810,265
9	Canara Bank - 3525101000407	Indira Gandhi Post Graduate Scholarship for Single Girl Child	7,936,051	6,889,279
10	Canara Bank - 3525101000839	Basic Scientific Research Fellowship	1,047,687	240,123
11	Canara Bank - 3525101000915	Swami Vivekanand Single Girl Child Scholarhip	-	51,658
12	Canara Bank - 3525101000918	Ishan Uday Special Scholarhip for NER	19,670,049	4,518,234
13	Canara Bank - 3525101000907	Dr. S. Radhakrishanan Post Doctoral Fellowship	2,006,759	55,656
14	Canara Bank - 3525101000405	RGNF-SC	-	5,221,989
15	Canara Bank - 3525101000406	RGNF-ST	9,705,121	8,597,337
16	Canara Bank - 3525101000181	MANF- Minorites	690,024	631,013
17	Bank of Baroda - 05860100022853	CU-NER-Gen	870,936,536	492,149,063
18	Bank of India - 603010110003355	CU-Gen	3,819,612,602	2,580,993,416
19	Canara Bank - 8627101002051	Distance Education Bureau	27,555,363	65,263,807
20	Canara Bank - 8627101002122	UGC-Gen	1,344,895,352	1,546,314,398
21	Canara Bank - 8627101002123	UGC-SC	56,147,238	56,212,027
22	Canara Bank - 8627101002124	UGC-ST	66,984,061	47,424,922
23	Canara Bank - 8627101002244	NAD	26,996,249	26,313,646
24	Canara Bank - 3525101001240	PG Sch. For ME/M.Tech/M.Pharma to GTE/GPAT Qualified Candidates	2,081,425	2,698,985
25	Canara Bank - 3525101001241	BSR Faculty Fellowship	132,726	85,647
26	Bank of Maharashtra - 60286126815	NER-Gen	265,718,873	265,504,306
27	Bank of Maharashtra - 60286127693	NER-SC	3,749,160	4,798,398
28	Canara Bank - 8627101002314	Institute of Eminence	513,262	508,315
29	Bank of Maharashtra - 60286128018	NER-ST	40,603,936	41,064,768
30	Canara Bank - 8627101002502	Anti Ragging	62,830	4,167,888
31	Reserve Bank of India - 10671201001	TSA	-	-
32	Canara Bank - 110047198540	Processing Fees - DEB	44,442,713	46,360,632
33	ICICI - 000701271731	NMEICT	1,318	1,308
34	Reserve Bank of India - 10671201002	TSA	-	-
35	Canera Bank 110108787633	Savitri Bhai Jyoti Rao Phule Fellowship for Single Girl Child	1,189,716	629,865
36	Canera Bank 110108721499	CNA	157,027	40,959,139
37	Canera Bank 110172617636	CNA	193,961	1,875,000
38	Canara Bank 110121283351	Processing Fees - Autnomous College	50,670,910	
39	Canara Bank 110124599690	Processing Fees - International Co.Op	6,409,539	
40	Canara Bank 110124735181	Processing Fees - Deemed University	403,462,617	
41	Canara Bank 110126613229	Processing Fees- FHEI	38,038,016	
42	Canara Bank 110204135828	MMTTP	24,508	
43	Canara Bank 110155633858	National Scholarship for Post Graduate Studies	203,415	
44	Canara Bank 110222186116	Processing Fees - Private University	1,180,375	
	TOTAL		7,405,216,956	5,515,910,256


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(JITENDRA)
DEPUTY SECRETARY


(SUDEEP SINGH JAIN)
FINANCIAL ADVISOR


(PROF. MANISH R. JOSHI)
SECRETARY

UNIVERSITY GRANTS COMMISSION

BANKS BALANCES 2024-2025



RO-ACCOUNTS

(Amount in ₹)

S.No.	Name of the Banks	Name of the ROs	Current Year	Previous Year
1	Union Bank of India - 527102010003371	CRO-BHOPAL	-	1,697,509
	TOTAL		-	1,697,509
	GRAND TOTAL		7,405,216,956	5,517,607,766

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PAYMENTS OF GRANTS-IN-AID FOR VARIOUS INSTITUTION 2024-2025

(Amount in ₹)

ACCOUNTS HEAD	SCHEME	MINISTRIES	AMOUNT
Revenue Capital Head (1, 2, 3, 4)	Revenue Capital Fund (UGC H.Q)	Ministry of Education	206,666,729,388
GRAND TOTAL			206,666,729,388

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UNIVERSITY GRANTS COMMISSION



REVENUE CAPITAL UTILIZATION SECTOR WISE (1-9)

(Amount in ₹)

Sector	Particular	Amount-31, 35, 36
Sector - 1	Grant for Central Universities	155,469,931,059
Sector - 2	Grant for Deemed Universities	5,143,559,128
Sector - 3	Grant for UGC Scheme	35,496,515,753
Sector - 4	Specific Fund Released by MOE	10,556,723,448
A	Total of HRD(1, 2, 3, 4)	206,666,729,388
Sector - 5	National Fellowship for SC	-
Sector - 6	National Fellowship for ST	-
Sector - 7	Maulana Azad National Fellowship	-
Sector - 9	National Fellowship for OBC	-
B	Total (5, 6, 7, 9)	-
(A+B)	Grand Total	206,666,729,388

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UNIVERSITY GRANTS COMMISSION



REVENUE CAPITAL HEAD (SECTOR 1 to 9)

(Amount in ₹)

Sector	Particular	Head-31	Head-35	Head-36	Total
Sector - 1	Grant for Central Universities	50,498,715,669	9,788,353,870	95,182,861,520	155,469,931,059
Sector - 2	Grant for Deemed Universities	1,580,000,000	-	3,563,559,128	5,143,559,128
Sector - 3	Grant for UGC Scheme	26,383,373,503	901,340,821	8,211,801,429	35,496,515,753
Sector - 4	Specific Fund Released by MOE	4,084,311,602	6,472,411,846	-	10,556,723,448
Sector - 5	National Fellowship for SC	-	-	-	-
Sector - 6	National Fellowship for ST	-	-	-	-
Sector - 7	Maulana Azad National Fellowship	-	-	-	-
Sector - 9	National Fellowship for OBC	-	-	-	-
	Total	82,546,400,774	17,162,106,537	106,958,222,077	206,666,729,388

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UNIVERSITY GRANTS COMMISSION



REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
Sector-1	Grant for Central Universities				
1(A)	Central Universities	30,657,984,450	6,478,750,011	53,916,324,912	91,053,059,373
1(B)	Central Universities-SC	2,382,722,531	614,040,836	4,222,794,967	7,219,558,334
1(C)	Central Universities-ST	1,141,866,289	357,999,071	2,018,765,942	3,518,631,302
1(D)	Central Universities-NER	4,498,919,123	1,856,405,783	9,278,058,768	15,633,383,674
1(E)	Central Universities-NER-SC	356,383,451	156,981,882	704,596,948	1,217,962,281
1(F)	Central Universities-NER-ST	174,572,058	74,176,287	344,773,009	593,521,354
1(G)	IMS (BHU) CU-Gen	2,094,900,000	227,700,000	819,600,000	3,142,200,000
1(H)	IMS (BHU) CU-SC	136,800,000	14,800,000	53,700,000	205,300,000
1(I)	IMS (BHU) CU-ST	68,300,000	7,500,000	26,700,000	102,500,000
1(J)	Delhi/BHU Colleges -Gen	8,106,232,864	-	21,315,939,873	29,422,172,737
1(K)	Delhi/BHU Colleges -SC	587,221,251	-	1,683,587,863	2,270,809,114
1(L)	Delhi/BHU Colleges -GenST	292,813,652	-	798,019,238	1,090,832,890
1(M)	CU of AP & Telang. Tribal Univ-Gen	-	-	-	-
1(N)	CU of AP & Telang. Tribal Univ-SC	-	-	-	-
1(O)	CU of AP & Telang. Tribal Univ-ST	-	-	-	-
1(P) (I)	Central Universities EWS-Gen	-	-	-	-
1(P) (II)	Central Universities EWS-SC	-	-	-	-
1(P) (III)	Central Universities EWS-ST	-	-	-	-
1(Q) (I)	Central Universities (NER) EWS-Gen	-	-	-	-
1(Q) (II)	Central Universities (NER) EWS-SC	-	-	-	-
1(Q) (III)	Central Universities (NER) EWS-ST	-	-	-	-
1(U)	Central Sanskrit University (GENERAL)	-	-	-	-
1(V)	Central Sanskrit University (Sc)	-	-	-	-
1(W)	Central Sanskrit University (ST)	-	-	-	-
1(X)	Central Sanskrit University NER (GEN)	-	-	-	-
1(Y)	Central Sanskrit University NER (SC)	-	-	-	-
1(Z)	Central Sanskrit University NER (ST)	-	-	-	-
	Total (A)	50,498,715,669	9,788,353,870	95,182,861,520	155,469,931,059
Sector-2	Grant for Deemed University				
2(A)	Deemed Universities	1,424,400,000	-	3,257,579,269	4,681,979,269
2(B)	Deemed Universities-SC	102,100,000	-	206,229,025	308,329,025
2(C)	Deemed Universities-ST	53,500,000	-	99,750,834	153,250,834
	Total (B)	1,580,000,000	-	3,563,559,128	5,143,559,128

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
Sector-3	Grant for UGC Scheme				
3(A)					
3(A) 1	Admin UGC	-	-	-	-
3(A)(2)(I)	IUC/MC	715,847,498	392,064,000	716,851,496	1,824,762,994
3(A)(2)(II)	EMMRCs & CEC	182,799,707	29,698,268	372,660,687	585,158,662
3(A)(2)(IV)	National Facilities Centres	19,177,650	11,257,000	19,258,541	49,693,191
3(A) 3	Maintenance grants to Punjab University	-	-	4,397,811,000	4,397,811,000
3(A)(4)(I)	Grant to State Universities	-	216,250,000	-	216,250,000
3(A) 5 EG	Equal Opportunity Cell	185,072	-	-	185,072
3(A) 5(I) EG	Remedial Coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students	389,438	-	-	389,438
3(A) 5(II) EG	Coaching for NET for SC/ST/OBC (Non-Creamy Layer) and Minority Community Students	258,463	-	-	258,463
3(A) 5(III) EG	Coaching Classes for Entry into Services for SC/ST/OBC (Non-creamy layer) and Minority Community Students	356,500	-	-	356,500
3(A) 5(V)	Establishment of Residential Coaching Academy for Minorities/SC/ST and Women	12,626,543	-	-	12,626,543
3(A) 5(VI) EG	Special Studies on Epoch Making Social Thinkers	900,000	-	-	900,000
3(A) 5(VII)	Centre for study of Social Exclusion and Inclusive policy	68,986,475	-	-	68,986,475
3(A) 5(VII) EG	Centre for Study of Social Exclusion and Inclusive Policy	1,344,000	-	-	1,344,000
3(A) 5(VIII)	Schemes for Persons with Disabilities	2,110,082	-	-	2,110,082
3(A) 5(VIII) EG	Schemes for Persons with Disabilities	4,371,500	-	-	4,371,500
3(A)(6)	Women Study Centres/Women Studies	70,425,361	-	-	70,425,361
3(A)(6) EG	Women Study Centres/Women Studies	5,184,716	-	-	5,184,716
3(A)(8)(II) EG	Colleges with Potential for Excellence	9,369,966	-	-	9,369,966
3(A) 9(I)	Cultural Exchange Programme	34,465,402	-	-	34,465,402
3(A) 9(II)	Raman Post Doctoral Fellowship	617,534	-	-	617,534
3(A) 9(II) EG	Raman Post Doctoral Fellowship	437,242	-	-	437,242
3(A) 9(III)	Stipendium Hungaricum Scholarship Programme	7,500	-	-	7,500
3(A) 10	Sports Infrastructure Dev. And Equipment to Univs./Colleges	337,397,605	-	-	337,397,605

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 10 EG	Academic Staff College/HRDC/HRVE	1,556,390	-	-	1,556,390
3(A) 11(I)	Special Assistance Programme (SAP) Science	2,009,456	-	-	2,009,456
3(A) 11(II)	Special Assistance Programme (SAP) Humanities and Social Science	2,000,644	-	-	2,000,644
3(A) 13(I)	PG Scholarship for Rank Holders (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	2,905,823	-	-	2,905,823
3(A) 13(II)	Indira Gandhi PG Scholarship for Single Girl Child (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	5,901,163	-	-	5,901,163
3(A) 13(III)	Emeritus Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	102,021	-	-	102,021
3(A) 13(IV)	Post Doctoral Fellowship for Women	-	-	-	-
	Online Transfer (Gen.)	1,638,392	-	-	1,638,392
3(A) 13(V)	Jr. Research Fellowship for NET Qualified Candidates	23,836,809	-	-	23,836,809
	Online Transfer (Gen.)	13,172,474,786	-	-	13,172,474,786
3(A) 13(VI)	Dr. S. Radhakrishnan PDF (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	50,000	-	-	50,000
3(A) 13(VII)	Swami Vivekananda Single Girl Child Fellowship (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	1,532,049	-	-	1,532,049
3(A) 13(VIII)	Dr. D.S. Kothari PDF (Online Scheme)	-	-	-	-
	Online Transfer (Gen.)	96,761,851	-	-	96,761,851
3(A) 13(X)	Grants for Basic Scientific Research (BSR)	14,035,152	-	318,654,239	332,689,391
	Online Transfer (Gen.)	9,031,360	-	-	9,031,360
3(A) 13(XI)	PG Scholarship for Professional Courses for SC/ST Candidates (Online Scheme)				
	Online Transfer (SC)				
3(A) 13(XII)	PG Scholarship for M.E./M.Tech. to GATE Qualified Students	-	-	-	-
	Online Transfer (Gen.)	127,565,254	-	-	127,565,254
3(A) 13(XV)	Savitribai Jyotirao Phule Single Girl Child Fellowship	-	-	-	-
	Online Transfer (Gen.)	513,832,502	-	-	513,832,502

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
3(A) 13(XX)	National Scholarship for Post Graduate Studies	-	-	-	-
	Online Transfer (Gen.)	2,395,050,000	-	-	2,395,050,000
3(A) 14(I)	Research Awards to Teachers	200,950	-	-	200,950
3(A) 14(I) EG	Research Awards to Teachers	1,281,688			1,281,688
3(A) 14(II)	Research Scientists	-	-	23,012	23,012
3(A) 14(III)	Major Research Projects				
	(a) Science	153,868	-	-	153,868
	(b) Humanities and Social Science	269,145	-	-	269,145
3(A) 14(III)EG	Major Research Projects				
	(a) Science	475,933	5,000	-	480,933
	(b) Humanities and Social Science	80,000	-	-	80,000
3(A) 14(IV) EG	Minor Research Projects (Colleges)	19,730	-	-	19,730
3(A) 15 EG	Introduction of Vocational Education in Higher Education & Community Colleges (NSQF)	43,563,559	1,872,567	-	45,436,126
3(A) 15(II) EG	PARAMARSH	2,971,244	-	-	2,971,244
3(A) 16(I) EG	Autonomous Colleges	55,903,468	4,091,700	-	59,995,168
3(A) 16(III) EG	Travel Grant	128,629	-	-	128,629
3(A) 16(XIV)	Establishment of Chairs in Central Universities	17,834,732	-	-	17,834,732
3(A) 16(XVIII)	Committed Liabilities (Old UGC Schemes)	68,500	1,250,000	-	1,318,500
3(A) 16(XVIII) EG	Committed Liabilities (Old UGC Schemes)	-	631,344	-	631,344
3(A) 16(XIX)	Journal/Care Scheme	1,550,417	-	-	1,550,417
3(A) 17	NEP Implementation	189,647	-	-	189,647
	Total	17,962,233,416	657,119,879	5,825,258,975	24,444,612,270
3(A)-Online Schemes		16,326,845,201	-	-	16,326,845,201
3(A)-EG		128,777,538	6,600,611	-	135,378,149
	Sub Total	1,506,610,677	650,519,268	5,825,258,975	7,982,388,920
3(B)					
3(B) 1	Admin UGC	-	-	-	-
3(B)(2) (I)	IUC/MC	159,415,000	97,222,525	176,827,900	433,465,425
3(B) 2(II)	EMMRCs & CEC	40,282,432	6,120,123	71,248,928	117,651,483

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
3(B) 2(IV)	National Facilities Centres	4,456,344	3,187,001	6,082,631	13,725,976
3(B) 3	Maintenance grants to Punjab University	-	-	1,184,638,000	1,184,638,000
3(B)(4)(I)	Block Grant to State Universities	-	22,500,000	-	22,500,000
3(B)(4)(III) EG	Block Grant to Colleges	-	68,222	-	68,222
3(B) 5 EG	Equal Opportunity Cell	35,820	-	-	35,820
3(B) 5(I) EG	Remedial Coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students	75,375	-	-	75,375
3(B) 5(II) EG	Coaching for NET for SC/ST/OBC (Non-Creamy Layer) and Minority Community Students	50,025	-	-	50,025
3(B) 5(III) EG	Coaching Classes for Entry into Services for SC/ST/OBC (Non-creamy layer) and Minority Community Students	69,000	-	-	69,000
3(B) 5(V)	Establishment of Residential Coaching Academy for Minorities/SC/ST and Women	2,448,548	-	-	2,448,548
3(B)5(VII)	Centre for Study of Social Exclusion and Inclusive Policy	12,017,755	-	-	12,017,755
3(B) 6	Women Study Centres/Women Studies	14,826,390	-	-	14,826,390
3(B) 6 EG	Women Study Centres/Women Studies	1,091,519	-	-	1,091,519
3(B)(8)(II) EG	Colleges with Potential for Excellence	2,238,698	-	-	2,238,698
3(B) 10	Academic Staff College/HRDC/HRVE	62,842,722	-	-	62,842,722
3(B) 10 EG	Academic Staff College/HRDC/HRVE	241,600	-	-	241,600
3(B) 11(I)	Special Assistance Programme (SAP) Science	237,286	-	-	237,286
3(B) 11(II)	Special Assistance Programme (SAP) Humanities and Social Science	176,872	-	-	176,872
3(B) 11(II) EG	Special Assistance Programme (SAP) Humanities and Social Science	-	-	-	-
3(B) 11(III)	STRIDE(Scheme for Trans-disciplinary Research for India's Developing Economy)	-	-	-	-
3(B) 12	Anti Ragging Measures	-	-	-	-
3(B) 13(V)	Jr. Research Fellowship for NET Qualified Candidates	-	-	-	-
	Online Transfer (SC)	3,791,755,002	-	-	3,791,755,002
3(B) 13(IX)	Post Doctoral Fellowship for SC/ST Candidates	-	-	-	-
	Online Transfer (SC)	2,279,117	-	-	2,279,117

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
3(B) 13 (X)	Grants for Basic Scientific Research (BSR) (Online Scheme)	1,000,000	-	-	1,000,000
	Online Transfer (SC)	-	-	-	-
3(B) 13(XI)	PG Scholarship for Professional Courses for SC/ST Candidates (Online Scheme)	-	-	-	-
	Online Transfer (SC)	4,134,525	-	-	4,134,525
3(B) 14(II)	Research Scientist	-	-	4,237,227	4,237,227
3(B) 16(I) EG	Autonomous Colleges	11,967,551	934,347	-	12,901,898
3(B) 16(XVIII) EG	Career Orientation to Education including Career Counseling Cells	-	128,000	-	128,000
3(B) 17	NEP Implementation	39,926	-	-	39,926
					-
	Total	4,111,681,507	130,160,218	1,443,034,686	5,684,876,411
3(B)-Online Schemes		3,798,168,644	-	-	3,798,168,644
3(B)-EG		15,769,588	1,130,569	-	16,900,157
	Sub Total	297,743,275	129,029,649	1,443,034,686	1,869,807,610
3(C)					
3(C) 1	Admin UGC	-	-	-	-
3(C)(2) (I)	IUC/MC	79,793,624	57,112,000	191,841,694	328,747,318
3(C) 2(II)	EMMRCs & CEC	22,412,884	3,074,422	35,376,717	60,864,023
3(C) 2(IV)	National Facilities Centres	1,626,000	1,609,018	-	3,235,018
3(C) 3	Maintenance grants to Punjab University	-	-	703,819,000	703,819,000
3(C)(4)(I)	Block Grant to State Universities	-	11,250,000	-	11,250,000
3(C)(4)(III) EG	Block Grant to Colleges	-	34,110	-	34,110
3(C) 5 EG	Equal Opportunity Cell	17,910	-	-	17,910
3(C) 5(I) EG	Remedial Coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students	37,687	-	-	37,687
3(C) 5(II) EG	Coaching for NET for SC/ST/OBC (Non-Creamy Layer) and Minority Community Students	25,012	-	-	25,012
3(C) 5(III) EG	Coaching Classes for Entry into Services for SC/ST/OBC (Non-creamy layer) and Minority Community Students	34,500	-	-	34,500
3(C) 5(V)	Establishment of Residential Coaching Academy for Minorities/SC/ST and Women	1,216,327	-	-	1,216,327

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
3(C) 5(VII)	Centre for Study of Social Exclusion and Inclusive Policy	6,008,877	-	-	6,008,877
3(C)(6)	Women Study Centres/Women Studies	7,413,197	-	-	7,413,197
3(C)(6) EG	Women Study Centres/Women Studies	545,759	-	-	545,759
3(C)(8)(II) EG	Colleges with Potential for Excellence	1,119,350	-	-	1,119,350
3(C) 10	Academic Staff College/HRDC/HRVE	31,942,903	-	-	31,942,903
3(C) 10 EG	Academic Staff College/HRDC/HRVE	120,800	-	-	120,800
3(C) 11(I)	Special Assistance Programme (SAP) Science	118,643	-	-	118,643
3(C) 11(II)	Special Assistance Programme (SAP) Humanities and Social Science	88,435	-	-	88,435
3(C) 13(V)	Jr. Research Fellowship for NET Qualified Candidates	-	-	-	-
	Online Transfer (ST)	1,707,921,002	-	-	1,707,921,002
3(C) 13 (X)	Grants for Basic Scientific Research (BSR) (Online Scheme)	-	-	12,470,357	12,470,357
	Online Transfer (ST)	-	-	-	-
3(C) 16(I) EG	Autonomous Colleges	5,983,776	467,174	-	6,450,950
3(C) 16(XVIII) EG	Career Orientation to Education including Career Counseling Cells	-	64,000	-	64,000
3(C) 17	NEP Implementation	19,962	-	-	19,962
	Total	1,866,446,648	73,610,724	943,507,768	2,883,565,140
3(C)-Online Schemes		1,707,921,002	-	-	1,707,921,002
3(C)-EG		7,884,794	565,284	-	8,450,078
	Sub Total	150,640,852	73,045,440	943,507,768	1,167,194,060
3(D)	Special Component to NER				
3(D)	UGC (NER) Head Office	38,301,916	-	-	38,301,916
	EG	10,218,896	30,742,000	-	40,960,896
	NERO	-	-	-	-
	Online IUSS	1,677,953,645	-	-	1,677,953,645
	Online JRF	74,015,000	-	-	74,015,000
	Sub Total	1,800,489,457	30,742,000	-	1,831,231,457
3(E)	Special Component to NER-SC				-
3(E)	UGC (NER) SC Head Office	7,976,639	-	-	7,976,639
	EG	1,936,000	6,472,000	-	8,408,000

UNIVERSITY GRANTS COMMISSION



ज्ञान-विज्ञान विमुक्तये

REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
	NERO	-	-	-	-
	Online IUSS	374,774,001	-	-	374,774,001
	Online JRF	35,526,000			
	Sub Total	420,212,640	6,472,000	-	426,684,640
3(F)	Special Component to NER-ST				
3(F)	UGC (NER) ST Head Office	3,991,836			3,991,836
	EG	968,000	3,236,000		4,204,000
	NERO	-	-	-	-
	Online IUSS	198,498,000	-	-	198,498,000
	Online JRF	18,852,000			
	Sub Total	222,309,836	3,236,000	-	225,545,836
	Grand Total (C)	26,383,373,503	901,340,821	8,211,801,429	35,496,515,753
Sector-4	Specific Fund Released by MOE				
4(I)	Social Infrastructure Development Fund				-
4(II)	National Mission on Education through Information and Communication Technology	16,205,000			16,205,000
4(III)	Specific funds Release by the M/HRD Indo-US 21st Century Knowledge Initiative				-
4(IV)	Distance Education Bureau (Gen)	120,000,000			120,000,000
4(IV)	Distance Education Bureau (SC)				-
4(IV)	Distance Education Bureau (ST)				-
4(VI)	World Class Institutions (IOE) (Gen)	2,485,500,000	4,514,500,000		7,000,000,000
4(VI)	World Class Institutions (IOE) (SC)	750,000,000	1,250,000,000		2,000,000,000
4(VI)	World Class Institutions (IOE) (ST)	350,000,000	650,000,000		1,000,000,000
4(VIII)	Construction of Seven Girls Hostels in Jammu and Kashmir-PMs Development package-2015 (Gen)		29,045,932		29,045,932
	Construction of Seven Girls Hostels in Jammu and Kashmir-PMs Development package-2015 (SC)		3,000,000		3,000,000
	Construction of Seven Girls Hostels in Jammu and Kashmir-PMs Development package-2015 (ST)		1,000,000		1,000,000

UNIVERSITY GRANTS COMMISSION




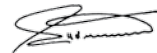
REVENUE CAPITAL Head WISE DETAILS

(Amount in ₹)

Head	Particular	Head-31	Head-35	Head-36	Total
4(Ix)(A)	MM-TTP	264,087,361	19,602,553		283,689,914
4(IX)(B)	MM-TTP	62,351,702	3,519,407		65,871,109
4(IX)(C)	MM-TTP	36,167,539	1,743,954		37,911,493
					-
	Total (D)	4,084,311,602	6,472,411,846	-	10,556,723,448
	Sub Total (A, B, C, D)	82,546,400,774	17,162,106,537	106,958,222,077	206,666,729,388
Sector-5	National Fellowship for SC				-
Sector-6	National Fellowship for ST				-
Sector-7	Maulana Azad National Fellowship for Minorities				-
Sector-9	National Fellowship for OBC				-
	Total (E)	-	-	-	-
	GRAND TOTAL (A-E)	82,546,400,774	17,162,106,537	106,958,222,077	206,666,729,388


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(SUDEEP SINGH JAIN)
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UNIVERSITY GRANTS COMMISSION
GENERAL PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2025




(Amount in ₹)

Liabilities	2024-2025	2023-2024	Assets	2024-2025	2023-2024
			Investment		
Opening Balance	449,738,789	539,179,580	In Term Deposits	200,919,338	215,228,740
Less: Adjustment in Withdrawal	2,897		In Govt Securities	235,590,000	230,340,000
Add: Subscriptions in the year	71,680,224	71,051,605	Accrued Interest	8,607,128	3,501,361
			Accrued Interest Paid on Purchase of Govt Security	3,328,000	
Add: Interest Credited	29,253,828	34,095,501			
Less: Advance/withdrawal	126,157,132	194,587,897			
			Cash Balance		
Closing Balance	424,512,812	449,738,789	Bank Balance	9,208,711	10,175,507
Opening Balance	9,506,819	19,838,695			
Add: Excess of Income over Expenditure	23,633,546	-10,331,876			
Add: Opening Balance Accrued Interest					
Closing Balance	33,140,365	9,506,819			
CURRENT LIABILITY					
TOTAL	457,653,177	459,245,608	TOTAL	457,653,177	459,245,608


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UNIVERSITY GRANTS COMMISSION

GENERAL PROVIDENT FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025



(Amount in ₹)

Expenditure	2024-25	2023-2024	Income	2024-25	2023-2024
Interest Credited to:			Interest earned on Investment	33,710,847	4,605,642
			Interest on Govt Securities	18,813,893	18,813,893
GPF Account	29,253,828	34,095,501	Interest on Saving Bank Account	364,889	344,832
CPF Account			Interest Subsidy Received from UGC Estt. Account		
University Contribution (CPF)					
Bank Charges	2,255	742			
NPS Tier-II Account					
Excess of Income over Expenditure	23,633,546		Excess of Expenditure over Income		10,331,876
TOTAL	52,889,629	34,096,243	TOTAL	52,889,629	34,096,243

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UNIVERSITY GRANTS COMMISSION


GENERAL PROVIDENT FUND ACCOUNT

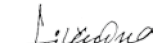



RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025


(Amount in ₹)

Receipts	2024-25	2023-2024	Payments	2024-25	2023-2024
Opening Balance			GPF Adv./Withdrawal	126,156,155	194,587,897
Bank	10,175,507	324,559	Accrued interest paid on purchase of Govt. Securities	3,328,000	
Deposits A/C FDR	230,340,000	323,980,063			
Govt securities	215,228,740	230,340,000	Bank charges	3,730	742
Loan received from Estt. A/c-348		-	Loan refund to Estt. A/c-348		-
GPF Subscription	59,409,319	59,003,600			
CPF Subscription			Closing Balance:-		
CPF Government Contribution			Bank	9,208,711	10,175,507
Accrued Interest			Investment in Govt. Securities	235,590,000	230,340,000
Interest Received			Deposits A/C FDR	200,919,338	215,228,740
Interest on Saving Bank	364,889	344,832			
Interest on FDRs	28,604,980	5,477,934			
Interest on Govt. securities	18,813,893	18,813,893			
GPF Advances Recovered	12,268,606	12,048,005			
TOTAL	575,205,934	650,332,886	TOTAL	575,205,934	650,332,886


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UNIVERSITY GRANTS COMMISSION


NPS ACCOUNT


BALANCE SHEET AS AT 31st MARCH 2025



(Amount in ₹)

Liabilities	2024-2025	2023-2024	Assets	2024-2025	2023-2024
			Investment		
Opening Balance	410	9	In Term Deposits		
Less: Adjustment in Withdrawal		9			
			Pending in r/o Sh. Sushil Kumar		410
Add: Subscriptions in the year	24,533,053	23,384,712			
Add: Interest Credited					
Less: Transfer to NSDL	24,533,463	23,384,302			
			Cash Balance		
Closing Balance	-	410	Bank Balance		
			Transfer to UGC Estt. A/c-348		
Opening Balance					
Add: Excess of Income over Expenditure					
Closing Balance					
TOTAL	-	410	TOTAL	-	410


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UNIVERSITY GRANTS COMMISSION

NPS ACCOUNT




RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025


(Amount in ₹)

Receipts	2024-25	2023-2024	Payments	2024-25	2023-2024
Opening Balance			Payment made to NSDL	24,533,463	23,384,302
Bank			Payment made to NSDL for charges		
Deposits A/C FDR			Bank Charges		-
Govt securities			Transfer to UGC Estt. A/c-348		-
Pending in r/o Sh. Sushil Kumar	410		Pending in r/o Sh. Sushil Kumar		410
NPS Subscription	24,533,053	23,384,712			
			Closing Balance:-		
			Bank		-
Interest Received			Deposits A/C FDR		-
Interest on Saving Bank		-			
Interest on FDRs					
TOTAL	24,533,463	23,384,712	TOTAL	24,533,463	23,384,712


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UNIVERSITY GRANTS COMMISSION

NPS ACCOUNT



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in ₹)

Expenditure	2024-2025	2023-2024	Income	2024-2025	2023-2024
Interest Credited to:			Interest earned on Investment		
			Interest on Govt Securities		
NPS Account			Interest on Saving Bank Account		
CPF Account					
University Contribution (CPF)					
NSDL charges					
Bank Charges					
Excess of Income over Expenditure			Excess of Expenditure over Income		
TOTAL			TOTAL	-	-

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UNIVERSITY GRANTS COMMISSION

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025

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) Depreciation has been charged on Straight line method as provided in new format of standardization of accounts issued by Ministry of Education. In respect of additions to fixed assets or reduction (sale) of fixed asset during the year, depreciation is provided for full year irrespective of date of addition or reduction. Depreciation charged on fixed assets at Straight Line Method at the following rates: -

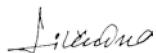
a. Furniture and Fixtures	7.5%
b. Electrical Appliances	5.0%
c. Computer/Peripherals	20%
d. Library books & Journals	10%
e. Motor Vehicle	10%
f. Office Equipment	7.5%
g. Computer Software	40%
h. Audio Visual Equipment	7.5%


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. For accounting of employee benefit, the Commission conducted actuarial valuation. According to the report of Actuarial valuation, the Commission has made a provision of Rs. (51,04,758) /- for Gratuity, Rs. 22,33,27,781 /- for Pension, Rs. 2,05,16,771 /- for Leave Encashment. Provision of Rs. (3,70,000) /- for Audit Fees in Income & Expenditure Account. This additional Provisioning has resulted excess of expenditure of Rs. 23,83,69,794/-. The total excess of expenditure over income is Rs. 26,68,98,301/- in Income & Expenditure Account.


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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, Unutilized Assignment in TSA will lapse to the government at close of the Financial Year and will not be available to the Autonomous Bodies for expenditure in the next Financial Year.
2. The building 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. UGC had been provided 25 acres land by Jawaharlal Nehru University (JNU) in January 1990 on no-rent basis for the purpose of construction of its complex. However out of this, 5-acre land had been transferred by UGC to All India Council for Technical Education in January 2003.
4. The Ministry of Finance issued a notification, according to which the Government of India opened a Treasury Single Accounts (TSA) which is managed by RBI. As per notification, any balance which is left unspent in the account as on 31st March is lapsed to the Government authorities or funding agencies. Accordingly, as on 31.03.2025 an outstanding balance of Rs. 33,76,49,021 in TSA account was lapsed to the Government accounts automatically at the end of day of 31st March.
5. The total outstanding advance of CPWD as on 31/03/2024 was 14,19,48,753. An Advance of Rs. 2,01,36,241 was paid during the year 2024-2025 and advance of Rs.1,68,35,233 was settled during the year 2024-25. Now, net outstanding balance as on 31/03/2025 is Rs. 14,52,49,761 /-.
6. 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.
7. UGC releases grant to various higher education institutions in different schemes. Out of released grant, an amount of Rs.818.38 Crore of unspent grant for which Utilization Certificate is awaited as on 31.03.2025.
8. OTHER
 - a) Corresponding figure for the previous year has been re-grouped/ re-arranged wherever necessary in the financial statements of the accounts and schedule including receipts and payments for the financial year 2024-2025.
 - b) The figures of the financial statements have been rounded off to the nearest India Rupees.

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UNIVERSITY GRANTS COMMISSION

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025

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 31st March 2025.

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.

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कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002



SUPREME AUDIT INSTITUTION OF INDIA
लेखापरीक्षा संस्थान
Dedicated to Truth in Public Interest

OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

ए.एम.जी-III/एस.ए.आर./यू.जी.सी./9-49/2025-26/-

दिनांक 28.01.2026

सेवा में,

सचिव, भारत सरकार,
उच्चतर शिक्षा विभाग,
शिक्षा मंत्रालय,
शास्त्री भवन, नई दिल्ली-110001

विषय : वर्ष 2024-25 के लिए विश्वविद्यालय अनुदान आयोग, नई दिल्ली के लेखाओं पर पृथक
लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं विश्वविद्यालय अनुदान आयोग, नई दिल्ली के वर्ष 2024-25 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती 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 2024-25 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।"

भवदीया

संलग्नक: यथोपरि


— ६६६ —

निदेशक (ए.एम.जी-III)

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित अध्यक्ष, विश्वविद्यालय 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।

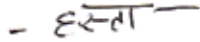
संलग्नक: यथोपरि


निदेशक (ए.एम.जी-III)

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधान निदेशक (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: यथोपरी



निदेशक (ए.एम.जी-III)

Opinion of the Comptroller & Auditor General of India on the Accounts of University Grants Commission and its eight Inter-University Centres for the year ended 31 March 2025

Opinion

1. We have audited the financial statements of University Grants Commission (UGC) and its eight Inter-University Centres 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) Bengaluru, UGC-DAE Consortium for Scientific Research (CSR), Indore, Inter University Centre for Teacher Education (IUCTE) BHU, Varanasi, Inter University Centre on Teacher Education and Inter University Centre for Yogic Sciences (IUCYS), Bengaluru, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies 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.

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

3 (i). UGC and its seven Inter-University Centres:

3(i)(a). In our opinion, the accompanying financial statements of University Grants Commission and its seven Inter-University Centres 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, National Assessment & Accreditation Council (NAAC) Bengaluru, UGC-DAE Consortium for Scientific Research (CSR), Indore, Inter University Centre for Teacher Education (IUCTE) BHU, Varanasi, Inter University Centre on Teacher Education and Inter University Centre for Yogic Sciences (IUCYS), Bengaluru, read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of these units as at March 31, 2025, and (of) its financial performance and its cash flows for the

year then ended in accordance with uniform format of accounts prescribed by Ministry of Education

3(i)(b) Basis for Opinion: We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/ guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3 (ii). Information & Library Network Centre (INFLIBNET) Gandhinagar:

3(ii)(a) In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of Information & Library Network Centre (INFLIBNET) Gandhinagar, read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, give a **true and fair view** of the financial position of the unit as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts prescribed by Ministry of Education.

3(ii)(b) Basis for Qualified Opinion: INFLIBNET, Gandhinagar, made a payment of ₹1547.87 crore towards subscription for the period from January 2025 to December 2025. Instead of classifying the amount pertaining to April-December 2025 (₹1160.90 crore) as Prepaid Expenses the entire amount was depicted as expenditure under Earmarked Funds. This accounting treatment resulted in understatement of Current Assets, Loans & Advances – Prepaid Expenses (Schedule 8) and understatement of Earmarked Funds by ₹1160.90 crore. (Comment No. A.2.1 of INFLIBNET)

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/ guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our **qualified opinion**.

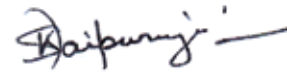
4. Responsibilities of Management for the financial statements

The Governing Bodies of University Grants Commission and its Inter-University Centres is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts issued by Ministry of Education, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

5. Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

For and on behalf of the CAG of India



Director General of Audit (Central Expenditure)

Place: New Delhi

Date: 28.1.26

**Separate Audit Report on the Accounts of University Grants Commission and its Inter-
University Centres**

Part A

University Grants Commission

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4): ₹982.03 lakh

Tangible Assets: ₹ 896.11 lakh

Expenditure of ₹ 556.41 lakh incurred against advance given to CPWD has been booked as revenue expenditure instead of being capitalized, which is not in line with AS 10 requirements. This has resulted in understatement of Fixed Assets by ₹ 556.41 lakh and overstatement of Expenses for the current year & previous years by ₹ 556.41 lakh.

A.1.2 Loans, Advances & Deposits (Schedule 8): ₹1805.45 lakh

In May 2013, UGC approved the construction of Multi Storied Academic Tower for Zakir Hussain College with an estimated cost of ₹ 67.97 crore. The College in November 2021 requested UGC for approval of revised estimated cost of the project from ₹68.00 crore to ₹95.50 crore and also to treat the interest earned on the grants-in-aid amounting ₹18 crore as part of the grant for construction of multi storied academic tower .

UGC in January 2022, July 2022 and March 2023 asked the college to refund the interest amount of ₹12.50 crore (after adjustment of ₹5.50 crore of the sanctioned grant-in-aid which was to be released to the College). UGC did not show the interest amount of ₹12.50 crore receivable from the College under Loans, Advances & Deposits and also under Current Liabilities as the interest income on grant-in-aid is to be refunded to the Government of India. This has resulted in understatement of Loans, Advances & Deposits as well as Current Liabilities by ₹12.50 crore. This was also pointed out in the report for the year 2021-22, 2022-23 & 2023-24 but remedial action has not been taken by UGC.

B. General

1. UGC is accounting the release of grants-in-aid to the various Institutions (Central Universities/State Universities/Colleges /Institutions) and its refund on cash basis as disclosed in its Significant Accounting Policy No. 1(b). However, due to inadequate monitoring by UGC huge amount of grants-in-aid is lying unutilized with these Institutions.

UCs were pending for an amount of ₹818.38 crore as detailed in Annexure-1 as on 31.3.2025.

2. Disclosure requirement as per MOE:

As per uniform format of accounts issued by Ministry of Education, interest income on term deposit should be disclosed in schedule 11 (Income from Investments), However UGC disclosed the interest on term deposits (Canara Bank-8627101002314) of ₹7.88 crore in schedule 12 (included in Interest Earned: ₹39.12 crore).

C. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, University Grants Commission (UGC) through a Management Letter issued separately for remedial/corrective action.

D. Assessment of Internal Controls

(i) Adequacy of internal control system.

The internal control of UGC needs strengthening in following areas :-

- Inadequate monitoring of grants-in-aid released by UGC resulting in blockade of Funds with the Universities/Institutions.
- The management's response to external audit objection is not effective as 60 audit paras pertaining to the period from 1979-80 to 2023-24 in respect of UGC were outstanding as on 31.03.2025.

(ii) Adequacy of internal audit System

The internal audit system of UGC is weak as:

- UGC does not have Internal Audit wing.
- Internal Audit of UGC is conducted by the Ministry of Education and it has been done up to the FY 2023-24.
- There is no Internal Audit manual in UGC.

(iii) System of physical verification of fixed assets

- The physical verification of Furniture & Fixtures and computers and its accessories has been conducted upto 31.03.2025.
- Physical verification of Books and Publications of UGC has been conducted upto 2024-25.

(iv) System of physical verification of inventory

- Physical verification of consumables and stationery of UGC has been conducted upto 31.03.2025.

(v) Regularity in payment of statutory dues

- No payment in respect of Statutory dues were outstanding for more than six months as on 31 March 2025.

E. Grants-in-aid

University Grants Commission is mainly financed by the Department of Higher Education, Ministry of Education. During the year 2024-25, UGC received Grants-in-aid of ₹20,820.69 crore. It had an unspent balance of ₹454.36 crore as on 1 April 2024, refunds from grantee institutions of ₹509.67 crore and income of ₹103.22 crore. Out of the total fund of ₹21,887.94 crore, ₹33.76 crore had automatically surrendered under Treasury Single Account System and ₹405.92 crore was refunded to the Ministry of Education. It utilized ₹20,801.18 crore (Capital : ₹2.04 crore, Revenue: ₹132.47 crore and Grants: ₹20,666.67 crore) leaving an unspent balance of ₹647.07 crore as on 31 March 2025.

During 2024-25, it also received Grants-in-aid from following Ministries:

a) UGC did not receive any Grants-in-aid from Ministry of Social Justice & Empowerment for National fellowship for SC and was having an opening balance of ₹0.52 crore. It also received ₹0.05 crore as bank interest and refund. Out of total available funds of ₹0.57 crore, UGC refunded ₹0.57 crore leaving an unspent balance of Nil crore as on 31.3.2025.

b) UGC did not receive any Grants-in-aid from Ministry of Minority Affairs for Maulana Azad National Fellowship for Minorities and was having an opening balance of ₹0.06 crore. It also received ₹0.01 crore as bank interest and refund. Out of total available funds of ₹0.07 crore, it utilized Nil leaving an unspent balance of ₹0.07 crore as on 31.3.2025.

c) UGC did not receive any grants-in-aid from Ministry of Tribal Affairs for National Fellowship for ST, it was having an opening balance of ₹0.86 crore. It also received ₹0.11 crore as bank interest and refund. Out of total available funds of ₹0.97 crore, it utilized Nil leaving an unspent balance of ₹0.97 crore as on 31.3.2025:

Part-B

Inter-University Centres of UGC

UGC had established nine Inter University Centres 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) Bengaluru, UGC-DAE Consortium for Scientific Research (CSR), Indore, Inter University Centre for Teacher Education (IUCTE) BHU, Varanasi, Inter University Centre on Teacher Education, Jawaharlal Nehru Technological University, Hyderabad (Kakinada) and Inter University Centre for Yogic Sciences (IUCYS), Bengaluru. Out of these Inter University Centre on Teacher Education, Jawaharlal Nehru Technological University, Hyderabad had not started functioning. The certification audit of accounts of the remaining eight Inter-University Centres for the year 2024-25 were taken up under Section 19(2) of the C&AG (DPC) Act along with the certification audit of UGC for the year 2024-25. Comments on the accounts of these centres are given below:-

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

A. Assessment of Internal Controls

(i) Adequacy of internal control system

- Internal control system is adequate in areas seen by audit.

(ii) Adequacy of internal audit system

- IUAC does not have internal audit wing.
- Internal audit of IUAC was conducted by UGC upto the financial year 2018-19.
- 23 internal audit paras pertaining to the period upto 2018-19 were outstanding as on 31 March 2025.

(iii) System of physical verification of fixed assets

The physical verification of Fixed Assets of IUAC including library books has been conducted up to 2024-25

(iv) System of physical verification of inventory

The physical verification of stationery and consumables items of IUAC was conducted up to 2024-25

(v) Regularity in payment of statutory dues

As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.03.2025

B. Grants-in-aid

As per accounts, IUAC received Grants-in-aid during 2024-25 of ₹. 88.89 crore (Capital: ₹. 16.34 crore and Revenue: ₹. 72.55 crore). It had an opening balance of ₹ 11.80 crore (Capital: ₹ 11.80 crore and Revenue: nil). Out of total amount of ₹ 100.69 crore, it utilized ₹ 77.85 crore (Capital: ₹ 5.30 crore and Revenue: ₹ 72.55 crore) leaving an unspent balance of ₹ 22.83 crore (Capital: ₹. 22.83 crore and Revenue: nil) as on 31 March 2025.

2. Consortium for Educational Communication (CEC), New Delhi

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4): ₹3.82 crore

Fixed assets under the heads Live lectures should have been depreciated at 40%. However, schedule 4 of fixed Assets, it was noted that the value of gross block of ₹ 157.50 lakh under the head live Lectures have been fully depreciated. This resulted in understatement of Fixed Assets as well as Capital Funds by ₹ 94.50 lakh. (60% of 15749739).

B. Income & Expenditure

B.1 Expenditure

B.1.1 Prior period Expenses (Schedule 22): ₹1.67 lakh

The above does not include prior period expenses amounting to ₹ 60.69 lakh as detailed in Annexure-2. This has led to an overstatement of Administrative and General Expenses (Schedule 17) and understatement of Prior Period Expenses by ₹ 60.69 lakh.

C. General

Staff Payment & Benefits (Schedule 15): ₹ 9.78 crore

As per Schedule 15A (Employees Retirement and Terminal benefits) provision for retirement benefits to be made in the year 2024-25 is ₹ 3.78 crore. Instead of making provisions by debiting to the Income & Expenditure Account the provisions has been created by deducting from the Capital Fund in contravention of format of accounts.

D. Adequacy of Internal Controls

(i) Adequacy of Internal Control system.

- Internal control is adequate in areas seen by audit

(ii) Adequacy of internal audit System

- Internal audit was conducted by UGC up to the financial year 2018-19.

(iii) System of physical verification of fixed assets

- The physical verification of Furniture & Fixture has been conducted up to 31.03.2019.
- The physical verification of Vehicles has been conducted up to 31.03.2025.

- The physical verification of Plant & Machinery (Audio Video Equipment) has been conducted up to 30.09.2024.

- The physical verification of Computer & Peripherals has been conducted up to 31.03.2019.

- The physical verification of Media Tape Library has been conducted up to 31.12.2024.

(iv) System of physical verification of inventory

- The physical verification of books & publications has been conducted upto 31.12.2024.

- The physical verification of stationery and consumables item was conducted upto 31.03.2019.

(v) Regularity in payment of statutory dues

- As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025.

E. Grants-in-aid

CEC received grants-in-aid of ₹28.24 crore from UGC/Ministry of Education during year 2024-25 and had an opening balance of ₹ 78.59 crore. It received interest and other income of ₹ 0.95 crore during the year & transfer to Capital Fund (adjustment) of ₹ 0.07 crore during the year. Out of total available funds of ₹ 107.70 crore, it utilized Rs. 17.95 crore leaving an unspent balance of ₹ 89.76 crore as on 31 March, 2025.

3. Inter University Centre for Astronomy and Astro-Physics (IUCAA), Pune

A. Balance Sheet-

A.1 Assets

A.1.1 Fixed Assets (Schedule 7)-₹ 78.53 crore

The above includes Capital Expenditure incurred by Sponsored Projects, whose ownership vested with sponsoring agencies as on 31.03.2025 amounting to ₹2.90 crore as detailed below:-

S.N.	Name of Project	Gross block of Assets as on 31 March 2025	Opening balance of depreciation	Net Value of Asset as on 31.03.2025	Depreciation charged during the year
1	IFCPAR Project No-6504-2 Dipanian Mukherjee- ASSET	4,93,656	78,985	3,75,180	39,492
2	ISRO-Astrosat -Assets Ranjeev Misra (D Bhattach)	30,76,200	25,59,166	4,72,429	44,604
3	ISRO-Astrosat UV Deep Field (AUDF) - Assets	44,997	-	41,397	3,600
4	ISRO Satellite Centre (ISAC)	12,25,72,390	9,68,74,199	1,58,92,401	98,05,791

	ANR-Assets				
5	ISRO Solar Flairs - Pro Durgesh Tripathi Assets	4,62,546	37,004	3,88,538	37,004
6	ISRO SUIT -Scientifi Equipment	2,74,51,080	1,34,37,553	1,18,17,442	21,96,086
	Total	15,41,00,869	11,29,86,907	2,89,87,387	1,21,26,577

As per Clause 3.7 of Schedule 23 of Significant Accounting Policies for higher Education Institutes; "Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts."

It is seen that ownership of assets acquired from funds of IFCPAR and ISRO is retained by sponsors, these assets should be separately disclosed in the Notes on Accounts. However, IUCAA has capitalised these assets and showing in Fixed Assets (Schedule 7) and charged Depreciation amounting to ₹ 1.21 crore during the year.

This has resulted in overstatement of Fixed Assets by ₹ 2.90 crore, overstatement of Depreciation by ₹ 1.21 crore and overstatement of Designated/Earmarked Funds (Schedule 3) by ₹ 2.90 crore and understatement of Capital Funds /General Funds by ₹ 1.21 crore to that extent.

B. Income and Expenditure Account

B.1 Grants & Donations (Schedule 12)- ₹ 58.64 crore

The Institution has recognized Revenue amounting to ₹1.65 Crore under the head "Grant-in-Aid – General (Salary)" in the financial statements for the year ended 31 March 2025. On verification, it was noted that this grant has been received from the Government specifically for disbursing salaries for the month of April 2025, i.e. for services to be rendered by employees in the subsequent financial year.

Recording this grant in FY 2024-25 overstated revenue and inflated the reported surplus, since the related salary expense pertains to April 2025.

C. General

C.1 Non-Adoption of Uniform format of accounts

As per Notes and Instructions for Compilation Of Financial Statements of Central Higher Educational Institutions, the Financial Statements of non-profit and other similar organizations (viz., Balance Sheet and Income and Expenditure Account) shall be prepared on accrual basis; and shall be in the form suggested, or as near thereto as possible.

The Annual Financial Statements of Central Educational Institutions comprise the prescribed statements which are to be presented in the formats and in the manner as provided in the Uniform Format of Accounts prescribed in the format of accounts prescribed by Ministry of Education. During scrutiny of Annual Accounts, it is noticed that IUCAA has not adopted and prepared its Accounts as per Uniform Format prescribed for Central Higher Educational Institutions (CHIEs) by MoE. However, UGC itself is preparing its Annual accounts in uniform format as prescribed by MoE.

D. Assessment of Internal Controls

(i) Adequacy of Internal Control System

- Internal Control System of the Institute is adequate in the area seen by audit.

(ii) Adequacy of Internal Audit System

- Internal Audit System of the Institute is not relatively adequate. Internal Audit Wing is not established within the Institute. Further, Internal Audit by Ministry was also not conducted during period covered by audit.

(iii) System of physical verification of fixed assets

- Physical verification of Fixed Assets has been done by the Institute.

(iv) System of physical verification of inventory

- Physical verification of Inventory has been done by the Institute.

(v) Regularity in payment of statutory dues

- No statutory due was pending for more than six month as on the Balance Sheet date.s.

E. Grants-in-aid

IUCAA has received Grants-in-aid of ₹ 75.87 crore during the year (Non-Salary (OH-31): ₹ 32.46 crore , Salary (OH-36): ₹ 21.21 crore and Capital (OH-35): ₹ 22.20 crore) and has an unutilized balance of ₹ 15.98 crore (Non-Salary (OH-31): ₹ 0.57 crore, Salary (OH-36) : ₹ 2.44 crore and Capital (OH-35): ₹ 12.97 crore) brought forward from previous year as per the audited UC for 23-24. Further, IUCAA has generated internal income interest accumulated balance ₹ 0.62 crore (Non-Salary (OH 31): ₹ 0.33 crore and Capital (OH 35): ₹ 0.29 crore) during this year. Thus, the total available funds worked out to ₹ 92.47 crore out of which IUCAA has utilized an amount of ₹ 72.36 crore (Non-Salary (OH 31) : ₹ 33.36 crore, Salary (OH 36): ₹ 19.54 crore and Capital (OH 35): ₹ 19.46 crore) and refund of lapsed grant internal income/interest/accumulated balance of ₹ 0.30 crore (Salary (OH 36) : ₹ 0.01 crore and Capital (OH35) ₹ 0.29 crore). Thus, leaving unspent balance of ₹ 19.81 crore (Salary (OH 36) : ₹ 4.10 crore and Capital (OH 35) : ₹ 15.71 crore which included FDR on lien amounting to ₹ 11.50 crore) as on 31.03.25.

IUCAA incurred an expenditure of ₹ 33.41 crore during the year under OH 31. However, an

amount of ₹ 33.36 crore was received under grants. Hence to the extent of grant received expenditure was shown i.e. ₹ 33.36 crore.

4. Information and Library Network Centre, Gandhinagar

A. Balance Sheet

A.1 Liabilities-

A.1.1 Current Liabilities (Schedule 3) - ₹ 27.66 crore

According to the Uniform Format of Accounts for Educational Institutions, all institutions are required to maintain accounts on an accrual basis, which mandates that expenses and liabilities be recognized in the period in which they are incurred, regardless of the actual cash outflow. . During the course of audit, it was observed that no provision was made in the financial statements of FY 2024–25 for the known expenses amounting to ₹ 67.06 lakh, despite the obligations relating to that year. Non-recognition of such expenses in the books of accounts has led to understatement of deficit and corresponding understatement of liabilities by ₹ 67.06 lakh

A.2 Assets

A.2.1 Earmarked Fund (Schedule2) : ₹1,338,093,081

The Union Cabinet approved the One National One Subscription (ONOS) scheme on 25 November 2024. Pursuant to this decision, various Ministries were instructed to transfer funds to INFLIBNET. During the period from December 2024 to March 2025, INFLIBNET, Gandhinagar, received a total fund of ₹ 1640.90 crore from different Ministries and institutions, which was accounted by INFLIBNET under EARMARKED FUND.

During the Financial Audit of INFLIBNET for the year 2024-25, it was revealed that INFLIBNET, Gandhinagar, made a payment of ₹1547.87 crore towards subscription for the period from January 2025 to December 2025. Out of this, only one-fourth, amounting to ₹386.97 crore, pertained to the current financial year (January–March 2025), while the balance ₹1160.90 crore related to the subsequent Year 2025-26 (April–December 2025). Instead of classifying the amount pertaining to April–December 2025 as Prepaid Expenses the entire amount was depicted as expenditure under Earmarked Funds.

This accounting treatment resulted in Understatement of Current Assets – Prepaid Expenses (Schedule 8) and understatement of Earmarked Funds (Schedule2) by ₹1160.90 crore.

B. General:

During course of audit, it has been noticed that figures of Investments in Earmarked / Endowment Funds have not been reconciled across schedules. As per Schedule 2, total investment is ₹32.39 crore, whereas Schedule 5 reflects ₹30.21 crore resulting in difference of ₹2.18 crore.

Further, as per Schedule 2, investment in Earmarked (N-list) is ₹22.25 crore whereas figure in Schedule 5A is ₹22.37 crore resulting in difference of ₹11.15 lakh.

This inconsistency indicates lack of proper reconciliation between Schedules and is not in line with the Uniform Format of Accounts prescribed by MHRD, which requires figures in all related schedules to be consistent and reconcilable.

C. Assessment of Internal Controls

(i) Adequacy of Internal Control System: -

- The internal control system was found adequate in the area seen by audit..

(ii) Adequacy of Internal Audit (IA) system: -

- There is an adequate Internal Audit system established in INFLIBNET (Annual Accounts has been audited by CA).

(iii) System of Physical verification of fixed assets:

- The Fixed Assets Register is being maintained properly as per GFR. A system of Physical verification of fixed assets has been carried out/completed by the institute as per GFR 2017.

(iv) System of Physical verification of inventory:

- Physical verification of inventory has been carried out/completed by the institute as per GFR 2017.

(v) Regularity in payment of statutory dues:

- The INFLIBNET, Gandhinagar, is regular in depositing the statutory dues.

D. Grants-in-aid:

Out of the Grants-in-aid of ₹ 16.05 crore (under OH 31: ₹6.03 crore & under OH-36 : ₹10.02 crore) received during the year, the Centre could utilize a sum of ₹ 15.35 crore (utilized under OH 31: ₹6.03 crore & under OH 36 : ₹9.32 crore) leaving a balance of ₹ 0.70 crore (unutilized under OH:31: ₹1,376 & under OH 36: ₹ 70,49,621) as unutilized grant as on 31 March 2025.

In addition to above, INFLIBNET, Gandhinagar received a total fund of ₹1640.90 crore from different Ministries under One National One Subscription (ONOS) scheme and utilized the whole amount.

5. National Assessment and Accreditation Council, (NAAC), Bengaluru

A. Income & Expenditure Account

A.1 Expenditure

A.1.1 Academic Expenses (Schedule 11)- ₹ 15.40 crore

Expenses aggregating ₹73.00 lakh relating to FY 2022-23 / FY 2023-24 were charged to FY 2024-25. The above misclassification has resulted in Overstatement of Academic expenses

under Schedule 11 for FY 2024–25 and understatement of Prior Period Expenses by ₹73.00 lakh.

B. General

B.1 Mismatch between Closing Bank Balances in Receipts & Payments Account and Cash & Bank Balances under Schedule 6 – Balance Sheet (2024–25)

On verification of the Annual Accounts of NAAC for the year 2024–25, it has been noticed that the amount of opening balance of bank accounts in the Receipts & Payments Account (Rs 66,99,105/-) does not match with the Cash and Bank Balances under Schedule 6 of the Balance Sheet (Rs 12,22,65,105/-). Similarly, the closing balance of bank accounts in the Receipts & Payments Account (Rs 2,18,137/-) does not match with the Cash and Bank Balances under Schedule 6 of the Balance Sheet (Rs 7,32,08,137/-).

The difference is due to non-inclusion of the MOD balances of sweep accounts in the Receipts & Payment Accounts. MOD balances are treated as bank balances and therefore should be taken in Receipts & Payments Accounts. The Receipts & Payments Accounts needs to be rectified.

B.2 Mismatch between Ledger Accounts and Annual Accounts

As per the Uniform Format of Accounts prescribed for autonomous bodies and the provisions of Rule 212(1) of the GFR 2017, annual accounts should be prepared strictly on the basis of duly maintained ledger accounts, and the balances in each schedule should reconcile with the corresponding ledger accounts.

During the certification audit of NAAC’s annual accounts for the FY 2024–25, it was noticed that the ledger has not been maintained in a schedule-wise manner in the Tally, and differences in amounts were observed between the ledger balances and the figures reported in the schedules of the annual accounts as detailed below.

Schedule No.	Head of Account	Amount as per Annual Accounts (₹)	Amount as per Ledger (₹)	Difference
7	Academic Receipts	76,52,22,000	82,19,53,433	(-)5,67,31,433
9	Other Income	30,43,79,656	27,65,03,447	2,78,76,209
10	Staff Payments and Benefits	37,90,12,261	37,27,97,677	62,14,584
12	Administrative and General Expenses	2,12,71,066	20,75,48,925	(-)18,62,77,859

Hence, it is essential that the ledger accounts be maintained in a schedule-wise manner in the Tally as reflected in the Annual Accounts, with proper reconciliation to ensure accuracy and compliance.

C. Assessment of Internal Controls

(i) Adequacy of Internal Control System

- There is no Internal Audit Wing (IAW) functioning in the Institute.

(i) Adequacy of Internal Audit System

The internal audit of NAAC is being conducted by University Grants Commission and has been done upto 2018-19 only.

(iii) System of physical verification of fixed assets

The Physical verification of fixed assets is conducted by a committee constituted by competent authority annually and completed for the year 2023-24.

(iv) System of physical verification of inventories

Physical verification of fixed assets is conducted annually and completed for the period 2023-24.

(v) Regularity in payment of statutory dues

All statutory dues of the institute are collected and remitted within stipulated date.

D. Grants-in-aid

The institute received Grants-in-aid of ₹ 3.00 crore (OH 36) during 2024-25. It generated internal receipts of ₹ 106.96 crore (Academic Receipts: ₹ 76.52 crore and Other Income: ₹ 30.44 crore). Out of the total funds of ₹109.96 crore it utilised ₹ 73.45 crore leaving unspent balance of ₹ 36.51 crore as on 31 March 2025.

6. University Grant Commission- Department of Atomic Energy (UGC-DAE) Consortium for Scientific Research (CSR), Indore, Madhya Pradesh

A. Adequacy of Internal Controls

(i) Adequacy of Internal Control System

- Internal control system was found to be inadequate due to the response of the management towards compliance audit objections was not effective as there were 22 paras pending pertaining to the period from 04/2018 to 08/2021.

(ii) Adequacy of Internal Audit System

- Internal Audit was not conducted since the F.Y 2018-19.

(iii) System of physical verification of fixed assets

- Physical verification of fixed assets has been conducted during the year.

(iv) System of physical verification of inventories

- Physical verification of inventories has been done during the year.

(v) Regularity in payment of statutory dues

- No statutory dues was found in the F.Y 2024-25.

B. Grants-in Aid

During the year, the Institute received grants-in-aid of ₹ 61.94 crore. In addition to the above, it had unspent balance of ₹ 5.69 crore of the previous year. Out of the total available grants of ₹ 67.63 crore, the Institute utilized grants of ₹ 57.33 crore leaving unutilized amount of ₹10.30 crore as on 31 March 2025.

Interest earned and refunded to UGC during the year ₹22.23 lakh which is also shown in UCs.

7. Inter University Centre for Yogic Science (IUCYS), Delhi

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 2)- ₹ 34.46 lakh

Salary (fellowship) expenses payable of ₹ 1.55 lakh for the month of March 2025 have not been accounted for in the books of accounts. Non-provisioning of such liability results in understatement of expenses by ₹ 1.55 lakh and understatement of Current Liabilities and Provisions by ₹ 1.55 lakh for the financial year 2024-25.

A.2 Assets

A.2.1 Fixed Assets

Expenditure of ₹40.89 lakh (Annexure 3) incurred towards the development of the website has been charged to revenue expenditure instead of being capitalized under Capital Work in Progress (CWIP). This treatment has resulted in understatement of Capital Work in Progress as well as Capital Fund by ₹40.89 lakh each.

B. Income & Expenditure Account

B.1 Income

B.1.1 Grants/Subsidies (Schedule 6)- ₹ 1.14 crore

The above schedule depicts the grants available and utilized for revenue expenditure. As per the format of accounts prescribed by Ministry of Education if the Expenditure is more than the available grant, the grant utilized for revenue expenditure which is depicted in the above schedule is to be restricted to the available grant and the balance in the above schedule will be shown as NIL instead of deficit.

IUCYS received grant of ₹ 104.59 lakh but the depicted grant income of ₹ 114.40 lakh. This has resulted in overstatement of Loans, Advances & Deposits and Grant/ Subsidies by ₹ 9.81 lakh.

C. Assessment of Internal Controls:

(i) Adequacy of internal control system.

- Internal control is adequate in areas seen by audit.

(ii) Adequacy of internal audit System

- No Separate internal audit wing in IUCYS.
- (iii) **System of physical verification of fixed assets**
 - IUCYS does not have any fixed assets as on 31-03-2025.
- (iv) **System of physical verification of inventory**
 - IUCYS does not have any inventory of books and publication, stationery and consumables as on 31-03-2025.
- (v) **Regularity in payment of statutory dues**
 - As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025.

D. Grants-in-aid

The IUCYS received Grants-in-aid of ₹ 75.00 lakh during 2024-25. It had an opening balance of ₹ 29.59 lakh as on 1st April 2024. Total Funds of ₹ 104.59 lakh was fully utilized leaving Nil balance as on 31st March 2025.

8. Inter University Center for Teacher Education, Varanasi

A. Income and Expenditure Account

A.1 Expenditure

A.1.1 Staff Payment and Benefits (Establishment Expenses) - Schedule 15- ₹ 510.69 lakh

The above includes ₹ 165.16 lakh against 'Other Salary and Wages' which includes salary and wages of temporary and fixed-wages staff, whereas ,the same should have been included under 'Administrative and General expenses' (Schedule-17). This resulted in overstatement of 'Establishment Expenses' by ₹ 165.15 lakh and understatement of 'Administrative and General Expenses ' by the same amount.

B. Adequacy of Internal Controls

(i) Adequacy of Internal Control System

The inadequacy of Internal Control System of the Center is characterized by the following deficiencies:

- Liability Register has not been maintained by the Center as per GFR-3A format of General Financial Rules, 2017.
- Cash Book has not been maintained by the Center as per GFR-3 format of General Financial Rules, 2017.

(ii) Adequacy of Internal Audit System

- The Internal Audit of Center has not been conducted for the year 2024-25 and previous financial year as well, despite being indicated in previous report.

(iii) System of Physical verification of Fixed Assets

- Physical verification of Fixed Assets has been conducted for the year 2024-25.
- (iv) **System of Physical verification of Inventory**
 - Physical verification of Inventory has been conducted for the year 2024-25.
- (v) **Regularity of payment of statutory dues**
 - The Centre is regular in payment of statutory dues.

C. Grants-in-aid

During the year 2024-25, the Center received Rs. 819.33 lakh as Grants-in-Aid and other receipts of Rs. 155.99 lakh. After taking an opening balance of Rs. 284.44 lakh, the total fund available worked out to Rs. 1259.76 lakh. The Center utilised a sum of Rs. 1140.88 lakh, leaving a balance of Rs. 118.88 lakh as on 31 March 2025.

Annexure-1:

(₹ in crore)

Sl. No.	Scheme	Institutions/ Universities	Grant released	Grant utilized/	Grant unutilized/ Pending utilization certificate	Unspent grant refunded	Interest earned
1	XI Plan recurring allocations/ Establishment of School of Education	18 Central Universities	₹127	₹97.26	₹1.72	₹48.75	₹20.73
2	Creation of capital assets	42 Central Universities	₹924.77	₹726.49	₹196.49	₹1.79	
3	XI Plan GDA	144 State Universities	₹846.91	₹729.08	₹117.83		
4	XI Plan merged Scheme	144 State Universities	₹400.53	₹239.54	₹160.99		
5	XII Plan GDA	162 State Universities	₹1,346.95	₹1,190.55	₹156.40		
6	Special Assistance Programme	109 Universities	₹185.86	₹104.73	₹81.13		
7	Establishment of centres for endangered languages in Central Universities	9 Central Universities	₹27.54	₹16.73	₹9.87	₹2.16	₹1.22
8	i. NSQF Community Colleges	40 Institutions	₹186.06	₹175	₹11.06		
	ii. B.Voc. Degree programme	32 Institutions	₹72.15	₹56	₹16.15		
	iii. DDU Kaushal Kendras	11 Institutions	₹318	₹307	₹11		
9	Basic Scientific Research	Colleges	₹28.5	₹14.90	₹13.60	₹0.0009	
10	Infrastructure grant for colleges for potential Excellence (CPI)	Colleges	₹80.81	₹47.20	₹32.66	₹0.95	
11	Grant for establishment of Networking Resource Centre (NRC)	Colleges	₹88.87	₹85.66	₹3.21		
12	Capacity expansion under OBC	Central Universities	₹2,496.93	₹2,380.43	₹5.60	₹194.39	₹83.49
13	Capacity expansion under OBC	Deemed Universities	₹162.58	₹163.32	₹0.65	₹5.42	₹6.81
14	Human Rights & Values in Education	2 Universities	₹0.03	₹0.01	₹0.02		
	Total				₹818.38		

Annexure-2 (Prior period Expenses)

S No.	Party Name	Period	Voucher No.	Voucher Date	Remarks	Invoice Amount
1	M/s S.K. Newspaper & Magazines Agency	01.10.2023 to 31.03.2024	152	04.06.2024	Newspaper	<u>16,797</u>
2	M/s Vertiv Energy Pvt. Ltd.	17.08.2023 to 16.02.2024	27	22.04.2024	Maintenance of Office Equipments	<u>30,680</u>
3	M/s S.R. Electricals & Electronics	13.09.2023 to 12.12.2023	28	22.04.2024	Maintenance of Office Equipments	<u>40,292</u>
4	M/s Sun Broadcast Equipments Pvt. Ltd.	21.12.2023 to 20.03.2024	30	22.04.2024	Maintenance of Office Equipments	<u>71,464</u>
5	M/s S.R. Electricals & Electronics	13.12.2023 to 12.03.2024	102	21.05.2024	Maintenance of Office Equipments	<u>41,925</u>
6	M/s Queens Road Service Station	Feb'24 & Mar'24	71	06.05.2024	Petrol A/c	<u>78,570</u>
7	Director IUAC New Delhi	02.02.2024 to 02.04.2024	148	31.05.2024	Electricity Charges	<u>5,51,878</u>
8	EMRC, Madurai	08.02.2024 to 09.02.2024	238	19.07.2024	Internship's / Training's / Workshop's A/c	<u>7,10,493</u>
9	Central University of Himachal	05.03.2024 to 07.03.2024	369	10.09.2024	Seminar/Conference on digital Education 2024	<u>9,21,415</u>
10	EMRC, Ahmedabad	15.06.2023 to 16.06.2023	496	04.11.2024	Hospitality / Meeting Expenses A/c	<u>8,22,830</u>
11	EMRC Gujarat University, Ahmedabad	16.03.2024 to 17.03.2024	572	12.12.2024	Seminar/Conference/Conventions A/c	<u>10,24,432</u>
12	Utkal University, Bhubaneswar	21.11.2022 to 23.11.2022	709	03.12.2025	Seminar/Conference/Conventions A/c	<u>8,98,125</u>
13	EMRC Gujarat University, Ahmedabad	28.03.2023 to 29.03.2023	744	20.02.2025	Internship's / Training's /	<u>8,60,469</u>

					Workshop's A/c	
Grand Total						60,69,370

Annexure 3

Voucher No.	Voucher date	Vendor	Amount	Remarks
31	22.09.2023	M/s Silver Touch Technologies	<u>6,81,450</u>	1st Milestone (15% of the contract amount)
56	03.01.2025	M/s Silver Touch Technologies	<u>34,07,250</u>	2nd Milestone (75% of the contract amount)
Total			40,88,700	

 <p>सत्यमेव जयते</p>	<p>विश्वविद्यालय अनुदान आयोग University Grants Commission शिक्षा मंत्रालय, भारत सरकार (Ministry of Education, Govt. of India) बहादुरशाह जफर मार्ग नई दिल्ली- 110 002 Bahadurshah Zafar Marg, New Delhi-110002 Phone : 011-23604199, 011-23604301</p>	 <p>ज्ञान-विज्ञान विमुक्तये</p>
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No.F.8-2/2023-24(FD-II)

03rd March, 2026

**Comments of UGC and IUCs on the Separate Audit Report
for the financial year 2024-25**

Part A

University Grants Commission

<p>A. A.1 A.1.1</p>	<p>Balance Sheet Assets Fixed Assets (Schedule 4): ₹982.03 lakh Tangible Assets: ₹ 896.11 lakh Expenditure of ₹ 556.41 lakh incurred against advance given to CPWD has been booked as revenue expenditure instead of being capitalized, which is not in line with AS 10 requirements. This has resulted in understatement of Fixed Assets by ₹ 556.41 lakh and overstatement of Expenses for the current year & previous years by ₹ 556.41 lakh.</p>	<p>The recommendation is noted for compliance.</p>
<p>A.1.2</p>	<p>Loans, Advances & Deposits (Schedule 8): ₹1805.45 lakh In May 2013, UGC approved the construction of Multi Storied Academic Tower for Zakir Hussain College with an estimated cost of ₹ 67.97 crore. The College in November 2021 requested UGC for approval of revised estimated cost of the project from ₹68.00 crore to ₹95.50 crore and also to treat the interest earned on the grants-in-aid amounting ₹18 crore as part of the grant for construction of multi storied academic tower.</p>	<p>A meeting of the Committee constituted by the Chairman, UGC was held on 27.8.2025. As per the recommendation of the Committee, a letter was sent to the College on 13th November, 2025, requesting to submit the required relevant documents in respect of construction work of Multi Storied Academic Tower of XIIth Plan period.</p>

Just

	<p>UGC in January 2022, July 2022 and March 2023 asked the college to refund the interest amount of ₹12.50 crore (after adjustment of ₹5.50 crore of the sanctioned grant-in-aid which was to be released to the College). UGC did not show the interest amount of ₹12.50 crore receivable from the College under Loans, Advances & Deposits and also under Current Liabilities as the interest income on grant-in-aid is to be refunded to the Government of India. This has resulted in understatement of Loans, Advances & Deposits as well as Current Liabilities by ₹12.50 crore. This was also pointed out in the report for the year 2021-22, 2022-23 & 2023-24 but remedial action has not been taken by UGC.</p>	
B.	General	
1.	<p>UGC is accounting the release of grants-in-aid to the various Institutions (Central Universities/State Universities/Colleges /Institutions) and its refund on cash basis as disclosed in its Significant Accounting Policy No. 1(b). However, due to inadequate monitoring by UGC huge amount of grants-in-aid is lying unutilized with these Institutions.</p> <p>UCs were pending for an amount of ₹818.38 crore as detailed in Annexure-1 as on 31.3.2025.</p>	<p>Efforts are being made to receive the unspent balances pending with the universities/institutions. The pending utilization certificates is dropped down from ₹818.38 crore to ₹638.04 crore. The detail is attached as Annexure-1.</p>
2.	<p>Disclosure requirement as per MOE:</p> <p>As per uniform format of accounts issued by Ministry of Education, interest income on term deposit should be disclosed in schedule 11 (Income from Investments), However UGC disclosed the interest on term deposits (Canara Bank-8627101002314) of ₹7.88 crore in schedule 12 (included in Interest Earned: ₹39.12 crore).</p>	<p>The recommendation is noted for compliance.</p>
C.	Management Letter	
	<p>Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, University Grants Commission (UGC) through a Management Letter issued separately for remedial/corrective action.</p>	<p>Noted.</p>

D.	Assessment of Internal Controls	
(i)	Adequacy of internal control system. The internal control of UGC needs strengthening in following areas :-	
•	Inadequate monitoring of grants-in-aid released by UGC resulting in blockade of Funds with the Universities/Institutions.	Efforts are being made to receive the unspent balances pending with the universities/institutions. The pending utilization certificates is dropped down from ₹818.38 crore to ₹638.04 crore.
•	The management's response to external audit objection is not effective as 60 audit paras pertaining to the period from 1979-80 to 2023-24 in respect of UGC were outstanding as on 31.03.2025.	Noted for compliance.
(ii)	Adequacy of internal audit System The internal audit system of UGC is weak as:	
•	UGC does not have Internal Audit wing.	Noted
•	Internal Audit of UGC is conducted by the Ministry of Education and it has been done up to the FY 2023-24.	Noted
•	There is no Internal Audit manual in UGC.	Internal Audit of UGC is conducted by the Ministry of Education.
(iii)	System of physical verification of fixed assets	Noted.
•	The physical verification of Furniture & Fixtures and computers and its accessories has been conducted upto 31.03.2025.	
•	Physical verification of Books and Publications of UGC has been conducted upto 2024-25.	Noted.
(iv)	System of physical verification of inventory	Noted.
•	Physical verification of consumables and stationery of UGC has been conducted upto 31.03.2025.	
(v)	Regularity in payment of statutory dues	Noted.
•	No payment in respect of Statutory dues were outstanding for more than six months as on 31 March 2025.	
E.	Grants-in-aid University Grants Commission is mainly financed by the Department of Higher Education, Ministry of Education. During	Noted.

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	<p>the year 2024-25, UGC received Grants-in-aid of ₹20,820.69 crore. It had an unspent balance of ₹454.36 crore as on 1 April 2024, refunds from grantee institutions of ₹509.67 crore and income of ₹103.22 crore. Out of the total fund of ₹21,887.94 crore, ₹33.76 crore had automatically surrendered under Treasury Single Account System and ₹405.92 crore was refunded to the Ministry of Education. It utilized ₹20,801.18 crore (Capital : ₹2.04 crore, Revenue: ₹132.47 crore and Grants: ₹20,666.67 crore) leaving an unspent balance of ₹647.07 crore as on 31 March 2025.</p> <p>During 2024-25, it also received Grants-in-aid from following Ministries:</p>	
a)	<p>UGC did not receive any Grants-in-aid from Ministry of Social Justice & Empowerment for National fellowship for SC and was having an opening balance of ₹0.52 crore. It also received ₹0.05 crore as bank interest and refund. Out of total available funds of ₹0.57 crore, UGC refunded ₹0.57 crore leaving an unspent balance of Nil crore as on 31.3.2025.</p>	Noted.
b)	<p>UGC did not receive any Grants-in-aid from Ministry of Minority Affairs for Maulana Azad National Fellowship for Minorities and was having an opening balance of ₹0.06 crore. It also received ₹0.01 crore as bank interest and refund. Out of total available funds of ₹0.07 crore, it utilized Nil leaving an unspent balance of ₹0.07 crore as on 31.3.2025.</p>	Noted.
c)	<p>UGC did not receive any grants-in-aid from Ministry of Tribal Affairs for National Fellowship for ST, it was having an opening balance of ₹0.86 crore. It also received ₹0.11 crore as bank interest and refund. Out of total available funds of ₹0.97 crore, it utilized Nil leaving an unspent balance of ₹0.97 crore as on 31.3.2025.</p>	Noted.

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Part-B

Inter-University Centres of UGC

The comments on the Audit observations in respect of IUCs were received from IUCs.

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

A.	Assessment of Internal Controls	Noted.
(i)	Adequacy of internal control system <ul style="list-style-type: none">Internal control system is adequate in areas seen by audit.	
(ii)	Adequacy of internal audit system <ul style="list-style-type: none">IUAC does not have internal audit wing.Internal audit of IUAC was conducted by UGC upto the financial year 2018-19.	Noted. The UGC internal audit team will be requested to drop the outstanding audit para up to 2018-19 as and when the audit team visits IUAC.
	<ul style="list-style-type: none">23 internal audit paras pertaining to the period upto 2018-19 were outstanding as on 31 March 2025.	Noted.
(iii)	System of physical verification of fixed assets The physical verification of Fixed Assets of IUAC including library books has been conducted up to 2024-25.	Noted.
(iv)	System of physical verification of inventory The physical verification of stationery and consumables items of IUAC was conducted up to 2024-25.	Noted.
(v)	Regularity in payment of statutory dues As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.03.2025.	Noted.
B.	Grants-in-aid As per accounts, IUAC received Grants-in-aid during 2024-25 of ₹. 88.89 crore (Capital: ₹. 16.34 crore and Revenue: ₹.72.55 crore). It had an opening balance of ₹ 11.80 crore (Capital: ₹ 11.80 crore and Revenue: nil). Out of total amount of ₹	Noted.

	100.69 crore, it utilized ₹ 77.85 crore (Capital: ₹ 5.30 crore and Revenue: ₹ 72.55 crore) leaving an unspent balance of ₹ 22.83 crore (Capital: ₹. 22.83 crore and Revenue: nil) as on 31 March 2025.	
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2. Consortium for Educational Communication (CEC), New Delhi

A.	Balance Sheet	The audit observation has been noted for compliance.
A.1	Assets	
A.1.1	Fixed Assets (Schedule 4): ₹3.82 crore Fixed assets under the heads Live lectures should have been depreciated at 40%. However, schedule 4 of fixed Assets, it was noted that the value of gross block of ₹ 157.50 lakh under the head live Lectures have been fully depreciated. This resulted in understatement of Fixed Assets as well as Capital Funds by ₹ 94.50 lakh. (60% of 15749739).	The accounting treatment will be rectified in the next financial year i.e., F.Y. 2025-26 in accordance with the applicable financial reporting framework. Any discrepancies asset valuation and depreciation computation will be duly corrected and appropriately disclosed in the accounts to ensure true and fair presentation of financial statements.
B.	Income & Expenditure	The audit observation has been noted for compliance.
B.1	Expenditure	
B.1.1	Prior period Expenses (Schedule 22): ₹1.67 lakh The above does not include prior period expenses amounting to ₹ 60.69 lakh as detailed in Annexure-2. This has led to an overstatement of Administrative and General Expenses (Schedule 17) and understatement of Prior Period Expenses by ₹ 60.69 lakh.	The accounting treatment will be rectified in the next financial year i.e., F.Y. 2025-26 in accordance with the applicable financial reporting framework.
C.	General	The audit observation has been noted for compliance.
	Staff Payment & Benefits (Schedule 15): ₹ 9.78 crore As per Schedule 15A (Employees Retirement and Terminal benefits) provision for retirement benefits to be made in the year 2024-25 is ₹ 3.78 crore. Instead of making provisions by debiting to the Income & Expenditure Account the provisions has been created by deducting from the Capital Fund in contravention of format of accounts.	As per the disclosure requirements under the Ministry of Education (MoE) guidelines, the amount has been deducted from schedule (Corpus Fund) in compliance with the advise given by the CAG in the previous year's report. The accounting treatment has been followed in line with the said recommendation to ensure proper disclosure and consistency in reporting.



		<p>As per actuarial assessment overall additional provision of ₹2.81 crore was required towards Employee retirement and Terminal Benefits during 2023-24 and the same has been adjusted as part of Schedule 1 directly. However, provision of current year Retirement and Terminal Benefits was also included in the Income & Expenditure Accounts through Schedule-15 (Staff Payments and Benefits). As such, 2023-24 provision towards employee Retirement and Terminal Benefits was double counted as it had impacted twice i.e (i) as part of the Staff Payment and Benefits (Schedule 15) and (ii) as part of the Schedule-1 directly, in order to balance the accounts as a result of this double accounting. Accrual for retirement Benefits (₹2.81 crore-) was shown as income. This resulted in overstatement of income by ₹2.81 crore. This issue was pointed out in previous audit year report.</p> <p>This aforesaid observation has according been rectified in the year 2024-25.</p>
D.	Adequacy of Internal Controls	Noted
(i)	Adequacy of Internal Control system.	
	<ul style="list-style-type: none"> Internal control is adequate in areas seen by audit 	
(ii)	Adequacy of internal audit System	Noted
	<ul style="list-style-type: none"> Internal audit was conducted by UGC up to the financial year 2018-19. 	
(iii)	System of physical verification of fixed assets	Committee for physical verification of furniture and fixture, Stationery & consumables has been constituted and the work is in progress.
	<ul style="list-style-type: none"> The physical verification of Furniture & Fixture has been conducted up to 31.03.2019. 	
	<ul style="list-style-type: none"> The physical verification of Vehicles has been conducted up to 31.03.2025. 	Noted.

•	The physical verification of Plant & Machinery (Audio Video Equipment) has been conducted up to 30.09.2024.	Physical verification of Plant and Machinery (Audio Video Equipment) has been conducted up to 13.8.2025.
•	The physical verification of Computer & Peripherals has been conducted up to 31.03.2019.	Committee for physical verification of furniture and fixture, Stationery & consumables has been constituted and the work is in progress.
•	The physical verification of Media Tape Library has been conducted up to 31.12.2024.	Noted.
(iv)	System of physical verification of inventory	Noted.
•	The physical verification of books & publications has been conducted upto 31.12.2024.	
•	The physical verification of stationery and consumables item was conducted upto 31.03.2019.	Noted
(v)	Regularity in payment of statutory dues	Noted.
•	As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025.	
E.	Grants-in-aid CEC received grants-in-aid of ₹ 28.24 crore from UGC/Ministry of Education during year 2024-25 and had an opening balance of ₹ 78.59 crore. It received interest and other income of ₹ 0.95 crore during the year & transfer to Capital Fund (adjustment) of ₹ 0.07 crore during the year. Out of total available funds of ₹ 107.70 crore, it utilized Rs. 17.95 crore leaving an unspent balance of ₹ 89.76 crore as on 31 March, 2025.	Noted.

3. Inter University Centre for Astronomy and Astro-Physics (IUCAA), Pune

A. A.1 A.1.1	Balance Sheet- Assets Fixed Assets (Schedule 7)-₹ 78.53 crore The above includes Capital Expenditure incurred by Sponsored Projects, whose ownership vested with sponsoring agencies as on 31.03.2025 amounting to ₹2.90 crore as detailed below:-	This is to inform you that we have followed the terms and conditions issued by IFCPAR and ISRO etc. 1. As per their sanction letter, we have to treat the Assets under respective project only if it is procured out of project funds.
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		<p>The same treatment has been reflected in our books of Accounts and Balance sheet.</p> <p>2. Since, we have been possessing the asset during the year, we have to charge the depreciation as per the Income Tax Law.</p> <p>3. The sanction letter did not mention the significant accounting policy as directed by accounting policies for higher Education institutes.</p> <p>4. We have already reported in the notes to accounts related to acquisition of project assets during the Financial Year.</p> <p>In view of the above, the treatment given for sponsored projects is correct and in line with General accounting principles.</p>
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S.N.	Name of Project	Gross block of Assets as on 31 March 2025	Opening balance of depreciation	Net Value of Asset as on 31.03.2025	Depreciation charged during the year
1	IFCPAR Project No-65042-Dipanian Mukherjee ASSET	4,93,656	78,985	3,75,180	39,492
2	ISRO-Astrosat -Assets Ranjeev Misra (I Bhattach)	30,76,200	25,59,166	4,72,429	44,604
3	ISRO-Astrosat UV Deep Field (AUDF) - Assets	44,997	-	41,397	3,600
4	ISRO Satellite Centre (ISAC) ANR-Assets	12,25,72,390	9,68,74,199	1,58,92,401	98,05,791
5	ISRO Solar Flairs - Pro Durgesh Tripathi Assets	4,62,546	37,004	3,88,538	37,004
6	ISRO SUIT -Scientific Equipment	2,74,51,080	1,34,37,553	1,18,17,442	21,96,086
	Total	15,41,00,869	11,29,86,907	2,89,87,387	1,21,26,577

	As per Clause 3.7 of Schedule 23 of Significant Accounting Policies for higher Education Institutes; "Assets created out of Earmarked Funds and funds of Sponsored	
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	<p>Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.”</p> <p>It is seen that ownership of assets acquired from funds of IFCPAR and ISRO is retained by sponsors, these assets should be separately disclosed in the Notes on Accounts. However, IUCAA has capitalised these assets and showing in Fixed Assets (Schedule 7) and charged Depreciation amounting to ₹ 1.21 crore during the year. This has resulted in overstatement of Fixed Assets by ₹ 2.90 crore, overstatement of Depreciation by ₹ 1.21 crore and overstatement of Designated/Earmarked Funds (Schedule 3) by ₹ 2.90 crore and understatement of Capital Funds /General Funds by ₹ 1.21 crore to that extent.</p>	
<p>B. B.1</p>	<p>Income and Expenditure Account Grants & Donations (Schedule 12)- ₹ 58.64 crore</p> <p>The Institution has recognized Revenue amounting to ₹1.65 Crore under the head “Grant-in-Aid – General (Salary)” in the financial statements for the year ended 31 March 2025. On verification, it was noted that this grant has been received from the Government specifically for disbursing salaries for the month of April 2025, i.e. for services to be rendered by employees in the subsequent financial year.</p> <p>Recording this grant in FY 2024-25 overstated revenue and inflated the reported surplus, since the related salary expense pertains to April 2025.</p>	<p>The audit observations are noted. As per the instructions of the funding agency, the grant was transferred to the next financial year 2025–26 for payment of the salaries for March 2025 and April 2025. The accounting entry will be taken care of during the financial year 2025–26.</p>
<p>C. C.1</p>	<p>General Non-Adoption of Uniform format of accounts</p>	<p>Noted for compliance.</p>

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	<p>As per Notes and Instructions for Compilation Of Financial Statements of Central Higher Educational Institutions, the Financial Statements of non-profit and other similar organizations (viz., Balance Sheet and Income and Expenditure Account) shall be prepared on accrual basis; and shall be in the form suggested, or as near thereto as possible.</p> <p>The Annual Financial Statements of Central Educational Institutions comprise the prescribed statements which are to be presented in the formats and in the manner as provided in the Uniform Format of Accounts prescribed in the format of accounts prescribed by Ministry of Education.</p> <p>During scrutiny of Annual Accounts, it is noticed that IUCAA has not adopted and prepared its Accounts as per Uniform Format prescribed for Central Higher Educational Institutions (CHIEs) by MoE. However, UGC itself is preparing its Annual accounts in uniform format as prescribed by MoE.</p>	
D.	Assessment of Internal Controls	Noted.
(i)	Adequacy of Internal Control System <ul style="list-style-type: none"> Internal Control System of the Institute is adequate in the area seen by audit. 	
(ii)	Adequacy of Internal Audit System <ul style="list-style-type: none"> Internal Audit System of the Institute is not relatively adequate. Internal Audit Wing is not established within the Institute. Further, Internal Audit by Ministry was also not conducted during period covered by audit. 	Noted.
(iii)	System of physical verification of fixed assets <ul style="list-style-type: none"> Physical verification of Fixed Assets has been done by the Institute 	Noted.
(iv)	System of physical verification of inventory <ul style="list-style-type: none"> Physical verification of Inventory has been done by the Institute. 	Noted.

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(v)	Regularity in payment of statutory dues	Noted.
•	No statutory due was pending for more than six months as on the Balance Sheet date.	
E.	<p>Grants-in-aid</p> <p>IUCAA has received Grants-in-aid of ₹ 75.87 crore during the year (Non-Salary (OH-31): ₹ 32.46 crore , Salary (OH-36): ₹ 21.21 crore and Capital (OH-35): ₹ 22.20 crore) and has an unutilized balance of ₹ 15.98 crore (Non-Salary (OH-31): ₹ 0.57 crore, Salary (OH-36) : ₹ 2.44 crore and Capital (OH-35): ₹ 12.97 crore) brought forward from previous year as per the audited UC for 23-24. Further, IUCAA has generated internal income interest accumulated balance ₹ 0.62 crore (Non-Salary (OH 31): ₹ 0.33 crore and Capital (OH 35): ₹ 0.29 crore) during this year. Thus, the total available funds worked out to ₹ 92.47 crore out of which IUCAA has utilized an amount of ₹ 72.36 crore (Non-Salary (OH 31) : ₹ 33.36 crore, Salary (OH 36): ₹ 19.54 crore and Capital (OH 35): ₹ 19.46 crore) and refund of lapsed grant internal income/interest/accumulated balance of ₹ 0.30 crore (Salary (OH 36) : ₹ 0.01 crore and Capital (OH35) ₹ 0.29 crore). Thus, leaving unspent balance of ₹ 19.81 crore (Salary (OH 36) : ₹ 4.10 crore and Capital (OH 35) : ₹ 15.71 crore which included FDR on lien amounting to ₹ 11.50 crore) as on 31.03.25</p> <p>IUCAA incurred an expenditure of ₹ 33.41 crore during the year under OH 31. However, an amount of ₹ 33.36 crore was received under grants. Hence to the extent of grant received expenditure was shown i.e. ₹ 33.36 crore.</p>	Noted.

4. Information and Library Network Centre, Gandhinagar

A.	Balance Sheet	
A.1	Liabilities-	
A.1.1	Current Liabilities (Schedule 3) - ₹ 27.66 crore	
	According to the Uniform Format of Accounts for Educational Institutions, all	As per the instructions of the UGC, New Delhi, the Centre has opened a Treasury Single Account for receiving grants from the UGC under various budget heads. The UGC has released a grant-in-aid for an amount of ₹6.03 crore under

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	<p>institutions are required to maintain accounts on an accrual basis, which mandates that expenses and liabilities be recognized in the period in which they are incurred, regardless of the actual cash outflow.</p> <p>During the course of audit, it was observed that no provision was made in the financial statements of FY 2024–25 for the known expenses amounting to ₹ 67.06 lakh, despite the obligations relating to that year. Non-recognition of such expenses in the books of accounts has led to understatement of deficit and corresponding understatement of liabilities by ₹ 67.06 lakh</p>	<p>budget head-31 (pension & maintenance) for the FY 2024-2025 through PFMS portal. The Centre fully utilized the grants-in-aid under this head, leaving a balance of ₹1,376/- as on 31-03-2025, which subsequently lapsed on the PFMS portal.</p> <p>The Centre also made a provision of ₹38.37 lakh for outstanding expenses based on the balance available under budget head-31 as on 31st March 2025. However, if provisions had been created for all remaining outstanding bills under this head as of 31st March, the expenses would have exceeded the grants-in-aid received for the financial year, leaving no available balance.</p> <p>In view of the above, the Centre made provisions for certain expenses only to the extent of available funds under the respective budget heads (details enclosed for ready reference) for March, 2025. Upon settlement, these bills have been classified as prior-period expenses, rather than being included in the subsequent year's expenses ledger, to ensure accurate financial reporting. Accordingly, the Centre has settled the expenses under prior-period expenses to clearly identify them as relating to the previous financial year.</p> <p>The above observation has been duly noted, and it will be ensured that adequate provisions for expenses as of 31st March are made in future financial years.</p>
<p>A.2 A.2.1</p>	<p>Assets Earmarked Fund (Schedule2) : ₹1,338,093,081</p> <p>The Union Cabinet approved the One National One Subscription (ONOS) scheme on 25 November 2024. Pursuant to this decision, various Ministries were</p>	<p>As per the directives of the Ministry of Education, Government of India, the Centre has been designated as the implementing agency for the ONOS scheme. In this capacity, the Centre acts as the central nodal agency responsible for providing</p>

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<p>instructed to transfer funds to INFLIBNET. During the period from December 2024 to March 2025, INFLIBNET, Gandhinagar, received a total fund of ₹ 1640.90 crore from different Ministries and institutions, which was accounted by INFLIBNET under EARMARKED FUND.</p> <p>During the Financial Audit of INFLIBNET for the year 2024-25, it was revealed that INFLIBNET, Gandhinagar, made a payment of ₹1547.87 crore towards subscription for the period from January 2025 to December 2025. Out of this, only one-fourth, amounting to ₹386.97 crore, pertained to the current financial year (January–March 2025), while the balance ₹1160.90 crore related to the subsequent Year 2025-26 (April–December 2025). Instead of classifying the amount pertaining to April-December 2025 as Prepaid Expenses the entire amount was depicted as expenditure under Earmarked Funds.</p> <p>This accounting treatment resulted in Understatement of Current Assets – Prepaid Expenses (Schedule 8) and understatement of Earmarked Funds (Schedule2) by ₹1160.90 crore.</p>	<p>online academic content to various Ministries of the Government of India as well as government-funded universities and colleges across the country. To fulfil this responsibility, the Centre subscribes to e-journals from both domestic and international publishers on a calendar-year basis, typically from January to December each year.</p> <p>The Union Cabinet approved the ONOS scheme on 25th November 2024. Pursuant to this decision, various ministries were instructed to transfer funds to ONOS bank account of INFLIBNET Centre. Accordingly, a total amount of ₹1640.90 crore was received from different ministries and institutions, which has been categorized under Earmarked Funds.</p> <p>Subsequently, after due process and with the approval of the Ministry of Education, Government of India, the INFLIBNET Centre made payment of ₹1547.87 crore to both domestic and international publishers towards subscription for the period from January 2025 to December 2025. These expenses details are reflected under Schedule-2: “Earmarked Funds”.</p> <p>If these expenses are treated as pre-paid expenses, it creates difficulty in preparing the utilization certificate due to the mismatch between (i) expenses recorded under schedule-2, (ii) pre-paid expenses under Current Assets and (iii) the unspent balance in the books. Therefore, the pre-paid expenses methodology is not feasible for this earmarked project. It is further intimated that as per format prescribed by MoE, advances to employees for house building, purchase of vehicles and</p>
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		<p>computers will be included under Schedule-8 – Loans, Advances and Deposits, unless Revolving funds (Earmarked) have been established and are included in Schedule-2. Based on these guidelines, when expenses are booked under Schedule-2 – Earmarked funds, there is no requirement to show them under Schedule-8- Loans, Advances and Deposits.</p> <p>This matter is already reflected in the audited annual accounts under Schedule-23 – Significant Accounting Policies and Notes forming part of the accounts- In the case of E-shodh Sindhu/ONOS project, the Centre has recognized expenditure on Cash basis.</p>
B.	<p>General:</p> <p>During course of audit, it has been noticed that figures of Investments in Earmarked / Endowment Funds have not been reconciled across schedules. As per Schedule 2, total investment is ₹32.39 crore, whereas Schedule 5 reflects ₹30.21 crore resulting in difference of ₹2.18 crore.</p> <p>Further, as per Schedule 2, investment in Earmarked (N-list) is ₹22.25 crore whereas figure in Schedule 5A is ₹22.37 crore resulting in difference of ₹11.15 lakh.</p> <p>This inconsistency indicates lack of proper reconciliation between Schedules and is not in line with the Uniform Format of Accounts prescribed by MHRD, which requires figures in all related schedules to be consistent and reconcilable.</p>	<p>The updated reply with a detailed reconciliation statement will be submitted to the C&AG(Central) in due course of time.</p>
C.	<p>Assessment of Internal Controls</p>	Noted.
(i)	<p>Adequacy of Internal Control System: -</p> <p>The internal control system was found adequate in the area seen by audit</p> <ul style="list-style-type: none"> • 	
(ii)	<p>Adequacy of Internal Audit (IA) system:</p> <ul style="list-style-type: none"> • There is an adequate Internal Audit system established in INFLIBNET (Annual Accounts has been audited by CA). 	Noted.

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(iii)	System of Physical verification of fixed assets: <ul style="list-style-type: none"> The Fixed Assets Register is being maintained properly as per GFR. A system of Physical verification of fixed assets has been carried out/completed by the institute as per GFR 2017. 	Noted.
(iv)	System of Physical verification of inventory: <ul style="list-style-type: none"> Physical verification of inventory has been carried out/completed by the institute as per GFR 2017. 	Noted.
(v)	Regularity in payment of statutory dues: <ul style="list-style-type: none"> The INFLIBNET, Gandhinagar, is regular in depositing the statutory dues. 	Noted.
D.	Grants-in-aid: <p>Out of the Grants-in-aid of ₹ 16.05 crore (under OH 31: ₹6.03 crore & under OH-36 : ₹10.02 crore) received during the year, the Centre could utilize a sum of ₹ 15.35 crore (utilized under OH 31: ₹6.03 crore & under OH 36 : ₹9.32 crore) leaving a balance of ₹ 0.70 crore (unutilized under OH:31: ₹1,376 & under OH 36: ₹ 70,49,621) as unutilized grant as on 31 March 2025.</p> <p>In addition to above, INFLIBNET, Gandhinagar received a total fund of ₹1640.90 crore from different Ministries under One National One Subscription (ONOS) scheme and utilized the whole amount.</p>	Noted.

5. National Assessment and Accreditation Council, (NAAC), Bengaluru

A. A.1 A.1.1	Income & Expenditure Account Expenditure Academic Expenses (Schedule 11)- ₹ 15.40 crore <p>Expenses aggregating ₹73.00 lakh relating to FY 2022-23 / FY 2023-24 were charged to FY 2024-25. The above misclassification has resulted in Overstatement of Academic expenses under Schedule 11 for FY 2024-25 and</p>	Necessary rectification entry has been passed in respect of Academic Expenses which has been suitably incorporated in the Annual accounts and disclosed as distinct items in schedule 11.
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	understatement of Prior Period Expenses by ₹73.00 lakh.	
B.	General	The audit comment relating to the mismatch between closing bank balances in receipts and payments account and cash and bank balances under schedule 6 has been distinctly disclosed in the annual accounts.
B.1	<p>Mismatch between Closing Bank Balances in Receipts & Payments Account and Cash & Bank Balances under Schedule 6 – Balance Sheet (2024–25)</p> <p>On verification of the Annual Accounts of NAAC for the year 2024–25, it has been noticed that the amount of opening balance of bank accounts in the Receipts & Payments Account (Rs 66,99,105/-) does not match with the Cash and Bank Balances under Schedule 6 of the Balance Sheet (Rs 12,22,65,105/-). Similarly, the closing balance of bank accounts in the Receipts & Payments Account (Rs 2,18,137/-) does not match with the Cash and Bank Balances under Schedule 6 of the Balance Sheet (Rs 7,32,08,137/-).</p> <p>The difference is due to non-inclusion of the MOD balances of sweep accounts in the Receipts & Payment Accounts. MOD balances are treated as bank balances and therefore should be taken in Receipts & Payments Accounts. The Receipts & Payments Accounts needs to be rectified.</p>	
B.2	<p>Mismatch between Ledger Accounts and Annual Accounts</p> <p>As per the Uniform Format of Accounts prescribed for autonomous bodies and the provisions of Rule 212(1) of the GFR 2017, annual accounts should be prepared strictly on the basis of duly maintained ledger accounts, and the balances in each schedule should reconcile with the corresponding ledger accounts.</p> <p>During the certification audit of NAAC's annual accounts for the FY 2024–25, it was noticed that the ledger has not been maintained in a schedule-wise manner in the Tally, and differences in amounts were observed between the ledger balances and the figures reported in the schedules of the annual accounts as detailed below.</p>	The audit comment relating to the mismatch between closing bank balances in receipts and payments account and cash and bank balances under schedule 6 has since been rectified and distinctly disclosed in the annual accounts.



Schedule No.	Head of Account	Amount as per Annual Accounts (₹)	Amount as per Ledger (₹)	Difference
7	Academic Receipts	76,52,22,000	82,19,53,433	(-)5,67,31,433
9	Other Income	30,43,79,656	27,65,03,447	2,78,76,209
10	Staff Payments and Benefits	37,90,12,261	37,27,97,677	62,14,584
12	Administrative and General Expenses	2,12,71,066	20,75,48,925	(-)18,62,77,859

	Hence, it is essential that the ledger accounts be maintained in a schedule-wise manner in the Tally as reflected in the Annual Accounts, with proper reconciliation to ensure accuracy and compliance.	
C.	Assessment of Internal Controls	Noted.
(i)	Adequacy of Internal Control System	
	<ul style="list-style-type: none"> There is no Internal Audit Wing (IAW) functioning in the Institute. 	
(ii)	Adequacy of Internal Audit System	Noted.
	<ul style="list-style-type: none"> The internal audit of NAAC is being conducted by University Grants Commission and has been done upto 2018-19 only. 	
(iii)	System of physical verification of fixed assets	Noted.
	<ul style="list-style-type: none"> The Physical verification of fixed assets is conducted by a committee constituted by competent authority annually and completed for the year 2023-24. 	
(iv)	System of physical verification of inventories	Noted.
	<ul style="list-style-type: none"> Physical verification of inventories is conducted annually and completed for the period 2023-24. 	
(v)	Regularity in payment of statutory dues	Noted.
	<ul style="list-style-type: none"> All statutory dues of the institute are collected and remitted within stipulated date. 	
D.	Grants-in-aid	Noted.
	The institute received Grants-in-aid of ₹ 3.00 crore (OH 36) during 2024-25. It generated internal receipts of ₹ 106.96	

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	crore (Academic Receipts: ₹ 76.52 crore and Other Income: ₹ 30.44 crore). Out of the total funds of ₹109.96 crore it utilised ₹ 73.45 crore leaving unspent balance of ₹ 36.51 crore as on 31 March 2025.	
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6. University Grant Commission- Department of Atomic Energy (UGC-DAE) Consortium for Scientific Research (CSR), Indore, Madhya Pradesh

A.	Adequacy of Internal Controls	Noted
(i)	Adequacy of Internal Control System • Internal control system was found to be inadequate due to the response of the management towards compliance audit objections was not effective as there were 22 paras pending pertaining to the period from 04/2018 to 08/2021.	
(ii)	Adequacy of Internal Audit System • Internal Audit was not conducted since the F.Y 2018-19.	Noted
(iii)	System of physical verification of fixed assets • Physical verification of fixed assets has been conducted during the year.	Noted
(iv)	System of physical verification of inventories • Physical verification of inventories has been done during the year.	Noted
(v)	Regularity in payment of statutory dues • No statutory dues was found in the F.Y 2024-25.	Noted
B.	Grants-in Aid During the year, the Institute received grants-in-aid of ₹ 61.94 crore. In addition to the above, it had unspent balance of ₹ 5.69 crore of the previous year. Out of the total available grants of ₹ 67.63 crore, the	Noted

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	<p>Institute utilized grants of ₹ 57.33 crore leaving unutilized amount of ₹10.30 crore as on 31 March 2025.</p> <p>Interest earned and refunded to UGC during the year ₹22.23 lakh which is also shown in UCs.</p>	
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7. Inter University Centre for Yogic Science (IUCYS), Delhi

A.	Balance Sheet	Noted for compliance.
A.1	Liabilities	
A.1.1	<p>Current Liabilities and Provisions (Schedule 2)- ₹ 34.46 lakh</p> <p>Salary (fellowship) expenses payable of ₹ 1.55 lakh for the month of March 2025 have not been accounted for in the books of accounts. Non-provisioning of such liability results in understatement of expenses by ₹ 1.55 lakh and understatement of Current Liabilities and Provisions by ₹ 1.55 lakh for the financial year 2024-25.</p>	
A.2	Assets	Since the funds were not received from UGC under Budget Head -35 Capital Grants, the expenditure for development of website incurred out of available grant under budget head -31 Revenue Grants. Therefore, the expenditure was booked on revenue expenditure.
A.2.1	<p>Fixed Assets</p> <p>Expenditure of ₹40.89 lakh (Annexure 3) incurred towards the development of the website has been charged to revenue expenditure instead of being capitalized under Capital Work in Progress (CWIP). This treatment has resulted in understatement of Capital Work in Progress as well as Capital Fund by ₹40.89 lakh each.</p>	
B.	Income & Expenditure Account	IUCYS has no internal income. The income earned on account of interest on saving bank account and other income is also paid to UGC. All the expenses are incurred from the available grant received from UGC. The shortfall is recouped from UGC.
B.1	Income	
B.1.1	<p>Grants/Subsidies (Schedule 6)- ₹ 1.14 crore</p> <p>The above schedule depicts the grants available and utilized for revenue expenditure. As per the format of accounts prescribed by Ministry of Education if the Expenditure is more than the available grant, the grant utilized for revenue expenditure which is depicted in the above schedule is to be restricted to the available</p>	
		<p>A sum of ₹34.46 lakhs are payable as per Sch-2 Current Liabilities. ₹9.65 lakhs are available balance in commercial bank account as per Sch-4 Current Assets. In addition,</p>

	<p>grant and the balance in the above schedule will be shown as NIL instead of deficit.</p> <p>IUCYS received grant of ₹ 104.59 lakh but the depicted grant income of ₹ 114.40 lakh. This has resulted in overstatement of Loans, Advances & Deposits and Grant/ Subsidies by ₹ 9.81 lakh.</p>	<p>a sum of ₹15.00 lakh is receivable from Bangalore University as per Sch-5 Loans & Advances. After adjusting the available bank balance and receivable from Bangalore University, the balance of ₹9.81 lakhs are receivable from UGC.</p> <p>The finalization of accounts has been prepared on Accrual basis including provisions, receivable and payable.</p> <p>The excess expenditure amount met out from the opening balance of the previous year and the same has been reflected in the Sch-5 Loans & Advances as grant receivable from UGC.</p>
C.	Assessment of Internal Controls:	Noted.
(i)	Adequacy of internal control system.	
	<ul style="list-style-type: none"> Internal control is adequate in areas seen by audit. 	
(ii)	Adequacy of internal audit System	Noted.
	<ul style="list-style-type: none"> No Separate internal audit wing in IUCYS. 	
(iii)	System of physical verification of fixed assets	Noted.
	<ul style="list-style-type: none"> IUCYS does not have any fixed assets as on 31-03-2025. 	
(iv)	System of physical verification of inventory	No expenditure incurred on books and publications, stationery and consumable till 31/3/2025.
	<ul style="list-style-type: none"> IUCYS does not have any inventory of books and publication, stationery and consumables as on 31-03-2025. 	
(v)	Regularity in payment of statutory dues	Noted.
	<ul style="list-style-type: none"> As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025. 	
D.	Grants-in-aid	Noted.
	The IUCYS received Grants-in-aid of ₹ 75.00 lakh during 2024-25. It had an opening balance of ₹ 29.59 lakh as on 1st	

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	April 2024. Total Funds of ₹ 104.59 lakh was fully utilized leaving Nil balance as on 31st March 2025.	
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8. Inter University Center for Teacher Education, Varanasi

A.	Income and Expenditure Account	Noted for compliance.
A.1	Expenditure	
A.1.1	Staff Payment and Benefits (Establishment Expenses) - Schedule 15- ₹ 510.69 lakh	
	The above includes ₹ 165.16 lakh against 'Other Salary and Wages' which includes salary and wages of temporary and fixed-wages staff, whereas, the same should have been included under 'Administrative and General expenses' (Schedule-17). This resulted in overstatement of 'Establishment Expenses' by ₹ 165.15 lakh and understatement of 'Administrative and General Expenses' by the same amount.	
B.	Adequacy of Internal Controls	Noted.
(i)	Adequacy of Internal Control System	
	<ul style="list-style-type: none"> The inadequacy of Internal Control System of the Center is characterized by the following deficiencies: Liability Register has not been maintained by the Center as per GFR-3A format of General Financial Rules, 2017. 	Noted.
	<ul style="list-style-type: none"> Cash Book has not been maintained by the Center as per GFR-3 format of General Financial Rules, 2017. 	Noted.
(ii)	Adequacy of Internal Audit System	This will be placed before the Finance Committee and Governing Board of IUC Teacher Education and the decision will be followed.
	<ul style="list-style-type: none"> The Internal Audit of Center has not been conducted for the year 2024-25 and previous financial year as well, despite being indicated in previous report. 	
(iii)	System of Physical verification of Fixed Assets	Noted.
	<ul style="list-style-type: none"> Physical verification of Fixed Assets has been conducted for the year 2024-25. 	

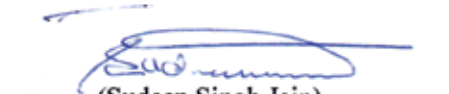
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(iv)	System of Physical verification of Inventory <ul style="list-style-type: none"> Physical verification of Inventory has been conducted for the year 2024-25. 	Noted.
(v)	Regularity of payment of statutory dues <ul style="list-style-type: none"> The Centre is regular in payment of statutory dues. 	Noted.
C.	Grants-in-aid <p>During the year 2024-25, the Center received Rs. 819.33 lakh as Grants-in-Aid and other receipts of Rs. 155.99 lakh. After taking an opening balance of Rs. 284.44 lakh, the total fund available worked out to Rs. 1259.76 lakh. The Center utilized a sum of Rs. 1140.88 lakh, leaving a balance of Rs. 118.88 lakh as on 31 March 2025.</p>	Noted.


 (Jitendra)
 Deputy Secretary

जितेन्द्र / JITENDRA
 उप सचिव / Deputy Secretary
 विश्वविद्यालय अनुदान आयोग
 University Grants Commission
 शिक्षा मंत्रालय, भारत सरकार
 Ministry of Education, Govt. of India
 नई दिल्ली-110 002 / New Delhi-110 002


 (Sudeep Singh Jain)
 Financial Advisor 03/01/26

सुदीप सिंह जैन / Sudeep Singh Jain
 वित्तीय सलाहकार / Financial Advisor
 विश्वविद्यालय अनुदान आयोग
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Utilization certificates/unspent balance pending as on 31st December, 2025

(Amount ₹in crore)

Sl. No	Scheme	Institutions/ Universities	Grant released	Grant utilized/	Grant unutilized / unspent	Unspent grant refunded	Interest earned	Interest refunded
1	XI Plan recurring allocations/ Establishment of School of Education	18 Central Universities	127	94.61	1.72	30.67	20.54	20.54
2	Creation of capital assets	42 Central Universities	938.87	740.69	196.39	1.79	48.98	48.98
3	XI Plan GDA	144 State Universities	846.91	776.56	70.35			
4	XI Plan merged Scheme	144 State Universities	400.53	256.16	144.37			
5	XII Plan GDA	162 State Universities	1346.95	1302.15	44.80			
6	Special Assistance Programme	104 Universities	158.20	79.28	78.92	0	0	
7	Establishment of centres for endangered languages in Central Universities	9 Central Universities	27.54	16.70	8.96	1.88	0.96	0.96
8	i. NSQF - Community Colleges	36 Institutions	12.41	1.75	10.66			
	ii. B.Voc. Degree programme	22 Institutions	15.22	0.56	14.66			
	iii. DDU Kaushal Kendras	11 Institutions	18.49	7.48	11.01			
9	Basic Scientific Research-Autonomous Colleges	Colleges	28.50	14.90	13.60			
10	Infrastructure grant for colleges for potential Excellence (CPE)	Colleges	81.41	48.77	32.64			
11	Grant for establishment of Networking Resource Centre (NRC)	Colleges	93.02	87.35	9.18		3.93	0.42
12	Capacity expansion under OBC	Central Universities	2496.93	2384.06	0.11	196.25	83.49	
13	Capacity expansion under OBC	Deemed Universities	162.58	163.32	0.65	5.42	6.81	
14	Human Rights & Values in Education	Universities	0.03	0.01	0.02			
	Total		6754.59	5974.35	638.04	236.01	164.71	70.90