

**MANAKULA VINAYAGAR
INSTITUTE OF TECHNOLOGY**
Kalitheerthal Kuppam,
Puducherry - 605 107



Audited Balance Sheet
2024-2025

**MANAKULA VINAYAGAR INSTITUTE OF TECHNOLOGY
BALANCE SHEET AS AT 31.03.2025**

Particulars	Schedule	As at 31.03.2025
SOURCES OF FUNDS		
Corpus & Trust Funds	1	25,72,55,629
		25,72,55,629
Loan Funds :		
Secured Loans	2	-
Unsecured Loans	3	-
		-
		-
Total		25,72,55,629
APPLICATION OF FUNDS		
Fixed Assets:		
Net Block	4	23,09,61,946
Current Assets, Loans and Advances:		
Sundry Debtors	5	9,44,03,326
Cash and Bank Balances	6	1,97,70,137
Other Current Assets	7	3,06,255
Loans and Advances	8	2,39,03,314
		13,83,83,032
Less: Current Liabilities and Provisions:		
Liabilities & Provisions	9	11,20,89,349
		2,62,93,683
Net Current Assets		25,72,55,629
Total		25,72,55,629

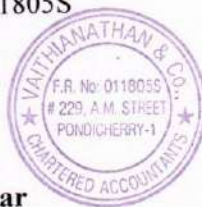
The Schedules referred to above form an integral part of the Accounts.

As per our report of even date

for **Vaithianathan & Co.,**
Firm Registration No. 011805S
Chartered Accountants

V. Meenakshi Sundar

CA V. Meenakshi Sundar
Partner
M.No. 212774



Sri Manakula Vinayaga Educational Trust



M.Dhanasekaran
Chairman & Managing Director

Place: Pondicherry
Date : 18.10.2025

**MANAKULA VINAYAGAR INSTITUTE OF TECHNOLOGY
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2025**

Particulars	Schedule	Year Ended 31.03.2025
INCOME		
Direct Income	10	14,91,96,135
Indirect Income	11	2,30,72,048
		17,22,68,183
EXPENDITURE		
Staff Cost	12	8,01,85,149
Operating and Other Expenses	13	3,61,35,886
Depreciation		3,30,38,299
Interest & Financial Charges	14	2,04,889
		14,95,64,223
Excess of Income over Expenditure		2,27,03,960
Surplus Transferred to Trust Fund		2,27,03,960

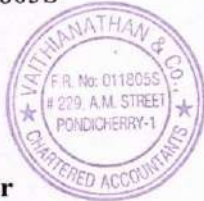
The Schedules referred to above form an integral part of the Accounts.

As per our report of even date

for **Vaithianathan & Co.,**
Firm Registration No. 011805S
Chartered Accountants

M. Meenakshi Sundar

CA V. Meenakshi Sundar
Partner
M.No. 212774



Sri Manakula Vinayaga Educational Trust

M. Dhanasekaran

M.Dhanasekaran
Chairman & Managing Director



Place: Pondicherry
Date : 18.10.2025

**MANAKULA VINAYAGAR INSTITUTE OF TECHNOLOGY
SCHEDULES TO ACCOUNTS**

Particulars	As at 31.03.2025
1. CAPITAL	
Corpus Fund	-
Trust Fund :	
- Opening Balance	23,45,51,669
- Add : Current Year Surplus	2,27,03,960
- Closing Balance	25,72,55,629
Total	25,72,55,629
2. SECURED LOANS	
Term Loan from Indian Bank	-
	-
3. UNSECURED LOAN	
Unsecured Loans	-
- From Others	-
4. NET FIXED ASSETS	
- At Cost less Accumulated Depreciation [Including Capital Work in progress]	23,09,61,946
	23,09,61,946
5. SUNDRY DEBTORS [Unsecured - considered good]	
Fee Receivable	6,97,62,723
Others Recoverables	2,46,40,603
	9,44,03,326
6. CASH AND BANK BALANCES	
Cash on Hand	7,43,656
Bank Balances- In SB/CA Accounts	61,25,409
Bank Balances- In Fixed Deposits	1,29,01,072
	1,97,70,137



Particulars	As at 31.03.2025
7. OTHER CURRENT ASSETS	
Deposits	15,000
Interest Accured on Fixed Deposit	38,610
TDS Receivable	2,52,645
	3,06,255
8. LOANS AND ADVANCES	
Other Loan & Advances	10,75,874
Staff Advance	13,27,440
Loan to Mailam Subramanya Swamy Educational Tr	95,00,000
Loan to Mailam Subramaniya Swamy Foundation	1,20,00,000
	2,39,03,314
9. CURRENT LIABLITIES AND PROVISIONS	
PF and ESI Payable	4,01,887
Provision for Expenses	63,66,603
TDS Payable	2,25,753
Sundry Creditors	3,21,32,086
Branch Accounts	7,29,63,020
	11,20,89,349
10. DIRECT INCOME	
Tution Fee	14,91,96,135
	14,91,96,135
11. INDIRECT INCOME	
Hostel Facility (Net)	1,04,16,252
Interest Income	7,21,100
Other Income	38,11,036
Receipts for Books,Records, etc.,	42,05,869
Other Receipts	39,17,791
	2,30,72,048



Particulars	As at 31.03.2025
12. STAFF COST	
Salaries and Wages	7,78,71,884
Contribution to ESI	1,18,665
Contribution to Provident Fund	18,88,717
Staff Welfare	3,05,883
	8,01,85,149
13. OPERATING AND OTHER EXPENSES	
Advertisement	19,97,842
Books and Periodicals	13,87,051
Electricity Charges	(51,053)
Exam Fees paid to University	22,38,000
Expenditure on Functions / Celebrations	41,52,415
General Expenses	3,48,356
Honarium	4,40,430
Insurance	5,07,103
Legal and Professional Fees	4,66,820
Pooja Expenses	31,149
Postage and Courier	44,305
Printing & Stationery	25,11,353
Renewal and Subscriptions	4,78,280
Rent (Net)	(18,150)
Repairs and Maintenance	1,14,43,003
Research Fund	9,43,442
Transport Facility (Net)	42,59,576
Training & Development Expenses	48,64,438
Travelling and Conveyance	91,526
	3,61,35,886
14. Interest & Financial Charges	
Bank Charges	2,04,889
	2,04,889



MANAKULA VINAYAGAR INSTITUTE OF TECHNOLOGY

SCHEDULE TO ACCOUNTS

4 - C . FIXED ASSETS

Sl.No	Name of Assets	Opening		Additions		Transfer	Gross Assets	Depreciation	Net Assets
		01-Apr-24	30-Sep-24	Before	After				
	BUILDING RATE 10%								
1	BUILDING	1,26,09,523	16,64,39,317				17,90,48,841	1,79,04,884	16,11,43,957
2	BUILDING UNDER CONSTRUCTION	16,64,39,317			(16,64,39,317)				
	FURNITURE & FIXTURES RATE 10%								
1	FURNITURE & FITTINGS	2,20,13,393	8,51,334		34,14,247		2,62,78,974	24,57,185	2,38,21,789
	PLANT & MACHINERY RATE 15%								
1	AIR CONDITIONOR & ACCESSORIES	21,33,653	6,42,840				27,76,493	4,16,474	23,60,019
2	CAMERA	6,17,944	3,08,246		1,25,309		10,51,499	1,48,327	9,03,172
3	CAR	2,85,793					2,85,793	42,869	2,42,924
4	CHEMISTRY LAB EQUIPMENT	2,302					2,302	345	1,957
5	DIGITAL PRINTER	25,189					25,189	3,778	21,411
6	ELECTRICALS	5,81,740					5,81,740	87,261	4,94,479
7	ELECTRICALS & FITTINGS	76,16,288	6,29,739		3,90,144		86,36,171	12,66,165	73,70,007
8	ELECTRONIC 100KG SCALE	481					481	72	409
9	ELECTRONIC LAB	1,791					1,791	269	1,522
10	EQUIPMENTS	30,51,934	5,27,000		5,21,058		40,99,992	5,75,919	35,24,072
11	FINGER PRINT	4,333					4,333	650	3,683
12	FIRE EXTINGUISHERS	1,130					1,130	169	960
13	GENERATOR	38,103					38,103	5,715	32,387
14	HERO HONDA PLEASURE	14,106					14,106	2,116	11,990
15	INTERIOR & PARTITION WORK	1,50,64,980	16,95,646		2,66,241		1,70,26,867	25,34,062	1,44,92,805
16	KITCHEN MATERIALS (HOSTEL)	1,72,059	5,799				1,77,858	26,679	1,51,179
17	LAB EQUIPMENTS	60,78,727					60,78,727	9,11,809	51,66,918
18	LCD PROJECTOR	11,65,274					11,65,274	1,74,791	9,90,483
19	LIBRARY BOOKS	20,40,391			3,31,721		23,72,112	3,30,938	20,41,174
20	OFFICE EQUIPMENTS	5,98,253			95,108		6,93,361	96,871	5,96,490
21	SPORTS MATERIALS	3,91,210	76,104		78,950		5,46,264	76,018	4,70,246
22	TV LED	43,830					43,830	6,574	37,255
23	TWO WHELLER	51,893					51,893	7,784	44,109
24	WATER COOLER	1,50,445					1,50,445	22,567	1,27,878
	COMPUTERS & SOFTWARES RATE 60%								
1	COMPUTER & ACCESSORIES	67,08,383	48,460		59,00,000		1,26,56,843	58,24,106	68,32,737
2	SOFTWARES	1,89,835					1,89,835	1,13,901	75,934
	TOTAL	24,80,92,299	17,12,24,485		1,11,22,778	(16,64,39,317)	26,40,00,245	3,30,38,299	23,09,61,946

