

**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**  
74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064

**BALANCE SHEET AS AT MARCH 31, 2020**

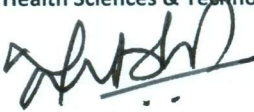
CORPUS FUNDS, CAPITAL FUNDS & LIABILITIES	SCH REF	As at 31st Mar 2020	As at 31st Mar 2019	PROPERTIES & ASSETS	SCH REF	As at 31st Mar 2020	As at 31st Mar 2019
		Rs.	Rs.			Rs.	Rs.
General Fund	A	2,75,07,924	1,15,23,526	Property, Plant & Equipments	F	1,06,74,719	1,03,48,797
Reserves	B	37,62,748	29,82,431	Investments	G	3,33,99,953	2,03,41,000
Project Grants	C	2,96,19,005	3,16,86,469	Fixed deposits / Bonds			
Current Liabilities	D	18,19,702	20,42,317	<u>Assets, Loans and Advances</u>	-	6,302	30,968
Non-Current Liabilities	E	1,07,92,185	-	Cash on hand	H	2,37,75,320	1,52,76,502
				Bank balances	I	33,15,201	12,23,479
				Other Current Assets	J	23,30,069	10,13,997
				Advances			
<b>Total</b>		<b>7,35,01,564</b>	<b>4,82,34,743</b>	<b>Total</b>		<b>7,35,01,564</b>	<b>4,82,34,743</b>

Notes A) to J) referred to above and Notes to the accounts (Note No. O) form an integral part of this Balance Sheet

For The University of Trans-Disciplinary Health Sciences & Technology

Place: Bangalore  
Date : 19/11/2020

  
(Professor Darshan Shankar)  
Vice-Chancellor

  
(Dr. A.K. Gupta)  
Registrar

  
(Mr. Suresh Hegde)  
Joint Registrar - Finance & Accounts

As per our report of even date attached

For LAWRENCE TELLIS & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FIRM REGISTRATION NO. 001857S)

(Rohan Miranda)  
Partner  
ICAI M. No. 022772



Place: Bangalore  
Date : 19/11/2020



**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**  
**74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

(Amount in Rs.)

Income	Grants/Project Income (Schedule K)	University Income (Schedule L)	Total Income	Previous Year's Total (FY 18-19)
Consultancy Income	58,76,610	1,99,933	60,76,543	1,20,24,001
Donations	30,00,000	2,82,76,412	3,12,76,412	11,87,41,793
University Course Fees	-	27,68,100	27,68,100	33,44,251
Training Income	52,05,222	1,11,44,015	1,63,49,237	79,45,985
<b>INCOME FROM OTHER SOURCES</b>				
-Hostel & Guest House Charges	19,89,000	28,66,587	48,55,587	23,74,125
-Miscellaneous Income	1,05,700	2,19,384	3,25,084	1,32,347
-Transport & Other Recoveries	-	7,35,061	7,35,061	9,55,521
<b>INTEREST EARNED</b>				
-Interest on Fixed Deposits	2,47,094	17,62,197	20,09,291	10,54,261
-Interest on Savings Bank Accounts	1,45,085	7,54,806	8,99,891	5,03,529
Fees on Projects (Contra)	-	44,46,327	44,46,327	50,10,728
<b>TOTAL INCOME</b> A]	<b>1,65,68,711</b>	<b>5,31,72,822</b>	<b>6,97,41,533</b>	<b>15,20,86,541</b>

Expenditure	Grants/Project Expenses (Schedule M)	University Expenses (Schedule N)	Total Expenditure	Previous Year's Total (FY 18-19)
Books, Periodicals & Other Literature	7,464	14,310	21,774	68,133
Communication Costs	31,505	5,89,087	6,20,592	7,41,893
Consultants & Outsourcing Services	37,98,601	22,07,557	60,06,158	1,07,75,718
Consumables	22,96,672	3,39,889	26,36,561	25,37,245
Field Work & Trials	1,25,187	1,90,682	3,15,869	1,53,616
Gratuity Expenses	-	2,48,616	2,48,616	30,41,587
IT Hardware, Software & Services	28,183	1,26,385	1,54,568	2,18,857
Maintenance, Utilities, Repairs & Improvements	64,591	1,16,50,628	1,17,15,219	1,13,53,069
Meeting, Conferences & Workshops	1,92,706	5,24,822	7,17,528	14,23,760
Other Overheads & Contingencies	22,10,795	11,09,687	33,20,482	15,82,506
Printing & Stationery	1,88,118	2,31,499	4,19,617	4,40,317
Salaries Including Fellowships	1,59,44,334	1,50,63,976	3,10,08,310	3,38,89,966
Travel & Conveyance	24,83,781	20,54,920	45,38,701	36,54,359
Fees on Projects (Contra)	30,12,159	14,34,168	44,46,327	50,10,728
<b>SUB TOTAL B-1]</b>	<b>3,03,84,096</b>	<b>3,57,86,226</b>	<b>6,61,70,322</b>	<b>7,48,91,754</b>

Depreciation (Schedule F)	B-2]	-	21,90,172	21,90,172	23,17,718
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<b>TOTAL EXPENDITURE</b>	<b>B] = B-1] + B-2]</b>	<b>3,03,84,096</b>	<b>3,79,76,398</b>	<b>6,83,60,494</b>	<b>7,72,09,472</b>
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<b>EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR</b>	<b>C] = A] - B]</b>	<b>(1,38,15,385)</b>	<b>1,51,96,424</b>	<b>13,81,039</b>	<b>7,48,77,069</b>
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**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**  
74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

(Amount in Rs.)

Income	Grants/Project Income	University Income	Total Income	Previous Year's Total (FY 18-19)
Excess / (Deficit) of Income over Expenditure for the year b/d	(1,38,15,385)	1,51,96,424	13,81,039	7,48,77,069
			-	-
<b>Appropriations:</b>			-	-
Project income transferred to the respective Project (Grants) Funds (Schedule C)	1,65,68,711		1,65,68,711	1,26,78,306
Project Income Recognition (to the extent of project funds / grants utilised as in Schedule C)	(3,03,84,096)		(3,03,84,096)	(3,43,41,783)
Depreciation for the year on assets acquired through project funds transferred to Reserves for Fixed Assets (Schedule B)		(7,87,974)	(7,87,974)	(6,55,723)
Excess of Income over Expenditure for the year transferred to General Fund (Schedule A)		1,59,84,398	1,59,84,398	9,71,96,269
<b>TOTAL</b>	<b>(1,38,15,385)</b>	<b>1,51,96,424</b>	<b>13,81,039</b>	<b>7,48,77,069</b>

Schedules A, B, C, F, K, L, M & N referred to above and Notes to the Accounts (Schedule O) form an integral part of this Statement of Income and Expenditure.

**For The University of Trans-Disciplinary Health Sciences & Technology**

Place: Bangalore  
Date: 19/11/2020

(Professor Darshan Shankar)  
Vice-Chancellor

(Dr. A.K. Gupta)  
Registrar

(Mr. Suresh Hegde)  
Joint Registrar -  
Finance & Accounts



Place: Bangalore  
Date : 19/11/2020

As per our report of even date attached  
For LAWRENCE TELLIS & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FIRM REGISTRATION NO. 001857S)

(Rohan Miranda)  
Partner  
ICAI M. No 022772



**LAWRENCE TELLIS & ASSOCIATES**  
Chartered Accountants  
No. 44/45, 2nd Floor, Vinayaka Complex  
Residency Cross Road, Bangalore - 560 025  
Ph.: 41514791/92/93  
(FIRM ICAI REGN. No. 001857S)

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**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**  
**74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

(Amount in Rs.)

Receipts	Grants/Project Receipts	University Receipts	Total Receipts	Previous Year's Total (FY 18-19)
<b>OPENING BALANCES AS ON 01/04/2019</b>			-	-
Bank Balances (Schedule G)	39,60,000	1,13,16,502	1,52,76,502	2,24,33,846
Cash Balances	-	30,968	30,968	57,368
<b>RECEIPTS DURING THE YEAR</b>				
Consultancy Income	56,60,502	1,99,933	58,60,435	1,20,24,001
Donations	30,00,000	2,82,76,412	3,12,76,412	3,63,62,290
University Course Fees	-	27,68,100	27,68,100	33,44,251
Training Income	52,11,847	1,09,05,435	1,61,17,282	78,75,921
<b>INCOME FROM OTHER SOURCES</b>				
-Hostel & Guest House Charges	19,89,000	27,44,062	47,33,062	23,74,125
-Miscellaneous Income	1,05,700	2,19,384	3,25,084	1,21,097
-Transport & Other Recoveries	-	7,35,061	7,35,061	9,55,521
<b>INTEREST EARNED</b>				
-Interest on Fixed Deposits	1,24,953	17,62,197	18,87,150	10,59,222
-Interest on Savings Bank Accounts	1,45,085	7,54,806	8,99,891	5,03,529
Project Grants received	1,34,02,475	-	1,34,02,475	1,28,50,691
<b>OTHER RECEIPTS DURING THE YEAR</b>				
Refundable Credits received	-	14,624	14,624	2,22,222
Refund of Deposits paid	-	-	-	52,000
Refund/Settlement of Advances	2,08,677	59,119	2,67,796	6,65,346
GST/other Statutory Liabilities Collected and to be remitted	16,233	1,27,923	1,44,156	5,32,588
Advance from Foundation for Revitalisation of Local Health Traditions	-	1,07,92,185	1,07,92,185	-
Fees on Projects (Contra)	-	44,46,327	44,46,327	50,10,728
Inter-Unit Transfers (Contra)	36,85,108	-	36,85,108	1,49,46,095
<b>TOTAL RECEIPTS</b>	<b>3,75,09,580</b>	<b>7,51,53,038</b>	<b>11,26,62,618</b>	<b>12,13,90,841</b>

Payments	Grants/Project Payments	University Payments	Total Payments	Previous Year's Total (FY 18-19)
<b>PAYMENTS DURING THE YEAR</b>				
Books, Periodicals & Other Literature	7,464	14,310	21,774	70,013
Communication Costs	31,505	5,89,087	6,20,592	7,54,502
Consultants & Outsourcing Services	37,98,601	22,07,557	60,06,158	1,07,75,718
Consumables	22,96,672	3,39,889	26,36,561	25,37,245
Field Works & Trials	1,25,187	1,90,682	3,15,869	1,53,616
Gratuity Expenses	-	2,48,616	2,48,616	30,41,587
IT Hardware, Software & Services	28,183	1,26,385	1,54,568	3,01,445
Maintenance, Utilities, Repairs & Improvements	64,591	1,10,56,608	1,11,21,199	1,10,96,070
Meetings, Conferences & Workshops	1,92,706	5,24,822	7,17,528	14,23,760
Other Overheads & Contingencies	22,10,795	10,80,887	32,91,682	15,06,946
Printing & Stationery	1,88,118	2,31,499	4,19,617	4,40,317
Salaries Including Fellowships	1,58,63,694	1,50,04,776	3,08,68,470	3,71,95,898
Travel & Conveyance	24,83,781	20,54,920	45,38,701	36,54,359
Advances for Purchases	12,98,577	2,38,814	15,37,391	10,04,675
Refund of un-utilised Project Grants	86,263	-	86,263	95,004
Purchase of Fixed Assets	15,68,291	9,47,803	25,16,094	46,65,256
c/fd	<b>3,02,44,428</b>	<b>3,48,56,655</b>	<b>6,51,01,083</b>	<b>7,87,16,411</b>





**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**  
74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**


(Amount in Rs.)

Payments	Grants/Project Payments	University Payments	Total Payments	Previous Year's Total (FY 18-19)
b/fd	3,02,44,428	3,48,56,655	6,51,01,083	7,87,16,411
<b>OTHER PAYMENTS DURING THE YEAR</b>				
Loans & Staff Advances	-	2,29,099	2,29,099	4,323
Refund of Caution Deposits received	-	3,00,000	3,00,000	1,50,000
TDS/TCS recovered during the year	-	15,25,138	15,25,138	4,66,940
GST paid	1,64,914	3,70,374	5,35,288	874
Investments during the year	40,84,953	89,74,000	1,30,58,953	67,88,000
	-	-	-	
Fees on Projects (Contra)	30,12,159	14,34,168	44,46,327	50,10,728
Inter-Unit Transfers (Contra)	-	36,85,108	36,85,108	1,49,46,095
<b>CLOSING BALANCES AS ON 31/03/2020</b>				
Bank Balances (Schedule G)	3,126	2,37,72,194	2,37,75,320	1,52,76,502
Cash Balances	-	6,302	6,302	30,968
<b>TOTAL PAYMENTS</b>	<b>3,75,09,580</b>	<b>7,51,53,038</b>	<b>11,26,62,618</b>	<b>12,13,90,841</b>

**For The University of Trans-Disciplinary Health Sciences & Technology**

Place: Bangalore  
Date: 19/11/2020

  
(Professor Darshan Shankar)  
Vice-Chancellor

  
(Dr. A.K. Gupta)  
Registrar

  
(Mr. Suresh Hegde)  
Joint Registrar -  
Finance & Accounts



Place: Bangalore  
Date: 19/11/2020

As per our report of even date attached  
For LAWRENCE TELLIS & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FIRM REGISTRATION NO. 001857S)

  
(Rohan Miranda)  
Partner  
ICAI M. No 022772



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**LAWRENCE TELLIS & ASSOCIATES**  
Chartered Accountants  
No. 44/45, 2nd Floor, Vinayaka Complex  
Residency Cross Road, Bangalore - 560 025  
Ph.: 41514791/92/93  
(FIRM ICAI REGN. No. 001857S)



**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE - A**  
**GENERAL FUNDS**

**GENERAL FUND**

<b>Particulars</b>	<b>As at 31st Mar 2020</b>
	Rs.
Opening balance	1,15,23,526
Add : Excess of Income over Expenditure for the year transferred	1,59,84,398
<b>Closing Balance</b>	<b>2,75,07,924</b>

**SCHEDULE - B**  
**RESERVES**

**RESERVES FOR FIXED ASSETS**

<b>Particulars</b>	<b>As at 31st Mar 2020</b>
	Rs.
Opening balance of Reserve for Fixed Assets	29,82,431
Add : Assets (Fixed Assets) purchased using project funds transferred from <b>Schedule C</b>	15,68,291
	45,50,722
Less: Depreciation on assets acquired using project funds transferred from Statement of Income and Expenditure Account (Appropriation account)	7,87,974
<b>Closing Balance</b>	<b>37,62,748</b>





**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE - C  
PROJECT GRANTS**

Sl No	Particulars	Balance as on 01/04/2019	Grants received during the year	Income appropriated during the year	Total	Revenue recognised during the year		Transferred back to Funder	Balance as on 31/03/2020
		Project Fund				Recurring Expenses	Fixed Assets Purchased		Project Fund
		1	3	4	5=(1-2+3+4)	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>CENTRAL GOVT. PROJECTS</b>								
1	Ayush-AG-EMR Project	3,94,392	15,43,600	27,263	19,65,255	13,55,619	-	27,263	5,82,373
2	DBT-SK-Microbiome	-	32,91,320	5,813	32,97,133	-	-	-	32,97,133
3	DBT-MKP-Anti-Cancer	-	25,97,000	46,983	26,43,983	1,32,493	1,25,080	-	23,86,410
4	DBT-MG-Ramalingaswamy Fellowship	(3,99,291)	-	-	(3,99,291)	-	-	-	(3,99,291)
5	DBT-RP-Lung Development	1,53,334	9,47,412	12,143	11,12,889	4,01,161	-	59,000	6,52,728
6	DST-MNB-EVP Farmers Trg	(7,53,268)	-	-	(7,53,268)	1,20,000	-	-	(8,73,268)
7	DST-SA-SERB NPD Fellowship	(22,383)	22,383	-	-	-	-	-	-
8	ICMR-RP-Embryonic Stem Cells	9,13,089	8,35,992	-	17,49,081	13,25,265	-	-	4,23,816
9	ICMR-AJ-Fellowship	-	2,73,100	-	2,73,100	3,60,800	-	-	(87,700)
10	ISRF-Kisundeo Mehta	-	3,26,579	-	3,26,579	2,13,454	-	-	1,13,125
11	NBM-AK-ATREE Grant	-	15,00,000	-	15,00,000	24,27,642	-	-	(9,27,642)
12	SERB-MKP-Multi-Omic	25,89,000	-	49,757	26,38,757	10,05,328	5,89,875	-	10,43,554
	<b>STATE GOVT. PROJECTS</b>								
13	Ayurveda Dictionary	79,47,709	-	-	79,47,709	35,51,045	1,49,919	-	42,46,745
14	CG MFP Capacity Building (JR)	(3,35,359)	-	-	(3,35,359)	-	-	-	(3,35,359)
15	CG SMPB sustainable Harvesting (JR)	1,45,528	2,56,960	-	4,02,488	5,73,353	-	-	(1,70,865)
16	HD Kote Pharmacopeia Project	6,47,104	-	-	6,47,104	7,81,682	-	-	(1,34,578)
17	Jvara Manuscripts	79,33,997	-	-	79,33,997	16,96,230	38,822	-	61,98,945
18	KFRI - Peechi (JR)	1,40,000	-	-	1,40,000	1,41,961	-	-	(1,961)
19	Manipur PBR Project (AK)	6,21,457	-	-	6,21,457	3,12,074	-	-	3,09,383
20	OSDA Panchakarma (GK)	(63,784)	-	26,67,720	26,03,936	22,46,669	-	-	3,57,267
21	Ragi Project (MG)	1,97,393	14,81,750	-	16,79,143	17,93,511	-	-	(1,14,368)
22	West Bengal MPCA	1,49,870	-	-	1,49,870	2,52,926	-	-	(1,03,056)
	c/fd	2,02,58,788	1,30,76,096	28,09,679	3,61,44,563	1,86,91,213	9,03,696	86,263	1,64,63,391





**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE - C**  
**PROJECT GRANTS**

Sl No	Particulars	Balance as on	Grants received	Income	Total	Revenue recognised during the		Transferred	Balance as on
		01/04/2019				year	back to Funder		31/03/2020
		Project Fund	during the year	appropriated during the year		Recurring Expenses	Fixed Assets Purchased		Project Fund
		1	3	4	5=(1-2+3+4)	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	b/fd	2,02,58,788	1,30,76,096	28,09,679	3,61,44,563	1,86,91,213	9,03,696	86,263	1,64,63,391
	<b>CONSULTANCY PROJECTS</b>								
23	Amway Rasayana Project	21,06,028	-	7,00,000	28,06,028	18,53,116	1,73,318	-	7,79,594
24	Bosch Training Program	7,63,125	-	30,83,495	38,46,620	24,59,065	-	-	13,87,555
25	COBALA Netherlands (AG)	71,159	-	-	71,159	14,161	-	-	56,998
26	ITC Project	6,03,344	-	26,69,610	32,72,954	15,55,570	-	-	17,17,384
27	Kiran Mazumdar Shaw	-	-	20,00,000	20,00,000	9,63,588	-	-	10,36,412
28	L'Oreal Consultancy	11,70,000	-	-	11,70,000	9,35,424	-	-	2,34,576
29	Sarojini Damodaran Foundation Grant	-	-	10,00,000	10,00,000	-	-	-	10,00,000
30	Thailand Project (SK)	1,82,194	-	-	1,82,194	-	-	-	1,82,194
31	USL (Diageo) Consultancy	-	-	25,07,000	25,07,000	23,32,994	4,18,707	-	(2,44,701)
	<b>WORKSHOPS/SEMINARS/OTHER FUNDED PROJECTS</b>								
32	Amway Workshop	3,20,102	-	-	3,20,102	11,129	-	-	3,08,973
33	CEI EVP NDDB (MNB)	14,08,497	-	-	14,08,497	-	-	-	14,08,497
34	Dinacharya Workshop (Dec 23-28, 2019)	-	-	3,53,845	3,53,845	2,06,552	-	-	1,47,293
35	Friends of Hope - PhD Fellowship	2,57,025	1,79,200	-	4,36,225	5,80,000	-	-	(1,43,775)
36	Innovative Education (GK)	94,384	-	11,94,862	12,89,246	7,81,284	72,570	-	4,35,392
37	INSA Workshop (NB)	(35,183)	15,975	-	(19,208)	-	-	-	(19,208)
38	Manipur CAMP OCT 2016 (AK)	75,574	-	-	75,574	-	-	-	75,574
39	Multi-Omic Course - Indian Academy of Sciences (MKP)	(1,79,612)	1,31,204	-	(48,408)	-	-	-	(48,408)
40	TOT EVP VET KMF (MNB)	6,31,044	-	-	6,31,044	-	-	-	6,31,044
	<b>FCRA PROJECTS</b>								
39	Institute of Public Health (IPH) Grant - FCRA	39,60,000	-	2,50,220	42,10,220	-	-	-	42,10,220
	<b>Total</b>	<b>3,16,86,469</b>	<b>1,34,02,475</b>	<b>1,65,68,711</b>	<b>6,16,57,655</b>	<b>3,03,84,096</b>	<b>15,68,291</b>	<b>86,263</b>	<b>2,96,19,005</b>



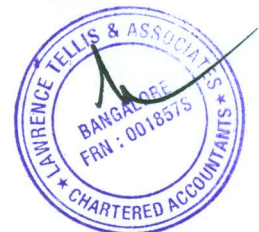
**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**  
**74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064**

**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE - D**  
**CURRENT LIABILITIES AND PROVISIONS**

Particulars	As at 31st Mar 2020	As at 31st Mar 2019
	Rs.	Rs.
<u>Sundry Creditors for Trade or Services</u>		
-S.R. Associates	2,18,638	
-SAMI Labs	2,22,222	2,22,222
-Centre for Indian Knowledge Systems	80,640	-
-Guard India Secure Services	1,41,382	1,40,910
-S.R. Associates	4,39,392	3,99,744
-Verus Solutions Pvt Ltd	3,540	-
<u>Other Liabilities</u>		
Caution Deposits	75,000	3,75,000
<u>Provision for expenses payable</u>		
<u>Provision for Professional Services payable</u>		
-Lawrence Tellis & Associates	1,88,800	1,60,000
-KPMS & Associates	8,940	8,940
Provision for salaries payable	59,200	-
GST collected to be remitted	98,756	5,32,588
Provident Fund payable	43,400	-
Profession Tax payable	2,000	-
Refundable Receipts	14,624	-
BESCOM-Provision for Electricity charges payable	2,23,168	2,02,913
<b>Total</b>	<b>18,19,702</b>	<b>20,42,317</b>

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**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE -E**  
**NON-CURRENT LIABILITIES**

Particulars	As at 31st Mar 2020	As at 31st Mar 2019
	Rs.	Rs.
Advance from M/s.Foundation for Revitalisation of Local Health Traditions (FRLHT)	1,07,92,185	-
Total	<b>1,07,92,185</b>	-

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**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE -F**  
**PROPERTY, PLANT & EQUIPMENTS**

S.No.	Particulars	Depreciation Rate	Gross Block			Accumulated Depreciation			Net Block as on	
			Balance as at 1 April 2019	Additions	Balance as at 31 March 2020	Balance as at 1 April 2019	Depreciation for the year	Balance as at 31 March 2020	31-03-2020	31-03-2019
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Books	40%	3,46,235	74,340	4,20,575	2,06,244	73,011	2,79,255	1,41,320	1,39,991
2	Computers & IT Equipments	40%	39,72,294	4,60,613	44,32,907	23,50,702	8,09,541	31,60,243	12,72,664	16,21,592
3	Furnitures and Fixtures	10%	33,07,555	5,10,050	38,17,605	6,17,082	3,07,452	9,24,534	28,93,071	26,90,473
4	Lab & Other Equipments	15%	35,74,596	12,45,234	48,19,830	6,94,929	5,30,668	12,25,597	35,94,233	28,79,667
5	Office Equipments	15%	5,68,903	2,25,857	7,94,760	1,08,965	85,930	1,94,895	5,99,865	4,59,938
6	Motor Vehicles	15%	31,54,191	-	31,54,191	5,97,055	3,83,570	9,80,625	21,73,566	25,57,136
	<b>Total</b>		<b>1,49,23,774</b>	<b>25,16,094</b>	<b>1,74,39,868</b>	<b>45,74,977</b>	<b>21,90,172</b>	<b>67,65,149</b>	<b>1,06,74,719</b>	<b>1,03,48,797</b>





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**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE - G**  
**FIXED DEPOSITS / BONDS**

Particulars	Balance as on	Investments during the year	Interest received during the year	Matured/ withdrawn during the year	Balance as on
	01/04/2019			Principal	Principal
	Rs.			Rs.	Rs.
<b>Fixed Deposits</b>					
SBI 8% RBI Bond 006753	68,91,000	-	5,51,280	-	68,91,000
HDFC Ltd BL/1087297	66,62,000	-	5,02,981	-	66,62,000
LICHF Ltd 666385	67,88,000	-	5,83,470	-	67,88,000
LICHF Ltd 674000	-	20,50,000	1,24,466	-	20,50,000
ICICI HF 110000257916		69,24,000	-	-	69,24,000
IDBI 0694105000032434		39,60,000	41,363	39,60,000	-
IDBI 0694105000032726		40,01,363	83,590	40,01,363	-
IDBI 0694105000033406		40,84,953	1,22,141	-	40,84,953
<b>Total</b>	<b>2,03,41,000</b>	<b>2,10,20,316</b>	<b>20,09,291</b>	<b>79,61,363</b>	<b>3,33,99,953</b>

**SCHEDULE -H**  
**BANK BALANCES**

Particulars	As at 31st Mar 2020	As at 31st Mar 2019
	Rs.	Rs.
IDBI 0694104000134705 UTD-HST-General Fund	1,56,23,304	1,03,75,043
IDBI 0694104000134798 UTD-HST-PSEF	9,67,202	3,93,733
IDBI 0694104000195157 UTD-HST-Govt Project Fund	66,29,796	5,47,726
IDBI 0694104000208659 UTD-HST-FCRA	3,126	39,60,000
IDBI 0694104000230285 UTD-HST-SERB	5,51,892	-
<b>Total</b>	<b>2,37,75,320</b>	<b>1,52,76,502</b>



**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE -I**  
**OTHER CURRENT ASSETS**

Particulars	As at 31st Mar	As at 31st Mar
	2020	2019
	Rs.	Rs.
TDS Credit receivable	22,71,259	7,46,121
Interest receivable	1,22,141	-
Prepaid Expenses	89,580	4,01,047
GST receivable	3,574	874
Receivable from IAIM Healthcare Centre	30,000	-
Receivable from IDBI Bank	177	-
Receivable from Medplan Conservatory Society	1,52,445	-
Sumukha (Hostel Income) receivable	1,22,525	-
Sundry Debtors		
-Amway India Enterprises Pvt Ltd	32,400	-
-Azim Premji Foundation for Development	-	50,866
-Bosch Limited	4,625	11,250
-ITC Limited	2,16,108	-
-Kaira District Co-Operative Milk Producers' Ltd	1,115	
-Kolhapur District Co-Operative Milk Producers	2,55,092	
-TGT Global Development Services Pvt Ltd	-	13,321
-The Goat Trust	14,160	-
<b>Total</b>	<b>33,15,201</b>	<b>12,23,479</b>

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**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE -J**

**ADVANCES**

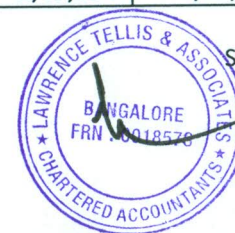
Particulars	As at 31st Mar 2020	As at 31st Mar 2019
	Rs.	Rs.
<u>Advances to Suppliers -</u>		
-Allied Scientific Products	2,53,379	1,40,952
-Amsavalli Natesan Trust	2,800	-
-Bangalore Genomics	9,592	
-Bencos Resarch Solutions Pvt Ltd	89,775	1,57,500
-BSNL	25,889	-
-Crystal Cool Care	11,505	
-Deep Publication	-	2,050
-ICAR-DMAPR	1,88,851	-
-LV Furniture & Interiors	45,000	-
-Malnad Decors	4,999	4,999
-SLV Scientific	6,89,120	-
-Swapna Y	-	45,000
-Unigenetics Instruments Pvt Ltd	1,03,578	-
-Foundation For Research In Health Systems (FRHS)	45,276	45,276
-Swami Vivekananda Youth Movement (SVYM)	6,01,828	6,01,828
-Karnataka State Remote Sensing Applications Centre (KRSRAC)	2,07,500	-
<u>Staff Advances</u>		
-Basant Singh Bisht	16,525	-
-Vishnu Prasad	4,720	-
-Gurmeet Singh	4,323	4,323
-Kumaraswamy	910	-
-Lavanya Devi	-	12,069
-Mani V	9,000	-
-Nishanth Gaurav	2,500	-
-Sania Kouser	1,000	-
-Vishwanath P	11,999	-
<b>Total</b>	<b>23,30,069</b>	<b>10,13,997</b>



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**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE K**  
**PROJECT/GRANT INCOME**

SI No	Centre/Head of Expenditure	Consultancy Income	Donations	Training Income	Hostel & Guest House Charges	Misc Income	Interest on Investments	Interest on Savings Bank accounts	Total
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>CENTRAL GOVT. PROJECTS</b>								
1	Ayush-AG-EMR Grant	-	-	-	-	-	-	27,263	<b>27,263</b>
2	DBT-SK-Microbiome	-	-	-	-	-	-	5,813	<b>5,813</b>
3	DBT-MKP-Anticancer	-	-	-	-	-	-	46,983	<b>46,983</b>
4	DBT-RP-Lung Development	-	-	-	-	-	-	12,143	<b>12,143</b>
5	SERB-MKP-Multi-Omic	-	-	-	-	-	-	49,757	<b>49,757</b>
	<b>STATE GOVT. PROJECTS</b>								
6	OSDA-GK-Panchakarma	-	-	6,78,720	19,89,000	-	-	-	<b>26,67,720</b>
	<b>CONSULTANCY PROJECTS</b>								
7	Amway Rasayana Project	7,00,000	-	-	-	-	-	-	<b>7,00,000</b>
8	Bosch Training Program	-	-	29,77,795	-	1,05,700	-	-	<b>30,83,495</b>
9	ITC Project	26,69,610	-	-	-	-	-	-	<b>26,69,610</b>
10	Kiran Mazumdar Shaw	-	20,00,000	-	-	-	-	-	<b>20,00,000</b>
11	Sarojini Damodaran Foundation Grant	-	10,00,000	-	-	-	-	-	<b>10,00,000</b>
12	USL (Diageo) Consultancy	25,07,000	-	-	-	-	-	-	<b>25,07,000</b>
	<b>WORKSHOPS/SEMINARS/OTHER FUNDED PROJECTS</b>								
13	Dinacharya Workshop (Dec 23-28, 2019)	-	-	3,53,845	-	-	-	-	<b>3,53,845</b>
14	Innovative Education (GK)	-	-	11,94,862	-	-	-	-	<b>11,94,862</b>
	<b>FCRA PROJECTS</b>								
15	Institute of Public Health (IPH) Grant - FCRA	-	-	-	-	-	2,47,094	3,126	<b>2,50,220</b>
	<b>Total</b>	<b>58,76,610</b>	<b>30,00,000</b>	<b>52,05,222</b>	<b>19,89,000</b>	<b>1,05,700</b>	<b>2,47,094</b>	<b>1,45,085</b>	<b>1,65,68,711</b>



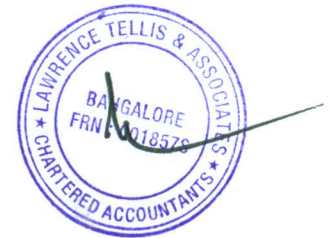


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**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE L**  
**UNIVERSITY INCOME**

Sl.No	Centre/Head of Expenditure	Consultancy Income	Donations	University Course Fees	Training Income	Hostel & Guest House Charges	Miscellaneous Income	Transport & Other Recoveries	Interest on Fixed Deposits	Interest on Savings Bank accounts	Fees on Projects (Contra)	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>Projects - Domestic</b>											
1	Centre for Ayurveda Biology & Holistic Nutrition (CAB&HN)	1,99,933	-	-	1,63,551	-	-	-	-	-	-	3,63,484
2	Centre for Conservation of Natural Resources(CCNr)	-	39,300	1,35,600	2,26,861	-	-	-	-	-	-	4,01,761
3	Centre for Ethno Veterinary Science (CEVS)	-	-	-	87,07,502	-	1,95,360	-	-	-	-	89,02,862
4	Centre for Functional Genomics & Bio-Informatics (CFG&BI)	-	80,000	-	12,04,360	-	-	-	-	-	-	12,84,360
5	Centre for Local Health Traditions and Policy (CLHT)	-	-	-	8,14,453	-	-	-	-	-	-	8,14,453
6	PSEF Corpus	-	20,50,000	-	-	-	-	-	17,57,358	-	-	38,07,358
7	TDU Guest House	-	-	-	-	28,66,587	-	-	-	-	-	28,66,587
8	Institutional Overheads	-	2,61,07,112	26,32,500	27,288	-	24,024	7,35,061	4,839	7,54,806	44,46,327	3,47,31,957
	<b>Total</b>	<b>1,99,933</b>	<b>2,82,76,412</b>	<b>27,68,100</b>	<b>1,11,44,015</b>	<b>28,66,587</b>	<b>2,19,384</b>	<b>7,35,061</b>	<b>17,62,197</b>	<b>7,54,806</b>	<b>44,46,327</b>	<b>5,31,72,822</b>

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**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**

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**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE M  
PROJECT EXPENSES**

SI No	Centre/Head of Expenditure	Books, Periodicals & Other Literature	Communication Costs	Consultants & Outsources Services	Consumables	Field Work & Trials	IT, Hardware, Software & Services	Maintenance, Utilities, Repairs & Improvements	Meeting, Conferences & Workshops	Other Overheads & Contingencies	Printing & Stationery	Salaries Including Fellowships	Travel & Conveyance	Fees on Projects (Contra)	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVT. PROJECTS</b>															
1	Ayush-AG-EMR Grant	-	871	-	3,68,630	-	-	-	21,500	26,134	10,700	9,03,600	24,184	-	13,55,619
2	DBT-MKP-Anticancer	-	41	14,750	-	-	-	-	-	10,500	-	64,950	17,252	25,000	1,32,493
3	DBT-RP-Lung Development	-	2,969	-	-	-	-	-	-	4,240	-	3,56,452	-	37,500	4,01,161
4	DST-EVP-Farmers Trg	-	-	-	-	-	-	-	-	-	-	1,20,000	-	-	1,20,000
5	ICMR-RP-Embryonic Stem Cells	-	298	67,725	7,81,580	-	-	-	-	4,130	-	4,36,800	628	34,104	13,25,265
6	ICMR-AJ-Fellowship	-	-	-	10,000	-	-	-	-	-	-	3,50,800	-	-	3,60,800
7	ISRF-Kisundeo Mehta	-	-	-	-	-	-	-	-	-	-	1,90,323	23,131	-	2,13,454
8	NBM-AK-ATREE Grant	5,000	1,883	29,926	-	-	-	-	-	63,506	24,682	19,17,306	3,85,339	-	24,27,642
9	SERB-MKP-Multi-Omic	-	-	4,60,200	30,216	5,075	-	-	42,930	8,456	2,675	2,85,200	29,564	1,41,012	10,05,328
<b>STATE GOVT. PROJECTS</b>															
10	Ayurveda Dictionary	-	1,331	17,47,710	12,354	-	-	-	-	175	10,248	11,22,999	1,228	6,55,000	35,51,045
11	CG SMPB-JR-Sustainable Harvesting	-	1,402	2,100	1,362	-	-	-	-	-	1,056	5,28,504	18,929	20,000	5,73,353
12	HD Kote Pharmacopeia Project	-	423	1,33,090	3,352	17,416	5,487	-	-	5,469	960	5,57,050	58,435	-	7,81,682
13	Jvara Manuscripts	-	4,224	20,000	14,505	-	2,400	-	-	11,000	15,841	13,28,260	-	3,00,000	16,96,230
14	KFRI-JR-Peechi	-	-	-	-	-	-	-	-	110	-	1,38,331	3,520	-	1,41,961
15	Manipur PBR-AK-Project	-	41	29,000	-	83,516	-	-	-	4,120	535	1,85,862	9,000	-	3,12,074
16	OSDA-GK-Panchakarma	-	95	1,30,000	4,424	-	-	-	23,546	11,98,087	7,312	-	8,83,205	-	22,46,669
17	Ragi Project	-	18	84,680	83,412	-	20,296	-	1,843	59,069	7,469	13,56,000	1,29,207	51,517	17,93,511
18	West Bengal MPCA Project	-	-	-	-	-	-	-	-	4,472	-	2,12,696	35,758	-	2,52,926
<b>CONSULTANCY PROJECTS</b>															
19	Amway Rasayana Project	1,200	17,654	2,68,620	78,261	-	-	26,909	-	7,689	2,832	12,41,871	8,080	2,00,000	18,53,116
20	Bosch Training Program	864	72	51,000	7,373	19,180	-	-	-	7,56,779	62,936	10,86,986	4,73,875	-	24,59,065
21	COBALA Netherlands	-	-	-	512	-	-	-	345	310	-	-	12,994	-	14,161
22	ITC Project	400	183	-	4,87,673	-	-	34,337	7,500	6,469	3,874	6,09,533	56,691	3,48,910	15,55,570
23	Kiran Mazumdar Shaw	-	-	26,200	-	-	-	-	-	720	1,620	7,92,387	9,325	1,33,336	9,63,588
24	L'Oreal Consultancy	-	-	-	-	-	-	-	-	-	-	9,35,424	-	-	9,35,424
25	USL (Diageo) Consultancy	-	-	7,20,000	1,78,406	-	-	-	-	5,719	-	3,40,000	23,089	10,65,780	23,32,994
<b>WORKSHOPS/SEMINARS/OTHER FUNDED PROJECTS</b>															
26	Amway Workshop	-	-	-	-	-	-	-	-	-	-	-	11,129	-	11,129
27	Friends of Hope - PhD Fellowship	-	-	-	-	-	-	-	-	-	-	5,80,000	-	-	5,80,000
28	Dinacharya Workshop (Dec 23-28, 2019)	-	-	8,600	-	-	-	-	87,627	31,010	3,000	-	76,315	-	2,06,552
29	Innovative Education (GK)	-	-	5,000	2,34,612	-	-	3,345	7,415	2,631	32,378	3,03,000	1,92,903	-	7,81,284
	<b>Total</b>	<b>7,464</b>	<b>31,505</b>	<b>37,98,601</b>	<b>22,96,672</b>	<b>1,25,187</b>	<b>28,183</b>	<b>64,591</b>	<b>1,92,706</b>	<b>22,10,795</b>	<b>1,88,118</b>	<b>1,59,44,334</b>	<b>24,83,781</b>	<b>30,12,159</b>	<b>3,03,84,096</b>





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**SCHEDULE N**  
**UNIVERSITY EXPENSES**

Sl No	Centre/Head of Expenditure	Books, Periodicals & Other Literature	Communication Costs	Consultants & Outsources Services	Consumables	Depreciation	Field Work & Trials	Gratuity Expenses	IT, Hardware, Software & Services	Maintenance, Utilities, Repairs & Improvements	Meeting, Conferences & Workshops	Other Overheads & Contingencies	Printing & Stationery	Salaries Including Fellowships	Travel & Conveyance	Fees on Projects (Contra)	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Centre for Ayurveda Biology & Holistic Nutrition (CAB&HN)	-	95	1,500	14,851	-	-	-	-	-	-	6,256	1,505	8,000	-	-	32,207
2	Centre for Conservation of Natural Resources(CCNr)	-	1,097	10,431	1,840	-	-	-	-	-	-	21,177	6,153	25,002	16,461	8,250	90,411
3	Centre for Ethno Veterinary Science (CEVS)	160	998	16,03,303	38,683	-	1,69,442	-	-	497	1,06,468	6,42,178	69,803	12,25,348	13,29,798	13,35,876	65,22,554
4	Centre for Functional Genomics & Bio-Informatics (CFG&BI)	-	81,904	2,72,775	1,19,619	-	-	-	478	10,170	3,12,407	63,262	24,238	85,600	62,210	90,042	11,22,705
5	Centre for Local Health Traditions and Policy (CLHT)	-	1,198	34,000	1,386	-	-	-	7,965	-	-	22,268	6,198	3,000	1,63,539	-	2,39,554
6	PSEF Corpus	2,250	63	-	22,424	-	-	-	11,771	25,104	-	5,900	2,669	7,96,633	3,506	-	8,70,320
7	TDU Guest House	-	18	2,850	17,413	-	-	-	1,357	1,34,424	-	-	-	-	-	-	1,56,062
8	Institutional Overheads (excluding Depreciation)	11,900	5,03,714	2,82,698	1,23,673	-	21,240	2,48,616	1,04,814	1,14,80,433	1,05,947	3,48,646	1,20,933	1,29,20,393	4,79,406	-	2,67,52,413
	<b>Sub-Total</b>	<b>14,310</b>	<b>5,89,087</b>	<b>22,07,557</b>	<b>3,39,889</b>	<b>-</b>	<b>1,90,682</b>	<b>2,48,616</b>	<b>1,26,385</b>	<b>1,16,50,628</b>	<b>5,24,822</b>	<b>11,09,687</b>	<b>2,31,499</b>	<b>1,50,63,976</b>	<b>20,54,920</b>	<b>14,34,168</b>	<b>3,57,86,226</b>
9	Depreciation	-	-	-	-	21,90,172	-	-	-	-	-	-	-	-	-	-	21,90,172
	<b>Total</b>	<b>14,310</b>	<b>5,89,087</b>	<b>22,07,557</b>	<b>3,39,889</b>	<b>21,90,172</b>	<b>1,90,682</b>	<b>2,48,616</b>	<b>1,26,385</b>	<b>1,16,50,628</b>	<b>5,24,822</b>	<b>11,09,687</b>	<b>2,31,499</b>	<b>1,50,63,976</b>	<b>20,54,920</b>	<b>14,34,168</b>	<b>3,79,76,398</b>



**THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY,  
74/2, JARAKABANDE KAVAL, POST ATTUR, YELAHANKA, BANGALORE 560 064**

**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2020**

**SCHEDULE 'O'**

**NOTES TO THE ACCOUNTS AND STATEMENT OF ACCOUNTING POLICIES  
ADOPTED IN THE ACCOUNTS**

**1] BACKGROUND OF THE UNIVERSITY:**

The University of Transdisciplinary Health Sciences & Technology (viz., "the University") has been constituted under the Karnataka State Act enacted as the "The Institute of Trans-disciplinary Health Sciences and Technology Act, 2013" (Act No. 35 of 2013) as amended by the "The Institute of Trans-disciplinary Health Sciences and Technology (Amendment) Act, 2017 (Karnataka Act No. 13 of 2018). The entity earlier named as "The Institute for Trans-disciplinary Health Sciences and Technology" under the aforesaid Act No. 35 of 2013 stood re-named as the University under the name of "The University of Trans-Disciplinary Health Sciences and Technology" pursuant to aforesaid amendment Act No. 13 of 2018. The aforesaid Act was passed to establish and incorporate in the State of Karnataka, a University that is unitary in nature to promote, conceptualize and bring about a paradigm shift in the field of health sciences through development of outstanding leadership, research, knowledge and ideas for trans-disciplinary health sciences and technology and allied sectors and for matters connected therewith or incidental thereto including primarily to focus on Indian Traditional Health Sciences, Biomedicine, Life Sciences, Social Sciences, Environmental Studies, Design, Architecture, Performing and Fine Arts, cinema, Engineering, Management and Policy Studies, to develop a resource center of high quality and to undertake programmes for development and training of faculty and researchers of the University and to design and implement innovative under- graduation and post-graduation programmes in partnership with any other University or Institute or Organization.

Further, in terms of Section 47 of the aforesaid Act No.35 of 2013, the University has to establish a "Permanent Statutory Endowment Fund" of at least Rupees Twenty five Crores which may be increased suo moto but shall not be decreased. The Sponsoring body of the University, M/s.Foundation for Revitalisation of Local Health Traditions, vide Resolution passed by its Board of Trustees, bearing Resolution No 37 dated 01/07/2013, has allocated a sum of Rs.25 Crores (Rupees Twenty Five Crores) as Donation for the exclusive use of the University which will be disbursed in due course after maturity of the Fixed Deposits invested earlier for the said purpose.

The University has since obtained approval/registration under u/s.12 AA of the Income Tax Act, 1961 as a public charitable institution.





SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2020

SCHEDULE 'O' (CONTD.....)

NOTES TO THE ACCOUNTS AND STATEMENT OF ACCOUNTING POLICIES  
ADOPTED IN THE ACCOUNTS

2] SIGNIFICANT ACCOUNTING POLICIES :

A] OVERALL & REVENUE RECOGNITION –

Accounts in respect of University have been prepared on the basis of historical cost and on accrual basis of accounting. On this basis, revenue and related assets are recognised when earned rather than when received and expenses are recognised when the obligation is incurred rather than when paid.

B] CONCERNING BALANCE SHEET –

Assets and liabilities are recorded at cost to the University.

C] CONCERNING INCOME AND EXPENDITURE ACCOUNT –

- a. All revenues have been recognised and accounted as and when the University's right to receive the payments have been established on accrual basis of accounting.
- b. Income in respect of Project grants received has been recognized and accounted for, to the extent of utilization thereof in terms of the letters of grant keeping in perspective that grants are returnable unless utilized in accordance with the terms as specified in the said letters of grant.
- c. All items of expenditure are accounted for on accrual basis.
- d. No significant uncertainty as to measurability or collectability exists in respect of aforesaid revenue transactions.
- e. DEPRECIATION –

Property, Plant & Equipments have been depreciated under the written down value method at the rates which would enable the cost of the assets included therein to be written off over the useful working life of the asset(s). Additions to Property, Plant and Equipments during the year have been depreciated on pro-rata basis.



SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2020

SCHEDULE 'O' (CONTD.....)

NOTES TO THE ACCOUNTS AND STATEMENT OF ACCOUNTING POLICIES  
ADOPTED IN THE ACCOUNTS

D] BASIS OF PREPARATION , CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENS, SIGNIFICANT ACCOUNTING POLICIES AND RECENT  
ACCOUNTING PRONOUNCEMENTS - ESTIMATION ON ACCOUNT OF  
UNCERTAINTIES RELATING TO THE OUTBREAK OF GLOBAL HEALTH  
PANDEMIC ON COVID-19 –

On March 11, 2020, the World Health Organisation declared COVID-19 outbreak as a pandemic. Responding to the potentially serious threat that this pandemic has to public health, the Indian Government has taken a series of measures to contain the outbreak, which included imposing multiple 'lockdowns' across the country, from March 22, 2020, and extended in phases upto June 30, 2020. The lockdowns and restrictions imposed on various activities due to COVID – 19 pandemic have posed challenges to the carrying on of the operations of the entity. This has resulted in liquidity issues. With the lifting of the partial lockdown restrictions, the Entity has recommenced its activities being situated in the non-containment zones, after establishing thorough and well-rehearsed safety protocols. The Entity expects its activities to become operational in a phased manner after the lockdown is lifted and the confidence of the people are restored. The Entity has assessed the potential impact of COVID-19 on its capital and operations sustainability, liquidity position, ability to service debt and other financing arrangements. The Entity is presently debt-free and reserves the option to raise finances from banks and institutions for working capital needs and for long-term fund requirements, if required. The Entity is presently in a comfortable liquidity position to meet its commitments. The Entity has also assessed the potential impact of COVID-19 on the carrying value of its Property, Plant & Equipment, investments, receivables and other current assets appearing in the financial statements of the Entity. In developing the assumptions and estimates relating to the future uncertainties in the economic conditions because of this pandemic, the Entity as at the date of approval of these financial statements, has used internal and external sources of information and based on current estimates, expects to effectively utilise and/or recover the carrying amounts of these assets. The impact of the global health pandemic different from that estimated as at the date of approval of these financial statements and the Entity will continue to closely monitor any material changes to future economic conditions.





SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2020

SCHEDULE 'O' (CONTD.....)

NOTES TO THE ACCOUNTS AND STATEMENT OF ACCOUNTING POLICIES  
ADOPTED IN THE ACCOUNTS

E] GOING CONCERN-

The Entity faces significant uncertainties due to COVID-19 pandemic outbreak which have impacted the operations of the Entity adversely starting from the month of March 2020 and onwards. The Management of the Entity has paid special attention to the recent COVID-19 pandemic outbreak and its associated existing and potential impact on the Entity's assumptions, future cash flows and operational projections. The Management has considered the Entity's cash flow forecasts and the expected compliance with the Entity's financial covenants for a period of not less than 12 months from the date of approval of these financial statements. Based on this review, the Management has a reasonable expectation that, taking into account reasonably possible changes in performance of its activities, the Entity will be able to continue in operational existence and discharge its liabilities and realise the carrying amount of its assets as on March 31, 2020 and otherwise comply with its financial covenants for the next 12 (twelve) months. Accordingly, the Entity continues to adopt the going concern assumption in respect of its income yielding activities, in the preparation of its financial statements.

3] BASIS OF VALUATION OF PROPERTY, PLANT & EQUIPMENTS :

Property, Plant and Equipments are valued at historical cost less depreciation. Land & Land development is not depreciated.

4] INVESTMENTS:

Investments in Fixed Deposits with Banks / Companies / Corporations are un-quoted and non-trade and are held at cost.

5] INCOME TAX LIABILITY:

No provision for Income Tax Liability has been made in the accounts in view of the non-taxability of income of the University under the tax exempting provisions of the Income Tax Act,1961.



THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY,  
74/2, JARAKABANDE KAVAL, POST ATTUR, YELAHANKA, BANGALORE 560 064

SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2020

SCHEDULE 'O' (CONTD.....)

NOTES TO THE ACCOUNTS AND STATEMENT OF ACCOUNTING POLICIES  
ADOPTED IN THE ACCOUNTS

6] GST LIABILITY :

Liability towards GST (Goods and Services Tax) has been paid and /or provided by the University on the basis of the management's internal assessment of the liability.

7] RETIREMENT AND OTHER LABOUR BENEFITS :

Contributions to Provident Fund have been made to the appropriate authorities during the year in compliance with the statutory provisions applicable thereto. The University has not made any provision for Retirement benefits, viz., Gratuity during the year. The University however maintains a Group Gratuity Cash Accumulation Plan with Life Insurance Corporation of India and contributes towards the same to cover the Gratuity liability.

8] PROJECT GRANTS

The University undertakes innovative Trans-disciplinary socially impactful research, in integrative Health Sciences and other fields of knowledges, for which the University receives grants from various organisations. The Research Grants so received related to revenue expense have been recognized on a systematic basis in the Income and Expenditure Account over the periods necessary to match them with the related costs which they are intended to compensate. Further, Grants related to Fixed assets have been transferred/ credited to Reserves for Fixed Assets over the period of acquisition of Fixed assets.





THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY,  
74/2, JARAKABANDE KAVAL, POST ATTUR, YELAHANKA, BANGALORE 560 064

SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2019

SCHEDULE 'O' (CONTD.....)

NOTES TO THE ACCOUNTS AND STATEMENT OF ACCOUNTING POLICIES  
ADOPTED IN THE ACCOUNTS

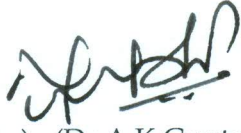
9] RE-GROUPING OF ACCOUNTING HEADS AND FIGURES

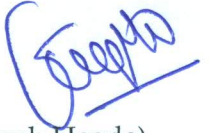
Figures and accounting heads in respect of the current year and previous year have been re-grouped and re-classified wherever necessary to conform with the classification adopted in the accounts of the current year.

10] CONTINGENT LIABILITIES: - NIL

PLACE : BANGALORE  
DATED : 19/11/2020

  
(Professor Darshan Shankar)  
Vice-Chancellor

  
(Dr.A.K.Gupta)  
Registrar

  
(Suresh Hegde)  
Joint Registrar -  
Finance & Accounts



PLACE : BANGALORE  
DATED : 19/11/2020

For LAWRENCE TELLIS & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FIRM REGISTRATION NO. 001857S)

  
(ROHAN MIRANDA)  
PARTNER  
(ICAI M.NO.022772)



**LAWRENCE TELLIS & ASSOCIATES**

Chartered Accountants  
No. 44/45, 2nd Floor, Vinayaka Complex  
Residency Cross Road, Bangalore - 560 025  
Ph.: 41514791/92/93  
(FIRM ICAI REGN. No. 001857S)

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