പതിനഞ്ചാം കേരള നിയമസഭ

പതിനാറാം സമ്മേളനം

നക്ഷത്രചിഹ്നമിടാത്ത ചോദ്യം നമ്പർ: 2053 **05-02-2026-ൽ മറുപടിയ്ക്ക്**

<u>സി-ഡിറ്റിന്റെ ഓഡിറ്റ് റിപ്പോർട്ട്</u>

<u>ചോദ്യം ഉന്നയിച്ച അംഗങ്ങൾ</u> **<u>മറുപടി നൽകിയ മന്ത്രി</u>**

ശ്രീ. എൽദോസ് പി. കുന്നപ്പിള്ളിൽ

ശ്രീ. എൽദോസ് പി. കുന്നപ്പിള്ളിൽ

ശ്രീ. പി. കെ. കുഞ്ഞാലിക്കുട്ടി
(വ്യവസായ - വിവരസാങ്കേതികവിദ്യ വകുപ്പ് മന്ത്രി)

(എ) സി-ഡിറ്റിൽ ഏത് സാമ്പത്തിക വർഷം വരെയുള്ള ഓഡിറ്റ് റിപ്പോർട്ടുകളാണ് ലഭ്യമായിട്ടുള്ളത്; സി-ഡിറ്റിലെ വകുപ്പുകളായ വീഡിയോ കമ്മ്യൂണിക്കേഷൻ, ഇൻഫോർമാറ്റിക്സ്, വെബ് സർവ്വീസസ്, ഒ. ഐ. പി, ഡിജിറ്റൈസേഷൻ, ഇ-ഗവേണൻസ്, റ്റി. ഇ.ഡി. സിസ്റ്റം ഇന്റഗ്രേഷൻ, പ്രാദേശിക കേന്ദ്രങ്ങൾ എന്നിവയുടെ 2016-17 മുതൽ ഓഡിറ്റ് പൂർത്തിയായ ഏറ്റവും ഒടുവിലത്തെ വർഷം വരെയുള്ള വാർഷിക വരവ് ചെലവ് കണക്കുകൾ ലഭ്യമാക്കാമോ; പ്രസ്തുത കാലയളവിലെ ഔദ്യോഗിക ഓഡിറ്റ് റിപ്പോർട്ടുകളുടെ പകർപ്പുകൾ ലഭ്യമാക്കാമോ;

<u>മറുപടി:</u> സി-ഡിറ്റിൽ 2023-2024 വരെയുള്ള ഓഡിറ്റ് റിപ്പോർട്ടുകളാണ് ലഭ്യമായിട്ടുള്ളത്. 2016-17 മുതലുള്ള വിവിധ ഡിവിഷനുകളുടെ വാർഷിക വരവ് ചെലവ് കണക്കുകളും ഔദ്യോഗിക ഓഡിറ്റ് റിപ്പോർട്ടുകളുടെ പകർപ്പുകളും അനുബന്ധം-1 ആയി ചേർക്കുന്നു.

(ബി) ഓഡിറ്റ് റിപ്പോർട്ടുകൾ പ്രകാരം കഴിഞ്ഞ നാലോ അതിലധികമോ വർഷങ്ങളായി തുടർച്ചയായി നഷ്ടത്തിൽ പ്രവർത്തിക്കുന്ന വകുപ്പുകൾ ഏതൊക്കെയാണെന്ന് വ്യക്തമാക്കാമോ; പ്രസ്തുത റിപ്പോർട്ടുകളിലെ കണക്കുകൾ പ്രകാരം നഷ്ടത്തിലുള്ള ഓരോ വകുപ്പിന്റെയും കഴിഞ്ഞ നാല് വർഷത്തെ സഞ്ചിത നഷ്ടം എത്രയാണെന്ന് വ്യക്തമാക്കാമോ;

<u>മറുപടി:</u> അനുബന്ധം-2 ആയി ചേർക്കുന്നു.

(സി) തുടർച്ചയായി നഷ്ടത്തിൽ പ്രവർത്തിക്കുന്ന വകുപ്പുകളുടെ പ്രവർത്തനക്ഷമത പരിശോധിക്കുന്നതിനും അവയെ ലാഭകരമാക്കുന്നതിനായി സമയബന്ധിതമായ തിരുത്തൽ നടപടികൾ സ്വീകരിക്കുന്നതിനും സി-ഡിറ്റിന് നിർദ്ദേശം നൽകുമോ; വിശദമാക്കാമോ?

<u>മറുപടി:</u> ഓഡിറ്റ് റിപ്പോർട്ടിൽ ഒരു വർഷത്തിലെ കണക്ക് മാത്രം എടുത്ത് വിവിധ വകുപ്പുകളുടെ പ്രവർത്തനം വിലയിരുത്താൻ കഴിയില്ല. മൂന്ന് റീജിയണൽ സെന്ററുകൾ ലാഭാധിഷ്ഠിതമായി പ്രവർത്തിക്കുന്ന കേന്ദ്രങ്ങളല്ല. മറ്റു വകുപ്പുകളുടെ പ്രവർത്തനങ്ങൾക്ക് സഹായം നൽകുന്ന രീതിയിലാണ് പ്രാദേശിക കേന്ദ്രങ്ങൾ പ്രവർത്തിക്കുന്നത്. കാര്യക്ഷമത മെച്ചപ്പെടുത്തിയും അധികച്ചെലവുകൾ ഒഴിവാക്കിയും പ്രവർത്തനം ക്രമീകരിക്കുന്നതിനുള്ള നടപടികളാണ് അനുവർത്തിച്ചുവരുന്നത്.

സെക്ഷൻ ഓഫീസർ

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2016 - 2017

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	2,71,37,172.00	2,83,26,026.00	-11,88,854.00
2	Informatics Division	3,53,64,938.50	3,09,94,263.57	43,70,674.93
3	Web Services Department	1,46,28,850.00	1,58,76,043.25	-12,47,193.25
4	Optical Image Processing	9,37,75,448.00	5,95,40,375.41	3,42,35,072.59
5	Digitization Department	1,02,86,751.00	79,84,633.00	23,02,118.00
6	E-Governance	12,38,70,932.00	7,42,70,218.50	4,96,00,713.50
7	Technology Extention Division	2,89,56,171.12	1,77,48,449.38	1,12,07,721.74
8	Regional Centre - Kannur	5,86,630.00	36,07,162.00	-30,20,532.00
9	Regional Centre - Kayamkulam	4,46,97,111.50	2,42,07,705.75	2,04,89,405.75
10	Regional Centre - Ernakulam	1,97,344.00	37,44,001.00	-35,46,657.00

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2017 - 2018

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	6,92,05,484.75	7,24,56,245.56	-32,50,760.81
2	Informatics Division	5,31,36,476.62	4,65,60,685.35	65,75,791.27
3	Web Services Department	2,82,19,125.63	3,08,04,113.00	-25,84,987.37
4	Optical Image Processing	8,14,93,075.14	5,51,80,900.76	2,63,12,174.38
5	Digitization Department	2,80,42,090.65	1,37,44,310.97	1,42,97,779.68
6	E-Governance	9,92,65,073.00	10,83,12,077.48	-90,47,004.48
7	Technology Extention Division	2,31,55,551.25	2,03,13,035.70	28,42,515.55
8	Regional Centre - Kannur	7,51,422.00	45,35,504.37	-37,84,082.37
9	Regional Centre - Kayamkulam	13,80,07,498.12	6,29,09,914.69	7,50,97,583.43
10	Regional Centre - Ernakulam	19,06,477.00	36,48,138.50	-17,41,661.50

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2018 - 2019

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	4,86,95,357.00	5,75,66,595.33	-88,71,238.33
2	Informatics Division	2,28,15,551.00	5,86,30,649.08	-3,58,15,098.08
3	Web Services Department	3,37,63,437.00	3,16,64,342.79	20,99,094.21
4	Optical Image Processing	8,88,90,664.07	5,04,54,321.78	3,84,36,342.29
5	Digitization Department	4,80,15,695.50	2,14,21,860.09	2,65,93,835.41
6	E-Governance	11,02,40,129.00	7,37,02,477.76	3,65,37,651.24
7	Technology Extention Division	2,24,89,793.58	2,38,56,588.60	-13,66,795.02
8	System Integration Department	20,44,45,409.74	17,60,94,166.39	2,83,51,243.35
9	Regional Centre - Kannur	62,273.00	36,95,718.00	-36,33,445.00
10	Regional Centre - Kayamkulam	4,96,56,034.00	4,47,41,157.24	49,14,876.76
11	Regional Centre - Ernakulam	4,08,000.00	46,70,062.00	-42,62,062.00

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2019 - 2020

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	8,28,23,463.00	7,08,53,051.62	1,19,70,411.38
2	Informatics Division	1,05,84,827.00	3,16,40,042.03	-2,10,55,215.03
3	Web Services Department	1,99,18,910.70	2,90,29,849.82	-91,10,939.12
4	Optical Image Processing	7,83,56,656.00	4,74,31,810.30	3,09,24,845.70
5	Digitization Department	3,35,84,232.86	4,84,55,083.71	-1,48,70,850.85
6	E-Governance	10,57,97,388.00	6,12,69,207.00	4,45,28,181.00
7	Technology Extention Division	1,80,49,121.00	1,61,01,355.86	19,47,765.14
8	System Integration Department	8,62,95,405.00	8,14,30,809.70	48,64,595.30
9	Regional Centre - Kannur	86,039.00	37,78,049.00	-36,92,010.00
10	Regional Centre - Kayamkulam	4,16,20,335.26	2,12,73,419.11	2,03,46,916.15
11	Regional Centre - Ernakulam	-	36,95,040.50	-36,95,040.50

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2020 - 2021

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	6,46,23,477.84	6,24,52,867.50	21,70,610.34
2	Informatics Division	1,51,95,129.00	2,31,68,098.03	-79,72,969.03
3	Web Services Department	2,66,87,124.76	2,91,80,702.00	-24,93,577.24
4	Optical Image Processing	6,29,75,515.00	4,21,61,714.09	2,08,13,800.91
5	Digitization Department	8,87,46,178.00	3,74,96,546.89	5,12,49,631.11
6	E-Governance	8,83,19,161.00	6,04,97,656.48	2,78,21,504.52
7	Technology Extention Division	58,67,054.99	82,14,111.58	-23,47,056.59
8	System Integration Department	1,60,34,679.00	3,61,96,595.00	-2,01,61,916.00
9	Regional Centre - Kannur	1,01,747.00	36,50,366.75	-35,48,619.75
10	Regional Centre - Kayamkulam	82,75,433.00	1,09,34,653.82	-26,59,220.82
11	Regional Centre - Ernakulam	14,22,365.00	34,71,349.02	-20,48,984.02

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2021 - 2022

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	6,89,93,859.00	5,94,81,946.24	95,11,912.76
2	Informatics Division	1,57,07,182.00	2,90,74,827.87	-1,33,67,645.87
3	Web Services Department	4,52,93,779.50	5,20,35,116.00	-67,41,336.50
4	Optical Image Processing	5,92,45,345.00	3,99,56,195.92	1,92,89,149.08
5	Digitization Department	11,66,61,047.62	2,56,27,805.38	9,10,33,242.24
6	E-Governance	11,20,24,413.50	10,09,38,324.78	1,10,86,088.72
7	Technology Extention Division	86,60,541.00	1,10,42,904.54	-23,82,363.54
8	System Integration Department	1,85,03,672.00	91,74,919.50	93,28,752.50
9	Regional Centre - Kannur	576.00	41,77,554.00	-41,76,978.00
10	Regional Centre - Kayamkulam	66,40,882.00	86,75,270.32	-20,34,388.32
11	Regional Centre - Ernakulam	-	31,36,879.00	-31,36,879.00

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2022 - 2023

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	9,31,76,140.00	7,95,55,152.44	1,36,20,987.56
2	Informatics Division	2,89,53,598.26	2,93,56,060.06	-4,02,461.80
3	Web Services Department	5,97,58,439.54	7,57,73,429.37	-1,60,14,989.83
4	Optical Image Processing	8,50,94,245.30	6,23,65,895.59	2,27,28,349.71
5	Digitization Department	2,94,04,808.93	4,07,53,020.18	-1,13,48,211.25
6	E-Governance	12,04,71,348.41	12,57,25,761.85	-52,54,413.44
7	Technology Extention Division	2,38,38,834.00	1,57,49,200.16	80,89,633.84
8	System Integration Department	4,12,94,879.38	3,13,85,876.42	99,09,002.96
9	Regional Centre - Kannur	2,54,623.00	45,07,774.98	-42,53,151.98
10	Regional Centre - Kayamkulam	45,51,516.40	71,69,887.54	-26,18,371.14
11	Regional Centre - Ernakulam	31,84,925.00	29,55,269.00	2,29,656.00

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT)

Audited Income & Expenditure Statement of Division/Department for the Financial Year 2023 - 2024

Sl. No:	Division	Income for the Year	Expenditure for the Year	Surplus / Deficit for the Year
1	Communication Group	11,65,34,457.00	10,30,88,010.00	1,34,46,447.00
2	Informatics Division	3,22,54,495.00	4,36,28,442.00	-1,13,73,947.00
3	Web Services Department	9,38,45,219.00	8,88,92,647.00	49,52,572.00
4	Optical Image Processing	8,66,80,814.41	7,20,53,750.00	1,46,27,064.41
5	Digitization Department	11,23,29,714.00	4,79,85,881.00	6,43,43,833.00
6	E-Governance	13,49,30,798.76	13,09,05,055.00	40,25,743.76
7	Technology Extention Division	1,69,05,643.00	1,76,83,074.00	-7,77,431.00
8	System Integration Department	1,98,47,132.00	2,31,60,454.00	-33,13,322.00
9	Regional Centre - Kannur	10,85,386.00	26,63,902.00	-15,78,516.00
10	Regional Centre - Kayamkulam	40,17,838.00	61,84,500.00	-21,66,662.00
11	Regional Centre - Ernakulam	-	22,65,318.00	-22,65,318.00

Philip & Mathew
CHARTERED ACCOUNTANTS

TC: 15/31, 'Akshaya'
Rugmini Amma Lane
Vellayambalam, Trivandrum – 695 010
Tel: 0471-2311411
E-mail: philipandmathew@asianetindia.com

INDEPENDENT AUDITORS' REPORT

The Centre for Development of Imaging Technology (C-DIT)
Thiruvananthapuram

We have audited the accompanying financial statements of **The Centre for Development of Imaging Technology (C-DIT)**, which comprise the Balance Sheet as at March 31, 2017 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Travancore-Cochin Literary Scientific and Charitable Societies Registration Act, 1955. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

We report that:

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of the books of account;

PHILIP & MATHEW * TRIVANDRUM * CHARTERED ACCOUNTANTS

(c) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;

(d) In our opinion, and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income and Expenditure Account, read together with notes thereon, give a true and correct view in conformity with the accounting principles generally accepted in India:-

i) insofar as it relates to the Balance Sheet, of the state of affairs of the Society as at 31st March, 2017 and

ii) insofar as it relates to the Income and Expenditure Account, of the excess of income over expenditure for the year for the year ended on that date.

Place: Thiruvananthapuram

Date: 3 SEP 2018

PHILIP & MATHEW TRIVANDRUM CHARTERED ACCOUNTANTS

For PHILIP & MATHEW
Chartered Accountants
Firm Regn. No. 002646S

K.G. MATHEW
Partner
Membership No. 018459

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2017

PARTICULARS			Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-					
1	CAPITAL FUND			23,75,74,586.33	
	Add: Excess of Income over Expenditure			8,34,69,672.61	32,10,44,258.94
2	BUILDING FUND			6,70,00,000.00	
	Add: Grant received during the year			-	6,70,00,000.00
3	PROJECT BALANCES :				
	a	CAPDECK		3,26,284.94	
	b	IKM		34,862.03	3,61,146.97
		TOTAL			**38,84,05,405.91**
APPLICATION OF FUND :-					
1	FIXED ASSETS		1		
	a	Gross Block		17,52,63,422.56	
	b	Less Depreciation		9,78,98,123.08	
	c	Net Block		7,73,65,299.48	
	d	Work-in-Progress		-	7,73,65,299.48
2	CURRENT ASSETS, LOANS AND ADVANCES				
	a	Cash and Bank Balances	2	35,70,81,519.45	
	b	Other Current Assets	3	3,79,18,082.49	
	c	Loans and Advances	4	2,78,17,506.70	
				42,28,17,108.64	
3	LESS CURRENT LIABILITIES AND PROVISIONS				
	a	Current Liabilities	5	11,65,72,072.95	
	b	Provisions		-	
				11,65,72,072.95	
		NET CURRENT ASSETS (A - B)			30,62,45,035.69
4	PROJECT ACCOUNTS				
	a	Project IV FEST		37,22,432.77	
	b	SLIDE		10,72,637.97	47,95,070.74
	Notes to Accounts		13		
		TOTAL			**38,84,05,405.91**

For and on behalf of Governing Body

REGISTRAR

Thiruvananthapuram,

JAYARAJ G.
REGISTRAR, C-DIT

DIRECTOR

M. SIVASANKAR IAS
DIRECTOR, C-DIT

Auditor's Report

As per our report of even date attached.

For PHILIP & MATHEW
Chartered Accountants
Firm Regn. No. 002646S

K.G. MATHEW
Partner
Membership No. 018459

PHILIP & MATHEW CHARTERED ACCOUNTANTS TRIVANDRUM

- 3 SEP 2018

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY

THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2017

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Grant-in-Aid	6	2,89,87,641.00
Income from Projects	7	39,99,46,301.12
Interest Received	8	99,32,170.00
Miscellaneous Income	9	1,56,43,943.39
TOTAL		**45,45,10,055.51**
EXPENDITURE		
Project Expenses	10	6,01,46,348.94
Employee Benefits	11	16,18,71,766.00
Other Administrative Expenses	12	13,51,96,762.96
Depreciation	1	1,38,25,505.00
Excess of Income over Expenditure transferred to Capital Fund		8,34,69,672.61
TOTAL		**45,45,10,055.51**
Notes to Accounts	13	

For and on behalf of Governing Body

REGISTRAR
Thiruvananthapuram,

JAYARAJ G.
REGISTRAR, C-DIT

DIRECTOR

M. SIVASANKAR IAS
DIRECTOR, C-DIT

Auditor's Report
As per our report of even date attached.

PHILIP & MATHEW CHARTERED ACCOUNTANTS TRIVANDRUM

For PHILIP & MATHEW
Chartered Accountants
Firm Regn. No. 002646S

K.G. MATHEW
Partner
Membership No. 018459

- 3 SEP 2018

Philip & Mathew
CHARTERED ACCOUNTANTS

TC: 15/31, 'Akshaya'
Rugmini Amma Lane
Vellayambalam, Trivandrum – 695 010
Tel: 0471-2311411
E-mail: philipandmathew@asianetindia.com

INDEPENDENT AUDITORS' REPORT

The Centre for Development of Imaging Technology (C-DIT)
Thiruvananthapuram

We have audited the accompanying financial statements of **The Centre for Development of Imaging Technology (C-DIT)**, which comprise the Balance Sheet as at March 31, 2018 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Travancore-Cochin Literary Scientific and Charitable Societies Registration Act, 1955. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

We report that:

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of the books of account;

PHILIP & MATHEW ★ TRIVANDRUM ★ CHARTERED ACCOUNTANTS

(c) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;

(d) In our opinion, and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income and Expenditure Account, read together with notes thereon, give a true and correct view in conformity with the accounting principles generally accepted in India:-

i) insofar as it relates to the Balance Sheet, of the state of affairs of the Society as at 31st March, 2018 and

ii) insofar as it relates to the Income and Expenditure Account, of the excess of income over expenditure for the year for the year ended on that date.

Place: Thiruvananthapuram

Date: 28 MAR 2019

PHILIP & MATHEW * TRIVANDRUM * CHARTERED ACCOUNTANTS

For PHILIP & MATHEW
Chartered Accountants
Firm Regn. No. 002646S

K.G. MATHEW
Partner
Membership No. 018459

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2018

PARTICULARS	Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-			
1 CAPITAL FUND		32,10,44,258.94	
Add: Excess of Income over Expenditure		2,89,32,880.86	34,99,77,139.80
2 BUILDING FUND		6,70,00,000.00	
Add: Grant received during the year		-	6,70,00,000.00
3 PROJECT BALANCES :			
a CAPDECK		3,26,284.94	
b IKM		34,862.03	3,61,146.97
TOTAL			**41,73,38,286.77**
APPLICATION OF FUND :-			
1 FIXED ASSETS	1		
a Gross Block		20,42,60,987.92	
b Less Depreciation		11,29,38,441.08	
c Net Block		9,13,22,546.84	
d Work-in-Progress		-	9,13,22,546.84
2 CURRENT ASSETS, LOANS AND ADVANCES			
a Cash and Bank Balances	2	22,27,67,387.73	
b Other Current Assets	3	23,58,73,385.71	
c Loans and Advances	4	3,22,38,565.02	
		49,08,79,338.46	
3 LESS CURRENT LIABILITIES AND PROVISIONS			
a Current Liabilities	5	16,96,58,669.27	
b Provision for Tax		-	
		16,96,58,669.27	
NET CURRENT ASSETS (A - B)			32,12,20,669.19
4 PROJECT ACCOUNTS			
a Project IV FEST		37,22,432.77	
b SLIDE		10,72,637.97	47,95,070.74
Notes to Accounts	13		
TOTAL			**41,73,38,286.77**

For and on behalf of Governing Body

REGISTRAR

Thiruvananthapuram,
JAYARAJ G.
REGISTRAR, C-DIT

DIRECTOR

M. SIVASANKAR IAS
DIRECTOR, C-DIT

Auditor's Report

As per our report of even date attached.

PHILIP & MATHEW
TRIVANDRUM
CHARTERED ACCOUNTANTS

For PHILIP & MATHEW
Chartered Accountants
Firm Regn. No. 002646S

K.G. MATHEW
Partner
Membership No. 018459

28 MAR 2019

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Grant-in-Aid	6	2,10,18,676.28
Income from Projects	7	52,15,20,637.98
Interest Received	8	72,12,638.00
Miscellaneous Income	9	59,37,349.11
TOTAL		**55,56,89,301.37**
EXPENDITURE		
Project Expenses	10	8,25,15,747.90
Employee Benefits	11	27,15,37,412.00
Other Administrative Expenses	12	14,16,76,058.61
Depreciation	1	1,50,40,318.00
Provision for Tax		1,59,86,884.00
Excess of Income over Expenditure transferred to Capital Fund		2,89,32,880.86
TOTAL		**55,56,89,301.37**
Notes to Accounts	13	

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Thiruvananthapuram,

JAYARAJ G.
REGISTRAR, C-DIT

M. SIVASANKAR IAS
DIRECTOR, C-DIT

Auditor's Report

As per our report of even date attached.

For PHILIP & MATHEW
Chartered Accountants
Firm Regn. No. 002646S

PHILIP & MATHEW TRIVANDRUM CHARTERED ACCOUNTANTS

K.G. MATHEW
Partner
Membership No. 018459

28 MAR 2019

S. SURESHBABU & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To

THE DIRECTOR

The Centre For Development Of Imaging Technology(C-DIT)

Thiruvananthapuram

We have audited the accompanying financial statements of **The Centre For Development Of Imaging Technology(in short C-DIT)**, Thiruvananthapuram which comprise the Balance Sheet as at March 31, 2019, and the Income and Expenditure statement for the year then ended, and a summary of significant accounting policies and other explanatory information ,on the basis of books and records maintained at Head office and in the case of units/projects those provided at Head office .We have not conducted a unit visit as the same is outside the scope of audit.

Management's Responsibility for the Financial Statements

The C-DIT Management, an institution registered under the Travancore –Cochin Literacy Scientific and Chartable Societies Registration Act,1955 is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said institution in accordance with Generally Accepted Accounting Principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

S. SURESHBABU & ASSOCIATES
FRN 006551S
VANCHIYOOR P.O.
TRIVANDRUM
695035
CHARTERED ACCOUNTANTS

'Avittom', TC 82/1157(1), Near SBI, Vanchiyoor Junction,Thiruvananthapuram - 695035
Phone : (O) 0091 - 471 - 2472400, Mob : 0091 - 9349318111
Email : ssbassociates@yahoo.co.in, casureshbabu@gmail.com

assurance about whether the financial statements are free from material misstatements

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances ,but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the Audit Evidence we have obtained is sufficient and appropriate to provide abasis for our audit opinion.

Basis Of Qualified Opinion

The deficiencies as pointed out during the course of audit but not rectified on spot have been brought to the notice of the ***registrar*** *on behalf of The management then and there and the same was elaborately discussed in a meetings held on 15/07/2021 and 03.11.2021 at Gorki Bhavan, Thiruvananthapuram and the remedial action taken and explanations given has also been considered while framing the final audit report and the un rectified points and other subsequent observations are brought into the knowledge of the management in the form of a separate management letter for remedial or corrective action/ future compliance.*

S. SURESH BABU & ASSOCIATES
FRN: 006551S
VANCHIYOOR P.O.
TRIVANDRUM
695035
CHARTERED ACCOUNTANTS

Opinion

We report that,

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in the basis for qualified opinion paragraph, the accompanying financial statements of C-DIT for the year ended March 31, 2019 give a true and fair view:-

i) in the case of the Balance Sheet, of the state of the Institution as at 31st March, 2019;

ii) in the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended as on that date.

For S .SURESH BABU& ASSOCIATES
Chartered Accountants
(Firm Reg.No.006551S)

S.Suresh. Babu
Proprietor (M.No:202893)

Place : Thiruvananthapuram- 35

Date :24/12/2021

UDIN: 21202893AAAAGB1842

S. SURESH BABU & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 006551S VANCHIYOOR P.O. TRIVANDRUM 695035

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2019

PARTICULARS	Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-			
1 CAPITAL FUND		27,50,23,962.80	
Add: Excess of Income over Expenditure		1,19,99,145.19	28,70,23,107.99
2 BUILDING FUND		2,40,00,000.00	
Add: Grant received during the year		-	2,40,00,000.00
3 PROJECT BALANCES :			
a CAPDECK		3,26,284.94	
b IKM		34,862.03	3,61,146.97
TOTAL			31,13,84,254.96
APPLICATION OF FUND :-			
1 FIXED ASSETS	1		
a Gross Block		25,33,41,262.99	
b Less Depreciation		14,12,96,152.08	
c Net Block		11,20,45,110.91	
d Work-in-Progress			11,20,45,110.91
2 CURRENT ASSETS, LOANS AND ADVANCES			
a Cash and Bank Balances	2	18,18,35,880.46	
b Other Current Assets	3	19,85,40,837.02	
c Loans and Advances	4	6,75,83,509.72	
		44,79,60,227.20	
3 LESS CURRENT LIABILITIES AND PROVISIONS			
a Current Liabilities	5	25,34,16,153.89	
b Provision for Tax			
		25,34,16,153.89	
NET CURRENT ASSETS (A - B)			19,45,44,073.31
4 PROJECT ACCOUNTS			
a Project IV FEST		37,22,432.77	
b SLIDE		10,72,637.97	47,95,070.74
TOTAL			31,13,84,254.96

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Thiruvananthapuram,

Jayadev Anand A K
Registrar, C-DIT

SNEHIL KUMAR SINGH, IAS
DIRECTOR
Centre for Development of Imaging Technology (C-DIT)
Chitranjali Hills, Thiruvallam
Thiruvananthapuram-695 027

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
C-DIT www.cdit.org
CHITRANJALI HILLS, THIRUVALLAM P.O. THIRUVANANTHAPURAM

Auditor's Report
As per our report of even date attached.

For S. SURESH BABU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 006551S

24/12/2021

S. Suresh Babu B.Sc., FCA
Membership No. 202893

S. SURESH BABU & ASSOCIATES
FRN: 006551S
VANCHIYOOR P.O.
TRIVANDRUM
695035
CHARTERED ACCOUNTANTS

UDIN: 21202893AAAAGB1842

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Grant-in-Aid		
Income from Projects	6	3,54,65,005.14
Interest Received	7	62,33,23,313.08
Miscellaneous Income	8	1,00,30,285.00
	9	1,17,11,491.03
TOTAL		68,05,30,094.25
EXPENDITURE		
Project Expenses	10	23,77,84,943.08
Employee Benefits	11	25,71,79,087.70
Other Administrative Expenses	12	14,52,09,207.28
Depreciation	1	2,83,57,711.00
		66,85,30,949.06
Provision for Tax		
Excess of Income over Expenditure transferred to Capital Fund		1,19,99,145.19
TOTAL		68,05,30,094.25
Notes to Accounts	13	

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Thiruvananthapuram,

SNEHIL KUMAR SINGH, IAS
DIRECTOR
Centre for Development of Imaging Technology (C-DIT)
Chitranjali Hills, Thiruvallam
Thiruvananthapuram-695 027

Jayadev Anand A K
Registrar, C-DIT

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
C-DIT
www.cdit.org
CHITRANJALI HILLS, THIRUVALLAM P.O, THIRUVANANTHAPURAM

Auditor's Report
As per our report of even date attached.

For S. SURESH BABU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 006551S

24/12/2021

S. Suresh Babu B.Sc., FCA
Membership No. 202893

SURESH BABU & ASSOCIATES
FRN: 006551S
TRIVANDRUM
695035
CHARTERED ACCOUNTANTS

UDIN: 212 893AAAAGB184

ANANTHAN AND SUNDARAM
CHARTERED ACCOUNTANTS
SCTRA-33, TC.47/1949(2), LAKSHMI NIVAS, METHODU LANE,
THAMALAM, POOJAPPURA,
THIRUVANANTHAPURAM-695012
PHONE: 0471-2491601, 2491602
Email: ananthan_sundaram@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To

THE DIRECTOR

THE CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY (C-DIT), Thiruvananthapuram

We have audited the accompanying financial statement of **THE CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY** (in short C-DIT), Thiruvananthapuram which comprise the balance sheet as at March 31, 2020 and the Income and Expenditure statement for the year ended, and a summary of significant accounting policies and other explanatory information, on the basis of books and records maintained at Head Office and in case of units/projects those provided at Head office. We have not conducted a unit visit as the same is outside the scope of audit.

Management's Responsibility for the Financial Statements

The C-DIT management, an institution registered under The Travancore- Cochin Literacy scientific and Chartable Societies Registration Act, 1955 is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said institution in accordance with Generally Accepted Accounting Principles in India. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

ANANTHAN & SUNDARAM CHARTERED ACCOUNTANTS THIRUVANANTHAPURAM

An auditor involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessment, the auditor considers the internal control relevant to the entities preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of the Chartered Accountants of India. Our responsibilities under those Standards are described in the Auditor's Responsibilities section of our report. We conducted our Audit in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial statements.

(a) As per the accounts maintained in Tally, there are instances of unreconciled inter unit transaction, the details of which are given below:

Sl. No	Balance as per (Amounts in Rs.)	Balance as per (Amounts in Rs.)	Difference (Amounts in Rs.)
1	**TED**	**C-DIT Main**	
	8,92,90,044.84	8,74,58,037.81	18,32,007.03
2	**EGID**	**TED**	
	6,012.00	0.00	6,012.00
Total Balance as per Branch/Division			**18,38,019.03**

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No: 000165 CHARTERED ACCOUNTANTS

(b) Grant in Aid as per Schedule 5: Current liabilities and Provision shows a closing balance of Rs.7,76,26,458.58/-:-

On verification it was observed that the C-DIT has closing balance in following Treasury savings accounts in which the Government grants are received : -

Sl. No	Particulars	Balance as on 31/03/2020 (Amounts in Rs.)
1	*Account no: 799012700001546*	*4,18,718.00*
2	*Account no: 799011400004664*	*1,47,960.00*
	Total	*5,66,678.00*

C-DIT not submitted the supporting details of utilisation of Government Grants except during the year, hence we are not able to comment up on the same whether the Government Grants are fully utilised or not.

(c) The GST Payable as per the Schedule: Other Current Liabilities amounts to Rs.1, 74,71,266.98. But as per the GST Returns, C-DIT has only Rs.41,40,999 is pending for the month of March 2020. As informed by the management the difference happened during the previous years and the same is to be reviewed and proper adjustment will be made during the succeeding year.

(d) On our verification we observed that the following TDS amounts as per 26 AS of the income tax portal for the year 2019-20 is not accounted by the C-DIT.

Sl. No	Party Name	TDS Deducted (Amounts in Rs.)
1	KERALA STATE FINANCIAL ENTERPRISES LTD	27,124.00
2	HARITHA KERALAM MISSION	6,230.00
3	INFORMATION AND PUBLIC RELATIONS DEPT	96236
4	KERALA STATE AIDS CONTROL SOCIETY	991.00
5	KERALA INFORMATION TECHNOLOGY SERVICES LIMITED	2,17,833.00
6	KERALA STATE COUNCIL FOR SCIENCE TECHNOLOGY AND ENVIRONMENT, TRIVANDRUM.	7,457.00
7	KERALA INFRASTRUCTURE INVESTMENT FUND BOARD	3,09,924.00
8	KERALA STATE CHALACHITRA ACADEMY	18,814.00
9	KERALA SOCIAL SECURITY MISSION	13,902.00

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FRNo:000185 CHARTERED ACCOUNTANTS

10	KERALA STATE WELFARE CORPORATION FOR FORWARD COMMUNITIES LIMITED	31,370.00
11	LIQUID PROPULSION SYSTEMS CENTRE	500.00
12	OFFICE OF THE COMMISSIONER OF CIVIL SUPPLIES THIRUVANANTHAPURAM	1,98,197.00
13	STATE ARCHIVES DIRECTORATE NALANDA TRIVANDRUM	1,49,561.00
14	STATE INNOVATION COUNCIL	2,69,050.00
	TOTAL	**13,47,189.00**

As informed by the management, the reconciliation with form 26AS is under reconciliation and the same will be rectified during the next year.

f. The Bank Statements/ Confirmation are not submitted for verification in the following cases:

Sl No	***Name of the Bank***	***Account No.***	***Balance as per the Accounts*** **(Amounts in Rs.)**
1	***Union Bank of India***	***13053***	***4,14,301.00***
2	***Canara Bank***	***332***	***29,491.50***
3	***Canara Bank***	***855***	***22,553.00***
4	***State Bank of India***	***67047662883***	***2,210.00***

g. The party-wise details of Retention money, Security deposit and EMD is not maintained.

h. We observed that Sundry Creditors shows a debit balance amounting to Rs.18, 28,800.00 and Sundry Debtors shows Credit balance amounting to Rs.43, 94,629.00. The details of the same has been already shared with the management vide our mail Dated 24/03/2023. As informed by the Management the same has been occurred due to data entry mistake and will be corrected during the succeeding year.

i. As informed by the Management, Suspense (Bank) opening balance under Scheule-3-Other Current Assets includes the unreconciled bank balances which is pending since 10 years and will be rectified during the succeeding year.

j. Deposits, Advances under Other Current Assets includes unadjusted old pending balances which is to be reviewed by the management and proper entries to be made in the Accounts.

k. The balances of Receivables, Sundry Creditors, Deposits, Advances and Other Current Liabilities are subject to confirmation from management.

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No: 000135 CHARTERED ACCOUNTANTS

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of Standalone Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the institution as at March 31, 2020; and

(b) In the case of the Statement of Income and Expenditure, of the excess of income over expenditure for the year ended on that date.

For Ananthan & Sundaram

Chartered Accountants

FRN: 000148S

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No: 000148S CHARTERED ACCOUNTANTS

CA Harikrishnan.R.S., M.Com, DISA, FCA

Partner, M.No. 230338

UDIN: **23230338BGQIRQ1046**

Place: Trivandrum

Date:10-05-2023

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2020

PARTICULARS			Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-					
1	CAPITAL FUND			29,70,23,107.99	
	Add: Excess of Income over Expenditure			87,64,853.64	30,57,87,961.63
2	BUILDING FUND			40,00,000.00	
	Add: Grant received during the year			-	40,00,000.00
3	PROJECT BALANCES :				
	a	CAPDECK		3,26,284.94	
	b	IKM		34,862.03	3,61,146.97
		TOTAL			**31,01,49,108.60**
APPLICATION OF FUND :-					
1	FIXED ASSETS		1		
	a	Gross Block		27,66,13,468.05	
	b	Less Depreciation		16,56,71,040.08	
	c	Net Block		11,09,42,427.97	
	d	Work-in-Progress		-	11,09,42,427.97
2	CURRENT ASSETS, LOANS AND ADVANCES				
	a	Cash and Bank Balances	2	10,58,76,411.33	
	b	Other Current Assets	3	24,19,39,187.20	
	c	Loans and Advances	4	7,01,22,575.89	
				41,79,38,174.42	
3	LESS CURRENT LIABILITIES AND PROVISIONS				
	a	Current Liabilities	5	22,35,26,564.48	
	b	Provision for Tax		-	
				22,35,26,564.48	
		NET CURRENT ASSETS (A - B)			19,44,11,609.94
4	PROJECT ACCOUNTS				
	a	Project IV FEST		37,22,432.77	
	b	SLIDE		10,72,637.92	47,95,070.69
		TOTAL			**31,01,49,108.60**
Notes to Accounts			13		

For and on behalf of Governing Body

As per our report of even date attached

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R. No : 000148S

10/5/23

REGISTRAR DIRECTOR

CA.HARIKRISHNAN.R.S., M.com, DISA ,FCA
Partner, M.No. 230338

Thiruvananthapuram,
10.05.2023

UDIN :23230338BGQIRQ1046

JAYADEVANAND A. K.
REGISTRAR, C-DIT

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
www.cdit.org
CHITRANJALI HILLS, THIRUVALLAM P.O, THIRUVANANTHAPURAM

ANANTHAN & SUNDARAM
THIRUVANANTHAPURAM
FR No: 000148S
CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY

THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

PARTICULARS	Sch No.	AMOUNT Rs. Ps.
INCOME		
Grant-in-Aid		72,72,980.00
Grant-in-Aid- Cybersri	6	71,91,373.00
Income from Projects	7	48,99,04,678.90
Interest Received	8	97,89,588.00
Miscellaneous Income	9	28,00,495.76
TOTAL		**51,69,59,115.66**
EXPENDITURE		
Grant-in-Aid - Expenses		72,72,980.00
Project Expenses	10	13,82,45,199.18
Employee Benefits	11	25,49,30,744.00
Other Administrative Expenses	12	8,33,70,450.84
Depreciation	1	2,43,74,888.00
		50,81,94,262.02
Provision for Tax		
Excess of Income over Expenditure transferred to Capital Fund		87,64,853.64
TOTAL		**51,69,59,115.66**
Notes to Accounts	13.00	

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Thiruvananthapuram,
10.05.2023

JAYADEVANAND A. K.
REGISTRAR, C-DIT

As per our report of even date attached

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R. No : 000148S

10/5/23

CA.HARIKRISHNAN.R.S., M.com, DISA, FCA
Partner, M.No. 230338

UDIN :23230338BGQIRQ1046

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No: 000148S CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY C-DIT www.cdit.org CHITRANJALI HILLS, THIRUVALLAM P.O, THIRUVANANTHAPURAM

ANANTHAN AND SUNDARAM
CHARTERED ACCOUNTANTS
SCTRA-33, TC.47/1949(2), LAKSHMI NIVAS, METHODU LANE,
THAMALAM, POOJAPPURA,
THIRUVANANTHAPURAM-695012
PHONE: 0471-2491601, 2491602
Email: ananthan_sundaram@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To

THE DIRECTOR

THE CENTRE FOR DEVELOPMENT AND TECHNOLOGY (C-DIT), Thiruvananthapuram

We have audited the accompanying financial statement of **THE CENTRE FOR DEVELOPMENT AND TECHNOLOGY** (in short C-DIT), Thiruvananthapuram which comprise the balance sheet as at March 31, 2021 and the Income and Expenditure statement for the year ended, and a summary of significant accounting policies and other explanatory information, on the basis of books and records maintained at Head Office and in case of units/projects those provided at Head office. We have not conducted a unit visit as the same is outside the scope of audit.

Management's Responsibility for the Financial Statements

The C-DIT management, an institution registered under The Travancore- Cochin Literacy scientific and Charitable Societies Registration Act, 1955 is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said institution in accordance with Generally Accepted Accounting Principles in India. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An auditor involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessment, the auditor considers the internal control relevant to the entities preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of the Chartered Accountants of India. Our responsibilities under those Standards are described in the Auditor's Responsibilities section of our report. We conducted our Audit in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial statements.

(a) ***Grant in Aid as per Schedule 5: Current liabilities and Provision shows a closing balance of ₹.7,75,45,577.58/-:-***

On verification it was observed that the C-DIT has closing balance in following Treasury savings accounts in which the Government grants are received : -

Sl. No	Particulars	*Balance as on 31/03/2021* (Amounts in ₹)
1	*Account no: 799012700001546*	*67,079.00*
2	*Account no: 799011400004664*	*4,18,718.00*
Total		***4,85,797.00***

C-DIT not submitted the supporting details of utilisation of Government Grants except during the year, we are unable to comment the impact thereof on the financial statements.

(b) *As per the Schedule No.5- Other Current Liabilities, GST payable is amounting to ₹. 3,90,04,487.20/-. But as per the GST Returns, C-DIT has only ₹.87,75,605/- is pending for the month of March 2021. As informed by the management the difference happened during the previous years and the same is to be reviewed and proper adjustment will be made during the succeeding year.*

We are unable to comment the impact thereof on the financial statements.

(c) *The TDS on GST as per the Schedule amounts to ₹.7,42,584.66. But as per the TDS on GST challan, C-DIT has only ₹. 3,25,384 is pending for the month of March 2021. As informed by the management the difference happened during the previous years and the same is to be reviewed and proper adjustment will be made during the succeeding year.*

(d) *The EPF and ESI payment made for the month of March 2021 amounts to ₹. 7,45,925/- and ₹.15,762/- respectively. However, in the books of the accounts the payable for the same amounts to ₹.11,58,847/- and ₹.83,516/- respectively. As informed by the management the difference is to be reviewed and proper adjustment will be made during the succeeding year.*

(e) *On our verification we observed that the following TDS amounts as per 26 AS of the income tax portal for the year 2020-21 is not accounted by the C-DIT.*

Sl. No	Party Name	TDS Deducted (Amounts in ₹)
1	COCHIN PORT TRUST	16,538.00
2	KERALA STATE CIVIL SUPPLIES CORPN LTD MAVELI BHAVAN COCHIN	11,250.00
3	NATIONAL INSTITUTE OF FASHION TECHNOLOGY	3,195.00
4	ADMINISTRATIVE REFORMS COMMISSION THIRUVANANTHAPURAM	2,261.00
5	DIRECTORATE OF SOCIAL WELFARE VIKAS BHAVAN TRIVANDRUM	46,278.00
6	DIRECTORATE OF FISHERIES THIRUVANANTHAPURAM	36,256.00
7	DIRECTORATE OF WOMEN AND CHILD DEVELOPMENT	1,772.00
8	DIRECTORATE OF SAMOOHIKA SANNADHASENA	13,734.00
9	HARITHA KERALAM MISSION	9,815.00
10	INDIAN INSTITUTE OF INFORMATION TECHNOLOGY 7 MANAGEMENT - KERALA	4,569.00
11	INFORMATION AND PUBLIC RELATIONS DEPT	1,50,464.00
12	KERALA LEGISLATIVE SECRETARIAT	31,476.00
13	KERALA INFORMATION TECHNOLOGY SERVICES LIMITED	1,20,135.00
14	KERALA TOTAL SANITATIONS AND HEALTH MISSION	16,308.00
15	KERALA STATE COUNCIL FOR SCIENCE TECHNOLOGY AND ENVIRONMENT, TRIVANDRUM.	2,346.00
16	KERALA INFRASTRUCTURE INVESTMENT FUND BOARD	2,36,539.00
17	KERALA STATE CHALACHITRA ACADEMY	11,200.00

Sl. No	Party Name	TDS Deducted (Amounts in ₹)
18	KERALA STATE MINERAL DEVELOPMENT CORPORATION LIMITED	855.00
19	KERALA STATE LITERACY MISSION AUTHORITY THIRUVANANTHAPURAM	1,575.00
20	KERALA IRRIGATION INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	368.00
21	LIQUID PROPULSION SYSTEMS CENTRE	3,041.00
22	MALAYALAM MISSION	30,133.00
23	OFFICE OF THE COMMISSIONER OF COMMERCIAL TAX	18,775.00
24	STATE INSTITUTE OF ENCYCLOPEDIAC PUBLICATIONS THIRUVANANTHAPURAM	3,200.00
25	SCHEDULED CASTE DEVELOPMENT DIRECTORATE THIRUVANANTHAPURAM	6,844.00
26	SCHOOL EDUCATION DEVELOPMENT SOCIETY OF KERALA	15,563.00
27	STATE HEALTH AGENCY	1,020.00
28	THE KERALA STATE WOMENS DEVELOPMENT CORPORATION LIMITED	218.00
29	THE KERALA STATE CO-OPERATIVE BANK LIMITED, HO, COBANK TOWERS, TRIVANDRUM.	3,480.00
30	VISION VARKALA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	393.00
31	FARM INFORMATION BUREAU	1,975.00
TOTAL		**8,01,576.00**

As informed by the management, the reconciliation with form 26AS is under progress and the same will be rectified during the next year. We are unable to comment the impact thereof on the financial statements.

f. ***Sch. No.2- Cash and Bank Balances and Note No.2-Notes to Accounts for the year-*** *In the case of following bank accounts, the current year's transactions only have been reconciled during the year. The opening difference amounting to ₹.7,35,948.87/- under Scheule-3-Other Current Assets includes the unreconciled bank balances which is pending for more than 10 years is recorded in the suspense ledger.*

- TED – BOI Account No: 67082994849
- Head office – BOI Account No: 852720100000088

We are unable to comment the impact thereof on the financial statements.

g. ***Sch. No.2- Cash and Bank Balances and Note No.2-Notes to Accounts for the year*** - *The confirmation of the following bank accounts were not submitted for our verification.*

Division	Bank	Account No
CSD	BOI	CANo. 082
Tree Bank	BOI	CA No. 086
IT @ School	SBI	67275607037
CCD	SBI	67047662883
Communication Group	Canara Bank	CA No. 855
RC Kayamkulam	Canara Bank	CA No. 322
Head Office	SBI	SBT A/c - Information Kerala Mission
Head Office	SBI	67183572709

h. ***Scheule-5- 'Current Liabilities' and Note No.6-Notes to Accounts for the year***- *'Fixed Deposit to be reconciled' amounting to ₹.2,76,79,637/-. As informed by the management the same will be corrected in succeeding year. We are unable to quantify the impact of the same in the Financial Statement.*

i. *The party-wise details of Retention money, Security deposit and EMD is not maintained.*

j. *We observed that Sundry Creditors shows a debit balance amounting to ₹.7,05,110.12/- and Sundry Debtors shows Credit balance amounting to ₹.1,57,39,335/-. As informed by the Management the same has been occurred due to data entry mistake and will be corrected during the succeeding year.*

k. *On ledger scrutiny, it was observed that there was some advance to employees having credit balance are pending for more than a year. As informed by the management the same will be corrected in succeeding year.*

l. *Deposits, Advances under Other Current Assets includes unadjusted old pending balances which are to be reviewed by the management and proper entries to be made in the Accounts.*

m. *The balances of Receivables, Sundry Creditors, Deposits, Advances and Other Current Liabilities are subject to confirmation from management.*

n. *Performance bank guarantee amounting to ₹.5,80,000/- has been outstanding in the books as on 31-03-2021. No confirmation of the same been submitted for our verification and no interest for the year has been provided on the same in accounts. As informed by the management, this bank guarantee was closed in July 2022 and no other details are currently available. However, corresponding tally entry will be identified and will be corrected in succeeding year.*

o. *'Provision for Taxation' for the year is not provided in the accounts.*

p. *Employees Post Retirement Benefits as per 'AS-15-Employee Benefits' are not provided in accounts.*

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of Standalone Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matte`:

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the institution as at March 31, 2021; and

(b) In the case of the Statement of Income and Expenditure, of the excess of income over expenditure for the year ended on that date.

For Ananthan & Sundaram

Chartered Accountants

FRN: 000148S

CA Harikrishnan.R.S., M.Com, DISA, FCA

Partner, M.No. 230338

UDIN: **24230338BKABEQ7033**

Place: Trivandrum

Date: 12-12-2023

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Grant-in-Aid - Cybersri	6	47,85,193.00
Income from Projects	7	41,63,90,619.60
Interest Received	8	60,91,515.06
Miscellaneous Income	9	5,81,530.00
TOTAL		**42,78,48,857.66**
EXPENDITURE		
Project Expenses	10	9,61,41,569.57
Employee Benefits	11	22,86,29,584.48
Other Administrative Expenses	12	6,63,21,569.12
Depreciation	1	1,84,46,635.00
		40,95,39,358.17
Provision for Tax		
Excess of Income over Expenditure transferred to Capital Fund		1,83,09,499.49
TOTAL		**42,78,48,857.66**
Accounting Policies and Notes to Accounts forming part of financial statements	13 (A) & (B)	

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Place: Thiruvananthapuram,
Date: 12-12-2023

Vide our report of even date ANANTHAN & SUNDARAM
Chartered Accountants
F.R. No.: 000148S

CA.HARIKRISHNAN.R.S., M.com, DISA, FCA
Partner, M.No. 230338
UDIN: 24230338BKABEQ7033

JAYADEV ANAND AK
Registrar, C-DIT
Chithranjali Hills, Thiruvallom,
Thiruvananthapuram - 695027

JAYARAJ G.
DIRECTOR, C-DIT

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
www.cdit.org

ANANTHAN & SUNDARAM
THIRUVANANTHAPURAM
F.R.No. 000148S
CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2021

PARTICULARS			Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-					
1	CAPITAL FUND			30,57,87,961.68	
	Add: Excess of Income over Expenditure			1,83,09,499.49	32,40,97,461.17
2	BUILDING FUND			40,00,000.00	
	Add: Grant received during the year (Paid for building construction)			84,66,897.00	1,24,66,897.00
		TOTAL			**33,65,64,358.17**
APPLICATION OF FUND :-					
1	FIXED ASSETS		1		
	a	Gross Block		27,88,71,084.31	
	b	Less: Depreciation		18,41,17,675.08	
	c	Net Block		9,47,53,409.23	
	d	Capital Work-in-Progress		84,66,897.00	10,32,20,306.23
2	CURRENT ASSETS, LOANS AND ADVANCES				
	a	Cash and Bank Balances	2	19,08,43,139.99	
	b	Other Current Assets	3	20,60,59,457.55	
	c	Loans and Advances	4	7,01,31,460.90	
				46,70,34,058.44	
3	LESS CURRENT LIABILITIES AND PROVISIONS				
	a	Current Liabilities	5	23,36,90,006.50	
	b	Provision for Tax		-	
				23,36,90,006.50	
		NET CURRENT ASSETS (A - B)			23,33,44,051.94
		TOTAL			**33,65,64,358.17**

Accounting Policies and Notes to Accounts forming part of financial statements 13 (A) & (B)

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Place: Thiruvananthapuram,
Date: 12-12-2023

Vide our report of even date

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R. No.: 000148S

CA.HARIKRISHNAN.R.S., M.com, DISA ,FCA
Partner , M.No. 230338
UDIN: 24230338BKABEQ7033

JAYADEV ANAND AK
Registrar, C-DIT
Chithranjali Hills, Thiruvallom,
Thiruvananthapuram - 695027

JAYARAJ G.
DIRECTOR, C-DIT

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM F.R.No.000148S CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY www.cdit.org

ANANTHAN AND SUNDARAM
CHARTERED ACCOUNTANTS
SCTRA-33, TC.47/1949(2), LAKSHMI NIVAS, METHODU LANE,
THAMALAM, POOJAPPURA,
THIRUVANANTHAPURAM-695012
PHONE: 0471-2491601, 2491602
Email: ananthan_sundaram@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To

THE DIRECTOR

THE CENTRE FOR DEVELOPMENT AND TECHNOLOGY (C-DIT), Thiruvananthapuram

We have audited the accompanying financial statement of **THE CENTRE FOR DEVELOPMENT AND TECHNOLOGY** (in short C-DIT), Thiruvananthapuram which comprise the balance sheet as at March 31, 2022 and the Income and Expenditure statement for the year ended, and a summary of significant accounting policies and other explanatory information, on the basis of books and records maintained at Head Office and in case of units/projects those provided at Head office. We have not conducted a unit visit as the same is outside the scope of audit.

Management's Responsibility for the Financial Statements

The C-DIT management, an institution registered under The Travancore- Cochin Literacy scientific and Charitable Societies Registration Act, 1955 is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said institution in accordance with Generally Accepted Accounting Principles in India. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An auditor involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessment, the auditor considers the internal control relevant to the entities preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of the Chartered Accountants of India. Our responsibilities under those Standards are described in the Auditor's Responsibilities section of our report. We conducted our Audit in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial statements.

(a) ***Grant in Aid as per Schedule 5: Current liabilities and Provision shows a closing balance of ₹.7,85,45,577.58/-: -***

On verification it was observed that the C-DIT has closing balance in following Treasury savings accounts in which the Government grants are received : -

Sl. No	Particulars	*Balance as on 31/03/2022* (Amounts in ₹)
1	*Account no: 799012700001546*	*10,00,000.00*
2	*Account no: 799011400004664*	*4,18,718.00*
Total		**14,18,718.11**

C-DIT not submitted the supporting details of utilisation of Government Grants except during the year, we are unable to comment the impact thereof on the financial statements.

ANANTHAN & SUNDARAM ★ CHARTERED ACCOUNTANTS ★ THIRUVANANTHAPURAM ★ FR.No.000495

(b) *As per Schedule No.3- Other Current Assets, there are instances of unreconciled inter unit transaction, the details of which are given below:*

Sl. No	Balance as per (Amounts in Rs.)	Balance as per (Amounts in Rs.)	Difference (Amounts in Rs.)
1	**Communication Group**	**C-DIT Main**	
	8,42,008.17	8,28,084.17	13,924.00
Total Balance as per Branch/Division			**13,924.00**

As informed by the management, the difference between Communication training team and C-dit Main is an entry mistake and the difference in CG amounting to Rs. 13924.00 is the balance available in IT @school department which is a defunct account and steps have been taken for transferring the amount to C-DIT Head office.

(c) *As per the Schedule No.5- Other Current Liabilities includes GST payable is amounting to ₹. 3,76,20,266.05/-. But as per the GST Returns, C-DIT has only ₹.1,84,57,184.00/- is pending for the month of March 2022. As informed by the management the difference happened during the previous years and the same is to be reviewed and proper adjustment will be made during the succeeding year.*
We are unable to comment the impact thereof on the financial statements.

(d) *As per the Schedule No.5- Other Current Liabilities includes TDS on GST amounting to ₹.1,29,224.65/-. But as per the GST TDS challan on March 2022, C-DIT has remitted ₹.1,93,035.00/-.*

We are unable to comment the impact thereof on the financial statements.

(e) *As per the Challan, the EPF and ESI payment made for the month of March 2022 amounting to ₹. 7,24,257.00/- and ₹.9038.00/- respectively. However, in the books of the accounts the payable for the same amounts to ₹.37,01,135.00/- and ₹.5,16,233.00/- respectively. As informed by the management the difference is to be reviewed and proper adjustment will be made during the succeeding year.*

We are unable to comment the impact thereof on the financial statements.

(f) *On our verification we observed that the following TDS amounts as per 26 AS of the income tax portal for the year 2021-22 is not accounted by the C-DIT.*

ANANTHAN & SUNDARAM
THIRUVANANTHAPURAM
CHARTERED ACCOUNTANTS

Sl. No	Party Name	TDS Deducted (Amounts in ₹)
1	KERALA STATE FINANCIAL ENTERPRISES LTD	1,02,590.00
2	ENERGY MANAGEMENT CENTRE KERALA	7,369.00
3	INFORMATION AND PUBLIC RELATIONS DEPT	16,620.00
4	KERALA INFORMATION TECHNOLOGY SERVICES LIMITED-WEB, CG,ID	9,200.00
5	KERALA INFRASTRUCTURE INVESTMENT FUND BOARD	7,150.00
6	KERALA STATE WELFARE CORPORATION FOR FORWARD COMMUNITIES LIMITED-WEB	3,118.00
7	STATE PROGRAM MONITORING SUPPORT UNIT	19,043.00
8	STATE INNOVATION COUNCIL-WEB or CG	5,310.00
9	THE KERALA STATE WOMENS DEVELOPMENT CORPORATION LIMITED	32,935.00
10	VISION VARKALA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	5,360.00
	TOTAL	**2,08,695.00**

We are unable to comment the impact thereof on the financial statements.

(g) ***Sch. No.2- Cash and Bank Balances and Note No.2-Notes to Accounts for the year-*** *In the case of following bank accounts, the current year's transactions only have been reconciled during the year. The opening difference amounting to ₹.7,35,948.87/- under Scheule-3-Other Current Assets includes the unreconciled bank balances which is pending for more than 10 years is recorded in the suspense ledger.*

- TED – SBI Account No: 67082994849
- Head office – BOI Account No: 852720100000088

We are unable to comment the impact thereof on the financial statements.

(h) ***Sch. No.2- Cash and Bank Balances and Note No.2-Notes to Accounts for the year -*** *The confirmation of the following bank accounts were not submitted for our verification.*

Division	Bank	Account No
Head Office	Canara Bank	819201000899
Streaming Service Department	SBI	67324629536
RC-Ernakulam	SBI	67228909088
Head Office	SBI	67297407327
Communication Group	Canara Bank	CA No. 855

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No:000185 CHARTERED ACCOUNTANTS

RC Kayamkulam	Canara Bank	CA No. 322
Head Office	SBI	SBT A/c - Information Kerala Mission
Head Office	SBI	67183572709
CCD	SBI	67047662883
Head Office	Treasury Bank	799011400004664
Head Office	Union Bank	13053

(I) ***Scheule-5- 'Current Liabilities' and Note No.6-Notes to Accounts for the year-*** *'Fixed Deposit to be reconciled' amounting to ₹.2,76,79,637/-. As informed by the management the same will be corrected in succeeding year.*

We are unable to quantify the impact of the same in the Financial Statement.

(j) *The party-wise details of Retention money, Security deposit and EMD is not maintained.*

(k) *We observed that Sundry Creditors shows a debit balance amounting to ₹.27,91,972.08/- and Sundry Debtors shows Credit balance amounting to ₹. 1,57,85,572.00/-. As informed by the Management most of the entries in Sundry Creditors and Debtors shows previous year balance. Steps have been taken to correct the same and this mistake will be rectified in the next audit.*

(l) *On ledger scrutiny, it was observed that there was some advance to employees are pending for more than a year. As informed by the management most of the advances have been settled in the FY 2022-23 and 2023-24*

(m) *Deposits, Advances under Other Current Assets includes unadjusted old pending balances which are to be reviewed by the management and proper entries to be made in the Accounts.*

(n) *The balances of Receivables, Sundry Creditors, Deposits, Advances and Other Current Liabilities are subject to confirmation from management.*

(o) *Performance bank guarantee amounting to ₹.5,80,000/- has been outstanding in the books as on 31-03-2022. No confirmation of the same been submitted for our verification and no interest for the year has been provided on the same in accounts. As informed by the management, this bank guarantee was closed in July 2022 and no other details are currently available. However, corresponding tally entry will be identified and will be corrected in succeeding year.*

(p) *'Provision for Taxation' for the year is not provided in the accounts.*

(q) *Provision for the following expenses are not provided in the books of accounts.*

(a) *Statutory Audit Fees in Head Office*

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No:000148S CHARTERED ACCOUNTANTS

(b) Remuneration for support engineer in Cybersri for the month of March 2022.
(c) Salary daily wages in Digitalization Department for the months of February and March 2022
(d) Remuneration to Apprentice trainees and Security Charges in Optical Image processing for the month of March 2022

(r) Employees Post Retirement Benefits as per 'AS-15-Employee Benefits' are not provided in accounts.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of Standalone Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matte`.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the institution as at March 31, 2022; and

(b) In the case of the Statement of Income and Expenditure, of the excess of income over expenditure for the year ended on that date.

For Ananthan & Sundaram
Chartered Accountants
FRN: 000148S

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No:000148S CHARTERED ACCOUNTANTS

CA Harikrishnan.R.S., M.Com, DISA, FCA
Partner, M.No. 230338
UDIN: **24230338BKABOI5915**

Place: Trivandrum
Date: 08-07-2024

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2022

PARTICULARS	Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-			
1 CAPITAL FUND		32,40,97,461.17	
Add: Excess of Income over Expenditure		1,22,68,757.45	33,63,66,218.62
2 BUILDING FUND		1,24,66,897.00	
Add: Grant received during the year		2,00,20,653.00	3,24,87,550.00
TOTAL			**36,88,53,768.62**
APPLICATION OF FUND :-			
1 FIXED ASSETS	1		
a Gross Block		28,61,61,744.42	
b Less Depreciation		19,93,42,904.08	
c Net Block		8,68,18,840.34	
d Capital Work-in-Progress		3,33,77,288.00	12,01,96,128.34
2 CURRENT ASSETS, LOANS AND ADVANCES			
a Cash and Bank Balances	2	26,53,53,230.58	
b Other Current Assets	3	20,00,53,466.19	
c Loans and Advances	4	8,77,48,530.27	
		55,31,55,227.04	
3 LESS CURRENT LIABILITIES AND PROVISIONS			
a Current Liabilities	5	30,44,97,586.76	
b Provision for Tax		-	
		30,44,97,586.76	
NET CURRENT ASSETS (A - B)			24,86,57,640.28
TOTAL			**36,88,53,768.62**

Accounting Policies and Notes to Accounts forming part of financial statements 13(A) &(B)

For and on behalf of Governing Body

Vide our report of even date

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R. No : 000148S

8/7/24

CA.HARIKRISHNAN.R.S., M.com, DISA ,FCA
Partner , M.No. 230338

REGISTRAR DIRECTOR

Thiruvananthapuram
08.07.2024

JAYADEVANAND A. K.
REGISTRAR, C-DIT

JAYARAJ G.
DIRECTOR, C-DIT

UDIN: 24230338BKABOI5915

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM CHARTERED ACCOUNTANTS F.R.No.000148S

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Grant-in-Aid Cybersri	6	44,37,625.00
Income from Projects	7	45,83,14,903.44
Interest Received	8	56,37,768.09
Miscellaneous Income	9	8,20,690.62
TOTAL		**46,92,10,987.15**
EXPENDITURE		
Project Expenses	10	11,00,53,370.83
Employee Benefits	11	25,42,91,264.13
Other Administrative Expenses	12	7,73,72,365.74
Depreciation	1	1,52,25,229.00
		45,69,42,229.70
Provision for Tax		
Excess of Income over Expenditure transferred to Capital Fund		1,22,68,757.45
TOTAL		**46,92,10,987.15**
Notes to Accounts	13(A) & (B)	

For and on behalf of Governing Body

REGISTRAR DIRECTOR

Thiruvananthapuram
08.07.2024

JAYADEVANAND A. K.
REGISTRAR, C-DIT

JAYARAJ G.
DIRECTOR, C-DIT

Vide our report of even date
For ANANTHAN & SUNDARAM
Chartered Accountants
F.R. No : 000148S

CA.HARIKRISHNAN.R.S., M.com, DISA ,FCA
Partner , M.No. 230338

8/7/24

UDIN: 24230338BKABOI5915

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM CHARTERED ACCOUNTANTS FR.No.000148S

ANANTHAN AND SUNDARAM
CHARTERED ACCOUNTANTS
SCTRA-33, TC.47/1949(2), LAKSHMI NIVAS, METHODU LANE,
THAMALAM, POOJAPPURA,
THIRUVANANTHAPURAM-695012
PHONE: 0471-2491601, 2491602
Email: ananthan_sundaram@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To

THE DIRECTOR

THE CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY(C-DIT),
Thiruvananthapuram

We have audited the accompanying financial statement of **THE CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY** (in short C-DIT), Thiruvananthapuram which comprise the balance sheet as at March 31, 2023 and the Income and Expenditure statement for the year ended, and a summary of significant accounting policies and other explanatory information, on the basis of books and records maintained at Head Office and in case of units/projects those provided at Head office. We have not conducted a unit visit as the same is outside the scope of audit.

Management's Responsibility for the Financial Statements

The C-DIT management, an institution registered under The Travancore- Cochin Literacy scientific and Charitable Societies Registration Act, 1955 is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said institution in accordance with Generally Accepted Accounting Principles in India. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM CHARTERED ACCOUNTANTS

An auditor involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessment, the auditor considers the internal control relevant to the entities preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of the Chartered Accountants of India. Our responsibilities under those Standards are described in the Auditor's Responsibilities section of our report. We conducted our Audit in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial statements.

(a) ***Grant in Aid as per Schedule 5: Current liabilities and Provision shows a closing balance of₹.7,85,45,577.58/-: -***

On verification it was observed that the C-DIT has closing balance in following Treasury savings accounts in which the Government grants are received: -

Sl. No	Particulars	*Balance as on 31/03/2023* **(Amounts in ₹)**
1	*Account no: 799012700001546*	*10,00,000.00*
2	*Account no: 799011400004664*	*4,18,718.00*
Total		**14,18,718.11**

C-DIT not submitted the supporting details of utilisation of Government Grants except during the year, we are unable to comment the impact thereof on the financial statements.

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No: 000165 CHARTERED ACCOUNTANTS

(b) *As per the* ***Schedule No.5- Current liabilities and Provision*** *includes unit-wise details of statutory dues viz; Employee PF, TDS, GST, Service Tax, Work Contract Tax and VAT, etc. and its subsequent remittance were not found proper and reconciled.*

As informed by the management the difference happened during the previous years and the same is to be reviewed and proper adjustment will be made during the succeeding year.

Hence, we are unable to comment on the correctness or otherwise of the outstanding liability with respect to statutory dues.

(c) *On our verification we observed that the following TDS amounts as per 26 AS of the income tax portal for the year 2022-23 is not accounted by the C-DIT.*

Sl. No	Party Name	TDS Deducted (Amounts in ₹)
1	PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS NAVY IMPREST SECTION	700.00
2	STATE BANK OF INDIA	29,496.00
3	STATE BANK OF INDIA	1,345.00
4	BANK OF INDIA	904.00
5	BANK OF INDIA	448.00
6	DIRECTORATE OF SCHEDULED TRIBES DEVELOPMENT DEPARTMENT VIKAS BHAVAN	28,915.00
7	DIRECTORATE OF WOMEN AND CHILD DEVELOPMENT	15,722.00
8	DIRECTORATE OF WOMEN AND CHILD DEVELOPMENT	4,843.00
9	DIRECTORATE OF SAMOOHIKA SANNADHASENA	1,701.00
10	DIOCESAN EDUCATIONAL SOCIETY	1,263.00
11	DIOCESAN EDUCATIONAL SOCIETY	1,352.00
12	FINANCE ACCOUNTS DEPARTMENT, GOVERNMENT SECRETARIAT	5,404.00
13	FARM INFORMATION BUREAU	2,775.00
14	HARITHA KERALAM MISSION	6,000.00
15	INFORMATION AND PUBLIC RELATIONS DEPT	5,010.00
16	INFORMATION AND PUBLIC RELATIONS DEPT	1,628.00
17	INFORMATION AND PUBLIC RELATIONS DEPT	1,005.00
18	KERALA INFORMATION TECHNOLOGY SERVICES LIMITED	1,020.00

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No. 000708S CHARTERED ACCOUNTANTS

19	KERALA INFORMATION TECHNOLOGY SERVICES LIMITED	5,300.00
20	KERALA STATE CO-OPERATIVE AGRICULTURAL AND RURAL DEVELOPMENT BANK LIMITED	530.00
21	KERALA STATE COUNCIL FOR SCIENCE TECHNOLOGY AND ENVIRONMENT, TRIVANDRUM.	325.00
22	KERALA STATE COUNCIL FOR SCIENCE TECHNOLOGY AND ENVIRONMENT, TRIVANDRUM.	1,242.00
23	KERALA INFRASTRUCTURE INVESTMENT FUND BOARD	3,627.00
24	KERALA STATE CHALACHITRA ACADEMY	6,732.00
25	KERALA MOTOR TRANSPORT WORKERS WELFARE FUND BOARD KOLLAM	12,500.00
26	KERALA MOTOR TRANSPORT WORKERS WELFARE FUND BOARD KOLLAM	2,220.00
27	KERALA STATE WELFARE CORPORATION FOR FORWARD COMMUNITIES LIMITED	5,240.00
28	KERALA STATE WELFARE CORPORATION FOR FORWARD COMMUNITIES LIMITED	39,668.00
29	KERALA INFRASTRUCTURE AND TECHNOLOGY FOR EDUCATION	1,695.00
30	M S T C LTD	1,715.00
31	REBUILD KERALA INITIATIVE SECRETARIAT	9,640.00
32	STATE COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING	260.00
33	STATE PROGRAM MONITORING SUPPORT UNIT	16,500.00
34	SCHEDULED CASTE DEVELOPMENT DIRECTORATE THIRUVANANTHAPURAM	17,845.00
35	STATE INNOVATION COUNCIL	46,289.00
36	STATE INNOVATION COUNCIL	62,012.00
37	STATE INNOVATION COUNCIL	22,107.00
38	STATE INNOVATION COUNCIL	99,193.00
39	THE KERALA STATE CO-OPERATIVE BANK LIMITED, HO,COBANK TOWERS, TRIVANDRUM.	3,520.00
	TOTAL	**4,67,691.00**

We are unable to comment the impact thereof on the financial statements.

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No:000105 CHARTERED ACCOUNTANTS

(d) ***Sch. No.2-Cash and Bank Balances and Note No.1-Notes to Accounts for the year-*** *In the case of following bank accounts, the current year's transactions only have been reconciled during the year. The opening difference amounting to ₹.7,99,099.87/- under* ***Scheule-3-Other Current Assets*** *includes the unreconciled bank balances which is pending for more than 10 years is recorded in the suspense ledger.*

- TED – SBI Account No: 67082994849
- Head office – BOI Account No: 852720100000088

We are unable to comment the impact thereof on the financial statements.

(e) ***Sch. No.2-Cash and Bank balances*** *- The cash confirmation for the following units were not submitted for our verification:*

1. *Green Energy and Technology Division*
2. *Cybersri*
3. *Streaming Service Department*

(j) ***Sch. No.2-Cash and Bank balances and Note No.1-Notes to Accounts for the year*** *- The confirmation of the following bank accounts was not submitted for our verification.*

Division	Bank	Account No
Head Office	Canara Bank	819201000899
Streaming Service Department	SBI	67324629536
RC-Ernakulam	SBI	67228909088
Cybersri Haripad	SBI	67383182882
Communication Group	Canara Bank	CA No. 855
RC Kayamkulam	Canara Bank	CA No. 322
Head Office	SBI	67183572709
CCD	SBI	67047662883
CSD	BOI	CANo. 082
Head Office	Treasury Bank	799011400004664
Head Office	Union Bank	13053
Tree Bank	BOI	CA No. 086
IT @ School	SBI	67275607037

*(k) **Scheule-5- Current liabilities and Provision and Note No.4-Notes to Accounts for the year-** 'Fixed Deposit to be reconciled' amounting to ₹.2,77,70,232/-. As informed by the management, it is under reconciliation and the same will be corrected in succeeding year. We are unable to quantify the impact of the same in the Financial Statement.*

(l) The party-wise details of Retention money, Security deposit and EMD is not maintained.

(m) We observed that Sundry Creditors shows a debit balance amounting to ₹ 80,86,335.91/- and Sundry Debtors shows Credit balance amounting to ₹1,33,92,470.50. /-. As informed by the Management most of the entries in Sundry Creditors and Debtors shows previous year balance. Steps have been taken to correct the same and this mistake will be rectified in the next audit.

(n) On ledger scrutiny, it was observed that there was some advance to employees are pending for more than a year. As informed by the management most of the advances have been settled in the FY 2023-24 and 2024-25

(o) Deposits, Advances under Other Current Assets includes unadjusted old pending balances which are to be reviewed by the management and proper entries to be made in the Accounts.

(p) The balances of Receivables, Sundry Creditors, Deposits, Advances and Other Current Liabilities are subject to confirmation from management.

(q) Performance bank guarantee amounting to ₹.5,80,000/- has been outstanding in the books as on 31-03-2023. No confirmation of the same been submitted for our verification and no interest for the year has been provided on the same in accounts.

(r) The following Expense pertaining to the FY 2022-23 has been paid during the FY 2023-24, for which provision entry has not been made during the FY 2022-23:

SL NO.	Expense incurred for the period	Expenses Accounted in	Expense	Amount
1	March 2023	2023-2024	Security Charges- paid to KEXCON for the month march 2023	4,12,526.00
2	March 2023	2023-2024	Project Expenses- Payment to global sources india- supply and installation & commissioning of face recognition system-kottayam	26,564.00

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No.000165 CHARTERED ACCOUNTANTS

3	March 2023	2023-2024	Project Expenses- paid to global sources india- bill no:2284 dtd 6.3.2023- supplu and installation of face recognition system	36,830.00
4	March 2023	2023-2024	Fuel Charges- paid to KSCSC	86,108.00
5	March 2023	2023-2024	Project Expenses- Payment to global sources india issuance of RF id cards to libour department- invoice no:2306 dtd 15.03.2023	12,592.00
6	June 2022	2023-2024	Project Expenses- payment to timenet solutions pvt ltd- invoice no: TVM/22-23/122 dtd 14.06.2022 supply and installation of biometric devices RD ID card & dektop computer	56,991.00
8	March 2023	2023-2024	Consultancy Charges- paid to vijayan.p. had come to office on 08.03.2023 and 17.03.2023 connection with gst related matters	9,400.00
9	March 2023	2023-2024	Consolidated pay- Salary of vineeth G (helper)- salary for the month march	3,787.00
12	March 2023	2023-2024	Consultancy Charges- paid to Ramesh S- for the month march 2023	6,300.00
13	March 2023	2023-2024	Salary daily wages- daily wages salary for the month march 2023- Temporarily electrician Anandhu.S	18,000.00
15	March 2023	2023-2024	Salary Daily wages- daily wages salary for the month march 2023	47,903.00
19	March 2023	2023-2024	E-Gov implementation division :- Fund transfer as per approval -rs 26564 to cyberking tecnologies, rs. 18611 silicon systems and rs 63700 togain systems	1,08,875.00
20	March 2023	2023-2024	Communication Group:- fund transfer as per approval- Rs.214990 payments timenet solutions-haritha vidyalayam, Rs.93500 remuneration rs 275213 project staff salary , rs 15000-remuneration to jaisen thomas.	5,98,703.00
22	March 2023	2023-2024	Internet Charges in RC Ernakulam	Details not available
25	March 2023	2023-2024	Electricity Charges in Informatics Division	Details not available
			Total	**14,24,579.00**

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM FR No:000185 CHARTERED ACCOUNTANTS

(s) *Prepaid expense has not been accounted mainly for the following expense:*

   a. *Insurance- Vehicle Expense*

   b. *Internet Subscription Charges in E-Governance Implementation Division.*

   c. *Rates and Taxes in Head office accounts.*

(t) *Employees Post Retirement Benefits as per 'AS-15-Employee Benefits' are not provided in accounts.*

(u) *Schedule -3-Current Assets includes Income Tax Deducted at Source amounting to Rs.5,78,36,127.84/- for the previous years for which no return was filed by the C-DIT are to be reviewed by the management.*

<u>Key Audit Matters</u>

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of Standalone Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matte`.

<u>Qualified Opinion</u>

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the institution as at March 31, 2023; and

(b) In the case of the Statement of Income and Expenditure, of the excess of Expenditure over Income for the year ended on that date.

For Ananthan & Sundaram
Chartered Accountants
FRN: 000148S

CA Harikrishnan.R.S., M. Com, DISA, FCA
Partner, M.No. 230338
UDIN:**25230338BMHTWI2185**

Place: Trivandrum
Date: 05.03.2025

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2023

PARTICULARS			Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-					
1	CAPITAL FUND			33,63,66,218.62	
	Less: Excess of Expenditure over Income			2,49,24,878.23	31,14,41,340.39
2.	BUILDING FUND			3,24,87,550.00	
	Add: Grant received during the year			78,26,956.00	4,03,14,506.00
		TOTAL			**35,17,55,846.39**
APPLICATION OF FUND :-					
1	FIXED ASSETS		1		
	a	Gross Block		28,62,03,509.53	
	b	Less Depreciation		21,22,10,962.08	
	c	Net Block		7,39,92,547.45	
	d	Capital Work-in-Progress		3,86,17,934.66	11,26,10,482.11
2	CURRENT ASSETS, LOANS AND ADVANCES				
	a	Cash and Bank Balances	2	22,57,03,048.49	
	b	Other Current Assets	3	19,33,21,401.77	
	c	Loans and Advances	4	7,69,67,895.94	
				49,59,92,346.20	
3	LESS CURRENT LIABILITIES AND PROVISIONS				
	a	Current Liabilities	5	25,68,46,981.92	
	b	Provision for Tax		-	
				25,68,46,981.92	
		NET CURRENT ASSETS (A - B)			23,91,45,364.28
					35,17,55,846.39
		Notes and significant Accounting Policies	13		

For and on behalf of Governing Body

REGISTRAR

DIRECTOR

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R.No : 000148S
5/3/25
CA. HARIKRISHNAN.R.S., M.com, DISA, FCA
Partner, M.No. 230338

Thiruvananthapuram
05-03-2025

JAYARAJ G.
DIRECTOR, C-DIT

JAYADEVANAND A. K.
REGISTRAR, C-DIT

UDIN:25230338BMHTWI2185

ANANTHAN & SUNDARAM
THIRUVANANTHAPURAM
F.R. No: 000148S
CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Income from Projects	7	49,42,73,288.35
Interest Received	8	66,96,653.00
Miscellaneous Income	9	2,07,012.72
TOTAL		**50,11,76,954.07**
EXPENDITURE		
Project Expenses	10	13,33,97,206.18
Employee Benefits	11	25,23,99,059.25
Other Administrative Expenses	12	12,74,37,508.87
Depreciation	1	1,28,68,058.00
		52,61,01,832.30
Provision for Tax		
Excess of Expenditure over Income transferred to Capital Fund		2,49,24,878.23
TOTAL		**50,11,76,954.07**
Notes and significant Accounting Policies	13	

For and on behalf of Governing Body

REGISTRAR

DIRECTOR

Thiruvananthapuram

05-03-2025

JAYADEVANAND A. K.
REGISTRAR, C-DIT

JAYARAJ G.
DIRECTOR, C-DIT

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R.No : 000148S

CA. HARIKRISHNAN.R.S, M.com, DISA, FCA
Partner, M.No. 230338

05/3/25

UDIN:25230338BMHTWI2185

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM CHARTERED ACCOUNTANTS F.R. No. 000148S

ANANTHAN AND SUNDARAM
CHARTERED ACCOUNTANTS
SCTRA-33, TC.47/1949(2), LAKSHMI NIVAS, METHODU LANE,
THAMALAM, POOJAPPURA,
THIRUVANANTHAPURAM-695012
PHONE: 0471-2491601, 2491602
Email: ananthan_sundaram@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To

THE DIRECTOR

THE CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY(C-DIT),
Thiruvananthapuram

We have audited the accompanying financial statement of **THE CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY** (in short C-DIT), Thiruvananthapuram which comprise the balance sheet as at March 31, 2024 and the Income and Expenditure statement for the year ended, and a summary of significant accounting policies and other explanatory information, on the basis of books and records maintained at Head Office and in case of units/projects those provided at Head office. We have not conducted a unit visit as the same is outside the scope of audit.

Management's Responsibility for the Financial Statements

The C-DIT management, an institution registered under The Travancore- Cochin Literacy scientific and Charitable Societies Registration Act, 1955 is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said institution in accordance with Generally Accepted Accounting Principles in India. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An auditor involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's

ANANTHAN & SUNDARAM CHARTERED ACCOUNTANTS

judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.

In making those risk assessment, the auditor considers the internal control relevant to the entities preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of the Chartered Accountants of India. Our responsibilities under those Standards are described in the Auditor's Responsibilities section of our report. We conducted our Audit in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial statements.

(a) ***Grant in Aid as per Schedule 5: Current liabilities and Provision shows a closing balance of₹.34,24,003.58/-: -***

On verification it was observed that the C-DIT has closing balance in following Treasury savings accounts in which the Government grants are received: -

Sl. No	Particulars	*Balance as on 31/03/2024* (Amounts in ₹)
1	*Account no: 799012700001546*	*10,00,000.00*
2	*Account no: 799011400004664*	--
Total		***10,00,000.00***

C-DIT not submitted the supporting details of utilisation of Government Grants except during the year, we are unable to comment the impact thereof on the financial statements.

(b) As per the ***Schedule No.5- Current liabilities and Provision*** *includes unit-wise details of statutory dues viz, TDS, GST, Service Tax, Work Contract Tax and VAT, etc. and its subsequent remittance were not found proper and reconciled.*

As informed by the management the difference happened during the previous years and the same is to be reviewed and proper adjustment will be made during the succeeding year.

ANANTHAN & SUNDARAM CHARTERED ACCOUNTANTS

Hence, we are unable to comment on the correctness or otherwise of the outstanding liability with respect to statutory dues.

(c) ***Sch. No.2-Cash and Bank Balances and Note No.1-Notes to Accounts for the year-*** *In the case of following bank accounts, the current year's transactions only have been reconciled during the year. The opening difference amounting to 7,99,099.87/-(Cr.) under* ***Scheule-3-Other Current Assets*** *includes the unreconciled bank balances which is pending for more than 10 years is recorded in the suspense ledger.*

- TED – SBI Account No: 67082994849
- Head office – BOI Account No: 852720100000088

We are unable to comment the impact thereof on the financial statements.

(d) ***Sch. No.2-Cash and Bank balances*** *- The cash confirmation for the following units were not submitted for our verification:*

1. *Green Energy and Technology Division*
2. *Streaming Service Department*
3. *RC Ernakulam*

(e) ***Sch. No.2-Cash and Bank balances and Note No.1-Notes to Accounts for the year*** *- The confirmation of the following bank accounts was not submitted for our verification.*

Division	Bank	Account No
Head Office	Canara Bank	819201000899
StreamingService Department	SBI	67324629536
Communication Group	Canara Bank	CA No. 855
RC Kayamkulam	Canara Bank	CA No. 332
CCD	SBI	67047662883
CSD	BOI	CANo. 082
Tree Bank	BOI	CA No. 086

(f) ***Scheule-5- Current liabilities and Provision and Note No.4-Notes to Accounts for the year-*** *'Fixed Deposit to be reconciled' amounting to Rs2,63,54,950/-. As informed by the management, it is under reconciliation and the same will be corrected in succeeding year.*

We are unable to quantify the impact of the same in the Financial Statement.

(k) The party-wise details of Retention money, Security deposit and EMD is not maintained.

ANANTHAN & SUNDARAM CHARTERED ACCOUNTANTS

(l) On verification, we observed that the turnover (excluding interest income but including miscellaneous income) as per the books of accounts is higher than that reported in GSTR-3B by ₹17,32,306.52. Further, the turnover as per GSTR-3B does not reconcile with that reported in GSTR-1, showing a difference of ₹2,32,89,273.72. The management has informed that the major difference of ₹2,30,00,000/- pertains to an invoice raised by the E- Governance Implementation Division, which was inadvertently omitted from GSTR-1 for the month of September. However, the reason for the remaining difference of ₹2,89,273.72 has not been explained to us. *The management also confirmed us that, the difference will be rectified while filing the GST Annual returns.*

(m) *We observed that Sundry Creditors shows a debit balance amounting to Rs32,98,061.96/- and Sundry Debtors shows Credit balance amounting to ₹1,34,37,808.59/-. As informed by the Management most of the entries in Sundry Creditors and Debtors shows previous year balance and steps have been taken to correct the same and this mistake will be rectified in the next audit.*

(n) *We observed that in the web service department under current liability, SMS Service Charges payable shows an opening balance of Rs5,85,973.The management informed that it is the old balance carried forward from the previous years and that it will be rectified in the current year.*

(o) *We observed that there is a difference in the GST TDS Payable amounting to Rs.57,817.77/-, higher than that reported in GST returns for the month of March 2024. As informed by the management, thE difference has been carried forward from the previous years and will be rectified in the current year.*

(p) *We observed that there is a difference in the TDS Payable on Salary amounting to Rs3,656. As informed by the management, the difference will be rectified in the succeeding year.*

(q) *Deposits, Advances under Other Current Assets includes unadjusted old pending balances which are to be reviewed by the management and proper entries to be made in the Accounts.*

(r) *The balances of Receivables, Sundry Creditors, Deposits, Advances and Other Current Liabilities are subject to confirmation from management.*

(s) *Performance bank guarantee amounting to 5, 80,000/- has been outstanding in the books as on 31-03-2024. No confirmation of the same been submitted for our verification and no interest for the year has been provided on the same in accounts.*

(t) *Prepaid expense has not been accounted mainly for the following expense:*

ANANTHAN & SUNDARAM CHARTERED ACCOUNTANTS

a. *Insurance- Vehicle Expense*

b. *Internet Subscription Charges in E-Governance Implementation Division.*

c. *Rates and Taxes in Head office accounts.*

(u) *Employees Post Retirement Benefits as per 'AS-15-Employee Benefits' are not provided in accounts.*

(v) *Schedule3-Current Assets includes Income Tax Deducted at Source amounting to Rs.7,53,22,048.54/- for the previous years for which no return was filed by the C-DIT are to be reviewed by the management.*

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of Standalone Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters`.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the institution as at March 31, 2024; and

(b) In the case of the Statement of Income and Expenditure, of the excess of Income Over Expenditure for the year ended on that date.

For Ananthan & Sundaram

Chartered Accountants

FRN: 000148S

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM CHARTERED ACCOUNTANTS

CA Harikrishnan.R.S. M. Com, DISA, FCA

Partner, M.No. 230338

UDIN: **25230338BMHVDA9724**

Place: Trivandrum

Date: 11-11-2025

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

BALANCE SHEET AS AT 31st MARCH 2024

PARTICULARS	Sch No.	AMOUNT Rs. Ps.	Rs. Ps.
SOURCES OF FUND :-			
1 CAPITAL FUND		31,14,41,339.70	
Add:Previous Year Grant Adjusted		7,47,02,856.00	
Add: Excess of Income over Expenditure		39,03,656.32	39,00,47,852.02
2 BUILDING FUND		4,03,14,506.00	
Add: Grant received during the year		50,51,380.00	4,53,65,886.00
TOTAL			**43,54,13,738.02**
APPLICATION OF FUND :-			
1 FIXED ASSETS	1		
a Gross Block		28,99,01,885.14	
b Less Depreciation		22,16,14,242.08	
c Net Block		6,82,87,643.06	
d Capital Work-in-Progress		3,86,17,934.66	10,69,05,577.72
2 CURRENT ASSETS, LOANS AND ADVANCES			
a Cash and Bank Balances	2	23,17,55,601.68	
b Other Current Assets	3	28,32,32,385.58	
c Loans and Advances	4	9,73,33,988.12	
		61,23,21,975.38	
3 LESS CURRENT LIABILITIES AND PROVISIONS			
a Current Liabilities	5	28,38,13,815.07	
b Provision for Tax		-	
		28,38,13,815.07	
NET CURRENT ASSETS (A - B)			32,85,08,160.30
			43,54,13,738.02
Notes and significant Accounting Policies	13		

For and on behalf of Governing Body

REGISTRAR

DIRECTOR

vide our Audit Report even dated

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R.No : 000148S

CA. HARIKRISHNAN.R.S., M.com, DISA, FCA
Partner, M.No. 230338

Place: Thiruvananthapuram
Date: 11-11-2025

JAYARAJ G.
DIRECTOR, C-DIT

UDIN:25230338BMHVDA9724

JAYADEV ANAND AK
Registrar, C-DIT
Chithranjali Hills, Thiruvallom,
Thiruvananthapuram - 695027

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM F.R. No: 000148S CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT OF IMAGING TECHNOLOGY
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

PARTICULARS	Schedule No.	AMOUNT Rs. Ps.
INCOME		
Income from Projects	6	62,25,90,007.44
Interest Received	7	87,60,816.00
Miscellaneous Income	8	3,51,356.00
TOTAL		**63,17,02,179.44**
EXPENDITURE		
Project Expenses	9	9,58,32,967.72
Employee Benefits	10	30,88,95,057.71
Other Administrative Expenses	11	21,36,67,217.69
Depreciation	1	94,03,280.00
		62,77,98,523.12
Provision for Tax		
Excess of Income over Expenditure transferred to Capital Fund		39,03,656.32
TOTAL		**63,17,02,179.44**
Notes and significant Accounting Policies	13	

For and on behalf of Governing Body

REGISTRAR

JAYADEV ANAND AK
Registrar, C-DIT
Chithranjali Hills, Thiruvallom,
Thiruvananthapuram - 695027

DIRECTOR

JAYARAJ G.
DIRECTOR, C-DIT

Place: Thiruvananthapuram
Date: 11-11-2025

vide our Audit Report even dated

For ANANTHAN & SUNDARAM
Chartered Accountants
F.R.No : 000148S

CA. HARIKRISHNAN.R.S., M.com, DISA, FCA
Partner, M.No. 230338

UDIN:25230338BMHVDA9724

ANANTHAN & SUNDARAM THIRUVANANTHAPURAM F.R. No. 000148S CHARTERED ACCOUNTANTS