


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

BALANCE SHEET AS AT MARCH 31, 2021


CORPUS FUNDS, CAPITAL FUNDS & LIABILITIES	SCH REF	As at 31st Mar 2021	As at 31st Mar 2020	PROPERTIES & ASSETS	SCH REF	As at 31st Mar 2021	As at 31st Mar 2020
		Rs.	Rs.			Rs.	Rs.
General Fund	A	3,20,35,902	2,75,07,924	Property, Plant & Equipments	G	1,11,62,447	1,06,74,719
Corpus Fund	B	90,20,000	-	Investments			
Reserves	C	50,09,634	37,62,748	Fixed deposits / Bonds	H	4,86,92,070	3,33,99,953
Project Grants	D	4,61,88,328	2,96,19,005	<u>Assets, Loans and Advances</u>			
Current Liabilities	E	19,62,861	18,19,702	Cash on hand	-	5,768	6,302
Non-Current Liabilities	F	28,62,946	1,07,92,185	Balances with Banks	I	2,49,65,779	2,37,75,320
				Other Current Assets	J	1,16,08,162	33,15,201
				Advances	K	6,45,445	23,30,069
Total		9,70,79,671	7,35,01,564	Total		9,70,79,671	7,35,01,564

Notes A) to K) referred to above and Notes to the accounts (Note P) form an integral part of this Balance Sheet

For The University of Trans-Disciplinary Health Sciences & Technology



 (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 : 23/11/2021

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 2021

(Amount in Rs.)

Income	Grants/Projects Income (Schedule L)	University Income (Schedule M)	Total Income	Previous Year's Total (FY 19-20)
Consultancy Income	58,55,653	20,000	58,75,653	60,76,543
Donations	20,00,000	2,70,41,216	2,90,41,216	3,12,76,412
University Course Fees	-	24,84,100	24,84,100	27,68,100
Training Income	1,56,85,311	18,40,113	1,75,25,424	1,63,49,237
INCOME FROM OTHER SOURCES				
-Hostel & Guest House Charges	-	4,07,925	4,07,925	48,55,587
-Miscellaneous Income	-	2,433	2,433	3,25,084
-Transport & Other Recoveries	-	4,35,644	4,35,644	7,35,061
INTEREST EARNED				
-Interest on Fixed Deposits	1,69,048	23,50,986	25,20,034	20,09,291
-Interest on Savings Bank Accounts	3,67,851	3,71,808	7,39,659	8,99,891
Fees on Projects (Contra)	-	30,79,630	30,79,630	44,46,327
TOTAL INCOME A]	2,40,77,863	3,80,33,855	6,21,11,718	6,97,41,533

Expenditure	Grants/Projects Expenses (Schedule N)	University Expenses (Schedule O)	Total Expenditure	Previous Year's Total (FY 19-20)
Books, Periodicals & Other Literature	1,400	13,130	14,530	21,774
Communication Costs	31,301	2,66,005	2,97,306	6,20,592
Consultants & Outsourcing Services	1,17,58,091	6,26,658	1,23,84,749	60,06,158
Consumables	16,93,107	47,490	17,40,597	26,36,561
Field Work & Trials	1,51,361	-	1,51,361	3,15,869
Gratuity Expenses	-	3,70,516	3,70,516	2,48,616
IT Hardware, Software & Services	5,53,101	1,05,958	6,59,059	1,54,568
Maintenance, Utilities, Repairs & Improvements	95,315	1,11,24,095	1,12,19,410	1,17,15,219
Meeting, Conferences & Workshops	10,868	53,464	64,332	7,17,528
Other Overheads & Contingencies	11,36,558	10,42,197	21,78,755	33,20,482
Printing & Stationery	47,41,812	1,59,719	49,01,531	4,19,617
Salaries Including Fellowships	1,98,16,244	1,76,90,606	3,75,06,850	3,10,08,310
Travel & Conveyance	7,90,615	2,07,897	9,98,512	45,38,701
Fees on Projects (Contra)	24,69,608	6,10,022	30,79,630	44,46,327
SUB TOTAL B-1]	4,32,49,381	3,23,17,757	7,55,67,138	6,61,70,322

Depreciation (Schedule G)	B-2]	-	23,18,979	23,18,979	21,90,172
---------------------------	------	---	-----------	-----------	-----------

TOTAL EXPENDITURE B] = B-1] + B-2]	4,32,49,381	3,46,36,736	7,78,86,117	6,83,60,494
---	--------------------	--------------------	--------------------	--------------------

EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR C] = A] -	(1,91,71,518)	33,97,119	(1,57,74,399)	13,81,039
---	----------------------	------------------	----------------------	------------------

STATEMENT OF I & E (PAGE1)



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 2021

				(Amount in Rs.)
Income	Grants/Projects Income	University Income	Total Income	Previous Year's Total (FY 19-20)
Excess / (Deficit) of Income over Expenditure for the year b/d	(1,91,71,518)	33,97,119	(1,57,74,399)	13,81,039
Appropriations:			-	-
Project income transferred to the respective Project (Grants) Funds (Schedule D)	2,40,77,863	-	2,40,77,863	1,65,68,711
Project Income Recognition (to the extent of project funds / grants utilised as in Schedule D)	(4,32,49,381)	-	(4,32,49,381)	(3,03,84,096)
Depreciation for the year on assets acquired through project funds transferred to Reserves for Fixed Assets (Schedule C)	-	(11,30,859)	(11,30,859)	(7,87,974)
Excess of Income over Expenditure for the year transferred to General Fund (Schedule A)	-	45,27,978	45,27,978	1,59,84,398
TOTAL	(1,91,71,518)	33,97,119	(1,57,74,399)	13,81,039

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

For The University of Trans-Disciplinary Health Sciences & Technology


(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. 0018575)


(Rohan Miranda)
Partner
ICAI M. No 022772



Place: Bangalore
Date : 23/11/2021

END OF STATEMENT OF I & E
(PAGE2)

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. 0018575)

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 2021

(Amount in Rs.)

Receipts	Grants/Projects	University	Total	Previous Year's Total (FY 19-20)
OPENING BALANCES AS ON 01/04/2020			-	-
Bank Balances (Schedule I)	3,126	2,37,72,194	2,37,75,320	1,52,76,502
Cash Balances	-	6,302	6,302	30,968
	Grants/Projects Receipts	University Receipts	Total Receipts	
RECEIPTS DURING THE YEAR				
Consultancy Income	35,23,761	20,000	35,43,761	58,60,435
Donations	20,00,000	2,70,41,216	2,90,41,216	3,12,76,412
Corpus Donations	-	90,20,000	90,20,000	-
University Course Fees	-	24,84,100	24,84,100	27,68,100
Training Income	1,12,87,543	16,71,373	1,29,58,916	1,61,17,282
INCOME FROM OTHER SOURCES				
-Hostel & Guest House Charges	-	5,30,425	5,30,425	47,33,062
-Miscellaneous Income	-	2,433	2,433	3,25,084
-Transport & Other Recoveries	-	4,35,644	4,35,644	7,35,061
INTEREST EARNED				
-Interest on Fixed Deposits	2,26,357	18,45,014	20,71,371	18,87,150
-Interest on Savings Bank Accounts	3,67,851	3,71,808	7,39,659	8,99,891
Project Grants received	3,91,94,460	-	3,91,94,460	1,34,02,475
OTHER RECEIPTS DURING THE YEAR				
Refundable Credits received	-	3,110	3,110	14,624
Refund of Deposits	-	-	-	-
Refund/Settlement of Advances paid	45,000	3,52,052	3,97,052	2,67,796
GST/Other Statutory Liabilities Collected and remitted	-	-	-	1,44,156
Advance from Foundation for Revitalisation of Local Health Traditions	-	-	-	1,07,92,185
Investments matured during the year	50,84,953	-	50,84,953	-
Fees on Projects (Contra)	-	30,79,630	30,79,630	44,46,327
Inter-Unit Transfers (Contra)	-	1,18,08,335	1,18,08,335	36,85,108
TOTAL RECEIPTS	6,17,33,051	8,24,43,636	14,41,76,687	11,26,62,618

Payments	Grants/Projects Payments	University Payments	Total Payments	Previous Year's Total (FY 19-20)
PAYMENTS DURING THE YEAR				
Books, Periodicals & Other Literature	1,400	13,130	14,530	21,774
Communication Costs	31,301	2,30,009	2,61,310	6,20,592
Consultants & Outsourcing Services	1,03,11,812	6,26,658	1,09,38,470	60,06,158
Consumables	13,36,150	47,490	13,83,640	26,36,561
Field Works & Trials	1,35,016	-	1,35,016	3,15,869
Gratuity Expenses	-	4,94,022	4,94,022	2,48,616
IT Hardware, Software & Services	5,53,101	1,05,958	6,59,059	1,54,568
Maintenance, Utilities, Repairs & Improvements	95,315	1,14,83,108	1,15,78,423	1,11,21,199
Meetings, Conferences & Workshops	10,868	53,464	64,332	7,17,528
Other Overheads & Contingencies	11,17,268	9,78,077	20,95,345	32,91,682
Printing & Stationery	47,41,812	1,57,123	48,98,935	4,19,617
Salaries including Fellowships	1,98,96,884	1,76,61,005	3,75,57,889	3,08,68,470
Travel & Conveyance	7,90,615	2,00,828	9,91,443	45,38,701
Advances for Purchases	3,89,931	-	3,89,931	15,37,391
Refund of un-utilised Project Grants	2,87,914	-	2,87,914	86,263
Purchase of Fixed Assets	24,66,407	4,28,962	28,95,369	25,16,094
c/fd	4,21,65,794	3,24,79,834	7,46,45,628	6,51,01,083




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 2021


(Amount in Rs.)

Payments	Grants/Projects Payments	University Payments	Total Payments	Previous Year's Total (FY 19-20)
b/fd	4,21,65,794	3,24,79,834	7,46,45,628	6,51,01,083
OTHER PAYMENTS DURING THE YEAR				
Loans & Staff Advances	80,000	1,26,945	2,06,945	2,29,099
Refund of Caution Deposits received	-	-	-	3,00,000
TDS/TCS recovered during the year	8,706	6,41,797	6,50,503	15,25,138
Statutory payments	16,233	1,27,923	1,44,156	5,35,288
Investments during the year (Schedule H)	42,93,070	1,60,84,000	2,03,77,070	1,30,58,953
Refund of Advance received from FRLHT	-	79,29,239	79,29,239	-
Excess GST/TDS deposited	-	3,63,634	3,63,634	-
Fees on Projects (Contra)	24,69,608	6,10,022	30,79,630	44,46,327
Inter-Unit Transfers (Contra)	1,18,08,335	-	1,18,08,335	36,85,108
	Grants/Projects	University	Total	
CLOSING BALANCES AS ON 31/03/2021				
Bank Balances (Schedule I)	8,91,305	2,40,74,474	2,49,65,779	2,37,75,320
Cash Balances	-	5,768	5,768	6,302
TOTAL PAYMENTS	6,17,33,051	8,24,43,636	14,41,76,687	11,26,62,618

For The University of Trans-Disciplinary Health Sciences & Technology


 (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: 23/11/2021

END OF R & P A/C (PAGE2)

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)

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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021

SCHEDULE - A
GENERAL FUND

GENERAL FUND

Particulars	As at 31st Mar 2021
Opening balance as at 1st April 2020	Rs. 2,75,07,924
<u>Add</u> : Excess of Income over Expenditure for the year transferred	45,27,978
Closing Balance as at 31st March 2021	3,20,35,902

SCHEDULE - B
CORPUS FUND

PERMANENT STATUTORY ENDOWMENT FUND

Particulars	As at 31st Mar 2021
Opening balance as at 1st April 2020	Rs. -
<u>Add</u> : Corpus donations received during the year	90,20,000
Closing Balance as at 31st March 2021	90,20,000

SCHEDULE - C
RESERVES

RESERVES FOR FIXED ASSETS

Particulars	As at 31st Mar 2021
Opening balance of Reserve for Fixed Assets as at 1st April 2020	Rs. 37,62,748
<u>Add</u> : Assets (Fixed Assets) purchased using project funds transferred from Schedule D	31,55,527
<u>Less</u> : Depreciation on assets acquired using project funds transferred from Statement of Income and Expenditure (Appropriation account)	11,30,859
<u>Less</u> : W.D.V of Project assets returned to funder adjusted to Capital Reserve	7,77,782
Closing Balance as at 31st March 2021	50,09,634



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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2021

SCHEDULE - D
PROJECT GRANTS

SI No	Particulars	Balance as on	Grants received	Income	Total	Revenue recognised during the		Transferred	Balance as on
		01/04/2020				year	back to		
		Project Fund	during the year	appropriated		Recurring	Fixed Assets	Funder/Grantor	Project Fund
		1	3	4	5=(1-2+3+4)	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CENTRAL GOVT. PROJECTS								
1	Ayush-EMR Project-AG	5,82,373	30,000	6,412	6,18,785	9,50,164	-	6,412	(3,37,791)
2	CARI-CCRAS-PD	-	2,15,60,033	-	2,15,60,033	-	-	-	2,15,60,033
3	DBT-Anticancer Project-MKP	23,86,410	-	59,659	24,46,069	7,48,618	14,17,180	1,06,642	1,73,629
4	DBT-Lung Development-RP	6,52,728	-	2,856	6,55,584	8,68,408	-	14,999	(2,27,823)
5	DBT-Microbiome Project-SK	32,97,133	-	1,21,696	34,18,829	8,62,480	-	1,27,509	24,28,840
6	DBT-Ramalingaswamy Fellowship-MG	(3,99,291)	-	-	(3,99,291)	-	-	-	(3,99,291)
7	DST-EVP-Farmers Training-MNB	(8,73,268)	9,02,755	-	29,487	-	-	29,487	-
8	ICMR-Embryonic Stem Cells-RP	4,23,816	-	-	4,23,816	4,11,683	-	12,133	-
9	ICMR-Fellowship-AJ	(87,700)	7,73,783	-	6,86,083	5,41,432	-	-	1,44,651
10	ISRF-Kisundeo Mehta	1,13,125	-	-	1,13,125	1,13,125	-	-	-
11	NBA-IWST Project-MKP	-	12,11,408	25,168	12,36,576	2,51,397	-	-	9,85,179
12	NBM-ATREE Grant-P1-AK	(9,27,642)	36,49,489	-	27,21,847	24,84,726	2,37,121	-	-
13	NBM-ATREE Grant-P2-AK	-	-	-	-	7,81,200	-	-	(7,81,200)
14	NMPB-MPCA & MPDA-BSS	-	38,11,000	67,092	38,78,092	8,02,817	-	-	30,75,275
15	NMPB-ToT-JR	-	9,75,000	17,706	9,92,706	4,87,041	-	-	5,05,665
16	SERB-Malnutrition Project-ME	-	23,40,000	16,897	23,56,897	89,281	-	-	22,67,616
17	SERB-Multi-Omic Project-MKP	10,43,554	7,50,000	30,560	18,24,114	8,18,688	6,89,120	-	3,16,306
	STATE GOVT. PROJECTS								
18	Ayush Ayurveda Dictionary-MAA/SNV	42,46,745	-	-	42,46,745	42,46,488	-	257	-
19	Ayush HD Kote Pharmacopeia Project	(1,34,578)	-	-	(1,34,578)	13,74,293	-	-	(15,08,871)
20	Ayush Jvara Manuscripts-MAA/SNV	61,98,945	-	-	61,98,945	61,98,292	-	653	-
21	CG MFP-Capacity Building-JR	(3,35,359)	-	-	(3,35,359)	-	-	-	(3,35,359)
22	CG SMPB-Sustainable Harvesting-JR	(1,70,865)	1,92,720	-	21,855	54,995	-	-	(33,140)
23	KFRI-Peechi-JR	(1,961)	-	-	(1,961)	18,445	-	-	(20,406)
24	Manipur PBR-Project-AK	3,09,383	-	-	3,09,383	3,09,383	-	-	-
25	OSDA-Panchakarma-GK	3,57,267	-	9,27,200	12,84,467	10,63,680	-	-	2,20,787
26	Ragi Project-PN	(1,14,368)	9,81,210	-	8,66,842	7,59,175	-	-	1,07,667
27	West Bengal MPCA-NB	(1,03,056)	10,00,000	-	8,96,944	5,09,789	75,990	-	3,11,165
	c/fd	1,64,63,391	3,81,77,398	12,75,246	5,59,16,035	2,47,45,600	24,19,411	2,98,092	2,84,52,932



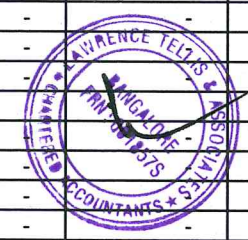
THE UNIVERSITY OF TRANSDISCIPLINARY HEALTH SCIENCES & TECHNOLOGY
74/2, Jarakabande Kaval, Post Attur, Yelahanka, Bangalore 560 064

SCHEDULES FORMING PART OF AND ANNEXED TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2021

SCHEDULE - D (CONTINUED)

PROJECT GRANTS

Sl No	Particulars	Balance as on	Grants received	Income	Total	Revenue recognised during the		Transferred	Balance as on
		01/04/2020				year	back to Funder		31/03/2021
		Project Fund	during the year	appropriated		Recurring	Fixed Assets		Project Fund
		1	3	4	5=(1-2+3+4)	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	b/fd	1,64,63,391	3,81,77,398	12,75,246	5,59,16,035	2,47,45,600	24,19,411	2,98,092	2,84,52,932
	CONSULTANCY PROJECTS								
28	Amway Rasayana Project-GS	7,79,594	-	-	7,79,594	-	-	-	7,79,594
29	BOSCH General Duty Assistant-GK	-	-	40,00,000	40,00,000	29,00,752	-	-	10,99,248
30	BOSCH Integrative Health Sciences-GS	-	-	1,04,30,746	1,04,30,746	73,82,924	6,49,624	-	23,98,198
31	Bosch Training Program	13,87,555	-	-	13,87,555	4,30,795	-	-	9,56,760
32	COBALA Netherlands-AG	56,998	-	-	56,998	-	-	-	56,998
33	Haryana State Biodiversity Board--AK	-	-	45,90,373	45,90,373	18,83,551	65,488	-	26,41,334
34	ITC Project-AG	17,17,384	-	3,07,280	20,24,664	9,39,071	-	-	10,85,593
35	Jackfruit365 Project-ME	-	-	80,500	80,500	10,500	-	-	70,000
36	Kiran Mazumdar Shaw-PN	10,36,412	-	10,00,000	20,36,412	14,48,304	21,004	-	5,67,104
37	L'Oreal Consultancy-SNV	2,34,576	-	-	2,34,576	1,80,000	-	-	54,576
38	Sarojini Damodaran Foundation Grant-SNV	10,00,000	-	10,00,000	20,00,000	14,50,000	-	-	5,50,000
39	Thailand Project-SK	1,82,194	-	-	1,82,194	-	-	-	1,82,194
40	UNDP Ladakh CAMP Project-AK	-	-	8,77,500	8,77,500	2,51,350	-	-	6,26,150
41	USL (Diageo) Consultancy-GS	(2,44,701)	-	-	(2,44,701)	1,00,000	-	-	(3,44,701)
	WORKSHOPS/SEMINARS/OTHER FUNDED PROJECTS								
42	Amway Workshop-GS	3,08,973	-	-	3,08,973	-	-	-	3,08,973
43	CEI EVP NDDDB-MNB	14,08,497	-	-	14,08,497	-	-	-	14,08,497
44	Dinacharya Workshop (Dec 23-28, 2019)	1,47,293	-	-	1,47,293	-	-	-	1,47,293
45	Friends of Hope - PhD Fellowship	(1,43,775)	1,85,800	-	42,025	40,000	-	-	2,025
46	Innovative Education-GK	4,35,392	-	3,27,365	7,62,757	5,14,112	-	-	2,48,645
47	INSA Workshop-NB	(19,208)	-	-	(19,208)	-	-	-	(19,208)
48	Manipur CAMP-AK	75,574	-	-	75,574	-	-	-	75,574
49	Multi-Omic Course - IAS	(48,408)	-	-	(48,408)	-	-	-	(48,408)
50	TOT EVP VET KMF-MNB	6,31,044	-	-	6,31,044	-	-	-	6,31,044
	FCRA PROJECTS								
51	Institute of Public Health (IPH) Grant - FCRA	42,10,220	-	1,80,930	43,91,150	8,00,000	-	-	35,91,150
52	Institute of Tropical Medicine - FCRA	-	3,12,480	1,556	3,14,036	489	-	-	3,13,547
53	Royal Botanic Gardens KEW - FCRA	-	2,72,782	3,167	2,75,949	1,71,933	-	-	1,04,016
54	The Friends of H.O.P.E - FCRA	-	2,46,000	3,200	2,49,200	-	-	-	2,49,200
	Total	2,96,19,005	3,91,94,460	2,40,77,863	9,28,91,328	4,32,49,381	31,55,527	2,98,092	4,61,88,328



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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021

SCHEDULE - E
CURRENT LIABILITIES AND PROVISIONS

Particulars	As at 31st Mar 2021	As at 31st Mar 2020
	Rs.	Rs.
Sundry Creditors for Trade or Services		
-Aradhya Enterprises	4,720	-
-Centre for Indian Knowledge Systems	-	80,640
-Deshworjit Sing	16,345	-
-Guard India Secure Services	1,42,294	1,41,382
-Informatics Publishing Ltd	3,14,550	-
-Nandini Srinivasan	55,500	-
-S.R. Associates	4,31,242	6,58,030
-SAMI Labs	2,22,222	2,22,222
-Trawealth India Pvt Ltd	7,069	-
-Verus Solutions Pvt Ltd	-	3,540
-Vinay Ramakrishna Iyer	1,38,750	-
Other Liabilities		
Caution Deposits	75,000	75,000
Ayush-EMR - (interest received in SB account on Grant Funds) payable	6,412	-
Ayush-Ayurveda Dictionary Unspent Grant amount refundable	257	-
Ayush-Jvara Manuscripts Unspent Grant amount refundable	653	-
DBT-Lung Development- (interest received in SB account on		
Grant funds) payable	2,856	-
Provision for expenses payable		
Provision for Professional Services payable		
-Lawrence Tellis & Associates	2,05,320	1,88,800
-KPMS & Associates	4,810	8,940
Provision for Salaries payable	88,801	59,200
GST collected to be remitted	-	98,756
Provident Fund payable	-	43,400
Profession Tax payable	-	2,000
Fees refundable	15,610	14,624
BSNL-Provision for Telephone Charges payable	10,107	-
BESCOM-Provision for Electricity Charges payable	2,20,343	2,23,168
Total	19,62,861	18,19,702

SCHEDULE -F
NON-CURRENT LIABILITIES

Particulars	As at 31st Mar 2021	As at 31st Mar 2020
	Rs.	Rs.
Advance from M/s. Foundation for Revitalisation of Local Health Traditions	28,62,946	1,07,92,185
Total	28,62,946	1,07,92,185



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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021

SCHEDULE -G
PROPERTY, PLANT & EQUIPMENTS

Sl. No.	Particulars	Depreciation Rate	Gross Block				Accumulated Depreciation				Net Block as on	
			Balance as at 1st April 2020	Additions	Assets Returned / Written Off	Balance as at 31st March 2021	Balance as at 1st April 2020	Depreciation for the year	Assets Returned / Written Off	Balance as at 31st March 2021	31-03-2021	31-03-2020
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Books	40%	4,20,575	55,840	-	4,76,415	2,79,255	70,291	-	3,49,546	1,26,869	1,41,320
2	Computers & IT Equipments	40%	44,32,907	11,47,186	2,66,621	53,13,472	31,60,243	7,95,223	2,14,658	37,40,808	15,72,664	12,72,664
3	Furniture and Fixtures	10%	38,17,605	75,987	-	38,93,592	9,24,534	2,95,718	-	12,20,252	26,73,340	28,93,071
4	Lab & Other Equipments	15%	48,19,830	21,98,045	12,01,378	58,16,497	12,25,597	7,33,681	4,95,819	14,63,459	43,53,038	35,94,233
5	Office Equipments	15%	7,94,760	1,07,431	34,500	8,67,691	1,94,895	98,031	14,240	2,78,686	5,89,005	5,99,865
6	Motor Vehicles	15%	31,54,191	-	-	31,54,191	9,80,625	3,26,035	-	13,06,660	18,47,531	21,73,566
	Total		1,74,39,868	35,84,489	15,02,499	1,95,21,858	67,65,149	23,18,979	7,24,717	83,59,411	1,11,62,447	1,06,74,719



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 FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31/03/2021

**SCHEDULE - H
FIXED DEPOSITS / BONDS**

Particulars	Balance as on 01/04/2020	Investments during the year	Interest received during the year	Matured/ withdrawn during the year	Balance as on 31/03/2021
	Principal			Principal	Principal
	Rs.			Rs.	Rs.
Fixed Deposits - Corpus					
ICICI HF 110000266369	-	90,20,000	-	-	90,20,000
Fixed Deposits - Non Corpus					
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	-	5,63,404	-	67,88,000
LICHF Ltd 674000	20,50,000	-	1,70,150	-	20,50,000
ICICI HF 110000257916	69,24,000	-	5,63,171	-	69,24,000
ICICI HF 110000266352	-	70,64,000	-	-	70,64,000
IDBI 0694105000033406	40,84,953	-	4,104	40,84,953	-
IDBI 0694105000034283	-	42,93,070	1,64,944	10,00,000	32,93,070
Total	3,33,99,953	2,03,77,070	25,20,034	50,84,953	4,86,92,070

**SCHEDULE - I
BANK BALANCES**

Particulars	As at 31st Mar 2021	As at 31st Mar 2020
	Rs.	Rs.
IDBI 0694104000134705 UTD-HST-General Fund	1,35,82,095	1,56,23,304
IDBI 0694104000134798 UTD-HST-PSEF	15,14,103	9,67,202
IDBI 0694104000195157 UTD-HST-Govt Project Fund	63,40,080	66,29,796
IDBI 0694104000208659 UTD-HST-FCRA	8,91,305	3,126
IDBI 0694104000230285 UTD-HST-SERB	26,38,196	5,51,892
Total	2,49,65,779	2,37,75,320



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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021

SCHEDULE -J
OTHER CURRENT ASSETS

Particulars	As at 31st Mar 2021	As at 31st Mar 2020
	Rs.	Rs.
TDS Credit receivable	29,21,762	22,71,259
TDS excess deposited	11,160	-
Interest on Fixed Deposits receivable	5,70,804	1,22,141
Prepaid Expenses	3,39,858	89,580
GST Input Tax Credit / Refund claim	3,56,048	3,574
Receivable from IAIM Healthcare Centre	-	30,000
Receivable from IDBI Bank	-	177
Receivable from Medplan Conservatory Society	1,904	1,52,445
Receivable from Sumukha (Hostel Income)	-	1,22,525
Sundry Debtors		
-Abbott Healthcare Pvt Ltd	1,66,131	-
-Aeprocurex Sourcing Pvt Ltd	500	-
-Amway India Enterprises Pvt Ltd	16,520	32,400
-Bosch Limited	44,01,894	4,625
-Haryana State Biodiversity Board, Panchkula	25,48,000	-
-ITC Limited	-	2,16,108
-Kaira District Co-Operative Milk Producers' Ltd	-	1,115
-Kolhapur District Co-Operative Milk Producers	2,47,621	2,55,092
-Quest Fitness LLP	25,960	-
-The Goat Trust	-	14,160
Total	1,16,08,162	33,15,201

SchedulesPage 7



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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021

SCHEDULE -K
ADVANCES

Particulars	As at 31st Mar	As at 31st Mar
	2021	2020
	Rs.	Rs.
Advances to Suppliers -		
-Allied Scientific Products	-	2,53,379
-Amsavalli Natesan Trust	-	2,800
-Bangalore Genomics	36,879	9,592
-Bencos Resarch Solutions Pvt Ltd	-	89,775
-BSNL	-	25,889
-Crystal Cool Care	-	11,505
-ICAR-DMAPR	-	1,88,851
-LV Furniture & Interiors	-	45,000
-Malnad Decors	-	4,999
-Medispec India Pvt Ltd	3,89,931	-
-Rajanna	80,000	-
-SLV Scientific	-	6,89,120
-Unigenetics Instruments Pvt Ltd	-	1,03,578
-Foundation For Research In Health Systems (FRHS)	-	45,276
-Swami Vivekananda Youth Movement (SVYM)	-	6,01,828
-Karnataka State Remote Sensing Applications Centre (KRSRAC)	-	2,07,500
Staff Advances		
-Amulya Kannan	3,381	-
-Basant Singh Bisht	-	16,525
-BS Somashekar	38,317	-
-Chetan HC	28,654	-
-Gurmeet Singh	-	4,323
-Kumar SK	44,240	-
-Kumaraswamy	-	910
-Mani V	-	9,000
-Nandini D	3,409	-
-Nishanth Gaurav	-	2,500
-Pallavi Vaishnoi	9,245	-
-Ranjith Gowda K J	8,149	-
-Sania Kouser	-	1,000
-Vijay Kumar	3,133	-
-Vishnu Prasad	-	4,720
-Vishwanath P	107	11,999
Total	6,45,445	23,30,069



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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2021

SCHEDULE L
PROJECTS/GRANTS INCOME

SI No	Centre/Head	Consultancy Income	Donations	Training Income	Interest on Investments	Interest on Savings Bank accounts	Total
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CENTRAL GOVT. PROJECTS						
1	Ayush-EMR Project-AG	-	-	-	-	6,412	6,412
2	DBT-Anticancer Project-MKP	-	-	-	-	59,659	59,659
3	DBT-Lung Development-RP	-	-	-	-	2,856	2,856
4	DBT-Microbiome Project-SK	-	-	-	-	1,21,696	1,21,696
5	NBA-IWST Project-MKP	-	-	-	-	25,168	25,168
6	NMPB-MPCA & MPDA-BSS	-	-	-	-	67,092	67,092
7	NMPB-ToT-JR	-	-	-	-	17,706	17,706
8	SERB-Malnutrition Project-ME	-	-	-	-	16,897	16,897
9	SERB-Multi-Omic Project-MKP	-	-	-	-	30,560	30,560
	STATE GOVT. PROJECTS						
10	OSDA-Panchakarma-GK	-	-	9,27,200	-	-	9,27,200
	CONSULTANCY PROJECTS						
11	BOSCH General Duty Assistant-GK	-	-	40,00,000	-	-	40,00,000
12	BOSCH Integrative Health Sciences-GS	-	-	1,04,30,746	-	-	1,04,30,746
13	Haryana State Biodiversity Board-Panchkula-AK	45,90,373	-	-	-	-	45,90,373
14	ITC Project-AG	3,07,280	-	-	-	-	3,07,280
15	Jackfruit365 Project-ME	80,500	-	-	-	-	80,500
16	Kiran Mazumdar Shaw-PN	-	10,00,000	-	-	-	10,00,000
17	Sarojini Damodaran Foundation Grant-SNV	-	10,00,000	-	-	-	10,00,000
18	UNDP Ladakh CAMP Project-AK	8,77,500	-	-	-	-	8,77,500
	WORKSHOPS/SEMINARS/OTHER FUNDED PROJECTS						
19	Innovative Education-GK	-	-	3,27,365	-	-	3,27,365
	FCRA PROJECTS						
20	Institute of Public Health (IPH) Grant - FCRA	-	-	-	1,69,048	11,882	1,80,930
21	Institute of Tropical Medicine - FCRA	-	-	-	-	1,556	1,556
22	Royal Botanic Gardens KEW - FCRA	-	-	-	-	3,167	3,167
23	The Friends of H.O.P.E - FCRA	-	-	-	-	3,200	3,200
	Total	58,55,653	20,00,000	1,56,85,311	1,69,048	3,67,851	2,40,77,863



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 FINANCIAL STATEMENTS

SCHEDULE M
UNIVERSITY INCOME

Sl.No	Centre/Head	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.
1	Centre for Ayurveda Biology & Holistic Nutrition (CAB&HN)	20,000	-	-	7,90,888	-	-	-	-	-	-	8,10,888
2	Centre for Conservation of Natural Resources(CCNr)	-	1,51,500	-	66,550	-	-	-	-	-	-	2,18,050
3	Centre for Ethno Veterinary Science (CEVS)	-	-	-	6,15,560	-	-	-	-	-	-	6,15,560
4	Centre for Functional Genomics & Bio-Informatics (CFG&BI)	-	-	-	3,06,552	-	-	-	-	-	-	3,06,552
5	Centre for Local Health Traditions and Policy (CLHT)	-	-	-	60,563	-	-	-	-	-	-	60,563
6	PSEF Corpus	-	-	-	-	-	-	-	23,28,451	-	-	23,28,451
7	TDU Guest House	-	-	-	-	4,07,925	-	-	-	-	-	4,07,925
8	Institutional Overheads	-	2,68,89,716	24,84,100	-	-	2,433	4,35,644	22,535	3,71,808	30,79,630	3,32,85,866
	Total	20,000	2,70,41,216	24,84,100	18,40,113	4,07,925	2,433	4,35,644	23,50,986	3,71,808	30,79,630	3,80,33,855

SchedulesPage 10



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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2021

SCHEDULE N
PROJECTS - 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.
CENTRAL GOVT. PROJECTS															
1	Ayush-EMR Project-AG	-	190	51,000	-	-	400	-	-	5,187	4,729	8,73,600	15,058	-	9,50,164
2	DBT-Anticancer Project-MKP	-	6,408	44,250	1,39,129	15,047	6,998	8,016	-	10,140	3,069	4,38,756	26,805	50,000	7,48,618
3	DBT-Lung Development-RP	-	-	-	4,28,518	-	-	-	-	12,390	-	3,90,000	-	37,500	8,68,408
4	DBT-Microbiome Project-SK	-	-	-	-	-	9,600	-	-	4,880	-	5,38,823	37,937	2,71,240	8,62,480
5	ICMR-Embryonic Stem Cells-RP	-	-	1,68,151	50,502	-	-	-	-	11,030	-	1,82,000	-	-	4,11,683
6	ICMR-Fellowship-AJ	-	-	-	15,232	-	-	-	-	-	-	5,26,200	-	-	5,41,432
7	ISRF-Kisundeo Mehta	-	-	-	-	-	-	-	-	6,869	-	1,00,000	6,256	-	1,13,125
8	NBA-IWST Project-MKP	-	-	-	14,750	-	3,000	-	-	-	-	2,09,972	821	22,854	2,51,397
9	NBM-ATREE Grant-P1-AK	-	399	4,79,600	-	1,360	767	-	-	4,130	917	19,66,080	31,473	-	24,84,726
10	NBM-ATREE Grant-P2-AK	-	-	-	-	-	-	-	-	-	-	7,81,200	-	-	7,81,200
11	NMPB-MPCA & MPDA-BSS	-	4,588	-	-	-	-	-	-	-	-	7,60,000	-	38,229	8,02,817
12	NMPB-ToT-JR	-	-	-	1,000	-	-	-	10,868	19,688	3,450	4,47,145	4,890	-	4,87,041
13	SERB-Malnutrition Project-ME	-	-	-	625	-	-	-	-	-	1,120	51,429	-	36,107	89,281
14	SERB-Multi-Omic Project-MKP	-	415	1,06,422	1,40,313	-	7,696	2,000	-	4,130	-	4,15,976	724	1,41,012	8,18,688
STATE GOVT. PROJECTS															
15	Ayush Ayurveda Dictionary-MAA/SNV	1,200	120	10,46,815	-	-	4,51,698	-	-	7,130	27,39,132	-	393	-	42,46,488
16	Ayush HD Kote Pharmacopeia Project	200	-	10,50,444	-	-	10,514	-	-	4,335	600	2,92,992	15,208	-	13,74,293
17	Ayush Jvara Manuscripts-MAA/SNV	-	200	17,74,580	-	-	-	-	-	12,130	9,76,364	31,40,018	-	2,95,000	61,98,292
18	CG SMPB-Sustainable Harvesting-JR	-	-	-	-	-	-	-	-	-	-	54,995	-	-	54,995
19	KFRI-Peechi-JR	-	-	-	-	-	-	-	-	-	-	18,445	-	-	18,445
20	Manipur PBR-Project-AK	-	434	36,000	-	46,345	-	-	-	500	34,844	1,91,000	260	-	3,09,383
21	OSDA-Panchakarma-GK	-	-	22,000	-	-	-	-	-	53,640	13,260	6,00,000	33,980	3,40,800	10,63,680
22	Ragi Project-PN	-	-	-	-	-	-	9,400	-	4,130	-	7,45,645	-	-	7,59,175
23	West Bengal MPCA-NB	-	-	3,60,000	-	88,609	-	-	-	2,191	-	34,000	24,989	-	5,09,789
CONSULTANCY PROJECTS															
24	BOSCH General Duty Assistant-GK	-	610	20,50,000	-	-	-	-	-	7,11,764	86,115	-	52,263	-	29,00,752
25	BOSCH Integrative Health Sciences-GS	-	3,737	39,55,566	6,66,919	-	42,648	59,775	-	2,19,258	3,00,431	8,94,201	2,92,140	9,48,249	73,82,924
26	BOSCH Training Program	-	-	3,060	-	-	-	-	-	-	7,735	4,20,000	-	-	4,30,795
27	Haryana State Biodiversity Board-Panchkula-AK	-	4,116	5,98,400	-	-	7,317	-	-	16,900	12,468	10,29,667	2,14,683	-	18,83,551
28	ITC Project-AG	-	66	-	2,25,641	-	3,463	16,124	-	9,027	4,178	6,39,700	442	40,430	9,39,071
29	Jackfruit365 Project-ME	-	-	-	-	-	-	-	-	-	-	-	-	10,500	10,500
30	Kiran Mazumdar Shaw-PN	-	10,018	8,803	7,478	-	-	-	-	6,716	-	12,00,000	15,281	2,00,008	14,48,304
31	L'Oreal Consultancy-SNV	-	-	-	-	-	-	-	-	-	-	1,80,000	-	-	1,80,000
32	Sarojini Damodaran Foundation Grant-SNV	-	-	-	-	-	-	-	-	-	5,50,000	9,00,000	-	-	14,50,000
33	UNDP Ladakh CAMP Project-AK	-	-	-	3,000	-	9,000	-	-	9,450	3,400	2,10,000	16,500	-	2,51,350
34	USL (Diageo) Consultancy-GS	-	-	-	-	-	-	-	-	-	-	1,00,000	-	-	1,00,000
WORKSHOPS/SEMINARS/OTHER FUNDED PROJECTS															
35	Friends of Hope - PhD Fellowship	-	-	-	-	-	-	-	-	-	-	40,000	-	-	40,000
36	Innovative Education-GK	-	-	3,000	-	-	-	-	-	-	-	4,99,000	512	11,600	5,14,112
FCRA PROJECTS															
37	Institute of Public Health (IPH) Grant - FCRA	-	-	-	-	-	-	-	-	-	-	8,00,000	-	-	8,00,000
38	Institute of Tropical Medicine - FCRA	-	-	-	-	-	-	-	-	489	-	-	-	-	489
39	Royal Botanic Gardens KEW - FCRA	-	-	-	-	-	-	-	-	454	-	1,45,400	-	26,079	1,71,933
	Total	1,400	31,301	1,17,58,091	16,93,107	1,51,361	5,53,101	95,315	10,868	11,36,558	47,41,812	1,98,16,244	7,90,615	24,69,608	4,32,49,381



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 FINANCIAL STATEMENTS

SCHEDULE O
UNIVERSITY EXPENSES

SI No	Centre/Head of Expenditure	Books, Periodicals & Other Literature	Communication Costs	Consultants & Outsources Services	Consumables	Depreciation	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
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Centre for Ayurveda Biology & Holistic Nutrition (CAB&HN)	-	219	1,82,042	-	-	-	2,174	588	-	-	-	71,886	-	2,10,482	4,67,391
2	Centre for Conservation of Natural Resources(CCNr)	-	5,103	12,000	-	-	-	-	-	-	-	1,338	14,240	-	19,158	51,839
3	Centre for Ethno Veterinary Science (CEVS)	1,310	9,126	50,900	4,808	-	-	767	-	-	97,530	27,018	29,35,894	47,884	2,16,864	33,92,101
4	Centre for Functional Genomics & Bio-Informatics (CFG&BI)	-	17,862	62,159	33,634	-	-	7,769	31,815	-	5,109	5,756	2,21,120	1,049	1,02,508	4,88,781
5	Centre for Local Health Traditions and Policy (CLHT)	-	2,834	46,794	-	-	-	1,200	9,121	-	37,202	8,047	3,27,797	63,912	61,010	5,57,917
6	Centre for Traditional Knowledge, Data Sciences & Informatics (CTK)	-	4,588	-	-	-	-	-	-	-	-	-	-	-	-	4,588
7	PSEF Corpus	-	95	4,000	-	-	-	5,144	10,620	-	6,980	1,000	8,93,956	-	-	9,21,795
8	TDU Guest House	-	-	3,500	1,138	-	-	2,773	45,505	-	3,150	620	-	-	-	56,686
9	Institutional Overheads (excluding Depreciation)	11,820	2,26,178	2,65,263	7,910	-	3,70,516	86,131	1,10,26,446	53,464	8,92,226	1,15,940	1,32,25,713	95,052	-	2,63,76,659
	Sub-Total	13,130	2,66,005	6,26,658	47,490	-	3,70,516	1,05,958	1,11,24,095	53,464	10,42,197	1,59,719	1,76,90,606	2,07,897	6,10,022	3,23,17,757
10	Depreciation	-	-	-	-	23,18,979	-	-	-	-	-	-	-	-	-	23,18,979
	Total	13,130	2,66,005	6,26,658	47,490	23,18,979	3,70,516	1,05,958	1,11,24,095	53,464	10,42,197	1,59,719	1,76,90,606	2,07,897	6,10,022	3,46,36,736



**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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021**

SCHEDULE 'P'

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

1] BACKGROUND OF THE CONSTITUTION OF THE UNIVERSITY:

- A) The University of Transdisciplinary Health Sciences & Technology (viz., "the University" or the "Entity") 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.
- B) The University" or the "Entity" was promoted by a Public Charitable Trust known as "The Foundation for Revitalisation of Local Health Traditions" (hereinafter referred as FRLHT or the Promoter Foundation) pursuant to a proposal submitted by FRLHT to the Government of Karnataka (GOK) for the establishment of the said University of unitary in nature.
- C) Permanent Statutory Endowment Fund (PSEF) –
In terms of Section 4 (read with Section 47) of "The Institute of Trans-disciplinary Health Sciences and Technology Act, 2013" (Act No. 35 of 2013), the Promoter Foundation which is also referred as the 'Sponsoring Authority or Sponsoring body', viz., FRLHT is committed to establishing a "Permanent Statutory Endowment Fund" (PSEF) of at least Rupees Twenty five Crores. The University shall have the power to invest the PSEF in such manner as may be prescribed.



**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 31/03/2021**

SCHEDULE 'P' (CONTD.....)

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

The University may transfer any amount from the General Fund or the Development Fund to the PSEF. Excepting in the event of dissolution of the University, in no other circumstances can any amount be transferred from PSEF for other purposes. Further, 75% (seventy Five Percent) of the income received/earned from the PSEF shall be used for the purposes of development or general work of the University. The remaining 25% (twenty Five Percent) shall be retained in the PSEF.

- D) The Promoter Foundation/Sponsoring body of the University, viz., M/s. Foundation for Revitalisation of Local Health Traditions (FRLHT), 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) to be transferred as Donation to the University for its exclusive use and which is to be disbursed in due course after maturity of the Fixed Deposits invested by FRLHT earlier for the said purpose.
- E) Accordingly, FRLHT being the Promoter Foundation/Sponsoring body has contributed an aggregate amount of Rs. 90,20,000/- (Rupees Ninety lakhs and Twenty thousand only) during and upto the year ended 31.03.2021 which has been credited to 'PSEF' in the books of account of the University and shown under Schedule '2' - 'Corpus Fund'.
- F) The University has since obtained approval/registration under u/s.12 AA of the Income Tax Act, 1961 as a public charitable institution and has also obtained approval u.s.10(23C)(vi) of the Income Tax Act, 1961.



SCHEDULES FORMING PART OF AND ANNEXED TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2021

SCHEDULE 'P' (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 31/03/2021

SCHEDULE 'P' (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 ACCOUNT OF 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 for periods thereafter. 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 31/03/2021

SCHEDULE 'P' (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, 2021 and otherwise comply with its financial covenants at least 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 31/03/2021

SCHEDULE 'P' (CONTD.....)

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

6] **GST LIABILITY :**

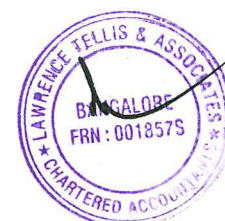
Liability towards GST (Goods and Services Tax) has been paid and /or provided by the University on the basis of the management's internal assessment of the liability.

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 31/03/2021**

SCHEDULE 'P' (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 : 23/11/2021


(Professor Darshan Shankar)
Vice-Chancellor


(Dr.A.K.Gupta)
Registrar


(Suresh Hegde)
Joint Registrar -
Finance & Accounts



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)

End of Schedules Page 19