

हैदराबाद विश्वविद्यालय
University of Hyderabad



वार्षिक लेखा
ANNUAL ACCOUNTS
2015-2016

प्रो. सी.आर. राव मार्ग, गच्चीबावली
Prof. C.R. Rao Road, Gachibowli,
पी.ओ./P.O. - Central University
हैदराबाद/Hyderabad - 500 046



हैदराबाद विश्वविद्यालय
UNIVERSITY OF HYDERABAD

AUDITED ANNUAL ACCOUNTS
2015-16

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महानिदेशक लेखापरीक्षा(केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद-500004.

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

E-Block, First Floor
(Phone No: 040-23234497)

No.DGA(C)/CEA/Unit-4/UoH/SAR.2015-16/D-359/2016-17/32.6 Date: 31.10.2016

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

महोदय,

विषय: हैदराबाद विश्वविद्यालय के वर्ष 2015-16, के लेखों पर पृथक लेखापरीक्षा
प्रतिवेदन

Separate Audit Report on the Accounts of University of Hyderabad, for the year 2015-16, Annexure thereof and one copy of the Annual Accounts of the University for the year 2015-16, are forwarded herewith for placing before both the Houses of Parliament.

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

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

भवदीय,

Sd/-

(AJAIB SINGH)

महानिदेशक लेखापरीक्षा (केंद्रीय)

संल: यथोपरि

✓ Endt. No.DGA(C)/CEA/Unit-4/UoH/SAR.2015-16/D-359/2016-17/ 32.7 Date: 31.10.2016

Copy to Prof. P. Appa Rao, Vice-Chancellor, University of Hyderabad, Gachibowli, P.O. Central University, Hyderabad - 500 046, along with one copy of Annual Accounts for the year 2015-16 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2015-16 (2 sets), to this Office.

संल: यथोपरि

(V.S. MURTY)

उप निदेशक/केंद्रीय व्यय लेखा परीक्षा
DEPUTY DIRECTOR/CEA

DR (C)
DACH

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11/10

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of University of Hyderabad, for the year ended 31 March 2016

We have audited the attached Balance Sheet of University of Hyderabad, as at 31 March 2016, 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 29 (1) of The University of Hyderabad Act, 1974. 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, 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:
- We have obtained all the information and explanations, except that vouchers of electrical installation of ₹ 75.10 lakh, Purchase of computers of ₹ 44.66 lakh, Scientific equipment of ₹ 32.85 lakh and Office equipment of ₹ 2.21 lakh were not produced to audit, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - The Balance Sheet and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Human Resource Development, for Central Educational Institutions.
 - 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.
 - We further report that:

A .BALANCE SHEET:

A.1 Sources of Funds

A.1.1 Designated/Earmarked/Endowment Funds: ₹ 118.18 crore (Schedule-2)

A.1.1.1 This does not include Accrued Interest of ₹ 15,50,474/- as on 31.03.2016, in respect of HBA Investments of ₹ 8,44,75,009/-, which was also not debited to 'Accrued Income on Investments from Earmarked/Endowment Funds' under Loans, Advances & Deposits. This resulted in understatement of Designated/Earmarked/Endowment Funds and Loans, Advances & Deposits by ₹ 0.16 crore each.

A.2 Application of Funds

A.2.1 Fixed Assets: ₹ 330.23 crore (Schedule-4)

A.2.1.1 This includes Architectural Consultancy Fee charges of ₹ 15,82,030/- paid during the year 2013-14, in respect of deferred construction work of 'Pariksha and Prasashan Bhavan', which was incorrectly transferred from Capital Works-in-Progress and added to Fixed Assets under Buildings. This resulted in overstatement of Fixed Assets and understatement of Capital Works-in-Progress by ₹ 0.16 crore.

A.2.2 Loans, Advances & Deposits: ₹ 116.29 crore (Schedule-8)

A.2.2.1 This includes Accrued interest of ₹ 11,69,986/- on Electricity Consumption Deposit for the year 2014-15, received during the year 2015-16, but was incorrectly shown as unrealized amount, instead of accounting the actual Accrued interest of ₹ 16,27,104/- due for the year 2015-16. The difference of ₹ 4,57,118/- resulted in understatement of Loans, Advances & Deposits and Income by ₹ 0.05 crore each. Deficit was also overstated ₹ 0.05 crore.

B. Income and Expenditure Account

B.1 Income: ₹ 211.77 crore

B.1.1 This does not include Plan-Capital Grant of ₹ 1,12,50,000/- received during the year towards 'Development of Sports Infrastructure & Equipment in Universities' and interest earned thereon of ₹ 1,63,973/-, totalling ₹ 1,14,13,973/-, which were incorrectly accounted as Earmarked/Designated Fund, instead of as Plan-Income for specific scheme, though mandated in the Revised Format of Accounts prescribed by MHRD (Schedule-10, Para 4, Page 87). This resulted in understatement of Income and overstatement of Earmarked/Designated Funds by ₹ 1.14 crore. Deficit was overstated by ₹ 1.14 crore.

B.2 Expenditure: ₹ 272.63 crore

B.2.1 Against total expenditure (including provisions and outstanding liabilities) of ₹ 67,07,45,710/-¹ towards Retirement Benefits during the year, an amount of ₹ 66,73,16,736/-², was only accounted. The difference of ₹ 34,28,974/- was not reconciled for its accounting under proper head of accounts on the Expenditure side of the Income and Expenditure Account.

¹ Actual payments: ₹ 26,77,17,148/-, (ii) Provision as per AS-15: ₹ 37,24,38,023/- (Schedule-15A, Page 30) and (iii) Outstanding liabilities under Schedule-3 (Page 7, Sl.nos.6 (b to d)), Current Liabilities: ₹ 3,05,90,539/-

² I&E Account (Schedule-15, Page 29): ₹ 58,93,31,430/- and Prior period expenditure (Schedule-22, Page 37): ₹ 7,79,85,306/-

B.2.2 E-Journals (Print) of ₹ 46,74,107/- procured during the year, was misclassified as E-Journals (Online) under Intangible Assets and depreciation of 40 per cent (₹ 18,69,643/-) was incorrectly provided instead of 10 per cent (₹ 4,67,411/-). Excess provision of depreciation of ₹ 14,02,232/- resulted in overstatement of Expenditure and understatement of Fixed Assets by ₹ 0.14 crore. Deficit was also overstated by ₹ 0.14 crore.

C. General

1. Accrued Interest in respect of NPS Account disclosed in the 'Note on Accounts' (Schedule-24, Sl.no.16, Page 52) was ₹ 3,34,817/-, against ₹ 8,62,715/- exhibited in the NPS Balance Sheet (Page 41). This discrepancy was not reconciled.
2. Other Liabilities amount of ₹ 16,26,934/- is continued to be shown under Current Liabilities & Provisions (Page 7), Schedule-3, though the liability was cleared in 2013-14. This was not rectified accordingly in the Accounts.
3. Against Capital Works-in-Progress (CWIP) expenditure of ₹ 2,55,30,829/- incurred during the year, an amount of ₹ 2,58,15,342/- was shown as additions in the Fixed Assets, Schedule-4 (Page 11). Details for difference amount of ₹ 2,84,513/- was not furnished to Audit. Further, CWIP expenditure difference of ₹ 5,11,892/- between R&P figure (₹ 2,63,27,234/-, Page 38) and figure shown in the Fixed Assets, Schedule-4, (₹ 2,58,15,342/-) was not reconciled.
4. Vouchers pertaining to the following were not made available to field audit party, to enable to express an opinion on the financial statements based on audit:
 - a. Electrical Installation & Equipment purchase expenditure of ₹ 75,10,902/-
 - b. Computers & Peripherals purchase expenditure of ₹ 44,66,579/-
 - c. Scientific & Lab Equipment purchase expenditure of ₹ 32,85,588/-
 - d. Office Equipment purchase expenditure of ₹ 2,21,434/-

5. Term Deposit Receipts (TDRs) amount encashed and invested during the year were not exhibited on the Receipts & Payment side respectively, though mandated as per Revised Format of Accounts prescribed by MHRD (Page 53 & 54).
6. Rectification/remedial action should be taken on Bank reconciliation issues such as (i) Credits of ₹ 51,33,204/- given by Bank but not taken in Cash Book, (ii) Debits of ₹ 8,86,773/- made by Bank but not made in Cash Book (iii) Amounts of ₹ 12,77,48,782/- credited in Bank but not realised. Further, Time-barred/Stale cheques of ₹ 3,35,915/- should be written back in the books of accounts, before closure of accounts.
7. Air Conditioner valuing ₹ 2,38,350/- was misclassified under asset head Scientific and Lab Equipment (8% depreciation), instead of under asset head Furniture & Fixtures (7.5%), as mandated in RFA, MHRD (Page 73).
8. An amount of ₹ 4 lakh received during the year as donation from Private Institutions towards purchase of Single Crystal X-Ray Diffractometer, was incorrectly accounted as Plan Grants under Schedule-10 and correspondingly as unutilised Grants under Current Liabilities, instead of accounting the amount under 'Other Income' (Schedule-13), as mandated in the Revised Format of Accounts prescribed by MHRD (Page 32, Sl.no.D (7)). This incorrect accounting was not rectified.

D. Net effect of Audit Comments on accounts

The net impact of Audit comments given in preceding paragraphs is overstatement of Liabilities by ₹ 0.98 crore, understatement of Assets by ₹ 0.35 crore and overstatement of Deficit by ₹ 1.33 crore.

E. Grants-in-aid: Out of total Grants-in-aid of ₹ 208.45 crore received during the year {Plan: ₹ 20.0 crore³, Non-Plan : ₹ 188.45 crore (including Grant of ₹ 41.25 crore received in March 2016), together with previous year unutilised balance of ₹ 91.52 crore and internal receipts/interest earned of ₹ 12.56 crore⁴, totalling ₹ 312.53 crore, the University utilised a sum of ₹ 221.87 crore⁵, leaving a balance of ₹ 90.66 crore unutilized as on 31st March 2016.

F. Management Letter

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

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

vi. In our opinion and to the best of our Information and according to the explanations given to us, the said financial statements read 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 University of Hyderabad as at 31 March 2016; and

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


31/03/16

(AJAIB SINGH)

Director General of Audit (Central)

³ XII Plan General Development: ₹ 18 crore, (ii) Human Resource Development Centers Scheme: ₹ 0.5 crore (iii) Scheme of Remedial Coaching/Entry into Services/NET coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students: ₹ 0.38 crore and (iv) Capital Grant towards Development of Sports Infrastructure & Equipment in Universities (Plan): ₹ 1,12,50,000/- (₹ 1.12 crore)

⁴ (i) Non-Plan: ₹ 9.07 crore, (ii) XII-Plan : ₹ 3.48 crore and (iii) Income of ₹ 1,63,973/- earned from Investments made from Capital Grant of ₹ 1,12,50,000/- received towards Development of Sports Infrastructure & Equipment in Universities (Plan)

⁵ XII-Plan : ₹ 33.07 crore and Non-Plan: ₹ 188.80 crore

ANNEXURE

1. **Adequacy of Internal Audit:** The Annual Action Plan of Internal Audit for the year 2015-16, was not drawn and hence internal audit was not conducted for the year 2015-16. Internal audit was completed in respect of two Departments/Schools during the year 2014-15 and Internal Audit Reports were issued. In the year 2011-12, internal audit was taken up in respect of only two Departments/Schools and three each for the years 2012-13 & 2013-14. Thus, only ten (10) Departments/Schools were covered in internal audit in the last five years, which was 13 per cent of the total seventy six (76) Departments/Schools/Non-Academic Departments/Central Facilities. Hence, though pointed out in previous audits, Internal Audit mechanism was neither systematic nor adequately strengthened to cover periodically in a fixed time frame, audit of all the Schools/Departments and Non-Academic Departments including Central Facilities in a phased manner.
2. **Adequacy of Internal Control System:** Internal controls were inadequate due to the following deficiencies, which were noticed:
 - i. No system of Accountal of accrued interest.
 - ii. Non-reconciliation of retirement benefits expenditure
 - iii. No physical verification were carried out by the University
 - iv. Non-reconciliation of expenditure Schedules of Non-Plan with Utilisation Certificate as stated in Point No.6 of Management Letter.
3. **System of Physical Verification of Fixed Assets:** Physical verification of Fixed Assets was not conducted despite previous Audit comments and Independent Committees were not formed by the University to carry out Physical verification of all the Fixed Assets, existing as on 31st March of the year. Further, the volume of Library Books held by the University was not disclosed in the Annual Accounts and Physical verification of Library Books was also not conducted though stipulated as per Rule 194 of GFRs. Hence, the system of Physical verification of Fixed Assets & Library Books was neither adequate nor in consonance with Rules 192 & 194 of General Financial Rules 2005.
4. **System of Physical Verification of Inventory:** There is no system of Physical verification of inventory and Independent Committees were not formed by the University to carry out Physical verification of Inventory though commented in previous audits.
5. **Regularity in Payments of Statutory Dues:** Statutory dues were paid regularly.


(V.S. MURTY)

उप निदेशक/केंद्रीय व्यय लेखा परीक्षा
DEPUTY DIRECTOR/CEA

आचार्य अप्पा राव पोटिले
कुलपति

Prof. Appa Rao Podile
FASc, FNASc, FNAAS
Vice-Chancellor

हैदराबाद विश्वविद्यालय
University of Hyderabad



UH/VC/

September 30, 2016

Dear Shri Singh,


Please refer to the letter No. DGA(C)/CEA/Unit-4/UoH/SAR.2015-16/D-359/2016-17/234, dated 14/9/2016 addressed to the Secretary to Govt. of India, Dept. of Higher Education, Ministry of Human Resource Development, New Delhi with a copy to me forwarding therewith the separate Audit Report on the accounts for the year 2015-16 of the University of Hyderabad. The para-wise replies in respect of separate Audit Report on the accounts are enclosed for consideration.

With best regards,

Yours sincerely,


(APPA RAO PODILE)

Shri Ajaib Singh, IA&AS
Principal Director of Audit (Central)
Andhra Pradesh
Hyderabad – 500 004.


31/09/2016

(viii)

**Replies to Separate Audit Report of the Controller and Auditor General of India on
the Accounts of University of Hyderabad for the year ended 31 March 2016**

	Observations	Reply
	We have audited the attached balance sheet of University of Hyderabad as at 31 March 2016, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 19(2) of the Controller & Auditor General's (Duties, Powers & Conditions of Service) Act 1971, read with Section 29(1) of The University of Hyderabad Act, 1974. 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	Noted
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.	Noted
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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	Noted
4	<p>Based on our audit, we report that</p> <p>i. We have obtained all the information and explanations, except that vouchers of electrical installation of ₹75.10 lakh, Purchase of computers of ₹44.65 lakh Scientific equipment of ₹32.85 lakh and Office equipment of ₹2.21 lakh were not produced to audit, which to the best our knowledge and belief were necessary for the purpose of our audit.</p> <p>ii. The Balance Sheet and Income & Expenditure Account/Receipts and Payment account dealt with by this Report have been drawn in the Revised Format of Accounts, Prescribed by Government of India, Ministry of Human Resource Development for Central Educational Institutions.</p> <p>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.</p> <p>iv. We further report that</p>	All the vouchers related to the expenditure are available. The total expenditure was booked under XII plan grant. However, the vouchers were kept in the Maintenance account while binding the vouchers. These vouchers will be made available to the audit party

A	BALANCE SHEET	
A.1	Sources of Funds	
A.1.1	Designated/Earmarked/Endowment Funds: ₹ 118.18 crore (Schedule -2)	
A.1.1.1	This does not include Accrued interest of ₹15,50,474/- as on 31-03-2016 in respect of HBA Investments of ₹8,44,75,009/- which was also not debited to Accrued Income on Investments from Earmarked/Endowment Funds under Loans, Advances & Deposits. This resulted in understatement of Designated / Earmarked / Endowment Funds and Loans, Advances & Deposits by ₹0.16 crore each.	Even though accrued interest on investments of HBA funds was calculated, the amount was not taken in the accounts in schedule -2 in the liability side and also schedule 8 on assets side, inadvertently. The same will be taken care in the accounts for the year 2016-17.
A.2.	Application of Funds	
A.2.1.	Fixed Assets: ₹330.23 crore (Schedule -4)	
A.2.1.1	This includes Architectural Consultancy Fee charges of ₹15,82,030/- paid during the year 2013-14. In respect of differed construction work of 'Pariksha and Prasahan Bhavan' which was incorrectly transferred from Capital Works-in-Progress and added to Fixed Assets under Buildings. This resulted in overstatement of Fixed Assets and understatement of Capital Works-in-progress by ₹0.16 crore	The said expenditure will be transferred from work in progress to Revenue (Prior Period Expenditure) in the year 2016-17.
A.2.2	Loans, Advances & Deposits: ₹ 116.29 crore (Schedule -8)	
A.2.2.1	This includes Accrued interest of ₹11,69,986/- on Electricity Consumption Deposit for the year 2014-15 received during the year 2015-16, but was incorrectly shown as unrealized amount, instead of accounting the actual Accrued interest of ₹16,27,104/- due for the year 2015-16 the difference of ₹4,57,118/- resulted in understatement of Loans, Advances & Deposits and Income by ₹0.05 crore each. Deficit was also overstated ₹0.05 crore.	Audit comment is noted. However, Necessary adjustment entries will be made during accounting year 2016-17.
B	Income and Expenditure Account	
B.1	Income : ₹211.77 crore	
B.1.1	This does not include Plan-Capital Grant of ₹1,12,50,000/- received during the year towards 'Development of Sports Infrastructure & Equipment in Universities' and interest earned thereon of ₹1,63,973/-, totaling ₹1,14,13,973/-, which were incorrectly accounted as Earmarked/Designated Fund, instead of as Plan-Income for specific scheme, though mandated in the Revised Format of Accounts prescribed by MHRD (Schedule-10, Para 4, Page 87). This resulted in understatement of Income and overstatement of Earmarked/Designated Funds by ₹1.14 crore. Deficit was overstated by ₹1.14 crore.	The University Grants Commission sanctioned for construction of 8 lane swimming pool costing ₹2.25 crore vide sanction order No.F.2-60/2014 (Sports) dated: 19-06-2015. The amount was sanctioned out of plan grant with certain conditions. A copy of the sanction order is enclosed herewith for ready reference (Appendix-I). In the Terms and conditions sl. No.9 says in the event of non-utilization of grant for the purpose for which it was sanctioned, the grantee institution should refund the amount with 10% of interest. Hence the grant was treated as Earmarked fund from UGC and exhibited in schedule -2. Accordingly the interest earned on the account was also added to the fund.
B.2	Expenditure: ₹ 272.63 crore	
B.2.1	Against total expenditure (including provisions and outstanding liabilities) of ₹67,07,45,710/- ¹ towards Retirement Benefits during the year, an amount of ₹66,73,16,736/- ² , was only accounted. The difference of ₹34,28,974/- was not reconciled for its accounting under proper head of accounts on the Expenditure side of the Income and Expenditure Account.	Audit comment is noted. However, Necessary adjustment entries will be made during accounting year 2016-17.

¹ Actual payments: ₹ 26,77,17,148/-, (ii) Provision as per AS-15: ₹ 37,24,38,023/- (Schedule-15A, Page 30) and (iii) Outstanding liabilities under Schedule-3 {Page 7, Sl.nos.6 (b to d)}, Current Liabilities: ₹ 3,05,90,539/-

² I&E Account (Schedule-15, Page 29): ₹ 58,93,31,430/- and Prior period expenditure (Schedule-22, Page 37): ₹ 7,79,85,306/-

B.2.2	E-Journals (Print) of ₹46,74,107/- procured during the year, was misclassified as E-Journals (Online) under Intangible Assets and depreciation of 40 per cent ₹18,69,643/- was incorrectly provided instead of 10 per cent (₹4,67,411/-). Excess provision of depreciation of ₹14,02,232/- resulted in overstatement of Expenditure and understatement of Fixed Assets by ₹0.14 crore. Deficit was also overstated by ₹0.14 crore	In the Guidelines provided by MHRD there is no distinction of E-Journal (Print) and E-Journals (online). However, the University for its convenient bifurcated print and online exhibited in the accounts of the University. Since, print and online e-journals are having limited period of life, both were exhibited under Intangible Assets in the accounts for the year 2015-16. Accordingly, depreciation was provided @40% as per MHRD guidelines. Hence, no deficit of depreciation.										
C	General											
1.	Accrued Interest in respect of NPS Account disclosed in the 'Note on Accounts' (Schedule-24, Sl.no.16, Page 52) was ₹ 3,34,817/-, against ₹ 8,62,715/- exhibited in the NPS Balance Sheet (Page 41). This discrepancy was not reconciled.	<p>In the notes to accounts the details of the closing balance available in the NPS account was disclosed, and the closing balance details were given. The NPS balance available with the University is ₹2,61,61,918/- (The details of closing balance are available as follows):</p> <table><tr><th>Particulars</th><th>Amount in ₹</th></tr><tr><td>Investments under Term Deposit</td><td>2,58,16,562/-</td></tr><tr><td>Cash at Bank</td><td>10,539/-</td></tr><tr><td>In the form of Accrued interest</td><td>3,34,817/-</td></tr><tr><td>Total</td><td>2,61,61,918/-</td></tr></table> <p>Hence the amount shown in the annual accounts as Accrued interest ₹8,62,715/- for the year 2015-16 is correct.</p>	Particulars	Amount in ₹	Investments under Term Deposit	2,58,16,562/-	Cash at Bank	10,539/-	In the form of Accrued interest	3,34,817/-	Total	2,61,61,918/-
Particulars	Amount in ₹											
Investments under Term Deposit	2,58,16,562/-											
Cash at Bank	10,539/-											
In the form of Accrued interest	3,34,817/-											
Total	2,61,61,918/-											
2.	Other Liabilities amount of ₹16,26,934/- is continued to be shown under Current Liabilities & Provisions(page 7), Schedule -3, though the liability was cleared in 2013-14. This was not rectified accordingly in the accounts.	A liability was created for ₹16,26,934/- in the year 2012-13 and the payment was made in the year 2013-14. However, the liability was not withdrawn. This year it will be rectified by passing necessary entries in the books of accounts for withdrawing the liability. A copy of the expenditure statement for 2013-14 as exhibited in schedule 15 is enclosed (Appendix-2).										
3	Against Capital Works-in-Progress (CWIP) expenditure of ₹ 2,55,30,829/- incurred during the year, an amount of ₹2,58,15,342/- was shown as additions in the Fixed Assets, Schedule-4 (Page 11). Details for difference amount of ₹2,84,513/- was not furnished to Audit. Further, CWIP Expenditure difference of ₹5,11,892/- between R&P figure (₹2,63,27,234/-, Page 38) and figure shown in the Fixed Assets, Schedule-4, (₹2,58,15,342/-) was also not reconciled.	The difference is being reconciled and will be produced to next audit during the year 2016-17.										
4	Vouchers pertaining to the following were not made available to field audit party, to enable to express an opinion on the financial statements based on audit. a. Electrical Installation & Equipment purchase expenditure of ₹75,10,902/-. b. Computers & Peripherals purchase expenditure of ₹44,66,579/-. c. Scientific & Lab Equipment purchase expenditure of ₹32,85,588/- d. Office Equipment purchase expenditure of ₹2,21,434/-	All the vouchers related the expenditure a,b,c and d are available. The expenditure was booked under XII plan grant. However, the vouchers were kept in the Maintenance account vouchers while binding. These vouchers will be made available to the audit party.										
5	Term Deposit Receipts (TDRs) amount encashed and invested during the year were not exhibited on the Receipts & Payment side respectively, though mandated as per Revised Format of Accounts prescribed by MHRD (Page 53 & 54).	Investments encashed and invested in respect of Part IV were exhibited in the accounts. However, the amounts invested out of closing balances were not exhibited in the accounts for 2015-16, even though details are available. This will be complied in the accounts for the year 2016-17.										

6	Rectification/remedial action should be taken on Bank reconciliation issues such as (1) Credits of ₹51,33,204/- given by Bank but not taken in Cash Book, (ii) Debits of ₹8,86,773/- made by Bank but not made in Cash Book (iii) Amounts of ₹12,77,48,782/- credited in Bank but not realized. Further, Time-barred/stale cheques of ₹3,35,915/- should be written back in the books of accounts, before closure of accounts.	1) Time and again it was requested the bank for providing the information with regard to credit given by the on different dates in different accounts of the Univ. by the bank to the tune of ₹51.33 lakhs. The bank pleaded its inability for providing the information. In the absence of details, it was decided by the Univ. to take the credits into corpus fund account and necessary orders from the competent authority was obtained and credits are being absorbed during September, 2016. 2) All the debits were identified and debited in the University Account. 3) Out of ₹ 12.77 crores not realized ₹12.67 crores realized and credited in the pass book. 4) With regard to the time –barred cheques normally University is reversing unencashed cheques , issued up to 30 th November of every year will be reviewed and action will be initiated for reversal of the same during the month of March of every year.														
7	Air Conditioner valuing ₹2,38,350/- was misclassified under asset head Scientific and Lab Equipment (8% depreciation), instead of under asset head Furniture & Fixtures (7.5%), as mandated in RFA, MHRD (Page no.73)	The misclassification was identified. The MHRD provided a master chart of accounts along with the formats of accounts. In the chart (page 14 sl.no.7) it was classified under Electrical & Installation and Equipment. Any difference of depreciation will be adjusted in the accounts 2016-17														
8	An amount of ₹4 lakh received during the year as donation towards purchase of Single Crystal X-Ray Diffractometer, was incorrectly accounted as Plan Grants under Schedule-10 and correspondingly as unutilized Grants under Current Liabilities, instead of accounting the amount under 'Other Income' (Schedule-13), as mandated in the Revised Format of Accounts prescribed by MHRD {Page 32, Sl.no. D (7)}. This incorrect accounting needs to be rectified.	An amount of ₹4 lakh was donated by M/s Crystallin Research Pvt. Ltd. Hyd. as a financial assistance for purchase of Single Crystal X- Ray diffractometer. Since the above equipment is yet to be purchased as on the date of Balance Sheet, account of grant under income is not appropriate. However, necessary adjustments in the assets will be carried out in the year 2016-17.														
D	Net effect of Audit Comments on accounts:															
	The net impact of Audit comments given in preceding paragraphs is overstatements of Liabilities by ₹0.98 core, understatement of Assets by ₹0.35 core and overstatement of Deficit by ₹1.33 crore	Noted														
E	Grants –in – aid:															
	Out of total Grants-in-aid of ₹208.45 crore received during the year {Plan: ₹20.0 crore ³ , Non-Plan: ₹188.45 crore (including Grant of ₹41.25 crore received in March' 2016), together with previous year unutilized balance of ₹91.52 crore and internal receipts/interest earned of ₹12.56 crore ⁴ , totaling ₹312.53 crore, the University utilized a sum of ₹221.87 crore ⁵ , leaving a balance of ₹90.66 crore unutilized as on 31st March, 2016.	<div>The details of the unutilized balance as on 31-03-2016 is as follows:</div> <table><tr><th>Particulars</th><th>₹ in crore</th></tr><tr><td>Grant in aid during the year</td><td>208.45</td></tr><tr><td>Previous year unspent balance</td><td>66.63</td></tr><tr><td>Receipts and interest earned</td><td>12.82*</td></tr><tr><td>Total</td><td>287.90</td></tr><tr><td>Utilized</td><td>210.18</td></tr><tr><td>Unspent balance as on31-03-2016</td><td>77.72</td></tr></table>	Particulars	₹ in crore	Grant in aid during the year	208.45	Previous year unspent balance	66.63	Receipts and interest earned	12.82*	Total	287.90	Utilized	210.18	Unspent balance as on31-03-2016	77.72
Particulars	₹ in crore															
Grant in aid during the year	208.45															
Previous year unspent balance	66.63															
Receipts and interest earned	12.82*															
Total	287.90															
Utilized	210.18															
Unspent balance as on31-03-2016	77.72															

³ XII Plan General Development: ₹ 18 crore, (ii) Human Resource Development Centers Scheme: ₹ 0.5 crore (iii) Scheme of Remedial Coaching/Entry into Services/NET coaching for SC/ST/OBC (Non-creamy layer) and Minority Community Students: ₹ 0.38 crore and (iv) Capital Grant towards Development of Sports Infrastructure & Equipment in Universities (Plan): ₹ 1,12,50,000/- (₹ 1.12 crore)

⁴ (i) Non-Plan: ₹ 9.07 crore, (ii) XII-Plan : ₹ 3.48 crore and (iii) Income of ₹ 1,63,973/- earned from Investments made from Capital Grant of ₹ 1,12,50,000/- received towards Development of Sports Infrastructure & Equipment in Universities (Plan)

⁵ XII-Plan : ₹ 33.07 crore and Non-Plan: ₹ 188.80 crore

F	Management Letter	
	<p>Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad through a Management letter issued separately for remedial/corrective action.</p> <p>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</p> <p>vi. In our opinion and 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 University of Hyderabad as at 31st March 2016: and</p> <p>(b) In so far as it relates in Income & Expenditure Account of the Deficit for the year ended on that date.</p>	<p>Noted for compliance</p>

D Acharya
Finance Officer (I/c)

Annexure to Separate Audit Report:

	Audit Observation	Reply to Observation
1	Adequacy of Internal Audit: The Annual Action Plan of Internal Audit for the year 2015-16 was not drawn and hence internal audit was not conducted for the year 2015-16. Internal Audit was completed in respect of two departments/Schools during the year 2014-15, and Internal Audit Reports were issued in the year 2011-12, internal audit was taken up in respect of only two Departments/schools and three each for the years 2012-12 & 2013-14. Thus, only ten (10) Departments/Schools were covered in Internal Audit in the last five years, which was 13 percent of the total seventy six (76) Departments/Schools/Non-Academic Departments/Central Facilities. Hence, though pointed out in previous audits, Internal Audit mechanism was neither systematic nor adequately strengthened to cover periodically in a fixed time frame, audit of all the Schools/Departments and Non-Academic Departments including Central Facilities in phased manner	<p>As per the mandate, the Internal Audit Officer focuses on the pre-check of various purchase proposals and other proposals besides vetting of various kinds of agreements, attending to opening of tenders, negotiations meetings, coordinating with external audit etc.</p> <p>During the year 2015-16 internal office was managed with two to three consultants as against the sanctioned strength of five consultants. Presently, there only two consultants working in the Internal Audit Office. The three vacant positions of consultants could not be filled up during the year 2015-16 due to non-availability of suitable candidates.</p> <p>In view of the fact that the entire time of the two/three consultants was devoted to the said activities referred to in para 1 above during year 2015-16, Post-Audit of Schools / Departments /Centres could not be conducted during the year 2015-16. However, efforts are on to engage suitable and experienced retired senior Audit Officers from the Indian Audit and Accounts Department to take up the Post-Audit of at least certain Schools /Departments/Centres during the remaining period of 2016-17</p>
2	Adequacy of Internal Control System: Internal controls were inadequate due to the following deficiencies which were noticed: i. No system of Accountal of accrued interest. ii. Non-reconciliation of retirement benefits expenditure iii. No physical verification were carried out by the University. iv. Non-reconciliation of expenditure Schedules of Non-Plan with Utilization Certificate as state in Point no.6 of Management Letter.	Noted for compliance
3	System of Physical Verification of Fixed Assets: Physical verification of Fixed Assets was not conducted despite previous Audit comments and independent Committees were not formed by the University to carry out Physical verification of all the Fixed Assets, existing as on 31st March of the year. Further, the volume of Library Books held by the University was not disclosed in the Annual Accounts and Physical Verification of Library Books was also not conducted though stipulated as per Rule 194 of GFRs. Hence, the system of Physical verification of Fixed Assets & Library Books was neither adequate nor in consonance with Rules 192 & 194 of General Financial Rules 2005.	<p>Physical verification of fixed assets such as plan and equipment, furniture etc. (thousands of items) in various Schools / Departments / Centres is a continuous process.</p> <p>Some of the Schools/ Departments have conducted physical verification and submitted reports which were made available to audit. Even though a timely circular was issued to all the Schools / Departments / Centres, some of them could not complete the task. Those departments which did not complete the Physical Verification will be reminded to complete the same at the earliest duly following the procedure laid down in GFRs.</p> <p>Physical verification of all the fixed assets in the University will be completed within a span of three years.</p>
4	System of Physical Verification of Inventory: There is no system of Physical verification of inventory and Independent Committees were not formed by the University to carry out Physical Verification of Inventory through commented in previous audits.	<p>The University, since inception, has been following the practice of physical verification of stock and goods at various, Schools/Departments level where the items are stationed. While compiling the Annual Accounts each year, a Circular is sent to all these units with request to conduct the physical verification of stock/equipment to ascertain the true value/position of the inventory lying at the yearend and furnish a certificate to the F&A to carry out necessary adjustments after thorough investigation and with the approval of competent authority in case of difference between book balance and physical balance.</p>
5	Regularity in Payments of Statutory Dues: Statutory Dues were paid regularly	-----

Dr. Archan
Finance Officer (I/c)



UNIVERSITY GRANTS COMMISSION
BAHADURSHAH ZAFAR MARG
NEW DELHI-110002

FD Diary No. 434

Dated: 06.05.2015

F.No.2- 60/2014(Sports)

Dated: June, 2015

The Under Secretary (FD-III)
University Grants Commission
Bahadur Shah Zafar Marg
New Delhi-110 002

19 JUN 2015

Subject: Release of Grants-in-aid to The Registrar, University of Hyderabad, Prof. C.R. Rao Road, P.O. Central University, Gochibowli, Hyderabad - 500 046 (A.P.) for the year 2015-2016 under Development of Sports infrastructure & Equipment in Universities (Plan).

Sir/Madam,

I am directed to convey the sanction of the University Grants Commission for payment of grant of Rs. 1,12,50,000/- (Rupees One Crore Twelve Lakhs Fifty Thousand only) as 50% of the total allocation as the first instalment for the Development of Sports infrastructure & Equipment in Universities (Plan) to The Registrar, University of Hyderabad, Prof. C.R. Rao Road, P.O. Central University, Gochibowli, Hyderabad - 500 046 (A.P.) for the plan expenditure to be incurred during 2015-2016.

Name of the Item	Total Amount Allocated (Rs.)	Head of Account	Amount to be release First Instalment (Rs.)	Amount Already Released	Total grant paid so far (Rs.)
8 Lane Swimming Pool 50x21x1.8 mtrs. Rs. 2,25,00,000/-	2,25,00,000/-	3(A) 12 (a).35 3(B)35 (SC) 3(C) 35 (ST)	1,12,50,000/-	--	1,12,50,000/-
			1,12,50,000/-	--	1,12,50,000/-

- The sanctioned amount is debitable to heads as mentioned below and is valid for payment during the financial year 2015-2016 only
 - 3(A) 12 (a) 35, = Rs. 85,50,000/-
 - 3(B) 35 (SC) = Rs. 18,00,000/-
 - 3(C) 35 (ST) = Rs. 9,00,000/-
- The amount of the Grant shall be drawn by the Under Secretary (Drawing and Disbursing Officer) UGC on the Grants-in-aid bill and shall be disbursed to and credited to The Registrar, University of Hyderabad, Prof. C.R. Rao Road, P.O. Central University, Gochibowli, Hyderabad - 500 046 (A.P.) through Electronic mode as per the following details:
 - Details (Name & Address) of Account Holder :The Registrar, University of Hyderabad, Prof. C.R. Rao Road, P.O. Central University, Gochibowli, Hyderabad - 500 046 (A.P.).
 - Account No: 10222816320 (Plan)
 - Name & address of Bank branch: State Bank of India, Hyderabad University Campus Branch Opp. Hyderabad Central University, Gochibowli, Hyderabad
 - MICR Code: 500002063
 - IFSC Code: SBININBB638
 - Type of Account: Saving Account
- The Grant is Subject to the adjustment on the basis of Utilization Certificate in the prescribed Performa submitted by the University/Institution.

(xv)

(P.T.O)

4. The University / Institution shall maintain proper accounts of the expenditure out of the grants which shall be utilized only on the approved items of expenditure.
5. The University / Institution may follow the General Financial Rules, 2005 and take urgent necessary action to amend their manuals of financial procedures to bring them in conformity with GFRs, 2005 and those don't have their own approved manuals on financial procedures may adopt the provisions of GFRs, 2005 and instructions/guideline thereunder from time to time.
6. The Utilization Certificate to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to UGC as early as possible after the close of current financial year.
7. The assets acquired wholly for substantially out of University Grants Commission's Grant shall not be disposed or encumbered or utilized for the purposes other than those for which the grants was given without proper sanction of the UGC and should at any time the University ceased to function, such assets shall revert to the University Grants Commission.
8. A Register of Assets acquired wholly or substantially out of the grant shall be maintained by the University in the prescribed Performa.
9. The grantee institution shall ensure the utilization of grants-in-aid for which it is being sanctioned / paid. In case of non-utilization/part utilization thereof, simple interest @ 10% per annum, as amended from time to time on the unutilized amount from the date of drawl to the date of refund as per provisions contained in General Financial Rules of Govt. of India, will be charged.
10. The University / Institution shall follow strictly the Government of India / UGC's guidelines regarding implementation of the reservation policy [both vertical (for SC, ST & OBC) and horizontal (for persons with disability etc.)] in teaching and non-teaching posts.
11. The University / Institution shall fully implement the Official Language Policy of Union Government and comply with the Official Language Act, 1963 and Official Languages (Use for Official Purposes of the Union) Rules, 1976 etc.
12. The sanction is issued in exercise of the delegation of powers vide UGC Order No. 69/2014 [F.No. 10-11/12 (Admn. IA & B)] dated 26/3/2014.
13. The University / Institution shall strictly follow the UGC Regulations on curbing the menace of Ragging in Higher Education Institutions, 2009.
14. The University / Institution shall take immediate action for its accreditation by National Assessment & Accreditation Council (NAAC).
15. The accounts of the University / Institution will be open for audit by the Comptroller & Auditor General of India in accordance with the provisions of General Financial Rules, 2005.
16. The annual accounts i.e. balance sheet, income and expenditure statement and statement of receipts and payments are to be prepared strictly in accordance with the Uniform Format of Accounting prescribed by Government.
17. **Noted in BCR Register 2015-16, P. No. 08 S. No. 42**
18. Funds are available under the scheme.
19. This issues with the concurrence of IFD vide Diary No. 9997 (IFD) dated 05.02.2015.
20. This issues with the approval of Chairman vide Diary No. 31440 dated 23.02.2015 and revalidated for the financial year 2015-2016 with the approval of the Chairman, UGC vide a diary no. 28796 dated 15.04.2015..


Yours faithfully,

(P.K. Sharma)
Under Secretary

Copy forwarded for information and necessary action for:-

1. The Registrar, University of Hyderabad, Prof. C.R. Rao Road, P.O. Central University, Gochibowli, Hyderabad - 500 046 (A.P.).
2. Office of the Principal General of Audit, Central Revenues, AGCR Building, I.P.Estate, New Delhi.
3. The Accountant General, Govt. of Andhra Pradesh.
4. Guard File

RG-3327
6/12/15


(D.C. Joshi)
JSO

Appendix - II

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	2013-14	2012-13
	₹	₹
SCHEDULE : 15		
ADMINISTRATIVE EXPENSES		
Printing and Stationery		
Postage, telephone and Commu.charges	39,92,102	7,71,634
Less: Prepaid Franking Expences	27,64,344	22,80,583
Travelling and Conveyance	(65,816)	-
Repairs and Maintenance Exp.	28,71,698	49,00,429
Add: ESS Repairs Transformer last year considered as contingent booked this year	2,31,20,367	3,32,01,006
Merged schemes Expenditure (Part II)	16,26,934	-
Advertisement Exp.	87,52,963	70,89,659
Legal and professional charges	2,06,09,340	1,44,68,118
Academic and Examination Expenses	3,96,000	4,53,120
Hostel and Student Expenses	5,53,21,589	5,97,65,834
Electronic Data subcription	1,20,93,436	81,12,845
Other Administrative Expenses	1,89,02,611	12,04,39,796
Add: Other Administrative Expenses O/S as on 31.3.14	3,53,88,479	8,24,52,079
Rates and Taxes	2,52,71,252	-
Electricity and water charges	2,22,15,070	6,15,692
Add: Late Electricity Charges Payable & Water charges	20,15,80,636	15,14,42,194
Vehicles running and maintenance	1,73,65,003	-
Fellowships	28,71,698	36,99,844
Academic Staff College Expenses	5,06,75,977	5,14,21,852
Add: ASC O/S as on 31.3.14	61,35,468	72,72,411
	1,52,607	-
Total	51,20,41,758	54,83,87,096


 DEPUTY REGISTRAR
 FINANCE & ACCOUNTS
 UNIVERSITY OF HYDERABAD
 HYDERABAD



University of Hyderabad - Annual Accounts 2015-16

INDEX

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BALANCE SHEET



UNIVERSITY OF HYDERABAD

BALANCE SHEET AS AT 31-03-2016

SOURCES OF FUNDS	Schedule	Current year 2015-16 ₹	Previous year 2014-15 ₹
CAPITAL FUND	1	1,78,99,05,863	1,60,09,39,963
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	1,18,18,04,622	98,97,64,809
CURRENT LIABILITIES & PROVISIONS	3	4,36,56,11,357	4,59,62,60,591
TOTAL		7,33,73,21,842	7,18,69,65,363
APPLICATION OF FUNDS	Schedule	Current year 2015-16 ₹	Previous year 2014-15 ₹
FIXED ASSETS	4		
Tangible Assets		3,27,84,80,848	3,34,66,95,775
Intangible Assets		2,37,77,132	3,03,39,838
Capita Works -in-Progress		12,56,11,722	36,01,27,947
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	90,15,61,051	73,96,11,653
long term: 85,91,87,377			
Short Term:4,23,73,674			
INVESTMENTS OTHERS	6	-	-
CURRENT ASSETS	7	1,84,50,31,667	1,47,41,67,011
LOANS,ADVANCE&DEPOSITS	8	1,16,28,59,422	1,23,60,23,139
TOTAL		7,33,73,21,842	7,18,69,65,363
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Checked
29/04/2016
880/CEH/02

Dr. Acharya

Finance Officer
University of Hyderabad
Central University P.O.
Hyderabad - 500 046.

Dr. Acharya

Finance Officer
University of Hyderabad
Central University P.O.
Hyderabad - 500 046.

INCOME AND EXPENDITURE

UNIVERSITY OF HYDERABAD



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2016

Particulars	Schedule	Current year 2015-16 ₹	Previous year 2014-15 ₹
INCOME:			
Academic Receipts	9	4,36,57,981	6,38,87,308
Grants/Subsidies	10	1,99,61,61,767	1,75,86,71,393
Income from Investments	11	3,82,18,559	3,62,85,400
Interest Earned	12	60,62,522	1,53,08,107
Other Income	13	3,07,95,378	3,41,01,738
Prior Period Income	14	28,39,564	2,72,000
TOTAL (a)		2,11,77,35,771	1,90,85,25,946
EXPENDITURE:			
Staff payments and Benefits(Establishment Expenses)	15	1,95,40,33,398	3,28,33,36,564
Academic Expenses	16	11,02,10,726	11,92,61,203
Administrative and General Expenses	17	24,17,92,448	23,34,03,718
Transport expenses	18	82,35,364	99,89,886
Repairs & Maintenance	19	3,39,09,455	4,02,39,320
Finance Costs	20	56,882	29,223
Depreciation	4	28,63,70,705	25,91,06,746
Other Expenses	21	-	-
Prior Period Expenses	22	9,17,39,356	(29,73,369)
TOTAL (b)		2,72,63,48,334	3,94,23,93,291
Balance being excess of income over expenditure(A-B)		(60,86,12,563)	(2,03,38,67,345)
Transferred to/from designated fund		-	-
Building fund		-	-
Others		-	-
Balance being surplus/(deficit) carried to capital fund		(60,86,12,563)	(2,03,38,67,345)

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNT

24

Checked by
SAO/C&A

2
Finance Officer
University of Hyderabad
Central University P.O.
Hyderabad - 500 046.

Finance Officer
Finance Officer
University of Hyderabad
Central University P.O.
Hyderabad - 500 046.

Schedules forming Part of Balance Sheet as at 31-03-2016

**SCHEDULE - 1 CAPITAL FUND**

Particulars	Current year 2015-16	Previous year 2014-15
	₹	₹
Balance at the beginning of the year	1,60,09,39,963	3,35,34,77,026
Add: Contributions towards Capital Fund	57,42,22,314	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	22,25,16,164	27,92,05,468
Add: Assets Purchased out of Earmarked Funds	8,39,985	21,24,814
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	2,39,85,18,426	3,63,48,07,308
(Deduct) Deficit transferred from the Income & Expenditure Account	(60,86,12,563)	(2,03,38,67,345)
Balance at the year end	1,78,99,05,863	1,60,09,39,963



SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS												
PARTICULARS	Fund wise Breakup											
	CHAIRS											
	Univ. of Hyd. Dev. fund (formerly Corpus)	HBA	CSIR	ICOS	DAE	ILS	Ford Foundation	Pratty & Whitney	Endowment Funds	Acad.Dev. Fund	Students Funds	Campus School Fund
A.												
a) Opening balance	65,76,98,553	11,03,79,058	34,61,987	41,60,562	69,94,356	2,42,05,800	1,29,32,261	1,06,12,668	2,00,34,240	5,73,13,636	78,57,011	76,44,194
b) Additions during the year	2,67,90,944	-	-	-	-	-	-	-	14,86,272	57,39,264	50,59,438	4,15,205
c) Income from Investments made of the funds	5,55,35,048	2,26,85,964	3,33,398	-	14,88,149	20,26,099	-	23,88,880	19,11,701	-	-	-
d) Accrued Interest on Investments/Advances	8,06,33,855	-	1,51,080	8,16,852	9,76,129	8,95,883	31,33,386	31,724	33,81,155	-	-	-
e) Interest on Savings Bank a/c	7,00,039	3,83,575	-	-	-	-	-	-	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
g) Last Year Accrued Interest March 2015	(4,16,89,786)	(3,24,80,297)	(2,23,016)	(3,11,747)	(7,27,986)	(13,58,264)	(11,95,841)	(9,26,448)	(81,962)	-	-	-
Total (A)	77,96,68,653	10,09,68,300	37,23,449	46,65,667	87,30,648	2,57,69,518	1,48,69,806	1,21,06,824	2,67,31,406	6,30,52,900	1,39,16,449	80,59,399
B.												
Utilization/Expenditure towards objectives of funds												
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	8,39,985	-	-
ii) Revenue Expenditure	1,31,62,686	-	-	-	-	-	-	-	2,81,164	8,31,658	41,20,635	1,58,120
Total (B)	1,31,62,686	-	-	-	-	-	-	-	2,81,164	16,71,643	41,20,635	1,58,120
Closing balance at the year end (A-B)	76,65,05,967	10,09,68,300	37,23,449	46,65,667	87,30,648	2,57,69,518	1,48,69,806	1,21,06,824	2,64,50,242	6,13,81,257	97,95,814	79,01,279
Represented by												
out standing advances with staff(HBA)		92,32,615										
Cash and Bank Balances	74,58,745	72,60,676	1,26,163	5,65,955	(42,332)	40,26,564	(8,56,399)	(2,31,189)	38,35,418	6,13,81,257	97,95,814	79,01,279
Investments	67,84,13,367	8,44,75,009	34,46,206	32,82,860	77,96,851	2,08,47,071	1,25,92,819	1,23,06,289	1,92,33,669			
Interest accrued but not due	8,06,33,855	-	1,51,080	8,16,852	9,76,129	8,95,883	31,33,386	31,724	33,81,155	-	-	-
Total	76,65,05,967	10,09,68,300	37,23,449	46,65,667	87,30,648	2,57,69,518	1,48,69,806	1,21,06,824	2,64,50,242	6,13,81,257	97,95,814	79,01,279



SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

Fund wise Breakup

SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS													
Fund wise Breakup													
PARTICULARS	fund out of stailed cheques	V.C. Discretionary fund	Hostel Crokery fund	Donation for Construction of Centre for Women Student Building	Donation For Construction of Guntur Seshendra sharma Hall	Tribal Chair Fund	Hudco Chair Fund	IDRBT Fund	SBI HUC FUND	School of education	ICM fund	Swimming Pool	Current year 2015-16
A.													
a) Opening balance	48,94,062	2,62,595	12,29,143	36,00,000	20,00,000	25,91,000	-	2,00,00,000	-	-	3,18,93,683	-	98,97,64,809
b) Additions during the year	(48,94,062)	1,00,000	4,72,000	-	-	-	8,00,000	-	25,00,000	5,00,00,000	-	1,12,50,000	10,07,19,061
c) Income from Investments made of the funds	-	-	-	-	-	92,771	-	13,11,104	-	40,00,000	27,41,792	1,63,973	9,46,78,879
d) Accrued Interest on Investments/Advances	-	-	-	-	-	1,13,732	-	1,02,474	-	-	37,41,581	-	9,39,77,851
e) Interest on Savings Bank a/c	-	-	-	-	-	-	-	-	-	-	-	-	10,83,614
f) Other additions (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-
g) Last Year Accrued Interest March 2015	-	-	-	-	-	(19,997)	-	-	-	-	-	-	-
Total (A)	0	3,62,595	17,01,143	36,00,000	20,00,000	27,77,506	8,00,000	2,14,13,578	25,00,000	5,40,00,000	3,83,77,056	1,14,13,973	1,20,12,08,870
B.													
Utilization/Expenditure towards objectives of funds													
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	8,39,985
ii) Revenue Expenditure	-	10,000	-	-	-	-	-	-	-	-	-	-	1,85,64,263
Total (B)	-	10,000	-	-	-	-	-	-	-	-	-	-	1,94,04,248
Closing balance at the year end (A-B)	0	3,52,595	17,01,143	36,00,000	20,00,000	27,77,506	8,00,000	2,14,13,578	25,00,000	5,40,00,000	3,83,77,056	1,14,13,973	1,18,18,04,622
Represented by													
out standing advances with staff(HBA)													
Cash and Bank Balances	0	3,52,595	17,01,143	36,00,000	20,00,000	1,63,774	8,00,000	(8,20,778)	25,00,000	5,40,00,000	1,00,447	1,14,13,973	18,62,65,720
Investments						25,00,000		2,21,31,882			3,45,35,028		90,15,61,051
Interest accrued but not due	-	-	-	-	-	1,13,732	-	1,02,474	-	-	37,41,581	-	9,39,77,851
Total	0	3,52,595	17,01,143	36,00,000	20,00,000	27,77,506	8,00,000	2,14,13,578	25,00,000	5,40,00,000	3,83,77,056	1,14,13,973	1,18,18,04,622



SCHEDULE 2A
ENDOWMENT FUNDS

Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "Earmarked Funds", forming part of the Balance Sheet.

1. Sl.No.	2. Name of the Endowment	Opening Balance 01-04-2015		Additions during the year		Total		Expenditure on the object during the year	Closing Balance 31-03-2016		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		10. Endowment	11. Accumulated Interest	
1-97	-	2,00,34,240	81,962	14,86,272	52,10,894	2,15,20,512	52,10,894	2,81,164	2,12,39,348	52,10,894	2,64,50,242



SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

Particulars	Current year 2015-16 ₹	Previous year 2014-15 ₹
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students	92,05,056	76,18,509
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	-	-
4. Deposit - Others (including EMD, Security Deposit)	7,55,65,917	8,12,22,922
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	37,52,607	27,38,354
6. Other Current Liabilities		
a) Salaries	10,82,85,712	9,64,48,464
b) Pension payable	1,34,79,296	-
c) Gratuity Payable	9,17,998	-
d) Leave Encashment Payable	1,61,93,245	-
e) Sponsored Projects (Part-III)	1,39,59,17,043	1,23,00,40,497
f) Sponsored fellowships & scholarships (Part-III)		
g) Unutilized Grants	55,85,50,364	1,32,43,07,939
h) Grants in advance	-	-
i) Interest Accrued on sponsored projects/fellowships Investment	40,94,119	-
j) Stale Cheques	50,01,205	-
k) Other Liabilities	16,26,934	87,10,875
Total (A)	2,19,25,89,496	2,75,11,25,068
B. PROVISIONS		
1. For Taxation/ water & electricity	1,30,30,706	-
2. Gratuity	58,20,91,520	49,79,42,799
3. Superannuation Pension	1,03,20,47,845	88,50,92,564
4. Accumulated Leave Encashment	53,58,62,306	39,45,28,286
5. Trade Warranties/Claims	-	-
6. Others (Specify)	99,89,484	6,75,71,875
Total (B)	2,17,30,21,861	1,84,51,35,523
Total (A+B)	4,36,56,11,357	4,59,62,60,591



SCHEDULE 3(a) SPONSORED PROJECTS

1. Sl.No.	2. Name of the Project	Opening Balance		5. Receipts/Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance	
		3. Credit	4. Debit				8. Credit	9. Debit
1	University Grants Commission(UGC)	-	45,78,601	38,38,95,592	37,93,16,991	8,65,63,869	29,27,53,122	-
2	Council of Scientific and Industrial Research (CSIR)	27,48,238	-	1,08,34,875	1,35,83,113	98,60,868	37,22,245	-
3	Department of Science & Technology (DST)	9,60,42,048	-	16,09,96,582	25,70,38,630	23,60,24,940	2,10,13,690	-
4	DEPARTMENT OF BIO-TECHNOLOGY (DBT)	54,29,129	-	8,65,28,312	9,19,57,441	7,37,85,950	1,81,71,491	-
5	Other Bodies I & II	5,36,68,116	-	30,53,28,234	35,89,96,351	24,24,71,422	11,65,24,929	-
	Total	15,78,87,531	45,78,601	94,75,83,595	1,11,00,49,728	64,87,07,049	45,21,85,477	-



SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl.No.	Name of Sponsor	Opening Balance as On 01.04.2015		Transactions During the year		Closing Balance as On 31.03.2016	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
		₹	₹	₹	₹	₹	₹
1	University Grants Commission		2,04,52,991	21,42,52,442	20,17,75,669		79,76,218
2	Ministry.....	-	-	-		-	-
3	Others (Specify individually)	-	-	-		-	-
	Total	-	2,04,52,991	21,42,52,442	20,17,75,669	-	79,76,218



SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENT

Particulars	Current year 2015-16 ₹	Previous year 2014-15 ₹
A. Plan Grants: Government of India		
Balance B/F	-	-
Add: Receipts during the year	-	-
Total (a)	-	-
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Total (b)	-	-
Unutilized carried forward (a-b)	-	-
B. UGC Grants: Plan		
Balance B/F	70,00,85,625	13,54,14,840
Receipts during the year	18,92,00,000	21,20,00,000
Add: Provisions Transfers/Adjustments/Rectifications	-	5,90,41,802
Total(c)	88,92,85,625	40,64,56,642
Less Refunds	-	7,81,060
Less: Utilized for Revenue Expenditure	11,23,48,883	13,19,02,183
Less: Utilized for Capital Expenditure	21,83,86,378	25,95,54,678
Less: Transfers/Adjustments/Rectifications	-	25,00,000
Total (d)	33,07,35,261	39,47,37,921
Unutilized carried forward (c-d)	55,85,50,364	1,17,18,721
C. UGC Grants Non Plan		
Balance B/F	34,65,670	-
Receipts during the year	1,88,44,77,000	1,64,64,20,000
Total (e)	1,88,79,42,670	1,64,64,20,000
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	1,88,38,12,884	1,62,67,69,210
Less: Utilized for Capital Expenditure	41,29,786	1,96,50,790
Total(f)	1,88,79,42,670	1,64,64,20,000
Unutilized carried forward (e-f)	-	-
D. Grants from State Govt.		
Balance B/F	-	-
Add: Receipts during the year	-	-
Total (g)	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Total (h)	-	-
Unutilized carried forward (g-h)	-	-
Grand Total (A+B+C+D)	55,85,50,364	1,17,18,721



SCHEDULE 4 FIXED ASSETS

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2015 ₹	Additions ₹	Transfers/ adjustments ₹	CI Balance ₹	Dep Opening Balance 01.04.2015 ₹	Depreciation for the Year ₹	Transfers/ adjustments ₹	Total Depreciation 31.03.2016 ₹	31.03.2016 ₹	31.03.2015 ₹
1	Land	1	-	-	1	-	-	-	-	1	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	2,17,82,81,057	26,27,06,288	(10,17,98,628)	2,33,91,88,717	20,63,95,026	4,67,83,774	6,70,575	25,38,49,375	2,08,53,39,342	1,97,18,86,031
4	Roads & Bridges	17,62,74,443	4,50,738	-	17,67,25,181	2,00,39,139	35,34,504	-	2,35,73,643	15,31,51,538	15,62,35,304
5	Tubewells & Water Supply	2,96,02,284	9,72,506	-	3,05,74,790	41,14,070	6,11,496	-	47,25,566	2,58,49,224	2,54,88,214
6	Sewerage & Drainage	1,37,804	-	-	1,97,804	3,956	3,956	-	7,912	1,89,892	1,93,848
7	Electrical Installation & Equipment	14,30,80,587	1,03,14,075	-	15,33,94,662	4,47,51,783	76,69,733	-	5,24,21,516	10,09,73,146	9,83,28,804
8	Plant & Machinery	1,17,95,563	2,14,628	-	1,20,10,191	42,51,261	6,00,510	-	48,51,771	71,58,420	75,44,302
9	Scientific & Laboratory Equipment	1,02,21,19,484	73,87,583	-	1,02,95,07,067	33,13,09,362	8,23,60,565	-	41,36,69,927	61,58,37,140	69,08,10,122
10	Office Equipment	18,35,408	73,84,223	-	92,19,631	36,708	6,91,473	1,00,948	8,29,129	83,90,502	17,98,700
11	Audio Visual Equipment	1,94,960	3,00,427	-	4,95,387	3,899	37,155	10,723	51,777	4,43,610	1,91,061
12	Computers & Peripherals	23,69,79,433	79,98,134	-	24,49,77,567	23,28,47,529	4,89,95,513	1,09,80,831	29,28,23,873	(4,78,46,306)	41,31,904
13	Furniture, Fixtures & Fittings	34,78,83,095	32,53,419	(51,31,333)	34,60,05,181	16,23,44,537	2,59,50,388	-	18,82,94,925	15,77,10,256	18,55,38,558
14	Vehicles	1,52,41,163	3,900	-	1,52,45,063	1,35,37,094	15,24,506	-	1,50,61,600	1,83,463	17,04,069
15	Lib. Books & Scientific Journals	37,60,75,281	64,95,439	-	38,25,70,720	17,36,50,098	3,82,57,072	-	21,19,07,170	17,06,63,550	20,24,25,183
16	Small Value Assets	1,172	12,857	-	14,029	1,172	12,857	-	14,029	-	-
17	Gifted Assets	4,19,674	-	-	4,19,674	-	-	-	-	4,19,674	4,19,674
18	Sports Equipment	-	18,806	-	18,806	-	1,410	-	1,410	17,396	-
	Total (A)	4,53,99,81,409	30,75,13,023	(10,69,29,961)	4,74,05,64,471	1,19,32,85,634	25,70,34,912	1,17,63,077	1,46,20,83,623	3,27,84,80,848	3,34,66,95,775

17	Capital Work In Progress(B)	36,01,27,947	2,58,15,342	(26,03,31,567)	12,56,11,722	-	-	-	-	12,56,11,722	36,01,27,947
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S.No.	Intangible Assets	Op Balance 01.04.2015	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Transfers/ adjustments	Total Amortization / Adjustments	31.03.2016	31.03.2015
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
18	Computer Software	92,89,130	33,14,940	-	1,26,04,070	37,15,652	50,41,628	-	87,57,280	38,46,790	55,73,478
19	E-Journals	4,12,77,266	1,94,58,147	-	6,07,35,413	1,65,10,906	2,42,94,165	-	4,08,05,071	1,99,30,342	2,47,66,360
20	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	5,05,66,396	2,27,73,087	-	7,33,39,483	2,02,26,558	2,93,35,793	-	4,95,62,351	2,37,77,132	3,03,39,838

	Grand Total (A+B+C)	4,95,06,75,752	35,61,01,452	(36,72,61,528)	4,93,95,15,676	1,21,35,12,192	28,63,70,705	1,17,63,077	1,51,16,45,974	3,42,78,69,702	3,73,71,63,560
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SCHEDULE 4A PLAN

S.No.	Assets Heads	Gross Block				Depreciation for the Year 2015-16			Net Block	
		Op Balance 01.04.2015	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2015
1	Land	1	-	-	1	-	-	-	-	1
2	Site Development	-	-	-	-	-	-	-	-	-
3	Buildings	2,17,82,81,057	26,26,92,443	(10,17,98,628)	2,33,91,74,872	20,63,95,026	4,67,83,497	6,70,575	25,38,49,098	2,08,53,25,774
4	Roads & Bridges	17,58,85,096	4,50,738	-	17,63,35,834	2,00,31,352	35,26,717	-	2,35,58,069	15,27,77,765
5	Tubewells & water Supply	2,90,53,757	-	-	2,90,53,757	41,03,099	5,81,075	-	46,84,174	2,43,69,583
6	Sewerage & Drainage	1,97,804	-	-	1,97,804	3,956	3,956	-	7,912	1,89,892
7	Electrical Installation & Equipment	13,54,57,201	91,59,672	-	14,46,16,873	4,43,70,614	72,30,844	-	5,16,01,458	9,30,15,415
8	Plant & Machinery	1,11,92,114	1,83,745	-	1,13,75,859	42,21,089	5,68,793	-	47,89,882	65,85,977
9	Scientific & Laboratory Equipment	1,01,98,79,239	68,11,527,25	-	1,02,66,90,766	33,11,30,142	8,21,35,261	-	41,32,65,403	61,34,25,363
10	Office Equipment	-	60,17,234,71	-	60,17,235	-	4,51,293	-	4,51,293	55,65,942
11	Audio Visual Equipment	29,000	1,22,900	-	1,51,900	580	11,393	-	11,973	1,39,927
12	Computers & Peripherals	23,18,20,803	74,89,823	-	23,93,10,626	23,18,15,803	4,78,62,125	1,09,80,831	29,06,58,759	(5,13,48,133)
13	Furniture, Fixtures & Fittings	34,67,75,551	30,21,812	(51,31,333)	34,46,66,030	16,22,61,472	2,58,49,952	-	18,81,11,424	15,65,54,606
14	Vehicles	1,52,41,163	-	-	1,52,41,163	1,35,37,094	15,24,116	-	1,50,61,210	1,79,953
15	Lib Books & Scientific Journals	37,59,84,840	64,86,563	-	38,24,71,403	17,36,41,054	3,82,47,140	-	21,18,88,194	17,05,83,209
16	Small Value Assets	-	-	-	-	-	-	-	-	-
17	Gifted Assets	4,19,674	-	-	4,19,674	-	-	-	-	-
	Total (A)	4,52,02,17,300	30,24,36,458	(10,69,29,961)	4,71,57,23,797	1,19,15,11,281	25,47,76,162	1,16,51,406	1,45,79,38,849	3,25,77,84,948
17	Capital Work in Progress(B)	36,01,27,947	2,58,15,342	(26,03,31,567)	12,56,11,722	-	-	-	-	12,56,11,722
										36,01,27,947
S.No.	Intangible Assets	Op Balance 01.04.2015	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2015
18	Computer Software	72,77,635	34,21,734	-	1,06,99,369	29,11,054	42,79,748	-	71,90,802	35,08,567
19	E-Journals	4,12,77,266	1,94,58,147	-	6,07,35,413	1,65,10,906	2,42,94,165	-	4,08,05,071	1,99,30,342
20	Patents	-	-	-	-	-	-	-	-	-
	Total (C)	4,85,54,901	2,28,79,881	-	7,14,34,782	1,94,21,960	2,85,73,913	-	4,79,95,873	2,34,38,909
	Grand Total (A+B+C)	4,92,89,00,148	35,11,31,681	(36,72,61,528)	4,91,27,70,301	1,21,09,33,241	28,33,50,075	1,16,51,406	1,50,59,34,722	3,40,68,35,579
										3,71,79,66,907



SCHEDULE 4B NON - PLAN

S.No.	Assets Heads	Gross Block			Depreciation Block			Net Block		
		Op Balance 01.04.2015	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2015	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2016	31.03.2016
1	Land	₹ -	₹ -	₹ -	₹ -	₹ -	-	₹ -	₹ -	₹ -
2	Site Development	-	-	-	-	-	-	-	-	-
3	Buildings	-	13,845	-	13,845	-	277	-	277	13,568
4	Roads & Bridges	3,89,347	-	-	3,89,347	7,787	7,787	-	15,574	3,73,773
5	Tubewells & water Supply	5,48,527	9,72,506	-	15,21,033	10,971	30,421	-	41,392	14,79,641
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	76,23,386	8,24,803	-	84,48,189	3,81,169	4,22,409	-	8,03,578	76,44,611
8	Plant & Machinery	6,03,449	30,883	-	6,34,332	30,172	31,717	-	61,889	5,72,443
9	Scientific & Laboratory Equipment	21,88,837	3,46,471	-	25,35,308	1,75,107	2,02,825	-	3,77,932	21,57,376
10	Office Equipment	13,72,814	13,63,275	-	27,36,089	27,456	2,05,207	1,00,948	3,33,611	24,02,478
11	Audio Visual Equipment	1,65,960	95,527	-	2,61,487	3,319	19,612	10,723	33,654	2,27,833
12	Computers & Peripherals	42,25,130	3,13,224	-	45,38,354	8,45,026	9,07,671	-	17,52,697	27,85,657
13	Furniture, Fixtures & Fittings	4,30,232	2,31,607	-	6,61,839	32,267	49,638	-	81,905	5,79,934
14	Vehicles	-	3,900	-	3,900	-	390	-	390	3,510
15	Lib. Books & Scientific Journals	90,441	8,876	-	99,317	9,044	9,932	-	18,976	80,341
16	Small Value Assets	1,172	12,857	-	14,029	1,172	12,857	-	14,029	-
17	Gifted Items	-	-	-	-	-	-	-	-	-
18	Sports Equipment	-	18,806	-	18,806	-	1,410	-	1,410	17,396
	Total (A)	1,76,39,295	42,36,580	-	2,18,75,875	15,23,490	19,02,153	1,11,671	35,37,314	1,83,38,561
17	Capital Work in Progress(B)	-	-	-	-	-	-	-	-	-

S.No.	Intangible Assets	Op Balance 01.04.2015	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2016	31.03.2015
18	Computer Software	20,11,495	(1,06,794)	-	19,04,701	8,04,598	7,61,880	-	15,66,478	3,38,223	12,06,897
19	E-Journals	-	-	-	-	-	-	-	-	-	-
20	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	20,11,495	(1,06,794)	-	19,04,701	8,04,598	7,61,880	-	15,66,478	3,38,223	12,06,897
	Grand Total (A+B+C)	1,96,50,790	41,29,786	-	2,37,80,576	23,28,088	26,64,033	1,11,671	51,03,792	1,86,76,784	1,73,22,702



SCHEDULE 4 C - INTANGIBLE ASSETS

Sl. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2015	Additions	Deductions	Cl. Balance	Depreciation / Amortizations Opening Balance	Depreciation/ Amortization for the year	Deductions/ Adjustments	Total Depreciation/ Amortization	31.03.2016	31.03.2015
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Patents & Copyrights	-	-		-	-	-		-	-	-
2	Computer Software	92,89,130	33,14,940		1,26,04,070	37,15,652	50,41,628		87,57,280	38,46,790	55,73,478
3	E- Journals	4,12,77,266	1,94,58,147		6,07,35,413	1,65,10,906	2,42,94,165		4,08,05,071	1,99,30,342	2,47,66,360
	Total	5,05,66,396	2,27,73,087	-	7,33,39,483	2,02,26,558	2,93,35,793	-	4,95,62,351	2,37,77,132	3,03,39,838



SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

Particulars	Op.Balance	Addition	Gross	Amortization	Net Block 31.03.2016	Net Block 31.03.2015
	₹	₹	₹	₹	₹	₹
A. Patents Granted						
1. Balance as on 31.03.14 of Patents obtained in 2013-14 (Original Value - Rs. _____ /-)						
2. Balance as on 31.03.15 of Patents obtained in 2014-15 (Original Value - Rs. _____ /-)						
3. Balance as on 31.03.16 of Patents obtained in 2015-16 (Original Value - Rs. _____ /-)			NIL			
4. Patents granted during the Current Year						
Total						
Particulars	Op.Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2015-16	Net Block 2014-15
B. Patents Pending in respect of Patents applied for						
1. Expenditure incurred during 2013-14						
2. Expenditure incurred during 2014-15			NIL			
3. Expenditure incurred during 2015-16						
Total						
C. Grand Total (A+B)						



SCHEDULE 4D OTHERS (Assets acquired out of University own funds)

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2015	Additions	Transfers/ adjustments	Cl Balance	Dep Opening Balance	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2016	31.03.2015
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	-	3,29,600	-	3,29,600	-	16,480	-	16,480	3,13,120	-
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	51,408	2,29,585	-	2,80,993	4,113	22,479	-	26,592	2,54,401	47,295
10	Office Equipment	4,62,594	3,713	-	4,66,307	9,252	34,973	-	44,225	4,22,082	4,53,342
11	Audio Visual Equipment	-	82,000	-	82,000	-	6,150	-	6,150	75,850	-
12	Computers & Peripherals	9,33,500	1,95,087	-	11,28,587	1,86,700	2,25,717	-	4,12,417	7,16,170	7,46,800
13	Furniture, Fixtures & Fittings	6,77,312	-	-	6,77,312	50,798	50,798	-	1,01,596	5,75,716	6,26,514
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-
	Total	21,24,814	8,39,985		29,64,799	2,50,863	3,56,597		6,07,460	23,57,339	18,73,951
17	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
	Grand Total	21,24,814	8,39,985		29,64,799	2,50,863	3,56,597		6,07,460	23,57,339	18,73,951

Note: The additions during the Year include additions from:

Gifted	0
Earmarked Funds	
Sponsored Projects	0
Own Funds	8,39,985
Total	8,39,985



SCHEDULE 5: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	Current year 2015-16	Previous year 2014-15
	₹	₹
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	90,15,61,051	73,96,11,653
7. Others (to be specified)		-
Total	90,15,61,051	73,96,11,653



SCHEDULE 5 (a) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Sl.No.	Funds	Current year 2015-16	Previous year 2014-15
			₹
1	University Development Fund Investments(formerly corpus fund)	67,84,13,367	60,57,01,832
2	HBA (Revolving Fund) Investments	8,44,75,009	6,21,35,101
3	CSIR- Chair Fund Investments	34,46,206	31,12,808
4	ICOS -Chair Fund Investments	32,82,860	32,82,860
5	DAE -Chair Fund Investment	77,96,851	63,08,702
6	ILS -Chair Fund Investments	2,08,47,071	1,88,20,972
7	Ford Foundation -Chair Fund Investments	1,25,92,819	1,25,92,819
8	Pratty & Whitney -Chair Fund Investments	1,23,06,289	99,17,409
9	Endowment Fund Investments	1,92,33,669	1,77,39,150
10	ICM TDR Fund Investments	3,45,35,028	-
11	IDRBT Fund Investments	2,21,31,882	-
12	Tribal Chair Fund Investments	25,00,000	-
	Total	90,15,61,051	73,96,11,653



SCHEDULE 6 - INVESTMENTS - OTHERS

	Current year 2015-16	Previous year 2014-15
	₹	
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

	Current year 2015-16 ₹	Previous year 2014-15 ₹
1. Stock:		
a) Stores and Spares		-
b) Loose Tools		-
c) Publications		-
d) Laboratory chemicles, 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:		-
a) With Scheduled Banks:		
- In Current Accounts	30,324.13	8,344
- In term deposit Accounts	1,26,58,85,170	1,00,70,00,486
- In term deposit Accounts PF & NPS	-	34,65,670
- In Savings Accounts	57,90,02,243	46,36,83,539
- Franking Machine	9,380	8,972
- Imprest		
b) With Non-Scheduled Banks:	-	-
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
4. License Fee Receivable From Quarters	1,04,550	
5. Post Office Savings Accounts		
Total	1,84,50,31,667	1,47,41,67,011



ANNEXURE A				
Sl. No.	Account No.	Name of the Bank	Balance as on 31-03-2016	Balance as on 31-03-2015
I	Savings Bank Accounts		₹	₹
1	6712(Main – AB)	Andhra Bank, Nampally	10,83,092	28,93,470
2	10222816319(Challans)	SBI, Campus Branch	2,35,31,696	28,93,387
3	10222816625(Main)	-do-	15,14,36,839	11,94,63,734
4	30635140692(Temp. Advances)	-do-	7,63,709	14,47,874
5	1369101010259(General funds)	Canara Bank, Asif Nagar	69,308	66,597
6	10222816308(Campus School)	SBI, Campus Branch	11,95,730	6,32,877
7	10222816513(Dev)	SBI, Campus Branch	10,98,38,731	2,44,07,050
8	10222816524 – SRTT Project	SBI, Campus Branch	16,61,269	18,46,655
9	10222816240 (DST)	SBI, Campus Branch	1,07,56,255	91,58,507
10	10222816262 (UGC Schemes)	SBI, Campus Branch	4,75,34,760	8,24,91,025
11	10222816239 – M.Sc., DBT Fellowship	SBI, Campus Branch	68,07,949	51,64,388
12	10222816353(Fellowships)	SBI, Campus Branch	2,75,72,225	1,62,91,458
13	3037 6573786(Fellowships)	SBI, Campus Branch	6,24,527	14,89,770
14	10222816295(Foreign Bodies) (Inoperative)	SBI, Campus Branch	3,195	3,071
15	10222816320(Other Bodies)	SBI, Campus Branch	33,20,945	32,97,141
16	10222816397(Distance Education)	SBI, Campus Branch	1,63,53,011	1,35,15,553
17	10187980569(SB196 – ILOC)	SBI, Main Branch	2,99,16,433	5,10,97,203
18	10222816794 (UPE)	SBI, Campus Branch	1,82,71,407	25,63,483
19	30007634981 (HEM)	SBI, Campus Branch	5,29,43,825	1,46,99,138
20	10187980570(SB184 – ILOC)	SBI, Main Branch		
21	3000 7635102 (SIP)	SBI, Campus Branch	1,14,61,770	1,71,73,008
22	3034 0696426 (Technology Business Incubator)	SBI, Campus Branch	3,17,785	4,67,403
23	3034 0944685 (NANO)	SBI, Campus Branch	8,29,828	7,97,636
24	3034 0959942 (CREB)	SBI, Campus Branch	66,96,846	1,67,82,741
25	3065 5227139(Temp. Advances)	SBI, Campus Branch	24,33,907	22,25,336
26	30436862998(Overheads)	SBI, Campus Branch	53,57,701	52,29,957
27	10222816251(HBA)	SBI, Campus Branch	11,11,459	74,58,409
28	10222816273(Deposits)	SBI, Campus Branch	2,85,10,885	3,72,58,812
29	3043 6863822 (Corpus Fund)	SBI, Campus Branch	1,85,97,159	2,28,67,856
	Total Savings Bank Accounts		57,90,02,244	46,36,83,539
II	Current Accounts			
30	32223648837(Powerjyothi) Indian		25,067	4,087
31	32225488857(Powerjyothi) NRI		3,727	2,727
32	32730794834(Powerjyothi) Academic		200	200
33	33408425199 (Powerjyothi) Academic		1,330	1,330
	Total Current Accounts		30,324	8,344
III	Term Deposits with Scheduled banks		1,26,58,85,163	1,01,04,66,156
	TOTAL I+II+III		1,84,49,17,731	1,47,41,58,039



SCHEDULE 8 -LOANS, ADVANCES & DEPOSITS

	Current year 2015-16	Previous year 2014-15
	₹	₹
1. Advances to Employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	1,94,221	1,89,796
c) Medical Advance	-	-
d) Others (to be specified)		
i) Advances to Staff(others)	52,49,847	62,83,663
j) Computer Advance	-	-
2. Long Term Advances to Employees: (Interest bearing)		
a) Vehicle Loan	-	3,84,022
b) Home Loan	92,32,615	22,48,576
c) Others (to be specified)	-	-
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	96,27,125	37,73,958
b) to Suppliers	-	-
c) Others	95,89,36,673	1,04,62,66,005
4. Prepaid Expenses		
a) Insurance	2,80,117	1,09,258
b) Other Expenses	3,98,629	2,49,555
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	1,69,29,450	1,69,29,600
d) AICTE, if applicable	-	-
e) Others (to be specified)	4,73,15,139	4,73,15,139
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	9,39,77,851	7,90,15,344
b) On Investments-Others	74,77,432	1,07,03,020
c) On Loans and Advances	-	-
d) On Project Funds	40,94,119	-
e) Others (includes income due unrealized)	11,69,986	21,02,212
7. Other - Current assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships	79,76,218	2,04,52,991
c) Grants Receivable	-	-
d) Other receivables from UGC	-	-
8. Claims Receivable		
Total	1,16,28,59,422	1,23,60,23,139

Schedule forming part of Income & Expenditure Account
for the year ending 31st March,2016



SCHEDULE 9 - ACADEMIC RECEIPTS

	Current year 2015-16	Previous year 2014-15
FEES FROM STUDENTS	₹	₹
Academic		
1. Tuition fee	2,69,20,755	3,34,72,143
2. Admission fee	10,22,555	8,72,495
3. Enrolment fee	-	-
4. Library Admission fee	19,84,295	19,06,976
5. Laboratory fee	55,27,425	60,09,547
6. Art & Craft fee	-	-
7. Registration fee	40,280	9,000
8. Internet fee	22,76,760	20,70,410
9. Sports fee	10,10,255	10,86,690
10. OTHER FEES	-	-
Total (A)	3,87,82,325	4,55,93,577
Examinations		
1. Admission Test fee	-	-
2. Annual Examination fee	8,47,990	8,77,137
3. Mark sheet, Certificate fee	1,24,895	1,99,725
4. Entrance Examination fee	-	-
Total (B)	9,72,885	10,76,862
Other Fees		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	11,73,944	27,75,155
3. Medical fee	10,43,137	8,06,210
4. Transportation fee	-	-
5. Hostel fee	52,090	-
6. Convocation fee	2,17,500	-
Total (C)	24,86,671	34,15,049
Sale of Publications		
1. Sale of Admission forms	-	-
2. Sale of syllabus and Question Paper, etc.	-	-
3. Sale of prospectus including admission forms	14,16,100	1,38,01,820
Total (D)	14,16,100	1,38,01,820
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	4,36,57,981	6,38,87,308



SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Govt. of India	Plan		Total Plan	Non Plan UGC	Current Year 2015-16 Total	Previous Year 2014-15 Total
		Plan	UGC				
Balance B/F							
Add: Receipts during the year		70,00,85,625		70,00,85,625	34,65,670	70,35,51,295	46,22,31,840
Add: Provisions Adjustments/Transfer		18,92,00,000		18,92,00,000	1,88,44,77,000	2,07,36,77,000	1,53,16,03,000
Total		88,92,85,625	-	88,92,85,625	1,88,79,42,670	2,77,72,28,295	5,90,41,802
Less: Refund to UGC/transfers/others							2,05,28,76,642
Balance		88,92,85,625		88,92,85,625	1,88,79,42,670	2,77,72,28,295	32,81,060
Less: Utilized for Capital Expenditure (A)		21,83,86,378		21,83,86,378	41,29,786	22,25,16,164	2,04,95,95,582
Balance		67,08,99,247		67,08,99,247	1,88,38,12,884	2,55,47,12,131	27,92,05,468
Less: Utilized for Revenue Expenditure (B)		11,23,48,883		11,23,48,883	1,88,38,12,884	1,99,61,61,767	1,77,03,90,114
Balance C/F (C)		55,85,50,364	-	55,85,50,364	-	55,85,50,364	1,75,86,71,393
							1,17,18,721



SCHEDULE 11 -INCOME FROM INVESTMENTS

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current year 2015-16	Previous year 2014-15	Current year 2015-16	Previous year 2014-15
	₹	₹	₹	₹
1. Interest				
a. On Government Securities		0	0	0
b. Other Bonds/Debentures		0	0	0
2. Interest on Term Deposits	15663535	83,02,085	3,82,18,559	3,62,85,400
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees	9,39,77,851	7,90,15,344		-
4. Interest on Savings Bank Account	-	-		-
5. Others (specify)		-	-	-
Total	10,96,41,386	8,73,17,429	3,82,18,559	3,62,85,400
Transferred to Earmarked/Endowment Funds	10,96,41,386	8,73,17,429		
Balance	Nil	Nil		



SCHEDULE 12: INTEREST EARNED

Particulars	Current year 2015-16	Previous year 2014-15
	₹	₹
1. On Savings Accounts with scheduled banks	37,23,172	1,23,46,523
2. On Loans		
a. Employees/Staff	5,08,102	5,36,760
b. Others	18,24,612	12,49,055
3. On Debtors and Other Receivables	6,636	11,75,769
Total	60,62,522	1,53,08,107



SCHEDULE 13 - OTHER INCOME

Items of material amounts included in Miscellaneous Income should be separately disclosed.

Particulars	Current year 2015-16	Previous year 2014-15
	₹	₹
A. Income from Land & Buildings		
1. Hostel Room Rent/ GUEST HOUSE	38,33,427	29,39,305
2. License fee	7,95,657	30,03,018
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	4,91,450	5,53,550
4. Electricity Charges recovered	51,05,447	45,32,190
5. Water Charges recovered	4,42,973	5,75,135
6. Rent From Shop & Accomodation(Post Office ETC)	42,06,415	42,37,037
Total	1,48,75,369	1,58,40,235
B. Sale of Institute's publications	-	-
C. Income from holding events		
1. Gross Receipts from annual fuction/sports carnival		
Less: Direct expenditure incurred on the annual function/ sports carnival		
2. Gross Receipts from fetes		
Less: Direct expenditure incurred on the fetes		
3. Gross Receipts for educational 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	6,676	5,620
3. Income from Royalty	8,535	
4. Sale of application form (recruitment)	6,72,780	7,97,446
5. Misc. receipts (Sale of tender form, waste paper, etc.)	87,598	3,31,470
6. Profit on Sale/disposal of Assets	-	4,34,270
a) Owend assets	-	-
b) Assets received free of cost	-	-
Organizations	-	-
8. Others (specify)	-	-
a) transport charges for usage	4,54,732	6,13,462
b) Internal receipts from school departments	8,07,399	7,67,493
c) Membership fees	-	40,500
d) Affiliation fees	-	24,55,355
e) other misc income	29,850	35,111
f) Leave Salary & Pension Contribution	1,29,61,541	90,41,059
g) Excess Salary Recovered	70,246	4,77,443
h) Penalty	-	22,51,790
i) Rent From Guet House	2,000	10,10,484
j)Assistance for AMC by IDRBT	7,50,000	
k)Other income(ASC)	68,652	
Total	1,59,20,009	1,82,61,503
Grand Total (A+B+C+D)	3,07,95,378	3,41,01,738



SCHEDULE 14 - PRIOR PERIOD INCOME

Particulars	Current year 2015-16	Previous year 2014-15
	₹	₹
1. Academic Receipts		2,72,000
2. Income from Investments		-
3. Interest Earned		-
4. Excess salary recovered	8,03,591	
4. Other Income(depreciation)	20,35,973	-
Total	28,39,564	2,72,000



SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

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

Particulars	Current Year			Previous Year		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Salaries and Wages(teaching)	13,68,366	60,04,99,592	60,18,67,958	3,36,53,418	54,11,89,534	57,48,42,952
aa) Salaries and Wages (non teaching)	18,01,935	65,06,92,417	65,24,94,352	10,92,601	55,46,18,151	55,57,10,752
b) Allowances and Bonus	-	92,50,406	92,50,406	-	93,29,825	93,29,825
c) Contribution to Provident Fund	-	12,01,686	12,01,686	-	14,33,653	14,33,653
d) Contribution to Other Fund (NPS)	-	2,88,64,704	2,88,64,704	-	2,06,22,170	2,06,22,170
e) Staff Welfare Expense	40,161	76,105	1,16,266	-	-	-
f) Retirement and Terminal Benefits	-	58,93,31,430	58,93,31,430	-	2,01,95,60,618	2,01,95,60,618
g) LTC facility	-	1,05,05,163	1,05,05,163	-	1,46,68,204	1,46,68,204
h) Medical facility	-	5,01,30,931	5,01,30,931	-	3,51,12,940	3,51,12,940
i) Children Education Allowance	-	74,64,587	74,64,587	-	56,66,406	56,66,406
j) Honorarium	8,63,057	19,42,858	28,05,915	3,64,600	27,28,380	30,92,980
k) Others (specify)	-	-	-	-	4,32,96,064	4,32,96,064
TOTAL	40,73,519	1,94,99,59,879	1,95,40,33,398	3,51,10,619	3,24,82,25,945	3,28,33,36,564



SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars	Pension	Gratuity	Leave Encashment	Total
	₹	₹	₹	₹
Provision Opening Balance as on 01.04.2015	88,50,92,564	49,79,42,799	39,45,28,286	1,77,75,63,648
Addition : Capitalized value of Contributions Received from other Organizations	-	-	-	-
Total (a)	-	-	-	-
Less : Actual Payments during the Year (b)	-	-	-	-
Balance Available on 31.03.2016 c(a-b)	88,50,92,564	49,79,42,799	39,45,28,286	1,77,75,63,648
Provision required on 31.03.2016 as per Actuarial Valuation (d)	1,03,20,47,845	58,20,91,520	53,58,62,306	2,15,00,01,671
A. Provision to be made in the Current year (d-c)	14,69,55,281	8,41,48,721	14,13,34,020	37,24,38,023
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payments	-	-	-	-
Total (A+B+C+D+E)	14,69,55,281	8,41,48,721	14,13,34,020	37,24,38,023



SCHEDULE 16 - ACADEMIC EXPENSES.

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Laboratory Expenses	13,17,506	90,27,290	1,03,44,796	16,41,163	16,44,688	32,85,851
b) Field work/Participation in Conferences		1,63,308	1,63,308	-	5,22,963	5,22,963
c) Expenses on Seminars/Workshops	1,55,549	15,10,645	16,66,194	7,43,019	9,02,521	16,45,540
d) Payment to Visiting Faculty	23,45,567	45,63,588	69,09,155	63,72,526	16,65,162	80,37,688
e) Examination		17,29,008	17,29,008	-	49,07,065	49,07,065
f) Student Welfare Expenses	2,44,117	1,05,600	3,49,717	9,65,275	8,30,292	17,95,567
g) Admission Expenses		45,40,914	45,40,914	-	86,39,660	86,39,660
h) Convocation Expenses		5,56,867	5,56,867	-	6,40,040	6,40,040
i) Publications	-	2,29,809	2,29,809	85,600	-	85,600
j) Stipend/means -cum-merit scholarship (include. Non-Net M.Phil/Ph.D)	4,89,56,035		4,89,56,035	5,79,59,457	-	5,79,59,457
k) Subscription Expenses		4,89,053	4,89,053	-	4,64,581	4,64,581
l) Extra curricular activities & sports events	8,03,164	4,96,621	12,99,785			
m) Animal feed		1,53,294	1,53,294			
n) Others (specify)*annexure	2,91,37,952	36,84,839	3,28,22,791	2,92,38,685	20,38,506	3,12,77,191
TOTAL	8,29,59,890	2,72,50,836	11,02,10,726	9,70,05,725	8,02,14,935	11,92,61,203

l) Others- annexure to the main schedule-16

	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Research activities			-	-	2,73,730	2,73,730
b) Kendriya Vidyalyaya	2,88,82,197		2,88,82,197	2,80,94,000	7,87,654	2,88,81,654
c) Hospitality		20,62,167	20,62,167	-	9,32,341	9,32,341
d) Training courses		5,50,397	5,50,397	-	-	-
e) Working expenses	1,69,555		1,69,555	6,71,142	-	6,71,142
f) Readers Allowance	86,200	3,98,250	4,84,450	1,24,656	-	1,24,656
g) Inter university tournament			-	-	-	-
H) Purchase of chemicals			-	3,05,201	-	3,05,201
I) Academic Expenses			-	43,686	43,056	86,742
j) Meeting Expenses		32,266	32,266	-	1,725	1,725
k) Scribe charges		2,17,350	2,17,350			
l) Summer courses		77,070	77,070			
m) Misc.Exp		3,47,339	3,47,339			
TOTAL (included in main schedule)	2,91,37,952	36,84,839	3,28,22,791	2,92,38,685	20,38,506	3,12,77,191



SCHEDULE 17-ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
A Infrastructure						
a) Electricity and power		14,41,30,996	14,41,30,996	4,75,00,510	7,52,06,229	12,27,06,739
b) Water Charges		4,83,36,943	4,83,36,943	-	6,51,45,879	6,51,45,879
c) Insurance		68,813	68,813	-	7,77,571	7,77,571
d) Rent, Rates and Taxes (including property tax)		26,58,532	26,58,532	-	20,15,839	20,15,839
B Communication						
e) Postage and Telegram		4,85,975	4,85,975	-	4,92,583	4,92,583
f) Telephone, Fax and Internet charges		16,62,309	16,62,309	-	17,97,819	17,97,819
C Others						
g) Printing and Stationery (consumption)	26,455	50,57,106	50,83,561	14,38,830	58,76,482	73,15,312
h) Travelling and Conveyance Expenses	99,878	18,86,199	19,86,077	13,65,412	67,88,562	81,53,974
i) Hospitality	7,650	21,01,529	21,09,179	12,974	23,31,553	23,44,527
j) Auditor's Remuneration		1,50,000	1,50,000	-	1,19,700	1,19,700
k) Professional Charges		28,51,566	28,51,566	1,20,000	10,72,790	11,92,790
l) Advertisement and Publicity	81,907	11,79,108	12,61,015	3,74,498	70,90,585	74,65,083
m) Magazines & Journals	63,397	2,64,717	3,28,114	65,751	2,26,594	2,92,345
n) Others (specify)*	59,34,765	2,47,44,603	3,06,79,368	39,29,408	96,54,149	1,35,83,557
Total	62,14,052	23,55,78,396	24,17,92,448	5,48,07,383	17,85,96,335	23,34,03,718

n) Others- annexure to the main schedule-17

OTHERS	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) General Expenses	2,18,625	2,12,130	4,30,755	-	10,74,918	10,74,918
b) Other misc.administrative expenses	4,92,414	6,42,025	11,34,439	30,89,965	9,40,135	40,30,100
c) AMC	34,562	1,89,55,952	1,89,90,514	-	-	-
d) Ceremonials and functions		2,00,144	2,00,144	-	3,03,602	3,03,602
e) Participants Cost	47,83,279		47,83,279	-	-	-
f) Insurance		2,99,698	2,99,698	-	-	-
g) TA/DA	14,055		14,055	92,445	-	92,445
h) Bank charges	-	-	-	-	-	-
i) Meeting expenses		13,93,112	13,93,112	2,57,088	2,21,185	4,78,273
j) Labour charges & daily wages	1,80,326	8,85,976	10,66,302	-	36,28,010	36,28,010
k) Liveries		6,61,894	6,61,894	-	20,66,090	20,66,090
l) Photocopy charges		16,300	16,300	-	15,084	15,084
m) TA/DA to advisory committee members		10,67,449	10,67,449	-	3,46,143	3,46,143
n) Medical fee			-	-	-	-
o) V C Discretionary fund		1,00,000	1,00,000	-	1,00,000	1,00,000
p) Subscriptions/Fee on NPS		1,72,951	1,72,951	-	1,98,022	1,98,022
q) Contingency			-	4,77,377	-	4,77,377
r) Training Expenses			-	-	65,198	65,198
s) Hostel Expenses		1,36,972	1,36,972	-	6,95,762	6,95,762
t) Wages	2,11,504		2,11,504	12,533	-	12,533
TOTAL (included in main schedule)	59,34,765	2,47,44,603	3,06,79,368	39,29,408	96,54,149	1,35,83,557

**SCHEDULE 18 - TRANSPORTATION EXPENSES**

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Vehicles (owned by institution)			-			
a) Running Expenses		42,26,206	42,26,206	-	80,95,881	80,95,881
b) Repairs & Maintenance		7,51,697	7,51,697	-	12,12,767	12,12,767
c) Insurance Expenses		27,854	27,854	-	-	-
2. Vehicle taken on rent/lease			-			
a) Rent/Lease expenses		7,27,773	7,27,773	-	-	-
3. Vehicle (Taxi) hiring expenses		25,01,834	25,01,834	-	6,81,238	6,81,238
Total		82,35,364	82,35,364	-	99,89,886	99,89,886



SCHEDULE 19 - REPAIRS & MAINTENANCE

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Buildings	17,50,766	1,38,38,663	1,55,89,429	9,500	72,74,392	72,83,892
b) Furniture & Fixtures		4,65,168	4,65,168	-	8,67,822	8,67,822
c) Plant & Machinery		6,17,193	6,17,193	9,540	18,35,023	18,44,563
d) Office Equipment	5,618	2,39,292	2,44,910	-	24,81,773	24,81,773
e) Computers		4,81,403	4,81,403	-	2,75,902	2,75,902
f) Laboratory & Scientific Equipment		7,27,500	7,27,500	-	11,989	11,989
g) Audio Visual Equipment		9,400	9,400	4,72,827	-	4,72,827
h) Cleaning Material & Services	16,60,500	4,69,968	21,30,468	-	26,28,558	26,28,558
i) Book Binding Charges		4,62,430	4,62,430	-	2,79,080	2,79,080
j) Gardening		1,22,971	1,22,971	-	3,56,964	3,56,964
k) Estate Maintenance		37,02,995	37,02,995	7,92,268	2,03,871	9,96,139
l) AMC	19,33,889		19,33,889	75,31,987	1,52,07,824	2,27,39,811
j)Electrical Equipment	12,200	72,38,320	72,50,520			
k)Others		42,434	42,434			
l)Sports Equipment		59,900	59,900			
m)Tubewells&Water supply		68,845	68,845			
Total	53,62,973	2,85,46,482	3,39,09,455	88,16,122	3,14,23,198	4,02,39,320



SCHEDULE 20 - FINANCE COSTS

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Bank Charges	51,070	5,812	56,882	-	29,223	29,223
b) Others (specify)				-	-	-
Total	51,070	5,812	56,882	-	29,223	29,223



SCHEDULE 21 - OTHER EXPENSES

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	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

Particulars	Current Year 2015-16			Previous Year 2014-15		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Establishment Expenses			-	-	-	-
2. Academic Expenses			-	-	-	-
3. Administrative Expenses		(45,000)	(45,000)	(4,22,000)	90,000	(3,32,000)
4. Transportation Expenses			-	-	-	-
5. Repairs & Maintenance			-	-	88,739	88,739
6. Other Expenses			-	-	-	-
7. Depreciation	1,36,87,379	1,11,671	1,37,99,050	(27,30,108)	-	(27,30,108)
8. Leave Encashment		7,79,85,306				
Total	1,36,87,379	7,80,51,977	9,17,39,356	(31,52,108)	1,78,739	(29,73,369)

RECEIPTS AND PAYMENTS



UNIVERSITY OF HYDERABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2016

RECEIPTS	Current Year 2015-16 ₹	Previous Year 2014-15 ₹	PAYMENTS	Current Year 2015-16 ₹	Previous Year 2014-15 ₹
I. Opening Balances			I. Expenses		
a) Cash Balances	4,26,15,320	3,54,44,256	a) Establishment Expenses	1,60,31,96,775	1,54,05,49,702
b) Bank Balances			b) Academic Expenses	11,85,50,809	12,01,96,633
i) In Current accounts	8,344	3,05,019	c) Administrative Expenses	24,40,53,534	24,97,31,116
ii) In deposit accounts	1,00,70,00,486	1,02,27,54,877	d) Transportation Expenses	81,82,364	95,44,168
iii) In term deposit accounts PF&NPS	34,85,670		e) Repairs & Maintenance	2,82,81,908	3,51,01,074
iii) Savings accounts	46,36,83,539	74,75,36,209	f) Prior period Expenses	3,19,933	
II. Grants Received			II. Payments against Earmarked/Endowment Funds	2,88,17,985	2,11,13,534
a) From Government of India					
b) From State Government					
c) From other sources (details)					
(Grants for capital & revenue exp. to be shown separately if available)	2,08,49,27,000	1,53,16,03,000			
III. Academic Receipts	4,81,66,188	5,70,21,720	III. Payments against Sponsored Projects/Schemes	64,87,07,049	43,83,62,631
IV. Receipts against Earmarked/Endowment Funds	4,94,98,425	10,68,37,218	IV. Payments against Sponsored Fellowships/Scholarships	20,17,75,669	17,30,62,660
V. Receipts against Sponsored Projects/Schemes	94,75,83,595	60,78,94,786	V. Investments and Deposits made		
			a) Out of Earmarked/Endowment funds	90,53,55,171	88,66,69,097
			b) Out of own funds (Investments-Others)		
VI. Receipts against sponsored Fellowships and Scholarships	21,42,52,442	15,26,38,640	VI. Term Deposits with Scheduled Banks		
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital Works -in-Progress		
a) Earmarked/Endowment funds	7,91,68,631	10,89,83,271	a) Fixed Assets	7,28,52,912	16,91,30,443
b) Other Investments	4,56,08,120		b) Capital Works-in-Progress	2,63,27,234	
VIII. Interest received on			VIII. Other Payments including statutory payments		23,58,60,897
a) Bank Deposits	37,23,172	3,63,76,400			
b) Loans and Advances	60,75,275	17,91,598	IX. Refunds of Grants		
c) Savings Bank Accounts	5,14,738	44,88,717			
d) Interest in SB of Earmarked	10,83,614	6,13,254	i) Part I & II		7,81,060
IX. Investments encashed	74,77,03,514	74,44,58,538	ii) Part III		1,62,52,195
X. Term Deposits with Scheduled Banks encashed			X. Deposits and Advances	43,14,12,990	4,31,05,638
XI. Other Income (including Prior Period Income)	2,71,35,128	3,34,50,841	XI. Other Payments	37,507	3,88,036
XII. Deposits and Advances	42,39,64,078	2,40,91,642	XII. Closing balances		
Deposit With PF & NPS		37,507	a) Cash in hand	3,41,67,552	4,26,15,320
			b) Bank balances		
			In Current Accounts	30,324	8,344
			In savings Accounts	57,90,02,243	46,36,83,539
			In Deposit Accounts	1,26,58,85,170	1,00,70,00,486
XIII. Miscellaneous Receipts including Statutory Receipts	7,79,850	23,68,29,090			
XIV. Any Other Receipts					
TOTAL	6,19,69,57,129	5,45,31,56,583	TOTAL	6,19,69,57,129	5,45,31,56,583

Signature
SA / 10/2/7

Signature

GPF AND NPS ACCOUNTS



Provident fund Account
Receipts and payments for the financial year 2015-16

Receipts		Amount Rs.	Payments	Amount Rs.
Opening Balance		26,60,047	GPF Adv./Withdrawal	14,13,68,340
			CPF Adv./Withdrawal	1,04,86,426
			NPS Tier -II	
			Univ. Contr.Withdrawals	
			Dues to univ.	33,45,884
			Investments during the year	33,20,74,978
GPF Subscription	14,03,12,695		Closing Balance	13,03,568
CPF Subscription	74,73,910			
CPF Univ. Contribution	12,33,751	14,90,20,356		
NPS Tier-II Account				
Investment Encashed		29,68,49,461		
Interest Received		4,00,49,332		
Total		48,85,79,196	Total	48,85,79,196

Provident fund Account
Income and Expenditure account for the year ended 31.3.16

Expenditure		Amount Rs.	Income	Amount Rs.
Interest Credited to : GPF Account	4,08,84,347		Interest Earned on Investments	4,00,49,332
			Add: Int Accured on 03/16	10,03,91,265
CPF Account	37,61,408		Add: Tax recovered on Interest - Refund to be obtained	-
Univ. Contribution (CPF)	24,84,670	4,71,30,425	Less Int accrued for Mar 15	(3,63,84,662)
NPS Tier-II Account			Excess of Expenditure over Income	-
Excess of Income over Expenditure		5,69,25,510		
		10,40,55,935		10,40,55,935

Finance Officer
University of Hyderabad
Central University P.O.
Hyderabad - 500 046.

Provident fund Account
Balance Sheet as at March 31st , 2016



Liabilities		Amount Rs.	Assets	Amount Rs.
GPF				
Opening Balance	47,74,79,613		Investments	57,08,98,639
Less: Sub for Mar 2015	(1,11,39,007)		Int. accrued as on 31.03.16	10,03,91,265
			Sub Due for Mar, 2016	
Add: Sub for the year	14,03,12,695		GPF	1,15,15,023
Add: sub for Mar 2016	1,15,15,023		CPF	6,11,069
Add: Interest Credited	4,08,84,347		UC due to CPF	
Less: Advance/Withdrawals	(14,13,68,340)		NPS II	
Less: Tr. To Reserve	(79,69,654)			
Closing Balance		50,97,14,677		
			Tax recovered from Interest on Investments pending refund from Income Tax department	
CPF				
Opening Balance	4,14,84,353		Cash at Bank	13,03,568
Less: Sub for Mar 2015	(6,17,460)			
Add: Sub for the year	74,73,910			
Add: sub for Mar 2015	6,11,069			
Add: Interest Credited	37,61,408			
Less: Advance/Withdrawals	(52,80,044)			
Closing Balance		4,74,33,236		
Univ. Contribution CPF				
Opening Balance	3,09,55,093			
Less: Contr. for Mar 2015	-			
Add: Sub for the year	-			
Add: Contr. for Mar 2016	12,33,751			
Add: Interest Credited	24,84,670			
Less: Advance/Withdrawals	(52,06,382)			
Closing Balance		2,94,67,132		
NPS Tire-II Account				
Opening Balance				
Less : Sub for Mar 14				
Add : Sub in the year				
Add: Sub for Mar 15				
Add: interest Credited				
Less: Advance/Withdrawal				
Closing Balance				
Interest Reserve				
Opening Balance	3,32,09,355			
Add: Excess of Income Over Expe	5,69,25,510			
Tr. From Subscriptions	79,69,654			
Closing Balance		9,81,04,519		
Total		68,47,19,564	Total	68,47,19,564

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New Pension Scheme Tier I Account
Receipts and payments for the financial year 2015-16

Receipts		Amount Rs.	Payments	Amount Rs.
Opening Balance		1,12,609	Investments	2,58,16,562
NPS Tier-I Account			Withdrawals	2,50,521
Own Sub	2,72,73,175		Withdrawal/Refund to NSDL	4,94,19,995
Univ. Contr.	2,66,02,684	5,38,75,859	Dues to Univ.(88108+31678)	1,19,786
Investment Encashed		1,81,80,000		
Interest on Saving Bank A/c				
Interest Received		34,48,935	Closing Balance	10,539
Total		7,56,17,403	Total	7,56,17,403

NPS Tier I Accounts
Income and Expenditure account for the financial year 2015-16

Expenditure		Amount Rs.	Income	Amount Rs.
Interest Credited to :			Interest Earned on Investments	34,48,935
NPS Subscribers	9,66,199		Add: Interest Accrued on 03/16	8,62,715
NPS UC	9,31,471	18,97,670	Add: Tax recovered on Interest	-
Bank Charges			Less Interest accrued for Mar 15	(14,76,206)
Excess of Income over Expenditure		9,37,774		
Total		28,35,444	Total	28,35,444

New Pension Scheme
Balance Sheet as at March 31st , 2016

Liabilities		Amount Rs.	Assets	Amount Rs.
NPS Tier - I Account			NPS Tier -I Account	
Opening Balance	2,24,76,718		Sub & UC Due for Mar, 16	43,61,888
Less: Sub for Mar 2015	(40,52,120)			
Add: Sub & UC for the year	5,38,75,859			
Add: Sub & UC for Mar 16	43,61,888			
Add: Interest Credited	18,97,670			
Less: Tr. To NSDL	(4,96,70,516)			
Tr to reserve	(24,14,253)			
Closing Balance		2,64,75,246	Investments	2,58,16,562
			Int. accrued as on 31.03.16	8,62,715
Excess of Income over Exp balance as on 1.4.2015	9,37,774			
Add: During the year	12,24,431		Balance at Bank	10,539
Tr. From sub	24,14,253	45,76,458		
Total		3,10,51,704	Total	3,10,51,704

[Signature]



SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

- 1.1 The accounts are prepared under the Historical Cost convention unless otherwise stated and generally on the Accrual method of accounting.

1.2 USE OF ESTIMATES:

The preparation of financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the income and expenditure during the reporting period and the assets and liabilities including contingent liabilities at the date of financial statements. The differences between the actual results and the estimates are recognized in the period in which results are known.

- 1.3 For classification of the expenditure under Capital & Revenue, the University follows the provisions of the General Financial Rules and other orders issued by MHRD, Government of India and the University Grants Commission from time to time.

2. REVENUE RECOGNITION

- 2.1 Fees from Students including Tuition Fee, sale of admission forms, royalty and interest on Savings Bank account are accounted on cash basis.
- 2.2 Income from Land, Buildings and Other Property and interest on Investments are accounted for on accrual basis.
- 2.3 Interest on interest bearing advances to staff such as House Building Advance, purchase of vehicles and computers is accounted for on cash basis, as the actual recovery of interest starts after the full repayment of the principal.

3. FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted/Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets. The assets gifted in the form of Gold and Silver, depreciation is not provided and assets are revalued at every 3 years.



3.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method at the following rates:

Tangible Assets:

1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads and Bridges	2%
5. Tube wells and Water Supply	2%
6. Sewerage and Drainage	2%
7. Electrical Installation and equipment	5%
8. Plant and Machinery	5%
9. Scientific and Laboratory Equipment	8%
10. Office Equipment	7.5%
11. Audio Visual Equipment	7.5%
12. Computers and Peripherals	20%
13. Furniture, Fixtures and Fittings	7.5%
14. Vehicles	10%
15. Lib. Books and Scientific Journals	10%

Intangible Assets (amortization):

1. E- Journals	40%
2. Computer Software	40%
3. Patents and Copyrights	9 years

3.4 Depreciation is provided for the whole year on additions during the year.

3.5 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the University, are setup by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the University are separately disclosed in the Notes on Accounts.

3.6 Assets, the individual value of each of which is ₹. 5000/- or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the holders of such assets.

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

4.1 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of the expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research users, depreciation is provided at a higher rate of 40% as against the depreciation of 10% provided in respect of Library Books.



4.2 Expenditure on acquisition of software has been separated from Computers and Peripherals, as apart from being intangible asset, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against the depreciation of 20% provided in respect of Computers & Peripherals.

5. STOCKS:

Expenditure on chemicals, glassware, publications, stationery and other stores is charged off to Income and Expenditure Account in the year of purchase/ payment.

6. RETIREMENT BENEFITS

Retirement benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized value of pension and gratuity received from previous employer's of the employees, who have been absorbed in the University, is credited to the respective Provision accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension account. The actual payments of pension, gratuity and leave encashment are debited in the accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, contribution to New Pension Scheme, medical reimbursement to retired employees and travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. INVESTMENTS

- a. Long term investments are carried at their cost or face value whichever is lower. However, any permanent diminution in their value as on the date of Balance Sheet is provided for.
- b. Short term investments are carried at their cost or market value (if quoted) whichever is lower.

8. Earmarked/Endowment Funds

The funds namely House Building Advance (HBA) and University Development Fund (UDF) are earmarked funds for specific purposes and have separate bank accounts. The earmarked funds namely (i) Council of Scientific and Industrial Research (CSIR), (ii) ICOS, (iii) DAE, (iv) ILS, (v) Ford Foundation, (vi) Pratty & Whitney, (vii) Endowment Fund, (viii) Academic Development Fund, (ix) Students Fund, (x) Campus School Fund, (xi) VC Discretionary Fund, (xii) Hostel Crockery Fund, (xiii) Tribal Chair Fund are regulated through a common bank account. Those with large balances also have investments in Term Deposits with the Banks.

The accrued interest income from investments and on savings bank accounts are credited to the respective Funds. The assets created out of Earmarked Funds where the ownership vests in the University are merged with the assets of the University by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at bank, investments and accrued interest.



8.1 UNIVERSITY DEVELOPMENT FUND:

University has created University Development Fund (Corpus Fund) in the year 1993 as per the Executive Council (EC) resolution item No. EC: 93:93:30 dated 27-10-1993. The sources of University Development Fund are overhead money sanctioned by the funding bodies for the Specific Purpose Research Projects and consultancy services undertaken by the faculty and the interest earned on the investment of the University Development Fund. The EC at its meeting held on 21-3-1998 vide resolution No. EC: 108:98:15 – resolved that only interest from the University Development Fund can be utilized for the developmental and other activities of the University, as approved by EC from time to time.

The EC at its 157th meeting held on 4.12.2012 approved the following ratio for sharing of the overheads: 50 per cent to University Development Fund, 30 percent to Project Investigators, and 20 per cent to the Centralized Overheads Account.

The Corpus Fund is renamed as University Development Fund (UDF) as per the guidelines attached to the revised formats of accounts issued by the MHRD and shown under Earmarked/Endowment Funds under schedule 2 in the balance sheet.

8.2 House Building Advance Fund

A revolving fund for the purpose of giving interest bearing advances to the Teaching & Non-Teaching staff for House Building has been created. The repayments towards principal and interest are credited to this fund.

8.3 Endowment Funds

Endowments are funds received from various individual donors, trusts and other organizations, for establishing Chairs and for medals & prizes, as specified by the donors. Each of the Endowment fund has its own investment. These funds are regulated through a common Savings Bank account along with the other funds, as the un-invested balances against them are negligible.

The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank account is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals and Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward.

The balances in the funds are represented by Investment in fixed deposits and balance in the Saving Bank account common for all Endowments, and accrued interest on investments.



9 GOVERNMENT AND UGC GRANTS

- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as receivable from the Grantor.
- 9.2 To the extent utilized towards capital expenditure (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting revenue expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

10 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

11 SPONSORED PROJECTS

- 11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities – Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the fellows and scholars.
- 11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.



12 INCOME TAX

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

13. FOREIGN EXCHANGE

The foreign currency transactions are accounted for at the exchange rates prevailing on the date of the transactions.

14. RESEARCH & DEVELOPMENT EXPENSES

The recurring expenses related to R & D under Plan/Non-Plan are charged off to Income and Expenditure in the year of incurrence.

15. IMPAIRMENT OF ASSETS

An impairment loss is recognized in the statement of Income and Expenditure where the carrying amount of the asset exceeds its recoverable amount. An impairment loss is reversed if there is change in the recoverable amount and such loss either no longer exists or has decreased.

16. CONTINGENT LIABILITIES:

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not result in outflow of resources.


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SCHEDULE - 24

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

1. Contingent Liabilities:

1.1 55 suits filed against the University by the former / present employees and firms were pending for Judgment by various courts. They were establishment and other related matters (Pay Scales & Promotions, etc.). The quantum of the claims is not ascertainable.

1.2 Following are the various claims against the University, but not acknowledged as debts.

i) A claim of M/s S.R. Agencies towards AMC charges amounting to ₹.10,57,480/-

ii) Demand notice of Hyderabad Metropolitan Water Supply & Sewerage Board for Sewerage Cess amounting to ₹.12,47,89,090/- (Stay granted) (previous year: ₹.9,62,25,000/-)

1.3 The letter of Credit opened by the bank on behalf of the University and outstanding as on 31.3.2016 is ₹.4,15,44,113/- (previous year: ₹.3,44,60,487/-).

1.4 The value of contracts remaining to be executed on capital account and not provided for (net of Advances amounted ₹.14,30,82,768/- as on 31-03-2016 (Previous year: ₹.21,75,18,456/-)

2. Previous year figures have been re-grouped wherever necessary.

3. The Part - I, Part - II, Part - III & Part - IV respectively relate to Maintenance Grant Account(Non-Plan), Development Grant Account(Plan), Earmarked Special Funds Account(Projects) & Debt, Deposits and Advances Account.

4. Revised formats of Accounts:

The University started preparing the Annual Accounts from the year 2014-15 on wards in the revised formats as approved by the O/o the Comptroller and Auditor General of India and communicated the same by the Government of India, Ministry of Human Resource Development, Department of Higher Education, New Delhi vide their letter no.29-4/2012-IFD dated 17-04-2015.



5. SPONSORED PROJECTS:

The University is receiving Grants-in-aid for Earmarked Specific Purpose Research Projects from various funding bodies such as DST, CSIR, DBT, ICMR, DAE & ICAR, etc., in installments. The University is furnishing Statement of Expenditure and Utilization Certificates to these Funding bodies periodically to release the next and subsequent installment of grants.

6. Retirement Benefits:

Cumulative provisions on account of gratuity, pension and leave encashment as per the Actuarial valuation amounted to ₹.215,00,01,671/- (Gratuity of ₹.58,20,91,520/-, Leave Encashment ₹.53,58,62,306/-, Pension of ₹.103,20,47,845/-) as on 31 March 2016 have been provided for.

7. The closing balances of Hostels and Guest House accounts as on 31-03-2016 was ₹.1,53,67,393/-. This amount was not part of University accounts, as they relate to Boarding/Mess charges collected from the Guests/Students. The utilization of these amounts will be ensured by the Hostels concerned through their respective Mess Committees.

Hostel wise closing balances as on 31-03-2016 are given below.

Sl. No.	Name of the Hostel	Account No.	Amount ₹
1	Men's Hostel-D	10222816079	16,253.00
2	Men's Hostel-E & F	10222816068	25,48,509.00
3	Men's Hostel-G	10222816807	1,21,783.00
4	Men's Hostel-H	30119320106	1,31,149.00
5	Men's Hostel-I	30510498490	3,14,045.00
6	Men's Hostel-J	31043217390	17,22,773.00
7	Ladies Hostel North	10222816024	33,50,487.00
8	Ladies Hostel South	32449567529	8,14,989.00
9	Hostel Fund	32410517606	53,39,576.00
10	Guest House	30012526899	10,07,829.00
	TOTAL		1,53,67,393.00

8. (i) The total freehold land allotted to the University by the Government of Andhra Pradesh in 1975 and 2004 was 2721.21 acres which is yet to be alienated to the University. All out efforts are on to get the land alienated in favour of the University.



- (ii) Land admeasuring 1212.33 acres was allotted/leased to the following Institutions / Organizations / Companies:

S.No.	Name of the Institution / organization / company	Land (in acres)
01	Jawahar Navodaya Vidyalaya	30.00
02	BSNL	1.00
03	APSEB	5.20
04	APSRTC	9.91
05	SAAP (Hockey Stadium)	14.00
06	CR Rao Institute	5.00
07	AMDISA	2.00
08	ILS	20.00
09	Thahasildar Office (MRO Office)	05.00
10	IIIT	62.00
11	SAAP National Games	108.00
12	SAAP Military Games	13.50
13	SAAP IIIT	13.16
14	IMG Bharath	400.00
15	NGOs	134.28
16	TIFR	199.28
17	TERI	40.00
18	NID	25.00
19	Heirs of Sri Lingamaiah	25.00(Of which 4 acres under subjudice)
20.	NIAB	100.00
	Total	1212.33

(iii). The Golden Threshold building on a land admeasuring 6,000 square yards at Abids, Nampally was gifted by Ms. Padmaja Naidu, Ex-Governor of West Bengal as 'Will' to the University in 1975. Of which 500.83 square yards was handed over to the Commissioner of Municipal Corporation of Hyderabad (MCH) for road widening. An amount of ₹.40,47,507/- was received on this account as compensation from the Commissioner, MCH during 2002-03.

9. Dr. Nataraja Ramakrishna has donated certain gold and silver articles to the University during December 2007 and March 2009. The above articles have been accounted under head "Endowments" at a value of ₹.10,00,000/- During June, 2014 these articles have been valued at ₹.4,19,674/- by a registered appraiser. The same has been shown under Fixed Assets separately. The same will be revalued after 3 years i.e. 2016-17.



10. (i) Total number of students as on 31.03.2016 was 4689(previous year 5,249);
(ii). Total number of faculty as on 31.03.2016 was 382 (previous year 413);
(iii).Collection on account of Building Fund and expenditure thereof: Nil (previous year Nil.);
(iv).Collection for co-curricular activities and expenditure thereof. Nil (previous year. Nil);
(v). Collection from students on account of Academic Development Fund and expenditure thereof during the year 2015-16 was ₹.57.39 lakh and ₹.16.72 lakh respectively; (previous year ₹.57.22 lakh and ₹.14.87 lakh).
(vi).Collection from students on account of Students Emergency Medical Fund and expenditure thereof during the year 2015-16 was ₹.33.08 lakh and ₹.33.89 lakh respectively;
(vii).The University has paid/provided for all the statutory duties during the year 2015-16.
(viii). The pay scales of various categories of faculty are as detailed below:
(a) Professor: PB ₹.37,400-67,000 and Grade Pay of ₹.10,000
(b) Associate Professor: PB ₹.37,400-67,000 and GP ₹. 9,000
(c) Assistant Professor: PB ₹.15,600-39,100 and GP ₹. 6,000

11. Related party Disclosures:

In relation to

- (i). Purchase or sale of fixed assets: Nil (previous year: Nil)
(ii). Rendering or receiving of services: Nil (previous year: Nil)
(iii). Leasing or Hire purchase arrangements: Nil (previous year: Nil).

12. UNIVERSITY DEVELOPMENT FUND:

In view of the change in the format of Accounts, **Corpus Fund** of the University is renamed as **University Development Fund** and shown in Schedule:2; Designated / Earmarked / Endowment Funds.

Balance as at the beginning of the year :	₹.65,76,98,553/-
Add: Overheads and other receipts :	₹. 12,19,70,100/-
Less: Expenditure :	₹. 1,31,62,686/-
Balance at the year-end :	₹.76,65,05,967/-

No donations/contributions have been received towards corpus fund directly from promoters/donors/others during the year 2015-16. Additions to corpus fund represent certain amount of overheads received from various funding agencies for carrying out research projects towards utilizations of electricity, water and infrastructure facilities provided by the University.

13. Assets created out of Earmarked Funds and sponsored research projects were included in the books of accounts of the University till the financial year 2012-13. The gross value of these assets has, however, been reduced from the value of the earmarked funds as per the revised format of accounts and the guidelines issued thereunder. However, the details of these assets showing the gross block, addition/transfer during the year and net block have been attached herewith.



14. A separate Balance Sheet, Income & Expenditure Account (on accrual basis) and a R&P account have been prepared and attached to the financial statements by delinking from the University's main accounts in respect of GPF/CPF and NPS of funds.
15. During the year Tuition Fee from students is accounted for on cash basis instead of on accrual basis. Accordingly, the Accounting policy No.2.1 has been revised to the above extent. However, the impact on Balance Sheet and Income and Expenditure Account is not ascertainable.
16. Employees and employer contributions including interest accrued there on upto 31st March, 2016 amounting to Rs.2,61,61,918/- in respect of 25 employees belonging to New Pension Scheme (NPS) are retained with the University without transferring the same to Pension Fund Regulatory and Development Authority (PFRDA) / National Securities Depository Limited (NSDL) for want of PRAN numbers. Out of the above amount, a sum of Rs.2,58,16,562/- has been invested in Term deposits with the nationalized banks. The balance amount of Rs.3,45,356/- is available in the books of accounts of University in the form of cash balance of Rs.10,539/- and accrued interest of Rs.3,34,817/-.
17. As per the cardinal principle envisaged in the guidelines in relation to the preparation of Schedule -1 Corpus/Capital fund of 'Format of financial Statements for Central Higher Educational Institutions' prescribed by MHRD -GOI, that all profits/losses belong to the owners fund, the excess of income over expenditure should be added to the capital fund and excess of expenditure over income should be deducted from the capital fund.
- In consonance with the above principle, an amount of Rs.131,25,89,218/- representing the excess of income over expenditure since inception of the University had credited to the capital fund. During the year 2013-14, the said amount was withdrawn from the capital fund on the principle that the value of net fixed assets should match with that of the capital fund and credited to Current Liabilities. However, to give effect to the principle referred to in para 1 above which is the requirement as per the new format, a sum of Rs.62,42,22,314/- has been restored to Capital Fund leaving an unspent balance of Rs.68,83,66,904/- under Plan account in the Current Liabilities.
18. A sum of Rs.10,20,75,000/- was incurred for construction of Lecture Hall Complex upto 31-03-2015 out of Part III (Sponsored Projects/Schemes) grant relating to the University with Potential for Excellence (UPE) Phase-II and shown the same in the books of accounts of the University under the head Capital Work-in-Progress (Schedule-4) instead of exhibiting the same under sponsored projects/schemes. Hence, the same amount along with the grant has been transferred to Part-III Accounts (Sponsored Projects/Schemes) during the year 2015-16.

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Fixed Assets of Part III Research and Sponsored Projects						
Assets	Original Cost as on 01.04.2015 ₹	Additions during the year 2015-16 ₹	Total ₹	Notional Depreciation Opening Balance ₹	Notional Depreciation for the year ₹	Total Notional Depreciation ₹
Buildings	22,81,96,437	10,20,75,000	33,02,71,437	-	-	33,02,71,437
Electrical Installation and Equipment	1,35,35,67,422	-	1,35,35,67,422	-	-	1,35,35,67,422
Laboratory Equipment	-	15,34,12,513	15,34,12,513	-	-	15,34,12,513
Computers	14,39,70,816	19,70,932	14,59,41,748	-	-	14,59,41,748
Office Equipment	4,50,211	-	4,50,211	-	-	4,50,211
Furniture, Fixture & Fittings	1,79,69,325	1,09,475	1,80,78,800	-	-	1,80,78,800
Vehicles	30,44,120	-	30,44,120	-	-	30,44,120
Lib. Books & Scientific Journals	12,02,78,513	30,79,031	12,33,57,544	-	-	12,33,57,544
Lifts	-	14,88,213	14,88,213	-	-	14,88,213
Total	1,86,74,76,844	26,21,35,164	2,12,96,12,008	-	-	2,12,96,12,008