

**KERALA UNIVERSITY OF HEALTH SCIENCES,  
THRISSUR**



**ANNUAL ACCOUNTS  
2019-20**

# KERALA UNIVERSITY OF HEALTH SCIENCES



## BALANCE SHEET AS AT 31st MARCH 2020

(Amount in Rupees)

Liabilities	Schedule	Previous year	Current year	Assets	Schedule	Previous year	Current year
Corpus/Capital Fund	1	1,85,24,52,785	2,09,68,42,863	Fixed Assets	6	56,00,74,762	53,16,55,711
Grant in Aid from Government (Plan)	2	18,23,69,304	19,57,00,219	Project Work in progress	7	26,69,51,601	59,46,37,343
Reserves and surplus		0	0	Investment of Earmarked Funds and Other funds in Fixed Deposit	8	1,69,50,00,000	1,71,80,00,000
Earmarked Funds	3	55,00,00,000	55,00,00,000	Current Assets	9	29,13,86,845	27,63,99,091
Secured Loans and Borrowings		0	0	Endowment Fund Investment	10	3,00,000	3,00,000
Unsecured Loans and Borrowings		0	0				
Current Liabilities and Provisions	4	22,85,88,510	27,81,29,842				
Endowment fund	5	3,02,609	3,19,221				
<b>TOTAL</b>		<b>2,81,37,13,208</b>	<b>3,12,09,92,145</b>	<b>TOTAL</b>		<b>2,81,37,13,208</b>	<b>3,12,09,92,145</b>

Schedules 1 to 20 attached hereto form part of the Annual Accounts

Sd/-  
**Finance Officer**  
Kerala University of Health Sciences

Sd/-  
**Registrar**  
Kerala University of Health Sciences

Sd/-  
**Hon'ble Vice Chancellor**  
Kerala University of Health Sciences

**KERALA UNIVERSITY OF HEALTH SCIENCES**



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020** (Amount in Rupees)

<b>Expenditure</b>	<b>Schedule</b>	<b>Previous year</b>	<b>Current year</b>	<b>Income</b>	<b>Schedule</b>	<b>Previous year</b>	<b>Current year</b>
Establishment expenses	15	14,44,11,860	16,15,96,452	Grant in Aid from Government (Non Plan)-Revenue		6,00,00,000	1,10,00,000
Administration & General expenses	16	11,02,95,806	9,98,10,260	Grant in Aid from Government (Plan)-Revenue		0	0
Constituent Institutions expenses	17	97,00,948	1,21,84,166	Grant from Other Agencies-Revenue		0	0
Examination expenses	18	27,08,23,990	24,66,09,994	Academic and other fee	11	25,54,62,869	36,24,65,603
Depreciation	19	7,57,91,905	6,61,57,205	Examination fee	12	26,82,36,369	28,82,98,502
Transferred to Earmarked Fund		0	0	Income from Constituent Institutions		0	0
Excess of Income over expenditure transferred to Corpus/Capital Fund.		11,50,73,239	22,75,17,305	Interest earned	13	14,04,33,956	13,89,20,563
				Other Income	14	19,64,554	1,31,90,714
<b>TOTAL</b>		<b>72,60,97,748</b>	<b>81,38,75,382</b>	<b>TOTAL</b>		<b>72,60,97,748</b>	<b>81,38,75,382</b>

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**Finance Officer**  
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Sd/-  
**Hon'ble Vice Chancellor**  
Kerala University of Health Sciences

Schedule-1		
CORPUS/CAPITAL FUND		
PARTICULARS		Amount
Opening Balance		1,85,24,52,785
<b>Add:</b>		
Excess of Income over expenditure transferred to Corpus/Capital Fund.		22,75,17,305
Grant in kind Staff Quarters		38,56,489
Grant in kind Centralised valuation centre		1,30,16,284
<b>TOTAL</b>		<b>2,09,68,42,863</b>
Schedule-2		
Grant in Aid from Government (Plan)		
PARTICULARS		As at 31st March2020
Opening balance as on 01/04/2019		18,23,69,304
Grant received during the year	9,48,00,000	
Less		
Withdrawn by Government (Sch.20.3)	8,14,69,085	
		19,57,00,219
Grant in kind	1,68,72,773	
Less		
Cost of construction of Staff quarters transferred to Corpus fund	38,56,489	
Cost of construction of Centralised valuation centre transferred to Corpus fund	1,30,16,284	
<b>TOTAL</b>		<b>19,57,00,219</b>
Schedule-3		
EARMARKED FUNDS		
PARTICULARS	As at 31st March2019	As at 31st March2020
Earmarked fund-Research fund	5,00,00,000	5,00,00,000
Earmarked fund-Schools and Centres Development fund	50,00,00,000	50,00,00,000
<b>TOTAL</b>	<b>55,00,00,000</b>	<b>55,00,00,000</b>

Schedule-4		
CURRENT LIABILITIES AND PROVISIONS		
PARTICULARS	As at 31st March2019	As at 31st March2020
Printing expense payable	2,12,750	21,673
Electricity charges payable	5,29,428	4,44,132
Retention Money from Contractors	9,02,303	8,36,997
Caution deposit from Contractors	3,44,148	3,44,148
Net payable to Contractors	1,846	1,846
Penalty retained	2,92,478	2,92,478
Amount with held from Contractors	1,30,81,223	1,30,81,223
Amount with held from HLL		
Payable to contractor	46,54,286	0
Liability for project work	19,44,770	19,44,770
Refundable Deposits for new course	5,82,00,000	9,07,52,100
Refundable Deposits for new college	8,95,15,000	9,50,65,001
Refundable Deposits for enhancement of seat	1,08,00,000	1,41,02,400
Deposits - Others	1,00,00,000	1,00,00,000
Earnest Money Deposit	13,19,751	10,59,637
Security deposit	51,91,440	75,28,422
TDS from evaluators	2,03,918	3,69,605
TDS from Contractors	78,570	1,23,815
TDS from Evaluators - Exam	3000	0
TDS- Professional charges	19,470	43,760
TDS from land acquisition compensation	-2	-2
TDS GST	78,307	1,51,726
Insurance Recoveries PLI	2220	2220
Insurance Recoveries LIC	25,465	7,657
Insurance Recoveries GPAIS	400	400
Other Recoveries TDS-Staff	6,63,244	7,75,097
Work contract Tax	7,923	7,923
KCWWF Cess Recovery	2,01,340.00	3,39,421
Forest Development Tax Recovery	46	46
Rent payable - Residence	1,60,000	1,00,000
GST payable	1332	5169
Kerala Flood Cess	0	391
Stale cheque account	10,08,164	16,18,221
Internal Audit fee payable	2,00,000	2,00,000
Salary Payable	1,07,70,414	1,17,46,483
Cheques issued but not presented (institutions)	2,58,286	2,58,286
Cheques issued but not presented (individuals)	18,61,913	18,88,640
Wages Payable	11,18,655	10,74,480
Facility management expense payable	2,29,271	6,20,026
University Union expense payable	1,00,000	1,95,891
Sports expense payable	5,28,825	5,28,825
Legal charges payable	2,57,550	6,00,700
Repairs & Maintenance payable	3,30,020	76,689

Telephone expense payable	17,577	13,298
Fuel expense payable	70,072	43,771
Constituent institution expense payable	4,87,658	7,20,280
Statutory Audit fee payable	1,24,48,504	2,04,77,247
Employers contribution to NPS payable	4,67,445	4,64,950
other fee received in advance	0	2,00,000
<b>TOTAL</b>	<b>22,85,89,010</b>	<b>27,81,29,842</b>

**Schedule-5**

**Endowment Fund**

<b>PARTICULARS</b>	<b>As at 31st March2019</b>	<b>As at 31st March2020</b>
Dr. C K Jayaram Panickar Endowment Fund	3,02,609	3,19,221
<b>TOTAL</b>	<b>3,02,609</b>	<b>3,19,221</b>

Schedule-6											
FIXED ASSETS											
Particulars of Assets	OPENING BALANCE AS ON 01-04-2019	GROSS BLOCK		DELETIONS	CLOSING BALANCE AS ON 31-03-2020	DEPRECIATION				NET BLOCK	
		LESS THAN 182 DAYS	MORE THAN 182 DAYS			OPENING BALANCE 01-04-2019	RATE	DURING THE YEAR	CLOSING BALANCE 31- 03-2020	OPENING BALANCE AS ON 01-04-2019	CLOSING BALANCE AS ON 31-03-2020
<b>BLOCK A</b>											
Land & Development	6,53,20,951				6,53,20,951	-	0%		0	6,53,20,951	6,53,20,951
<b>BLOCK B (10%)</b>											
Buildings Administrative buildings	35,60,73,311				35,60,73,311	14,57,42,869	10%	2,10,33,044	16,67,75,913	21,03,30,442	18,92,97,398
Additions to Administartive Building	4,80,24,402	56,85,504	2,48,024		5,39,57,930	54,10,136	10%	45,70,504	99,80,640	4,26,14,266	4,39,77,290
Buildings/ Transformer station	34,91,187				34,91,187	14,29,676	10%	2,06,151	16,35,827	20,61,510	18,55,359
Buildings /Staff Quarters	48,80,563		38,56,489		87,37,052	18,26,153	10%	19,98,572	38,24,725	30,54,410	49,12,327
Buildings/ Centralised Valuation Centre	7,16,60,256		1,30,16,284		8,46,76,540	1,84,61,739	10%	1,10,34,449	2,94,96,188	5,31,98,516	5,51,80,351
Rain water harvesting pond	1,01,47,120				1,01,47,120	41,35,776	10%	6,01,134	47,36,910	60,11,344	54,10,210
Roads, Drains and Culverts	15,00,92,934		1052165		15,11,45,099	6,14,64,557	10%	89,68,054	7,04,32,611	8,86,28,377	8,07,12,487
Security booth and Compound Wall	14,73,749	268644	3,94,974		21,37,367	3,99,386	10%	1,60,366	5,59,752	10,74,363	15,77,615
Bore Well	1,36,150				1,36,150	55,755	10%	8,040	63,795	80,395	72,356
Chairs	28,27,178				28,27,178	13,58,927	10%	1,46,825	15,05,752	14,68,250	13,21,425
Racks	2,13,085		2274303		24,87,388	87,261	10%	2,40,013	3,27,274	1,25,824	21,60,114
Cup boards	11,66,233				11,66,233	5,37,637	10%	62,860	6,00,497	6,28,596	5,65,736
Furniture & Fittings	3,59,41,048	3,86,833	71,920		3,63,99,801	90,07,495	10%	27,19,889	1,17,27,384	2,69,33,553	2,46,72,417
Curtains and Carpets	67,261				67,261	25,338	10%	4,192	29,530	41,923	37,731
Tables	31,96,521		40350		32,36,871	16,17,656	10%	1,61,921	17,79,577	15,78,865	14,57,293
Trolley	1,88,838				1,88,838	27,899	10%	16,094	43,993	1,60,939	1,44,845
Furniture & Fittings - Trivandrum	1,18,964				1,18,964	40,912	10%	7,805	48,717	78,053	70,247
Furniture & Fittings - Centralised valuation centre	91,98,124				91,98,124	16,59,651	10%	7,53,847	24,13,498	75,38,473	67,84,626
<b>BLOCK C (15%)</b>								-		-	-
Fax Machines	51,922				51,922	36,911	15%	2,252	39,163	15,011	12,759
Photo Copier	23,82,225				23,82,225	12,97,794	15%	1,62,665	14,60,459	10,84,432	9,21,767
Other Office Equipments	12,45,353	13,999	90,033		13,49,385	5,20,950	15%	1,23,215	6,44,165	7,24,403	7,05,220
Transformer	30,09,899				30,09,899	15,77,877	15%	2,14,803	17,92,680	14,32,021	12,17,218
Generator	9,02,650				9,02,650	4,97,198	15%	60,818	5,58,016	4,05,452	3,44,634
Pump set	50,641				50,641	28,171	15%	3,370	31,541	22,470	19,099
Motor Cars	68,92,076				68,92,076	38,44,349	15%	4,57,159	43,01,508	30,47,727	25,90,568
Bus	18,60,143				18,60,143	9,61,667	15%	1,34,771	10,96,438	8,98,476	7,63,705

Air conditioners	4,83,200				4,83,200	3,50,347	15%	19,928	3,70,275	1,32,852	1,12,925
Plant & Machinery/ Air conditioning plant	2,38,03,183				2,38,03,183	1,32,73,633	15%	15,79,433	1,48,53,066	1,05,29,550	89,50,118
Electrical installations & equipments	2,56,60,757	53,188	2306662		2,80,20,607	1,25,40,653	15%	23,18,004	1,48,58,657	1,31,20,104	1,31,61,950
Vacuum cleaner			9389		9,389		15%	1,408	1,408	-	7,981
Electrical installations & equipments - Solar installation	6,43,275				6,43,275	48,245	15%	89,255	1,37,500	5,95,030	5,05,776
Motor Bike	48,207				48,207	23,042	15%	3,775	26,817	25,164	21,390
Delivery van	8,69,472				8,69,472	2,88,393	15%	87,162	3,75,555	5,81,079	4,93,917
Information Transport System (Network cables)	37,16,123				37,16,123	16,18,196	15%	3,14,689	19,32,885	20,97,927	17,83,238
Fan	58,250				58,250	14,132	15%	6,618	20,750	44,118	37,501
Air conditioners - Centralised Valuation Camp	17,54,932	21,09,669			38,64,601	5,67,373	15%	3,36,359	9,03,732	11,87,560	29,60,870
D G Set - Centralised Valuation Camp	15,40,000				15,40,000	4,13,094	15%	1,69,036	5,82,130	11,26,906	9,57,870
<b>BLOCK D (40%)</b>								-		-	-
Computers	3,05,20,748	21,76,336			3,26,97,084	2,61,71,847	40%	21,74,828	2,83,46,675	43,48,901	43,50,410
Computer & Accessories- School of Fundamental Research in Ayurveda, Thripunithura	68,460				68,460	35,599	40%	13,144	48,743	32,861	19,716
Scanners	2,34,275		298137		5,32,412	2,31,023	40%	1,20,556	3,51,579	3,252	1,80,833
Printers	2,38,000		50000		2,88,000	1,70,736	40%	46,906	2,17,642	67,264	70,359
Bio Metric Devices	3,41,220	202525			5,43,745	3,34,834	40%	43,060	3,77,894	6,386	1,65,852
Other Accessories	1,90,292				1,90,292	1,88,813	40%	591	1,89,404	1,478	887
UPS	6,96,752				6,96,752	3,22,984	40%	1,49,507	4,72,491	3,73,768	2,24,261
CCTV& Accessories	4,81,130	88323			5,69,453	4,78,026	40%	18,906	4,96,932	3,104	72,521
IT and Communication Installation	6,19,40,609		3044400		6,49,85,009	5,58,65,695	40%	36,47,726	5,95,13,421	60,74,914	54,71,589
<b>BLOCK E ( SLM) *</b>	-				0	-		-	-	-	-
Landscape & Garden Account	58,17,505				58,17,505	46,54,004	20%	11,63,501	58,17,505	11,63,501	-
<b>TOTAL</b>	<b>93,97,19,174</b>	<b>1,09,85,021</b>	<b>2,67,53,130</b>	<b>0</b>	<b>97,74,57,325</b>	<b>37,96,44,409</b>	<b>-</b>	<b>6,61,57,204</b>	<b>44,58,01,613</b>	<b>56,00,74,764</b>	<b>53,16,55,711</b>

*\* Depreciation is charged on the basis of SLM basis*

*\*\* Rate of depreciation is as per section 32 of Income Tax Act, 1961.*



<b>Schedule-7</b>		
<b>PROJECT WORK IN PROGRESS</b>		
<b>PARTICULARS</b>	<b>As at 31st March2019</b>	<b>As at 31st March2020</b>
Work in progress Buildings Utility Building	4,00,00,000	4,00,65,344
Work in progress Buildings Academic staff college	12,00,00,000	30,00,00,000
Work in progress Buildings School of Family Health Studies, Kozhikode	7,14,38,000	7,14,38,000
Work in progress Buildings Auditorium	1,50,31,830	4,38,03,647
Work in progress Buildings Centre for Health Policy and Planning Tvm	2,00,00,000	6,50,00,000
Work in progress Buildings School of Fundamental Research in Ayurveda, Thripunithura	0	3,14,56,547
Work in progress Buildings Staff Quarters	0	4,23,00,000
Work in progress-Plant & Machinery Solar Power Plant	1,60,000	1,60,000
Work in progress-Plant & Machinery Aerobic composting unit	0	21,305
Work in progress-Electrical installations & equipments	1,96,000	1,96,000
Work in progress - Miscellaneous works	1,25,771	1,96,500
<b>TOTAL</b>	<b>26,69,51,601</b>	<b>59,46,37,343</b>

<b>Schedule-8</b>		
<b>INVESTMENT OF EARMARKED FUNDS AND OTHER FUNDS IN FIXED DEPOSITS</b>		
<b>PARTICULARS</b>	<b>As at 31st March2019</b>	<b>As at 31st March2020</b>
Term Deposit with Treasury	1,69,50,00,000	1,71,80,00,000
<b>TOTAL</b>	<b>1,69,50,00,000</b>	<b>1,71,80,00,000</b>

<b>Schedule-9</b>		
<b>CURRENT ASSETS</b>		
<b>PARTICULARS</b>	<b>As at 31st March2019</b>	<b>As at 31st March2020</b>
<b>Cash Balance</b>		
Cash in hand	0	0
Imprest - Finance	10,100	10,100
Imprest to CE Finance	10,000	10,000
Imprest for fuel	10,000	10,000
Imprest Account-Works	10,000	10,000
Imprest - Purchase	10,000	10,000
Imprest - SHPP	10,000	10,000
Imprest - SFRA	10,000	10,000
<b>Bank Balance</b>		
TSB with Sub Treasury	53,39,549	10,09,221
Special TSB Account for FD Interest	2,90,05,837	4,08,93,805
Plan scheme Treasury account (Sch.20.3)	1,46,52,278	-7,27,71,817
SB with SBI SB -KUHS Br General Fund - Ac.No1	5,94,85,406	12,55,68,476

SB with SBI SB -KUHS Br Students Reg Fee - Ac.No 2	87,63,668	1,33,50,719
SB with SBI SB -KUHS Br Examination Fee - Ac.No 3	1,40,36,867	2,59,64,834
SB with SBI SB -KUHS Br Campus Project - Ac.No 4	17,53,043	9,63,954
SB with SBI SB -KUHS Br Students Welfare Fund - Ac.No 5	174	174
SB with SBI SBI E-Payment A/c	10,41,555	14,63,556
Exam finance Bank Accounts SB -KUHS Br - Ac No 8	26,03,034	12,20,097
CE Exam Finance Bank Accounts SB -KUHS Br-Ac.No.6	2,49,382	4,89,984
SB with State Bank of India General fund parking A/c	1,00,000	1,00,000
CA with State Bank of India SBI E-Tendering Account	2,40,523	5,39,917
<b>Advances and other Current Assets</b>		
Deposit with KSEB	1,70,54,113	1,71,35,094
Accrued interest on term deposits	4,80,76,786	4,90,87,187
TDS receivable	54,140	54,140
Advance to Dean Research	4,41,848	2,41,848
Advance to Dean Student affair	36,16,500	39,56,500
Advance to Dean Academic	2,89,999	1,79,999
Advance to University Engineer	150	150
Advance to other staff	3,82,409	4,66,924
Advance for the conduct of exam-Ayurveda	5,76,965	2,96,765
Advance for the conduct of exam-Dental	9,07,288	11,25,030
Advance for the conduct of exam-Homeo	1,60,089	1,99,589
Advance for the conduct of exam-Medical	86,62,692	1,00,31,896
Advance for the conduct of exam-Nursing	19,35,183	39,39,583
Advance for the conduct of exam-Paramedical	2,21,460	1,88,460
Advance for the conduct of exam-Pharmacy	17,49,568	14,16,068
Advance for the conduct of exam-Sidha	47,850	47,850
Advance for Valuation camps	1,51,000	4,43,000
Bank charges receivable	19,185	20,483
Grant receivable from Government (Sch.20.3)	1,99,11,093	43,30,328
Receivable from PWD (Building construction work of School of Fundamental Research in Ayurveda, Thripunithura(Sch.20.10)	4,42,24,543	2,69,97,168
Receivable from Supplier	903	0
Fee receivable	53,06,145	1,64,77,744
Festival advance -onam	0	6,000
Research Grant	0	6,74,661
Transfer to and from CE Exam Finance Account	10183	9258
Transfer to and from exam expense account	245337	210346
<b>TOTAL</b>	<b>29,13,86,845</b>	<b>27,63,99,091</b>

<b>Schedule-10</b>		
<b>ENDOWMENT FUND INVESTMENT</b>		
<b>PARTICULARS</b>	<b>As at 31st March2019</b>	<b>As at 31st March2020</b>
Dr. C K Jayaram Panickar Endowment Fund Investment	3,00,000	3,00,000
<b>TOTAL</b>	<b>3,00,000</b>	<b>3,00,000</b>
<b>Schedule-11</b>		
<b>ACADEMIC AND OTHER FEE</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Fee for Eligibility Certificate	8,24,099	8,94,501
Fee for Migration Certificate	14,24,550	24,54,628
Fee for genuineness verification	44,62,525	67,77,049
Fee for other services	16,93,589	16,32,748
Application fee for admission	0	96,000
Accreditation fee	0	5,00,000
Application, Registration and Inspection fee for new college	31,500	11,47,500
Application, Registration and Inspection fee for new course	92,00,600	1,64,64,900
Application, Registration and Inspection fee forenhancement of seats	2,75,000	78,10,100
Re inspection Compliance Fee	4,31,000	18,20,045
Affiliation fee for new colleges	21,00,000	6,37,500
Affiliation fee for new courses	18,60,000	3,40,40,600
Affiliation fee for Enhancement of seats	13,35,000	17,64,000
Continuation of provisional affiliation Fee	5,32,67,000	5,38,17,600
Annual Administration fees	14,34,50,030	18,56,84,200
Fine- Affiliation	1,00,000	20,00,000
PhD Application fee	15,45,065	0
PhD Registration fee	0	3,61,455
PhD Yearly Retention fee	0	25,000
Fee for synopsis/thesis	0	46,12,652
Application fee for Research Guide	47,000	97,000
Certificate verification fee	2,09,17,000	2,49,29,140
Students Identity Card fee	10,11,835	14,80,711
Students University Union Fee	55,24,250	65,65,810
Students Sports fee	54,69,760	63,31,760
Students Re admission fee	1,02,450	1,60,000
Fee for cancellation of registration	2,86,100	2,61,750
Remittance from RTI applicants	1,04,516	98,954
<b>TOTAL</b>	<b>25,54,62,869</b>	<b>36,24,65,603</b>

<b>Schedule-12</b>		
<b>EXAMINATION FEE</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Fee for Mark list	2,97,202	9,79,470
Transcript fee	7,03,456	15,61,264
Fee for Original Certificate	3,360	4,095
Fee for Provisional Certificate	91,385	4,62,985
Fee for Re-totalling	23,99,920	34,09,141
Fee for duplicate Certificate	17,535	18,900
Penalty for Shortage of Internal examiner	58,00,000	22,50,000
Exam fee	24,42,09,896	26,59,55,115
Fee for copy of answerscripts	23,07,455	12,89,342
Fee for condonation for shortage of attendance	11,30,080	11,74,425
Dissertation fee	1,09,61,080	1,06,23,765
Application fee for Research Centre	3,15,000	5,70,000
<b>TOTAL</b>	<b>26,82,36,369</b>	<b>28,82,98,502</b>

<b>Schedule-13</b>		
<b>INTEREST EARNED</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Interest earned on Term Deposits	13,59,37,769	13,53,39,543
Interest earned on Savings Bank Accounts	42,40,667	33,61,416
Interest earned on SB Account - CE Exam finance	10,183	9,258
Interest earned on Savings Bank Account - Ex Fin	2,45,337	2,10,346
<b>TOTAL</b>	<b>14,04,33,956</b>	<b>13,89,20,563</b>

<b>Schedule-14</b>		
<b>OTHER INCOME</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Sale of scrap items	7,75,930	
Sale of used answer book	0	5,14,133
Income from estates	47,350	35,000
Sale of Tender form	2,06,728	1,53,026
Miscellaneous income	8,75,242	1,05,91,331
Penalty recovered from Contractors	36,702	610
Rent from utility building	0	2,99,710
Miscellaneous income- Exam fin	0	1,000
Liquidated damages	0	1,95,238
Prior period income - F	22,602	14,00,666
<b>TOTAL</b>	<b>19,64,554</b>	<b>1,31,90,714</b>

<b>Schedule-15</b>		
<b>ESTABLISHMENT EXPENSES</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Salary and allowances to Statutory Officers	96,69,265	1,07,09,311
Salary and allowances to Permanent staff	5,05,51,977	5,65,58,677
Salary and allowances to staff on deputation	4,26,08,268	4,72,26,972
Salary and allowances to Officers - Re employed staff	0	14,72,897
Salary and allowances to Officers - others	8,52,000	0
Leave surrender salary-Statutory Officers	6,40,395	11,23,154
Leave surrender salary-Staff on Deputation	26,82,172	23,29,659
Leave surrender salary-Permenant Staff	20,90,232	27,05,783
Leave surrender salary-Re employed staff	0	29,363
Salaries and allowances to Consultants	2,58,666	2,11,833
Salary to staff on contract	1,48,14,146	1,53,90,314
Wages to Daily rated Staff	1,14,81,005	1,31,68,935
Reimbursement/Payment of rent	6,25,600	6,40,500
Reimbursement/Payment of telephone expenses	1,500	0
Festival allowance-Statutory Officers	13,750	13,750
Festival allowance-Staff on Deputation	1,32,000	1,40,250
Festival allowance-Staff on contract	1,34,750	19,250
Festival allowance-Daily rated staff	73,810	82,280
Festival allowance-Permanent Staff	3,21,750	3,41,000
Festival allowance-Other Officers	0	2,750
Festival allowance-Temporary staff recruited through Employment Exchange	0	1,21,460
Medical Reimbursement	0	18,895
LTC	0	9,126
Bonus-Permanent Staff	24,000	36,000
Bonus-Staff on Deputation	24,000	48,000
Pension Contribution for Deputation staff	25,54,907	27,28,803
Employers contribution to Provident Fund for deputation staff	23,469	23,400
Terminal leave surrender	0	4,61,636
Staff training expenses	8,688	1,38,400
Staff welfare expenses	7,587	0
Employers Contribution to NPS	48,17,923	58,44,054
<b>TOTAL</b>	<b>14,44,11,860</b>	<b>16,15,96,452</b>

<b>Schedule-16</b>		
<b>ADMINISTRATION &amp; GENERAL EXPENSES</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
TA - Governing Council	69,234	31,266
Sitting fee - Governing Council	3,08,400	1,35,000
Hospitality expenses - Governing Council	91,767	56,665
Other expenses - Governing Council	54,887	13,575
TA - Other statutory councils	66,224	5,52,634
Sitting fee - Other statutory councils	94,000	8,06,500
Accommodation expenses - Other statutory councils	0	5,314
Other expenses - Other statutory councils	0	1,36,725
TA - Others	12,40,711	6,58,297
Sitting fee - Others	16,29,700	11,23,200
Accommodation expenses - Others	4,909	0
TA - Senate	1,45,614	1,02,780
Sitting fee - Senate	2,45,000	1,77,500
Other expenses - Senate	1,23,994	50,849
Meeting Other expenses	3,01,441	3,40,683
Seminars and Conferences	4,55,694	9,72,632
Postage	7,77,342	3,79,317
Telephone charges	2,13,228	1,86,730
Internet Charges	5,34,540	0
Printing - Administration	7,66,838	6,58,873
Diary and Calendar printing expenses	3,64,547	0
Id Card Printing expense	2,13,966	25,442
Stationery	11,29,156	15,22,020
Advertisement charges	4,00,525	14,68,592
Vehicle hire expenses	5,62,566	7,01,128
Fuel expenses	10,65,075	8,14,584
Electricity charges	47,55,974	56,77,725
Repairs & Maintenance-Building	1,02,219	7,42,244
Repairs & Maintenance-Plant & Machinery	10,51,610	3,47,975
Repairs & Maintenance-Vehicles	2,86,904	4,30,407
Repairs & Maintenance-Generator	1,42,127	1,14,061
Repairs & Maintenance-Others	1,45,813	3,09,789
Repairs & Maintenance -Lift	8,98,407	7,82,635
Repairs & Maintenance -Roads, Drains and Culverts	0	30,000
Repairs & Maintenance -Furniture & fittings	0	16,900
Repairs & Maintenance -UPS	0	2,41,067
Legal charges to Standing Council	9,01,799	967150
Legal charges to Supreme Court Advocate	0	8,70,000
Document scrutiny fee	80,000	37,500
Legal charges - others	2,15,500	2,63,000
Statutory audit fee	65,78,734	80,28,743
Internal Audit Fee	2,27,000	2,33,818
Internal audit other expenses	0	2,182
Software expenses	29,500	9,92,945

Other rates & taxes	0	45
Road tax	29,760	33,480
Vehicle insurance	2,49,516	62,067
Insurance - Elevator	4,462	0
Hospitality expenses	1,01,013	1,10,767
Bank charges	-177	0
Travelling & conveyance expenses - staff	5,70,280	7,55,474
Travelling & conveyance expenses - others	760	2,03,223
Travelling & Conveyance expenses - Standing Council	3,39,734	3,76,555
DG Set Running expenses	3,39,702	2,78,968
Miscellaneous office expenses	3,37,256	3,51,947
Facility Management Expenses	53,25,351	58,31,318
Inspection fee	23,88,000	27,27,000
TA-Inspection	10,76,667	12,54,530
University Publications	0	1,43,350
Books & journals	2,100	0
Election expenses-University Union Election expenses	71,291	4,086
University Union expenses	13,05,472	25,17,594
Sports expenses	49,73,357	31,77,752
Cultural expenses	41,67,072	16,96,376
Student support scheme	5,65,40,000	4,42,00,000
Cash Award to students	0	5,34,581
Student welfare expenses	1,94,214	0
TA for synopsis scrutiny	6,532	0
Scrutiny fee for synopsis	5,100	1,37,508
Computer consumables	3,67,127	3,29,094
Convocation expenses Rent	58,610	32,010
Convocation expenses Hospitality	6,05,106	2,85,920
Convocation expenses Printing and Stationery	45,727	24,46,486
Convocation expenses Transportation	15,000	0
Convocation expenses General	3,63,703	3,86,105
Subscription to AIU and others	0	49,000
Prior period expenses - Finance	36,36,844	7,00,000
Evaluation centre miscellaneous expenses	1,30,190	1,54,200
Grant for Research	6,68,000	0
Loss on sale of Vehicle	89,285	0
Service charges NSDL	13,807	22,377
<b>TOTAL</b>	<b>11,02,95,806</b>	<b>9,98,10,260</b>

<b>Schedule-17</b>		
<b>CONSTITUENT INSTITUTIONS EXPENSES</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Research center-Promotion Expenses	2,71,500	0
Academic Staff College-Establishment expenses	23,194	3,41,091
Academic Staff College-Administrative & General expenses	1,68,936	1,74,813
Academic Staff College-Training expenses	1,40,768	4,78,337
Academic Staff College-Other expenses	61,849	99,904
Academic Staff College-Faculty ID Card	0	2,16,999
Centre for Health Policy and Planning-Establishment expenses	11,63,227	18,59,438
Centre for Health Policy and Planning-Administrative & General expenses	1,09,591	1,66,649
Centre for Health Policy and Planning-Training Expenses	5,09,189	4,72,039
Centre for Health Policy and Planning-Other Expenses	0	1,36,745
Centre for Studies in Health of Young Adults-Establishment expenses	3,49,097	4,88,485
Centre for Studies in Health of Young Adults-Administrative & General expenses	23,275	0
Centre for Studies in Health of Young Adults-Other Expenses	33,088	1,46,279
Centre for Studies in Health of Young Adults-Training Expenses	5,10,163	3,66,310
Centre for Basic Sciences and Bio ethics Studies - Establishment expenses	1,27,000	8,75,871
Centre for Basic Sciences and Bio ethics Studies - Administrative and general expenses	15,007	10,000
Centre for Basic Sciences and Bio ethics Studies - Training expenses	82,325	1,84,439
Centre for Basic Sciences and Bio ethics Studies - Other expenses	0	0
School of Family Health Studies -Establishment expenses	0	2,23,226
School of Family Health Studies - Administrative and general expenses	44,418	0
School of Family Health Studies - Training expenses	1,87,694	1,61,760
School of Fundamental Research in Ayurveda-Establishment expenses	11,21,079	14,47,859
School of Fundamental Research in Ayurveda-Administration and general expenses	14,75,569	2,34,091
School of Fundamental Research in Ayurveda-Training expenses	2,71,075	4,11,598
School of Fundamental Research in Ayurveda- Other expenses	5,345	3,04,000



Centre for Disability Management Studies - Establishment expenses	3,53,000	3,45,291
Centre for Disability Management Studies - Administration & General expenses	0	30,904
Centre for Disability Management Studies - Training expenses	1,48,763	1,12,262
Centre for Disability Management Studies - Other expenses	5,622	0
Centre for Inter Disciplinary Allied Health Sciences and Technology -Establishment expenses	3,49,000	3,43,291
Centre for Inter Disciplinary Allied Health Sciences and Technology - Training expenses	59,796	2,83,378
Centre for Inter Disciplinary Allied Health Sciences and Technology - Other expenses	7,559	0
Centre for Gerontological Studies - Establishment expenses	3,52,000	3,47,291
Centre for Gerontological Studies - Administration and general expenses	19,244	10,000
Centre for Gerontological Studies - Training expenses	1,43,937	1,96,482
Centre for Gerontological Studies - Other expenses	6,930	0
Centre for Studies in Medical Simulation - Establishment expenses	3,38,000	4,95,162
Centre for Studies in Medical Simulation - Administration and general expenses	1,18,011	66,846
Centre for Studies in Medical Simulation - Training expenses	1,18,272	1,46,380
Centre for Studies in Medical Simulation - Other expenses	6,852	0
Centre for Health Care Counselling - Establishment expenses	3,51,032	3,46,259
Centre for Health Care Counselling - Administration and general expenses	17,362	10,000
Centre for Health Care Counselling - Training expenses	1,58,223	1,47,334
Centre for History of Medicine and Health Humanities - Establishment expenses	3,24,000	4,53,323
Centre for History of Medicine and Health Humanities -Administration and general expenses	8,895	10,000
Centre for History of Medicine and Health Humanities - Training expenses	1,21,061	40,030
<b>TOTAL</b>	<b>97,00,948</b>	<b>1,21,84,166</b>

<b>Schedule-18</b>		
<b>EXAMINATION EXPENSES</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Remuneration for the conduct of exam-Ayurveda	69,37,238	63,40,960
Remuneration for the conduct of exam-Dental	1,08,59,874	95,16,581
Remuneration for the conduct of exam-Homeo	17,07,170	15,80,080
Remuneration for the conduct of exam-Medical	2,69,35,551	2,37,02,901
Remuneration for the conduct of exam-Nursing	2,42,63,780	1,59,27,105
Remuneration for the conduct of exam-Paramedical	96,76,210	96,73,230
Remuneration for the conduct of exam-Pharmacy	2,40,28,020	2,42,39,826
Remuneration for the conduct of exam-Sidha	2,19,510	1,88,080
Remuneration for the conduct of exam-Unani	2,12,890	1,71,950
TA for the conduct of exam-Ayurveda	16,01,361	14,70,365
TA for the conduct of exam-Dental	28,62,635	26,67,076
TA for the conduct of exam-Homeo	5,43,707	5,82,201
TA for the conduct of exam-Medical	91,53,586	97,49,787
TA for the conduct of exam-Nursing	37,36,459	26,01,189
TA for the conduct of exam-Paramedical	17,27,982	16,25,922
TA for the conduct of exam-Pharmacy	33,84,543	33,52,173
TA for the conduct of exam-Sidha	73,984	82,582
TA for the conduct of exam-Unani	74,288	67,772
Halt for the conduct of exam-Ayurveda	7,23,290	7,87,396
Halt for the conduct of exam-Dental	14,57,400	14,30,346
Halt for the conduct of exam-Homeo	2,20,800	2,03,600
Halt for the conduct of exam-Medical	63,25,455	50,64,616
Halt for the conduct of exam-Nursing	35,16,086	16,02,225
Halt for the conduct of exam-Paramedical	13,71,800	12,83,836
Halt for the conduct of exam-Pharmacy	27,31,444	27,39,600
Halt for the conduct of exam-Sidha	63,000	51,000
Halt for the conduct of exam-Unani	57,600	48,600
Contingency for the conduct of exam-Ayurveda	5,46,732	3,95,298
Contingency for the conduct of exam-Dental	4,48,317	4,62,491
Contingency for the conduct of exam-Homeo	1,01,610	80,148
Contingency for the conduct of exam-Medical	19,30,239	17,12,274
Contingency for the conduct of exam-Nursing	18,29,393	15,50,411
Contingency for the conduct of exam-Paramedical	5,71,170	6,05,652
Contingency for the conduct of exam-Pharmacy	20,83,371	23,00,342
Contingency for the conduct of exam-Sidha	37,564	35,326
Contingency for the conduct of exam-Unani	22,321	8,106
Rent for conduct of exam-Ayurveda	44,214	81,209
Rent for conduct of exam-Dental	3,03,358	2,51,324
Rent for the conduct of exam-Homeo	30,996	40,618
Rent for the conduct of exam-Medical	12,01,899	13,43,371
Rent for the conduct of exam-Paramedical	0	2,400
Rent for the conduct of exam-Pharmacy	1,53,173	1,50,344
Remuneration for nodal officer and subject expert	5,81,400	5,82,800
TA for nodal officer and subject expert	800	0
Remuneration for practical convenor	3,29,000	2,65,500

TA for practical convenor	63,566	45,328
Remuneration for Assessment/ Inspection	12,000	6,750
TA for Assessment / Inspection	3,600	5,548
Remuneration to examiners in CV Camp	6,23,02,677	5,51,81,115
Remuneration for the conduct of exam directly paid	21,95,250	18,72,200
TA for CV Camp	1,37,59,185	1,18,06,389
Halt for CV camp	1,08,12,265	90,93,109
Contingency for CV Camp	1,222	470
Rent for CV camp	1,86,850	5,13,807
Custodian charges	4,04,865	5,42,040
Safe handling charges	18,118	23,762
Remuneration to Evaluators for valuation at exam centres	52,93,800	52,64,475
Exam - Accommodation	800	750
Exam - Travelling expenses	2,356	0
Exam - Data entry charges	1,52,169	2,31,634
Exam - Special camp allowance-Staff	88,800	1,06,400
Exam - Special camp allowance-Evaluators	31,05,987	33,98,082
Exam - Remuneration for QP Setting	23,90,300	17,97,850
Exam - TA for QP Scrutiny	1,35,072	1,63,496
Exam - Remuneration for QP Scrutiny	1,97,760	1,71,000
Exam - Printing & Stationery	16,250	29,44,448
Exam - Postage from General Finance	21,49,244	26,81,875
Exam-Miscellaneous Contingent Office expenses -F	1,23,278	1,32,404
Exam-Postage CE	24,653	29,307
Exam-Postage	0	46,652
Exam-Printing of Answer book	73,60,993	80,17,994
Exam- Internet charges -F	0	5,34,540
Exam-Wages	69,545	1,51,240
Exam-Interest and bank charges	0	297.50
Interest and bank charges- CE Ex fin	236	591.50
Sitting fee-Pass board meeting	4,43,000	3,28,000
TA- Pass board meeting	2,44,816	1,84,058
TA for dissertation valuation	34,233	36,150
Remuneration for dissertation valuation	19,42,800	23,33,400
Sitting fee-Malpractices and Lapses Committee Meeting	55,500	63,000
TA- Malpractices and Lapses Committee Meeting	33,216	41,296
Sitting fee- Exam Committee meeting	3,24,500	2,26,500
TA- Exam Committee meeting	2,00,912	1,37,214
Sitting fee- Expert Committee meeting	0	64,977
TA- Expert Committee meeting	0	1,928
Sitting fee- Board of Exam meeting	0	24,000
TA- Board of Exam meeting	0	14,676
Remuneration to Squad/Squad members	0	2,500
TA to Squad/Squad members	0	800
Facility management expenses - Evaluation centre	19,92,952	17,69,328
<b>TOTAL</b>	<b>27,08,23,990</b>	<b>24,66,09,994</b>

<b>Schedule-19</b>		
<b>DEPRECIATION</b>		
<b>PARTICULARS</b>	<b>2018-19</b>	<b>2019-20</b>
Depreciation-Buildings- Administrative buildings	2,33,70,049	2,10,33,044
Depreciation-Addition to administrative building	42,18,890	45,70,504
Depreciation-Buildings-Buildings/ Transformer station	2,29,057	2,06,151
Depreciation-Buildings-Buildings /Staff Quarters	17,76,390	19,98,572
Depreciation-Rain water harvesting pond	6,67,927	6,01,134
Depreciation-Roads, Drains and Culverts	98,47,597	89,68,054
Depreciation-Security booth and Compound Wall	1,19,374	1,60,366
Depreciation-Buildings-Centalised Valuation Centre	1,73,20,023	1,10,34,449
Depreciation-Borewell	8,933	8,040
Depreciation-Chairs	1,63,139	1,46,825
Depreciation- Racks	13,980	2,40,013
Depreciation-Cupboards	69,844	62,860
Depreciation -Furniture & Fittings	27,07,476	27,19,889
Depreciation -Curtains and Carpets	4,658	4,192
Depreciation-Tables	1,75,429	1,61,921
Depreciation-Trolley	14,891	16,094
Depreciation-Furniture&Fittings-Center for Health Policy& Planning,Tvm	8,673	7,805
Depreciation-Furniture & Fittings - Centralised valuation centre	8,37,608	7,53,847
Depreciation-Fax machines	2,649	2,252
Depreciation-Photocopiers	1,91,370	1,62,665
Depreciation-Other office equipments	1,26,689	1,23,215
Depreciation -Transformer	2,52,710	2,14,803
Depreciation-Generator	71,550	60,818
Depreciation-Pump set	3,965	3,370
Depreciation-Motor Cars	4,95,180	4,57,159
Depreciation-Bus	1,58,555	1,34,771
Depreciation-Air conditioners	23,445	19,928
Depreciation-Plant & Machinery/ Air conditioning plant	18,58,156	15,79,433
Depreciation-Electrical installations	23,22,296	24,07,259
Depreciation-Electrical equipments	0	1,408
Depreciation-Motor Bike	4,441	3,775
Depreciation-Delivery van	1,02,543	87,162
Depreciation-Information Transport System(Network cables)	3,70,222	3,14,689
Depreciation-Fan	7,786	6,618
Depreciation-Air conditioners - Centralised Valuation Camp	2,09,569	3,36,359
Depreciation-D G Set - Centralised Valuation Camp	1,98,866	1,69,036
Depreciation-Computers	25,96,991	21,87,972
Depreciation- Scanners	2,168	1,20,556
Depreciation-Printers	40,410	46,906
Depreciation- Bio metric devices	4,258	43,060
Depreciation-Other accessories	986	591
Depreciation-UPS	2,49,179	1,49,507
Depreciation- CCTV and accessories	2,069	18,906
Depreciation-IT and Communication Installation	37,78,413	36,47,726
Depreciation-Landscape & Garden Account	11,63,501	11,63,501
<b>TOTAL</b>	<b>7,57,91,905</b>	<b>6,61,57,205</b>

## SCHEDULE 20

### ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

#### A. SIGNIFICANT ACCOUNTING POLICIES

1. Financial statements are prepared on historical cost convention and on accrual basis unless otherwise stated.
2. The Grant-in-Aid received for plan expenditure, to the extent not utilized and transferred to Corpus Fund is shown as Grant in Aid from Government (Plan) under liability in Balance sheet.
3. Fixed assets are stated at cost of acquisition inclusive of all direct costs, except to the extent mentioned in Note 11(a) & (b)
4. Depreciation on Fixed asset is provided at the rate specified under U/s 32 of the Income Tax Act, 1961.
5. Interest on Savings Bank Account is accounted on receipt basis and interest on fixed Deposit is accounted on the basis of accrual concept from the year 2015-16.
6. Income accrued but not received during the year from fee are accounted on accrual basis, based on the fee actually received as per cash book and fee receivable based on the information furnished by the respective branches. Such fee during the years prior to 2018-19 were accounted on cash basis and as such the fee receivable during the said period will be accounted for, during the year of their receipt. As per the information furnished by the academic section, the income accrued on this account amounts to Rs. 1,64,77,744/- for the two years ending 31.3.2020 which has been accounted for.

#### B NOTES TO ACCOUNTS

1. During the year the University has maintained the following bank accounts with State bank of India.

SI NO	Account Number	Name of the Account
1	31547327832	KUHS General Fund
2	31340212316	KUHS Student Registration Fund
3	31768842875	KUHS Examination fee Account
4	31768843801	KUHS Campus Project Account
5	31845165431	KUHS-Permanent advance to CE
6	31786542461	KUHS Students Welfare Fund
7	32267343775	KUHS Examination expenses Account
8	33607963005	E Payment Account
9.	37372548664	E Tendering Account

2. During the year the University has also maintained the following savings bank accounts with Sub Treasury, Mulangunnathu Kavu, Medical College Po, Thrissur

1	713161400000002	Treasury Savings Bank Account
2	799010100141582	TSB Account-interest
3	799012700000226	Plan Scheme TSB Account

3. During the year, on 31.3.2020 Government has resumed an amount of Rs. 8,14,69,085/- from Plan Scheme TSB Account, which has been reduced to the said extent from Grant in Aid from Government (Plan). The said resumed funds have not been received back so far, as a result of which the cheques issued for Plan schemes were not honoured and the Plan Scheme TSB Account shows a negative balance of Rs.7,27,71,817 in the Accounts.

Similarly, Government on 31.3.2020 resumed an amount of Rs. 43,30,328/- from Treasury Savings Bank Account, which has been accounted as Grant receivable from Government as the same has been received back on 6.4.2020.

4. The balance under Grant in aid (Plan) from Government includes Rs.4,00,00,000/- deposited with Central Public works department for construction of Utility Building in the University campus, Rs. 7,14,38,000/- deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode and Rs. 6,50,00,000/- deposited with CPWD for construction of building for Centre for Health Policy and Planning Thiruvananthapuram which are yet to be transferred to the corpus for want of completion of the said works.
5. The current Assets, Loans and Advances have the value at which they are stated in the Balance sheet, if realised in the ordinary course.
6. Advances are given to the Examination Finance wing for incurring expense in connection with conducting examinations. Expenses incurred from the said advances are exhibited in a separate schedule, as Examination expenses and the balance of Rs.12,20,097/- remaining as on 31-03-2020 is shown under Current Assets.
7. Reconciliation between Fixed Asset Register and Fixed Asset schedule is yet to be completed.
8. The figures of balance sheet, Income and Expenditure account and Receipts and Payments account have been rounded off to nearest rupee.
9. The Work in progress includes the following:
- Rs. 4,00,00,000/- being the amount deposited with Central Public Works Department for construction of Utility Building in the University campus.

- Rs. 30,00,00,000/-being the amount deposited with Central Public Works Department for construction of Academic Staff College building in the University campus
- Rs. 7,14,38,000/-being the amount deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode.
- Rs. 4,38,03,647/- being the amount deposited with Central Public Works Department for Construction of Auditorium in the University Campus
- Rs. 3,14,56,547/- being the amount expended for construction of buildings for School of Fundamental Research in Ayurveda, Thrippunithura (Phase II) receivable from Government and
- Rs. 4,23,00,000/- being the amount deposited with Kerala Public Works Department for construction of staff quarters

10. Current Assets includes Rs. 2,69,97,168/- being the amount spent for construction of Building for School of Fundamental Research in Ayurveda, Thrippunithura, (Phase I) accounted as recoverable from PWD, as the budgetary allocation for construction of the said building was given by Government in the PWD Budget

11. a) A reference is invited to Note No. 12(a) of schedule 19 of the Annual Accounts for 2018-19, where under it has been stated that Staff Quarters constructed through PWD, utilizing the funds provided for the purpose by Government in their budget, though handed over by the said Department to the University in November 2014, value of construction amounting to Rs. 46,73,966/-was intimated by the said Department during the year 2018-19 only, and as such, cost of the buildings to the said extent were capitalised and cumulative depreciation charged in the accounts during the said year only.

The PWD, during the year has revised the cost of construction of the building to Rs. 85,35,455/- and accordingly, cost of the asset already accounted for has been revised and depreciation charged additionally.

b) Similarly, A reference is invited to Note. No. 12(b) of schedule 19 of the Annual Accounts for 2018-19, where under it has been stated that Building for Valuation Centre constructed through PWD utilizing the funds provided for the purpose by Government in their budget, though handed over by the said Department to the University in May 2016, value of construction amounting to Rs. 6,00,91,963/-was intimated by the said Department during the year 2018-19 only, and as such, cost of the building to the said extent was capitalised and cumulative depreciation charged in the accounts during the said year only.

The PWD, during the year has revised the cost of construction of the building to Rs. 7,31,08,247/- and accordingly, cost of the asset already accounted for has been revised and depreciation charged additionally.

12. As stated under Note No. 9 above, Rs. 4,00,00,000/- deposited with Central Public Works Department for construction of Utility Building in the University campus

has been included under Work in progress. Even though the work in respect of the building has been completed, cost of the building is yet to be intimated by CPWD and hence, even though the building started generating income, it is yet to be capitalised.

13. Central Tax and Central Revenue Department had, in November 2017 show caused the University for non - payment of service tax amounting to Rs.4.69 crore on various types of fee received by it. Though the University had contested the demand and got it adjudicated in its favour from the Adjudicating Authority, the Department had filed an appeal before Customs Excise and Service Tax Appellate Tribunal, Bangalore which is pending to be heard.
14. Previous year figures have been regrouped, wherever necessary to match with current year's presentation.

Sd/-  
**Finance Officer**

Sd/-  
**Registrar**

Sd/-  
**Vice Chancellor**