

The English and Foreign Languages University
Hyderabad – 500 007



**ANNUAL ACCOUNTS
2021-2022**

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No.DGA(C)/CEA/Unit-1/EFLU/SAR 2021-22 /2022-23/134

Date:14/10/2022

सेवा में

सचिव,
भारत सरकार,
शिक्षा मंत्रालय,

महोदय,

विषय: अंग्रेजी और विदेशी भाषा विश्वविद्यालय, हैदराबाद, के वर्ष 2021-22, लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report on the Accounts of the English and Foreign Languages University, Hyderabad, for the year 2021-22, Annexure thereof and one copy of the Annual Accounts for the year 2021-22, are forwarded herewith for placing before both the Houses of 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.

संल:यथोपरि

भवदीय,

Sd/-

महा निदेशक लेखापरीक्षा (केंद्रीय)

No.DGA(C)/CEA/Unit-1/EFLU/SAR 2021-22 / 2022-23/135

Date:14/10/2022

Copy to Prof. E. Suresh Kumar, Vice-Chancellor, The English and Foreign Languages University, Hyderabad, along with one copy of Annual Accounts for the year 2021-22 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2021-22 (2 sets), to this Office.

संल:यथोपरि

Sd/-

निदेशक/ केंद्रीय व्यय लेखापरीक्षा

(i)

(i)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of The English and Foreign Languages University, Hyderabad for the year ended 31 March 2022

We have audited the attached Balance Sheet of the English and Foreign Languages University, Hyderabad, as at 31 March 2022, 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 & Payments Account dealt with by this Report have been drawn in the Format of Accounts, prescribed by Government of India, Ministry of Education, for Central Higher Educational Institutions.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.

iv. We further report that:

A BALANCE SHEET

A.1 Sources of Funds

A.1.1 EMMRC Current Liabilities & Provisions-₹ 7.42 crore

A.1.1.1 An amount of ₹10.70 lakh relating to Retirement Benefits of an employee of Osmania University who has joined the Institute were shown as Adjustment Receipts under Schedule 3C- UGC Grants- Recurring Funds instead of as addition to capitalized value of contributions received from other organisations under Schedule 15A. This resulted in overstatement of Expenditure-Staff Payments & Benefits (Establishment Expenses) and understatement of Current Liabilities & Provisions by ₹10.70 lakh. (Grants receivable exhibited as minus balance under Current Liabilities).

A.1.2 EFLU Current Liabilities & Provisions – ₹159.15 crore

A.1.2.1 An amount of ₹2.40 lakh received from ICSSR towards a Project on 18.09.2021 and transferred to Dr Alankar Kaushik, Asst. Professor, Shillong on 05.10.2021 was not depicted in the Sponsored Projects Schedule 3(a). This resulted in understatement of Current Liabilities & Provisions and Loans Advances and Deposits by ₹2.40 lakh.

A.2 Application of Funds

A.2.1 EFLU Capital-Works-In Progress

A.2.1.1 Total amount of advance given to CPWD of ₹1.79 crore was included in Capital-work-in-progress as against an amount of ₹1.50 crore incurred as expenditure as on 31 March 2022 towards the deposit work Supply, Installation, Testing and Commissioning of New 330KWP Roof Top Model Solar Unit. This

resulted in overstatement of Fixed Assets (Capital-work-in progress) and understatement of Loans Advances and Deposits by ₹29 lakh

B. General

B.1 EFLU and EMMRC Receipts and Payments Account was not drawn as per the Formats of Financial Statements for Central Higher Educational Institutions prescribed by Government of India, Ministry of Education. The previous year Receipts and Payments figures were not exhibited in Receipts and Payments Accounts.

B.2 Grants/Subsidies (Irrevocable Grants Received) - Schedule -10 of EFLU and EMMRC was not drawn correctly. Opening Balance, Receipts during the year, Balance to be Carried Forward were not exhibited, only Grants utilised for Revenue expenditure was exhibited.

C. Grants-in-aid: Out of total grants-in-aid of ₹96.43¹ crore received during the year, EFLU utilized ₹ 99.04² crore as on 31 March 2022.

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 & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our Information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

¹Non-recurring ₹3.00 crore, Recurring ₹ 88.83 crore of EFLU, and Recurring of ₹ 4.60 crore of Educational Multimedia Research Centre (EMMRC)

²Non-recurring ₹ 9.24 crore (₹ 8.96 crore + ₹ 0.28 crore), Recurring ₹ 82.49 crore of EFLU, and Recurring of ₹ 4.72 crore of EMMRC; Adjustment payments : ₹ 2.59 crore

- 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 31 March 2022; and
- b. In so far as it relates to Income & Expenditure Account of the *Deficit* for the year ended on that date.

Sd/-
Director General of Audit (Central)

ANNEXURE


1. **Adequacy of Internal Audit:** Internal Audit was conducted for the year 2021-22.
2. **Adequacy of Internal Control System:** Internal controls were adequate.
3. **System of Physical Verification of Fixed Assets:** Physical verification of Fixed Assets was conducted for the year 2021-22.
4. **System of Physical Verification of Inventory:** Physical verification of Inventory was conducted for the year 2021-22.
5. **Regularity in Payments of Statutory Dues:** Statutory dues were paid regularly.

Sd/-
Director/Central Expenditure Audit

Replies to Separate Audit Report for the year ended 31 March 2022

Audit Observation	University Reply
<p>A. Balance Sheet</p>	
<p>A.1 Sources of Funds</p>	
<p>A.1.1 EMIMRC Current Liabilities & Provisions- 7.42 crore A.1.1.1 An amount of ₹10.70 lakhs relating to Retirement Benefits of an employee of Osmania University who has joined the Institute were shown as Adjustment Receipts under Schedule 3C : UGC Grants- Recurring Funds instead of as addition to capitalized value of Contributions received from other organisations under Schedule 15A. This resulted in net overstatement of Expenditure-Staff Payments & Benefits (Establishment Expenses) and understatement of Current Liabilities & Provisions by ₹10.70 lakh (Grants receivable exhibited as minus balance under Current Liabilities).</p>	<p>The observation of Audit is accepted. Necessary correction was done vide JV No. 49 dt.31.8.2022 during the FY 2022-23.</p>
<p>A.1.2 EFLU Current Liabilities & Provisions – 159.15 crore</p> <p>An amount of ₹ 2.40 lakh received from ICSSR towards a Project on 18.09.2021 and transferred to Dr Alankar Kaushik, Asst professor, Shillong on 05.10.2021 was not depicted in the Sponsored Projects Schedule 3(a). This resulted in understatement of Current Liabilities & Provisions and Loans Advances and Deposits by ₹2.40 lakh.</p>	<p>The observation of Audit is accepted. Necessary correction was done vide JV No.1 dt: 18.6.2022 during the FY 2022-23.</p>
<p>A.2 Application of Funds</p>	
<p>A.2.1. EFLU Capital-Works-In Progress A.2.1.1 Total amount of advance given to CPWD of ₹1.79 Crore was included in Capital-work-in-progress as against an amount of ₹1.50 crore incurred as expenditure as on 31 March 2022 towards the deposit work Supply, Installation, Testing and Commissioning of New 330KWP Roof Top Model Solar Unit. This resulted in overstatement of Fixed Assets-Capital-work-in progress and understatement of Loans, Advances and Deposits by ₹ 29 Lakh</p>	<p>The observation of Audit is only a misclassification. Necessary corrective action will be taken during the FY 2022-23.</p>

(51)



 वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-500 006, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

(51)

Replies to Separate Audit Report for the year ended 31 March 2022

B. General	B.1 EFLU and EMMRC Receipts and Payments Account was not drawn as per the Formats of Financial Statements for Central Higher Educational Institutions prescribed by Government of India, Ministry of Education. The previous year Receipts and Payments figures were not exhibited in Receipts and Payments Accounts	Audit point is noted for compliance.
B.2	Grants/Subsidies (Irrevocable Grants Received) - Schedule -10 of EMMRC was not drawn correctly. Opening Balance, Receipts during the year, Balance to be Carried Forward were not exhibited, only Grants utilised for Revenue expenditure was exhibited. This needs to be rectified.	Audit point is noted for compliance.
C. Grants-In-Aid	Out of the total grants-in-aid of Rs.96.43 crore received during the year, EFLU has utilized Rs.99.04 crore as on 31.3.2022.	Factual Information
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 observation in the preceding paragraphs, we report that the balance sheet, Income & Expenditure account and Receipts and Payments account dealt with by this report are in agreement with the books of accounts.	
	Vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read together with the accounting policies and Note on accounts and subject to the significant 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 31 March 2022; and	
	b. In so far as it relates to Income and Expenditure account of the Deficit for the year ended on that date.	

(viii)


 वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-500 008, तेलंगणा राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

(viii)

Replies to Separate Audit Report for the year ended 31 March 2022

REPLIES TO THE ANNEXURE	
1. Adequacy of Internal audit: Internal Audit was conducted for the year 2021-22	No remarks
2. Adequacy of Internal control System: Internal control was adequate.	No remarks
3. System of physical verification of fixed assets: Physical verification of fixed assets was conducted for the year 2021-22	No remarks
4. System of physical verification of inventory: Physical verification of inventory was conducted for the year 2021-22	No remarks
5. Regularity in payments of statutory dues: Statutory dues were paid regularly.	No remarks
Annexure to Management Letter	
Audit Observation	
PART - A - NIL	
PART - B	
1. Time-barred cheques amounting to ₹73,672/- as on 31.03.2022, in respect of EFLU SBI NPNS Savings Bank Account No. 62116229767, were not written back as receipts in the books of accounts and exhibited as Stale cheques under Current Liabilities. This resulted in understatement of Current Liabilities and Current Assets by ₹ 0.74 lakh each.	The two cheques issued on 12th December 2021 to the parties were not presented to the Bank as on 31.03.2022. Hence, they were shown as 'stale cheques' correctly under Current Liabilities as the liability to the parties is not time barred.
2. Interest accrued on Term Deposit was incorrectly accounted for as ₹18,88,052 instead of ₹19,25,906 as per bankers certificate. This resulted in understatement of Income as well Current Assets by ₹37,854.	Henceforth, the interest accrued on Term Deposits will be accounted for as per Bankers Certificate, as observed by Audit.
3. The changes in Accumulated Interest amounts of various Fund Accounts (Schedule 2A-2), due to re-arrangement consequent on reconciliation was not suitably disclosed in Annual Accounts.	Suitable disclosure will be made as per Audit Observation henceforth.
4. The provision for (a) Pension was made for 102 employees (Actuarial Valuation Report) as against 107 employees and (b) Leave encashment was made for 273 employees (Actuarial Valuation Report) as against 312 employees. This needs to be reviewed.	Audit observation is noted.

(-X)




वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-500 009, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

(-X)

Replies to Separate Audit Report for the year ended 31 March 2022

<p>5. Education Multimedia Research centre (EMMRC) was formed as per the MOU between UGC, CEC and EFLU in the year 1993. EMMRC is under the Administrative control of the University. University Grants Commission releases separate grants for functioning of the EMMRC through Treasury single account which was not sufficient to meet their non-recurring expenditure. EMMRC was borrowing the shortfall amount from the university to meet their expenditure which accumulated over a period of years and the amount receivable to the end of March 2022 was ₹. 4,44, 42,275. This Liability was not suitably disclosed in Notes on Accounts.</p>	<p>No separate disclosure is considered necessary as the amount of Rs.4,44,42,275 receivable and payable from EMMRC to EFLU vice-versa were shown under Sch No.8 "Loans and advances" (EFLU) and under Sch No.3 "Current Liabilities and Provisions" (EMMRC).</p>
<p>6. The difference of Rs.70,36,557 between amount accounted for under Schedule 11 (Income from Investments of Earmarked Funds/Endowments Funds) ₹.2,22,91,998 and amount accounted for as Income from Investments under Schedule 2 needs to be reconciled and rectified.</p>	<p>Audit Observation is noted. The necessary rectification will be carried out in FY 2022-23 after reconciling the figures.</p>
<p>7. Accrued Interest on Term Deposits of Tuition Fees of ₹.12,87,903 was incorrectly accounted for under Schedule 11 instead of under Schedule 12. This needs to be rectified.</p>	<p>Audit may kindly note that the amount of Rs. 12,87,903 was not accounted under Schedule 11. It was shown correctly accounted under Schedule-3(c) - Recurring grant, as only actual interest earned is shown under Sch-12.</p>
<p>8. Accrued Interest on investments / Advances of Rs.1,13,160 (Endowment Funds) was exhibited against income from investments made of the funds. Further, an amount of Rs.2,99,173 was exhibited against accrued interest on Investments/ advances (Endowment Funds). This needs to be reconciled and rectified.</p>	<p>The figures have been reconciled and the fund amounts were correctly shown under the relevant Head of Accounts.</p>
<p>9. Against Employer contribution of ₹19,83,34,864 (as per Ledger), the University accounted for an amount of ₹18,68,74,994 (after deducting Advances of ₹1,14,59,870). This depiction is not in conformity of Format of Financial Statements for Higher Educational Institutions prescribed by Government of India, Ministry of Education. This needs to be corrected.</p>	<p>Audit observation is noted and necessary corrections will be carried out in FY 2022-23.</p>

(X)



 वित्त अधिकारी / FINANCE OFFICER
 अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
 The English and Foreign Languages University
 हैदराबाद-500 009, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India)

(X)

Replies to Separate Audit Report for the year ended 31 March 2022

<p>10. Arithmetical accuracy of the totals indicated in various Schedules (Development Fund -Sch 2A-2; Current Liabilities and Provisions-Sch 3, Sch-3A; Fixed Assets Sch-4,4A(I), 4C(II),Schedule 7 Annexure A; Loans Advances and Deposits (Sch-8) needs to be corrected as there were differences of Rs.1 to Rs.5.</p>	<p>The difference of Rs. 1 - 5 occurred in Excel system due rounding off of figures, on which there is no manual control.</p>
<p>11. HBA Revolving Fund Investments (EFLU Account) amounting to ₹3,41,93,231 were incorrectly accounted for under Schedule 7 - Current Assets instead of under Schedule 5-Investments from Earmarked/Endowment Funds. The misclassification needs to be rectified.</p>	<p>Audit observation is noted and the misclassification will be rectified in FY 2022-23.</p>
<p>12. Depreciation on Intangible Assets was charged at ₹ 1,63,06,645 (@40 Percent) as against of ₹95,92,868 (@25 per cent as per Income Tax Act 1961). This resulted in understatement Fixed Assets and overstatement of Expenditure(Deficit) with consequent understatement of Capital Fund by ₹ 67,13,777.</p>	<p>Audit observation is noted and necessary entries are passed as per revised depreciation rates vide Journal voucher no 13 dated 13.10.2022</p>

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वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 009, तेलंगणा राज्य (भारत)
Hyderabad-500 007, Telangana State (India).

(xi)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
BALANCE SHEET AS AT 31.03.2022

In ₹

SOURCES OF FUNDS	Schedules	2021-22	2020-21
CAPITAL FUND	1	11,80,33,684	11,36,57,299
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	49,14,58,043	58,15,98,952
CURRENT LIABILITIES & PROVISIONS	3	1,59,15,27,246	1,61,40,85,209
TOTAL		2,20,10,18,973	2,30,93,41,460
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		60,08,87,911	58,48,89,891
Intangible Assets		2,67,49,842	3,83,71,476
Capital Works-In-Progress		21,90,41,780	19,79,09,780
Amortisation of Fixed assets			
Total Fixed Assets		84,66,79,533	82,11,71,148
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term		41,03,44,503	51,21,20,399
INVESTMENTS-OTHERS	6	-	-
CURRENT ASSETS	7	83,04,42,323	85,36,69,723
LOANS,ADVANCES & DEPOSITS	8	11,35,52,614	12,23,80,190
TOTAL		2,20,10,18,973	2,30,93,41,460

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, 2022

Particulars	Schedules	In ₹	
		2021-22	2020-21
INCOME			
Academic Receipts	9	1,41,88,057	87,78,466
Grants / Subsidies	10	82,77,69,008	73,73,06,043
Income from investments	11	-	-
Interest earned	12	67,69,776	1,04,86,349
Other Income	13	18,87,426	33,85,112
Prior Period Income	14	25,000	-
TOTAL (A)		85,06,39,267	75,99,55,970
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	77,99,76,788	69,03,85,753
Academic Expenses	16	1,98,89,326	2,53,43,739
Administrative and General Expenses	17	3,01,87,646	3,24,57,518
Transportation Expenses	18	8,28,724	5,88,733
Repairs & Maintenance	19	1,80,35,666	1,07,53,819
Finance costs	20	73,127	71,718
Other Expenses	21	-	-
Prior Period Expenditure	22	16,47,990	3,54,690
Depreciation	23	8,47,49,473	7,87,13,705
TOTAL (B)		93,53,88,740	83,86,69,675
Balance being excess of Expenditure over Income (B-A)		-8,47,49,473	-7,87,13,705
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, तेलंगाना राज्य (भारत)
 Hyderabad-500 007, Telangana State (India).

Annual Accounts 2021-22
Receipts and Payments

1-Apr-2021 to 31-Mar-2022		1-Apr-2021 to 31-Mar-2022		Amount in RS
Receipts		Payments		1-Apr-2021 to 31-Mar-2022
Opening Balance	1364030643	CURRENT LIABILITIES & PROVISIONS		1055985628
I. Cash and Bank Balances		A Current Liabilities		1051650719
Cash in Hand	769	Grants Refunded to UGC		4334909
Cash At SB A/c	174680761	FIXED ASSETS		104620196
Cash At CA Ac	20244544	/ Tangible Assets, Intangible & WIP		104620196
Term Deposits	1169104569	INVESTMENTS EARMARKED / ENDOWMENT FUNDS		1512116
II Grants Received	918305000	Term Deposits - Endowment - SP		1512116
a0 From Govt of India		TRANSPORTATION EXPENSES		421074
b) From State Govt		NP Transportation Expenses		421074
c) From UGC		ACADEMIC EXPENSES		17719367
i) Recurring	886305000	NP Academic Expenses		17719367
ii) Non Recurring	30000000	REPAIRS & MAINTENANCE		15678583
CURRENT LIABILITIES & PROVISIONS	234222739	NP Repairs & Maintenance-Plan		2390363
A Current Liabilities	234222739	NP Repairs & Maintenance		13288220
FIXED ASSETS		ADMINISTRATIVE AND GENERAL EXPENSES		59911403
II Intangible Assets		NP Administrative and General Expenses		59911403
I Tangible Assets		DESIGNATED/EARMARKED/ENDOWMENT FUNDS		1613062
ACADEMIC RECEIPTS		Endowment Funds		116227
FEES FROM STUDENTS	14188057.00	Non Formal Funds		1496835
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	43291035	STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)		83917653
Endowment Funds		NP Staff Payments & Benefits		83917653
HBA Revolving Fund	1628343	FINANCE COSTS		73127
Non Formal Funds	2276273	NP Finance Costs		73127
REPAIRS & MAINTENANCE	39386419	PRIOR PERIOD EXPENSES		1059672.00
NP Repairs & Maintenance	566026.00	NP Prior Period Expenses		1059672
ADMINISTRATIVE AND GENERAL EXPENSES		LOANS, ADVANCES & DEPOSITS		9539577.00
NP Administrative and General Expenses		NP Loans, Advances & Deposits		9539577
INTEREST EARNED	6087798	Cash & Bank Balances		1237728099
Plan Interest Earned	269721	Cash In Hand(Postage)		150139
NP Interest Earned	5818077	Bank Balances		
OTHER INCOME	590537.00	At SB Ac		167396236
Plan Other Income	45395.00	At CA Ac		6020811
NP Other Income	545142.00	Term Deposits		1064160913
LOANS, ADVANCES & DEPOSITS	8497721			
Loan, Advances & Deposits	8497721			
Total	2589779556	Total		2589779556

(Signature)

वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 008, तेलंगाना राज्य (भारत)
H.No:267-500 007, Telangana State (India).

SCHEDULE - 1 CAPITAL FUND

		In ₹	
Particulars		2021-22	2020-21
	Balance at the beginning of the year	11,36,57,299	7,47,43,705
Add:	Contributions towards Capital Fund	8,95,85,886	11,68,80,968
Add/Less:	Grants from UGC, Governemnt of India and State Government to the extent utilized for capital expenditure	-	-
Add:	Assets Purchased out of Earmarked Funds	-4,60,028	7,46,331
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	20,27,83,157	19,23,71,004
Less:	(Deduct) Deficit transferred from the Income & expnditure Account	8,47,49,473	7,87,13,705
	Previous year Grants utilised for Capital Expenditure transfered to Opening Balance	-	-
	Balance at the year end	11,80,33,684	11,36,57,299

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Fund wise Breakup			Total	
	Endowment Funds	Non Formal Fund	HBA Revolving Fund	2021-22	2020-21
A.					
a) Opening Balance	19,51,307	54,69,30,298	3,27,17,347	58,15,98,952	29,34,24,049
b) Additions during the year	11,16,300	1,79,66,583	-	1,90,82,883	27,65,50,580
c) Income from investments made of the funds	1,13,160	2,13,76,869	15,97,052	2,30,87,081	1,70,81,619
d) Accrued interest on investments/Advances	2,99,173	38,47,225	15,62,101	57,08,499	43,07,359
e) Interest on Savings Bank a/c		5,01,996	30,179	5,32,175	4,90,102
f) Other additions (Specify nature)				-	-
				-	-
Total (A)	34,79,940	59,06,22,971	3,59,06,679	63,00,09,590	59,18,53,709
B.					
Utilisation/Expenditure towards objectives of funds				-	-
II) Capital Expenditure				-	7,46,331
III) Revenue Expenditure	1,16,227	13,41,27,964	-	13,42,44,191	35,74,718
IV) Accrued interest but not due reversal	1,78,314	38,67,548	2,61,497	43,07,359	59,33,711
Total (B)	2,94,541	13,79,95,512	2,61,497	13,85,51,550	1,02,54,760
Closing balance at the year end (A-B)	31,85,399	45,26,27,462	3,56,45,182	49,14,58,043	58,15,98,952
Represented by					
Bank Balannces	13,514	1,05,36,863	11,41,090	1,16,91,470	2,66,13,264
Investments	30,58,725	40,72,85,777	3,41,93,231	44,45,37,733	54,35,16,579
Interest accrued but not due & Interest earned	1,13,160		3,10,861	4,24,021	43,07,359
Receivables from Interunits		2,55,03,029		2,55,03,029	
Less/Add: Net of Current Liabilities and Loans and advances		93,01,793		93,01,793	71,61,750
Total	31,85,399	45,26,27,462	3,56,45,182	49,14,58,046	58,15,98,952

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	Accumulated Interest			Total (3+4)	Endowment				Interest	Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year
							Accrued	Earned										
1	DS Reddy Memorial - SP	366845	450280	817125		25080	101956		366845	577316	76378		366845	500938	867783			
2	K Subramanian - SP	5000	164348	169348		25211			5000	189559	15263		5000	174296	179296			
3	Muthenna - SP			0	1116300				1116300	116227		116227	1116300	0	1116300			
4	N Krishna Swamy - SP	111860	177872	289732		8788	35726		111860	222386	26764		111860	195622	307482			
5	Paul Gunasekhar - SP	200000	115738	315738		42946			200000	158684	26000		200000	132684	332684			
6	R N Ghose - SP	64459	246667	311126		9654	39245		64459	295566	29400		64459	266166	330625			
7	S Krishna Murthy - SP	2000	32296	34296		1053	4279		2000	37628	3206		2000	34422	36422			
8	S V Parasher - SP	5000	8942	13942		428	1740		5000	11110	1303		5000	9807	14807			
		755164	1196143	1951307	1116300	113160	299173		1871464	1608476	178314	116227	1871464	1313935	3185399			

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			
Sr. No	Non Formal Funds	Fund	Accumulated Interest	Total (3+4)	Fund	Interest	Fund (3+6)	accumulated Interest (4+7)	Reversal	Incurred	Fund	accumulated Interest	Total (11+12)		
						Accrued	TDR	SB A/c							
1	Academic Updating Fund	24462077	3585168	28047245	1259734	59224	1549705	32253	25721811.47	219773	133306	25721811	4873271	30595082	
2	Development Fund	191339499	46408072.7	237747571	6341873	433876	7606342	94681	197681371	1380259	132774751	64906620	53162713	118069333	
3	Employees Welfare Fund	37923552	8447441	46370992	1676097	1269422	1421787	31376	39599649	548256	0	39599648.5	10621770	50221418	
4	Foreign Students Welfare Fund	40305604	7615741	47921345	167965	536510	2371255	3018	40473569	500734	0	40473568.5	10025790	50499359	
5	International Collaboration Fund	27498868	2535503	30034371	1679647	507977	1375524	14407	29178515	387072	154000	29024514.5	4046339	33070854	
6	Misc Fund	9959163	3585738.98	13544902	678922	129179	254727	158663	10638085	685	152361	10485724	4127622.98	14613347	
7	Publication Fund	19539043	2587797	22126839	839823	193767	1321649	30786	20378865.5	394518		20378865.5	3739481	24118347	
8	Teachers Welfare Fund	29446837	8475202	37922039	1123405	406421	1585608	55432	30570241.5	286690	0	30570241.5	10235973	40806215	
9	Students Welfare Fund	80797136	2417858	83214993	4199117	310849	3890272	81380	84996252.5	149561	913546	84082706.5	6550798	90633504	
		461271776	85658522	546930298	17966583	3847225	21376869	501996	479238358	134127964	3867548	345243700	107383758	452627459	

SCHEDULE - 2A - 1
ENDOWMENT FUNDS

In ₹

Sl No	Name of the Endowment	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	Accumulated Interest	Total (3+4)	Endowment	Interest	Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Endowment	accumulated Interest (9-10)	Total (11+12)		
						Accrued			Reversal	Incurred				
1	DS Reddy Memorial - SP	366845	450280	817125		25080	101956	577316	76378		366845	500938	867783	
2	K Subramanian - SP	5000	164348	169348		25211		189559	15263		5000	174296	179296	
3	Muthenna - SP			0	1116300		116227	116227		116227	0	1116300		
4	N Krishna Swamy - SP	111860	177872	289732		8788	35726	222386	26764		111860	195622	307482	
5	Paul Gunasekhar - SP	200000	115738	315738		42946		158684	26000		200000	132684	332684	
6	R N Ghose - SP	64459	246667	311126		9654	39245	295566	29400		64459	266166	330625	
7	S Krishna Murthy - SP	2000	32296	34296		1053	4279	37628	3206		2000	34422	36422	
8	S V Parasher - SP	5000	8942	13942		428	1740	11110	1303		5000	9807	14807	
		755164	1196143	1951307	1116300	113160	299173	1608476	178314	116227	1871464	1313935	3185399	

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2021-22	2020-21
A. CURRENT LIABILITIES		
1. Deposits from staff (GSLIS refund)	1,09,874	6,26,580
2. Deposits from students	47,72,755	45,35,039
3. Sundry Creditors		
a) For Goods & Services	47,13,600	47,13,600
b) Others-Action Force	91,28,548	96,76,126
4. Deposit-Others (including EMD, Security Deposit)	1,32,51,251	1,29,74,595
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		
b) Others-Statutory dues IT, NPS, GPF etc	1,69,79,921	1,41,52,473
c) Receipts against sponsored projects	1,971	20,261
6. Other Current Liabilities		
a) Salaries Payable	3,84,64,882	5,27,54,529
b) Pension Payable	1,32,28,212	1,04,34,374
c) Receipts against sponsored projects	12,52,63,980	13,45,86,709
d) Receipts against sponsored fellowships & Scholarships		
e) Unutilised Grants	40,84,89,033	38,86,39,587
f) Grants in advance		
g) Other funds	-	-
h) Other Liabilities	3,30,67,918	2,34,49,027
TOTAL (A)	66,74,71,944	65,65,62,900
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	10,51,80,595	12,83,23,919
3. Superannuation Pension	22,79,23,273	26,27,57,556
4. Accumulated Leave Encashment	59,09,51,434	56,64,40,833
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	92,40,55,302	95,75,22,308
TOTAL (A + B)	1,59,15,27,246	1,61,40,85,209

SCHEDULE - 3 (a) SPONSORED PROJECTS

In ₹

1	2	3		4		5		6	7		8		9
		SI No	Name of the Project	Credit	Debit	Credit	Debit		Total	Credit	Debit	Credit	
1				6337571		25011789		31349360		5863367	25485994		
2				86580698		6290652		92871350		3374668	89496683		
3				27650484		54490908		82141392		82141393			
4				932530		63395		995925		147726	848199		
5				2890949		3283407		6174356		23007	6151349		
6				1457254		0		1457254		1250000	207254		
7				4363131		26737		4389868		4389868	0		
8				2956927		311533		3268460.3		357599	2910861		
9				1291144		329609		1620753		1620753	0		
10				123640				123640			123640		
11				2380		40000		42380		2380	40000		
				134586709	0	89848030	0	224434739	0	99170760	125263980		0

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No.	2.Name of the Sponsor	Opening Balance As on 01.04.2021		Transactions during the year		Closing balance as on 31.03.2022	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	Univerisity Grants Commission		30258968	91032250	89428134		28654852
2	Ministry						
3	Others (Specify Individually)	20261		130364	148654	1971	
	Total	20261	30258968	91162614	89576788	1971	28654852

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

In ₹

	2021-22	2020-21
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the year		
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	351391705	376421335
Receipts during the year	30000000	55000000
Adjustment Receipts	38497366	60341622
Total (c)	419889071	491762957
Less: Refunds		
Less: Utilized for Revenue Expenditure	2822144	881804
Less: Utilized for Capital Expenditure	89585886	116880968
Adjustment payments	20400247	22608480
Total (d)	112808277	140371252
Unutilized carried forwards (c-d)	307080794	351391705
C.UGC Grants: Recurring		
Balance B/F	37247882	-122438514
Add: Receipts during the year	888305000	896962000
Add: Other adjustment Receipts	6353210	38023120
Total (e)	931906092	812546606
Less: Adjustments	5550989	38874485
Less: Utilized for Revenue Expenditure	824946864	736424239
Less: Utilized for Capital Expenditure		
Total (f)	830497853	775298724
Unutilized carried forwards (e-f)	101408239	37247882
D.Grants from State Govt.		
Balance B/F	-	-
Add:Receipts during the year	-	-
Total (g)	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Total (h)	-	-

Unutilized carried forwards (g-h)		
Grants Total (A+B+C+D)	408489033	388639587

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

	In ₹	
	2021-22	2020-21
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the year		
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	351391705	376421335
Receipts during the year	30000000	55000000
Adjustment Receipts	38497366	60341622
Total (c)	419889071	491762957
Less: Refunds		
Less: Utilized for Revenue Expenditure	2822144	881804
Less: Utilized for Capital Expenditure	89585886	116880968
Adjustment payments	20400247	22608480
Total (d)	112808277	140371252
Unutilized carried forwards (c-d)	307080794	351391705
C.UGC Grants: Recurring		
Balance B/F	37247882	-122438514
Add: Receipts during the year	888305000	896962000
Add: Other adjustment Receipts	6353210	38023120
Total (e)	931906092	812546606
Less: Adjustments	5550989	38874485
Less: Utilized for Revenue Expenditure	824946864	736424239
Less: Utilized for Capital Expenditure		
Total (f)	830497853	775298724
Unutilized carried forwards (e-f)	101408239	37247882
D.Grants from State Govt.		
Balance B/F	-	-
Add:Receipts during the year	-	-
Total (g)		
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Total (h)	-	-

Unutilized carried forwards (g-h)		
Grants Total (A+B+C+D)	408489033	388639587

**EFLU-HYDERABAD
FIXED ASSETS**

2021-22

**SCHEDULE -4
FINANCIAL YEAR**

Description	ASSETS				DEPRECIATION				Net Block	
	Cost as on 1.4.21	Additions	Deletions	C.I. Balance	As at the beginning of the year	During the year	Deductions/Adjustments	Total upto the year end	As on 31.3.2022	As on 31.3.2021
1 Land	2	3	4	5						
a) Freehold										
b) Leasehold										
ii) Buildings	0	0	0	0	0	0	0	0	0	0
a) on Freehold land	0	0	0	0	0	0	0	0	0	0
b) On leasehold land	1,22,30,41,289	6,14,48,196	0	1,28,44,89,485	74,89,37,929	5,01,56,176	0	79,90,94,105	48,59,95,379	47,41,03,360
c) Ownership/Flats /premises	0	0	0	0	0	0	0	0	0	0
d) Superstructures on land	0	0	0	0	0	0	0	0	0	0
iii) Plant, Machinery & Equipment	122892180	15,200	0	122907380	10,76,04,748	22,95,351	0	10,99,00,099	13007280.85	15287431.95
iv) Vehicles	10118538	0	0	10118538	63,27,027	5,68,727	0	68,95,754	3222784	3791511
v) Furniture & Fixtures	95306438	78,51,250	0	103157688	5,84,12,470	40,97,306	0	6,25,09,777	40847911	36893968
vi) Office Equipment	58150480	10,97,275	0	59257755	4,57,37,992	19,89,188	0	4,77,27,180	11530595	12423488
vii) Computers & Peripherals	114899341	15,81,086	0	116420427	11,09,32,047	19,65,016	0	11,28,97,062	3523345	3807294
viii) Electrical Installations	4,69,81,090	1,06,88,287	0	5,76,69,377	4,15,82,988	10,95,243	0	4,26,78,231	1,49,91,146	53,99,402
ix) Library Books	12667930	14,11,955	0	12809885	12,43,90,076	14,49,517	0	12,58,39,593	2250232	2287854
x) Tubewells & Water supply	3192563	0	0	3192563	17,19,187	1,47,338	0	18,66,525	1326038	1473376
xi) Other Fixed assets(Sport equ)	2587728	0	0	2587728	9,25,489	2,49,335	0	11,74,823	1412905	1662239
xii) Audio Visual Equipment	2,94,16,126	4,39,624	0	2,98,55,750	31,11,239	39,78,706	0	70,89,945	2,27,65,808	2,63,04,888
xiii) Solar Equipment	24067653	0	0	24067653	2,27,10,274	5,42,951	0	2,32,53,225	814428	1357379
Total (A)	1857281356	84532853	0	1941814209	1272391467	68534834	0	1340926299	600887911	584889891
B Capital work in progress	19,79,09,780	8,48,43,000	6,37,11,000	219041780	0	0	0	0	219041780	197909780
C-Intangible assets										
i) Computersoftware	9614174	0	4,60,028	9154146	78,51,513	5,57,856	92,006	89,17,369	836783	1762661
ii) E Journals	46874970	50,59,033	0	51928003	1,02,66,155	1,57,48,789	0	2,60,14,945	25913058	36608815
Total©	5,64,89,144	50,53,033	4,60,028	61082149	1,81,17,669	1,63,06,645	92,006	34424314.2	26749841	38371476
Total(A+B+C)	2,11,16,80,280	17,44,28,886	6,41,71,028	2,22,19,38,138	1,29,05,09,135	8,48,41,480	92,006	1,37,53,50,614	84,66,79,532	82,11,71,147

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	In ₹	
	2021-22	2020-21
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	41,03,44,503	51,21,20,399
7 Others (to be specified)		
Total	41,03,44,503	51,21,20,399

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

I) Endowment Funds

Funds	2021-22	2020-21
DS Reddy Memorial Lecture Fund FDR	8,42,703	7,40,747
K.SUBRAMANIAN ENDOWMENT FUND FDR	1,59,168	1,59,168
Muthenna Endowment Fund FDR	11,16,300	0
N Krishna Swamy Endowment Fund FDR	2,95,291	2,59,565
Paul Gunasekharan Endowment Fund FDR-SP	2,71,141	2,71,141
R.N.Ghosh Foundation FDR	3,24,374	2,85,129
S Krishna Murthy Endowment Fund FDR	35,369	31,090
S.V.Parashar Endowment FDR	14,379	12,639
Total	30,58,725	17,59,479
II) Earmarked Funds		
Term Deposits - AU	3,02,78,753	2,58,29,048
Term Deposits - DF	8,56,86,012	23,56,24,372
Term Deposits - EWF	4,51,88,179	4,09,66,392
Term Deposits - FSWF	4,99,06,726	4,73,35,471
Term Deposits - ICF	3,22,75,524	2,87,00,000
Term Deposits - MF	1,27,54,727	50,00,000
Term Deposits - PF	2,36,69,690	1,98,48,041
Term Deposits - SWF	8,98,22,757	7,64,39,795
Term Deposits - TWF	3,77,03,409	3,06,17,801
Total -II	40,72,85,777	51,03,60,920
Grand Total	41,03,44,502	51,21,20,399

SCHEDULE - 6 - INVESTMENTS - OTHERS

	2021-22	2020-21
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 ₹

	2021-22	2020-21
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
ii) Funds in transit		-
iii) Bank Balances		-
iv) Postage stamps in hand (Franking Machine)	1,50,139	-
a) With Scheduled Banks:		
In Current Accounts	60,20,811	2,02,44,544
In Term Deposit Accounts	65,68,75,136	65,87,43,649
In Savings Accounts	16,73,96,236	17,46,80,761
b) With non-Scheduled Banks:		
In Term Deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	83,04,42,323	85,36,69,723

ANNEXURE - A

i) Cash Balances		
	Postage Stamps on Hand	150139
ii) Bank Balances		
I. Savings Bank Accounts		
1	SBI - AU - 62046306310 - NF	257105
2	SBI - DF - 62046295976 - NF	6446416
3	SBI - EWF - 62046305464 - NF	590078
4	SBI - FSWF - 62104061986 - NF	56123
5	SBI - ICF - 62046315428 - NF	287353
6	SBI - MF - 62046316136 - NF	1513441
7	SBI - PF - 62046316056 - NF	254889
8	SBI - SWF - 62046305102 - NF	459698
9	SBI - TWF - 62046306172 - NF	671760
10	SBI - Basheer Hostel - 62292529288	705119
11	SBI - Guest House - 62058318968	100109
12	SBI - NPNS - 62116229767 - NPNS	69787538
13	SBI Tagore Intl Men's Hostel-Caution money-62234757699	237553
14	SBI - Plan GD - 62122902067 - Plan	6985269
15	SBI-Tagore Int Men's Hostel-62253166284-S&P	148433
16	SBI - Plan - 31858187617 - SH	254252
17	SBI - Tuition fees- 30424393869 - SH	1470128
18	SBI Non Plan-40150689770 SH	925929
19	SBI - HBA - 52198272256 - SP	1141090
20	SBI - ICCR - 62122901438 - SP	2291614
21	SBI - ICSSR SB A/c No.62284221333 - SP	1073769
22	SBI - Internal Income SB A/c No 62122901303 - SP	5347921
23	SBI - ITP SB A/c No 62216583848 - SP	766849
24	SBI - SRT - 62128093014 - SRT	60792373
25	SBI-International Womens Hostel-62185898136	4831432
	Total	167396236
II Current Accounts		
S.No	Current accounts	
1	SBI -52019600285 CVA LK	1481698
2	SBI - Akka Mahadevi Hostel - 62066314023 - NPNS	389250
3	SBI - Mahalaq Bai Hostel-62066314341- NPNS	1427927
4	SBI - Tuition Fee - 62101676109 - NPNS	1882739
5	Canara Bank CA-1286201000983 - SP	560102
6	SBI Current Alc-52198262419	278728
7	SBI - Hubsigudaa -62021195197- SP	367
	Grand Total	6020811
III) Term deposits with Banks		656875136
	Total	830442322

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

In ₹

	2021-22	2020-21
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival	-2,000	3,22,000
c) Medical Advance	60,000	1,80,000
d) LTC Advance	78,682	12,41,305
e) Other (to be specified)	20,33,707	16,09,300
Total 1	21,70,389	33,52,605
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	5,26,992	6,22,597
b) Home loan	-	1,97,398
c) Others (Computer/EWF/TWF loan to emp)	54,54,052	70,08,547
Total 2	59,81,044	78,28,542
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account		-
b) to Suppliers	13,75,000	14,81,200
c) Others		
d) Receivable from EMMRC	4,44,42,275	5,27,57,914
Total 3	4,58,17,275	5,42,39,114
4. Prepaid Expenses		
a) Insurance	8,13,757	60,908
b) Other expenses	18,17,185	3,26,288
Total 4	26,30,942	3,87,196
5. Deposits		
a) Telephone	1,412	1,412
b) Lease Rent		
c) Electricity	31,27,266	31,27,266
d) AICTE, if applicable		
e) Forest department Deposit	-	-
Total 5	31,28,678	31,28,678
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)	2,51,69,433	2,31,85,087
Total 6	2,51,69,433	2,31,85,087
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	2,86,54,852	3,02,58,968
c) Grants Receivable		-
d) Other receivables from UGC		-
Total 7	2,86,54,852	3,02,58,968
8. Claims Receivable		
Total 8		
TOTAL	11,35,52,614	12,23,80,190

SCHEDULE - 9 - ACADEMIC RECEIPTS

	In ₹	
	2021-22	2020-21
FEES FROM STUDENTS		
Academic		
1. Tuition fee	1,04,52,566	57,87,271
2. Admission fee		
3. Enrolment fee		-
4. Library Admission fee	6,05,579	4,28,838
5. Laboratory fee		-
6. Art & Craft fee		-
7. Registration fee	2,22,611	1,81,602
8. Syllabus fee		-
Total (A)	1,12,80,756	63,97,711
Examinations		
1. Admission test fee		
2. Annual Examination fee	7,17,405	5,75,845
3. Mark sheet, certificate fee	2,99,797	2,09,477
4. Entrance examination fee		-
TOTAL (B)	10,17,202	7,85,322
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	18,82,567	15,95,433
Total C	18,82,567	15,95,433
Sale of Publications		
1. Sale of Admission Forms	7,532	-
2. Sale of syllabus and Question Paper Etc.,		-
3. Sale of prospectus including admission forms		
Total (D)	7,532	-
Other Academic Receipts		
1. Registration fee for workshops, programmes		
2. Registration fee (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	1,41,88,057	87,78,466

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

In ₹

Particulars	Recurring			Total Recurring	Non Recurring	2021-22	2020-21
	Govt. of India	UGC					
		Salary & Recurring	Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add: Receipts during the year	-	82,49,46,864	-	82,49,46,864	28,22,144	82,77,69,008	73,73,06,043
Total	-	82,49,46,864	-	82,49,46,864	28,22,144	82,77,69,008	73,73,06,043
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	-	82,49,46,864	-	82,49,46,864	28,22,144	82,77,69,008	73,73,06,043
Less: Utilised for Capital expenditure (A)	-	-	-	-	-	-	-
Balance	-	82,49,46,864	-	82,49,46,864	28,22,144	82,77,69,008	73,73,06,043
Less: Utilized for Revenue Expenditure (B)	-	82,49,46,864	-	82,49,46,864	28,22,144	82,77,69,008	73,73,06,043
Balance C/F ©	-	-	-	-	-	-	-

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars	Earmarked/ Endowment Funds	
	2021-22	2020-21
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits	2,16,76,042	1,49,69,973
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	1,13,160	1,78,314
4. Interest on Savings Bank Accounts.	5,01,996	4,72,655
5. Others (Specify)		
Total	2,22,91,198	1,56,20,942
Transferred to Earmarked / Endowment Funds	2,22,91,198	1,56,20,942
Balance	NIL	NIL

SCHEDULE - 11A
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	
Sl No	Name of the Endowment	Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest		Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year		Endowment	accumulated Interest (9-10)	Total (11+12)	
						Accrued	Earned			Reversal	Incurred				
1	DS Reddy Memorial-SP	366845	450280	817125		25080	101956	366845	577316	76378	0	366845	500938	867783	
2	K.Subramanyam -SP	5000	164348	169348		25211	0	5000	189559	15263	0	5000	174296	179296	
3	Muttenna -SP			0	1116300		116227	1116300	116227		116227	1116300	0	1116300	
4	N.Krishna Swamy -SP	111860	177872	289732		8788	35726	111860	222386	26764	0	111860	195622	307482	
5	Paul Gunasekhar-SP	200000	115738	315738		42946		200000	158684	26000		200000	132684	332684	
6	R N Ghose-SP	64459	246667	311126		9654	39245	64459	295566	29400		64459	266166	330625	
7	S.Krishna Swamy-SP	2000	32296	34296		1053	4279	2000	37628	3206		2000	34422	36422	
8	S.V. Parasar	5000	8942	13942		428	1740	5000	11110	1303		5000	9807	14807	
	Total	755164	1196143	1951307	1116300	113160	299173	1871464	1608476	178314	116227	1871464	1313935	3185399	

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2021-22			2020-21
	Non Recuring	Recurring	Total	
1. On Savings Accounts with scheduled banks	2,69,721	13,23,009	15,92,730	31,40,315
2. On Loans	-	-	-	-
a. Employees/Staff		4,18,618	4,18,618	1,88,189
b. Others (on TDRs)		47,58,428	47,58,428	71,57,845
3. On Debtors and Other Receivables			-	-
TOTAL	2,69,721	65,00,055	67,69,776	1,04,86,349

SCHEDULE -13 - OTHER INCOME

In ₹

A. Income from Land & Buildings	2021-22	2020-21
1. Hostel Room Rent	2,22,280	5,50,185
2. License fee	3,81,671	3,71,990
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.	-	-
4. Electricity charges recovered	6,09,652	7,63,276
5. Water charges recovered	1,00,378	1,10,085
TOTAL	13,13,981	17,95,536
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 education 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
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	-	-
5. Misc. receipts (Sale of tender form, waste paper, etc.)	79,355	40,920
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)	4,94,090	15,48,616
TOTAL	5,73,445	15,89,576
Grand Total (A+B+C+D)	18,87,426	33,85,112

SCHEDULE -14 - PRIOR PERIOD INCOME

Particulars	In ₹	
	2021-22	2020-21
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	25,000	-
TOTAL	25,000	-

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

	In ₹					
	2021-22			2020-21		
	Non Recurring	Recurring	TOTAL	Non Recurring	Recurring	TOTAL
a) Salaries and Wages		55,41,39,560	55,41,39,560		59,96,59,083	59,96,59,083
b) Allowances and Bonus			-			-
c) Contribution to provident fund			-			-
d) Contribution to other funds(specify)-NPS		1,96,65,185	1,96,65,185		2,83,99,023	2,83,99,023
e) Staff Welfare expenses		14,19,909	14,19,909		25,57,671	25,57,671
f) Pensioners pension		14,97,73,438	14,97,73,438		12,63,39,037	12,63,39,037
f) Retirement and Terminal Benefits			-			
i) As per Actuarial Valuation - 31.03.2022			-			
ii) Retirement Benefits paid during the year		3,82,57,678	3,82,57,678		-8,93,50,063	-8,93,50,063
g) LTC facility		16,25,852	16,25,852		56,34,317	56,34,317
h) Medical Facility		1,10,82,594	1,10,82,594		1,20,17,467	1,20,17,467
i) Children Education Allowance		25,30,630	25,30,630		51,06,829	51,06,829
j) Honorarium		14,81,943	14,81,943		18,000	18,000
k) TA/DA Expenses		-	-		-	-
l) Other Salary Expenses		-	-		4,389	4,389
Total	-	77,99,76,788	77,99,76,788	-	69,03,85,753	69,03,85,753

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2021	26,27,57,556	12,83,23,919	56,64,40,833	95,75,22,308
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	26,27,57,556	12,83,23,919	56,64,40,833	95,75,22,308
Less: Actual Payment during the year (b)	46,52,364	2,15,22,357	1,69,66,822	4,31,41,543
Balance Available on 31.03.2022 (a-b)	25,81,05,192	10,68,01,562	54,94,74,011	91,43,80,765
Provision required on 31.03.2022 as per Actuarial Valuation (d)	22,79,23,273	10,51,80,595	59,09,51,434	92,40,55,302
A. Provision to be written back in the Current Year (d-c)	-3,01,81,919	-16,20,967	4,14,77,423	96,74,537
B. Gratuity				0
C. Medical Reimbursement to Retired employees	78,98,596			78,98,596
D. Travel to Hometown on Retirement				0
E. Leave Encashment on Superannuation		0	0	0
F. Commutation of Pension paid during the year	2,06,84,545	0	0	2,06,84,545
Total (A+B+C+D+E+F)	-15,98,778	-16,20,967	4,14,77,423	3,82,57,678

SCHEDULE-16 - ACADEMIC EXPENSES

In ₹

	2021-22			2020-21		
	Non Recurring	Recurring	TOTAL	Non Recurring	Recurring	TOTAL
A) Laboratory expenses						
b) Field work/Participation in Conferences						
c) Expenses on Seminars/Workshops		51,970	51,970		5,88,615	5,88,615
d) Payment to visiting faculty		6,27,862	6,27,862		18,24,828	18,24,828
e) Examination expenses		28,41,230	28,41,230		1,02,116	1,02,116
f) Student Welfare expenses		3,81,000	3,81,000		18,805	18,805
g) Admission expenses		11,70,245	11,70,245		44,70,020	44,70,020
h) Stipend/means-cum-merit scholarship		2,71,720	2,71,720		3,54,550	3,54,550
i) Subscription Expenses		2,52,144	2,52,144		1,07,820	1,07,820
j) Others (specify)		35,011	35,011		7,03,793	7,03,793
k) Non Net Fellowship Expenses		1,42,58,144	1,42,58,144		1,71,73,192	1,71,73,192
Total	-	1,98,89,326	1,98,89,326	-	2,53,43,739	2,53,43,739

SCHEDULE-17 - ADMINISTRATIVE AND GENERAL EXPENSES

In ₹

	2021-22			2020-21		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Infrastructure			-			-
a) Electricity and Power		1,06,19,741	1,06,19,741		1,15,26,169	1,15,26,169
b) Water charges		75,10,530	75,10,530		67,96,329	67,96,329
c) Insurance		1,42,401	1,42,401		1,70,881	1,70,881
d) Rent, Rates and Taxes (including property tax)		18,69,644	18,69,644	-	21,19,644	21,19,644
e) Generator running Expenses		7,55,906	7,55,906	-	-	-
Total (A)	-	2,08,98,222	2,08,98,222	-	2,06,13,023	2,06,13,023
B) Communication						
e) Postage and Stationery		2,98,524	2,98,524	-	3,47,572	3,47,572
f) Telephone, Fax and Internet charges		13,95,663	13,95,663		14,60,108	14,60,108
Total (B)	-	16,94,187	16,94,187	-	18,07,680	18,07,680
C) Others						
g) Printing and Stationery (consumption)		20,06,661	20,06,661		12,06,795	12,06,795
h) Travelling and Conveyance expenses		6,01,772	6,01,772		7,64,007	7,64,007
i) Hospitality		25,549	25,549		180	180
j) Auditors Remuneration			-		-	-
k) Professional Charges		1,84,557	1,84,557		3,01,230	3,01,230
l) Advertisement and Publicity		10,28,793	10,28,793		21,66,180	21,66,180
m) Magazines & Journals		1,54,609	1,54,609		34,105	34,105
n) Others (specify)		10,29,016	10,29,016		22,47,192	22,47,192
o) Horticulture Expenses			-	-	-	-
p) Legal Expenses		7,61,000	7,61,000	-	12,61,500	12,61,500
q) Medicines, Instruments and Accessories		60,256	60,256	-	10,327	10,327
r) Mess Expenses			-	-	-	-
s) Miscellaneous and Contingencies		16,20,225	16,20,225		13,74,891	13,74,891
t) Library Expenses			-	-	-	-
w) Meeting Expenses		1,22,799	1,22,799		6,70,408	6,70,408
z) Facilities for Differently abled persons			-	-	-	-
Total (C)		75,95,237	75,95,237	-	1,00,36,815	1,00,36,815
Total	-	3,01,87,646	3,01,87,646	-	3,24,57,518	3,24,57,518

SCHEDULE-18- TRANSPORTATION EXPENSES

In ₹

Particulars	2021-22			2020-21		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Vehicles (owned by institution)						
a) Running expenses		3,71,207	3,71,207	-	2,87,159	2,87,159
b) Repairs & Maintenance		97,121	97,121	-	2,33,452	2,33,452
c) Insurance expenses			-	-	-	-
Total	-	4,68,328	4,68,328	-	5,20,611	5,20,611
2. Vehicles taken on rent/lease			-			-
a) Rent/lelase expenses			-			-
			-			-
3. Vehicle (Taxi) hiring expense		3,60,396	3,60,396	-	68,122	68,122
Grand Total	-	8,28,724	8,28,724	-	5,88,733	5,88,733

SCHEDULE-19- REPAIRS & MAINTENANCE

In ₹

Particulars	2021-22			2020-21		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Buildings	21,12,343	42,19,571	63,31,914		18,20,068	18,20,068
b) Furniture & Fixtures			-		1,10,142	1,10,142
c) Plant & Machinery		1,96,727	1,96,727		12,77,772	12,77,772
d) Office Equipment		3,45,157	3,45,157		2,66,405	2,66,405
e) Computers		1,85,429	1,85,429		8,85,571	8,85,571
f) Laboratory & Scientific equipment			-		-	-
g) Audio Visual equipment			-		-	-
i) Electrical Installation	1,22,120	18,27,023	19,49,143			
h) Cleaning Material & Services		6,13,841	6,13,841		2,52,587	2,52,587
i) Book binding charges		12,399	12,399		1,08,452	1,08,452
j) Gardening		8,72,437	8,72,437		39,124	39,124
k) Estate Maintenance			-		-	-
u) AMC Charges	3,19,111	70,07,573	73,26,684	15,16,378	33,08,758	48,25,136
l) Others (specify)	1,77,000	24,935	2,01,935		11,68,562	11,68,562
Total	27,30,574	1,53,05,092	1,80,35,666	15,16,378	92,37,441	1,07,53,819

SCHEDULE-20

In ₹

Particulars	2021-22			2020-21		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Bank charges		73,127	73,127	11,770	59,948	71,718
b) Others (specify)						
Total	-	73,127	73,127	11,770	59,948	71,718

SCHEDULE-21 - OTHER EXPENSES

In ₹

Particulars	2021-22			2020-21		
	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	2021-22			2020-21		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Establishment expenses			-			-
2. Academic expenses		2,11,708	2,11,708			-
3. Administrative expenses	4,60,028	9,76,254	14,36,282		3,54,690	3,54,690
4. Transportation expenses			-			-
5. Repairs & Maintenance			-			-
6. Other expenses			-			-
Total	4,60,028	11,87,962	16,47,990	-	3,54,690	3,54,690

SCHEDULE - 23 - DEPRECIATION

Particulars	2021-22	2020-21
Depreciation for the year	8,47,49,473	7,87,13,705
Total	8,47,49,473	7,87,13,705

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 University Capacity and Capability:

- i) No of Students-1804
- ii) No of Teachers-184
- iii) Collection on account of building fund-Nil
- iv) Collection of sports activities and expenditure thereof-Nil
- v) Collection for co-curricular activities and expenditure thereof-Nil
- vi) Collection on account of development charges and expenditure thereon-Nil
- vii) Collection for medical expenses and expenditure thereon- Collection Rs.13.26 lakhs & expenditure RS.189.81 Lakhs.
- viii) Compliance with statutory dues like EPF and ESI-Nil
- ix) Salary structure of teachers- As per 7th CPC orders.

3 **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.677.04 lakhs were capitalized as on 31.3.2022 and remaining to be executed on capital account and not provided for the year ended 31.3.2022. The University (earlier Central Institute of English and Foreign Languages) took on lease (April 1961) 30.00 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.

- 4 The Income and Expenditure for the year does not issued as complimentary copies, as the same during the year 2021-22 are 'NIL' (previous year NIL).
- 5 EXPENDITURE IN FOREIGN CURRENCY: NIL
- 6 The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
- 7 Previous year figures have been regrouped wherever necessary.
- 8 Figures in the Final Accounts have been rounded off to the nearest rupee.
- 9 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March 2022 and the Income & Expenditure account for the year ended on that date.
- 10 As the Provident Fund Accounts and the New Pension Scheme Accounts are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts. A Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year have been attached, to the University's Accounts. A large portion of the New Pension Scheme funds (Rs.5.49 Crore) in respect of 194 employees (including EMMRC 7) who have been allotted PRA Numbers has been transferred up to February 2022 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 16 members will be transferred as and when the PRA numbers are allotted by the Agency or transferred to GPF Account.
- 11 The financial statements viz., Balance Sheet, Income and Expenditure, Receipts and Payments together with Notes on accounts of EMMRC have been separated during the year and attached to the University accounts.

The English and Foreign Languages University
Hyderabad – 500 007




ANNUAL ACCOUNTS
EMMRC
2021-22

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
BALANCE SHEET AS AT 31.03.2022

In ₹

SOURCES OF FUNDS	Schedules	2021-22	2020-21
CAPITAL FUND	1	-6,54,87,184	-6,52,85,565
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	39,80,878	31,41,128
CURRENT LIABILITIES & PROVISIONS	3	7,41,83,701	9,04,74,602
TOTAL		1,26,77,395	2,83,30,165
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	15,14,452	17,16,065
Intangible Assets		32	38
Capital Works-In-Progress		-	-
Amortisation of Fixed assets			
Total Fixed assets		15,14,484	17,16,103
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	-	
Long Term			
Short Term			
INVESTMENTS-OTHERS	6	-	
CURRENT ASSETS	7	1,04,73,127	2,57,22,676
LOANS,ADVANCES & DEPOSITS	8	6,89,784	8,91,386
Total Current Assets & Loans and Advances		1,11,62,911	2,66,14,062
TOTAL		1,26,77,395	2,83,30,165


 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
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**


Particulars	Schedules	In ₹	
		2021-22	2020-21
INCOME			
Academic Receipts	9		
Grants / Subsidies	10	4,72,46,301	4,71,54,158
Income form investments	11		
Interest earned	12	377	841
Other Income	13	87,000	1,83,000
Prior Period Income	14		
TOTAL (A)		4,73,33,678	4,73,37,999
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	4,61,10,523	4,61,58,519
Academic Expenses	16		
Administrative and General Expenses	17	11,54,600	10,83,729
Transportation Expenses	18	27,287	26,940
Repairs & Maintenance	19	40,417	67,694
Finance costs	20	851	1,117
Other Expenses	21		
Prior Period Expenditure	22	-	-
Depreciation	23	2,63,119	3,01,617
TOTAL (B)		4,75,96,797	4,76,39,616
Balance being excess of Expenditure over Income (B-A)		-2,63,119	-3,01,617
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
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 Hyderabad-500 007, Telangana State (India).

EFLU- EMMRC
Receipts and Payments
1-Apr-2021 to 31-Mar-2022

Receipts	1-Apr-2021 to 31-Mar-2022		Payments	1-Apr-2021 to 31-Mar-2022	
		25722676			50115876
Opening Balance		25722676	CURRENT LIABILITIES & PROVISIONS		50115876
3 Cash and Bank Balances	25722676		A Current Liabilities	50115876	
CURRENT LIABILITIES & PROVISIONS			Administrative and General Expenses		1002750
A Current Liabilities		48411047	NP Administrative and General Expenses	1002750	1002750
Grants From UGC	43000000		DESIGNATED/EARMARKED/ENDOWMENT FUNDS		1485873
Advance Grant	3000000		NME - ICT, Moocs & DTH Projects - EMMRC	1485873	
Other liabilities	2411047		FINANCE COSTS		851
DESIGNATED/EARMARKED/ENDOWMENT FUNDS		2387123	NP Finance Costs	851	
NME - ICT, Moocs & DTH Projects - EMMRC	2387123		LOANS, ADVANCES & DEPOSITS		294403
INTEREST EARNED			NP Loans, Advances & Deposits	294403	
NP Interest Earned	585407		REPAIRS & MAINTENANCE		
LOANS, ADVANCES & DEPOSITS		229207	NP Repairs & Maintenance		
NP Loans, Advances & Deposits	229207		STAFF PAYMENTS & BENEFITS		13955040
OTHER INCOME		60000	NP Staff Payments & Benefits	13955040	
NP Other Income	60000		TRANSPORTATION EXPENSES		6040
			NP Transportation Expenses	6040	
			Fixed Assets		61500
			Closing Balance		10473127
			Cash and Bank Balances	10473127	
Total		77395460	Total		77395460


 वित्त अधिकारी / FINANCE OFFICER
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 Hyderabad-500 007, Telangana State (India).

SCHEDULE - 1 CAPITAL FUND

In ₹

Particulars	2021-22	2020-21
Balance at the beginning of the year	-6,52,85,565	-6,49,83,948
Add: Contributions towards Corpus/Capital Fund		-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure		
Add: Assets Purchased out of Earmarked Funds		
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	61,500	
Add: Assets Donated / Gifts Received		
Add: Other Additions		
Add: Excess of income over expenditure transferred from the income & expenditure account		
Total	-6,52,24,065	-6,49,83,948
Less: (Deduct) Deficit transferred from the Income & expenditure Account	2,63,119	3,01,617
Previous year Grants utilised for Capital Expenditure transferred to Opening Balance		
Balance at the year end	-6,54,87,184	-6,52,85,565

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Total	
	NME-DTH, ICT, MOOCS Projects	
	2021-22	2020-21
A.		
a) Opening balance	31,41,128	41,35,213
b) Additions during the year	23,87,123	5,00,000
c) Income from investments made of the funds	-	52,452
d) Accrued interest on investments/Advances		-
e) Interest on Savings Bank a/c		
f) Other additions (Specify nature)		-
Total (A)	55,28,251	46,87,665
B.		
Utilisation/Expenditure towards objectives of funds		-
II) Capital Expenditure	61,500	-
III) Revenue expenditure	14,85,873	15,10,249
IV) Accrued interest but not due reversal	-	36,288
Total (B)	15,47,373	15,46,537
Closing balance at the year end (A-B)	39,80,878	31,41,128
Represented by		
Cash And Bank Balances	39,80,878	31,41,128
Investments		
Interest accrued but not due & Interest earned		
Less: Stale ch amt/ interest recd		
Add: Bank charges		
Total	39,80,878	31,41,128

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2021-22	2020-21
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others		2,06,654
4. Deposit-Others (including EMD, Security Deposit)	2,54,737	
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	10,32,981	8,16,951
b) Others		
6. Other Current Liabilities		
a) Salaries & pension Payable	24,78,571	21,37,388
b) Receipts against sponsored projects		
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	-5,16,32,267	-5,14,56,155
e) Grants in advance	30,00,000	30,00,000
f) Payable to EFLU	4,44,42,275	5,27,57,914
g) Other Liabilities	3,32,389	4,58,906
TOTAL (A)	-91,314	79,21,658
B. PROVISIONS		
1. For Taxation		
2. Gratuity	2,00,40,852	2,45,75,915
3. Superannuation Pension	2,43,38,625	2,92,35,972
4. Accumulated Leave Encashment	2,98,95,538	2,87,41,057
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	7,42,75,015	8,25,52,944
TOTAL (A + B)	7,41,83,701	9,04,74,602

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No	2.Name of the Sponsor	Opening Balance As on 01.04.2021		Transactions during the year		Closing balance as on 31.03.2022	
		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 ₹	
	2021-22	2020-21
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the year		
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	-51456155	-53772087
Receipts during the year	46000000	49470090
Adjustment Receipts	1070189	106610025
Total (c)	-4385966	102308028
Less: Refunds		
Less: Utilized for Revenue Expenditure(c16)	47246301	47337999
Less: Utilized for Capital Expenditure		
Less: Adjustment payments		106426184
Total (d)	47246301	153764183
Unutilized carried forwards (c-d)	-51632267	-51456155
C.UGC Grants: Non Recurring Fund		
Balance B/F		0
Add: Receipts during the		0
Add: Other adjustment Receipts		
Total (e)	0	0
Less: Refunds to UGC		0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure		
Less: Adjustment payments		
Total (f)	0	0
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)	-51632267	-51456155

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	In ₹	
	2021-22	2020-21
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	2021-22	2020-21
	0	0
Total	0	0

SCHEDULE - 6 - INVESTMENTS - OTHERS

	In ₹	
	2021-22	2020-21
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 ₹	
	2021-22	2020-21
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	-	-
ii) Funds in transit	-	-
iii) Bank Balances	-	-
a) With Scheduled Banks:		
In Current Accounts	42,24,142	2,74,806
In Term Deposit Accounts	-	-
In Savings Accounts	62,48,985	2,54,47,870
b) With non-Scheduled Banks:		
In Term Deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	1,04,73,127	2,57,22,676

ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash Balances	0
		0
		0
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - Recuring - 62122901608 - EMMRC	6235750
2	Canara Bank NR - 1286101022663 - EMMRC	13235
		6248985
II Current Account		4224142
III Term Deposits with Schedule Banks		0
Total		10473127

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

	In ₹	
	2021-22	2020-21
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival	1,000	62,000
c) Medical Advance	-	-
d) LTC Advance	-	50,870
e) Other (to be specified)	4,34,369	4,34,369
Total 1	4,35,369	5,47,239
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	2,03,500	2,64,900
b) Home loan		-
c) Others (Computer advance)	46,400	70,000
Total 2	2,49,900	3,34,900
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	4,515	9,247
b) Other expenses		-
Total 4	4,515	9,247
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)		-
Total 6	-	-
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	6,89,784	8,91,386

SCHEDULE - 9 - ACADEMIC RECEIPTS (EMMRC)

In ₹

	2021-22	2020-21
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)

	2021-22			In ₹
	UGC			2020-21
	Recurring	Capital	Total	
Balance B/F	-	-	-	-
Add: Receipts during the year	4,72,46,301	-	4,72,46,301	4,71,54,158
Total	4,72,46,301	-	4,72,46,301	4,71,54,158
Less: Refund to UGC		-		
Balance	4,72,46,301	-	4,72,46,301	4,71,54,158
Less: Utilised for Capital expenditure (A)				
Balance	4,72,46,301	-	4,72,46,301	4,71,54,158
Less: Utilized for Revenue Expenditure (B)	4,72,46,301	-	4,72,46,301	4,71,54,158
Balance C/F ©	-	-	-	-

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars		
	2021-22	2020-21
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits		
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees		
4. Interest on Savings Bank Accounts.		
5. Others (Specify)		
Total	-	-
Transferred to Earmarked / Endowment Funds		
Balance		

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2021-22	2020-21
1. On Savings Accounts with scheduled banks	377	841
2. On Loans		
a. Employees/Staff		
b. Others (on TDRs)		
3. On Debtors and Other Receivables		
TOTAL	377	841

SCHEDULE -13 - OTHER INCOME

In ₹

	2021-22	2020-21
A. Income from Land & Buildings		
1. Hostel / Quarter Room Rent	-	
2. License fee		
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		
4. Electricity charges recovered	-	
5. Water charges recovered.	-	
TOTAL	-	-
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	87,000	1,83,000
2. RTI fees	-	-
3. Income from Royalty	-	-
4. Sale of application from (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)	-	-
TOTAL	87,000	1,83,000
Grand Total (A+B+C+D)	87,000	1,83,000

SCHEDULE -14 - PRIOR PERIOD INCOME

Particulars	In ₹	
	2021-22	2020-21
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	-	-
TOTAL	-	-

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

	In ₹	
	2021-22	2020-21
a) Salaries and Wages	4,07,75,428	3,91,09,438
b) Allowances and Bonus		
c) Contibution to Provident Fund		
d) Contribution to Other Fund (specify)-NPS	2,01,776	9,17,896
e) Staff Welfare expenses	74,452	1,36,890
f) Retirement and Terminal Benefits		
i) As per Acturial Valuation - 31.03.2022		
ii) Retirement Benefits paid during the year	38,58,729	46,69,179
g) LTC facility	2,05,700	5,45,805
h) Medical Facility	8,59,438	5,92,044
i) Children Education Allowance	1,35,000	1,87,267
j) Honorarium		
k) TA/DA Expenses		
l) Other Salary Expenses		
Total	4,61,10,523	4,61,58,519

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2021	29235972	24575915	28741057	82552944
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	29235972	24575915	28741057	82552944
Less: Actual Payment during the year (b)	660912	5165824	2315257	8141993
Balance Available on 31.03.2022 c (a-b)	28575060	19410091	26425800	74410951
Provision required on 31.03.2022 as per Actuarial Valuation (d)	24338625	20040852	29895538	74275015
A.Provision to be made in the Current Year (d-c)	-4236435	630761	3469738	-135936
B.Contribution to New Pension Scheme				0
C.Medical Reimbursement to Retired employees	340797			340797
D.Travel to Hometown on Retirement				0
E.Deposit Linked Insurance Payment				0
F. Commutation of Pension paid during the year	3653868			3653868
Total (A+B+C+D+E+F)	-241770	630761	3469738	3858729

SCHEDULE-16 - ACADEMIC EXPENSES

	2021-22	2020-21
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 ₹	
	2021-22	2020-21
A) Infrastructure		
a) Electricity and Power	7,80,839	7,69,141
b) Water charges		
c) Insurance		
d) Rent, Rates and Taxes (including property tax)		
Total (A)	7,80,839	7,69,141
B) Communication		
e) Postage and Stationery	669	713
f) Telephone, Fax and Internet charges	20,255	24,508
Total (B)	20,924	25,221
C) Others		
g) Printing and Stationery (consumption)	9,013	27,117
h) Travelling and Conveyance expenses	86,204	32,066
i) Hospitality	12,472	4,010
j) Auditors Remuneration		
k) Programme production expenses	1,58,035	1,21,500
l) Advertisement and Publicity		
m) Magazines & Journals	-	1,766
n) Others (specify)	32,699	-
o) Horticulture Expenses		
p) Legal Expenses		
q) Medicines, Instrumens and Accessories		
r) Mess Expenses		
s) Miscellaneous and Contingencies	26,536	76,358
t) Library Expenses		
u) Annual Maintenance Charges	27,878	26,550
w) Meeting Expenses		
z) Facilities for Differently able persons		
Total (C)	3,52,837	2,89,367
Total	11,54,600	10,83,729

SCHEDULE-18- TRANSPORTATION EXPENSES (EMMRC)		
		In ₹
Particulars	2021-22	2020-21
1. Vehicles (owned by institution)		
a) Running expenses	12,000	17,812
b) Repairs & Maintenance	-	500
c) Insurance expenses	15,287	8,628
	27,287	26,940
2. Vehicles taken on rent/lease	-	-
a) Rent/lease expenses	-	-
	-	-
3. Vehicle (Taxi) hiring expense	-	-
Total	27,287	26,940

SCHEDULE-19- REPAIRS & MAINTENANCE

Particulars	In ₹	
	2021-22	2020-21
A) Buildings	-	2,980
b) Furniture & Fixtures	-	4,620
c) Plant & machinery	-	11,446
d) Office equipement	-	5,585
e) Computers	13,698	23,608
f) Laboratory, Scientific & Ele equipment	2,631	
g) Audio Visual equipment		*
h) Cleaning Material & Services	17,638	15,455
i) Book binding charges		
j) Gardening	6,450	4,000
k) Estate Maintenance		
l) Others (specify)		
Total	40,417	67,694

SCHEDULE-20 - FINANCE COSTS

Particulars	In ₹	
	2021-22	2020-21
a) Bank charges	851	1,117
b) Others (specify)		
Total	851	1,117

SCHEDULE-21 - OTHER EXPENSES

Particulars	In ₹	
	2021-22	2020-21
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 ₹	
	2021-22	2020-21
1. Establishment expenses		-
2. Academic expenses		
3. Administrative expenses		
4. Transportation expenses		
5. Repairs & Maintenance		
6. Other expenses		
Total	-	-

SCHEDULE-23-Depreciation

Particulars	In ₹	
	2021-22	2020-21
Depreciation for the year	2,63,119	3,01,617
Total	2,63,119	3,01,617

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 31.3.2022: 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 2022.

8 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
2021 - 22

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, 2022 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, 2022, 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.

Place: Hyderabad
Date: 23rd May 2022

UDIN: 22022074AJLW#G7043

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

Narayana P.S.
Partner
M.No. 027074



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

BALANCE SHEET AS AT 31st MARCH 2022

	As at 31st March 2022		As at 31st March 2021	
	Rs.	Ps	Rs.	Ps
LIABILITIES				
Capital Fund				
Employees' Contribution				
Non-Taxable	1868,74,994.00		1692,92,551.00	
Taxable	52,75,835.00			
Excess of Income over Expenditure	38,24,333.25		58,05,491.25	
Current Liabilities				
TDS Payable	1,05,615.00			
Total	1960,80,777.25		1750,98,042.25	
ASSETS				
Investments in:				
In Government Securities				
Government of India Securities/RBI Bonds	600,00,000.00		600,00,000.00	
In Fixed Deposits with Banks				
SBI EFLU Branch FDR	504,38,672.00		364,19,492.00	
Indian Bank -FDRS	419,06,651.00		400,10,828.00	
Special Deposit Scheme with SBI	189,50,427.00		189,50,427.00	
Balances in Saving Bank A/cs				
(a)SBI, EFLU Br SB A/c	13,236.00		12,859.00	
(b)Indian Bank SB A/c	89,890.25		10,50,076.25	
Interest Accrued on Investments	246,81,901.00		186,54,360.00	
Total	1960,80,777.25		1750,98,042.25	

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

Narayana P.S.
Partner

M.No.027074

Place : Hyderabad

Date: 23/05/2022

UDIN: 22027074 AJLWH 47063

For The English and Foreign Languages
University Employees' Provident Fund

Trustee

Trustee

वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English & Foreign Languages University
Hyderabad-500 007, T.S.

कुलपति / Vice Chancellor

अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
Hyderabad-500 007 (T.S.) Hyderabad-500

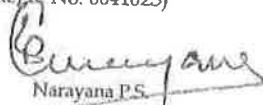
TRUSTEE
The English & Foreign Languages University
Employees Provident Fund
EFLU, Hyderabad-500 007, T.S.

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

Receipts & Payments Account for the year ended 31st March 2022

	For the year ended 31st March 2022		For the year ended 31st March 2021	
	Rs.	Ps	Rs.	Ps
Opening Balance				
-SBI, EFLU Branch SB A\c	10,50,076.25		52,66,236.00	
-Indian Bank SB A\c	12,859.00		4,00,264.24	
		10,62,935.25		56,66,500.24
Receipts				
GPF Subscription & GPF loan from Employees		480,24,126.00		293,20,703.00
Investments matured		626,42,933.00		890,69,437.00
Interest received on investments		46,59,299.00		85,20,865.00
Interest received from Saving bank		1,04,612.00		13,882.00
		1164,93,905.25		1325,91,387.24
Payments				
GPF final / withdrawal to employees		316,46,109.00		472,79,043.00
GPF Advance to Employees		61,83,283.00		28,95,225.00
-Investments				
SBI, EFLU Term Deposit	431,97,786.00		437,01,777.00	
Term Deposit-Indian Bank	353,60,150.00		371,35,899.00	
		785,57,936.00		808,37,676.00
Bank Charges		3,451.00		
		1163,90,779.00		1310,11,944.00
Closing Balance				
-SBI, EFLU Branch SB A\c	89,890.25	1,03,126.25	10,50,076.25	10,62,935.25
-Indian Bank SB A\c	13,236.00		12,859.00	

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


Narayana P.S.
Partner
M.No. 027074

For The English and Foreign Languages University
Employees' Provident Fund


Trustee


Trustee

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).

Vice Chan
विदेशी भाषा
and Foreign Lan
(भारत) Hyderabad

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



Place: Hyderabad
Date: 23/05/2022

The English & Foreign Languages University Employees' Provident Fund

Schedule: 1- Notes forming part of the accounts for the year ended 31st March 2022

1. Investments are stated at Purchase Cost.
2. All Income and Expenditure (except settlement of claims) are accounted on accrual basis.
3. Interest on contribution to the fund of the employees is credited at the prescribed rates. As per the amendments made to the Finance Act, 2021, interest on contribution to the fund by the employees in excess of Rs.5,00,000/- p.a is subject to TDS.
4. 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**

M. K. Reddy

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

[Signature]

Trustee

Place: Hyderabad

Date: 23/05/2022

कुलपति / Vice Chancellor

अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-500 007 (भारत) Hyderabad-500 007, (India)

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

TRUSTEE

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
New Pension Scheme
2021 - 22

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
NPS ACCOUNT
TARNAKA HYDERABAD-500 007

BALANCE SHEET AS AT 31st MARCH 2022

	As at 31st March 2022 Rupees	As at 31st March 2021 Rupees
LIABILITIES		
Employees' Contribution	196,99,824	262,03,212
Employer's Contribution	223,90,596	290,79,431
Interest payable on Contributions	230,93,242	268,47,207
Total	651,83,662	821,29,850
ASSETS		
Investments in:		
<i>In Fixed Deposits with Banks</i>		
SBI EFLU Branch FDR	630,54,367	786,59,379
<i>Balances in Saving Bank A/cs</i>		
SBI, EFLU Br SB A/c	2,41,243	16,08,608
Interest Accrued on FDRs	18,88,052	18,61,863
Total	651,83,662	821,29,850

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

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



Narayana P.S.
Narayana P.S.
Partner
M.No. 027074

Place: Hyderabad

Date: 23/05/2022

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

Finance Officer I/c
Finance Officer I/c

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

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
NPS ACCOUNT
TARNAKA HYDERABAD-500 007

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

	For the year ended 31st March 2022 <i>Rupees</i>	For the year ended 31st March 2021 <i>Rupees</i>
INCOME		
Interest on SBI EFLU Branch FDRs	26,75,218	44,20,953
Interest on SBI, EFLU Br. SB A/c	1,24,909	75,232
Other Income		3,003
Total	28,00,127	44,99,188
EXPENDITURE		
Interest paid/Payable on contribution	28,00,127	44,99,188
Total	28,00,127	44,99,188

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

For R.Subrahmanyam & Co.

Chartered Accountants

(Firm Regn. No. 0041025)



R. Subrahmanyam
Narayana P.S.

Partner

M.No.027074

Place: Hyderabad

Date: 22/05/2022

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

M. Subrahmanyam

Finance Officer I/c

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
NPS ACCOUNT
TARNAKA HYDERABAD-500 007

Receipts & Payments Account for the year ended 31.3.2022

		Rupees
Opening Balance		
SBI-42902	16,08,608	16,08,608
Receipts		
Subscription Received		1397,60,372
Investments matured	686,99,892	
Interest received on investments/SB Ac	682,86,542	
	27,73,938	
Payments		1413,68,980
Payments to NSDL		
Remitted to GPF		548,81,515
Remitted to EFLU-excess contribution refunded		269,81,480
Investments		29,120
Interest transferred to GPF A/c		526,81,530
		65,54,092
Closing Balance		1411,27,737
		2,41,243

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

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



Narayana P.S.
Narayana P.S.

Partner

M.No. 027074

Place : Hyderabad

Date: 23/05/2022

M. J. Jeyaraj
Finance Officer I/c
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद-५०० ००७, तेलंगाना राज्य (भारत)
Hyderabad-500 007, Telangana State (India).

NPS: Notes on Financial Statement for the year ended 31st March 2022

- 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/ GPF scheme since their services from past employer has to be taken into account - and their GPF 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.

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

Hyderabad

Date: 23/05/2022



Finance Officer I/c

वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
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