

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

**BALANCE SHEET AS AT MARCH 31, 2018**

Corpus & Liabilities	SCH REF	As at 31st Mar 2018	As at 31st Mar 2017	Assets	SCH REF	As at 31st Mar 2018	As at 31st Mar 2017
		Rs.	Rs.			Rs.	Rs.
General Fund (Deficit)	A	(8,56,72,743)	(3,12,46,042)	<b>Fixed Assets</b>	E	80,01,259	22,45,824
Reserves	B	23,45,211	78,188	<b>Investments</b>			
Project Grants	C	4,32,40,998	29,48,915	Fixed deposits / Bonds	F	1,35,53,000	68,91,000
Current Liabilities	D	8,70,46,892	5,40,02,310	<b>Assets, Loans and Advances</b>			
				Cash on hand	-	57,368	70,856
				Balances with Bank	G	2,24,33,846	1,54,20,023
				Non-Current Assets	H	1,00,000	1,00,000
				Other Current Assets	I	21,44,540	9,50,262
				Loans and Advances	J	6,70,345	1,05,406
<b>Total</b>		<b>4,69,60,358</b>	<b>2,57,83,371</b>	<b>Total</b>		<b>4,69,60,358</b>	<b>2,57,83,371</b>


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

For University of Transdisciplinary Health Sciences & Technology

Place: Bangalore  
Date : 01/09/2018

  
(Professor Darshan Shankar)  
Vice-Chancellor

  
(R Giridharan)  
Registrar

  
(Suresh Hegde)  
Deputy 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 : 01/09/2018



**UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY**

74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

Expenditure	Year ended 31/03/2018		Income	Year ended 31/03/2018	
	Rs.	Rs.		Rs.	Rs.
<b>Research Projects Expenditure (Note K)</b>			<b>A) Research Projects</b>		
Books, Periodicals & Other Literature	30,708		Project Income Recognition (to the extent of Project funds/Grants utilised as in Schedule 'C')	2,70,78,573	
Communication Costs	27,895		Consultancy Income	91,39,513	
Consultants & Outsourced Services	55,84,924		Interest on Savings Bank A/c	27,035	3,62,45,121
Consumables	15,09,672				
Field Work & Trials	1,10,386		<b>University Income</b>		
IT Hardware, Software & Services	8,319				
Maintenance, Utilities, Repairs & Improvements	2,850		<b>Income on Investments &amp; SB Account</b>		
Meeting, Conferences & Workshop	1,48,273		a) Interest on Fixed Deposits	4,61,851	
Other Overheads & Contingencies	46,46,967		b) Interest on Savings Bank A/c	3,90,805	8,52,656
Printing & Stationery	4,25,857				
Communication & Dissemination	8,500		<b>B) Other Incomes</b>		
Salaries Including Fellowships	1,12,03,384		a) Fees on Projects		43,63,353
Training & Capacity Building	29,793				
Travel & Conveyance	33,41,045	2,70,78,573	<b>Income from Other Sources</b>		
			a) Hostel & Guest House Fees	18,14,617	
<b>University Expenses</b>			b) Recovery from Transport Facility	8,22,777	
Books, Periodicals & Other Literature	97,993		c) Training Fees	23,36,936	
Communication Costs	9,95,582		d) Miscellaneous Income	2,97,018	
Consultants & Outsourced Services	41,80,422		e) Royalty Income	35,813	53,07,161
Consumables	4,15,991				
Field Work & Trials	3,748		<b>University Course Fees</b>		29,49,250
IT Hardware, Software & Services	4,70,648				
Maintenance, Utilities, Repairs & Improvements	95,96,005		<b>Excess of Expenditure over income for the year transferred to Income &amp; Expenditure Appropriation account (overleaf)</b>		4,55,57,362
Meeting, Conferences & Workshop	12,65,755				
Other Overheads & Contingencies	22,79,891				
Printing & Stationery	10,76,435				
Communication & Dissemination	14,12,387				
Salaries Including Fellowships	4,24,94,335				
Training & Capacity Building	13,000				
Travel & Conveyance	19,89,840	6,62,92,032			
Depreciation (Note E)		19,04,298			
<b>Total</b>		<b>9,52,74,903</b>	<b>Total</b>		<b>9,52,74,903</b>



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**74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064**

**INCOME AND EXPENDITURE APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31/03/2018**


Particulars	Year ended 31/03/2018		Particulars	Year ended 31/03/2018	
		Rs.			Rs.
<b>Excess of Expenditure over income for the year b/d</b>		4,55,57,362			
Project income transferred to Project Funds (Schedule C)		91,66,548	Depreciation for the year on assets acquired through project funds transferred to Reserves for Fixed Assets (Schedule B)		2,97,209
			Excess of Expenditure over income for the year transferred to General Fund (Schedule A)		5,44,26,701
<b>Total</b>		<b>5,47,23,910</b>	<b>Total</b>		<b>5,47,23,910</b>

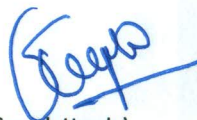
Notes 'B', 'C', 'E' and 'K' referred to above and Notes to the accounts (Note No. L) form an integral part of this Income and Expenditure account.

For University of Transdisciplinary Health Sciences & Technology

Place: Bangalore  
Date :01/09/2018

  
(Professor Darshan Shankar)  
Vice-Chancellor

  
(R Giridharan)  
Registrar

  
(Suresh Hegde)  
Deputy Registrar -  
Finance & Accounts



Place: Bangalore  
Date :01/09/2018

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



END OF I & E ACCOUNT PAGE ....2

**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)

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

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

Receipts	Amount	Amount	Payments	Amount	Amount
	Rs.	Rs.		Rs.	Rs.
<b>Opening Balances as on 01/04/2017</b>			<b>Research Projects Payments</b>		
Cash balance		70,856	Books, Periodicals & Other Literature	30,708	
Bank balances		1,54,20,023	Communication & Dissemination	8,500	
			Communication Costs	27,895	
<b>Research Projects Receipts</b>			Consultants & Outsourced Services	55,84,924	
Project Grants Received	5,98,14,791		Consumables	15,09,672	
Interest on Savings Bank A/c	27,035		Field Work & Trials	1,10,386	
Consultancy Income	91,39,513	6,89,81,339	IT Hardware, Software & Services	8,319	
			Maintenance, Utilities, Repairs & Improvements	2,850	
<b>University Receipts</b>			Meeting, Conferences & Workshop	1,48,273	
Project Overheads	43,63,353		Other Overheads & Contingencies	46,45,017	
University Course Fees	29,49,250		Printing & Stationery	4,25,857	
Interest on Investments & Savings Bank A/c	8,47,143		Salaries Including Fellowships	1,12,03,384	
Hostel & Guest House Fees	18,14,617		Training & Capacity Building	29,793	
Recoveries from Transport Facility	8,22,777		Travel & Conveyance	33,41,045	
Training Fees	22,01,000		Purchase of Fixed Assets	25,64,232	
Miscellaneous Income	2,97,018		Refund of Un-Utilised Project Grants	2,73,641	2,99,14,496
Royalty Income	32,232				
			<b>University Payments</b>		
Advance from FRLHT	2,99,80,787		Books, Periodicals & Other Literature	82,013	
Refundable Caution Deposits received	5,25,000		Communication Costs	9,54,509	
Refund of Advance from IDBI Bank (wrong debit of earlier year reversed during the year)	55,657	4,38,88,834	Consultants & Outsourced Services	43,96,422	
			Consumables	4,15,991	
			Field Work & Trials	3,748	
			IT Hardware, Software & Services	4,70,223	
			Maintenance, Utilities, Repairs & Improvements	94,49,204	
			Meeting, Conferences & Workshop	12,65,755	
			Other Overheads & Contingencies	20,39,930	
			Printing & Stationery	10,76,435	
			Communication & Dissemination	14,12,387	
			Salaries Including Fellowships	3,99,39,339	
			Training & Capacity Building	13,000	
			Travel & Conveyance	19,56,540	
			Loans & Advances	6,70,345	
			Purchase of Fixed Assets	50,95,501	
			Refund of Deposits	52,000	
			Investments during the year	66,62,000	7,59,55,342
			<b>Closing Balances as on 31/03/2018</b>		
			Cash balance		57,368
			Bank balances		2,24,33,846
<b>Total</b>		<b>12,83,61,052</b>	<b>Total</b>		<b>12,83,61,052</b>

For University of Transdisciplinary Health Sciences & Technology

Place: Bangalore  
Date : 01/09/2018

(Professor Darshan Shankar)  
Vice-Chancellor

(R Giridharan)  
Registrar

(Suresh Hegde)  
Deputy Registrar - Finance & Accounts

As per our report of even date attached

Place: Bangalore  
Date : 01/09/2018



For LAWRENCE TELLIS & ASSOCIATES  
CHARTERED ACCOUNTANTS  
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**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 31/03/2018**

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

**GENERAL FUND**

Particulars	As at 31/03/2018
Opening balance (Deficit)	Rs. (3,12,46,042)
<u>Less</u> : Excess of Expenditure over Income (after appropriations) for the year transferred	(5,44,26,701)
<b>Closing Balance (Deficit) Total</b>	<b>(8,56,72,743)</b>

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

**RESERVES FOR FIXED ASSETS**

Particulars	As at 31st Mar 2018
Opening balance	Rs. 78,188
<u>Add</u> : Assets (Fixed Assets) acquired through utilisation of project funds transferred from Schedule 'C'	25,64,232
	26,42,420
<u>Less</u> : Depreciation on assets acquired through utilisation of project funds transferred from Income and Appropriation Account	2,97,209
<b>Closing Balance</b>	<b>23,45,211</b>



**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2018**

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

Sl No	Particulars of projects	Balances as on 01/04/2017		Grants received during the year	Interest /Income earned on project funds during the year	Total	Income recognised to the extent of Revenue expenses	Fixed Assets purchased out of Project funds	Refund of un-utilised Project Grant/other transfers	Balances as on 31/03/2018	
		Project Fund balances	Grants funds Receivable							Grant funds Receivable	Project Fund balances
		1	2	3	4	5=(1-2+3+4)	6	7	8	9	10=[5-(6+7+8)+9]
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Local Projects :</b>											
1	Almond Board of California	-	-	-	3,18,458	3,18,458	3,18,458	-	-	-	-
2	Amway Project	-	-	17,49,340	-	17,49,340	10,98,320	34,894	-	-	6,16,126
3	Ayurveda Dictionary	-	-	1,00,00,000	-	1,00,00,000	-	-	-	-	1,00,00,000
4	Ayush EMR AG	-	-	16,60,900	-	16,60,900	-	-	-	-	16,60,900
5	CEI EVP NDDB	3,87,605	-	22,67,938	-	26,55,543	10,31,267	15,000	-	-	16,09,276
6	CG MFP Capacity Building	-	-	5,99,280	-	5,99,280	53,175	-	-	-	5,46,105
7	Chhattisgarh Exposure Visit (2)	-	-	3,37,293	-	3,37,293	3,37,293	-	-	-	-
8	Chhattisgarh Exposure Visit (1)	33,377	-	1,35,896	-	1,69,273	1,69,273	-	-	-	-
9	Chhattisgarh Exposure Visit (3)	-	-	2,24,720	-	2,24,720	3,34,884	-	-	1,10,164	-
10	COBALA Netherlands	89,881	-	-	-	89,881	-	-	-	-	89,881
11	DBT-RP-Lung Development	-	-	16,25,000	-	16,25,000	-	-	-	-	16,25,000
12	Dinacharya 26-30 DEC 2016	2,73,641	-	-	-	2,73,641	-	-	2,73,641	-	-
13	DST EVP Farmers Training	5,50,694	-	-	7,722	5,58,416	10,77,599	-	7,722	5,26,905	-
14	DST SERB SA	1,58,968	-	10,85,500	19,313	12,63,781	10,94,558	61,301	-	-	1,07,922
15	DST SERB VB	2,27,052	-	2,52,229	-	4,79,281	4,79,360	-	(79)	-	-
16	Dutch Farm Experience	-	-	17,28,614	-	17,28,614	17,28,614	-	-	-	-
17	Chhattisgarh Exposure Visit (4)	-	-	2,90,490	-	2,90,490	4,70,594	-	-	1,80,104	-
18	HD KOTE Pharmacopeia Project	-	-	2,00,00,000	-	2,00,00,000	97,50,843	2,53,287	-	-	99,95,870
19	ICMR-RP-Embryonic Stem Cells	-	-	13,52,104	-	13,52,104	-	-	-	-	13,52,104
20	Jvara Manuscripts	-	-	98,49,000	-	98,49,000	-	-	-	-	98,49,000
21	Malali Fellowship	4,49,503	-	-	-	4,49,503	8,48,794	-	-	3,99,291	-
22	Manipur Camp Oct 2016	75,574	-	-	-	75,574	-	-	-	-	75,574
23	Multi-Omic Course - IAS	-	-	5,06,800	-	5,06,800	6,51,854	-	-	1,45,054	-
24	Nutrilite - ABGIL	-	-	-	79,40,658	79,40,658	43,31,258	6,14,861	-	-	29,94,539
25	PBR Project	-	-	11,50,000	-	11,50,000	-	-	-	-	11,50,000
26	Ragi Project	-	-	28,87,209	-	28,87,209	12,58,778	15,02,499	-	-	1,25,932
27	SERB MKP	-	-	2,18,124	-	2,18,124	1,24,113	82,390	-	-	11,621
28	TOT EVP VET KMF	7,02,620	-	4,59,314	-	11,61,934	1,84,724	-	-	-	9,77,210
29	TRAINING OF LRP - BAMUL	-	1,26,685	3,11,040	-	1,84,355	1,800	-	-	-	1,82,555
30	Uganda Consultancy (2)	-	-	-	8,80,397	8,80,397	8,80,397	-	-	-	-
31	WB MPCA	-	-	11,24,000	-	11,24,000	8,52,617	-	-	-	2,71,383
	<b>Total</b>	<b>29,48,915</b>	<b>1,26,685</b>	<b>5,98,14,791</b>	<b>91,66,548</b>	<b>7,18,03,569</b>	<b>2,70,78,573</b>	<b>25,64,232</b>	<b>2,81,284</b>	<b>13,61,518</b>	<b>4,32,40,998</b>

**Note:**

An amount of Rs.7722/- in Sl.No.13 towards un-utilised project grant has been transferred to Schedule 'D' -Current Liabilities.



**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 31/03/2018**

**SCHEDULE - D**  
**CURRENT LIABILITIES**

Particulars	As at 31st Mar 2018	As at 31st Mar 2017
Rs.	Rs.	Rs.
Gratuity Provision	13,72,254	8,50,936
Cautions Deposits	5,25,000	-
Salaries payable	20,33,678	-
Payable to Department of Science and Technologies (DST)	7,722	-
<u>Fees for Professional Services payable</u>		
-Lawrence Tellis & Associates	1,88,800	
-KPMS & Associates	26,050	2,40,350
<u>Other Provisions</u>		
-Vertex Techno Solutions	12,339	
-BESCOM	1,31,244	
-BSNL	12,609	
-S.R. Associates	3,57,693	2,96,308
<u>Creditors for Services</u>		
-Hoshalli Subramanya (Consultant)	-	2,16,000
Advance from M/s.Foundation for Revitalisation of Local Health Traditions (FRLHT)	8,23,79,503	5,23,98,716
<b>Total</b>	<b>8,70,46,892</b>	<b>5,40,02,310</b>

Schedules .....Page 3



**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 31/03/2018**

**SCHEDULE - E**  
**FIXED ASSETS**

S.No.	Particulars	Depreciation Rate	Gross Block			Depreciation			Net Block as on	
			Balance as at 1 April 2017	Additions	Balance as at 31 March 2018	Balance as at 1 April 2017	Depreciation for the year	Balance as at 31 March 2018	31 March 2018	31 March 2017
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Books	40%	1,77,952	53,135	2,31,087	77,685	60,033	1,37,718	93,369	1,00,267
2	Computers & IT Equipments	40%	4,42,887	31,91,360	36,34,247	1,60,505	11,70,544	13,31,049	23,03,198	2,82,382
3	Furniture and Fixtures	10%	17,81,584	8,47,292	26,28,876	89,081	2,49,347	3,38,428	22,90,448	16,92,503
4	Lab & Other Equipments	15%	91,986	24,43,790	25,35,776	13,798	2,45,590	2,59,388	22,76,388	78,188
5	Office Equipments	15%	1,04,376	1,52,185	2,56,561	11,892	32,988	44,880	2,11,681	92,484
6	Motor Vehicles	15%	-	9,71,971	9,71,971	-	1,45,796	1,45,796	8,26,175	-
	<b>Total</b>		<b>25,98,785</b>	<b>76,59,733</b>	<b>1,02,58,518</b>	<b>3,52,961</b>	<b>19,04,298</b>	<b>22,57,259</b>	<b>80,01,259</b>	<b>22,45,824</b>





**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 31/03/2018**

**SCHEDULE - F**  
**FIXED DEPOSITS / BONDS**

Particulars	Balance as on 01/04/2017	Investments during the year	Interest accrued during the year	Matured/ withdrawn during the year	Balance as on 31/03/2018
	Principal			Principal	Principal
	Rs.			Rs.	Rs.
<b>Fixed Deposits with SBI/ HDFC Ltd</b>					
SBI 8% RBI Bond 006753	68,91,000	-	4,56,338	-	68,91,000
HDFC Ltd BL/1087297	-	66,62,000	5,513	-	66,62,000
<b>Total</b>	<b>68,91,000</b>	<b>66,62,000</b>	<b>4,61,851</b>	<b>-</b>	<b>1,35,53,000</b>

**SCHEDULE -G**  
**BALANCES WITH BANK**

Particulars	As at 31st Mar 2018	As at 31st Mar 2017
	Rs.	Rs.
IDBI 0694104000134705 ITD-HST-General Fund	1,54,32,031	1,22,97,072
IDBI 0694104000134798 ITD-HST-PSEF	37,15,915	31,22,951
IDBI 0694104000195157 ITD-HST-Govt.Project Fund	32,85,900	-
<b>Total</b>	<b>2,24,33,846</b>	<b>1,54,20,023</b>

Schedules .....Page 5



**SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2018**

**SCHEDULE -H**  
**NON-CURRENT ASSETS**

Particulars	As at 31st Mar 2018	As at 31st Mar 2017
	Rs.	Rs.
Deposit with Life Insurance Corporation of India (LIC)	1,00,000	1,00,000
<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

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

Particulars	As at 31st Mar 2018	As at 31st Mar 2017
	Rs.	Rs.
Funds & Grants receivable	13,61,518	1,26,685
TDS Credit	2,73,310	1,33,241
Interest receivable	4,961	-
Claims submitted & receivable from Oriental Insurance Ltd	1,21,463	1,21,463
Prepaid Expenses	3,31,288	5,68,873
Refundable Deposit - Chikkanarayanappa	52,000	-
<b>Total</b>	<b>21,44,540</b>	<b>9,50,262</b>

**SCHEDULE -J**  
**LOANS AND ADVANCES**

Particulars	As at 31st Mar 2018	As at 31st Mar 2017
	Rs.	Rs.
Travel Advances	-	33,300
Other Advances		72,106
-SDP Remedies	50,000	
-First Source Laboratory Solutions LLP	1,09,992	
-Agile Lifescience Technologies	26,597	
-Crystal Bio Equipment	83,864	
-Current Science Association	4,500	
-Malnad Decors	4,999	
-Mysore Printers	10,734	
-Other Recoverable Advances	1,000	2,91,686
Staff Advances		
-Balasubramani SP	1,75,472	
-Padma Venkat	3,187	
-Malali Gowda	2,00,000	3,78,659
<b>Total</b>	<b>6,70,345</b>	<b>1,05,406</b>



**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 31/03/2018**

**SCHEDULE K**

**RESEARCH PROJECTS EXPENDITURE**

SI No	Centre/Head of Expenditure	Books, Periodicals & Other	Communication Costs	Consultants & Outsourced Services	Consumables	Field Work & Trials	IT Hardware, Software & Services	Maintenance, Utilities, Repairs & Instrumentation	Meeting, Conferences & Workshop	Other Overheads & Contingencies	Printing & Multimedia Publishing	Communication & Dissemination	Salaries Including Fellowships	Training & Capacity Building	Travel & Conveyance	Total
1	2	3	4	5	6	9	10	11	12	13	14	15	16	17	18	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>Research Projects - Domestic</b>															
1	Almond Board of California	-	-	1,99,966	-	-	-	-	-	1,18,492	-	-	-	-	-	3,18,458
2	Amway Project	-	974	-	1,01,337	-	-	-	71,514	5,09,228	77,884	8,500	1,00,000	-	2,28,883	10,98,320
3	CEI EVP NDDB	2,000	1,000	-	963	-	-	-	3,300	3,28,303	92,000	-	1,06,800	100	4,96,801	10,31,267
4	CG MFP Capacity Building	-	150	-	10,124	-	-	-	-	-	-	-	-	-	42,901	53,175
5	Chhattisgarh Exposure Visit (2)	-	-	-	-	-	-	-	-	58,120	6,267	-	95,000	-	1,77,906	3,37,293
6	Chhattisgarh Exposure Visit 2017	-	-	-	-	-	-	450	17,000	3,450	17,508	-	1,23,000	-	7,865	1,69,273
7	Chhattisgarh Exposure Visit Uttarakhand(3)	-	3,361	-	-	-	-	-	-	38,860	18,789	-	95,500	-	1,78,374	3,34,884
8	DST EVP FARMERS TRG	-	7,110	70,945	72,329	75,706	-	-	-	39,454	20,865	-	4,87,000	-	3,04,190	10,77,599
9	DST SERB SA	-	-	2,73,985	52,993	-	-	-	-	1,07,580	-	-	6,60,000	-	-	10,94,558
10	DST SERB VB	400	-	10,974	1,81,960	-	-	-	-	33,332	-	-	2,20,000	3,960	28,734	4,79,360
11	DUTCH FARM EXPERIENCE	7,200	-	7,14,051	6,073	-	-	-	-	6,34,094	63,506	-	41,000	-	2,62,690	17,28,614
12	Exposure Visit 4	-	-	-	-	-	-	-	-	65,512	9,044	-	96,750	5,243	2,94,045	4,70,594
13	HD KOTE PHARMACOPEIA PROJECT	4,900	4,823	32,02,872	-	-	-	-	50,000	6,66,574	45,756	-	55,65,418	11,640	1,98,860	97,50,843
14	Malali Fellowship	-	139	2,05,967	23,794	-	-	2,400	-	5,897	-	-	5,61,000	8,850	40,747	8,48,794
15	Multi-Omic Course - Indian Academy of Sciences	7,330	-	-	41,410	-	-	-	-	56,038	23,085	-	1,17,250	-	4,06,741	6,51,854
16	NUTRILLITE-ACCESS BUSINESS GROUP	8,878	2,907	5,38,842	2,07,194	-	7,670	-	6,459	16,49,144	25,779	-	18,38,203	-	46,182	43,31,258
17	Ragi Project	-	-	-	7,10,925	-	-	-	-	300	90	-	5,47,463	-	-	12,58,778
18	SERB MKP	-	-	-	86,433	-	-	-	-	34,130	3,550	-	-	-	-	1,24,113
19	TOT EVP VET KMF	-	6,972	-	13,075	-	-	-	-	1,918	21,734	-	21,000	-	1,20,025	1,84,724
20	TRAINING OF LRP - BAMUL	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	1,800
21	Uganda Consultancy (2)	-	-	3,67,322	-	-	-	-	-	2,96,541	-	-	-	-	2,16,534	8,80,397
22	WB MPCA	-	459	-	1,062	34,680	649	-	-	-	-	-	5,28,000	-	2,87,767	8,52,617
	<b>Total</b>	<b>30,708</b>	<b>27,895</b>	<b>55,84,924</b>	<b>15,09,672</b>	<b>1,10,386</b>	<b>8,319</b>	<b>2,850</b>	<b>1,48,273</b>	<b>46,46,967</b>	<b>4,25,857</b>	<b>8,500</b>	<b>1,12,03,384</b>	<b>29,793</b>	<b>33,41,045</b>	<b>2,70,78,573</b>



**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 31/03/2018**

**SCHEDULE 'L'**

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

**BACKGROUND OF THE UNIVERSITY:**

The University of Transdisciplinary Health Sciences & Technology 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 corpus for the exclusive use of the University. The sponsoring body is awaiting the approval for registration of the University u/s.12 AA of the Income Tax Act, 1961 as a public charitable institution for enabling the transfer of the allocated funds of Rs. 25 (Rupees Twenty five crores) to the University.

Schedules Page .... 8



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 31/03/2018

SCHEDULE 'L' (CONTD.....)

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

1] SIGNIFICANT ACCOUNTING POLICIES :

A] OVERALL & REVENUE RECOGNITION -

Accounts in respect of University of Transdisciplinary Health Sciences & Technology 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 Institution.

C] CONCERNING INCOME AND EXPENDITURE ACCOUNT -

- a. All revenues have been recognised and accounted as and when the Institution'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 before the terms as specified in the said letters of grant.
- c. All items of expenditure are accounted on accrual basis.
- d. No significant uncertainty as to measurability or collectability exists in respect of the aforesaid revenue transactions.
- e. DEPRECIATION -

The Fixed assets have been depreciated under the written down value method at the rates which would enable the cost of the asset to be written off over the useful working life of the asset. Additions to Fixed Assets during the year have been depreciated on pro-rata basis.

Schedules Page .... 9



**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 31/03/2018**

**SCHEDULE 'L' (CONTD.....)**

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

2] **BASIS OF VALUATION OF FIXED ASSETS :**

Fixed assets are valued at historical cost less depreciation. Land & Land development is not depreciated.

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

4] **INCOME TAX LIABILITY:**

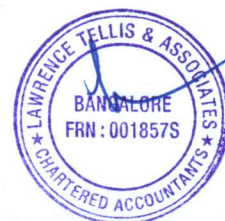
No provision for Income Tax Liability has been made in the accounts in view of the non-taxability of income of the University under the tax exempting provisions of Section 10(23C)(vi) of the Income Tax Act,1961.

5] **RETIREMENT AND OTHER LABOUR BENEFITS :**

Contributions to Provident Fund have been made to the appropriate authorities during the year in accordance with the statutory provisions applicable thereto. The Gratuity benefits to employees are accounted on accrual basis based on the terms of the "New Group Gratuity Cash Accumulation Plan" Policy subscribed to, by the University with Life Insurance Corporation of India (LIC). Provision for Leave Encashment have been made during the year on the basis of best estimation by the management.

6] **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.



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 31/03/2018

SCHEDULE 'L' (CONTD.....)

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

7] 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.

8] GST LIABILITY

Based on the management's internal assessment of the applicability of GST liability on its service activities, no liability to GST is expected to arise on the service activities of the University for the year ended 31/03/2018.

9] CONTINGENT LIABILITIES: - NIL

PLACE : BANGALORE  
DATED : 01/09/2018

  
(Professor Darshan Shankar) (R Giridharan) (Suresh Hegde)  
Vice-Chancellor Registrar Deputy Registrar -  
Finance & Accounts

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

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



PLACE : BANGALORE  
DATED : 01/09/2018

End of Schedules Page .... 11

**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)