

हैदराबाद विश्वविद्यालय  
University of Hyderabad



वार्षिक लेखा  
ANNUAL ACCOUNTS  
2015-2016

प्रो. सी.आर. राव मार्ग, गञ्जीबावली  
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

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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

DRO  
DACH

10  
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:
- i. 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.
  - ii. The Balance Sheet and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Human Resource Development, for Central Educational Institutions.
  - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.
  - iv. We further report that:

#### A .BALANCE SHEET:

##### A.1 Sources of Funds

##### A.1.1 Designated/Earmarked/Endowment 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/-<sup>1</sup> towards Retirement Benefits during the year, an amount of ₹ 66,73,16,736/-<sup>2</sup>, 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.

<sup>1</sup> 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/-

<sup>2</sup> 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 crore<sup>3</sup>, 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 crore<sup>4</sup>, totalling ₹ 312.53 crore, the University utilised a sum of ₹ 221.87 crore<sup>5</sup>, leaving a balance of ₹ 90.66 crore unutilized as on 31<sup>st</sup> 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)

<sup>3</sup> 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)

<sup>4</sup> (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)

<sup>5</sup> 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*  
31/10/14  
(V.S. MURTY)

उप निदेशक/केंद्रीय व्यय लेखा परीक्षा  
DEPUTY DIRECTOR/CEA



आचार्य अप्पा राव पोदिले  
FASc, FNASc, FNAAS  
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.

  
21/09/2016

(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**

	<b>Observations</b>	<b>Reply</b>
	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 &amp; 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



<b>A</b>	<b>BALANCE SHEET</b>	
<b>A.1</b>	<b>Sources of Funds</b>	
<b>A.1.1</b>	<b>Designated/Earmarked/Endowment Funds: ₹ 118.18 crore (Schedule -2)</b>	
<b>A.1.1.1</b>	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.
<b>A.2.</b>	<b>Application of Funds</b>	
<b>A.2.1.</b>	<b>Fixed Assets: ₹330.23 crore (Schedule -4)</b>	
<b>A.2.1.1</b>	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.
<b>A.2.2</b>	<b>Loans, Advances &amp; Deposits: ₹ 116.29 crore (Schedule -8)</b>	
<b>A.2.2.1</b>	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>B</b>	<b>Income and Expenditure Account</b>	
<b>B.1</b>	<b>Income : ₹211.77 crore</b>	
<b>B.1.1</b>	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>B.2</b>	<b>Expenditure: ₹ 272.63 crore</b>	
<b>B.2.1</b>	Against total expenditure (including provisions and outstanding liabilities) of ₹67,07,45,710/- <sup>1</sup> towards Retirement Benefits during the year, an amount of ₹66,73,16,736/- <sup>2</sup> , 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.

<sup>1</sup> 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/-

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

(X)



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	<b>General</b>											
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 border="1" data-bbox="927 701 1485 869"> <thead> <tr> <th>Particulars</th> <th>Amount in ₹</th> </tr> </thead> <tbody> <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><b>Total</b></td> <td><b>2,61,61,918/-</b></td> </tr> </tbody> </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/-	<b>Total</b>	<b>2,61,61,918/-</b>
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/-											
<b>Total</b>	<b>2,61,61,918/-</b>											
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 <b>(Appendix-2)</b> .										
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	<p>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.</p> <ol style="list-style-type: none"> <li>Electrical Installation &amp; Equipment purchase expenditure of ₹75,10,902/-.</li> <li>Computers &amp; Peripherals purchase expenditure of ₹44,66,579/-.</li> <li>Scientific &amp; Lab Equipment purchase expenditure of ₹32,85,588/-</li> <li>Office Equipment purchase expenditure of ₹2,21,434/-</li> </ol>	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 <sup>th</sup> 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	<b>Net effect of Audit Comments on accounts:</b> 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 core	Noted														
E	<b>Grants –in – aid:</b> Out of total Grants-in-aid of ₹208.45 crore received during the year {Plan: ₹20.0 crore <sup>3</sup> , 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 <sup>4</sup> , totaling ₹312.53 crore, the University utilized a sum of ₹221.87 crore <sup>5</sup> , leaving a balance of ₹90.66 crore unutilized as on 31st March, 2016.	The details of the unutilized balance as on 31-03-2016 is as follows: <table border="1" data-bbox="927 1323 1487 1547"> <thead> <tr> <th>Particulars</th> <th>₹ in crore</th> </tr> </thead> <tbody> <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><b>Total</b></td> <td><b>287.90</b></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> </tbody> </table>	Particulars	₹ in crore	Grant in aid during the year	208.45	Previous year unspent balance	66.63	Receipts and interest earned	12.82*	<b>Total</b>	<b>287.90</b>	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*															
<b>Total</b>	<b>287.90</b>															
Utilized	210.18															
Unspent balance as on31-03-2016	77.72															

<sup>3</sup> 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)

<sup>4</sup> (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)

<sup>5</sup> XII-Plan : ₹ 33.07 crore and Non-Plan: ₹ 188.80 crore

<b>F</b>	<b>Management Letter</b>	
	<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 &amp; Expenditure Account and Receipts &amp; Payment Account dealt with by this report are in agreement with the books of accounts</p> <p>vi. In our opinion and 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 &amp; 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:**

	<b>Audit Observation</b>	<b>Reply to Observation</b>
1	<p><b>Adequacy of Internal Audit:</b> 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 &amp; 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>	<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	<p><b>Adequacy of Internal Control System:</b> Internal controls were inadequate due to the following deficiencies which were noticed:</p> <ul style="list-style-type: none"> <li>i. No system of Accountal of accrued interest.</li> <li>ii. Non-reconciliation of retirement benefits expenditure</li> <li>iii. No physical verification were carried out by the University.</li> <li>iv. Non-reconciliation of expenditure Schedules of Non-Plan with Utilization Certificate as state in Point no.6 of Management Letter.</li> </ul>	<p>Noted for compliance</p>
3	<p><b>System of Physical Verification of Fixed Assets:</b> 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 &amp; Library Books was neither adequate nor in consonance with Rules 192 &amp; 194 of General Financial Rules 2005.</p>	<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	<p><b>System of Physical Verification of Inventory:</b> 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>	<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&amp;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	<p><b>Regularity in Payments of Statutory Dues:</b> Statutory Dues were paid regularly</p>	<p>-----</p>

*D. Archan*  
**Finance Officer (I/c)**





UNIVERSITY GRANTS COMMISSION  
BAHADURSHAH ZAFAR MARG  
NEW DELHI-110002

FD Diary No. 434

Date: 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	1,12,50,000/-	--	1,12,50,000/-
		3(B)35 (SC)		--	
		3(C) 35 (ST)		--	
			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:
  - a. 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.).
  - b. Account No: 10222816320 (Plan)
  - c. Name & address of Bank branch: State Bank of India, Hyderabad University Campus Branch Opp. Hyderabad Central University, Gochibowli, Hyderabad
  - d. MICR Code: 500002063
  - e. IFSC Code: SBININBB638
  - f. 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 or 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  
6/10/15

(D.C. Joshi)  
JSO



PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	2013-14	2012-13
	₹	₹
<b>SCHEDULE : 15</b>		
<b>ADMINISTRATIVE EXPENSES</b>		
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 subscription	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	-
<b>Total</b>	<b>51,20,41,758</b>	<b>54,83,87,096</b>

  
 DEPUTY REGISTRAR  
 FINANCE & ACCOUNTS  
 UNIVERSITY OF HYDRABAD  
 HYDRABAD



## University of Hyderabad - Annual Accounts 2015-16

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BALANCE SHEET



# UNIVERSITY OF HYDERABAD

BALANCE SHEET AS AT 31-03-2016

SOURCES OF FUNDS	Schedule	Current	Previous
		year 2015-16	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
<b>TOTAL</b>		<b>7,33,73,21,842</b>	<b>7,18,69,65,363</b>
APPLICATION OF FUNDS	Schedule	Current	Previous
		₹	₹
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
<b>TOTAL</b>		<b>7,33,73,21,842</b>	<b>7,18,69,65,363</b>
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*Checked*  
*29/04/16*  
*880/CEH/02*

*DAshy*

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

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 ₹
<b>INCOME:</b>			
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
<b>TOTAL (a)</b>		<b>2,11,77,35,771</b>	<b>1,90,85,25,946</b>
<b>EXPENDITURE:</b>			
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)
<b>TOTAL (b)</b>		<b>2,72,63,48,334</b>	<b>3,94,23,93,291</b>
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		-	-
<b>Balance being surplus/(deficit) carried to capital fund</b>		<b>(60,86,12,563)</b>	<b>(2,03,38,67,345)</b>

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNT

24

*Checked*  
*25/03/2016*

*Dr. Ashwini*

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

*Praveen*

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	Previous
	year 2015-16	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	-	-
<b>Total</b>	<b>2,39,85,18,426</b>	<b>3,63,48,07,308</b>
(Deduct) Deficit transferred from the Income & Expenditure Account	(60,86,12,563)	(2,03,38,67,345)
<b>Balance at the year end</b>	<b>1,78,99,05,863</b>	<b>1,60,09,39,963</b>





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

PARTICULARS	Fund wise Breakup											
	Univ. of Hyd. Dev. fund (formerly Corpus)	HBA	CSIR	ICOS	DAE	ILS	Ford Foundation	Pratt & Whitney	Endowment Funds	Acad. Dev. Fund	Students Funds	Campus School Fund
<b>A.</b>												
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)	(7,27,386)	(13,58,264)	(11,95,841)	(9,26,448)	(81,962)	-	-	-
<b>Total (A)</b>	<b>77,96,68,653</b>	<b>10,09,68,300</b>	<b>37,23,449</b>	<b>46,65,667</b>	<b>87,30,648</b>	<b>2,57,69,518</b>	<b>1,48,69,806</b>	<b>1,21,06,824</b>	<b>2,67,31,406</b>	<b>6,30,52,900</b>	<b>1,39,16,449</b>	<b>80,59,399</b>
<b>B.</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
<b>Total (B)</b>	<b>1,31,62,686</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,81,164</b>	<b>16,71,643</b>	<b>41,20,635</b>	<b>1,58,120</b>
<b>Closing balance at the year end (A-B)</b>	<b>76,65,05,967</b>	<b>10,09,68,300</b>	<b>37,23,449</b>	<b>46,65,667</b>	<b>87,30,648</b>	<b>2,57,69,518</b>	<b>1,48,69,806</b>	<b>1,21,06,824</b>	<b>2,64,50,242</b>	<b>6,13,81,257</b>	<b>97,95,814</b>	<b>79,01,279</b>
<b>Represented by</b>												
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	-	-	-
<b>Total</b>	<b>76,65,05,967</b>	<b>10,09,68,300</b>	<b>37,23,449</b>	<b>46,65,667</b>	<b>87,30,648</b>	<b>2,57,69,518</b>	<b>1,48,69,806</b>	<b>1,21,06,824</b>	<b>2,64,50,242</b>	<b>6,13,81,257</b>	<b>97,95,814</b>	<b>79,01,279</b>



**SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS**  
Fund wise Breakup

PARTICULARS	fund out of staled 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
<b>A.</b>													
a) Opening balance	48,94,062	2,62,595	12,29,143	36,00,000	20,00,000	25,91,000	8,00,000	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	-	-	-	-	13,11,104	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	-	-	-	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)	-	-	-	-	-	-	-
<b>Total (A)</b>	<b>0</b>	<b>3,62,595</b>	<b>17,01,143</b>	<b>36,00,000</b>	<b>20,00,000</b>	<b>27,77,506</b>	<b>8,00,000</b>	<b>2,14,13,578</b>	<b>25,00,000</b>	<b>5,40,00,000</b>	<b>3,83,77,056</b>	<b>1,14,13,973</b>	<b>(7,90,15,344)</b>
<b>B.</b>													
Utilization/Expenditure towards objectives of funds	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Capital Expenditure	-	10,000	-	-	-	-	-	-	-	-	-	-	8,39,985
ii) Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	1,85,64,263
<b>Total (B)</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,94,04,248</b>
<b>Closing balance at the year end (A-B)</b>	<b>0</b>	<b>3,52,595</b>	<b>17,01,143</b>	<b>36,00,000</b>	<b>20,00,000</b>	<b>27,77,506</b>	<b>8,00,000</b>	<b>2,14,13,578</b>	<b>25,00,000</b>	<b>5,40,00,000</b>	<b>3,83,77,056</b>	<b>1,14,13,973</b>	<b>1,18,18,04,622</b>
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
<b>Total</b>	<b>0</b>	<b>3,52,595</b>	<b>17,01,143</b>	<b>36,00,000</b>	<b>20,00,000</b>	<b>27,77,506</b>	<b>8,00,000</b>	<b>2,14,13,578</b>	<b>25,00,000</b>	<b>5,40,00,000</b>	<b>3,83,77,056</b>	<b>1,14,13,973</b>	<b>1,18,18,04,622</b>





**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.

Amount in Rupees

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)		9	10. Endowment	
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	Previous
	year 2015-16	year 2014-15
	₹	₹
<b>A. CURRENT LIABILITIES</b>		
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
<b>Total (A)</b>	<b>2,19,25,89,496</b>	<b>2,75,11,25,068</b>
<b>B. PROVISIONS</b>		
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
<b>Total (B)</b>	<b>2,17,30,21,861</b>	<b>1,84,51,35,523</b>
<b>Total (A+B)</b>	<b>4,36,56,11,357</b>	<b>4,59,62,60,591</b>





**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	-
	<b>Total</b>	<b>15,78,87,531</b>	<b>45,78,601</b>	<b>94,75,83,595</b>	<b>1,11,00,49,728</b>	<b>64,87,07,049</b>	<b>45,21,85,477</b>	<b>-</b>



**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)	-	-	-	-	-	-
	<b>Total</b>	-	<b>2,04,52,991</b>	<b>21,42,52,442</b>	<b>20,17,75,669</b>	-	<b>79,76,218</b>





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

Particulars	Current	Previous
	year 2015-16	year 2014-15
	₹	₹
<b>A. Plan Grants: Government of India</b>		
Balance B/F	-	-
Add: Receipts during the year	-	-
<b>Total (a)</b>	-	-
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
<b>Total (b)</b>	-	-
<b>Unutilized carried forward (a-b)</b>	-	-
<b>B. UGC Grants: Plan</b>		
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
<b>Total (c)</b>	<b>88,92,85,625</b>	<b>40,64,56,642</b>
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
<b>Total (d)</b>	<b>33,07,35,261</b>	<b>39,47,37,921</b>
<b>Unutilized carried forward (c-d)</b>	<b>55,85,50,364</b>	<b>1,17,18,721</b>
<b>C. UGC Grants Non Plan</b>		
Balance B/F	34,65,670	
Receipts during the year	1,88,44,77,000	1,64,64,20,000
<b>Total (e)</b>	<b>1,88,79,42,670</b>	<b>1,64,64,20,000</b>
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
<b>Total(f)</b>	<b>1,88,79,42,670</b>	<b>1,64,64,20,000</b>
<b>Unutilized carried forward (e-f)</b>	-	-
<b>D. Grants from State Govt.</b>		
Balance B/F	-	-
Add: Receipts during the year	-	-
<b>Total (g)</b>	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
<b>Total (h)</b>	-	-
<b>Unutilized carried forward (g-h)</b>	-	-
<b>Grand Total (A+B+C+D)</b>	<b>55,85,50,364</b>	<b>1,17,18,721</b>



**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	17,396
	<b>Total (A)</b>	<b>4,53,99,81,409</b>	<b>30,75,13,023</b>	<b>(10,69,29,961)</b>	<b>4,74,05,64,471</b>	<b>1,19,32,85,634</b>	<b>25,70,34,912</b>	<b>1,17,63,077</b>	<b>1,46,20,83,623</b>	<b>3,27,84,80,848</b>	<b>3,34,66,95,775</b>
17	<b>Capital Work in Progress(B)</b>	<b>36,01,27,947</b>	<b>2,58,15,342</b>	<b>(26,03,31,567)</b>	<b>12,56,11,722</b>	-	-	-	-	<b>12,56,11,722</b>	<b>36,01,27,947</b>
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	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>	<b>5,05,66,396</b>	<b>2,27,73,087</b>	<b>-</b>	<b>7,33,39,483</b>	<b>2,02,26,558</b>	<b>2,93,35,793</b>	<b>-</b>	<b>4,95,62,351</b>	<b>2,37,77,132</b>	<b>3,03,39,838</b>
	<b>Grand Total (A+B+C)</b>	<b>4,95,06,75,752</b>	<b>35,61,01,452</b>	<b>(36,72,61,528)</b>	<b>4,93,95,15,676</b>	<b>1,21,35,12,192</b>	<b>28,63,70,705</b>	<b>1,17,63,077</b>	<b>1,51,16,45,974</b>	<b>3,42,78,69,702</b>	<b>3,73,71,63,560</b>





**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	31.03.2016	31.03.2015
1	Land	-	-	-	-	-	-	-	-	-	-
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	1,97,18,86,031
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	15,58,53,744
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	2,49,50,658
6	Sewerage & Drainage	1,97,804	-	-	1,97,804	3,956	3,956	-	7,912	1,89,892	1,93,848
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	9,10,86,587
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	69,71,025
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	68,87,49,097
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	28,420
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)	5,000
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	18,45,14,079
14	Vehicles	1,52,41,163	-	-	1,52,41,163	1,35,37,094	15,24,116	-	1,50,61,210	1,79,953	17,04,069
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	20,23,43,786
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	gifted Assets	4,19,674	-	-	4,19,674	-	-	-	-	4,19,674	-
	<b>Total (A)</b>	<b>4,52,02,17,300</b>	<b>30,24,36,458</b>	<b>(10,69,29,961)</b>	<b>4,71,57,23,797</b>	<b>1,19,15,11,281</b>	<b>25,47,76,162</b>	<b>1,16,51,406</b>	<b>1,45,79,38,849</b>	<b>3,25,77,84,948</b>	<b>3,32,87,06,019</b>
17	<b>Capital Work in Progress(B)</b>	<b>36,01,27,947</b>	<b>2,58,15,342</b>	<b>(26,03,31,567)</b>	<b>12,56,11,722</b>	-	-	-	-	<b>12,56,11,722</b>	<b>36,01,27,947</b>
S.No.	<b>Intangible Assets</b>	<b>Op Balance 01.04.2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>CI Balance</b>	<b>Dep Opening Balance</b>	<b>Amortization for the year</b>	<b>Deductions/ Adjustments</b>	<b>Total Amortization / Adjustments</b>	<b>31.03.2016</b>	<b>31.03.2015</b>
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	43,66,581
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	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>	<b>4,85,54,901</b>	<b>2,28,79,881</b>	-	<b>7,14,34,782</b>	<b>1,94,21,960</b>	<b>2,85,73,913</b>	-	<b>4,79,95,873</b>	<b>2,34,38,909</b>	<b>2,91,32,941</b>
	<b>Grand Total (A+B+C)</b>	<b>4,92,89,00,148</b>	<b>35,11,31,681</b>	<b>(36,72,61,528)</b>	<b>4,91,27,70,301</b>	<b>1,21,09,33,241</b>	<b>28,33,50,075</b>	<b>1,16,51,406</b>	<b>1,50,59,34,722</b>	<b>3,40,68,35,579</b>	<b>3,71,79,66,907</b>



**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	31.03.2015
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
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	-	-	15,574	3,73,773	3,81,560
5	Tubewells & water Supply	5,48,527	9,72,506	-	15,21,033	10,971	-	-	41,392	14,79,641	5,37,556
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
	Electrical Installation &										
7	Equipment	76,23,386	8,24,803	-	84,48,189	3,81,169	4,22,409	-	8,03,578	76,44,611	72,42,217
8	Plant & Machinery	6,03,449	30,883	-	6,34,332	30,172	31,717	-	61,889	5,72,443	5,73,277
	Scientific & Laboratory										
9	Equipment	21,88,837	3,46,471	-	25,35,308	1,75,107	2,02,825	-	3,77,932	21,57,376	20,13,730
10	Office Equipment	13,72,814	13,63,275	-	27,36,089	27,456	2,05,207	-	3,33,611	24,02,478	13,45,358
11	Audio Visual Equipment	1,65,960	95,527	-	2,61,487	3,319	19,612	-	33,654	2,27,833	1,62,641
12	Computers & Peripherals	42,25,130	3,13,224	-	45,38,354	8,45,026	9,07,671	-	17,52,697	27,85,657	33,80,104
13	Furniture, Fixtures & Fittings	4,30,232	2,31,607	-	6,61,839	32,267	49,638	-	81,905	5,79,934	3,97,965
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	81,397
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	-
	<b>Total (A)</b>	<b>1,76,39,295</b>	<b>42,36,580</b>	<b>-</b>	<b>2,18,75,875</b>	<b>15,23,490</b>	<b>19,02,153</b>	<b>1,11,671</b>	<b>35,37,314</b>	<b>1,83,38,561</b>	<b>1,61,15,805</b>
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	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>	<b>20,11,495</b>	<b>(1,06,794)</b>	<b>-</b>	<b>19,04,701</b>	<b>8,04,598</b>	<b>7,61,880</b>	<b>-</b>	<b>15,66,478</b>	<b>3,38,223</b>	<b>12,06,897</b>
	<b>Grand Total (A+B+C)</b>	<b>1,96,50,790</b>	<b>41,29,786</b>	<b>-</b>	<b>2,37,80,576</b>	<b>23,28,088</b>	<b>26,64,033</b>	<b>1,11,671</b>	<b>51,03,792</b>	<b>1,86,76,784</b>	<b>1,73,22,702</b>





**SCHEDULE 4 C - INTANGIBLE ASSETS**

Sl. No.	Asset Heads	Gross Block				Cl. Balance	Depreciation Block				Net Block	
		Op Balance 01.04.2015	Additions	Deductions			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	
	<b>Total</b>	<b>5,05,66,396</b>	<b>2,27,73,087</b>	<b>-</b>	<b>7,33,39,483</b>	<b>2,02,26,558</b>	<b>2,93,35,793</b>	<b>-</b>	<b>4,95,62,351</b>	<b>2,37,77,132</b>	<b>3,03,39,838</b>	



## SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

Particulars	Op.Balance	Addition	Gross	Amortization	Net Block	Net Block
	₹	₹	₹	₹	31.03.2016	31.03.2015
<b>A. Patents Granted</b>						
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						
<b>Total</b>						
Particulars	Op.Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2015-16	Net Block 2014-15
<b>B. Patents Pending in respect of Patents applied for</b>						
1. Expenditure incurred during 2013-14						
2. Expenditure incurred during 2014-15			NIL			
3. Expenditure incurred during 2015-16						
<b>Total</b>						
<b>C. Grand Total (A+B)</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	CI 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	22,479	-	26,592	2,54,401	47,295
10	Office Equipment	4,62,594	3,713	-	4,66,307	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	2,25,717	-	4,12,417	7,16,170	7,46,800
13	Furniture, Fixtures & Fittings	6,77,312	-	-	6,77,312	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	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>21,24,814</b>	<b>8,39,985</b>		<b>29,64,799</b>	<b>3,56,597</b>		<b>6,07,460</b>	<b>23,57,339</b>	<b>18,73,951</b>
17	Capital Work in Progress	-	-	-	-	-	-	-	-	-
	<b>Grand Total</b>	<b>21,24,814</b>	<b>8,39,985</b>		<b>29,64,799</b>	<b>3,56,597</b>		<b>6,07,460</b>	<b>23,57,339</b>	<b>18,73,951</b>

Note: The additions during the Year include additions from:

Gifted	0
Earmarked Funds	0
Sponsored Projects	8,39,985
Own Funds	8,39,985
<b>Total</b>	<b>8,39,985</b>





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

	<b>Current year 2015-16</b>	<b>Previous year 2014-15</b>
	<b>₹</b>	<b>₹</b>
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)		-
<b>Total</b>	<b>90,15,61,051</b>	<b>73,96,11,653</b>



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	-
	<b>Total</b>	<b>90,15,61,051</b>	<b>73,96,11,653</b>





**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)	-	-
<b>Total</b>	-	-

**SCHEDULE 7 -CURRENT ASSETS**

	Current year 2015-16	Previous year 2014-15
	₹	₹
<b>1. Stock:</b>		
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		-
<b>2.Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months		
b) Others		-
<b>3. Cash and Bank Balances:</b>		-
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-Schedulesd Banks:	-	-
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
<b>4. License Fee Receivable From Quarters</b>	1,04,550	
<b>5. Post Office Savings Accounts</b>		
<b>Total</b>	<b>1,84,50,31,667</b>	<b>1,47,41,67,011</b>



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
	<b>Total Savings Bank Accounts</b>		<b>57,90,02,244</b>	<b>46,36,83,539</b>
II	<b>Current Accounts</b>			
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
	<b>Total Current Accounts</b>		<b>30,324</b>	<b>8,344</b>
III	<b>Term Deposits with Scheduled banks</b>		<b>1,26,58,85,163</b>	<b>1,01,04,66,156</b>
	<b>TOTAL I+II+III</b>		<b>1,84,49,17,731</b>	<b>1,47,41,58,039</b>





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

	Current year 2015-16	Previous year 2014-15
	₹	₹
<b>1. Advances to Employees: (Non-interest bearing)</b>		
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	-	-
<b>2. Long Term Advances to Employees: (Interest bearing)</b>		
a) Vehicle Loan	-	3,84,022
b) Home Loan	92,32,615	22,48,576
c) Others (to be specified)	-	-
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Account	96,27,125	37,73,958
b) to Suppliers	-	-
c) Others	95,89,36,673	1,04,62,66,005
<b>4. Prepaid Expenses</b>		
a) Insurance	2,80,117	1,09,258
b) Other Expenses	3,98,629	2,49,555
<b>5. Deposits</b>		
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
<b>6. Income Accrued:</b>		
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
<b>7. Other - Current assets receivable from UGC/sponsored projects</b>		
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	-	-
<b>8. Claims Receivable</b>		
<b>Total</b>	<b>1,16,28,59,422</b>	<b>1,23,60,23,139</b>

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

