



**ACCOUNTANT'S COMPILATION REPORT**

(UDIN No. 26208859SCMAKY9307)

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, 2025 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 : 02 January 2026

**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**

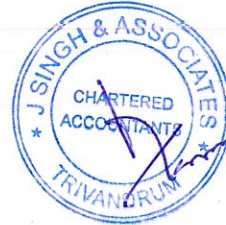
**BALANCE SHEET AS AT 31ST MARCH 2025**

Liabilities	SH No	Current Year	Previous Year
		2024-25	2023-24
		(₹ in lakhs)	(₹ in lakhs)
Capital Fund			
- General Corpus Fund	1	492.33	568.48
- Income & Expenditure B/F	2	245.74	245.74
Non Current Liabilities	3	5,000.00	5,000.00
Current Liabilities & Provisions	4	2,601.54	3,196.25
<b>Total</b>		<b>8,339.61</b>	<b>9,010.48</b>

Liabilities	SH No	Current Year	Previous Year
		2024-25	2023-24
		(₹ in lakhs)	(₹ in lakhs)
Non Current Assets			
- Property Plant & Equipment	5	14.73	16.96
Current Assets			
- Cash & Cash Equivalents	6	6,656.05	7,369.38
Loans, Advances and Deposits	7	1,668.84	1,624.13
<b>Total</b>		<b>8,339.61</b>	<b>9,010.48</b>

  
Registrar

  
Vice Chancellor

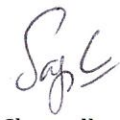


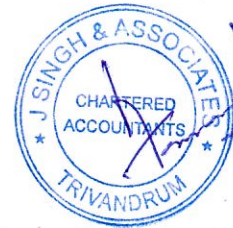
**KERALA UNIVERSITY OF DIGITAL SCIENCES, INNOVATION AND TECHNOLOGY**  
**Technocity Campus, Thonnakal PO, Thiruvananthapuram, Kerala 695317**  
**Kerala University of Digital Sciences, Innovation and Technology Act, 2021**  
**(10 of 2021)**  
**PAN No. AAAGK1224M**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD YEAR ENDED 31ST MARCH 2025**

A. Income	SH No	Current Year	Previous Year
		2024-25	2023-24
		(₹ in lakhs)	(₹ in lakhs)
Income from Schools	8	1,031.93	1,366.97
Income from Grant in Aid/ Subsidies	9	233.85	904.59
Income from Interdisciplinary CoE	10	275.04	293.45
Income from Independent CoE	11	1,626.44	2,043.94
Income from Academic & Other R&D Projects	12	132.68	56.75
Income from Executive Edn. & Training	13	121.71	129.61
Income from Other Academic Activities	14	173.98	194.52
Income from Other Sources	15	483.97	491.85
<b>Total (A)</b>		<b>4,079.59</b>	<b>5,481.67</b>
B. Expenditure	SH No	Current Year	Previous Year
		2024-25	2023-24
		(₹ in lakhs)	(₹ in lakhs)
Expenditure on Schools	16	1,119.04	1,267.13
Expenditure on Grant in Aid/ Subsidies	17	233.85	904.59
Expenditure on Interdisciplinary CoE	18	236.18	257.62
Expenditure on Independent CoE	19	1,463.76	1,812.89
Expenditure on Academic & Other R&D Projects	20	122.55	54.72
Expenditure on Executive Edn. & Training	21	80.94	53.79
Expenditure on Other Academic Activities	22	132.11	172.66
Salary & Allowances- Administrative Staff	23	260.15	230.31
Administrative and General Expenses	24	46.50	76.13
Campus Maintenance Expenses	25	353.78	342.74
Depreciation	5	2.74	3.10
<b>Total (B)</b>		<b>4,051.62</b>	<b>5,175.69</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>27.97</b>	<b>305.98</b>
Appropriation of Excess Income to Reserves			
- To Program Chair Fund		10.69	22.95
- To Staff Welfare Fund		17.29	49.86
- To CCE Fund		-	42.38
- To CCEECS Fund		-	24.44
- To Dept./Centre Fund		-	10.33
- To CDPI Fund		-	72.17
Total fund to Reserve Funds		27.97	222.13
<b>Excess of Income after appropriation to Reserves</b>		<b>0.00</b>	<b>83.85</b>

  
Registrar

  
Vice Chancellor



**KERALA UNIVERSITY OF DIGITAL SCIENCES, INNOVATION AND TECHNOLOGY**  
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**CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2025**

	Particulars	Year Ended March 31,2025 (₹ in lakhs)	Year Ended March 31,2024 (₹ in lakhs)
<b>A</b>	<b>Cash flow from operating activities :</b>		
	Surplus/(Deficit) before tax	27.97	305.98
	Adjustments for:		
	Add: Depreciation Expenses	2.74	3.10
	Less: Interest Income (Non Operating)	(469.61)	(484.66)
	Less: Surplus to Reserve	(27.97)	(222.13)
	Operating Deficit before working capital changes	(466.87)	(397.71)
	<b>Adjustments for changes in working capital :</b>		
	(Increase)/Decrease in Trade Receivables	117.61	(451.70)
	(Increase)/Decrease in Short Loans & Advances(Asset)	2.83	(2.89)
	(Increase)/Decrease in Other Receivables	(172.04)	58.74
	(Increase)/Decrease in Other Current Assets	6.90	(46.68)
	Increase/(Decrease) in Current Liabilities	(594.72)	355.10
	<b>Cash generated/(expensed) from operations</b>	<b>(639.42)</b>	<b>(87.43)</b>
	<b>Net cash from/(used) in operating activities</b>	<b>(1,106.29)</b>	<b>(485.14)</b>
<b>B</b>	<b>Cash flow from Investing activities :</b>		
	(Increase)/Decrease in Value of Fixed assets	(0.51)	(19.71)
	Interest Income	469.61	484.66
	(Increase)/Decrease Term Fixed Deposits (Maturity more than 3 months but less than 12 months)	(111.23)	(147.00)
	(Increase)/Decrease term Fixed Deposits (Maturity more than 12 months)	601.75	50.52
	<b>Net cash used in investing activities</b>	<b>959.62</b>	<b>368.48</b>
<b>C</b>	<b>Cash flow from financing activities</b>		
	Increase/(Decrease) in General Funds	(76.15)	167.87
	Increase/(Decrease) in Non Current Liability	0.00	0.00
	<b>Net cash from financing activities</b>	<b>(76.15)</b>	<b>167.87</b>
	<b>Net increase /(Decrease) in Cash &amp; Cash equivalents</b>	<b>(222.81)</b>	<b>51.21</b>
	<b>Cash &amp; Cash equivalents- Opening Balance</b>	<b>611.03</b>	<b>559.82</b>
	<b>Cash &amp; Cash equivalents- Closing Balance</b>	<b>388.22</b>	<b>611.03</b>

  
Registrar

  
Vice Chancellor



**Schedules Forming Part of Balance Sheet as at 31st March 2025**

**SCHEDULE - 1 GENERAL CORPUS FUND**

Particulars	Sub Schedule No.	Current Year 2024-25	Previous Year 2023-24
		(₹ in lakhs)	(₹ in lakhs)
<b>General Corpus Fund</b>			
a. CCE Fund	1.1	98.72	134.71
b. CDPI Fund	1.2	252.14	262.40
c. Staff Welfare Fund	1.3	104.14	116.59
d. CEECS Fund	1.4	30.28	44.37
e. Dept/Centre Fund	1.5	7.06	10.42
<b>TOTAL</b>		<b>492.33</b>	<b>568.48</b>

**SCHEDULE - 2 INCOME AND EXPENDITURE B/F**

Particulars	Sub Schedule No.	Current Year 2024-25	Previous Year 2023-24
		(₹ in lakhs)	(₹ in lakhs)
Opening Balance		245.74	161.89
Add: Excess of Income over expenditure after apportionment to Reserves for the year		0.00	83.85
<b>TOTAL</b>		<b>245.74</b>	<b>245.74</b>

**SCHEDULE - 3 NON CURRENT LIABILITIES**

Particulars	Sub Schedule No.	Current Year 2024-25	Previous Year 2023-24
		(₹ in lakhs)	(₹ in lakhs)
One Time Financial Assistance From GoK		5,000.00	5,000.00
<b>TOTAL</b>		<b>5,000.00</b>	<b>5,000.00</b>

**SCHEDULE - 4 CURRENT LIABILITIES & PROVISIONS**

Particulars	Sub Schedule No.	Current Year 2024-25	Previous Year 2023-24
		(₹ in lakhs)	(₹ in lakhs)
<b>A. Current Liabilities</b>			
Statutory Dues	4.1	85.17	173.79
Caution Deposits	4.2	47.48	51.91
Security Deposits & EMD	4.3	47.17	37.00
Income Received in Advance	4.4	11.68	13.93
Independent Centre of Excellence	4.5	602.87	758.25
Interdisciplinary Centre of Excellence	4.6	11.61	36.50
Academic & Other Research Projects	4.7	82.53	94.79
Other Current Liabilities	4.8	1,713.03	2,030.08
<b>TOTAL</b>		<b>2,601.54</b>	<b>3,196.25</b>

**SCHEDULE - 6 CURRENT ASSETS**

Particulars	Sub Schedule No.	Current Year 2024-25	Previous Year 2023-24
		(₹ in lakhs)	(₹ in lakhs)
<b>Cash &amp; Cash Equivalents</b>			
Cash In Hand		-	-
<b>Balance with Bank Accounts</b>			
Canara Bank A/c 2762101012939		228.65	251.17
Canara Bank A/c 110043291546		0.09	0.08

Canara Bank A/c 110037331071		35.04	161.21
HDFC A/c 50200061748105		0.18	1.51
HDFC A/c 50100465591509		2.66	14.82
Treasury PSTSB A/c 799012700002180		10.00	10.00
Canara Bank A/c 10063142570		16.00	9.85
Canara Bank A/c 10059255851		28.34	78.12
SBI A/c 40577817109		17.19	74.16
Treasury PSTSB A/c 799010100340945		0.30	0.01
Treasury PSTSB A/c 799010100348008		0.09	10.09
HDFC A/c 50200074943921		0.03	0.03
Canara Bank A/c 110203429940			-
SBI E-Tender A/c 11798.70		0.12	-
<b>Sub Total</b>			
<b>Other Bank Balances</b>			
Term Deposits less than 12 months			
Term Deposits more than 12 months			
<b>Sub Total</b>			
<b>TOTAL</b>		<b>338.54</b>	<b>611.00</b>

**SCHEDULE - 7 LOANS, ADVANCES AND DEPOSITS**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Loans And Advances	7.1	2.06	4.89
Prepaid Expenses	7.2	33.25	8.91
Income Accrued but not Due	7.3	42.79	74.07
Deposits	7.4	35.39	35.34
Trade Receivables	7.5	678.03	795.65
Other Receivables	7.6	877.32	705.28
<b>TOTAL</b>		<b>1,668.84</b>	<b>1,624.13</b>

Schedules Forming Part of Balance Sheet as at 31st March 2025

**SUB - SCHEDULE - 1 General Corpus Fund**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
1.1	<i>CCE Fund</i>		
	Opening Balance	134.71	90.90
	Add: Additions during the year	-	46.07
	Less: Expenses during the year	35.99	2.26
	<b>Sub Total</b>	<b>98.72</b>	<b>139.23</b>
1.2	<i>CDPI Fund</i>		
	Opening Balance	262.40	188.09
	Add: Additions during the year	7.71	79.12
	Less: Expenses during the year	17.98	4.81
	<b>Sub Total</b>	<b>252.14</b>	<b>272.01</b>
1.3	<i>Staff welfare Fund</i>		
	Opening Balance	116.59	88.73
	Add: Additions during the year	17.29	55.54
	Less: Expenses during the year	29.74	27.68
	<b>Sub Total</b>	<b>104.14</b>	<b>171.95</b>
1.4	<i>CEECS Fund</i>		
	Opening Balance	44.37	32.89
	Add: Additions during the year	-	27.84
	Less: Expenses during the year	14.09	16.36
	<b>Sub Total</b>	<b>30.28</b>	<b>77.10</b>
1.5	<i>Dept/Centre Fund</i>		
	Opening Balance	10.42	-
	Add: Additions during the year	-	10.42
	Less: Expenses during the year	3.35	-
	<b>Sub Total</b>	<b>7.06</b>	<b>10.42</b>
	<b>TOTAL</b>	<b>492.33</b>	<b>670.71</b>

**SUB - SCHEDULE - 4 Current Liabilities**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
4.1	<i>Statutory Dues</i>		
	GST Payable	1.89	47.24
	GST TDS Payable	2.89	3.77
	Income TDS Payable	12.75	14.44
	Employees St. Contribution Payable	67.53	105.39
	KB&OC Welfare Fund	0.11	2.95
	<b>Sub Total</b>	<b>85.17</b>	<b>173.79</b>
4.2	<i>Caution Deposits from Students</i>		
	Academic	37.79	31.01
	Hostel	9.69	20.90
	<b>Sub Total</b>	<b>47.48</b>	<b>51.91</b>
4.3	<i>Security Deposits &amp; EMD</i>		
	Security Deposits	46.30	36.20
	EMD	0.87	0.80
	<b>Sub Total</b>	<b>47.17</b>	<b>37.00</b>

4.4	<i>Income received in Advance</i>		
	Application Fee	0.86	0.55
	Hostel & Mess Fee	8.77	12.60
	Course Fee	1.96	0.20
	License Fee	0.05	0.30
	Bus Fee	0.04	-
	Other Income	-	0.28
	<b>Sub Total</b>	<b>11.68</b>	<b>13.93</b>
4.5	<i>Independent Centre of Excellences</i>		
	a. Indian Innovation Centre for Graphene	7.31	26.62
	b. Kerala Block Chain Academy	238.36	293.77
	c. Centre for Consulting and Entrepreneurship	-	-
	<i>i. Centre for Digital Innovation &amp; Product Development Projects</i>		
	AHD Dev. of Digital Hear Register	10.25	10.74
	AHD RFID E-Samrudh Health Management	22.47	31.12
	Dash Board for Sustainable Development	2.42	2.31
	Excise Dept. Digitization of Toddy Shop	1.95	3.80
	ICT Pest Surveillance	6.98	15.55
	DWMS for KDISC	135.99	145.15
	Kissan	48.89	30.96
	KSITM Karuthal Adalath Magt	3.29	3.48
	Planspace	27.78	19.45
	SNOU Digital Academic Support	3.14	1.05
	Pepper Research Station Documentary	1.60	1.60
	Kudumbasree Integrated ERP Project	1.38	1.92
	RIAB Project	2.00	2.00
	Horticulture Mission Video Documentary	22.40	-
	<i>ii. Other Development Projects</i>		
	AHD WSSDSS for Disease MM	8.43	10.76
	Excise Dept Track & Trace	0.19	0.23
	KFDF Dev. Vegetation Recovery	1.33	-
	KFDF GIS Portal on Fire Vulnr Rating	1.59	-
	LRIS WebGis App	0.71	1.27
	Navakeralam Padthathi Zero Emmission	0.70	0.70
	RRII CRISP	7.27	7.35
	Rubber Board - Develop of Mobile Project	0.12	0.35
	Web GIS Portal Hydrographic Data Project	2.22	2.26
	K-TDMS	0.46	0.46
	AHD DPR Revamping SLBP	1.84	0.74
	Compr. Stroke Database	0.42	-
	Dept. of Archeology Dev. of CETMS	7.60	-
	Dept. of Eco. & Stat Dev of EARAS Module	7.62	-
	Dev. Of One Health Portal	0.69	9.55
	Ansys Inc Power Integrity Solutions	3.34	-
	Kerala Women Commision Digitization	3.22	1.58
	SNOU Learning Management Program	4.53	4.53
	High Court Skill Test	0.81	-
	KTU Admission Portal	0.32	-
	Archevies Dept- Trans.of Palm Manuscript	7.99	-
	Green Game Room	2.17	1.66

	VSSC Dev. Of AI Based Software	0.92	4.89
	I&PRD Portal	0.80	2.08
	IMG Website AMC	1.36	3.12
	Kerala Lokayuktha Digitization of Office	-	1.79
	Dept. of Eco. & Stat Dev of EARAS Module	-	31.47
	Dopt. of Archoology Dev. of CETIMS	-	6.76
	KPSC Dev. of AI Based App	-	5.36
	Dept of Agri. WBIS	-	19.35
	NIQS Coolobarative Model	-	1.76
	Centre for Data Analytics	-	50.74
	<b>Sub Total</b>	<b>602.87</b>	<b>758.25</b>
4.6	<i>Interdisciplinary Centre of Excellences</i>		
	Woman Incubation & Startups Entrepr.	11.61	36.50
	<b>Sub Total</b>	<b>11.61</b>	<b>36.50</b>
4.7	<i>Academic &amp; Other Research Projects</i>		
	<i>Academic Research Projects</i>		
	IBM EI	6.61	6.61
	IEEE Systems & Circuits	4.48	2.33
	SERB Lithium Batteries	1.13	6.34
	Mozilla Foundation	11.73	20.15
	C3iHub	31.22	-
	Chip to Startup	-	0.98
	DBT Neuro Imaging Tool	-	6.87
	Karali Research Award	-	12.00
	KDISC Medical Devise Development	-	4.29
	<i>Other Research Projects</i>	-	-
	AICTE Translation	22.97	22.97
	Van Tienhoven Foundation	1.77	3.81
	Indian Alliance	0.45	0.22
	KFDF Sensor System	1.84	7.43
	Social Eng. Projects	0.32	0.77
	<b>Sub Total</b>	<b>82.53</b>	<b>94.79</b>
4.8	<i>Other Current Liabilities</i>		
	Academic Fellowship & Grants	84.04	79.07
	Expenses Payable	1,336.91	1,810.63
	IIITMK Expenses Payable	209.62	110.52
	Program Chair	23.59	29.87
	Executive Edn & Training Programs	58.87	-
	<b>Sub Total</b>	<b>1,713.03</b>	<b>2,030.08</b>
	<b>Sub Total</b>	<b>2,601.54</b>	<b>3,196.25</b>

#### SUB - SCHEDULE - 7 Current Assets

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
7.1	<i>Loans &amp; Advances</i>		
	Sundry Advance	1.70	2.88
	Travel Advance	0.36	2.01
	<b>Sub Total</b>	<b>2.06</b>	<b>4.89</b>
7.2	<i>Prepaid Expenses</i>		
	Admission Expenses	1.58	7.53

	Insurance	0.70	0.53
	Books and Subscriptions	30.97	-
	AMC Charges	-	0.86
	<b>Sub Total</b>	<b>33.25</b>	<b>8.91</b>
7.3	<i>Income Accrued but not Due</i>		
	Interest Receivable on Term Deposit	42.79	74.07
	<b>Sub Total</b>	<b>42.79</b>	<b>74.07</b>
7.4	<i>Deposits</i>		
	Security Deposits	35.39	35.34
	<b>Sub Total</b>	<b>35.39</b>	<b>35.34</b>
7.5	<i>Trade Receivables</i>		
	Dept. of Animal Husbandry	27.05	174.18
	Kerala State Goods and Service Tax Dept.	167.51	232.79
	Sree Narayana Guru Open University	9.51	66.63
	Kerala State Information Technology Mission	0.94	30.86
	Excise Dept.	28.50	39.30
	Informations and Public Relations Department	1.18	2.36
	Kerala Development Strategic Council ( KDISC)	191.63	1.49
	HDFC Bank Ltd	0.04	0.09
	Motor Vehicle Dept	1.06	1.06
	Dept of Agriculture	60.00	70.00
	Kerala State Planning Board	61.38	55.88
	Nava Kerala Karma Padhathi	12.61	12.61
	Electronics & Information Technology Dept.	0.24	9.64
	Sensorprise Solutions Pvt Ltd	25.43	16.44
	SC Dept	24.99	-
	Programm Implementation Eva. & Monit. Dept	13.69	-
	APJ Abdul Kalam Technological University	0.38	-
	Norka Roots	28.90	-
	Infor. and Communication Technology Academy	2.28	-
	Kerala University of Health Science	20.06	-
	Cake World	0.10	-
	Swad Catering	0.17	-
	Vidyavardhaka Sanga	0.37	-
	High Court Kerala	-	13.44
	Hydrographic Survey Wing	-	2.50
	M/s Bookserb	-	0.07
	Kerala State Land Use Board	-	12.56
	Kerala Public Service Commission	-	7.91
	Kudumbasree	-	9.00
	KSCSTE	-	2.74
	Rubber Board, Kottayam	-	4.70
	Rubber Research Institute of Kerala	-	18.69
	Directorate of Archeology	-	1.50
	State Health Systemsresource Centre	-	6.90
	Netpromedia Advertising Pvt Ltd	-	1.18
	Enhancing Mind & Body Solutions Pvt Ltd	-	1.07
	Zynecore Global Pvt Ltd	-	0.02
	Light A Fire Consultants LLP	-	0.02
	Supreme Health Care & Wellness Centre	-	0.01
	Solvat Tech	-	0.01

	Rwihaa Fablab & Design	-	0.01
	<b>Sub Total</b>	<b>678.03</b>	<b>795.65</b>
1.6	<i>Other Receivables</i>		
7.6a	<i>Other Receivables</i>		
	Students Fee Receivable	82.35	184.11
	Students Hostel Fee Receivable	8.86	24.93
	Digital Science Park	58.07	414.94
	TDS on GST Recovered	0.93	1.51
	Income Tax TDS- Current Year	58.90	13.81
	Income Tax Receivable- Previous Years	14.09	28.47
	Technopark Receivable	1.02	0.49
	GST Refund Receivable	2.46	2.64
	Fellowship Receivable	1.27	0.07
	Project Expenses Receivable	86.41	30.16
	Data Centre	472.43	-
	Mr. Umashankar	0.00	-
	Mr. Sridas	0.05	-
	Mr. M B Jayachandran	0.00	-
	Mr. Prasanth Sasidharan	0.01	-
	Dr Anoop Ayyapan	0.27	-
	Dr Preetham Mukarjee	0.07	-
	AWS Cloud Service	3.88	-
	IGEIC	26.16	2.68
	NPS Contribution Receivable	-	1.47
	Mr Eahul	-	0.01
7.6b	<i>Independent Centre of Excellences</i>		
	<i>Centre for Consulting and Entrepreneurship</i>	-	-
	<i>a. Centre for Digital Innovation &amp; Product Development Projects</i>		
	Norks Projects	0.77	-
	<i>b. Other Development Projects</i>		
	CoE in Judicial Intelligence	8.47	-
	Kerala Lokayuktha Digitization of Office	0.07	-
	Centre for Data Analytics	32.46	-
7.6c	<i>Academic &amp; Other Research Projects</i>		
	<i>Academic Research Projects</i>		
	Chip to Startup	3.64	-
	DBT Neuro Imaging Tool	9.14	-
	Kairali Research Award	2.79	-
	KDISC Medical Devise Development	2.73	-
	<b>Sub Total</b>	<b>877.32</b>	<b>705.28</b>

**Schedules Forming Part of Income and Expenditure for the year ended**  
**SCHEDULE - 8 INCOME FROM SCHOOLS**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
<b>I. Receipts from Schools</b>			
<i>School of Computer Science &amp; Engineering</i>			
- Academic Income	8.1	141.45	166.07
- Grant from GoK		120.47	262.00
- Other Income (Training/Workshop/Conference)		0.28	-
<i>School of Digital Science</i>			
- Academic Income	8.2	192.75	225.45
- Grant from GoK		96.16	145.00
- Other Income (Training/Workshop/Conference)		15.77	-
<i>School of Electronics &amp; Automations</i>			
- Academic Income	8.3	94.35	72.66
- Grant from GoK		81.49	175.00
- Other Income (Training/Workshop/Conference)		2.89	-
<i>School of Digital Humanities &amp; Liberal Arts</i>			
- Academic Income	8.4	113.68	68.25
- Grant from GoK		83.02	130.00
- Other Income (Training/Workshop/Conference)		3.36	23.45
<i>School of Informatics</i>			
- Academic Income	8.5	17.10	18.75
- Grant from GoK		52.11	70.00
- Other Income (Training/Workshop/Conference)		1.68	-
<b>II. Application Fees</b>		7.73	8.54
<b>III. Fine From Students</b>		4.34	0.24
<b>IV. Convocation</b>		2.63	1.38
<b>V. Condonation Fees</b>		0.42	0.18
<b>V. Guideship Fees</b>		0.25	-
<b>TOTAL</b>		<b>1,031.93</b>	<b>1,366.97</b>

**SCHEDULE - 9 INCOME FROM GRANT IN AID/ SUBSIDIES**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Grant for Smart Data Centre from GoK		88.85	434.16
Grant for Digital Science Park from GoK		145.00	-
One Time Financial Assistance from GoK		-	470.43
<b>TOTAL</b>		<b>233.85</b>	<b>904.59</b>

**SCHEDULE - 10 INCOME FROM INTER-DISCIPLINARY CENTRE OF EXCELLENCE**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Knowledge Centre	10.1	55.88	91.60
Kerala Security Audit and Assurance Centre	10.2	46.69	52.02
Digital Learning Centre	10.3	17.34	18.00
Centre for Digital Transformation in Culture	10.4	26.74	16.00
Centre for Intelligent Government	10.5	30.92	23.00

Centre for IIoT	10.6	17.50	20.00
Centre for Electronic Design & Testing	10.7	17.53	30.00
Women Incubation Startups and Entre'ship (WISe)	10.8	54.89	42.82
Centre for Social Engagement Cell	10.9	7.55	-
<b>TOTAL</b>		<b>275.04</b>	<b>293.45</b>

**SCHEDULE 11 INCOME FROM INDEPENDENT CENTRE OF EXCELLENCE**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
<b>Income from Independent Centre of Excellence</b>			
Centre for Consulting and Entrepreneurship	11.1	639.88	1,060.15
India Innovation Centre for Graphene	11.2	793.88	801.91
Kerala Block Chain Academy	11.3	192.68	181.88
<b>TOTAL</b>		<b>1,626.44</b>	<b>2,043.94</b>

**SCHEDULE - 12 INCOME FROM ACADEMIC & OTHER RESEARCH PROJECTS**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Academic Research Projects	12.1	112.94	49.01
Other Research Project	12.2	19.74	7.73
<b>TOTAL</b>		<b>132.68</b>	<b>56.75</b>

**SCHEDULE - 13 INCOME FROM EXECUTIVE EDUCATION AND TRAINING**

Particulars	Sub Schedule No.	Current Year 2023-24 (₹ in lakhs)	Previous Year 2022-23 (₹ in lakhs)
PG Diploma Courses	13.1	87.71	-
Virtual IT & Capacity Building Training for Govt. Depts	13.2	28.98	124.90
Other Training Programs.	13.3	5.02	4.71
<b>TOTAL</b>		<b>121.71</b>	<b>129.61</b>

**SCHEDULE - 14 INCOME FROM OTHER ACADEMIC ACTIVITIES**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Academic Fellowships	14.1	17.80	19.55
Academic Awards & Grants	14.2	0.19	1.93
Other Income	14.3	155.99	173.05
<b>TOTAL</b>		<b>173.98</b>	<b>194.52</b>

**SCHEDULE - 15 INCOME FROM OTHER SOURCES**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Interest on Deposits	15.1	469.61	484.66
Recruitment Application Fee		0.60	1.03
Rental Income		3.62	0.84
Sale of Tender Document		1.00	0.08

Miscellaneous Income		6.77	3.11
RTI Application Fee		0.00	0.00
Interest on Income Tax refund		1.48	-
Incubation License Fee		0.89	1.63
Financial Assistance From KSCSTE for IPR Cell		-	0.50
<b>TOTAL</b>		<b>483.97</b>	<b>491.85</b>

#### SCHEDULE - 16 EXPENDITURE ON SCHOOLS

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
<i>School of Computer Science &amp; Engineering</i>			
- Salary & Allowances- Faculty & Staff		211.46	222.91
- Salary to Research Associates & Fellowships		53.39	105.28
- Course & Other Expenses		41.05	68.58
<i>School of Digital Science</i>			
- Infrastructure		1.32	-
- Salary & Allowances- Faculty & Staff		268.13	222.12
- Salary to Research Associates & Fellowships		26.13	38.09
- Course & Other Expenses		26.83	46.71
<i>School of Electronics &amp; Automations</i>			
- Salary & Allowances- Faculty & Staff		133.19	110.80
- Salary to Research Associates & Fellowships		45.40	71.08
Course & Other Expenses		19.56	57.48
<i>School of Digital Humanities &amp; Liberal Arts</i>			
- Salary & Allowances- Faculty & Staff		133.92	114.65
- Salary to Research Associates & Fellowships		16.74	22.87
- Course & Other Expenses		22.59	43.31
<i>School of Informatics</i>			
- Salary & Allowances- Faculty & Staff		94.10	116.05
- Salary to Research Associates & Fellowships		15.87	16.50
- Course & Other Expenses		9.37	10.67
<b>TOTAL</b>		<b>1,119.04</b>	<b>1,267.13</b>

#### SCHEDULE - 17 EXPENDITURE ON GRANT IN AID/ SUBSIDIES

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Smart Data Centre		88.85	434.16
Digital Science Park		145.00	-
One Time Financial Assistance		-	470.43
<b>TOTAL</b>		<b>233.85</b>	<b>904.59</b>

#### SCHEDULE - 18 EXPENDITURE ON INTER DISCIPLINARY CENTRE OF EXCELLENCE

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Knowledge Centre	18.1	55.88	91.60
Kerala Security Audit and Assurance Centre	18.2	37.35	41.60
Digital Learning Centre	18.3	13.87	14.40
Centre for Digital Transformation in Culture	18.4	21.39	12.80

Centre for Intelligent Government	18.5	24.73	18.40
Women Incubation Startups and Entrepreneurship (WISe)	18.6	48.89	38.82
Centre for IIoT	18.7	14.00	16.00
Centre for Electronic Design & Testing	18.8	14.02	24.00
Centre for Social Engagement	18.9	6.04	
<b>TOTAL</b>		<b>236.18</b>	<b>257.62</b>

#### SCHEDULE - 19 EXPENDITURE ON INDEPENDENT CENTRE OF EXCELLENCE

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
<b>Income from Independent Centre of Excellence</b>			
Centre for Consulting and Entrepreneurship	19.1	513.92	861.06
India Innovation Centre for Graphene	19.2	774.68	786.63
Kerala Block Chain Academy	19.3	175.17	165.21
<b>TOTAL</b>		<b>1,463.76</b>	<b>1,812.89</b>

#### SCHEDULE - 20 EXPENDITURE ON ACADEMIC & OTHER RESEARCH PROJECTS

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Academic Research Projects	20.1	101.09	39.92
Other Research Project	20.2	21.46	14.80
<b>TOTAL</b>		<b>122.55</b>	<b>54.72</b>

#### SCHEDULE - 21 EXPENDITURE ON EXECUTIVE EDUCATION & TRAINING

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
PG Diploma Courses	21.1	67.20	-
Virtual IT & Capacity Building Training for Govt. Depts	21.2	6.97	50.38
Other Training Programs.	21.3	6.77	3.41
<b>TOTAL</b>		<b>80.94</b>	<b>53.79</b>

#### SCHEDULE - 22 EXPENDITURE ON OTHER ACADEMIC ACTIVITIES

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Academic Fellowships	22.1	17.80	18.13
Academic Awards & Grants	22.2	0.24	1.93
Other Academic Expenses Income	22.3	114.06	152.60
<b>TOTAL</b>		<b>132.11</b>	<b>172.66</b>

#### SCHEDULE - 23 SALARY & ALLOWANCE ADMINISTRATIVE STAFF

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Salary & Allowances- Administrative Staff		260.15	230.31
<b>TOTAL</b>		<b>260.15</b>	<b>230.31</b>

**SCHEDULE - 24 ADMINISTRATIVE AND GENERAL EXPENSES**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Domain, Internet & Telephone Charges		5.06	9.43
Local Conveyance & Vehicle Maintenance Expenses		12.72	17.87
Miscellaneous Expenditure		2.32	1.91
Consumables & Stationery		4.04	3.99
Internal Audit Fee		2.71	2.71
Professional/Legal Fees		5.46	1.46
Promotional Expenses		8.05	32.75
Rupee Round off		0.00	0.00
Rent		5.98	-
Bank Charges		0.15	-
Recruitment Expenses		-	3.35
Statutory Audit Fee		-	2.66
Travel Expenses		-	0.01
<b>TOTAL</b>		<b>46.50</b>	<b>76.13</b>

**SCHEDULE - 25 CAMPUS MAINTENANCE EXPENSES**

Particulars	Sub Schedule No.	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
Power & Fuel Charges		125.40	117.31
Water Charges		3.09	2.58
Insurance Expenses		9.88	7.71
AMC Charges		17.62	32.08
Facility Management Charges		99.01	93.44
Security Service Charges		77.42	69.88
Campus Maintenance- Miscellaneous		21.36	19.74
<b>TOTAL</b>		<b>353.78</b>	<b>342.74</b>

**Schedules Forming Part of Income and Expenditure for the year ended**  
**SUB - SCHEDULE - 8 Income From Schools**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
	<b>I. Receipts from Schools</b>		
8.1	<i>School of Computer Science &amp; Engineering</i>		
	MSc CS Cyber Security	86.35	109.52
	MSc CS Machine Intelligence	29.20	32.00
	M'Tech Computer Science	19.45	22.65
	Phd School of Computer Science & Eng.	5.00	1.90
	Special Fee	1.45	-
	<b>SUB - TOTAL</b>	<b>141.45</b>	<b>166.07</b>
8.2	<i>School of Digital Science</i>		
	MSc CS Data Analytics	74.15	80.95
	MSc CS Data Alaytics & Bio AI	26.45	37.40
	MSc CS Data Alaytics & Comput. Science	66.50	76.35
	MSc CS Data Alaytics & Geo Informatics	23.65	26.85
	MSc CS Geospatial Analytics	-	0.10
	Phd School of Digital Sciences	2.00	3.80
	<b>SUB - TOTAL</b>	<b>192.75</b>	<b>225.45</b>
8.3	<i>School of Electronics &amp; Automations</i>		
	MTech Electronics Engineering	19.65	17.36
	MSc Electronics	37.95	31.90
	MSc Applied Physics	33.65	21.00
	Phd Scool of Electronics & Automation	3.10	2.40
	<b>SUB - TOTAL</b>	<b>94.35</b>	<b>72.66</b>
8.4	<i>School of Digital Humanities &amp; Liberal Arts</i>		
	PGD E-Governance	-	-4.95
	Master of Business Administration	110.38	72.00
	Phd Scool of Digital Humanities	3.30	1.20
	<b>SUB - TOTAL</b>	<b>113.68</b>	<b>68.25</b>
8.5	<i>School of Informatics</i>		
	MSc Ecology	16.30	18.55
	Phd School of Informatics	0.80	0.20
	<b>SUB - TOTAL</b>	<b>17.10</b>	<b>18.75</b>
	<b>TOTAL</b>	<b>559.33</b>	<b>551.18</b>

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

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
10.1	<i>Knowledge Centre</i>		
	Grant from GoK	55.88	91.60
10.2	<i>Kerala Security Audit and Assurance Centre</i>		
	Grant from GoK	46.69	52.00
	Other Income	-	0.02
10.3	<i>Digital Learning Centre</i>		
	Grant from GoK	17.34	18.00
10.4	<i>Centre for Digital Transformation in Culture</i>		
	Grant from GoK	26.74	16.00
10.5	<i>Centre for Intelligent Government</i>		
	Grant from GoK	30.92	23.00
10.6	<i>Centre for HoT</i>		

10.7	Grant from GoK Centre for Electronic Design & Testing	17.50	20.00
10.8	Grant from GoK Women Incubation Startups and Entrepreneurship (WISE)	17.53	30.00
10.9	Grant from GoK Social Engagement Cell	54.89	42.82
	Grant from GoK	7.55	-
	<b>TOTAL</b>	<b>275.04</b>	<b>293.45</b>

**SUB - SCHEDULE - 11.1 Centre for Consulting & Entrepreneurship**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
11.1.a	<i>Centre for Digital Innovation and Product Development Projects</i>		
	AHD Dev. of Digital Hear Register	0.49	35.43
	AHD RFID E-Samrudh Health Management	8.64	253.75
	Dash Board for Sustainable Development	27.90	2.99
	Excise Dept. Digitization of Toddy Shop	0.03	14.03
	ICT Pest Surveillance	4.91	14.52
	DWMS for KDISC	200.78	8.34
	Kissan	42.83	57.65
	KSITM Karuthal Adalath Magt	0.19	13.47
	Planspace	70.74	105.00
	Kudumbasree Integrated ERp Project	0.54	13.26
	RIAB Project	0.00	11.27
	Horticulture Mission Video Documentary	5.60	-
	Norka	24.49	-
	SNOU - Digital Academic Support	-	97.11
	KSPB PIEMD	4.58	-
11.1.b	<i>Other Product Development Projects</i>		
	AHD - WSSDSS for Disease MM	2.32	63.92
	Excise Dept. Track & Trace	0.04	22.46
	RRII - CRISP	0.08	8.49
	Web GIS Portal Hydrographic Data Project	0.05	1.38
	Rubber Board - Develop of Mobile Project	0.23	3.63
	LRIS WebGis App	10.14	9.37
	KFDF Dev. Vegetation Recovery	0.17	-
	KFDF GIS Portal on Fire Vulnr Rating	0.20	-
	QLSpace	1.35	-
	K-TDMS	-	8.14
	Navakeralam Padthathi Zero Emmission	-	9.99
	I&PRD Portal	3.15	1.60
	IMG Website AMC	3.46	0.34
	IMG RTI Knowledge Portal	-	2.57
	Kerala Lokayuktha Digitization of Office	1.62	0.31
	Kerala Women Commision Digitization	0.43	0.49
	High Court Skill Test	10.02	1.32
	VSSC Dev. Of AI Based Software	18.37	11.11
	Dept. of Eco. & Stat Dev of EARAS Module	28.09	10.29
	Dept. of Archeology Dev. of CETMS	24.51	1.69
	Dev. Of One Health Portal	8.86	2.42
	AHD DPR Revambing SLBP	0.28	-
	Archevies Dept- Trans.of Palm Manuscript	2.00	-
	Compr. Stroke Database	1.06	-

	Dept of Archeology Study of E-Ticketing	-	3.25
	Green Game Room	2.64	2.94
	Netpromedia ML Model	4.50	7.00
	NIQS Coolobarative Model	2.46	3.21
	IEEE CASS Edn Programm	2.98	-
	Ansys Inc Power Integrity Solutions	0.42	-
	KPSC Dev. of AI Based App	-	1.34
	Dept of Agri. WBIS	-	6.72
	GST Dept. Data Analytics	3.48	238.29
	GST Dept. KITIS	115.28	11.06
	<b>TOTAL</b>	<b>639.88</b>	<b>1,060.15</b>

**SUB - SCHEDULE - 11.2 Income from Graphene Innovation**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
11.2	IICG ( Central Share)	173.38	301.17
	IICG ( State Share)	300.00	427.23
	Graphene Aurora (Central Share)	320.50	73.50
	<b>TOTAL</b>	<b>793.88</b>	<b>801.91</b>

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

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
11.3	Grant from GoK	46.60	72.00
	Other Income	146.00	109.88
	<b>TOTAL</b>	<b>192.68</b>	<b>181.88</b>

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

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
12.1	<i>Academic Research Projects</i>		
	Chip to Startup	12.08	10.83
	DBT Neuro Imaging Tool	6.87	2.45
	KFDF Sensor System	5.59	3.17
	KDISC Medical Devise Development	16.29	18.64
	SERB Lithium Batteries	5.21	0.83
	Van Tei Foundation	2.05	1.35
	ASPER	38.44	-
	C3iHub	4.87	-
	Digital Twin Based C3iHub	6.07	-
	Kairali Research Award	12.00	-
	KSCSTE SPEED Programme	3.47	-
	British Council	-	2.31
	IBM EI	-	3.72
12.2	<i>Other Research Projects</i>		
	Indian Alliance	6.15	3.50
	IEEE Systems & Circuits	1.19	8.88
	Mozilla Foundation	8.41	-
	ISEA	1.51	-
	Social Engagement Projects	2.47	-
	AICTE Translation	-	1.06

	<b>TOTAL</b>	132.68	56.75
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**SUB - SCHEDULE - 13 Income from Executive Education & Training**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
13.1	<i>PG Diploma Courses</i>		
	PG Diploma in E-Governance	3.96	-
	PG Diploma in MRI	4.32	-
	PG AJAY Skill Training Course	79.43	-
13.2	<i>Virtual IT &amp; Capacity Training Program for Govt. Departments and PSUs</i>	-	-
	Virtual IT training for Diary Dept.	11.08	-
	Virtual IT training for Kerala University	7.78	-
	Advanced Training for Archeology Dept	1.41	-
	Design Thinking Workshop for KASE	8.70	-
	Capacity Building for Motor Vehicle Dept.	-	15.42
	Capacity Building for Govt. Secretariate	-	7.43
	Virtual IT Training for Various Dept	-	7.55
	Capacity Building PGCESBM	-	94.49
13.3	<i>Other Training Programs</i>	-	-
	Inapp Training	1.66	-
	National Technology Day	1.25	-
	Other Training Income	2.11	-
	Certified Ethical Hacking	-	1.29
	Workshop on National Science Day	-	1.00
	Workshop on DSC & Public Key	-	2.42
	<b>TOTAL</b>	<b>121.71</b>	<b>129.61</b>

**SUB - SCHEDULE - 14 Income From Other Academic Activities**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
14.1	<i>Academic Fellowships</i>		
	DST Fellowship	12.64	19.12
	SERB Fellowship	1.19	0.43
	Nava Kerala Post Doctoral Fellowship	3.98	-
	<i>Academic Awards &amp; Grants</i>	-	-
14.2	E-Governance Awards	-	1.18
	NSS Grant	0.19	0.75
14.3	<i>Other Income</i>	-	-
	Students Hostel Fee	89.16	88.33
	Students Mess Fee	64.57	82.79
	Student Transportation Fee	2.26	1.92
	<b>TOTAL</b>	<b>173.98</b>	<b>194.52</b>

**SUB - SCHEDULE - 15.1 Interest on Deposits**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
15.1	Interest on Financial Assistance	375.00	373.99
	Interest From Savings Accounts	1.23	6.18
	Interest on Term Deposits	92.79	103.99
	Interest on Electricity Deposit	0.59	0.49

	<b>TOTAL</b>	<b>469.61</b>	<b>484.66</b>
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**SCHEDULE - 18 EXPENDITURE ON INTER DISCIPLINARY CENTRE OF EXCELLENCE**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
18.1	<i>Knowledge Centre</i>		
	- Salary & Allowances	17.66	22.31
	- Books & Subscription	37.10	68.22
	- Other Expenses	1.13	1.07
18.2	<i>Kerala Security Audit and Assurance Centre</i>		
	- Salary & Allowances	22.92	28.50
	- Other Expenses	14.43	13.10
18.3	<i>Digital Learning Centre</i>		
	- Salary & Allowances	7.74	5.78
	- Other Expenses	6.13	8.62
18.4	<i>Centre for Digital Transformation in Culture</i>		
	- Salary & Allowances	19.47	8.32
	- Other Expenses	1.92	4.48
18.5	<i>Centre for Intelligent Government</i>		
	- Salary & Allowances	20.56	17.62
	- Other Expenses	4.17	0.78
18.6	<i>Women Incubation Startups and Entrepreneurship (WISe)</i>		
	- Infrastructure	3.66	4.55
	- Salary & Allowances	24.88	9.38
	- Grant to Incubatees	4.00	12.00
	- Other Expenses	16.35	12.90
18.7	<i>Centre for IIoT</i>		
	- Salary & Allowances	14.00	14.15
	- Other Expenses	-	1.85
18.8	<i>Centre for Electronic Design &amp; Testing</i>		
	- Salary & Allowances	14.02	8.60
	- Other Expenses	-	15.40
18.9	<i>Centre for Social Engagement</i>		
	- Salary & Allowances	5.17	-
	- Other Expenses	0.87	-
	<b>TOTAL</b>	<b>236.18</b>	<b>257.62</b>

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

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
19.1.a	<i>Centre for Digital Innovation and Product Development Projects</i>		
	AHD Dev. of Digital Hear Register	0.49	35.43
	AHD RFID E-Samrudh Health Management	8.64	230.95
	Dash Board for Sustainable Development	22.10	2.99
	Excise Dept. Digitization of Toddy Shop	0.03	12.03
	ICT Pest Surveillance	3.91	12.52
	DWMS for KDISC	162.46	8.34
	Kissan	30.83	45.65
	KSITM Karuthal Adalath Magt	0.19	10.08
	Planspace	54.68	90.58
	Kudumbasree Integrated ERp Project	0.54	13.26
	RIAB Project	0.00	11.27

19.1.b	Norka	19.59	-	
	KSPB PIEMD	4.58	-	
	SNOU - Digital Academic Support	-	89.82	
	Dept of Agri. WBIS	-	6.72	
	<i>Other Product Development Projects</i>			
	AHD - WSSDSS for Disease MM	2.32	54.10	
	RRII - CRISP	0.08	5.32	
	Web GIS Portal Hydrographic Data Project	0.05	1.38	
	Rubber Board - Develop of Mobile Project	0.23	2.83	
	Excise Dept. Track & Trace	0.04	19.94	
	LRIS WebGis App	9.07	7.24	
	K-TDMS	-	7.54	
	Navakeralam Padthathi Zero Emmission	-	7.85	
	Kerala Lokayuktha Digitization of Office	1.62	0.31	
	High Court Skill Test	9.02	0.92	
	Kerala Women Commision Digitization	0.01	0.08	
	Dept of Eco. & Stat Dev of FARAS Module	27.24	1.94	
	Dev. Of One Health Portal	8.86	0.03	
	Dept. of Archeology Dev. of CETMS	19.44	-	
	Compr. Stroke Database	0.76	-	
	Dept of Archeology Study of E-Ticketing	-	0.85	
	VSSC Dev. Of AI Based Software	16.77	7.91	
	Green Game Room	2.01	2.02	
	NIQS Coolobarative Model	2.05	2.21	
	IMG RTI Knowledge Portal	-	0.59	
	GST Dept. Data Analytics	3.48	168.35	
	GST Dept. KITIS	102.83	-	
<b>TOTAL</b>		<b>513.92</b>	<b>861.06</b>	

**SUB - SCHEDULE - 19.2 Expenditure on Graphene Innovation**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
19.2	IICG ( Central Share)	167.18	285.89
	IICG ( State Share)	300.00	427.23
	Graphene Aurora	307.50	73.50
<b>TOTAL</b>		<b>774.68</b>	<b>786.63</b>

**SUB - SCHEDULE - 19.3 Expenditure on Kerala Blockchain Academy**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
19.3	KBA Expenses	151.77	165.21
	KBA Consultancy Projects Expenses	23.40	-
	<b>TOTAL</b>	<b>175.17</b>	<b>165.21</b>

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

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
20.1	<i>Academic Research Projects</i>		
	KDISC Medical Devise Development	16.29	18.64
	KDFD Sensor System	5.19	2.94
	C3iHub	4.87	-

	Chip to Startup	12.08	10.66
	DBT Neuro Imaging Tool	5.57	2.25
	SERB Lithium Batteries	4.44	0.70
	Digital Twin Based C3iHub	6.07	-
	Kairali Research	12.00	-
	KSCSTE SPEED Program	3.15	-
	ASPER	31.44	-
	British Council	-	1.01
	IBM EI	-	3.72
20.2	<i>Other Research Projects</i>	-	-
	Indian Alliance	6.15	3.50
	IEEE Systems & Circuits	1.19	8.88
	Van Tei Foundation	2.05	1.35
	ISEA Project	1.51	-
	Mozilla Foundation	8.09	-
	Social Engagement Projects	2.47	-
	AICTE Translation	-	1.06
	<b>TOTAL</b>	<b>122.55</b>	<b>54.72</b>

**SUB - SCHEDULE - 21 Expenditure on Executive Education & Training**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
21.1	<i>PG Diploma Courses</i>		
	PG Diploma in E-Governance	1.55	-
	PG AJAY Skill Training Course	65.65	-
21.2	<i>Virtual IT &amp; Capacity Training Program for Govt. Departments and PSUs</i>		
	Virtual IT training for Dairy Dept.	5.01	-
	Virtual IT training for Kerala University	1.96	-
	Capacity Building for Motor Vehicle Dept.	-	4.92
	Capacity Building for Govt. Secretariate	-	2.84
	Capacity Building on AI for Various Depts	-	6.90
	Virtual IT Training for Various Dept	-	2.49
	Capacity Building PGCESBM	-	33.23
21.3	<i>Other Training Programs</i>		
	National Technology Day	1.25	-
	Training Program for Inapp	0.74	-
	Training Program for KASE	3.67	-
	Advance Training Program for Arch. Dept.	1.11	-
	Certified Ethical Hacking	-	0.97
	Workshop on National Science Day	-	1.00
	Workshop on DSC & Public Key	-	1.44
	<b>TOTAL</b>	<b>80.94</b>	<b>53.79</b>

**SUB - SCHEDULE - 22 Expenditure on Other Academic Activities**

Sub Schedule No.	Particulars	Current Year 2024-25 (₹ in lakhs)	Previous Year 2023-24 (₹ in lakhs)
22.1	<i>Academic Fellowships</i>		
	DST Fellowship	12.64	17.70
	SERB Fellowship	1.19	0.43
	Nava Kerala Post Doc Fellowship	3.98	-
22.2	<i>Academic Awards &amp; Grants</i>		

22.3	NSS Expenses	0.24	0.75
	E-Governance Awards	-	1.18
	<i>Other Expenses</i>		
	Students Hostel & Mess Expenses	113.78	134.39
	IPR Cell Expenses	0.28	-
	Affiliation Expenses	-	0.02
	Students Amenities	-	4.60
	Physical Education Expenses	-	3.31
	Honorarium for Student Counsellor	-	2.30
	Alumni Association Activities Expenses	-	0.57
	Institution Innovation Council Expenses	-	2.64
Students Council Activity Expenses	-	4.78	
<b>TOTAL</b>	<b>132.11</b>	<b>172.66</b>	

**SCHEDULE - 5 FIXED ASSET**

(₹ in lakhs)

	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	Additor: 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	19.71	-	-	19.71	2.96	2.51	-	5.47	14.24	16.75
III	Vehicle	-	-	-	-	-	-	-	-	-	-
IV	Furniture & fixtures	-	0.19	-	0.19	-	0.02	-	0.02	0.17	-
V	Office Equipment	-	-	-	-	-	-	-	-	-	-
VI	Computer/peripherals	1.23	0.32	-	1.55	1.02	0.21	-	1.23	0.32	0.21
VII	Electric Installations	-	-	-	-	-	-	-	-	-	-
VIII	Library books	-	-	-	-	-	-	-	-	-	-
IX	Tube wells & water supply	-	-	-	-	-	-	-	-	-	-
X	Other fixed assets	-	-	-	-	-	-	-	-	-	-
XI	<b>Total of CURRENT YEAR</b>	<b>20.94</b>	<b>0.51</b>	<b>-</b>	<b>21.45</b>	<b>3.97</b>	<b>2.74</b>	<b>-</b>	<b>6.72</b>	<b>14.73</b>	<b>16.96</b>
XII	Capital Work-in-progress	-	-	-	-	-	-	-	-	-	-
	TRANSFER TO ASSETS	-	-	-	-	-	-	-	-	-	-
	<b>NET WORK-IN-PROGRESS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL (A+B)</b>	<b>20.94</b>	<b>0.51</b>	<b>-</b>	<b>21.45</b>	<b>3.97</b>	<b>2.74</b>	<b>-</b>	<b>6.72</b>	<b>14.73</b>	<b>16.96</b>
	Previous Year	1.23	19.71	-	20.94	0.88	3.10	-	3.97	16.96	0.35

**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 31<sup>ST</sup> MARCH 2025**

**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, Cash Flow Statement 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 otherwise 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 Income and Expenditure, 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 From Govt. Grants:- Provisions of AS-12 (Accounting for Government Grants) have been applied for assets acquired using Government Grants.

3.3 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**

5.1 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

##### **a. Tangible Assets**

Plant & Machinery - 15%

Computer & Accessories - 40%

Electrical Fittings - 10%

Furniture & Fittings - 10%

##### **b. Intangible Assets**

Softwares - 25%

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

#### **6. Retirement Benefits**

##### **6.1 Gratuity & Leave Encashment**

In the case of transitioned employees from IITMK, the retirement benefits provided in IITMK has been extended in DUK with Life Insurance Corporation of India.

##### **6.2 Provident Fund, Pension Fund & EDLI Scheme**

Provident fund, Pension fund and EDLI scheme have been introduced through the Employees Provident Fund Organization where employees will receive benefits from the provident fund and pension fund under a defined contribution scheme. Both employee and employer contribute an amount equal to 12% of the covered employee salary.

#### **7. Revenue Recognition**

### **7.1 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.

### **7.2 Other Revenues**

- a. Government grants are recognized on a receipt basis or when it is earned and it becomes certain that its ultimate collection would be made.
- b. Interest on fixed deposits accounted on an accrual basis and based on the confirmation statement received from the Bank.
- c. Funds received towards various projects are credited to respective Project Accounts.

## **8. 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.

## **9. Expenditures**

Expenses of the University and respective projects are accounted on an accrual basis and provision has been made for all known losses and liabilities. Project expenditures are accounted for under respective project heads. Since majority of the service is exempted from GST, Input Tax credit on GST is not availed on the expenditure on exempted services.

## **10. Provision, Contingent Liabilities and Contingent Assets**

Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in Notes to Financial Statements no. 25. Contingent Assets are neither recognized nor disclosed in the financial statement.

## **11. Additional Notes forming part of Financial Statements**

1. During the year, the Government of Kerala vide G.O (Rt) No. 170/2024/ITD dt 09.08.2024, issued administrative sanction for an amount of ₹ 1500 lakhs for the implementation of the scheme: "Centre of Excellence" from the head of account 4859-02-004-93 (P). Of which ₹ 700 lakhs were received. The Grant shown under respective Schools and Centres.
2. During the year, the Government of Kerala vide G.O (Rt) No. 119/2024/ITD dt 12.06.2024, issued administrative sanction for an amount of ₹ 55 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 ₹ 30 lakhs were received for the project. The amount was shown under the respective project.
3. During the year, the Government of Kerala vide G.O (Rt) No. 119/2024/ITD dt 12.06.2024, issued an administrative sanction for an amount of ₹ 500 lakhs for the implementation of the project: "Indian Innovation Centre for Grapehene" from the head of account 4859-02-004-91 (P). Out of which, ₹ 300 lakhs were released. It

includes the resumption fund of ₹ 150 lakhs for the year 2023-24. The amount was shown under the respective project.

4. During the year, the Government of Kerala G.O (Rt) No. 119/2024/ITD dt 12.06.2024, issued an Administrative sanction for an amount of ₹ 250 lakhs for the implementation of the scheme: "Digital Science Park" from the head of account 4859-02-004-86 (P). Of which ₹ 145 lakhs were released. The amount was shown under the respective scheme
5. During the year, the Government of Kerala G.O (Rt) No. 128/2024/ITD dt 20.06.2024, issued an Administrative sanction for an amount of ₹ 935.49 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 with a comprehensive administrative sanction of ₹ 2500 lakhs. Later ₹ 846.64 lakhs were resumed by the Government. Net amount of ₹ 88.85 lakhs shown under the respective scheme.

## 12. Disclosure with respect to DSIR recognition

The University has been recognized as Scientific and Industrial Research Organization (SIFO), for the period 24.03.2025 to 31.03.2027 by the Department of Scientific and Industrial Research under the scheme of Recognition of Scientific and Industrial Research Organizations (SIROs), 1988.

It is to disclose that separate books of accounts are maintained by the University for research and development projects in respect of capital and revenue expenditures.

During the year, no equipment, instruments, software, spares or consumables are procured at a concessional rate of GST.

## 13. Other Notes

- a. Accounts has reclassified previous year figures, if necessary, to confirm to this year's classification.
- b. The balances are as per the records of the University and available confirmation received and the opinion of the Management, the realizable value of the current assets, loans and advances in the ordinary course of business will not be less than the value at which they are stated in the Balance Sheet.
- c. Unutilized funds under Research Projects & Consultancy projects , which are continuing to next financial year are carry forwarded and shown under the head 'Current Liabilities'.
- d. Deficit balance in the projects is expected to be received in subsequent years. Hence the deficit amount has not considered as bad or doubtful debt.

  
Registrar

  
Vice Chancellor

