



AUDITED STATEMENT OF 2018-19

Criteria – 4.1.4 - Average percentage of budget allocation, excluding salary for infrastructure augmentation during the last five years (INR in Lakhs)

Description	Page No.
Education Expenses & Student Activities Administrative Expenses Advertising, Publicity & Placement Expenses Interest & Bank Charges Rent, Rates & Taxes	3 & 5

Raghu Nath Rai & Co.

Chartered Accountants

9 Mathura Road, Jangpura 'B', New Delhi-110014

Phones / Auto Fax: 91-11-24372181-82-83

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of University of Petroleum & Energy Studies (University), which comprise the Balance Sheet as at 31st March 2019, the Statement of Income and Expenditure for the year ended, and a summary of the significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the University as at March 31, 2019;
- b) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Management's Responsibility for the Financial Statements

University Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the University in accordance with the Generally Accepted Accounting Principles. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the University's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by trust management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

For RAGHU NATH RAI & CO.
Chartered Accountants
FRN: 000451N

SAMIR JAIN
(Partner)
Membership No. : 77010

Place: New Delhi
Date: 23/09/2019

UDIN- 19077010AAAAEA8720

E mail: admin@rnr.in; Website: www.rnr.in



Navneet Mohita
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
Balance Sheet as at 31st March 2019

(Amount in Rs.)

Liabilities	Schedule	31st March 2019		31st March 2018	
CAPITAL FUNDS:	1				
Permanent Endowment Fund		1,46,17,449		1,42,54,256	
Development Fund		1,39,24,469		1,27,34,890	
General Fund		3,69,04,44,340	3,71,88,86,257	2,76,27,67,126	2,78,97,56,271
REFUNDABLE SECURITY DEPOSIT FROM STUDENTS			28,06,33,473		26,85,52,789
CURRENT LIABILITIES & PROVISIONS					
Advance Fee Received against new admissions		15,13,94,338		21,23,67,799	
Other Current Liabilities		46,31,48,763		44,73,28,207	
TDS & other statutory liabilities		6,35,88,486		2,84,86,074	
Deferred Fees		1,02,68,55,848		68,08,73,569	
Provision for Retirement Benefits		83,99,13,972	2,54,49,01,407	73,84,59,812	2,08,75,15,460
Total			6,54,44,21,137		5,14,58,24,521
Assets					
Fixed Assets (Net)	2		1,44,67,72,369		1,42,86,45,749
CURRENT ASSETS, LOANS & ADVANCES					
Receivable from Students		65,36,126		1,57,63,341	
Accrued Income		16,69,94,812		7,17,23,252	
Cash & Bank Balances	3	4,62,21,05,719		3,37,11,34,558	
Advances & Deposits	4	30,20,12,110	5,09,76,48,768	25,85,57,621	3,71,71,78,772
Total			6,54,44,21,137		5,14,58,24,521

Schedule 10 Significant Accounting Policies and Schedule to Accounts

As per our report of even date
For Raghunath Rai & Co.
Chartered Accountants
FRN:- 000451N

For University of Petroleum & Energy Studies

(Samir Jain)
Partner
Membership No:- 77010

(Navneet Mehta) (Dr. Deependra Kumar Jha)
Finance Officer Vice Chancellor

Date :- 23 SEP 2019
Place:- New Delhi



Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
Income & Expenditure Account for the year ended on 31st March 2019

	Schedule	Year ended 31st March 2019	Year ended 31st March 2018
INCOME			
Income from Academics	5	4,07,90,14,016	3,82,52,11,421
Interest Income		32,36,00,656	20,23,79,661
	(A)	4,40,26,14,672	4,02,75,91,082
EXPENDITURE			
Staff, Faculty & Other Costs	6	1,26,04,57,406	1,19,33,25,362
Education Expenses & Student Activities	7	89,57,61,713	72,71,88,367
Administrative Expenses	8	41,38,29,441	32,69,98,905
Advertising, Publicity & Placement Expenses	Criteria 4.1.4 &	44,21,40,004	47,81,09,946
Interest & Bank Charges	9 IEP 4.6	12,89,392	19,48,090
Rent, Rates & Taxes		25,65,36,728	24,35,79,953
	(B)	3,27,00,14,684	2,97,11,50,624
Surplus/(Deficit) before Depreciation	(C)=(A)-(B)	1,13,25,99,988	1,05,64,40,458
Depreciation on Fixed Assets	2	20,34,70,002	18,99,94,390
	(D)	20,34,70,002	18,99,94,390
Surplus/(Deficit) after Depreciation	(E)=(C)-(D)	92,91,29,986	86,64,46,068
Appropriations:			
-to Endowment Fund (Interest on Fixed Deposit)		3,63,193	2,40,978
-to Development Fund (Interest on Fixed Deposit)		10,89,579	7,22,933
	(F)	14,52,772	9,63,911
Surplus/(Deficit) Transferred to General Fund	(G)=(E)-(F)	92,76,77,214	86,54,82,157

Schedule 10 Significant Accounting Policies and Schedule to Accounts

As per our report of even date
For Raghunath Rai & Co.
Chartered Accountants
FRN:- 000451N

(Samir Jain)
Partner
Membership No.: 77010

Date :- 23 SEP 2019
Place : New Delhi



For University of Petroleum & Energy Studies

(Navneet Mehta)
Finance Officer

(Dr. Deependra Kumar Jha)
Vice Chancellor

Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES


Schedules forming part of accounts

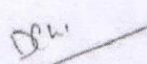
Amount in Rs.

	<u>31st March 2019</u>	<u>31st March 2018</u>
<u>SCHEDULE '1' - CAPITAL FUNDS</u>		
A. PERMANENT ENDOWMENT FUND		
Opening Balance	1,42,54,256	1,40,13,278
Transfer from Income & Expenditure Account	3,63,193	2,40,978
Closing Balance	1,46,17,449	1,42,54,256
B. DEVELOPMENT FUND		
Opening Balance	1,27,34,890	1,20,11,957
Transfer from Income & Expenditure Account	10,89,579	7,22,933
Closing Balance	1,38,24,469	1,27,34,890
C. GENERAL FUND		
Opening Balance	2,76,27,67,126	1,89,72,84,969
Transfer from Income & Expenditure Account	92,76,77,214	86,54,82,157
Closing Balance	3,69,04,44,340	2,76,27,67,126
TOTAL FUNDS (A+B+C)	3,71,88,86,257	2,78,97,56,271

For University of Petroleum & Energy Studies

Date :- **23 SEP 2019**
Place : New Delhi


(Navneet Mehta)
Finance Officer


(Dr. Deependra Kumar Jha)
Vice Chancellor





Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
Year Ended 31st March 2019

Sl. No.	Fixed Assets	Rate	Gross Value			Depreciation for the year	Provision for dep on assets sold/written off during the year	Closing Balance	Opening Balance	Closing Balance	Opening	Impairment for the year	Amount in Rs.	
			Opening Balance	Additions during the year	Assets Sold/Written off during the year								31st March 2019	31st March 2018
1	Land & Sports Ground	0.00%	9,81,53,702	-	-	-	-	9,81,53,702	-	-	-	-	9,81,53,702	9,81,53,702
2	Building	10.00%	1,39,06,45,003	86,02,25,14	-	83,17,85,00	1,47,46,45,517	59,30,30,195	64,12,06,995	-	-	-	93,34,39,523	83,76,15,800
3	Classroom Equipments	20.00%	25,99,29,626	2,09,34,366	6,11,770	2,40,14,877	28,02,52,224	-14,64,96,680	16,96,16,231	45,09,828	-	-	10,87,66,115	10,89,23,115
4	Computer & Software	40.00%	23,24,41,011	2,23,78,069	22,74,724	3,444,000	26,26,45,338	15,34,00,926	18,87,562	18,87,562	-	-	6,37,45,051	7,62,02,254
5	Furniture & Fixtures	25.85%	26,82,31,209	2,70,25,419	10,42,688	2,550,385	29,05,14,156	15,62,42,377	9,47,584	19,00,911	-	-	9,44,14,603	9,70,87,921
6	Office Equipments	13.91%	21,17,90,099	3,06,06,190	9,36,440	1,755,504	24,14,92,840	10,06,38,201	5,62,161	19,37,584	-	-	12,18,93,165	10,92,14,295
7	Vehicle	25.85%	93,65,762	0	-	4,93,329	78,76,211	89,35,540	-	-	-	-	10,30,222	14,89,551
8	Library Books	13.91%	4,70,55,892	1,93,95,653	-	5,64,31,528	1,56,31,066	2,11,83,296	-	-	-	-	4,52,68,282	3,12,24,784
9	Plant & Machinery	13.91%	2,61,24,457	4,63,552	-	1,315,323	2,86,26,029	1,69,41,108	1,62,56,430	-	-	-	84,15,609	92,43,380
10	Leasehold Improvement	-	4,03,09,853	77,79,534	-	603,905	1,28,92,019	1,69,25,611	-	-	-	-	2,91,64,426	2,74,17,844
11	Machinery under F&D Projects	-	28	-	-	-	28	-	-	-	-	-	28	28
12	C&WP	-	3,18,73,024	20,65,25,706	19,09,13,132	-	4,54,55,622	-	-	-	-	-	4,54,55,622	3,18,73,024
	Total		2,61,49,80,719	41,34,32,115	19,87,78,655	20,34,70,007	1,17,62,48,785	1,17,62,48,785	20,34,70,007	39,43,003	1,10,86,185	1,10,86,185	1,44,67,23,269	1,42,78,45,718
	Previous Year		2,24,39,34,859	34,94,56,844	62,83,509	18,99,94,390	99,52,84,353	99,52,84,353	1,17,62,48,785	29,29,658	1,10,86,185	1,10,86,185	1,39,67,73,695	1,23,73,64,321

Criteria 7.1.8

Criteria 4.2.4

Criteria 4.1.4 & EP 4.6

For University of Petroleum & Energy Studies
(Dr. Deependra Kumar Jha)
Finance Officer
Vice-Chancellor



Navneet Mehta
(Finance Officer)

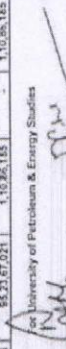
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
YEAR ENDED 31ST MARCH 2019

Schedule 2 A: FIXED ASSETS WHICH HAVE BEEN CLAIMED AS APPLICATION UNDER SECTION 11 of INCOME TAX ACT 1961

Sl. No.	Fixed Assets	Rate	Closing Balance	Additions during the Year	Assets Sold/Written off during the year	Closing Balance	Opening Balance	Provision for Depreciation for the year	Provision for dep on assets sold/written off during the year	Closing Balance	Opening	Implementation for the year	Amount in Rs.		
													31st March 2019	31st March 2011	
1	Land / Sports Ground	0.00%	9,81,53,702	-	-	9,81,53,702	-	-	-	9,81,53,702	-	-	9,81,53,702	9,81,53,702	
2	Building	10.00%	1,16,92,21,510	8,40,02,514	-	1,25,32,24,024	47,62,55,515	3,38,13,818	-	54,98,69,334	-	-	70,23,54,699	69,19,65,954	
3	Classroom Equipments	20.00%	10,99,02,385	2,09,34,368	6,11,770	13,02,24,683	7,14,27,793	90,39,296	5,45,976	7,69,15,723	45,09,828	-	45,09,828	4,57,99,432	3,39,64,764
4	Computer & Software	40.00%	14,47,66,153	2,23,79,041	22,74,724	16,43,71,479	8,25,17,547	2,75,34,101	18,87,982	19,62,63,666	27,37,652	-	27,37,652	5,33,27,951	5,89,13,754
5	Furniture & Fixtures	25.00%	12,35,95,486	2,33,25,475	19,42,468	14,58,78,473	8,64,62,255	53,75,055	9,47,584	9,68,92,727	19,00,911	-	19,00,911	4,70,84,835	3,32,32,319
6	Office Equipments	13.91%	12,80,91,713	3,06,06,190	9,36,440	15,57,61,462	6,72,70,554	1,03,82,152	5,52,151	7,69,30,575	19,37,564	-	19,37,564	7,68,93,293	5,69,42,565
7	Vehicles	25.89%	72,45,833	-	-	72,45,833	65,47,408	2,54,506	-	68,01,914	-	-	-	4,43,919	6,98,475
8	Library Books	13.91%	3,40,62,660	1,93,66,695	-	5,34,29,345	1,23,67,608	43,14,352	-	1,66,81,990	-	-	-	3,76,07,354	2,45,46,051
9	Plant & Machinery	13.91%	2,39,28,861	4,63,532	-	2,44,19,413	1,58,99,007	11,52,085	-	1,70,11,092	-	-	-	74,01,321	80,69,854
10	Leasehold Improvement	-	-	77,79,634	-	77,79,634	-	-	-	-	80	-	-	77,79,634	0
11	Machinery under RLD Projects	-	28	-	-	28	-	-	-	-	-	-	-	28	28
12	CWIP	-	3,18,73,054	20,49,23,796	19,09,13,032	4,54,65,628	-	-	-	-	-	-	-	4,54,65,628	3,18,73,054
Total			1,86,81,75,353	41,34,32,175	19,57,78,555	2,08,58,29,003	82,07,47,689	13,55,62,335	39,43,003	95,23,67,021	1,19,85,185	-	1,19,85,185	1,12,23,75,798	1,03,63,41,510


 for University of Petroleum & Energy Studies
 (Navneet Mehta)
 Finance Officer (Dr. Deshpande Kumar Jha)
 Vice Chancellor



YEAR ENDED 31ST MARCH 2019

Sl. No.	Fixed Assets	Rate	Opening Balance	Additions during the Year	Assets Sold/Written off during the year	Closing Balance	Opening Balance	Depreciation for the year	Closing Balance	Impairment for the year	Opening	Closing	31st March 2019	31st March 2018
1	Land/Sports Ground	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
2	Building	10.00%	27,24,24,493	-	-	27,24,24,493	7,67,74,693	1,45,64,981	9,13,59,611	-	-	-	15,10,64,832	14,56,42,613
3	Classroom Equipments	20.00%	15,00,27,241	-	-	15,00,27,241	7,50,08,887	1,49,91,671	5,00,60,556	-	-	-	5,99,66,683	7,49,58,354
4	Computer & Software	40.00%	8,81,71,659	-	-	8,81,71,659	7,08,83,358	69,15,400	7,77,96,758	-	-	-	1,03,74,101	1,72,85,501
5	Furniture & Fixtures	25.88%	14,46,35,723	-	-	14,46,35,723	8,07,80,120	1,65,25,630	9,73,05,950	-	-	-	4,73,25,773	6,38,55,603
6	Office Equipments	13.51%	8,56,96,378	-	-	8,56,96,378	3,34,27,648	72,70,659	4,05,98,506	-	-	-	4,48,99,871	5,22,70,730
7	Vehicles	25.89%	2,11,9,529	-	-	2,11,9,529	13,26,603	2,04,433	15,33,626	-	-	-	5,86,304	7,91,126
8	Library Books	13.94%	1,21,67,393	-	-	1,21,67,393	32,53,490	12,37,615	45,01,525	-	-	-	76,60,928	68,98,743
9	Frost & Machinery	13.91%	27,66,656	-	-	27,66,656	19,92,101	1,63,237	12,45,338	-	-	-	10,10,268	11,73,526
10	Leasehold Investment	-	4,03,09,653	-	-	4,03,09,653	1,28,92,010	60,33,061	1,69,25,051	-	-	-	2,13,84,793	2,74,17,843
11	Marbary work/ R&D Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
12	C/WIP	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total		74,78,03,338			74,78,03,338	35,55,01,097	6,78,07,687	42,34,06,764				32,43,96,572	39,23,04,239

Not
 Dr. Deependra Kumar Jha
 Finance Officer
 Vice Chancellor
 University of Petroleum & Energy Studies
 Dehra Dun



2018-19

UNIVERSITY OF PETROLEUM & ENERGY STUDIES
Year Ended 31st March 2019

Schedules forming part of accounts	Amount in Rs.	
	31st March 2019	31st March 2018
SCHEDULE '3' - Cash & Bank Balances		
Cash in hand	5,86,052	8,57,416
Bank Balances *	1,46,05,91,930	1,44,94,00,141
Fixed Deposit Receipts *	3,16,09,27,738	1,92,08,77,002
Total	4,62,21,05,719	3,37,11,34,558

* The above Bank Balances & Fixed Deposit Receipts include Fees received in advance Rs.15.14 Cr (Previous year Rs 21.24 Cr) . Security deposits received from students Rs.28.06 Cr (Previous year Rs 26.85 Cr) and Fees received in advance from existing students Rs.102.69 Cr (Previous year Rs 66.09 Cr) Inter alia.

SCHEDULE '4' - Advances & Deposits

Advances Recoverable in Cash or Kind	8,75,49,920	8,02,53,922
Prepaid Expenses	6,20,08,667	2,64,16,808
Security Deposits	15,24,53,523	15,18,86,891
Total	30,20,12,110	25,85,57,621

SCHEDULE '5' - Income from Academics

Gross Course Fees	3,39,28,25,026	3,21,26,45,690
Less : Domicile Discount/concession	2,01,60,602	1,49,14,494
Less: Scholarship expenses	2,88,66,214	2,51,60,561
Net Course Fees	3,34,37,98,210	3,17,25,70,635
Tuition Fees from Distance Students (CCE)	13,57,37,730	12,82,51,547
Other Fees	51,70,39,736	45,47,96,353
Enrolment Fees	5,26,25,625	6,11,01,400
Miscellaneous Receipts	2,98,12,714	84,91,487
Total	4,07,90,14,016	3,82,52,11,421

For University of Petroleum & Energy Studies

(Navneet Mehta)
Finance Officer

(Dr. Deependra Kumar Jha)
Vice Chancellor

Date :- 23 SEP 2019
Place :- New Delhi



Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
Year Ended 31st March 2019

Schedules forming part of accounts

Amount in Rs.

SCHEDULE '6' - Staff, Faculty & Other Cost

	31st March 2019	31st March 2018
Staff, Faculty & Related Costs	1,22,75,43,308	1,16,08,39,744
Academic Professional Charges	3,29,14,098	3,24,85,619
Total	1,26,04,57,406	1,19,33,25,362

SCHEDULE '7' - Education Expenses & Student Activities

Student Welfare/Training Expenses	Criteria 4.4.1 (Academics)	49,41,22,992	38,67,06,273
Examination Expenses		1,38,67,478	1,08,34,060
Laboratory Expenses		71,48,797	49,84,538
Library Expenses	Criteria 4.2.4	2,71,79,358	2,09,27,478
Industrial Tour Expenses		5,65,95,123	5,21,19,757
Royalty & License Fees	Criteria 4.4.1 (Academics)	11,92,15,059	8,23,73,097
Outsourced Services		8,36,08,900	7,62,12,500
Hostel Lodging & Boarding Expenses		9,40,24,007	9,30,30,665
Total		89,57,61,713	72,71,88,367

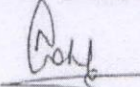
SCHEDULE '8' - Administrative Expenses

IT Hardware & Software Expenses	Criteria 4.4.1 (Physical)	4,73,76,023	2,88,19,817
Electricity, Generator & Water Expenses		2,97,86,040	2,62,46,284
Festivals & Functions		1,26,95,950	1,13,42,146
Statutory Auditor's Fees		6,61,392	5,60,500
Legal Expenses		39,43,062	2,88,316
Professional and Consultancy Charges		8,44,90,006	7,08,86,719
Communication Expenses	Criteria 4.4.1 (Physical)	44,08,990	52,95,368
Insurance Expenses		4,74,52,852	1,33,38,290
Printing & Stationary		1,06,68,582	70,20,147
Repair & Maintenance		4,95,89,633	3,49,93,720
Travelling, Transportation & Hotel Expenses	Criteria 4.4.1 (Physical)	7,33,84,053	6,12,52,930
Housekeeping/Security Expenses		5,35,44,630	4,47,12,514
Other Administrative Expenses	Criteria 4.4.1 (Physical)	2,58,28,228	2,22,42,154
Total		41,38,29,441	32,69,98,905

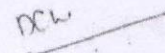
SCHEDULE '9' - Interest & Bank Charges

Bank Charges	12,89,392	19,48,090
Total	12,89,392	19,48,090

For University of Petroleum & Energy Studies



(Navneet Mehta)
Finance Officer



(Dr. Deependra Kumar Jha)
Vice Chancellor

Date :- 23 SEP 2019
Place:- New Delhi




Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES

SCHEDULE - 10

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS:

Annexed to and forming part of accounts for the period ended on 31st of March 2019.

A. CONSTITUTION OF THE UNIVERSITY OF PETROLEUM & ENERGY STUDIES:

University of Petroleum & Energy Studies is a Statutory University established through an Act namely University of Petroleum & Energy Studies Act, 2003 (Act No. 15 of 2003) [hereinafter referred to as UPES Act] passed by the Uttaranchal Legislative Assembly and assented to by the Governor on July 08, 2003. The University is governed by the UPES Act and Statutes and Rules passed as per Chapter V of the UPES Act.

B. SIGNIFICANT ACCOUNTING POLICIES:

1. GENERAL:

The financial statements are prepared under the historical cost convention on the accrual basis of accounting.

2. REVENUE RECOGNITION:

Fee is recognized on financial year basis.

3. FIXED ASSETS:


Fixed assets are stated at cost (including all incidental expenses) less accumulated depreciation. Computers include cost of hardware, networking, operating systems and software.

Depreciation on all items of Fixed Assets has been charged on Written down Value Method as per the rates prescribed under Schedule XIV of the Companies Act, 1956. The rate of Depreciation on various classes of Assets is mentioned below:

Sl No	Asset Class	Rate of Depreciation
1	Building	10%
2	Classroom Equipment's	20%
3	Computer & Software	40%
4	Furniture and Fixtures	25.88%
5	Office Equipment's	13.91%
6	Vehicles	25.89%
7	Library Books	13.91%
8	Plant & Machinery	13.91%

4. All borrowing costs are expensed out in the year in which they are incurred.




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C. NOTES TO ACCOUNTS

1. The University is registered u/s 12A and recognized u/s 80G of the Income Tax Act, 1961.

2. Campus Development Expenses:

All expenses related to construction project at 'UPES' own campus is being capitalized.

3. Transfers:

(a) Transfer from Income & Expenditure Account:

25% of the total interest accrued up to 31st March 2019 from bank in respect of fixed deposit of Rs. 1.95 crores has been transferred to Permanent Endowment Fund as per requirement of clause (4) of section 41 of the UPES Act.

Balance Interest accrued up to 31st March 2019 from Bank in respect of fixed deposit has been transferred to Development Fund as per requirement of clause (4) of Section 41 and sub-clause (e) of clause (1) of section 43 of the UPES Act.

(b) Transfer from Development Fund:

That portion of the Development Fund which has been utilized for the acquisition, construction or major repair of the asset is transferred to General Fund. So long as the asset is not fully acquired or constructed or the activity is completed the proportionate fund is kept in Development Fund.

4. Cash & Bank Balances:

Cash & Bank Balances include a fixed deposit of Rs.1,95,00,290/- (Rupees One Crore Ninety Five Laes Two Hundred and Ninety only) made against permanent endowment fund of the university as per requirement of clause (1) and (2) of Section 41 of the UPES Act.

5. As the University is not carrying out any commercial, industrial or business activities, the Accounting Standards formulated by Institute of Chartered Accountants of India are not applicable to it.

6. Deferred Fee amounting to Rs.102.74 Cr (Previous Year Rs 66.09 Cr) is on account of fee for unexpired period and will be amortized based on completion of academic period. It was decided to change the policy of recognizing fee according to academic period instead of classroom activity weeks for better alignment with period of financial statements. The change in policy has resulted in short revenue recognition of Rs.21.66 Cr. during the current financial statements.




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7. Contingencies Liabilities: Income Tax Demand of Assessment year 2015-16 amounting to Rs.18.63 Cr (Previous year Rs.18.63 Cr) plus interest thereon has not been provided for based on expert advice. Against the above an amount of Rs 3.75 Cr has been deposited under protest and shown under Loans and Advances.
8. Previous year figures have been regrouped and rearranged to make them comparable with current year figures.

SCHEDULE 1 TO 10 FORM AN INTEGRAL PART OF ACCOUNTS

AUDITORS' REPORT

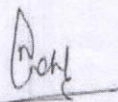
As per our separate report appended to the Balance Sheet

For Raghunath Rai & Co.
Chartered Accountants

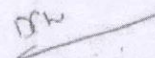


(Samir Jain)
Partner
M. No. 77010

For University of Petroleum & Energy Studies



(Navneet Mehta)
Finance Officer



(Dr. Deependra Kumar Jha)
Vice-Chancellor

Date: 23 SEP 2019
Place: New Delhi



Navneet Mehta
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University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
GROUPING OF BALANCE SHEET AS ON 31.03.2019

2018-19

	31st March 2019	31st March 2018
ADVANCES RECOVERABLE IN CASH OR KIND Assets		
Prepaid Expenses	62,008,667	26,416,808
R&D Projects	1,370,835	-946,624
TDS Refundable	49,299,044	44,094,933
Employee Loan	2,724,910	1,856,600
Other Advances & receivables	12,170,521	2,608,251
279902 Sundry Creditors Advance	19,942,847	17,928,839
Project Creditors Advance	545,115	13,553,991
Foreign Creditors Advance	15,428	-
Staff Advances for Expenses	1,481,220	1,157,932
	149,558,587	106,670,730
Provision for Retirement Benefits		
Provision for Leave Encashment	312,360,835	278,332,867
Provision for Gratuity	527,553,137	460,126,945
Total Other Liabilities & Provisions	839,913,972	738,459,812
	839,913,972	738,459,812
Sundry Creditors		
Sundry Creditors	89,182,974	107,418,101
Other Creditors for Capital Item(Project & Foreign)	44,762,617	108,233,026
	133,945,591	215,651,127
Other Liabilities		
Student Welfare Fund	-	-
Payable for Imprest Accounts	1,348,409	2,228,128
Advance for R & D Projects	26,301,723	17,920,715
Other Payables	186,693,920	152,234,595
Stale Cheques	528,836	407,040
Alumini Fee Criteria 5.4.2	20,424,757	21,718,949
Expenses Payable	80,658,833	32,253,450
	315,956,478	226,762,877
	449,902,069	442,414,003
Total Sundry Creditors & Expenses Payable		
Other Misc. Liabilities		
Miscellaneous Liabilities Account	6,036,056	3,316,495
Students Liability account	-	-
	6,036,056	3,316,495
Other Liabilities		
Security Deposit-Vendors	7,160,637	1,547,708
Security Deposit-Airtel	50,000	50,000
	7,210,637	1,597,708
	463,148,763	447,328,207
Total Other Liabilities		
Advance from Students liability		
Course & Hostel Fees	151,394,338	212,367,799
	151,394,338	212,367,799
	151,394,338	212,367,799
Security Deposit Liability		
Security Deposit-Student -General	280,633,473	268,552,789
	280,633,473	268,552,789

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**UNIVERSITY OF PETROLEUM & ENERGY STUDIES
GROUPING OF BALANCE SHEET AS ON 31.03.2019**

	31st March 2019	31st March 2018
<u>Bank Balance with schedule Bank</u>		
280202 Oriental Bank of Commerce(CA-4750)	-177,693	201,340
280206 OBC- ND-CA No.-02171010011040	1,644,287	1,644,287
280219 OBC-SB(00022011000640) Main A/c	89,679	87,097
280203 0000280203 OBC (SB-48230) Main A/c	74,460	173,453
280209 AXIS (SB-16267) Main A/c-911010064016267	98,640,515	58,161,708
280207 OBC(SB-08892011001273) Main A/c	164,024	159,470
280224 OBC PP Main Saving (A/c-02122151003506)	2,298,675	31,720,672
280240 YES BANK A/C NO-011594600000224-COLLECTION_DDN	1,394,080,281	1,040,256,132
280250 YES BANK A/C NO-029894600000014-COLLECTION_CRP	51,959,218	341,345,663
280260 YES BANK A/C NO-011594600000231-PAYMENT_DDN	-319,806	-1,263,662
280270 YES BANK A/C NO-029894600000021-PAYMENT_CRP	-87,861,712	-23,086,021
	1,460,591,930	1,449,400,141
<u>Fixed Deposits with schedule Bank (List attached)</u>		
280009 Fixed Deposit Receipts < 90 days	-	-
280010 Fixed Deposit Receipts > 90 days	3,141,377,696	1,900,184,685
280011 Fixed Deposit Receipts Pledged with Banks	19,550,042	20,692,317
280028 Fixed Deposit Receipts - Non Current	-	-
	3,160,927,738	1,920,877,002
<i>Click on total to get the FDR Listing</i>		
<u>Accrued Incomes</u>		
Accrued Interest	160,295,812	71,628,252
Interest Accrued but not Due on SB- OBC	-	-
Interest Accrued but not Due on SB- Axis/YES	-	-
Accrued PDP Fees	-	95,000
270152 Accrued Industrial Tour	6,699,000	-
	166,994,812	71,723,252

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UNIVERSITY OF PETROLEUM & ENERGY STUDIES			
SUB GROUPING OF BALANCE SHEET AS ON 31.03.2019			
GL CODES	Security Deposit(Assets)	31st March 2019	31st March 2018
270080	Security Deposit-Cylinder	80,800	80,800
279817	Security Deposit-Guest House, Vasant Vihar	-	70,000
279825	Security Deposit -Bar Council of India.	100,000	100,000
279807	Security Deposit-Tel	56,000	56,000
279804	Security Deposit Mumbai off	-	-
279808	Security Deposit others	1,617,503	1,306,871
1002760	Security Deposit DRS	145,674,720	145,674,720
279806	Security deposit PHD Rent	-	-
279818	Security Deposit- Vendors	4,924,500	4,598,500
		152,453,523	151,886,891
Expenses Payable Liability			
230531	Expenses Payable	5,500	277,224
230516	Stipend Charges Payable	-	-
230518	Transportation Charges Payable	-	-
230529	Conveyance-Payable	-	-
230512	Salary Payable	45,614,807	3,797,139
279822	Medicclaim payable	24,018	211,090
230205	Other Income received in Advance	-	-
230568	PDP Payable	-	-
230553	Incentive payable	-	-
230021	Provision for Expenses	10,663,291	5,872,740
230051	Provision for Advances Unbilled	-	-
230570	ESIC Employee Contribution	-	1,207
230571	ESIC Employer Contribution	-	3,621
235110	NPS Employee Contribution	106,363	-
235114	NPS Employer Contribution	268,544	-
235117	CGST Input	-	-
235118	CGST Output	330,761	163,108
235122	IGST Output	755,639	124,200
235123	IGST Input (RCM)	22,559,150	21,640,013
235125	SGST Input	-	-
235126	SGST Output	330,761	163,108
235092	Shaheed Memorial Cricket Tournament	-	-
		80,658,833	32,253,450
Research Project- Advance received Liability			
230567	Advance from Customer (IAU)	-	-
230569	Ministry of New & Renewal Energy (Govt. Grant)	24,974	-106,722
235055	Uttarakhand state council for science & Technology	-	-
235086	Adv.ONGC	-	-
235098	Tutoring System for Seismic Data	-	-
235099	Rural Women Technology Park of UPES	-	-
235109	Integrated Advance Geo-Scientific approach-SERB	-	-
2000670	IPR CELL (UCOST)	-	-
2000665	10th UCOST	-	-
2000720	Swachh Neer- Une Vie Meilleure: Co	425,841	569,575
2000715	Immobilisation of Enzymes on various Str	57,899	568,762
2000721	WATER RESOURCES AND HUDROPOWER UCOS	135,956	135,956
2000730	Uttarakhand Jal Sansthan -Improvement	246,038	264,788
2000731	2D Material : Multilayer GaN- SERB	153,436	184,530
2000735	Sustainable Grey water treatment	6,608,262	647,217
2000740	Nano for Energy & water & Indo french Wrkshop on water Net	-	-
2000745	Development of Self healing Polymer Nanocomposites Based	391,609	909,940
2000755	IDENTIFICATION OF SOURCES OF WASTEWATER	43,775	43,775

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UNIVERSITY OF PETROLEUM & ENERGY STUDIES			
SUB GROUPING OF BALANCE SHEET AS ON 31.03.2019			
GL CODES	Security Deposit(Assets)	31st March 2019	31st March 2018
2000765	Dev of Novel Tech. for hydrocarbon	1,861,928	2,127,339
2000771	Capacity Building Prog	125,445	125,445
1002071	MNRE Hydrogen Project (Gwalpahari)	152,897	152,897
2000681	IOCL catalyst development	69,609	69,609
2000686	MNRE-biogas CSTR	224,808	224,808
2000687	International Association of Univer	385,403	385,403
2000688	Advance DST/Biomass Pyrolysis	470,140	470,140
2000690	Inter University Accelerator Centre	51,504	53,504
2000695	Feasibility of harnessing Concentrated-Solar Thermal	56,471	588,661
2000699	Micro-Fluidic-Viscosities-DST	2,169,862	2,015,001
2000703	UCS&T-Fire & Safety	69,126	69,126
2000704	UCS&T-Environmental Awareness, E-Was	14,481	14,481
2000705	Uttarakhand Environment Protection &	16,999	16,999
2000709	Introduction Design of Algorithms-N	30,570	30,570
2000711	Roll-On/Roll-Off Design Challenge-L	3,464,417	3,464,417
2000714	Integrated Advance Geo-Scientific a	502,561	546,518
2000716	Eng Physics WS-2015	8,213	8,213
2000775	CV-Raman Fellow-Ms. Gladys	201,252	201,252
2000778	Surana & Surana International Attor	72,000	72,000
2000779	NMEICT IIT KHARAGPUR	31,280	31,280
2000800	AN INTELLIGENT TUTORING SYSTEM FOR	536,566	1,813,751
2000801	SUBERSIBLE UNMANNED ARIAL VEHICLE	17,266	924,905
2000827	NISAR PROJECT	67,512	417,710
2000831	CV-Raman Fellow- Van Wellington	141,743	249,000
2000838	INVESTIGATION OF FUSION -FSER	169,446	629,866
2000777	DST NIMAT PROJECT 2017-18	30,000	-
2000845	MEETING OF SUBJECT EXPERT (WOS-A)	339,337	-
2000846	DESIGN PRINCIPLES OF MINI AND MICRO	107,177	-
2000852	NATIONAL SERVICE SCHEME	95,000	-
2000855	AN ECONOMICAL APPROACH TO WIRELESS	501,528	-
2000866	DAVID WILSON AWARD 2017-18	1,624,474	-
2000874	ECRA2017-VAST TECHNOLOGY FOR NEXT G	2,753,402	-
2000880	NORTHUMBRIA UNIVERSITY AT NEWCASTLE	1,851,516	-
		26,301,723	17,920,715
	Research Project- Excess Expenditure		
235100	Biofuel and Bioenergy-NCBB2015	-	-
2000680	Occupational Health Safety	10,645	10,645
2000675	INTRODUCTION TO STRUCTURE ENGINEERING, IITKharag	49,828	49,828
2000682	IDI Diesel Engine using SVO with Hy	30,336	30,336
2000696	Direct conversion of Sugarcane Baga	20,178	20,178
2000707	Rural Women Tech Park	404,323	47,828
2000710	Environmental Studies Workshop -Jan	5,257	5,257
2000713	BAJA-2016 UPES Dirt Marshall	213,993	213,993
2000698	Agro Supply Chain Conference (Dr.Su	136,754	-55,641
2000706	Development of Knowledge-based tuto	245,255	-139,924
2000802	SYMMETRICAL HYPERLOOP FOR MGMT OF S	19,201	-959,935
2000840	INSPIRE DST FELLOWSHIP	195,098	-169,190
2000712	Next Generation Computing Technolog	39,966	-
		1,370,835	-946,624
	Cash in hand Asset		
280015	Cash - Dehradun	202,180	258,729
280022	Main Cash- Kandoli	-	104,206
280016	Petty Cash - Delhi	260,500	45,785
280017	Petty Cash - Dehradun	-	347,795

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UNIVERSITY OF PETROLEUM & ENERGY STUDIES			
SUB GROUPING OF BALANCE SHEET AS ON 31.03.2019			
GL CODES	Security Deposit(Assets)	31st March 2019	31st March 2018
280018	Petty Cash- Kandoli	123,372	100,901
		586,052	857,416
	Fee in Advance Liability		
230201	Fees Received in advance (New Students)	93,396,168	93,410,211
230203	Fee received in Advance (Monthly)	-	-
230206	Hostel Fee Received in Advance	57,998,170	118,957,588
		151,394,338	212,367,799
	TDS & Statutory Liabilities		
230527	WCT Payable	-	-
	TDS	47,367,961	22,181,668
	EPF	16,220,525	6,304,406
230550	Service Tax Payable	-	-
		63,588,486	28,486,074
	Term Loan Accounts Liability		
210222	Term Loan 08897021000049 Main A/c	-	-
210211	TL 08897011000424 C&A	-	-
210214	TL 08897021000032	-	-
210204	Term Loan 12377025003385 Account	-	-
		-	-
	TDS Payable liability		
235001	TDS on Contractor 194C Co.	928,114	1,534,957
235002	TDS on Contractor 194C - Others	251,807	233,315
235010	TDS on Adv. Commission 194H Co.	2,205	4,940
235013	TDS on Rent 194I Co.	2,720	-
235014	TDS on Rent 194I Others	2,309	680
235015	TDS on Rent 194I Firms	1,994,957	53,119
235016	TDS on Professional 194J Co.	14,193,433	3,557,492
235017	TDS on Professional 194J Others	368,898	233,941
235023	TDS-Salary	16,089,268	4,936,389
235106	TDS Sec 195 for Foreign Vendors	13,532,971	11,622,136
		47,367,961	22,181,668
	EPF Payable liability		
230522	EPF A/c No. 1 Payable	14,928,371	5,304,025
230523	EPF A/c No. 2 Payable	328,613	163,086
230524	EPF A/c No. 10 Payable	908,376	787,999
230525	EPF A/c No. 21 Payable	55,165	48,041
230526	EPF A/c No. 22 Payable	-	1,255
		16,220,525	6,304,406
	Security Deposit liability		
235026	Vendors	1,447,708	1,547,708
230063	Security received/retained from Vendor	5,562,929	-
230064	Security Payable_PGAP	150,000	-
230572	Adv from Customers	-	-
		7,160,637	1,547,708

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UNIVERSITY OF PETROLEUM & ENERGY STUDIES			
SUB GROUPING OF BALANCE SHEET AS ON 31.03.2019			
GL CODES	Security Deposit(Assets)	31st March 2019	31st March 2018
	Deferred Assets and Prepaid Expenses		
	Prepaid Expenses		
279802	Prepaid Expenses	45,621,074	18,095,023
279809	Prepaid- License Fee for Software	8,884,635	3,825,901
279811	Prepaid-Insurance	7,478,944	4,467,211
279827	Prepaid Expenses_MKT	24,014	28,673
		62,008,667	26,416,808
	Total Prepaid Expenses	62,008,667	26,416,808
	Deferred Liability		
230036	Deferred Tuition Fees	914,756,400	532,324,306
230037	Deferred Other Academic Services	-	-
230038	Deferred Hostel Fees	54,253,830	52,309,034
230039	Deferred Transport Fees	1,031,770	1,069,166
230040	Deferred PDP Fees	10,341,750	32,087,500
230041	Deferred Industrial Tour Fees	10,014,500	8,779,500
230043	Deferred Tuition Fee CCE	15,575,657	23,626,096
230056	Deferred Computing Fees	17,549,416	13,220,579
230057	Deferred IATA Fees (Aviation Operations)	-	120,000
230058	Deferred Revenue EDCIL	-	-
230062	Def Bridging Fees	-	-
235072	Deferred Summer School Fee	-	-
235073	Deferred Re-appear Fee	2,957,500	721,500
230065	Deferred Tution Fee_PHD	3,270,300	-
		1,029,751,122	664,257,681
	Deferred Assets		
270005	Deferred Domicile Discount	2,240,184	1,473,551
270007	Deferred Scholarship Expenses	655,089	1,910,561
		2,895,274	3,384,112
	Net Deferred Liability	1,026,855,848	660,873,569
	Other receivables		
	Advance for land	-	-
230046	Inter Company Accounts- M-Power	-	-
	Receivable for Expenses	-	-
270079	Income Receivable	-	-
270150	Domestic Customer	12,170,521	2,608,251
270151	Foreign Customer	-	-
		12,170,521	2,608,251
	Other Payables		
230048	Inter Company Accounts- HERS	186,693,920	152,234,595
		186,693,920	152,234,595

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UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

		Amount in Rs.	
		31st March 2019	31st March 2018
GL CODES	Academic Fees		
310001	Tuition Fees	3,292,544,406	3,126,311,289
310017	Bridging Fees- B.Tech Mining	-	-
330025	CAS Course Fees	-	-
	Other Income from Students	83,272,520	72,949,401
310021	Tuition Fees_PHD	17,008,100	13,385,000
		3,392,825,026	3,212,645,690
	Deductions :		
310011	Domicile Discount	7,998,066	8,508,494
310012	Concession to Internal Candidates	6,313,400	6,406,000
310020	Discount – Freeship Students Welfare	4,726,125	-
310022	Discounts-Marketing	1,123,011	-
		20,160,602	14,914,494
	Net Course Fee	3,372,664,424	3,197,731,196
	Other Fees		
340001	Hostel Fees	290,079,912	267,555,816
320001	Industrial Tours	65,461,500	59,619,500
320002	Transport Fees	5,587,396	5,542,469
320004	PDP Fee	68,055,750	57,175,000
320005	Computing Fees	80,267,428	58,887,568
320006	IATA Fees (Aviation Operations)	3,480,000	2,680,000
310018	Studio Raw Materials & Consumables Fees	360,000	345,000
330026	Misc Income- Hostel	157,750	123,500
330027	Misc Income- CCE	-	-
330021	Convocation Fees	3,590,000	2,867,500
		517,039,736	454,796,353
	Interest received		
330008	Interest on FDR	227,108,499	100,775,606
330009	Interest on SB Account	96,492,157	101,604,055
		323,600,656	202,379,661
	Misc. Receipts		
330001	Donation	226,000	65,000
330108	Donation (IC)	-	-
330010	Sponsorship Income	532,847	1,359,746
330022	Petro net LNG Ltd.-Donation A/c	2,713,632	-
330018	Rent-received	1,723,711	1,746,480
330019	Consultancy Receipt	6,192,394	28,500
330004	Sale of Waste	578,657	154,063
330006	Misc. Income	2,303,873	2,477,006
330107	Faculty Transport Charges	21,000	45,600
330032	Income From Events	2,502,520	1,925,091
330044	Electricity Income	-	-
330110	Training fees income	13,018,080	690,000
		29,812,714	8,491,487
	Sale of Prospectus	52,625,625	61,101,400
	Other Income from Students		
330013	Re-Appeal Examination Fee	21,258,000	19,428,150
330014	Re-Checking Fee	38,750	69,250
330036	Early Release Fees	1,297,500	4,132,500
330050	Summer School Fees	18,088,500	18,561,000
330005	Administrative charges including other income	21,423,989	11,077,967
330011	ID Card Fees	2,323,000	2,372,100

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UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

	Amount in Rs.	
	31st March 2019	31st March 2018
330034 Other Income from Students	-	-
330003 Library Fine Charges	967,028	1,150,201
330012 Other Fine receipts	-	8,825
330037 Late Fee Fine	2,862,952	1,766,450
330038 Late Registration Fines	3,092,100	3,136,550
330041 Transcript Fee	1,120,156	1,054,691
330043 Reprinting of degree	5,000	5,000
330020 GMI Fees	6,509,048	6,266,468
330029 Directed Reading fees	2,311,500	1,959,000
330030 Discount	400	-
330035 Other Income from Students- CCE	1,647,242	1,623,430
320007 GDS Training fees	-	-
330042 CGPA conversion fee	3,000	8,250
330039 Hostel Fine	324,355	323,812
330040 IT Fine	-	5,758
	83,272,520	72,949,401
<u>Other Income</u>		
330106 Other Recoveries	-	-
440148 General Penalty	-	-
	-	-
<u>Rent & Hire of Premises</u>		
430001 Rent-Corporate Office(Delhi)	17,994,552	17,004,777
430002 Rent Mumbai office	-	-
430004 Rent-Guest House Vasant Vihar	345,305	809,004
430015 Rent Other	1,569,795	1,821,740
430005 Rent Bidholi Guest House	-	-
430011 Rent to DRS for Kandoli	236,627,076	223,944,432
	256,536,728	243,579,953
<u>ADMINISTRATIVE EXPENSES</u>		
<u>IT Hardware & Software Expenses</u>		
440003 Website Exp	12,644,233	3,515,420
440130 Computer Centre Facilities Services	310,478	1,347,141
440001 Computer Consumables	3,115,784	2,727,939
440002 Internet Charges	4,451,307	4,668,866
440137 SAP Implementation Exp.	150,450	2,608,435
440004 License Fees	26,702,591	13,952,016
440135 Installation Charges	1,180	-
	47,376,023	28,819,817
<u>Electricity & Generator & Water</u>		
440007 Generator-Diesel	8,683,130	6,828,789
440005 Electricity Expenses	19,951,664	18,369,739
440006 Generator Hire Charges	28,870	-
440009 Water Expenses	1,122,376	1,047,756
	29,786,040	26,246,284
<u>Festivals & Functions</u>		
440012 Entertainment Expenses	1,817,805	1,486,716
440013 Faculty Induction Program	-	-
440014 Staff Induction Programme	-	-
440016 Seminar & Functions- CCE	-	33,495
440020 Seminar & Function	6,740,086	5,138,716
440018 Puja & Rituals	23,269	37,780
440017 Diwali & Festivals	4,114,791	4,645,439
	12,895,950	11,342,146
<u>Audit & Related Fees</u>		

Criteria 7.1.8

Criteria 6.3.2

Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

	31st March 2019	Amount in Rs. 31st March 2018
440021 Statutory Auditor's Fees	661,392	560,500
440149 Internal Audit Fee	-	-
	661,392	560,500
<u>Legal Expenses</u>		
440022 Legal Expenses	3,943,062	288,316
	3,943,062	288,316
<u>Communication Expenses</u>		
440026 Courier Expenses	598,346	521,613
440027 Postage, telegraph & Fax	430,061	387,018
440024 Telephone Expenses	1,314,298	1,317,844
440025 Mobile Reimbursements	28,469	7,750
450036 Telephone Reimbursement	2,037,816	3,061,143
	4,408,990	5,295,368
<u>Insurance Expenses</u>		
440033 Insurance Exp.	11,069,918	7,365,040
440036 Medical Insurance	6,382,934	5,973,250
	17,452,852	13,338,290
<u>Printing & Stationary</u>		
440052 Computer Printing Expenses	173,379	134,290
440054 Photocopy Expenses	974,425	831,817
440035 Photocopy Expenses- CCE	-	-
440055 Printing Expenses	6,508,363	3,595,708
440053 Stationary Expenses	2,887,006	2,327,681
460016 Stationery / Photocopy - Marketing	125,409	121,652
440030 Stationery Expenses- CCE	-	-
480007 Printing Expenses- Hostel	-	9,000
	10,668,582	7,020,147
<u>Repair & Maintenance</u>		
440074 Repair & Maintenance-Equipment's	746,270	1,656,467
440008 Generator Repair & Maintenance	380,532	135,611
440080 Annual Maint Charges	2,646,227	1,799,430
440154 Annual Maintenance Charges - Lift	3,016,014	2,489,553
440077 Annual Maintenance Charges for Rounit & Water Cooler	-	-
440147 Annual Maintenance Charge - EPBX	-	9,750
440076 Annual Maintenance Charges-Computers	3,922,439	2,964,106
440126 Annual Maintenance Chg-SAP	3,519,004	3,330,129
440142 Annual Maintenance Charges-AC	1,052,560	1,089,689
440146 Fire & Extinguishers Expenses	230,442	25,113
440070 Repair & Maintenance - Office	353,822	-
440073 Repair & Maintenance-Computers	3,540	-
440068 Repair & Maintenance-Electricity	69,640	166,350
440075 Repair & Maintenance - Furniture	-	-
440069 Repair & Maintenance - General	33,280,813	20,711,519
440067 Vehicle Diesel-general	93,073	59,162
440059 Vehicle Maintenance	275,256	556,841
440064 Vehicle Petrol-Maruti Omni	-	-
440058 Vehicle Diesel-DL9C 1483	-	-
440060 Vehicle Maintenance-Chancellor/President	-	-
440061 Vehicle & Maintenance- Mr. Kaul	-	-
	49,589,633	34,993,720
<u>Travelling & Hotel Exps.</u>		
440057 Travelling Expenses- CCE	-	-

Criteria 7.1.8

Criteria 7.1.8

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Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

	31st March 2019	Amount in Rs. 31st March 2018
440083 Hotel, Boarding & Lodging Expenses	8,545,095	7,104,128
440084 Hotel except Del/ddn	-	-
440097 Travelling Hotel	-	-
440093 Taxi/Vehicle Hire Charges-Non Academic	16,789,512	12,523,799
440086 Transportation Charges	7,271,903	6,508,203
440095 Travelling Expenses	-76,288	736,225
440090 Travelling Except Del/Ddn	-	8,997
440121 Travelling Expenses Del/Ddn	-	3,870
440098 Travelling Misc. Expenses	-	-
440087 Travelling Allowance	-	-
440159 Travel (India) - Tickets	10,342,334	8,854,052
440161 Travel (India) - Others	5,419,071	4,120,057
440164 Travel (Foreign) - Others	1,120,082	677,909
440168 Travel (Foreign -Mktg) - Tickets	-	21,736
440170 Travel (Foreign -Mktg) - Others	33,069	7,164
440104 Housekeeping-Guest House	510,178	1,179,115
440106 Repair & Maintenance- Guest House	-	-
440102 Guest House Exp.	-	9,300
440117 Food Exp.	1,129,641	1,862,415
440127 Foreign Travel	121,428	269,201
440094 Travelling Conveyance	-	-
440096 Travelling Food	-	-
440091 Travelling Incidental Expenses	-	-
440109 Conveyance Reimbursement	-	-
440111 Conveyance	1,060,772	748,170
460007 Conveyance for Marketing	-	-
440160 Travel (India) - Hotel	7,814,082	5,403,554
440162 Travel (Foreign) - Tickets	1,633,771	2,403,122
440163 Travel (Foreign) - Visa	136,684	97,556
440165 Travel (India-Mktg) - Tickets	4,542,075	2,707,710
440166 Travel (India-Mktg) - Hotel	5,439,906	4,415,997
440167 Travel (India-Mktg) - Others	1,578,254	1,528,998
440169 Travel (Foreign -Mktg) - Hotel	-27,516	61,652
	73,384,053	61,252,930

Housekeeping/Security Expenses

450020 Housekeeping Services	27,255,145	19,181,165
450021 Security Services	26,289,485	25,531,349
	53,544,630	44,712,514

Other Administrative Expenses

400027 Medal / Gown Exp.	-	-
440119 Mementoes, Gifts & Presents	4,077,460	3,887,701
440157 Consumables & General Items	2,867,607	3,333,946
440122 Flower & Gardening Expenses	458,221	361,500
440124 Office Expenses	1,300,371	1,049,787
441000 Write Off of Fixed Assets	-	-
440032 Foreign Exchange Fluctuation	3,957,708	3,190,146
330007 Shortage & Excess Adjustment	20,197	-120
440056 Loss/Gain on Assets	164,018	-70,218
440171 IGST/CGST/SGST OTHERS EXPENSES	283,504	31,850
450041 Horticulture Services	4,220,826	3,816,569
	17,349,912	15,601,161

Miscellaneous Expenses

440112 Freight & Cartage	716,948	194,763
450022 Labour Charges	-	-
440113 Medical Expenses	1,429,687	374,354

Criteria 7.1.8



Criteria 7.1.8

Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies

UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

	Amount in Rs.	
	31st March 2019	31st March 2018
440114 Social Responsibility Cost	408,291	2,728,308
440123 Misc. Expenses	565,670	538,236
440118 Interest on others	288,536	224,607
440150 Bad Debts	-	-5,208
440120 Packing Material & Charges	-	2,600
440051 Donation Expenses	613,001	209,000
440015 Inauguration Expenses	37,305	19,177
420005 MoU and R&D Assignments	-	-
400047 Academic Audit Expenses	472,000	-
441026 Donation Expenses (IC)	-	-
400001 Commission	-	-
440108 Commission & Brokerage	290,800	339,300
440037 Meeting Exp.- BOG	311,780	5,000
440038 Meeting Exp.- BOM	-	55,000
440047 Sitting Charges - Interview Panel	-	-
440041 Meeting Exp.- General	2,373,875	1,717,554
440042 Sitting Charges - BOG	220,000	67,500
440043 Sitting Charges - BOM	-	-
440044 Sitting Charges-others	260,000	-
440048 Sitting Charges - Selection Committee	-	30,000
4400152 Sitting Charges - Others	-	-
440011 Conference Coordination	-	-
400021 Inspection Expenses	-	-
420006 Quality Audits	281,251	76,682
440144 Soft Furnishing	-	-
440029 Hire Charges	-	-
440031 Other Hire Charges	-	-
440999 Offsetting Entry A/c (Not for Use)	-	-
440028 Bank Locker Hire Charges	1,770	1,150
440039 Meeting Exp.- Academic Council	207,403	45,000
440100 Electricity Exp.- Guest House	-	4,389
440115 Architect Fees	-	13,580
	8,478,316	6,640,992
<u>HOSTEL EXPENSES</u>		
480020 Cylinder Refill Charges	-	-
480019 Hostel Lodging & Boarding	78,883,490	81,079,095
480021 Repair & Maintenance-Hostel	2,056,816	266,286
480015 Repair & Maintenance Exp. - Hostel	1,747,668	1,024,161
480017 Hostel Miscellaneous	298,424	213,033
480001 Boarding Charges- Hostel	-	-
480013 Transportation Charges- Hostel	44,048	-
480002 Security Exp. - Hostel	4,560,262	4,496,178
480003 Housekeeping Exp.- Hostel	6,433,299	5,951,911
	94,024,007	93,030,665
<u>Advertisement, Marketing & Placement Expenses</u>		
460001 Advt., Marketing, PRs	74,003,319	130,100,953
Admission Expenses	48,978,515	15,024,571
Career Services & Placement Expenses	34,725	17,813
460018 Advertisement Electronic Media	34,725,367	43,530,907
460019 Call Center Expenses	-	-23,346
Marketing Expenses	49,212,945	37,655,153
420007 Summer/Campus Placements	173,292,694	174,732,723
420010 CCE Support Services	61,892,439	70,378,672
PHD Support services	-	6,692,500
	442,140,004	478,109,946

Admission Expenses

Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

	31st March 2019	Amount in Rs. 31st March 2018
400042 Printing & Designing- Admissions	-	-
400043 Interview & GD Expenses	46,285,018	10,323,960
400003 Student Acquisitions/Interviews	2,693,497	4,700,611
	48,978,515	15,024,571
<u>Examination Expenses</u>		
400004 Examination Expenses	12,881,057	10,834,060
400055 Examination Expenses- CCE	986,421	-
	13,867,478	10,834,060
<u>Lab Expenses</u>		
400008 Lab Operating Expenses	815,775	996,866
400006 Laboratory Consumables	6,151,134	3,816,712
400007 Workshop Operating Exp.	-	-
400009 Binding expenses	181,887	170,960
400005 Workshop Consumables	-	-
	7,148,797	4,984,538
<u>Library Expenses</u>		
400011 Library Subscription Exp.	10,140,914	7,900,146
400012 Newspaper, Books & Periodicals	4,940,894	7,620,715
440133 Library Facility Services	-	-
40110 Membership & Subscription	12,097,550	5,406,616
Criteria 4.2.4	27,179,358	20,927,478
<u>Industrial Tour Exp.</u>	56,595,123	52,119,757
<u>Students' Welfare</u>		
400018 Sports Expenses	1,153,030	1,243,044
400032 Convocation Expenses	5,794,172	4,929,563
440019 Event Expenses	29,654,116	33,306,264
400015 Farewell Party Exp.	389,559	140,418
400016 Students Freshers Party	856,880	475,013
400017 Induction Day Exp.	53,600	-
400051 Alumni Expenses	-	-
400020 Student Training & Development Exp.	14,932,000	13,480,261
400054 Student Training Expenses	433,269,354	327,858,976
400019 Student Welfare	3,986,690	2,732,698
400014 Uniform & Bag Expenses	531,760	524,620
441020 Laptop to Students	-	-
400050 Affiliation Fee	3,080,966	2,101,726
400048 Student Training on CRS "Amadeus"	27,577	-
400022 Photography Expenses	393,288	-86,310
400172 GMI Expenses	-	-
	494,122,992	386,706,273
<u>Sale of Bulletins & Prospectus</u>		
330015 Sale of prospectus	52,786,625	61,131,000
330031 Discount - Sale of prospectus	-161,000	-29,600
	52,625,625	61,101,400
<u>Advertisement Expenses</u>		
460003 Marketing Exp.	9,200	478,946
460011 Telephone Expenses	1,638,423	1,795,508
460010 Seminar & Fair - Marketing	144,689	2,523,043
460013 Travelling for Marketing	-	7,500
460014 Travelling Hotel for Marketing	-	-
460017 Printings-marketing's	2,612,128	3,591,711
460009 Postage & Courier Expenses	1,431,621	622,510
440151 Designing & Processing Charges	43,376,884	28,635,935
400002 Prospectus Printing Expenses	-	-
	49,242,945	37,655,153
<u>Front Office/PR Management Services</u>		
460002 Business Promotion	-	17,813

Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
SUB GROUP OF INCOME & EXPENDITURE

	31st March 2019	Amount in Rs. 31st March 2018
460006 Gifts etc.	34,725	-
460005 Career fair / Exhibition expense	-	-
400049 Travelling Expenses -Placement	-	-
	34,725	17,813
<u>Staff Salary & Other Cost</u>		
450017 Late Sitting Conveyance	1,064,946	893,277
450018 Staff Welfare	24,049,445	15,004,507
440081 Shifting & Re-Location Expenses	1,062,230	207,510
450031 Incentive	663,000	45,000
450045 Leave Encashment	49,140,978	80,093,695
450033 Salary & Allowances	-106,284	-5,000
450035 Medical Reimbursement	5,836	5,500
450048 Driver Reimbursement	-	-
450061 Training/development-Staff	987,628	1,462,140
450053 Honorarium	4,019,866	2,177,724
440140 Faculty Development Expenses	2,127,305	1,502,885
450066 Gratuity	82,135,833	192,634,659
440155 Outsource Manpower	83,028,383	78,405,390
450067 Notice Pay (faculty)	-669,208	-1,429,902
450070 Teaching Salary - Full Time	705,949,419	594,869,315
0071 Teaching Salary - Part Time	8,973,659	8,635,905
450072 Marketing Salary	34,105,734	28,813,287
450073 Student Services	54,516,978	19,964,873
450068 Directed Reading/summer School	3,273,750	3,315,778
450074 Academic Management Salaries	40,842,093	40,199,497
450075 General & Administrative Salaries	120,454,210	88,255,920
450079 Salaries Cost - CCE- Teaching	2,286,827	1,843,853
450080 Salaries Cost - CCE- Non Teaching	8,630,649	3,107,879
450081 Salary Cost - Hostel	1,000,031	836,054
480008 Admin Asstt Salary - Hostel	-	-
450012 EPF A/c No. 1for Faculty	-	-
	1,227,543,308	1,160,839,744
<u>Academic Professional Charges</u>		
450037 Professional Charges - Faculty	4,049,659	3,136,879
450063 Professional Charges - Non faculty(Monthly)	4,204,686	3,050,052
450023 Stipend	7,601,880	12,719,400
450002 Conveyance to Guest Faculty	718,347	626,258
0076 Conveyance to Guest Faculty- CCE	-	11,372
450003 Guest Lectures / Visiting Faculty	15,943,551	12,787,658
450019 Honorarium/incentive-Faculty	-	-
450058 Training/Development- Faculty	213,225	153,999
450077 Guest Lectures / Visiting Faculty- CCE	-	-
450078 Honorarium- CCE	182,751	-
	32,914,098	32,485,619
<u>Professional and Consultancy Expenses</u>		
450038 Professional Charges	21,498,117	11,928,209
450039 Recruitment Expenses - Faculty	3,755,889	2,061,010
450040 Recruitment Expenses - Admin	-	184,000
499512 Outsource Expenses-LEI	59,236,000	56,713,500
	84,490,006	70,886,719

Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies




UPES Dehradun

Additional document to Criteria 4.1.4, 4.4.1 & EP 4.6

	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19
Staff, Faculty & Other Costs	640,405,689	742,691,495	1,015,702,566	1,241,854,445	1,260,457,406
Education Expenses & Student Activities	464,677,908	590,633,976	665,015,567	727,188,367	895,761,713
Administrative Expenses	173,301,313	198,331,726	279,400,584	278,469,822	413,829,441
Advertising, Publicity & Placement Expenses	213,645,761	293,579,628	362,120,310	478,109,946	442,140,004
Interest & Bank Charges	21,510,155	1,659,401	859,090	1,948,090	1,289,392
Rent & Hire of Premises	80,463,810	173,764,099	218,548,784	243,579,953	256,536,728
Total	1,594,004,636	2,000,660,325	2,541,646,901	2,971,150,624	3,270,014,684

Total expenditure excluding the salary	953,598,948	1,257,968,830	1,525,944,335	1,729,296,179	2,009,557,278
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	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Expenditure of maintenance of physical facilities & academic support facilities	Academic/Maint/ Others
Education Expenses & Student Activities							
Student Welfare Expenses & kits etc.	101,326,209	201,801,458	304,649,081	386,706,273	494,122,992	Yes	Academic
Examination Expenses	12,028,775	10,584,248	10,074,411	10,834,060	13,867,478	Yes	Academic
Laboratory Expenses	3,534,490	4,985,051	5,602,812	4,984,538	7,148,797	Yes	Academic
Library Expenses	1,417,145	16,435,677	9,721,911	20,927,478	27,179,358	Yes	Academic
Industrial Tour Expenses	27,500,537	24,653,926	53,579,664	52,119,757	56,595,123	Yes	Academic
Courseware & License Fees	137,138,049	99,965,459	25,459,154	82,373,097	119,215,059	Yes	Academic
Outsourced Educational Services	149,033,993	177,568,191	175,923,734	76,212,500	83,608,900	Yes	Academic IBM Royalty
Hostel Lodging & Boarding Expenses	32,698,710	54,639,966	80,004,799	93,030,665	94,024,007	No	others
Other Educational & Welfare Expenses						No	others
Total	464,677,908	590,633,976	665,015,567	727,188,367	895,761,713		

Administrative Expenses

IT Hardware & Software Expenses	18,878,675	20,624,488	28,300,146	28,819,817	47,376,023	Yes	Maintenance
Electricity, Generator & Water Expenses	17,253,302	20,719,991	24,372,520	26,246,284	29,786,040	Yes	Maintenance
Festivals & Functions	6,317,331	3,863,912	11,436,321	11,342,146	12,695,950	No	others
Statutory Auditor's Fees	427,500	429,375	572,800	560,500	661,392	No	others
Internal Audit Fee	814,050					No	others
Legal Expenses	359,428	510,400	598,546	288,316	3,943,062	No	others
Professional and Consultancy Charges	22,769,847	34,359,996	33,444,728	70,886,719	84,490,006	No	others
Communication Expenses	2,308,407	5,004,090	5,720,666	5,295,368	4,408,990	Yes	Maintenance
Insurance Expenses	9,804,811	9,384,140	10,663,128	13,338,290	17,452,852	Yes	Maintenance
Printing & Stationary	6,902,726	7,194,934	5,125,856	7,020,147	10,668,582	No	others
Repair & Maintenance	30,624,473	37,802,806	31,934,538	34,993,720	49,589,633	Yes	Maintenance
Travelling, Transportation & Hotel Expenses	40,434,255	40,895,092	54,239,018	61,252,930	73,384,053	No	others
Other Administrative Expenses	16,406,508	17,542,502	36,137,736	18,425,585	53,544,630	Yes	Maintenance
Housekeeping/Security Expenses			36,854,582		25,828,228	Yes	Maintenance
Hostel Lodging & Boarding Expenses					-	No	others
Hire Charges						No	others
Meeting Expenses						Yes	Academic
Total	173,301,313	198,331,726	279,400,584	278,469,822	413,829,441		

Interest & Bank Charges

Interest on Term Loan	20,302,294	449,228				No	others
Bank Charges	1,207,861	1,210,173	859,090	1,948,090	1,289,392	No	others
Car Loan Finance Charges						No	others
Total	21,510,155	1,659,401	859,090	1,948,090	1,289,392		

Advertisement, Marketing & Placement Expenses

Advt., Marketing, PRs	76,114,237	126,419,846	145,717,682	130,100,953	74,003,319	No	others
Admission Expenses	10,378,976	9,262,491	15,800,320	15,024,571	48,978,515	No	others
Career Services & Placement Expenses	380,174	494,883	236,346	17,813	34,725	Yes	Academic
Advertisement Electronic Media	18,652,448	25,352,214	27,654,168	43,530,907	34,725,367	No	others
Call Center Expenses	4,820,437	5,111,338	7,206,831	(23,346)	-	No	others
Marketing Expenses	27,167,282	25,834,715	38,209,191	37,655,153	49,212,945	No	others
Summer/Campus Placements	76,132,207	101,104,141	127,295,771	174,732,723	173,292,694	No	others
CCE Support Services				77,071,172	61,892,439	No	others
Total	213,645,761	293,579,628	362,120,310	478,109,946	442,140,004		

Rent

Rent & Hire of Premises	80,463,810	173,764,099	218,548,784	243,579,953	256,536,728	Yes	Academic
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Year	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
Expenditure of maintenance of physical facilities (A)	95,276,177	111,078,017	173,983,315	127,119,063	227,986,397	735,442,968
Academic support facilities (B)	512,823,183	710,252,992	803,795,898	877,755,469	1,058,309,159	3,962,936,701
Other Expenditure (C)	345,499,589	436,637,821	548,165,122	724,421,647	723,261,722	2,777,985,901
Total Operating Expenditure (D)	953,598,948	1,257,968,830	1,525,944,335	1,729,296,179	2,009,557,278	7,476,365,570

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[Signature]
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Utilisation ratio(Expenditure of maintenance of physical facilities and academic support facilities)/Total Expenditure $E=(A+B)/(C+D)$	49.57%	55.37%	54.10%	48.34%	57.98%	53.07%
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Navneet Mehta
(Finance Officer)
University of Petroleum & Energy Studies
Dehradun

For University of Petroleum & Energy Studies


Authorized Signatory