

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
BALANCE SHEET AS AT 31.03.2018

In ₹

SOURCES OF FUNDS	Schedules	2017-18	2016-17
CORPUS/CAPITAL FUND	1	-154,377,018	479,023,640
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	269,093,566	237,624,959
CURRENT LIABILITIES & PROVISIONS	3	2,186,186,469	1,590,609,454
TOTAL		2,300,903,018	2,307,258,053
APPLICATION OF FUNDS			
FIXED ASSETS	4	713,887,322	788,590,752
Tangible Assets		710,353,413	712,224,120
Intangible Assets		2,286,717	1,086,632
Capital Works-In-Progress		1,247,192	75,280,000
Amortisation of Fixed assets			-
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term		2,660,994	2,484,076
INVESTMENTS-OTHERS	6	-	-
CURRENT ASSETS	7	1,454,040,965	1,298,981,483
LOANS,ADVANCES & DEPOSITS	8	130,313,737	217,201,742
TOTAL		2,300,903,018	2,307,258,053

SIGNIFICANT ACCOUNTING POLICIES

24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

25


 वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भा. विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-500 007 तेलंगाना राज्य (भारत)
 Hyderabad-500 007 Telangana State (India)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY (EFLU)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

In ₹

Particulars	Schedules	2017-18	2016-17
INCOME			
Academic Receipts	9	13,702,435	15,836,408
Grants / Subsidies	10	881,984,779	612,177,142
Income form investments	11	-	-
Interest earned	12	15,173,088	46,580,551
Other Income	13	8,612,299	7,815,922
Prior Period Income	14	5,598,047	6,239,215
TOTAL (A)		925,070,648	688,649,238
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	1,386,492,262	601,558,550
Academic Expenses	16	25,411,846	9,298,282
Administrative and General Expenses	17	56,102,091	76,709,280
Transportation Expenses	18	2,197,014	2,272,549
Repairs & Maintenance	19	7,251,389	20,832,556
Finance costs	20	114,825	21,924
Other Expenses	21	-	17,497,025
Prior Period Expenditure	22	79,997,663	8,848,983
Depreciation	23	102,517,958	172,347,651
TOTAL (B)		1,660,085,048	909,386,800
Balance being excess of Expenditure over Income (B-A)		735,014,400	220,737,562
Transfer to /from Designated Fund			
Buildind fund			
Others (specify)			
Balance Being Surplus/ (Deficit) Carried to Capital Fund			

Significant Accounting Policies	24
Contingent Liabilities and Notes to Accounts	25


वित्त अधिकारी / FINANCE OFFICER
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THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD/YEAR ENDED 31.03.2018

In ₹

RECEIPTS	2017-18	2016-17	PAYMENTS	2017-18	2016-17
I Opening Balance	1,298,981,483	1,236,535,716	I Expenses	185,416,012	166,947,209
a) Cash Balance	36,778	1,282,953	a) Establishment expenses		
b) Bank balance	-		b) Academic expenses	19,498,287	8,842,820
i) In Current accounts	23,302,583	18,771,792	c) Administrative expenses	45,024,905	66,547,334
II) Savings accounts	102,652,279	125,073,763	d) Transportation expenses	1,819,182	1,839,132
III) In Deposit accounts	1,172,989,843	1,091,407,208	e) Repairs & Maintenance	6,667,863	5,747,571
			f) Prior Period expenses	479,010	154,532
II Grants Received	877,521,000	778,268,000	g) Salaries & Other Benefits to staff	111,926,765	83,815,820
a) From Government of India			II Payments against Earmarked/Endowment Funds		
b) From State Government			III Payments against Sponsored Projects/Schemes		
c) From UGC	877,521,000	778,268,000	IV Payments against Sponsored Fellowships/Scholarships		
i) Non Recuring	100,000,000	169,000,000	V Investments and deposits	1,174,123	346,871
ii) Recuring	777,521,000	609,268,000	a) Out of Earmarked /Endowments funds		346,871
III Academic Receipts	16,312,812	16,055,646	b) Out of own funds (Investment-Others)		
IV Receipts against Earmarked / Endowment Funds - Interest	50,168,219	5,769,804	VI Term Deposits with Scheduled Banks - Non Formal Funds	4,334,974	4,679,376
V Receipts against Sponsored Projects / Schemes			VII Expenditure on Fixed Assets and Capital Works-in-	19,516,419	28,149,011
VI Receipts against sponsored Fwllowships and Scholarships			a) Fixed Assets	19,516,419	19,669,011
VII Income on Investments from		-	b) Capital Works-in-Progress		8,480,000
a) Earmarked / Endowment			VIII Current liabilities &	1,495,276,987	1,314,481,841
b) Other investmens			IX Refunds of Grants		
VIII Interest received on	15,165,997	46,455,249	X Deposits and Advances	37,062,741	83,383,374
a) Bank Deposits	12,401,705	42,371,381	XI Other Payments	5,319,401	18,142,071
b) Loans and Advances	39,000	54,868	XII Closing Balances	1,454,040,965	1,298,981,483
c) Savings Bank Accounts	2,725,292	4,029,000	a) Cash in hand	213,919	36,778
IX Investments encashed	997,205	346,871	b) Bank balances		
X Term Deposits with Scheduled Banks Encashed			i) in Current Accounts	30,142,638	23,302,583
XI Other Income (including PPI, RM,Aca Exp, Staff Pay & Recpt)	11,045,974	7,271,247	II) in Savings Accounts	133,789,928	102,652,279
XII Deposits and Advances	83,904,722	16,196,838	III) in Term Deposit Accounts	1,289,894,480	1,172,989,843
XIII Current Liabilities	838,223,960	795,627,668			
XIV Any Other Receipts	9,820,250	12,584,197			
TOTAL	3,202,141,622	2,915,111,236	TOTAL	3,202,141,622	2,915,111,236

SCHEDULE - 1 CORPUS/CAPITAL FUND

		In ₹	
Particulars		2017-18	2016-17
	Balance at the beginning of the year	479,023,640	468,778,626
Add:	Contributions towards Corpus/Capital Fund		-
Add:	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	99,832,478	228,335,212
Add:	Assets Purchased out of Earmarked Funds	3,262,048	2,310,283
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	337,080
Add:	Assets Donated / Gifts Received		
Add:	Other Additions		
Add:	Excess of income over expenditure transferred from the income & expenditure account		-
Total		582,118,166	699,761,201
Less:	(Deduct) Deficit transferred from the Income & expenditure Account	736,495,184	220,737,561
	Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	-
	Balance at the year end	-154,377,018	479,023,640

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Fund wise Breakup			Total	
	Endowment Funds	Non Formal Fund	HBA Revolving Fund	2017-18	2016-17
A.					
a) Opening balance	3,248,393	209,860,651	24,515,915	237,624,959	236,637,310
b) Additions during the year	-	25,081,207	470,718	25,551,925	3,823,161
c) Income from investments made of the funds	176,918	20,809,343	3,334,007	24,320,268	2,668,405
d) Accrued interest on investments/Advances	755,967	4,135,231	315,320	5,206,518	14,545,984
e) Interest on Savings Bank a/c		567,304	40,169	607,473	492,313
f) other additions (Specify nature)				-	-
				-	
Total (A)	4,181,278	260,453,736	28,676,129	293,311,142	258,167,173
B.					
Utilisation/Expenditure towards objectives of funds				-	-
II) Capital Expenditure		3,262,048		3,262,048	2,310,283
III) Revenue expenditure	-	6,391,291	19,816	6,411,107	10,696,934
IV) Accrued interest but not due reversal	734,803	11,945,229	1,864,389	14,544,421	7,534,997
Total (B)	734,803	21,598,568	1,884,205	24,217,576	20,542,214
Closing balance at the year end (A-B)	3,446,475	238,855,168	26,791,924	269,093,566	237,624,959
Represented by					
Cash And Bank Balannces	29,514	7,837,034	492,978	8,359,525	7,406,944
Investments	2,660,994	227,179,533	24,927,077	254,767,604	169,883,817
Interest accrued but not due & Interest	755,967	4,135,231	315,320	5,206,518	17,616,658
Less/Add: Net of Current Liabilities and Loans and advances		296,630	1,056,549	-759,919	1,387,035
Total	3,446,475	238,855,168	26,791,924	269,093,566	196,294,454

SCHEDULE - 2A - 1
ENDOWMENT FUNDS

In ₹

1	2	Opening Balance			Additions during the year			Total		Expenditure on the			Closing balance		
		3	4	5	6	7	8	9	10	11	12	13			
Sl No	Name of the Endowment	Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest	Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Endowment	accumulated Interest (9-10)	Total (11+12)			
						Accrued			Reversal						
1	K Subrahmanian	138942	5224	144166		14246	138942	19470	4944	138942	14526	153468			
2	Paul Gunasekhar	229872	15713	245585		24268	229872	39981	8422	229872	31559	261431			
3	DS Reddy Memorial Lectural	714059	-84582	629477		23865	714059	37880	73735	714059	-35855	678204			
	Interest Accrued on Endowment Funds	249390	-249390	0						0	0	0			
4	Muthenna	1643162	85968	1729130		674630	1643162	760598	589130	1643162	171468	1814630			
5	N Krishna Swamy	194738	25837	220575		8363	194738	72152	25837	194738	46315	241053			
6	R.N.Ghosah	213917	28382	242299		9186	213917	72117	28382	213917	43735	257652			
7	S Krishna Murthy	23325	3095	26420		1002	23325	8235	3095	23325	5140	28465			
8	S V Parasar	9483	1258	10741		407	9483	3347	1258	9483	2089	11572			
		0	0	0			0	0		0	0	0			
		3416888	-168495	3248393	0	755967	3167498	1013780	734803	3167498	278977	3446475			
										0					

SCHEDULE - 2A - 2
NON FORMAL FUNDS

In ₹

1	2	Opening Balance			Additions during the year			Total		Expenditure on the			Closing balance		
		3	4	5	6	7	8	9	10	11	12	13			
Sr. No	Non Formal Funds	Fund	Accumulated Interest	Total (3+4)	Fund	Interest	Fund (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Fund	accumulated Interest	Total (11+12)			
						Accrued TDR SB A/c			Reversal Incurred						
1	Academic Updating Fund	8747445	743766	9491211	3500	33793 935850 56455	8750945	1769874	422040 1159423	8750945	188411	8939356			
2	Development Fund	93409061	14353547	107762608	3141023	1434303 14153278 57934	96550084	29999062	7881109 974	96550084	22116979	118667063			
3	Employees Welfare Fund	17256430	2493851	19750281	179542	1384727 400886 31514	17435972	4310978	622605 55974	17435972	3632399	21068372			
4	Foreign Students Welfare Fund	286748	7056	293804	11051248	526945 104217 106990	11337996	745208	52856	11285140	745208	12030348			
5	International Collaboration Fund	5714818	1530871	7245689		66962 307229 140366	5714818	2045428	298973 2013370	3701448	1746455	5447903			
6	Misc Fund	7225885	2024762	9250647	96070	66881 1504108 66910	7321955	3662661	927877 4302771	3019184	2734784	5753968			
7	Publication Fund	8322304	891389	9213693		157098 727607 12720	8322304	1788814	398573 974	8322304	1389267	9711571			
8	Reserve Fund	24152040	0	24152040			24152040	0		24152040	0	24152040			
9	Teachers Welfare Fund	16171595	2699234	18870829	10942	312086 2670060 26202	16182537	5707582	1391948 974	16182537	4314660	20497197			
10	Students Welfare Fund	3620418	209431	3829849	10598882	152435 6108 68203	14219300	436177	2104 2066023	12153277	434073	12587350			
		184906744	24953907	209860651	25081207	4135231 20809343 567304	209987951	50465784	11945229 9653339	201552931	37302236	238855168			

SCHEDULE - 2A - 3
HBA REVOLVING FUND

1	2	Opening Balance			Additions during the year			Total		Expenditure on the			Closing balance	
		3	4	5	6	7	8	9	10	11	12	13		
Sr. No	Name of the fund	Fund	Accumulated Interest	Total (3+4)	Fund	Interest	Fund (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Fund	accumulated Interest (9-10)	Total (11+12)		
						Accrued	Interest Earned		Reversal	Incurred				
1	HBA Revolving Fund	22697898	1818017	24515915	470718	315320	3374176	23168616	5507513	1864389	19816	23168616	3623308	26791924
		22697898	1818017	24515915	470718	315320	3374176	23168616	5507513	1864389	19816	23168616	3623308	26791924

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2017-18	2016-17
A. CURRENT LIABILITIES		
1. Deposits from staff	332,021	167,407
2. Deposits from students	5,492,167	3,418,356
3. Sundry Creditors		
a) For Goods & Services	14,660,712	41,785,855
b) Others	7,965,253	5,057,000
4. Deposit-Others (including EMD, Security Deposit)	12,625,893	12,694,751
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		
b) Others	44,913,090	17,647,574
6. Other Current Liabilities		
a) Salaries	25,619,932	20,643,763
b) Receipts against sponsored projects	332,102,380	288,284,709
c) Receipts against sponsored fellowships & Scholarships	-	-
d) Unutilised Grants	439,547,613	459,912,386
e) Grants in advance		
f) Other funds	6,114,092	30,653,000
g) Other Liabilities	25,803,764	44,926,297
TOTAL (A)	915,176,917	925,191,098
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	141,411,940	73,427,445
3. Superannuation Pension	598,214,827	405,275,540
4. Accumulated Leave Encashment	531,382,785	186,715,371
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	1,271,009,552	665,418,356
TOTAL (A + B)	2,186,186,469	1,590,609,454

SCHEDULE - 3 (a) SPONSORED PROJECTS

In ₹

1	2	Opening Balance		Receipts/Recoveries during the year		6	Expenditure during the year		Closing balance	
		3	4	5			7		8	9
SI No	Name of the Project	Credit	Debit	Credit	Debit	Total	Credit	Debit	Credit	Debit
1	Consultancy Fund Hyd(Internal income)	17310537		11339314		28649851		6403152	22246699	
2	ITP Fund	142579412		61851148		204430560		32891387	171539174	
3	Royalty Fund	66001707		8515420		74517127		4111919	70405208	
4	TISS	1567		31		1598			1598	
5	FWSSAP Fund	779265				779265			779265	
6	ICSSR	1864304		994662		2858966		1824117	1034849	
7	AUSEP	7410254		1085816		8496070		535477	7960593	
8	Ford Foundation Fund	1409663		210550		1620213		102959	1517254	
9	ICCR	30162386		7040514		37202900		1965548	35237352	
10	RELLO	1665722		900755		2566477		684742	1881735	
11	CELT	1457254				1457254			1457254	
12	Regional Eng	8864030				8864030			8864030	
13	UGC ongoing projects	7150136		2073950		9224086		1293076	7931010	
14	SAP ESL	1062204		43591		1105795		10000	1095795	
15	CELT Africa	123640				123640			123640	
16	SSA Project Govt of Telangana	26924				26924			26924	
17	UNICEF	415703		1067700		1483403		1483403	0	
						0				
	Total	288284709	0	95123451	0	383408159	0	51305780	332102380	0

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No	2.Name of the Sponsor	Opening Balance As on 01.04.2017		Transactions during the year		Closing balance as on 31.03.2018	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	Univerisity Grants Commission		28793741	4127808	9585370		34251303
2	Ministry						
3	Others (Specify Individually)						
	Total	0	28793741	4127808	9585370	0	34251303

**SCHEDULE - 3 C UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA
AND STATE GOVERNMENTS**

In ₹

	2017-18	2016-17
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the		
Total (a)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forwards (a-b)	0	0
B.UGC grants : Non Recuring		
Balance B/F	246021903	397753948
Receipts during the year	100000000	169000000
Adjustment Receipts	268997480	103462925
Total (c)	615019383	670216873
Less: Refunds		
Less: Utilized for Revenue Expenditure	245980643	94582451
Less: Utilized for Capital Expenditure	99832478	258196783
Adjustment payments	79274971	71415736
Total (d)	425088092	424194970
Unutilized carried forwards (c-d)	189931291	246021903
C.UGC Grants: Recuring		
Balance B/F	213890483	156125493
Add: Receipts during the	777521000	609268000
Add: Other adjustment Receipts	297464766	73834287
Total (e)	1288876249	839227780
Less: Refunds		
Less: Utilized for Revenue Expenditure	1039259927	625337297
Less: Utilized for Capital Expenditure		
Total (f)	1039259927	625337297
Unutilized carried forwards (e-f)	249616322	213890483
D.Grants from State Govt.		
Balance B/F	0	0
Add:Receipts during the year	0	0
Total (g)	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
Total (h)	0	0
Unutilized carried forwards (g-h)	0	0
Grants Total (A+B+C+D)	439547613	459912386

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY, HYDERABAD

Sch 4 for the year 2017-18

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	Cost/valuation as at beginning of the year	Additions during the year	Adjustments during the year	Cost/valuation at the year end	As at the beginning of the year	During the year	Total up to the year end	As at the current year end	As at the previous year end
	2	3	4	5	6	7	9	10	11
I Land:									
II Buildings:									
a) On Freehold Land									
b) On Leasehold Land	1111503310	82358994	0	1193862304	521234268	67089955	588324223	605538081	590269042
c) Ownership/Flats/Premises	0	0	0	0	0	0	0	0	0
d) Superstructures on Land not belonging to educational institutions	0	0	0	0	0	0	0	0	0
III Plant and Machinery - 15%	139352953	346636		139699589	104346219	5303006	109649225	30050364	35006734
IV Vehicles 15%	8871111	3262048		12133159	4845938	854562	5700500	6432659	4025173
V Office Equipments - 15%	53108609	875379		53983988	35937330	2697740	38635070	15348918	17171279
VI Computers/ Peripherals 60%	104085680	2231560		106317240	100767161	3308038	104075199	2242041	3318518
VII Furniture, Fixtures & Fittings - 10%	71222203	956271		72178474	29528832	4254919	33783751	38394723	41693371
VIII Electrical Appliances - 10%	40065679	1049175		41114854	39080454	186737	39267191	1847663	985225
IX Library Books - 60%	119171528	5361504		124533032	115092317	6432363	121524680	3008352	4079211
XI Sports Equipments - 15%	409996	0		409996	243424	24986	268410	141586	166572
XII Tube Wells and Water Supply System - 10%	3124683	0		3124683	954449	217023	1171472	1953211	2170235
XIII Solar Equipment - 60%	22900713	0		22900713	9561952	8003256	17565208	5335505	13338760
XIV Audio Visual Equipments	0	65200		65200	0	4890	4890	60310	0
A Total Tangible Assets	1673816465	96506767	0	1770323232	961592344	98377475	1059969819	710353413	712224120
XV Computer Software - 60%	2130202	5340567		7470769	1413067	3918784	5331851	2138918	1086632
XVI E-Journals	1153858	0		1153858	784361	221698	1006059	147799	0
XVII Patents	0	0		0	0	0	0	0	0
B Total Intangible Assets	3284060	5340567	0	8624627	2197428	4140482	6337910	2286717	1086632
C Capital Work-in progress	75280000	1247192	75280000	1247192	0	0	0	1247192	75280000
D Amortization of assets	0	0	0	0	123555980	0	0	0	0
TOTAL (A+B+C+D)	1752380525	103094526	75280000	1780195051	1087345752	102517957	1066307729	713887322	788590752

Sch 4 (1) for the year 2017-18

1	Cost/valuation as at beginning of the year										Additions during the year									
	Total	Plan	NPNS	SP	Shillong	Lucknow	Non Formal	Plan		Scholar & Pro		Shillong		Lucknow		Non Formal		Total		
								Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year			
I Land:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
a) Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
b) Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
II Buildings:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
a) On Freehold Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
b) On Leasehold Land - 10% & 590269042	518910686	518910686	0	0	71358356	0	0	1979919	0	80379075	0	0	0	0	0	0	0	0	82358994	
c) Ownership/Flats/Premises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
d) Superstructures on Land not belonging to educational institutions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
III Plant and Machinery - 15%	35006734	30602846	227674	3251771	468959	455484	0	210460	0	0	0	0	0	136176	0	0	0	0	346636	
IV Vehicles 15%	4025173	1888161	0	0	0	2137012	0	0	0	0	0	0	0	0	0	81760	3180288	0	3262048	
V Office Equipments - 15%	17171279	16266333	326138	262885	258501	57422	0	1605477	73360	0	496900	658885	78290	93024	45180	0	0	0	875379	
VI Computers/ Peripherals 60%	3318518	2444092	43880	151364	318378	360804	0	45120	142987	0	684041	684041	76186	55823	0	0	0	0	2231560	
VII Furniture, Fixtures & Fittings - 41693371	28715295	320121	393471	10882798	1381686	0	0	691228	265490	0	0	44609	23848	24000	0	0	0	0	956271	
VIII Electrical Appliances 10%	985225	723817	1555	1865	252243	5745	0	4323332	63959	0	2549	0	198704	772960	0	0	0	0	1049175	
IX Library Books 60%	4079211	1576325	0	0	1532814	970072	0	0	0	0	0	0	0	0	0	0	0	0	5361504	
XI Sports Equipments - 15%	166572	149088	0	0	0	17484	0	0	0	0	0	0	0	0	0	0	0	0	0	
XII Tube Wells and Water Supply System - 10%	2170234	2170234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
XIII Solar Equipment - 60%	13338761	11810084	0	0	1528677	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
XIV Audio Visual Equipments	0	0	0	0	0	0	0	65200	0	0	0	0	0	0	0	0	0	0	65200	
A Total Tangible Assets	712224120	615256961	919368	4061356	86600726	3248697	2137012	8855536	610996	0	82221450	199085	515512	842140	81760	3180288	96506767	5340567	96506767	
XV Computer Software	717135	698558	3998	0	1215	13364	0	4491268	0	0	849299	0	0	0	0	0	0	0	5340567	
XVI E-Journals	369497	369497	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
XVII Patents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
B Total Intangible Assets	1086632	1068055	3998	0	1215	13364	0	4491268	0	0	0	849299	0	0	0	0	0	0	0	
III Capital Work in Progress	75280000	0	0	0	75280000	0	0	1247192	0	0	0	0	0	0	0	0	0	0	1247192	
IV Amortization of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	788590752	616325016	923366	4061356	161881941	3262061	2137012	14593996	610996	0	82221450	1048384	515512	842140	81760	3180288	103094526	5340567	103094526	

Sch 4 (2) for the year 2017-18

DESCRIPTION	Depreciation as on 01.04.2017											Additions during the year 2017-18											Dep on OB					Total Dep for the year accumulated dep as on 31.3.18							
	Total			Plan			NPMS		SP		Shillong			Lucknow		NF		Plan			NPMS		S & P		Shillong		Lucknow		NF						
	Full Year			Half Year			Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year	Half Year	Full Year		Half Year	Full Year					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27		28	29	30	31			
I Land:																																			
a) Freehold																																			
b) Leasehold																																			
II Buildings:																																			
a) On Freehold Land																																			
b) On Leasehold Land																																			
c) Ownership/Franchises/Premises																																			
d) Superstructures on Land not belonging to educational institutions																																			
III Plant and Machinery - 15%	104346279	101933844	700455	1609974	953111	348895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IV Vehicles 15%	4845938	467267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
V Office Equipments - 15%	35937330	35343143	298638	116824	140571	38154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VI Computers/ Peripherals 60%	100767161	97003660	1055977	1103247	632413	971864	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VII Furniture, Fixtures & Fittings - 10%	29528832	26008166	163392	117392	3010759	229123	4512	7149	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIII Electrical Appliances 80%	39080454	36368848	623708	75835	1885795	126268	69123	13275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IX Library Books 60%	115092317	104313150	0	0	7211733	3561434	3613008	19188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
XI Sports Equipments - 15%	243424	235354	0	0	0	8070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
XII Tube Wells and Water Supply System - 10%	954449	954449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
XIII Solar Equipment - 60%	9561952	8979916	0	0	592056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
XIV Audio Visual Equipments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
A Total Tangible Assets	961592344	912950804	2342170	3023212	37819079	5283808	173271	4789836	66510	0	0	0	8505727	11911	190276	236478	12264	238522	14051524	71803072	141568	657551	10386380	320552	98377475	1059969819									
XV Computer Software	1413067	1211410	85252	0	46741	70164	1886333	1347380	0	0	0	0	254790	0	0	0	0	0	3488503	419135	2399	0	729	8018	0	3918784	5331851								
XVI E-Journals	784361	784361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
XVII Patents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
B Total Intangible Assets	2197428	1995771	85252	0	46741	70164	1886333	1347380	0	0	0	0	254790	0	0	0	0	0	3488503	419135	2399	0	729	8018	0	3918784	5331851								
C Capital Work-in progress	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
D Amortization of assets	123555980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL (A+B+C+D)	1087345752	914946575	2427422	3023212	37865320	53539721	173271	4789836	66510	0	0	0	8505727	266701	190276	236478	12264	238522	17540027	72443905	143967	657551	10387109	320552	102517957	1066307729									

Sch 4 (3) for the year 2017-18

DESCRIPTION	NET BLOCK AS ON 31.03.2017						NET BLOCK AS ON 31.03.2018							
	Total	Plan	NPNS	SP	Shillong	Lucknow	NF	Total	Plan	NPNS	SP	Shillong	Lucknow	NF
I Land:														
a) Freehold														
b) Leasehold														
II Buildings:														
a) On Freehold Land														
b) On Leasehold Land	590269042	518910686			71358356			605538081	468974394	0	0	136563687	0	0
c) Ownership/Flats/Premises	0							0	0	0	0	0	0	0
d) Superstructures on Land not belonging to educational institutions	0							0	0	0	0	0	0	0
III Plant and Machinery - 15%	35006734	30602846	227674	3251771	468959	455484		30050364	26191310	193523	2764005	398615	502911	0
IV Vehicles 15%	4025173	1888161	0	0	0	0	2137012	6432659	1604937	0	0	0	0	4827722
V Office Equipments - 15%	17171279	16266333	326138	262885	258501	57422		15348918	13826383	277217	223452	852196	169670	0
VI Computers/ Peripherals 60%	3318518	2444092	43880	151364	318378	360804		2242040	1671180	17552	60546	326111	166651	0
VII Furniture, Fixtures & Fittings - 10%	41693371	28715295	320121	393471	10882798	1381686		38394723	26020211	288109	354124	10481619	1250660	0
VIII Electrical Appliances 80%	985225	723817	1555	1865	252243	5745		1847663	1525755	1399	1678	269398	49433	0
IX Library Books 60%	4079211	1576325	0	0	1532814	970072		3008352	1385625	0	0	614146	1008581	0
XI Sports Equipments - 15%	166572	149088	0	0	0	17484		141586	126725	0	0	0	14861	0
XII Tube Wells and Water Supply System - 10%	2170234	2170234	0	0	0	0		1953211	1953211	0	0	0	0	0
XIII Solar Equipment - 60%	13338761	11810084			1528677			5335505	4724034			611471		
XIV Audio Visual Equipments -	0							60310	60310					
A Total Tangible Assets	712224120	615256961	919368	4061356	86600726	3248697	2137012	710353412	548064075	777800	3403805	150117243	3162767	4827722
XV Computer Software	717135	698558	3998	0	1215	13364		2138918	1536978	1599	0	594995	5346	0
XVI E-Journals	369497	369497						147799	147799					
XVII Patents	0							0	0					
B Total Intangible Assets	1086632	1068055	3998	0	1215	13364	0	2286717	1684777	1599	0	594995	5346	0
C Capital Work-in progress	75280000	0	0	0	75280000	0	0	1247192	1247192	0	0	0	0	0
D Amortization of assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL (A+B+C+D)	788590752	616325016	923366	4061356	161881941	3262061	2137012	713887322	550996044	779399	3403805	150712238	3168113	4827722

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

In ₹

	2017-18	2016-17
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks	2,660,994	2,484,076
7 Others (to be specified)		
Total	2,660,994	2,484,076

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

Funds	2017-18	2016-17
1 DS Reddy Memorial Lecture Fund FDR	654339	555742
2 Gunasekhar Endowment Fund FDR	218566	218566
3 K.SUBRAMANIAN ENDOWMENT FUND FDR	128305	128305
4 Muthenna Endowment Fund FDR	1140000	1140000
5 N.Krishana Swamy Endowment Fund FDR	229287	194738
6 R.N.Gosh Foundation FDR	251869	213917
7 S Krishna Murthy Endowment Fund FDR	27463	23325
8 S.V.Parashar Endowment FDR	11165	9483
Total	2660994	2484076

Note: The Total in this sub schedule will agree with the total in Schedule 5.

SCHEDULE - 6 - INVESTMENTS - OTHERS

In ₹

	2017-18	2016-17
1 In Central Government Securities	-	
2 In State Government Securities	-	
3 Other approved Securities	-	
4 Shares	-	
5 Debentures and Bonds	-	
6 Others (to be specified)	-	
Total	-	

SCHEDULE - 7 - CURRENT ASSETS

	In ₹	
	2017-18	2016-17
1. Stock:		
a) Stores and Spares	-	-
b) Lose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building material	-	-
f) Electrical material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2.Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		-
b) Others		-
3. Cash and Bank Balances		
i) Cash Balances	213,919	36,778
ii) Funds in transit	-	-
iii) Bank Balances	-	-
a) With Scheduled Banks:		
In Current Accounts	30,142,638	23,302,583
In term deposit Accounts	1,289,894,480	1,172,989,843
In Savings Accounts	133,789,928	102,652,279
b) With non-Scheduled Banks:		
In term deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	1,454,040,965	1,298,981,483

ANNEXURE - A

In ₹

i) Cash Balances		
1	Petty Cash - NPNS	152400
2	Cash Balances (Incl, Chs, Drafts, Imprest) - LK	16777
3	Cash Corpus fund - SH	21500
4	NP Cash - SH	20457
5	SWF Cash - SH	2785
		213919
ii) Bank Balances		
1. Savings Bank Accounts		
3	SBI - AU - 62046306310 - NF	1230020
4	SBI - DF - 62046295976 - NF	1532467
5	SBI - EWF - 62046305464 - NF	296858
6	SBI - FSWF - 62104061986 - NF	676589
7	SBI - ICF - 62046315428 - NF	423417
8	SBI - MF - 62046316136 - NF	1998669
9	SBI - PF - 62046316056 - NF	363794
10	SBI - SWF - 62046305102 - NF	926668
11	SBI - TWF - 62046306172 - NF	388551
12	SBI - Basheer Hostel - 62292529288 - NPNS	729267
13	SBI - NPNS - 62116229767 - NPNS	4639513
14	SBI Tagore Intl Men's Hostel - 62253166284 - NPNS	526276
15	SBI - Lalaguda - 32910269381 - NPNS	1005971
18	SBI - Plan GD - 62122902067 - Plan	8410816
19	SBI - Corpus Fund Projects - 33010324611 - SH	1479400
20	SBI - Plan - 31858187617 - SH	1884956
21	SBI - Reserve Fund - 30424386502 - SH	1970367
22	SBI - SWF - 30424393869 - SH	867382
23	SBI - AUSEP - 62180368055 - SP	32124
25	SBI - EMESCO - 62012190632 - SP	930576
26	SBI - Ford Foundation - 52198270156 - SP	55654
27	SBI - FWSSAP - Frweek Studt Study - 62191001026 - SP	779265
28	SBI - HBA - 52198272256 - SP	492978
29	SBI - ICCR - 62122901438 - SP	594066
30	SBI - ICSSR SB A/c No.62284221333 - SP	105149
31	SBI - Internal Income SB A/c No 62122901303 - SP	3453716
32	SBI - ITP SB A/c No 62216583848 - SP	5820303
33	SBI - Rello Project - 2 - 62116127798 - SP	126167
34	SBI - RELO PROJ - 1 - 62294650304 - SP	746028
35	SBI - SAP - ESL STUDIES - 62275956936 - SP	356570
36	SBI - TISS Project - 62326709573 - SP	1598
38	SBI - SRT - 62128093014 - SRT	90944756
		133789928
II Current Account		30142638
III Term Deposits with Schedule Banks		1289894480
Total		1454040965

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

	In ₹	
	2017-18	2016-17
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	128,880
b) Festival	78,100	100,875
c) Medical Advance	-	-
d) LTC Advance	134,905	152,600
e) Other (to be specified)	3,282,865	8,969,055
Total 1	3,495,870	9,351,410
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	1,124,081	1,373,612
b) Home loan	1,056,549	1,387,035
c) Others (to be specified)	1,651,445	2,316,344
Total 2	3,832,075	5,076,991
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account	-	24,752,850
b) to Suppliers	2,231,320	3,986,837
c) Others	201,500	64,000
d) Receivable from EMMRC	33,607,286	
Total 3	36,040,106	28,803,687
4. Prepaid Expenses		
a) Insurance	76,711	55,649
b) Other expenses	363,414	145,844
Total 4	440,125	201,493
5. Deposits		
a) Telephone	1,412	1,412
b) Lease Rent		
c) Electricity	6,268,712	6,268,712
d) AICTE, if applicable		
e) CPWD Deposit		
f) DAVP Deposit		
f) Others Deposits		
Total 5	6,270,124	6,270,124
6. Income Accrued:		
a) On investments from Earmarked/Endowment Funds		
b) On Investments - Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)	33,180,113	67,104,251
Total 6	33,180,113	67,104,251
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	34,251,303	28,793,741
c) Grants Receivable	-	59,000,000
d) Other receivables from UGC	-	-
Total 7	34,251,303	87,793,741
8. Claims Receivable	12,804,021	12,600,045
Total 8	12,804,021	12,600,045
TOTAL	130,313,737	217,201,742

SCHEDULE - 9 - ACADEMIC RECEIPTS

In ₹

	2017-18	2016-17
FEES FROM STUDENTS		
Academic		
1. Tuition fee	12,007,463	6,051,510
2. Admission fee	102,600	82,700
3. Enrolment fee		
4. Library Admission fee	261,348	353,423
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee	203,638	628,085
8. Syllabus fee	-	-
Total (A)	12,575,049	7,115,718
Examinations		
1. Admission test fee		-
2. Annual Examination fee	424,107	360,963
3. Mark sheet, certificate fee	115,403	69,870
4. Entrance examination fee	-	7,869,666
TOTAL (B)	539,510	8,300,499
Other Fees		
1. Identity card fee	-	42,523
2. Fine/Miscellaneous fee	-	220,155
3. Medical fee	-	
4. Transportation fee	-	
5. Hostel fee	-	
6. Net Coaching fee	-	4,250
7. Other fees	542,866	3,600
Total C	542,866	270,528
Sale of Publications		
1. Sale of Admission Forms	32,550	-
2. Sale of syllabus and Question Paper Etc.,	-	25,043
3. Sale of prospectus including admission forms	9,760	124,620
Total (D)	42,310	149,663
Other Academic Receipts		
1. Registration fee for workshops, programmes	2,700	-
2. Registration fee (Academic Staff College)	-	-
Total (E)	2,700	-
GRAND TOTAL (A+B+C+D+E)	13,702,435	15,836,408

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED) (EFLU)

In ₹

Particulars	Non Recuring			Total Non Recuring	Recuring UGC	2017-18	2016-17
	Govt. of India	UGC					
		Non Recuring	Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add: Receipts during the year	-	89,513,351	-	89,513,351	792,471,429	-	612,177,142
Total	-	89,513,351	-	89,513,351	792,471,429	881,984,779	612,177,142
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	-	89,513,351	-	89,513,351	792,471,429	881,984,779	612,177,142
Less: Utilised for Capital expenditure (A)	-	-	-	-	-	-	-
Balance	-	89,513,351	-	89,513,351	792,471,429	881,984,779	612,177,142
Less: Utilized for Revenue Expenditure (B)	-	89,513,351	-	89,513,351	792,471,429	881,984,779	612,177,142
Balance C/F ©	-	-	-	-	-	-	-

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars	Earmarked/ Endowment Funds	
	2017-18	2016-17
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits	176,918	29,514
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	755,967	734,803
4. Interest on Savings Bank Accounts.		
5. Others (Specify)		
Total	932,885	764,317
Transferred to Earmarked / Endowment Funds		
Balance	NIL	NIL

SCHEDULE - 11A
ENDOWMENT FUNDS

In ₹

1	2	Opening Balance			Additions during the year		Total		Expenditure on the object during the		Closing balance	
		3	4	5	6	7	8	9	10	11	12	13
Sr. No	Name of the Endowment	Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest	Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Endowment	accumulated Interest (9-10)	Total (11+12)
						Accrued			Reversal			
1	K Subrahmanian	138942	5224	144166		14246	138942	19470	4944	0	138942	153468
2	Paul Gunasekhar	229872	15713	245585		24268	229872	39981	8422	0	229872	261431
3	DS Reddy Memorial Lectural	714059	-84582	629477		23865	714059	37880	73735	0	714059	678204
	Interest Accrued on Endowment Funds	249390	-249390	0			249390	-249390			249390	0
4	Muthenna	1643162	85968	1729130		674630	1643162	760598	589130	0	1643162	1814630
5	N Krishna Swamy	194738	25837	220575		8363	194738	72152	25837	0	194738	241053
6	R.N.Ghosah	213917	28382	242299		9186	213917	72117	28382	0	213917	257652
7	S Krishna Murthy	23325	3095	26420		1002	23325	8235	3095	0	23325	28465
8	S V Parasara	9483	1258	10741		407	9483	3347	1258	0	9483	11572
		0	0	0			0	0			0	0
		3416888	-168495	3248393	0	755967	3416888	764390	734803	0	3416888	3446475

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2017-18			2016-17
	Non Recuring	Recurring	Total	
1. On Savings Accounts with scheduled banks	726,603	1,998,689	2,725,292	4,029,000
2. On Loans	-	-	-	-
a. Employees/Staff	-	46,091	46,091	181,251
b. Others (on TDRs)	-	12,401,705	12,401,705	42,370,300
3. On Debtors and Other Receivables	-	-	-	-
TOTAL	726,603	14,446,485	15,173,088	46,580,551

SCHEDULE -13 - OTHER INCOME

In ₹

A. Income from Land & Buildings	2017-18	2016-17
1. Hostel Room Rent	5,247,956	3,621,089
2. License fee	461,184	-
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		-
4. Electricity charges recovered	900,030	1,345,210
5. Water charges recovered.	137,957	155,973
TOTAL	6,747,127	5,122,272
B.Sale of Institute's publications	75,075	79,898
C.Income from holding events		
1. Gross Receipts from annual function/sports carnival		-
Less: Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fests		
Less: Direct Expenditure incurred of the fests		
3. Gross Receipts for education tours		
Less: Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)	329,000	
TOTAL	329,000	-
D.Others		
1. Income from consultancy	-	-
2. RTI fees	1,276	460
3. Income from Royalty	47,395	30,500
4. Sale of application form (recruitment)	-	395,540
5. Misc. receipts (Sale of tender form, waste paper, etc.)	272,168	802,097
6. Profit on Sale/disposal of Assets		-
a) Owned Assets		-
b) Assets received free of cost		-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations		-
8. Others (specify)	1,140,258	1,385,155
TOTAL	1,461,097	2,613,752
Grand Total (A+B+C+D)	8,612,299	7,815,922

SCHEDULE -14 - PRIOR PERIOD INCOME

In ₹

Particulars	2017-18	2016-17
1. Academic Receipts	1,518,407	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	4,079,640	6,239,215
TOTAL	5,598,047	6,239,215

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

In ₹

	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Salaries and Wages		689,594,107	689,594,107		490,892,067	490,892,067
b) Allowances and Bonus		5,529,006	5,529,006	163,232	13,468,381	13,631,613
c) Contribution to Provident Fund			-			-
d) Contribution to Other Fund (specify)		22,024,294	22,024,294	104,273	13,046,824	13,151,097
e) Staff Welfare expenses		590,766	590,766		976,823	976,823
f) Retirement and Terminal Benefits			-			-
i) As per Acturial Valuation - 31.03.2018			-		0	-
ii) Retirement Benefits paid during the year		649,724,378	649,724,378		60,003,000	60,003,000
g) LTC facility		3,251,736	3,251,736		2,560,448	2,560,448
h) Medical Facility		12,389,904	12,389,904		13,688,642	13,688,642
i) Children Education Allowance		2,307,580	2,307,580		2,242,279	2,242,279
j) Honorarium		984,022	984,022	4,000	4,266,248	4,270,248
k) TA/DA Expenses		55,197	55,197		107,491	107,491
l) Other Salary Expenses		41,272	41,272		34,842	34,842
Total	-	1,386,492,262	1,386,492,262	271,505	601,287,045	601,558,550

SCHEDULE-15A - EMPLOYEES RETIRMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2017	405275540	73427445	186715371	665418356
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	405275540	73427445	186715371	665418356
Less: Actual Payment during the year (b)	3247298	11568757	12089192	26905247
Balance Available on 31.03.2018 c (a-b)	402028242	61858688	174626179	638513109
Provision required on 31.03.2018 as per Actuarial Valuation (d)	598214827	141411940	531382785	1271009552
A.Provision to be made in the Current Year (d-c)	196186585	79553252	356756606	632496443
B.Gratitude	0	0	0	0
C.Medical Reimbursement to Retired employees	7858330			7858330
D.Travel to Hometown on Retirement	415607			415607
E. Leave Encashment on Superannuation		0	0	0
F. Commutation of Pension paid during the year	8953998	0	0	8953998
Total (A+B+C+D+E+F)	213414520	79553252	356756606	649724378

SCHEDULE-16 - ACADEMIC EXPENSES

In ₹

	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Laboratory expenses			-			-
b) Field work/Participation in Conferences			-			-
c) Expenses on Seminars/Workshops		924,911	924,911	809,971	212,681	1,022,652
d) Payment to visiting faculty		2,799,727	2,799,727		2,542,065	2,542,065
e) Examination		157,041	157,041	1,834,922	206,981	2,041,903
f) Student Welfare expenses		100,145	100,145		112,730	112,730
g) Admission expenses		2,696,100	2,696,100		2,346,630	2,346,630
h) Convocation expenses		4,111,913	4,111,913			-
i) Publications		112,256	112,256			-
j) Stipend/means-cum-merit scholarship		315,000	315,000		127,000	127,000
k) Subscription Expenses		113,397	113,397	2,850	170,697	173,547
l) Others (specify)		-868,005	-868,005	15,000	916,755	931,755
m) Non Net Fellowship Expenses		14,949,361	14,949,361			
Total	-	25,411,846	25,411,846	2,662,743	6,635,539	9,298,282

SCHEDULE-17 - ADMINISTRATIVE AND GENERAL EXPENSES

In ₹

	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Infrastructure			-			
a) Electricity and Power		21,224,403	21,224,403	20,282,673	1,077,090	22,568,820
b) Water charges		7,636,358	7,636,358	10,720,338	400	10,720,738
c) Insurance		91,862	91,862	-	6,453	6,453
d) Rent, Rates and Taxes (including property tax)		2,302,349	2,302,349	-	2,134,063	2,134,063
Total (A)	-	31,254,972	31,254,972	31,003,011	3,218,006	34,221,017
B) Communication			-	-	-	-
e) Postage and Stationery		493,137	493,137	-	408,643	410,713
f) Telephone, Fax and Internet charges		1,912,584	1,912,584	1,885,343	1,928,796	3,877,911
Total (B)	-	2,405,721	2,405,721	1,885,343	2,337,439	4,222,782
C) Others			-			-
g) Printing and Stationery (consumption)		2,706,173	2,706,173	80,637	3,150,997	3,251,375
h) Travelling and Conveyance expenses		2,301,626	2,301,626	145,081	3,525,719	3,684,382
i) Hospitality		319,994	319,994	252,863	1,280,935	1,646,551
j) Auditors Remuneration			-	-	-	-
k) Professional Charges		236,858	236,858	-	388,477	388,477
l) Advertisement and Publicity		3,515,447	3,515,447	-	5,747,356	5,747,356
m) Magazines & Journals		183,024	183,024	4,950	172,072	177,022
n) Others (specify)		3,634,827	3,634,827	8,637,234	3,725,446	12,362,680
o) Horticulture Expenses			-	-	-	-
p) Legal Expenses		324,300	324,300	-	1,555,140	1,555,140
q) Medicines, Instruments and Accessories		28,761	28,761	-	50,343	50,343
r) Mess Expenses			-	-		-
s) Miscellaneous and Contingencies		781,795	781,795	34,560	1,342,866	1,645,213
t) Library Expenses			-	-	-	-
u) Annual Maintenance Charges	5,055,692	2,870,927	7,926,619	4,362,018	2,045,703	6,620,400
w) Meeting Expenses		481,974	481,974	13,327	1,662,757	1,676,084
z) Facilities for Differently abled persons			-	87,000	-	87,000
Total (C)	5,055,692	17,385,706	22,441,398	13,617,670	24,647,811	38,265,481
Total	5,055,692	51,046,399	56,102,091	46,506,024	30,203,256	76,709,280

SCHEDULE-18- TRANSPORTATION EXPENSES

In ₹

Particulars	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Vehicles (owned by institution)						
a) Running expenses		446,430	446,430	-	187,881	187,881
b) Repairs & Maintenance		333,726	333,726	-	417,828	417,828
c) Insurance expenses		8,000	8,000	-	16,068	16,068
		788,156	788,156	-	621,777	621,777
2. Vehicles taken on rent/lease		-	-			-
a) Rent/lease expenses		-	-	-	104,769	104,769
			-			-
3. Vehicle (Taxi) hiring expense		1,408,858	1,408,858	-	1,546,003	1,546,003
Total	-	2,197,014	2,197,014	-	2,272,549	2,272,549

SCHEDULE-19- REPAIRS & MAINTENANCE

In ₹

Particulars	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Buildings	3,856,690	255,914	4,112,604	14,029,024	1,971,981	16,001,005
b) Furniture & Fixtures	19,596	43,642	63,238	155,311	246,616	401,927
c) Plant & machinery	778,425	100,948	879,373	253,289	974,306	1,227,595
d) Office equipment	36,998	18,716	55,714	41,213	98,878	140,091
e) Computers	623,820	149,631	773,451	593,401	239,246	832,647
f) Laboratory & Scientific equipment		-	-			-
g) Audio Visual equipment			-		-	-
h) Cleaning Material & Services	357,839	-	357,839	9,318	707,929	717,247
i) Book binding charges	190,722		190,722		300,096	300,096
j) Gardening	546,245	37,538	583,783	189,720	718,783	908,503
k) Estate Maintenance			-			-
l) Others (specify)	168,474	66,191	234,665	193,418	110,027	303,445
Total	6,578,809	672,580	7,251,389	15,464,694	5,367,862	20,832,556

SCHEDULE-20 - FINANCE COSTS

In ₹

Particulars	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Bank charges	3,452	111,374	114,825	1,638	20,286	21,924
b) Others (specify)						
Total	3,452	111,374	114,825	1,638	20,286	21,924

SCHEDULE-21 - OTHER EXPENSES

In ₹

Particulars	2017-18			2016-17		
	Non Recuring	Recuring	TOTAL	Non Recuring	Recuring	TOTAL
a) Provision for Bad and Dobtful Debts/Advances	-	-	-			
b) Irrecoverable Balances Written - off	-	-	-			
c) Grants/Subsidies to other institutions/organizations	-	-	-			
d) Others (specify)	-	-	-	17,472,345	24,680	17,497,025
Total	-	-	-	17,472,345	24,680	17,497,025

SCHEDULE-22 - PRIOR PERIOD EXPENSES

In ₹

Particulars	2017-18			2016-17		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Establishment expenses		129,288	129,288		-	-
2. Academic expenses		-	-		12,300	12,300
3. Administrative expenses		515,918	515,918		589,751	589,751
4. Transportation expenses		-	-		-	-
5. Repairs & Maintenance	-	-	-	1,310,800	6,146	1,316,946
6. Other expenses	79,274,971	77,486	79,352,457	6,820,673	109,313	6,929,986
Total	79,274,971	722,692	79,997,663	8,131,473	717,510	8,848,983

SCHEDULE - 23 - DEPRECIATION

In ₹

Particulars	2017-18	2016-17
Depreciation for the year	102,517,958	172,347,651
Total	102,517,958	172,347,651

SCHEDULE -24

SIGNIFICANT ACCOUNTING POLICIES

1 BASIS FOR PREPARATION OF ACCOUNTS

The financial statements are prepared on accrual basis under the historical cost convention unless otherwise stated and in accordance with the generally accepted accounting principles in India and as per the Report on Implementation of Accounting Standards in Educational Institutions of Department of Higher Education, Ministry of Human Resource Development.

2 REVENUE RECOGNITION

2.1 Fee collected from students, sale of admission forms, and interest on Savings Bank accounts are accounted on cash basis.

2.2 Interest on interest bearing advances to staff for house building, Purchase of vehicles, computers are accounted on cash basis.

2.3 Interest on term deposits are accounted on accrual basis

3. FIXED ASSETS AND DEPRECIATION

3.1 Fixed assets are shown at historical cost comprising of purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

3.2 In the case of commissioned assets/deposit works where final settlement of bills with contractors is yet to be affected, capitalization is done on provisional basis subject to necessary adjustments in the year of final settlement.

3.3 Fixed assets are valued at cost less **accumulated** depreciation. Depreciation on fixed assets is provided on written down value method at the rates prescribed in the Income Tax Act. Full depreciation is provided on acquisition/purchase/

commissioning/ installation of assets acquired during the first half -year and 50% depreciation is provided on such assets acquired during the second half-year.

3.4 Assets costing up to Rs. 10000 (**except Library Books**) are fully depreciated in the year in which they are put to use. **However physical accounting and control are continued by the holders of such assets.**

3.5 Where the asset is fully depreciated, it will be carried at a residual value of Re. 1 in the Balance Sheet. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

3.6 Assets created out of grants, earmarked funds and funds of sponsored agencies where the ownership of such assets vests with the University are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation on such assets is charged at rates applicable to respective assets.

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

4. **INVENTORY:** Expenditure on purchase of stores items and publications is accounted as revenue expenditure. However physical accounting and control are continued by the holders of such inventory.

5. INVESTMENTS

Investments are valued at cost inclusive of cost of acquisition.

6. RETIREMENT BENEFITS

6.1. Retirement benefits, viz., Commutation of pension, gratuity, and leave encashment are accounted for on cash basis, i.e., as and when paid during the year.

6.2 Provision for the present value of obligation towards Retirement Gratuity, Superannuation Pension and Leave Encashment on the basis of actuarial valuation in terms of Accounting Standard-15 has been made in the accounts.

7. EARMARKED FUNDS & ENDOWMENT FUNDS

Funds not required for immediate use are kept in part in term deposits and in saving/current account with Scheduled banks and the interest earned on them is added to the respective funds.

8. FINANCIAL MANAGEMENT

The control and management of the finances of the University is exercised keeping in view the provisions of General Financial Rules, instructions issued by GOI and UGC from time to time and canons of financial propriety.

9. GRANTS FROM GOVERNMENT OF INDIA AND UGC

- 9.1. Grants from Government/UGC are recognized on accrual basis when it becomes reasonably certain that the grant will be received and the organization will fulfill the conditions attached to it.
- 9.2. Capital grants to the extent utilized at the close of the year are transferred to Corpus Fund.
- 9.3. Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4. Unutilised grants are carried forward and exhibited as a liability in the Balance Sheet.

10. SPECIFIC PURPOSE FUNDS

- 10.1. The University is operating: Students Welfare Fund, Employees Welfare Fund, Teachers Welfare Fund, Miscellaneous Fund, Foreign Students Welfare Fund, Publication Fund, Development Fund, International Collaboration Fund, Academic Updating Fund and allied funds for specific purposes. Each of the funds has a separate bank account. The funds not

required for immediate use are invested in term deposits with banks and the interest earned on them is added to the respective funds.

10.2. The University is maintaining a Revolving Fund for sanction of House Building Advance to the permanent employees. The amount not required for immediate use is invested in term deposits. The interest earned on loans sanctioned, term deposits and loan recoveries from the employees are credited to the Revolving Fund.

11. INCOME TAX

The income of the University is exempt from income tax under Section 10(23)(c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

SCHEDULE -25

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

- 1 **CONTINGENT LIABILITIES: NIL**
- 2 **CAPITAL COMMITMENTS:** Contracts remaining to be executed on capital account and not provided for the year ended 31.3.2018 is ₹ 10.76 lakh.
- 3 The University (earlier Central Institute of English and Foreign Languages) took on lease (April 1961) 30 acres of land along with the temporary buildings for 99 years from Osmania University and 5 acres of land from NEHU (2003) and 50 acres of land from Meghalaya Government (2010) for 35 years.
- 4 The Income and Expenditure for the year does not include the publications valued at ₹ 9800/- issued as complimentary copies.
- 5 **EXPENDITURE IN FOREIGN CURRENCY:**
 - a. Travel Madison, USA US \$ 2648.80 - ₹ 1,73,382
 - b. Other (Common Wealth Universities Membership) UK £ 1227 - ₹ 1,07,178
- 6 The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
- 7 Previous year figures have been regrouped wherever necessary.
- 8 Figures in the Final Accounts have been rounded off to the nearest rupee.
- 9 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March 2018 and the Income & Expenditure account for the year ended on that date.
- 10 As the Provident Fund Accounts and the New Pension Scheme Accounts are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts. A Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance

Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year have been attached, to the University's Accounts. A large portion of the New Pension Scheme funds (₹.3.44 Crore) in respect of 196 employees who have been allotted PRA numbers has been transferred up to February 2018 to National Securities Depository Limited (NSDL) - Central Record keeping Agency (CRA). The balance held in New Pension Scheme in the University in respect of about 24 members will be transferred as and when the PRA numbers are allotted by the Agency.

- 11 The financial statements viz., Balance Sheet, Income and Expenditure, Receipts and Payments together with Notes on accounts of EMMRC have been separated during the year and attached to the University accounts.
-

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
EMMRC
2017 - 18

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
BALANCE SHEET AS AT 31.03.2018

In ₹

SOURCES OF FUNDS	Schedules	2017-18	2016-17
CORPUS/CAPITAL FUND	1	-108,693,961	3,271,391
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	12,629,807	1,398,520
CURRENT LIABILITIES & PROVISIONS	3	162,391,977	40,117,598
TOTAL		66,327,823	44,787,509
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		2,792,975	3,289,974
Intangible Assets		195	488
Capital Works-In-Progress			-
Amortisation of Fixed assets			-
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term			-
INVESTMENTS-OTHERS	6		-
CURRENT ASSETS	7	62,501,990	8,518,287
LOANS,ADVANCES & DEPOSITS	8	1,032,663	32,978,760
TOTAL		66,327,823	44,787,509



वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 तेलंगाना राज्य (भारत)
Hyderabad-500 007 Telangana State (India)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

In ₹

Particulars	Schedules	2017-18	2016-17
INCOME			
Academic Receipts	9	-	-
Grants / Subsidies	10	56,067,910	34,047,833
Income form investments	11	-	-
Interest earned	12	340,749	3,233,582
Other Income	13	137,449	80,161
Prior Period Income	14	-	-
TOTAL (A)		56,546,108	37,361,576
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	161,702,294	34,781,734
Academic Expenses	16	-	-
Administrative and General Expenses	17	1,374,938	1,901,441
Transportation Expenses	18	36,491	104,789
Repairs & Maintenance	19	112,791	295,280
Finance costs	20	9,313	300
Other Expenses	21	-	20,808
Prior Period Expenditure	22	4,778,341	257,224
Depreciation	23	497,292	194,507
TOTAL (B)		168,511,460	37,556,083
Balance being excess of Expenditure over Income (B-A)		111,965,352	194,507
Transfer to /from Designated Fund			
Building fund			
Others (specify)			
Balance Being Surplus/ (Deficit) Carried to Capital Fund			

Significant Accounting Policies	24
Contingent Liabilities and Notes to Accounts	25


वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 तेलंगाना राज्य (भारत)
Hyderabad-500 007 Telangana State (India)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD/YEAR ENDED 31st MARCH, 2018

RECEIPTS	2017-18	2016-17	PAYMENTS	2017-18	2016-17
I Opening Balance	8,518,287	15,754,502	I Expenses	13,456,953	8,469,538
a) Cash Balance		-	a) Administrative expenses	1,107,646	1,333,367
b) Bank balance			b) Transportation expenses	11,560	47,273
i) In Current accounts	4,242,826	205,086	c) Repairs & Maintenance	71,747	209,885
II) Savings accounts	4,108,098	5,507,341	d) Prior Period expenses	30,165	251,432
III) In Deposit accounts	167,363	10,042,075	e) Salaries & Other Benefits to staff	12,235,835	6,627,581
			II Current Liabilities	36,566,179	37,575,082
II Grants Received	75,213,000	2,080,000	III Expenditure on Fixed Assets and		606,865
a) From Government of India			IV Loans, Advances & Deposits	685,772	1,226,790
b) From Central Education Council (NME)	15,213,000		V Designated / Earmarked Fund	4,819,592	
c) From UGC - IUC	60,000,000	2,080,000	VI Other Payments	9,312	300
III Income on Investments from	-	-	VII Closing Balances	62,501,990	8,518,287
a) Earmarked		-	a) Cash in hand	10,050	0
b) Other Investments'			b) Bank balances		
IV Interest received on	309,238	1,300,400	I) in Current Accounts	14,954,510	4,242,826
a) Bank deposits	10,175	1,170,971	II) in Savings Accounts	9,387,832	4,108,098
b) loans and advances	79,380	19,446	III) in Term Deposit Accounts	38,149,598	167,363
c) Savings Bank Accounts	219,683	109,983			
V Current Assets	-				
VI Other Income (Including Prior period Income)	-	-			
VII Current liabilities	1,901,847	36,837,360			
VIII Loans and Advances	32,097,426	424,600			
TOTAL	118,039,798	56,396,862	TOTAL	118,039,798	56,396,862



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The English and Foreign Languages University
बिहार 800 007

SCHEDULE - 1 CORPUS/CAPITAL FUND

In ₹

Particulars	2017-18	2016-17
Balance at the beginning of the year	3,271,391	2,859,033
Add: Contributions towards Corpus/Capital Fund		-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	-	606,865
Add: Assets Purchased out of Earmarked Funds	-	
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	
Add: Assets Donated / Gifts Received		
Add: Other Additions		
Add: Excess of income over expenditure transferred from the income & expenditure account	-	-
Total	3,271,391	3,465,898
Less: (Deduct) Deficit transferred from the Income & expenditure Account	111,965,352	194,507
Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	
Balance at the year end	-108,693,961	3,271,391

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Total	
	NME-DTH, ICT, MOOCS Projects	
	2017-18	2016-17
A.		
a) Opening balance	1,398,520	7,611,255
b) Additions during the year	15,213,000	2,080,000
c) Income from investments made of the funds	25,733	-
d) Accrued interest on investments/Advances		-
e) Interest on Savings Bank a/c	-	-
f) Other additions (Specify nature)	812,146	-
Total (A)	17,449,399	9,691,255
B.		
Utilisation/Expenditure towards objectives of funds	-	-
II) Capital Expenditure	-	-
III) Revenue expenditure	4,819,592	8,074,538
IV) Accrued interest but not due reversal	-	218,197
Total (B)	4,819,592	8,292,735
Closing balance at the year end (A-B)	12,629,807	1,398,520
Represented by		
Cash And Bank Balances	6,161,724	2,283,406
Investments	6,500,000	-
Interest accrued but not due & Interest earned	25,733	-
Less: Stale ch amt/ interest recd	57,700	884,886
Add: Bank charges	50	
Total	12,629,807	1,398,520

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

In ₹

	2017-18	2016-17
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students	-	-
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	124,579	81,379
4. Deposit-Others (including EMD, Security Deposit)	-	-
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		-
b) Others	4,268,981	3,096,605
6. Other Current Liabilities		
a) Salaries	-	-
b) Receipts against sponsored projects	-	-
c) Receipts against sponsored fellowships & Scholarships	-	-
d) Unutilised Grants	298,552	-7,398,781
e) Grants in advance		
f) Payable to EFLU	33,607,286	-
g) Other Liabilities	12,624,519	44,338,395
TOTAL (A)	50,923,917	40,117,598
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	18,463,400	-
3. Superannuation Pension	71,980,067	-
4. Accumulated Leave Encashment	21,024,593	-
5. Trade Warranties / Claims		
6. Others (Specify)		
TOTAL (B)	111,468,060	-
TOTAL (A + B)	162,391,977	40,117,598

**SCHEDULE - 3 C UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND
STATE GOVERNMENTS**

	In ₹	
	2017-18	2016-17
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the		
Total (a)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forwards (a-b)	0	0
B.UGC grants : Recuring Fund		
Balance B/F	-7398781	-27518477
Receipts during the year	60000000	30925751
Adjustment Receipts	190757613	0
Total (c)	243358832	3407274
Less: Refunds		
Less: Utilized for Revenue Expenditure	55733961	0
Less: Utilized for Capital Expenditure		0
Less: Adjustment payments	218898071	71691196
Total (d)	274632032	71691196
Unutilized carried forwards (c-d)	-31273200	-68283922
C.UGC Grants: Non Recurring Fund		
Balance B/F	27800258	26607435
Add: Receipts during the		34768644
Add: Other adjustment Receipts	3771494	
Total (e)	31571752	61376079
Less: Refunds		
Less: Utilized for Revenue Expenditure	0	490938
Less: Utilized for Capital Expenditure		
Less: Adjustment payments	0	
Total (f)	0	490938
Unutilized carried forwards (e-f)	31571752	60885141
D.Grants from State Govt.		
Balance B/F	0	0
Add:Receipts during the year	0	0
Total (g)	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
Total (h)	0	0
Unutilized carried forwards (g-h)	0	0
Grants Total (A+B+C+D)	298552	-7398781

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY, HYDERABAD

Sch 4 for the year 2017-18

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	During the year	On deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
1	2	3	4	5	6	7	8	9	10	11
I Land:	-									
a) Freehold										
b) Leasehold										
II Buildings:										
a) On Freehold Land										
b) On Leasehold Land	0	0	0	0	0	0		0	0	0
c) Ownership/Flats/Premises			0				0		0	0
d) Superstructures on Land not belonging to educational institutions			0				0		0	0
III Plant and Machinery - 15%	0	0		0	0	0		0	0	0
IV Vehicles 15%	0	0		0	0	0		0	0	0
V Office Equipments - 15%	2913354	0		2913354	171285	411310		582595	2330759	2742069
VI Computers/Peripherals 60%	228000	0		228000	217786	6128		223914	4086	10214
VII Furniture, Fixtures & Fittings - 10%	0	0		0	0	0		0	0	0
VIII Electrical Appliances 80%	6085123	0		6085123	6063267	2186		6065453	19670	21856
IX Library Books 60%	0	0		0	0	0		0	0	0
XI Sports Equipments - 15%	0	0		0	0	0		0	0	0
XII Tube Wells and Water Supply System - 10%	0	0		0	0	0		0	0	0
XIV Audio Visual Equipments	606865	0		606865	91030	77375		168405	438460	515835
A Total Tangible Assets	9833342	0	0	9833342	6543368	496999	0	7040367	2792975	3289974
XV Computer Software	19071	0		19071	18583	293		18876	195	488
XVI E-Journals										
XVII Patents										
B Total Intangible Assets	19071	0	0	19071	18583	293	0	18876	195	488
C Capital Work-in progress	0	0	0	0	0	0		0	0	0
D Amortization of assets	0			0	0	0		0	0	0
TOTAL (A+B+C+D)	9852413	0	0	9852413	6561951	497292	0	7059243	2793170	3290462

Sch 4 (1) for the year 2017-18

	Cost/valuation as at beginning of the year	Additions			Deductions during the year	Cost/valuation at the year end
		Full Year	Half Year	Total		
I Land:	0					
a) Freehold	0					
b) Leasehold	0					
II Buildings:	0					
a) On Freehold Land	0					
b) On Leasehold Land	0	0	0	0		0
c) Ownership/Flats/Premises	0					0
d) Superstructures on Land not belonging to educational institutions	0					0
III Plant and Machinery - 15%	0		0	0		0
IV Vehicles 15%	0			0		0
V Office Equipments - 15%	2742069			0		2742069
VI Computers/ Peripherals 60%	10214			0		10214
VII Furniture, Fixtures & Fittings - 1	0			0		0
VIII Electrical Appliances 80%	21856	0	0	0		21856
IX Library Books 60%	0	0	0	0		0
XI Sports Equipments - 15%	0	0	0	0		0
XII Tube Wells and Water Supply S	0	0	0	0		0
XIV Audio Visual Equipments	515835	0	0	0		515835
A Total Tangible Assets	3289974	0	0	0	0	3289974
XV Computer Software	488			0		488
XVI E-Journals				0		
XVII Patents				0		
B Total Intangible Assets	488	0	0	0	0	488
III Capital Work in Progress	0			0	0	0
IV Amortization of Assets	0			0		0
	3290462	0	0	0	0	3290462

Sch 4 (2) for the year 2017-18

DESCRIPTION	DEPRECIATION							
	Depreciation as on 01.04.2017	Additions during the year 2017-18			Deductions during the year	Depreciation on OB	Total Dep for the year	Total accumulated dep as on 31.3.18
		Full Year	Half Year	Total				
I Land:								
a) Freehold	0							
b) Leasehold	0							
II Buildings:	0							
a) On Freehold Land	0							
b) On Leasehold Land	0			0			0	0
c) Ownership/Flats/Premises	0			0			0	0
d) Superstructures on Land not belonging to educational institutions	0			0			0	0
III Plant and Machinery - 15%	0	0	0	0		0	0	0
IV Vehicles 15%	0	0	0	0		0	0	0
V Office Equipments - 15%	171285	0	0	171285		411310	582595	582595
VI Computers/ Peripherals 60%	217786	0	0	217786		6128	223914	223914
VII Furniture, Fixtures & Fittings - 10%	0	0	0	0		0	0	0
VIII Electrical Appliances 10%	6063267	0	0	6063267		2186	6065453	6065453
IX Library Books 60%	0	0	0	0		0	0	0
XI Sports Equipments - 15%	0	0	0	0		0	0	0
XII Tube Wells and Water Supply System - 10%	0	0	0	0		0	0	0
XIV Audio Visual Equipments	91030	0	0	91030		77375	168405	168405
A Total Tangible Assets	6543368	0	0	6543368	0	496999	7040367	7040367
XV Computer Software	18583			18583		293	18876	18876
XVI E-Journals								
XVII Patents								
B Total Intangible Assets	18583	0	0	18583	0	293	18876	18876
C Capital Work-in progress	0			0			0	0
D Amortization of assets	0			0			0	0
TOTAL (A+B+C+D)	6561951	0	0	6561951	0	497292	7059243	7059243

Sch 4 (3) for the year 2017-18

DESCRIPTION	NET BLOCK AS ON 31.03.2017	NET BLOCK AS ON 31.03.2018
1		
I Land:		0
a) Freehold		0
b) Leasehold		0
II Buildings:		0
a) On Freehold Land		0
b) On Leasehold Land	0	0
c) Ownership/Flats/Premises	0	0
d) Superstructures on Land not belonging to educational institutions	0	0
III Plant and Machinery - 15%	0	0
IV Vehicles 15%	0	0
V Office Equipments - 15%	2742069	2330759
VI Computers/ Peripherals 60%	10214	4086
VII Furniture, Fixtures & Fittings - 10%	0	0
VIII Electrical Appliances 80%	21856	19670
IX Library Books 60%	0	0
XI Sports Equipments - 15%	0	0
XII Tube Wells and Water Supply System - 10%	0	0
XIV Audio Visual Equipments	515835	438460
A Total Tangible Assets	3289974	2792975
XV Computer Software	488	195
XVI E-Journals		
XVII Patents		
B Total Intangible Assets	488	195
C Capital Work-in progress	0	0
D Amortization of assets	0	0
TOTAL (A+B+C+D)	3290462	2793170

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	In ₹	
	2017-18	2016-17
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks	-	-
7 Others (to be specified)	-	-
Total	-	-

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

Funds	2017-18	2016-17
	0	0
Total	0	0

SCHEDULE - 6 - INVESTMENTS - OTHERS

	In ₹	
	2017-18	2016-17
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Others (to be specified)	-	-
Total	-	-

SCHEDULE - 7 - CURRENT ASSETS

	In ₹	
	2017-18	2016-17
1. Stock:		
a) Stores and Spares	-	-
b) Lose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building material	-	-
f) Electrical material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2.Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		-
b) Others		-
3. Cash and Bank Balances		
i) Cash Balances	10,050	-
ii) Funds in transit	-	-
iii) Bank Balances	-	-
a) With Scheduled Banks:		
In Current Accounts	14,954,510	4,242,826
In term deposit Accounts	38,149,598	167,363
In Savings Accounts	9,387,832	4,108,098
b) With non-Scheduled Banks:		
In term deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	62,501,990	8,518,287

ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash Balances	10050
		0
		10050
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - NR NME - ICT - EMMRC	6151674
2	SBI - Recuring - 62122901608 - EMMRC	3236158
		9387832
II Current Account		14954510
III Term Deposits with Schedule Banks		38149598
Total		62501990

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

In ₹

	2017-18	2016-17
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	3,000	6,000
c) Medical Advance	-	-
d) LTC Advance	-	-
e) Other (to be specified)	395,756	2,723,003
Total 1	398,756	2,729,003
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	389,600	628,800
b) Home loan	-	-
c) Others (to be specified)	114,400	147,200
Total 2	504,000	776,000
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account	-	-
b) to Suppliers	-	-
c) Others	-	-
Total 3	-	-
4. Prepaid Expenses		
a) Insurance	4,483	3,693
b) Other expenses	-	16,160
Total 4	4,483	19,853
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) Others Deposits	-	-
Total 5	-	-
6. Income Accrued:		
a) On investments from Earmarked/Endowment Funds		
b) On Investments - Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)	125,424	6,251
Total 6	125,424	6,251
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Grants Receivable	-	-
d) Other receivables from UGC	-	-
Total 7	-	-
8. Claims Receivable	-	29,447,653
Total 8	-	29,447,653
TOTAL	1,032,663	32,978,760

SCHEDULE - 9 - ACADEMIC RECEIPTS (EMMRC)

In ₹

	2017-18	2016-17
FEES FROM STUDENTS		
Academic		
1. Tuition fee	-	-
2. Admission fee	-	-
3. Enrolment fee	-	-
4. Library Admission fee	-	-
5. Laboratory fee		
6. Art & Craft fee		
7. Registration 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	-	-
3. Medical fee	-	-
4. Transportation fee	-	-
5. Hostel fee	-	-
6. Net Coaching fee	-	-
7. Other fees	-	-
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)	-	-
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fee (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	-	-

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

In ₹

	2017-18			2016-17
	UGC		Total	
	Recurring	Non Recurring		
Balance B/F	-	-	-	-
Add: Receipts during the year	56,067,910	-	56,067,910	34,047,833
Total	56,067,910	-	56,067,910	34,047,833
Less: Refund to UGC		-		
Balance	56,067,910	-	56,067,910	34,047,833
Less: Utilised for Capital expenditure (A)				
Balance	56,067,910	-	56,067,910	34,047,833
Less: Utilized for Revenue Expenditure (B)	56,067,910	-	56,067,910	34,047,833
Balance C/F ©	-	-	-	-

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars	2017-18		2016-17	
1. Interest				
a. On Government Securities				
b. Other Bonds/Debentures				
2. Interest on Term Deposits				
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.				
4. Interest on Savings Bank Accounts.				
5. Others (Specify)				
Total		-		-
Transferred to Earmarked / Endowment Funds				
Balance				

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2017-18	2016-17
1. On Savings Accounts with scheduled banks	219,683	109,983
2. On Loans	-	-
a. Employees/Staff	110,891	304,178
b. Others (on TDRs)	10,175	2,819,421
3. On Debtors and Other Receivables	-	-
TOTAL	340,749	3,233,582

SCHEDULE -13 - OTHER INCOME

In ₹

A. Income from Land & Buildings	2017-18	2016-17
1. Hostel / Quarter Room Rent	14,065	14,940
2. License fee		-
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		-
4. Electricity charges recovered	49,773	58,885
5. Water charges recovered.	6,034	6,336
TOTAL	69,872	80,161
B.Sale of Institute's publications	-	-
C.Income from holding events		
1. Gross Receipts from annual function/sports carnival		-
Less: Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fests		
Less: Direct Expenditure incurred of the fests		
3.Gross Receipts for educations tours		
Less: Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)		
TOTAL	-	-
D.Others		
1. Income from consultancy		
2. RTI fees	-	-
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	-	-
5. Misc. receipts (Sale of tender form, waster paper, etc.)	-	-
6. Profit on Sale/disposal of Assets		-
a) Owned Assets		-
b) Assets received free of cost		-
7.Grants/Donations from Institutions, Welfare Bodies and International Organizations		-
8.Others (specify)	67,577	-
TOTAL	67,577	-
Grand Total (A+B+C+D)	137,449	80,161

SCHEDULE -14 - PRIOR PERIOD INCOME

In ₹

Particulars	2017-18	2016-17
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	-	-
TOTAL	-	-

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

In ₹

	2017-18	2016-17
a) Salaries and Wages	37,325,604	30,460,085
b) Allowances and Bonus	543,732	693,419
c) Contribution to Provident Fund		-
d) Contribution to Other Fund (specify)	596,990	447,515
e) Staff Welfare expenses	103,931	219,539
f) Retirement and Terminal Benefits		
i) As per Actuarial Valuation - 31.03.2018		-
ii) Retirement Benefits paid during the year	119,781,834	943,162
g) LTC facility	715,051	571,926
h) Medical Facility	2,491,152	1,234,088
i) Children Education Allowance	144,000	212,000
j) Honorarium		-
k) TA/DA Expenses		-
l) Other Salary Expenses		-
Total	161,702,294	34,781,734

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2017	0	0	0	0
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	0	0	0	0
Less: Actual Payment during the year (b)	199578	3033527	2083072	5316177
Balance Available on 31.03.2018 (a-b)	0	0	0	0
Provision required on 31.03.2018 as per Actuarial Valuation (d)	71980067	18463400	21024593	111468060
A.Provision to be made in the Current Year (d-c)	71980067	18463400	21024593	111468060
B.Contribution to New Pension Scheme		0	0	0
C.Medical Reimbursement to Retired employees	25042			25042
D.Travel to Hometown on Retirement	0			0
E.Deposit Linked Insurance Payment	0	0	0	0
F. Commutation of Pension paid during the year	2972555	0	0	2972555
Total (A+B+C+D+E+F)	75177242	21496927	23107665	119781834

SCHEDULE-16 - ACADEMIC EXPENSES

	2017-18	2016-17
A) Laboratory expenses		
b) Field work/Participation in Conferences		
c) Expenses on Seminars/Workshops		
d) Payment to visiting faculty		
e) Examination		
f) Student Welfare expenses		
g) Admission expenses		
h) Convocation expenses		
i) Publications		
j) Stipend/means-cum-merit scholarship		
k) Subscription Expenses		
l) Others (specify)		
Total	-	-

SCHEDULE-17 - ADMINISTRATIVE AND GENERAL EXPENSES

In ₹

	2017-18	2016-17
A) Infrastructure		-
a) Electricity and Power	1,048,873	1,209,057
b) Water charges		-
c) Insurance		-
d) Rent, Rates and Taxes (including property tax)		-
Total (A)	1,048,873	1,209,057
B) Communication		
e) Postage and Stationery	690	2,070
f) Telephone, Fax and Internet charges	25,273	63,772
Total (B)	25,963	65,842
C) Others		
g) Printing and Stationery (consumption)	30,980	19,741
h) Travelling and Conveyance expenses	36,431	13,582
i) Hospitality	3,121	112,753
j) Auditors Remuneration		-
k) Professional Charges		-
l) Advertisement and Publicity		-
m) Magazines & Journals		-
n) Others (specify)	14,000	-
o) Horticulture Expenses		-
p) Legal Expenses		-
q) Medicines, Instruments and Accessories		-
r) Mess Expenses		-
s) Miscellaneous and Contingencies	128,559	267,787
t) Library Expenses		-
u) Annual Maintenance Charges	87,011	212,679
w) Meeting Expenses		-
z) Facilities for Differently able persons		-
Total (C)	300,102	626,542
Total	1,374,938	1,901,441

SCHEDULE-18- TRANSPORTATION EXPENSES (EMMRC)

In ₹

Particulars	2017-18	2016-17
1. Vehicles (owned by institution)		
a) Running expenses	21,238	59,032
b) Repairs & Maintenance	-	32,670
c) Insurance expenses	15,253	13,087
	36,491	104,789
2. Vehicles taken on rent/lease	-	-
a) Rent/lelase expenses	-	-
		-
3. Vehicle (Taxi) hiring expense	-	-
Total	36,491	104,789

SCHEDULE-19- REPAIRS & MAINTENANCE

In ₹

Particulars	2017-18	2016-17
A) Builidings		2,990
b) Furniture & Fixtures		-
c) Plant & machinery	23,347	20,000
d) Office equipement	3,455	133,747
e) Computers	57,196	91,888
f) Laboratory & Scientific equipment		-
g) Audio Visual equipoment		21,280
h) Cleaning Material & Services	27,293	17,925
i) Book binding charges		-
j) Gardening	1,500	7,450
k) Estate Maintenance		-
l) Others (specify)		-
Total	112,791	295,280

SCHEDULE-20 - FINANCE COSTS

In ₹

Particulars	2017-18	2016-17
a) Bank charges	9,313	300
b) Others (specify)		
Total	9,313	300

SCHEDULE-21 - OTHER EXPENSES

In ₹

Particulars	2017-18	2016-17
a) Provision for Bad and Doubtful Debts/Advances	-	
b) Irrecoverable Balances Written - off	-	
c) Grants/Subsidies to other institutions/organizations	-	
d) Others (specify)	-	20,808
Total	-	20,808

SCHEDULE-22 - PRIOR PERIOD EXPENSES

In ₹

Particulars	2017-18	2016-17
1. Establishment expenses		
2. Academic expenses		-
3. Administrative expenses		257,224
4. Transportation expenses		-
5. Repairs & Maintenance	30,165	-
6. Other expenses	4,748,176	-
Total	4,778,341	257,224

SCHEDULE - 23 - DEPRECIATION

Particulars	2017-18	2016-17
Depreciation for the year	497,292	194,507
Total	497,292	194,507

SCHEDULE -24

SIGNIFICANT ACCOUNTING POLICIES

1 BASIS FOR PREPARATION OF ACCOUNTS

The financial statements are prepared on accrual basis under the historical cost convention unless otherwise stated and in accordance with the generally accepted accounting principles in India and as per the Report on Implementation of Accounting Standards in Educational Institutions of Department of Higher Education, Ministry of Human Resource Development.

2 REVENUE RECOGNITION

- 2.1 Interest on Savings Bank accounts is accounted on cash basis.
- 2.2 Interest on interest bearing advances to staff for house building, Purchase of vehicles, computers are accounted on cash basis.
- 2.3 Interest on term deposits are accounted on accrual basis

3 FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are shown at historical cost comprising of purchase price and any attributable cost of bringing the assets to its working condition for its intended use.
- 3.2 Fixed assets are valued at cost less **accumulated** depreciation. Depreciation on fixed assets is provided on written down value method at the rates prescribed in the Income Tax Act. Full depreciation is provided on acquisition/purchase/ commissioning/ installation of assets acquired during the first half -year and 50% depreciation is provided on such assets acquired during the second half-year.
- 3.3 Assets costing up to ₹ 10000 (**except Library Books**) are fully depreciated in the year in which they are put to use. **However physical accounting and control are continued by the holders of such assets.**
- 3.4 Where the asset is fully depreciated, it will be carried at a residual value of ₹1 in the Balance Sheet. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

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

4 **INVENTORY:** Expenditure on purchase of stores items and publications is accounted as revenue expenditure. However physical accounting and control are continued by the holders of such inventory.

5 **RETIREMENT BENEFITS**

5.1 Retirement benefits, viz., Commutation of pension, gratuity, and leave encashment are accounted for on cash basis, i.e., as and when paid during the year.

5.2 Provision for the present value of obligation towards Retirement Gratuity, Superannuation Pension and Leave Encashment on the basis of actuarial valuation in terms of Accounting Standard-15 has been made in the accounts.

6 **EARMARKED FUNDS**

Funds not required for immediate use are kept in part in term deposits and in saving/current account with Scheduled banks and the interest earned on them is added to the respective funds.

7 **FINANCIAL MANAGEMENT**

The control and management of the finances of the EMMRC is exercised keeping in view the provisions of General Financial Rules, instructions issued by GOI and UGC from time to time and canons of financial propriety.

8 **GRANTS FROM UGC**

8.1 Grants from UGC are recognized on accrual basis when it becomes reasonably certain that the grant will be received and the organization will fulfill the conditions attached to it.

8.2 Capital grants to the extent utilized at the close of the year are transferred to Corpus Fund.

8.3 UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

8.4 Unutilised grants are carried forward and exhibited as a liability in the Balance Sheet

SCHEDULE -25

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

- 1 **CONTINGENT LIABILITIES: NIL**
 - 2 **CAPITAL COMMITMENTS:** Contracts remaining to be executed on capital account and not provided for the year ended 31.3.2018 is Nil
 - 3 **EXPENDITURE IN FOREIGN CURRENCY:** Nil
 - 4 The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
 - 5 Previous year figures have been regrouped wherever necessary.
 - 6 Figures in the Final Accounts have been rounded off to the nearest rupee.
 - 7 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March 2018 and the Income & Expenditure account for the year ended on that date.
-

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
Employees Provident Fund
2017 - 18

Independent Auditors' Report

To
The Trustees,
The English & Foreign Languages University
Employees' Provident Fund,
Tarnaka,
Hyderabad – 500 007

Report on the Financial Statements:

We have audited the accompanying financial statements of **The English & Foreign Languages University Employees' Provident Fund**, ("the Fund") which comprise the Balance Sheet as at 31st March, 2018, the Statement of Income and Expenditure Account, and the Receipts & Payments Account for the year then ended and other explanatory information.

Management's Responsibility for the Financial Statements:

The Management of the 'Fund' is responsible for the preparation of these financial statements that give a true and fair view of the financial position and the financial performance of the 'Fund' in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the




accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the State of Affairs of the 'Fund' as at 31st March, 2018;
- b) in the case of the Statement of Income and Expenditure, of the excess of Income over Expenditure for the year ended on that date;
- c) in the case of the Receipts and Payments Account, of the receipts and payments for the year.

Report on Other Legal and Regulatory Requirements:

We further report that:

- (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) in our opinion, proper books of account as required have been kept by the Fund so far as appears from our examination of those books;
- (c) the Balance Sheet, the Statement of Income and Expenditure and Receipts and Payments account dealt with by this Report are in agreement with the books of account.

for R. Subrahmanyam & Company
Chartered Accountants
Firm Regn No 004102S

Place: Hyderabad
Date: May 23, 2018



(Narayana P S)
Partner
M.No.027074



**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EMPLOYEES' PROVIDENT FUND, Hyderabad 500 007**

BALANCE SHEET AS AT 31st MARCH 2018

	As at		As at	
	31st March 2018		31st March 2017	
	Rs.	Ps	Rs.	Ps
LIABILITIES				
Employees' Contribution	158,049,015.00		149,151,291.00	
E F L U	645,063.00		753,393.00	
Excess of Income over Expenditure	2,427,166.25		1,373,129.00	
Total	161,121,244.25		151,277,813.00	
ASSETS				
Investments in:				
<i>In Government Securities</i>				
Government of India Securities/RBI Bonds	60,000,000.00		2,500,000.00	
<i>In Bonds</i>				
IDBI Bank Perpetual Bonds,2020	3,005,700.00		3,005,700.00	
TATA Steel Ltd. Perpetual Bonds,2021	8,440,000.00		8,440,000.00	
Maharashtra State Road Dev. Bonds	1,821,136.00		1,821,136.00	
SREI Equipment Finance Pvt.Ltd	4,910,000.00		4,910,000.00	
The Mysore Paper Mills Ltd.	3,768,750.00		5,025,000.00	
<i>In Fixed Deposits with Banks</i>				
SBI EFLU Branch FDR	39,843,988.00		88,827,343.00	
Indian Bank	11,720,000.00			
Special Deposit Scheme with SBI	18,950,427.00		18,950,427.00	
<i>Loans & Advances</i>				
Receivable from NPS	-		452,177.00	
<i>Balances in Saving Bank A/cs</i>				
Indian Bank SB A/c	774,324.00		8,039,442.00	
SBI, EFLU Br SB A/c	1,886,965.25		1,343,326.00	
Interest Accrued on Investments	5,999,954.00		7,963,262.00	
Total	161,121,244.25		151,277,813.00	

As per our Report of even date
For R.Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 0041025)

Narayana PS
Partner
M.No. 027074

Place : Hyderabad
Date:

For The English and Foreign Languages
University Employees' Provident Fund


Trustee

Trustee

TRUSTEE
TRUSTEE
The English & Foreign Languages University
Employees Provident Fund
EFLU, Hyderabad-500 007. A P.

**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EMPLOYEES' PROVIDENT FUND, Hyderabad 500 007**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

	For the year ended		For the year ended	
	31st March 2018		31st March 2017	
	Rs.	Ps	Rs.	Ps
INCOME				
Interest on:				
<i>Government of India Loans</i>	2,734,174.00		156,250.00	
<i>Special Deposit Scheme with SBI</i>	1,486,044.00		1,526,512.00	
<i>IDBI Bonds</i>				
<i>IDBI Bank Perpetual Bonds, 2020</i>	274,500.00		275,252.00	
<i>UCO Bank Bonds, 2016</i>	-		29,845.00	
<i>UCO Bank Bonds, 2020</i>	-		19,278.00	
<i>SBI EFLU Branch FDR</i>	4,737,009.00		6,364,695.00	
<i>Indian Bank FDR</i>	575,230.00			
<i>Canara Bank FDR</i>				
<i>Maharashtra State Road Dev. Bonds</i>	162,991.00		162,992.00	
<i>SREI Equipment Finance Pvt. Ltd</i>	500,000.00		500,000.00	
<i>The Mysore Paper Mills Ltd.</i>	351,934.00		424,000.00	
<i>TATA Steel Ltd. Perpetual Bonds, 2021</i>	944,000.00		944,000.00	
Interest on Saving Bank Accounts	158,941.00		346,153.00	
Total	11,924,823.00		10,748,977.00	
EXPENDITURE				
Interest on Contributions	10,863,224.00		10,929,801.00	
Bank Charges	1,311.75		-	
Premium Written Off	6,250.00			
Total	10,870,785.75		10,929,801.00	
Excess of Income over Expenditure/ (Expenditure over Income) for the year	1,054,037.25		(180,824.00)	
Excess of Expenditure over Income brought forward from previous year	1,373,129.00		1,553,953.00	
Excess of Income Over Expenditure carried over to Balance Sheet	2,427,166.25		1,373,129.00	

As per our Report of even date
For R.Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 004102S)

Narayana PS
Partner
M.No. 027074

Place : Hyderabad
Date:

For The English and Foreign Languages
University Employees' Provident Fund


 Trustee
TRUSTEE
 The English & Foreign Languages University
 Employees Provident Fund
 EFLU, Hyderabad-500 007 A P

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EMPLOYEES PROVIDENT FUND, HYDERABAD

Receipts and Payments Account for the year ended 31.03.2018


Receipts		Amount (Rs)
Opening Balance		9,382,768.00
Receipts		
GPF Subscription & GPF loan from Employees		30,042,367.00
Contribution	29,889,467.00	
GPF Advance to Employees	152,900.00	
Refunds from NPS		452,177.00
	452,177.00	
Investments matured:		91,355,056.00
Govt. of India Securities	2,500,000.00	
SBI, EFLU Term Deposit	87,605,056.00	
The Mysore Paper Mills Ltd 2020	1,250,000.00	
Direct Incomes		13,888,131.00
Interest on SB A/c's	158,941.00	
Int-FDRs with SBI EFLU Br	9,978,652.00	
Int-Govt Of India Loans/Bonds	156,250.00	
Int-IDBI Bank Perpetual Bonds	274,500.00	
Int-Maharashtra State Tpt Corp	10,000.00	
Int-Special Deposit Scheme with SBI	1,492,203.00	
Int-SREI Equipment Finance Ltd	500,000.00	
Int-TATA Steels Perpetual Bonds	946,584.00	
Int-The Mysore Paper Mills Ltd	371,001.00	
Total		145,120,499.00
Payments		
GPF final /withdrawal to employees	28,157,428.00	32,116,197.00
GPF Advance to Employees	3,958,769.00	
Investments		110,341,701.00
RBI Bonds @8% PA Wef 14.9.17-14.9.23	60,000,000.00	
SBI, EFLU Term Deposit	38,621,701.00	
Term Deposit-Indian Bank	11,720,000.00	
Indirect Expenses		1,311.75
Bank Charges	1,311.75	
Total		142,459,209.75
Closing Balance		2,661,289.25
SBI, EFLU Branch SB A/c	1,886,965.25	
Indian Bank SB A/c	774,324.00	

As per our Report of even date
For R.Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 004102S)

Narayana PS
Partner
M.No. 027074

Place : Hyderabad
Date:

For The English and Foreign Languages University
Employees' Provident Fund


 Trustee
TRUSTEE
 The English & Foreign Languages University
 Employees Provident Fund
 TEFLU, Hyderabad-500 007, A.P.

The English & Foreign Languages University Employees' Provident Fund

Schedule: 1- Notes forming part of the accounts for the year ended 31/03/2018.

1. Investments are stated at Purchase Cost.
2. All Income and Expenditure (except settlement of claims) are accounted on accrual basis.
3. Previous year figures have been regrouped / restated wherever necessary, to conform to current year's presentation.

**For The English & Foreign Languages University
Employees' Provident Fund**



Trustee



Trustee

Place: Hyderabad
Date: May 23, 2018

TRUSTEE
TRUSTEE
The English & Foreign Languages University
Employees' Provident Fund
TEFLU, Hyderabad-500 017, A.P.

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
New Pension Scheme
2017 - 18

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
NPS ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2018

	As at 31st March 2018 Rupees	As at 31st March 2017 Rupees
LIABILITIES		
Employees' Contribution	17,483,049	15,114,668
Employer's Contribution	17,182,496	14,910,132
Interest payable on Contributions	15,214,702	12,139,256
EFLU GPF		452,177
EFLU	7,627,785	3,041
NSDL	-	7,620
Total	<u>57,508,032</u>	<u>42,626,894</u>
ASSETS		
Investments in:		
<i>In Fixed Deposits with Banks</i>		
SBI EFLU Branch FDR	54,824,565	39,477,741
<i>Balances in Saving Bank A/cs</i>		
SBI, EFLU Br SB A/c	940,325	67,337
Interest Accrued on FDRs	1,743,142	3,081,816
Total	<u>57,508,032</u>	<u>42,626,894</u>

Examined and found correct as per books
/records produced before us

For R.Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 0041025)

Narayana PS
Partner
M.No. 027074

Place : Hyderabad
Date:

For The English & Foreign languages University-NPS A/c



Finance Officer
वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भा. विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 तेलंगाना राज्य (भारत)
Hyderabad-500 007 Telangana State (India)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
NPS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

	For the year ended 31st March 2018 <i>Rupees</i>	For the year ended 31st March 2017 <i>Rupees</i>
INCOME		
Interest on SBI EFLU Branch FDRs	3,205,750	3,356,282
Interest on SBI, EFLU Br. SB A/c	56,454	68,636
Total	<u>3,262,204</u>	<u>3,424,918</u>
EXPENDITURE		
Interest paid/payable on Contributions	186,139	3,424,918
Bank Charges	620	
Excess of Income over Expenditure	3,075,446	
Total	<u>3,262,204</u>	<u>3,424,918</u>

Examined and found correct as per books
/records produced before us
For R.Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 004102S)

Narayana PS
Partner
M.No. 027074

Place : Hyderabad
Date:

For The English & Foreign languages University-NPS A/c

Finance Officer

वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भा. विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 तेलंगाना राज्य (भारत)
Hyderabad-500 007 Telangana State (India)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
NPS ACCOUNT

Receipts & Payments Account for the year ended 31.3.2018

	Rupees
Opening Balance	67337.40
Receipts	
NPS withdrawals from NSDL by members	5225850.00
Subscription Received Employees and Employers	43923497.00
Investments matured	
SBI EFLU Br FDRs	38192052.00
Interest received on investments	
SBI EFLU Br FDRs	4544424.10
Interest on SB a/c	56454.00
Total	92009614.50
Payments	
Payments to NSDL	34428790
NPS Transferred to GPF and Final settlements	3101004.00
Investments	
SBI EFLU Br FDRs	53538876.00
Bank Charges	619.50
Total	91069289.50
Closing Balance	940325.00

Examined and found correct as per books
/records produced before us

For R.Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 004102S)

Narayana PS
Partner
M.No. 027074

Place : Hyderabad
Date:

For The English & Foreign
languages University-NPS A/c



Finance Officer

वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भा. विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 तेलंगाना राज्य (भारत)
Hyderabad-500 007 Telangana State (India)

NPS: Notes on Financial Statement for the year ended 31st March 2018

- 1 The employees who have joined the University after 01/01/2004 are covered under the New Pension Scheme (NPS). An amount equivalent to 10% of the Salary is recovered from the Employee and an equal amount is contributed by the University. These contributions are sent to National Securities Depository Limited (NSDL) with whom the employees have obtained Permanent Retirement Account Number (PRAN).
- 2 There are some employees who have not obtained the PRAN for reasons like:
 - a) they would like to continue under old pension scheme/ GFP scheme since their services from past employer has to be taken into account - and their GFP contributions are yet to be transferred from previous employer.
 - b) they have applied for PRAN and are awaiting the Number - without which their contribution cannot be sent to NSDL.
 - c) they have gone to Courts regarding their disagreement to be covered under NPS.

For the above cases, the contributions are being maintained in a separate Account with SBI EFLU Branch and the amounts invested in Fixed Deposits with SBI.

- 3 The contributions (along with interest) are disbursed appropriately as and when decisions are taken.
- 4 The balance amounts lying in the NPS Account is shown in the Statement attached, where in the interest earned/accrued on FDRs is proposed to be proportionately distributed to the individual accounts.

**The English and Foreign Languages University
Hyderabad – 500 007**



**ANNUAL ACCOUNTS
2017 - 18**

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS 2017-18

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अजायब सिंह
Ajaib Singh, IA&AS



महानिदेशक लेखापरीक्षा (केंद्रीय)

सैफाबाद, हैदराबाद - ५०० ००४

DIRECTOR GENERAL OF AUDIT (CENTRAL)

SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-4/EFLU/SAR.2017-18/F-404/2018-19/120

Date: 14.12.2018

Dear Prof. Kumar,

Audit of Annual Accounts of the English and Foreign Languages University (EFLU), Hyderabad for the year 2017-18, was conducted in July-August 2018. Significant comments on accounts are included in the Separate Audit Report issued separately to the Government of India, Ministry of Human Resource Development, New Delhi and a copy marked to you. Some of the observations, which were not included in the Separate Audit Report, meriting the attention of the Management are detailed below to enable your Office to take necessary corrective action:

1. In the Notes on Financial Statements of NPS Accounts (Page 78 of Annual Accounts), it was mentioned inter-alia that some of the employees have not obtained Permanent Retirement Account Number (PRAN) as they had gone to Court regarding their disagreement to be covered under NPS. However, the details of Court Cases filed against the University, quantifying the amount of NPS contributions (Employer and Employee with interest credited) of such employees were not suitably disclosed under Contingent Liabilities in the 'Note on Accounts', though mandated as per MHRD format of Accounts (Page 50, Sl.no.1.1).
2. The misclassification of Academic Receipts (Sch-9) to the extent of ₹ 39606/- as other Income (Sch-13) needs to be rectified.
3. The misclassification of 'Rent on Shops' to the extent of ₹138302/- as other Income (sch- 3) instead of as Income from Investments (sch-11) needs to be rectified as per MHRD format.
4. The Annual accounts are prepared and submitted separately in respect of EFLU and EMMRC. However, Consolidated Annual Financial Statements was not prepared as per the Para 13 of the Accounting Standard 21 circulated by the MHRD.

5. Inclusion of prior period depreciation amounting to ₹38.96 lakh in Schedule 4(2) current year depreciation instead of in Schedule 22-Prior Period Expenses needs rectification.

6. Student fee received online was entirely accounted in Academic Receipts (sch-9) under sub head Tuition Fee without further classification under sub-head registration fee, enrolment fee, examination fee etc. This needs rectification.

7. An amount of ₹ 32,62,048/- representing assets purchased out of Earmarked Fund and Sponsored Projects respectively were credited to Corpus/Capital Fund (Page 4 of Annual Accounts). However, the asset items purchased out of the amounts were not distinctly exhibited in Schedule-4(D)-Others, though mandated in MHRD format of Accounts (Page No:18)

8. The following differences existed in the Annual Accounts, which were not reconciled:


Sl.No	Description	As per R&P Account (₹) Page 3	As per Schedule-2, Page 5 (₹)	Difference (₹)
1.	Receipts against Earmarked/Endowment Funds	501,68,219/-	250,81,207/- (Addition to Non-Formal Fund)	250,87,012/-
2.	Payments against Earmarked/Endowment Funds	nil	63,91,291/- (Revenue expenditure)	63,91,291/-

9. As per Accounting Standard-10, Para 14.2, items of fixed assets that are not in active use and are held for disposal are to be stated at the lower of their net book value and net realizable value and should be shown separately in the financial statements. No action was taken to dispose 2491 Unserviceable/idle articles and these assets were not shown separately through suitable disclosure.

Further, the asset items purchased out of the amounts were not distinctly exhibited in Schedule-4(D)- Others, though mandated in MHRD format of Accounts (Page No.18).

Regards

Yours sincerely,


14/12/18

Prof. E. Suresh Kumar,
Vice-Chancellor,
The English and Foreign Languages University,
Osmania University Campus, Tanaka,
Hyderabad-500 605

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of The English & Foreign Languages University, Hyderabad, for the year ended 31 March 2018

We have audited the attached Balance Sheet of the English and Foreign Languages University, Hyderabad, as at 31 March 2018, the Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971, read with Section 33(1) of the English and Foreign Languages University Act, 2006. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Human Resource Development, for Central Educational Institutions.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.

iv. We further report that:

1.4 Comments on Accounts

A. BALANCE SHEET:

A. 1. Sources of Funds

A.1.1 Current Liabilities & Provisions: ₹ 218.61 crore (Schedule-3)

A.1.1.1 This includes a total closing balance amount of ₹ 2.22 crore which were of the nature of internal income generated by the University, but incorrectly classified under Sponsored Projects, instead of as 'Other Income' in the Income and Expenditure Account (Schedule-13). This had resulted in overstatement of current liabilities and understatement of income by ₹ 2.22 crore. Deficit was also overstated by ₹ 2.22 crore.

A.2 Application of Fund

A.2.1 Fixed Assets: ₹ 78.86 crore (Schedule-4)

A.2.1.1 Against depreciation (40%) of ₹ 79,25,397/- to be provided on Solar panel and Library books asset value of ₹ 2,02,31,954/- put to use during the year, depreciation (60%) of ₹ 1,18,88,096/- was

provided. Due to incorrect depreciation calculation, excess provision of depreciation of ₹ 39,62,699/- resulted in understatement of fixed assets and overstatement of expenditure by ₹ 39.62 lakh. Deficit was also overstated by ₹ 39.62 lakh.

Further, it was observed that University has followed the income tax rate instead of rate prescribed by the MHRD guidelines. This needs to be rectified.

B. General

1. Despite previous Audit Comments (Separate Audit Reports for the years 2013-14 to 2015-16), details of land to the extent of (i) 90 acres allotted by Government of Andhra Pradesh at Jalalpur Village, Pochampally (Mandal), Nalgonda District and taken over by the University in March 2009 (alienation pending) and (ii) 75 acres handed over by State Government of Kerala to the University to establish a new campus in that State, were not disclosed suitably in the 'Note on Accounts'. Though, the University reported the matter regarding allotment of lands in their Executive Council Meetings¹, the reasons for non-disclosure of the land details in the 'Note on Accounts' was not suitably mentioned therein. In respect of the EFLU Shillong Unit. Though the land admeasuring 20 acres was taken possession on 22-9-2017, no lease agreement has been entered into till date.

2. The misclassification of Annual Maintenance expenditure of ₹ 79.26 lakh (sch-17-Administrative & Establishment expenses-C. Others) instead of as Repairs & Maintenance (sch-19) needs to be rectified as per MHRD format.

3. The differences in figures between Schedule-3(c) and Schedule-10 and also between Utilisation Certificate, were not suitably disclosed in the Annual Accounts ((details in Annexure 2) for understanding the accounting procedure followed by the University, though this was pointed out in previous audit:

¹ (i) 7th Executive Meeting held on 24.01.2010 {Item No.3 (a)} and (ii) 14th Executive Meeting held on 13.05.2013 (Item No.3. Part-II)

C. Net effect of Audit Comments on accounts

The net impact of Audit comments given in preceding paragraphs is overstatement of Liabilities by ₹ 2.22 crore, understatement of Assets by ₹ 0.40 crore and Deficit by ₹ 2.62 crore:

D. Grants-in-aid

Out of total grants-in-aid of ₹ 92.54 crore received during the year (Non Recurring ₹ 10.00 crore Recurring: ₹75.02 crore of EFLU, and Recurring ₹7.52 crore of Educational Multi Media Research Centre (EMMRC) together with unutilized balance of ₹ 29.15 crore pertaining to previous year and adjustment receipts of ₹ 76.09 crore², totaling ₹ 197.78 crore, the University utilised ₹ 173.88 crore³, leaving a balance of ₹ 23.90 crore unutilized as on 31st March 2018.

E. Management Letter

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

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

vi. In our opinion and to the best of our Information and according to the explanations given to us, the said financial statements read

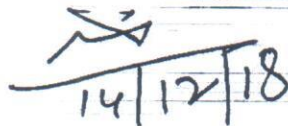
² Non Recurring: ₹ 26.90 crore and Recurring: ₹ 29.74 crore of EFLU, Non Recurring 0.38 crore, Recurring 19.07 crore of EMMRC

³ (i) Non Recurring -Revenue: ₹ 24.60 crore, Capital: ₹ 9.98 crore and Adjustment payments: ₹ 7.92 crore and (ii) Recurring ₹ 103.92 crore, Grand Total : ₹ 146.42 crore of EFLU and Recurring Revenue-₹ 5.57 crore, capital-₹21.89 crore

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together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the English and Foreign Languages University, Hyderabad, as at 31st March 2018; and
- b. In so far as it relates to Income & Expenditure Account of the **Deficit** for the year ended on that date.


14/12/18

Director General of Audit (Central)

ANNEXURE 1

1. Adequacy of Internal Audit System

- i. Internal audit was not conducted for the year 2017-18.

2. Adequacy of Internal Control Mechanism: The internal control system was inadequate as-

- i. The University was not maintaining centralized stock register to monitor the stocks/inventory issued to units/branches. The records of stocks are only maintained by Units/branches. Any excess/shortfall noticed in the stocks could not be properly monitored in the absence of centralized stock register.
- ii. The Internal Audit was not adequately strengthened to conduct audit in a fixed time as per GFR.
- iii. Though inventory/stock register was maintained, the system of physical verification of inventory does not exist in the University.
- iii. Accounting Manual was not in vogue.

3. System of Physical verification of Fixed Assets: The volume and value of Library Books held by the University was not disclosed in the Annual Accounts and physical verification of Library Books was not conducted, though stipulated as per Rule 215 of General Financial Rules (GFRs)-2017. The University did not maintain Consolidated/ Centralized Fixed Asset Register, though this was pointed out in previous audit.

4. System of Physical verification of Inventory: The physical verification of Inventory was not conducted for the year 2017-18.

5. Regularity in payment of statutory dues: Statutory dues were paid regularly.

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DIRECTOR/ CEA

Annexure 2

Sl.No	Description	Amount as per Schedule-3C, Page 12 of Annual Accounts (₹)	Amount as per Schedule-10, Page 22 of Annual Accounts (₹)	Difference (₹)
a.	Recurring-Revenue expenditure	103,92,59,927/-	79,24,71,429/-	24,67,88,498
b.	Recurring Grants received during the year for Revenue expenditure	77,75,21,000/-	78,24,71,429/-	4950429/-
Sl.No	Description	Amount as per Schedule-3 (c), Page 12 of Annual Accounts (₹)	Amount as per Schedule-10, Page 22 of Annual Accounts (₹)	As per Utilisation Certificate (₹)
c.	Recurring Revenue Expenditure	103,92,59,927/-	79,24,71,429	86,17,12,000
d.	Non Recurring Revenue Expenditure	24,59,80,643	8,95,13,351	8,95,90,000
e.	Non Recurring Capital Expenditure	9,98,32,478	Not applicable	1,77,36,000/-
f.	Recurring Internal receipts	Not mentioned	Not applicable	3,66,13,000
g.	Non Recurring Internal receipts	Not mentioned	Not applicable	2,76,12,000/-

Replies to Separate Audit Report for the year ended 31 March 2018

SI No	Audit Observation	Management Reply
1.4	Comments on Accounts:	
A.	BALANCE SHEET:	
A.1.	Sources of Funds	The income generated from Non Formal Courses initially is transferred to the Internal Income Fund for distribution to various Development Funds, Student Welfare Fund, Teachers Welfare Fund, etc., as per the percentages prescribed in Regulation -20 of the University Statutes and therefore the same cannot be treated and included as income in the Income and Expenditure a/c. There is no overstatement of Current Liabilities and understatement of Income.
A.1.1	Current Liabilities & Provisions: ₹ 218.61 crore (Schedule-3)	
A.1.1.1	This includes total closing balance amount of ₹ 2,22,46,699/- which were of the nature of internal income generated by the University, but incorrectly classified under Sponsored Projects, instead of as 'Other Income' in the Income and Expenditure Account (Schedule-13). This had resulted in overstatement of Current Liabilities and understatement of Income by ₹ 2.22 crore. Deficit was also overstated by ₹ 2.22 crore.	
A.2	Application of Fund	
A.2.1	Fixed Assets: ₹ 78.86 crore (Schedule-4)	The depreciation on Solar Equipment and Library Books was calculated as per depreciation rates of Income Tax Act, as suggested by Audit in last year (2016-17) Accounts. The depreciation on the above assets as per the revised rates detailed in Finance Act 2018 will be made applicable in the Accounts of next year.
A.2.1.1	Against depreciation (40%) of ₹ 79,25,397/- to be provided on Solar panel and Library books asset value of ₹ 2,02,31,954/- put to use during the year, depreciation (60%) of ₹ 1,18,88,096/- was provided. Due to incorrect depreciation calculation, excess provision of depreciation of ₹ 39,62,699/- resulted in understatement of fixed assets and overstatement of expenditure by ₹ 39.62/- lakh. Deficit was also overstated by ₹ 39.62 lakh. Further, it was observed that University has followed the income tax rate instead of rate prescribed by the MHRD guidelines. This needs to be rectified.	

B.	General	
1.	<p>Despite previous Audit Comments (Separate Audit Reports for the years 2013-14 to 2015-16), details of land to the extent of (i) 90 acres allotted by Government of Andhra Pradesh at Jalalpur Village, Pochampally (mandal), Nalgonda District and taken over by the University in March 2009 (alienation pending) and (ii) 75 acres handed over by State Government of Kerala to the University to establish a new campus in that State, were not disclosed suitably in the Note on Accounts'. Though, the University reported the matter regarding allotment of lands in their Executive Council Meetings, the reasons for non-disclosure of the land details in the 'Note on Accounts' was not suitably mentioned therein. In respect of the EFLU Shillong Unit, the land admeasuring 20 acres was taken possession on 22-9-2017, however, no lease agreement has been entered into till date.</p>	<p>It is clarified that the land at Pochampally and Kerala were not in possession of the University. Hence specific disclosure was not given as per the Generally Accepted Accounting Principles.</p>
2.	<p>The misclassification of Annual Maintenance expenditure of ₹ 79.26 (sch-17-Administrative & Establishment expenses-C. Others) instead of as Repairs & Maintenance (sch-19) needs to be rectified as per MHRD format.</p>	<p>The repairs and maintenance expenditure on Estate maintenance is only to be shown in Schedule -19. But the expenditure of ₹79.26 lakh represents the annual maintenance contract of Wifi, Computer Lab and Lifts, Air Coolers etc,. Hence the expenditure is correctly exhibited under Schedule-17 – Administration and General Expenses.</p>
3.	<p>The differences in figures between Schedule-3(c) and Schedule-10 and also between Utilisation Certificate, were not suitably disclosed in the Annual Accounts (details in Annexure 2) for understanding the accounting procedure followed by the University, though this was pointed out in previous audit:</p>	<p>It is informed that the Grants received during the year are initially credited to Schedule-3 (Balance Sheet) and the Grants to the extent utilized during the year are transferred from Schedule-3 to Schedule-10 (Income and Expenditure) and the difference is treated as unspent balance/receivable from UGC. Utilization Certificates are prepared on cash basis where as Annual Accounts are prepared on accrual basis and hence these two set of figures are not comparable. Separate disclosure for routine nature of transactions is not felt necessary.</p>

C.	<p>Net effect of Audit comments on accounts</p> <p>The net impact of Audit comments given in preceding paragraphs is overstatement of Liabilities by ₹ 2.22 crore, understatement of Assets by ₹ 0.40 crore and Deficit by ₹ 2.62 crore.</p>	Factual information. No remarks
D.	<p>Grants-in-Aid</p> <p>Out of total grants-in-aid of ₹ 92.54 crore received during the year (Non-Recurring ₹ 10.00 crore Recurring ₹ 75.02 crore of EFLU, and Recurring ₹ 7.52 crore of Educational Multi Media Research Centre (EMMRC) together with un-utilised balance of ₹ 29.15 crore pertaining to previous year and adjustment receipts of ₹ 76.09 crore, totalling ₹ 197.78 crore), the University utilised ₹ 173.88 crore, leaving a balance of ₹ 23.90 crore un-utilised as on 31st March 2018.</p>	Factual information. No remarks
E.	<p>Management Letter</p> <p>Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, the English and Foreign Languages University, Hyderabad, through a Management Letter issued separately for remedial/ corrective action.</p>	Management replies to the Audit observations have been furnished vide letter No.EFLU/F&A/AA/2017-18, dated 17.12.2018.
v.	<p>Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt by this report are in agreement with the books of accounts</p>	
vi.	<p>In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.</p>	

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	<p>a. In so far as it relates to the Balance Sheet, of the state of affairs of the English and Foreign Languages University, Hyderabad, as at 31st March 2018; and</p> <p>b. In so far as it relates to Income and Expenditure Accounts of the Deficit for the year ended on that date</p>	
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अंग्रेजी एवं विदेशी भा. विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 तेलंगाना राज्य (भारत)
Hyderabad-500 007 Telangana State (India)

REPLIES TO THE ANNEXURE 1

1.	<p>Adequacy of Internal Audit System</p> <p>i. The Internal Audit was not conducted for the year 2017-18</p>	<p>Internal Audit wing is conducting 'concurrence audit' scrutinizing all the transactions of capital and revenue expenditure, scrutiny of work and outsourcing contracts, bills from contractors, pay fixation of employees on their appointment and promotion and on all other matters referred to Internal Audit Wing.</p>
2.	<p>Adequacy of Internal Control Mechanism : The internal control system was inadequate as -</p> <p>i. The University was not maintaining centralised stock register to monitor the stocks/inventory issued to units/branches. The records of stock are only maintained by Units/branches. Any excess/shortfall noticed in the stocks could not be properly monitored in the absence of centralised stock register.</p> <p>ii. The Internal Audit was not adequately strengthened to conduct audit in a fixed time as per GFR.</p> <p>iii. Though inventory/stock register was maintained, the system of physical verification of inventory does not exist in the University.</p> <p>iv. Accounting manual was not in vogue.</p>	<p>The University is maintaining Department wise Stock Registers, which were produced to audit.</p> <p>Efforts are being made to strengthen Internal Audit Wing.</p> <p>Physical verification is carried out at Department level.</p>
3.	<p>System of Physical verification of Fixed Assets: The volume and value of Library Books held by the University was not disclosed in the Annual Accounts and Physical verification of Library Books was not conducted, though stipulated as per Rule 215 of General Financial Rules (GFRs) 2017. The University did not</p>	<p>Most of the assets acquired are in the nature of furniture, viz., cots, pillows, mattresses, chairs, Tables, wheel chairs, door mats, computer peripherals, etc., whose value is nil or negligible and are being disposed</p>



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 The English and Foreign Languages University
 कैलाशपुरा 500 007, तेलंगणा राज्य (भारत)

	maintain Consolidated/ Centralised Fixed Asset Register, though pointed out in previous audit.	of periodically at frequent intervals. These items are maintained in the format prescribed in GFRs by the departments and their physical availability is verified.
4	System of Physical Verification of Inventory: The physical verification of Inventory was not conducted for the year 2017-18.	Physical verification was carried out at Department level
5.	Regularity in payment of statutory dues: Statutory dues were paid regularly.	

Annexure 2

SI. No	Description	Amount as per Schedule-3C, Page 12 of Annual Accounts (₹)	Amount as per Schedule-10, Page 22 of Annual Accounts (₹)	Difference (₹)
a.	Recurring Revenue expenditure	103,92,59,927/-	79,24,71,429/-	24,67,88,498/-
b.	Recurring Grants received during the year for Revenue expenditure	77,75,21,000/-	78,24,71,429/-	49,50,429/-
SI. No	Description	Amount as per Schedule -3C, Page 12 of Annual Accounts (₹)	Amount as per Schedule -10, Page 22 of Annual Accounts (₹)	As per Utilisation Certificate (₹)
c.	Recurring Revenue expenditure	103,92,59,927	79,24,71,429	86,17,12,000
d.	Non Recurring Revenue expenditure	24,59,80,643	8,95,13,351	8,95,90,000
e.	Non Recurring Capital expenditure	9,98,32,478	Not applicable	1,77,36,000
f.	Recurring Internal receipts	Not mentioned	Not applicable	3,66,13,000
g.	Non Recurring Internal receipts	Not mentioned	Not applicable	2,76,12,000

Replied at P.No.A2.1.3


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 हैदराबाद-500 007 तेलंगाना राज्य (भारत)
 Hyderabad-500 007 Telangana State (India)