

AUDITED STATEMENT OF 2018-19

Criteria – 4.4.1 - Average expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, as a percentage during the last five years (INR in lakhs)

| Description | Page No. |
|---|-----------------|
| IT Hardware & Software Expenses Electricity, Generator & Water Expenses Communication Expenses Insurance Expenses Repair & Maintenance Other Administrative Expenses | 9 |

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

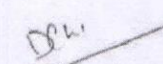
Amount in Rs.

| | <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 | | | Amount in Rs. | | |
|---------|------------------------------|--------|-----------------|---------------------------|---|-----------------|-----------------|--|---------------|-----------------|----------------|
| | | | Opening Balance | Additions during the Year | Assets Sold/Written off during the year | Closing Balance | Opening Balance | Provision for dep on assets sold/written off during the year | Closing | 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 | - | 1,47,46,45,517 | 83,17,85,00 | 64,12,06,995 | - | 83,17,85,00 | 83,17,85,00 |
| 3 | Classroom Equipments | 20.00% | 25,99,29,626 | 2,09,34,366 | 6,11,770 | 28,02,52,224 | 2,40,24,877 | 16,99,76,231 | 45,09,828 | 45,09,828 | 10,87,66,115 |
| 4 | Computer & Software | 40.00% | 23,24,41,011 | 2,23,78,069 | 22,74,724 | 25,25,45,338 | 3,444,000 | 18,69,02,424 | 27,37,852 | 27,37,852 | 7,52,02,254 |
| 5 | Furniture & Fixtures | 25.85% | 26,82,31,209 | 2,70,25,419 | 10,42,688 | 29,05,14,156 | 2,540,385 | 19,41,96,677 | 19,00,911 | 19,00,911 | 9,44,14,603 |
| 6 | Office Equipments | 13.91% | 21,17,90,099 | 3,06,06,190 | 9,36,440 | 24,14,59,840 | 1,755,504 | 11,76,29,051 | 19,37,584 | 19,37,584 | 12,18,93,165 |
| 7 | Vehicle | 25.85% | 93,65,762 | 0 | - | 93,65,762 | 4,93,329 | 89,35,540 | - | - | 10,30,222 |
| 8 | Library Books | 13.91% | 4,70,55,892 | 1,93,95,653 | - | 6,64,51,528 | 5,52,197 | 2,11,83,296 | - | - | 4,52,68,282 |
| 9 | Plant & Machinery | 13.91% | 2,61,24,457 | 4,63,552 | - | 2,86,26,039 | 1,69,41,108 | 1,62,56,430 | - | - | 84,15,609 |
| 10 | Leasehold Improvement | - | 4,03,09,853 | 77,79,534 | - | 4,80,89,487 | 603,505 | 1,66,25,651 | - | - | 2,95,64,426 |
| 11 | Machinery under F&D Projects | - | 28 | - | - | 28 | - | - | - | - | 28 |
| 12 | C&WP | - | 3,18,73,024 | 20,05,25,706 | 19,09,13,132 | 4,54,85,628 | - | - | - | - | 4,54,85,628 |
| | Total | - | 2,61,45,80,719 | 41,34,32,115 | 19,87,78,655 | 2,83,26,34,339 | 20,34,70,037 | 1,37,87,26,744 | 1,10,86,185 | 1,10,86,185 | 1,44,67,23,269 |
| | Previous Year | - | 2,24,39,34,859 | 34,94,56,844 | 52,83,509 | 2,85,41,67,655 | 18,99,94,390 | 1,17,02,40,765 | 1,05,96,105 | 1,05,96,105 | 1,39,67,73,695 |

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



Navneet Mehta
(Finance Officer)

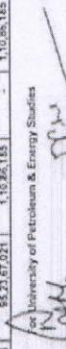


University of Petroleum & Energy Studies

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 | 3,36,13,818 | - | 54,98,69,334 | - | - | 70,23,54,699 | 69,19,65,954 | |
| 3 | Classroom Equipments | 20.00% | 10,99,02,365 | 2,09,34,368 | 6,11,770 | 13,02,24,663 | 7,14,77,793 | 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 | 8,26,17,547 | 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 | - | 5,34,29,355 | 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 | GWPs | - | 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% | 21,24,24,493 | - | - | 21,24,24,493 | 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 | 19,92,701 | 1,63,237 | 19,45,338 | - | - | - | 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 | 35,55,01,037 | 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



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 |

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
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 |

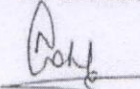
SCHEDULE '8' - Administrative Expenses

| | | | |
|---|---------------------------|---------------------|---------------------|
| 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 |

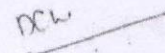
SCHEDULE '9' - Interest & Bank Charges

| | | |
|--------------|------------------|------------------|
| 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.




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



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.




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



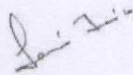
7. Contingencies Liabilities: Income Tax Demand of Assessment year 2015-16 amounting to Rs.18.63 Cr (Previous year Rs.18.63 Cr) plus interest thereon has not been provided for based on expert advice. Against the above an amount of Rs 3.75 Cr has been deposited under protest and shown under Loans and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

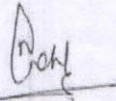
As per our separate report appended to the Balance Sheet

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
(Finance Officer)
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 |

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



**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 |

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




| 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 |

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



| 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 |

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



| 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 |

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 |
| 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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| | 31st March 2019 | Amount in Rs. 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> | | |

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| | 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

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| | 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



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| | 31st March 2019 | Amount in Rs. 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 |
| 0152 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 |
| 0017 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

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| | 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 |

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|---|----------------------|----------------------------------|
| 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 |
|---|--------------------|----------------------|----------------------|----------------------|----------------------|

| | 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 |
|-------------------------|------------|-------------|-------------|-------------|-------------|-----|----------|

| 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 |

For University of Petroleum & Energy Studies

[Signature]
Authorised Signatory

| | | | | | | |
|---|--------|--------|--------|--------|--------|--------|
| 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% |
|---|--------|--------|--------|--------|--------|--------|

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

For University of Petroleum & Energy Studies


Authorized Signatory