

हैदराबाद विश्वविद्यालय  
University of Hyderabad



वार्षिक लेखा  
ANNUAL ACCOUNTS  
2017-2018

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



## University of Hyderabad - Annual Accounts 2017-2018

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

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

No DGA(C)/CEA/Unit-4/UoH/SAR.2017-18/D-405/2018-19/11/1 Date: 12.12.2018

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 2017-18. के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report on the Accounts of University of Hyderabad, for the year 2017-18. Annexure thereof and one copy of the Annual Accounts of the University for the year 2017-18, 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/-

संल: यथोपरि

महानिदेशक लेखापरीक्षा (केंद्रीय)

Endt. No. DGA(C)/CEA/Unit-4/UoH/SAR.2017-18/D-405/2018-19/ Date: 12.12.2018

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 2017-18 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2017-18 (2 sets), to this Office.

संल: यथोपरि

FO for n.a.  
Amle  
12/12.

DR (DG)  
निदेशक/केंद्रीय व्यय लेखा परीक्षा

**Separate Audit Report of the Comptroller and Auditor General of India  
on the Accounts of University of Hyderabad, for the year ended  
31 March 2018.**

We have audited the attached Balance Sheet of University of Hyderabad, as at 31 March 2018, 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 under Management letter-Sl.no.1 of this Report, 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 Application of Funds**

#### **A.1.1 Capital Works-in-Progress: ₹ 40.55 crore (Schedule-4)**

**A.1.1.1** This includes deposit of ₹1.52 crore to CPWD for " Construction of Extension to School of Computers and Information Sciences" against which no expenditure was reported by CPWD in CPWA-Form 65 (31.03.2018) but the amount was incorrectly capitalized as capital Work-in-Progress, instead of accounting it as deposits with CPWD under Loans, Advances & Deposits. This resulted in overstatement of Capital Work-in-Progress and understatement of Loans, Advances and Deposits by ₹ 1.52 crore.

**A.1.1.2** This includes total amount of ₹ 32.31 crore deposited by the University with CPWD for five Deposit Works which was incorrectly accounted under Capital Works-in-Progress, instead of actual expenditure of ₹ 11.02 crore reported in CPWA Form-65 (31.03.2018). The balance deposit amount of ₹ 21.29 crore was not accounted for under Loans, Deposits & Advances, which resulted in overstatement of Capital Works-in-Progress and understatement of Loans, Deposits & Advances by ₹ 21.29 crore. This was pointed out in previous audit also.

## **B. Income and Expenditure Account**

### **B.1 Income: ₹ 246.97 crore**

**B.1.1** An amount of ₹ 1,13,97,309/-{(Grants/Subsidies) ₹2,32,56,21,361/ ( )₹2,31,42,24,052/ } was included under income being revenue expenditure incurred towards Human Resource Development Centre (HRDC) which are specific purpose grants and were incorrectly treated as income of the University. This resulted in understatement of deficit and overstatement of Capital Fund by 1.14 crore and resultant non-disclosure and understatement of Earmarked Fund.

### **C. Net effect of Audit Comments on accounts**

The net impact of Audit comments given in preceding paragraphs is understatement of Deficit by ₹ 1.14 crore.

**D. Grants-in-aid:** Out of total Grants-in-aid of ₹ 246.36 crore received during the year {Plan: ₹ 20.00 crore (including Grants of ₹5.00 crore received in March 2018)} and Non-Plan : ₹ 226.36 crore (including Grant of ₹ 11.29 crore received in March 2018)}, together with previous year unutilized balance of ₹ 121.49 crore and internal receipts/interest earned of ₹ 13.86 crore, totaling ₹ 381.71 crore, the University utilized a sum of ₹ 267.86 crore<sup>1</sup>, leaving a balance of ₹ 113.85 crore unutilized as on 31<sup>st</sup> March 2018.

### **E. 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.

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<sup>1</sup> Plan : ₹ 31.61 crore and Non-Plan: ₹ 236.25 crore Total : ₹ 267.86 crore

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 2018; and

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

  
12/12/18  
Director General of Audit (Central)

## ANNEXURE

**1. Adequacy of Internal Audit:** The Annual Action Plan of Internal Audit for the years 2015-16, 2016-17 and 2017-18 were not drawn up and internal audit of Schools/Departments and Non-Academic Departments including Central Facilities was not conducted for the years 2015-16 to 2017-18. 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 year. Hence, though this was repeatedly pointed out in previous audits, Internal Audit mechanism was neither systematic nor adequately strengthened to cover periodically in a fixed time frame, internal 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.

**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. Incorrect capitalisation and accounting of expenditure on CPWD Deposit Works
- d. 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 was not conducted by forming Independent Committees by the University. Physical verification conducted by Schools/Departments themselves was treated as system of Physical verification. 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. The volume of Library Books held by the University was not disclosed in the Annual Accounts.

**5. Regularity in Payments of Statutory Dues:** Statutory dues were paid regularly.

  
DIRECTOR/CEA

(E)





## UNIVERSITY OF HYDERABAD

### Replies to Separate Audit Report on the Accounts of the University of Hyderabad for the year ended 31 March 2018


	Audit Observation	Reply
	<p>We have audited the attached Balance Sheet of the University of Hyderabad, as at 31 March 2018, Income &amp; Expenditure Account and Receipts &amp; Payment Account for the year ended on that date under Section 19 (2) of the Comptroller &amp; Auditor General's (Duties, Powers &amp; 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.</p>	
2	<p>This Separate Audit Report contains the comments of the Comptroller &amp; 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 &amp; Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.</p>	Factual position
3	<p>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.</p>	

4	<p><b>Based on our audit, we report that:</b></p> <p><b>i</b> 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 under General-Sl.no.1 of this Report, which were not produced to Audit.</p> <p><b>ii.</b> 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><b>iii.</b> 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><b>iv.</b> We further report that:</p>	<p><b>Audit expressed the opinion that proper books of accounts and other relevant records have been maintained by the University.</b> In all cases of audit suggestions, necessary follow-up will be made.</p>
A	<b>BALANCE SHEET:</b>	
A.1	<b>Application of Funds</b>	
A.1.1	<b>Capital Works-in-Progress: ₹ 40.55 crore (Schedule-4)</b>	
A.1.1.1	<p>This includes deposit of ₹1.52 crore to CPWD for “Construction of Extension to School of Computers and Information Sciences” against which no expenditure was reported by CPWD in CPWA-Form 65 (31.03.2018) but the amount was incorrectly capitalized as capital Work-in-Progress, instead of accounting it as deposits with CPWD under Loans, Advances &amp; Deposits. This resulted in overstatement of Capital Work-in-Progress and understatement of Loans, Advances and Deposits by ₹ 1.52 crore.</p>	<p>All the works were entrusted to CPWD on deposit basis. Funds are deposited with CPWD after the approval of drawings by the University and the works are treated as ‘commenced’ and accordingly the same have been shown under Capital Work-in-Progress (CWIP).</p>
A.1.1.2	<p>This includes total amount of ₹ 32.31 crore deposited by the University with CPWD for five Deposit Works which was incorrectly accounted under Capital Works-in-Progress, instead of actual expenditure of ₹ 11.02 crore reported in CPWA Form-65 (31.03.2018). The balance deposit amount of ₹ 21.29 crore was not accounted for under Loans, Deposits &amp; Advances, which resulted in overstatement of Capital Works-in-Progress and understatement of Loans, Deposits &amp; Advances by ₹ 21.29 crore. This was pointed out in previous audit also.</p>	<p>As already explained in response to Comment A.1.1.1, the works are treated as commenced when the funds are deposited after approval of the drawings, the amounts were shown under CWIP and University consistently follows this practice.</p>

<b>B</b>	<b>Income and Expenditure Account</b>																			
<b>B.1</b>	<b>Income: ₹ 246.97 crore</b>																			
<b>B.1.1</b>	An amount of ₹ 1,13,97,309/- {(Grants/Subsidies) ₹ 2,32,56,21,361/- (-) ₹2,31,42,24,052/-} was included under income being revenue expenditure incurred towards Human Resource Development Centre (HRD) which are specific purpose grants and were incorrectly treated as income of the University. This resulted in understatement of deficit and overstatement of Capital Fund by ₹ 1.14 crore and resultant non-disclosure and understatement of Earmarked Fund.	Grants received from UGC towards Human Resource Development Centre (HRDC) and expenditure incurred there-against were routed through the Income and Expenditure Account to ensure transparency with regard to funds received from UGC, the main funding agency for the University.																		
<b>C</b>	<b>Net effect of Audit Comments on accounts</b>																			
	The Net impact of Audit comments given in preceding paragraphs is understatement of Deficit by ₹ 1.14 crore	No further comments in view of the response offered to Comment B.1.1																		
<b>D</b>	<b>Grants-in-aid:</b> Out of total Grants-in-aid of ₹ 246.36 crore received during the year {Plan: ₹ 20.00 crore (including Grants of ₹5.00 crore received in March 2018)} and Non-Plan : ₹ 226.36 crore (including Grant of ₹ 11.29 crore received in March 2018)}, together with previous year unutilized balance of ₹ 121.49 crore and internal receipts/interest earned of ₹ 13.86 crore, totaling ₹ 381.71 crore, the University utilized a sum of ₹ 267.86 crore <sup>1</sup> , leaving a balance of ₹ 113.85 crore unutilized as on 31st March 2018.	The position of Grants –in-Aid as on 31-03-2018 disclosed in the Annual Accounts for the year 2017-18 are as follows:																		
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>OB</td> <td>82,78,23,077</td> </tr> <tr> <td>Receipts during the year</td> <td>246,36,17,000</td> </tr> <tr> <td>Interest earned on Plan &amp; Creation of Assets</td> <td>1,51,25,432</td> </tr> <tr> <td>Total</td> <td>330,65,65,509</td> </tr> <tr> <td>Less: Utilized for Capital Expenditure</td> <td>37,95,24,452</td> </tr> <tr> <td>Balance</td> <td>292,70,41,057</td> </tr> <tr> <td>Less: Used for Revenue expenditure</td> <td>231,42,24,052</td> </tr> <tr> <td>CB as on 31-03-2018</td> <td>61,28,17,005</td> </tr> </tbody> </table>	Particulars	Amount (Rs.)	OB	82,78,23,077	Receipts during the year	246,36,17,000	Interest earned on Plan & Creation of Assets	1,51,25,432	Total	330,65,65,509	Less: Utilized for Capital Expenditure	37,95,24,452	Balance	292,70,41,057	Less: Used for Revenue expenditure	231,42,24,052	CB as on 31-03-2018	61,28,17,005
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<sup>1</sup> Plan : ₹ 31.61 crore and Non-Plan: ₹ 236.25 crore Total : ₹ 267.86 crore


<p><b>E</b></p>	<p><b>Management Letter</b></p> <p>Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, University of Hyderabad, through a Management letter issued separately for remedial/corrective action.</p> <p>v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income &amp; Expenditure Account and Receipts &amp; Payment Account dealt with by this report are in agreement with the books of accounts.</p> <p>vi. In our opinion and to the best of our Information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>(a) In so far as it relates to the Balance Sheet, of the state of affairs of the University of Hyderabad as at 31 March 2018; and</p> <p>(b) In so far as it relates to Income &amp; Expenditure Account of the <b>Deficit</b> for the year ended on that date.</p>	<p>Noted for compliance/follow-up action.</p>
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 वित्त अधिकारी/Finance officer  
 हैदराबाद विश्वविद्यालय/University of Hyderabad  
 केंद्रीय विश्वविद्यालय ज्ञा.प./Central University P.O.  
 हैदराबाद/Hyderabad- 500 046. 14/12/2018

**Annexure**

	<b>Audit Observation</b>	<b>Reply to Audit Observation</b>
<b>1</b>	<p><b>Adequacy of Internal Audit:</b> The Annual Action Plan of Internal Audit for the years 2015-16, 2016-17 and 2017-18 were not drawn up and internal audit of Schools/Departments and Non-Academic Departments including Central Facilities was not conducted for the years 2015-16 to 2017-18. 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 &amp; 2013-14. Thus, only ten (10) Departments/Schools were covered in internal audit in the last six years. Hence, though this was repeatedly pointed out in previous audits, Internal Audit mechanism was neither systematic nor adequately strengthened to cover periodically in a fixed time frame, internal 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.</p>	<p>There is a robust pre-audit mechanism in the University and the Internal Audit Cell conducts pre-check of all purchase proposals having an estimated cost of Rs. 2 lakh, in accordance with the provisions contained in the University Purchase Policies &amp; Procedures (UHPP). The Internal Audit Cell also ensures compliance with the General Financial Rules, 2017.</p> <p>As and when the Competent Authority desires duly considering the need and necessity, audit of a particular department or activity is taken up by Internal Audit Cell and the findings are reported directly to the Vice-Chancellor. In the recent past, Internal Audit Cell conducted audit of University Guest House and Investments made by the University from time to time.</p> <p>In the process, Internal Audit Cell provides assurance to the Statutory Audit about the adequacy of the Internal Control Mechanism. However, the observations of Audit are noted for further strengthening and improvement in the system by taking up audit of Schools/Departments and Non-Academic Departments by adopting a time-bound audit cycle.</p> <p>The University follows MHRD Manual for preparation of accounts and as such there may not be any need for having a separate Accounting Manual.</p>
<b>2</b>	<p><b>Adequacy of Internal Control System:</b> Internal controls were inadequate due to the following</p> <ol 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. Incorrect capitalization and accounting of expenditure on CPWD Deposit Works</li> <li>d. Non-maintenance of Control Registers (mentioned in the Management Letter)</li> </ol>	<p>All the Registers are maintained in the Excel format and the same were shown to Audit. Schools of Physics and Chemistry have, however, opened Fixed Assets Registers and entries are being in manual mode. However, steps will be taken to strengthen internal control mechanism.</p>

3	<p><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 was not conducted by forming Independent Committees by the University. Physical verification conducted by Schools/Departments themselves was treated as system of Physical verification. Hence, the system of Physical verification of Fixed Assets was not adequate though pointed out in previous audits.</p>	<p>Physical verification of Fixed Assets is a continuous process and all the Schools have been conducting physical verification at their end in view of the decentralized maintenance of Fixed Assets Registers at the level of Schools. However, steps are initiated for taking up physical verification of fixed assets at University level, in selected schools, by forming independent committees, in accordance with the provisions contained in the General Financial Rules, 2017.</p>
4	<p><b>System of Physical Verification of Inventory:</b> There is no system of Physical verification of inventory and Independent Committees were not formed by the University to carry out Physical verification of Inventory, though commented in previous audits. The volume of Library Books held by the University was not disclosed in the Annual Accounts.</p>	<p>All consumables are purchased as per the requirement from time to time and there is no significant inventory held at the close of the financial year. Physical verification of library books is a continuous process and only values are shown in the annual accounts as a convention in line with all other assets.</p>
5	<p><b>Regularity in Payments of Statutory Dues:</b> Statutory dues were paid regularly.</p>	<p>In view of the confirmation of Audit about the payment of statutory dues, no further action is needed.</p>

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

# BALANCE SHEET

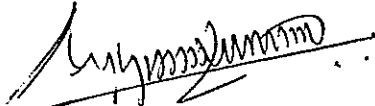


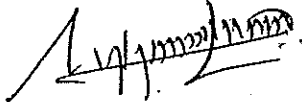
**UNIVERSITY OF HYDERABAD**  
BALANCE SHEET AS AT 31st MARCH, 2018

SOURCES OF FUNDS	Schedule	Current Year 2017-18		Previous Year 2016-17	
		₹	₹	₹	₹
CAPITAL FUND	1		(5,10,14,062)		(23,61,45,981)
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2		1,28,03,63,721		1,24,02,68,134
CURRENT LIABILITIES & PROVISIONS	3		6,81,88,19,634		6,91,45,40,724
<b>TOTAL</b>			<b>8,04,81,69,293</b>		<b>7,91,86,62,877</b>
<b>APPLICATION OF FUNDS*</b>					
FIXED ASSETS-NET BLOCK	4				
Tangible Assets		3,44,68,36,153		3,42,19,82,186	
Intangible Assets		2,70,71,842	3,47,39,07,995	3,28,02,533	3,45,47,84,719
CAPITAL WORK IN PROGRESS	4		40,55,22,315		35,83,12,859
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5				
Long term		98,78,27,076		94,83,46,727	
Short Term		40,00,000	99,18,27,076	6,29,63,945	1,01,13,10,672
INVESTMENTS OTHERS	6		78,94,74,919		82,17,27,257
CURRENT ASSETS	7		1,06,04,44,499		89,57,17,335
LOANS,ADVANCES & DEPOSITS	8		1,32,69,92,489		1,37,68,10,036
<b>TOTAL</b>			<b>8,04,81,69,293</b>		<b>7,91,86,62,877</b>

SIGNIFICANT ACCOUNTING POLICIES  
NOTES ON ACCOUNTS

23  
24

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

  
वित्त अधिकारी / Finance Officer  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केंद्रीय 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, 2018

Particulars	Schedule	Current Year 2017-18	Previous Year 2016-17
		₹	₹
<b>INCOME:</b>			
Academic Receipts	9	7,54,33,370	6,06,06,793
Grants/Subsidies	10	2,32,56,21,361	2,08,72,94,591
Income from Investments	11	1,94,53,082	2,18,03,134
Interest Earned	12	68,07,627	93,61,762
Other Income	13	3,74,25,721	3,21,79,320
Prior Period Income	14	49,52,500	5,30,84,716
<b>TOTAL (a)</b>		<b>2,46,96,93,661</b>	<b>2,26,49,30,317</b>
<b>EXPENDITURE:</b>			
Staff Payments and Benefits(Establishment Expenses)	15	1,92,60,20,715	3,99,86,86,323
Academic Expenses	16	8,30,78,177	11,06,48,040
Administrative and General Expenses	17	21,48,45,958	23,59,29,596
Transport Expenses	18	71,83,601	67,09,239
Repairs & Maintenance	19	6,59,93,542	3,50,45,126
Finance Costs	20	1,71,721	5,54,178
Depreciation	4	29,27,78,992	28,32,61,946
Other Expenses	21	-	-
Prior Period Expenses	22	67,71,090	46,44,180
<b>TOTAL (b)</b>		<b>2,59,68,43,796</b>	<b>4,67,54,78,629</b>
Balance being excess of income over expenditure(a-b)		(12,71,50,135)	(2,41,05,48,312)
Transferred to/from Designated fund		-	-
Building Fund		-	-
Others		-	-
<b>Balance being surplus/(deficit) carried to Capital Fund</b>		<b>(12,71,50,135)</b>	<b>(2,41,05,48,312)</b>

SIGNIFICANT ACCOUNTING POLICIES

23

NOTES ON ACCOUNTS

24

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

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

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An/12/10-07-

Schedules forming Part of Balance Sheet as at 31<sup>st</sup> March, 2018



### SCHEDULE - 1 CAPITAL FUND

Particulars	Current Year 2017-18	Previous Year 2016-17
	₹	₹
Balance at the beginning of the year	(23,61,45,981)	1,78,99,05,863
Add: Contributions towards Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure (both Plan & Non-Plan)	30,30,04,059	38,08,11,348
Add: Assets Purchased out of Earmarked Funds	92,77,995	36,85,120
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the Institution	-	-
Add: Assets Donated/Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account	-	-
<b>Total</b>	<b>7,61,36,073</b>	<b>2,17,44,02,331</b>
Less: Deficit transferred from the Income & Expenditure Account	(12,71,50,135)	(2,41,05,48,312)
<b>Balance at the year end</b>	<b>(5,10,14,062)</b>	<b>(23,61,45,981)</b>



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

**Fund wise Breakup**

PARTICULARS	CHAIRS											Students Funds & GBSSA fund	Campus School Fund				
	Univ. of Hyd. Dev. fund (formerly Corpus)	HBA	CSIR	ICOS	DAE	ILS	Forc Foundation	Pratty & Whitney	Endowment Funds	Acad. Dev. Fund							
<b>A.</b>																	
a) Opening balance	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	
b) Additions during the year	3,68,87,564	66,08,059	-	-	-	4,69,176	-	-	2,00,000	89,65,685				99,18,090		5,60,400	
c) Income from Investments made of the funds	5,03,60,121	47,29,304	35,804	3,05,849	6,48,570			7,55,906	15,30,393	-				-		-	
d) Accrued Interest on Investments/Advances	10,17,09,364	94,05,502	6,93,708	4,66,903	10,31,489	35,07,853	3,068	24,48,228	44,33,091	-				-		-	
e) Interest on Savings Bank a/c	7,84,713	1,04,074	-	-	-	-	-	-	-	-				-		-	
f) Other additions (Specify nature)	5,04,756	-	-	-	-	-	-	-	-	-				-		-	
g) Last Year Accrued Interest March 2017	(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)	-				-		-	
<b>Total (A)</b>	<b>96,76,14,980</b>	<b>12,75,26,207</b>	<b>43,36,299</b>	<b>55,94,943</b>	<b>1,02,39,316</b>	<b>2,93,01,683</b>	<b>1,50,48,122</b>	<b>1,52,79,234</b>	<b>3,38,81,359</b>	<b>7,49,41,337</b>				<b>1,93,67,886</b>		<b>84,29,829</b>	
<b>B.</b>																	
Utilization/Expenditure towards objectives of funds																	
i) Capital Expenditure	9,14,535	-	-	-	-	-	-	-	-	-				14,400		4,08,130	
ii) Revenue Expenditure	2,89,82,670	-	-	-	14,40,000	-	-	-	13,38,956	11,68,615				85,68,424		2,34,666	
iii) Refund of funds					14,40,000	-	-	-	13,38,956	77,37,209				85,82,824		6,42,796	
<b>Total (B)</b>	<b>2,98,97,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,38,956</b>	<b>77,37,209</b>				<b>85,82,824</b>		<b>6,42,796</b>	
Closing balance at the year end (A-B)	93,77,17,775	12,75,26,207	43,36,299	55,94,943	87,99,316	2,93,01,683	1,50,48,122	1,52,79,234	3,25,42,403	6,72,04,128				1,07,85,062		77,87,033	
Represented by																	
out standing advances with staff(HBA)																	
Cash and Bank Balances	3,56,97,120	1,56,69,184	1,26,163	8,71,804	(12,57,762)	40,26,564	(9,54,946)	5,24,717	80,24,882	6,72,04,128				1,07,85,062		77,87,033	
Investments	79,03,11,291	10,24,50,521	35,16,428	42,56,236	90,25,589	2,17,67,266	1,60,00,000	1,23,06,289	2,00,67,296	-				-		-	
Interest accrued but not due	10,17,09,364	94,05,502	6,93,708	4,66,903	10,31,489	35,07,853	3,068	24,48,228	44,33,091	-				-		-	
Others	1,00,00,000	-	-	-	-	-	-	-	17,134	-				-		-	
<b>Total</b>	<b>93,77,17,775</b>	<b>12,75,26,207</b>	<b>43,36,299</b>	<b>55,94,943</b>	<b>87,99,316</b>	<b>2,93,01,683</b>	<b>1,50,48,122</b>	<b>1,52,79,234</b>	<b>3,25,42,403</b>	<b>6,72,04,128</b>				<b>1,07,85,062</b>		<b>77,87,033</b>	



SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS									
Fund wise Breakup									
PARTICULARS	V.C. Discretionary Fund	Hostel Crockery Fund	Donation for Construction of Centre for Women Studies Building	Donation For Construction of Guntur Sesihendra Sharma Hall	Tribal Chair Fund	Hueroo Chair Fund	IDRBT Fund	ICM fund	Current Year 2017-18
<b>A.</b>									
a) Opening balance	4,42,595	22,28,648	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
b) Additions during the year	1,55,450	5,94,211	-	-	-	-	-	-	6,38,89,459
c) Income from Investments made of the funds	-	-	-	-	1,86,238	-	14,50,718	4,04,309	6,08,76,388
d) Accrued Interest on Investments/Advances	-	-	-	-	4,75,223	-	2,90,780	-	12,44,66,209
e) Interest on Savings Bank a/c	-	-	-	80,000	-	33,280	-	-	10,02,067
f) Other additions (Specify nature)	-	-	-	-	-	-	-	(5,04,756)	-
g) Last Year Accrued Interest March 2017	-	-	-	-	(1,81,250)	-	(3,01,190)	(26,63,863)	-0,54,67,498
<b>Total (A)</b>	<b>5,98,045</b>	<b>28,22,854</b>	<b>36,00,000</b>	<b>20,80,000</b>	<b>35,11,473</b>	<b>8,65,280</b>	<b>2,50,95,405</b>	<b>3,49,39,507</b>	<b>1,38,50,34,759</b>
<b>B.</b>									
Utilization/Expenditure towards objectives of funds									
i) Capital Expenditure			36,00,000				1,60,12,275		2,75,17,934
ii) Revenue Expenditure	87,000			9,627			3,83,639		4,22,13,597
iii) Refund of funds								3,49,39,507	3,49,39,507
<b>Total (B)</b>	<b>87,000</b>		<b>36,00,000</b>	<b>9,627</b>			<b>1,63,95,914</b>	<b>3,49,39,507</b>	<b>10,46,71,038</b>
Closing balance at the year end (A-B)	5,11,045	28,22,854	-	20,70,373	35,11,473	8,65,280	86,60,491	-	1,28,03,63,721
Represented by									
out standing advances with staff(HBA)									
Cash and Bank Balances	5,11,045	28,22,854		20,70,373	5,36,250	8,65,280	(12,56,449)		15,40,53,302
Investments					25,00,000		96,26,160		99,18,27,076
Interest accrued but not due					4,75,223		2,90,780		12,44,66,209
Others									1,00,17,134
<b>Total</b>	<b>5,11,045</b>	<b>28,22,854</b>	<b>-</b>	<b>20,70,373</b>	<b>35,11,473</b>	<b>8,65,280</b>	<b>86,60,491</b>	<b>-</b>	<b>1,28,03,63,721</b>



SCHEDULE 2A  
ENDOWMENT FUNDS

(Amount in ₹)

1. Sl.No.	2. Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year 9	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	1,76,05,650	1,15,86,903	2,00,000	44,88,806	1,78,05,650	1,60,75,709	13,38,956	1,78,05,650	1,47,36,753	3,25,42,403



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

S.No.	Donar name	Donated Amount ₹
1	Insurance Regulatory and Dev. Authority	1,00,00,000
2	Smt. Indira Devi Dhanagiri (Promotion of Deccani)	5,00,000
3	KS LAL-Seminar Workshop	4,00,000
4	Jindal group	3,50,000
5	Mrs. Indira Devi Dhanagiri(Centre for Classical Language Telugu)	3,06,838
6	Mrs. Indira Devi Dhanagiri(Seshendra Sharma Lecture in Sanskrit)	2,55,699
7	President Alakya Tech Inc USA	2,32,748
8	Smt.Indira Devi Dhanagiri (Memorial lectures in Urdu)	2,00,000
9	Indiradevi Dhanagiri (Memorial lectures in Hindi)	2,00,000
10	Dr. K. Kameswari Devi	2,00,000
11	BH Krisna murthy	2,00,000
12	Prof K Anantha Padmanabhan	2,00,000
13	Institution of Zen Tech	2,00,000
14	Darla Abbai (Memorial Gold Medal for - M.A.- Telugu)	2,00,000
15	Sri Guntur Seshendra Sharma	1,66,676
16	Smt Indira Devi dhanagiri (Dr.Seshendra sharma lectures)	1,51,000
17	Dr.sri.DK Dey and others	1,50,000
18	Mrs. Indira Devi Dhanagiri(Language Endangerment)	1,50,000
19	Sarat Komaragiri	1,31,000
20	Sri K.Narayan	1,10,381
21	Dr. Atchuta Rao	1,10,000
22	Dr. T.Suryanarayana	1,07,580
23	Prof. G.S.Agarwal	1,05,000
24	Dr.Sri Alok Parashar sen	1,05,000
25	Dr. B. Bhujangareddy,Reader,Telugu	1,05,000
26	Dr.Narayana Raj	1,01,309
27	Prof.Sri M.V.Suryanarayana	1,00,000
28	BLS Prakasa Rao	1,00,000
29	Dr.Narayana raj	1,00,000
30	Dr Nousheba and prof syed Hasnain	1,00,000
31	Sri Kottapalli Sita Ramaiah	1,00,000
32	Prof. Radhanagth Rath	1,00,000
33	Prof. Appa Rao	1,00,000
34	Late Nittala Venkata Somayajulu	1,00,000
35	Mrs.C.T. Indira	1,00,000
36	Narahari Prasad Charitable Trust	1,00,000
37	Devesh Nigam	1,00,000
38	KS LAL-Gold Medal	1,00,000
39	Prof AS Dash	1,00,000
40	Jatindra Mohan & Basantilata	1,00,000
41	Prof GC Jain	91,272
42	Sri Manas Ranjan K	83,248
43	Chanduri falmily - USA	77,282
44	Prof.P R K Reddy	75,000
45	State Bank of India	75,000
46	Padmasree Sri Krishna Khanna	60,000
47	M/s Jindal Aliminium Ltd	50,000
48	Vasavi Academy of Education	50,000
49	Mrs. Jamilunnisa Begum	50,000
50	IDRBT	50,000





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

S.No.	Donar name	Donated Amount ₹
51	Sri.V.Raghavendra Rao USA	50,000
52	IDRBT	50,000
53	Dr. Smt Y.Aruna	38,000
54	Prof.Sri Laxma Goud	30,000
55	Prof. K.Subba Rao	27,500
56	Smt & Sri Swarna Chanduri, USA	26,953
57	Dr Nataraja Ramakrishna	25,000
58	State Bank of Hyderabad,Head office	25,000
59	M/s Narola Publishing House, New Delhi	25,000
60	M/s Narora Book distributors	25,000
61	Children of Sri G.C.Jain	25,000
62	A.P. Historical Congress	25,000
63	Andhra Bank, Head office	25,000
64	Prof.Sri PRK Reddy	25,000
65	Dept of Anthropology	25,000
66	A.P. Mahesh co-operative Bank	25,000
67	Canara Bank,Masab tank branch	25,000
68	G.Rama Reddy Memorial Trust	25,000
69	State Bank of India	25,000
70	Dr.N V V J Swamy	21,375
71	UH Campus school	20,963
72	President of India	15,000
73	Sarojini Naidu Memorial Trust	15,000
74	Dr. Smt Y.Aruna	13,688
75	Sarat Komaragiri	12,080
76	Sri G.Surendar reddy,Alladi Uma, P.S.Zachrias, S.Prabha	11,001
77	UH Campus School	10,987
78	Dr.Nataraja Ramakrishna	10,000
79	Sarojini Naidu Memorial Trust	10,000
80	Department of English	10,000
81	Jain Youth club	10,000
82	Smt. Manjula S. Gokhala	10,000
83	Sri Narayana Reddy	10,000
84	Sri C.Nageswara Rao	9,000
85	Dr. Linda Dittamar, Boston, USA	7,000
86	Dir. Instt of Health & Prof. Sri Dorothy(1000+5000)	6,000
87	Sri John Karol	6,000
88	Sri N.V.V.S. Swamy	5,970
89	Sri P.V.Ramana Rao	5,000
90	Prof. A.P. Pathank	5,000
91	Dr. S.R.Shenoy	5,000
92	Dr.Smt Nirmala Rita Nair	5,000
93	Sri Ravuri Bharadwaj	5,000
94	Sri G.C. Jain	5,000
95	Sri Girish Agarwal	5,000
96	Dr. sri. Shiva Kumar	4,000
97	Smt. S.Prabha, Campus School	4,000
98	Sri.G.Muthu swamy	1,100
	<b>TOTAL</b>	<b>1,78,05,650</b>



**SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS**

Particulars	Current Year	Previous Year
	2017-18	2016-17
	₹	₹
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	-	-
2. Deposits from students	1,20,69,137	1,07,60,242
3. Sundry Creditors	-	
a) For Goods & Services	-	
b) Others	13,10,14,345	15,20,100
4. Deposit - Others (including EMD, Security Deposit)	11,64,62,458	9,92,27,867
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):	-	
a) Overdue	-	-
b) Others	80,96,223	79,92,536
6. Other Current Liabilities	-	
a)Salaries	15,30,70,408	11,79,25,844
b) Pension payable	44,67,139	1,49,93,301
c)Gratuity Payable	-	
d) Leave Encashment Payable	-	
e)Sponsored Projects	1,37,58,46,302	1,30,30,03,005
f)Sponsored fellowships & scholarships	3,90,27,512	-
g)Unutilized Grants	61,28,17,005	82,78,23,077
h)Grants in advance	-	-
i)Interest Accrued on sponsored projects/fellowships Investments	2,83,14,977	1,48,47,456
j)Stale Cheques	58,28,162	49,22,024
k)Other Liabilities	11,81,229	11,81,229
<b>Total (A)</b>	<b>2,48,81,94,897</b>	<b>2,40,41,96,681</b>
<b>B.PROVISIONS</b>		
1.For Taxation/ water & electricity	-	
2.Gratuity	69,47,99,371	55,28,22,604
3.Superannuation Pension	3,03,17,23,956	3,27,36,02,881
4.Accumulated Leave Encashment	56,75,64,306	66,00,62,078
5.Trade Warranties/Claims	-	-
6.Others (Specify)	3,65,37,104	2,38,56,480
<b>Total (B)</b>	<b>4,33,06,24,737</b>	<b>4,51,03,44,043</b>
<b>Total (A+B)</b>	<b>6,81,88,19,634</b>	<b>6,91,45,40,724</b>



**SCHEDULE 3(A) SPONSORED PROJECTS**

Sl.No.	Name of the Project	Opening Balance as on 01-04-2017		Receipts/ Recoveries during the year 2017-18	Total	Expenditure during the year 2017-18	Closing Balance as on 31-03-2018	
		CR.	DR.				CR.	DR.
1	2	3	4	5	6	7	8	9
		₹	₹	₹	₹	₹	₹	₹
1	University Grants Commission(UGC)	22,43,04,347	-	15,83,78,839	38,26,83,186	26,02,86,827	12,23,96,359	-
2	Council of Scientific and Industrial Research (CSIR)	61,29,190	-	1,10,58,852	1,71,88,042	72,33,757	99,54,285	-
3	Department of Science & Technology (DST)	3,66,27,260	-	15,54,47,344	19,20,74,604	18,85,00,035	35,74,569	-
4	Department of Biotechnology (DBT)	3,75,56,925	-	10,20,46,464	13,96,03,389	7,30,79,454	6,65,23,935	-
5	Other Bodies I & II	99,83,85,283	-	38,35,83,504	1,38,19,68,787	20,85,71,633	1,17,33,97,154	-
	<b>Total</b>	<b>1,30,30,03,005</b>	<b>-</b>	<b>81,05,15,003</b>	<b>2,11,35,18,008</b>	<b>73,76,71,706</b>	<b>1,37,58,46,302</b>	<b>-</b>

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

(Amount in rupees)

Sl.No.	Name of Sponsor	Opening Balance as On 01.04.2017		Transactions During the year		Closing Balance as On 31.03.2018	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
		₹	₹	₹	₹	₹	₹
1	University Grants Commission	-	4,65,38,951	14,92,98,293	6,37,31,830	3,90,27,512	-
2	Ministry of HRD etc.,	-	-	-	-	-	-
3	Others (Specify individually)	-	-	-	-	-	-
	<b>Total</b>	-	<b>4,65,38,951</b>	<b>14,92,98,293</b>	<b>6,37,31,830</b>	<b>3,90,27,512</b>	-



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

Particulars	Current Year 2017-18	Previous Year 2016-17
	₹	₹
<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	65,45,42,448	55,85,50,364
Receipts during the year	20,00,00,000	74,27,76,000
Add: Provisions Transfers/Adjustments/Rectifications	-	9,10,16,652
<b>Total (c)</b>	<b>85,45,42,448</b>	<b>1,39,23,43,016</b>
Less Refunds		40,00,000
Less: Utilized for Revenue Expenditure	32,13,776	36,96,53,859
Less: Utilized for Capital Expenditure	31,28,55,625	36,41,46,709
Less: Transfers/Adjustments/Rectifications	7,77,62,295	-
<b>Total (d)</b>	<b>39,38,31,696</b>	<b>73,78,00,568</b>
<b>Unutilized carried forward (c-d)</b>	<b>46,07,10,752</b>	<b>65,45,42,448</b>
<b>C. UGC Grants Non Plan</b>		
Balance B/F	17,32,80,629	
Receipts during the year	2,34,13,79,295	1,90,75,86,000
<b>Total (e)</b>	<b>2,51,46,59,924</b>	<b>1,90,75,86,000</b>
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	2,31,10,10,276	1,71,76,40,732
Less: Utilized for Capital Expenditure	5,15,43,395	1,66,64,639
<b>Total (f)</b>	<b>2,36,25,53,671</b>	<b>1,73,43,05,371</b>
<b>Unutilized carried forward (e-f)</b>	<b>15,21,06,253</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>61,28,17,005</b>	<b>82,78,23,077</b>



**SCHEDULE 4 FIXED ASSETS**

Sl.No.	Assets Heads	Gross Block			Depreciation Block			Net Block				
		Op Balance 01.04.2017 ₹	Additions ₹	Transfers/ adjustments deletions	CI Balance ₹	Dep Opening Balance 01.04.2017 ₹	Depreciation for the Year ₹	Transfers/ adjustments ₹	Total Depreciation 31.03.2018 ₹	31.03.2018 ₹	31.03.2017	
1	Land	1	-	-	1	-	-	-	-	-	1	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	2,50,57,99,510	11,03,91,472	-	2,61,61,90,982	30,39,33,724	5,22,23,819	-	35,62,57,543	2,25,99,33,439	2,20,18,65,786	2,20,18,65,786
4	Roads & Bridges	17,88,64,583	1,08,46,685	-	18,97,11,268	2,71,50,935	37,94,226	-	3,09,45,161	15,87,66,107	15,17,13,648	15,17,13,648
5	Tubewells & Water Supply	3,11,13,305	1,77,933	-	3,12,91,238	53,47,832	6,25,825	-	59,73,657	2,53,17,581	2,57,65,473	2,57,65,473
6	Sewerage & Drainage	1,97,804	76,34,675	-	78,32,479	11,868	1,56,650	-	1,68,516	76,63,961	1,85,936	1,85,936
7	Electrical Installation & Equipment	16,82,20,120	93,19,585	-	17,75,39,705	6,08,32,522	88,76,986	1,365	6,97,10,875	10,78,28,832	10,73,87,598	10,73,87,598
8	Plant & Machinery	1,39,00,982	6,01,79,447	-	7,40,80,429	55,46,820	37,04,021	-	92,50,841	6,48,29,588	83,54,162	83,54,162
9	Scientific & Laboratory Equipment	1,07,54,39,662	1,27,11,003	-	1,08,81,50,665	49,97,05,100	8,70,52,054	-	58,67,57,154	50,13,93,511	57,57,34,562	57,57,34,562
10	Office Equipment	3,03,70,577	7,77,056	-	3,11,47,633	31,06,922	23,36,072	-	54,42,994	2,57,04,639	2,72,63,655	2,72,63,655
11	Audio Visual Equipment	78,86,525	1,13,56,555	-	1,92,43,080	6,43,267	14,43,231	-	20,86,498	1,71,56,582	72,43,258	72,43,258
12	Computers & Peripherals	27,76,40,381	1,48,48,759	(18,95,600)	29,05,93,540	24,91,41,691	1,06,35,702	(3,79,120)	25,93,98,273	3,11,95,267	2,84,98,690	2,84,98,690
13	Furniture, Fixtures & Fittings	36,35,97,771	1,74,25,310	13,88,160	38,24,11,241	21,55,64,757	2,86,80,843	1,04,112	24,43,49,712	13,80,61,529	14,80,33,014	14,80,33,014
14	Vehicles	1,94,87,908	-	-	1,94,87,908	1,54,10,231	19,13,165	-	1,73,23,396	21,64,512	40,77,677	40,77,677
15	Lib. Books & Scientific Journals	38,41,93,297	5,38,971	-	38,47,32,268	24,87,70,231	3,84,73,226	-	28,72,43,457	9,74,88,511	13,54,23,066	13,54,23,066
16	Small Value Assets	14,33,243	8,41,636	-	22,74,879	14,33,243	8,41,636	-	22,74,879	-	-	-
17	Gifted Assets	4,19,674	-	-	4,19,674	-	-	-	-	4,19,674	4,19,674	4,19,674
18	Sports Equipment	18,806	96,18,966	-	96,37,772	2,820	7,22,833	-	7,25,655	89,12,119	15,985	15,985
	<b>Total (A)</b>	<b>5,05,85,84,149</b>	<b>26,66,68,053</b>	<b>(5,07,440)</b>	<b>5,32,47,44,762</b>	<b>1,63,66,01,963</b>	<b>24,15,80,289</b>	<b>(2,73,643)</b>	<b>1,87,79,08,609</b>	<b>3,44,68,36,153</b>	<b>3,42,19,82,185</b>	<b>3,42,19,82,185</b>
S.No.	Intangible Assets	Op Balanc 01.04.2017	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Transfers/ adjustments	Total Amortization / Adjustments	31.03.2018	31.03.2017	
1	Computer Software	1,38,92,948	32,52,006	18,95,600	1,90,40,554	1,38,92,948	20,59,042	7,58,240	1,67,10,230	23,30,324	-	
2	E-Journals	12,26,79,340	4,12,35,863	(2,62,028)	16,36,53,175	8,98,76,807	4,91,39,661	(1,04,811)	13,89,11,657	2,47,41,518	3,28,02,533	
3	Patents	-	-	-	-	-	-	-	-	-	-	
	<b>Total (B)</b>	<b>13,65,72,288</b>	<b>4,44,87,869</b>	<b>16,33,572</b>	<b>18,26,93,729</b>	<b>10,37,69,755</b>	<b>5,11,98,703</b>	<b>6,53,429</b>	<b>15,56,21,887</b>	<b>2,70,71,842</b>	<b>3,28,02,533</b>	
	<b>Total (A+B)</b>	<b>5,19,51,56,437</b>	<b>31,11,55,922</b>	<b>11,26,132</b>	<b>5,50,74,38,491</b>	<b>1,74,03,71,718</b>	<b>29,27,78,992</b>	<b>3,79,786</b>	<b>2,03,35,30,496</b>	<b>3,47,39,07,995</b>	<b>3,45,47,84,719</b>	
1	Capital Works in Progress(C)	35,83,12,859	15,74,18,081	(11,02,08,625)	40,55,22,315	-	-	-	-	40,55,22,315	35,83,12,859	
	<b>Grand Total (A+B+C)</b>	<b>5,55,34,69,296</b>	<b>46,85,74,003</b>	<b>(10,90,82,493)</b>	<b>5,91,29,60,806</b>	<b>1,74,03,71,718</b>	<b>29,27,78,992</b>	<b>3,79,786</b>	<b>2,03,35,30,496</b>	<b>3,87,94,30,310</b>	<b>3,81,30,97,578</b>	



**SCHEDULE 4A PLAN**

S.No.	Assets Heads	Gross Block				Depreciator for the Year 2017-18				Net Block	
		Op Balance 01.04.2017	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Depreciation for the Year	Transfers/ adjustments	Total Depreciation	31.03.2018	31.03.2017
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	Land	1	-	-	1	-	-	-	-	-	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	2,50,57,85,665	10,55,70,052	-	2,61,13,55,717	30,39,33,170	5,22,27,114	-	35,61,60,284	2,25,51,95,433	2,25,51,95,495
4	Roads & Bridges	17,84,75,236	1,04,29,592	-	18,89,04,828	2,71,27,574	37,78,097	-	3,09,05,671	15,79,99,157	15,13,47,662
5	Tubewells & water Supply	2,90,53,757	45,800	-	2,90,99,557	52,65,249	5,81,991	-	58,47,240	2,32,52,317	2,37,88,508
6	Sewerage & Drainage	1,97,804	76,34,675	-	78,32,479	11,868	1,56,650	-	1,68,518	76,63,961	1,85,936
7	Electrical Installation & Equipment	15,19,70,934	67,61,091	-	15,87,32,025	5,92,00,005	79,36,602	-	6,71,36,607	9,15,95,418	9,27,70,929
8	Plant & Machinery	1,24,31,577	5,99,62,743	-	7,23,94,325	54,11,461	36,19,716	-	90,31,177	6,33,63,148	70,20,116
9	Scientific & Laboratory Equipment	1,07,03,43,899	1,00,23,724	-	1,08,03,67,623	49,88,92,915	8,64,25,410	-	58,53,22,325	49,50,45,298	57,14,50,984
10	Office Equipment	2,53,69,216	5,89,050	-	2,59,58,266	23,53,984	19,46,870	-	43,00,854	2,16,57,412	2,30,15,232
11	Audio Visual Equipment	67,42,121	94,90,960	-	1,62,33,081	5,17,632	12,17,481	-	17,35,113	1,44,97,968	62,24,489
12	Computers & Peripherals	27,08,30,361	1,32,39,791	(18,95,600)	28,21,74,552	24,56,14,553	89,51,885	(3,79,120)	25,41,87,318	2,79,87,154	2,52,15,708
13	Furniture, Fixtures & Fittings	36,13,29,645	1,61,03,756	-	37,74,33,401	21,52,11,147	2,83,07,505	-	24,35,18,652	13,39,14,729	14,61,18,498
14	Vehicles	1,67,81,780	-	-	1,67,81,780	1,51,39,228	16,42,552	-	1,67,81,780	-	16,42,552
15	Lib Books & Scientific Journals	38,40,76,024	35,160	-	38,41,11,184	24,87,39,528	3,84,11,118	-	28,71,50,646	9,69,60,518	13,53,36,495
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
17	Gifted Assets	4,19,674	-	(4,19,674)	-	-	-	-	-	-	-
18	Sports Equipment	-	95,89,090	-	95,89,090	-	7,19,182	-	7,19,182	88,69,948	-
	<b>Total (A)</b>	<b>5,01,38,07,594</b>	<b>24,94,75,489</b>	<b>(23,15,274)</b>	<b>5,26,09,67,809</b>	<b>1,62,74,18,314</b>	<b>23,59,26,173</b>	<b>(3,79,120)</b>	<b>1,86,29,65,357</b>	<b>3,39,80,02,442</b>	<b>3,38,63,89,280</b>
S.No.	Intangible Assets	Op Balance 01.04.2017	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2018	31.03.2017
1	Computer Software	1,15,74,369	15,93,748	18,95,600	1,50,63,717	1,15,74,369	13,95,739	7,58,240	1,37,28,348	13,55,369	-
2	E-Journals	12,26,79,340	-	(2,62,028)	12,24,17,312	8,98,76,807	3,26,45,316	(1,04,811)	12,24,17,312	-	3,28,02,533
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>13,42,53,709</b>	<b>15,93,748</b>	<b>16,33,572</b>	<b>13,74,81,029</b>	<b>10,14,51,176</b>	<b>3,40,41,055</b>	<b>6,53,429</b>	<b>13,61,45,660</b>	<b>13,35,369</b>	<b>3,28,02,533</b>
	<b>Total (A+B)</b>	<b>5,14,80,61,303</b>	<b>25,10,69,237</b>	<b>(6,81,702)</b>	<b>5,39,84,48,838</b>	<b>1,72,88,69,490</b>	<b>26,99,67,228</b>	<b>2,74,309</b>	<b>1,99,91,11,027</b>	<b>3,39,93,37,811</b>	<b>3,41,91,91,813</b>
1	Capital Works in Progress(C)	35,83,12,859	13,45,39,569	(10,55,70,052)	38,72,82,376	-	-	-	-	38,72,82,376	35,83,12,859
	<b>Grand Total (A+B+C)</b>	<b>5,50,63,74,162</b>	<b>38,56,08,806</b>	<b>(10,62,51,754)</b>	<b>5,78,57,31,214</b>	<b>1,72,88,69,490</b>	<b>26,99,67,228</b>	<b>2,74,309</b>	<b>1,99,91,11,027</b>	<b>3,78,66,20,187</b>	<b>3,77,25,04,672</b>



SCHEDULE 4B, NON - PLAN

S.No.	Assets Heads	Gross Block			Depreciation Block			Net Block			
		Op Balance 01.04.2017	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance 01.04.2017	Depreciation for the Year	Transfers/ adjustments	Total Depreciation 31.03.2018	31.03.2018	31.03.2017
		₹			₹	₹	₹	₹	₹	₹	₹
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	13,845	1,82,847	-	1,96,692	554	3,934	4,488	1,92,204	13,291	
4	Roads & Bridges	3,89,347	4,17,093	-	8,06,440	23,361	16,129	39,490	7,66,950	3,65,986	
5	Tubewells & water Supply	20,59,548	1,32,133	-	21,91,681	82,583	43,834	1,26,417	20,65,264	19,76,965	
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	
7	Electrical Installation & Equipment	1,57,79,786	25,58,494	-	1,83,38,280	15,92,567	9,16,914	1,365	25,10,846	1,41,87,219	
8	Plant & Machinery	14,69,405	1,67,639	-	16,37,094	1,35,359	81,854	-	2,17,213	14,19,881	
9	Scientific & Laboratory Equipment	45,51,707	18,26,970	-	63,78,677	7,42,069	5,10,295	-	12,52,364	38,09,638	
10	Office Equipment	45,35,054	1,88,006	-	47,23,060	6,73,740	3,54,229	-	10,27,969	38,61,314	
11	Audio Visual Equipment	7,97,367	1,96,266	-	9,93,633	93,457	74,523	-	1,67,980	7,03,910	
12	Computers & Peripherals	55,73,730	15,57,346	-	71,31,076	28,67,443	14,26,215	-	42,53,658	28,37,418	
13	Furniture, Fixtures & Fittings	13,95,378	8,09,972	-	35,93,510	1,86,558	2,69,513	1,04,112	5,60,183	30,33,327	
14	Vehicles	3,900	-	-	3,900	780	390	-	1,170	2,730	
15	Lib.Books & Scientific Journals	1,05,520	5,032	-	1,10,552	29,528	11,055	-	40,583	69,969	
16	Small Value Assets	14,33,243	8,41,636	-	22,74,879	14,33,243	8,41,636	-	22,74,879	75,992	
17	Gifted Items	-	-	-	-	-	-	-	-	-	
18	Sports Equipment	18,806	29,876	-	48,682	2,820	3,651	-	5,471	42,211	
	<b>Total (A)</b>	<b>3,81,26,636</b>	<b>89,13,360</b>	<b>13,88,160</b>	<b>4,84,28,156</b>	<b>78,64,062</b>	<b>45,54,172</b>	<b>1,05,477</b>	<b>1,25,23,711</b>	<b>3,59,04,445</b>	<b>3,02,62,574</b>

S.No.	Intangible Assets	Op Balance 01.04.2017	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Deductions / Adjustment	Total Amortization / Adjustments	31.03.2018	31.03.2017
2	E-Journals	-	4,12,35,863	-	4,12,35,863	-	1,64,94,345	-	1,64,94,345	2,47,41,518	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>23,18,579</b>	<b>4,18,95,330</b>	<b>-</b>	<b>4,42,13,909</b>	<b>23,18,579</b>	<b>1,67,58,132</b>	<b>-</b>	<b>1,90,76,711</b>	<b>2,51,37,198</b>	<b>-</b>
	<b>Total (A+B)</b>	<b>4,04,45,215</b>	<b>5,08,08,690</b>	<b>13,88,160</b>	<b>9,26,42,065</b>	<b>1,01,82,641</b>	<b>2,13,12,304</b>	<b>1,05,477</b>	<b>3,16,00,422</b>	<b>6,10,41,643</b>	<b>3,02,62,574</b>
1	Capital Work in Progress(B)	-	-	-	-	-	-	-	-	-	-
	<b>Grand Total (A+B+C)</b>	<b>4,04,45,215</b>	<b>5,08,08,690</b>	<b>13,88,160</b>	<b>9,26,42,065</b>	<b>1,01,82,641</b>	<b>2,13,12,304</b>	<b>1,05,477</b>	<b>3,16,00,422</b>	<b>6,10,41,643</b>	<b>3,02,62,574</b>





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

Sl. No.	Asset Heads	Gross Block			Cl. Balance	Depreciation Block				Net Block			
		Op Balance 01.04.2017	Additions	Transfers/ adjustments		Depreciation / Amortizations Opening Balance	Depreciation/ Amortization for the year	Deductions/ Adjustments	Total Depreciation/ Amortization	31.03.2018	31.03.2017		
1	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-	-	-
2	Computer Software	1,38,92,948	32,52,006	18,95,600	1,90,40,554	1,38,92,948	20,59,042	7,58,240	1,67,10,230	23,30,324	-	-	-
3	E- Journals	12,26,79,340	4,12,35,863	(2,62,028)	16,36,53,175	8,98,76,807	4,91,39,661	(1,04,811)	13,89,11,657	2,47,41,518	3,28,02,533	3,28,02,533	3,28,02,533
	<b>Total</b>	<b>13,65,72,288</b>	<b>4,44,87,869</b>	<b>16,33,572</b>	<b>18,26,93,729</b>	<b>10,37,69,755</b>	<b>5,11,98,703</b>	<b>6,53,429</b>	<b>15,56,21,887</b>	<b>2,70,71,892</b>	<b>3,28,02,533</b>	<b>3,28,02,533</b>	<b>3,28,02,533</b>



SCHEDULE 4(C) (i) PATENTS AND COPYRIGHTS

Particulars	Op.Balance	Addition	Gross	Amortization	Net Block 31.03.2018	Net Block 31.03.2017
	₹	₹	₹	₹	₹	₹
<b>A. Patents Granted</b>						
1. Balance as on 31.03.15 of Patents obtained in 2015-16 (Original Value - Rs. _____ /-)						
2. Balance as on 31.03.16 of Patents obtained in 2016-17 (Original Value - Rs. _____ /-)						
3. Balance as on 31.03.17 of Patents obtained in 2017-18 (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 2017-18</b>	<b>Net Block 2016-17</b>
<b>B. Patents Pending in respect of Patents applied for</b>						
1. Expenditure incurred during 2015-16						
2. Expenditure incurred during 2016-17			NIL			
3. Expenditure incurred during 2017-18						
<b>Total</b>						
<b>C. Grand Total (A+B)</b>						



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

Sl.No.	Assets Heads	Gross Block			Depreciation Block				Net Block			
		Op Balance 01.04.2017 ₹	Additions ₹	Transfers/ adjustments ₹	CI Balance ₹	Dep Opening Balance ₹	Depreciation for the Year ₹	Transfers/ adjustments ₹	Total Depreciation ₹	31.03.2018 ₹	31.03.2017 ₹	
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	46,38,573	-	46,38,573	-	92,771	-	-	92,771	45,45,802	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation & Equipment	4,69,400	-	-	4,69,400	39,950	23,470	-	-	63,420	4,05,950	4,29,450
8	Plant & Machinery	-	49,010	-	49,010	-	2,451	-	-	2,451	46,559	-
9	Scientific & Laboratory Equipment	5,44,056	8,60,309	-	14,04,365	70,116	1,12,349	-	-	1,82,465	12,21,930	4,73,940
10	Office Equipment	4,66,307	-	-	4,66,307	79,198	34,973	-	-	1,14,171	3,52,136	3,87,109
11	Audio Visual Equipment	3,47,037	16,69,329	-	20,16,366	32,178	1,51,227	-	-	1,83,405	18,32,961	3,14,859
12	Computers & Peripherals	12,36,390	51,622	-	12,88,012	6,59,695	2,57,602	-	-	9,17,297	3,70,715	5,76,695
13	Furniture, Fixtures & Fittings	8,72,748	5,11,582	-	13,84,330	1,67,052	1,03,825	-	-	2,70,877	11,13,453	7,05,696
14	Vehicles	27,02,228	-	-	27,02,228	2,70,223	2,70,223	-	-	5,40,446	21,61,782	24,32,005
15	Lib. Books & Scientific Journals	11,753	4,98,779	-	5,10,532	1,175	51,053	-	-	52,228	4,58,304	10,578
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
17	Gifted Items	-	-	4,19,674	4,19,674	-	-	-	-	-	4,19,674	-
18	Sports Equipments	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>	<b>66,49,919</b>	<b>82,79,204</b>	<b>4,19,674</b>	<b>1,53,48,797</b>	<b>13,19,587</b>	<b>-0,99,944</b>	<b>-</b>	<b>24,19,531</b>	<b>1,29,29,266</b>	<b>53,30,332</b>	

S.No.	Intangible Assets	Op Balance 01.04.2017	Additions	Transfers/ adjustments	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization / Adjustments	31.03.2018	31.03.2017
1	Computer Software	-	9,98,791	-	9,98,791	-	3,99,516	-	3,99,516	5,99,275	-
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	<b>-</b>	<b>9,98,791</b>	<b>-</b>	<b>9,98,791</b>	<b>-</b>	<b>3,99,516</b>	<b>-</b>	<b>3,99,516</b>	<b>5,99,275</b>	<b>-</b>
	<b>Total (A+B)</b>	<b>66,49,919</b>	<b>92,77,995</b>	<b>4,19,674</b>	<b>1,63,47,588</b>	<b>13,19,587</b>	<b>-0,99,460</b>	<b>-</b>	<b>28,19,047</b>	<b>1,35,28,541</b>	<b>53,30,332</b>
1	Capital Work in Progress (C)	-	2,28,78,512	(46,38,573)	1,82,39,939	-	-	-	-	1,82,39,939	-
	<b>Grand Total (A+B+C)</b>	<b>66,49,919</b>	<b>3,21,56,507</b>	<b>(42,18,899)</b>	<b>3,45,87,527</b>	<b>13,19,587</b>	<b>-0,99,460</b>	<b>-</b>	<b>28,19,047</b>	<b>3,17,68,480</b>	<b>53,30,332</b>



### SCHEDULE 5: INVESTMENTS FROM FARMARKED/ENDOWMENT FUNDS

	Current Year 2017-18	Previous Year 2016-17
	₹	₹
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	99,18,27,076	1,01,13,10,672
7. Others (to be specified)	-	-
<b>Total</b>	<b>99,18,27,076</b>	<b>1,01,13,10,672</b>



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

Sl.No.	Funds			Current Year	Previous Year
		₹	₹	2017-18	2016-17
		Long Term	Short Term	Total	Total
1	University Development Fund Investments( formerly Corpus Fund)	78,63,11,291	40,00,000	79,03,11,291	77,42,40,301
2	HBA (Revolving Fund) Investments	10,24,50,521		10,24,50,521	9,01,10,312
3	CSIR- Chair Fund Investments	35,16,428		35,16,428	34,80,624
4	ICOS -Chair Fund Investments	42,56,236		42,56,236	42,56,236
5	DAE -Chair Fund Investment	90,25,589		90,25,589	90,25,589
6	ILS -Chair Fund Investments	2,17,67,266		2,17,67,266	2,12,98,090
7	Ford Foundation -Chair Fund Investments	1,60,00,000		1,60,00,000	1,59,01,453
8	Pratty & Whitney -Chair Fund Investments	1,23,06,289		1,23,06,289	1,23,06,289
9	Endowment Fund Investments	2,00,67,296		2,00,67,296	1,98,66,586
10	ICM Fund Investments	-		-	3,49,39,507
11	IDRBT Fund Investments	96,26,160		96,26,160	2,33,85,685
12	Tribal Chair Fund Investments	25,00,000		25,00,000	25,00,000
	<b>Total</b>	<b>98,78,27,076</b>	<b>40,00,000</b>	<b>99,18,27,076</b>	<b>1,01,13,10,672</b>



#### SCHEDULE 6 - INVESTMENTS - OTHERS

	Current Year 2017-18	Previous Year 2016-17
	₹	₹
1. In Central Government Securities	-	-
2. In state Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others -Term Deposits	78,94,74,919	82,17,27,257
<b>Total</b>	<b>78,94,74,919</b>	<b>82,17,27,257</b>



**SCHEDULE 7 - CURRENT ASSETS**

	Current Year 2017-18	Previous Year 2016-17
	₹	₹
<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	-	-
i) Others	17,134	-
<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	2,07,387	29,490
- In Savings Accounts	1,05,76,39,068	89,34,88,597
- Franking Machine	36,610	22,997
- Cash on Hand	-	9,60,000
b) With Non-Schedulesd Banks:		
- In term deposit Accounts	-	-
- In Savings Accounts	-	-
<b>4.License Fee Receivable From Quarters/Shops</b>	<b>25,44,300</b>	<b>12,16,251</b>
<b>5. Post Office Savings Accounts</b>		-
<b>Total</b>	<b>1,06,04,44,499</b>	<b>89,57,17,335</b>



SCHEDULE 6 & 7 - ANNEXURE				
Sl. No.	Account No.	Name of the Bank	Balance as on 31-03-2018	Balance as on 31-03-2017
I	<b>Savings Bank Accounts</b>		₹	₹
1	6712(Main – AB)	Andhra Bank, Nampally	26,05,163	21,55,697
2	10222816319(Challans)	SBI, Campus Branch	1,82,49,773	3,27,84,239
3	10222816625(Main)	-do-	25,00,52,908	17,43,08,905
4	30G35140692(Temp. Advancos)	do	-	24,61,112
5	10222816308(Campus School)	SBI, Campus Branch	25,41,816	16,95,891
6	50100202312990 (HDFC) (UoH Fees collections-Gateway)	Silicon Valley Layout, Madhapur	13,03,686	-
7	10222816513(Dev)	SBI, Campus Branch	17,99,09,278	46,84,95,542
8	13691010010259 canara Bank Asif nagar		-	75,090
9	37242909131 (Creation of Assets)	SBI, Campus Branch	13,39,42,720	--
10	10222816240 (Centralized overheads)	SBI, Campus Branch	57,33,167	34,38,578
11	10222816524-SRTT project		7,277	17,45,633
12	10222816262 (UGC Schemes)	SBI, Campus Branch	14,50,48,607	3,84,87,022
13	10222816239 – M.Sc., DBT Fellowship	SBI, Campus Branch	94,52,387	97,44,382
14	10222816353(Fellowships)	SBI, Campus Branch	13,67,73,888	4,40,66,696
15	303/65/3/86(Fellowships)		-	6,53,466
16	10222816295(Foreign Bodies) (Inoperative)	SBI, Campus Branch	3,483	3,357
17	10222816320(UGC funds)	SBI, Campus Branch	17,70,733	59,32,829
18	10222816397(Distance Education)	SBI, Campus Branch	89,96,245	53,97,466
19	10187980569(SB196 – ILOC)	SBI, Main Branch	-	-
20	10222816794 (UPE)	SBI, Campus Branch	4,30,37,478	47,08,770
21	30007634981 (HEM)	SBI, Campus Branch	2,33,69,008	95,39,276
22	10187980570(SB184 – ILOC)	SBI, Main Branch	3,32,38,072	1,30,78,489
23	3000 7635102 (SIP)	SBI, Campus Branch	23,05,852	12,94,444
24	3034 0696426 (Technology Business Incubator)	SBI, Campus Branch	5,28,931	2,02,950
25	3034 0944685 (NANO)	SBI, Campus Branch	9,03,663	8,71,212
26	30340959942 (CREEB)	SBI, Campus Branch	179	35,473
27	30436862998(Overheads)	SBI, Campus Branch	41,02,673	74,78,786
28	30655227139 - Temporary advances	SBI, Campus Branch	-	40,36,430
29	10222816251(HBA)	SBI, Campus Branch	36,73,828	46,00,033
30	10222816273(Deposits)	SBI, Campus Branch	1,79,29,944	5,30,68,611
31	3043 68G3822 (Corpus Fund)	SBI, Campus Branch	2,51,40,133	31,28,161
32	37150416300 (UoH Bionest)	SBI, Campus Branch	69,40,167	-
33	37126606867 (FO's Deposits)	SBI, Campus Branch	77,949	-
	<b>Total Savings Bank Accounts</b>		<b>1,05,76,39,068</b>	<b>89,34,88,599</b>
II	<b>Current Accounts</b>			
34	32223648837(Powerjyothi) Indian		2,02,346	24,449
35	32225488857(Powerjyothi) NRI		3,109	3,109
36	33408425199 (Powerjyothi) Academic		1,932	1,932
	<b>Total Current Accounts</b>		<b>2,07,387</b>	<b>29,490</b>
III	<b>Term Deposits with Scheduled banks</b>		<b>78,94,74,919</b>	<b>82,17,27,257</b>
	<b>TOTAL I+II+III</b>		<b>1,84,73,21,374</b>	<b>1,71,52,45,346</b>





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

	Current Year 2017-18	Previous Year 2016-17
	₹	₹
<b>1. Advances to Employees: (Non-interest bearing)</b>		
a) Salary	-	-
b) Festival	-	35,221
c) Medical Advance		
d) Others (to be specified)	-	
i) Advances to Staff(others)	38,90,474	51,91,797
i) Computer Advance	-	-
<b>2. Long Term Advances to Employees: (Interest bearing)</b>		
a) Vehicle Loan	-	-
b) Home Loan	35,63,132	56,62,943
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
b) to Suppliers	-	-
c) Others	1,04,13,04,820	1,07,94,12,359
<b>4. Prepaid Expenses</b>		
a) Insurance	3,13,813	5,14,296
b) Other Expenses	5,84,886	16,43,929
<b>5. Deposits</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	1,69,29,450	1,69,29,450
d) Deposit with UGC for Eminence	1,00,00,000	-
e) Others (to be specified)	6,45,09,824	6,45,09,824
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/ Endowment Funds	12,44,66,209	10,54,67,498
b) On Investments-Others	33,65,664	5,24,353
c) On Loans and Advances	-	-
d) On Project Funds	2,83,14,977	1,48,47,456
e) Others (includes income due unrealized)	13,27,154	14,41,898
<b>7. Other - Current assets receivable from UGC/sponsored projects</b>		
a) Debit balances in Sponsored Projects	-	4,65,38,951
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Grants Receivable	-	-
d) Other receivables from UGC(HRDC)	2,84,22,086	2,29,86,120
<b>8. Claims Receivable(LSPC)</b>		
	-	14,76,816
<b>Total</b>	<b>1,32,69,92,489</b>	<b>1,37,68,10,036</b>

Schedules forming part of Income & Expenditure

Account for the year ending 31<sup>st</sup> March,2018



**SCHEDULE 9 - ACADEMIC RECEIPTS**

	Current Year 2017-18	Previous Year 2016-17
<b>FEES FROM STUDENTS</b>	₹	₹
<b>Academic</b>		
1. Tuition fee	4,03,59,324	3,28,20,833
2. Admission fee	10,36,779	8,57,347
3. Enrolment fee	-	-
4. Library Admission fee	25,06,075	19,97,818
5. Laboratory fee	70,80,794	60,77,770
6. Art & Craft fee	-	-
7. Registration fee	-	-
8. Internet fee	24,17,215	21,83,727
9. Sports fee	9,12,664	11,10,845
10. OTHER FEES	8,62,691	9,33,690
<b>Total (A)</b>	<b>5,51,75,542</b>	<b>4,59,82,030</b>
<b>Examinations</b>		
1. Admission Test fee	-	-
2. Annual Examination fee	11,20,880	9,28,629
3. Mark sheet, Certificate fee	4,73,585	1,41,321
4. Entrance Examination fee	-	-
<b>Total (B)</b>	<b>15,94,465</b>	<b>10,69,950</b>
<b>Other Fees</b>		
1. Identity card fee	-	-
2. Fine/Miscellaneous fee	24,52,799	8,26,655
3. Medical fee	-	-
4. Transportation fee	-	-
5. Hostel fee	1,61,000	2,41,492
6. Convocation fee	1,16,400	1,44,734
<b>Total (C)</b>	<b>27,30,199</b>	<b>12,12,881</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	1,59,13,385	1,17,05,428
<b>Total (D)</b>	<b>1,59,13,385</b>	<b>1,17,05,428</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	19,779	6,36,505
2. Registration fees (Academic Staff College)	-	-
<b>Total (E)</b>	<b>19,779</b>	<b>6,36,505</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>7,54,33,370</b>	<b>6,06,06,793</b>



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

Particulars	UGC		Total Plan & Capital Assets	Non Plan UGC	Current Year 2017-18 Total	HRD	Previous Year 2016-17 Total
	Plan & Creation of Assets	Specific Schemes					
	₹		₹	₹	₹		₹
Balance B/F							
	49,05,79,470	16,39,62,978	65,45,42,448	17,32,80,629	82,78,23,077	(2,29,86,120)	55,85,50,364
Add: Receipts during the year	20,00,00,000		20,00,00,000	2,26,36,17,000	2,46,36,17,000	60,00,000	2,65,03,62,000
Add: Provisions Adjustments/Transfer	(7,77,62,295)	-	(7,77,62,295)	7,77,62,295	-	-	9,10,16,652
Add: Interest	1,51,25,432	-	1,51,25,432	-	1,51,25,432	-	-
<b>Total</b>	<b>62,79,42,607</b>	<b>16,39,62,978</b>	<b>79,19,05,585</b>	<b>2,51,46,59,924</b>	<b>3,30,65,65,509</b>	<b>(1,69,86,120)</b>	<b>3,29,99,75,016</b>
Less: Refund to UGC/transfers/others							
							40,00,000
Balance	62,79,42,607	16,39,62,978	79,19,05,585	2,51,46,59,924	3,30,65,65,509	(1,69,86,120)	3,29,59,75,016
Less: Utilized for Capital Expenditure (A)	31,80,03,784	99,77,273	32,79,81,057	5,15,43,395	37,95,24,452	38,657	38,08,11,348
<b>Balance</b>	<b>30,99,38,823</b>	<b>15,39,85,705</b>	<b>46,39,24,528</b>	<b>2,46,31,16,529</b>	<b>2,92,70,41,057</b>	<b>(1,70,24,777)</b>	<b>2,91,51,17,668</b>
Less: Utilized for Revenue Expenditure (B)	-	32,13,776	32,13,776	2,31,10,10,276	2,31,42,24,052	-13,97,309	2,08,72,94,591
<b>Balance C/F (C)</b>	<b>30,99,38,823</b>	<b>15,07,71,929</b>	<b>46,07,10,752</b>	<b>15,21,06,253</b>	<b>61,28,17,005</b>	<b>(2,84,22,086)</b>	<b>82,78,25,077</b>

**SCHEDULE 11 -INCOME FROM INVESTMENTS**

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year 2017-18	Previous Year 2016-17	Current Year 2017-18	Previous Year 2016-17
	₹	₹	₹	₹
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits	6,08,76,388	7,68,71,167	1,66,11,771	2,18,03,134
3. Interest accrued but not due on Term Deposits/Interest bearing advances to employees	12,44,66,209	10,54,67,498	28,41,311	-
4. Interest on Savings Bank Account	-	-	-	-
5. Others (specify)	-	-	-	-
<b>Total</b>	<b>18,53,42,597</b>	<b>18,23,38,665</b>	<b>1,94,53,082</b>	<b>2,18,03,134</b>
Transferred to Earmarked/Endowment Funds	18,53,42,597	18,23,38,665		
<b>Balance</b>	<b>Nil</b>	<b>Nil</b>		



**SCHEDULE 12: INTEREST EARNED**

Particulars	Current Year 2017-18	Previous Year 2016-17
	₹	₹
1. On Savings Accounts with scheduled banks	43,14,777	60,04,574
2. On Loans	-	
a. Employees/Staff	5,51,504	6,02,495
b. Others	19,41,346	27,54,693
3. On Debtors and Other Receivables		-
Total	68,07,627	93,61,762



**SCHEDULE 13 - OTHER INCOME**

Particulars	Current Year	Previous Year
	2017-18	2016-17
	₹	₹
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel Room Rent	37,44,500	25,43,820
2. License fee	37,88,409	24,85,791
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	12,75,668	5,91,400
4. Electricity Charges recovered	60,76,665	59,84,934
5. Water Charges recovered	4,54,331	3,59,001
6. Rents From Shops & Accomodation(Post Office etc)	38,26,915	33,83,813
<b>Total</b>	<b>1,91,66,488</b>	<b>1,53,48,759</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>-</b>	<b>-</b>
<b>D. Others</b>		
1. Income from consultancy	-	16,000
2. RII fees	2,057	6,476
3. Income from Royalty	-	-
4. Sale of application forms (recruitment)	32,15,525	11,95,013
5. Misc. receipts (Sale of tender forms, waste paper, etc.)	16,11,618	5,43,141
6. Profit on Sale/disposal of Assets	-	-
a) Owend assets	13,62,055	5,07,463
b) Assets received free of cost	-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
8. Others (specify)	1,600	26,52,830
a) Transport charges for usage	5,20,740	3,89,429
b) Internal receipts from school departments	8,12,210	10,61,293
c) Membership fees	-	-
d ) Affiliation fees	-	-
e) Other misc income	-	2,000
f) Leave Salary & Pension Contribution	1,03,77,922	93,25,200
g) Excess Salary Recovered	-	-
h) Penalty	500	-
i) Rent From Guest House	3,55,006	11,31,716
j)Assistance for AMC by IDRBT	-	-
k)Other income(ASC)	-	-
<b>Total</b>	<b>1,82,59,233</b>	<b>1,68,30,561</b>
<b>Grand Total (A+B+C+D)</b>	<b>3,74,25,721</b>	<b>3,21,79,320</b>



**SCHEDULE 14 - PRIOR PERIOD INCOME**

<u>Particulars</u>	<b>Current Year 2017-18</b>	<b>Previous Year 2016 17</b>
	₹	₹
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest Earned	-	16,27,104
4. Excess salary recovered	23,62,270	6,77,838
4. Other Income	25,90,230	5,13,79,774
<b>Total</b>	<b>49,52,500</b>	<b>5,36,84,716</b>





SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Salaries and Wages( Teaching)	16,39,359	82,56,25,562	82,92,64,921	14,79,004	61,38,59,794	61,53,38,798
aa) Salaries and Wages ( non teaching)	34,95,992	86,59,17,103	86,94,13,095	50,12,698	63,98,67,951	64,48,80,649
b) Allowances and Bonus	-	48,34,997	48,34,997	-	88,54,363	88,54,363
c) Contribution to Provident Fund	-	5,79,842	5,79,842	-	8,69,237	8,69,237
d) Contribution to Other Fund (NPS)	-	4,77,00,955	4,77,00,955	-	2,96,02,660	2,96,02,660
e) Staff Welfare Expenses	-	-	-	-	1,30,216	1,30,216
f) Retirement and Terminal Benefits	-	12,52,34,865	12,52,34,865	-	2,63,33,35,212	2,63,33,35,212
g) LTC facility	-	93,52,331	93,52,331	-	85,11,529	85,11,529
h) Medical facility	-	3,74,33,461	3,74,33,461	-	4,51,79,781	4,51,79,781
i) Children Education Allowance	-	7,97,316	7,97,316	-	89,45,452	89,45,452
j) Honorarium	6,21,006	7,87,926	14,08,932	3,64,253	26,74,173	30,38,426
k) Others (specify)	-	-	-	-	-	-
<b>TOTAL</b>	<b>77,56,357</b>	<b>1,91,82,64,358</b>	<b>1,92,60,20,715</b>	<b>68,55,955</b>	<b>3,99,18,30,368</b>	<b>3,99,86,86,323</b>



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

Particulars	Pension	Gratuity	Leave Encashment	Total
	₹	₹	₹	₹
Provision Opening Balance as on 01.04.2017	3,27,36,02,881	55,28,22,604	66,00,62,078	4,48,64,87,563
Addition : Capitalized value of Contributions Received from other Organizations	-	-	-	-
Total (a)	-	-	-	-
Less : Actual Payments during the Year (b)	-	-	-	-
Balance Available on 31.03.2017 c(a-b)	3,27,36,02,881	55,28,22,604	66,00,62,078	4,48,64,87,563
Provision required on 31.03.2018 as per Actuarial Valuation (d)	3,03,17,23,956	69,47,99,371	56,75,64,306	4,29,40,87,633
A. Provision to be made in the Current year (d-c)	(24,18,78,925)	14,19,76,767	(9,24,97,772)	(19,23,99,930)
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)	(24,18,78,925)	14,19,76,767	(9,24,97,772)	(19,23,99,930)

**SCHEDULE 16 - ACADEMIC EXPENSES.**

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan ₹	Non-Plan ₹	Total ₹	Plan ₹	Non-Plan ₹	Total ₹
a) Laboratory Expenses	-	86,98,294	86,98,294	16,45,204	1,15,32,019	1,31,77,223
b) Field work/Participation in Conferences	-	3,89,904	3,89,904	-	7,21,954	7,21,954
c) Expenses on Seminars/Workshops	19,816	13,23,432	13,43,248	2,22,778	12,99,577	15,22,355
d) Payment to Visiting Faculty	-	66,43,459	66,43,459	3,12,000	68,65,032	71,77,032
e) Examination	-	26,963	26,963	-	1,21,06,658	1,21,06,658
f) Student Welfare Expenses	-	1,08,000	1,08,000	47,100	22,000	69,100
g) Admission Expenses	-	1,56,47,788	1,56,47,788	-	37,90,134	37,90,134
h) Convocation Expenses	-	9,89,964	9,89,964	-	11,30,951	11,30,951
i) Publications	-	-	-	30,000	-	30,000
j) Stipend/means -cum-merit scholarship (Include. Non-Net M.Phil/Ph.D)	-	4,09,24,062	4,09,24,062	4,01,46,545	-	4,01,46,545
k) Subscription Expenses	-	3,11,339	3,11,339	-	4,45,972	4,45,972
l) Extra curricular activities & sports events	-	-	-	-	1,61,518	1,61,518
m) Animal feed	-	1,33,461	1,33,461	-	1,44,150	1,44,150
n) Others (specify)*Annexure	-	78,61,695	78,61,695	2,26,70,003	73,54,445	3,00,24,448
<b>TOTAL</b>	<b>19,816</b>	<b>8,30,58,361</b>	<b>8,30,78,177</b>	<b>6,50,73,630</b>	<b>4,55,74,410</b>	<b>11,06,48,040</b>

**\* n) Others- Schedule 16 (Annexure)**

	Current Year 2017-18			Previous Year 2016-17		
	Plan ₹	Non-Plan ₹	Total ₹	Plan ₹	Non-Plan ₹	Total ₹
a) Research activities	-	-	-	-	-	-
b) Patent	-	1,97,711	1,97,711	2,08,18,419	-	2,08,18,419
c) Hospitality	-	33,04,767	33,04,767	-	31,28,480	31,28,480
d) Training courses	-	-	-	-	-	-
e) Working expenses	-	-	-	-	-	-
f) Readers Allowance	-	6,57,450	6,57,450	72,000	4,68,000	5,40,000
g) Inter university tournament	-	5,79,342	5,79,342	-	-	-
H) Purchase of chemicals	-	-	-	2,80,963	-	2,80,963
I) Academic Expenses	-	-	-	-	-	-
j) Meeting Expenses	-	19,56,709	19,56,709	-	16,46,820	16,46,820
k) Scribe charges	-	2,33,700	2,33,700	-	2,28,650	2,28,650
l) Summer courses	-	80,000	80,000	-	-	-
m) Misc.Exp	-	8,45,016	8,45,016	14,98,621	18,82,495	33,81,116
n) Teaching aids	-	7,000	7,000	-	-	-
<b>TOTAL (included in main schedule)</b>	<b>-</b>	<b>78,61,695</b>	<b>78,61,695</b>	<b>2,26,70,003</b>	<b>73,54,445</b>	<b>3,00,24,448</b>



**SCHEDULE 17-ADMINISTRATIVE AND GENERAL EXPENSES**

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan ₹	Non-Plan ₹	Total ₹	Plan ₹	Non-Plan ₹	Total ₹
<b>A Infrastructure</b>						
a) Electricity and power	-	13,26,62,773.00	13,26,62,773.00	1,10,77,855.00	12,50,54,538.00	13,61,32,393.00
b) Water Charges	-	4,40,32,042.00	4,40,32,042.00	18,73,331.00	3,26,10,670.00	3,44,84,001.00
c) Insurance	-	5,14,296.00	5,14,296.00	-	-	-
d) Rent, Rates and Taxes (including property tax)	-	25,26,401.00	25,26,401.00	-	28,66,983.00	28,66,983.00
e) Generator Running Expenses	-	33,42,639.00	33,42,639.00	-	48,45,094.00	48,45,094.00
<b>B Communication</b>						
e) Postage and Telegram	-	3,82,664.00	3,82,664.00	-	4,89,436.00	4,89,436.00
f) Telephone, Fax and Internet charges	-	16,48,316.00	16,48,316.00	-	18,14,766.00	18,14,766.00
<b>C Others</b>						
g) Printing and Stationery (consumption)	99,365.00	61,51,473.00	62,50,838.00	2,32,868.00	99,91,897.00	1,02,24,765.00
h) Travelling and Conveyance Expenses	-	11,66,176.00	11,66,176.00	-	26,36,859.00	26,36,859.00
i) Hospitality	-	20,88,238.00	20,88,238.00	-	29,85,392.00	29,85,392.00
j) Auditor's Remuneration	-	-	-	-	-	-
k) Professional Charges	-	23,33,111.00	23,33,111.00	-	16,74,646.00	16,74,646.00
l) Advertisement and Publicity	-	31,89,336.00	31,89,336.00	11,19,894.00	28,27,033.00	39,46,927.00
m) Magazines & Journals	-	3,17,683.00	3,17,683.00	35,307.00	2,96,198.00	3,31,505.00
n) Others (specify)* Annexure	62,83,947.00	81,07,498.00	1,43,91,445.00	1,57,70,939.00	1,77,25,890.00	3,34,96,829.00
<b>Total</b>	<b>63,83,312.00</b>	<b>20,84,62,646.00</b>	<b>21,48,45,958.00</b>	<b>3,01,10,194.00</b>	<b>20,58,19,402.00</b>	<b>23,59,29,596.00</b>

\* n) Others- Schedule 17 (Annexure)

OTHERS	Current Year 2017-18			Previous Year 2016-17		
	Plan ₹	Non-Plan ₹	Total ₹	Plan ₹	Non-Plan ₹	Total ₹
a) General Expenses	4,12,107.00	-	4,12,107.00	4,01,733.00	-	4,01,733.00
u) Other misc. administrative expenses	-	19,27,096.00	19,27,096.00	21,43,221.75	11,85,467.00	33,28,688.75
c) AMC	-	-	-	71,32,741.00	1,07,87,219.00	1,79,19,960.00
d) Ceremonials and functions	-	8,29,994.00	8,29,994.00	-	2,34,602.00	2,34,602.00
e) Participants Cost	58,71,840.00	-	58,71,840.00	50,41,860.00	-	50,41,860.00
f) Insurance	-	63,927.00	63,927.00	-	88,178.00	88,178.00
g) TA/DA	-	-	-	-	-	-
h) Bank charges	-	-	-	-	-	-
i) Meeting expenses	-	14,86,753.00	14,86,753.00	-	9,89,167.00	9,89,167.00
j) Labour charges & daily wages	-	9,74,045.00	9,74,045.00	-	5,81,090.00	5,81,090.00
k) Liveries	-	9,46,600.00	9,46,600.00	-	13,31,055.00	13,31,055.00
l) Photocopy charges	-	-	-	-	-	-
m) TA/DA to advisory committee members	-	12,96,946.00	12,96,946.00	-	14,02,437.00	14,02,437.00
n) Medical fee	-	-	-	-	-	-
o) V C Discretionary fund	-	1,00,000.00	1,00,000.00	-	1,00,000.00	1,00,000.00
p) Subscriptions/Fee on NPS	-	1,88,938.00	1,88,938.00	-	1,75,124.00	1,75,124.00
q) Contingency	-	-	-	44,809.25	-	44,809.25
r) Training Expenses	-	2,93,199.00	2,93,199.00	-	7,97,501.00	7,97,501.00
s) Hostel Expenses	-	-	-	-	54,050.00	54,050.00
t) Wages	-	-	-	10,02,057.00	-	10,02,057.00
u) Loss/ Written off on account of Fixed Assets	-	-	-	4,517.00	-	4,517.00
<b>TOTAL (included in main schedule)</b>	<b>62,83,947.00</b>	<b>81,07,498.00</b>	<b>1,43,91,445.00</b>	<b>1,57,70,939.00</b>	<b>1,77,25,890.00</b>	<b>3,34,96,829.00</b>



**SCHEDULE 18 - TRANSPORTATION EXPENSES**

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Vehicles (owned by institution)						
a) Running Expenses	-	42,64,348	42,64,348	-	28,39,491	28,39,491
b) Repairs & Maintenance		1,69,428	1,69,428		9,03,098	9,03,098
c) Insurance Expenses	-	3,90,773	3,90,773	-	3,97,810	3,97,810
2. Vehicle taken on rent/lease	-	-	-			
a) Rent/Lease expenses	-	1,63,710	1,63,710	-	3,16,081	3,16,081
3. Vehicle (Taxi) hiring expenses	-	21,95,342	21,95,342	-	22,52,759	22,52,759
<b>Total</b>	-	<b>71,83,601</b>	<b>71,83,601</b>	-	<b>67,09,239</b>	<b>67,09,239</b>



**SCHEDULE 19 - REPAIRS & MAINTENANCE**

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Buildings	4,51,600	2,32,08,260	2,36,59,860	47,21,460	1,23,22,220	1,70,43,680
b) Furniture & Fixtures	-	11,97,904	11,97,904	14,233	10,00,973	10,15,206
c) Plant & Machinery	-	6,90,454	6,90,454	-	12,40,388	12,40,388
d) Office Equipment	-	9,64,161	9,64,161	25,442	2,98,820	3,24,262
e) Computers	-	30,31,545	30,31,545	-	37,22,015	37,22,015
f) Laboratory & Scientific Equipment	-	8,47,740	8,47,740	-	10,45,399	10,45,399
g) Audio Visual Equipment	-	1,89,843	1,89,843	-	75,985	75,985
h) Cleaning Material & Services	-	12,17,889	12,17,889	-	10,32,596	10,32,596
i) Book Binding Charges	-	3,64,667	3,64,667	-	3,89,450	3,89,450
j) Gardening	-	4,46,186	4,46,186	-	5,75,581	5,75,581
k) Estate Maintenance	-	-	-	-	-	-
l) AMC	-	1,85,84,145	1,85,84,145	-	-	-
j)Electrical Equipment	-	1,35,81,676	1,35,81,676	7,250	78,18,299	78,25,549
k)Others	-	3,023	3,023	-	2,26,873	2,26,873
l)Sports Equipment	-	-	-	-	-	-
m)Tubewells&Water supply	-	12,14,449	12,14,449	-	5,28,142	5,28,142
<b>Total</b>	<b>4,51,600</b>	<b>6,55,41,942</b>	<b>6,59,93,542</b>	<b>47,68,385</b>	<b>3,02,76,741</b>	<b>3,50,45,126</b>



**SCHEDULE 20 - FINANCE COSTS**

Particulars	Current Year 2017-18			Previous Year 2016-17		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
a) Bank Charges	-	1,71,721	1,71,721	-	5,54,178	5,54,178
b) Others (specify)	-	-	-	-	-	-
Total	-	1,71,721	1,71,721	-	5,54,178	5,54,178



**SCHEDULE 21 - OTHER EXPENSES**

Particulars	Current Year 2017-18			Previous Year 2016-17		
	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 2017-18			Previous Year 2016-17		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
	₹	₹	₹	₹	₹	₹
1. Establishment Expenses	-	33,96,926	33,96,926	-	-	-
2. Academic Expenses	-	2,90,860	2,90,860	-	2,41,409	2,41,409
3. Administrative Expenses	-	6,49,639	6,49,639	-	43,79,120	43,79,120
4. Transportation Expenses	-	-	-	-	23,651	23,651
5. Repairs & Maintenance	-	13,24,462	13,24,462	-	-	-
6. Other Expenses	-	2,45,486	2,45,486	-	-	-
7. Depreciation	7,58,240	1,05,477	8,63,717	-	-	-
8. Leave Encashment	-	-	-	-	-	-
<b>Total</b>	<b>7,58,240</b>	<b>60,12,850</b>	<b>67,71,090</b>	<b>-</b>	<b>46,44,180</b>	<b>46,44,180</b>

# RECEIPTS AND PAYMENTS



**UNIVERSITY OF HYDERABAD**  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2018

RECEIPTS	Current Year 2017-18	Previous Year 2016-17	PAYMENTS	Current Year 2017-18	Previous Year 2016-17
Opening Balances			I. Expenses		
a) Cash Balances	3,26,65,728	3,41,67,552	a) Establishment Expenses	2,09,71,76,210	1,66,57,47,217
b) Bank Balances	29,490	30,324	b) Academic Expenses	8,33,30,239	10,91,52,716
i) In Current accounts	82,17,27,257	1,26,58,85,170	c) Administrative Expenses	20,05,52,670	24,72,63,153
ii) In deposit accounts			d) Transportation Expenses	71,32,606	62,35,602
iii) In term deposit accounts PF&NPS			e) Repairs & Maintenance	5,73,46,706	3,44,33,948
iv) Savings accounts	89,34,88,597	57,90,02,244	f) Prior period Expenses	51,91,693	2,65,066
v) cash on hand	9,60,000		g) Prepaid expenses	3,13,813	14,79,479
II. Grants Received			II. Payments against Earmarked/Endowment Funds		
a) From Government of India					
b) From State Government					
c) From other sources UGC	2,46,96,17,000	2,65,03,62,000			
(Grants for capital & revenue exp. to be shown separately if available)					
III. Academic Receipts	7,54,33,370	6,18,01,806	III. Payments against Sponsored Projects/Schemes	73,76,71,705	63,36,87,219
IV. Receipts against Earmarked/Endowment Funds	5,72,81,400	5,30,68,323	IV. Payments against Sponsored Fellowships/Scholarships	5,37,31,830	12,69,46,104
V. Receipts against Sponsored Projects/Schemes	81,05,15,002.00	53,97,73,181	V. Investments and Deposits made		
VI. Receipts against sponsored Fellowships and Scholarships			a) Out of Earmarked/Endowments funds	4,95,54,010	15,56,18,013
VII. Income on Investments from	14,92,98,293.00	8,83,83,371	b) Out of own funds (Investments-Others)	2,79,11,872	26,48,92,149
a) Earmarked/Endowment funds	5,62,60,363.50	7,83,59,902	VI. Term Deposits with Scheduled Banks		
b) Other Investments	47,29,304.00	3,09,16,213	VII. Expenditure on Fixed Assets and Capital Works -in-Progress		
VIII. Interest received on			a) Fixed Assets	30,16,67,823	35,02,61,477
a) Bank Deposits	1,66,11,771		b) Capital Works-in-Progress	7,27,80,070	39,52,04,368
b) Loans and Advances	50,59,752		VIII. Other Payments including statutory payments	54,17,38,391	43,77,00,624
c) Savings Bank Accounts	43,14,778	60,04,574	IX. Refunds of Grants		
d) Interest on SB of Earmarked	8,88,787	26,99,682	i) Part I & II		
IX. Investments encashed			ii) Part III & IV		
X. Term Deposits with Scheduled Banks encashed	28,69,49,478	31,07,60,541	X. Deposits and Advances	6,01,65,120	61,13,295
XI. Other Income (including Prior Period Income)	4,28,53,889	2,89,14,327	XI. Other Payments	3,49,39,507	
XII. Deposits and Advances	5,45,17,180	3,33,01,007	XII. Closing balances		
XIII. income from consultancy			a) i) Advances and other amounts recoverable in cash or in kind or in value to be received	3,90,22,390	3,26,65,728
XIII. Miscellaneous Receipts including Statutory Receipts	67,63,12,655.00	43,93,90,456	ii) Cash/Cheque on hand		
XIV. Any Other Receipts			b) Bank balances		
TOTAL	6,45,95,14,095	6,20,83,21,635	In Current Accounts	2,07,387	29,490
			In savings Accounts	-05,76,39,069	89,34,88,597
			In Deposit Accounts	8,94,74,919	82,17,27,257
			TOTAL	6,45,95,14,095	6,20,83,21,635

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

Checked *[Signature]*

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

# GPF AND NPS ACCOUNTS

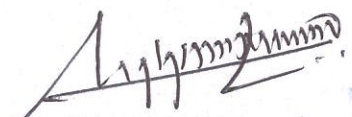


**Provident fund Account**  
Receipts and payments for the financial year 2017-18

Receipts	Current Year 2017-18	Previous Year 2016-17	Payments	Current Year 2017-18	Previous Year 2016-17
Opening Balance	71,33,167.00	13,03,568.00	GPF Adv./Withdrawal	13,45,07,053.00	13,09,81,287.00
SBI, Branch - I			CPF Adv./Withdrawal	1,73,55,837.00	1,81,76,166.00
SBI, Branch - II			NPS Tier - II		
Bank			Univ. Contr.Withdrawals	90,02,649.00	1,09,14,326.00
			Dues to univ.	-	-
			Investments during the year	36,60,78,000.00	19,00,00,000.00
GPF Subscription	15,15,22,177.00	14,30,61,658.00	Bank charges		4,383.00
CPF Subscription	38,93,686.00	58,75,998.00	Closing Balance	16,39,753.00	71,33,167.00
CPF Univ. Contribution	5,79,876.00	9,13,303.00	SBI, Branch - I	-	-
NPS Tier-II Account			SBI, Branch - II		
Investment Encashed	24,42,88,338.00	17,35,33,142.00	Bank		
Interest Received	12,11,66,048.00	3,25,21,660.00			
<b>Total</b>	<b>52,85,83,292.00</b>	<b>35,72,09,329.00</b>	<b>Total</b>	<b>52,85,83,292.00</b>	<b>35,72,09,329.00</b>

**Provident fund Account**  
Income and Expenditure account for the year ended 31.3.18

Expenditure	Current Year 2017-18	Previous Year 2016-17	Income	Current Year 2017-18	Previous Year 2016-17
Interest Credited to :			Interest Earned on Investments	12,11,66,048.00	3,25,21,660.00
GPF Account	4,38,55,389.00	4,05,68,124.00	Add: Int Accrued on 03/18	5,35,07,208.00	11,97,68,587.00
CPF Account	25,53,181.00	30,84,340.00	Refund to be obtained	-	-
Univ. Contribution (CPF)	12,95,236.00	18,24,465.00	Less Int accrued for Mar 17	(11,97,68,587.00)	(10,03,91,265.00)
Bank charges		4,383.00	Excess of Expenditure over Income	-	-
NPS Tier-II Account					
Excess of Income over Expenditure		72,00,863.00			
		5,49,04,669.00		5,49,04,669.00	5,18,98,982.00
		5,18,98,982.00			

  
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 केंद्रीय विश्वविद्यालय डा.घ / Central University P.O.  
 हैदराबाद / Hyderabad-500 046.



Provident fund Account  
Balance Sheet as at March 31st , 2018

Liabilities	Current Year 2017-18		Previous Year 2016-17	Assets	Current Year 2017-18	Previous Year 2016-17
<b>GPF</b>						
Opening Balance	56,21,70,061.00			Investments	70,91,55,159.00	58,73,65,497.00
Less: Sub for Mar 2017	(1,13,32,118.00)			Int. accrued as on 31.03.18	5,35,07,208.00	11,97,68,587.00
				Sub Due for Mar, 2018		
Add: Sub for the year	15,15,22,177.00			GPF	1,22,93,783.00	1,13,32,118.00
Add: sub for Mar 2018	1,22,93,783.00			CPF	2,60,909.00	3,92,299.00
Add: Interest Credited	4,38,55,389.00			UC due to CPF		
Less: Advance/Withdrawals	(13,45,07,053.00)			NPS II		
Less: Tr. To Reserve	(1,82,904.00)	62,38,19,335.00	56,21,70,061.00			
<b>CPF</b>						
Opening Balance	3,84,42,569.00			Cash at Bank	16,39,753.00	71,33,167.00
Less: Sub for Mar 2017	(3,92,299.00)			SBI, Branch I		
Add: Sub for the year	38,93,686.00					
Add: sub for Mar 2018	2,60,909.00					
Add: Interest Credited	25,53,181.00					
Less: Advance/Withdrawals	(1,73,55,837.00)	2,71,83,439.00	3,84,42,569.00			
Less: Tr. To Reserve	(2,18,770.00)					
<b>Univ. Contribution CPF</b>						
Opening Balance	2,12,90,574.00					
Add: Sub for the year	5,79,876.00					
Add: Interest Credited	12,95,236.00					
Less: Advance/Withdrawals	(90,02,649.00)	1,41,63,037.00	2,12,90,574.00			
Closing Balance						
<b>NPS Tire-II Account</b>						
Opening Balance	-					
Less : Sub for Mar 17	-					
Add : Sub in the year	-					
Add: Sub for Mar 18	-					
Add: interest Credited	-					
Less: Advance/Withdrawal	-					
Closing Balance	-					
<b>Reserve Fund</b>						
Opening Balance	10,40,88,464.00					
Add: Excess of Income Over E	72,00,863.00					
Tr. From Subscriptions	4,01,674.00	11,16,91,001.00	10,40,88,464.00			
Closing Balance						
<b>Total</b>		<b>77,68,56,812.00</b>	<b>72,59,91,668.00</b>	<b>Total</b>	<b>77,68,56,812.00</b>	<b>72,59,91,668.00</b>

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**New Pension Scheme Tier I Account**  
Receipts and payments for the financial year 2017-18


Receipts	Current Year 2017-18	Previous Year 2016-17	Payments	Current Year 2017-18	Previous Year 2016-17
Opening Balance	14,281.00	10,539.00	Investments	51,69,301.00	51,33,532.00
NPS Tier-I Account			NPS Tier-I Account		
Own Sub	4,91,29,552.00	2,90,48,044.00	withdrawal/payments to NSDL	9,55,70,687.00	5,90,88,729.00
Univ. Contr	4,78,21,580.00	2,90,48,044.00	bank Charges	59.00	1,253.00
Investment Encashed	45,51,518.00	57,92,247.00			
Interest on Saving Bank A/c					
Interest Received	3,69,410.00	338,420.00	Closing Balance	12,46,294.00	14,280.00
<b>Total</b>	<b>10,19,86,341.00</b>	<b>6,42,37,294.00</b>	<b>Total</b>	<b>10,19,86,341.00</b>	<b>6,42,37,294.00</b>

**NPS Tier I Accounts**  
Income and Expenditure account for the financial year 2017-18

Expenditure	Current Year 2017-18	Previous Year 2016-17	Income	Current Year 2017-18	Previous Year 2016-17
Interest Credited to :			Interest Earned on Investments	3,69,410	3,38,420
NPS Subscribers	10,03,526.00	8,78,106	Add: Interest Accrued on 03/18	45,50,422	27,04,160
NPS UC	9,00,440.00	8,28,733	Add: Tax recovered on interest		
Bank Charges		59	Less Interest accrued for Mar 17	(27,04,160)	(8,62,715)
Excess of Income over Expenditure		3,11,647			
<b>Total</b>	<b>22,15,672</b>	<b>21,79,865</b>	<b>Total</b>	<b>22,15,672</b>	<b>21,79,865</b>

**New Pension Scheme**  
Balance Sheet as at March 31st, 2018

Liabilities	Current Year 2017-18	Amount	Previous Year 2016-17	Assets	Current Year 2017-18	Previous Year 2016-17
NPS Tier - I Account				NPS Tier - I Account		
Opening Balance	2,76,19,182.00			Sub & UC Due for Mar, 18	73,79,376.00	51,00,192.00
Less: Sub for Mar 2017	(51,00,192.00)					
Add: Sub & UC for the year	9,70,51,132.00			Investments	2,57,75,628.00	2,51,57,846.00
Add: Sub & UC for Mar 18	73,79,376.00			Int. accrued as on 31.03.18	45,50,422.00	27,04,160.00
Add: Interest Credited	19,03,966.00			Balance at Bank	12,46,294.00	14,281.00
Less: Payments	(9,55,70,687.00)					
Tr to reserve	(7,39,063.00)					
Closing Balance		3,25,43,714.00	2,76,19,182.00			
Reserve Fund						
Balance as on 1.4.2017	53,57,297.00					
Excess of Income over Exp	3,11,647.00					
Less: Adj. of rounding off	(1.00)					
Tr. From Sub.A/c	7,39,063.00					
<b>Total</b>		<b>3,89,51,720.00</b>	<b>3,29,76,479.00</b>	<b>Total</b>	<b>3,89,51,720.00</b>	<b>3,29,76,479.00</b>

  
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## 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 :

Provisions for Retirement benefits i.e. Pension, Gratuity and Leave Encashment are made on Actuarial Valuation basis. The retirement benefits are funded by UGC 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 extends Non-Net M.Phil/Ph.D Fellowships as per the UGC Guidelines and the same are accounted as Academic expenses.

### 6. FIXED ASSETS AND DEPRECIATION :

6.1 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.

6.2 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, Silver, depreciation is not provided and its market value is disclosed in the Notes on Accounts.

6.3 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 |

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

6.5 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.

6.6 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.

### 7. INTANGIBLE ASSETS :

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

7.2 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.

7.3 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.

### 8. STOCKS :

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

### 9. INVESTMENTS:

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

9.2 Long term investments are usually carried at cost. However, any diminution in their value as on the date is disclosed in the Notes on Accounts.

9.3 Short term investments are carried at their cost or market value whichever is lower.



#### 10. IMPAIRMENT OF ASSETS:

The impairment loss is recognized in the statement of Income and Expenditure where the recoverable amount is less than the carrying amount.

#### 11. REVENUE RECOGNITION:

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

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

11.3 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.

#### 12. GOVERNMENT AND UGC GRANTS:

12.1 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.

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

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

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

#### 13. RESEARCH & DEVELOPMENT EXPENSES:

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

#### 14. FOREIGN EXCHANGE :

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

#### 15. 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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(M.G. Gunasekaran)  
Finance Officer

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## SCHEDULE 24

### CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

#### 1. Contingent Liabilities:

- 1.1 18 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 ₹.18,06,85,441/- (Stay granted) (previous year: ₹.14,44,91,346/-)
- 1.3 The letter of Credit opened by the bank on behalf of the University and outstanding as on 31.3.2018 is ₹ 5,17,16,717/- (previous year: ₹.10,36,87,912/-).
- 1.4 The value of contracts remaining to be executed on capital account and not provided for (net of Advances amounted ₹.1332.01 lakhs as on 31.03.2018 (Previous year: ₹.2971.57 lakhs)

#### 2. Retirement Benefits:

Cumulative provisions on account of gratuity, pension and leave encashment as per the Actuarial valuation amounting to ₹.429,40,87,633/- (Gratuity of ₹.69,47,99,371/-, Leave Encashment ₹.56,75,64,306/-, Pension of ₹.303,17,23,956/-) as on 31.03 2018 have been provided for. However, the actual retirement benefits are funded by the UGC as per the requirement on year to year basis.

3. 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" and valued at ₹.4,19,674/-. The same has been shown under Fixed Assets separately. Its value as on 31<sup>st</sup> March 2018 is ₹.4,63,590/- based on the rates notified by the Income Tax Department
4. (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	Tahasildar Office (MRO Office)	05.00
10	IIIT	62.00
11	SAAP National Games	108.00
12	SAAP Military Games	13.50
13	SAAP III I	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.
5. (i) Total number of students as on 31.03.2018 was 5,124 (previous year 5,028);  
(ii) Total number of faculty as on 31.03.2018 was 414 (previous year 412);  
(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 2017-18 was ₹.89.66 lakhs and ₹.78.63 lakhs respectively; (previous year ₹.66.12 lakhs and ₹.20.18 lakhs).



- (vi) Collection from students on account of Students Emergency Medical Fund and expenditure thereof during the year 2017-18 was ₹.72.25 Lakhs (including opening balance of Rs.4.99 lakhs) and ₹.70.15 lakhs respectively; (previous year ₹.32.31 lakhs and ₹.35.05 lakhs).
- (vii) The University has paid/provided for all the statutory duties during the year 2016-17.
- (viii) The pay scales of Faculty as per VII CPC are as detailed below:
- |                          |                                    |
|--------------------------|------------------------------------|
| (a) Professor:           | Level 14: Pay of Rs.144200-218200  |
| (b) Associate Professor: | Level 13A: Pay of-Rs.131400-217100 |
| (c) Assistant Professor: | Level 10: Pay of Rs.57700-182400   |

**6. Sponsored Projects:**

- 6.1. 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.
- 6.2. The details of the assets acquired out of the Sponsored Research Projects are annexed to the Notes on Accounts.

**7. Related party Disclosures:**

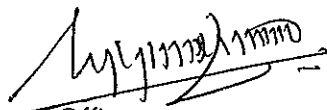
In relation to

- (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).

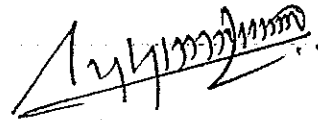
8. As per the cardinal principle envisaged in the guidelines in relation to the preparation of Schedule -1 Corpus/Capital fund of 'Format of financial Statements for Central Higher Educational Institutions' prescribed by MHRD - GOI, that all profits/losses belong to the owners fund, the excess of income over expenditure is added to the capital fund and excess of expenditure over income is deducted from the capital fund.
9. The details of total Receipts of Plan/Creation of Capital Assets/Plan Schemes and Recurring grants and its closing balances, after adjusting the expenditure (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.
10. Previous year figures have been re-grouped wherever necessary.



11. 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.
12. Long Term surplus funds Invested in Mutual Funds as on 31/03/2018 are Rs.4.90 Crores and Rs.0.13 Crores in GPF & New Pension Schemes and their market value as on 31/03/2018 is Rs.4.81 crores and 0.12 Crores respectively.
13. Employees and Employer contributions including interest accrued there on upto 31<sup>st</sup> March, 2018 amounting to ₹.3,25,43,714/- (previous year ₹.2,76,19,182/-) in respect of 32 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 as applicable to GPF and CPF as notified by Govt.

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

checked  
by  
AO

  
(M.G. Gunasekaran)  
Finance Officer  
वित्त अधिकारी / Finance Officer  
हैदराबाद विश्वविद्यालय / University of Hyderabad  
केंद्रीय विश्वविद्यालय डा.घ / Central University P.O.  
हैदराबाद / Hyderabad-500 046.



FIXED ASSETS OF RESEARCH AND SPONSORED PROJECTS

Assets	Original Cost as on 01.04.2017 ₹	Additions during the year 2017-18 ₹	Total Book value on 31.03.2018 ₹
Buildings	33,02,71,437	56,48,149	33,59,19,586
Electrical Installation and Equipment	1,46,35,38,212	8,34,65,206	1,54,70,03,418
Laboratory Equipment	15,34,12,513	-	15,34,12,513
Computers	14,77,15,231	4,69,40,473	19,46,55,704
Office Equipment	4,50,211	-	4,50,211
Furniture, Fixture & Fittings	1,83,04,145	3,08,495	1,86,12,640
Vehicles	30,44,120	-	30,44,120
Lib. Books & Scientific Journals	13,10,61,463	2,27,22,220	15,37,83,683
e-journals (print)	40,11,849.00	-	40,11,849
Lifts	18,32,542	-	18,32,542
<b>Total</b>	<b>2,25,36,41,723</b>	<b>15,90,84,543</b>	<b>2,41,27,26,266</b>

*[Handwritten Signature]*

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