

The English and Foreign Languages University
Hyderabad – 500 007



**ANNUAL ACCOUNTS
2019-2020**

The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
2018-19

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महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
सेफाबाद, हैदराबाद - 500 004.

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

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

Date: 10.02.2021

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

महोदय,

विषय: अंग्रेजी और विदेशी भाषा के विश्वविद्यालय, हैदराबाद, के वर्ष 2019-20, के लेखों
पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report on the Accounts of The English and Foreign Languages University, Hyderabad, for the year 2019-20, Annexure thereof and one copy of the Annual Accounts of the University for the year 2019-20, 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/-

संलग्नक

महा निदेशक लेखापरीक्षा (केंद्रीय)

✓ Endt. No.DGA(C)/CEA/Unit-4/ EFLU/SAR.2019-20/ 2020-21/30 Date: 10.02.2021

Copy to Prof. E. Suresh Kumar, Vice-Chancellor, The English and Foreign Languages University, Osmania University Campus, Tarnaka, Hyderabad-500 605, along with one copy of Annual Accounts for the year 2019-20 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2019 20 (2 sets), to this Office.

संलग्नक

Dy.DIRECTOR/CEA

Separate Audit Report on the accounts of The English and Foreign Languages University, Hyderabad for the year ended 31 March 2020

1. We have audited the attached Balance Sheet of the English and Foreign Languages University, Hyderabad, as at 31st March 2020, 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 Education, 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: ₹ 194.18 crore (Schedule-3)

A.1.1.1 This includes total closing balance amount of ₹ 3,81,59,433 which was internal income generated by the University but incorrectly classified under Sponsored Projects instead of as 'Other Income' in the Income and Expenditure account (Schedule-13) as mandated by MoE format of accounts (Page 32). This resulted in overstatement of Current Liabilities and understatement of Income by ₹ 3.82 crore. Deficit was also overstated by ₹ 3.82 crore.

B. General

B.1 The details of land possessed by EFLU (taken from Osmania University) were disclosed as 27.04 acres (Sl.No.3, of 'Notes on Accounts') instead of 30 acres which needs to be rectified.

B.2 MI televisions purchased at a cost of ₹ 2,43,000 were misclassified as electrical appliances instead of audio visual equipment and depreciated at 10 percent instead of 15 percent. This resulted in overstatement of fixed assets and understatement of expenditure to the extent of ₹ 12,150.

B.3 An amount of ₹1,65,655 was received towards interest on bank balance of ₹ 1,05,53,965 of Educational Multimedia Research Centre (EMMRC) (Schedule -7-Current Assets – Annexure-A-SBI-Recurring-62122901608-EMMRC-Page No.50&51) which was incorrectly shown as Income under Schedule-12 (interest earned) instead of under “other liabilities” under Schedule -3 in the Accounts of EMMRC.

B.4 Annual Maintenance Charges to the extent of ₹ 10,47,780¹ pertaining to 2017-18 and 2018-19 period was shown under Repairs and Maintenance (Sch.-19-Page No.30), instead of Schedule-22 under ‘Prior Period Expenditure’ in the Income and Expenditure Account, though mandated as per MoE format of Accounts.

B.5 The Caution deposits of ₹ 10,82,782/- received from students in respect of Tagore International Hostel for Men was shown in Current liability and Provision. However, as per statement furnished by University the liability was shown as ₹ 6,81,740. The differential amount of ₹ 4,01,042 needs to be reconciled.

B.6 The following differences in figures between Schedule-3(c) and Schedule-10 and Utilisation certificates 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 19 of Annual Accounts (₹)	Difference (₹)
1	Recurring-Revenue expenditure	130,98,65,271	126,94,20,823	4,04,44,448

¹1. an amount of Rs.62,960/-was paid to M/s.Schindler India Pvt.Ltd.,Mumbai, towards AMSC for five schindler lifts for the year 2018-19 in the EFLU Campus vide invoice no.C13600023879/30.11.2019.

2. Rs.9,84,820/- was paid to M/s Integrated Cooling Solutions, towards Annual Maintenance Service Contract to air conditioners and water coolers for the year 2017-18 (16.05.2017 to 15.05.2018), vide invoice no.ICSH/2017-18/0039 dt.21.08.2017

2	Recurring Grants received during the year for Revenue expenditure	89,03,93,000	126,94,20,823	37,90,27,823
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	130,98,65,271	126,94,20,823	111,49,05,000

B.7 Against depreciation of ₹ 22,51,095 (40 percent) to be provided on computer peripheral and intangible assets of previous year (commented in 2018-19 Management letter of the SAR), depreciation of ₹ 33,76,644 (60 percent) was provided. The excess depreciation of ₹ 11,25,549 (₹ 33,76,644- ₹ 22,51,095) resulted in understatement of Fixed Assets, capital fund and overstatement of expenditure by ₹ 0.11 crore. Deficit was also overstated by ₹ 0.11 crore.

C. Grants-in-aid: Out of total grants-in-aid of ₹101.90² crore received during the year together with unutilized balance of ₹ 44.81 crore pertaining to the previous year 2018-19 and adjustments receipts of ₹ 35.45³ crore and Internal receipts of ₹ 1.85⁴ crore totaling to Rs.184.01 crore, EFLU utilized ₹ 139.5 crore⁵ leaving a balance of ₹ 44.51 crore unutilized as on 31st March, 2020.

D. Net effect of Audit Comments on accounts

The net impact of Audit comments given in above paragraphs is overstatement of liabilities by ₹ 3.82 crore, and overstatement of deficit by ₹ 3.82 crore.

²Non-recurring Rs.6.75 crore, Recurring Rs. 89.04 crore of EFLU, and recurring of Rs.6.11 crore of EMMRC

³Non-recurring Rs.6.88 crore, Recurring Rs. 28.57 crore of EFLU

⁴ Recurring EFLU

⁵Non-recurring Rs. 1.98 crore, Recurring Rs. 130.99 of EFLU, and recurring of Rs.6.53 crore of EMMRC

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

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

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the English and Foreign Languages University, Hyderabad, as at 31st March 2020; and
- b. In so far as it relates to Income & Expenditure Account of the *Deficit* for the year ended on that date.

Director General of Audit (Central)

ANNEXURE

1. Adequacy of Internal Audit System

- i. Internal audit was not conducted for the year 2019-20.

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. Accounting Manual was not in vogue.

3. System of Physical verification of Fixed Assets: The physical verification of fixed assets has been conducted for the year 2019-20.

4. System of Physical verification of Inventory: The physical verification of Inventory was conducted for the year 2019-20.

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

Dy.DIRECTOR/ CEA

Replies to Separate Audit Report for the year ended 31 March 2020

Sl.No.	Audit Observation	University Reply
1.4	Comments on Accounts	
A.	BALANCE SHEET	
A.1	Sources of Funds	
A.1.1.	Current Liabilities & Provisions: ₹ 194.18 crore (Schedule-3)	As per MHRD mandated format of accounts, the items of 'Miscellaneous Income' are to be accounted against the Head 'D-Others' of Schedule-13 - Other Income. The 'Income from consultancy' 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 'miscellaneous income' and accounted for accordingly under the Head 'D-Others' of Schedule-13. No such income was earned by the University during the year 2019-20.
A.1.1.1	This includes total closing balance amount of ₹ 3,81,59,433 which was internal income generated by the University but incorrectly classified under Sponsored Projects instead of as 'Other Income' in the Income and Expenditure account (Schedule-13) as mandated by MoE format of accounts (Page 32). This resulted in overstatement of Current Liabilities and understatement of Income by ₹ 3.82 crore. Deficit was also overstated by ₹ 3.82 crore.	Schedule-3 (a) - Sponsored Projects , as per MHRD format of accounts, refers to the 'receipts', 'expenditure' and the closing balance of funds generated through various Non-Formal Channels 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 'miscellaneous nature' and will

		<p>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, overstatement of Deficit and understatement of Income.</p>
B.1	<p>B. General</p> <p>The details of land possessed by EFLU (taken from Osmania University) were disclosed as 27.04 acres (Sl.No.3, of 'Notes on Accounts') instead of 30 acres which needs to be rectified.</p>	<p>The Audit observation is noted. Necessary correction will be made in the accounts for the next financial year 2020-21.</p>
B.2	<p>MI televisions purchased at a cost of ₹ 2,43,000 were misclassified as electrical appliances instead of audio visual equipment and depreciated at 10 percent instead of 15 percent. This resulted in overstatement of fixed assets and understatement of expenditure to the extent of ₹ 12,150.</p>	<p>The Audit observation is noted. Necessary correction has been carried out vide JV No 9 dt: 10.09.2020.</p>
B.3	<p>An amount of ₹1,65,655 was received towards interest on bank balance of ₹ 1,05,53,965 of Educational Multimedia Research Centre (EMMRC) (Schedule -7- Current Assets - Annexure-A-SBI-Recurring-62122901608-EMMRC-Page No.50&51) which was incorrectly shown as Income under Schedule-12 (interest earned) instead of under "other liabilities" under Schedule -3 in the Accounts of EMMRC.</p>	<p>The Audit observation is noted. Necessary adjustment will be made in the next financial year 2020-21.</p>
B.4	<p>Annual Maintenance Charges to the extent of ₹ 10,47,780¹ pertaining to 2017-18 and 2018-19 period was shown under Repairs and Maintenance (Sch.-19- Page No.30), instead of Schedule-22 under 'Prior Period Expenditure' in the Income and Expenditure Account, though mandated as per MoE format of</p>	<p>The works were completed during 2019-20 as per the Completion Report of the Works Section. The payments were made during 2019-20. Hence, the treatment of expenditure during 2019-20 is in conformity with the MoE format of</p>

¹1. an amount of Rs.62,960/- was paid to M/s.Schindler India Pvt.Ltd., Mumbai, towards AMSC for five schindler lifts for the year 2018-19 in the EFLU Campus vide invoice no.C13600023879/30.11.2019.

2. Rs.9,84,820/- was paid to M/s Integrated Cooling Solutions, towards Annual Maintenance Service Contract to air conditioners and water coolers for the year 2017-18 (16.05.2017 to 15.05.2018). vide invoice no.ICSH/2017-18/0039 dt.21.08.2017

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

	Accounts.	Accounts.															
B.5	The Caution deposits of ₹ 10,82,782/- received from students in respect of Tagore International Hostel for Men was shown in Current liability and Provision. However, as per statement furnished by University the liability was shown as ₹ 6,81,740. The differential amount of ₹ 4,01,042 needs to be reconciled.	The Audit observation is noted. Necessary adjustment will be made after reconciliation in the next financial year 2020-21.															
B.6	<p>The following differences in figures between Schedule-3(c) and Schedule-10 and Utilisation certificates 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:</p> <table><tr><th>Sl. No</th><th>Description</th><th>Amount as per Schedule-3C, Page 12 of Annual Accounts (₹)</th><th>Amount as per Schedule-10, Page 19 of Annual Accounts (₹)</th><th>Difference (₹)</th></tr><tr><td>1</td><td>Recurring-Revenue expenditure</td><td>130,98,65,271</td><td>126,94,20,823</td><td>4,04,44,448</td></tr><tr><td>2</td><td>Recurring Grants received during the year for Revenue expenditure</td><td>89,03,93,000</td><td>126,94,20,823</td><td>37,90,27,823</td></tr></table>	Sl. No	Description	Amount as per Schedule-3C, Page 12 of Annual Accounts (₹)	Amount as per Schedule-10, Page 19 of Annual Accounts (₹)	Difference (₹)	1	Recurring-Revenue expenditure	130,98,65,271	126,94,20,823	4,04,44,448	2	Recurring Grants received during the year for Revenue expenditure	89,03,93,000	126,94,20,823	37,90,27,823	<p>The figures of Schedule-3C and Schedule-10 are suitably disclosed as detailed below:</p> <p>Sl.No.1: Amount as per Schedule-3C was the gross recurring revenue expenditure whereas the amount appearing in Schedule No.10 was the net expenditure after setting off of the items of income of Rs.4,04,44,448 depicted in Schedules-9,12,13,14 of I&E Account after adjustment of net income of Recurring Grant Rs.7,11,595.</p> <p>Sl.No.2: The figures appeared in Schedule No.3-C shows total grant received against recurring grant as against the amount shown in Schedule-10 shows net expenditure incurred during 2019-20 including provisions made towards Gratuity, Pension and leave encashment as per actuarial valuation report. The differences in figures between Schedule 3-C and Schedule 10 were suitably disclosed without any ambiguity in the annual accounts.</p> <p>The grants received during the year initially credited to Schedule No.-3 (Balance Sheet) and the Grants to the extent utilized during the year are transferred from Sch 3-C to Schedule 10 (I&E Account) and the difference is treated as unspent balance/receivable from UGC.</p>
Sl. No	Description	Amount as per Schedule-3C, Page 12 of Annual Accounts (₹)	Amount as per Schedule-10, Page 19 of Annual Accounts (₹)	Difference (₹)													
1	Recurring-Revenue expenditure	130,98,65,271	126,94,20,823	4,04,44,448													
2	Recurring Grants received during the year for Revenue expenditure	89,03,93,000	126,94,20,823	37,90,27,823													

(X)

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)

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	130,98,65,271	126,94,20,823	111,49,05,000	The Utilisation Certificates are prepared on Cash Basis whereas Annual Accounts are prepared on Accrual basis and hence these two set of figures are not comparable.
B.7	Against depreciation of ₹ 22,51,095 (40 percent) to be provided on computer peripheral and intangible assets of previous year (commented in 2018-19 Management letter of the SAR), depreciation of ₹ 33,76,644 (60 percent) was provided. The excess depreciation of ₹ 11,25,549 (₹ 33,76,644- ₹ 22,51,095) resulted in understatement of Fixed Assets, capital fund and overstatement of expenditure by ₹ 0.11 crore. Deficit was also overstated by ₹ 0.11 crore.				The Audit observation is noted. Necessary correction has been carried out during the current year 2020-21.
C	Grants-in-aid: Out of total grants-in-aid of ₹101.90 ² crore received during the year together with unutilized balance of ₹ 44.81 crore pertaining to the previous year 2018-19 and adjustments receipts of ₹ 35.45 ³ crore and Internal receipts of ₹ 1.85 ⁴ crore totaling to Rs.184.01 crore, EFLU utilized ₹ 139.5 crore ⁵ leaving a balance of ₹ 44.51 crore unutilized as on 31 st March, 2020.				The unutilized balance as on 31 st March 2020 works out to Rs.20.03 crores only and not Rs.44.51 crores as indicated by the Audit. The difference of Rs. 24.48 crores is due to (i) wrong consideration of academic receipts of Rs. 1.85 crores, which was shown in I&E Account under Schedule-9; (ii) non-consideration of 'Adjustment Payments' of Rs. 28.71 crores (as per Schedule-3C of the Balance Sheet) by the Audit; and (iii) Difference in the Opening Balance of Rs. 6.08 crores due to wrong adoption of

²Non-recurring Rs.6.75 crore, Recurring Rs. 89.04 crore of EFLU, and recurring of Rs.6.11 crore of EMMRC

³Non-recurring Rs.6.88 crore, Recurring Rs. 28.57 crore of EFLU

⁴ Recurring EFLU

⁵Non-recurring Rs. 1.98 crore, Recurring Rs. 130.99 of EFLU, and recurring of RS.6.53 crore of EMMRC

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वित्त अधिकारी / FINANCE OFFICER
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The English and Foreign Languages University
हैदराबाद - 500 007 तेलंगाना राज्य (भारत)

		Rs. 44.81 crores instead of Rs. 50.89 crores by audit.
D	Net effect of Audit Comments on accounts The net impact of Audit comments given in above paragraphs is overstatement of liabilities by ₹ 3.82 crore, and overstatement of deficit by ₹ 3.82 crore.	Please refer reply to Para No.A.1.1.1.
E.	Management Letter	
1.	Fixed Assets in the Balance Sheet does not include capital expenditure of Rs.0.31 crore on completed works (providing power supply to EFLU, Shillong branch) in February, 2016. This resulted in understatement of Fixed Assets (Schedule-4) and Capital/Corpus Fund and overstatement of Loans, Advances and Deposits (Schedule-8) by Rs. 0.31 crore. Further depreciation to the extent of Rs. 10,80,343 was also understated.	The Audit observation is noted. Necessary correction has been carried out during the current year 2020-21 vide JV No. 8 and JV No. 9 dt 10.9.2020
2.	Income under Income and Expenditure does not include accrued interest of Rs. 8891 (on Rs.3,79,912 as per bank reconciliation statements in respect of Savings Bank Account No. 62046316056 (EFLU) for the month of March 2020) resulting in understatement of income (Schedule-12) in Income and Expenditure Account and understatement of surplus to the extent of Rs. 0.009 crore.	The Audit observation is noted. Necessary correction has been carried out during the current year 2020-21 vide receipt no 42 dt .11.9.2020
3.	Expenditure under Income and Expenditure includes prepaid expenditure of Rs. 45,498 incurred towards AMC of Eprint Machinery Pvt Ltd for the period from 01.04.2020 to 06.07.2020 which was incorrectly treated as current year expenditure under Repairs and Maintenance (Schedule-19), instead of as prepaid expenses under Loans, Advances & Deposits (Schedule-8). This resulted in overstatement of Expenditure and understatement of Loans, Advances & Deposits by Rs. 0.005 crore. Consequently, deficit was also overstated by Rs. 0.005 crore.	Audit point is noted.
4.	The closing balance in Receipt and Payment Account (Pg-3), Cash balance at Saving bank was shown as Rs. 12,24,84,016. However as per Current Assets (Schedule-7) (Pg-15), Bank balances in Schedule Banks in Saving Account was shown as Rs. 12,24,84,006. The difference of an amount of Rs. 10/- (12,24,84,016-12,24,84,006) needs to be reconciled.	The correction was carried out in the Receipt and Payment Account.
5	An amount of Rs. 6,45,063 (Page No.71) was shown as liability in Employees Provident Fund Balance	The necessary correction was carried out during the current

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हैदराबाद - 500 007

	Sheet which was due to EFLU. However, an amount of Rs. 6,35,508 was shown as claims receivable under Schedule-8 – Loans, Advances & Deposits (Page no.17). Thus, there was a difference of Rs. 9,555 (Rs.6,45,063 (-) Rs. 6,35,508) which needs to be reconciled.	year 2020-21 vide JV. No 47 dt 16.9.2020.
6	An amount of Rs. 1,41,18,178 was shown as closing balance in Savings Bank Account in Receipts and Payment Account (Page No. 42 of EFLU-EMMRC account). However, as per Schedule-7 – Current Assets, an amount of Rs. 1,41,17,778 was shown as Bank balance in Savings Accounts (page No.50). The difference of Rs. 400 needs to be reconciled.	The correction was carried out in the Receipt and Payment Account
	<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 2020; and</p> <p>b. In so far as it relates to Income & Expenditure Account of the <i>Deficit</i> for the year ended on that date.</p>	


 .. 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)

REPLIES TO THE ANNEXURE 1

1	<p>Adequacy of Internal Audit System</p> <p>i. Internal audit was not conducted for the year 2019-20.</p>	<p>Internal Audit wing is conducting 'Concurrent Audit' scrutinizing all the transactions of expenditure of both capital and revenue nature, scrutiny of works contracts, outsourcing contracts, contractors bills, payments to employees and pensioners, etc. and other important items of expenditure <u>in place of</u> Annual Internal Audit Plans/ Programmes.</p>
2	<p>Adequacy of Internal Control Mechanism: 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. Accounting Manual was not in vogue.</p>	<p>Efforts are being made to strengthen the Internal Audit Wing.</p>
3	<p>System of Physical verification of Fixed Assets: The physical verification of fixed assets has been conducted for the year 2019-20.</p>	<p>No remarks</p>
4	<p>System of Physical verification of Inventory: The physical verification of Inventory was conducted for the year 2019-20.</p>	<p>No remarks</p>
5	<p>Regularity in payment of statutory dues: Statutory dues were paid regularly.</p>	<p>No remarks</p>


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

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
BALANCE SHEET AS AT 31.03.2020

In ₹


SOURCES OF FUNDS	Schedules	2019-20	2018-19
CAPITAL FUND	1	7,47,43,705	12,54,88,977
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	29,34,24,049	28,12,22,368
CURRENT LIABILITIES & PROVISIONS	3	1,94,18,19,251	1,95,58,86,868
TOTAL		2,30,99,87,005	2,36,25,98,213
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		58,33,17,464	63,48,88,751
Intangible Assets		10,30,309	9,14,688
Capital Works-In-Progress			-
Amortisation of Fixed assets			
Total Fixed Assets		58,43,47,773	63,58,03,439
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term		28,99,479	26,60,994
INVESTMENTS-OTHERS	6		
CURRENT ASSETS	7	1,52,28,70,016	1,58,84,14,303
LOANS,ADVANCES & DEPOSITS	8	19,98,69,737	13,57,19,478
TOTAL		2,30,99,87,005	2,36,25,98,213

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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वित्त अधिकारी / FINANCE OFFICER
अंग्रेजी एवं विदेशी भाषा विश्वविद्यालय
The English and Foreign Languages University
हैदराबाद - 506 002, तेलंगाना राज्य (भारत)
Hyderabad-506 002 Telangana State (India)

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY (EFLU)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

In ₹


Particulars	Schedules	2019-20	2018-19
INCOME			
Academic Receipts	9	1,85,89,812	1,93,17,528
Grants / Subsidies	10	1,26,94,20,823	85,32,55,284
Income form investments	11	-	-
Interest earned	12	1,27,07,657	1,58,77,954
Other Income	13	92,13,231	90,03,893
Prior Period Income	14	6,45,343	46,87,842
TOTAL (A)		1,31,05,76,866	90,21,42,501
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	1,21,55,08,793	81,19,54,210
Academic Expenses	16	2,77,40,022	2,43,48,409
Administrative and General Expenses	17	5,12,76,593	4,41,39,329
Transportation Expenses	18	23,52,908	21,97,741
Repairs & Maintenance	19	1,12,08,441	1,51,03,745
Finance costs	20	2,04,153	29,726
Other Expenses	21	-	-
Prior Period Expenditure	22	15,75,563	43,69,342
Depreciation	23	7,19,51,277	7,35,64,895
TOTAL (B)		1,38,18,17,749	97,57,07,397
Balance being excess of Expenditure over Income (B-A)		7,12,40,883	7,35,64,896
Transfer to /from Designated Fund			
Build fund			
Others (specify)			
Balance Being Surplus/ (Deficit) Carried to Capital Fund			

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

Annual Accounts 2019 -20
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Annual Accounts - 2019-20 1-Apr-2019 to 31-Mar-2020		Payments	Annual Accounts - 2019-20 1-Apr-2019 to 31-Mar-2020	
Opening Balance		1588414303	I Expenses		
3 Cash and Bank Balances			i) Establishment expenses		314986366
Cssh in hand	172173		a) Aadamic Expenses	25483970	
Cash at Bank SBac	94902900		b) Administrative Expenses	87602998	
Cash at Bank CA ac	15632329		c) Transportation Expenses	1806460	
Term Deposits	1477706901		d) Repairs & maintenance	12125210	
II Grants Received		957893000	e) Prior period Expenses	1453583	
a) From Govt of India			f) Salaries & other benefits	186514145	
b) From State Governemnt			II) Payments against earmarked funds /Endowment funds	5730773	5730773
c) From UGC			III) Payments against sponserd projects & schemes		
i) Non Recurring	67500000		V) Investments & deposits		1759479
ii) Recurring	890393000		a) Out of earmarked /endowment funds	1759479	
III Academic Receipts	18379048	18379048	b) out of own funds (investment others)		
IV) Receipts against sponsered projects/schemes			VI) Term deposits with schedule Banks Nfunds		
V) Receipts against sponsered fellowship & scholarships			VII) Expenditure on Fixed assets and Capital work in Progress		19507680
VI) Income from investments from			a) Fixed assets	19507680	
a) Earmarked and endowment funds	19794551	19794551	b) capital work in progress		
b) Other Investments	1520994	1520994	VIII) Current liabilities & provisions		1591355027
VII) Interest received on			IX) Refund of grants		
a) Bank Deposits	8361182	12664926	X) Deposits and advances	121994918	121994918
b) Loans & Advances	274192		XI) Other payments	204125	204125
c) Saving bank Ac	4029552				
Vii) Investments encashed			Closing Balance		1522870026
IX) Term deposits with scheduled Banks Encashed			i) Cash in Hand	11500	
X) Other Income	7622288	7622288	ii) Cash at SB Ac	122484016	
XI) Deposits and advances	47034017	47034017	iii) Cashat Bank CA ac	41016411	
XII) Current liabilities	924491000	924491000	IV) Term Deposits	1359358099	
XIII) Any other receipts(Including PPI, RM,Aca Exp.staff payments)	594266	594266			
Total		3578408393	Total		3578408393


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Hyderabad - 500 002 Telangana State (India)

SCHEDULE - 1 CAPITAL FUND

In ₹

Particulars		2019-20	2018-19
	Balance at the beginning of the year	12,54,88,977	-15,43,77,018
Add:	Contributions towards capital Fund	1,98,29,991	35,67,02,684
Add/Less:	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	-	-33,26,794
Add:	Assets Purchased out of Earmarked Funds	6,65,620	55,000
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution		
Add:	Assets Donated / Gifts Received		
Add:	Other Additions		
Add:	Excess of income over expenditure transferred from the income & expenditure account		
	Total	14,59,84,588	19,90,53,872
Less:	(Deduct) Deficit transferred from the Income & expenditure Account	7,12,40,883	7,35,64,896
	Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	-
	Balance at the year end	7,47,43,705	12,54,88,977

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Fund wise Breakup			Total	
	Endowment Funds	Non Formal Fund	HBA Revolving Fund	2019-20	2018-19
A.					
a) Opening Balance	36,30,506	24,89,97,516	2,86,49,345	28,12,77,367	26,90,93,567
b) Additions during the year	-	16,37,024	-	16,37,024	27,89,953
c) Income from investments made of the funds	2,38,485	1,55,00,588	20,33,115	1,77,72,188	1,62,13,784
d) Accrued interest on investments/Advances	9,10,654	46,54,198	3,68,859	59,33,711	57,68,754
e) Interest on Savings Bank a/c		3,68,794	9,372	3,78,166	3,90,337
f) Other additions (Specify nature)				-	-
				-	-
Total (A)	47,79,645	27,11,58,120	3,10,60,691	30,69,98,456	29,42,56,395
B.					
Utilisation/Expenditure towards objectives of funds				-	-
II) Capital Expenditure		7,20,620		7,20,620	55,000
III) Revenue Expenditure	16,000	70,69,034	-	70,85,034	77,72,509
IV) Accrued interest but not due reversal	9,39,998	44,63,681	3,65,075	57,68,754	52,06,518
Total (B)	9,55,998	1,22,53,335	3,65,075	1,35,74,408	1,30,34,027
Closing balance at the year end (A-B)	38,23,647	25,89,04,786	3,06,95,616	29,34,24,049	28,12,22,368
Represented by					
Cash And Bank Balances	13,514	71,28,398	4,51,269	75,93,181	1,40,99,699
Investments	28,99,479	24,15,32,420	2,94,95,898	27,39,27,797	25,85,15,674
Interest accrued but not due & Interest earned	9,10,654	46,54,198	3,68,859	59,33,711	57,68,754
Less/Add: Net of Current Liabilities and Loans and advances		55,89,770	3,79,590	59,69,360	28,38,241
Total	38,23,647	25,89,04,786	3,06,95,616	29,34,24,049	28,12,22,368

SCHEDULE - 2A - 1
ENDOWMENT FUNDS

In ₹

Sl No	Name of the Endowment	Opening Balance			Additions during the year			Total		Expenditure on the object during the year		Closing balance		
		3	4	5	6	7		8	9	10		11	12	13
		Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest		Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year		Endowment	accumulated Interest (9-10)	Total (11+12)
						Accrued	Earned			Reversal	Incurred			
1	K Subrahmanian	138942	23828	162770		5315	30863	138942	60006	23548	16000	138942	20458	159400
2	Paul Gunasekhar	229872	47405	277277		9054	52575	229872	109034	40114		229872	68920	298792
3	DS Reddy Memorial Lectural	714059	5042	719101		28230	86408	714059	119680	64762		714059	54918	768977
4	Muthenna	1643162	256968	1900130		845630		1643162	1102598	760130		1643162	342468	1985630
5	N Krishna Swamy	194738	60645	255383		9892	30278	194738	100815	22693		194738	78122	272860
6	R.N.Ghosh	213917	59477	273394		10866	33260	213917	103603	24928		213917	78675	292592
7	S Krishna Murthy	23325	6856	30181		1185	3627	23325	11668	2718		23325	8950	32275
8	S V Parashar	9483	2787	12270		482	1474	9483	4743	1105		9483	3638	13121
		3167498	463008	3630506	0	910654	238485	3167498	1612147	939998	16000	3167498	656149	3823647

SCHEDULE - 2A - 2
NON FORMAL FUNDS

IN ₹

Sr. No	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	8751445	216416	8967861	2000	18288	757045	47775	8753445	1039524	412805	1699839	8753445	-1073120	7680325
2	Development Fund	96550084	29881639	126431723		1624129	8749916	32230	96550084	40287914	1728689	341015	96550084	38218210	134768294
3	Employees Welfare Fund	17585838	4882301	22468139	73835	1446495	610514	38911	17659673	6978221	647714	0	17659673	6330507	23990181
4	Foreign Students Welfare Fund	11285140	3058020	14343160		605102	2595272	21342	11285140	6279736	609254	119636	11165504	5670482	16835986
5	International Collaboration Fund	2467960	2016732	4484692	2506	277123	0	54790	2470466	2348645	170582	1072452	1398014	2178063	3576077
6	Misc Fund	-13056	2986457	2973401	1180		0	115665	-11876	3102122		1784633	-1796508.5	3102122	1305614
7	Publication Fund	8322304	1841292	10163596		179857	677511	3217	8322304	2701877	374693		8322304	2327184	10649488
8	Reserve Fund	24152040	0	24152040					24152040	0			24152040	0	24152040
9	Teachers Welfare Fund	16188789	5627457	21816246	16672	333178	1443460	9599	16205461	7413694	348958		16205461	7064736	23270197
10	Students Welfare Fund	11992379	1204279	13196658	1540831	170026	666870	45265	13533210	2086440	170986	2051459	11481751	1915454	13397205
		197282923	51714593	248997516	1637024	4654198	15500588	368794	198919947	72238173	4463681	7069034	193891768	65733638	259625407

SCHEDULE - 2A - 3

HBA REVOLVING FUND

HBA REVOLVING FUND														
		Opening Balance			Additions during the year			Total		Expenditure on the object during the year		Closing balance		
1	2	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	Earned		Reversal	Incurred				
1	HBA Revolving Fund	23168616	5480729	28649345		368859	2042487	7892075	365075	0	23168616	7527000	30695616	
		23168616	5480729	28649345	0	368859	2042487	7892075	365075	0	23168616	7527000	30695616	

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2019-20	2018-19
A. CURRENT LIABILITIES		
1. Deposits from staff (GSLIS refund)	5,25,361	1,83,458
2. Deposits from students	73,08,707	49,51,937
3. Sundry Creditors		
a) For Goods & Services	1,45,62,944	1,45,62,944
b) Others	97,12,192	80,81,006
4. Deposit- Others (including EMD, Security Deposit)	1,25,79,952	1,23,51,202
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue		
b) Others	4,17,88,958	2,16,66,394
6. Other Current Liabilities		
a) Salaries Payable	2,77,31,263	3,23,88,252
b) Receipts against sponsored projects	40,68,03,087	36,97,88,396
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	25,39,82,822	54,90,50,985
e) Grants in advance		
f) Other funds	23,06,822	61,14,092
g) Other Liabilities	2,16,49,813	1,52,33,946
TOTAL (A)	79,89,51,920	1,03,43,72,612
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	17,42,87,687	16,18,08,093
3. Superannuation Pension	27,64,73,038	25,65,28,399
4. Accumulated Leave Encashment	69,21,06,606	50,31,77,764
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	1,14,28,67,331	92,15,14,256
TOTAL (A + B)	1,94,18,19,251	1,95,58,86,868

SCHEDULE - 3 (a) SPONSORED PROJECTS

In ₹

		Opening Balance		Receipts/Recoveries during the year			Expenditure during the year		Closing balance	
1	2	3	4	5		6	7		8	9
SI No	Name of the Project	Credit	Debit	Credit	Debit	Total	Credit	Debit	Credit	Debit
1	Consultancy Fund (Nonformal channels)	31969954		9155536		41125490		2966057	38159433	
2	ITP Fund	194552713		59935324		254488037		38260205	216227832	
3	Royalty Fund	74223250		8175272		82398522		3992278	78406244	
4	TISS	1760		233		1993			1993	
5	FWSSAP Fund	836237		58183		894420			894420	
6	ICSSR	1335887		197980		1533867		664519	869348	
7	AUSEP	8486741		1116687		9603428		527808	9075620	
8	Ford Foundation Fund	1620236		216715		1836951		101484	1735467	
9	ICCR	39350464		5922724		45273188		1513049	43760139	
10	RELLO	2336743		955034		3291777		425823	2865954	
11	CELT	1457254				1457254			1457254	
12	Regional Eng	8864030				8864030			8864030	
13	UGC ongoing projects	3385377		1925442		5310819		2202039	3108780	
14	SAP ESL	1155204		79088		1234292		1768	1232524	
15	CELT Africa	123640				123640			123640	
16	SSA Project Govt of Telangana	26924				26924		26924	0	
17	UNICEF	61981		1012634		1074615		1056615	18000	
18	ICSSR Shillong			497028		497028		494620	2408	
	Total	369788395	0	89247880	0	459036275	0	52233189	406803086	0

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No.	2.Name of the Sponsor	Opening Balance As on 01.04.2019		Transactions during the year		Closing balance as on 31.03.2020	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	Univerisity Grants Commission		33211585	3587011	1335482		30960056
2	Ministry						
3	Others (Specify Individually)						
	Total	0	33211585	3587011	1335482	0	30960056

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

In ₹

	2019-20	2018-19
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the		
Total (a)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forwards (a-b)	0	0
B.UGC grants : Non Recurring		
Balance B/F	286861121	189931291
Receipts during the year	67500000	80000000
Adjustment Receipts	68751602	62970577
Total (c)	423112723	332901868
Less: Refunds		
Less: Utilized for Revenue Expenditure	1201	19816058
Less: Utilized for Capital Expenditure	19829991	12098684
Adjustment payments	26860196	14126005
Total (d)	46691388	46040747
Unutilized carried forwards (c-d)	376421335	286861121
C.UGC Grants: Recurring		
Balance B/F	262189864	249616322
Add: Receipts during the year	890393000	835767000
Add: Other adjustment Receipts	285693432	161640687
Total (e)	1438276296	1247024009
Less: Adjustments	250849539	102507701
Less: Utilized for Revenue Expenditure	1309865271	882326444
Less: Utilized for Capital Expenditure		
Total (f)	1560714810	984834145
Unutilized carried forwards (e-f)	-122438514	262189864
D.Grants from State Govt.		
Balance B/F	0	0
Add:Receipts during the year	0	0
Total (g)	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
Total (h)	0	0
Unutilized carried forwards (g-h)	0	0
Grants Total (A+B+C+D)	253982821	549050985

SCHEDULE 4-FIXED ASSETS

Description	ASSETS				DEPRECIATION				Deductio ns/Adjust ments	Total Depreciation	Net Block	
	Cost as on 1.4.19	Additions	Deletions	Cl.Balance	Dep. Opening Balance	Depreciaion for the year					As on 31.3.2020	As on 31.3.2019
1.Land												0
a) Freehold												
b) Leasehold												
II) Buildings												
a) on Freehold land												
b) On leasehold land	1,18,36,32,734	20,99,666	0	1,18,57,32,400	64,41,48,846	5,39,53,862				69,81,02,708	48,76,29,692	53,94,83,888
c) Ownership/Flats /premises												
d) Superstructures on land										0		
III) Plant, Machinery & Equipment	12,23,48,743	3,24,650	0	12,26,73,393	11,41,84,178	31,06,809				11,72,90,987	53,82,406	81,64,565
IV) Vehicles	1,01,18,538		0	1,01,18,538	48,70,772	7,87,165				56,57,937	44,60,601	52,47,766
V) Furniture & Fixtures	8,98,85,457	47,24,295	0	9,46,09,752	3,76,24,311	43,28,874				4,19,53,185	5,26,56,567	5,22,61,146
VI) Office Equipment	5,60,22,298	13,96,293	0	5,74,18,591	4,11,80,642	24,30,605				4,36,11,247	1,38,07,344	1,48,41,656
VII) Computers & Pheperiphears	10,84,86,729	59,56,509	0	11,44,43,238	10,60,51,342	27,74,027				10,88,25,369	56,17,869	24,35,387
VIII) Electrical Installations	4,27,94,300	8,53,777	0	4,36,48,077	3,95,49,941	3,80,206				3,99,30,147	37,17,930	32,44,359
IX) Library Books	12,45,87,753	91,875	0	12,46,79,628	12,27,38,964	7,76,265				12,35,15,229	11,64,399	18,48,789
X) Tubewells & Water supply	31,92,563		0	31,92,563	13,73,581	1,81,898				15,55,479	16,37,084	18,18,982
XI) Other Fixed assets(Sport equ)	12,66,855	10,71,874	0	23,38,729	3,67,305	2,64,848				6,32,153	17,06,576	8,99,550
XII) Audio Visual Equipment	11,65,040	27,69,352	0	39,34,392	96,425	5,63,271				6,59,696	32,74,696	10,68,615
XIII) Solar Equipment	2,35,21,953	5,45,700	0	2,40,67,653	1,99,47,906	18,57,448				2,18,05,354	22,62,299	35,74,047
Total (A)	1,76,70,22,963	1,98,33,991	0	1,78,68,56,954	1,13,21,34,213	7,14,05,278			0	1,20,35,39,491	58,33,17,464	63,48,88,751
B Capital work in progress		0		0	0	0				0	0	0
Intangible assets ©				0						0	0	0
i) Computersoftware	74,70,769	6,61,620	0	81,32,389	66,15,201	5,22,351				71,37,552	9,94,837	8,55,568
ii) E Journals	11,53,858	0	0	11,53,858	1094738	23,648				11,18,386	35,472	59,120
iii) Patents												
Total ©	86,24,627	6,61,620	0	92,86,247	77,09,939	5,45,999				82,55,938	10,30,309	9,14,688
Total(A+B+C)	1,77,56,47,590	2,04,95,611	0	1,79,61,43,201	1,13,98,44,152	7,19,51,277		0	1,21,17,95,429	58,43,47,773	63,58,03,439	

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	In ₹	
	2019-20	2018-19
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	28,99,479	26,60,994
7 Others (to be specified)		
Total	28,99,479	26,60,994

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

Funds	2019-20	2018-19
1 DS Reddy Memorial Lecture Fund FDR	7,40,747	6,54,339
2 Gunasekhar Endowment Fund FDR	2,71,141	2,18,566
3 K.SUBRAMANIAN ENDOWMENT FUND FDR	1,59,168	1,28,305
4 Muthenna Endowment Fund FDR	11,40,000	11,40,000
5 N.Krishana Swamy Endowment Fund FDR	2,59,565	2,29,287
6 R.N.Gosh Foundation FDR	2,85,129	2,51,869
7 S Krishna Murthy Endowment Fund FDR	31,090	27,463
8 S.V.Parashar Endowment FDR	12,639	11,165
Total	28,99,479	26,60,994

SCHEDULE - 6 - INVESTMENTS - OTHERS

	In ₹	
	2019-20	2018-19
1 In Central Government Securities	-	
2 In State Government Securities	-	
3 Other approved Securities	-	
4 Shares	-	
5 Debentures and Bonds	-	
6 Others (to be specified)	-	
Total	-	

SCHEDULE - 7 - CURRENT ASSETS

In ₹

	2019-20	2018-19
1. Stock:		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building material	-	-
f) Electrical material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2.Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	-
3. Cash and Bank Balances		
i) Cash Balances	11,500	1,72,173
ii) Funds in transit		-
iii) Bank Balances		-
a) With Scheduled Banks:		
In Current Accounts	4,10,16,411	1,56,32,329
In Term Deposit Accounts	1,35,93,58,099	1,47,77,06,901
In Savings Accounts	12,24,84,006	9,49,02,900
b) With non-Scheduled Banks:		
In Term Deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	1,52,28,70,016	1,58,84,14,303

ANNEXURE - A

In ₹

i) Cash Balances		
1	Cash Balances (Incl, Chs, Drafts, Imprest) - LK	11500.00 Dr
		11500
ii) Bank Balances		
1. Savings Bank Accounts		
1	SBI - AU - 62046306310 - NF	779470
2	SBI - DF - 62046295976 - NF	165753
3	SBI - EWF - 62046305464 - NF	337265
4	SBI - FSWF - 62104061986 - NF	602583
5	SBI - ICF - 62046315428 - NF	718831
6	SBI - MF - 62046316136 - NF	2646365
7	SBI - PF - 62046316056 - NF	379912
8	SBI - SWF - 62046305102 - NF	651371
9	SBI - TWF - 62046306172 - NF	846847
10	SBI - Basheer Hostel - 62292529288 - NPNS	448862
11	SBI - NPNS - 62116229767 - NPNS	29613699
12	SBI Tagore Intl Men's Hostel - 62253166284 - NPNS	645618
13	SBI - Plan GD - 62122902067 - Plan	21468068
14	SBI - Corpus Fund Projects - 33010324611 - SH	2469634
15	SBI - Plan - 31858187617 - SH	2013265
16	SBI - Reserve Fund - 30424386502 - SH	2707307
17	SBI - SWF - 30424393869 - SH	1430850
18	SBI - AUSEP - 62180368055 - SP	39660
19	SBI - EMESCO - 62012190632 - SP	69946
20	SBI - Ford Foundation - 52198270156 - SP	64864
21	SBI - FWSSAP - Frweek Studt Study - 62191001026 - SP	11623
22	SBI - HBA - 52198272256 - SP	451269
23	SBI - ICCR - 62122901438 - SP	92031
24	SBI - ICSSR SB A/c No.62284221333 - SP	350173
25	SBI - Internal Income SB A/c No 62122901303 - SP	1987857
26	SBI - ITP SB A/c No 62216583848 - SP	2148522
27	SBI - Rello Project - 2 - 62116127798 - SP	141439
28	SBI - RELO PROJ - 1 - 62294650304 - SP	27765
29	SBI - SAP - ESL STUDIES - 62275956936 - SP	9246
30	SBI - TISS Project - 62326709573 - SP	6993
31	SBI - SRT - 62128093014 - SRT	49156921
		122484006
		41016411
II Current Account		
III Term Deposits with Schedule Banks		1359358099
Total		1522870016

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

In ₹

	2019-20	2018-19
1. Advances to employees: (Non-interest bearing)		
a) Salary		
b) Festival	-	1,575
c) Medical Advance		
d) LTC Advance	3,46,456	1,00,991
e) Other (to be specified)	65,89,079	49,47,341
Total 1	69,35,535	50,49,907
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	7,44,925	9,35,813
b) Home loan	3,79,590	7,93,716
c) Others (Computer/EWF/TWF loan to emp)	37,78,382	17,74,893
Total 2	49,02,897	35,04,422
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account		-
b) to Suppliers	14,19,355	19,20,700
c) Others		
d) Receivable from EMMRC	4,44,76,310	3,76,87,266
Total 3	4,58,95,665	3,96,07,966
4. Prepaid Expenses		
a) Insurance	70,002	54,076
b) Other expenses	28,941	84,278
Total 4	98,943	1,38,354
5. Deposits		
a) Telephone	1,412	1,412
b) Lease Rent		
c) Electricity	62,68,712	62,68,712
d) AICTE, if applicable		
e) Forest department Deposit	39,900	
f) DAVP Deposit		
f) Others Deposits-UPRNN	6,54,43,000	
Total 5	7,17,53,024	62,70,124
6. Income Accrued:		
a) On investments from Earmarked/Endowment Funds		
b) On Investments - Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)	3,86,88,109	4,73,01,612
Total 6	3,86,88,109	4,73,01,612
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	3,09,60,056	3,32,11,585
c) Grants Receivable		-
d) Other receivables from UGC	-	-
Total 7	3,09,60,056	3,32,11,585
8. Claims Receivable	6,35,508	6,35,508
Total 8	6,35,508	6,35,508
TOTAL	19,98,69,737	13,57,19,478

SCHEDULE - 9 - ACADEMIC RECEIPTS

	In ₹	
	2019-20	2018-19
FEES FROM STUDENTS		
Academic		
1. Tuition fee	1,55,84,624	1,71,26,828
2. Admission fee	17,260	88,180
3. Enrolment fee		
4. Library Admission fee	5,17,889	4,72,271
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee	1,78,389	1,00,440
8. Syllabus fee		-
Total (A)	1,62,98,162	1,77,87,719
Examinations		
1. Admission test fee		
2. Annual Examination fee	5,70,912	5,44,160
3. Mark sheet, certificate fee		
4. Entrance examination fee		-
TOTAL (B)	5,70,912	5,44,160
Other Fees		
1. Identity card fee	-	
2. Fine/Miscellaneous fee	-	
3. Medical fee	-	
4. Transportation fee	-	
5. Hostel fee	-	
6. Net Coaching fee	-	
7. Other fees	16,79,368	9,00,524
Total C	16,79,368	9,00,524
Sale of Publications		
1. Sale of Admission Forms	41,370	85,125
2. Sale of syllabus and Question Paper Etc.,		-
3. Sale of prospectus including admission forms		
Total (D)	41,370	85,125
Other Academic Receipts		
1. Registration fee for workshops, programmes		
2. Registration fee (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	1,85,89,812	1,93,17,528

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

in ₹

Particulars	Recurring			Total Recurring	Non Recurring	2019-20	2018-19
	Govt. of India	UGC			UGC		
		Salary & Recurring	Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add: Receipts during the year	-	1,26,94,20,823	-	1,26,94,20,823	-	1,26,94,20,823	85,32,55,284
Total	-	1,26,94,20,823	-	1,26,94,20,823	-	1,26,94,20,823	85,32,55,284
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	-	1,26,94,20,823	-	1,26,94,20,823	-	1,26,94,20,823	85,32,55,284
Less: Utilised for Capital expenditure (A)	-	-	-	-	-	-	-
Balance	-	1,26,94,20,823	-	1,26,94,20,823	-	1,26,94,20,823	85,32,55,284
Less: Utilized for Revenue Expenditure (B)	-	1,26,94,20,823	-	1,26,94,20,823	-	1,26,94,20,823	85,32,55,284
Balance C/F ©	-	-	-	-	-	-	-

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars	Earmarked/ Endowment Funds	
	2019-20	2018-19
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits	2,38,485	-
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	9,10,654	9,39,998
4. Interest on Savings Bank Accounts.		
5. Others (Specify)		
Total	11,49,139	9,39,998
Transferred to Earmarked / Endowment Funds	11,49,139	9,32,885
Balance	NIL	NIL

SCHEDULE - 11A
ENDOWMENT FUNDS

In ₹

Sl No	2	Opening Balance			Additions during the year			Total		Expenditure on the object during the year			Closing balance	
		3	4	5	6	7		8	9	10		11	12	13
		Endowment	Accumulated Interest	Total (3+4)	Endowment	Interest		Endowment (3+6)	accumulated Interest (4+7)	Expenditure on the object during the year		Endowment	accumulated Interest (9-10)	Total (11+12)
						Accrued	Earned			Reversal	Incurred			
1	K Subrahmanian	138942	23828	162770		5315	30863	138942	60006	23548	16000	138942	20458	159400
2	Paul Gunasekhar	229872	47405	277277		9054	52575	229872	109034	40114		229872	68920	298792
3	DS Reddy Memorial Lectural	714059	5042	719101		28230	86408	714059	119680	64762		714059	54918	768977
4	Muthenna	1643162	256968	1900130		845630		1643162	1102598	760130		1643162	342468	1985630
5	N Krishna Swamy	194738	60645	255383		9892	30278	194738	100815	22693		194738	78122	272860
6	R.N.Ghosah	213917	59477	273394		10866	33260	213917	103603	24928		213917	78675	292592
7	S Krishna Murthy	23325	6856	30181		1185	3627	23325	11668	2718		23325	8950	32275
8	S V Parasar	9483	2787	12270		482	1474	9483	4743	1105		9483	3638	13121
		0	0	0				0	0			0	0	0
	TOTAL	3167498	463008	3630506	0	910654	238485	3167498	1612147	939998	16000	3167498	656149	3823647

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2019-20			2018-19
	Non Recuring	Recurring	Total	
1. On Savings Accounts with scheduled banks	7,11,104	33,18,448	40,29,552	53,54,822
2. On Loans			-	-
a. Employees/Staff		3,16,923	3,16,923	1,46,014
b. Others (on TDRs)		83,61,182	83,61,182	1,03,77,118
3. On Debtors and Other Receivables			-	-
TOTAL	7,11,104	1,19,96,553	1,27,07,657	1,58,77,954

SCHEDULE -13 - OTHER INCOME

In ₹

	2019-20	2018-19
A. Income from Land & Buildings		
1. Hostel Room Rent	57,69,213	54,64,839
2. License fee	5,35,628	4,03,729
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		
4. Electricity charges recovered	8,86,506	9,62,081
5. Water charges recovered.	1,20,595	1,34,622
TOTAL	73,11,942	69,65,271
B.Sale of Institute's publications	3,925	35,747
C.Income from holding events		
1. Gross Receipts from annual function/sports carnival		-
Less: Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fests		
Less: Direct Expenditure incurred of the fests		
3.Gross Receipts for educations tours		
Less: Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)		-
TOTAL	-	-
D.Others		
1. Income from consultancy	-	-
2. RTI fees	180	1,65,340
3. Income from Royalty		17,032
4. Sale of application form (recruitment)	3,960	
5. Misc. receipts (Sale of tender form, waste paper, etc.)	74,571	41,408
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)	18,18,653	17,79,095
TOTAL	18,97,364	20,02,875
Grand Total (A+B+C+D)	92,13,231	90,03,893

SCHEDULE -14 - PRIOR PERIOD INCOME

In ₹

Particulars	2019-20	2018-19
1. Academic Receipts		2,92,515
2. Income from Investments		
3. Interest earned		
4. Other Income	6,45,343	43,95,327
TOTAL	6,45,343	46,87,842

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

In ₹

	2019-20			2018-19		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Salaries and Wages		67,67,76,118	67,67,76,118		56,10,10,927	56,10,10,927
b) Allowances and Bonus			-		54,566	54,566
c) Contribution to provident fund			-			
d) Contribution to other funds(specify)-NPS		2,95,43,892	2,95,43,892		2,01,74,168	2,01,74,168
e) Staff Welfare expenses		22,86,597	22,86,597		17,29,950	17,29,950
f) pensioners pension		12,15,44,524	12,15,44,524		11,59,31,404	11,59,31,404
f) Retirement and Terminal Benefits			-		-	-
i) As per Actuarial Valuation - 31.03.2019			-		-	-
ii) Retirement Benefits paid during the year		36,59,53,584	36,59,53,584		9,64,79,566	9,64,79,566
g) LTC facility		20,38,319	20,38,319		32,52,699	32,52,699
h) Medical Facility		1,45,99,988	1,45,99,988		97,50,030	97,50,030
i) Children Education Allowance		27,34,725	27,34,725		17,16,454	17,16,454
j) Honorarium		24,000	24,000		17,58,906	17,58,906
k) TA/DA Expenses			-		77,133	77,133
l) Other Salary Expenses		7,046	7,046		18,407	18,407
Total	-	1,21,55,08,793	1,21,55,08,793	-	81,19,54,210	81,19,54,210

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2019	25,65,28,399	16,18,08,093	50,31,77,764	92,15,14,256
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	25,65,28,399	16,18,08,093	50,31,77,764	92,15,14,256
Less: Actual Payment during the year (b)	4,54,12,202	3,44,41,392	2,38,15,138	10,36,68,732
Less : Provision written back		51,077		51,077
Balance Available on 31.03.2020 (a-b)	21,11,16,197	12,73,15,624	47,93,62,626	81,77,94,447
Provision required on 31.03.2020 as per Actuarial Valuation (d)	27,64,73,038	17,42,87,687	69,21,06,606	1,14,28,67,331
A.Provision to be made in the Current Year (d-c)	6,53,56,841	4,69,72,063	21,27,43,980	32,50,72,884
B.Gratuity				0
C.Medical Reimbursement to Retired employees	63,35,477			63,35,477
D.Travel to Hometown on Retirement	29,390			29,390
E. Leave Encashment on Superannuation		0	0	0
F. Commutation of Pension paid during the year	3,45,15,833	0	0	3,45,15,833
Total (A+B+C+D+E+F)	10,62,37,541	4,69,72,063	21,27,43,980	36,59,53,584

SCHEDULE-16 - ACADEMIC EXPENSES

In ₹

	2019-20			2018-19		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Laboratory expenses			-			-
b) Field work/Participation in Conferences			-			-
c) Expenses on Seminars/Workshops		12,74,491	12,74,491		16,10,510	16,10,510
d) Payment to visiting faculty		26,81,553	26,81,553		37,44,909	37,44,909
e) Examination		4,18,328	4,18,328		3,21,378	3,21,378
f) Student Welfare expenses		2,43,882	2,43,882		56,000	56,000
g) Admission expenses		44,16,720	44,16,720		42,65,910	42,65,910
h) Convocation expenses			-			-
i) Publications			-		1,61,773	1,61,773
j) Stipend/means-cum-merit scholarship		6,22,600	6,22,600		2,63,000	2,63,000
k) Subscription Expenses		2,28,322	2,28,322		3,39,495	3,39,495
l) Others (specify)		6,82,731	6,82,731		5,03,566	5,03,566
m) Non Net Fellowship Expenses		1,71,71,395	1,71,71,395		1,30,81,868	1,30,81,868
Total	-	2,77,40,022	2,77,40,022	-	2,43,48,409	2,43,48,409

SCHEDULE-17 - ADMINISTRATIVE AND GENERAL EXPENSES

In ₹

	2019-20			2018-19		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Infrastructure			-			-
a) Electricity and Power		2,04,74,958	2,04,74,958	32,87,842	1,68,22,560	2,01,10,402
b) Water charges		72,09,892	72,09,892	13,67,815	69,62,356	83,30,171
c) Insurance		62,808	62,808		20,254	20,254
d) Rent, Rates and Taxes (including property tax)		31,10,806	31,10,806	-	29,95,147	29,95,147
Total (A)	-	3,08,58,464	3,08,58,464	46,55,657	2,68,00,317	3,14,55,974
B) Communication						
e) Postage and Stationery		3,24,055	3,24,055	-	5,59,025	5,59,025
f) Telephone, Fax and Internet charges		14,96,239	14,96,239		14,57,397	14,57,397
Total (B)	-	18,20,294	18,20,294	-	20,16,422	20,16,422
C) Others						
g) Printing and Stationery (consumption)		31,21,132	31,21,132		25,26,431	25,26,431
h) Travelling and Conveyance expenses		30,01,966	30,01,966		21,56,726	21,56,726
i) Hospitality		1,06,863	1,06,863		46,766	46,766
j) Auditors Remuneration			-			-
k) Professional Charges		2,88,419	2,88,419		3,11,991	3,11,991
l) Advertisement and Publicity		37,45,677	37,45,677		13,20,029	13,20,029
m) Magazines & Journals		3,21,472	3,21,472		2,35,551	2,35,551
n) Others (specify)		35,64,204	35,64,204	56,420	24,69,544	25,25,964
o) Horticulture Expenses			-	-		-
p) Legal Expenses		11,73,740	11,73,740	-	2,73,640	2,73,640
q) Medicines, Instruments and Accessories		89,258	89,258	-	52,379	52,379
r) Mess Expenses			-	-		-
s) Miscellaneous and Contingencies		18,86,263	18,86,263		8,22,470	8,22,470
t) Library Expenses			-	-		-
w) Meeting Expenses		12,98,841	12,98,841		3,94,986	3,94,986
z) Facilities for Differently abled persons			-			-
Total (C)		1,85,97,835	1,85,97,835	56,420	1,06,10,513	1,06,66,933
Total	-	5,12,76,593	5,12,76,593	47,12,077	3,94,27,252	4,41,39,329

SCHEDULE-18- TRANSPORTATION EXPENSES

In ₹

Particulars	2019-20			2018-19		
	Non Recuring	Recuring	TOTAL	Non Recuring	Recuring	TOTAL
1. Vehicles (owned by institution)						
a) Running expenses		4,96,993	4,96,993	-	4,43,351	4,43,351
b) Repairs & Maintenance		2,67,089	2,67,089	-	1,00,253	1,00,253
c) Insurance expenses		34,384	34,384	-	1,75,126	1,75,126
Total	-	7,98,466	7,98,466	-	7,18,730	7,18,730
2. Vehicles taken on rent/lease			-			-
a) Rent/lease expenses		-	-	-	-	-
		-	-			-
3. Vehicle (Taxi) hiring expense		15,54,442	15,54,442	-	14,79,011	14,79,011
Grand Total	-	23,52,908	23,52,908	-	21,97,741	21,97,741

SCHEDULE-19- REPAIRS & MAINTENANCE

In ₹

Particulars	2019-20			2018-19		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
A) Buildings		27,70,602	27,70,602	42,71,137		42,71,137
b) Furniture & Fixtures		1,58,096	1,58,096	3,84,589		3,84,589
c) Plant & Machinery		7,25,224	7,25,224	7,79,631		7,79,631
d) Office Equipment		2,12,428	2,12,428	2,36,823		2,36,823
e) Computers		10,90,607	10,90,607	7,65,648		7,65,648
f) Laboratory & Scientific equipment			-			-
g) Audio Visual equipment			-			-
h) Cleaning Material & Services		99,112	99,112	4,94,497		4,94,497
i) Book binding charges		2,74,759	2,74,759	1,94,014		1,94,014
j) Gardening		5,57,856	5,57,856	1,92,333		1,92,333
k) Estate Maintenance			-			-
u) AMC Charges	-	35,72,538	35,72,538	64,76,309		64,76,309
l) Others (specify)		17,47,219	17,47,219	13,08,764		13,08,764
Total	-	1,12,08,441	1,12,08,441	1,51,03,745	-	1,51,03,745

SCHEDULE-20 - FINANCE COSTS

In ₹

Particulars	2019-20			2018-19		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
a) Bank charges	1,201	2,02,952	2,04,153	236	29,490	29,726
b) Others (specify)						
Total	1,201	2,02,952	2,04,153	236	29,490	29,726

SCHEDULE-21 - OTHER EXPENSES

In ₹

Particulars	2018-19			2018-19		
	Non Recuring	Recuring	TOTAL	Non Recuring	Recuring	TOTAL
a) Provision for Bad and Doubtful Debts/Advances	-	-	-			
b) Irrecoverable Balances Written - off	-	-	-			
c) Grants/Subsidies to other institutions/organizations	-	-	-			
d) Others (specify)	-	-	-	-	-	-
Total	-	-	-	-	-	-

SCHEDULE-22 - PRIOR PERIOD EXPENSES

In ₹

Particulars	2019-20			2018-19		
	Non Recuring	Recurring	TOTAL	Non Recuring	Recurring	TOTAL
1. Establishment expenses		1,21,980	1,21,980		16,93,996	16,93,996
2. Academic expenses			-		36,433	36,433
3. Administrative expenses		1,00,486	1,00,486		3,40,477	3,40,477
4. Transportation expenses			-		-	-
5. Repairs & Maintenance	-	13,53,097	13,53,097		-	-
6. Other expenses			-	-	22,98,436	22,98,436
Total	-	15,75,563	15,75,563	-	43,69,342	43,69,342

SCHEDULE - 23 - DEPRECIATION

Particulars	2019-20	2018-19
Depreciation for the year	7,19,51,277	7,35,64,895
Total	7,19,51,277	7,35,64,895

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 the preparation and presentation of Annual Accounts are as per the revised formats of accounts for Central Educational Institutions (CEIs) and the instructions / guidelines issued by MHRD.

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

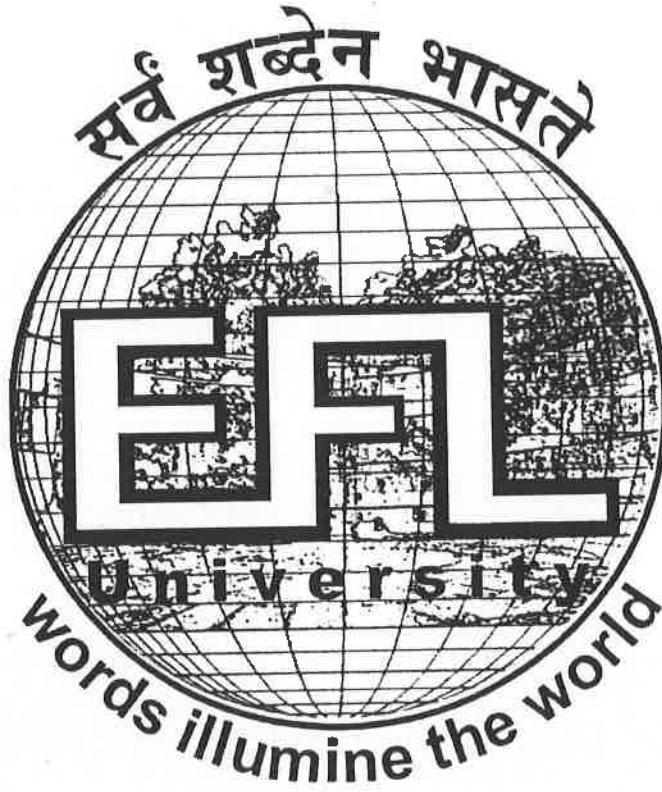
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

- 1 CONTINGENT LIABILITIES: NIL
- 2 **CAPITAL COMMITMENTS:** i) Civil Contract works are awarded to M/s. Uttar Pradesh Rajakiya Nirman Nigam Ltd(UPRNN Ltd), vide work order no.EFLU/WS/F.260 VOI/2019-20/938(A) Dt 2.1.2020 for Rs.150.00 lakhs, Work Order No.EFLU/WS/F.260 VOI-II/2019-20/1095(A) Date.02.01.2020 Rs.307.43 lakhs Work Order No.EFLU/WS/F.260 VOI-I/2019-20/809/A dt.04.11.2019 Rs.3016.23 lakhs and Work Order No EFLU/WS/F.No 260 VOI-I/2019-20 Dt.14.10.2019 for Rs.200 Lakhs issued to CPWD, Hyderabad, remaining to be executed on capital account and not provided for the year ended 31.3.2020. The works are under progress as on date. ii) Purchase Order No EFLU/Stores/F.No.77(a)/2019/372 for Rs.2,49,99,954/- placed on M/s.Telecommunications Consultants India Ltd, New Delhi for supply of CC Cameras, Smart class room equipment, Video conference systems etc, the supply's are not yet executed as on 31.3.2020.
- 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 20 acres of land from Meghalaya Government (2010) for 35 years.
- 4 The Income and Expenditure for the year does not include complimentary copies, as the same during the year 2019-20 are 'NIL' (Rs.9800/- in 2018-19).
- 5 EXPENDITURE IN FOREIGN CURRENCY:

a. Travel- Mexico & Sanfrancisco	US	\$ 1345	-Rs.99943/-
b. Travel -Dubai	AED	4679.08	-Rs.95181/-
- 6 The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.

- 7 Previous year figures have been regrouped wherever necessary.
 - 8 Figures in the Final Accounts have been rounded off to the nearest rupee.
 - 9 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March 2020 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 (₹.4.33 Crore) in respect of 181 employees who have been allotted PRA numbers has been transferred up to February 2020 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
2019-20

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EDUCATIONAL MULTIMEDIA RESEARCH CENTRE (EMMRC)
BALANCE SHEET AS AT 31.03.2020

In ₹

SOURCES OF FUNDS	Schedules	2019-20	2018-19
CORPUS/CAPITAL FUND	1	-6,49,83,948	-6,46,28,417
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	41,35,213	73,33,713
CURRENT LIABILITIES & PROVISIONS	3	7,86,13,129	10,72,05,764
TOTAL		1,77,64,393	4,99,11,060
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		20,17,673	23,73,173
Intangible Assets		47	78
Capital Works-In-Progress		-	
Amortisation of Fixed assets		-	
Total Fixed assets		20,17,720	23,73,251
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term			
INVESTMENTS-OTHERS	6		
CURRENT ASSETS	7	1,48,66,004	4,60,79,376
LOANS,ADVANCES & DEPOSITS	8	8,80,669	14,58,433
Total Current Assets & Loans and Advances		1,57,46,673	4,75,37,809
TOTAL		1,77,64,393	4,99,11,060


 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, 2020**

In ₹

Particulars	Schedules	2019-20	2018-19
INCOME			
Academic Receipts	9		
Grants / Subsidies	10	7,07,64,658	4,13,47,299
Income from investments	11		
Interest earned	12	1,65,655	2,65,820
Other Income	13	3,04,788	60,260
Prior Period Income	14		
TOTAL (A)		7,12,35,101	4,16,73,379
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	6,94,52,644	3,97,69,744
Academic Expenses	16		
Administrative and General Expenses	17	10,96,951	14,36,718
Transportation Expenses	18	18,306	36,836
Repairs & Maintenance	19	1,88,552	2,62,454
Finance costs	20	2,447	1,977
Other Expenses	21		
Prior Period Expenditure	22	4,76,201	1,65,650
Depreciation	23	3,55,531	4,19,919
TOTAL (B)		7,15,90,632	4,20,93,298
Balance being excess of Expenditure over Income (B-A)		-3,55,531	-4,19,919
Transfer to /from Designated Fund			
Building fund			
Others (specify)			
Balance Being Surplus/ (Deficit) Carried to Capital Fund			

Significant Accounting Policies 24
Contingent Liabilities and Notes to Accounts 25


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

EFLU- EMMRC - 2019 -20
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	EFLU- EMMRC - 2019 -20		EFLU- EMMRC - 2019 -20	
	1-Apr-2019 to 31-Mar-2020	46079376	Payments	1-Apr-2019 to 31-Mar-2020
Opening Balance			CURRENT LIABILITIES & PROVISIONS	79399772
Cash in hand	10050		Refunded to UGC	39346593
Cash at Bank			Current Liabilities	40053179
Current Account	4676002		ADMINISTRATIVE AND GENERAL EXPENSES	876454
Saving Account	2517940		NP Administrative and General Expenses	6503154
Term Deposits	38875384		DESIGNATED/EARMARKED/ENDOWMENT FUNDS	
Grants Received		61075716	NME - ICT, Moocs & DTH Projects - EMMRC	6503154
From UGC	61075716		FINANCE COSTS	2447
Current Liabilities	9852134	9852134	NP Finance Costs	2447
DESIGNATED/EARMARKED/ENDOWMENT FUNDS		3373200	LOANS, ADVANCES & DEPOSITS	581748
NME - ICT, Moocs & DTH Projects - EMMRC	3373200		NP Loans, Advances & Deposits	581748
INTEREST EARNED		165655	PRIOR PERIOD EXPENSES	476201
NP Interest Earned	165655		NP Prior Period Expenses	476201
LOANS, ADVANCES & DEPOSITS		374829	REPAIRS & MAINTENANCE	158178
NP Loans, Advances & Deposits	374829		NP Repairs & Maintenance	158178
OTHER INCOME		167000	STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)	18216346
NP Other Income	167000		NP Staff Payments & Benefits	18216346
			TRANSPORTATION EXPENSES	7206
			NP Transportation Expenses	7206
			Closing Balance	14866404
			3 Cash and Bank Balances	
			cash in hand	0
			Current Account	213114
			Saving Account	14118178
			Term Deposits	535112
Total		121087910	Total	121087910

SCHEDULE - 1 CAPITAL FUND

In ₹

Particulars	2019-20	2018-19
Balance at the beginning of the year	-6,46,28,417	-10,86,93,961
Add: Contributions towards Capital Fund		4,44,85,463
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure		
Add: Assets Purchased out of Earmarked Funds		
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		
Add: Assets Donated / Gifts Received		
Add: Other Additions		
Add: Excess of income over expenditure transferred from the income & expenditure account	-	-
Total	-6,46,28,417	-6,42,08,498
Less: (Deduct) Deficit transferred from the Income & expenditure Account	3,55,531	4,19,919
Previous year Grants utilised for Capital Expenditure transferred to Opening Balance	-	
Balance at the year end	-6,49,83,948	-6,46,28,417

SCHEDULE - 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

In ₹

Particulars	Total	
	NME-DTH, ICT, MOOCS Projects	
	2019-20	2018-19
A.		
a) Opening balance	73,33,714	1,26,29,807
b) Additions during the year	30,00,000	17,01,746
c) Income from investments made of the funds	3,08,671	3,19,335
d) Accrued interest on investments/Advances	36,288	1,04,435
e) Interest on Savings Bank a/c		-
f) Other additions (Specify nature)	64,129	57,650
Total (A)	1,07,42,802	1,48,12,973
B.		
Utilisation/Expenditure towards objectives of funds		-
II) Capital Expenditure	65,03,154	74,53,526
III) Revenue expenditure	1,04,435	25,733
IV) Accrued interest but not due reversal	66,07,589	74,79,259
Total (B)		
Closing balance at the year end (A-B)	41,35,213	73,33,714
Represented by		
Cash And Bank Balances	35,63,813	14,55,121
Investments	5,35,112	57,74,157
Interest accrued but not due & Interest earned	36,288	1,04,435
Less: Stale ch amt/ interest recd		
Add: Bank charges		
Total	41,35,213	73,33,713

SCHEDULE - 3 - CURRENT LIABILITIES & PROVISIONS

	In ₹	
	2019-20	2018-19
A. CURRENT LIABILITIES		
1. Deposits from staff		
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services		
b) Others	1,40,301	1,27,103
4. Deposit-Others (including EMD, Security Deposit)		
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):	84,97,658	28,39,989
a) Overdue		
b) Others		
6. Other Current Liabilities		
a) Salaries		
b) Receipts against sponsored projects		
c) Receipts against sponsored fellowships & Scholarships		
d) Unutilised Grants	-5,37,72,087	-64,73,520
e) Grants in advance		
f) Payable to EFLU	4,44,76,310	3,76,87,266
g) Other Liabilities	10,98,177	7,82,417
TOTAL (A)	4,40,360	3,49,63,255
B. PROVISIONS		
1. For Taxation		-
2. Gratuity	2,17,76,197	2,13,62,422
3. Superannuation Pension	2,91,50,271	2,74,94,604
4. Accumulated Leave Encashment	2,72,46,301	2,33,85,483
5. Trade Warranties /Claims		
6. Others (Specify)		
TOTAL (B)	7,81,72,769	7,22,42,509
TOTAL (A + B)	7,86,13,129	10,72,05,764

SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

In ₹

1. Sr.No.	2.Name of the Sponsor	Opening Balance As on 01.04.2019		Transactions during the year		Closing balance as on 31.03.2020	
		3	4	5	6	7	8
		CR	DR	CR	DR	CR	DR
1	Univerisity Grants Commission		0				0
2	Ministry						
3	Others (Specify Individually)						
	Total	0	0	0	0	0	0

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

In ₹

	2019-20	2018-19
A. Plan Grants: Government of India		
Balance B/F		
Add: Receipts during the		
Total (a)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forwards (a-b)	0	0
B.UGC grants : Recuring Fund		
Balance B/F	-40069268	-31273200
Receipts during the year	61075716	32551230
Adjustment Receipts		371745
Total (c)	21006448	1649775
Less: Refunds		
Less: Utilized for Revenue Expenditure	65276069	41719043
Less: Utilized for Capital Expenditure		
Less: Adjustment payments	9502466	
Total (d)	74778535	41719043
Unutilized carried forwards (c-d)	-53772087	-40069268
C.UGC Grants: Non Recurring Fund		
Balance B/F	33595748	31571752
Add: Receipts during the		0
Add: Other adjustment Receipts		2023996
Total (e)	33595748	33595748
Less: Refunds to UGC	33595748	
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure		
Less: Adjustment payments		
Total (f)	33595748	0
Unutilized carried forwards (e-f)	0	33595748
D.Grants from State Govt.		
Balance B/F	0	0
Add:Receipts during the year	0	0
Total (g)	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
Total (h)	0	0
Unutilized carried forwards (g-h)	0	0
Grants Total (A+B+C+D)	-53772087	-6473520

FIXED ASSETS											
SCH 4	2019-20										
FINANCIAL YEAR											
summary	ASSETS										Net Block
	Cost as on 1.4.19	Additions during the year	Cost/valuation of the year	As at the beginning of the year	During the year	Adjustments During the year	Total upto the year end	As on 31.3.2020	As on 31.3.2019		
Description	1	2	3	4	5						
1.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	29,13,354	0	0	0	29,13,354	9,32,209	2,97,172	0	12,29,381	16,83,973	19,81,145
VI) Office Equipment	2,28,000	0	0	0	2,28,000	2,26,366	654	0	2,27,020	980	1,634
VII) Computers & peripherals	60,85,123	0	0	0	60,85,123	60,67,420	1,770	0	60,69,190	15,933	17,703
VIII) Electrical Installations	0	0	0	0	0	0	0	0	0	0	0
IX) Library Books											
X) Tubewells & Water supply	0	0	0	0	0	0	0	0	0	0	0
Xi) Other Fixed assets(Sport equ)	6,06,865	0	0	0	6,06,865	2,34,174	55,904	0	2,90,078	3,16,787	3,72,691
Xii) Audio Visual Equipment					0				0	0	0
Xiii) Solar Equipment	98,33,342	0	0	0	98,33,342	74,60,367	3,55,500		78,15,867	20,17,673	23,72,975
A-Total Tangible Assets						0			0	0	0
B-Intangible assets	19,071	0	0	0	19,071	18,993	31	0	19,024	47	78
i) Computersoftware					0				0	0	0
ii) E Journals					0				0	0	0
B Total Intangible assets	19,071	0	0	0	19,071	18,993	31	0	19,024	47	78
C-Amortization of assets					0				0	0	0
D Capital work in progress	0			0	0				0	0	0
Total	98,52,413	0	0	0	98,52,413	74,79,162	3,55,531	0	78,34,693	20,17,720	23,73,251

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

In ₹

	2019-20	2018-19
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks	-	-
7 Others (to be specified)	-	-
Total	-	-

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

Funds	2019-20	2018-19
	0	0
Total	0	0

SCHEDULE - 6 - INVESTMENTS - OTHERS

In ₹

	2019-20	2018-19
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Others (to be specified)	-	-
Total	-	-

SCHEDULE - 7 - CURRENT ASSETS

	In ₹	
	2019-20	2018-19
1. Stock:		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building material	-	-
f) Electrical material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
i) Cash Balances	-	10,050
ii) Funds in transit	-	-
iii) Bank Balances	-	-
a) With Scheduled Banks:		
In Current Accounts	2,13,114	46,76,002
In Term Deposit Accounts	5,35,112	3,88,75,384
In Savings Accounts	1,41,17,778	25,17,940
b) With non-Scheduled Banks:		
In Term Deposit Accounts		
In Savings Accounts		
4. Post Office - Savings Accounts		
Total	1,48,66,004	4,60,79,376

ANNEXURE - A

In ₹

i) Cash Balances		
1	<i>Cash Balances</i>	<i>0</i>
		<i>0</i>
		<i>0</i>
ii) Bank Balances		
1. Savings Bank Accounts		
1	<i>SBI - NR NME - ICT - EMMRC</i>	<i>3563813</i>
2	<i>SBI - Recuring - 62122901608 - EMMRC</i>	<i>10553965</i>
		14117778
II Current Account		213114
III Term Deposits with Schedule Banks		535112
Total		14866004

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

In ₹

	2019-20	2018-19
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival	-	-
c) Medical Advance	-	-
d) LTC Advance	-	-
e) Other (to be specified)	4,54,249	4,16,384
Total 1	4,54,249	4,16,384
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	3,02,100	3,41,800
b) Home loan		-
c) Others (Computer advance)	80,800	97,600
Total 2	3,82,900	4,39,400
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On capital account	-	-
b) to Suppliers	-	-
c) Others	-	-
Total 3	-	-
4. Prepaid Expenses		
a) Insurance	7,232	3,694
b) Other expenses		-
Total 4	7,232	3,694
5. Deposits		
a) Telephone	-	-
b) Lease Rent		
c) Electricity	-	-
d) Others Deposits		
Total 5	-	-
6. Income Accrued:		
a) On investments from Earmarked/Endowment Funds		
b) On Investments - Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)	36,288	5,98,955
Total 6	36,288	5,98,955
7. Other-Current assets receivable from UGC /Sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		-
c) Grants Receivable		-
d) Other receivables from UGC		-
Total 7	-	-
8. Claims Receivable		
Total 8	-	-
TOTAL	8,80,669	14,58,433

SCHEDULE - 9 - ACADEMIC RECEIPTS (EMMRC)

In ₹

	2019-20	2018-19
FEES FROM STUDENTS		
Academic		
1. Tuition fee	-	-
2. Admission fee	-	-
3. Enrolment fee		-
4. Library Admission fee	-	-
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee	-	-
8. Syllabus fee	-	-
Total (A)	-	-
Examinations		
1. Admission test fee		-
2. Annual Examination fee	-	-
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
TOTAL (B)	-	-
Other Fees		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	-	-
3. Medical fee	-	
4. Transportation fee	-	
5. Hostel fee	-	
6. Net Coaching fee	-	-
7. Other fees	-	-
Total C	-	-
Sale of Publications		
1. Sale of Admission Forms	-	-
2. Sale of syllabus and Question Paper Etc.,	-	-
3. Sale of prospectus including admission forms	-	-
Total (D)	-	-
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fee (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	-	-

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

In ₹

	2019-20			2018-19
	UGC			
	Recurring	Capital	Total	
Balance B/F	-	-	-	-
Add: Receipts during the year	7,07,64,658	-	7,07,64,658	4,13,47,299
Total	7,07,64,658	-	7,07,64,658	4,13,47,299
Less: Refund to UGC		-		
Balance	7,07,64,658	-	7,07,64,658	4,13,47,299
Less: Utilised for Capital expenditure (A)				
Balance	7,07,64,658	-	7,07,64,658	4,13,47,299
Less: Utilized for Revenue Expenditure (B)		-		
Balance C/F ©	7,07,64,658	-	7,07,64,658	4,13,47,299

SCHEDULE - 11 - INCOME FROM INVESTMENTS

In ₹

Particulars		
	2019-20	2018-19
1. Interest		
a. On Government Securities		
b. Other Bonds/Debentures		
2. Interest on Term Deposits		
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees		
4. Interest on Savings Bank Accounts		
5. Others (Specify)		
Total	-	-
Transferred to Earmarked / Endowment Funds		
Balance		

SCHEDULE -12 - INTEREST EARNED

In ₹

Particulars	2019-20	2018-19
1. On Savings Accounts with scheduled banks	1,65,655	2,53,529
2. On Loans		
a. Employees/Staff		
b. Others (on TDRs)	-	12,291
3. On Debtors and Other Receivables		
TOTAL	1,65,655	2,65,820

SCHEDULE -13 - OTHER INCOME

In ₹

	2019-20	2018-19
A. Income from Land & Buildings		
1. Hostel / Quarter Room Rent	14,425	9,720
2. License fee		-
3. Hire charges of Auditorium/ Play ground/Convention Centre etc.		-
4. Electricity charges recovered	40,921	31,472
5. Water charges recovered	4,068	4,068
TOTAL	59,414	45,260
B.Sale of Institute's publications		-
C.Income from holding events		
1. Gross Receipts from annual function/sports carnival		-
Less: Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fests		
Less: Direct Expenditure incurred of the fests		
3.Gross Receipts for education tours		
Less: Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)		
TOTAL	-	-
D.Others		
1. Income from consultancy	1,67,000	
2. RTI fees		-
3. Income from Royalty		-
4. Sale of application from (recruitment)		-
5. Misc. receipts (Sale of tender form, waste paper, etc.)		-
6. Profit on Sale/disposal of Assets		-
a) Owned Assets		-
b) Assets received free of cost		-
7.Grants/Donations from Institutions, Welfare Bodies and International Organizations		-
8.Others (specify)	78,374	15,000
TOTAL	2,45,374	15,000
Grand Total (A+B+C+D)	3,04,788	60,260

SCHEDULE -14 - PRIOR PERIOD INCOME

In ₹

Particulars	2019-20	2018-19
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	-	-
TOTAL	-	-

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

	In ₹	
	2019-20	2018-19
a) Salaries and Wages	4,69,68,558	3,19,06,637
b) Allowances and Bonus		
c) Contribution to Provident Fund		
d) Contribution to Other Fund (specify)	7,91,141	4,86,147
e) Staff Welfare expenses	2,09,303	1,71,294
f) Retirement and Terminal Benefits		
i) As per Acturial Valuation - 31.03.2020	1,94,27,094	53,59,842
ii) Retirement Benefits paid during the year	3,02,907	7,02,023
g) LTC facility	15,17,985	11,25,801
h) Medical Facility	2,35,656	18,000
i) Children Education Allowance		-
j) Honorarium		-
k) TA/DA Expenses		-
l) Other Salary Expenses		-
Total	6,94,52,644	3,97,69,744

SCHEDULE-15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

In ₹

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1-04-2019	27494604	21362422	23385483	72242509
Addition: Capitalized value of Contributions Received from other Organizations	0	0	0	0
Total (a)	27494604	21362422	23385483	72242509
Less: Actual Payment during the year (b)				0
Less: Provision written back	401247	4593026	1752590	6746863
Balance Available on 31.03.2020 c (a-b)	27093357	16769396	23385483	65495646
Provision required on 31.03.2020 as per Actuarial Valuation (d)	29150271	21776197	27246301	78172769
A.Provision to be made in the Current Year (d-c)	2056914	5006801	3860818	12677123
B.Contribution to New Pension Scheme				0
C.Medical Reimbursement to Retired employees				0
D.Travel to Hometown on Retirement				0
E.Deposit Linked Insurance Payment				0
F. Commutation of Pension paid during the year	6749971			6749971
Total (A+B+C+D+E+F)	8806885	5006801	3860818	19427094

SCHEDULE-16 - ACADEMIC EXPENSES

	2019-20	2018-19
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 ₹

	2019-20	2018-19
A) Infrastructure		
a) Electricity and Power	8,59,753	9,09,959
b) Water charges		
c) Insurance		
d) Rent, Rates and Taxes (including property tax)		
Total (A)	8,59,753	9,09,959
B) Communication		
e) Postage and Stationery	209	582
f) Telephone, Fax and Internet charges	19,773	25,233
Total (B)	19,982	25,815
C) Others		
g) Printing and Stationery (consumption)	23,480	7,583
h) Travelling and Conveyance expenses	1,02,532	350
i) Hospitality	14,698	3,363
j) Auditors Remuneration		
k) Professional Charges		
l) Advertisement and Publicity		
m) Magazines & Journals	2,600	4,160
n) Others (specify)	11,350	4,03,661
o) Horticulture Expenses		
p) Legal Expenses		
q) Medicines, Instruments and Accessories		
r) Mess Expenses		
s) Miscellaneous and Contingencies	36,006	-
t) Library Expenses		
u) Annual Maintenance Charges	26,550	81,827
w) Meeting Expenses		
z) Facilities for Differently abled persons		
Total (C)	2,17,216	5,00,944
Total	10,96,951	14,36,718

SCHEDULE-18- TRANSPORTATION EXPENSES

In ₹		
Particulars	2019-20	2018-19
1. Vehicles (owned by institution)		
a) Running expenses	11,100	12,978
b) Repairs & Maintenance	-	12,017
c) Insurance expenses	7,206	11,841
Total	18,306	36,836
2. Vehicles taken on rent/lease		
a) Rent/lease expenses	-	-
3. Vehicle (Taxi) hiring expense	-	-
Total	18,306	36,836

SCHEDULE-19- REPAIRS & MAINTENANCE

Particulars	In ₹	
	2019-20	2018-19
A) Buildings	-	27,000
b) Furniture & Fixtures	2,602	
c) Plant & machinery	4,991	14,277
d) Office equipment	5,488	
e) Computers	23,290	2,16,225
f) Laboratory & Scientific equipment		
g) Audio Visual equipment	1,41,178	
h) Cleaning Material & Services	7,953	4,252
i) Book binding charges		
j) Gardening	3,050	700
k) Estate Maintenance		
l) Others (specify)		
Total	1,88,552	2,62,454

SCHEDULE-20 - FINANCE COSTS

Particulars	In ₹	
	2019-20	2018-19
a) Bank charges	2,447	1,977
b) Others (specify)		
Total	2,447	1,977

SCHEDULE-21 - OTHER EXPENSES

In ₹		
Particulars	2019-20	2018-19
a) Provision for Bad and Doubtful Debts/Advances	-	
b) Irrecoverable Balances Written - off	-	
c) Grants/Subsidies to other institutions/organizations	-	
d) Others (specify)	-	
Total	-	-

SCHEDULE-22 - PRIOR PERIOD EXPENSES

In ₹		
Particulars	2019-20	2018-19
1. Establishment expenses		1,08,000
2. Academic expenses		
3. Administrative expenses		
4. Transportation expenses		
5. Repairs & Maintenance		
6. Other expenses	4,76,201	57,650
Total	4,76,201	1,65,650

SCHEDULE-23-Depreciation

In ₹		
Particulars	2019-20	2018-19
Depreciation for the year	3,55,531	4,19,919
Total	3,55,531	4,19,919

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 31.3.2020: Nil
 - 3 EXPENDITURE IN FOREIGN CURRENCY: Nil**
 - 4** The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
 - 5** Previous year figures have been regrouped wherever necessary.
 - 6** Figures in the Final Accounts have been rounded off to the nearest rupee.
 - 7** Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March 2020 and the Income & Expenditure account for the year ended on that date.
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The English and Foreign Languages University
Hyderabad – 500 007



ANNUAL ACCOUNTS
Employees Provident Fund
2019 - 20

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of **The English & Foreign Languages University Employees' Provident Fund ("The Fund")**, which comprise the Balance Sheet as at 31st March, 2020 and the Income and Expenditure Account, and the Receipts & Payments for the year ended on that date annexed thereto.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance (excess of Income over Expenditure) for the year then ended in accordance with the Generally Accepted Accounting Principles followed in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

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

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

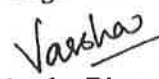
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


Place: Hyderabad

Date: 24th June, 2020

UDIN: 20253445AAAAA2981

For R Subrahmanyam and Company
Chartered Accountants
Firm's Regn No. 0041028


Varsha Dhara
Partner
M.No. 253445



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

BALANCE SHEET AS AT 31st MARCH 2020

	As at 31st March 2020		As at 31st March 2019	
	Rs.	Ps	Rs.	Ps
LIABILITIES				
Employees' Contribution	17,95,30,469.00		16,53,80,556.00	
E F L U	6,45,063.00		6,88,383.00	
Excess of Income over Expenditure	58,92,658.25		35,01,531.25	
Total	18,60,68,190.25		16,95,70,470.25	
ASSETS				
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	
SREI Equipment Finance Pvt. Ltd.	-		49,10,000.00	
The Mysore Paper Mills Ltd.	12,56,250.00		25,12,500.00	
<i>In Fixed Deposits with Banks</i>				
SBI EFLU Branch FDR	5,06,83,935.00		4,37,72,740.00	
Indian Bank	2,12,82,446.00		1,42,49,087.00	
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	52,66,236.00		4,91,872.00	
SBI, EFLU Br SB A/c	4,00,264.25		1,19,380.25	
Interest Accrued on Investments	1,67,82,932.00		1,12,97,628.00	
Total	18,60,68,190.25		16,95,70,470.25	

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

Varsha
Varsha Dhara
Partner
M.No. 253445



Place: Hyderabad
Date: 24th June, 2020

For The English and Foreign Languages
University Employees' Provident Fund

Midhred
Trustee

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

Shr
Trustee

TRUSTEE

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

	For the year ended 31st March 2020		For the year ended 31st March 2019	
	Rs.	Ps	Rs.	Ps
INCOME				
Interest on:				
Government of India Securities/RBI Bonds	48,00,000.00		47,99,999.00	
Special Deposit Scheme with SBI	13,26,530.00		14,51,285.00	
IDBI Bank Perpetual Bonds, 2020	2,74,500.00		2,74,500.00	
SBI EFLU Branch FDRs	33,88,269.00		27,70,173.00	
Indian Bank FDRs	9,95,925.00		8,69,647.00	
Maharashtra State Road Dev. Bonds	2,27,886.00		1,62,992.00	
SREI Equipment Finance Pvt. Ltd	5,00,000.00		5,00,000.00	
The Mysore Paper Mills Ltd.	1,25,094.00		2,43,386.00	
TATA Steel Ltd. Perpetual Bonds, 2021	9,44,000.00		9,44,000.00	
Interest on Saving Bank Accounts	1,40,541.00		1,38,206.00	
Discount Received on Bonds	90,000.00		-	
Total	1,28,12,745.00		1,21,54,188.00	
EXPENDITURE				
Interest on Contributions	1,10,57,473.00		1,10,72,983.00	
Bank Charges	-		590.00	
Premium on investments Written Off	6,250.00		6,250.00	
Total	1,10,63,723.00		1,10,79,823.00	
Excess of Income over Expenditure for the year	17,49,022.00		10,74,365.00	
Prior Period Income	6,42,105.00		-	
Excess of Income over Expenditure brought forward from previous year	35,01,531.25		24,27,166.25	
Excess of Income Over Expenditure carried over to Balance Sheet	58,92,658.25		35,01,531.25	

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

Varsha
Varsha Dhara
Partner
M.No. 253445



Place : Hyderabad
Date: 24th June, 2020

For The English and Foreign Languages
University Employees' Provident Fund

[Signature]
Trustee

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

[Signature]
Trustee

TRUSTEE

THE ENGLISH AND FOREIGN LANGUAGES UNIVERSITY
EMPLOYEES PROVIDENT FUND, HYDERABAD
Receipts and Payments Account for the year ended 31.03.2020

Receipts		Amount (Rs)
Opening Balance		6,11,252.25
Receipts		
GPF Subscriptions & Refund Of GPF Advances		3,42,81,082.00
Investments matured:		
SBI, EFLU Term Deposits	3,29,43,051.00	
Indian Bank Term Deposits	1,32,49,087.00	
The Mysore Paper Mills Ltd 2020	12,50,000.00	
Maharashtra State Road Development Corporation	18,21,136.00	
SREI Equipment Finance Ltd	50,00,000.00	
		5,42,63,274.00
Income Received:		
Interest on SB Accounts	1,40,541.00	
Int-FDRs with SBI EFLU Br	26,19,530.00	
Int-FDRs with Indian Bank	8,03,359.00	
Int-IDBI Bank Perpetual Bonds	2,74,500.00	
Int-Maharashtra State Road Dev. Bonds	21,88,864.00	
Int-SREI Equipment Finance Ltd	7,50,000.00	
Int-TATA Steels Perpetual Bonds	9,44,000.00	
Int-The Mysore Paper Mills Ltd	1,58,752.00	
		78,79,546.00
Total		9,70,35,154.25
Payments		
GPF final payments/ withdrawals by employees	2,64,46,792.00	
GPF Advances to Employees	47,85,170.00	
		3,12,31,962.00
Investments		
SBI, EFLU Term Deposits	3,98,54,246.00	
Indian Bank Term Deposits	2,02,82,446.00	
		6,01,36,692.00
Total		9,13,68,654.00
Closing Balance		
SBI, EFLU Branch SB Alc	4,00,264.25	
Indian Bank SB Alc	52,66,236.00	

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

Varsha

Varsha Dhara
Partner

M.No. 253445

Place : Hyderabad

Date: 24th June, 2020



For The English and Foreign Languages
University Employees' Provident Fund

NH
Trustee

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

[Signature]
Trustee

TRUSTEE

The English & Foreign Languages University Employees' Provident Fund

Schedule: 1- Notes forming part of the accounts for the year ended 31/03/2020.

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: 24th June 2020

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
2019 - 20**

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

BALANCE SHEET AS AT 31st MARCH 2020

	As at 31st March 2020 Rupees	As at 31st March 2019 Rupees
LIABILITIES		
Employees' Contribution	2,37,15,504	2,02,88,602
Employer's Contribution	2,50,79,171	2,02,49,497
Interest payable on Contributions	2,28,50,256	1,86,08,593
EFLU	37,441	3,001
Total	<u>7,16,82,372</u>	<u>5,91,49,693</u>
ASSETS		
Investments in:		
<i>In Fixed Deposits with Banks</i>		
SBI EFLU Branch FDR	6,02,64,815	5,75,05,331
<i>Balances in Saving Bank A/c's</i>		
SBI EFLU Branch A/c	28,851	34,919
Interest Accrued on FDRs	23,88,706	16,09,443
Total	<u>7,16,82,372</u>	<u>5,91,49,693</u>

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

For The English & Foreign Languages University
NPS A/c

For R. Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 041025)

Varsha Dhara
Partner

M.No. 25/445

Place: Hyderabad

Date: 24th June, 2020

Finance Officer

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

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

	For the year ended 31st March 2020 Rupees	For the year ended 31st March 2019 Rupees
INCOME		
Interest on SBI EFLU Branch FDRs	42,55,747	36,19,475
Interest on SBI, EFLU sr. SB A/c	76,365	56,356
Total	43,42,112	36,75,831
EXPENDITURE		
Interest paid/payable on Contributions	43,42,112	36,75,831
Total	43,42,112	36,75,831

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

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

For R. Subrahmanyam & Co.
Chartered Accountants
(Firm Regn. No. 0341025)

Varsha
Varsha Dhara
Partner

M No 25344:

Place : Hyderabad

Date: 24th June, 2020



Finance Officer

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

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

Receipts & Payments Account for the year ended 31st March 2020

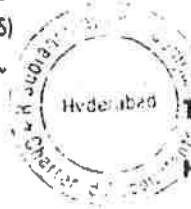
	Rupees
Opening Balance	34,919
Receipts	
Subscription Received	5,16,90,598
Investments matured	4,63,90,639
Subscription returned by NSDL	7,38,001
Interest received on investments/SB Ac	35,62,849
Total	10,24,17,006
Payments	
Payments to NSDL	4,33,10,417
Subscriptions returned to EFLU	9,27,615
Investments	5,81,50,123
Total	10,23,88,155
Closing Balance	28,851

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

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

For R. Subrahmanyam & Co
Chartered Accountants
(Firm Regn. No. C-41025)

Varsha Jha
Partner
M.No 253/45



Finance Officer
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)

Place Hyderabad
Date 24th June, 2020

NPS: Notes on Financial Statement for the year ended 31st March 2020

The employees who have joined the University after 01/01/2004 are covered under the New Pension Scheme (NPS). An amount equivalent to 10% of the Salary is recovered from the Employee and 14% (upto F Y 2018-19 - 10%) is contributed by the University. These contributions are sent to National Securities Depository Limited (NSDL) with whom the employees have obtained Permanent Retirement Account Number (PRAN).

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

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

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

- 3 The contributions (along with interest) are disbursed appropriately as and when decisions are taken.
- 4 The balance amount 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.