

**KERALA UNIVERSITY OF HEALTH SCIENCES,
THRISSUR**



**ANNUAL ACCOUNTS
2023-24**

KERALA UNIVERSITY OF HEALTH SCIENCES



BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Rupees)

Liabilities	Schedule	Previous year	Current year	Assets	Schedule	Previous year	Current year
Corpus/Capital Fund	1	2,95,30,25,365	3,20,28,88,606	Fixed Assets	6	44,67,39,373	43,42,00,307
Grant in Aid from Government (Plan)	2	41,57,30,129	43,11,34,422	Project Work in progress	7	1,10,88,64,380	1,17,63,58,385
Reserves and surplus				Investment of Earmarked Funds and Other funds in Fixed Deposit	8	2,49,30,00,000	2,89,31,71,000
Earmarked Funds	3	65,95,99,687	71,95,27,553	Current Assets	9	50,97,29,435	44,08,52,879
Secured Loans and Borrowings				Endowment Fund Investment	10	3,00,000	8,00,000
Unsecured Loans and Borrowings							
Current Liabilities and Provisions	4	52,99,61,465	59,10,25,823				
Endowment fund	5	3,16,542	8,06,167				
TOTAL		4,55,86,33,188	4,94,53,82,571	TOTAL		4,55,86,33,188	4,94,53,82,571

Schedules 1 to 21 attached hereto form part of the Annual Accounts

Sd/-
Finance Officer
Kerala University of Health Sciences

Sd/-
Registrar
Kerala University of Health Sciences

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

KERALA UNIVERSITY OF HEALTH SCIENCES



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2024 (Amount in Rupees)

Expenditure	Schedule	Previous year	Current year	Income	Schedule	Previous year	Current year
Establishment expenses	16	21,93,87,535	26,39,90,748	Grant in Aid from Government (Non Plan)-Revenue		3,54,20,000	4,60,15,800
Administration & General expenses	17	4,58,64,827	6,40,32,124	Grant in Aid from Government (Plan)-Revenue		0	0
Constituent Institutions expenses	18	1,21,37,874	91,10,513	Grant from Other Agencies-Revenue		0	0
Examination expenses	19	30,29,95,359	35,80,49,309	Academic and other fee	11	40,37,49,824	43,48,07,077
Depreciation	20	4,85,86,114	4,86,11,017	Examination fee	12	39,66,93,569	38,78,20,177
Transfer of fund to Earmarked Fund -Development and Programme fund		65,57,497	1,10,90,588	Income from Constituent Institutions	13	9,48,963	6,33,503
Excess of Income over expenditure transferred to Corpus/Capital Fund.		39,02,18,180	29,98,63,241	Interest earned	14	15,60,84,207	17,92,37,982
				Other Income	15	3,28,50,823	62,33,001
TOTAL		1,02,57,47,386	1,05,47,47,540	TOTAL		1,02,57,47,386	1,05,47,47,540

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Schedule-1		
CORPUS/CAPITAL FUND		
PARTICULARS	As at 31st March2023	As at 31st March2024
Opening Balance	2,61,28,07,185	2,95,30,25,365
Less: Amount transferred to Development Fund	5,00,00,000	5,00,00,000
	2,56,28,07,185	2,90,30,25,365
Add:		
Excess of Income over expenditure transferred to Corpus/Capital Fund.	39,02,18,180	29,98,63,241
TOTAL	2,95,30,25,365	3,20,28,88,606
Schedule-2		
Grant in Aid from Government (Plan)		
PARTICULARS	As at 31st March2023	As at 31st March2024
Opening balance	31,81,56,844	34,67,68,168
Grant received during the year	3,36,32,700	6,20,00,000
	35,17,89,544	40,87,68,168
Less		
Withdrawn by Government	50,21,376	5,41,30,347
	34,67,68,168	35,46,37,821
Grant in kind	6,89,61,961	6,89,61,961
Grant from KIIFB		18,44,640
Grant from GoK for Research Projects		32,40,000
Grant from GoI -Funded Project -Establishment of Thematic Herbal Garden		24,00,000
KSCSTE Grant for IPR Cell		50,000
TOTAL	41,57,30,129	43,11,34,422
Schedule-3		
EARMARKED FUNDS		
PARTICULARS	As at 31st March2023	As at 31st March2024
Earmarked fund-Research fund	5,00,00,000	5,00,00,000
Earmarked fund-Schools and Centres Development fund	50,00,00,000	50,00,00,000
Earmarked fund- Development and Programme fund	10,95,99,687	16,95,27,553
TOTAL	65,95,99,687	71,95,27,553
Schedule-3 (a)		
Earmarked fund- Development and Programme fund		
Earmarked fund- Development and Programme fund		15,95,99,687
Add : Accrued Interest portion of Development and Programme fund investment in Term deposit transferred to Earmarked Fund -Development and Programme fund		1,10,90,588

		17,06,90,275
Less Development and programme fund expenses during the year		
Digital library Project - Manpower	5,31,954	
RODE Project- Manpower	6,30,768	11,62,722
		16,95,27,553
Schedule-4		
CURRENT LIABILITIES AND PROVISIONS		
PARTICULARS	As at 31st March2023	As at 31st March2024
Printing expense payable	-	13,020
Electricity charges payable	3,28,882	4,67,112
Internet charges payable	1,09,651	-
Retention Money from Contractors	37,25,945	44,13,840
Caution deposit from Contractors	3,44,148	3,44,148
Net payable to Contractors	1,846	1,846
Penalty retained	2,92,478	2,92,478
Amount with held from Contractors	1,30,81,223	1,30,81,223
Liability for project work	19,44,770	19,44,770
Refundable Deposits for new course	10,51,61,000	18,40,62,600
Refundable Deposits for new college	17,22,83,602	12,78,70,700
Refundable Deposits for enhancement of seat	5,11,12,315	6,37,93,115
Deposits - Others	3,01,00,000	3,02,00,000
Deposit-Rent	2,67,570	2,67,570
Earnest Money Deposit	17,59,705	11,83,869
Security deposit	68,81,281	77,85,137
TDS from evaluators	9,57,866	10,40,793
TDS from Contractors	2,03,256	60,337
TDS- Professional charges	87,624	-
TDS from land acquisition compensation	-2	-2
TDS GST	2,39,506	61,896
Other Recoveries	-	-
Insurance Recoveries PLI	3,895	2,220
Insurance Recoveries LIC	7,657	7,657
Insurance Recoveries GPAIS	400	400
Other Recoveries TDS-Staff	13,15,400	11,89,500
Other Recoveries NPS	56,451	16,160
Work contract Tax	7,923	7,923
KCWWF Cess Recovery	85,735	23,283
Forest Development Tax Recovery	46	46
Rent payable - Residence	79,250	82,175
GST payable	58,087	32,111
GST payable -RCM	71,300	1,25,795
Kerala Flood Cess	-	-
Stale cheque account	16,04,417	17,18,949
Internal Audit fee payable	2,34,280	1,29,800
Salary Payable	1,79,32,202	1,90,89,052

Income tax audit fee payable	49,900	37,500
Cheques issued but not presented (institutions)	5,15,246	5,15,246
Cheques issued but not presented (individuals)	19,36,682	20,00,059
Wages Payable	13,05,655	14,59,265
Facility management expense payable	8,10,005	11,73,814
Legal charges payable	-	-
Repairs & Maintenance payable	12,29,530	8,40,471
Telephone expense payable	13,316	13,034
Fuel expense payable	68,201	70,881
Constituent institution expense payable	5,37,253	3,78,358
Statutory Audit fee payable	3,09,88,741	2,91,66,444
Other expense payable	6,92,694	-
Employers contribution to NPS payable	10,59,536	20,58,148
Vehicle hire expense payable	82,170	91,130
Other fee received in advance	12,300	12,300
Caution deposit- Centre for Health Policy and Planning, Trivandrum	6,90,000	3,60,000
Caution deposit- School of Fundamental Research in Ayurveda, Thrippunithura	4,80,000	4,80,000
Exam expense payable	7,60,05,755	9,13,14,458
TDS from evaluators - Exam	-	-
Provident Fund Recoveries/ KUHS EPF	1,02,422	11,75,238
Insurance Recoveries/ SLI	-	-
Insurance Recoveries/ GIS	-	-
Welfare scheme recoveries/ FBS	-	-
Welfare scheme recoveries	-	-
Other Recoveries/ Recovery of excess-salary	-	-
Other Recoveries/ MEDISEP	-	-
Other expenses payable-exam	2,000	2,000
Sports expense payable	5,05,646	2,48,200
Cultural expense payable	25,34,704	-
Payable to Contractor		3,19,754
TOTAL	52,99,61,465	59,10,25,823

Schedule-5

Endowment Fund

PARTICULARS	As at 31st March2023	As at 31st March2024
Dr. C K Jayaram Panickar Endowment Fund	3,16,542	5,05,416
Dr. Sobha Sundareswaran Academic Excellence in Orthodontics Award Fund		3,00,751
TOTAL	3,16,542	8,06,167

Schedule-6											
FIXED ASSETS											
Particulars of Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	OPENING BALANCE AS ON 01-04-2023	ADDITONS		DELETIONS	CLOSING BALANCE AS ON 31-03-2024	OPENING BALANCE 01-04-2023	RATE	DURING THE YEAR	CLOSING BALANCE 31- 03-2024	OPENING BALANCE AS ON 01-04-2023	CLOSING BALANCE AS ON 31-03-2024
		LESS THAN 182 DAYS	MORE THAN 182 DAYS								
BLOCK A											
Land & Development	6,87,68,661				6,87,68,661	0	0%		0	6,87,68,661	6,87,68,661
Land and Development- Centre for Health Policy and Planning, Trivandrum	57,60,599				57,60,599		0%			57,60,599	57,60,599
BLOCK B (10%)											
Buildings Administrative buildings	35,60,73,311				35,60,73,311	21,80,75,508	10%	1,37,99,780	23,18,75,288	13,79,97,803	12,41,98,023
Additions to Administartive Building	5,77,39,648				5,77,39,648	2,28,06,497	10%	34,93,315	2,62,99,812	3,49,33,150	3,14,39,835
Buildings/ Transformer station	34,91,187				34,91,187	21,38,629	10%	1,35,256	22,73,885	13,52,557	12,17,301
Buildings /Staff Quarters	87,90,484				87,90,484	51,68,281	10%	3,62,220	55,30,502	36,22,203	32,59,982
Buildings/ Centralised Valuation Centre	8,46,94,253				8,46,94,253	4,44,54,863	10%	40,23,939	4,84,78,802	4,02,39,389	3,62,15,450
Rain water harvesting pond	1,01,47,120				1,01,47,120	62,03,077	10%	3,94,404	65,97,481	39,44,043	35,49,638
Roads, Drains and Culverts	15,11,45,099				15,11,45,099	9,23,05,695	10%	58,83,940	9,81,89,636	5,88,39,403	5,29,55,463
Security booth and Compound Wall	28,89,698				28,89,698	11,86,189	10%	1,70,351	13,56,540	17,03,509	15,33,158
Toilet block		1566034			15,66,034		10%	78,302	78,302		14,87,732
Borewell	1,36,150				1,36,150	83,403	10%	5,275	88,678	52,747	47,473
Chairs	28,27,178	1,99,897	235972		32,63,047	18,63,858	10%	1,29,924	19,93,782	9,63,319	12,69,264
Racks	24,87,388		10703		24,98,091	9,12,665	10%	1,58,543	10,71,207	15,74,723	14,26,883
Cup boards	11,66,233				11,66,233	7,53,811	10%	41,242	7,95,053	4,12,422	3,71,180
Furniture & Fittings	4,21,85,603	59,49,870	7,440		4,81,42,913	1,93,36,387	10%	25,83,159	2,19,19,546	2,28,49,216	2,62,23,367
Curtains and Carpets	67,261				67,261	39,755	10%	2,751	42,506	27,506	24,755
Tables	32,36,871	73273	59094		33,69,238	21,74,504	10%	1,15,810	22,90,314	10,62,367	10,78,924
Trolley	2,94,362				2,94,362	95,370	10%	19,899	1,15,269	1,98,992	1,79,093
Furniture & Fittings - SHPP Trivandrum	2,51,721				2,51,721	78,995	10%	17,273	96,267	1,72,727	1,55,455
Furniture & Fittings - Centralised valuation centre	91,98,124				91,98,124	42,52,132	10%	4,94,599	47,46,731	49,45,992	44,51,393
Furniture & Fittings - SFRA	13,42,868				13,42,868	1,70,033	10%	1,17,284	2,87,316	11,72,835	10,55,552
Furniture & Fittings - SFHS	1,18,483				1,18,483	5,924	10%	11,256	17,180	1,12,559	1,01,303
Furniture & Fittings - Centre for studies in Medical Simulation	9,89,640		266846		12,56,486	49,482	10%	1,20,700	1,70,182	9,40,158	10,86,304
BLOCK C (15%)											
Fax Machines	51,922				51,922	44,086	15%	1,175	45,262	7,836	6,660
Photo Copier	23,82,225				23,82,225	18,16,146	15%	84,912	19,01,058	5,66,080	4,81,168
Other Office Equipments	20,24,644		92,290		21,16,934	11,36,511	15%	1,47,063	12,83,575	8,88,133	8,33,359
Transformer	30,09,899				30,09,899	22,62,374	15%	1,12,129	23,74,503	7,47,524	6,35,395
Generator	9,02,650				9,02,650	6,91,001	15%	31,747	7,22,749	2,11,648	1,79,901
Pump set	1,84,107	16016			2,00,123	48,921	15%	21,479	70,400	1,35,185	1,29,722

Motor Cars	68,92,076				68,92,076	53,01,144	15%	2,38,640	55,39,784	15,90,933	13,52,293
Bus	18,60,143				18,60,143	13,91,133	15%	70,352	14,61,485	4,69,010	3,98,659
Air conditioners	6,61,385				6,61,385	4,50,204	15%	31,677	4,81,881	2,11,181	1,79,503
Plant & Machinery/ Air conditioning plant	2,40,36,271		17,08,317		2,57,44,588	1,83,71,374	15%	11,05,982	1,94,77,356	56,64,897	62,67,232
Plant & Machinery/Aerobic Composting Unit	106282		2,76,514		3,82,796	41,011	15%	51,268	92,279	65,271	2,90,517
Electrical installations & equipments	4,39,17,191	1,22,08,216			5,61,25,407	2,17,53,338	15%	42,40,194	2,59,93,532	2,21,63,853	3,01,31,875
Electrical installations & equipments -SFRA	9,99,900				9,99,900	1,38,545	15%	1,29,203	2,67,749	8,61,355	7,32,151
Vacuum cleaner	9,389	14,790			24,179	4,488	15%	1,844	6,332	4,901	17,847
Electrical installations & equipments - Solar installation	6,43,275				6,43,275	3,32,666	15%	46,591	3,79,257	3,10,609	2,64,019
Motor Bike	48,207				48,207	35,070	15%	1,970	37,041	13,136	11,166
Delivery van	8,69,472				8,69,472	5,66,145	15%	45,499	6,11,644	3,03,327	2,57,829
Information Transport System (Network cables)	37,16,123				37,16,123	26,20,992	15%	1,64,270	27,85,261	10,95,131	9,30,861
Fan	92,304				92,304	44,224	15%	7,212	51,436	48,080	40,868
Air conditioners - Centralised Valuation Camp	41,17,761				41,17,761	21,43,946	15%	2,96,072	24,40,019	19,73,816	16,77,743
D G Set - Centralised Valuation Camp	15,40,000				15,40,000	9,51,748	15%	88,238	10,39,986	5,88,252	5,00,014
BLOCK D (40%)											
Computers	3,77,68,744	39,121	26,01,453		4,04,09,318	3,33,89,912	40%	16,81,079	3,50,70,991	43,78,833	53,38,328
Computer & Accessories - SFRA	68,460	15,138			83,598	64,201	40%	4,731	68,932	4,259	14,666
Computer & accessories - SHPP		35,040			35,040		40%	7,008	7,008		28,032
Computer & Accessories -SFHS		35,040			35,040		40%	7,008	7,008		28,032
Scanners	5,32,412	125868			6,58,280	4,93,352	40%	40,798	5,34,150	39,060	1,24,130
Printers	29,47,370		7,60,800		37,08,170	13,33,246	40%	9,49,970	22,83,216	16,14,125	14,24,955
Bio Metric Devices	7,12,661	68027	14160		7,94,848	5,95,758	40%	66,031	6,61,788	1,16,903	1,33,059
Other Accessories	5,77,676	1,86,014	4,986		7,68,676	4,51,527	40%	89,657	5,41,184	1,26,149	2,27,492
UPS	6,96,752				6,96,752	6,48,312	40%	19,376	6,67,688	48,440	29,064
CCTV& Accessories	5,69,453				5,69,453	5,53,788	40%	6,266	5,60,054	15,665	9,399
IT and Communication Installation	6,49,85,009				6,49,85,009	6,38,03,146	40%	4,72,745	6,42,75,891	11,81,863	7,09,118
Vehicle Parking Shed	6,90,670				6,90,670	4,91,757	40%	79,565	5,71,322	1,98,913	1,19,348
Solar Power Plant	1,44,67,100				1,44,67,100	1,03,00,575	40%	16,66,610	1,19,67,185	41,66,525	24,99,915
Lab equipmnets SFRA	64,06,240	7426398	2074634		1,59,07,272	12,81,248	40%	43,65,130	56,46,378	51,24,992	1,02,60,894
BLOCK E (SLM) *											
Landscape & Garden Account	62,09,022				62,09,022	60,52,414	20%	78,304	61,30,718	1,56,608	78,304
TOTAL	1,04,84,98,737	2,79,58,742	81,13,209	0	1,08,45,70,688	60,17,59,363	-	4,86,11,017	65,03,70,381	44,67,39,371	43,42,00,307

*** Depreciation of Landscape & Garden account is charged on the basis of SLM basis**

**** Rate of depreciation is as per section 32 of Income Tax Act, 1961.(WDV)**

Schedule-7		
PROJECT WORK IN PROGRESS		
PARTICULARS	As at 31st March2023	As at 31st March2024
Work in progress Buildings Utility Building	4,43,73,185	4,43,73,185
Work in progress Buildings Academic staff college	41,00,00,000	41,18,81,325
Work in progress Buildings School of Family Health Studies, Kozhikode	7,53,94,100	7,53,94,100
Work in progress Buildings Auditorium	4,38,03,647	4,38,03,647
Work in progress Buildings Centre for Health Policy and Planning Tvm	20,50,00,000	25,86,73,410
Work in progress Buildings School of Fundamental Research in Ayurveda, Thripunithura	26,67,82,347	27,87,82,347
Work in progress Buildings Staff Quarters	4,23,00,000	4,23,00,000
Work in progress-Plant & Machinery Solar Power Plant	-	-
Work in progress-Electrical installations & equipments	1,96,000	1,96,000
Work in progress-Rain water harvesting pond	2,08,28,600	2,08,28,600
Work in progress -Miscellaneous works	1,25,771	1,25,771
Work in progress-Plant & Machinery/ Aerobic composting unit	60,730	0
TOTAL	1,10,88,64,380	1,17,63,58,385
Schedule-8		
INVESTMENT OF EARMARKED FUNDS AND OTHER FUNDS IN FIXED		
PARTICULARS	As at 31st March2023	As at 31st March2024
Term Deposit with Treasury	2,49,30,00,000	2,89,31,71,000
TOTAL	2,49,30,00,000	2,89,31,71,000
Schedule-9		
CURRENT ASSETS		
PARTICULARS	As at 31st March2023	As at 31st March2024
Cash Balance		
Cash in hand	0	-
Imprest - Finance	10,100	10,100
Imprest to CE Finance	20,000	20,000
Imprest for fuel	0	0
Imprest Account-Works	10,000	10,000
Imprest - Purchase	10,000	10,000
Imprest - SHPP	10,000	10,000
Imprest - SFRA	10,000	10,000
Imprest - SFHS	10,000	10,000
Bank Balance	0	-
TSB with Sub Treasury	9,221	-18,05,679

Special TSB Account for FD Interest	2,95,95,220	2,86,08,089
Plan scheme Treasury account	-1,05,93,558	10,00,000
SB with SBI SB -KUHS Br General Fund	1,77,49,214	19,82,15,789.98
SB with SBI SB -KUHS Br Students Reg Fee	1,07,78,427.50	18,93,635.50
SB with SBI SB -KUHS Br Examination Fee	12,62,99,016.50	3,15,85,428.50
SB with SBI SB -KUHS Br Campus Project	10,45,202	10,73,771.00
SB with SBI SB -KUHS Br Students Welfare Fund	174	174.00
SB with SBI SBI E-Payment A/c	24,93,965	20,96,652.50
Exam finance Bank Accounts SB -KUHS Br	15,77,220	16,86,178
CE Exam Finance Bank Accounts SB -KUHS	87,074	1,76,781.50
SB with State Bank of India General fund parking A/c	1,00,000	94,907
CA with State Bank of India SBI E-Tendering Account	9,98,385	15,55,927.50
TSB - Salary Deferment	0	-
SB with State Bank of India/ Setting up of Translational Research Centre at KUHS		18,54,846.00
Advances and other Current Assets		
Deposit with KSEB	10,59,094	10,76,494
Deposit with Water Authority	0	-
Accrued interest on term deposits	6,16,05,871	7,45,76,663
TDS receivable	1,34,411	2,41,439
Insurance claim receivable	0	0
Advance to Dean Research	1,00,500	1,00,500
Advance to Dean Student affair	66,79,030	79,49,953
Advance to Dean Academic	-1	-1
Advance to University Engineer	0	-
Advance to other staff	6,09,654	7,12,542
Advance to others		0
Advance to suppliers	3,48,26,662	3,24,28,818
Advance to staff for the purchase of computer/laptop	0	0
Permanent Advance for Remuneration -SHPP	30,000	30,000
Advance for the conduct of exam-Ayurveda	12,71,000	73,900
Advance for the conduct of exam-Dental	13,31,194	7,02,194
Advance for the conduct of exam-Homeo	5,98,089	2,94,089
Advance for the conduct of exam-Medical	73,08,196	47,44,846
Advance for the conduct of exam-Nursing	7,62,525	40,15,025
Advance for the conduct of exam-Paramedical	-74,623	-17,623
Advance for the conduct of exam-Pharmacy	41,41,991	62,97,304
Advance for the conduct of exam-Sidha	47,850	47,850
Advance for Valuation camps	10,90,531	0
Bank charges receivable	18,949	18,949
Grant receivable from Government	2,58,58,912	54,08,475

Receivable from PWD (Building construction work of School of Fundamental Research in Ayurveda, Thripunithura	36,60,416	36,60,416
Receivable from KSEB	0	0
Fee receivable	17,45,77,255	2,18,49,385
Research Grant	38,56,674	57,85,060.01
Funded projects		27,40,000
Accrued interest on Endowment Fund Investment	15,595	0
TOTAL	50,97,29,434.99	44,08,52,878.99
Schedule-10		
ENDOWMENT FUND INVESTMENT		
PARTICULARS	As at 31st March2023	As at 31st March2024
Dr. C K Jayaram Panickar Endowment Fund Investment	3,00,000	5,00,000
Dr. Sobha Sundareswaran Academic Excellence in Orthodontics Award Fund Investment		3,00,000
TOTAL	3,00,000	8,00,000

Schedule-11		
ACADEMIC AND OTHER FEE		
PARTICULARS	2022-23	2023-24
Fee for Eligibility Certificate	11,89,970	12,30,310
Fee for Migration Certificate	25,52,881	17,84,610
Fee for genuineness verification	72,41,973	74,68,699
Fee for other services	9,96,860	8,33,650
Application fee for admission	0	74,512
Accreditation fee	8,00,001	7,00,000
Application, Registration and Inspection fee for new college	36,83,200	61,43,200
Application, Registration and Inspection fee for new course	1,50,46,100	92,75,000
Application, Registration and Inspection fee forenhancement of seats	89,75,600	1,12,42,600
Re inspection Compliance Fee	4,83,000	62,16,000
Affiliation fee for new colleges	18,19,700	1,06,41,300
Affiliation fee for new courses	3,49,51,300	1,02,10,800
Affiliation fee for Enhancement of seats	84,37,300	67,27,800
Continuation of provisional affiliation Fee	5,47,04,000	6,38,52,000
Affiliation related other receipts	1,00,000	1,00,000
Annual Administration fees	20,67,47,275	23,56,38,925
Fine- Affiliation	5,51,300	10,54,600
PhD Application fee	1,050	1,62,750
PhD Registration fee	11,02,500	4,98,750
PhD Yearly Retention fee	66,15,000	29,29,500
PhD Retention fee- Academic	7,16,100	4,05,600
Other PhD related fee	37,800	60,063
Fee for synopsis/thesis	76,60,450	96,25,000
Application fee for Research Guide	1,09,500	2,51,101
Certificate verification fee	1,87,10,605	1,94,49,865
Students Identity Card fee	17,86,815	22,11,615
Students University Union Fee	87,51,210	1,21,62,980
Students Sports fee	87,52,810	1,21,59,280
Students Re admission fee	1,38,600	1,31,250
Fee for cancellation of registration	5,85,700	6,05,800
Remittance from RTI applicants	4,16,749	3,46,616
Fee for PhD synopsis/thesis	84,475	1,12,900
Inspection fee for Research Centre		5,00,001
TOTAL	40,37,49,824	43,48,07,077

Schedule-12		
EXAMINATION FEE		
PARTICULARS	2022-23	2023-24
Fee for Mark list	30,84,764	33,96,258
Transcript fee	32,12,484	35,20,701
Fee for Original Certificate	27,230	3,325
Fee for Provisional Certificate	5,14,100	3,66,785
Fee for Re-totalling	5,79,535	43,875
Fee for duplicate Certificate	27,530	25,465
Penalty for Shortage of Internal examiner	37,00,000	21,00,000
Exam fee	37,31,68,183	35,99,86,945
Fee for copy of answerscripts	21,34,378	30,77,836
Fee for condonation for shortage of attendance	9,43,314	7,88,369
Dissertation fee	72,46,275	37,19,860
Application fee for Research Centre	2,25,000	3,15,003
Fee for other services - Exam	13,59,107	97,33,895
PhD Exam fee	4,71,669	7,39,155
Other PhD related fee -Exam		2,705
TOTAL	39,66,93,569	38,78,20,177
Schedule-13		
INCOME FROM CONSTITUENT INSTITUTIONS		
PARTICULARS	2022-23	2023-24
Tuition fee -Centre for Health Policy and Planning, Trivandrum	3,60,000	3,60,000
Student Registration fee -Centre for Health Policy and Planning, Trivandrum	-	-
Tuition fee -School of Fundamental Research in Ayurveda, Thripunithura	4,80,003	2,70,000
Student registration fee -School of Fundamental Research in Ayurveda, Thripunithura	36,800	0
Fee for Certificate programme -School of Fundamental Research in Ayurveda, Thripunithura	28,000	0
Fee for Certificate programme -Centre for Studies in Medical Simulation	0	0
Student Registration fee -Centre for Health Policy and Planning, Trivandrum	44,160	0
Fee for Certificate Programme - Centre for Basic Science, Research and Bio ethics		3,503
TOTAL	9,48,963	6,33,503

Schedule-14		
INTEREST EARNED		
PARTICULARS	2022-23	2023-24
Interest earned on Term Deposits	15,00,60,645	17,31,18,947
Interest earned on Savings Bank Accounts	58,40,042	58,94,490
Interest earned on SB Account - CE Exam finance	9,801	12,647
Interest earned on Savings Bank Account - Ex Fin	1,73,719	1,86,366
Interest earned-Others	0	25,532
TOTAL	15,60,84,207	17,92,37,982
Schedule-15		
OTHER INCOME		
PARTICULARS	2022-23	2023-24
Sale of scrap items	0	46,306
Sale of used answer book	0	22,54,909
Income from estates	0	945
Sale of Tender form	1,75,879	1,39,609
Miscellaneous income	1,88,819	80,843
Penalty recovered from Contractors	0	1,53,492
Rent from utility building	14,86,710	16,40,280
Rent from Quarters	1,42,753	2,71,610
Liquidated damages	6,22,328	6,61,006
Prior period income - F	2,92,33,684	16,576
Prior period income - CE ExFin	0	-
Bus charge recovery	9,86,550	9,49,075
Water charge recovery	14,100	18,350
TOTAL	3,28,50,823.00	62,33,001.30

Schedule-16		
ESTABLISHMENT EXPENSES		
PARTICULARS	2022-23	2023-24
Salary and allowances to Statutory Officers	1,38,25,157	1,72,61,330
Salary and allowances to Permanent staff	10,14,99,555	13,17,63,120
Salary and allowances to staff on deputation	5,79,31,048	6,02,65,434
Salary and allowances to Officers -Re employed staff	34,86,441	28,64,382
Leave surrender salary-Statutory Officers	0	-
Leave surrender salary-Staff on Deputation	1,66,108	32,26,580
Leave surrender salary-Permenant Staff	0	58,64,641
Salaries and allowances to Consultants	2,22,580	1,46,666
Salary to staff on contract	1,44,57,292	1,12,54,060
Wages to Daily rated Staff	1,58,25,445	1,51,51,810
Reimbursement/Payment of rent	8,57,250	8,57,175
Festival allowance-Statutory Officers	11,000	11,000
Festival allowance-Staff on Deputation	1,34,750	1,18,250
Festival allowance-Staff on contract	1,17,920	84,500
Festival allowance-Daily rated staff	98,010	96,800
Festival allowance-Permenant Staff	4,15,250	5,39,000
Medical Reimburesement	0	52,330
Bonus-Permanent Staff	12,000	36,000
Bonus-Staff on Deputation	24,000	20,000
Pension Contribution for Deputation staff	0	0
Employers contribution to Provident Fund for deputation staff	18,339	20,548
Terminal leave surrender	0	2,16,543
Staff welfare expenses	0	0
Staff training expenses		22,200
Employers Contribution to NPS	1,00,25,679	1,35,20,594
Leave surrender salary-Statutory Officers	1,11,503	4,38,906
LTC	12,854	1,36,879
Festival allowance-Re employed staff	5,500	22,000
Gratuity	1,29,854	0
TOTAL	21,93,87,535	26,39,90,748
Schedule-17		
ADMINISTRATION & GENERAL EXPENSES		
PARTICULARS	2022-23	2023-24
Sitting fee - Governing Council	1,34,000	1,25,500
TA - Governing Council	20,939	36,678
Other expenses - Governing Council	9,671	3,838
TA - Other statutory councils	2,76,637	2,82,389
Sitting fee - Other statutory councils	7,41,000	5,84,500
Other expenses - Other statutory councils		13,209
TA - Others	2,639	57,137
Sitting fee - Others	77,500	1,68,500
Sitting fee - Senate	3,00,000	2,77,500

TA-Senate	1,95,278	1,85,000
Other expenses - Senate	1,37,612	23,872
Meeting Other expenses	82,197	1,71,738
Seminars and Conferences	0	16,900
Postage	4,34,591	6,78,981
Telephone charges	1,54,110	1,56,343
Printing - Administration	12,43,997	6,82,416
Diary and Calendar printing expenses	0	-
Id Card Printing expense	26,504	7,670
Stationery	7,53,647	2,15,545
Advertisement charges	1,67,409	1,81,068
Vehicle hire expenses	7,97,370	10,45,620
Fuel expenses	8,80,980	7,88,147
Electricity charges	36,75,316	52,81,980
Water charges		1,65,750
Repairs & Maintenance-Building	2,37,750	31,83,102
Repairs & Maintenance-Plant & Machinery	4,98,582	9,89,616
Repairs & Maintenance-Vehicles	5,53,691	2,26,039
Repairs & Maintenance-Generator	1,18,427	1,69,313
Repairs & Maintenance-Others	7,83,348	23,13,708
Repairs & Maintenance -Lift	9,92,753	9,89,643
Repairs & Maintenance -Roads, Drains and Culverts	0	-
Repairs & Maintenance -Furniture & fittings	0	0
Repairs & Maintenance -UPS	1,12,665	1,63,741
Repairs & Maintenance -Computers	13,21,486	9,47,037
Repairs & Maintenance -Printers	41,929	0
Legal charges to Standing Council	5000	9,39,000
Legal charges to Supreme Court Advocate	2,20,000	0
Document scrutiny fee	70,000	1,20,000
Consultancy charges	0	0
Professional charges		29,500
Legal charges - others	25,000	0
Statutory audit fee	1,04,85,000	1,14,85,000
Internal Audit Fee	2,34,280	1,29,800
Software expenses	61,975	3,54,677
Other rates & taxes	71,402	77,438
Road tax	11,160	44,640
Other Statutory fees		77,868
Vehicle insurance	1,37,929	1,52,240
Insurance - Elevator	8,953	8,859
Hospitality expenses	11,148	38,620
Travelling & conveyance expenses - staff	3,23,136	4,67,656
Travelling & conveyance expenses - others	35,312	4,326
Travelling & Conveyance expenses - Standing Council	5,63,370	3,71,850
DG Set Running expenses	2,80,648	78,192
Miscellaneous office expenses	5,38,998	9,69,049
Facility Management Expenses	7072805	14198277

Inspection fee	22,71,000	34,89,000
TA-Inspection	6,96,466	11,07,093
TA for scrutiny - inspection	1,31,800.00	2,06,823
Scrutiny fee - inspection	3,15,300.00	4,10,100
Books & journals	6,168	74,795
Election expenses-Senate	5,76,344	-
Election expenses-University Union Election expenses	-	9,666
University Union expenses	1,98,530	5,29,439
Sports expenses	15,18,569	35,20,274
Cultural expenses	25,34,704	0
Cash Award to students	4,62,000	22,71,550
Student welfare expenses	0	95,670
Other Co curricular activities expenses		2,20,153
Scholarships	20000	-
Computer consumables	1,43,017	3,49,987
Convocation expenses		3,37,558
Convocation expenses/ Rent	9,000	0
Convocation expenses Hospitality	4,69,181	3,24,500
Convocation expenses/ Printing and Stationery	7,670	13,886
Convocation expenses General	3,97,354	3,31,311
Subscription to AIU and others	59,000	59,000
Prior period expenses - Finance	0	294
Evaluation centre miscellaneous expenses	1,58,060	0
Service charges NSDL	20,199	27,546
Honouraria to dignitaries	0	0
University Foundation day expenses	1,08,379	94,104
Internet charges	4,38,813	4,38,604
Accommodation expenses others	15,729	823
Income Tax Audit fee	99,800	37,500
Scrutiny fee for synopsis	2,79,600	44,400
Best Teacher Award expenses		79,228
Quality Assurance & Accreditation Programme expenses -TA		95,611
Quality Assurance & Accreditation Programme expenses -Sitting fee		1,77,500
Quality Assurance & Accreditation Programme - Other expenses		6,237
TOTAL	4,58,64,827	6,40,32,124
Schedule-18		
CONSTITUENT INSTITUTIONS EXPENSES		
PARTICULARS	2022-23	2023-24
Research centre - Ethics committee meeting - Sitting fee	10,000	2,000
Research centre - Research Council meeting - Sitting fee	-	-
Research center - Ethics committee Meeting- TA	1,450	16,022

Research center-Administrative & General expenses	64,118	57,382
Research center-Other Expenses	3,188	27,321
Academic Staff College-Establishment expenses	16,03,564	8,65,032
Academic Staff College-Administrative & General expenses	1,45,579	22,858
Academic Staff College-Training expenses	3,08,617	6,50,036
Academic Staff College-Other expenses	91,680	6,000
Academic Staff College-Faculty ID Card	-	-
Academic Staff College-Meeting expense- Sitting fee	24,000	-
Academic Staff College- Certificate Programs -Sitting fee	10,000	-
Centre for Health Policy and Planning-Establishment expenses	16,09,634	13,88,974
Centre for Health Policy and Planning-Administrative & General expenses	2,15,812	45,059
Centre for Health Policy and Planning-Training Expenses	81,000	27,000
Centre for Health Policy and Planning-Research Expenses	-	-
Centre for Health Policy and Planning-Meeting expense- Sitting fee	4,500	-
Centre for Health Policy and Planning- Meeting expenses -TA	11,250	-
Centre for Health Policy and Planning-Other Expenses	65,000	2,30,119
Centre for Studies in Health of Young Adults-Establishment expenses	-	-
Centre for Studies in Health of Young Adults-Administrative & General expenses	-	-
Centre for Studies in Health of Young Adults-Meeting expense- Sitting fee	-	4,500
Centre for Studies in Health of Young Adults-Meeting expense- TA		2,126
Centre for Studies in Health of Young Adults-Other Expenses	-	7,16,018
Centre for Studies in Health of Young Adults-Training Expenses	-	-
Centre for Studies in Health of Young Adults-Certificate Programs -Sitting fee	21,000	-
Centre for Basic Sciences and Bio ethics Studies - Establishment expenses	19,96,860	2,36,927
Centre for Basic Sciences and Bio ethics Studies - Administrative and general expenses	13,000	-
Centre for Basic Sciences and Bio ethics Studies - Training expenses	-	-
Centre for Basic Sciences and Bio ethics Studies - Certificate programme- Sitting fee	12,000	-

School of Family Health Studies -Establishment expenses	14,37,704	6,67,938
School of Family Health Studies -Administration and general expenses	48,330	1,03,443
School of Family Health Studies - Training expenses	-	51,954
School of Family Health Studies - Other expenses	6,600	89,575
School of Family Health Studies - Meeting expenses - Sitting fee	7,000	10,000
School of Family Health Studies- Certificate Programs - Sitting fee		16,000
School of Family Health Studies - Meeting expenses - TA	4,312	-
School of Fundamental Research in Ayurveda - Meeting expenses -TA	1,200	2,126
School of Fundamental Research in Ayurveda-Establishment expenses	15,82,201	7,41,523
School of Fundamental Research in Ayurveda-Administration and general expenses	3,35,720	14,93,861
School of Fundamental Research in Ayurveda-Training expenses	2,67,050	1,55,042
School of Fundamental Research in Ayurveda- Other expenses	80,628	1,54,555
School of Fundamental Research in Ayurveda-Research expenses	8,69,968	4,70,926
School of Fundamental Research in Ayurveda-Meeting expense- Sitting fee	17,000	30,000
Centre for Disability Management Studies - Establishment expenses	-	-
Centre for Disability Management Studies - Administration & General expenses	14,737	-
Centre for Disability Management Studies - Training expenses	-	-
Centre for Disability Management Studies - Meeting expense- Sitting fee	-	-
Centre for Inter Disciplinary Allied Health Sciences and Technology -Establishment expenses	-	-
Centre for Inter Disciplinary Allied Health Sciences and Technology - Training expenses	-	-
Centre for Inter Disciplinary Allied Health Sciences and Technology - Research expenses	3,02,184	1,35,111
Centre for Inter Disciplinary Allied Health Sciences and Technology -Meeting expense- Sitting fee	-	-
Centre for Inter Disciplinary Allied Health Sciences and Technology -Certificate programme -TA	6,000	-
Centre for Gerontological Studies - Establishment expenses	-	-
Centre for Gerontological Studies - Administration and general expenses	315	-

Centre for Gerontological Studies - Training expenses	-	-
Centre for Gerontological Studies - Other expenses	-	-
Centre for Gerontological Studies - Meeting expense-Sitting fee	-	-
Centre for Gerontological Studies - Certificate programme- Sitting fee	15,000	-
Centre for Studies in Medical Simulation - Establishment expenses	17,294	-
Centre for Studies in Medical Simulation - Administration and general expenses	69,600	-
Centre for Studies in Medical Simulation - Training expenses	74,870	3,60,605
Centre for Studies in Medical Simulation - Research expenses	1,11,821	2,90,000
Centre for Studies in Medical Simulation - Meeting expense- Sitting fee	3,000	1,500
Centre for Studies in Medical Simulation - Other expenses	37,266	2,000
Centre for Studies in Medical Simulation- Certificate Programs -Sitting fee	65,000	8,000
Centre for Studies in Medical Simulation- Certificate Programs -TA	3,329	-
Centre for Health Care Counselling - Establishment expenses	-	-
Centre for Health Care Counselling - Training expenses	-	-
Centre for Health Care Counselling - Meeting expense-Sitting fee	-	-
Centre for History of Medicine and Health Humanities - Establishment expenses	4,63,493	-
Centre for History of Medicine and Health Humanities - Training expenses	-	-
Centre for History of Medicine and Health Humanities - Meeting expense- Sitting fee	-	-
Innovation cell - Remuneration/Sitting fee	4,000	12,000
Innovation cell - TA		2,560
Innovation cell - Other expenses		14,420
TOTAL	1,21,37,874	91,10,513
Schedule-19		
EXAMINATION EXPENSES		
PARTICULARS	2022-23	2023-24
Remuneration for the conduct of exam-Ayurveda	1,03,07,505	64,80,850
Remuneration for the conduct of exam-Dental	85,33,346	1,05,29,575
Remuneration for the conduct of exam-Homeo	15,95,510	19,20,230
Remuneration for the conduct of exam-Medical	3,39,24,023	3,29,88,347

Remuneration for the conduct of exam-Nursing	2,49,12,216	3,59,00,920
Remuneration for the conduct of exam-Paramedical	1,14,08,396	1,38,75,304
Remuneration for the conduct of exam-Pharmacy	2,78,79,865	3,31,23,136
Remuneration for the conduct of exam-Sidha	2,75,090	2,64,260
Remuneration for the conduct of exam-Unani	2,91,230	4,51,855
TA for the conduct of exam-Ayurveda	26,71,300	24,05,320
TA for the conduct of exam-Dental	29,65,545	26,55,884
TA for the conduct of exam-Homeo	3,29,495	7,94,912
TA for the conduct of exam-Medical	1,46,50,153	82,54,495
TA for the conduct of exam-Nursing	37,26,242	38,45,208
TA for the conduct of exam-Paramedical	19,92,496	19,81,185
TA for the conduct of exam-Pharmacy	40,54,031	38,26,844
TA for the conduct of exam-Sidha	77,292	78,913
TA for the conduct of exam-Unani	1,44,134	2,15,082
Halt for the conduct of exam-Ayurveda	11,04,400	6,93,800
Halt for the conduct of exam-Dental	14,55,376	12,84,824
Halt for the conduct of exam-Homeo	1,94,499	2,20,400
Halt for the conduct of exam-Medical	89,84,850	34,15,220
Halt for the conduct of exam-Nursing	25,38,450	44,62,840
Halt for the conduct of exam-Paramedical	14,27,650	16,95,700
Halt for the conduct of exam-Pharmacy	16,35,618	31,66,189
Halt for the conduct of exam-Sidha	66,000	74,400
Halt for the conduct of exam-Unani	62,400	93,000
Contingency for the conduct of exam-Ayurveda	3,82,762	5,60,854
Contingency for the conduct of exam-Dental	4,56,972	4,86,491
Contingency for the conduct of exam-Homeo	1,15,699	96,707
Contingency for the conduct of exam-Medical	25,94,853	16,69,972
Contingency for the conduct of exam-Nursing	24,28,180	34,13,026
Contingency for the conduct of exam-Paramedical	7,31,991	6,30,065
Contingency for the conduct of exam-Pharmacy	31,59,215	28,04,633
Contingency for the conduct of exam-Sidha	43,507	43,780
Contingency for the conduct of exam-Unani	25,344	23,736
Rent for conduct of exam-Dental	2,60,125	4,86,679
Rent for the conduct of exam-Homeo	2,400	16,500
Rent for the conduct of exam-Medical	7,97,792	14,87,195
Rent for the conduct of exam-Pharmacy	1,03,953	4,12,623
Rent for conduct of exam-Ayurveda	89,940	72,876
Rent for the conduct of exam-Paramedical	1,38,681	-47,394
Remuneration for nodal officer and subject expert	4,44,000	12,62,290
Remuneration for practical convenor	3,02,500	4,65,850
TA for practical convenor	0	-
Remuneration for Assessment/ Inspection	13,950	1,37,960
TA for Assessment / Inspection	13,415	1,31,110
Halt for Assessment /Inspection		11,200
Remuneration to examiners in CV Camp	6,54,61,806	9,94,38,414
Remuneration for the conduct of exam directly paid	10,21,500	24,04,410
TA for CV Camp	1,13,34,514	24,40,489
Halt for CV camp	82,32,994	13,97,514

Contingency for CV Camp	4,035	51,991
Rent for CV camp	1,90,349	10,000
DA for CV camp	0	-
Custodian charges	2,47,420	8,53,690
Safe handling charges	10,079	40,568
Remuneration to Evaluators for valuation at exam centres	38,67,950	60,42,780
Exam - Data entry charges	1,13,220	6,91,078
Exam - Special camp allowance-Staff	41,200	1,13,200
Exam - Special camp allowance-Evaluators	31,45,441	96,680
Exam - Remuneration for QP Setting	19,91,650	19,49,400
Exam - TA for QP Setting	0	47
Exam - TA for QP Scrutiny	1,94,890	2,31,306
Exam - Remuneration for QP Scrutiny	1,70,800	2,72,330
Exam - Printing & Stationery	25,32,787	65,51,790
Exam - Postage from General Finance	37,40,061	29,38,794
Exam-Miscellaneous Contingent Office expenses -F	5,10,259	1,34,252
Exam-Postage CE	29,571	24,755
Exam-Postage	0	14,917
Exam-Printing of Answer book	1,41,70,731	3,15,44,802
Exam- Internet charges -F	5,34,540	10,38,596
Exam-Wages	72,440	6,47,570
Exam-Interest and bank charges	0.00	-
Interest and bank charges- CE Ex fin	0.00	-
Sitting fee-Pass board meeting	3,98,000	7,24,100
TA- Pass board meeting	2,16,520	4,58,304
TA for dissertation valuation	3,610	1,200
Remuneration for dissertation valuation	21,43,800	29,08,560
Sitting fee-Malpractices and Lapses Committee Meeting	30,000	1,08,000
TA- Malpractices and Lapses Committee Meeting	19,825	77,290
Sitting fee- Exam Committee meeting	1,35,000	2,82,500
TA- Exam Committee meeting	80,251	1,59,905
Sitting fee- Expert Committee meeting	0	-
TA- Expert Committee meeting	0	-
Sitting fee- Board of Exam meeting	0	86,500
TA- Board of Exam meeting	0	21,555
Facility management expenses - Evaluation centre	22,91,086	0
Prior period expenses Ex fin	0	0
Remuneration for PhD examination	33,250	96,250
Remuneration to Squad/Squad members	12,623	0
TA to Squad/Squad members	8,715	0
Exam -Remuneration for scanning answer sheets	6,92,051	51,89,666
Remuneration for fresh valuation		1,08,300
T A for PhD examination		31,160
Halt for PhD examination		1,800
TOTAL	30,29,95,359	35,80,49,309

Schedule-20		
DEPRECIATION		
PARTICULARS	2022-23	2023-24
Depreciation-Buildings- Administrative buildings	1,53,33,089	1,37,99,780
Depreciation-Addition to administrative building	38,81,461	34,93,315
Depreciation-Buildings-Buildings/ Transformer station	1,50,284	1,35,256
Depreciation-Buildings-Buildings /Staff Quarters	4,02,467	3,62,220
Depreciation-Rain water harvesting pond	4,38,227	3,94,404
Depreciation-Roads, Drains and Culverts	65,37,711	58,83,940
Depreciation-Security booth and Compound Wall	1,89,279	1,70,351
Depreciation-Buildings-Centalised Valuation Centre	44,71,043	40,23,939
Depreciation-Borewell	5,861	5,275
Depreciation-Chairs	1,07,035	1,29,924
Depreciation- Racks	1,74,969	1,58,543
Depreciation-Cupboards	45,825	41,242
Depreciation -Furniture & Fittings	25,27,518	25,83,159
Depreciation -Curtains and Carpets	3,056	2,751
Depreciation-Tables	1,18,041	1,15,810
Depreciation-Trolley	17,969	19,899
Depreciation-Furniture & Fittings - Center for Health Policy & Planning,Tvm	13,233	17,273
Depreciation-Furniture & Fittings - Centralised valuation centre	5,49,555	4,94,599
Depreciation -Furniture & fittings - SFRA	1,11,052	1,17,284
Depreciation-Fax machines	1,383	1,175
Depreciation-Photocopiers	99,896	84,912
Depreciation-Other office equipments	1,56,729	1,47,063
Depreciation -Transformer	1,31,916	1,12,129
Depreciation-Generator	37,350	31,747
Depreciation-Pump set	12,080	21,479
Depreciation-Motor Cars	2,80,753	2,38,640
Depreciation-Bus	82,767	70,352
Depreciation-Air conditioners	37,267	31,677
Depreciation-Air conditioning plant	9,99,688	11,05,982
Depreciation-Aerobic composting unit	11,518	51,268
Depreciation-Electrical installations	26,94,686	42,40,194
Electrical installations & equipments - Solar installation	54,813	46,591
Depreciation-Electrical equipments	865	1,844
Depreciation-Motor Bike	2,318	1,970
Depreciation-Delivery van	53,528	45,499
Depreciation-Information Transport System (Network cables)	1,93,258	1,64,270
Depreciation-Fan	8,485	7,212
Depreciation-Air conditioners - Centralised Valuation Camp	3,48,320	2,96,072
Depreciation-D G Set - Centralised Valuation Camp	1,03,809	88,238
Depreciation-Computers	16,81,079	16,81,079

Depreciation- Scanners	26,040	40,798
Depreciation-Printers	10,30,576	9,49,970
Depreciation- Bio metric devices	77,936	66,031
Depreciation-Other accessories	84,100	89,657
Depreciation-UPS	32,294	19,376
Depreciation- CCTV and accessories	10,443	6,266
Depreciation-IT and Communication Installation	7,87,909	4,72,745
Depreciation-Landscape & Garden Account	78,303	78,304
Depreciation-Vehicle Parking Shed	1,32,609	79,565
Depreciation-Solar Power Plant	27,77,683	16,66,610
Depreciation -Furniture & fittings - SFHS	5,924	11,256
Depreciation -Furniture & fittings - Centre for Studies in Medical Simulation	49,482	1,20,700
Depreciation -Electrical installations & equipments- SFRA	1,38,545	1,29,203
Depreciation -Computer & accessories- SFRA	2,839	4,731
Depreciation-Laboratory equipments- SFRA	12,81,248	43,65,130
Depreciation -Computer & accessories- SHPP		7,008
Depreciation -Computer & accessories- SHFS		7,008
Depreciation -Toilet Block		78,302
TOTAL	4,85,86,114	4,86,11,017

SCHEDULE 21

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. Financial statements are prepared on historical cost convention and on accrual basis unless otherwise stated.
2. The Grant-in-Aid received for plan expenditure, to the extent not utilized and transferred to Corpus Fund is shown as Grant in Aid from Government (Plan) under liability in Balance sheet.
3. Fixed assets are stated at cost of acquisition inclusive of all direct costs
4. Depreciation on Fixed asset is provided at the rate specified under U/s 32 of the Income Tax Act, 1961.
5. Interest on Savings Bank Account is accounted on receipt basis and interest on fixed Deposit is accounted on the basis of accrual concept.
6. Income accrued but not received during the year from fee are accounted on accrual basis, based on the fee actually received as per cash book and fee receivable based on the information furnished by the respective branches. Such fee during the years prior to 2018-19 were accounted on cash basis and as such the fee receivable during the said period will be accounted for, during the year of their receipt, in order to be prudent and conservative.

B. NOTES TO ACCOUNTS

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

SI NO	Account Number	Name of the Account
1	31547327832	KUHS General Fund
2	31340212316	KUHS Student Registration Fund
3	31768842875	KUHS Examination fee Account
4	31768843801	KUHS Campus Project Account
5	31845195431	KUHS-Permanent advance to CE
6	31786542461	KUHS Students Welfare Fund
7	32267343775	KUHS Examination expenses Account
8	33607963005	E Payment Account
9.	37372548664	E Tendering Account
10	42339561914	Setting up of Translational Research Centre at KUHS
11	41788483994	Establishment of Thematic Herbal garden at KUHS

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

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

3. During the year, on 31.3.2024 Government has resumed an amount of Rs.5,41,30,347/- from Plan Scheme TSB Account, and not received back till date which has been reduced to the said extent from Grant in Aid from Government (Plan). As a result of the resumption the cheques issued for Plan schemes were not honoured and reversal of such entries are shown in Accounts. Similarly, Government has resumed an amount of Rs.54,08,475/- from Treasury Savings Bank Account (Non Plan) on 31.03.2024, which has been accounted as Grant receivable from Government as the same has been received back on 03.04.2024. As a result of the resumption the cheques issued were not honoured and the Treasury Savings Bank Account shows a negative balance of Rs.18,05,679/- in the Accounts. During the next financial year those cheques were honoured as the resumed fund received back on 03/04/2024.
4. The balance under Grant in aid (Plan) from Government includes Rs.4,00,00,000/- deposited with Central Public works department for construction of Utility Building in the University campus, Rs.7,14,38,000/- deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode , Rs.25,86,73,410/- deposited with CPWD for construction of building for Centre for Health Policy and Planning Thiruvananthapuram. Rs.4,38,03,647/- deposited with CPWD for the construction of Auditorium and Rs.4,23,00,000/- deposited with KPWD for the construction of Staff Quarters and Rs.1,25,00,000/- deposited with CPWD for the construction of Rain water harvesting pond which are yet to be transferred to the corpus for want of completion of the said works and Rs.6,89,61,961/- being amount received from PWD against Ist Phase SFRA, Thripunithura.
5. The Current Assets, Loans and Advances have the value at which they are stated in the Balance sheet, if realised in the ordinary course.
6. Advances are given to the Examination Finance wing for incurring expense in connection with conducting examinations. Expenses incurred from the said advances

are exhibited in a separate schedule, as Examination expenses and the balance of Rs.16,86,178/-remaining as on 31-03-2024 is shown under Current Assets.

7. Reconciliation between Fixed Asset Register and Fixed Asset schedule is yet to be completed.
8. The figures of Balance sheet, Income and Expenditure account and Receipts and Payments account have been rounded off to nearest rupee.
9. The Work in progress includes the following:
 - Rs.4,43,73,185/- being the amount deposited with Central Public Works Department for construction of Utility Building in the University campus.
 - Rs.41,00,00,000/-being the amount deposited with Central Public Works Department for construction of Academic Staff College building in the University campus
 - Rs.7,53,94,100/-being the amount deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode.
 - Rs.4,38,03.647/- being the amount deposited with Central Public Works Department for construction of Auditorium in the University Campus
 - Rs.27,87,82,347/-being the amount expended for construction of buildings for School of Fundamental Research in Ayurveda, Thripunithura
 - Rs.4,23,00,000/- being the amount deposited with Kerala Public Works Department for construction of staff quarters.
 - Rs.2,08,28,600/-being the amount deposited with Central Public Works Department for the construction of Rain water harvesting pond.
 - Rs.25,86,73,410/- being the amount deposited with Central Public Works Department for construction of Centre for Health Policy and Planning Tvm
10. Current Assets includes Rs.36,60,416/-being the amount spent for construction of Building for School of Fundamental Research in Ayurveda, Thrippunithura, (Phase I) accounted as receivable from PWD, as the budgetary allocation for construction of the said building was given by Government in the PWD Budget
11. An amount of Rs.3,22,25,209/- paid to KMSCL, Trivandrum, for the purchase of equipments for the Simulation lab to be set up in the University is included in “Advance to Suppliers” in the Current assets schedule.
12. Rs.4,43,75,185/- deposited with Central Public Works Department for construction of Utility Building in the University campus has been included under Work in progress. Even though the work in respect of the building has been completed, cost of the building is yet to be intimated by CPWD and hence, even though the building started generating income, it is yet to be capitalised.

13. Central Tax and Central Revenue Department had, in November 2017 show caused the University for non - payment of service tax amounting to Rs.4.69 crore on various types of fee received by it. Though the University had contested the demand and got it adjudicated in its favour from the Adjudicating Authority, the Department had filed an appeal before Customs Excise and Service Tax Appellate Tribunal, Bangalore which is pending to be heard. The liability being contingent in nature has not been provided in the accounts, in tune with the relevant accounting standards.
14. As per the GC Decision No.63.13 of 63rd GC Minutes on 17/2/2021 a new Head of Account named as Development and Programme Fund as envisaged in KUHS act 2010 for various developmental activities was created during the financial year 2021-22 and continued in 2022-23 by transferring 5crore each from Corpus/Capital account. Interest accrued Rs.30,42,190/- in respect of equivalent amount of investment in term deposit was transferred during the year 2021-22 and Rs.65,57,497/- during the year 2022-23 from interest earned account to Development and Programme fund account. Similarly, an amount of Rs.5crore was transferred from Corpus/Capital account in the financial year 2023-24 also and interest accrued Rs.1,10,90,588/- in respect of equivalent amount of investment in term deposit was transferred during the year 2023-24 from interest earned account to Development and Programme fund account.
15. Previous year figures have been regrouped, wherever necessary to match with current year's presentation.

Sd/-
Finance Officer

Sd/-
Registrar

Sd/-
Vice Chancellor