

हैदराबाद विश्वविद्यालय  
University of Hyderabad



वार्षिक लेखा  
ANNUAL ACCOUNTS  
2016-2017

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





# University of Hyderabad

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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: 040-23232069)

Date: 30.10.2017

No.DGA(C)/CEA/Unit-4/UoH/SAR.2016-17/D-379/2017-18/

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 2016-17, के लेखों पर पृथक लेखापरीक्षा  
प्रतिवेदन

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Separate Audit Report on the Accounts of University of Hyderabad, for the year 2016-17, Annexure thereof and one copy of the Annual Accounts of the University for the year 2016-17, 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)

Endt. No.DGA(C)/CEA/Unit-4/UoH/SAR.2016-17/D-379/2017-18/300 Date: 30.10.2017

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 2016-17 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2016-17 (2 sets), to this Office.

संल:यथोपरि

निदेशक/केंद्रीय व्यय लेखा परीक्षा

DIRECTOR/CEA



**Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the University of Hyderabad, for the year ended 31 March 2017**

We have audited the attached Balance Sheet of the University of Hyderabad, as at 31 March 2017, 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, which to the best of our knowledge and belief were necessary for the purpose of our audit, except the Control Registers as mentioned in the Management Letter-Sl.no.6, which were not produced to Audit.
- ii. The Balance Sheet and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Human Resource Development, for Central Educational Institutions.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.
- iv. We further report that:

#### A .BALANCE SHEET:

##### A.1 Sources of Funds

##### A.1.1 Current Liabilities & Provisions: ₹ 691.45 crore (Schedule-3)

A.1.1.1 Time-barred cheques amount of ₹ 27,16,817/- as on 31.03.2017, in respect of various Bank accounts, were not written back as receipts in the books of accounts and also not exhibited as Stale cheques under Current Liabilities. This had resulted in understatement of Current Liabilities and Current Assets by ₹ 0.27 crore each.

A.1.1.2 This does not include provision towards outstanding revenue expenses of ₹ 5,76,989/-<sup>1</sup> due as on 31<sup>st</sup> March 2017, which were paid and treated as expenditure in the year 2017-18. This had resulted in understatement of Current Liabilities & Provisions and Expenditure by ₹ 0.06 crore. Consequently, Deficit was also understated by ₹ 0.06 crore.

<sup>1</sup> AMC expenses: ₹ 5,41,249/- and Repairs & Maintenance expenses payable to a contractor: ₹ 35,740/-, totalling ₹ 5,76,989/-



## **A.2 Application of Funds**

### **A.2.1 Fixed Assets: ₹ 345.48 crore (Schedule-4)**

**A.2.1.1** Fixed Asset items of ₹ 13,88,160/-<sup>2</sup> were incorrectly classified as revenue expenditure under Repairs & Maintenance instead of as capital expenditure under Furniture, Fixtures & Fittings. This had resulted in understatement of Fixed Assets and overstatement of Expenditure by ₹ 0.13 crore. Consequently Deficit was also overstated by ₹ 0.13 crore.

### **A.2.2 Capital Works-in-Progress: ₹ 35.83 crore (Schedule-4)**

**A.2.2.1** This includes total amount of ₹ 32,31,38,900/- deposited by the University with CPWD for five Deposit Works, which was incorrectly accounted under Capital Works-in-Progress, instead of actual expenditure of ₹ 1,04,69,000/- reported in CPWA Form-65 (31.03.2017) against the Deposit Works. The balance deposit amount of ₹ 31,26,69,900/- was not accounted for under Loans, Deposits & Advances, which resulted in overstatement of Capital Works-in-Progress and understatement of Loans, Deposits & Advances by ₹ 31.27 crore.

**A.2.2.2** This includes outstanding Mobilisation Advance amount of ₹ 71,25,209/- recoverable from M/s Nagarjuna Construction Company Ltd, which was incorrectly debited to Capital Works-in-Progress, instead of accounting as 'Advances on Capital Account' under Loans, Advances & Deposits (Schedule-8). This had resulted in overstatement Capital Works-in-Progress and understatement of Loans, Advances & Deposits by ₹ 0.71 crore.

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<sup>2</sup> (i) Vertical Blinds, Roller Blinds, False Ceiling Acoustics, Sound proof carpeting: ₹ 8,38,134/-, (ii) 3 Nos. Paper Shredder: ₹ 58,500/- (iii) Supply & Fixing of powder coated Aluminum Frames in the NRC Building of School of Chemistry: ₹ 3,46,436/-, (iv) Cupboard: ₹ 76,000/- and Aluminum Partition: ₹ 69,090/- Total: ₹ 13,88,160/-



**A.2.3 Loans, Advances & Deposits: ₹ 137.68 crore (Schedule-8)**

**A.2.3.1** This includes expenditure of ₹ 97,34,000/- reported by CPWD in CPWA Form-65 (31.03.2017) against total deposit amount of ₹ 1,66,73,440/- for a deposit work<sup>3</sup>, which was not accounted for under Capital Works-in-Progress and instead the entire deposit amount was accounted under Loans, Advances & Deposits. This had resulted in overstatement of Loans, Advances & Deposits and understatement of Capital Works-in-Progress by ₹ 0.97 crore.

**B. Income and Expenditure Account**

**B.1 Expenditure: ₹ 467.55 crore**

**B.1.1** E-Journals (Print) of ₹ 56,66,476/- procured during the year and opening balance (01.04.2016) of ₹ 46,74,107/-, totalling ₹ 1,03,40,583/- was misclassified as E-Journals (Online) under Intangible Assets and depreciation of 40 *per cent* (₹ 41,36,233/-) was provided instead of applicable rate of 10 *per cent* (₹ 10,34,058/-). Excess provision of depreciation of ₹ 31,02,175/- resulted in overstatement of Expenditure and understatement of Fixed Assets by ₹ 0.31 crore. Consequently Deficit was also overstated by ₹ 0.31 crore.

**B.1.2** Cadence VLSI Design tools Research Bundle (20 nos. of licenses) software of ₹ 18,95,600/- procured during the year was misclassified under Computers & Peripherals and depreciation of 20 *per cent* (₹ 3,79,120/-) was provided instead of 40 *per cent* (₹ 7,58,240/-) applicable for Computer Software. Short provision of depreciation of ₹ 3,79,120/- resulted in understatement of Expenditure and overstatement of Fixed Assets by ₹ 0.04 crore. Consequently Deficit was also understated by ₹ 0.04 crore.

<sup>3</sup> Providing Internal Cement Concrete Roads in South Campus Quarters area, Men's Hostels approach roads to New Life Science Building and S.N. School building etc



### C. General

1. Against actual capital expenditure of ₹ 36,85,120/- out of Designated/Earmarked Funds credited to Corpus/Capital Fund (Schedule-1, Page 3), an amount of ₹ 33,49,884/-, was only shown in Schedule-2 (Page 5) of Annual Accounts. The difference of ₹ 3,35,236/- was incorrectly classified as revenue expenditure under Academic Development Fund (Schedule-2, Page 4). This was not rectified.
2. Debits appearing in the Pass Book but not in Cash Book of ₹ 1,59,541/- and more than one year old, pertaining to Bank Account No.10187980570 were not pursued with the Bank for reconciliation.
3. Accounting Policy of the Institute (Schedule-23, Page 48, Sl.no.12.1) in accounting of Tuition fee on cash basis was in contravention of MHRD format of Accounts (Page 43, Sl.no.2.1), which stipulate accounting of Tuition fee on accrual basis. This was not reviewed.

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

The net impact of Audit comments given in preceding paragraphs is understatement of Liabilities by ₹ 0.33 crore, Assets by ₹ 0.67 crore and overstatement of Deficit by ₹ 0.34 crore.

**E. Grants-in-aid:** Out of total Grants-in-aid of ₹ 265.02 crore received during the year {Plan: ₹ 74.27 crore<sup>4</sup> (including Grants of ₹ 30 crore received in March 2017) and Non-Plan : ₹ 190.75 crore (including Grant of ₹ 30.27 crore received in March 2017)}, together with previous year unutilised balance of ₹ 90.66 crore and internal receipts/interest earned of ₹ 12.62 crore<sup>5</sup>, totalling ₹ 368.30 crore, the University utilised a sum of ₹ 246.81 crore<sup>6</sup>, leaving a balance of ₹ 121.49 crore unutilized as on 31<sup>st</sup> March 2017.

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<sup>4</sup> XII Plan General Development: ₹ 65 crore, (ii) Additional Grant towards establishment of Hot Spot/Wi-Fi Campus Connect in Universities (Plan): ₹ 9,27,76,000/- (₹ 9.27 crore)

<sup>5</sup> (i) Non-Plan: ₹ 10.45 crore and (ii) XII-Plan : ₹ 2.17 crore

<sup>6</sup> XII-Plan : ₹ 73.38 crore (Revenue expenditure: ₹ 36.97 crore and Capital expenditure: ₹ 36.41 crore) and Non-Plan: ₹ 173.43 crore (Revenue expenditure: ₹ 171.76 crore and capital expenditure: ₹ 1.67 crore)



## F. Management Letter

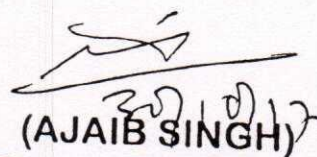
Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad, through a Management letter issued separately for remedial/corrective action.

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 2017; and

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



(AJAIB SINGH)

Director General of Audit (Central)



## ANNEXURE

**1. Adequacy of Internal Audit:** The Annual Action Plan of Internal Audit for the years 2015-16 and 2016-17, were not drawn and hence internal audit of Schools/Departments and Non-Academic Departments including Central Facilities was not conducted for the years 2015-16 and 2016-17. 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 six years. Hence, though repeatedly 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. The University does not have an Accounting Manual and Draft Internal Audit Manual was stated to be under preparation.

**2. Adequacy of Internal Control System:** Internal controls were inadequate due to the following:

- a. Inadequate Internal Audit System
- b. Non-conduct of physical verification fixed assets and inventory by forming Independent Committees
- c. Non-writing back of Time-barred cheques
- d. Incorrect capitalisation and accounting of expenditure on CPWD Deposit Works
- e. Incorrect provision of depreciation rates on E-Journals (Print) due to misclassification of fixed assets
- f. Incorrect accounting of Mobilisation Advances under Capital Works-in-Progress
- g. Classification of Consumables as Small Value Assets
- h. Non-maintenance of Control Registers (mentioned in the Management Letter)

**3. System of Physical Verification of Fixed Assets:** Physical verification of Fixed Assets existing as on 31st March of the year in all the Departments and Schools were not conducted by forming Independent Committees by the University. Physical verification conducted by Schools/Departments themselves was treated as system of Physical verification. Further, the volume of Library Books held by the University was not disclosed in the Annual Accounts. Hence, the system of Physical verification of Fixed Assets was not adequate though pointed out in previous audits.

**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.

(6)

*[Signature]*  
30/10/17  
निदेशक/केंद्रीय व्यय लेखा परीक्षा  
DIRECTOR/CEA



**Replies to Separate Audit Report of the Comptroller and Auditor General of India on the  
Accounts of the University of Hyderabad, for the year ended 31 March 2017**

	Observations	Reply
	We have audited the attached Balance Sheet of the University of Hyderabad, as at 31 March 2017, 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	<p><b>Based on our audit, we report that:</b></p> <p>i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit, except the Control Registers as mentioned in the Management Letter-Sl.no.6, which were not produced to Audit.</p> <p>ii. The Balance Sheet and Income &amp; Expenditure Account/ Receipts &amp; 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>	---



<b>A</b>	<b>BALANCE SHEET:</b>	
<b>A.1</b>	<b>Sources of Funds</b>	
<b>A.1.1</b>	<b>Current Liabilities &amp; Provisions: ₹ 691.45 crore (Schedule-3)</b>	
<b>A.1.1.1</b>	Time-barred cheques amount of ₹ 27,16,817/- as on 31.03.2017, in respect of various Bank accounts, were not written back as receipts in the books of accounts and also not exhibited as Stale cheques under Current Liabilities. This had resulted in understatement of Current Liabilities and Current Assets by ₹ 0.27 crore each.	The reconciliation of Stale Cheques is under progress and to the extent of ₹49.22 lakhs identified have been disclosed under Schedule-3 Current Liabilities & Provisions
<b>A.1.1.2</b>	This does not include provision towards outstanding revenue expenses of ₹ 5,76,989/- <sup>1</sup> due as on 31 <sup>st</sup> March 2017, which were paid and treated as expenditure in the year 2017-18. This had resulted in understatement of Current Liabilities & Provisions and Expenditure by ₹ 0.06 crore. Consequently, Deficit was also understated by ₹0.06 crore.	AMC charges and other miscellaneous Repairs & Maintenance expenses inadvertently not taken in the list of provisions made as on 31/03/2017 due to belated receipt of clarifications from the users. Considering the materiality concept, the same may be ignored
<b>A.2</b>	<b>Application of Funds:</b>	
<b>A.2.1</b>	<b>Fixed Assets: ₹345.48 crore (Schedule-4)</b>	
<b>A.2.1.1</b>	Fixed Asset items of ₹13,88,160/- <sup>2</sup> were incorrectly classified as revenue expenditure under Repairs & Maintenance instead of as capital expenditure under Furniture, Fixtures & Fittings. This had resulted in understatement of Fixed Assets and overstatement of Expenditure by ₹ 0.13 crore. Consequently Deficit was also overstated by ₹ 0.13 crore.	The expenditure incurred towards minor repair works has been accounted as Repairs and Maintenance since the expenditure of the same has been met out of the Maintenance Budget.
<b>A.2.2</b>	<b>Capital Works-in-Progress: ₹35.83 crore (Schedule-4)</b>	
<b>A.2.2.1</b>	This includes total amount of ₹32,31,38,900/- deposited by the University with CPWD for five Deposit Works, which was incorrectly accounted under Capital Works-in-Progress, instead of actual expenditure of ₹1,04,69,000/- reported in CPWA Form-65 (31.03.2017) against the Deposit Works. The balance deposit amount of ₹31,26,69,900/- was not accounted for under Loans, Deposits & Advances, which resulted in overstatement of Capital Works-in-Progress and understatement of Loans, Deposits & Advances by ₹31.27 crore.	All Deposit works entrusted to CPWD based on the approval of Drawings by the University and treated as work commenced and accordingly the same have been shown under Capital Work in Progress (CWIP).

<sup>1</sup> AMC expenses: ₹ 5,41,249/- and Repairs & Maintenance expenses payable to a contractor: ₹ 35,740/-, totalling ₹ 5,76,989/-

<sup>2</sup> (i) Vertical Blinds, Roller Blinds, False Ceiling Acoustics, Sound proof carpeting: ₹ 8,38,134/-, (ii) 3 Nos. Paper Shredder: ₹ 58,500/- (iii) Supply & Fixing of powder coated Aluminum Frames in the NRC Building of School of Chemistry: ₹ 3,46,436/-, (iv) Cupboard: ₹ 76,000/- and Aluminum Partition: ₹ 69,090/- Total: ₹ 13,88,160/-



<b>A.2.2.2</b>	This includes outstanding Mobilisation Advance amount of ₹71,25,209/- recoverable from M/s Nagarjuna Construction Company Ltd, which was incorrectly debited to Capital Works-in-Progress, instead of accounting as 'Advances on Capital Account' under Loans, Advances & Deposits (Schedule-8). This had resulted in overstatement Capital Works-in-Progress and understatement of Loans, Advances & Deposits by ₹0.71 crore	Outstanding Mobilization Advances is being recovered from the value of Capital Work in Progress (CWIP) and accordingly shown under CWIP
<b>A.2.3</b>	<b>Loans, Advances &amp; Deposits: ₹137.68 crore (Schedule-8)</b>	
<b>A.2.3.1</b>	This includes expenditure of ₹97,34,000/- reported by CPWD in CPWA Form-65 (31.03.2017) against total deposit amount of ₹1,66,73,440/- for a deposit work <sup>3</sup> , which was not accounted for under Capital Works-in-Progress and instead the entire deposit amount was accounted under Loans, Advances & Deposits. This had resulted in overstatement of Loans, Advances & Deposits and understatement of Capital Works-in-Progress by ₹0.97 crore.	All Deposit works entrusted to CPWD based on the approval of Drawings by the University and treated as work commenced and accordingly the same have been shown under Capital Work in Progress (CWIP)
<b>B</b>	<b>Income and Expenditure Account</b>	
<b>B.1</b>	<b>Expenditure: ₹467.55 crore</b>	
<b>B.1.1</b>	E-Journals (Print) of ₹56,66,476/- procured during the year and opening balance (01.04.2016) of ₹46,74,107/-, totaling ₹1,03,40,583/- was misclassified as E-Journals (Online) under Intangible Assets and depreciation of 40 per cent (₹ 41,36,233/-) was provided instead of applicable rate of 10 per cent (₹ 10,34,058/-). Excess provision of depreciation of ₹31,02,175/- resulted in overstatement of Expenditure and understatement of Fixed Assets by ₹ 0.31 crore. Consequently Deficit was also overstated by ₹ 0.31 crore.	There is only one classification as E-Journals as per MHRD Guidelines. The University of Hyderabad has followed the same and adopted as Accounting policy and adequately disclosed in the accounts and accordingly the depreciation has been provided. Hence, there is no overstatement of depreciation.
<b>B.1.2</b>	Cadence VLSI Design tools Research Bundle (20 nos. of licenses) software of ₹18,95,600/- procured during the year was misclassified under Computers & Peripherals and depreciation of 20 per cent (₹ 3,79,120/-) was provided instead of 40 per cent (₹7,58,240/-) applicable for Computer Software. Short provision of depreciation of ₹3,79,120/- resulted in understatement of Expenditure and overstatement of Fixed Assets by ₹0.04 crore. Consequently Deficit was also understated by ₹0.04 crore.	The Server came along with Credence tool research bundle and hence treated as computer Peripherals and accordingly depreciation has been provided

<sup>3</sup> Providing Internal Cement Concrete Roads in South Campus Quarters area, Men's Hostels approach roads to NewLifeScience Building and S.N. School building etc.



C	General																																		
1	Against actual capital expenditure of ₹36,85,120/- out of Designated/Earmarked Funds credited to Corpus/Capital Fund (Schedule-1, Page 3), an amount of ₹33,49,884/-, was only shown in Schedule-2 (Page 5) of Annual Accounts. The difference of ₹3,35,236/- was incorrectly classified as revenue expenditure under Academic Development Fund (Schedule-2, Page 4). This was not rectified.	Both Capital Expenditure and Revenue Expenditure disclosed under Schedule-2 was met out of Earmarked fund. Further, the Capital Expenditure has been correctly disclosed in the Fixed Assets under Schedule 4 (D) and the same has been shown under Schedule -1. As such, there is no change in the Financial position of the accounts.																																	
2	Debits appearing in the Pass Book but not in Cash Book of ₹1,59,541/- and more than one year old, pertaining to Bank Account No.10187980570 were not pursued with the Bank for reconciliation	The matter is being pursued with the Bank.																																	
3	Accounting Policy of the Institute (Schedule-23, Page 48, Sl.no.12.1) in accounting of Tuition fee on cash basis was in contravention of MHRD format of Accounts (Page 43, Sl.no.2.1), which stipulate accounting of Tuition fee on accrual basis. This was not reviewed.	The Guidelines provided by MHRD are Model Accounting procedure which are not comprehensive, but are exemplary. After assessing the feasibility and issues involved thereof, the University has taken a decision and adopted accounting of fees from the students on Cash basis and the same has been disclosed in the Accounting Policy No.12.1.																																	
D	<b>Net effect of Audit Comments on accounts</b> The net impact of Audit comments given in preceding paragraphs is understatement of Liabilities by ₹ 0.33 crore, Assets by ₹ 0.67 crore and overstatement of Deficit by ₹ 0.34 crore.	Noted																																	
E	<b>Grants-in-aid:</b> Out of total Grants-in-aid of ₹265.02 crore received during the year {Plan: ₹74.27 crore <sup>4</sup> (including Grants of ₹30 crore received in March 2017) and Non-Plan : ₹190.75 crore (including Grant of ₹30.27 crore received in March 2017)}, together with previous year unutilized balance of ₹90.66 crore and internal receipts/interest earned of ₹ 12.62 crore <sup>5</sup> , totaling ₹ 368.30 crore, the University utilized a sum of ₹ 246.81 crore <sup>6</sup> , leaving a balance of ₹121.49 crore unutilized as on 31 <sup>st</sup> March 2017.	The position of Grants-in Aid as on 31-03-2017 disclosed in the Annual Accounts for the year 2016-17 are as follows: <table border="1"> <thead> <tr> <th>Sl. No.</th><th>Particulars</th><th>Closing balances as on 31-03-2017</th></tr> </thead> <tbody> <tr> <td>1</td><td>Opening Balance as on 01-04-2016</td><td>55,85,50,364</td></tr> <tr> <td>2</td><td>Add: Receipts during the year</td><td>2,65,03,62,000</td></tr> <tr> <td>3</td><td>Add: Provisions Adjustments /Transfer (HDFC,UGC Specific Schemes)</td><td>9,10,16,652</td></tr> <tr> <td>4</td><td>Total</td><td>3,29,99,29,016</td></tr> <tr> <td>5</td><td>Less: Refund to UGC/transfers/others</td><td>40,00,000</td></tr> <tr> <td>6</td><td>Balance</td><td>3,29,59,29,016</td></tr> <tr> <td>7</td><td>Less: Utilized for Capital Expenditure</td><td>38,08,11,348</td></tr> <tr> <td>8</td><td>Balance</td><td>2,91,51,17,668</td></tr> <tr> <td>9</td><td>Less: Utilized for Revenue Expenditure</td><td>2,08,72,94,591</td></tr> <tr> <td>10</td><td>Closing Balance as on 31-03-2017</td><td>82,78,23,077</td></tr> </tbody> </table>	Sl. No.	Particulars	Closing balances as on 31-03-2017	1	Opening Balance as on 01-04-2016	55,85,50,364	2	Add: Receipts during the year	2,65,03,62,000	3	Add: Provisions Adjustments /Transfer (HDFC,UGC Specific Schemes)	9,10,16,652	4	Total	3,29,99,29,016	5	Less: Refund to UGC/transfers/others	40,00,000	6	Balance	3,29,59,29,016	7	Less: Utilized for Capital Expenditure	38,08,11,348	8	Balance	2,91,51,17,668	9	Less: Utilized for Revenue Expenditure	2,08,72,94,591	10	Closing Balance as on 31-03-2017	82,78,23,077
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<sup>4</sup> XII Plan General Development: ₹ 65 crore, (ii) Additional Grant towards establishment of Hot Spot/Wi-Fi Campus Connect in Universities (Plan): ₹ 9,27,76,000/- (₹ 9.27 crore) <sup>5</sup> (i) Non-Plan: ₹ 10.45 crore and (ii) XII-Plan : ₹ 2.17 crore <sup>6</sup>XII-Plan: ₹73.38 crore (Revenue expenditure: ₹ 36.97 crore and Capital expenditure: ₹ 36.41 crore) and Non-Plan: ₹ 173.43 crore (Revenue expenditure: ₹ 171.76 crore and capital expenditure: ₹ 1.67 crore)



#### 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.

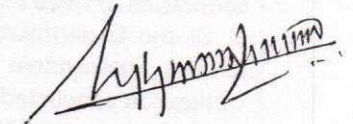
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of accounts.

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 2017; and

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

Noted



(M.G.GUNASEKARAN)

Finance Officer

एम.जी. गुणशेखरन / M.G. GUNASEKARAN  
वित्त अधिकारी / Finance Officer  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केन्द्रीय विश्वविद्यालय डा.घ / Central University P.O.  
हैदराबाद / Hyderabad-500 046.

(L)



# Annexure to Separate Audit Report

	Audit Observation	Reply to Audit Observation
1	<b>Adequacy of Internal Audit:</b> The Annual Action Plan of Internal Audit for the years 2015-16 and 2016-17, were not drawn and hence internal audit of Schools/Departments and Non-Academic Departments including Central Facilities was not conducted for the years 2015-16 and 2016-17. 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 six years. Hence, though repeatedly 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. The University does not have an Accounting Manual and Draft Internal Audit Manual was stated to be under preparation.	<p>The Internal Audit in respect of Investments and Guesthouse were carried out during 2016-17.</p> <p>However, Internal Audit in respect of other Schools/ Departments is being taken up in a phased manner.</p> <p>The University follows MHRD manual for preparation of Accounts. Hence, there is no Separate Accounts Manual.</p> <p>Internal Audit Manual is under finalization.</p>
2	<b>Adequacy of Internal Control System:</b> Internal controls were inadequate due to the following <ul style="list-style-type: none"> <li>a. Inadequate Internal Audit System.</li> <li>b. Non-conduct of physical verification fixed assets and inventory by forming Independent Committees</li> <li>c. Non-writing back of Time-barred cheques</li> <li>d. Incorrect capitalisation and accounting of expenditure on CPWD Deposit Works</li> <li>e. Incorrect provision of depreciation rates on E-Journals (Print) due to misclassification of fixed assets</li> <li>f. Incorrect accounting of Mobilisation Advances under Capital Works-in-Progress</li> <li>g. Classification of Consumables as Small Value Assets</li> <li>h. Non-maintenance of Control Registers (mentioned in the Management Letter)</li> </ul>	Internal Control System is a continuous process and wherever it is found inadequate, the same is being strengthened from time to time.
3	<b>System of Physical Verification of Fixed Assets:</b> Physical verification of Fixed Assets existing as on 31st March of the year in all the Departments and Schools were not conducted by forming Independent Committees by the University. Physical verification conducted by Schools/Departments themselves was treated as system of Physical verification. Further, the volume of Library Books held by the University was not disclosed in the Annual Accounts. Hence, the system of Physical verification of Fixed Assets was not adequate though pointed out in previous audits.	Physical verification of Fixed Assets is a continuous process and the same is being strengthened from time to time.
4	<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, though commented in previous audits.	All consumables are purchased as per the requirement from time to time and there is no significant inventory held.
5	<b>Regularity in Payments of Statutory Dues:</b> Statutory dues were paid regularly.	

(M)

(M.G.GUNASEKARAN)  
Finance Officer

एम.जी. गुणशेखरन / M.G. GUNASEKARAN  
वित्त अधिकारी / Finance Officer  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केन्द्रीय विश्वविद्यालय डा.घ / Central University P.O.  
हैदराबाद / Hyderabad-500 046



# BALANCE SHEET





# UNIVERSITY OF HYDERABAD

BALANCE SHEET AS AT 31st MARCH, 2017

SOURCES OF FUNDS	Schedule		Current Year 2016-17		Previous Year 2015-16
		₹	₹	₹	₹
CAPITAL FUND	1		(23,61,45,981)		1,78,99,05,863
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2		1,24,02,68,134		1,18,18,04,622
CURRENT LIABILITIES & PROVISIONS	3		6,91,45,40,724		4,36,56,11,357
<b>TOTAL</b>			<b>7,91,86,62,877</b>		<b>7,33,73,21,842</b>
<b>APPLICATION OF FUNDS</b>					
FIXED ASSETS-NET BLOCK	4				
Tangible Assets		3,42,19,82,186		3,27,84,80,848	
Intangible Assets		3,28,02,533	3,45,47,84,719	2,37,77,132	3,30,22,57,980
CAPITAL WORK IN PROGRESS	4		35,83,12,859		12,56,11,722
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5				
Long term		94,83,46,727		85,91,87,377	
Short Term		6,29,63,945	1,01,13,10,672	4,23,73,674	90,15,61,051
INVESTMENTS OTHERS	6		82,17,27,257		1,26,58,85,170
CURRENT ASSETS	7		89,57,17,335		57,91,46,497
LOANS,ADVANCES & DEPOSITS	8		1,37,68,10,036		1,16,28,59,422
<b>TOTAL</b>			<b>7,91,86,62,877</b>		<b>7,33,73,21,842</b>

SIGNIFICANT ACCOUNTING POLICIES

23

NOTES ON ACCOUNTS

24

*[Signature]*

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

*[Signature]*

वित्त अधिकारी / Finance Officer  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केन्द्रीय विश्वविद्यालय डा.घ / Central University P.O.  
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एम.जी. गुणशेखरन / M.G. GUNASEKARAN  
वित्त अधिकारी / Finance Officer  
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केन्द्रीय विश्वविद्यालय डा.घ / Central University P.O.  
हैदराबाद / Hyderabad-500 046.

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# INCOME AND EXPENDITURE



# UNIVERSITY OF HYDERABAD

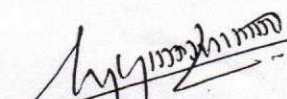


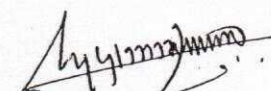
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2017

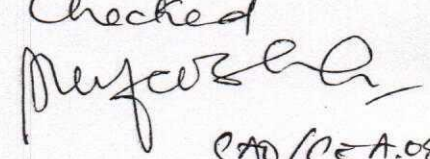
Particulars	Schedule	Current Year 2016-17	Previous Year 2015-16
		₹	₹
<b>INCOME:</b>			
Academic Receipts	9	6,06,06,793	4,36,57,981
Grants/Subsidies	10	2,08,72,94,591	1,99,61,61,767
Income from Investments	11	2,18,03,134	3,82,18,559
Interest Earned	12	93,61,762	60,62,522
Other Income	13	3,21,79,320	3,07,95,378
Prior Period Income	14	5,36,84,716	28,39,564
<b>TOTAL (a)</b>		<b>2,26,49,30,317</b>	<b>2,11,77,35,771</b>
<b>EXPENDITURE:</b>			
Staff Payments and Benefits(Establishment Expenses)	15	3,99,86,86,323	1,95,40,33,398
Academic Expenses	16	11,06,48,040	11,02,10,726
Administrative and General Expenses	17	23,59,29,596	24,17,92,448
Transport Expenses	18	67,09,239	82,35,364
Repairs & Maintenance	19	3,50,45,126	3,39,09,455
Finance Costs	20	5,54,178	56,882
Depreciation	4	28,32,61,946	28,63,70,705
Other Expenses	21	-	-
Prior Period Expenses	22	46,44,180	9,17,39,356
<b>TOTAL (b)</b>		<b>4,67,54,78,629</b>	<b>2,72,63,48,334</b>
Balance being excess of income over expenditure(a-b)		(2,41,05,48,312)	(60,86,12,563)
Transferred to/from Designated fund		-	-
Building Fund		-	-
Others		-	-
<b>Balance being surplus/(deficit) carried to Capital Fund</b>		<b>(2,41,05,48,312)</b>	<b>(60,86,12,563)</b>

SIGNIFICANT ACCOUNTING POLICIES  
NOTES ON ACCOUNTS

23  
24

  
वित्त अधिकारी / Finance Officer  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केंद्रीय विश्वविद्यालय डा.घ. / Central University P.O.  
हैदराबाद / Hyderabad-500 046.  
एम.जी. गुणशेखरन / M.G. GUNASEKARAN  
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हैदराबाद / Hyderabad-500 046

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

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Schedules forming Part of Balance Sheet as at 31<sup>st</sup> March, 2017





**SCHEDULE - 1 CAPITAL FUND**

Particulars	Current Year 2016-17	Previous Year 2015-16
Balance at the beginning of the year	₹	₹
Add: Contributions towards Capital Fund	1,78,99,05,863	1,60,09,39,963
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure (both Plan & Non-Plan)		57,42,22,314
Add: Assets Purchased out of Earmarked Funds	38,08,11,348	22,25,16,164
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the Institution	36,85,120	8,39,985
Add: Assets Donated/Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account	-	-
<b>Total</b>	-	-
Less: Deficit transferred from the Income & Expenditure Account	2,17,44,02,331	2,39,85,18,426
<b>Balance at the year end</b>	(2,41,05,48,312)	(60,86,12,563)
	(23,61,45,981)	1,78,99,05,863

वित्त अधिकारी / Finance Officer  
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एम.जी. गुणशेखरन / M.G. GUNASEKARAN  
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**SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS**

SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS												
Fund wise Breakup												
PARTICULARS	CHAIRS											
	Univ.of Hyd. Dev. fund (formerly Corpus)	HBA	CSIR	ICOS	DAE	ILS	Ford Foundation	Pratty & Whitney	Endowment Funds	Acad.Dev. Fund	Students Funds & GBSSA fund	Campus School Fund
A.												
a) Opening balance	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
b) Additions during the year	3,96,70,979	32,60,645							6,00,000	66,12,165	60,50,956	1,51,620
c) Income from Investments made of the funds	6,06,83,683	17,75,283	34,418	9,73,376	12,28,738	4,51,019	33,08,634	-	43,79,496	-	-	-
d) Accrued Interest on Investments/Advances	8,86,36,735	71,59,272	4,35,092	1,68,967	3,99,698	22,66,461	5,41,085	12,39,207	14,74,678	-	-	-
e) Interest on Savings Bank a/c	5,62,276	6,74,040	-	-	-	-	-	-	-	-	-	-
f) Other additions (Specify nature)	25,00,000	-	-	-	-	-	-	-	-	-	-	-
g) Last Year Accrued Interest March 2015	(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 (A)	87,79,25,785	11,38,37,540	40,41,879	49,91,158	93,82,955	2,75,91,115	1,55,86,139	1,33,14,307	2,95,23,261	6,79,93,422	1,58,46,770	80,52,899
B.												
Utilization/Expenditure towards objectives of funds												
i) Capital Expenditure	27,02,228	-	-	-	-	-	-	-	11,753	6,35,903	-	-
ii) Revenue Expenditure	92,18,360	-	-	-	4,24,000	-	-	-	3,18,955	13,81,867	63,96,974	1,83,470
iii) Transfer to sch. 10/others												
Total (B)	1,19,20,588	-	-	-	4,24,000	-	-	-	3,30,708	20,17,770	63,96,974	1,83,470
Closing balance at the year end (A-B)	86,60,05,197	11,38,37,540	40,41,879	49,91,158	89,58,955	2,75,91,115	1,55,86,139	1,33,14,307	2,91,92,553	6,59,75,652	94,49,796	78,69,429
Represented by												
Cash and Bank Balances	31,28,161	1,65,67,956	1,26,163	5,65,955	-	40,26,564	-	-	78,51,289	6,43,50,954	94,49,796	78,69,429
Investments	77,42,40,301	9,01,10,312	34,80,624	42,56,236	85,59,257	2,12,98,090	1,50,45,054	1,20,75,100	1,98,66,586	16,24,698	-	-
Interest accrued but not due	8,86,36,735	71,59,272	4,35,092	1,68,967	3,99,698	22,66,461	5,41,085	12,39,207	14,74,678	-	-	-
Total	86,60,05,197	11,38,37,540	40,41,879	49,91,158	89,58,955	2,75,91,115	1,55,86,139	1,33,14,307	2,91,92,553	6,59,75,652	94,49,796	78,69,429





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

SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS												
PARTICULARS	Fund wise Breakup											Current Year 2016-17
	V.C. Discretionary Fund	Hostel Crockery Fund	Donation for Construction of Centre for Women Studies 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	Infrastructure and sports dev fund (formerly known as Swimming Pool)	
A.												
a) Opening balance	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
b) Additions during the year	1,00,000	5,27,500	-	-	-	-	7,50,000	-	-	-	-	5,77,23,865
c) Income from Investments made of the funds	-	-	-	-	-	-	-	-	-	-	-	-
d) Accrued Interest on Investments/Advances	-	-	-	-	1,86,238	32,000	12,53,803	-	21,60,000	4,04,479	-	7,68,71,167
e) Interest on Savings Bank a/c	-	-	-	-	1,81,250	-	3,01,190	-	-	26,63,863	-	10,54,67,498
f) Other additions (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
g) Last Year Accrued Interest March 2016	-	-	-	-	(1,13,732)	-	(1,02,474)	(25,00,000)	-	-	4,56,559	16,92,875
Total (A)	4,52,595	22,28,643	36,00,000	20,00,000	30,31,262	8,32,000	2,36,16,097	-	5,61,60,000	3,77,03,817	1,18,70,532	1,32,95,82,176
B.												
Utilization/Expenditure towards objectives of funds												
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	33,49,884
ii) Revenue Expenditure	10,000	-	-	-	-	-	-	-	-	-	-	1,79,33,626
iii) Transfer to sch.10/others	-	-	-	-	-	-	-	-	-	-	-	6,80,30,532
Total (B)	10,000	-	-	-	-	-	-	-	5,61,60,000	-	1,18,70,532	8,93,14,042
Closing balance at the year end (A-B)	4,42,595	22,28,643	36,00,000	20,00,000	30,31,262	8,32,000	2,36,16,097	-	-	3,77,03,817	-	1,24,02,68,134
Represented by												
Cash and Bank Balances	4,42,595	22,28,643	36,00,000	20,00,000	3,50,012	8,32,000	-	-	-	1,00,447	-	12,34,89,964
Investments	-	-	-	-	25,00,000	-	2,33,14,907	-	-	3,49,39,507	-	1,01,13,10,672
Interest accrued but not due	-	-	-	-	1,81,250	-	3,01,190	-	-	26,63,863	-	10,54,67,498
Total	4,42,595	22,28,643	36,00,000	20,00,000	30,31,262	8,32,000	2,36,16,097	-	-	3,77,03,817	-	1,24,02,68,134





SCHEDULE 2A  
ENDOWMENT FUNDS

1. Sl.No.	2. Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing Balance		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	List of Endowment funds- Annexure	1,70,05,650	94,44,592	6,00,000	24,73,019	1,76,05,650	1,19,17,611	3,30,708	1,76,05,650	1,15,86,903	2,91,92,553



# List of Endowment Funds -Schedule 2(A)-Annexure



S.No.	Donar name	Donated Amount ₹
1	Prof. G.S.Agarwal	5,000.00
2	Sri P.V.Ramana Rao	5,000.00
3	Sri N.V.V.S. Swamy	5,970.00
4	Dr.Nataraja Ramakrishna	25,000.00
5	Dr.Nataraja Ramakrishna	10,000.00
6	Prof. K.Subba Rao	27,500.00
7	Prof. A.P. Pathank	5,000.00
8	President of India	15,000.00
9	Sri G.Surendar reddy Mgr,JNIDB, Alladi Uma, P.S.Zachrias, S.Prabha campus sch	11,001.00
10	Dir. Instt of Health & Prof. Sri Dorothy(1000+5000)	6,000.00
11	Dr.Sri Alok Parashar sen	30,000.00
12	Dr. S.R.Shenoy	5,000.00
13	Sri John Karol	6,000.00
14	State Bank of Hyderabad,Head office	25,000.00
15	M/s Jindal Aliminium Ltd	50,000.00
16	Dr. Linda Dittamar, Boston, USA	7,000.00
17	Sarojini Naidu Memorial Trust	15,000.00
18	Dr.Smt Nirmala Rita Nair	5,000.00
19	Sarojini Naidu Memorial Trust	10,000.00
20	M/s Narola Publishing House, New Delhi	25,000.00
21	M/s Narora Book distributors	25,000.00
22	Children of Sri G.C.Jain	25,000.00
23	Sri C.Nageswara Rao	9,000.00
24	A.P. Historical Congress	25,000.00
25	Dr. Smt Y.Aruna	38,000.00
26	Department of English	10,000.00
27	Andhra Bank, Head office	25,000.00
28	UH Campus school	20,963.00
29	Smt & Sri Swarna Chanduri, USA	26,953.00
30	Vasavi Academy of Education	50,000.00
31	Prof.Sri M.V.Suryanarayana	1,00,000.00
32	Prof.Sri PRK Reddy	25,000.00
33	President Alakya Tech Inc USA	2,32,748.00
34	Dept of Anthropology	25,000.00
35	Chanduri falmily - USA	77,282.00
36	A.P. Mahesh co-operative Bank	25,000.00
37	Padmasree Sri Krishna Khanna	60,000.00
38	Prof.Sri Laxma Goud	30,000.00
39	Sri.G.Muthu swamy	1,100.00
40	Jain Youth club	10,000.00
41	Mrs. Jamilunnisa Begum	50,000.00
42	Sarat Komaragiri	12,080.00
43	Sarat Komaragiri	1,31,000.00
44	UH Campus School	10,987.00
45	Canara Bank,Masab tank branch	25,000.00



## List of Endowment Funds -Schedule 2(A)-Annexure



S.No.	Donar name	Donated Amount ₹
46	IDRBT	50,000.00
47	Smt. Manjula S. Gokhala	10,000.00
48	BLS Prakasa Rao	1,00,000.00
49	G.Rama Reddy Memorial Trust	25,000.00
50	Sri Narayana Reddy	10,000.00
51	Sri Ravuri Bharadwaj	5,000.00
52	Sri G.C. Jain	5,000.00
53	State Bank of India	25,000.00
54	Sri.V.Raghavendra Rao USA	50,000.00
55	Sri K.Narayan	1,10,381.00
56	Sri Guntur Seshendra Sharma	1,66,676.00
57	Prof.P R K Reddy	75,000.00
58	State Bank of India	75,000.00
59	Sri Girish Agarwal	5,000.00
60	Dr.N V V J Swamy	21,375.00
61	Smt Indira Devi dhanagiri (Dr.Seshendra sharma lectures)	1,51,000.00
62	Dr.Narayana raj	1,00,000.00
63	Dr. sri. Shiva Kumar	4,000.00
64	Dr. T.Suryanarayana	1,00,000.00
65	Dr.sri.T.Suryanarayana	7,580.00
66	Dr.sri.DK Dey and others	1,50,000.00
67	Smt. Indira Devi Dhanagiri (Promotion of Deccani)	5,00,000.00
68	Dr Nousheba and prof syed Hasnain	1,00,000.00
69	Dr.Narayana Raj	1,01,309.00
70	Smt.Indira Devi Dhanagiri (Memorial lectures in Urdu)	2,00,000.00
71	Dr. B. Bhujangareddy,Reader,Telugu	1,05,000.00
72	Smt. S.Prabha, Campus School	4,000.00
73	Sri Kottapalli Sita Ramaiah	1,00,000.00
74	Indiradevi Dhanagiri (Memorial lectures in Hindi)	2,00,000.00
75	Prof. Radhanagth Rath	1,00,000.00
76	Sri Manas Ranjan K	83,248.00
77	Prof. Appa Rao	1,00,000.00
78	Mrs. Indira Devi Dhanagiri(Language Endangerment)	1,50,000.00
79	Mrs. Indira Devi Dhanagiri(Seshendra Sharma Lecture in Sanskrit)	2,55,699.00
80	Mrs. Indira Devi Dhanagiri(Centre for Classical Language Telugu)	3,06,838.00
81	Dr. K. Kameswari Devi	2,00,000.00
82	Late Nittala Venkata Somayajulu	1,00,000.00
83	Insurance Regulatory and Dev. Authority	50,00,000.00
84	Insurance Regulatory and Dev. Authority	50,00,000.00
85	Mrs.C.T. Indira	1,00,000.00
86	Dr. Smt Y.Aruna	13,688.00
87	Dr. Atchuta Rao	1,10,000.00
88	Narahari Prasad Charitable Trust	1,00,000.00
89	BH Krisna murthy	2,00,000.00
90	Devesh Nigam	1,00,000.00
91	Alok Pareshar Sen	75,000.00



# List of Endowment Funds -Schedule 2(A)-Annexure



S.No.	Donar name	Donated Amount ₹
92	IDRBT	50,000.00
93	GS Agarwal	1,00,000.00
94	KS LAL-Gold Medal	1,00,000.00
95	KS LAL-Seminar Workshop	4,00,000.00
96	Prof GC Jain	91,272.00
97	Jindal group	3,50,000.00
98	Prof K Anantha Padmanabhan	2,00,000.00
99	Prof AS Dash	1,00,000.00
100	Jatindra Mohan & Basantilata	1,00,000.00
101	Institution of Zen Tech	2,00,000.00
	<b>TOTAL</b>	<b>1,76,05,650.00</b>





**SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS**

Particulars	Current Year 2016-17	Previous Year 2015-16
	₹	₹
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	-	-
2. Deposits from students	1,07,60,242	92,05,056
3. Sundry Creditors		
a) For Goods & Services	-	-
b) Others	15,20,100	-
4. Deposit - Others (including EMD, Security Deposit)	9,92,27,867	7,55,65,917
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	79,92,536	37,52,607
6. Other Current Liabilities		
a) Salaries	11,79,25,844	10,82,85,712
b) Pension payable	1,49,93,301	1,34,79,296
c) Gratuity Payable		9,17,998
d) Leave Encashment Payable		1,61,93,245
e) Sponsored Projects	1,30,30,03,005	1,39,59,17,043
f) Sponsored fellowships & scholarships	-	-
g) Unutilized Grants	82,78,23,077	55,85,50,364
h) Grants in advance	-	-
i) Interest Accrued on sponsored projects/fellowships Investments	1,48,47,456	40,94,119
j) Stale Cheques	49,22,024	50,01,205
k) Other Liabilities	11,81,229	16,26,934
<b>Total (A)</b>	<b>2,40,41,96,681</b>	<b>2,19,25,89,496</b>
<b>B. PROVISIONS</b>		
1. For Taxation/ water & electricity		1,30,30,706
2. Gratuity	55,28,22,604	58,20,91,520
3. Superannuation Pension	3,27,36,02,881	1,03,20,47,845
4. Accumulated Leave Encashment	66,00,62,078	53,58,62,306
5. Trade Warranties/Claims		-
6. Others (Specify)	2,38,56,480	99,89,484
<b>Total (B)</b>	<b>4,51,03,44,043</b>	<b>2,17,30,21,861</b>
<b>Total (A+B)</b>	<b>6,91,45,40,724</b>	<b>4,36,56,11,357</b>





**SCHEDULE 3(A) SPONSORED PROJECTS**

Sl.No.	Name of the Project	Opening Balance as on 01-04-2016		Receipts/ Recoveries during the year 2016-17	Total	Expenditure during the year 2016-17	Closing Balance as on 31-03-2017	
		CR.	DR.				CR.	DR.
1	2	3	4	5	6	7	8	9
		₹	₹	₹	₹	₹	₹	₹
1	University Grants Commission(UGC)	29,27,53,122	-	7,13,63,793	36,41,16,915	13,98,12,568	22,43,04,347	-
2	Council of Scientific and Industrial Research (CSIR)	37,22,245	-	1,18,64,346	1,55,86,591	94,57,401	61,29,190	-
3	Department of Science & Technology (DST)	2,10,13,690	-	23,50,95,074	25,61,08,764	21,94,81,504	3,66,27,260	-
4	Department of Biotechnology (DBT)	1,81,71,491	-	7,40,98,858	9,22,70,349	5,47,13,424	3,75,56,925	-
5	Other Bodies I & II	1,06,02,56,496	-	14,73,51,110	1,20,76,07,606	20,92,22,323	99,83,85,283	-
	<b>Total</b>	<b>1,39,59,17,044</b>	<b>-</b>	<b>53,97,73,181</b>	<b>1,93,56,90,225</b>	<b>63,26,87,220</b>	<b>1,30,30,03,005</b>	<b>-</b>





**SCHEDULE 3 (B) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

Sl.No.	Name of Sponsor	Opening Balance as On 01.04.2016		Transactions During the year		(Amount in rupees) Closing Balance as On 31.03.2017	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
		₹	₹	₹	₹	₹	₹
1	University Grants Commission	-	79,76,218	8,83,83,371	12,69,46,104		4,65,38,951
2	Ministry of HRD etc.,	-	-	-	-	-	-
3	Others (Specify individually)	-	-	-	-	-	-
	Total	-	79,76,218	8,83,83,371	12,69,46,104	-	4,65,38,951



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



Particulars	Current Year 2016-17	Previous Year 2015-16
	₹	₹
<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	55,85,50,364	70,00,85,625
Receipts during the year	74,27,76,000	18,92,00,000
Add: Provisions Transfers/Adjustments/Rectifications	9,10,16,652	-
<b>Total( c)</b>	<b>1,39,23,43,016</b>	<b>88,92,85,625</b>
Less Refunds	40,00,000	-
Less: Utilized for Revenue Expenditure	36,96,53,859	11,23,48,883
Less: Utilized for Capital Expenditure	36,41,46,709	21,83,86,378
Less: Transfers/Adjustments/Rectifications	-	-
<b>Total (d)</b>	<b>73,78,00,568</b>	<b>33,07,35,261</b>
<b>Unutilized carried forward (c-d)</b>	<b>65,45,42,448</b>	<b>55,85,50,364</b>
<b>C. UGC Grants Non Plan</b>		
Balance B/F	-	34,65,670
Receipts during the year	1,90,75,86,000	1,88,44,77,000
<b>Total (e)</b>	<b>1,90,75,86,000</b>	<b>1,88,79,42,670</b>
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	1,71,76,40,732	1,88,38,12,884
Less: Utilized for Capital Expenditure	1,66,64,639	41,29,786
<b>Total(f)</b>	<b>1,73,43,05,371</b>	<b>1,88,79,42,670</b>
<b>Unutilized carried forward (e-f)</b>	<b>17,32,80,629</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>82,78,23,077</b>	<b>55,85,50,364</b>





**SCHEDULE 4 FIXED ASSETS**

Sl.No.	Assets Heads	Op Balance 01.04.2016	Additions	Transfers/ adjustments additions	Transfers/ adjustments deletions	CI Balance	Dep Opening Balance 01.04.2016	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2017	31.03.2017	Net Block 31.03.2016
1	Land	₹ 1	-	-	-	₹ 1	-	-	-	₹ -	₹ -	1
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	2,33,91,88,717	16,81,92,823	-	(15,82,030)	2,50,57,99,510	25,38,49,375	5,01,15,990	(31,641)	30,39,33,724	2,20,18,65,786	2,08,53,39,342
4	Roads & Bridges	17,67,25,181	21,39,402	-	-	17,88,64,583	2,35,73,643	35,77,292	-	2,71,50,935	15,17,13,648	15,31,51,538
5	Tubewells & Water Supply	3,05,74,790	5,38,515	-	-	3,11,13,305	47,25,566	6,22,266	-	53,47,832	2,57,65,473	2,58,49,224
6	Sewerage & Drainage	1,97,804	-	-	-	1,97,804	7,912	3,956	-	11,868	1,85,936	1,89,892
7	Electrical Installation & Equipment	15,33,94,662	1,48,25,458	-	-	16,82,20,120	5,24,21,516	84,11,006	-	6,08,32,522	10,73,87,598	10,09,73,146
8	Plant & Machinery	1,20,10,191	18,90,791	-	-	1,39,00,982	48,51,771	6,95,049	-	55,46,820	83,54,162	71,58,420
9	Scientific & Laboratory Equipment	1,02,95,07,067	4,59,32,595	-	-	1,07,54,39,662	41,36,69,927	8,60,35,173	-	49,97,05,100	57,57,34,562	61,58,37,140
10	Office Equipment	92,19,631	2,11,50,946	-	-	3,03,70,577	8,29,129	22,77,793	-	31,06,922	2,72,63,655	83,90,502
11	Audio Visual Equipment	4,95,387	73,91,138	-	-	78,86,525	51,777	5,91,490	-	6,43,267	72,43,258	4,43,610
12	Computers & Peripherals	24,49,77,567	3,26,82,814	-	-	27,76,40,381	29,28,23,873	76,65,951	(5,13,48,133)	24,91,41,691	2,84,98,690	(4,78,46,306)
13	Furniture, Fixtures & Fittings	34,60,05,181	1,75,92,590	-	-	36,35,97,771	18,82,94,925	2,72,69,832	-	21,55,64,757	14,80,33,014	15,77,10,256
14	Vehicles	1,52,45,063	58,43,005	-	(16,00,160)	1,94,87,908	1,50,61,600	19,48,791	(16,00,160)	1,54,10,231	40,77,677	1,83,463
15	Lib Books & Scientific Journals	38,25,70,720	31,83,362	-	(15,60,785)	38,41,93,297	21,19,07,170	3,84,19,329	(15,56,268)	24,87,70,231	13,54,23,066	17,06,63,550
16	Small Value Assets	14,029	14,19,214	-	-	14,33,243	14,029	14,19,214	-	14,33,243	-	-
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	-	2,820	15,986	17,396
	<b>Total (A)</b>	<b>4,74,05,64,471</b>	<b>32,27,62,653</b>		<b>(47,42,975)</b>	<b>5,05,85,84,149</b>	<b>1,46,20,83,623</b>	<b>22,90,54,542</b>	<b>(5,45,36,202)</b>	<b>1,63,66,01,963</b>	<b>3,42,19,82,186</b>	<b>3,27,84,80,848</b>

17	Capital Works in Progress(B)	12,56,11,722	34,87,09,514	11,60,08,377	-	35,83,12,859	-	-	-	-	35,83,12,859	12,56,11,722
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S.No.	Intangible Assets	Op Balanc 01.04.2016	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Transfers/ adjustments	Total Amortization/ Adjustments	31.03.2017	31.03.2016
18	Computer Software	1,26,04,070	12,88,878	-	1,38,92,948	87,57,280	51,35,668	-	1,38,92,948	-	38,46,790
19	E-Journals	6,07,35,413	6,19,43,927	-	12,26,79,340	4,08,05,071	4,90,71,736	-	8,98,76,807	3,28,02,533	1,99,30,342
20	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>	<b>7,33,39,483</b>	<b>6,32,32,805</b>	-	<b>13,65,72,288</b>	<b>4,95,62,351</b>	<b>5,42,07,404</b>	-	<b>10,37,69,755</b>	<b>3,28,02,533</b>	<b>2,37,77,132</b>
	<b>Grand Total (A+B+C)</b>	<b>4,93,95,15,676</b>	<b>73,47,04,972</b>	<b>11,12,65,402</b>	<b>5,55,34,69,296</b>	<b>1,51,16,45,974</b>	<b>28,32,61,946</b>	<b>(5,45,36,202)</b>	<b>1,74,03,71,718</b>	<b>3,81,30,97,578</b>	<b>3,42,78,69,702</b>





**SCHEDULE 4(A) PLAN**

S.No.	Assets Heads	Op Balance 01.04.2016	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	Net Block
		₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	31.03.2016
2	Site Development	-	-	-	-	-	-	-	-	₹
3	Buildings	2,33,91,74,872	16,81,92,823	(15,82,030)	2,50,57,85,665	25,38,49,098	5,01,15,713	(31,641)	30,39,33,170	2,20,18,52,495
4	Roads & Bridges	17,63,35,834	21,39,402	-	17,84,75,236	2,35,58,069	35,69,505	-	2,71,27,574	15,13,47,662
5	Tubewells & water Supply	2,90,53,757	-	-	2,90,53,757	46,84,174	5,81,075	-	52,65,249	2,37,88,508
6	Sewerage & Drainage	1,97,804	-	-	1,97,804	7,912	3,956	-	11,868	1,85,936
7	Electrical Installation & Equipment	14,46,16,873	73,54,061	-	15,19,70,934	5,16,01,458	75,98,547	-	5,92,00,005	9,27,70,929
8	Plant & Machinery	1,13,75,859	10,55,718	-	1,24,31,577	47,89,882	6,21,579	-	54,11,461	70,20,116
9	Scientific & Laboratory Equipment	1,02,66,90,766	4,36,53,133.00	-	1,07,03,43,899	41,32,65,403	8,56,27,512	-	49,88,92,915	57,14,50,984
10	Office Equipment	60,17,235	1,93,51,981.00	-	2,53,69,216	4,51,293	19,02,691	-	23,53,984	2,30,15,232
11	Audio Visual Equipment	1,51,900	65,90,221	-	67,42,121	11,973	5,05,659	-	5,17,632	62,24,489
12	Computers & Peripherals	23,93,10,626	3,15,19,635	-	27,08,30,261	29,06,58,759	63,03,927	(5,13,48,133)	24,56,14,533	2,52,15,708
13	Furniture, Fixtures & Fittings	34,46,66,030	1,66,63,615	-	36,13,29,645	18,81,11,424	2,70,99,723	-	21,52,11,147	14,61,18,498
14	Vehicles	1,52,41,163	31,40,777	(16,00,160)	1,67,81,780	1,50,61,210	16,78,178	(16,00,160)	1,51,39,228	16,42,552
15	Lib Books & Scientific Journals	38,24,71,403	31,65,406	(15,60,785)	38,40,76,024	21,18,88,194	3,84,07,602	(15,56,268)	24,87,39,528	13,53,36,496
16	Small Value Assets	-	-	-	-	-	-	-	-	-
17	Gifted Assets	4,19,674	-	-	-	-	-	-	-	-
18	Sports Equipment	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>	<b>4,71,57,23,797</b>	<b>30,28,26,772</b>	<b>(47,42,975)</b>	<b>5,01,38,07,594</b>	<b>1,45,79,38,849</b>	<b>22,40,15,667</b>	<b>(5,45,36,202)</b>	<b>1,62,74,18,314</b>	<b>3,38,63,89,280</b>
17	Capital Works in Progress(B)	12,56,11,722	34,87,09,514	11,60,08,377	35,83,12,859	-	-	-	-	35,83,12,859
	<b>Total</b>	<b>12,56,11,722</b>	<b>34,87,09,514</b>	<b>11,60,08,377</b>	<b>35,83,12,859</b>	<b>1,45,79,38,849</b>	<b>22,40,15,667</b>	<b>(5,45,36,202)</b>	<b>1,62,74,18,314</b>	<b>3,74,46,98,139</b>
	<b>Net Block</b>									<b>3,25,77,84,948</b>

S.No.	Intangible Assets	Op Balance 01.04.2016	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	Net Block
		₹	₹	₹	₹	₹	₹	₹	₹	₹
18	Computer Software	1,06,99,369	8,75,000	-	1,15,74,369	71,90,802	43,83,567	-	1,15,74,369	31.03.2016
19	E-Journals	6,07,35,413	6,19,43,927	-	12,26,79,340	4,08,05,071	4,90,71,736	-	8,98,76,807	35,08,567
20	Patents	-	-	-	-	-	-	-	-	1,99,30,342
	<b>Total (C)</b>	<b>7,14,34,782</b>	<b>6,28,18,927</b>	<b>-</b>	<b>13,42,53,299</b>	<b>4,79,95,873</b>	<b>5,34,55,303</b>	<b>-</b>	<b>10,14,51,176</b>	<b>2,34,38,909</b>
	<b>Grand Total (A+B+C)</b>	<b>4,91,27,70,301</b>	<b>71,43,55,213</b>	<b>11,12,65,402</b>	<b>5,50,63,74,162</b>	<b>1,50,59,34,722</b>	<b>27,74,70,970</b>	<b>(5,45,36,202)</b>	<b>1,72,88,69,490</b>	<b>3,40,68,35,579</b>





**SCHEDULE 4(B) NON - PLAN**

S.No.	Assets Heads	Gross Block		Depreciation Block			Net Block		
		Op Balance 01.04.2016	Additions	Transfers/ Deductions	CI Balance	Dep Opening Balance 01.04.2016	Depreciation for the Year	Transfers/ adjustment s	Total Depreciation 31.03.2017
1	Land	₹ -	₹ -	₹ -	₹ -	₹ -	-	₹ -	₹ -
2	Site Development	-	-	-	-	-	-	-	-
3	Buildings	13,845	-	-	13,845	277	277	-	-
4	Roads & Bridges	3,89,347	-	-	3,89,347	15,574	7,787	-	13,291
5	Tubewells & water Supply	15,21,033	5,38,515	-	20,59,548	41,392	41,191	-	554
6	Sewerage & Drainage	-	-	-	-	-	-	-	23,361
7	Electrical Installation & Equipm	84,48,189	73,31,597	-	1,57,79,786	8,03,578	7,88,989	-	82,583
8	Plant & Machinery	6,34,332	8,35,073	-	14,69,405	61,889	73,470	-	15,92,567
9	Scientific & Laboratory Equipm	25,35,308	20,16,399	-	45,51,707	3,77,932	3,64,137	-	1,35,359
10	Office Equipment	27,36,089	17,98,965	-	45,35,054	3,33,611	3,40,129	-	7,42,069
11	Audio Visual Equipment	2,61,487	5,35,880	-	7,97,367	33,654	59,803	-	6,73,740
12	Computers & Peripherals	45,38,354	10,35,376	-	55,73,730	17,52,697	11,14,746	-	93,457
13	Furniture, Fixtures & Fittings	6,61,839	7,33,539	-	13,95,378	81,905	1,04,653	-	28,67,443
14	Vehicles	3,900	-	-	3,900	390	390	-	1,86,558
15	Lib. Books & Scientific Journals	99,317	6,203	-	1,05,520	18,976	10,552	-	780
16	Small Value Assets	14,029	14,19,214	-	14,33,243	14,029	14,19,214	-	29,528
17	Gifted Items	-	-	-	-	-	-	-	14,33,243
18	Sports Equipment	18,806	-	-	18,806	1,410	1,410	-	2,820
Total (A)		2,18,75,875	1,62,50,761	-	3,81,26,636	35,37,314	43,26,748	-	78,64,062
17	Capital Work in Progress(B)	-	-	-	-	-	-	-	15,986
									3,02,62,574
									1,83,38,561

S.No.	Intangible Assets	Gross Block		Depreciation Block			Net Block		
		Op Balance 01.04.2016	Additions	Deductions	CI Balance	Dep Opening Balance 01.04.2016	Amortization for the year	Deductions / Adjustment s	Total Amortization / Adjustments
18	Computer Software	19,04,701	4,13,878	-	23,18,579	15,66,478	7,52,101	-	23,18,579
19	E-Journals	-	-	-	-	-	-	-	-
20	Patents	-	-	-	-	-	-	-	-
Total (C)		19,04,701	4,13,878	-	23,18,579	15,66,478	7,52,101	-	23,18,579
Grand Total (A+B+C)		2,37,80,576	1,66,64,639	-	4,04,45,215	51,03,792	50,78,849	-	1,01,82,641
									3,02,62,574
									1,86,76,784





**SCHEDULE 4 (C) - INTANGIBLE ASSETS**

Sl. No.	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2016	Additions	Deductions	Cl. Balance	Depreciation / Amortizations Opening Balance	Depreciation/ Amortization for the year	Deductions/ Adjustments	Total Depreciation/ Amortization	31.03.2017	31.03.2016
1	Patents & Copyrights	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
2	Computer Software	1,26,04,070	12,88,878		1,38,92,948	87,57,280	-	-	-	-	-
3	E- Journals	6,07,35,413	6,19,43,927		12,26,79,340	4,08,05,071	51,35,668	-	1,38,92,948	-	38,46,790
	Total	7,33,39,483	6,32,32,805	-	13,65,72,288	4,95,62,351	5,42,07,404	-	8,98,76,807	3,28,02,533	1,99,30,342
									10,37,69,755	3,28,02,533	2,37,77,132





SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

Particulars	Op.Balance	Addition	Gross	Amortization	Net Block 31.03.2016	Net Block 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>						
<b>Particulars</b>	<b>Op.Balance</b>	<b>Addition</b>	<b>Gross</b>	<b>Patents Granted/Rejected</b>	<b>Net Block 2015-16</b>	<b>Net Block 2014-15</b>
<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 4 (D) OTHERS (ASSETS ACQUIRED OUT OF UNIVERSITY FUNDS)**

Sl.No.	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance 01.04.2016	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2017	31.03.2016
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	3,29,600	1,39,800	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	4,69,400	16,480	23,470	-	39,950	4,29,450	-
9	Scientific & Laboratory Equipment	2,80,993	2,63,063	-	-	-	-	-	-	-	-
10	Office Equipment	4,66,307	-	-	5,44,056	26,592	43,524	-	70,116	4,73,940	47,295
11	Audio Visual Equipment	82,000	2,65,037	-	4,66,307	44,225	34,973	-	79,198	3,87,109	4,53,342
12	Computers & Peripherals	11,28,587	1,07,803	-	3,47,037	6,150	26,028	-	32,178	3,14,859	-
13	Furniture, Fixtures & Fittings	6,77,312	1,95,436	-	12,36,390	4,12,417	2,47,278	-	6,59,695	5,76,695	7,46,800
14	Vehicles	-	27,02,228	-	8,72,748	1,01,596	65,456	-	1,67,052	7,05,696	6,26,514
15	Lib. Books & Scientific Journals	-	11,753	-	27,02,228	-	2,70,223	-	2,70,223	24,32,005	-
16	Small Value Assets	-	-	-	11,753	-	1,175	-	1,175	10,578	-
17	Gifted Items	-	-	-	-	-	-	-	-	-	-
18	Sports Equipments	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>29,64,799</b>	<b>36,85,120</b>	<b>-</b>	<b>66,49,919</b>	<b>6,07,460</b>	<b>7,12,127</b>	<b>-</b>	<b>13,19,587</b>	<b>53,30,332</b>	<b>18,73,951</b>
17	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
	<b>Grand Total</b>	<b>29,64,799</b>	<b>36,85,120</b>	<b>-</b>	<b>66,49,919</b>	<b>6,07,460</b>	<b>7,12,127</b>	<b>-</b>	<b>13,19,587</b>	<b>53,30,332</b>	<b>18,73,951</b>





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

	Current Year 2016-17	Previous Year 2015-16
	₹	₹
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	1,01,13,10,672	90,15,61,051
7. Others (to be specified)	-	-
<b>Total</b>	<b>1,01,13,10,672</b>	<b>90,15,61,051</b>





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

Sl.No.	Funds			Current Year 2016-17	Previous Year 2015-16
		₹	₹	₹	₹
		Long Term	Short Term	Total	Total
1	University Development Fund Investments( formerly Corpus Fund)	75,92,20,039	1,50,20,262	77,42,40,301	67,84,13,367
2	HBA (Revolving Fund) Investments	7,12,59,235	1,88,51,077	9,01,10,312	8,44,75,009
3	CSIR- Chair Fund Investments	34,80,624		34,80,624	34,46,206
4	ICOS -Chair Fund Investments	42,56,236		42,56,236	32,82,860
5	DAE -Chair Fund Investment	90,25,589		90,25,589	77,96,851
6	ILS -Chair Fund Investments	2,12,98,090		2,12,98,090	2,08,47,071
7	Ford Foundation -Chair Fund Investments	1,59,01,453		1,59,01,453	1,25,92,819
8	Pratty & Whitney -Chair Fund Investments	1,23,06,289		1,23,06,289	1,23,06,289
9	Endowment Fund Investments	1,98,66,586		1,98,66,586	1,92,33,669
10	ICM Fund Investments	2,92,32,586	57,06,921	3,49,39,507	3,45,35,028
11	IDRBT Fund Investments		2,33,85,685	2,33,85,685	2,21,31,882
12	Tribal Chair Fund Investments	25,00,000		25,00,000	25,00,000
	<b>Total</b>	<b>94,83,46,727</b>	<b>6,29,63,945</b>	<b>1,01,13,10,672</b>	<b>90,15,61,051</b>





SCHEDULE 6 - INVESTMENTS - OTHERS

	Current Year 2016-17	Previous Year 2015-16
	₹	₹
1. In Central Government Securities	-	-
2. In state Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others -Term Deposits	82,17,27,257	1,26,58,85,170
Total	82,17,27,257	1,26,58,85,170





**SCHEDULE 7 -CURRENT ASSETS**

	Current Year 2016-17	Previous Year 2015-16
	₹	₹
<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	29,490	30,324
- In Savings Accounts	89,34,88,597	57,90,02,243
- Franking Machine	22,997	9,380
- Cash on Hand	9,60,000	
b) With Non-Scheduled Banks:		
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
<b>4. License Fee Receivable From Quarters/Shops</b>	12,16,251	1,04,550
<b>5. Post Office Savings Accounts</b>	-	-
<b>Total</b>	<b>89,57,17,335</b>	<b>57,91,46,497</b>





# SCHEDULE 6 & 7 -ANNEXURE

Sl. No.	Account No.	Name of the Bank	Balance as on 31-03-2017	Balance as on 31-03-2016
I	<b>Savings Bank Accounts</b>			
1	6712(Main - AB)		₹	₹
2	10222816319(Challans)	Andhra Bank, Nampally	21,55,697	10,83,092
3	10222816625(Main)	SBI, Campus Branch	3,27,84,239	2,35,31,696
4	30635140692(Temp. Advances)	-do-	17,43,08,905	15,14,36,839
5	1369101010259( General funds)	-do-	24,61,172	7,63,709
6	10222816308(Campus School)	Canara Bank, Asif Nagar	75,090	69,308
7	10222816513(Dev)	SBI, Campus Branch	16,95,891	11,95,730
8	10222816524 - SRTT Project	SBI, Campus Branch	46,84,95,542	10,98,38,731
9	10222816240 (DST)	SBI, Campus Branch	17,45,633	16,61,269
10	10222816262 (UGC Schemes)	SBI, Campus Branch	34,38,578	1,07,56,255
11	10222816239 - M.Sc., DBT Fellowship	SBI, Campus Branch	3,84,87,022	4,75,34,760
12	10222816353(Fellowships)	SBI, Campus Branch	97,44,382	68,07,949
13	3037 6573786(Fellowships)	SBI, Campus Branch	4,40,66,696	2,75,72,225
14	10222816295(Foreign Bodies) (Inoperative)	SBI, Campus Branch	6,53,466	6,24,527
15	10222816320(Other Bodies)	SBI, Campus Branch	3,357	3,195
16	10222816397(Distance Education)	SBI, Campus Branch	59,32,829	33,20,945
17	10187980569(SB196 - ILOC)	SBI, Campus Branch	53,97,466	1,63,53,011
18	10222816794 (UPE)	SBI, Main Branch	-	-
19	30007634981 (HEM)	SBI, Campus Branch	47,08,770	1,82,71,407
20	10187980570(SB184 - ILOC)	SBI, Campus Branch	95,39,276	5,29,43,825
21	3000 7635102 (SIP)	SBI, Main Branch	1,30,78,488	2,99,16,433
22	3034 0696426 (Technology Business Incubator)	SBI, Campus Branch	12,94,444	1,14,61,770
23	3034 0944685 (NANO)	SBI, Campus Branch	2,02,950	3,17,785
24	3034 0959942 (CREB)	SBI, Campus Branch	8,71,212	8,29,828
25	3065 5227139(Temp. Advances)	SBI, Campus Branch	35,473	66,96,846
26	30436862998(Overheads)	SBI, Campus Branch	40,36,430	24,33,907
27	10222816251(HBA)	SBI, Campus Branch	74,78,786	53,57,701
28	10222816273(Deposits)	SBI, Campus Branch	46,00,033	11,11,459
29	3043 6863822 (Corpus Fund)	SBI, Campus Branch	5,30,68,611	2,85,10,885
	<b>Total Savings Bank Accounts</b>	SBI, Campus Branch	31,28,161	1,85,97,159
II	<b>Current Accounts</b>		89,34,88,598	57,90,02,244
30	32223648837(Powerjyothi) Indian			
31	32225488857(Powerjyothi) NRI	SBI, Campus Branch	24,449	25,067
32	32730794834(Powerjyothi) Academic	SBI, Campus Branch	3,109	3,727
33	33408425199 (Powerjyothi) Academic	SBI, Campus Branch	0	200
	<b>Total Current Accounts</b>	SBI, Campus Branch	1,932	1,330
III	<b>Term Deposits with Scheduled banks (Schedule-6)</b>		29,490	30,324
	<b>TOTAL I+II+III</b>		82,17,27,257	1,26,58,85,170
			1,71,52,45,345	1,84,49,17,738





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

	Current Year 2016-17	Previous Year 2015-16
	₹	₹
<b>1. Advances to Employees: (Non-interest bearing)</b>		
a) Salary	-	-
b) Festival	35,221	1,94,221
c) Medical Advance	-	-
d) Others (to be specified)		
i) Advances to Staff(others)	51,91,797	52,49,847
i) Computer Advance	-	-
<b>2. Long Term Advances to Employees: (Interest bearing)</b>		
a) Vehicle Loan	-	-
b) Home Loan	56,62,943	92,32,615
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	96,27,125
b) to Suppliers	-	-
c) Others	1,07,94,12,359	95,89,36,673
<b>4. Prepaid Expenses</b>		
a) Insurance	5,14,296	2,80,117
b) Other Expenses	16,43,929	3,98,629
<b>5. Deposits</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	1,69,29,450	1,69,29,450
d) AICTE, if applicable	-	-
e) Others (to be specified)	6,45,09,824	4,73,15,139
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/ Endowment Funds	10,54,67,498	9,39,77,851
b) On Investments-Others	5,24,353	74,77,432
c) On Loans and Advances	-	-
d) On Project Funds	1,48,47,456	40,94,119
e) Others (includes income due unrealized)	14,41,898	11,69,986
<b>7. Other - Current assets receivable from UGC/sponsored projects</b>		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Sponsored Fellowships & Scholarships	4,65,38,951	79,76,218
c) Grants Receivable	-	-
d) Other receivables from UGC(HRDC)	2,29,86,120	-
<b>8. Claims Receivable(LSPC)</b>	14,76,816	-
<b>Total</b>	<b>1,37,68,10,036</b>	<b>1,16,28,59,422</b>



Schedule forming part of Income & Expenditure  
Account for the year ending 31<sup>st</sup> March, 2017





# **SCHEDULE 9 - ACADEMIC RECEIPTS**

	Current Year 2016-17	Previous Year 2015-16
<b>FEES FROM STUDENTS</b>	<b>₹</b>	<b>₹</b>
<b>Academic</b>		
1. Tuition fee	3,28,20,833	2,69,20,755
2. Admission fee	8,57,347	10,22,555
3. Enrolment fee	-	-
4. Library Admission fee	19,97,818	19,84,295
5. Laboratory fee	60,77,770	55,27,425
6. Art & Craft fee	-	-
7. Registration fee	-	40,280
8. Internet fee	21,83,727	22,76,760
9. Sports fee	11,10,845	10,10,255
10. OTHER FEES	9,33,690	-
<b>Total (A)</b>	<b>4,59,82,030</b>	<b>3,87,82,325</b>
<b>Examinations</b>		
1. Admission Test fee	-	-
2. Annual Examination fee	9,28,629	8,47,990
3. Mark sheet, Certificate fee	1,41,321	1,24,895
4. Entrance Examination fee	-	-
<b>Total (B)</b>	<b>10,69,950</b>	<b>9,72,885</b>
<b>Other Fees</b>		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	8,26,655	11,73,944
3. Medical fee	-	10,43,137
4. Transportation fee	-	-
5. Hostel fee	2,41,492	52,090
6. Convocation fee	1,44,734	2,17,500
<b>Total (C)</b>	<b>12,12,881</b>	<b>24,86,671</b>
<b>Sale of Publications</b>		
1. Sale of Admission forms	-	-
2. Sale of Syllabus and Question Papers, etc.	-	-
3. Sale of Prospectus including admission forms	1,17,05,428	14,16,100
<b>Total (D)</b>	<b>1,17,05,428</b>	<b>14,16,100</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	6,36,505	-
2. Registration fees (Academic Staff College)	-	-
<b>Total (E)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>6,06,06,793</b>	<b>4,36,57,981</b>





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

Particulars	Govt. of India	Plan		Total Plan	Non Plan UGC	Current Year 2016-17 Total	Previous Year 2015-16 Total
		Plan	UGC Schemes				
Balance B/F							
Add: Receipts during the year		55,48,10,618	37,39,746	55,85,50,364		55,85,50,364	70,35,51,295
Add: Provisions Adjustments\Transfer		65,00,00,000	9,27,76,000	74,27,76,000	1,90,75,86,000	2,65,03,62,000	2,07,36,77,000
HRDC, UGC Specific Schemes		2,29,86,120	6,80,30,532	9,10,16,652			
Total		1,22,77,96,738	16,45,46,278	1,39,23,43,016	1,90,75,86,000	3,29,99,29,016	2,77,72,28,295
Less: Refund to UGC/transfers/others		40,00,000		40,00,000		40,00,000	
Balance		1,22,37,96,738	16,45,46,278	1,38,83,43,016	1,90,75,86,000	3,29,59,29,016	2,77,72,28,295
Less: Utilized for Capital Expenditure (A)		36,40,63,669	83,040	36,41,46,709	1,66,64,639	38,08,11,348	22,25,16,164
Balance		85,97,33,069	16,44,63,238	1,02,41,96,307	1,89,09,21,361	2,91,51,17,668	2,55,47,12,131
Less: Utilized for Revenue Expenditure (B)		36,91,53,599	5,00,260	36,96,53,859	1,71,76,40,732	2,08,72,94,591	1,99,61,61,767
Balance C/F (C)		49,05,79,470	16,39,62,978	65,45,42,448	17,32,80,629	82,78,23,077	55,85,50,364



**SCHEDULE 11 - INCOME FROM INVESTMENTS**

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2016-17	Previous Year 2015-16	Current Year 2016-17	Previous Year 2015-16
	₹	₹	₹	₹
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits	7,68,71,167	1,56,63,535	2,18,03,134	3,82,18,559
3. Interest accrued but not due on Term Deposits/Interest bearing advances to employees	10,54,67,498	9,39,77,851	-	-
4. Interest on Savings Bank Account	-	-	-	-
5. Others (specify)	-	-	-	-
<b>Total</b>	18,23,38,665	10,96,41,386	2,18,03,134	3,82,18,559
Transferred to Earmarked/Endowment Funds	18,23,38,665	10,96,41,386		
<b>Balance</b>	Nil	Nil		





SCHEDULE 12: INTEREST EARNED

Particulars	Current Year 2016-17	Previous Year 2015-16
	₹	₹
1. On Savings Accounts with scheduled banks	60,04,574	37,23,172
2. On Loans		
a. Employees/Staff	6,02,495	5,08,102
b. Others	27,54,693	18,24,612
3. On Debtors and Other Receivables	0	6,636
Total	93,61,762	60,62,522





**SCHEDULE 13 - OTHER INCOME**

Particulars	Current Year 2016-17	Previous Year 2015-16
	₹	₹
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel Room Rent	25,43,820	38,33,427
2. License fee	24,85,791	7,95,657
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	5,91,400	4,91,450
4. Electricity Charges recovered	59,84,934	51,05,447
5. Water Charges recovered	3,59,001	4,42,973
6. Rents From Shops & Accomodation(Post Office etc)	33,83,813	42,06,415
<b>Total</b>	<b>1,53,48,759</b>	<b>1,48,75,369</b>
<b>B. Sale of Institute's publications</b>	-	-
<b>C. Income from holding events</b>		
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)	-	-
<b>Total</b>	-	-
<b>D. Others</b>		
1. Income from consultancy	16,000	-
2. RTI fees	6,476	6,676
3. Income from Royalty	-	8,535
4. Sale of application forms (recruitment)	11,95,013	6,72,780
5. Misc. receipts (Sale of tender forms, waste paper, etc.)	5,43,141	87,598
6. Profit on Sale/disposal of Assets	-	-
a) Owend assets	5,07,463	-
b) Assets received free of cost	-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
8. Others (specify)	26,52,830	-
a) Transport charges for usage	3,89,429	4,54,732
b) Internal receipts from school departments	10,61,293	8,07,399
c) Membership fees	-	-
d ) Affiliation fees	-	-
e) Other misc income	2,000	29,850
f) Leave Salary & Pension Contribution	93,25,200	1,29,61,541
g) Excess Salary Recovered	-	70,246
h) Penalty	-	-
i) Rent From Guest House	11,31,716	2,000
j)Assistance for AMC by IDRBT	-	7,50,000
k)Other income(ASC)	-	68,652
<b>Total</b>	<b>1,68,30,561</b>	<b>1,59,20,009</b>
<b>Grand Total (A+B+C+D)</b>	<b>3,21,79,320</b>	<b>3,07,95,378</b>





SCHEDULE 14 - PRIOR PERIOD INCOME

Particulars	Current Year 2016-17	Previous Year 2015-16
	₹	₹
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest Earned	16,27,104	-
4.Excess salary recoverd	6,77,838	8,03,591
4. Other Income	5,13,79,774	20,35,973
Total	5,36,84,716	28,39,564



SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)



Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Salaries and Wages( teaching)	14,79,004	61,38,59,794	61,53,38,798	13,68,366	60,04,99,592	60,18,67,958
aa) Salaries and Wages ( non teaching)	50,12,698	63,98,67,951	64,48,80,649	18,01,935	65,06,92,417	65,24,94,352
b) Allowances and Bonus	-	88,54,363	88,54,363	-	92,50,406	92,50,406
c) Contribution to Provident Fund	-	8,69,237	8,69,237	-	12,01,686	12,01,686
d) Contribution to Other Fund (NPS)	-	2,96,02,660	2,96,02,660	-	2,88,64,704	2,88,64,704
e) Staff Welfare Expenses	-	1,30,216	1,30,216	40,161	76,105	1,16,266
f) Retirement and Terminal Benefits	-	2,63,33,35,212	2,63,33,35,212	-	58,93,31,430	58,93,31,430
g) LTC facility	-	85,11,529	85,11,529	-	1,05,05,163	1,05,05,163
h) Medical facility	-	4,51,79,781	4,51,79,781	-	5,01,30,931	5,01,30,931
i) Children Education Allowance	-	89,45,452	89,45,452	-	74,64,587	74,64,587
j) Honorarium	3,64,253	26,74,173	30,38,426	8,63,057	19,42,858	28,05,915
k) Others (specify)	-	-	-	-	-	-
<b>TOTAL</b>	<b>68,55,955</b>	<b>3,99,18,30,368</b>	<b>3,99,86,86,323</b>	<b>40,73,519</b>	<b>1,94,99,59,879</b>	<b>1,95,40,33,398</b>





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

Particulars	Pension	Gratuity	Leave Encashment	Total
	₹	₹	₹	₹
Provision Opening Balance as on 01.04.2016	1,03,20,47,845	58,20,91,520	53,58,62,306	2,15,00,01,671
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)	1,03,20,47,845	58,20,91,520	53,58,62,306	2,15,00,01,671
Provision required on 31.03.2017 as per Actuarial Valuation (d)	3,27,36,02,881	55,28,22,604	66,00,62,078	4,48,64,87,563
A. Provision to be made in the Current year (d-c)	2,24,15,55,036	(2,92,68,916)	12,41,99,772	2,33,64,85,892
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)	2,24,15,55,036	(2,92,68,916)	12,41,99,772	2,33,64,85,892





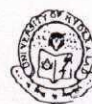
**SCHEDULE 16 - ACADEMIC EXPENSES.**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Laboratory Expenses	16,45,204	1,15,32,019	1,31,77,223	13,17,506	90,27,290	1,03,44,796
b) Field work/Participation in Conferences	-	7,21,954	7,21,954	-	1,63,308	1,63,308
c) Expenses on Seminars/Workshops	2,22,778	12,99,577	15,22,355	1,55,549	15,10,645	16,66,194
d) Payment to Visiting Faculty	3,12,000	68,65,032	71,77,032	23,45,567	45,63,588	69,09,155
e) Examination	-	1,21,06,658	1,21,06,658	-	17,29,008	17,29,008
f) Student Welfare Expenses	47,100	22,000	69,100	2,44,117	1,05,600	3,49,717
g) Admission Expenses	-	37,90,134	37,90,134	-	45,40,914	45,40,914
h) Convocation Expenses	-	11,30,951	11,30,951	-	5,56,867	5,56,867
i) Publications	30,000	-	30,000	-	2,29,809	2,29,809
j) Stipend/means -cum-merit scholarship (include. Non-Net M.Phil/Ph.D)	4,01,46,545	-	4,01,46,545	4,89,56,035	-	4,89,56,035
k) Subscription Expenses	-	4,45,972	4,45,972	-	4,89,053	4,89,053
l) Extra curricular activities & sports events	-	1,61,518	1,61,518	8,03,164	4,96,621	12,99,785
m) Animal feed	-	1,44,150	1,44,150	-	1,53,294	1,53,294
n) Others (specify)*Annexure	2,26,70,003	73,54,445	3,00,24,448	2,91,37,952	36,84,839	3,28,22,791
<b>TOTAL</b>	<b>6,50,73,630</b>	<b>4,55,74,410</b>	<b>11,06,48,040</b>	<b>8,29,59,890</b>	<b>2,72,50,836</b>	<b>11,02,10,726</b>

\* n) Others- Schedule 16 (Annexure)

	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Research activities	-	-	-	-	-	-
b) Kendriya Vidyalaya	2,08,18,419	-	2,08,18,419	2,88,82,197	-	2,88,82,197
c) Hospitality	-	31,28,480	31,28,480	-	20,62,167	20,62,167
d) Training courses	-	-	-	-	5,50,397	5,50,397
e) Working expenses	-	-	-	1,69,555	-	1,69,555
f) Readers Allowance	72,000	4,68,000	5,40,000	86,200	3,98,250	4,84,450
g) Inter university tournament	-	-	-	-	-	-
H) Purchase of chemicals	2,80,963	-	2,80,963	-	-	-
I) Academic Expenses	-	-	-	-	-	-
j) Meeting Expenses	-	16,46,820	16,46,820	-	32,266	32,266
k) Scribe charges	-	2,28,650	2,28,650	-	2,17,350	2,17,350
l) Summer courses	-	-	-	-	77,070	77,070
m) Misc.Exp	14,98,621	18,82,495	31,45,441	-	3,47,339	3,47,339
<b>TOTAL (included in main schedule)</b>	<b>2,26,70,003</b>	<b>73,54,445</b>	<b>3,00,24,448</b>	<b>2,91,37,952</b>	<b>36,84,839</b>	<b>3,28,22,791</b>





**SCHEDULE 17-ADMINISTRATIVE AND GENERAL EXPENSES**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
<b>A Infrastructure</b>						
a) Electricity and power	1,10,77,855	12,50,54,538	13,61,32,393	-	14,41,30,996	14,41,30,996
b) Water Charges	18,73,331	3,26,10,670	3,44,84,001	-	4,83,36,943	4,83,36,943
c) Insurance	-	-	-	-	68,813	68,813
d) Rent, Rates and Taxes (including property tax)	-	28,66,983	28,66,983	-	26,58,532	26,58,532
e) Generator Running Expenses	-	48,45,094	-	-	-	-
<b>B Communication</b>						
e) Postage and Telegram	-	4,89,436	4,89,436	-	4,85,975	4,85,975
f) Telephone, Fax and Internet charges	-	18,14,766	18,14,766	-	16,62,309	16,62,309
<b>C Others</b>						
g) Printing and Stationery (consumption)	2,32,868	99,91,897	1,02,24,765	26,455	50,57,106	50,83,561
h) Travelling and Conveyance Expenses	-	26,36,859	26,36,859	99,878	18,86,199	19,86,077
i) Hospitality	-	29,85,392	29,85,392	7,650	21,01,529	21,09,179
j) Auditor's Remuneration	-	-	-	-	-	-
k) Professional Charges	-	16,74,646	16,74,646	-	30,01,566	30,01,566
l) Advertisement and Publicity	11,19,894	28,27,033	39,46,927	81,907	11,79,108	12,61,015
m) Magazines & Journals	35,307	2,96,198	3,31,505	63,397	2,64,717	3,28,114
n) Others (specify)* Annexure	1,57,70,939	1,77,25,890	3,34,96,829	59,34,765	2,47,44,603	3,06,79,368
<b>Total</b>	<b>3,01,10,194</b>	<b>20,58,19,402</b>	<b>23,59,29,596</b>	<b>62,14,052</b>	<b>23,55,78,396</b>	<b>24,17,92,448</b>

\* n) Others- Schedule 17 (Annexure)

OTHERS	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) General Expenses	4,01,733	-	4,01,733	2,18,625	2,12,130	4,30,755
b) Other misc. administrative expenses	21,43,222	11,85,467	33,28,689	4,92,414	6,42,025	11,34,439
c) AMC	71,32,741	1,07,87,219	1,79,19,960	34,562	1,89,55,952	1,89,90,514
d) Ceremonials and functions	-	2,34,602	2,34,602	-	2,00,144	2,00,144
e) Participants Cost	50,41,860	-	50,41,860	47,83,279	-	47,83,279
f) Insurance	-	88,178	88,178	-	2,99,698	2,99,698
g) TA/DA	-	-	-	14,055	-	14,055
h) Bank charges	-	-	-	-	-	-
i) Meeting expenses	-	9,89,167	9,89,167	-	13,93,112	13,93,112
j) Labour charges & daily wages	-	5,81,090	5,81,090	1,80,326	8,85,976	10,66,302
k) Liveries	-	13,31,055	13,31,055	-	6,61,894	6,61,894
l) Photocopy charges	-	-	-	-	16,300	16,300
m) TA/DA to advisory committee members	-	14,02,437	14,02,437	-	10,67,449	10,67,449
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	-	1,75,124	1,75,124	-	1,72,951	1,72,951
q) Contingency	44,809	-	44,809	-	-	-
r) Training Expenses	-	7,97,501	7,97,501	-	-	-
s) Hostel Expenses	-	54,050	54,050	-	1,36,972	1,36,972
t) Wages	10,02,057	-	10,02,057	2,11,504	-	2,11,504
u) Loss/ Written off on account of Fixed Assets	4,517	-	4,517	-	-	-
<b>TOTAL (included in main schedule)</b>	<b>1,57,70,939</b>	<b>1,77,25,890</b>	<b>3,34,96,829</b>	<b>59,34,765</b>	<b>2,47,44,603</b>	<b>3,06,79,368</b>





**SCHEDULE 18 - TRANSPORTATION EXPENSES**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Vehicles (owned by institution)		-	-			-
a) Running Expenses	-	28,39,491	28,39,491		42,26,206	42,26,206
b) Repairs & Maintenance	-	9,03,098	9,03,098		7,51,697	7,51,697
c) Insurance Expenses	-	3,97,810	3,97,810		27,854	27,854
2. Vehicle taken on rent/lease			-			-
a) Rent/Lease expenses	-	3,16,081	3,16,081	-	7,27,773	7,27,773
3. Vehicle (Taxi) hiring expenses	-	22,52,759	22,52,759	-	25,01,834	25,01,834
Total		67,09,239	67,09,239	-	82,35,364	82,35,364





**SCHEDULE 19 - REPAIRS & MAINTENANCE**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Buildings	47,21,460	1,23,22,220	1,70,43,680	17,50,766	1,38,38,663	1,55,89,429
b) Furniture & Fixtures	14,233	10,00,973	10,15,206		4,65,168	4,65,168
c) Plant & Machinery	-	12,40,388	12,40,388		6,17,193	6,17,193
d) Office Equipment	25,442	2,98,820	3,24,262	5,618	2,39,292	2,44,910
e) Computers	-	37,22,015	37,22,015		4,81,403	4,81,403
f) Laboratory & Scientific Equipment		10,45,399	10,45,399		7,27,500	7,27,500
g) Audio Visual Equipment	-	75,985	75,985		9,400	9,400
h) Cleaning Material & Services	-	10,32,596	10,32,596	16,60,500	4,69,968	21,30,468
i) Book Binding Charges	-	3,89,450	3,89,450		4,62,430	4,62,430
j) Gardening	-	5,75,581	5,75,581		1,22,971	1,22,971
k) Estate Maintenance	-	-	-		37,02,995	37,02,995
l) AMC	-	-	-	19,33,889		19,33,889
j)Electrical Equipment	7,250	78,18,299	78,25,549	12,200	72,38,320	72,50,520
k)Others		2,26,873	2,26,873		42,434	42,434
l)Sports Equipment		-	-		59,900	59,900
m)Tubewells&Water supply		5,28,142	5,28,142		68,845	68,845
<b>Total</b>	<b>47,68,385</b>	<b>3,02,76,741</b>	<b>3,50,45,126</b>	<b>53,62,973</b>	<b>2,85,46,482</b>	<b>3,39,09,455</b>





**SCHEDULE 20 - FINANCE COSTS**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Bank Charges	-	5,54,178	5,54,178	51,070.00	5,812	56,882
b) Others (specify)	-	-	-	-	-	-
Total	-	5,54,178	5,54,178	51,070.00	5,812	56,882





**SCHEDULE 21 - OTHER EXPENSES**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	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)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-





**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Establishment Expenses			-			-
2. Academic Expenses	-	2,41,409	2,41,409	-	-	-
3. Administrative Expenses	-	43,79,120	43,79,120	-	(45,000)	(45,000)
4. Transportation Expenses	-	23,651	23,651	-		-
5. Repairs & Maintenance	-		-	-		-
6. Other Expenses	-	-	-	-		-
7. Depreciation	-	-	-	1,36,87,379	1,11,671	1,37,99,050
8. Leave Encashment		-			7,79,85,306	
<b>Total</b>	-	46,44,180	46,44,180	1,36,87,379	7,80,51,977	9,17,39,356



# RECEIPTS AND PAYMENTS





**UNIVERSITY OF HYDERABAD**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2017**

RECEIPTS	Current Year 2016-17 ₹	Previous Year 2015-16 ₹	PAYMENTS	Current Year 2016-17 ₹	Previous Year 2015-16 ₹
I. Opening Balances			I. Expenses		
a) Cash Balances	3,41,67,552.00	4,26,15,320.00	a) Establishment Expenses	1,66,57,47,217.00	1,60,31,96,774.60
b) Bank Balances			b) Academic Expenses	10,91,52,716.00	11,85,50,809.00
i) In Current accounts	30,324.00	8,344.00	c) Administrative Expenses	24,72,63,153.00	24,40,53,533.50
ii) In deposit accounts	1,26,58,85,170.00	1,00,70,00,486.00	d) Transportation Expenses	62,36,602.00	81,82,364.00
iii) In term deposit accounts PF&NPS		34,65,670.00	e) Repairs & Maintenance	3,44,30,948.00	2,82,81,908.00
iv) Savings accounts	57,90,02,244.00	46,36,83,538.80	f) Prior period Expenses	2,65,060.00	3,19,933.00
II. Grants Received			g) Prepaid expenses	14,79,479.00	
a) From Government of India			II. Payments against Earmarked/Endowment Funds	2,14,52,139.00	2,88,17,985.00
b) From State Government					
c) From other sources (details)	2,65,03,62,000.00	2,08,49,27,000.00			
(Grants for capital & revenue exp. to be shown separately if available)					
III. Academic Receipts	6,18,01,806.00	4,81,66,187.50	III. Payments against Sponsored Projects/Schemes	63,26,87,219.00	64,87,07,049.21
IV. Receipts against Earmarked/Endowment Funds	5,30,68,323.00	5,02,78,275.00	IV. Payments against Sponsored Fellowships/Scholarships	12,69,46,104.00	20,17,75,669.00
V. Receipts against Sponsored Projects/Schemes	53,97,73,181.00	94,75,83,595.33	V. Investments and Deposits made	15,56,18,013	39,50,36,774.00
VI. Receipts against sponsored Fellowships and Scholarships	8,83,83,371.00	21,42,52,442.00	a) Out of Earmarked/Endowments funds	25,48,92,149	52,03,18,397.00
VII. Income on Investments from			b) Out of own funds (Investments-Others)		
a) Earmarked/Endowment funds	7,83,59,902.00	7,91,68,631.00	VI. Term Deposits with Scheduled Banks		
b) Other Investments	3,09,16,213.00	4,56,08,120.00	VII. Expenditure on Fixed Assets and Capital Works in-Progress	35,02,61,477.00	7,28,52,911.99
VIII. Interest received on			a) Fixed Assets	39,52,04,368.00	2,63,27,234.00
a) Bank Deposits	54,84,962.00	60,75,275.00	b) Capital Works in-Progress	43,77,00,624.00	41,43,36,735.60
b) Loans and Advances	60,04,574.00	42,37,910.00	VIII. Other Payments including statutory payments		
c) Savings Bank Accounts	26,99,682.00	10,83,614.00	IX. Refunds of Grants	40,00,000.00	
d) Interest on SB of Earmarked			i) Part I & II		
IX. Investments encashed	31,07,60,541.00	74,77,03,514.00	ii) Part III	61,13,295.00	1,70,76,254.50
X. Term Deposits with Scheduled Banks encashed	2,89,14,327.00	2,71,35,128.26	X. Deposits and Advances		37,507.25
XI. Other Income (including Prior Period Income)			XI. Other Payments		
XII. Deposits and Advances	3,33,01,007.00	86,13,089.00	XII. Closing balances		
XIII. Income from consultancy	16,000.00		a) i) Advances and other amounts recoverable in cash or in kind or for value to be received	3,26,65,728.00	3,41,67,552.00
XIII. Miscellaneous Receipts including Statutory Receipts	43,93,90,456.00	41,53,50,989.00	ii) Cash/Cheque on hand	9,60,000	
XIV. Any Other Receipts			b) Bank balances		
			In Current Accounts	29,490.00	30,324.13
			In Savings Accounts	89,34,88,597.00	57,90,02,242.87
			In Deposit Accounts	82,17,27,257.00	1,26,58,85,169.82
<b>TOTAL</b>	<b>6,20,83,21,635.00</b>	<b>6,19,69,57,128.89</b>	<b>TOTAL</b>	<b>6,20,83,21,635.00</b>	<b>6,19,69,57,128.47</b>

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वित्त अधिकारी / Finance Officer  
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 केंद्रीय विश्वविद्यालय डा.घ. / Central University P.O.  
 हैदराबाद / Hyderabad-500 046

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



# GPF AND NPS ACCOUNTS



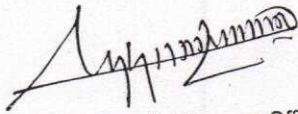


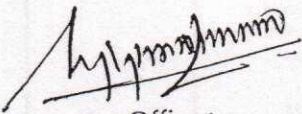
**Provident fund Account**  
**Receipts and payments for the financial year 2016-17**

Receipts	Current year 2016-17		Previous Year 2015-16	Payments	Current year 2016-17	Previous Year 2015-16
	₹		₹		₹	₹
Opening Balance				GPF Adv./Withdrawal	13,09,81,287.00	14,13,68,340.00
SBI, Branch - I	13,03,568.00		26,60,047.00	CPF Adv./Withdrawal	1,81,76,166.00	1,04,86,426.00
SBI, Branch - II				NPS Tier-II		
Bank				Univ. Contr. Withdrawals	1,09,14,326.00	33,45,884.00
				Investments during the year	19,00,00,000.00	33,20,74,978.00
GPF Subscription	14,30,61,658.00		14,03,12,695.00	Bank charges	4,383.00	
CPF Subscription	58,75,998.00		74,73,910.00	Closing Balance		
CPF Univ. Contribution	9,13,303.00		12,33,751.00	SBI, Branch - I	71,33,167.00	13,03,568.00
NPS Tier-II Account				SBI, Branch - II		
Investment Encashed	17,35,33,142.00		29,68,49,461.00	Bank		
Interest Received	3,25,21,660.00		4,00,49,332.00			
<b>Total</b>	<b>35,72,09,329.00</b>		<b>48,85,79,196.00</b>	<b>Total</b>	<b>35,72,09,329.00</b>	<b>48,85,79,196.00</b>

**Income and Expenditure account for the year ended 31.3.17**

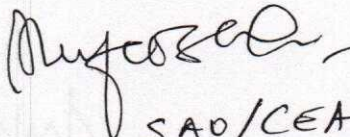
Expenditure		Current year 2016-17	Previous Year 2015-16	Income	Current year 2016-17	Previous Year 2015-16
		₹	₹		₹	₹
Interest Credited to :				Interest Earned on Investments	3,25,21,660.00	4,00,49,332.00
GPF Account	4,05,68,124.00		4,08,84,347.00	Add: Int Accrued on 03/17	11,97,68,587.00	10,03,91,265.00
CPF Account	30,84,340.00		37,61,408.00	Less Int accrued for Mar 16	(10,03,91,265.00)	(3,63,84,662.00)
Univ. Contribution (CPF)	18,24,465.00	4,54,76,929.00	24,84,670.00	Excess of Expenditure over Income		
Bank Charges		4,383.00				
Excess of Income over Expenditure		64,17,670.00	5,69,25,510.00			
		5,18,98,982.00	10,40,55,935.00		5,18,98,982.00	10,40,55,935.00

  
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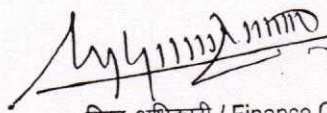
  
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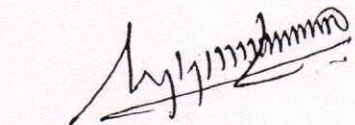
Provident fund Account  
Balance Sheet as at March 31st, 2017



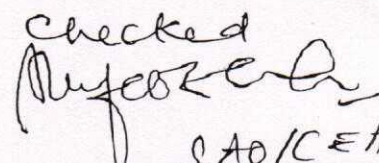
Liabilities		Current year 2016-17	Previous Year 2015-16	Assets	Current year 2016-17	Previous Year 2015-16
		₹	₹		₹	₹
<b>GPF</b>						
Opening Balance	50,97,14,677.00			Investments	58,73,65,497.00	57,08,98,639.00
Less: Sub for Mar 2016	(1,15,15,023.00)			Int. accrued as on 31.03.17	11,97,68,587.00	10,03,91,265.00
Add: Sub for the year	14,30,61,658.00			Sub Due for Mar, 2017		
Add: sub for Mar 2017	1,13,32,118.00			GPF	1,13,32,118.00	1,15,15,023.00
Add: Interest Credited	4,05,68,124.00			CPF	3,92,299.00	6,11,069.00
Less: Advance/Withdrawals	(13,09,81,287.00)			UC due to CPF		
Less: Tr. To Reserve	(10,206.00)			NPS II		
Closing Balance		56,21,70,061.00	50,97,14,677.00			
<b>CPF</b>						
Opening Balance	4,74,33,236.00			Cash at Bank		
Less: Sub for Mar 2016	(6,11,069.00)			SBI, Branch I	71,33,167.00	13,03,568.00
Add: Sub for the year	58,75,998.00					
Add: sub for Mar 2017	3,92,299.00					
Add: Interest Credited	30,84,340.00					
Less: Advance/Withdrawals	(1,81,76,166.00)					
Add: Tr. from Reserve	4,43,931.00					
Closing Balance		3,84,42,569.00	4,74,33,236.00			
<b>Univ. Contribution CPF</b>						
Opening Balance	2,94,67,132.00					
Less: Contr. for Mar 2016	-					
Add: Sub for the year	-					
Add: Contr. for Mar 2017	9,13,303.00					
Add: Interest Credited	18,24,465.00					
Less: Advance/Withdrawals	(1,09,14,326.00)					
Closing Balance		2,12,90,574.00	2,94,67,132.00			
<b>NPS Tire-II Account</b>						
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						
<b>Interest Reserve</b>						
Opening Balance	9,81,04,519.00					
Add: Excess of Income Over B	64,17,670.00					
Tr.to subscriptions	(4,33,725.00)					
Closing Balance		10,40,88,464.00	9,81,04,519.00			
<b>Total</b>		72,59,91,668.00	68,47,19,564.00	<b>Total</b>	72,59,91,668.00	68,47,19,564.00



वित्त अधिकारी / Finance Officer  
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हैदराबाद / Hyderabad-500 046.

  
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**New Pension Scheme Tier I Account**  
**Receipts and payments for the financial year 2016-17**

Receipts	Current year 2016-17	Previous Year 2015-16	Payments	Current year 2016-17	Previous Year 2015-16
	₹	₹		₹	₹
Opening Balance	10,539.00	1,12,609.00	Investments	51,33,532.00	2,58,16,562.00
NPS Tier-I Account			withdrawal/Refund to NSDL	5,90,88,229.00	4,96,70,516.00
Own Sub	2,90,48,044.00	2,72,73,175.00	bank Charges	1,253.00	
Univ. Contr.	2,90,48,044.00	2,66,02,684.00	Dues to univ (88108+31678)		1,19,786.00
Investment Encashed	57,92,247.00	1,81,80,000.00			
Interest Received	3,38,420.00	34,48,935.00	Closing Balance	14,280.00	10,539.00
Total	6,42,37,294.00	7,56,17,403.00	Total	6,42,37,294.00	7,56,17,403.00

**NPS Tire I Accounts**  
**Income and Expenditure account for the financial year 2016-17**

Expenditure	Current year 2016-17	Previous Year 2015-16	Income	Current year 2016-17	Previous Year 2015-16
	₹	₹		₹	₹
Interest Credited to :			Interest Earned on Investments	3,38,420.00	34,48,935.00
NPS Subscribers	8,78,106.00	9,66,199.00	Add: Interest Accrued on 03/17	27,04,160.00	8,62,715.00
NPS UC	8,28,733.00	9,31,471.00	Less Interest accrued for Mar 16	(8,62,715.00)	(14,76,206.00)
Bank Charges					
Excess of Income over Expenditure	4,71,773.00	9,37,774.00			
Total	21,79,865.00	28,35,444.00	Total	21,79,865.00	28,35,444.00

**New Pension Scheme**  
**Balance Sheet as at March 31st , 2017**

Liabilities	Current year 2016-17	Previous Year 2015-16	Assets	Current year 2016-17	Previous Year 2015-16
	₹	₹		₹	₹
NPS Tier - I Account			NPS Tier-I Account		
Opening Balance	2,64,75,246.00		Sub & UC Due for Mar, 17	51,00,192.00	43,61,888.00
Less: Sub for Mar 2016	(43,61,888.00)				
Add: Sub & UC for the year	5,80,96,088.00		Investments	2,51,57,846.00	2,58,16,562.00
Add: Sub & UC for Mar 17	51,00,192.00		Int. accrued as on 31.03.17	27,04,160.00	8,62,715.00
Add: Interest Credited	17,06,839.00				
Less: Tr.To NSDL/Withdrawal	(5,90,88,229.00)		Balance at Bank	14,281.00	10,539.00
Tr to reserve	(3,09,066.00)				
Closing Balance	2,76,19,182.00	2,64,75,246.00			
Excess of Income over Exp					
Balance as on 1.4.2016	45,76,458.00	45,76,458.00			
Add: During the year	4,71,773.00				
Tr.from subscriptions	3,09,066.00				
Total	3,29,76,479.00	3,10,51,704.00	Total	3,29,76,479.00	3,10,51,704.00

*[Signature]*  
वित्त अधिकारी / Finance Officer  
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*[Signature]*  
Finance Officer  
University of Hyderabad  
Central University P.O.  
Hyderabad - 500 046

Checked  
*[Signature]*  
SAO/CEA-P





## 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. EARMARKED/ENDOWMENT FUNDS :

The Earmarked funds which are normally long term with specific object(s), accompanied by investments on the Assets side. Income from investments flows back to the fund. The expenditure on the object(s) both Revenue and Capital are debited to the fund and the balance is carried forward from year to year.

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.

The income from investment of each Endowment Fund is added to the 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 all 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.

#### 2.1 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 157<sup>th</sup> 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 for Professional Development Fund (PDF) and 20 per cent to the Centralized Overheads Account.

#### 2.2 House Building Advance Fund

A revolving fund for the purpose of giving interest bearing advances to the employees for House Building. The repayments towards principal and interest are credited to this fund.





### 3. RETIREMENT BENEFITS :

Retirement benefits i.e. Pension, Gratuity and Leave Encashment are provided on the basis of Actuarial Valuation. However, the retirement benefits are funded on actual basis.

### 4. SPONSORED PROJECTS:

In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Current Liabilities - Ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, the liability account is debited.

### 5. FELLOWSHIPS & SCHOLARSHIPS

5.1 In respect of Fellowships and Scholarships sponsored by UGC and Other organizations the amount received /credited to the head "Current Liabilities and Provisions-Current Liabilities-Other Current Liabilities-Sponsored Fellowships and Scholarships" As and when the Fellowships and Scholarships disbursed and contingency expenditure are reimbursed, the liability account is debited.

5.2 The University also extends Fellowships and Scholarships, which are accounted as Academic expenses.

### 6. 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.

### 7. FIXED ASSETS AND DEPRECIATION :

7.1 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.

7.2 Gifted/Donated assets are valued at the declared value wherever 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 taken in the books of accounts 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.

7.3 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. Library Books and Scientific Journals	10%





### Intangible Assets (amortization):

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

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

7.5 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests with the University, are taken into the books of accounts 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.

7.6 Assets, the individual value of each of which is ₹. 5000/- or less (except Library Books) are treated as Small Value Assets and 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.

### 8. INTANGIBLE ASSETS :

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

8.2 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.

8.3 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.

### 9. STOCKS :

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

### 10. INVESTMENTS:

10.1 Temporary Surplus Funds Earmarked Funds/Endowment Funds etc., are invested in the Fixed Deposits of Banks, GOI Bonds and other approved Securities etc.

10.2 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.

10.3 Short term investments are carried at their cost or market value (if quoted) whichever is lower.





#### 11. 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.

#### 12. REVENUE RECOGNITION:

12.1 Fees from Students including Tuition Fee, Sale of admission forms, royalty and interest on Savings Bank account are accounted on cash basis.

12.2 Income from Land, Buildings and Other Property and interest on Investments are accounted for on accrual basis.

12.3 Interest on interest bearing advances to staff such as House Building Advance, Vehicle Advances and Computer Advances etc., are accounted for on cash basis, as the actual recovery of interest starts after the full repayment of the principal.

#### 13. GOVERNMENT AND UGC GRANTS:

13.1 Government Grants and UGC grants are accounted on receipt 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.

13.2 To the extent grants utilized towards capital expenditure transferred to the Capital Fund.

13.3 Government and UGC grants for meeting revenue expenditure are treated, to the extent utilized, as income of the year.

13.4 Unutilized grants (including grants received in advance) are carried forward and exhibited as a liability in the Balance Sheet.

#### 14. RESEARCH & DEVELOPMENT EXPENSES:

The recurring expenses related to R & D under Plan/Non-Plan are charged off to Income and Expenditure in the in which it is incurred.

#### 15. FOREIGN EXCHANGE :

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

#### 16. INCOME TAX:

The income of the University is exempted from Income Tax under Section 10(23c) of the Income Tax Act. Hence, no provision for tax is made in the Accounts.

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## SCHEDULE - 24

### CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

#### 1. Contingent Liabilities:

- 1.1 63 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 ₹.14,44,91,346/- (Stay granted) (previous year: ₹.12,47,89,090/-)
  - 1.3 The letter of Credit opened by the bank on behalf of the University and outstanding as on 31.3.2017 is 10,36,87,912/- (previous year: ₹.4,15,44,113/-).
  - 1.4 The value of contracts remaining to be executed on capital account and not provided for (net of Advances amounted ₹.2971.57 lakhs as on 31.03.2017 (Previous year: ₹.1430.82 lakhs)
2. (a) Specific Grants received from UGC during XII Plan shown earlier under Schedule-2: Designated/ Earmarked/ Endowment Funds have now been under Schedule-10: Grants/ Subsidies (Irrevocable Grants Received) and Schedule-3: Current Liabilities & Provisions respectively for better disclosure with no change in the financial position.
- (b) The donations received from SBI amounting to ₹.25.00 lakhs during 2015-16 towards purchase of Vehicles shown earlier under Schedule-2: SBI HUC Fund has now been shown under Schedule-2: University of Hyderabad Development Fund for better disclosure with no change in financial position.

#### 3. Retirement Benefits:

Cumulative provisions on account of gratuity, pension and leave encashment as per the Actuarial valuation amounting to ₹.448,64,87,563/- (Gratuity of ₹.55,28,22,604/-, Leave Encashment ₹.66,00,62,078/-, Pension of ₹.327,36,02,881/-) as on 31.03 2017 have been provided for.





4. 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.in 2017-18.
5. 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.
6. (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.
7. (i) Total number of students as on 31.03.2017 was 5,028 (previous year 4,689);
- (ii) Total number of faculty as on 31.03.2017 was 412 (previous year 382);
- (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 2016-17 was ₹.66.12 lakhs and ₹.20.18 lakhs respectively; (previous year ₹.57.39 lakhs and ₹.16.72 lakhs).
- (vi) Collection from students on account of Students Emergency Medical Fund and expenditure thereof during the year 2016-17 was ₹.32.31 lakhs and ₹.35.05 lakhs respectively; (previous year ₹.33.08 lakhs and ₹.33.89 lakhs).
- (vii) The University has paid/provided for all the statutory duties during the year 2016-17.
- (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
8. The closing balances of Hostels and Guest House accounts as on 31.03.2017 was ₹.2,16,38,474/- (Previous year 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 March is given below:

Sl. No.	Name of the Hostel	Account No.	Amount ₹ 31.03.2017	Amount ₹ 31.03.2016
1	Men's Hostel-D	10222816079	3,15,383	16,253
2	Men's Hostel-E & F	10222816068	36,89,187	25,48,509
3	Men's Hostel-G	10222816807	4,31,977	1,21,783
4	Men's Hostel-H	30119320106	1,20,874	1,31,149
5	Men's Hostel-I	30510498490	9,50,630	3,14,045
6	Men's Hostel-J	31043217390	24,75,688	17,22,773
7	Ladies Hostel North	10222816024	46,80,617	33,50,487
8	Ladies Hostel South	32449567529	23,20,184	8,14,989
9	Hostel Fund	32410517606	60,25,379	53,39,576
10	Guest House	30012526899	6,28,555	10,07,829
	<b>TOTAL</b>		<b>2,16,38,474</b>	<b>1,53,67,393</b>

**9. Sponsored Projects:**

9.1. 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.

9.2. The details of the assets acquired out of the Sponsored Research Projects are annexed to the Notes on Accounts.

**10. 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).

11. 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.

12. The details of total Receipts of Plan and Non-Plan grants and its closing balances, after adjusting the expenditures (Revenue and Capital) other than provisions made during the year, has been informed to funding body i.e. UGC in the form of Utilization Certificate purely on Cash basis. However, the Income and Expenditure Account and the Balance Sheet are prepared on Accrual Basis in line with the Guidelines issued by Ministry of Human Resources Development(MHRD) vide No.29-4/2012-IFD Dt.17/04/2015.
13. As per the Stock verification report received from Library, it is reported that 6374 books costing ₹.15.61 lakhs were untraceable. The depreciated value of these books amounting to ₹. 0.04 lakhs has been written off during the year.(Gross Block ₹.15.61 lakhs minus Accumulated Depreciation ₹.15.57 lakhs).
14. Previous year figures have been re-grouped wherever necessary.
15. In respect of GPF/CPF and NPS of funds, a separate Balance Sheet, Income & Expenditure Account and a Receipts and Payments Account have been prepared and attached to the Annual Accounts of the University.
16. Employees and Employer contributions including interest accrued there on upto 31<sup>st</sup> March, 2017 amounting to ₹.2,76,19,182/-(previous year ₹.2,61,61,918/-) in respect of 46 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/counting of past services of the employees. However, the interest is credited to these subscribers at the rates applicable for GPF and CPF.

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FIXED ASSETS OF RESEARCH AND SPONSORED PROJECTS

Assets	Original Cost as on 01.04.2016 ₹	Additions during the year 2016-17 ₹	Total Book value on 31.03.2017 ₹
Buildings	33,02,71,437	-	33,02,71,437
Electrical Installation and Equipment	1,35,35,67,422	10,99,70,790	1,46,35,38,212
Laboratory Equipment	15,34,12,513	-	15,34,12,513
Computers	14,59,41,748	17,73,483	14,77,15,231
Office Equipment	4,50,211	-	4,50,211
Furniture, Fixture & Fittings	1,80,78,800	2,25,345	1,83,04,145
Vehicles	30,44,120	-	30,44,120
Lib. Books & Scientific Journals	12,33,57,544	77,03,919	13,10,61,463
e-journals (print)	-	40,11,849	40,11,849
Lifts	14,88,213	3,44,329	18,32,542
Total	2,12,96,12,008	12,40,29,715	2,25,36,41,723

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