

The English and Foreign Languages University  
Hyderabad – 500 007



**ANNUAL ACCOUNTS**  
**2018 - 19**

The English and Foreign Languages University  
Hyderabad – 500 007



## ANNUAL ACCOUNTS 2018-19

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प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय  
सैफाबाद, हैदराबाद - ५०० ००४.

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

No.PDA(C)/CEA/Unit-4/ EFLU/SAR.2018-19/ 2019-20/255 Date: 29.10.2019  
30

सेवा में

सचिव,

भारत सरकार, मानव संसाधन विकास मंत्रालय,

उच्च शिक्षा विभाग, 'सी' विंग, शास्त्री भवन, डॉ. राजेन्द्र प्रसाद रोड

नई दिल्ली -110 001

महोदय,

विषय: अंग्रेजी और विदेशी भाषा के विश्वविद्यालय, हैदराबाद, के वर्ष 2018-19, के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

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Separate Audit Report on the Accounts of The English and Foreign Languages University, Hyderabad, for the year 2018-19, Annexure thereof and one copy of the Annual Accounts of the University for the year 2018-19, are forwarded herewith for placing before the Parliament.

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

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

भवदीय,

Sd/-

संल:यथोपरि

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

Endt. No.PDA(C)/CEA/Unit-4/ EFLU/SAR.2018-19/ 2019-20/ Date: 29.10.2019

Copy to Prof. E. Suresh Kumar, Vice-Chancellor, The English and Foreign Language University, Osmania University Campus, Tarnaka, Hyderabad-500 605, along with one copy of Annual Accounts for the year 2018-19 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2018-19 (2 sets), to this Office.

संल:यथोपरि

*Sharan*  
निदेशक/केन्द्रीय व्यय लेखा परीक्षा  
DIRECTOR/CEA

**Separate Audit Report on the accounts of The English and Foreign Languages University, Hyderabad for the year ended 31 March 2019**

1. We have audited the attached Balance Sheet of the English and Foreign Languages University, Hyderabad, as at 31 March 2019, the Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971, read with Section 33(1) of the English and Foreign Languages University Act, 2006. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

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

#### A. BALANCE SHEET:

##### A 1. Sources of Funds

##### A 1.1 Current Liabilities & Provisions: ₹ 195.59 crore (Schedule-3)

A 1.1.1 This includes total closing balance amount of ₹ 3,19,69,954 which was internal income generated by the University, but incorrectly classified under Sponsored Projects, instead of as 'Other Income' in the Income and Expenditure account (Schedule-13), though mandated as per MHRD format of accounts (Page 32). This has resulted in overstatement of Current Liabilities and understatement of Income by ₹ 3.20 crore. Deficit was also overstated by ₹ 3.20 crore.

##### B. General

B.1 The discrepancy of ₹ 0.02 crore<sup>1</sup> in accrued interest between Schedule 8-Loans Advances and Deposits(item 6-others)and statement of interest accrued on fixed deposits which needs to be reconciled.

B.2 The discrepancy of ₹ 64.25 lakh<sup>2</sup> between Schedule 3 – unutilized grants and sub Schedule-3(c)-unutilized grants needs to be reconciled.

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Short calculation of interest of ₹ 46,273 and difference of ₹ 1,88,786 (₹ 4,74,90,398-₹ 4,73,01,612)

As per schedule -3 ₹ 54,90,50,985 and as per Schedule-3(c)-₹ 55,54,76,373

B.3 The Annual accounts are prepared and submitted separately in respect of EFLU and Educational Multimedia Research Centre (EMMRC). However, consolidated annual financial statements was not prepared as per the Para 13 of the Accounting Standard 21 circulated by the MHRD.

B.4 As per para 14.2 of Accounting Standard-10, items of fixed assets that are not in active use and are held for disposal are to be stated at the lower of their net book value and net realizable value and should be shown separately in the financial statements.No action was taken to dispose 1329 inserviceable/idle articles and these assets were not shown separately through suitable disclosure

However, the fixed assets purchased were not distinctly exhibited in Sub Schedule-4 (A), (B), (C) and (D)- Others, though mandated in MHRD format of Accounts (Page No.18)

B.5 The following differences in figures between Schedule-3(c) and Schedule-10, were not suitably disclosed in the annual accounts for understanding the accounting procedure followed by the EFLU, though this was pointed out in previous audit:

Sl.No	Description	Amount as per Schedule-3C, Page 12 of Annual Accounts (₹ )	Amount as per Schedule-10, Page 22 of Annual Accounts (₹ )	Difference (₹ )
1	Recurring- Revenue expenditure	88,23,26,444	83,67,01,953	4,56,24,491
2	Recurring Grants received during the year for Revenue expenditure	77,75,21,000	83,67,01,953	5,91,80,953
Sl.No	Description	Amount as per Schedule-3 (c), Page 12 of Annual Accounts (₹ )	Amount as per Schedule-10, Page 22 of Annual Accounts (₹ )	As per Utilisation Certificate (₹ )
1	Recurring Revenue Expenditure	88,23,26,444	83,67,01,953	87,19,54,000
2	Non Recurring Capital Expenditure	1,20,98,684	83,67,01,953	2,96,25,000

**C. Grants-in-aid:** Out of total grants-in-aid of ₹ 94.83<sup>3</sup> crore received during the year together with unutilized balance of ₹ 23.90 crore pertaining the previous year and adjustment receipts of ₹ 21.25 crore<sup>4</sup>, totaling ₹ 139.98 crore, EFLU utilised ₹ 95.17 crore<sup>5</sup>, leaving a balance of ₹ 44.81 crore unutilized as on 31<sup>st</sup> March 2019.

**D. Net effect of Audit Comments on accounts**

The net impact of Audit comments given in preceding paragraphs is Nil.

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

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

a. In so far as it relates to the Balance Sheet, of the state of affairs of the English and Foreign Languages University, Hyderabad, as at 31<sup>st</sup> March 2019; and

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



Principal Director of Audit (Central)

<sup>3</sup>Non Recurring ₹8.00 crore Recurring: ₹ 83.57 crore of EFLU, and Recurring ₹ 3.26 crore of EMMRC

<sup>4</sup>Non Recurring: ₹ 12.58 crore and Recurring : ₹ 8.43 crore of EFLU, Non Recurring ₹ 0.20 crore, Recurring ₹ 0.04 crore of EMMRC

<sup>5</sup> (i) Recurring -Revenue: ₹ 90.21 crore, Non Recurring: ₹ 1.21 crore and Adjustment payments: ₹ 3.75 crore

## ANNEXURE

### 1. Adequacy of Internal Audit System

- i. Internal audit was not conducted for the year 2018-19.

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

- i. The Internal Audit was not adequately strengthened to conduct audit in a fixed time as per GFR.
- ii. Though inventory/stock register was maintained, the system of physical verification of inventory does not exist in the University.
- iii. Accounting Manual was not in vogue.

### 3. System of Physical verification of Fixed Assets: Physical verification of fixed assets has been conducted for the year 2018-19.

### 4. System of Physical verification of Inventory: The physical verification of Inventory was not conducted for the year 2018-19.

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

*Surat*  
DIRECTOR/CEA



**ANNEXURE**

**Replies to Separate Audit Report for the year ended 31 March 2019**

Sl.No.	Audit Observation	University Reply
1.4	Comments on Accounts	
A.	<b>BALANCE SHEET</b>	
A.1	Sources of Funds	
A.1.1.	<p><b>Current Liabilities &amp; Provisions: Rs. 195.59 crore (Schedule-3)</b></p> <p>This includes total closing balance amount of Rs. 3,19,69,954 which was internal income generated by the University, but incorrectly classified under Sponsored Projects, instead of as 'Other Income' in the Income and Expenditure account (Schedule-13), though mandated as per MHRD format of accounts (Page 32). This has resulted in overstatement of Current Liabilities and understatement of Income by Rs. 3.20crore. Deficit was also overstated by Rs. 3.20 crore.</p>	<p>As per MHRD mandated format of accounts, the items of 'Miscellaneous Income' are to be accounted against the Head '<b>D-Others</b>' of <b>Schedule-13 – Other Income</b>. The '<b>Income from consultancy</b>' is generated from two sources, viz., 'Institutional consultancy' and 'individual consultancy'. The income generated by way of sharing of income from 'individual consultancy' of Faculties on their short-term assignments, guest faculty assignments for other academic institutions/organizations, etc., are generally treated as '<b>miscellaneous income</b>' and accounted for accordingly under the Head '<b>D-Others</b>' of <b>Schedule-13</b>. No such income was earned by the University during the year 2018-19.</p> <p><b>Schedule-3 (a) – Sponsored Projects</b>, as per MHRD format of accounts, refers to the '<b>receipts</b>', '<b>expenditure</b>' and the <b>closing balance of funds generated through various Non-Formal Channels</b> like savings on net sale proceeds of the University Publications, Information Bulletins, Souvenirs, training programmes, short or long duration proficiency courses, etc. These funds are distributed to various Non-Formal funds, viz., Development Funds, Student Welfare Fund, Teachers Welfare Fund, etc., as per the percentages prescribed in Regulation-20 of the University. Hence, the funds generated through Non-Formal Channels are not of '<b>miscellaneous nature</b>' and will not be justified to classify as 'Other Income' in the Income and Expenditure account – Schedule-13.</p> <p>The University is following strictly the MHRD mandated format of accounts and correctly classified the funds generated through Non-Formal Channels under the Head Schedule-3 (a) - Sponsored Projects. Therefore, there is no overstatement of Current Liabilities and understatement of Income.</p>

(vii)

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

	<b>B. General</b>	
B.1	The discrepancy of Rs. 0.02 crore <sup>1</sup> in accrued interest between Schedule 8-Loans Advances and Deposits (item 6-others) and statement of interest accrued on fixed deposits which needs to be reconciled.	The Audit observation is noted. Necessary adjustment will be made in the next financial year 2019-20.
B.2	The discrepancy of Rs. 64.25 lakh <sup>2</sup> between Schedule 3 – unutilized grants and sub Schedule-3(c)-unutilized grants needs to be reconciled.	The Audit observation is noted. Necessary correction will be carried out in the next financial year 2019-20.
B.3	The Annual accounts are prepared and submitted separately in respect of EFLU and Educational Multimedia Research Centre (EMMRC). However, consolidated annual financial statements was not prepared as per the Para 13 of the Accounting Standard 21 circulated by the MHRD.	The EMMRC is not a subsidiary unit of the University and the University is extending only loan facility for meeting its expenditure as per tripartite agreement among UGC, EMMRC and the University. Hence its financial statements are appended to University final accounts as is done in respect of General Provident Fund and New Pension Scheme. A suitable disclosure is also made in Schedule -25 Para No. 11 of the accounts 2018-19.

<sup>1</sup> Short calculation of interest of Rs. 46,273 and difference of Rs. 1,88,786 (Rs. 4,74,90,398-Rs. 4,73,01,612)

<sup>2</sup> As per schedule -3 Rs. 54,90,50,985 and as per Schedule-3(c)-Rs. 55,54,76,373

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 Hyderabad-500 007 Telangana State (India)

<p>B.4</p>	<p>As per para 14.2 of Accounting Standard-10, items of fixed assets that are not in active use and are held for disposal are to be stated at the lower of their net book value and net realizable value and should be shown separately in the financial statements. No action was taken to dispose 1329 unserviceable/idle articles and these assets were not shown separately through suitable disclosure,</p> <p>However, the fixed assets purchased were not distinctly exhibited in Sub Schedule-4 (A), (B), (C) and (D)- Others, though mandated in MHRD format of Accounts (Page No.18)</p>	<p>As per Accounting Policy 3.4 of the University, assets costing up to Rs. 10000 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. The identified unserviceable articles mostly include, bed sheets, towels, wooden chairs and cots, electrical kettle, plastic chairs, spoons, forks, Computer peripherals, cassette recorders, UPS and Fax machines etc., the value of which is less than Rs. 10,000 was already charged in the year in which these were procured. On disposal of these items, the sale proceeds will be taken as income. The practice is being followed consistently.</p> <p>The fixed assets were distinctly exhibited in Sub Schedule-4(3)-(A), (B), (C) and (D) as per the mandated MHRD format of Accounts.</p>
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१. वित्त अधिकारी / FINANCE OFFICER  
 २. वित्त विभाग / वित्त विभाग  
 The University of Lucknow  
 Lucknow - 226 007, India (U.L.)  
 ३. वित्त विभाग / वित्त विभाग

B.5

The following differences in figures between Schedule-3(c) and Schedule-10, were not suitably disclosed in the annual accounts for understanding the accounting procedure followed by the EFLU, though this was pointed out in previous audit:

Sl. No	Description	Amount as per Schedule-3C, Page 12 of Annual Accounts (Rs. )	Amount as per Schedule-10, Page 22 of Annual Accounts (Rs. )	Difference (Rs. )
1	Recurring-Revenue expenditure	88,23,26,444	83,67,01,953	4,56,24,491
2	Recurring Grants received during the year for Revenue expenditure	77,75,21,000	83,67,01,953	5,91,80,953
Sl. No	Description	Amount as per Schedule-3 (c), Page 12 of Annual Accounts (Rs. )	Amount as per Schedule-10, Page 22 of Annual Accounts (Rs. )	As per Utilization Certificate (Rs. )
1	Recurring Revenue Expenditure	88,23,26,444	83,67,01,953	87,19,54,000
2	Non Recurring Capital Expenditure	1,20,98,684	83,67,01,953	2,96,25,000

The figures in Schedule-3© and Schedule-10 are suitably disclosed as detailed below:

**Sl.No. 1:** Amount as per Schedule-3C was the gross recurring revenue expenditure, whereas the amount appearing in Schedule-10 was the net expenditure after setting off of the items of income of Rs.4,56,24,491 depicted in Schedule-9, 12, 13 and 14 of I&E Account.

**Sl.No. 2:** The figure of Rs.77,75,21,000 pertains to the recurring grants received during the **previous year** whereas the figure of Rs. 83,67,01,953 (Schedule-10) was of the current year 2018-19, both of which are not comparable.

The differences in figures between Schedule-3(c) and Schedule-10, were suitably disclosed without any ambiguity in the annual accounts.

The Grants received during the year are initially credited to Schedule-3 (Balance Sheet) and the Grants to the extent utilized during the year are transferred from Schedule-3 to Schedule-10 (I&E) and the difference is treated as unspent balance/receivable from UGC.

Utilisation Certificates are prepared on cash basis where as annual accounts are prepared on accrual basis and hence these two set of figures are not comparable.

Separate disclosure for routine nature of transactions is not felt necessary.

*M. J. Khan*  
 वित्त अधिकारी / FINANCE OFFICER  
 अंग्रेजी एवं विदेशी भा. माध्यम विद्यालय  
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 Hyderabad-500 007 Telangana State (India)

<p><b>C. Grants-in-aid:</b> Out of total grants-in-aid of Rs. 94.83<sup>3</sup> crore received during the year together with unutilized balance of Rs. 23.90 crore pertaining the previous year and adjustment receipts of Rs. 21.25 crore<sup>4</sup>, totaling Rs. 139.98 crore, EFLU utilised Rs. 95.17 crore<sup>5</sup>, leaving a balance of Rs. 44.81 crore unutilized as on 31<sup>st</sup> March 2019.</p> <p><b>D. Net effect of Audit Comments on accounts</b></p> <p>The net impact of Audit comments given in preceding paragraphs is Nil.</p> <p>v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income &amp; Expenditure Account and Receipts &amp; Payment Account dealt with by this report are in agreement with the books of accounts.</p> <p>Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income &amp; Expenditure Account and Receipts &amp; Payment Account dealt with by this report are in agreement with the books of accounts.</p> <p>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:</p> <p>a. In so far as it relates to the Balance Sheet, of the state of affairs of the English and Foreign Languages University, Hyderabad, as at 31st March 2019; and</p> <p>b. In so far as it relates to Income &amp; Expenditure Account of the <i>Deficit</i> for the year ended on that date.</p>	<p>Factual information. No remarks</p>
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*Nil*

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अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय  
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<sup>3</sup>Non Recurring Rs.8.00 crore Recurring: Rs. 83.57 crore of EFLU, and Recurring Rs. 3.26 crore of EMMRC

<sup>4</sup>Non Recurring: Rs. 12.58 crore and Recurring :Rs. 8.43 crore of EFLU, Non Recurring Rs. 0.20 crore, Recurring Rs. 0.04 crore of EMMRC

<sup>5</sup> (i) Recurring -Revenue: Rs. 90.21 crore, Non Recurring: Rs. 1.21 crore and Adjustment payments: Rs. 3.75crore

## REPLIES TO THE ANNEXURE 1

1	<p><b>Adequacy of Internal Audit System</b></p> <p>Internal audit was not conducted for the year 2018-19.</p>	<p>Internal Audit wing is conducting 'Concurrent audit' scrutinizing all the transactions of expenditure of both capital and revenue nature, scrutiny of works and outsourcing contractors bills, scrutiny of various payments to employees, pensioners, etc. and other important items of expenditure referred to the Internal Audit wing by the management in place of annual audit programmes.</p>
2	<p><b>Adequacy of Internal Control Mechanism:</b></p> <p>The internal control system was inadequate as-</p> <p>i. The Internal Audit was not adequately strengthened to conduct audit in a fixed time as per GFR.</p> <p>ii. Though inventory/stock register was maintained, the system of physical verification of inventory does not exist in the University.</p> <p>iii. Accounting Manual was not in vogue.</p>	<p>Efforts are being made to strengthen the Internal Audit Wing.</p> <p>The physical verification of inventory is carried out annually and the physical verification reports were submitted to the audit parties during their audit of annual accounts every year.</p>
3	<p><b>System of Physical verification of Fixed Assets:</b> Physical verification of fixed assets has been conducted for the year 2018-19.</p>	<p>Factual information. No remarks</p>
4	<p><b>System of Physical verification of Inventory:</b> The physical verification of Inventory was not conducted for the year 2018-19.</p>	<p>The physical verification of inventory is carried out annually and the physical verification reports were submitted to the audit parties during their audit of annual accounts for the year 2018-19.</p>
5	<p><b>Regularity in payment of statutory dues:</b> Statutory dues were paid regularly.</p>	<p>No remarks</p>

*M. Deen*

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

**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY**  
**BALANCE SHEET AS AT 31.03.2019**

In ₹

SOURCES OF FUNDS	Schedules	2018-19	2017-18
CORPUS/CAPITAL FUND	1	125,488,977	-154,377,018
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	281,222,368	269,093,566
CURRENT LIABILITIES & PROVISIONS	3	1,955,886,868	2,186,186,469
<b>TOTAL</b>		<b>2,362,598,213</b>	<b>2,300,903,018</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	4		
Tangible Assets		634,888,751	710,353,413
Intangible Assets		914,688	2,286,717
Capital Works-In-Progress		-	1,247,192
Amortisation of Fixed assets			
<b>Total Fixed Assets</b>		<b>635,803,439</b>	<b>713,887,322</b>
<b>INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>	5		
Long Term			
Short Term		2,660,994	2,660,994
<b>INVESTMENTS-OTHERS</b>	6	-	-
<b>CURRENT ASSETS</b>	7	1,588,414,303	1,454,040,965
<b>LOANS,ADVANCES &amp; DEPOSITS</b>	8	135,719,478	130,313,737
<b>TOTAL</b>		<b>2,362,598,213</b>	<b>2,300,903,018</b>



वित्त अधिकारी / FINANCE OFFICER  
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय  
The English and Foreign Languages University  
हेल्सबाद-500 007 तेलंगणा 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, 2019**

		In ₹	
Particulars	Schedules	2018-19	2017-18
<b>INCOME</b>			
Academic Receipts	9	19,317,528	13,702,435
Grants / Subsidies	10	853,255,284	881,984,779
Income form investments	11	-	-
Interest earned	12	15,877,954	15,173,088
Other Income	13	9,003,893	8,612,299
Prior Period Income	14	4,687,842	5,598,047
<b>TOTAL (A)</b>		<b>902,142,501</b>	<b>925,070,648</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15	811,954,210	1,386,492,262
Academic Expenses	16	24,348,409	25,411,846
Administrative and General Expenses	17	50,615,638	56,102,091
Transportation Expenses	18	2,197,741	2,197,014
Repairs & Maintenance	19	8,627,436	7,251,389
Finance costs	20	29,726	114,825
Other Expenses	21	-	-
Prior Period Expenditure	22	4,369,342	79,997,663
Depreciation	23	73,564,895	102,517,958
<b>TOTAL (B)</b>		<b>975,707,397</b>	<b>1,660,085,048</b>
<b>Balance being excess of Expenditure over Income (B-A)</b>		<b>-73,564,896</b>	<b>-735,014,400</b>
Transfer to /from Designated Fund			
Builind fund			
Others (specify)			
<b>Balance Being Surplus/ (Deficit) Carried to Capital Fund</b>			

Significant Accounting Policies

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Contingent Liabilities and Notes to Accounts

25

*M. Ullah*

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)



Annual Accounts 2018-19  
Receipts and Payments  
1-Apr-2018 to 31-Mar-2019

Annual Accounts 2018-19		Annual Accounts 2018-19	
Receipts	1-Apr-2018 to 31-Mar-2019	Payments	1-Apr-2018 to 31-Mar-2019
Opening Balance		Sch 3 (CURRENT LIABILITIES & PROVISIONS)	1326960628
3 Cash and Bank Balances	1454040965	A Current Liabilities	1326960628
Sch 3 (CURRENT LIABILITIES & PROVISIONS)	1630953410	Sch 4 (FIXED ASSETS)	12030804
A Current Liabilities	1630899494	I Tangible Assets	12030804
B Provisions	53916	Sch 18 (TRANSPORTATION EXPENSES)	1666925
Sch 4 (FIXED ASSETS)	1247192	NP Transportation Expenses	1666925
III Capital Work in Progress	1247192	Sch 9 (ACADEMIC RECEIPTS)	218865
Sch 9 (ACADEMIC RECEIPTS)	19536393	FEES FROM STUDENTS	218865
FEES FROM STUDENTS	19536393	Sch 16 (ACADEMIC EXPENSES)	23986571
Sch 16 (ACADEMIC EXPENSES)	1419115	NP Academic Expenses	23986571
NP Academic Expenses	1419115	Sch 19 (REPAIRS & MAINTENANCE)	7710688
Sch 19 (REPAIRS & MAINTENANCE)	161632	NP Repairs & Maintenance	1997697
Plan Repairs & Maintenance	161632	Plan Repairs & Maintenance	5712991
Sch 2 (DESIGNATED/EARMARKED/ENDOWMENT FUNDS)	19371553	Sch 2 (DESIGNATED/EARMARKED/ENDOWMENT FUNDS)	6342626
Earmarked Funds	62000	Earmarked Funds	62000.00
HBA Revolving Fund	1807666	Non Formal Funds	6280625.64
Non Formal Funds	17501887	Sch 13 (OTHER INCOME)	28200
Sch 12 (INTEREST EARNED)	15812230	NP Other Income	28200.00
Plan Interest Earned	1604918	Sch 15 (STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES))	144413096
NP Interest Earned	14207312	NP Staff Payments & Benefits	144413096
Sch 13 (OTHER INCOME)	7135047	Sch 17 (ADMINISTRATIVE AND GENERAL EXPENSES)	43319555
Plan Other Income	26981	Plan Administrative and General Expenses	8733192
NP Other Income	7108066	NP Administrative and General Expenses	34586363
Sch 14 (PRIOR PERIOD INCOME)	1145327	Sch 20 (FINANCE COSTS)	29726
NP Prior Period Income	1145327	Plan Finance Costs	236
Sch 15 (STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES))	5681557	NP Finance Costs	29490
NP Staff Payments & Benefits	5681557	Sch 22 (PRIOR PERIOD EXPENSES)	4139158
Sch 17 (ADMINISTRATIVE AND GENERAL EXPENSES)	716542	NP Prior Period Expenses	4139158
Plan Administrative and General Expenses	189951	Sch 8 (LOANS, ADVANCES & DEPOSITS)	20165096
NP Administrative and General Expenses	526591	NP Loans, Advances & Deposits	20165096
Sch 8 (LOANS, ADVANCES & DEPOSITS)	22205277	Closing Balance	1588414303
Plan Loan, Advances & Deposits	10911599	3 Cash and Bank Balances	1588414303
NP Loans, Advances & Deposits	11293678		
Total	3179426240	Total	3179426240

*N. K. ...*  
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Hemchandra-500 007 Telangana State (India)

**SCHEDULE - 1 CORPUS/CAPITAL FUND**

In ₹

Particulars		2018-19	2017-18
	Balance at the beginning of the year	-154,377,018	479,023,640
<b>Add:</b>	Contributions towards Corpus/Capital Fund	356,702,684	-
<b>Add/Less:</b>	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	-3,326,794	99,832,478
<b>Add:</b>	Assets Purchased out of Earmarked Funds	55,000	3,262,048
<b>Add:</b>	Assets Purchased out of Sponsored Projects, where ownership vests in the institution		-
<b>Add:</b>	Assets Donated / Gifts Received		
<b>Add:</b>	Other Additions		
<b>Add:</b>	Excess of income over expenditure transferred from the income & expenditure account		-
	<b>Total</b>	<b>199,053,872</b>	<b>582,118,166</b>
<b>Less:</b>	(Deduct) Deficit transferred from the Income & expenditure Account	73,564,896	736,495,184
	Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	-
	<b>Balance at the year end</b>	<b>125,488,977</b>	<b>-154,377,018</b>

**SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

In ₹

Particulars	Fund wise Breakup			Total	
	Endowment Funds	Non Formal Fund	HBA Revolving Fund	2018-19	2017-18
<b>A.</b>					
a) Opening Balance	3,446,475	238,855,168	26,791,924	269,093,567	237,624,959
b) Additions during the year	-	2,789,953	-	2,789,953	25,551,925
c) Income from investments made of the funds	-	14,430,971	1,782,813	16,213,784	24,320,268
d) Accrued interest on investments/Advances	939,998	4,463,681	365,075	5,768,754	5,202,518
e) Interest on Savings Bank a/c	-	365,484	24,853	390,337	607,473
f) Other additions (Specify nature)				-	-
				-	-
<b>Total (A)</b>	<b>4,386,473</b>	<b>260,905,257</b>	<b>28,964,665</b>	<b>294,256,395</b>	<b>293,307,143</b>
<b>B.</b>					
Utilisation/Expenditure towards objectives of funds				-	-
II) Capital Expenditure		55,000		55,000	-
III) Revenue Expenditure	-	7,772,509	-	7,772,509	9,673,155
IV) Accrued interest but not due reversal	755,967	4,135,231	315,320	5,206,518	14,544,421
<b>Total (B)</b>	<b>755,967</b>	<b>11,962,740</b>	<b>315,320</b>	<b>13,034,027</b>	<b>24,217,576</b>
<b>Closing balance at the year end (A-B)</b>	<b>3,630,506</b>	<b>248,942,517</b>	<b>28,649,345</b>	<b>281,222,368</b>	<b>269,089,567</b>
<b>Represented by</b>					
Cash And Bank Balances	29,514	14,001,546	68,639	14,099,699	8,359,525
Investments	2,660,994	228,432,765	27,421,915	258,515,674	254,767,604
Interest accrued but not due & Interest earned	939,998	4,463,681	365,075	5,768,754	5,206,518
Less/Add: Net of Current Liabilities and Loans and advances		2,044,525	793,716	2,838,241	759,919
<b>Total</b>	<b>3,630,506</b>	<b>248,942,517</b>	<b>28,649,345</b>	<b>281,222,368</b>	<b>269,093,566</b>

**SCHEDULE - 2A - 1**  
**ENDOWMENT FUNDS**

In ₹

1	2	Opening Balance			Additions during the year		Total		Expenditure on the			Closing balance	
		3	4	5	6	7	8	9	10	11	12	13	
SI No	Name of the Endowment	Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest	Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Endowment	accumulated Interest (9-10)	Total (11+12)	
						Accrued			Reversal				
1	K Subrahmanian	138942	14526	153468		23548	138942	38074	14246	138942	23828	162770	
2	Paul Gunasekhar	229872	31559	261431		40114	229872	71673	24268	229872	47405	277277	
3	DS Reddy Memorial Lectural	714059	-35855	678204		64762	714059	28907	23865	714059	5042	719101	
4	Muthenna	1643162	171468	1814630		760130	1643162	931598	674630	1643162	256968	1900130	
5	N Krishna Swamy	194738	46315	241053		22693	194738	69008	8363	194738	60645	255383	
6	R.N.Ghosah	213917	43735	257652		24928	213917	68663	9186	213917	59477	273394	
7	S Krishna Murthy	23325	5140	28465		2718	23325	7858	1002	23325	6856	30181	
8	S V Parasar	9483	2089	11572		1105	9483	3194	407	9483	2787	12270	
		<b>3167498</b>	<b>278977</b>	<b>3446475</b>	<b>0</b>	<b>939998</b>	<b>3167498</b>	<b>1218975</b>	<b>755967</b>	<b>3167498</b>	<b>463008</b>	<b>3630506</b>	

**SCHEDULE - 2A - 2  
NON FORMAL FUNDS**

In ₹

1	2	Opening Balance			Additions during the year			Total		Expenditure on the object during the year			Closing balance		
		3	4	5	6	7		8	9	10		11	12	13	
		Fund	Accumulated Interest	Total (3+4)	Fund	Interest		Fund (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year		Fund	accumulated Interest	Total (11+12)	
						Accrued	TDR	SB A/c		Reversal	Incurred				
1	Academic Updating Fund	8750945	188411	8939356	500	412805	106976	34565	8751445	742757	33793	492548	8751445	216416	8967861
2	Development Fund	96550084	22116979	118667063		1728689	7415930	54344	96550084	31315942	1434303		96550084	29881639	126431723
3	Employees Welfare Fund	17435972	3632399	21068372	149866	647714	2180104	26811	17585838	6487028	1384727	220000	17585838	4882301	22468140
4	Foreign Students Welfare Fund	11285140	745208	12030348		609254	2206215	24288	11285140	3584965	526945		11285140	3058020	14343160
5	International Collaboration Fund	3701448	1746455	5447903		170582	72600	94057	3701448	2083694	66962	1233488	2467960	2016732	4484692
6	Miscellaneous Fund	3019184	2734784	5753968	500	0	243904	74650	3019684	3053338	66881	3032740	-13056	2986457	2973401
7	Publication Fund	8322304	1389267	9711571		374693	221529	12901	8322304	1998390	157098		8322304	1841292	10163596
8	Reserve Fund	24152040	0	24152040					24152040	0			24152040	0	24152040
9	Teachers Welfare Fund	16182537	4314660	20497197	6252	348958	1260735	15190	16188789	5939543	312086		16188789	5627457	21816246
10	Students Welfare Fund	12153277	434073	12587350	2632835	170986	722978	28678	14786112	1356715	152436	2793733	11992379	1204279	13196658
		<b>201552931</b>	<b>37302236</b>	<b>238855168</b>	<b>2789953</b>	<b>4463681</b>	<b>14430971</b>	<b>365484</b>	<b>204342884</b>	<b>56562372</b>	<b>4135231</b>	<b>7772509</b>	<b>197282923</b>	<b>51714593</b>	<b>248997517</b>

**SCHEDULE - 2A - 3  
HBA REVOLVING FUND**

1	2	Opening Balance			Additions during the year			Total		Expenditure on the object during the year		Closing balance		
		3	4	5	6	7	8	9	10	11	12	13		
Sr. No	Name of the fund	Fund	Accumulated Interest	Total (3+4)	Fund	Interest	Fund (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Fund	accumulated Interest (9-10)	Total (11+12)		
						Accrued			Reversal					
1	HBA Revolving Fund	23168616	3623308	26791924		365075	23168616	5796049	315320	0	23168616	28649345		
		23168616	3623308	26791924	0	365075	23168616	5796049	315320	0	23168616	28649345		

**SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS**

In ₹

	2018-19	2017-18
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff (GSLIS refund)	183,458	332,021
2. Deposits from students	4,951,937	5,492,167
3. Sundry Creditors		
a) For Goods & Services	14,562,944	14,660,712
b) Others	8,081,006	7,965,253
4. Deposit-Others (including EMD, Security Deposit)	12,351,202	12,625,893
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		
b) Others	21,666,394	35,592,069
6. Other Current Liabilities		
a) Salaries Payable	32,388,252	34,940,953
b) Receipts against sponsored projects	369,788,396	332,102,380
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	549,050,985	439,547,613
e) Grants in advance		
f) Other funds	6,114,092	6,114,092
g) Other Liabilities	15,233,946	25,803,764
<b>TOTAL (A)</b>	<b>1,034,372,612</b>	<b>915,176,917</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	161,808,093	141,411,940
3. Superannuation Pension	256,528,399	598,214,827
4. Accumulated Leave Encashment	503,177,764	531,382,785
5. Trade Warranties /Claims		
6. Others (Specify)		
<b>TOTAL (B)</b>	<b>921,514,256</b>	<b>1,271,009,552</b>
<b>TOTAL (A + B)</b>	<b>1,955,886,868</b>	<b>2,186,186,469</b>

SCHEDULE - 3 (a) SPONSORED PROJECTS

In ₹

1	2	Opening Balance		Receipts/Recoveries during the year		6	Expenditure during the year		Closing balance	
		3	4	5			7		8	9
SI No	Name of the Project	Credit	Debit	Credit	Debit	Total	Credit	Debit	Credit	Debit
1	Consultancy Fund Hyd (Internal Income)	22246699		13463713		35710412		3740458	31969954	
2	ITP Fund	171539174		88063312		259602486		65049773	194552713	
3	Royalty Fund	70405208		5168586		75573794		1350544	74223250	
4	TISS	1598		162		1760		0	1760	
5	FWSSAP Fund	779265		56972		836237		0	836237	
6	ICSSR	1034849		1497276		2532125		1196238	1335887	
7	AUSEP	7960593		529024		8489617		2876	8486741	
8	Ford Foundation Fund	1517254		103535		1620789		553	1620236	
9	ICCR	35237352		4263757		39501109		150645	39350464	
10	RELLO	1881735		457316		2339051		2308	2336743	
11	CELT	1457254		0		1457254		0	1457254	
12	Regional Eng	8864030		0		8864030		0	8864030	
13	UGC ongoing projects	7931010		1690750		9621759.7		6236382	3385377.7	
14	SAP ESL	1095795		60023		1155818		614	1155204	
15	CELT Africa	123640		0		123640		0	123640	
16	SSA Project Govt of Telangana	26924		0		26924		0	26924	
17	UNICEF	0		1625344		1625344		1563363	61981	
						0				
	<b>Total</b>	332102380	0	116979770	0	449082149	0	79293754	369788395	0



**SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

In ₹

1. Sr.No	2.Name of the Sponsor	Opening Balance As on 01.04.2018		Transactions during the year		Closing balance as on 31.03.2019	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	University Grants Commission		34251303	1807068	767350		33211585
2	Ministry						
3	Others (Specify Individually)						
	<b>Total</b>	0	34251303	1807068	767350	0	33211585

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

In ₹

	2018-19	2017-18
<b>A. Plan Grants: Government of India</b>		
Balance B/F		
Add: Receipts during the		
<b>Total (a)</b>	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
<b>Total (b)</b>	0	0
Unutilized carried forwards (a-b)	0	0
<b>B.UGC grants : Non Recurring</b>		
Balance B/F	189931291	246021903
Receipts during the year	80000000	100000000
Adjustment Receipts	125800099	268997480
<b>Total (c)</b>	<b>395731390</b>	<b>615019383</b>
Less: Refunds		
Less: Utilized for Revenue Expenditure	19816058	245980643
Less: Utilized for Capital Expenditure	12098684	99832478
Adjustment payments	37492385	79274971
<b>Total (d)</b>	<b>69407127</b>	<b>425088092</b>
Unutilized carried forwards (c-d)	<b>326324263</b>	<b>189931291</b>
<b>C.UGC Grants: Recurring</b>		
Balance B/F	249616322	213890483
Add: Receipts during the year	777521000	777521000
Add: Other adjustment Receipts	84341232	297464766
<b>Total (e)</b>	<b>1111478554</b>	<b>1288876249</b>
Less: Adjustments		
Less: Utilized for Revenue Expenditure	882326444	1039259927
Less: Utilized for Capital Expenditure		
<b>Total (f)</b>	<b>882326444</b>	<b>1039259927</b>
Unutilized carried forwards (e-f)	<b>229152110</b>	<b>249616322</b>
<b>D.Grants from State Govt.</b>		
Balance B/F	0	0
Add:Receipts during the year	0	0
<b>Total (g)</b>	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
<b>Total (h)</b>	0	0
Unutilized carried forwards (g-h)	0	0
<b>Grants Total (A+B+C+D)</b>	<b>555476373</b>	<b>439547613</b>

SCHEDULE 4

EFLU-HYDERABAD  
FIXED ASSETS REGISTER  
FINANCIAL YEAR

2018-19

summary

Description	ASSETS					DEPRECIATION				Net Block	
	Cost as on 1.4.18	Additions	Adjustments	Cost/valuation	As at the beginning of the year	During the year	Deletions	Total upto the year end	As on 31.3.2019	As on 31.3.2018	
1	2	3	4	5							
1. Land										0	
a) Freehold										0	
b) Leasehold	0	0	0	0	0	0	0	0	0	0	
II) Buildings	0	0	0	0	0	0	0	0	0	0	
a) on Freehold land	1,193,862,304	3,071,287	13,300,857	1,183,632,734	588,324,224	59,913,970	4,089,348	644,148,846	539,483,888	605,538,080	
b) On leasehold land	0	0	0	0	0	0	0	0	0	0	
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	139,699,589	334,393	0	140033982	109,649,225	4,534,953	0	114,184,178	25849804.1	30050364	
IV) Vehicles	12,133,159	55,000	2,069,621	10118538	5,700,500	926,076	1,755,804	4,870,772	5247766	6432659	
V) Furniture & Fixtures	72,178,474	21,744	0	72200218	33,783,751	3,840,560	0	37,624,311	34575906.8	38394723	
VI) Office Equipment	53,983,988	2,038,311	0	56022299	38,635,070	2,545,572	0	41,180,642	14841657.35	15348918	
VII) Computers & peripherals	106,288,766	2,197,963	0	108486729	104,046,729	2,004,613	0	106,051,342	2435387.1	2242037	
VIII) Electrical Installations	41,114,854	1,679,446	0	42794300	39,267,190	282,751	0	39,549,941	3244358.85	1847664	
IX) Library Books	124,533,032	54,721	0	124587753	121,524,680	1,214,284	0	122,738,964	1848789	3008352	
X) Tubewells & Water supply	3,124,683	67,880	0	3192563	1,171,472	202,109	0	1,373,581	1818982	1953211	
XI) Other Fixed assets (Sports eq	409,996	856,859	0	1266855	268,410	98,895	0	367,305	899549.525	141586	
Xii) Audio Visual Equipment	65,200	1,099,840	0	1165040	4,890	91,535	0	96,425	1068615	60310	
Xiii) Solar Equipment	22,900,713	621,240	0	23521953	17,565,208	2,382,698	0	19,947,906	3574047	5335505	
<b>A-Total Tangible Assets</b>	<b>1770294758</b>	<b>12098684</b>	<b>15370478</b>	<b>1767022964</b>	<b>1059941349</b>	<b>78038016</b>	<b>5845152</b>	<b>1132134213</b>	<b>634888751</b>	<b>710353409</b>	
B-Intangible assets					0				0	0	
i) Computer software	7,470,769	0	0	7470769	5,331,851	1,283,350	0	6,615,201	855568	2138918	
ii) E Journals	1,153,858	0	0	1153858	1,006,057	88,681	0	1094738	59120	147801	
<b>B Total Intangible assets</b>	<b>8,624,627</b>	<b>0</b>	<b>0</b>	<b>8624627</b>	<b>6,337,908</b>	<b>1,372,031</b>	<b>0</b>	<b>7709939</b>	<b>914688</b>	<b>2286719</b>	
C-Amortization of assets	0	0	0	0	0	0	0	0	0	0	
D Capital work in progress	1,247,192	0	1,247,192	0	0	0	0	0	0	1247192	
<b>Total</b>	<b>1,780,166,577</b>	<b>12,098,684</b>	<b>16,617,670</b>	<b>1,775,647,591</b>	<b>1,066,279,257</b>	<b>79,410,047</b>	<b>5,845,152</b>	<b>1,139,844,152</b>	<b>635,803,439</b>	<b>713,887,320</b>	

**SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

	In ₹	
	2018-19	2017-18
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks	2,660,994	2,660,994
7 Others (to be specified)		
<b>Total</b>	<b>2,660,994</b>	<b>2,660,994</b>

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

Funds	2018-19	2017-18
1 DS Reddy Memorial Lecture Fund FDR	654339	654339
2 Gunasekhar Endowment Fund FDR	218566	218566
3 K.SUBRAMANIAN ENDOWMENT FUND FDR	128305	128305
4 Muthenna Endowment Fund FDR	1140000	1140000
5 N.Krishana Swamy Endowment Fund FDR	229287	229287
6 R.N.Gosh Foundation FDR	251869	251869
7 S Krishna Murthy Endowment Fund FDR	27463	27463
8 S.V.Parashar Endowment FDR	11165	11165
<b>Total</b>	<b>2660994</b>	<b>2660994</b>

**SCHEDULE - 6 - INVESTMENTS - OTHERS**

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

**SCHEDULE - 7 - CURRENT ASSETS**

	In ₹	
	2018-19	2017-18
<b>1. Stock:</b>		
a) Stores and Spares	-	-
b) Lose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building material	-	-
f) Electrical material	-	-
g) Stationery	-	-
h) Water supply material	-	-
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months		-
b) Others		-
<b>3. Cash and Bank Balances</b>		
i) Cash Balances	172,173	213,919
ii) Funds in transit	-	-
iii) Bank Balances	-	-
<b>a) With Scheduled Banks:</b>		
In Current Accounts	15,632,329	30,142,638
In Term Deposit Accounts	1,477,706,901	1,289,894,480
In Savings Accounts	94,902,900	133,789,928
<b>b) With non-Scheduled Banks:</b>		
In Term Deposit Accounts		
In Savings Accounts		
<b>4. Post Office - Savings Accounts</b>		
<b>Total</b>	<b>1,588,414,303</b>	<b>1,454,040,965</b>

## ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash in Hand -Guest House-NPNS	152400.00 Dr
2	Cash Balances (Incl, Chs, Drafts, Imprest) - LK	8973.95 Dr
3	NP Cash - SH	6798.00 Dr
4	SWF Cash - SH	4001.00 Dr
		<b>172173</b>
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - AU - 62046306310 - NF	729297
2	SBI - DF - 62046295976 - NF	1586811
3	SBI- EWF - 62046305464 - NF	1081577
4	SBI - FSWF - 62104061986 - NF	700877
5	SBI - ICF - 62046315428 - NF	2231696
6	SBI - MF - 62046316136 - NF	4528342
7	SBI - PF - 62046316056 - NF	376695
8	SBI - SWF - 62046305102 - NF	2281257
9	SBI - TWF - 62046306172 - NF	484993
10	SBI - Basheer Hostel - 62292529288 - NPNS	533484
11	SBI - Lalaguda - 32910269381 - NPNS	0
12	SBI - NPNS - 62116229767 - NPNS	15240619
13	SBI Tagore Intl Men's Hostel - 62253166284 - NPNS	459063
14	SBI - Plan GD - 62122902067 - Plan	8977342
15	SBI - Corpus Fund Projects - 33010324611 - SH	2132385
16	SBI - Plan - 31858187617 - SH	1951801
17	SBI - Reserve Fund - 30424386502 - SH	2318825
18	SBI - SWF - 30424393869 - SH	1195806
19	SBI - AUSEP - 62180368055 - SP	38340
20	SBI - EMESCO - 62012190632 - SP	67617
21	SBI - Ford Foundation - 52198270156 - SP	62705
22	SBI - FWSSAP - Frweek Studt Study - 62191001026 -SP	11237
23	SBI - HBA - 52198272256 - SP	68639
24	SBI - ICCR - 62122901438 - SP	60400
25	SBI - ICSSR SB A/c No.62284221333 - SP	1419318
26	SBI - Internal Income SB A/c No 62122901303 - SP	950236
27	SBI - ITP SB A/c No 62216583848 - SP	4769482
28	SBI - Rello Project - 2 - 62116127798 - SP	136847
29	SBI - RELO PROJ - 1 - 62294650304 - SP	26841
30	SBI - SAP - ESL STUDIES - 62275956936 - SP	8938
31	SBI - TISS Project - 62326709573 - SP	6760
32	SBI - SRT - 62128093014 - SRT	40464672
		<b>94902900</b>
	<b>II Current Account</b>	<b>15632329</b>
	<b>III Term Deposits with Schedule Banks</b>	<b>1477706901</b>
	<b>Total</b>	<b>1588414303</b>

**SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS**

In ₹

	2018-19	2017-18
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival	1,575	78,100
c) Medical Advance		-
d) LTC Advance	100,991	134,905
e) Other (to be specified)	4,947,341	3,282,865
<b>Total 1</b>	<b>5,049,907</b>	<b>3,495,870</b>
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	935,813	1,124,081
b) Home loan	793,716	1,056,549
c) Others (to be specified)	1,774,893	1,651,445
<b>Total 2</b>	<b>3,504,422</b>	<b>3,832,075</b>
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account		-
b) to Suppliers	1,920,700	2,231,320
c) Others		201,500
d) Receivable from EMMRC	37,687,266	33,607,286
<b>Total 3</b>	<b>39,607,966</b>	<b>36,040,106</b>
4. Prepaid Expenses		
a) Insurance	54,076	76,711
b) Other expenses	84,273	363,414
<b>Total 4</b>	<b>138,354</b>	<b>440,125</b>
5. Deposits		
a) Telephone	1,412	1,412
b) Lease Rent		
c) Electricity	6,268,712	6,268,712
d) AICTE, if applicable		
e) CPWD Deposit		
f) DAVP Deposit		
f) Others Deposits		
<b>Total 5</b>	<b>6,270,124</b>	<b>6,270,124</b>
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)	47,301,612	33,180,113
<b>Total 6</b>	<b>47,301,612</b>	<b>33,180,113</b>
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	33,211,585	34,251,303
c) Grants Receivable		-
d) Other receivables from UGC		-
<b>Total 7</b>	<b>33,211,585</b>	<b>34,251,303</b>
8. Claims Receivable	635,508	12,804,021
<b>Total 8</b>	<b>635,508</b>	<b>12,804,021</b>
<b>TOTAL</b>	<b>135,719,478</b>	<b>130,313,737</b>

**SCHEDULE - 9 - ACADEMIC RECEIPTS**

In ₹

	2018-19	2017-18
<b>FEES FROM STUDENTS</b>		
Academic		
1. Tuition fee	17,126,823	12,007,463
2. Admission fee	88,180	102,600
3. Enrolment fee		
4. Library Admission fee	472,271	261,348
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee	100,440	203,638
8. Syllabus fee		-
<b>Total (A)</b>	<b>17,787,719</b>	<b>12,575,049</b>
Examinations		
1. Admission test fee		
2. Annual Examination fee	544,160	539,510
3. Mark sheet, certificate fee		
4. Entrance examination fee		-
<b>TOTAL (B)</b>	<b>544,160</b>	<b>539,510</b>
<b>Other Fees</b>		
1. Identity card fee	-	
2. Fine/Miscellaneous fee	-	
3. Medical fee	-	
4. Transportation fee	-	
5. Hostel fee	-	
6. Net Coaching fee	-	
7. Other fees	845,760	542,866
<b>Total C</b>	<b>845,760</b>	<b>542,866</b>
<b>Sale of Publications</b>		
1. Sale of Admission Forms	85,125	42,310
2. Sale of syllabus and Question Paper Etc.,		-
3. Sale of prospectus including admission forms		
<b>Total (D)</b>	<b>85,125</b>	<b>42,310</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	54,764	2,700
2. Registration fee (Academic Staff College)		-
Total (E)	54,764	2,700
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>19,317,528</b>	<b>13,702,435</b>



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

In ₹

Particulars	Recurring			Total Recurring	Non Recurring	2018-19	2017-18
	Govt. of India	UGC			UGC		
		Salary & Recuring	Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add: Receipts during the year	-	836,701,953	-	836,701,953	16,553,331	853,255,284	881,984,779
Total	-	836,701,953	-	836,701,953	16,553,331	853,255,284	881,984,779
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	-	836,701,953	-	836,701,953	16,553,331	853,255,284	881,984,779
Less: Utilised for Capital expenditure (A)	-	-	-	-	-	-	-
Balance	-	836,701,953	-	836,701,953	16,553,331	853,255,284	881,984,779
Less: Utilized for Revenue Expenditure (B)	-	836,701,953	-	836,701,953	16,553,331	853,255,284	881,984,779
Balance C/F ©	-	-	-	-	-	-	-

**SCHEDULE - 11 - INCOME FROM INVESTMENTS**

In ₹

Particulars	Earmarked/ Endowment Funds	
	2018-19	2017-18
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits	-	176,918
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	939,998	755,967
4. Interest on Savings Bank Accounts.		
5. Others (Specify)		
<b>Total</b>	<b>939,998</b>	<b>932,885</b>
<b>Transferred to Earmarked / Endowment Funds</b>	<b>939,998</b>	<b>932,885</b>
<b>Balance</b>	<b>NIL</b>	<b>NIL</b>

**SCHEDULE - 11A**  
**ENDOWMENT FUNDS**

In ₹

1	2	Opening Balance			Additions during the year		Total		Expenditure on the object during the		Closing balance	
		3	4	5	6	7	8	9	10	11	12	13
Sl No	Name of the Endowment	Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest	Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year	Endowment	accumulated Interest (9-10)	Total (11+12)
						Accrued			Reversal			
1	K Subrahmanian	138942	14526	153468		23548	138942	38074	14246	138942	23828	162770
2	Paul Gunasekhar	229872	31559	261431		40114	229872	71673	24268	229872	47405	277277
3	DS Reddy Memorial Lectural	714059	-35855	678204		64762	714059	28907	23865	714059	5042	719101
4	Muthenna	1643162	171468	1814630		760130	1643162	931598	674630	1643162	256968	1900130
5	N Krishna Swamy	194738	46315	241053		22693	194738	69008	8363	194738	60645	255383
6	R.N.Ghosah	213917	43735	257652		24928	213917	68663	9186	213917	59477	273394
7	S Krishna Murthy	23325	5140	28465		2718	23325	7858	1002	23325	6856	30181
8	S V Parasara	9483	2089	11572		1105	9483	3194	407	9483	2787	12270
		0	0	0			0	0		0	0	0
		3167498	278977	3446475	0	939998	3167498	1218975	755967	3167498	463008	3630506

**SCHEDULE -12 - INTEREST EARNED**

In ₹

Particulars	2018-19			2017-18
	Capital	Recurring	Total	
1. On Savings Accounts with scheduled banks	1,604,918	3,749,904	5,354,822	2,725,292
2. On Loans			-	-
a. Employees/Staff		146,014	146,014	46,091
b. Others (on TDRs)		10,377,118	10,377,118	12,401,705
3. On Debtors and Other Receivables			-	-
<b>TOTAL</b>	<b>1,604,918</b>	<b>14,273,036</b>	<b>15,877,954</b>	<b>15,173,088</b>

SCHEDULE -13 - OTHER INCOME

In ₹

	2018-19	2017-18
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel Room Rent	5,464,839	5,247,956
2. License fee	403,729	461,184
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		
4. Electricity charges recovered	962,081	900,030
5. Water charges recovered.	134,622	137,957
<b>TOTAL</b>	<b>6,965,271</b>	<b>6,747,127</b>
<b>B.Sale of Institute's publications</b>	<b>35,747</b>	<b>75,075</b>
<b>C.Income from holding events</b>		
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)		329,000
<b>TOTAL</b>	<b>-</b>	<b>329,000</b>
<b>D.Others</b>		
1. Income from consultancy	-	-
2. RTI fees	165,340	1,276
3. Income from Royalty	17,032	47,395
4. Sale of application form (recruitment)		-
5. Misc. receipts (Sale of tender form, waste paper, etc.)	41,408	272,168
6. Profit on Sale/disposal of Assets		
a) Owned Assets		
b) Assets received free of cost		
7.Grants/Donations from Institutions, Welfare Bodies and International Organizations		
8.Others (specify)	1,779,095	1,140,258
<b>TOTAL</b>	<b>2,002,875</b>	<b>1,461,097</b>
<b>Grand Total (A+B+C+D)</b>	<b>9,003,893</b>	<b>8,612,299</b>

**SCHEDULE -14 - PRIOR PERIOD INCOME**

In ₹

<b>Particulars</b>	<b>2018-19</b>	<b>2017-18</b>
1. Academic Receipts	292,515	1,518,407
2. Income from Investments		-
3. Interest earned		-
4. Other Income	4,395,327	4,079,640
<b>TOTAL</b>	<b>4,687,842</b>	<b>5,598,047</b>

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

In ₹

	2018-19			2017-18		
	Non Recurring	Recurring	TOTAL	Non Recurring	Recurring	TOTAL
a) Salaries and Wages		561,010,927	561,010,927		609,092,870	609,092,870
b) Allowances and Bonus		54,566	54,566		5,529,006	5,529,006
c) Contribution to Provident Fund			-			-
d) Contribution to Other Fund (specify)		20,174,168	20,174,168		22,024,294	22,024,294
e) Staff Welfare expenses		1,729,950	1,729,950		590,766	590,766
f) Pensioners pension		115,931,404	115,931,404		80,501,237	80,501,237
f) Retirement and Terminal Benefits			-			-
i) As per Actuarial Valuation - 31.03.2019			-			-
ii) Retirement Benefits paid during the year		96,479,566	96,479,566		649,724,378	649,724,378
g) LTC facility		3,252,699	3,252,699		3,251,736	3,251,736
h) Medical Facility		9,750,030	9,750,030		12,389,904	12,389,904
i) Children Education Allowance		1,716,454	1,716,454		2,307,580	2,307,580
j) Honorarium		1,758,906	1,758,906		984,022	984,022
k) TA/DA Expenses		77,133	77,133		55,197	55,197
l) Other Salary Expenses		18,407	18,407		41,272	41,272
<b>Total</b>	<b>-</b>	<b>811,954,210</b>	<b>811,954,210</b>	<b>-</b>	<b>1,386,492,262</b>	<b>1,386,492,262</b>

These shall be classified separately for teaching and non-teaching staff: adhoc staff. O Arrears of DA, Salary arrears due to

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2018	598,214,827	141,411,940	531,382,785	1,271,009,552
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	598,214,827	141,411,940	531,382,785	1,271,009,552
Less: Actual Payment during the year (b)	2,649,621	15,942,764	10,539,144	29,131,529
Less : Provision written back	339,036,807		17,665,877	356,702,684
Balance Available on 31.03.2019 c (a-b)	256,528,399	125,469,176	503,177,764	885,175,339
Provision required on 31.03.2019 as per Actuarial Valuation (d)	256,528,399	161,808,093	503,177,764	921,514,256
A.Provision to be made in the Current Year (d-c)	0	36,338,917	0	36,338,917
B.Gratitude			0	0
C.Medical Reimbursement to Retired employees	7,463,628			7,463,628
D.Travel to Hometown on Retirement	308,937			308,937
E. Leave Encashment on Superannuation		0	0	0
F. Commutation of Pension paid during the year	52,368,084	0	0	52,368,084
Total (A+B+C+D+E+F)	60,140,649	36,338,917	0	96,479,566



SCHEDULE-16 - ACADEMIC EXPENSES

In ₹

	2018-19			2017-18		
	Non Recurring	Recurring	TOTAL	Non Recurring	Recurring	TOTAL
A) Laboratory expenses			-			-
b) Field work/Participation in Conferences			-			-
c) Expenses on Seminars/Workshops		1,610,510	1,610,510		924,911	924,911
d) Payment to visiting faculty		3,744,909	3,744,909		2,799,727	2,799,727
e) Examination		321,378	321,378		157,041	157,041
f) Student Welfare expenses		56,000	56,000		100,145	100,145
g) Admission expenses		4,265,910	4,265,910		2,696,100	2,696,100
h) Convocation expenses			-		4,111,913	4,111,913
i) Publications		161,773	161,773		112,256	112,256
j) Stipend/means-cum-merit scholarship		263,000	263,000		315,000	315,000
k) Subscription Expenses		339,495	339,495		113,397	113,397
l) Others (specify)		503,566	503,566		-868,005	-868,005
m) Non Net Fellowship Expenses		13,081,868	13,081,868		14,949,361	14,949,361
Total	-	24,348,409	24,348,409	-	25,411,846	25,411,846

**SCHEDULE-17 - ADMINISTRATIVE AND GENERAL EXPENSES**

In ₹

	2018-19			2017-18		
	Non recurring	Recurring	TOTAL	Non recurring	Recurring	TOTAL
<b>A) Infrastructure</b>			-			-
a) Electricity and Power	3,287,842	16,822,560	20,110,402		21,224,403	21,224,403
b) Water charges	1,367,815	6,962,356	8,330,171		7,636,358	7,636,358
c) Insurance		20,254	20,254		91,862	91,862
d) Rent, Rates and Taxes (including property tax)		2,995,147	2,995,147	-	2,302,349	2,302,349
<b>Total (A)</b>	<b>4,655,657</b>	<b>26,800,317</b>	<b>31,455,974</b>	-	<b>31,254,972</b>	31,254,972
<b>B) Communication</b>						
e) Postage and Stationery		559,025	559,025	-	493,137	493,137
f) Telephone, Fax and Internet charges		1,457,397	1,457,397		1,912,584	1,912,584
<b>Total (B)</b>	-	<b>2,016,422</b>	<b>2,016,422</b>	-	<b>2,405,721</b>	2,405,721
<b>C) Others</b>						
g) Printing and Stationery (consumption)		2,526,431	2,526,431		2,706,173	2,706,173
h) Travelling and Conveyance expenses		2,156,726	2,156,726		2,301,626	2,301,626
i) Hospitality		46,766	46,766		319,994	319,994
j) Auditors Remuneration			-			-
k) Professional Charges		311,991	311,991		236,858	236,858
l) Advertisement and Publicity		1,320,029	1,320,029		3,515,447	3,515,447
m) Magazines & Journals		235,551	235,551		183,024	183,024
n) Others (specify)	56,420	2,469,544	2,525,964		3,634,827	3,634,827
o) Horticulture Expenses			-	-		-
p) Legal Expenses		273,640	273,640	-	324,300	324,300
q) Medicines, Instruments and Accessories		52,379	52,379	-	28,761	28,761
r) Mess Expenses			-	-		-
s) Miscellaneous and Contingencies		822,470	822,470		781,795	781,795
t) Library Expenses			-	-		-
u) Annual Maintenance Charges	6,476,309		6,476,309	5,055,692	2,870,927	7,926,619
w) Meeting Expenses		394,986	394,986		481,974	481,974
z) Facilities for Differently abled persons			-			-
<b>Total (C)</b>	<b>6,532,729</b>	<b>10,610,513</b>	<b>17,143,242</b>	<b>5,055,692</b>	<b>17,385,706</b>	22,441,398
<b>Total</b>	<b>11,188,386</b>	<b>39,427,252</b>	<b>50,615,638</b>	<b>5,055,692</b>	<b>51,046,399</b>	56,102,091

SCHEDULE-18- TRANSPORTATION EXPENSES

In ₹

Particulars	2018-19			2017-18		
	Non recurring	Recurring	TOTAL	Non recurring	Recurring	TOTAL
1. Vehicles (owned by institution)						
a) Running expenses		443,351	443,351	-	446,430	446,430
b) Repairs & Maintenance		100,253	100,253	-	333,726	333,726
c) Insurance expenses		175,126	175,126	-	8,000	8,000
<b>Total</b>	-	<b>718,730</b>	<b>718,730</b>	-	<b>788,156</b>	<b>788,156</b>
2. Vehicles taken on rent/lease		-	-			
a) Rent/lease expenses		-	-	-	-	-
		-	-			
3. Vehicle (Taxi) hiring expense		1,479,011	1,479,011	-	1,408,858	1,408,858
<b>Grand Total</b>	-	<b>2,197,741</b>	<b>2,197,741</b>	-	<b>2,197,014</b>	<b>2,197,014</b>

SCHEDULE-19- REPAIRS & MAINTENANCE

In ₹

Particulars	2018-19			2017-18		
	Non recurring	Recurring	TOTAL	Non recurring	Recurring	TOTAL
A) Buildings	4,271,137		4,271,137	3,856,690	255,914	4,112,604
b) Furniture & Fixtures	384,589		384,589	19,596	43,642	63,238
c) Plant & Machinery	779,631		779,631	778,425	100,948	879,373
d) Office Equipement	236,823		236,823	36,998	18,716	55,714
e) Computers	765,648		765,648	623,820	149,631	773,451
f) Laboratory & Scientific equipment			-	-	-	-
g) Audio Visual equipment			-	-	-	-
h) Cleaning Material & Services	494,497		494,497	357,839		357,839
i) Book binding charges	194,014		194,014	190,722		190,722
j) Gardening	192,333		192,333	546,245	37,538	583,783
k) Estate Maintenance			-	-		-
l) Others (specify)	1,308,764		1,308,764	168,474	66,191	234,665
<b>Total</b>	<b>8,627,436</b>	<b>-</b>	<b>8,627,436</b>	<b>6,578,809</b>	<b>672,580</b>	<b>7,251,389</b>

SCHEDULE-20 - FINANCE COSTS

In ₹

Particulars	2018-19			2017-18		
	NonRecur ing	Recurring	TOTAL	NonRecur ing	Recurring	TOTAL
a) Bank charges	236	29,490	29,726	3,452	111,374	114,826
b) Others (specify)						
Total	<b>236</b>	<b>29,490</b>	<b>29,726</b>	<b>3,452</b>	<b>111,374</b>	<b>114,826</b>

SCHEDULE-21 - OTHER EXPENSES

In ₹

Particulars	2018-19			2017-18		
	Non Recurring	Recurring	TOTAL	Non Recurring	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)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**SCHEDULE-22 - PRIOR PERIOD EXPENSES**

In ₹

Particulars	2018-19			2017-18		
	Capital	Recurring	TOTAL	Capital	Recurring	TOTAL
1. Establishment expenses		1,693,996	1,693,996		129,288	129,288
2. Academic expenses		36,433	36,433	-	-	-
3. Administrative expenses		340,477	340,477		515,918	515,918
4. Transportation expenses		-	-		-	-
5. Repairs & Maintenance	-	-	-		-	-
6. Other expenses		2,298,436	2,298,436	79,274,971	77,486	79,352,457
<b>Total</b>	-	<b>4,369,342</b>	<b>4,369,342</b>	<b>79,274,971</b>	<b>722,692</b>	<b>79,997,663</b>

**SCHEDULE - 23 - DEPRECIATION**

Particulars	2018-19	2017-18
Depreciation for the year	73,564,895	102,517,958
<b>Total</b>	<b>73,564,895</b>	<b>102,517,958</b>

## SCHEDULE -24

### SIGNIFICANT ACCOUNTING POLICIES

#### 1 BASIS FOR PREPARATION OF ACCOUNTS

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

#### 2 REVENUE RECOGNITION

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

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

2.3 Interest on term deposits are accounted on accrual basis

#### 3. FIXED ASSETS AND DEPRECIATION

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

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

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



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

- 3.4 Assets costing up to Rs. 10000 (**except Library Books**) are fully depreciated in the year in which they are put to use. **However physical accounting and control are continued by the holders of such assets.**
- 3.5 Where the asset is fully depreciated, it will be carried at a residual value of Re. 1 in the Balance Sheet. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 3.6 Assets created out of grants, earmarked funds and funds of sponsored agencies where the ownership of such assets vests with the University are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation on such assets is charged at rates applicable to respective assets.
- 3.7 **Intangible Assets:** Patents and copy rights, E-Journals and Computer Software are grouped under Intangible Assets.
4. **INVENTORY:** Expenditure on purchase of stores items and publications is accounted as revenue expenditure. However physical accounting and control are continued by the holders of such inventory.

## 5. INVESTMENTS

Investments are valued at cost inclusive of cost of acquisition.

## 6. RETIREMENT BENEFITS

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

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

## **7. EARMARKED FUNDS & ENDOWMENT FUNDS**

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

## **8. FINANCIAL MANAGEMENT**

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

## **9. GRANTS FROM GOVERNMENT OF INDIA AND UGC**

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

## **10. SPECIFIC PURPOSE FUNDS**

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

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

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

## **11. INCOME TAX**

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

## SCHEDULE -25

### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

**1 CONTINGENT LIABILITIES: NIL**

**2 CAPITAL COMMITMENTS:** Contracts remaining to be executed on capital account and not provided for the year ended 31.3.2019 is ₹ NIL

**3** The University (earlier Central Institute of English and Foreign Languages) took on lease (April 1961) 27.04 acres of land along with the temporary buildings for 99 years from Osmania University and 5 acres of land from NEHU (2003) and 50 acres of land from Meghalaya Government (2010) for 35 years.

**4** The Income and Expenditure for the year does not include the publications valued at ₹ 3000/- issued as complimentary copies.

**5 EXPENDITURE IN FOREIGN CURRENCY:**

a. Travel Canada	US	\$ 1100	- ₹ 81,345
	Canadian Dollars	2515	₹ 1,42,752
b. Travel U.K.	Great Britain Pounds	5345.32	₹ 4,95,778
c. Experts to EFLU from UK –	£	5942.81	₹ 5,59,643
d. Other (Common Wealth Universities Membership)	UK	£ 1252	- ₹ 1,20,529

**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 31<sup>st</sup> March 2019 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 (₹.4.27 Crore) in respect of 185 employees who have been allotted PRA numbers has been transferred up to February 2019 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 23 members will be transferred as and when the PRA numbers are allotted by the Agency.

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

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



**ANNUAL ACCOUNTS  
EMMRC  
2018 - 19**

**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY**  
**EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)**  
**BALANCE SHEET AS AT 31.03.2019**

In ₹

SOURCES OF FUNDS	Schedules	2018-19	2017-18
CORPUS/CAPITAL FUND	1	-64,628,417	-108,693,961
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	7,333,713	12,629,807
CURRENT LIABILITIES & PROVISIONS	3	107,205,764	162,391,977
<b>TOTAL</b>		<b>49,911,060</b>	<b>66,327,823</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	4		
Tangible Assets		2,373,173	2,792,975
Intangible Assets		78	195
Capital Works-In-Progress		-	
Amortisation of Fixed assets		-	
Total Fixed assets		2,373,251	2,793,170
<b>INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>	5		
Long Term			
Short Term			
<b>INVESTMENTS-OTHERS</b>	6		
<b>CURRENT ASSETS</b>	7	46,079,376	62,501,990
<b>LOANS,ADVANCES &amp; DEPOSITS</b>	8	1,458,433	1,032,663
<b>TOTAL</b>		<b>49,911,060</b>	<b>66,327,823</b>



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

**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY  
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019**

Particulars	Schedules	In ₹	
		2018-19	2017-18
<b>INCOME</b>			
Academic Receipts	9		
Grants / Subsidies	10	41,347,299	56,067,910
Income form investments	11		
Interest earned	12	265,820	340,749
Other Income	13	60,260	137,449
Prior Period Income	14		
<b>TOTAL (A)</b>		<b>41,673,379</b>	<b>56,546,108</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15	39,769,744	161,702,294
Academic Expenses	16		
Administrative and General Expenses	17	1,436,718	1,374,938
Transportation Expenses	18	36,836	36,491
Repairs & Maintenance	19	262,454	112,791
Finance costs	20	1,977	9,313
Other Expenses	21		
Prior Period Expenditure	22	165,650	4,778,341
Depreciation	23	419,919	497,292
<b>TOTAL (B)</b>		<b>42,093,298</b>	<b>168,511,460</b>
<b>Balance being excess of Expenditure over Income (B-A)</b>		<b>-419,919</b>	<b>-111,965,352</b>
Transfer to /from Designated Fund			
Building fund			
Others (specify)			
<b>Balance Being Surplus/ (Deficit) Carried to Capital Fund</b>			

Significant Accounting Policies  
Contingent Liabilities and Notes to Accounts

24  
25

*M. S. S.*  
वित्त अधिकारी / FINANCE OFFICER  
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय  
The English and Foreign Languages University  
सुमारेड-500 007 तेलंगना राज्य (भारत)  
Hyderabad-500 007 Telangana State (India)



**EFLU- EMMRC - 2018-19**

**Receipts and Payments**

1-Apr-2018 to 31-Mar-2019

EFLU- EMMRC - 2018-		EFLU- EMMRC - 2018-	
Receipts		Payments	
-Apr-2018 to 31-Mar-201		-Apr-2018 to 31-Mar-201	
<b>Opening Balance</b>		<b>62501989.52</b>	<b>Sch 3 (CURRENT LIABILITIES &amp; PROVISIONS)</b>
3 Cash and Bank Balances	62501990		A Current Liabilities
<b>Sch 3 (CURRENT LIABILITIES &amp; PROVISIONS)</b>		<b>52610081</b>	<b>Sch 15 (STAFF PAYMENTS &amp; BENEFITS (ESTABLISHMENT E</b>
A Current Liabilities	52610081		NP Staff Payments & Benefits
<b>Sch 12 (INTEREST EARNED)</b>		<b>265820</b>	<b>Sch 17 (ADMINISTRATIVE AND GENERAL EXPENSES)</b>
NP Interest Earned	265820		NP Administrative and General Expenses
<b>Sch 13 (OTHER INCOME)</b>		<b>15000</b>	<b>Sch 18 (TRANSPORTATION EXPENSES)</b>
NP Other Income	15000		NP Transportation Expenses
<b>Sch 15 (STAFF PAYMENTS &amp; BENEFITS (ESTABLISHMEN</b>		<b>210588</b>	<b>Sch 19 (REPAIRS &amp; MAINTENANCE)</b>
NP Staff Payments & Benefits	210588		NP Repairs & Maintenance
<b>Sch 2 (DESIGNATED/EARMARKED/ENDOWMENT FUNDS)</b>		<b>2021081</b>	<b>Sch 20 (FINANCE COSTS)</b>
NME - ICT, Moocs & DTH Projects - EMMRC	2021081		NP Finance Costs
<b>Sch 8 (LOANS, ADVANCES &amp; DEPOSITS)</b>		<b>529582</b>	<b>Sch 22 (PRIOR PERIOD EXPENSES)</b>
NP Loans, Advances & Deposits	529582		NP Prior Period Expenses
			<b>Sch 2 (DESIGNATED/EARMARKED/ENDOWMENT FUNDS)</b>
			NME - ICT, Moocs & DTH Projects - EMMRC
			<b>Sch 8 (LOANS, ADVANCES &amp; DEPOSITS)</b>
			NP Loans, Advances & Deposits
			<b>Closing Balance</b>
			3 Cash and Bank Balances
<b>Total</b>		<b>118154142</b>	<b>Total</b>



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 The English and Foreign Languages University  
 मुलाबाद-500 007 तेलंगणा राज्य (भारत)  
 Mulabadi-500 007 Telangana State (India)

## SCHEDULE - 1 CORPUS/CAPITAL FUND

In ₹

Particulars	2018-19	2017-18
	-108,693,961	3,271,391
<b>Add:</b>		
Contributions towards Corpus/Capital Fund	44,485,463	-
<b>Add:</b>		
Grants from UGC, Governemnt of India and State Government to the extent utilized for capital expenditure		
<b>Add:</b>		
Assets Purchased out of Earmarked Funds		
<b>Add:</b>		
Assets Purchased out of Sponsored Projects, where ownership vests in the institutiion		
<b>Add:</b>		
Assets Donated / Gifts Received		
<b>Add:</b>		
Other Additions		
<b>Add:</b>		
Excess of income over expenditure transferred from the income & expenditure account	-	-
<b>Total</b>	<b>-64,208,498</b>	<b>3,271,391</b>
<b>Less:</b>		
(Deduct) Deficit transferred from the Income & expnditure Account	419,919	111,965,352
Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	
<b>Balance at the year end</b>	<b>-64,628,417</b>	<b>-108,693,961</b>

**SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

In ₹

Particulars	Total	
	NME-DTH, ICT, MOOCS Projects	
	2018-19	2017-18
<b>A.</b>		
a) Opening balance	12,629,807	1,398,520
b) Additions during the year	1,701,746	15,213,000
c) Income from investments made of the funds	398,037	25,733
d) Accrued interest on investments/Advances		
e) Interest on Savings Bank a/c		-
f) Other additions (Specify nature)	57,650	812,146
<b>Total (A)</b>	<b>14,787,240</b>	<b>17,449,399</b>
<b>B.</b>		
Utilisation/Expenditure towards objectives of funds		-
II) Capital Expenditure		-
III) Revenue expenditure	7,453,526	4,819,592
IV) Accrued interest but not due reversal		-
<b>Total (B)</b>	<b>7,453,526</b>	<b>4,819,592</b>
<b>Closing balance at the year end (A-B)</b>	<b>7,333,714</b>	<b>12,629,807</b>
<b>Represented by</b>		
Cash And Bank Balannces	1,455,121	6,161,724
Investments	5,774,157	6,500,000
Interest accrued but not due & Interest earned	104,435	25,733
Less: Stale ch amt/ interest recd		57,600
Add: Bank charges		50
<b>Total</b>	<b>7,333,713</b>	<b>12,629,807</b>

**SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS**

In ₹

	2018-19	2017-18
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others	127,103	124,579
4. Deposit-Others (including EMD, Security Deposit)		
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):	2,839,989	4,268,981
a) Overdue		
b) Others		
6. Other Current Liabilities		
a) Salaries		
b) Receipts against sponsored projects		
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	-6,473,520	298,552
e) Grants in advance		
f) Payable to EFLU	37,687,266	33,607,286
g) Other Liabilities	782,417	12,624,519
<b>TOTAL (A)</b>	<b>34,963,255</b>	<b>50,923,917</b>
<b>B. PROVISIONS</b>		
1. For Taxation		-
2. Gratuity	21,362,422	18,463,400
3. Superannuation Pension	27,494,604	71,980,067
4. Accumulated Leave Encashment	23,385,483	21,024,593
5. Trade Warranties /Claims		
6. Others (Specify)		
<b>TOTAL (B)</b>	<b>72,242,509</b>	<b>111,468,060</b>
<b>TOTAL (A + B)</b>	<b>107,205,764</b>	<b>162,391,977</b>

**SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

In ₹

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

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

In ₹

	2018-19	2017-18
<b>A. Plan Grants: Governement of India</b>		
Balance B/F		
Add: Receipts during the		
<b>Total (a)</b>	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
<b>Total (b)</b>	0	0
Unutilized carried forwards (a-b)	0	0
<b>B.UGC grants : Recuring Fund</b>		
Balance B/F	-31273200	-7398781
Receipts during the year	32551230	60000000
Adjustment Receipts	371745	190757613
<b>Total (c)</b>	<b>1649775</b>	<b>243358832</b>
Less: Refunds		
Less: Utilized for Revenue Expenditure	41719043	55733961
Less: Utilized for Capital Expenditure		0
Less: Adjustment payments		218898071
<b>Total (d)</b>	<b>41719043</b>	<b>274632032</b>
Unutilized carried forwards (c-d)	<b>-40069268</b>	<b>-31273200</b>
<b>C.UGC Grants: Non Recurring Fund</b>		
Balance B/F	31571752	27800258
Add: Receipts during the		0
Add: Other adjustment Receipts	2023996	3771494
<b>Total (e)</b>	<b>33595748</b>	<b>31571752</b>
Less: Refunds		
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure		
Less: Adjustment payments	0	
<b>Total (f)</b>	<b>0</b>	<b>0</b>
Unutilized carried forwards (e-f)	<b>33595748</b>	<b>31571752</b>
<b>D.Grants from State Govt.</b>		
Balance B/F	0	0
Add:Receipts during the year	0	0
<b>Total (g)</b>	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
<b>Total (h)</b>	0	0
Unutilized carried forwards (g-h)	0	0
<b>Grants Total (A+B+C+D)</b>	<b>-6473520</b>	<b>298552</b>

EMMRC											
FIXED ASSETS FINANCIAL YEAR	ASSETS			DEPRECIATION				Net Block			
	2018-19						SCHEDULE 4				
Description	1	2	3	4	5	As at the beginning of the year	During the year	Adjustments During the year	Total upto the year end	As on 31.3.2019	As on 31.3.2018
	Cost as on 1.4.18	Additions	Adjustments during the year	Cost/valuation at the year end							
I. Land											
a) Freehold											
b) Leasehold											
II) Buildings											
a) on Freehold land											
b) On leasehold land											
c) Ownership/Flats /premises											
d) Superstructures on land											
III) Plant, Machinery & Equipment											
IV) Vehicles											
V) Furniture & Fixtures											
VII) Office Equipment	2,913,354	0	0	2913354	582595	349614	0	932209	1981145	2330759	
VII) Computers & Pheperipheails	228,000	0	0	228000	223914	2452	0	226366	1634	4086	
VIII) Electrical Installations	6,085,123	0	0.00	6085123	6065453	1967	0	6067420	17703	19670	
IX) Library Books	0	0	0	0	0	0	0	0	0	0	
X) Tubewells & Water supply	0	0	0	0	0	0	0	0	0	0	
XI) Other Fixed assets(Sport equ)	0	0	0	0	0	0	0	0	0	0	
XII) Audio Visual Equipment	606,865	0	0	606865	168405	65769	0	234174	372691	438460	
XIII) Solar Equipment	9833342	0	0	9833342	7040367	419802	0	7460169	2373173	2792975	
A-Total Tangible Assets											
B-Intangible assets											
i) Computersoftware	19,071	0	0	19071	18876	117	0	18993	78	195	
ii) E Journals											
B Total Intangible assets	19,071	0	0	19071	18,876	117	0	18993	78	195	
C-Amortization of assets											
D Capital work in progress	0	0	0	0	0	0	0	0	0	0	
Total	9,852,413	0	0	9852413	7,059,243	419,919	0	7,479,162	2,373,251	2,793,170	

**SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

	In ₹	
	2018-19	2017-18
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks	-	-
7 Others (to be specified)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Funds	2018-19	2017-18
	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**SCHEDULE - 6 - INVESTMENTS - OTHERS**

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



**SCHEDULE - 7 - CURRENT ASSETS**

	In ₹	
	2018-19	2017-18
<b>1. Stock:</b>		
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	-	-
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months		
b) Others		
<b>3. Cash and Bank Balances</b>		
i) Cash Balances	10,050	10,050
ii) Funds in transit	-	-
iii) Bank Balances	-	-
<b>a) With Scheduled Banks:</b>		
In Current Accounts	4,676,002	14,954,510
In Term Deposit Accounts	38,875,384	38,149,598
In Savings Accounts	2,517,940	9,387,832
<b>b) With non-Scheduled Banks:</b>		
In Term Deposit Accounts		
In Savings Accounts		
<b>4. Post Office - Savings Accounts</b>		
<b>Total</b>	<b>46,079,376</b>	<b>62,501,990</b>

## ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash Balances	10050
		0
		<b>10050</b>
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - NR NME - ICT - EMMRC	1445072
2	SBI - Recuring - 62122901608 - EMMRC	1072868
		<b>2517940</b>
		<b>4676002</b>
II Current Account		
III Term Deposits with Schedule Banks		
		<b>38875384</b>
	<b>Total</b>	<b>46079376</b>

**SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS**

In ₹

	2018-19	2017-18
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	3,000
b) Festival	-	-
c) Medical Advance	-	-
d) LTC Advance	416,384	395,756
e) Other (to be specified)	416,384	398,756
<b>Total 1</b>	<b>416,384</b>	<b>398,756</b>
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	341,800	389,600
b) Home loan	-	-
c) Others (to be specified)	97,600	114,400
<b>Total 2</b>	<b>439,400</b>	<b>504,000</b>
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	-	-
<b>Total 3</b>	<b>-</b>	<b>-</b>
4. Prepaid Expenses		
a) Insurance	3,694	4,483
b) Other expenses	-	-
<b>Total 4</b>	<b>3,694</b>	<b>4,483</b>
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) Others Deposits	-	-
<b>Total 5</b>	<b>-</b>	<b>-</b>
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)	598,955	125,424
<b>Total 6</b>	<b>598,955</b>	<b>125,424</b>
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		-
<b>Total 7</b>	<b>-</b>	<b>-</b>
8. Claims Receivable		
<b>Total 8</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>1,458,433</b>	<b>1,032,663</b>

SCHEDULE - 9 - ACADEMIC RECEIPTS (EMMRC)

In ₹

	2018-19	2017-18
<b>FEES FROM STUDENTS</b>		
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	-	-
<b>Total (A)</b>	-	-
Examinations		
1. Admission test fee		-
2. Annual Examination fee	-	-
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
<b>TOTAL (B)</b>	-	-
<b>Other Fees</b>		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	-	-
3. Medical fee	-	
4. Transportation fee	-	
5. Hostel fee	-	
6. Net Coaching fee	-	-
7. Other fees	-	-
<b>Total C</b>	-	-
<b>Sale of Publications</b>		
1. Sale of Admission Forms	-	-
2. Sale of syllabus and Question Paper Etc.,	-	-
3. Sale of prospectus including admission forms	-	-
<b>Total (D)</b>	-	-
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	-	-
2. Registration fee (Academic Staff College)	-	-
Total (E)	-	-
<b>GRAND TOTAL (A+B+C+D+E)</b>	-	-

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

In ₹

	2018-19			2017-18
	UGC			
	Recurring	Non recurring	Total	
Balance B/F	-	-	-	-
Add: Receipts during the year	41,347,299	-	41,347,299	56,067,910
Total	41,347,299	-	41,347,299	56,067,910
Less: Refund to UGC		-		
Balance	41,347,299	-	41,347,299	56,067,910
Less: Utilised for Capital expenditure (A)	-			
Balance	41,347,299	-	41,347,299	56,067,910
Less: Utilized for Revenue Expenditure (B)	-	-		
Balance C/F ©	41,347,299	-	41,347,299	56,067,910

**SCHEDULE - 11 - INCOME FROM INVESTMENTS**

In ₹

Particulars		
	2018-19	2017-18
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)		
<b>Total</b>	-	-
<b>Transferred to Earmarked / Endowment Funds</b>		
<b>Balance</b>		

**SCHEDULE -12 - INTEREST EARNED**

In ₹

Particulars	2018-19	2017-18
1. On Savings Accounts with scheduled banks	253,529	219,683
2. On Loans		
a. Employees/Staff		110,891
b. Others (on TDRs)	12,291	10,175
3. On Debtors and Other Receivables		
<b>TOTAL</b>	<b>265,820</b>	<b>340,749</b>

SCHEDULE -13 - OTHER INCOME

In ₹

	2018-19	2017-18
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel / Quarter Room Rent	9,720	14,065
2. License fee		-
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		-
4. Electricity charges recovered	31,472	49,773
5. Water charges recovered.	4,068	6,034
<b>TOTAL</b>	<b>45,260</b>	<b>69,872</b>
<b>B. Sale of Institute's publications</b>		-
<b>C. Income from holding events</b>		
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)		
<b>TOTAL</b>	-	-
<b>D. Others</b>		
1. Income from consultancy		
2. RTI fees		-
3. Income from Royalty		-
4. Sale of application form (recruitment)		-
5. Misc. receipts (Sale of tender form, waster paper, etc.)		-
6. Profit on Sale/disposal of Assets		-
a) Owned Assets		-
b) Assets received free of cost		-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations		-
8. Others (specify)	15,000	67,577
<b>TOTAL</b>	<b>15,000</b>	<b>67,577</b>
<b>Grand Total (A+B+C+D)</b>	<b>60,260</b>	<b>137,449</b>



**SCHEDULE -14 - PRIOR PERIOD INCOME**

In ₹

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

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

	In ₹	
	2018-19	2017-18
a) Salaries and Wages	31,906,637	37,325,604
b) Allowances and Bonus		543,732
c) Contribution to Provident Fund		
d) Contribution to Other Fund (specify)	486,147	596,990
e) Staff Welfare expenses	171,294	103,931
f) Retirement and Terminal Benefits		
i) As per Acturial Valuation - 31.03.2018		
ii) Retirement Benefits paid during the year	5,359,842	119,781,834
g) LTC facility	702,023	715,051
h) Medical Facility	1,125,801	2,491,152
i) Children Education Allowance	18,000	144,000
j) Honorarium		-
k) TA/DA Expenses		-
l) Other Salary Expenses		-
Total	<b>39,769,744</b>	<b>161,702,294</b>

**SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2018	71980067	18463400	21024593	111468060
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	71980067	18463400	21024593	111468060
Less: Actual Payment during the year (b)			45665	45665
Less: Provision written back	44485463	0	0	44485463
Balance Available on 31.03.2019 c (a-b)	27494604	18463400	20978928	66982597
Provision required on 31.03.2019 as per Actuarial Valuation (d)	27494604	21362422	23385483	72242509
A.Provision to be made in the Current Year (d-c)		2899022	2406555	5305577
B.Contribution to New Pension Scheme				0
C.Medical Reimbursement to Retired employees	54265			54265
D.Travel to Hometown on Retirement				0
E.Deposit Linked Insurance Payment				0
F. Commutation of Pension paid during the year				0
Total (A+B+C+D+E+F)	54265	2899022	2406555	5359842

**SCHEDULE-16 - ACADEMIC EXPENSES**

	<b>2018-19</b>	<b>2017-18</b>
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 ₹

	<b>2018-19</b>	<b>2017-18</b>
A) Infrastructure	909,959	-
a) Electricity and Power		1,048,873
b) Water charges		
c) Insurance		
d) Rent, Rates and Taxes (including property tax)		
<b>Total (A)</b>		<b>1,048,873</b>
B) Communication	25,815	
e) Postage and Stationery		690
f) Telephone, Fax and Internet charges		25,273
<b>Total (B)</b>		<b>25,963</b>
C) Others		
g) Printing and Stationery (consumption)	7,583	30,980
h) Travelling and Conveyance expenses	350	36,431
i) Hospitality	3,363	3,121
j) Auditors Remuneration		
k) Professional Charges		
l) Advertisement and Publicity		
m) Magazines & Journals	4,160	
n) Others (specify)	403,661	14,000
o) Horticulture Expenses		
p) Legal Expenses		
q) Medicines, Instrumens and Accessories		
r) Mess Expenses		
s) Miscellaneouse and Contingencies		128,559
t) Library Expenses		
u) Annual Maintenance Charges	81,827	87,011
w) Meeting Expenses		
z) Facilities for Differently able persons		
<b>Total (C)</b>		<b>300,102</b>
<b>Total</b>	<b>1436718</b>	<b>1,374,938</b>

**SCHEDULE-18- TRANSPORTAION EXPENSES**

In ₹

Particulars	2018-19	2017-18
1. Vehicles (owned by institution)		
a) Running expenses	12,978	21,238
b) Repairs & Maintenance	12,017	
c) Insurance expenses	11,841	15,253
<b>Total</b>	<b>36,836</b>	<b>36,491</b>
2. Vehicles taken on rent/lease		
a) Rent/lelase expenses	-	-
3. Vehicle (Taxi) hiring expense	-	-
<b>Total</b>	<b>36,836</b>	<b>36,491</b>

**SCHEDULE-19- REPAIRS & MAINTENANCE**

Particulars	In ₹	
	2018-19	2017-18
A) Buildings	27,000	
b) Furniture & Fixtures		
c) Plant & machinery	14,277	23,347
d) Office equipment		3,455
e) Computers	216,225	57,196
f) Laboratory & Scientific equipment		
g) Audio Visual equipment		
h) Cleaning Material & Services	4,252	27,293
i) Book binding charges		
j) Gardening	700	1,500
k) Estate Maintenance		
l) Others (specify)		
Total	<b>262,454</b>	<b>112,791</b>

**SCHEDULE-20 - FINANCE COSTS**

In ₹

<b>Particulars</b>	<b>2018-19</b>	<b>2017-18</b>
a) Bank charges	1,977	9,313
b) Others (specify)		
Total	<b>1,977</b>	<b>9,313</b>



**SCHEDULE-21 - OTHER EXPENSES**

Particulars	In ₹	
	2018-19	2017-18
a) Provision for Bad and Dobtful Debts/Advances	-	
b) Irrecoverable Balances Written - off	-	
c) Grants/Subsidies to other institutions/organizations	-	
d) Others (specify)	-	
<b>Total</b>	-	-

**SCHEDULE-22 - PRIOR PERIOD EXPENSES**

In ₹

Particulars	2018-19	2017-18
1. Establishment expenses	108,000	
2. Academic expenses		
3. Administrative expenses		
4. Transportation expenses		
5. Repairs & Maintenance		30,165
6. Other expenses	57,650	4,748,176
<b>Total</b>	<b>165,650</b>	<b>4,778,341</b>

**SCHEDULE-23-Depreciation**

In ₹

Particulars	2018-19	2017-18
Depreciation for the year	419,919	497,292
<b>Total</b>	<b>419,919</b>	<b>497,292</b>

## SCHEDULE -24

### SIGNIFICANT ACCOUNTING POLICIES

#### 1 BASIS FOR PREPARATION OF ACCOUNTS

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

#### 2 REVENUE RECOGNITION

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

#### 3 FIXED ASSETS AND DEPRECIATION

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

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

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

#### 5 **RETIREMENT BENEFITS**

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

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

#### 6 **EARMARKED FUNDS**

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

#### 7 **FINANCIAL MANAGEMENT**

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

#### 8 **GRANTS FROM UGC**

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

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

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

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

## SCHEDULE -25

### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

- 1 **CONTINGENT LIABILITIES: NIL**
  - 2 **CAPITAL COMMITMENTS:** Contracts remaining to be executed on capital account and not provided for the year ended 31.3.2019 : 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 31<sup>st</sup> March 2019 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**  
**2018 - 19**

**Independent Auditors' Report**

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

**Opinion**

We have audited the financial statements of **The English & Foreign Languages University Employees' Provident Fund**, ("the Fund") which comprise the Balance Sheet as at 31<sup>st</sup> March, 2019, the Statement of Income and Expenditure Account, and the Receipts & Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material aspects, in accordance with accounting principles generally accepted in India.

**Basis for Opinion:**

We conducted our audit in accordance with Standards on Auditing (SAs). 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 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:**

Management of the 'Fund' is responsible for the preparation of the financial statements in accordance with accounting principles generally accepted in India and for such internal control as 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, 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.

#### Auditors' 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, individual 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 of 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, misrepresentation, or the override of internal control.
- 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 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.

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

Place: Hyderabad  
Date: May 15<sup>th</sup>, 2019

  
R.Subba Rao  
Partner  
M.No. 024495





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

BALANCE SHEET AS AT 31st MARCH 2019

	As at 31st March 2019		As at 31st March 2018	
	Rs.	Ps	Rs.	Ps
<b>LIABILITIES</b>				
Employees' Contribution	16,53,80,556.00		15,80,49,015.00	
E F L U	6,88,383.00		6,45,063.00	
Excess of Income over Expenditure	35,01,531.25		24,27,166.25	
<b>Total</b>	<b>16,95,70,470.25</b>		<b>16,11,21,244.25</b>	
<b>ASSETS</b>				
Investments in:				
<i>In Government Securities</i>				
Government of India Securities/RBI Bonds	6,00,00,000.00		6,00,00,000.00	
<i>In Bonds</i>				
IDBI Bank Perpetual Bonds,2020	30,05,700.00		30,05,700.00	
TATA Steel Ltd. Perpetual Bonds,2021	84,40,000.00		84,40,000.00	
Maharashtra State Road Dev. Bonds	18,21,136.00		18,21,136.00	
SREI Equipment Finance Pvt.Ltd	49,10,000.00		49,10,000.00	
The Mysore Paper Mills Ltd.	25,12,500.00		37,68,750.00	
<i>In Fixed Deposits with Banks</i>				
SBI EFLU Branch FDR	4,37,72,740.00		3,98,43,988.00	
Indian Bank	1,42,49,087.00		1,17,20,000.00	
Special Deposit Scheme with SBI	1,89,50,427.00		1,89,50,427.00	
<i>Balances in Saving Bank A/cs</i>				
Indian Bank SB A/c	4,91,872.00		7,74,324.00	
SBI, EFLU Br SB A/c	1,19,380.25		18,86,965.25	
Interest Accrued on Investments	1,12,97,628.00		59,99,954.00	
<b>Total</b>	<b>16,95,70,470.25</b>		<b>16,11,21,244.25</b>	

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

R. Subba Rao  
Partner  
M.No. 024495



For The English and Foreign Languages  
University Employees' Provident Fund

  
Trustee

  
Trustee

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

Place : Hyderabad

Date: May 15, 2019

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

	For the year ended		For the year ended	
	31st March 2019		31st March 2018	
	Rs.	Ps	Rs.	Ps
<b>INCOME</b>				
Interest on:				
Government of India Securities/RBI Bonds	47,99,999.00		27,34,174.00	
Special Deposit Scheme with SBI	14,51,285.00		14,86,044.00	
IDBI Bank Perpetual Bonds, 2020	2,74,500.00		2,74,500.00	
SBI EFLU Branch FDRs	27,70,173.00		47,37,009.00	
Indian Bank FDRs	8,69,647.00		5,75,230.00	
Maharashtra State Road Dev. Bonds	1,62,992.00		1,62,991.00	
SREI Equipment Finance Pvt.Ltd	5,00,000.00		5,00,000.00	
The Mysore Paper Mills Ltd.	2,43,386.00		3,51,934.00	
TATA Steel Ltd. Perpetual Bonds, 2021	9,44,000.00		9,44,000.00	
Interest on Saving Bank Accounts	1,38,206.00		1,58,941.00	
<b>Total</b>	<b>1,21,54,188.00</b>		<b>1,19,24,823.00</b>	

**EXPENDITURE**

Interest on Contributions	1,10,72,983.00	1,08,63,224.00
Bank Charges	590.00	1,311.75
Premium on investments Written Off	6,250.00	6,250.00
<b>Total</b>	<b>1,10,79,823.00</b>	<b>1,08,70,785.75</b>
Excess of Income over Expenditure/ (Expenditure over Income) for the year	10,74,365.00	10,54,037.25
Excess of Expenditure over Income brought forward from previous year	24,27,166.25	13,73,129.00
Excess of Income Over Expenditure carried over to Balance Sheet	35,01,531.25	24,27,166.25

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

R. Subba Rao  
Partner  
M.No. 024495



For The English and Foreign Languages  
University Employees' Provident Fund

  
Trustee

  
Trustee

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

Place : Hyderabad

Date: May 15, 2019

**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY**  
**EMPLOYEES PROVIDENT FUND, HYDERABAD**  
**Receipts and Payments Account for the year ended 31.03.2019**

Receipts		Amount (Rs)
Opening Balance		26,61,289.25
<b>Receipts</b>		
GPF Subscriptions & Refund Of GPF Advances		3,65,27,124.00
<b>Investments matured:</b>		
SBI, EFLU Term Deposits	3,66,96,316.00	
Indian Bank-Term Deposits	1,17,20,000.00	
The Mysore Paper Mills Ltd 2020	12,50,000.00	
		4,96,66,316.00
<b>Income Received:</b>		
Interest on SB Accounts	1,38,206.00	
Int-FDRs with SBI EFLU Br	27,59,090.00	
Int-FDRs with Indian Bank	7,59,087.00	
Int-IDBI Bank Perpetual Bonds	2,74,500.00	
Int-Maharashtra State Road Dev.Bonds	10,000.00	
Int-Special Deposit Scheme with SEI	14,59,339.00	
Int-SREI Equipment Finance Ltd	2,50,000.00	
Int-TATA Steels Perpetual Bonds	9,41,416.00	
Int-The Mysore Paper Mills Ltd	2,64,876.00	
		68,56,514.00
<b>Total</b>		<b>9,57,11,243.25</b>
<b>Payments</b>		
GPF final /withdrawals by employees	3,55,56,082.00	
GPF Advance to Employees	46,69,164.00	
		4,02,25,246.00
<b>Investments</b>		
SBI, EFLU Term Deposit	4,06,25,068.00	
Term Deposit-Indian Bank	1,42,49,087.00	
		5,48,74,155.00
Bank Charges		590.00
<b>Total</b>		<b>9,50,99,991.00</b>
<b>Closing Balance</b>		<b>6,11,252.25</b>
SBI, EFLU Branch SB A/c	1,19,380.25	
Indian Bank SB A/c	4,91,872.00	

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

For The English and Foreign Languages University  
Employees' Provident Fund

  
R. Subba Rao  
Partner  
M.No. 024495



  
Trustee

  
Trustee

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

Place : Hyderabad  
Date: May 15, 2019

## The English & Foreign Languages University Employees' Provident Fund

Schedule: 1- Notes forming part of the accounts for the year ended 31/03/2019.

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

For The English & Foreign Languages University  
Employees' Provident Fund



Trustee



Trustee

Place: Hyderabad  
Date: May 15, 2019

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

The English and Foreign Languages University  
Hyderabad – 500 007



**ANNUAL ACCOUNTS**  
**New Pension Scheme**  
**2018 - 19**

**THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY  
NPS ACCOUNT**

**BALANCE SHEET AS AT 31st MARCH 2019**

	As at 31st March 2019 <i>Rupees</i>	As at 31st March 2018 <i>Rupees</i>
<b>LIABILITIES</b>		
Employees' Contribution	2,02,88,602	1,74,83,049
Employer's Contribution	2,02,49,497	1,71,82,496
Interest payable on Contributions	1,86,08,593	1,52,14,702
EFLU	3,001	76,27,785
<b>Total</b>	<b>5,91,49,693</b>	<b>5,75,08,032</b>
<b>ASSETS</b>		
Investments in:		
<i>In Fixed Deposits with Banks</i>		
SBI EFLU Branch FDR	5,75,05,331	5,48,24,565
<i>Balances in Saving Bank A/cs</i>		
SBI, EFLU Br SB A/c	34,919	9,40,325
Interest Accrued on FDRs	16,09,443	17,43,142
<b>Total</b>	<b>5,91,49,693</b>	<b>5,75,08,032</b>

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

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

  
R. Subba Rao  
Partner

M.No. 024495

Place : Hyderabad

Date: May 15, 2019



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

  
Finance Officer

Finance Officer  
EFLU, Hyd.


THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY  
NPS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

	For the year ended 31st March 2019 Rupees	For the year ended 31st March 2018 Rupees
<b>INCOME</b>		
Interest on SBI EFLU Branch FDRs	36,19,475	32,05,750
Interest on SBI, EFLU Br. SB A/c	56,356	56,454
Total	36,75,831	32,62,204
<b>EXPENDITURE</b>		
Interest paid/payable on Contributions	36,75,831	32,61,584
Bank Charges	-	620
Total	36,75,831	32,62,204

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

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

  
R. Subba Rao  
Partner

M.No. 024495

Place : Hyderabad

Date: May 15, 2019



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

  
Finance Officer

Finance Officer  
EFLU, Hyd.

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY  
NPS ACCOUNT

Receipts & Payments Account for the year ended 31st March 2019

	Rupees
Opening Balance	9,40,325
<b>Receipts</b>	
Subscription Received	4,36,95,540
Investments matured	5,03,95,161
Interest received on ivestments/SB Ac	38,09,530
Total	9,88,40,556
<b>Payments</b>	
Payments to NSDL	4,27,17,372
NPS transferred to GPF and Final Settlements	30,12,338
Investments	5,30,75,927
Total	9,88,05,637
Closing Balance	34,919

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

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

R.Subba Rao  
Partner  
M.No. 024495



Place : Hyderabad  
Date: May /11, 2019

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

Finance Officer

Finance Officer  
EFLU Hyd.



## NPS: Notes on Financial Statement for the year ended 31st March 2019

The employees who have joined the University after 01/01/2004 are covered under the New Pension Scheme (NPS). An amount equivalent to 10% of the Salary is recovered from the Employee and an equal amount is contributed by the University. These contributions are sent to National Securities Depository Limited (NSDL) with whom the employees have obtained Permanent Retirement Account Number (PRAN).

There are some employees who have not obtained the PRAN for reasons like:

- a) they would like to continue under old pension scheme/ GFP scheme since their services from past employer has to be taken into account - and their GFP contributions are yet to be transferred from previous employer.
- b) they have applied for PRAN and are awaiting the Number - without which their contribution cannot be sent to NSDL.

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

The contributions (along with interest) are disbursed appropriately as and when decisions are taken.

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.