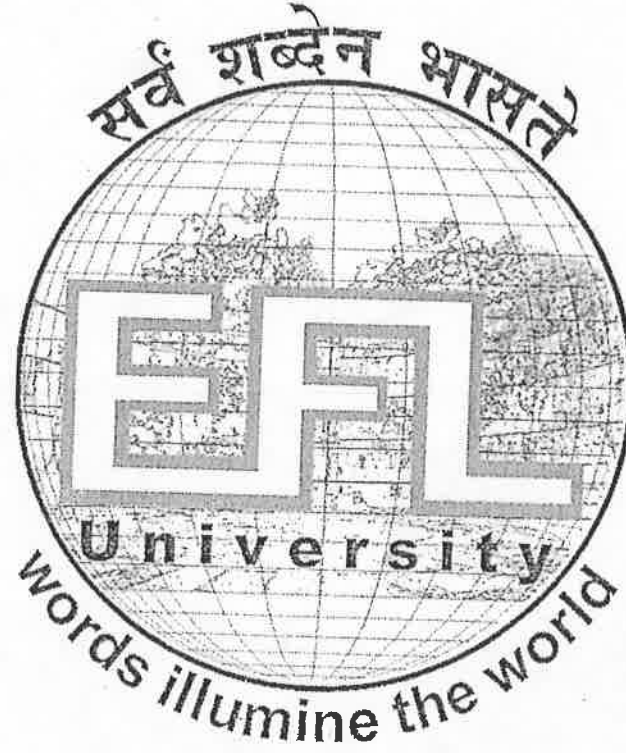


The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
2020-2021

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
2020-2021

S.No.	Contents	Page No.
1.	Audit Certificate and Report	(i) – (vi)
2.	Reply to Audit Report	(vii) – (xi)
3.	Audited Annual Accounts	1 - 39
4.	EMMRC Accounts	40 – 70
5.	Provident Fund Accounts	71 – 76
6.	NPS Accounts	77 - 80



महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद - ५०० ००४

OFFICE OF THE
DIRECTOR GENERAL OF AUDIT (CENTRAL)
SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-4/ EFLU/SAR.2019-20/ 2020-21/

Date: 06.12.2021

सेवा में
सचिव,
भारत सरकार, शिक्षा मंत्रालय,
उच्च शिक्षा विभाग, 'सी' विंग, शास्त्री भवन, डॉ. राजेन्द्र प्रसाद रोड
नई दिल्ली - 110 001

महोदय,

विषय: अंग्रेजी और विदेशी भाषा के विश्वविद्यालय, हैदराबाद, के वर्ष 2020-21, के लेखों पर
पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report on the Accounts of The English and Foreign Languages University, Hyderabad, for the year 2020-21, Annexure thereof and one copy of the Annual Accounts of the University for the year 2020-21, are forwarded herewith for placing before the Parliament.

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

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

भवदीय,

संल:यथोपरि

Sd/-

महा निदेशक लेखापरीक्षा (केंद्रीय)

Endt. No.DGA(C)/CEA/Unit-4/ EFLU/SAR.2020-21/2021-22/12-22 Date:06.12.2021

Copy to Prof. E. Suresh Kumar, Vice-Chancellor, The English and Foreign Languages University; Osmania University Campus, Tarnaka, Hyderabad-500 605, along with one copy of Annual Accounts for the year 2020-21 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2020-21 (2 sets), to this Office.

संल:यथोपरि

(१)

ch.raj
DIRECTOR/CEA

Separate Audit Report on the accounts of The English and Foreign Languages University, Hyderabad for the year ended 31 March 2021

1. We have audited the attached Balance Sheet of the English and Foreign Languages University, Hyderabad, as at 31 March 2021, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971, read with Section 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:

A. BALANCE SHEET:

A. 1. Sources of Funds

A.1.1. Designated /Earmarked/Endowment Fund-₹ 58.15 crore

A.1.2 Current Liabilities & Provisions: ₹ 194.18 crore (Schedule-3)

A.1.2.1 This includes total closing balance amount of ₹ 0.63 crore which was 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) as mandated by MoE format of accounts (Page 32). This resulted in overstatement of Current Liabilities and understatement of Income and Capital Fund by ₹ 0.63 crore. Deficit was also overstated by ₹ 0.63 crore.

A.1.2.2. This does not include an amount of ₹ 0.31 crore which was earned as interest on Grant-in-aid accounts which has to be remitted to GOI. However, the University treated interest on grant as income under Schedule-12 instead of showing in liabilities under schedule-3 which resulted in understatement of current liabilities and overstatement of income to the tune of ₹ 0.31 crore.

A.2 Application of Fund

A.2.1 Fixed Assets: ₹ 62.32 crore (Schedule-4)

A.2.1.1. The above head does not include work in progress of ₹11.32 crore reported by CPWD and UPRNNL. The entire amount paid was shown as Advances instead of recognizing the work executed as Capital Works in progress. This resulted in understatement of Capital works in progress and overstatement of loans and advances to that extent.

B. General

B.1. The value of closing stock must be shown under current assets. However, the University did not exhibit the value of closing stock under current assets though the university had closing stock of inventories.

B.2 The closing balance under sub schedule-2A-2 was shown as ₹ 54.84 crore. However, the same under Schedule 2 under Non-Formal funds was shown as ₹ 54.69 crore. The difference of ₹ 14.67 lakh needs to be reconciled.

C. Grants-in-aid: Out of total grants-in-aid of ₹100.15 crore¹ received during the year together with unutilized balance of ₹ 44.51 crore pertaining to the previous year 2019-20 and adjustments receipts of ₹ 20.2 crore² totaling to Rs.165.22 crore, EFLU utilized ₹ 106.64 crore³ leaving a balance of ₹ 58.58 crore unutilized as on 31 March, 2021.

D. Net effect of Audit Comments on accounts: The net impact of audit comments given in above paragraphs shows deficit of ₹ 0.31 crore.

D. Management Letter

Deficiencies that 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 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 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 2021; and

¹Non-recurring ₹5.50 crore, Recurring ₹ 89.70 crore of EFLU, and recurring of ₹ 4.95 crore of Educational Multimedia Research Centre (EMMRC)

²Non-recurring ₹ 6.03 crore, Recurring ₹ 3.51 crore of EFLU and 10.66 crore of EMMRC

³Non-recurring ₹ 11.78 crore (₹ 1168.81 lakh + ₹ 8.82 lakh), Recurring ₹ 75.91 crore of EFLU, and recurring of ₹ 4.73 crore of EMMRC and adjustment payments of ₹ 3.58 crore of EFLU and Rs.10.64 crore of EMMRC

b. In so far as it relates to Income & Expenditure Account of the *Deficit* for the year ended on that date.

Director General of Audit (Central)

(v)

ANNEXURE


1. **Adequacy of Internal Audit System:** Internal audit was not conducted for the year 2020-21.
2. **Adequacy of Internal Control Mechanism:** The internal control system was adequate
3. **System of Physical verification of Fixed Assets:** The physical verification of fixed assets has been conducted for the year 2020-21.
4. **System of Physical verification of Inventory:** The physical verification of Inventory was conducted for the year 2020-21.
5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly.

DIRECTOR/ CEA

Replies to Separate Audit Report for the year ended 31 March 2021

S.No	Audit Observation	University Reply
1.4	Comments on Accounts	
A.	BALANCE SHEET	
A.1	Sources of Funds	
A.1.1	Designated /Earmarked/Endowment Funds –	
A.1.2	Rs.58.15 Crores. Current Liabilities & Provisions Rs.194.18 Crores (schedule -3)	
A.1.2.1	This includes total closing balance amount of ₹ 0.63 crore which was 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) as mandated by MoE format of accounts (Page 32). This resulted in overstatement of Current Liabilities and understatement of Income and Capital Fund by ₹ 0.63 crore. Deficit was also overstated by ₹ 0.63 crore.	<p>The figure Rs. 194.18 crores under the head "Current Liabilities & Provisions" belongs to the year 2019-20 was shown erroneously instead of Rs. 161.41 crores of 2020-21 accounts.</p> <p>As against the accumulated credit balance of Rs. 5.16 crores (opening balance of Rs. 3.82 crores + additions during the year: Rs. 1.34 crores), the University has spent Rs. 4.53 crores during the year 2020-21, leaving only a balance of Rs. 63.38 lakhs which is evident that the non-formal funds are utilized for the purpose for which they are maintained as per Regulation-20.</p> <p>The University is strictly following the MHRD mandated format of accounts and correctly classified the funds generated through Non-formal Channels under the Head Schedule-3(a) – Sponsored Projects. Therefore, there is no overstatement of Current Liabilities and understatement of Income and Capital Fund by ₹ 0.63 crore.</p>

(11)


 आचार्य / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-५०० ००९, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

A.1.2.2	<p>This does not include an amount of ₹ 0.31 crore which was earned as interest on Grant-in-aid accounts which has to be remitted to GOI. However, the University treated interest on grant as income under Schedule-12 instead of showing in liabilities under schedule-3 which resulted in understatement of current liabilities and overstatement of income to the tune of ₹ 0.31 crore.</p>	<p>There were shortfalls, particularly, in case of Recurring Grants in the years 2019-20 and 2020-21 coupled with the delays in receipt of Funds every month. In order to meet the payment of salary to the employees on the last working of every month, the University quite often resorts to temporary transfer of funds from the Internal Resources of the University, resulting in loss of interest in respect of Internal Funds. As such, interest, if any, earned on the Grants received compensates the interest loss due to diversion of funds from the Internal Resources of the University. Hence, there is no overstatement of income or understatement of current liabilities to the tune of Rs. 0.31 crore.</p> <p>Moreover, consequent upon introduction of Public Finance Management System (PFMS) with effect from October 2020, the RBI is monitoring the disbursement of funds in respect of Salary, Recurring, etc. and hence the scope of earning interest on such Funds in the Savings Bank Account will be either 'Nil' or 'negligible' in future.</p>
A.2	Application of Fund	
A.2.1 A.2.1.1	<p>Fixed Assets:Rs.62.32 Crores (Schedule -4)</p> <p>The above head does not include work in progress of ₹11.32 crore reported by CPWD and UPRNL. The entire amount paid was shown as Advances instead of recognizing the work executed as Capital Works in progress. This resulted in understatement of Capital works in progress and overstatement of loans and advances to that extent.</p>	<p>Audit point is noted and necessary corrective action will be taken during the year 2021-22.</p>

(viii)



वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं हिंदी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-५०० ००७, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

<p>B.</p> <p>General</p>	<p>The value of closing stock must be shown under current assets. However, the University did not exhibit the value of closing stock under current assets though the university had closing stock of inventories.</p>	<p>The expenditure on consumables i.e., stationary, cleaning materials etc. is treated as revenue expenditure in the year in which it is incurred. Suitable disclosure is given in Notes on Accounts S. No 4-Inventory (Schedule No-24). However, the numerical data of the inventory balances, such as, opening balance, additions, deletions and closing balance as at the end of the year, is maintained by the respective Departments in the format prescribed under GFRs and the same are submitted to the audit parties during the course of their audits. Hence, the University did not exhibit the value of closing stock current assets.</p>
<p>B.1</p>	<p>The closing balance under sub schedule-2A-2 was shown as ₹ 54.84 crore. However, the same under Schedule 2 under Non-Formal funds was shown as ₹ 54.69 crore. The difference of ₹ 14.67 lakh needs to be reconciled.</p>	<p>The difference of Rs. 14,66,953 has been reconciled and the necessary correction has been done.</p>
<p>B.2</p>	<p>Grants-in-aid: Out of total grants-in-aid of ₹100.15 crore¹ received during the year together with unutilized balance of ₹ 44.51 crore pertaining to the previous year 2019-20 and adjustments receipts of ₹ 20.2 crore² totaling to Rs.165.22 crore, EFLU utilized ₹ 106.64 crore³ leaving a balance of ₹ 58.58 crore unutilized as on 31 March, 2021.</p>	<p>The opening unutilized balance of Rs. 44.51 crore pertaining to the previous year 2019-20 and the closing unutilized balance of Rs.58.58 crores as on 31st March 2021 are shown erroneously. The correct figures of opening balance is Rs. 20.03 crores (Non-recurring: Rs.37.64 crores minus Recurring: Rs. 12.24 crores and minus EMMRC: Rs. 5.37 crores) and of closing balance is Rs. 33.73 crores (Non-recurring Rs. 35.14 crores + Recurring Rs.3.73 crores and minus EMMRC: Rs. 5.14 crores).</p>

¹Non-recurring ₹5.50 crore, Recurring ₹ 89.70 crore of EFLU, and recurring of ₹ 4.95 crore of Educational Multimedia Research Centre (EMMRC)
²Non-recurring ₹ 6.03 crore, Recurring ₹ 3.51 crore of EFLU and 10.66 crore of EMMRC
³Non-recurring ₹ 11.78 crore (₹ 1168.81 lakh + ₹ 8.82 lakh), Recurring ₹ 75.91 crore of EFLU, and recurring of ₹ 4.73 crore of EMMRC and adjustment payments of ₹ 3.58 crore of EFLU and Rs.10.64 crore of EMMRC



(X)

		Therefore the correct figures of opening and closing balances are Rs. 20.03 crores and Rs. 33.73 crores and not Rs. 44.51 crores and Rs. 58.58 crores respectively.
D	Net effect of Audit Comments on accounts: The net impact of audit comments given in above paragraphs shows deficit of ₹ 0.31 crore.	
D	Management Letter	
	Deficiencies that 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 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 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:	



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).

	<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 2021; and</p> <p>b. In so far as it relates to Income & Expenditure Account of the <i>Deficit</i> for the year ended on that date.</p>	
--	---	--

REPLIES TO THE ANNEXURE

1.	<p>Adequacy of Internal Audit system: Internal audit was not conducted for the year 2020-21.</p>	<p>Internal Audit wing is conducting "Concurrent Audit" scrutinizing all the transactions of expenditure of both capital and revenue nature, scrutiny of works contracts, outsourcing contracts, contractors bills, payments to employees and pensioners, etc., and other important items of expenditure in place of Annual Internal Audit Plans/Programmes.</p>
2.	<p>Adequacy of Internal Control Mechanism: The internal control system was adequate</p>	<p>No remarks</p>
3.	<p>System of Physical verification of Fixed Assets: The physical verification of fixed assets has been conducted for the year 2020-21.</p>	<p>No remarks</p>
4.	<p>System of Physical verification of Inventory: The physical verification of Inventory was conducted for the year 2020-21.</p>	<p>No remarks</p>
5.	<p>Regularity in payment of statutory dues: Statutory dues were paid regularly.</p>	<p>No remarks</p>


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

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
BALANCE SHEET AS AT 31.03.2021

In ₹

SOURCES OF FUNDS	Schedules	2020-21	2019-20
CAPITAL FUND	1	11,36,57,299	7,47,43,705
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	58,15,98,952	29,34,24,049
CURRENT LIABILITIES & PROVISIONS	3	1,61,40,64,948	1,94,18,19,251
TOTAL		2,30,93,21,199	2,30,99,87,005
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		58,48,89,892	58,33,17,464
Intangible Assets		3,83,71,475	10,30,309
Capital Works-In-Progress			-
Amortisation of Fixed assets			
Total Fixed Assets		62,32,61,368	58,43,47,773
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term		17,59,479	28,99,479
INVESTMENTS-OTHERS	6	-	-
CURRENT ASSETS	7	1,36,40,30,643	1,52,28,70,016
LOANS, ADVANCES & DEPOSITS	8	32,02,69,709	19,98,69,737
TOTAL		2,30,93,21,199	2,30,99,87,005

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-५०० ००७, 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, 2021

In ₹

Particulars	Schedules	2020-21	2019-20
INCOME			
Academic Receipts	9	87,78,466	1,85,89,812
Grants / Subsidies	10	73,73,06,043	1,26,94,20,823
Income form investments	11	-	-
Interest earned	12	1,04,86,349	1,27,07,657
Other Income	13	33,85,112	92,13,231
Prior Period Income	14	-	6,45,343
TOTAL (A)		75,99,55,970	1,31,05,76,866
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	69,03,85,753	1,21,55,08,793
Academic Expenses	16	2,53,43,739	2,77,40,022
Administrative and General Expenses	17	3,24,57,518	5,12,76,593
Transportation Expenses	18	5,88,733	23,52,908
Repairs & Maintenance	19	1,07,53,819	1,12,08,441
Finance costs	20	71,718	2,04,153
Other Expenses	21	-	-
Prior Period Expenditure	22	3,54,690	15,75,563
Depreciation	23	7,87,13,705	7,19,51,277
TOTAL (B)		83,86,69,675	1,38,18,17,749
Balance being excess of Expenditure over Income (B-A)		-7,87,13,705	-7,12,40,883
Transfer to /from Designated Fund			
Buidling 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).


Annual Accounts 2020 -21

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

Receipts		Payments		Annual Accounts 2020 -21	
1-Apr-2020 to 31-Mar-2021		1-Apr-2020 to 31-Mar-2021		1-Apr-2020 to 31-Mar-2021	
Opening Balance		1522870016	CURRENT LIABILITIES & PROVISIONS		1430681941
I) Cash and Bank Balances			A Current Liabilities	1430681941	
Cash in Hand	11500		FIXED ASSETS		51497529
Cash At SB Alcs	122484016		II Intangible Assets	45737619	
Cas At CA Alcs	41016411		I Tangible Assets	5759910	
Term Deposits	1359358099		ACADEMIC RECEIPTS		407499
II) Grants Received		951962000	FEES FROM STUDENTS	407499	
a) From Govt Of India			TRANSPORTATION EXPENSES		268334
b) From State Government			NP Transportation Expenses	268334	
c) From UGC			ACADEMIC EXPENSES		22393173
i) Recurring	896962000		NP Academic Expenses	22393173	
ii) Non recurring	55000000		DESIGNATED/EARMARKED/ENDOWMENT FUNDS		2269691
CURRENT LIABILITIES & PROVISIONS		484249415	Non Formal Funds	2269691	
A Current Liabilities	484249415		REPAIRS & MAINTENANCE		11843571
ACADEMIC RECEIPTS		9272532	Plan Repairs & Maintenance	3186000	
FEES FROM STUDENTS	9272532		NP Repairs & Maintenance	8657571	
ACADEMIC EXPENSES			ADMINISTRATIVE AND GENERAL EXPENSES		78724533
NP Academic Expenses			NP Administrative and General Expenses	78724533	
DESIGNATED/EARMARKED/ENDOWMENT FUNDS		295008684	OTHER INCOME		9450
HBA Revolving Fund	2136958		NP Other Income	9450	
Non Formal Funds	292871726		STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)		110324417
INTEREST EARNED		10368268	NP Staff Payments & Benefits	110324417	
Plan Interest Earned	570508		FINANCE COSTS		73406
NP Interest Earned	9797760		Plan Finance Costs	11770	
OTHER INCOME		832415	NP Finance Costs	61636	
Plan Other Income	11236		PRIOR PERIOD EXPENSES		354690
NP Other Income	821179		NP Prior Period Expenses	354690	
LOANS, ADVANCES & DEPOSITS		10124821	LOANS, ADVANCES & DEPOSITS		211569336
Plan Loan, Advances & Deposits	228864		Plan Loan, Advances & Deposits	193649127	
NP Loans, Advances & Deposits	9895957		NP Loans, Advances & Deposits	17920209	
			Closing Balance		1364030643
			Cash in Hand	769	
			Cash At SB Alcs	174680761	
			Cas At CA Alcs	20244544	
			Term Deposits	1169104569	
Total		3284688150	Total		3284448212

03


 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).

SCHEDULE - 1 CAPITAL FUND

In ₹

Particulars	2020-21	2019-20
Balance at the beginning of the year	7,47,43,705	12,54,88,977
Add: Contributions towards Capital Fund	11,68,80,968	1,98,29,991
Add/Less: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	-	-
Add: Assets Purchased out of Earmarked Funds	7,46,331	6,65,620
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	19,23,71,004	14,59,84,588
Less: (Deduct) Deficit transferred from the Income & expenditure Account	7,87,13,705	7,12,40,883
Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	-
Balance at the year end	11,36,57,299	7,47,43,705

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Fund wise Breakup			Total	
	Endowment Funds	Non Formal Fund	HBA Revolving Fund	2020-21	2019-20
A.					
a) Opening Balance	38,23,647	25,89,04,786	3,06,95,616	29,34,24,049	28,12,77,367
b) Additions during the year	-11,40,000	27,76,90,580	-	27,65,50,580	16,37,024
c) Income from investments made of the funds	-	1,49,69,973	21,11,646	1,70,81,619	1,77,72,188
d) Accrued interest on investments/Advances	1,78,314	38,67,548	2,61,497	43,07,359	59,33,711
e) Interest on Savings Bank a/c		4,72,655	17,447	4,90,102	3,78,166
f) Other additions (Specify nature)				-	-
				-	-
Total (A)	28,61,961	55,59,05,542	3,30,86,206	59,18,53,709	30,69,98,456
B.					
Utilisation/Expenditure towards objectives of funds				-	-
II) Capital Expenditure		7,46,331		7,46,331	7,20,620
III) Revenue Expenditure	-	35,74,718	-	35,74,718	70,85,034
IV) Accrued interest but not due reversal	9,10,654	46,54,198	3,68,859	59,33,711	57,68,754
Total (B)	9,10,654	89,75,247	3,68,859	1,02,54,760	1,35,74,408
Closing balance at the year end (A-B)	19,51,307	54,69,30,298	3,27,17,347	58,15,98,952	29,34,24,048
Represented by					
Cash And Bank Balances	13,514	2,57,37,475	8,62,272	2,66,13,264	75,93,181
Investments	17,59,479	51,03,60,920	3,13,96,180	54,35,16,579	27,39,27,797
Interest accrued but not due & Interest earned	1,78,314	38,67,548	2,61,497	43,07,359	59,33,711
Less/Add: Net of Current Liabilities and Loans and advances		69,64,352	1,97,398	71,61,750	59,69,360
Total	19,51,307	54,69,30,298	3,27,17,347	58,15,98,952	29,34,24,049

SCHEDULE - 2A - 1
ENDOWMENT FUNDS

In ₹

1	2	Opening Balance			Additions during the year		Total		Expenditure on the object during the year		Closing balance			
		3	4	5	6	7	8	9	10		11	12	13	
									Endowment	Total (3+4)				Endowment (3+6)
1	K Subrahmanian	138942	20458	159400		15263	138942	35721	5315		138942	30406	169348	
2	Paul Gunasekhar	229872	68920	298792		26000	229872	94920	9054		229872	85866	315738	
3	DS Reddy Memorial Lectural	714059	54918	768977		76378	714059	131296	28230		714059	103066	817125	
4	Muthenna	1643162	342468	1985630	-1140000		503162	342468	845630		503162	-503162	0	
5	N Krishna Swamy	194738	78122	272860		26764	194738	104886	9892		194738	94994	289732	
6	R.N.Ghosh	213917	78675	292592		29400	213917	108075	10866		213917	97209	311126	
7	S Krishna Murthy	23325	8950	32275		3206	23325	12156	1185		23325	10971	34296	
8	S V Parasara	9483	3638	13121		1303	9483	4941	482		9483	4459	13942	
		3167498	656149	3823647	-1140000	178314	2027498	834463	910654	0	2027498	-76191	1951307	

SCHEDULE - 2A - 2
NON FORMAL FUNDS

in ₹

1	2	Opening Balance			Additions during the year			Total		Expenditure on the object during the year			Closing balance					
		3	4	5	6	7		8	9	10		11	12	13				
						Fund	Accumulated Interest			Total (3+4)	Fund				Interest	Reversal	Incurred	Fund
1	Academic Updating Fund	8753445	-1073120	7680325	20104377	219773	21760	201298	28857822	-630289	18288	162000	28857822	-810577	28047246			
2	Development Fund	96550084	38218210	134768294	97082112	1380259	8123944	60532	193632196	47782945	1624129	1054110	193632196	45104706	238736902			
3	Employees Welfare Fund	17659673	6330508	23990181	21121870	548256	2115692	41487	38781543	9035943	1446495		38781543	7589448	46370992			
4	Foreign Students Welfare Fund	11165504	5670482	16835986	28640366	500734	2533984	16377	39805870	8721577	605102	1000	39804870	8116475	47921345			
5	International Collaboration Fund	1398014	2178063	3576077	26969591	387072		20048	28367605	2585183	277123	641294	27726311	2308060	30034371			
6	Misc Fund	-1796508	3102122	1305614	13693744	685		71644	11897236	3174451		1049165	10848071	3174451	14022523			
7	Publication Fund	8322304	2327184	10649488	10991900	394518	251216	19574	19314204	2992492	179857		19314204	2812635	22126840			
8	Reserve Fund	24152040		24152040	-24152040				0	0			0	0	0			
9	Teachers Welfare Fund	16205461	7064736	23270197	13457615	286690	1210807	29908	29663076	8592141	333178		29663076	8258963	37922039			
10	Students Welfare Fund	11481751	1915454	13397205	69781045	149561	712570	11787	81262796	2789372	170026	667149	80595647	2619346	83214993			
		193891768	65733639	259625407	277690580	3867548	14969973	472655	471582348	85043815	4654198	3574718	469223740	79173507	548397251			

SCHEDULE - 2A - 3
HBA REVOLVING FUND

1	2	Opening Balance			Additions during the year			Total		Expenditure on the object during the year			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	23168616	7527000	30695616		261497	2129093	23168616	9917590	368859	0	23168616	9548731	32717347	
		23168616	7527000	30695616	0	261497	2129093	23168616	9917590	368859	0	23168616	9548731	32717347	

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2020-21	2019-20
A. CURRENT LIABILITIES		
1. Deposits from staff (GSLIS refund)	6,26,580	5,25,361
2. Deposits from students	45,35,039	73,08,707
3. Sundry Creditors		
a) For Goods & Services	47,13,600	1,45,62,944
b) Others	96,76,126	97,12,192
4. Deposit-Others (including EMD, Security Deposit)	1,29,74,595	1,25,79,952
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		
b) Others-Statutory dues IT, NPS, GPF etc	2,45,86,847	4,17,88,958
6. Other Current Liabilities		
a) Salaries Payable	5,27,54,529	2,77,31,263
b) Receipts against sponsored projects	13,45,86,709	40,68,03,087
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	38,86,39,587	25,39,82,822
e) Grants in advance		
f) Other funds	-	23,06,822
g) Other Liabilities	2,34,49,027	2,16,49,813
TOTAL (A)	65,65,42,639	79,89,51,920
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	12,83,23,919	17,42,87,687
3. Superannuation Pension	26,27,57,556	27,64,73,038
4. Accumulated Leave Encashment	56,64,40,833	69,21,06,606
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	95,75,22,308	1,14,28,67,331
TOTAL (A + B)	1,61,40,64,948	1,94,18,19,251

SCHEDULE - 3 (a) SPONSORED PROJECTS

In ₹

1	2	3		4		5		6	7		8		9
		3	4	5	6	7	8		9	10	11		
Sl No	Name of the Project	Credit	Debit	Credit	Debit	Total	Credit	Debit	Credit	Debit	Credit	Debit	
1	Consultancy Fund (Nonformal channels)	38159433		13447342		51606775		45269204		6337571			
2	ITP Fund	216227832		31151142		247378974		160798276		86580698			
3	Royalty Fund	78406244		4656308		83062552		55412068		27650484			
4	TISS	1993		296		2289		2289		0			
5	FWSSAP Fund	894420		289020		1183440		1183440		0			
6	ICSSR	869348		465556		1334904		402374		932530			
7	AUSEP	9075620		3567800		12643420		12643420		0			
8	Ford Foundation Fund	1735467		700134		2435601		2435601		0			
9	ICCR	43760139		18307134		62067273		59176324		2890949			
10	RELLO	2865954		347494		3213448		3213448		0			
11	CELT	1457254				1457254				1457254			
12	Regional Eng	8864030		3209301		12073331		7710200		4363131			
13	UGC ongoing projects	3108780		683279		3792059		835131.71		2956927			
14	SAP ESL	1232524		60361		1292885		1741		1291144			
15	CELT Africa	123640				123640				123640			
17	UNICEF	18000				18000		18000		0			
18	ICSSR Shillong	2408				2408		28		2380			
	Total	406803086	0	76885167	0	483688253	0	349101545	0	134586709	0	0	

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No.	2.Name of the Sponsor	Opening Balance As on 01.04.2020		Transactions during the year		Closing balance as on 31.03.2021	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	Univerisity Grants Commission		30960056	1105618	384269		30238707
2	Ministry						
3	Others (Specify Individually)						
	Total	0	30960056	1105618	384269	0	30238707

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

	In ₹	
	2020-21	2019-20
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 Recurring		
Balance B/F	376421335	286861121
Receipts during the year	55000000	67500000
Adjustment Receipts	60341622	68751602
Total (c)	491762957	423112723
Less: Refunds		
Less: Utilized for Revenue Expenditure	881804	1201
Less: Utilized for Capital Expenditure	116880968	19829991
Adjustment payments	22608480	26860196
Total (d)	140371252	46691388
Unutilized carried forwards (c-d)	351391705	376421335
C.UGC Grants: Recurring		
Balance B/F	-122438514	262189864
Add: Receipts during the year	896962000	890393000
Add: Other adjustment Receipts	35082069	285693432
Total (e)	809605555	1438276296
Less: Adjustments	13283507	250849539
Less: Utilized for Revenue Expenditure	759074166	1309865271
Less: Utilized for Capital Expenditure		
Total (f)	772357673	1560714810
Unutilized carried forwards (e-f)	37247882	-122438514
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)	388639587	253982821

**EFLU-HYDERABAD
FIXED ASSETS**

2020-21

Description	ASSETS				DEPRECIATION				Net Block	
	Cost as on 1.4.20	Additions	Deletions	Ci.Balance	As at the beginning of the year	During the year	Deductions/Adjustments	Total upto the year end	As on 31.3.2021	As on 31.3.2020
1.Land	1	2	3	4	5					
a) Freehold										0
b) Leasehold										0
II) Buildings										0
a) on Freehold land										0
b) On leasehold land										0
c) Ownership/Flats /premises	1,18,57,32,400	3,73,08,889	0	1,22,30,41,289	69,81,02,708	5,08,35,221	0	74,89,37,929	47,41,03,360	48,76,29,692
d) Superstructures on land	0	0	0	0	0	0	0	0	0	0
III) Plant, Machinery & Equipment	12,26,73,393	0	2,18,787	0	12,28,92,180	26,91,430	0	10,76,04,748	15,28,743,195	17,76,0075
IV) Vehicles	1,01,18,538	0	0	0	1,01,18,538	6,59,090	0	63,27,027	3,79,1511	44,60,601
V) Furniture & Fixtures	9,46,09,752	6,96,686	0	9,53,06,438	5,43,30,854	40,81,616	0	5,84,12,470	3,68,93,968	4,02,78,898
VI) Office Equipment	5,74,18,591	7,41,889	0	5,81,60,480	4,36,11,246	21,26,746	0	4,57,37,992	12,42,24,88	1,38,07,345
VII) Computers & Pheperiphearts	11,44,43,238	3,96,103	0	11,48,39,341	10,88,25,369	25,07,602	4,00,924	11,09,32,047	3,90,72,94	5,61,78,69
VIII) Electrical Installations	4,34,05,077	35,76,013	0	4,69,81,090	3,99,05,849	16,77,139	0	4,15,82,988	53,98,102	34,99,228
IX) Library Books	12,46,79,628	19,98,302	0	12,66,77,930	12,35,15,229	8,74,847	0	12,43,90,076	2,28,78,54	1,16,43,99
X) Tubewells & Water supply	31,92,563	0	0	31,92,563	15,55,479	1,63,708	0	17,19,187	14,73,376	1,63,7084
XI) Other Fixed assets(Sport equ)	23,38,729	2,48,999	0	25,87,728	6,32,153	2,93,336	0	9,25,489	1,66,2,339	1,70,65,76
XII) Audio Visual Equipment	4,77,392	2,52,38,734	0	2,94,16,126	6,83,996	24,27,243	0	31,11,239	2,63,04,889	34,93,396
XIII) Solar Equipment	2,40,67,653	0	0	2,40,67,653	2,18,05,354	9,04,920	0	2,27,10,274	1,35,73,79	2,26,22,99
Total (A)	17,86,65,6954	70,42,44,02	0	18,57,28,13,56	12,03,53,94,92	6,92,52,898	4,00,924	1,27,23,91,466	58,48,89,892	58,33,17,452
B Capital work in progress	0	0	0	0	0	0	0	0	0	0
C-Intangible assets										
i) Computersoftware	81,32,389	14,81,785	0	96,14,174	71,37,652	9,70,630	2,56,669	78,51,513	1,76,2,661	9,94,837
ii) E Journals	11,53,858	4,57,21,112	0	4,68,74,970	11,18,386	91,65,506	17,737	1,02,66,155	3,66,0,8815	3,54,72
Total©	92,86,247	4,72,02,897	0	5,64,89,144	82,55,938	1,01,36,137	2,74,406	1,83,92,074.8	3,83,71,475	1,03,03,09
Total(A+B+C)	1,79,61,43,201	11,76,27,299	0	1,91,37,70,500	1,21,17,95,430	7,93,89,035	6,75,330	1,29,07,83,541	62,32,61,367	58,43,47,771

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	In ₹	
	2020-21	2019-20
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	17,59,479	28,99,479
7 Others (to be specified)	-	-
Total	17,59,479	28,99,479

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

Funds	2020-21	2019-20
1 DS Reddy Memorial Lecture Fund FDR	7,40,747	7,40,747
2 Gunasekhar Endowment Fund FDR	2,71,141	2,71,141
3 K.SUBRAMANIAN ENDOWMENT FUND FDR	1,59,168	1,59,168
4 Muthenna Endowment Fund FDR	-	11,40,000
5 N.Krishna Swamy Endowment Fund FDR	2,59,565	2,59,565
6 R.N.Gosh Foundation FDR	2,85,129	2,85,129
7 S Krishna Murthy Endowment Fund FDR	31,090	31,090
8 S.V.Parashar Endowment FDR	12,639	12,639
Total	17,59,479	28,99,479

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

SCHEDULE - 6 - INVESTMENTS - OTHERS

	In `	
	2020-21	2019-20
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 ₹

	2020-21	2019-20
1. Stock:		
a) Stores and Spares	-	-
b) Loose 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	769	11,500
ii) Funds in transit		-
iii) Bank Balances		-
a) With Scheduled Banks:		
In Current Accounts	2,02,44,544	4,10,16,411
In Term Deposit Accounts	1,16,91,04,569	1,35,93,58,099
In Savings Accounts	17,46,80,761	12,24,84,006
b) With non-Scheduled Banks:		
In Term Deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	1,36,40,30,643	1,52,28,70,016

ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash Balances (Incl, Chs, Drafts, Imprest) - LK	769.00 Dr
		769.00
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - AU - 62046306310 - NF	1998424
2	SBI - DF - 62046295976 - NF	643653
3	SBI- EWF - 62046305464 - NF	1158657
4	SBI - FSWF - 62104061986 - NF	85140
5	SBI - ICF - 62046315428 - NF	793299
6	SBI - MF - 62046316136 - NF	8451280
7	SBI - PF - 62046316056 - NF	1884280
8	SBI - SWF - 62046305102 - NF	6625637
9	SBI - TWF - 62046306172 - NF	4097104
10	SBI - Basheer Hostel - 62292529288 - NPNS	469738
11	SBI - NPNS - 62116229767 - NPNS	24339569
12	SBI Tagore Intl Men's Hostel	365821
13	SBI - Plan GD - 62122902067 - Plan	17664598
14	SBI-Tagore Int Men's Hostel-62253166284-S&P	415368
15	SBI - Plan - 31858187617 - SH	349943
17	SBI - Tuition fees- 30424393869 - SH	632675
19	SBI - EMESCO - 62012190632 - SP	15435124
22	SBI - HBA - 52198272256 - SP	862273
23	SBI - ICCR - 62122901438 - SP	37362
24	SBI - ICSSR SB A/c No.62284221333 - SP	718795
25	SBI - Internal Income SB A/c No 62122901303 - SP	24597354
26	SBI - ITP SB A/c No 62216583848 - SP	5326486
28	SBI - RELO PROJ - 1 - 62294650304 - SP	879717
29	SBI - SAP - ESL STUDIES - 62275956936 - SP	1252318
31	SBI - SRT - 62128093014 - SRT	55596150
		174680761
II Current Account		20244544
III Term Deposits with Schedule Banks		1169104569
Total		1364030643

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

In ₹

	2020-21	2019-20
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival	3,22,000	-
c) Medical Advance	1,80,000	
d) LTC Advance	12,41,305	3,46,456
e) Other (to be specified)	16,09,300	65,89,079
Total 1	33,52,605	69,35,535
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	6,22,597	7,44,925
b) Home loan	1,97,398	3,79,590
c) Others (Computer/EWF/TWF loan to emp)	70,08,547	37,78,382
Total 2	78,28,542	49,02,897
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account		-
b) to Suppliers	14,81,200	14,19,355
c) Others		
d) Receivable from EMMRC	5,27,57,914	4,44,76,310
Total 3	5,42,39,114	4,58,95,665
4. Prepaid Expenses		
a) Insurance	60,908	70,002
b) Other expenses	3,26,288	28,941
Total 4	3,87,196	98,943
5. Deposits		
a) Telephone	1,412	1,412
b) Lease Rent		
c) Electricity	31,27,266	62,68,712
d) AICTE, if applicable		
e) Forest department Deposit	-	39,900
f) Deposit with CPWD	1,79,26,200	
f) Others Deposits-UPRNN	17,99,83,580	6,54,43,000
Total 5	20,10,38,458	7,17,53,024
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)	2,31,85,087	3,86,88,109
Total 6	2,31,85,087	3,86,88,109
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	3,02,38,707	3,09,60,056
c) Grants Receivable		-
d) Other receivables from UGC		-
Total 7	3,02,38,707	3,09,60,056
8. Claims Receivable		6,35,508
Total 8	-	6,35,508
TOTAL	32,02,69,709	19,98,69,737

SCHEDULE - 9 - ACADEMIC RECEIPTS

	In ₹	
	2020-21	2019-20
FEES FROM STUDENTS		
Academic		
1. Tuition fee	57,87,271	1,55,84,624
2. Admission fee		17,260
3. Enrolment fee		-
4. Library Admission fee	4,28,838	5,17,889
5. Laboratory fee		-
6. Art & Craft fee		-
7. Registration fee	1,81,602	1,78,389
8. Syllabus fee		-
Total (A)	63,97,711	1,62,98,162
Examinations		
1. Admission test fee		
2. Annual Examination fee	5,75,845	5,70,912
3. Mark sheet, certificate fee	2,09,477	
4. Entrance examination fee		-
TOTAL (B)	7,85,322	5,70,912
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	15,95,433	16,79,368
Total C	15,95,433	16,79,368
Sale of Publications		
1. Sale of Admission Forms		41,370
2. Sale of syllabus and Question Paper Etc.,		-
3. Sale of prospectus including admission forms		
Total (D)	-	41,370
Other Academic Receipts		
1. Registration fee for workshops, programmes		
2. Registration fee (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	87,78,466	1,85,89,812

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

In ₹

Particulars	Recurring			Total Recurring	Non Recurring	2020-21	2019-20
	Govt. of India	UGC					
		Salary & Recurring	Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add: Receipts during the year	-	73,64,24,239	-	73,64,24,239	8,81,804	73,73,06,043	1,26,94,20,823
Total	-	73,64,24,239	-	73,64,24,239	8,81,804	73,73,06,043	1,26,94,20,823
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	-	73,64,24,239	-	73,64,24,239	8,81,804	73,73,06,043	1,26,94,20,823
Less: Utilised for Capital expenditure (A)	-	-	-	-	-	-	-
Balance	-	73,64,24,239	-	73,64,24,239	8,81,804	73,73,06,043	1,26,94,20,823
Less: Utilized for Revenue Expenditure (B)	-	73,64,24,239	-	73,64,24,239	8,81,804	73,73,06,043	1,26,94,20,823
Balance C/F ©	-	-	-	-	-	-	-

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars	Earmarked/ Endowment Funds	
	2020-21	2019-20
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits	-	2,38,485
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	1,78,314	9,10,654
4. Interest on Savings Bank Accounts.		
5. Others (Specify)		
Total	1,78,314	11,49,139
Transferred to Earmarked / Endowment Funds	1,78,314	11,49,139
Balance	NIL	NIL

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2020-21			2019-20
	Non Recuring	Recurring	Total	
1. On Savings Accounts with scheduled banks	5,70,508	25,69,807	31,40,315	40,29,552
2. On Loans	-	-	-	-
a. Employees/Staff	-	1,88,189	1,88,189	3,16,923
b. Others (on TDRs)	-	71,57,845	71,57,845	83,61,182
3. On Debtors and Other Receivables	-	-	-	-
TOTAL	5,70,508	99,15,841	1,04,86,349	1,27,07,657

SCHEDULE -13 - OTHER INCOME

In ₹

	2020-21	2019-20
A. Income from Land & Buildings		
1. Hostel Room Rent	5,50,185	57,69,213
2. License fee	3,71,990	5,35,628
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.	-	-
4. Electricity charges recovered	7,63,276	8,86,506
5. Water charges recovered.	1,10,085	1,20,595
TOTAL	17,95,536	73,11,942
B.Sale of Institute's publications	-	3,925
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	40	180
3. Income from Royalty		
4. Sale of application from (recruitment)	40,920	3,960
5. Misc. receipts (Sale of tender form, waste paper, etc.)	-	74,571
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)	15,48,616	18,18,653
TOTAL	15,89,576	18,97,364
Grand Total (A+B+C+D)	33,85,112	92,13,231

SCHEDULE -14 - PRIOR PERIOD INCOME

Particulars	In ₹	
	2020-21	2019-20
1. Academic Receipts		
2. Income from Investments		
3. Interest earned		
4. Other Income	-	6,45,343
TOTAL	-	6,45,343

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

In ₹

	2020-21			2019-20		
	Non Recurring	Recurring	TOTAL	Non Recurring	Recurring	TOTAL
a) Salaries and Wages		59,96,59,083	59,96,59,083		67,67,76,118	67,67,76,118
b) Allowances and Bonus						
c) Contribution to provident fund						
d) Contribution to other funds(specify)-NPS		2,83,99,023	2,83,99,023		2,95,43,892	2,95,43,892
e) Staff Welfare expenses		25,57,671	25,57,671		22,86,597	22,86,597
f) pensioners pension		12,63,39,037	12,63,39,037		12,15,44,524	12,15,44,524
f) Retirement and Terminal Benefits						
i) As per Actuarial Valuation - 31.03.2021						
ii) Retirement Benefits paid during the year		-8,93,50,063	-8,93,50,063		36,59,53,584	36,59,53,584
g) LTC facility		56,34,317	56,34,317		20,38,319	20,38,319
h) Medical Facility		1,20,17,467	1,20,17,467		1,45,99,988	1,45,99,988
i) Children Education Allowance		51,06,829	51,06,829		27,34,725	27,34,725
j) Honorarium		18,000	18,000		24,000	24,000
k) TA/DA Expenses						
l) Other Salary Expenses		4,389	4,389		7,046	7,046
Total	-	69,03,85,753	69,03,85,753	-	1,21,55,08,793	1,21,55,08,793

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2019	27,64,73,038	17,42,87,687	69,21,06,606	1,14,28,67,331
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	27,64,73,038	17,42,87,687	69,21,06,606	1,14,28,67,331
Less: Actual Payment during the year (b)	54,99,604	2,53,18,656	2,36,76,869	5,44,95,129
Balance Available on 31.03.2021 (a-b)	27,09,73,434	14,89,69,031	66,84,29,737	1,08,83,72,202
Provision required on 31.03.2021 as per Actuarial Valuation (d)	26,27,57,556	12,83,23,919	56,64,40,833	95,75,22,308
A. Provision to be written back in the Current Year (d-c)	-82,15,878	-2,06,45,112	-10,19,88,904	-13,08,49,894
B. Gratuity				0
C. Medical Reimbursement to Retired employees	53,50,455			53,50,455
D. Travel to Hometown on Retirement	6,52,063			6,52,063
E. Leave Encashment on Superannuation		0	0	0
F. Commutation of Pension paid during the year	3,54,97,313	0	0	3,54,97,313
Total (A+B+C+D+E+F)	3,32,83,953	-2,06,45,112	-10,19,88,904	-8,93,50,063

SCHEDULE-16 - ACADEMIC EXPENSES

In ₹

	2020-21			2019-20		
	Non Recurring	Recurring	TOTAL	Non Recurring	Recurring	TOTAL
A) Laboratory expenses			-			-
b) Field work/Participation in Conferences			-			-
c) Expenses on Seminars/Workshops		5,88,615	5,88,615		12,74,491	12,74,491
d) Payment to visiting faculty		18,24,828	18,24,828		26,81,553	26,81,553
e) Examination expenses		1,02,116	1,02,116		4,18,328	4,18,328
f) Student Welfare expenses		18,805	18,805		2,43,882	2,43,882
g) Admission expenses		44,70,020	44,70,020		44,16,720	44,16,720
h) Convocation expenses			-			-
i) Publications			-			-
j) Stipend/means-cum-merit scholarship		3,54,550	3,54,550		6,22,600	6,22,600
k) Subscription Expenses		1,07,820	1,07,820		2,28,322	2,28,322
l) Others (specify)		7,03,793	7,03,793		6,82,731	6,82,731
m) Non Net Fellowship Expenses		1,71,73,192	1,71,73,192		1,71,71,395	1,71,71,395
Total	-	2,53,43,739	2,53,43,739	-	2,77,40,022	2,77,40,022

SCHEDULE-17 - ADMINISTRATIVE AND GENERAL EXPENSES

In ₹

	2020-21			2019-20		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Infrastructure			-			-
a) Electricity and Power		1,15,26,169	1,15,26,169		2,04,74,958	2,04,74,958
b) Water charges		67,96,329	67,96,329		72,09,892	72,09,892
c) Insurance		1,70,881	1,70,881		62,808	62,808
d) Rent, Rates and Taxes (including property tax)		21,19,644	21,19,644	-	31,10,806	31,10,806
Total (A)	-	2,06,13,023	2,06,13,023	-	3,08,58,464	3,08,58,464
B) Communication						
e) Postage and Stationery		3,47,572	3,47,572	-	3,24,055	3,24,055
f) Telephone, Fax and Internet charges		14,60,108	14,60,108		14,96,239	14,96,239
Total (B)	-	18,07,680	18,07,680	-	18,20,294	18,20,294
C) Others						
g) Printing and Stationery (consumption)		12,06,795	12,06,795		31,21,132	31,21,132
h) Travelling and Conveyance expenses		7,64,007	7,64,007		30,01,966	30,01,966
i) Hospitality		180	180		1,06,863	1,06,863
j) Auditors Remuneration			-		-	-
k) Professional Charges		3,01,230	3,01,230		2,88,419	2,88,419
l) Advertisement and Publicity		21,66,180	21,66,180		37,45,677	37,45,677
m) Magazines & Journals		34,105	34,105		3,21,472	3,21,472
n) Others (specify)		22,47,192	22,47,192		35,64,204	35,64,204
o) Horticulture Expenses			-	-	-	-
p) Legal Expenses		12,61,500	12,61,500	-	11,73,740	11,73,740
q) Medicines, Instruments and Accessories		10,327	10,327	-	89,258	89,258
r) Mess Expenses			-	-	-	-
s) Miscellaneous and Contingencies		13,74,891	13,74,891		18,86,263	18,86,263
t) Library Expenses			-	-	-	-
w) Meeting Expenses		6,70,408	6,70,408		12,98,841	12,98,841
z) Facilities for Differently abled persons			-		-	-
Total (C)		1,00,36,815	1,00,36,815	-	1,85,97,835	1,85,97,835
Total	-	3,24,57,518	3,24,57,518	-	5,12,76,593	5,12,76,593

SCHEDULE-18- TRANSPORTATION EXPENSES

In ₹

Particulars	2020-21			2019-20		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Vehicles (owned by institution)						
a) Running expenses		2,87,159	2,87,159	-	4,96,993	4,96,993
b) Repairs & Maintenance		2,33,452	2,33,452	-	2,67,089	2,67,089
c) Insurance expenses			-	-	34,384	34,384
Total	-	5,20,611	5,20,611	-	7,98,466	7,98,466
2. Vehicles taken on rent/lease			-			-
a) Rent/lease expenses		-	-	-	-	-
		-	-			-
3. Vehicle (Taxi) hiring expense		68,122	68,122	-	15,54,442	15,54,442
Grand Total	-	5,88,733	5,88,733	-	23,52,908	23,52,908

SCHEDULE-19- REPAIRS & MAINTENANCE

In ₹

Particulars	2020-21			2019-20		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Buildings		18,20,068	18,20,068		27,70,602	27,70,602
b) Furniture & Fixtures		1,10,142	1,10,142		1,58,096	1,58,096
c) Plant & Machinery		12,77,772	12,77,772		7,25,224	7,25,224
d) Office Equipement		2,66,405	2,66,405		2,12,428	2,12,428
e) Computers		8,85,571	8,85,571		10,90,607	10,90,607
f) Laboratory & Scientific equipment			-		-	-
g) Audio Visual equipment			-		-	-
h) Cleaning Material & Services		2,52,587	2,52,587		99,112	99,112
i) Book binding charges		1,08,452	1,08,452		2,74,759	2,74,759
j) Gardening		39,124	39,124		5,57,856	5,57,856
k) Estate Maintenance			-		-	-
u) AMC Charges	15,16,378	33,08,758	48,25,136		35,72,538	35,72,538
l) Others (specify)		11,68,562	11,68,562		17,47,219	17,47,219
Total	15,16,378	92,37,441	1,07,53,819	-	1,12,08,441	1,12,08,441

SCHEDULE-20

In ₹

Particulars	2020-21			2019-20		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Bank charges	11,770	59,948	71,718	1,201	2,02,952	2,04,153
b) Others (specify)						
Total	11,770	59,948	71,718	1,201	2,02,952	2,04,153

SCHEDULE-21 - OTHER EXPENSES

In ₹

Particulars	2020-21			2019-20		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Provision for Bad and Doubtful Debts/Advances	-	-	-			
b) Irrecoverable Balances Written - off	-	-	-			
c) Grants/Subsidies to other institutions/organizations	-	-	-			
d) Others (specify)	-	-	-	-	-	-
Total	-	-	-	-	-	-

SCHEDULE-22 - PRIOR PERIOD EXPENSES

In ₹

Particulars	2020-21			2019-20		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Establishment expenses			-		1,21,980	1,21,980
2. Academic expenses			-		-	-
3. Administrative expenses		3,54,690	3,54,690		1,00,486	1,00,486
4. Transportation expenses			-		-	-
5. Repairs & Maintenance	-		-		13,53,097	13,53,097
6. Other expenses			-	-	-	-
Total	-	3,54,690	3,54,690	-	15,75,563	15,75,563

SCHEDULE - 23 - DEPRECIATION

Particulars	2020-21	2019-20
Depreciation for the year	7,87,13,705	7,19,51,277
Total	7,87,13,705	7,19,51,277

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 effected, 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 Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure are treated, to the extent utilized (including accrued amount) , 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: i) Civil** Contract works are awarded to M/s. Uttar Pradesh Rajakiya Nirman Nigam Ltd(UPRNN Ltd) , vide work order no.EFLU/WS/F.260 VOI/2019-20/938(A) Dt 2.1.2020 for Rs.155.18 lakhs, Work Order No.EFLU/WS/F.260 VOI-II/2019-20/1095(A) Date.02.01.2020 Rs.322.30 lakhs Work Order No.EFLU/WS/F260 VOI-I/2019-20/809/A dt.04.11.2019 Rs.3132.23 lakhs and Work Order No EFLU/WS/F.No 260 VOI-I/2019-20 Dt .14.10.2019 for Rs.200 Lakhs issued to CPWD, Hyderabad, out of the above works Rs.360.75 lakhs were capitalized as on 31.3.2021 and remaining to be executed on capital account and not provided for the year ended 31.3.2021. 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 20 acres of land from Meghalaya Government (2017) for 30 years.
- 3 The University did not issue complimentary copies of publications during 2020-21 as there were no publications.
- 4 EXPENDITURE IN FOREIGN CURRENCY: NIL
- 5 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.
- 6 Previous year figures have been regrouped wherever necessary.
- 7 Figures in the Final Accounts have been rounded off to the nearest rupee.

- 8 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March 2021 and the Income & Expenditure account for the year ended on that date.
 - 9 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 (Rs.4.38 Crore) in respect of 178 employees who have been allotted PRA Numbers has been transferred up to February 2021 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 27members will be transferred as and when the PRA numbers are allotted by the Agency.
 - 10 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

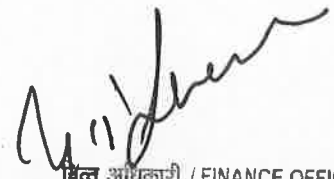
EMMRC

2020-21

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
BALANCE SHEET AS AT 31.03.2021

In ₹

SOURCES OF FUNDS	Schedules	2020-21	2019-20
CAPITAL FUND	1	-6,52,85,565	-6,49,83,948
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	31,41,128	41,35,213
CURRENT LIABILITIES & PROVISIONS	3	9,04,74,602	7,86,13,128
TOTAL		2,83,30,165	1,77,64,393
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	17,16,065	20,17,673
Intangible Assets		38	47
Capital Works-In-Progress		-	-
Amortisation of Fixed assets			
Total Fixed assets		17,16,103	20,17,720
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	-	
Long Term			
Short Term			
INVESTMENTS-OTHERS	6	-	
CURRENT ASSETS	7	2,57,22,676	1,48,66,004
LOANS,ADVANCES & DEPOSITS	8	8,91,386	8,80,669
Total Current Assets & Loans and Advances		2,66,14,062	1,57,46,673
TOTAL		2,83,30,165	1,77,64,393




बिल आधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-५०० ००७, 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, 2021

Particulars	Schedules	In ₹	
		2020-21	2019-20
INCOME			
Academic Receipts	9		
Grants / Subsidies	10	4,71,54,158	7,07,64,658
Income form investments	11		
Interest earned	12	841	1,65,655
Other Income	13	1,83,000	3,04,788
Prior Period Income	14		
TOTAL (A)		4,73,37,999	7,12,35,101
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	4,61,58,519	6,94,52,644
Academic Expenses	16		
Administrative and General Expenses	17	10,83,729	10,96,951
Transportation Expenses	18	26,940	18,306
Repairs & Maintenance	19	67,694	1,88,552
Finance costs	20	1,117	2,447
Other Expenses	21		
Prior Period Expenditure	22	-	4,76,201
Depreciation	23	3,01,617	3,55,531
TOTAL (B)		4,76,39,616	7,15,90,632
Balance being excess of Expenditure over Income (B-A)		-3,01,617	-3,55,531
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-५०० ००७, तेलंगणा राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

EMMRC
Receipts and Payments (Revised)
 1-Apr-2020 to 31-Mar-2021

Receipts	EFLU- EMMRC - 2020-21 1-Apr-2020to 31-Mar-2021	Payments	EFLU- EMMRC - 2020-21 1-Apr-2020to 31-Mar-2021
Opening Balance		CURRENT LIABILITIES & PROVISIONS	
Cash in hand			813061
Cash at Bank		Current Liabilities	813061
Current Account	213114	ADMINISTRATIVE AND GENERAL EXPENSES	861200
Saving Account	14117778	NP Administrative and General Expenses	861200
Term Deposits	535112	DESIGNATED/EARMARKED/ENDOWMENT FUNDS	1510249
Grants Received		NME - ICT, Moocs & DTH Projects - EMMRC	1510249
From UGC	15323877	FINANCE COSTS	1117
Current Liabilities		NP Finance Costs	1117
Interunit Transfers	45000000	LOANS, ADVANCES & DEPOSITS	552798
State Cheques	27000	NP Loans, Advances & Deposits	552798
Outstanding Expenses payable	333785	Funds Transfer	5782213
salary & pension payable	96498	Inter Unit Transfers	5782213
Other Liabilities	177237	REPAIRS & MAINTENANCE	11446
		NP Repairs & Maintenance	11446
DESIGNATED/EARMARKED/ENDOWMENT FUNDS		STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)	41611434
NME - ICT, Moocs & DTH Projects - EMMRC & iite	552452	NP Staff Payments & Benefits	41611434
INTEREST EARNED		TRANSPORTATION EXPENSES	8628
NP Interest Earned	79398	NP Transportation Expenses	8628
LOANS, ADVANCES & DEPOSITS		Closing Balance	25722676
NP Loans, Advances & Deposits	209144	3 Cash and Bank Balances	
OTHER INCOME		cash in hand	0
NP Other Income	183370	Current Account	274806
Other Staff benefits	26057	Saving Account	25447870
Total		Total	76874822



वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-५०० ००९, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Total	
	NME-DTH, ICT, MOOCS Projects	
	2020-21	2019-20
A.		
a) Opening balance	41,35,213	73,33,714
b) Additions during the year	5,00,000	30,00,000
c) Income from investments made of the funds	52,452	3,08,671
d) Accrued interest on investments/Advances		36,288
e) Interest on Savings Bank a/c		
f) Other additions (Specify nature)		64,129
Total (A)	46,87,665	1,07,42,802
B.		
Utilisation/Expenditure towards objectives of funds		-
II) Capital Expenditure		-
III) Revenue expenditure	15,10,249	65,03,154
IV) Accrued interest but not due reversal	36,288	1,04,435
Total (B)	15,46,537	66,07,589
Closing balance at the year end (A-B)	31,41,128	41,35,213
Represented by		
Cash And Bank Balannces	31,41,128	35,63,813
Investments		5,35,112
Interest accrued but not due & Interest earned		36,288
Less: Stale ch amt/ interest recd		
Add: Bank charges		
Total	31,41,128	41,35,213

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2020-21	2019-20
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others	2,06,654	1,40,301
4. Deposit-Others (including EMD, Security Deposit)		
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	8,16,951	26,29,797
b) Others		
6. Other Current Liabilities		
a) Salaries & pension Payable	21,37,388	58,67,861
b) Receipts against sponsored projects		
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	-5,14,56,155	-5,37,72,087
e) Grants in advance	30,00,000	
f) Payable to EFLU	5,27,57,914	4,44,76,310
g) Other Liabilities	4,58,906	10,98,177
TOTAL (A)	79,21,658	4,40,359
B. PROVISIONS		
1. For Taxation		
2. Gratuity	2,45,75,915	2,17,76,197
3. Superannuation Pension	2,92,35,972	2,91,50,271
4. Accumulated Leave Encashment	2,87,41,057	2,72,46,301
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	8,25,52,944	7,81,72,769
TOTAL (A + B)	9,04,74,602	7,86,13,128

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No.	2.Name of the Sponsor	Opening Balance As on 01.04.2020		Transactions during the year		Closing balance as on 31.03.2021	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	Univerisity Grants Commission		0				0
2	Ministry						
3	Others (Specify Individually)						
	Total	0	0	0	0	0	0

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

	In ₹	
	2020-21	2019-20
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	-53772087	-40069268
Receipts during the year	49470090	61075716
Adjustment Receipts	106610025	
Total (c)	102308028	21006448
Less: Refunds		
Less: Utilized for Revenue Expenditure(c16)	47337999	71235100
Less: Utilized for Capital Expenditure		
Less: Adjustment payments	106426184	3543435
Total (d)	153764183	74778535
Unutilized carried forwards (c-d)	-51456155	-53772087
C.UGC Grants: Non Recurring Fund		
Balance B/F	-	33595748
Add: Receipts during the		0
Add: Other adjustment Receipts		-
Total (e)	0	33595748
Less: Refunds to UGC		33595748
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure		
Less: Adjustment payments		
Total (f)	0	33595748
Unutilized carried forwards (e-f)	0	0
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)	-51456155	-53772087

SCH 4										
FIXED ASSETS										
FINANCIAL YEAR summary	2020-21									
	ASSETS									
Description	Cost as on 1.4.2020	Additions during the year	Cost/valuation	As at the beginning of the year	Adjustments During the year	Total upto the year end	Net Block As on 31.3.2021	As on 31.3.2020		
	1	2	3	4	5					
I) Land										
a) Freehold										
b) Leasehold										
II) Buildings										
a) on Freehold land										
b) On leasehold land										
c) Ownership/Flats /premises										
d) Superstructures on land										
III) Plant, Machinery & Equipment										
IV) Vehicles										
V) Furniture & Fixtures										
VI) Office Equipment	29,13,354	0	0	29,13,354	12,29,381	2,52,596	0	14,81,977	14,31,377	16,83,973
VII) Computers & Pheperiphearls	2,28,000	0	0	2,28,000	2,27,020	-99	0	2,26,921	1,079	980
VIII) Electrical Installations	60,85,123	0	0	60,85,123	60,69,190	1,593	0	60,70,783	14,340	15,933
IX) Library Books	0	0	0	0	0	0	0	0	0	0
X) Tubewells & Water supply										
XI) Other Fixed assets(Sport equ)	0	0	0	0	0	0	0	0	0	0
XII) Audio Visual Equipment	6,06,865			6,06,865	2,90,078	47,518		3,37,596	2,69,269	3,16,787
XIII) Solar Equipment				0	0	0		0	0	0
Total(A)	98,33,342	0	0	98,33,342	78,15,669	3,01,608	0	81,17,277	17,16,065	20,17,673
B Capital work in progress										
C-Intangible assets										
i) Computersoftware	19,071	0	0	19,071	19,024	9	0	19,033	38	47
ii) E Journals										
Total©	19,071	0	0	19,071	19,024	9	0	19,033	38	47
Total	98,52,413	0	0	98,52,413	78,34,693	3,01,617	0	81,36,310	17,16,103	20,17,720

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	In ₹	
	2020-21	2019-20
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	2020-21	2019-20
	0	0
Total	0	0

SCHEDULE - 6 - INVESTMENTS - OTHERS

	In ₹	
	2020-21	2019-20
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 ₹	
	2020-21	2019-20
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	-	-
ii) Funds in transit	-	-
iii) Bank Balances	-	-
a) With Scheduled Banks:		
In Current Accounts	2,74,806	2,13,114
In Term Deposit Accounts	-	5,35,112
In Savings Accounts	2,54,47,870	1,41,17,778
b) With non-Scheduled Banks:		
In Term Deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	2,57,22,676	1,48,66,004

ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash Balances	0
		0
		0
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - NR NME - ICT - EMMRC	3141128
2	SBI - Recuring - 62122901608 - EMMRC	22306742
		25447870
II Current Account		274806
III Term Deposits with Schedule Banks		0
Total		25722676

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

In ₹

	2020-21	2019-20
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival	62,000	-
c) Medical Advance	-	-
d) LTC Advance	50,870	-
e) Other (to be specified)	4,34,369	4,54,249
Total 1	5,47,239	4,54,249
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	2,64,900	3,02,100
b) Home loan		-
c) Others (Computer advance)	70,000	80,800
Total 2	3,34,900	3,82,900
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	9,247	7,232
b) Other expenses		-
Total 4	9,247	7,232
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)		36,288
Total 6	-	36,288
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		-
Total 8	-	-
TOTAL	8,91,386	8,80,669

SCHEDULE - 9 - ACADEMIC RECEIPTS (EMMRC)

	In ₹	
	2020-21	2019-20
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 ₹

	2020-21			2019-20
	UGC		Total	
	Recurring	Capital		
Balance B/F	-	-	-	-
Add: Receipts during the year	4,71,54,158	-	4,71,54,158	7,07,64,658
Total	4,71,54,158	-	4,71,54,158	7,07,64,658
Less: Refund to UGC		-		
Balance	4,71,54,158	-	4,71,54,158	7,07,64,658
Less: Utilised for Capital expenditure (A)				
Balance	4,71,54,158	-	4,71,54,158	7,07,64,658
Less: Utilized for Revenue Expenditure (B)		-		
Balance C/F ©	4,71,54,158	-	4,71,54,158	7,07,64,658

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars		
	2020-21	2019-20
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

Particulars	In ₹	
	2020-21	2019-20
1. On Savings Accounts with scheduled banks	841	1,65,655
2. On Loans		
a. Employees/Staff		
b. Others (on TDRs)	-	-
3. On Debtors and Other Receivables		
TOTAL	841	1,65,655

SCHEDULE -13 - OTHER INCOME

	In ₹	
	2020-21	2019-20
A. Income from Land & Buildings		
1. Hostel / Quarter Room Rent	-	14,425
2. License fee		
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		
4. Electricity charges recovered	-	40,921
5. Water charges recovered.	-	4,068
TOTAL	-	59,414
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	1,83,000	1,67,000
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)		78,374
TOTAL	1,83,000	2,45,374
Grand Total (A+B+C+D)	1,83,000	3,04,788

SCHEDULE -14 - PRIOR PERIOD INCOME

In ₹

Particulars	2020-21	2019-20
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	-	-
TOTAL	-	-

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

	In ₹	
	2020-21	2019-20
a) Salaries and Wages	3,91,09,438	4,69,68,558
b) Allowances and Bonus		
c) Contribution to Provident Fund		
d) Contribution to Other Fund (specify)	9,17,896	7,91,141
e) Staff Welfare expenses	1,36,890	2,09,303
f) Retirement and Terminal Benefits		
i) As per Actuarial Valuation - 31.03.2020		
ii) Retirement Benefits paid during the year	46,69,179	1,94,27,094
g) LTC facility	5,45,805	3,02,907
h) Medical Facility	5,92,044	15,17,985
i) Children Education Allowance	1,87,267	2,35,656
j) Honorarium		
k) TA/DA Expenses		
l) Other Salary Expenses		
Total	4,61,58,519	6,94,52,644

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2020	29150271	21776197	27246301	78172769
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	29150271	21776197	27246301	78172769
Less: Actual Payment during the year (b)				0
Less: Provision written back				0
Balance Available on 31.03.2020 c (a-b)	29150271	21776197	27246301	78172769
Provision required on 31.03.2021 as per Actuarial Valuation (d)	29235972	24575915	28741057	82552944
A.Provision to be made in the Current Year (d-c)	85701	2799718	1494756	4380175
B.Contribution to New Pension Scheme				0
C.Medical Reimbursement to Retired employees	289004			289004
D.Travel to Hometown on Retirement				0
E.Deposit Linked Insurance Payment				0
F. Commutation of Pension paid during the year				0
Total (A+B+C+D+E+F)	374705	2799718	1494756	4669179

SCHEDULE-16 - ACADEMIC EXPENSES

	2020-21	2019-20
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 ₹

	2020-21	2019-20
A) Infrastructure		
a) Electricity and Power	7,69,141	8,59,753
b) Water charges		
c) Insurance		
d) Rent, Rates and Taxes (including property tax)		
Total (A)	7,69,141	8,59,753
B) Communication		
e) Postage and Stationery	713	209
f) Telephone, Fax and Internet charges	24,508	19,773
Total (B)	25,221	19,982
C) Others		
g) Printing and Stationery (consumption)	27,117	23,480
h) Travelling and Conveyance expenses	32,066	1,02,532
i) Hospitality	4,010	14,698
j) Auditors Remuneration		
k) Professional Charges		
l) Advertisement and Publicity		
m) Magazines & Journals	1,766	2,600
n) Others (specify)	1,21,500	11,350
o) Horticulture Expenses		
p) Legal Expenses		
q) Medicines, Instrumens and Accessories		
r) Mess Expenses		
s) Miscellaneous and Contingencies	76,358	36,006
t) Library Expenses		
u) Annual Maintenance Charges	26,550	26,550
w) Meeting Expenses		
z) Facilities for Differently able persons		
Total (C)	2,89,367	2,17,216
Total	10,83,729	10,96,951

SCHEDULE-18- TRANSPORTATION EXPENSES (EMMRC)		
		In ₹
Particulars	2020-21	2019-20
1. Vehicles (owned by institution)		
a) Running expenses	17,812	11,100
b) Repairs & Maintenance	500	
c) Insurance expenses	8,628	7,206
	26,940	18,306
2. Vehicles taken on rent/lease	-	-
a) Rent/lelase expenses	-	-
		-
3. Vehicle (Taxi) hiring expense	-	-
Total	26,940	18,306

SCHEDULE-19- REPAIRS & MAINTENANCE

Particulars	In ₹	
	2020-21	2019-20
A) Buildings	2,980	-
b) Furniture & Fixtures	4,620	2,602
c) Plant & machinery	11,446	4,991
d) Office equipement	5,585	5,488
e) Computers	23,608	23,290
f) Laboratory & Scientific equipment		
g) Audio Visual equipment		1,41,178
h) Cleaning Material & Services	15,455	7,953
i) Book binding charges		
j) Gardening	4,000	3,050
k) Estate Maintenance		
l) Others (specify)		
Total	67,694	1,88,552

SCHEDULE-20 - FINANCE COSTS

Particulars	In ₹	
	2020-21	2019-20
a) Bank charges	1,117	2,447
b) Others (specify)		
Total	1,117	2,447

SCHEDULE-21 - OTHER EXPENSES

Particulars	In ₹	
	2020-21	2019-20
a) Provision for Bad and Dobtful Debts/Advances	-	
b) Irrecoverable Balances Written - off	-	
c) Grants/Subsidies to other institutions/organizations	-	
d) Others (specify)	-	
Total	-	-

SCHEDULE-22 - PRIOR PERIOD EXPENSES

Particulars	In ₹	
	2020-21	2019-20
1. Establishment expenses		-
2. Academic expenses		
3. Administrative expenses		
4. Transportation expenses		
5. Repairs & Maintenance		
6. Other expenses		4,76,201
Total	-	4,76,201

SCHEDULE-23-Depreciation

Particulars	In ₹	
	2020-21	2019-20
Depreciation for the year	3,01,617	3,55,531
Total	3,01,617	3,55,531

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 Capital 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.
- 8.5 Advance Grant received from UGC shown in separately in Schedule 3 Under other liabilities.

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 31.3.2021: 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 2021 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
2020 - 21

Independent Auditor's Report

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

Opinion

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, 2021 and the Income and Expenditure Account, and the Receipts & Payments for the year ended on that date annexed thereto.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021, and of its financial performance (excess of Expenditure over Income) for the year then ended in accordance with the Generally Accepted Accounting Principles followed in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Fund's Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid Accounting Standards, and for such internal control as the Fund's management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Fund's management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For R Subrahmanyam and Company
Chartered Accountants
Firm's Regn No. 0041025

Place: Hyderabad

Date: 7th May, 2021

UDIN: 21253445AAAAAY7317

Varsha
Varsha Dhara
Partner
M.No. 253445



THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
GENERAL PROVIDENT FUND, HYDERABAD 500 007

BALANCE SHEET AS AT 31st MARCH 2021

	As at 31st March 2021		As at 31st March 2020	
	Rs.	Ps	Rs.	Ps
LIABILITIES				
Employees' Contribution	1692,92,551.00		1795,30,469.00	
EFLU		-	6,45,063.00	
Excess of Income over Expenditure	58,05,491.25		58,92,658.25	
Total	1750,98,042.25		1860,68,190.25	
ASSETS				
Investments in:				
<i>In Government Securities</i>				
Government of India Securities/RBI Bonds	600,00,000.00		600,00,000.00	
<i>In Bonds</i>				
IDBI Bank Perpetual Bonds,2020		-	30,05,700.00	
TATA Steel Ltd. Perpetual Bonds,2021		-	84,40,000.00	
The Mysore Paper Mills Ltd.		-	12,56,250.00	
<i>In Fixed Deposits with Banks</i>				
SBI EFLU Branch FDR	364,19,492.00		506,83,935.00	
Indian Bank	400,10,828.00		212,82,446.00	
Special Deposit Scheme with SBI	189,50,427.00		189,50,427.00	
<i>Balances in Saving Bank A/cs</i>				
Indian Bank SB A/c	12,859.00		52,66,236.00	
SBI, EFLU Br SB A/c	10,50,076.25		4,00,264.25	
Interest Accrued on Investments	186,54,360.00		167,82,932.00	
Total	1750,98,042.25		1860,68,190.25	

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

Varsha
Varsha Dhara
Partner
M.No.253445



For The English and Foreign Languages
University Employees' Provident Fund

[Signature]
Trustee

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

[Signature]
Trustee

TRUSTEE

Place : Hyderabad

Date: 7th May 2021

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
GENERAL PROVIDENT FUND, Hyderabad 500 007

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	For the year ended 31st March 2021		For the year ended 31st March 2020	
	Rs.	Ps	Rs.	Ps
INCOME				
Interest on:				
Government of India Securities/RBI Bonds	48,00,000.00		48,00,000.00	
Special Deposit Scheme with SBI	13,26,530.00		13,26,530.00	
IDBI Bank Perpetual Bonds, 2020	79,759.00		2,74,500.00	
SBI EFLU Branch FDRs	23,44,338.00		33,88,269.00	
Indian Bank FDRs	13,18,378.00		9,95,925.00	
Maharashtra State Road Dev. Bonds	-		2,27,886.00	
SREI Equipment Finance Pvt.Ltd	-		5,00,000.00	
The Mysore Paper Mills Ltd.	43,450.00		1,25,094.00	
TATA Steel Ltd. Perpetual Bonds, 2021	4,79,838.00		9,44,000.00	
Interest on Saving Bank Accounts	1,32,882.00		1,40,541.00	
Discount received on bonds	-		90,000.00	
Miscellaneous Income	9,555.00		-	
Total	105,34,730.00		128,12,745.00	
EXPENDITURE				
Interest on Contributions	106,15,647.00		110,57,473.00	
Premium on investments Written Off	6,250.00		6,250.00	
Total	106,21,897.00		110,63,723.00	
Excess of Income over Expenditure/(Expenditure over Income) for the year	(87,167.00)		17,49,022.00	
Prior period Income	-		6,42,105.00	
Excess of Income over expenditure brought forward from previous year	58,92,658.25		35,01,531.25	
Excess of Income Over Expenditure carried over to Balance Sheet	58,05,491.25		58,92,658.25	

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

Varsha
Varsha Dhara
Partner
M.No.253445



For The English and Foreign Languages
University Employees' Provident Fund

M. S. S.
Trustee

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

Place : Hyderabad

Date: 7th May 2021

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
GENERAL PROVIDENT FUND, HYDERABAD
Receipts and Payments Account for the year ended 31st March 2021

Receipts		Amount (Rs)
Opening Balance		56,66,500.25
Receipts		
GPF Subscription & Refund of GPF Advances		293,20,703.00
Investments matured:		890,69,437.00
SBI, EFLU Term Deposit	579,66,220.00	
Indian bank-Term Deposits	184,07,517.00	
The Mysore Paper Mills Ltd 2020	12,50,000.00	
IDBI D Mat A/c preferencial Bonds 2020	3005700.00	
Tata Steel Ltd Perpetual Bond 2021	84,40,000.00	
Income Received:		86,53,747.00
Interest on SB A/cs	132882.00	
Int-FDRs with Indian Bank	1208382.00	
Int-FDRs with SBI EFLU Br	3596815.00	
Int-IDBI Bank Perpetual Bonds	269552.00	
Int-Special Deposit Scheme with SBI	2889343.00	
Int-TATA Steels Perpetual Bonds	504000.00	
Int-The Mysore Paper Mills Ltd	52773.00	
Total		1327,10,387.25
Payments		Amount (Rs)
GPF final payments/withdrawal by employees	472,79,043.00	501,74,268.00
GPF Advance to Employees	28,95,225.00	
Refunded to EFLU		6,35,508.00
Investments		808,37,676.00
SBI, EFLU Br. Term Deposits	437,01,777.00	
Indian Bank Term Deposits	371,35,899.00	
Total		1316,47,452.00
Closing Balance		10,62,935.25
SBI, EFLU Branch SB A/c	10,50,076.25	
Indian Bank SB A/c	12,859.00	

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

For The English and Foreign Languages University
Employees' Provident Fund

Varsha
Varsha Dhara
Partner
M.No. 253445



[Signature]
Trustee

[Signature]
Trustee

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

Place : Hyderabad
Date: 7th May 2021

75

The English & Foreign Languages University Employees' Provident Fund

Schedule: 1- Notes forming part of the accounts for the year ended 31st March 2021

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**

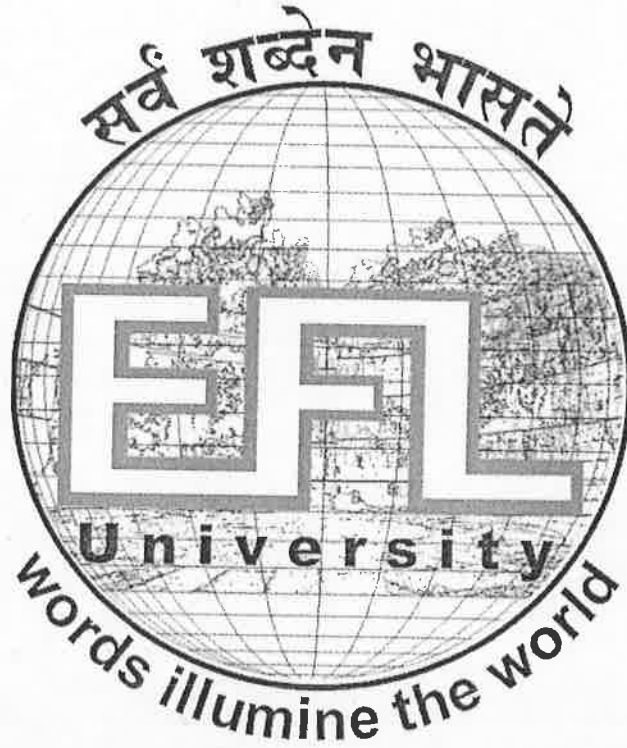

Trustee


Trustee

Place: Hyderabad

Date: 7th May 2021

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
New Pension Scheme
2020 - 21

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
Tarnaka Hyderabad
NPS ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2021

	As at 31st March 2021 Rupees	As at 31st March 2020 Rupees
LIABILITIES		
Employees' Contribution	262,03,212	237,15,504
Employer's Contribution	290,79,431	250,79,171
Interest payable on Contributions	268,47,207	228,50,256
EFLU	-	37,441
Total	<u>821,29,850</u>	<u>716,82,372</u>
ASSETS		
Investments in:		
<i>In Fixed Deposits with Banks</i>		
SBI EFLU Branch FDRs	786,59,379	692,64,815
<i>Balances in Saving Bank A/cs</i>		
SBI, EFLU Br SB A/c	16,08,608	28,851
Interest Accrued on FDRs	18,61,863	23,88,706
Total	<u>821,29,850</u>	<u>716,82,372</u>

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

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

Varsha
Varsha Dhara
Partner
M.No. 253445



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

M. S. S.
Finance Officer

Place : Hyderabad

Date: 7th May 2021

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
Tarnaka Hyderabad
NPS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	For the year ended 31st March 2021 Rupees	For the year ended 31st March 2020 Rupees
INCOME		
Interest on SBI EFLU Branch FDRs	44,20,953	42,65,747
Interest on SBI, EFLU Br. SB A/c	75,232	76,365
Other Income	3,003	-
Total	<u>44,99,188</u>	<u>43,42,112</u>
EXPENDITURE		
Interest paid/Payable on contribution	44,99,188	43,42,112
Total	<u>44,99,188</u>	<u>43,42,112</u>

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

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

Varsha
Varsha Dhara
Partner
M.No. 253445



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

[Signature]
Finance Officer

Place : Hyderabad

Date: *7th May 2021*

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
Tarnaka Hyderabad
NPS ACCOUNT

Receipts & Payments Account for the year ended 31st March 2021

		Rupees
Opening Balance		28,851
Receipts		1258,09,853
Subscription Received	531,63,418	
Investments matured	676,23,407	
Interest received on ivestments/SB Ac	50,23,028	
Total		1258,38,704
Payments		
Payments to NSDL		438,17,074
Remitted to EFLU		14,74,837
Investments		770,17,971
Interest paid		5,02,237
Subscription refunded to retired members		14,17,977
Total		1242,30,096
Closing Balance		16,08,608

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

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

Varsha
Varsha Dhara
Partner
M.No. 253445



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

[Signature]
Finance Officer

Place : Hyderabad

Date: *7th May 2021*

NPS: Notes on Financial Statement for the year ended 31st March 2021

- 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 14% (upto F.Y.2018-19 - 10%) 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.

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.