



J SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

TC 13/804(2), Vadayacaud, Green Lane
Thiruvananthapuram-695 035, Kerala
T : +91 8281611202
E : densil@jsakerala.com
W : cajsingh.com

ACCOUNTANT'S COMPILATION REPORT
(UDIN No 24208859BKDBOA8158)

To the Management
Kerala University of Digital Sciences, Innovation and Technology

We have compiled the accompanying financial statements of **Kerala University of Digital Sciences, Innovation and Technology** based on information you have provided. These financial statements comprise the Balance Sheet as at March 31, 2024 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with accounting principles generally accepted in India. We have complied with relevant ethical requirements.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with accounting principles generally accepted in India.

For J Singh and Associates
Chartered Accountants
FRN 110266W

CA Densil Fernando
Partner
Membership No: 208859



Place : Trivandrum
Date : 24 May 2024

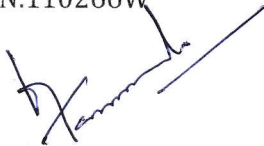
KERALA UNIVERSITY OF DIGITAL SCIENCES, INNOVATION AND TECHNOLOGY
Technocity Campus, Thiruvananthapuram, Kerala 695317
Kerala University of Digital Sciences, Innovation and Technology Act, 2021
(10 of 2021)

PAN No. AAAGK1224M

BALANCE SHEET AS AT 31ST MARCH 2024

Liabilities	SH No	Current Year 2023-24	Previous Year 2022-23
		(Amount in ₹)	(Amount in ₹)
Capital Fund			
- General Corpus Fund	1	5,68,48,111.00	4,00,60,720.00
- Income & Expenditure B/F	2	2,45,74,442.53	1,61,89,328.20
Non Current Liabilities	3	50,00,00,000.00	50,00,00,000.00
Current Liabilities & Provisions	4	31,96,25,384.00	28,41,15,531.00
Total		90,10,47,937.53	84,03,65,579.20
Assets	SH No	Current Year 2023-24	Previous Year 2022-23
		(Amount in ₹)	(Amount in ₹)
Non Current Assets			
- Property Plant & Equipment	5	16,96,373.00	35,448.00
Current Assets			
- Cash & Cash Equivalents	6	6,11,02,860.53	5,59,81,578.20
Loans, Advances and Deposits	7	83,82,48,704.00	78,43,48,553.00
Total		90,10,47,937.53	84,03,65,579.20

J Singh and Associates
Chartered Accountants
FRN.110266W



CA Densil Fernando
Partner
Membership No: 208859



KERALA UNIVERSITY OF DIGITAL SCIENCES, INNOVATION AND TECHNOLOGY

Schedules Forming Part of Balance Sheet as at 31st March 2024

SCHEDULE - 1 GENERAL CORPUS FUND

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
General Corpus Fund			
a. CCE Fund	1.1	1,34,71,084.00	90,89,788.00
b. CDPI Fund	1.2	2,62,40,000.00	1,88,09,163.00
c. Staff Welfare Fund	1.3	1,16,58,502.00	88,72,591.00
d. CEECS Fund	1.4	44,36,905.00	32,89,178.00
e. Dept/Centre Fund	1.5	10,41,620.00	-
TOTAL		5,68,48,111.00	4,00,60,720.00

SCHEDULE - 2 INCOME AND EXPENDITURE

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Opening Balance		1,61,89,328.20	45,91,373.79
Add: Excess of income over expenditure after apportionment to Reserves for the year		83,85,114.33	1,15,97,954.41
TOTAL		2,45,74,442.53	1,61,89,328.20

SCHEDULE - 3 NON CURRENT LIABILITIES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
One Time Financial Assistance From GoK As Corpus		50,00,00,000.00	50,00,00,000.00
TOTAL		50,00,00,000.00	50,00,00,000.00

SCHEDULE - 4 CURRENT LIABILITIES & PROVISIONS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
A. Current Liabilities			
Statutory Dues	4.1	1,73,79,254.00	62,85,458.00
Caution Deposits	4.2	51,90,729.00	46,03,000.00
Security Deposits & EMD	4.3	36,99,631.00	18,19,236.00
Income Received in Advance	4.4	13,93,102.00	31,23,767.00
Independent Centre of Excellence	4.5	7,58,25,067.00	10,69,81,181.00
Interdisciplinary Centre of Excellence	4.6	36,50,163.00	59,32,632.00
Academic & Other Research Projects	4.7	94,79,145.00	65,06,532.00
Other Current Liabilities	4.8	20,30,08,293.00	13,82,37,317.00
Training Programs	4.9	-	1,06,26,408.00
TOTAL		31,96,25,384.00	28,41,15,531.00



SCHEDULE - 6 CURRENT ASSETS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Cash & Cash Equivalents			
Cash In Hand		-	-
Bank Accounts			
Canara Bank A/c 2762101012939		2,51,16,540.02	1,35,84,416.86
Canara Bank A/c 110043291546		8,178.73	13,22,821.57
Canara Bank A/c 110037331071		1,61,20,600.28	2,20,29,986.57
HDFC A/c 50200061748105		1,50,657.80	2,19,314.92
HDFC A/c 50100465591509		14,81,603.30	3,68,280.30
Treasury PSTSB A/c 799012700002180		10,00,000.00	1,256.00
Canara Bank A/c 10063142570		9,84,632.30	1,44,08,338.68
Canara Bank A/c 10059255851		78,12,143.00	17,87,274.00
SBI A/c 40577817109		74,15,749.10	22,53,979.30
Treasury PSTSB A/c 799010100340945		872.00	5,605.00
Treasury PSTSB A/c 799010100348008		10,08,641.00	305.00
HDFC A/c 50100465591509		3,243.00	-
TOTAL		6,11,02,860.53	5,59,81,578.20

SCHEDULE - 7 LOANS, ADVANCES AND DEPOSITS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Loans And Advances	7.1	4,88,839.00	2,00,230.00
Prepaid Expenses	7.2	8,90,765.00	1,08,696.00
Income Accrued but not Due	7.3	74,07,482.00	39,51,479.00
Deposits	7.4	67,93,69,297.00	66,92,91,802.00
Trade Receivables	7.5	7,95,64,597.00	3,43,94,928.00
Other Receivables	7.6	7,05,27,724.00	7,64,01,418.00
TOTAL		83,82,48,704.00	78,43,48,553.00



Schedules Forming Part of Balance Sheet as at 31st March 2024
SUB - SCHEDULE - 1.1 Corpus Fund

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
1.1	<i>CCE Fund</i>		
	Opening Balance	90,89,788.00	59,40,131.00
	Add: Additions during the year	46,07,312.00	38,04,661.00
	Less: Expenses during the year	2,26,016.00	6,55,004.00
	Sub Total	1,34,71,084.00	90,89,788.00
1.2	<i>CDPI Fund</i>		
	Opening Balance	1,88,09,163.00	1,18,80,263.00
	Add: Additions during the year	79,11,579.00	76,38,911.00
	Less: Expenses during the year	4,80,742.00	7,10,011.00
	Sub Total	2,62,40,000.00	1,88,09,163.00
1.3	<i>Staff welfare Fund</i>		
	Opening Balance	88,72,591.00	59,40,131.00
	Add: Additions during the year	55,54,245.00	45,47,257.00
	Less: Expenses during the year	27,68,334.00	16,14,797.00
	Sub Total	1,16,58,502.00	88,72,591.00
1.4	<i>CEECS Fund</i>		
	Opening Balance	32,89,178.00	-
	Add: Additions during the year	27,84,209.00	32,89,178.00
	Less: Expenses during the year	16,36,482.00	-
	Sub Total	44,36,905.00	32,89,178.00
1.5	<i>Dept/Centre Fund</i>		
	Opening Balance	-	-
	Add: Additions during the year	10,41,620.00	-
	Less: Expenses during the year	-	-
	Sub Total	10,41,620.00	-
	TOTAL	5,68,48,111.00	4,00,60,720.00

SUB - SCHEDULE - 4.1 Current Liabilities

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
4.1	<i>Statutory Dues</i>		
	GST Payable	47,24,031.00	27,76,975.00
	GST TDS Payable	3,77,389.00	9,51,295.00
	Income TDS Payable	14,43,839.00	17,34,870.00
	Employees St. Contribution Payable	1,05,39,044.00	8,22,318.00
	KB&OC Welfare Fund	2,94,951.00	-
	Sub Total	1,73,79,254.00	62,85,458.00
4.2	<i>Caution Deposits from Students</i>		
	Academic	31,01,000.00	25,09,000.00
	Hostel	20,89,729.00	20,94,000.00
	Sub Total	51,90,729.00	46,03,000.00
4.3	<i>Security Deposits & EMD</i>		
	Security Deposits	36,19,587.00	17,57,442.00
	EMD	80,044.00	61,794.00
	Sub Total	36,99,631.00	18,19,236.00
4.4	<i>Income received in Advance</i>		
	Application Fee	55,050.00	60,750.00
	Hostel & Mess Fee	12,60,393.00	6,17,017.00
	Course Fee	20,000.00	24,45,000.00

	License Fee	30,090.00	-
	Other Income	27,569.00	-
	Bus Fee	-	1,000.00
	Sub Total	13,93,102.00	31,23,767.00
4.5	<i>Independent Centre of Excellences</i>		
	I. Indian Innovation Centre for Graphene	26,62,423.00	1,28,22,402.00
	II. Centre for Data Analytics	50,73,993.00	11,55,814.00
	III. Kerala Block Chain Academy	2,93,76,723.00	3,58,72,675.00
	IV. Centre for Consulting and Entrepreneurship		
	i. DWMS for KDISC	1,45,14,819.00	1,53,49,171.00
	ii. AHD RFID E-Samrudh Health Management	31,11,553.00	1,70,86,665.00
	iii. Planspace	19,44,767.00	26,11,204.00
	iv. AHD WSSDSS for Disease MM	10,75,621.00	25,57,091.00
	v. SNOU Digital Academic Support	1,05,236.00	61,71,691.00
	vi. Dash Board for Sustainable Development	2,30,827.00	3,70,012.00
	vii. Web GIS Portal Hydrographic Data Project	2,26,250.00	3,64,732.00
	viii. AHD Dev. of Digital Hear Register	10,73,543.00	46,16,412.00
	ix. RIAB Project	1,99,873.00	13,27,139.00
	x. Kudumbasree Integrated ERp Project	1,92,430.00	7,56,464.00
	xi. SNOU Learning Management Program	4,52,710.00	4,52,710.00
	xii. I&PRD Portal	2,08,000.00	2,08,000.00
	xiii. IMG Website AMC	3,11,500.00	1,75,500.00
	xiv. ICT Pest Surveillance	15,54,867.00	20,06,496.00
	xv. Excise Dept. Digitization of Toddy Shop	3,79,608.00	7,86,437.00
	xvi. AHD DPR Revamping SLBP	73,600.00	73,600.00
	xvii. Kerala Lokayuktha Digitization of Office	1,78,931.00	2,09,917.00
	xviii. K-TDMS	45,968.00	5,60,000.00
	xix. Pepper Research Station Documentary	1,60,000.00	1,60,000.00
	xx. Excise Dept Track & Trace	22,550.00	10,08,080.00
	xxi. RRII CRISP	7,35,343.00	-
	xxii. Rubber Board - Develop of Mobile Project	35,310.00	-
	xxiii. VSSC Dev. Of AI Based Software	4,88,983.00	-
	xxiv. Dept. of Eco. & Stat Dev of EARAS Module	31,46,786.00	-
	xxv. KSITM Karuthal Adalath Magt	3,47,692.00	-
	xxvi. Dept. of Archeology Dev. of CETMS	6,76,000.00	-
	xxvii. KPSC Dev. of AI Based App	5,36,000.00	-
	xxviii. Dev. Of One Health Portal	9,55,050.00	-
	xxix. LRIS WebGis App	1,27,265.00	-
	xxx. Navakeralam Padthathi Zero Emmission	70,214.00	-
	xxxi. Dept of Agri. WBIS	19,35,260.00	-
	xxxii. Green Game Room	1,65,742.00	-
	xxxiii. NIQS Coolobarative Model	1,75,988.00	-
	xxxiv. Kerala Women Commision Digitization	1,57,732.00	-
	xxxv. Kissan	30,95,910.00	-
	xxxvi. IMG RTI Knowledge Portal	-	2,56,785.00
	xxxvii. Dept of Archeology Study of E-Ticketing	-	22,184.00
	Sub Total	7,58,25,067.00	10,69,81,181.00
4.6	<i>Interdisciplinary Centre of Excellences</i>		
	Woman Incubation & Startups Entrepr.	36,50,163.00	59,32,632.00
	Sub Total	36,50,163.00	59,32,632.00
4.7	<i>Academic & Other Research Projects</i>		
	<i>Academic Research Projects</i>		
	British Council	-	2,30,857.00
	KDISC Medical Devise Development	4,29,245.00	22,93,002.00
	IBM EI	6,60,865.00	10,33,094.00
	IEEE Systems & Circuits	2,33,008.00	-



	Chip to Startup	98,376.00	-
	DBT Neuro Imaging Tool	6,87,386.00	-
	SERB Lithium Batteries	6,34,135.00	-
	Kairali Research Award	12,00,000.00	-
	Mozilla Foundation	20,14,883.00	-
	<i>Other Research Projects</i>		
	Unnath Bharath Abhayan	27,043.00	29,343.00
	AICTE Translation	22,97,319.00	24,03,663.00
	Van Tienhoven Foundation	3,81,317.00	5,16,573.00
	Indian Alliance	22,310.00	-
	KFDF Sensor System	7,43,258.00	-
	Pullampara Social Eng. Scheme	50,000.00	-
	Sub Total	94,79,145.00	65,06,532.00
4.8	<i>Other Current Liabilities</i>		
	Fellowship & Grants	79,06,535.00	25,53,211.00
	Expenses Payable	18,10,62,727.00	13,25,10,297.00
	IIITMK Payable	1,10,51,611.00	13,20,350.00
	Program Chair	29,87,420.00	18,53,459.00
	Sub Total	20,30,08,293.00	13,82,37,317.00
4.9	<i>Training Programs</i>		
	Capacity Building in Industry Dept	-	1,06,26,408.00
	Sub Total	-	1,06,26,408.00
	Sub Total	31,96,25,384.00	28,41,15,531.00

SUB - SCHEDULE - 7 Current Assets

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
7.1	<i>Loans & Advances</i>		
	Sundry Advance	2,88,168.00	1,05,690.00
	Travel Advance	2,00,671.00	9,564.00
	Prepaid Card	-	84,976.00
	Sub Total	4,88,839.00	2,00,230.00
7.2	<i>Prepaid Expenses</i>		
	Admission Expenses	7,52,550.00	82,981.00
	AMC Charges	85,553.00	25,715.00
	Insurance	52,662.00	-
	Sub Total	8,90,765.00	1,08,696.00
7.3	<i>Income Accrued but not Due</i>		
	Interest Receivable on Fixed Deposit	74,07,482.00	39,51,479.00
	Sub Total	74,07,482.00	39,51,479.00
7.4	<i>Deposits</i>		
	Term Deposit	67,58,35,289.00	66,61,87,600.00
	Security Deposits	35,34,008.00	31,04,202.00
	Sub Total	67,93,69,297.00	66,92,91,802.00
7.5	<i>Trade Receivables</i>		
	Dept. Of Animal Husbandry	1,74,18,081.00	1,08,560.00
	Kerala State Goods and Service Tax Dept.	2,32,78,695.00	1,07,68,964.00
	Sree Narayana Guru Open University	66,62,965.00	50,04,622.00
	Kerala State Information Technology Mission	30,85,600.00	12,27,200.00
	Excise Dept.	39,29,601.00	4,28,318.00
	High Court Kerala	13,44,000.00	14,17,544.00
	Informations and Public Relations Department	2,36,000.00	1,18,000.00
	Kerala Development Strategic Council (KDISC)	1,48,500.00	1,48,500.00
	HDFC Bank Ltd	9,380.00	6,860.00
	Hydrographic Survey Wing	2,49,866.00	2,49,866.00



	Motor Vehicle Dept	1,05,728.00	2,97,600.00
	M/s Booksrb	7,080.00	7,080.00
	Dept of Agriculture	70,00,000.00	-
	Kerala State Land Use Board	12,55,680.00	-
	Kerala State Planning Board	55,88,451.00	-
	Nava Kerala Karma Padhathi	12,61,440.00	-
	Electronics & Information Technology Dept.	9,63,900.00	-
	Kerala Public Service Commission	7,90,600.00	-
	Kudumbasree	8,99,632.00	-
	KSCSTE	2,74,000.00	-
	Rubber Board, Kottayam	4,69,877.00	-
	Rubber Research Institute of Kerala	18,69,120.00	-
	Directorate of Archeology	1,49,650.00	-
	State Health Systemsresource Centre	6,90,300.00	-
	Sensorprise Solutions Pvt Ltd	16,44,281.00	-
	Netpromedia Advertising Pvt Ltd	1,18,000.00	-
	Enhancing Mind & Body Solutions Pvt Ltd	1,06,500.00	-
	Zynecore Global Pvt Ltd	2,065.00	-
	Light A Fire Consultants LLP	2,065.00	-
	Supreme Health Care & Wellness Centre	1,180.00	-
	Solvat Tech	1,180.00	-
	Rwihaa Fablab & Design	1,180.00	-
	Dept. of Industries & Commerce	-	1,43,37,000.00
	Kerala State Industrial Development Corporation	-	46,494.00
	Pepper Research Station	-	2,00,000.00
	M/s Vishista Software Systems	-	28,320.00
	Sub Total	7,95,64,597.00	3,43,94,928.00
7.6	<i>Other Receivables</i>		
	Students Fee Receivable	1,84,11,000.00	2,38,24,420.00
	Students Hostel Fee Receivable	24,92,530.00	13,16,454.00
	Digital Science Park	4,14,94,368.00	93,608.00
	Graphene Aurora Receivable	2,68,390.00	-
	Project Expenses Receivable	30,15,976.00	1,27,76,287.00
	TDS on GST Recovered	1,50,720.00	1,46,725.00
	Income Tax TDS- Current Year	13,80,598.00	14,56,090.00
	Income Tax Receivable- Previous Years	28,46,780.00	13,90,690.00
	Technopark Receivable	48,712.00	4,502.00
	GST Refund Receivable	2,64,007.00	-
	NPS Contribution Receivable	1,46,846.00	
	Mr Eahul	517.00	
	Ms Sabitha Rani	7,280.00	
	Smart Data Centre	-	3,43,85,098.00
	Starone IT Solutions Pvt Ltd	-	9,98,744.00
	Mr Meraj Uddin	-	7,005.00
	Ms Sherin Noorudin	-	1,795.00
	Sub Total	7,05,27,724.00	7,64,01,418.00



KERALA UNIVERSITY OF DIGITAL SCIENCES, INNOVATION AND TECHNOLOGY
Technocity Campus, Thonnakal PO, Thiruvananthapuram, Kerala 695317
Kerala University of Digital Sciences, Innovation and Technology Act, 2021 (10 of 2021)

PAN No. AAAGK1224M

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD YEAR ENDED 31 ST MARCH 2024

A. Income	SH No	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Income from Schools	8	13,66,97,134.00	12,34,83,447.00
Income from Grant in Aid/ Subsidies	9	9,04,58,864.00	7,45,74,926.00
Income from Interdisciplinary CoE	10	2,93,44,920.00	2,52,89,831.00
Income from Independent CoE	11	20,43,93,579.00	14,58,35,468.00
Income from Academic & Other R&D Projects	12	56,74,593.00	6,76,280.00
Income from Training & Workshops	13	1,29,61,006.00	1,31,20,689.00
Income from Other Academic Activities	14	1,94,52,328.00	1,54,31,264.00
Income from Other Source	15	4,91,84,601.00	3,91,63,766.00
Total (A)		54,81,67,025.00	43,75,75,671.00
B. Expenditure	SH No	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Expenditure on Schools	16	12,67,13,234.00	10,94,96,747.00
Expenditure on Grant in Aid/ Subsidies	17	9,04,58,864.00	7,45,74,926.00
Expenditure on Interdisciplinary CoE	18	2,57,62,469.00	2,21,65,158.00
Expenditure on Independent CoE	19	18,12,89,423.00	13,14,50,333.00
Expenditure on Academic & Other R&D Projects	20	54,72,174.00	6,56,280.00
Expenditure on Training & Workshops	21	53,78,954.00	69,21,567.00
Expenditure on Other Academic Activities	22	1,72,66,299.00	1,31,97,725.00
Salary & Allowances- Administrative Staff	23	2,30,30,910.00	1,75,66,195.00
Administrative and General Expenses	24	76,12,954.00	58,64,322.00
Campus Maintenance Expenses	25	3,42,73,504.00	2,56,04,990.00
Other Expenses	26	72.67	5,040.59
Depreciation	5	3,09,786.00	23,632.00
Total (B)		51,75,68,643.67	40,75,26,915.59
Excess of Income over Expenditure (A-B)		3,05,98,381.33	3,00,48,755.41
Appropriation of Excess Income to Reserves			
- To Staff Welfare Fund		49,85,898.00	41,56,087.00
- To CCE Fund		42,38,482.00	35,29,516.00
- To CCECS Fund		24,44,123.00	19,08,924.00
- To Program Chair Fund		22,94,541.00	17,97,233.00
- To Dept./Centre Fund		10,33,454.00	-
- To CDPI Fund		72,16,769.00	70,59,041.00
Total fund to Reserves		2,22,13,267.00	1,84,50,801.00
Excess of Income after appropriation to Reserves		83,85,114.33	1,15,97,954.41

J Singh and Associates

Chartered Accountants

FRN.110266W



CA Densil Fernando

Partner

Membership No: 208859



KERALA UNIVERSITY OF DIGITAL SCIENCES, INNOVATION AND TECHNOLOGY
Schedules Forming Part of Income and Expenditure for the year ended 31st March 2024

SCHEDULE - 8 INCOME FROM SCHOOLS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
I. Receipts from Schools			
<i>School of Computer Science & Engineering</i>			
- Academic Income	8.1	1,66,06,963.00	1,71,00,000.00
- Grant from GoK		2,62,00,000.00	2,56,14,011.00
- Other Income (Training/Workshop/Conference)		-	10,66,506.00
<i>School of Digital Science</i>			
- Academic Income	8.2	2,25,45,000.00	1,95,45,000.00
- Grant from GoK		1,45,00,000.00	1,77,91,603.00
- Other Income (Training/Workshop/Conference)		-	-
<i>School of Electronics & Automations</i>			
- Academic Income	8.3	72,66,000.00	36,95,000.00
- Grant from GoK		1,75,00,000.00	94,38,166.00
- Other Income (Training/Workshop/Conference)		-	-
<i>School of Digital Humanities & Liberal Arts</i>			
- Academic Income	8.4	68,25,000.00	61,00,000.00
- Grant from GoK		1,30,00,000.00	1,03,62,393.00
- Other Income (Training/Workshop/Conference)		23,45,071.00	7,32,773.00
<i>School of Informatics</i>			
- Academic Income	8.5	18,75,000.00	20,40,000.00
- Grant from GoK		70,00,000.00	90,00,000.00
- Other Income (Training/Workshop/Conference)		-	-
II. Application Fees		8,54,400.00	9,64,725.00
III. Fine From Students		23,700.00	3,270.00
IV. Convocation		1,38,000.00	-
V. Condonation Fee		18,000.00	-
VI. Guideship Fees		-	30,000.00
TOTAL		13,66,97,134.00	12,34,83,447.00

SCHEDULE - 9 INCOME FROM GRANT IN AID/ SUBSIDIES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
One Time Financial Assistance from GoK		4,70,43,000.00	7,45,74,926.00
Grant for Smart Data Centre from GoK		4,34,15,864.00	-
TOTAL		9,04,58,864.00	7,45,74,926.00

SCHEDULE - 10 INCOME FROM INTER-DISCIPLINARY CENTRE OF EXCELLENCE

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
<i>Knowledge Centre</i>		91,60,000.00	97,98,623.00
<i>Kerala Security Audit and Assurance Centre</i>		52,02,451.00	54,23,840.00
<i>Digital Learning Centre</i>		18,00,000.00	13,00,000.00
<i>Centre for Digital Transformation in Culture</i>		16,00,000.00	13,00,000.00
<i>Centre for Intelligent Government</i>		23,00,000.00	34,00,000.00
<i>Centre for IIoT</i>		20,00,000.00	-
<i>Centre for Electronic Design & Testing</i>		30,00,000.00	-
<i>Women Incubation Startups and Entre'ship (WISE)</i>		42,82,469.00	40,67,368.00
TOTAL		2,93,44,920.00	2,52,89,831.00

SCHEDULE - 11 INCOME FROM INDEPENDENT CENTRE OF EXCELLENCE

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
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Income from Independent Centre of Excellence			
Centre for Consulting and Entrepreneurship	11.1	8,10,79,410.00	4,95,31,532.00
Centre for Data Analytic Kerala	11.2	2,49,35,768.00	1,98,97,811.00
India Innovation Centre for Graphene	11.3	8,01,90,666.00	6,17,20,760.00
Kerala Block Chain Academy	11.4	1,81,87,735.00	1,46,85,365.00
TOTAL		20,43,93,579.00	14,58,35,468.00

SCHEDULE - 12 INCOME FROM ACADEMIC & OTHER RESEARCH PROJECTS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Academic Research Projects	12.1	47,65,851.00	5,59,286.00
Other Research Project	12.2	9,08,742.00	1,16,994.00
TOTAL		56,74,593.00	6,76,280.00

SCHEDULE - 13 INCOME FROM TRAINING & WORKSHOPS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Virtual IT & Capacity Building Training for Govt. Depts	13.1	1,24,89,949.00	1,18,02,626.00
Other Training Programs.	13.2	4,71,057.00	13,18,063.00
TOTAL		1,29,61,006.00	1,31,20,689.00

SCHEDULE - 14 INCOME FROM OTHER ACADEMIC ACTIVITIES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Academic Fellowships	14.1	19,54,704.00	-
Academic Awards & Grants	14.2	1,93,000.00	-
Other Income	14.3	1,73,04,624.00	1,54,31,264.00
TOTAL		1,94,52,328.00	1,54,31,264.00

SCHEDULE - 15 INCOME FROM OTHER SOURCES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Interest on Deposits	15.1	4,84,66,040.00	3,86,31,624.00
Recruitment Application Fee		1,03,032.00	1,56,720.00
Rental Income		84,000.00	84,000.00
Sale of Tender Document		8,124.00	13,687.00
Miscellaneous Income		3,10,725.00	1,96,755.00
RTI Application Fee		180.00	480.00
Incubation License Fee		1,62,500.00	80,500.00
Financial Assistance From KSCSTE for IPR Cell		50,000.00	-
TOTAL		4,91,84,601.00	3,91,63,766.00

SCHEDULE - 16 EXPENDITURE ON SCHOOLS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
<i>School of Computer Science & Engineering</i>			
- Infrastructure		-	25,34,411.00
- Salary & Allowances- Faculty & Staff		2,22,91,193.00	1,37,61,022.00
- Salary to Research Associates & Fellowships		1,05,28,084.00	1,23,84,151.00
- Course & Other Expenses		68,58,327.00	70,19,823.00
<i>School of Digital Science</i>			
- Infrastructure		-	40,82,790.00
- Salary & Allowances- Faculty & Staff		2,22,12,080.00	1,48,43,250.00
- Salary to Research Associates & Fellowships		38,09,310.00	27,99,248.00
- Course & Other Expenses		46,71,116.00	74,49,565.00



<i>School of Electronics & Automations</i>			
- Infrastructure		-	25,25,081.00
- Salary & Allowances- Faculty & Staff		1,10,80,065.00	1,04,16,968.00
- Salary to Research Associates & Fellowships		71,08,447.00	37,74,342.00
- Course & Other Expenses		57,48,037.00	13,98,743.00
<i>School of Digital Humanities & Liberal Arts</i>			
- Infrastructure		-	37,69,032.00
- Salary & Allowances- Faculty & Staff		1,14,65,377.00	60,19,238.00
- Salary to Research Associates & Fellowships		22,87,471.00	31,62,247.00
- Course & Other Expenses		43,31,316.00	17,31,114.00
<i>School of Informatics</i>			
- Infrastructure		-	14,40,547.00
- Salary & Allowances- Faculty & Staff		1,16,05,475.00	46,25,722.00
- Salary to Research Associates & Fellowships		16,50,380.00	32,72,393.00
- Course & Other Expenses		10,66,556.00	24,87,060.00
TOTAL		12,67,13,234.00	10,94,96,747.00

SCHEDULE - 17 EXPENDITURE ON GRANT IN AID/ SUBSIDIES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
One Time Financial Assistance from GoK		4,70,43,000.00	7,45,74,926.00
Smart Data Centre		4,34,15,864.00	
TOTAL		9,04,58,864.00	7,45,74,926.00

SCHEDULE - 18 EXPENDITURE ON INTER DISCIPLINARY CENTRE OF EXCELLENCE

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
<i>Knowledge Centre</i>			
- Infrastructure		-	14,65,133.00
- Salary & Allowances		22,30,697.00	29,65,500.00
- Books & Subscription		68,21,957.00	62,33,352.00
- Other Expenses		1,07,346.00	2,94,733.00
<i>Kerala Security Audit and Assurance Centre</i>			
- Infrastructure		-	15,96,000.00
- Salary & Allowances		28,49,818.00	17,78,446.00
- Other Expenses		13,10,182.00	9,64,626.00
<i>Digital Learning Centre</i>			
- Infrastructure		-	9,54,176.00
- Salary & Allowances		5,77,759.00	72,000.00
- Other Expenses		8,62,241.00	13,824.00
<i>Centre for Digital Transformation in Culture</i>			
- Infrastructure		-	9,05,228.00
- Salary & Allowances		8,32,196.00	1,15,592.00
- Other Expenses		4,47,804.00	19,180.00
<i>Centre for Intelligent Government</i>			
- Infrastructure		-	10,29,166.00
- Salary & Allowances		17,61,851.00	16,27,798.00
- Other Expenses		78,149.00	63,036.00
<i>Women Incubation Startups and Entrepreneurship (WISe)</i>			
- Infrastructure		4,54,550.00	10,29,166.00
- Salary & Allowances		9,38,029.00	2,03,119.00
- Grant to Incubatees		12,00,000.00	8,00,000.00
- Other Expenses		12,89,890.00	35,083.00
<i>Centre for IIoT</i>			
- Infrastructure		-	-
- Salary & Allowances		14,15,323.00	-
- Other Expenses		1,84,677.00	-
<i>Centre for Electronic Design & Testing</i>			
- Infrastructure		-	-



- Salary & Allowances		8,59,803.00	-
- Other Expenses		15,40,197.00	-
TOTAL		2,57,62,469.00	2,21,65,158.00

SCHEDULE - 19 EXPENDITURE ON INDEPENDENT CENTRE OF EXCELLENCE

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Income from Independent Centre of Excellence			
Centre for Consulting and Entrepreneurship	19.1	6,92,71,109.00	4,34,44,824.00
Centre for Data Analytic Kerala	19.2	1,68,34,665.00	1,60,41,999.00
India Innovation Centre for Graphene	19.3	7,86,62,666.00	6,06,17,760.00
Kerala Block Chain Academy		1,65,20,983.00	1,13,45,750.00
TOTAL		18,12,89,423.00	13,14,50,333.00

SCHEDULE - 20 EXPENDITURE ON ACADEMIC & OTHER RESEARCH PROJECTS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Academic Research Projects	20.1	45,86,282.00	5,39,286.00
Other Research Project	20.2	8,85,892.00	1,16,994.00
TOTAL		54,72,174.00	6,56,280.00

SCHEDULE - 21 EXPENDITURE FROM TRAINING & WORKSHOPS

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Virtual IT & Capacity Building Training for Govt. Depts	21.1	50,38,052.00	60,22,731.00
Other Training Programs.	21.2	3,40,902.00	8,98,836.00
TOTAL		53,78,954.00	69,21,567.00

SCHEDULE - 22 EXPENSES ON OTHER ACADEMIC ACTIVITIES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Academic Fellowships	22.1	18,13,088.00	-
Academic Awards & Grants	22.2	1,93,000.00	49,023.00
Other Academic Expenses Income	22.3	1,52,60,211.00	1,31,48,702.00
TOTAL		1,72,66,299.00	1,31,97,725.00

SCHEDULE - 23 SALARY & ALLOWANCE ADMINISTRATIVE STAFF

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Salary & Allowances- Administrative Staff		2,30,30,910.00	1,75,66,195.00
TOTAL		2,30,30,910.00	1,75,66,195.00

SCHEDULE - 24 ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Domain, Internet & Telephone Charges		9,43,030.00	6,28,455.00
Local Conveyance Expenses		17,86,600.00	27,58,624.00
Miscellaneous Expenditure		1,91,034.00	93,932.00
Consumables & Stationery		3,99,479.00	1,61,890.00
Internal Audit Fee		2,71,400.00	2,71,400.00
Professional/Legal Fees		1,45,600.00	1,14,100.00
Promotional Expenses		32,74,534.00	4,57,472.00
Recruitment Expenses		3,34,683.00	8,30,229.00
Statutory Audit Fee		2,65,500.00	1,77,000.00

Travel Expenses		1,094.00	56,485.00
Rent		-	3,04,735.00
Transition Committee Expenses		-	10,000.00
TOTAL		76,12,954.00	58,64,322.00

SCHEDULE - 25 CAMPUS MAINTENANCE EXPENSES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Power & Fuel Charges		1,17,31,357.00	86,22,834.00
Water Charges		2,57,830.00	5,61,444.00
Insurance Expenses		7,71,146.00	6,17,694.00
AMC Charges		32,07,788.00	18,04,706.00
Facility Management Charges		93,43,929.00	76,79,425.00
Security Service Charges		69,87,775.00	49,53,181.00
Campus Maintenance- Miscellaneous		19,73,679.00	13,65,706.00
TOTAL		3,42,73,504.00	2,56,04,990.00

SCHEDULE - 26 OTHER EXPENSES

Particulars	Sub Schedule No.	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
Bank Charges		-	4,615.00
Rupee Round off		72.67	425.59
TOTAL		72.67	5,040.59



Schedules Forming Part of Income and Expenditure for the year ended 31st March 2024

SUB - SCHEDULE - 8 Income From Schools

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
	I. Receipts from Schools		
8.1	<i>School of Computer Science & Engineering</i>		
	MSc CS Cyber Security	1,09,51,963.00	1,01,10,000.00
	MSc CS Machine Intelligence	32,00,000.00	41,50,000.00
	MTech Computer Science	22,65,000.00	26,60,000.00
	Phd School of Computer Science & Eng.	1,90,000.00	1,80,000.00
	SUB - TOTAL	1,66,06,963.00	1,71,00,000.00
8.2	<i>School of Digital Science</i>		
	MSc CS Data Analytics	80,95,000.00	1,00,45,000.00
	MSc CS Geospatial Analytics	10,000.00	5,00,000.00
	MSc CS Data Alaytics & Bio AI	37,40,000.00	20,50,000.00
	MSc CS Data Alaytics & Comput. Science	76,35,000.00	51,45,000.00
	MSc CS Data Alaytics & Geo Informatics	26,85,000.00	15,75,000.00
	Phd School of Digital Sciences	3,80,000.00	2,30,000.00
	SUB - TOTAL	2,25,45,000.00	1,95,45,000.00
8.3	<i>School of Electronics & Automations</i>		
	MTech Electronics Engineering	17,36,000.00	21,50,000.00
	MSc Electronics	31,90,000.00	13,65,000.00
	MSc Applied Physics	21,00,000.00	-
	Phd Scool of Electronics & Automation	2,40,000.00	1,80,000.00
	SUB - TOTAL	72,66,000.00	36,95,000.00
8.4	<i>School of Digital Humanities & Liberal Arts</i>		
	PGD E-Governance	-4,95,000.00	21,00,000.00
	Master of Business Administration	72,00,000.00	40,00,000.00
	Phd Scool of Digital Humanities	1,20,000.00	-
	SUB - TOTAL	68,25,000.00	61,00,000.00
8.5	<i>School of Informatics</i>		
	MSc Ecology	18,55,000.00	20,40,000.00
	Phd School of Informatics	20,000.00	-
	SUB - TOTAL	18,75,000.00	20,40,000.00
	TOTAL	5,51,17,963.00	4,84,80,000.00

SUB - SCHEDULE - 10 Income from Inter Disciplinary Centre of Excellence

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
10.1	<i>Knowledge Centre</i>		
	Grant from GoK	91,60,000.00	97,98,623.00
	<i>Kerala Security Audit and Assurance Centre</i>		
	Grant from GoK	52,00,000.00	54,23,840.00
	Other Income	2,451.00	-
	<i>Digital Learning Centre</i>		
	Grant from GoK	18,00,000.00	13,00,000.00
	<i>Centre for Digital Transformation in Culture</i>		
	Grant from GoK	16,00,000.00	13,00,000.00
	<i>Centre for Intelligent Government</i>		
	Grant from GoK	23,00,000.00	34,00,000.00
	<i>Centre for IIoT</i>		
	Grant from GoK	20,00,000.00	
	<i>Centre for Electronic Design & Testing</i>		



Grant from GoK	30,00,000.00	-
Women Incubation Startups and Entrepreneurship (WISe)		
Grant from GoK	42,82,469.00	40,67,368.00
TOTAL	2,93,44,920.00	2,52,89,831.00

SUB - SCHEDULE - 11.1 Centre for Consulting & Entrepreneurship

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
11.1	DWMS for KDISC	8,34,352.00	79,38,380.00
	AHD RFID E-Samrudh Health Management Planspace	2,53,75,112.00	1,56,38,906.00
	SNOU - Digital Academic Support Kissan	1,04,99,520.00	72,13,832.00
	AHD - WSSDSS for Disease MM	97,10,523.00	17,09,309.00
	AHD Dev. of Digital Hear Register	57,64,741.00	60,00,000.00
	Excise Dept. Track & Trace	63,91,870.00	24,15,430.00
	RIAB Project	35,42,869.00	1,04,588.00
	Kudumbasree Integrated ERp Project	22,45,630.00	2,52,020.00
	ICT Pest Surveillance	11,27,266.00	1,32,528.00
	Excise Dept. Digitization of Toddy Shop	13,26,434.00	6,416.00
	Dash Board for Sustainable Development	14,51,629.00	3,59,254.00
	RRII - CRISP	14,02,591.00	2,09,325.00
	Web GIS Portal Hydrographic Data Project	2,99,185.00	13,88,988.00
	Rubber Board - Develop of Mobile Project	8,48,657.00	20,69,641.00
	IMG RTI Knowledge Portal	1,38,482.00	15,65,691.00
	I&PRD Portal	3,62,891.00	5,31,568.00
	K-TDMS	2,56,785.00	6,79,215.00
	Dept of Archeology Study of E-Ticketing	1,60,000.00	32,000.00
	IMG Website AMC	8,14,032.00	1,40,000.00
	Kerala Lokayuktha Digitization of Office	3,25,224.00	59,476.00
	VSSC Dev. Of AI Based Software	34,000.00	17,500.00
	Dept. of Eco. & Stat Dev of EARAS Module	30,986.00	70,083.00
	KSITM Karuthal Adalath Magt	11,11,017.00	-
	Dept. of Archeology Dev. of CETMS	10,28,734.00	-
	KPSC Dev. of AI Based App	13,47,223.00	-
	Dev. Of One Health Portal	1,69,000.00	-
	LRIS WebGis App	1,34,000.00	-
	Navakeralam Padthathi Zero Emmission	2,42,450.00	-
	Dept of Agri. WBIS	9,36,871.00	-
	High Court Skill Test	9,98,803.00	-
	Green Game Room	6,72,448.00	-
	Netpromedia ML Model	1,32,000.00	-
	NIQS Coolobarative Model	2,94,258.00	-
	Kerala Women Commision Digitization	7,00,000.00	-
	High Court E-Governance	3,20,559.00	-
	AHD DPR Revamping SLBP	49,268.00	-
	Pepper Research Station Documentary	-	9,38,982.00
		-	18,400.00
		-	40,000.00
	TOTAL	8,10,79,410.00	4,95,31,532.00

SUB - SCHEDULE - 11.2 Income from Centre for Data Analytics

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
11.2	GST Dept. Data Analytics	2,38,29,368.00	1,98,97,811.00
	GST Dept. KITIS	11,06,400.00	-



	TOTAL	2,49,35,768.00	1,98,97,811.00
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SUB - SCHEDULE - 11.3 Income from Indian Innovation Centre for Graphene (IICG)

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
11.3	IICG (Central Share)	3,01,17,445.00	5,60,01,786.00
	IICG (State Share)	4,27,23,221.00	57,18,974.00
	Graphene Aurora	73,50,000.00	-
	TOTAL	8,01,90,666.00	6,17,20,760.00

SUB - SCHEDULE - 11.4 Income from Kerala Blockchain Academy (KBA)

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
11.4	Grant from GoK	72,00,000.00	1,00,00,000.00
	Other Income	1,09,87,735.00	46,85,365.00
	TOTAL	1,81,87,735.00	1,46,85,365.00

SUB - SCHEDULE - 12 Income from Academic & Other Research Projects

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
12.1	<i>Academic Research Projects</i>		
	British Council	2,30,857.00	3,78,740.00
	KDISC Medical Devise Devlopment	18,63,757.00	1,06,998.00
	IBM EI	3,72,229.00	73,548.00
	IEEE Systems & Circuits	8,88,480.00	-
	Chip to Startup	10,82,524.00	-
	DBT Neuro Imaging Tool	2,44,974.00	-
	SERB Lithium Batteries	83,030.00	-
12.2	<i>Other Research Projects</i>		
	AICTE Translation	1,06,344.00	96,337.00
	Van Tei Foundation	1,35,256.00	-
	Indian Alliance	3,50,000.00	-
	KFDF Sensor System	3,17,142.00	-
	Unnath Bharath Abhayan	-	20,657.00
TOTAL	56,74,593.00	6,76,280.00	

SUB - SCHEDULE - 13 Income from Centre for Executive Edu. & Continuing Studies

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
13.1	<i>Virtual IT & Capacity Training Program for Govt. Departments and PSUs</i>		
	Capacity Building for Motor Vehicle Dept.	15,42,266.00	34,02,202.00
	Capacity Building for Govt. Secretariate	7,42,963.00	15,25,424.00
	Virtual IT Training for Various Dept	7,55,368.00	-
	Capacity Building PGCESBM	94,49,352.00	-
	Capacity Building for Excise Dept.	-	4,80,000.00
	Capacity Building for KASE	-	6,75,000.00
	Virtual IT training for Health Dept.	-	10,40,000.00
	Virtual IT training for Industries Dept.	-	12,00,000.00
	Virtual IT training for Animal Husb. Dept.	-	12,00,000.00
	Virtual IT training for Kerala University	-	10,40,000.00
	Training Program for IKM	-	12,40,000.00



13.2	<i>Other Training Programs</i>		
	Certified Ethical Hacking	1,29,057.00	-
	Workshop on National Science Day	1,00,000.00	-
	Workshop on DSC & Public Key	2,42,000.00	-
	ODOI Project Innovation Leadership	-	3,05,084.00
	Advance Level Program in DSpace	-	1,02,374.00
	Applied GIS for Society and Environment	-	3,97,475.00
	Growth Lab for Food Processing Sector	-	89,402.00
	HerStory Conclave	-	4,23,728.00
	TOTAL	1,29,61,006.00	1,31,20,689.00

SUB - SCHEDULE - 14 Income From Other Academic Activities

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
14.1	<i>Fellowships</i>		
	DST Fellowship	19,11,545.00	-
	SERB Fellowship	43,159.00	-
	<i>Awards & Grants</i>		
14.2	E-Governance Awards	1,18,000.00	-
	NSS Grant	75,000.00	-
14.3	<i>Other Income</i>		
	Students Hostel Fee	88,33,200.00	73,95,889.00
	Students Mess Fee	82,79,424.00	79,22,875.00
	Student Transportation Fee	1,92,000.00	1,12,500.00
	TOTAL	1,94,52,328.00	1,54,31,264.00

SUB - SCHEDULE - 15.1 Interest on Deposits

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
15.1	Interest on Financial Assistance	3,73,99,264.00	3,44,95,724.00
	Interest From Savings & Flexi Accounts	6,18,184.00	18,05,538.00
	Interest on Other Fixed Deposits	1,03,99,470.00	23,25,360.00
	Interest on Electricity Deposit	49,122.00	5,002.00
	TOTAL	4,84,66,040.00	3,86,31,624.00

SUB - SCHEDULE - 19.1 Expenditure on Centre for Consulting & Entrepreneurship

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
19.1	DWMS for KDISC	8,34,352.00	59,83,380.00
	AHD RFID E-Samrudh Health Management	2,30,95,112.00	1,61,29,906.00
	Planspace	90,57,794.00	61,00,966.00
	SNOU - Digital Academic Support	89,81,709.00	11,13,495.00
	Kissan	45,64,741.00	44,30,627.00
	AHD - WSSDSS for Disease MM	54,09,790.00	17,09,855.00
	AHD Dev. of Digital Hear Register	35,42,869.00	1,75,588.00
	RIAB Project	11,27,266.00	11,48,528.00
	Kudumbasree Integrated ERp Project	13,25,954.00	6,416.00
	ICT Pest Surveillance	12,51,629.00	59,254.00
	Excise Dept. Digitization of Toddy Shop	12,03,439.00	10,173.00
	Dash Board for Sustainable Development	2,99,185.00	14,85,988.00
	RRII - CRISP	5,31,857.00	18,60,041.00
	Web GIS Portal Hydrographic Data Project	1,38,482.00	12,86,241.00
	Rubber Board - Develop of Mobile Project	2,83,251.00	4,77,838.00

	IMG RTI Knowledge Portal	58,785.00	4,92,015.00
	Dept of Archeology Study of E-Ticketing	85,269.00	43,144.00
	Kerala Lokayuktha Digitization of Office	30,986.00	14,083.00
	Excise Dept. Track & Trace	19,93,610.00	-
	K-TDMS	7,54,032.00	-
	VSSC Dev. Of AI Based Software	7,91,017.00	-
	Dept. of Eco. & Stat Dev of EARAS Module	1,93,630.00	-
	KSITM Karuthal Adalath Magt	10,08,240.00	-
	Dev. Of One Health Portal	2,950.00	-
	LRIS WebGis App	7,24,044.00	-
	Navakeralam Padthathi Zero Emmission	7,85,000.00	-
	Dept of Agri. WBIS	6,72,448.00	-
	High Court Skill Test	92,292.00	-
	Green Game Room	2,02,258.00	-
	NIQS Coolobarative Model	2,21,250.00	-
	Kerala Women Commision Digitization	7,868.00	-
	IMG Website AMC	-	6,100.00
	High Court E-Governance	-	9,11,186.00
	TOTAL	6,92,71,109.00	4,34,44,824.00

SUB - SCHEDULE - 19.2 Expenditure on Centre for Data Analytics

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
19.2	GST Dept. Data Analytics	1,68,34,665.00	1,60,41,999.00
	GST Dept. KITIS	-	-
	TOTAL	1,68,34,665.00	1,60,41,999.00

SUB - SCHEDULE - 19.3 Expenditure on Indian Innovation Centre for Graphene (IICG)

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
19.3	IICG (Central Share)	2,85,89,445.00	5,48,98,786.00
	IICG (State Share)	4,27,23,221.00	57,18,974.00
	Graphene Aurora	73,50,000.00	-
	TOTAL	7,86,62,666.00	6,06,17,760.00

SUB - SCHEDULE - 20 Expenditure on Academic & Other Research Projects

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
20.1	<i>Academic Research Projects</i>		
	British Council	1,00,836.00	3,58,740.00
	KDISC Medical Devise Devlopment	18,63,757.00	1,06,998.00
	IBM EI	3,72,229.00	73,548.00
	IEEE Systems & Circuits	8,88,480.00	-
	Chip to Startup	10,65,524.00	-
	DBT Neuro Imaging Tool	2,25,268.00	-
	SERB Lithium Batteries	70,188.00	-
20.2	<i>Other Research Projects</i>		
	AICTE Translation	1,06,344.00	96,337.00
	Indian Alliance	3,50,000.00	-
	KFDF Sensor System	2,94,292.00	-
	Van Tei Foundation	1,35,256.00	-
	Unnath Bharath Abhayan	-	20,657.00
	TOTAL	54,72,174.00	6,56,280.00

SUB - SCHEDULE - 21 Expenditure on Training & Workshops

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
21.1	<i>Virtual IT & Capacity Training Program for Govt. Departments and PSUs</i>		
	Capacity Building for Motor Vehicle Dept.	4,92,492.00	15,58,778.00
	Capacity Building for Govt. Secretariate	2,83,986.00	10,39,965.00
	Capacity Building on AI for Various Depts	6,89,742.00	4,94,726.00
	Virtual IT Training for Various Dept	2,48,838.00	-
	Capacity Building PGCESBM	33,22,994.00	-
	Capacity Building for Excise Dept.	-	2,24,930.00
	Capacity Building for KASE	-	1,82,607.00
	Virtual IT training for Health Dept.	-	5,96,824.00
	Virtual IT training for Industries Dept.	-	5,47,810.00
	Virtual IT training for Animal Husb. Dept.	-	6,56,922.00
	Virtual IT training for Kerala University	-	3,53,784.00
	Training Program for IKM	-	3,66,385.00
21.2	<i>Other Training Programs</i>		
	Certified Ethical Hacking	97,153.00	-
	Workshop on National Science Day	1,00,000.00	-
	Workshop on DSC & Public Key	1,43,749.00	-
	ODOI Project Innovation Leadership	-	1,25,276.00
	Advance Level Program in DSpace	-	78,840.00
	Applied GIS for Society and Environment	-	3,74,657.00
	Growth Lab for Food Processing Sector	-	63,768.00
	HerStory Conclave	-	2,56,295.00
	TOTAL	53,78,954.00	69,21,567.00

SUB - SCHEDULE - 22 Expenses on Other Academic Activities

Schedule No.	Particulars	Current Year 2023-24 (Amount in ₹)	Previous Year 2022-23 (Amount in ₹)
22.1	<i>Fellowships</i>		
	DST Fellowship	17,69,929.00	-
	SERB Fellowship	43,159.00	-
	<i>Awards & Grants</i>		
22.2	E-Governance Awards	1,18,000.00	-
	NSS Expenses	75,000.00	49,023.00
22.3	<i>Other Income</i>		
	Students Hostel & Mess Expenses	1,34,38,609.00	1,18,18,567.00
	Affiliation Expenses	1,841.00	36,760.00
	Students Amenities	4,60,031.00	7,93,874.00
	Physical Education Expenses	3,31,451.00	4,04,501.00
	Honorarium for Student Counsellor	2,29,750.00	95,000.00
	Alumini Association Activitie Expenses	56,640.00	-
	Institution Innovation Council Expenses	2,63,627.00	-
	Studnets Council Activity Expenses	4,78,262.00	-
	TOTAL	1,72,66,299.00	1,31,97,725.00



SCHEDULE - 5 FIXED ASSET

(Amount in ₹)

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost/valuation As at beginning of the year	Addition during the year	Deduction during the year	Cost/ valuation at the year end	As at the beginning of the year	Addition During the year	Deduction during the year	Total up to the year end	As at the current year end	As at the previous year end
I Land:										
a) Freehold	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-
II Buildings:										
a) On Freehold Land	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to educational institutions	-	-	-	-	-	-	-	-	-	-
Plants, machinery & equipment	-	19,70,711.00	-	19,70,711.00	-	2,95,607.00	-	2,95,607.00	16,75,104.00	-
III Vehicle	-	-	-	-	-	-	-	-	-	-
IV Furniture & fixtures	-	-	-	-	-	-	-	-	-	-
V Office Equipment	-	-	-	-	-	-	-	-	-	-
VII Computer/peripherals	1,23,083.00	-	-	1,23,083.00	87,635.00	14,179.00	-	1,01,814.00	21,269.00	35,448.00
VIII Electric Installations	-	-	-	-	-	-	-	-	-	-
IX Library books	-	-	-	-	-	-	-	-	-	-
X Tube wells & water supply	-	-	-	-	-	-	-	-	-	-
XI Other fixed assets	-	-	-	-	-	-	-	-	-	-
A Total of CURRENT YEAR	1,23,083.00	19,70,711.00	-	20,93,794.00	87,635.00	3,09,786.00	-	3,97,421.00	16,96,373.00	35,448.00
XII Capital Work-in-progress	-	-	-	-	-	-	-	-	-	-
TRANSFER TO ASSETS	-	-	-	-	-	-	-	-	-	-
B NET WORK-IN-PROGRESS	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	1,23,083.00	19,70,711.00	-	20,93,794.00	87,635.00	3,09,786.00	-	3,97,421.00	16,96,373.00	35,448.00



KERALA UNIVERSITY OF DIGITAL SCIENCES INNOVATION AND TECHNOLOGY
Technocity Campus Thonnakal PO, Thiruvananthapuram

KUDSIT ACT 10 of 2021

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

A. General Information

The Kerala University of Digital Science Innovation and Technology was set up by the Government of Kerala vide ACT 10 of 2021, 'The Kerala University of Digital Sciences, Innovation and Technology Act, 2021'. KUDSIT started functioning from the new campus of IIITM-K at Technocity. The University, named Digital University Kerala (DUK), was established with the motto 'Curating a Responsible Digital World'. The University aims to create capacity building at post-graduate and doctoral levels in the areas of Artificial Intelligence and Natural Language Processing, Internet of Things, Electronic Systems and Automation, Imaging Technologies, Data Analytics and Big Data, Cyber Security, Blockchain, Ecological Informatics, Geospatial Analytics etc.

B. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation

The financial statements comprising Balance Sheet, Income and Expenditure account, Receipt and Payment account and Notes thereon are prepared in accordance with the Generally Accepted Accounting Principles in India. The financial statements are prepared on going concern, under the historical cost convention and on accrual basis unless other wise stated. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2. Accounting Estimates

The preparation of the Financial statement of the Entity is in conformity with Indian Generally Accepted Accounting principles require management to make estimates that affect the reported amount of assets and liabilities at the date of the Financial Statement and the reported amounts of revenue and expenses, during the reporting period, although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are known/materialized.

3. Property, Plant and Equipment

3.1 For University- Property, Plant and Equipment is recognized when it is probable that future economic benefits associated with the item will flow to the Institute and the cost of the item can be measured reliably. Property, Plant and Equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use. Other incidental expenses and interest



on borrowings attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use are also capitalized.

3.2 For Projects: Cost of acquisition of fixed assets acquired using Project Grant/Income received from the concerned sponsoring agency is debited to the respective project account. No depreciation is being provided for the assets, as per AS-12.

4. Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses, if any. The cost of intangible assets comprises its purchase price net of any trade discounts and rebates, import duties and other taxes (other than those subsequently recoverable from the tax authorities), directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use. Subsequent expenditure on the intangible assets after its purchase / completion is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

5. Depreciation

Depreciable amount for assets is the cost of an asset, or other amount substituted as cost. Depreciation on Property, Plant and Equipment is calculated on the written down value method on the following rates. Depreciation is calculated at 50% of the actual rate if the asset is put to use for less than 182 days in the year of addition

5.1 Tangible Assets

- Plant & Machinery - 15%
- Computer & Accessories - 40%
- Building - 10%
- Electrical Fittings - 10%
- Furniture & Fittings - 10%

5.2 Intangible Assets

- Softwares - 25%

5.3 Carrying amount of Leasehold land is amortized over the shorter of the lease term or its useful life.

6. Revenue recognition

6.1 Academic Revenue

- a. Education fees received from the students are recognized pro-rata over the duration of the respective courses.
- b. Hostel & Mess fees received from the students are recognized pro-rata over the duration of the service offered.

6.2 Short Term Training Courses

Training/Course fee is recognized as revenue when the entity renders the related service i.e when the seminars are conducted.



6.3 Income - Others

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable

7. Treatment of Government Grants

Grants from the Government are accounted for by the entity only on receipt, and a Grant received from the Government/(s) for any specific purpose is adjusted against the expenses incurred for the purpose for which it is granted.

8. Employee Benefit Expenses

No employee benefit expenses policy has been framed so far.

9. Additional Notes forming part of Financial Statements

1. Government of Kerala vide Govt. Order No. G.O (Rt) No. 25/2022/ITD dt 14.02.2022, issued administrative sanction for an amount of Rs 20 crore for setting up and augmentation of schools, library infrastructure, and for setting up of labs and AR/VR studios in Digital University. During the current financial year, an amount of ₹470.42 lakhs (resumed in the financial year 2023-24) was received and is shown in the Accounts as Grant in Aid.
2. During the year, the Government of Kerala vide G.O (Rt) No. 209/2023/ITD dt 05.10.2023, issued administrative sanction for an amount of ₹1700 lakhs for the implementation of the scheme: "Centre of Excellence" from the head of account 4859-02-004-93 (P). Of which ₹ 1104.60 lakhs were received. The Grant shown under respective Schools and Centres.
3. During the year, the Government of Kerala vide G.O (Rt) No. 150/2023/ITD dt 01.07.2023, issued administrative sanction for an amount of ₹ 100 lakhs for the implementation of the scheme: "Women Incubation, Startup Entrepreneurship Scheme (WISe)" from the head of account 2852-07-202-77 (P). Of which ₹ 20 lakhs were received for the project. The amount was shown under the respective project.
4. During the year, the Government of Kerala vide G.O (Rt) No. 213/2022/ITD dt 14.10.2022, issued a comprehensive administrative sanction for an amount of ₹ 2575 lakhs for the implementation of the project: "Indian Innovation Centre for Graphene" from the head of account 4859-02-004-91 (P). Out of which, ₹ 378 lakhs were released, and later ₹ 72.51 lakhs were resumed by the Government. Net amount of ₹ 305.49 lakhs shown under the respective scheme.
5. During the year, the Government of Kerala vide G.O (Rt) No. 41/2023/ITD dt 03.06.2023, issued administrative sanction for an amount of ₹ 2500 lakhs for the implementation of the project: "Smart Data Centre" from the head of account 4859-02-004-88-01-Smart Data Centre under DUK(P)(V). under the scheme for special assistance to States for Capital Investment. ₹ 2500 lakhs were released, and later ₹ 2065.84 lakhs were resumed by the Government. Net amount of ₹ 434.16 lakhs shown under the respective scheme.

