Acknowledgement Number:459256361281023 **Date of filing : 28-Oct-2023**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)	Assessment Year 2023-24

PAN	AAATM9599A		
Name	SRI MANAKULA VINAYAGA EDUCATIONAL TRUST		
Address	24 , MARIAMMAN KOIL STREET, MADAGADIPET, PUDUCHERRY , Puducherry , 25-Puducherry, 91-INDIA, 605107		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	459256361281023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	1,34,74,477
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,34,74,480
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by M. DHANASEKARAN in the capacity of Principal Officer having PAN AGFPD3736R from IP address 162.216.141.46 on 28-Oct-2023 18:38:59 DSC Sl.No & Issuer 2937572 & 51739303CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AAATM9599A07459256361281023ba0f63ac2fba8e09bda4efd27f1e37147bafe662

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number:459215290281023

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of SRI MANAKULA VINAYAGA EDUCATIONAL TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a) The Trust is maintaining accounts on Accrual system of accounting. In view of the amendment made to Sec. 11 wherein application of income is allowable only on Cash basis, the Trust has changed its method of preprаring the Statement of Computation of income to cash basis wherein both receipts and application are considered on Cash basis. Accordingly, in the Statement of computation of income, the Opening Balance of sundry Creditors and Debtors have been duly excluded on the basis of the Receipts and Payments account prepared by the management, as the same has been already considered on accrual basis in the earlier years. The application of income considered for reporting in Form 10B has been derived accordingly.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

PONDICHERRY

28-Oct-2023

V. MEENAKSHI SUNDAR

ARCA212774

0011805S

229, AMBALATHADAYAR MADAM STREET

103.186.120.7

VAITHIANATHAN & Co.,
Chartered Accountants
UDIN No. Issued by ICAI
23212774BGWHLG8880

Name	:	**SRI MANAKULA VINAYAGA EDUCATIONAL TRUST**
Address	:	23, Mariamman Koil Street, Madagadipet, Pondicherry - 605 107
Previous Year Ended	:	31.03.2023
Assessment Year	:	2023-2024
Status	:	Trust
Ward	:	Central Circle - 3(3), Chennai
PAN/GIR	:	AAATM 9599 A
Return Filed U/s	:	139 of the Income Tax Act, 1961

STATEMENT OF TOTAL INCOME

I. INCOME FROM OTHER SOURCES :

	Gross Receipts of Educational Institution as per Cash Flow Statement		2,18,92,95,983
Less:	**Application Towards Charity (Expenditure / Outgoings)**		
	Expenses of the Trust	1,70,61,77,977	
	Add : Other Outgoings (Net of Loan receipts)	34,78,24,418	
	Add : Opening Creditors	34,34,43,083	
		2,39,74,45,478	
	Less: Closing Creditors	(54,13,06,086)	
	Less : Loan Receipts for Reveune Expenditure	(7,25,097)	
		1,85,54,14,295	
	Current Year Application		
	Add: Addition to Fixed Assets	79,21,18,512	
	Add : Opening Creditors	6,92,27,770	
		86,13,46,282	
	Less: Closing Creditors for Capital Assets	(15,66,60,129)	
		70,46,86,153	
	Less: Fixed Assets Purchase from Loan Fund	(48,26,51,393)	
		22,20,34,760	
	Capital + Revenue Expenditure	2,07,74,49,055	
	Loan repayment	8,46,72,892	
		2,16,21,21,947	
			2,16,21,21,947
			2,71,74,036
Less:	15% Accumulation u/s. 11(1) restricted to current year income less application		2,71,74,036
	Taxable Income		-

COMPUTATION OF TAX

Tax on Total Income	Nil
Less : Tax Deducted at Source	1,32,37,681
Less : Tax Collected at Source	2,36,796
Refund Due	(1,34,74,477)

0(c

SRI MANAKULA VINAYAGA EDUCATIONAL TRUST
BALANCE SHEET AS AT 31.03.2023 (In Rs.)

Particulars	Schedule	As at 31.03.2023	As at 31.03.2022
SOURCES OF FUNDS			
Corpus & Trust Funds	1	3,15,64,93,169	2,86,12,31,341
		3,15,64,93,169	2,86,12,31,341
Loan Funds :			
Secured Loans	2	1,67,23,02,176	1,27,85,89,342
Unsecured Loans	3	29,40,500	24,81,000
		1,67,52,42,676	1,28,10,70,342
Total		**4,83,17,35,845**	**4,14,23,01,683**
APPLICATION OF FUNDS			
Fixed Assets:			
Net Block	4	3,76,43,82,626	3,12,03,52,350
Current Assets, Loans and Advances:			
Sundry Debtors	5	1,02,44,26,269	96,43,85,226
Cash and Bank Balances	6	34,98,87,837	31,89,83,602
Other Current Assets	7	4,44,34,802	4,36,07,685
Loans and Advances	8	38,59,91,874	14,04,32,518
		1,80,47,40,782	1,46,74,09,031
Less: Current Liabilities and Provisions:	9		
Liabilities & Provisions		73,73,87,563	44,54,59,698
Net Current Assets		1,06,73,53,219	1,02,19,49,333
Total		**4,83,17,35,845**	**4,14,23,01,683**
		-	-

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

Sri Manakula Vinayaga Educational Trust

VAITHIANATHAN & CO., F.R.No.011805S #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

CA V. Meenakshi Sundar
Partner
M.No. 212774

M.Dhanasekaran
Chairman &
Managing Director

D. Geetha
D. Geetha
Trustee

Place: Pondicherry
Date : 28 OCT 2023

SRI MANAKULA VINAYAGA EDUCATIONAL TRUST
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2023

(In Rs.)

Particulars	Schedule	Year Ended 31.03.2023	Year Ended 31.03.2022
INCOME			
Direct Income	10	1,97,17,02,533	1,54,36,69,718
Indirect Income	11	17,78,25,508	21,16,98,646
		2,14,95,28,041	1,75,53,68,364
EXPENDITURE			
Staff Cost	12	89,80,32,268	72,58,19,898
Operating and Other Expenses	13	64,69,46,574	50,44,48,441
Depreciation		14,80,88,236	12,40,84,502
Interest & Financial Charges	14	16,11,99,135	9,64,36,625
		1,85,42,66,213	1,45,07,89,466
Excess of Income over Expenditure		29,52,61,828	30,45,78,898
Surplus Transferred to Trust Fund		29,52,61,828	30,45,78,898

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

Sri Manakula Vinayaga Educational Trust

VAITHIANATHAN & Co., F.R.No.011805S #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

CA V. Meenakshi Sundar
Partner
M.No. 212774

M.Dhanasekaran
Chairman &
Managing Director

D. Geetha
Trustee

Place: Pondicherry
Date: 28 OCT 2023

SRI MANAKULA VINAYAGA EDUCATIONAL TRUST
SCHEDULES TO ACCOUNTS

(In Rs.)

Particulars	As at 31.03.2023	As at 31.03.2022
1. CAPITAL		
Corpus Fund	1,27,45,001	1,27,45,001
Trust Fund :		
- Opening Balance	2,84,84,86,340	2,55,31,74,422
- Add : Income Tax Refund Received / (Adjusted)	-	(92,66,980)
- Add : Current Year Surplus	29,52,61,828	30,45,78,898
- Closing Balance	3,14,37,48,168	2,84,84,86,340
Total	**3,15,64,93,169**	**2,86,12,31,341**
2. SECURED LOANS		
Term Loan from Indian Bank	81,34,97,869	48,62,95,259
Overdraft Facility from Indian Bank	69,03,16,519	73,40,23,615
Term Loan from Other Banks	11,64,87,788	5,82,70,468
Term Loan from Others	5,20,00,000	-
	1,67,23,02,176	**1,27,85,89,342**
3. UNSECURED LOAN		
Unsecured Loans		
- From Others	29,40,500	24,81,000
	29,40,500	**24,81,000**
4. NET FIXED ASSETS		
- At Cost less Accumulated Depreciation	3,76,43,82,626	3,12,03,52,350
[Including Capital Work in progress]		
	3,76,43,82,626	**3,12,03,52,350**
5. SUNDRY DEBTORS		
[Unsecured - considered good]		
Fee Receivable	58,07,50,558	62,05,18,500
Others Recoverables	44,36,75,711	34,38,66,726
	1,02,44,26,269	**96,43,85,226**
6. CASH AND BANK BALANCES		
Cash on Hand	89,32,594	67,88,639
Bank Balances- In SB/CA Accounts	13,42,53,904	11,37,55,087
Bank Balances- In Fixed Deposits	20,67,01,339	19,84,39,876
	34,98,87,837	**31,89,83,602**

VAITHIANATHAN & Co.
F.R.No.011805S
#229, A.M. STREET
PONDICHERRY-1
CHARTERED ACCOUNTANTS

Particulars	As at 31.03.2023	As at 31.03.2022
7. OTHER CURRENT ASSETS		
Closing Stock - Medicines	1,23,25,141	1,07,07,267
Deposits	1,00,65,464	1,00,69,474
Interest Accured on Fixed Deposit	61,44,873	49,46,823
TDS Receivable	1,58,99,324	1,78,84,121
	4,44,34,802	**4,36,07,685**
8. LOANS AND ADVANCES		
Other Loan & Advances	14,91,18,100	11,73,65,910
Staff Advance	1,84,28,908	1,82,97,057
Loan to Mailam Subramaniya Swamy Educational Trust	49,44,866	47,69,551
Loan to Mailam Subramaniya Swamy Foundation	21,35,00,000	-
	38,59,91,874	**14,04,32,518**
9. CURRENT LIABLITIES AND PROVISIONS		
Caution Deposit	3,29,10,500	2,57,95,500
PF and ESI Payable	18,29,926	17,15,869
Provision for Expenses	17,22,58,292	11,95,39,916
Rent Advance	18,84,000	19,09,000
TDS Payable	86,10,650	51,33,628
Sundry Creditors	51,50,03,761	28,55,61,317
GST Payable	2,63,586	7,20,123
Unutilised Grant	46,26,848	50,84,345
	73,73,87,563	**44,54,59,698**

VAITHIANATHAN & Co., F.R.No.011805S #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

Particulars	Year ended 31.03.2023	Year ended 31.03.2022
10. DIRECT INCOME		
Tution Fee / Receipts from Students	1,67,55,38,789	1,27,66,98,790
Hospital Income / Other Receipts	29,61,63,744	26,69,70,928
	1,97,17,02,533	**1,54,36,69,718**
11. INDIRECT INCOME		
Hostel Facility (Net)	5,25,76,007	11,08,47,056
Interest Income	1,89,29,772	1,15,29,765
Other Income	1,04,73,558	73,85,630
Receipts for Books,Records, etc.,	7,95,36,024	4,82,26,202
Other Receipts	1,63,10,147	1,41,43,818
Transport Facility (Net)	-	1,95,66,175
	17,78,25,508	**21,16,98,646**
12. STAFF COST		
Salaries and Wages	86,82,03,177	70,33,14,968
Contribution to ESI	19,64,283	17,51,806
Contribution to Provident Fund	1,22,29,296	1,07,05,776
Staff Welfare	1,56,35,512	1,00,47,348
	89,80,32,268	**72,58,19,898**

VAITHIANATHAN & Co.
F.R.No.011805S
#229, A.M. STREET
PONDICHERRY-1
CHARTERED ACCOUNTANTS

Particulars	Year ended 31.03.2023	Year ended 31.03.2022
13. OPERATING AND OTHER EXPENSES		
Advertisement	1,04,62,492	94,44,480
Books and Periodicals	50,87,823	31,40,142
Bad Debts / Advances Written Off (Net)	2,446	124
Electricity Charges	4,43,82,094	3,36,01,603
Exam Fees paid to University	4,76,34,254	1,82,80,568
Expenditure on Functions / Celebrations	1,22,92,914	26,23,986
Expenditure under Grant from DDUGKY	1,77,62,780	1,44,09,424
Less: Grant Received from DDUGKY	(1,77,62,780)	(1,44,09,424)
Fuel Expenses	2,55,57,609	1,59,70,069
General Expenses	61,62,346	39,58,718
Honarorium	27,65,233	69,17,756
Hospital Expenses	71,43,990	59,14,223
Insurance	32,21,167	22,44,715
Internet Charges	29,57,609	31,78,994
Lab Expenses	4,79,39,030	4,32,31,010
Legal and Professional Fees	3,99,22,261	4,61,55,280
Medicine Consumption & Other Consumables	16,68,28,917	13,50,72,655
Miscellaneous Expenses	42,91,205	51,51,787
Pooja Expenses	13,73,113	7,84,122
Postage and Courier	3,81,146	3,15,280
Printing & Stationery	2,04,05,083	1,06,21,383
Rates and Taxes	13,94,310	6,57,402
Renewal and Subscriptions	1,61,37,828	92,33,783
Rent (Net)	79,24,183	83,06,150
Repairs and Maintenance	9,31,02,886	8,04,63,469
Research Fund	46,56,729	42,01,963
Security Charges	1,75,96,629	1,52,24,289
Software & Licence Fee	23,60,000	18,42,131
Transport Facility (Net)	1,23,26,992	-
Training & Development Expenses	3,40,33,650	3,50,88,239
Telephone & Communication Expenses	8,33,044	8,54,806
Travelling and Conveyance	77,69,591	19,69,314
	64,69,46,574	**50,44,48,441**
14. Interest & Financial Charges		
Bank Charges	17,11,164	33,50,671
Processing Charges on Term Loans	54,67,095	26,26,440
Interest on OD/ CC Accounts	7,47,27,854	6,44,17,820
Interest on Term Loans and Other Loans	7,92,93,022	2,60,41,694
	16,11,99,135	**9,64,36,625**

VAITHIANATHAN & CO., F.R.No.01180S5 #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

Sri Manakula Vinayaga Educational Trust
SCHEDULE TO ACCOUNTS

4. FIXED ASSETS - 2022-23 (in Rs.)

Sl.No	Name of Assets	Net Assets Opening Balance As at 01.04.2022	Additions Before 30.9.2022	Additions After 30.9.2022	Total	Depreciation Year ended 31.03.2023	Net Assets Closing Balance 31.03.2023
1	Land	24,12,42,021	-	12,90,697	24,25,32,718	-	24,25,32,718
2	Building	2,43,02,41,450	24,60,64,395	28,89,29,274	2,96,52,35,119	4,38,08,851	2,92,14,26,268
3	Furniture & Fixtures	8,51,60,012	83,45,873	2,26,45,069	11,61,50,954	1,04,82,842	10,56,68,112
4	Plant & Machinery	35,25,47,749	6,17,13,890	12,70,56,125	54,13,17,764	7,16,68,455	46,96,49,309
5	Computer	1,11,61,117	1,53,64,870	2,07,08,321	4,72,34,308	2,21,28,088	2,51,06,219
	Total	**3,12,03,52,348**	**33,14,89,028**	**46,06,29,486**	**3,91,24,70,862**	**14,80,88,236**	**3,76,43,82,626**

VAITHIANATHAN & Co. F.R.No.011805S #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE
BALANCE SHEET AS AT 31.03.2023

Particulars	Schedule	As on 31.03.2023
SOURCES OF FUNDS		
Corpus & Trust Funds	1	72,07,91,554
		72,07,91,554
Loan Funds :		
Secured Loans	2	55,64,74,944
Unsecured Loans	3	10,90,500
		55,75,65,444
Total		**1,27,83,56,998**
APPLICATION OF FUNDS		
Fixed Assets:		
Net Block	4	1,74,31,71,991
Current Assets, Loans and Advances:		
Sundry Debtors	5	22,03,17,535
Cash and Bank Balances	6	15,10,57,821
Other Current Assets	7	49,72,496
Loans and Advances	8	3,93,81,271
		41,57,29,123
Less: Current Liabilities and Provisions:	9	
Liabilities & Provisions		88,05,44,116
Net Current Assets		(46,48,14,993)
Total		**1,27,83,56,998**
		-

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

CA V. Meenakshi Sundar
Partner
M.No. 212774

Sri Manakula Vinayaga Educational Trust

M.Dhanasekaran
Chairman &
Managing Director

Place: Pondicherry
Date : 28-10-2023

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2023

Particulars	**Schedule**	Year Ended **31.03.2023**
INCOME		
Direct Income	10	36,23,94,067
Indirect Income	11	9,57,04,037
		45,80,98,104
EXPENDITURE		
Staff Cost	12	16,25,47,168
Operating and Other Expenses	13	15,05,43,872
Depreciation		2,58,38,458
Interest & Financial Charges	14	4,82,83,189
		38,72,12,687
Excess of Income over Expenditure		7,08,85,417
Surplus Transferred to Trust Fund		7,08,85,417

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

Sri Manakula Vinayaga Educational Trust

VAITHIANATHAN & CO., F.R.No.011805S #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

CA V. Meenakshi Sundar
Partner
M.No. 212774

M.Dhanasekaran
Chairman &
Managing Director

Place: Pondicherry
Date : 28-10-2023

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE
SCHEDULES TO ACCOUNTS

Particulars	As on 31.03.2023
1. CAPITAL	
Corpus Fund	1,27,45,001
Trust Fund :	
- Opening Balance	63,71,61,136
- Add : Income Tax Refund Received	-
- Add : Current Year Surplus	7,08,85,417
- Closing Balance	70,80,46,553
Total	**72,07,91,554**
2. SECURED LOANS	
Term Loan from Indian Bank	55,64,74,944
Overdraft Facility from Indian Bank	-
Term Loan from Other Banks	-
Term Loan from Others	-
	55,64,74,944
3. UNSECURED LOAN	
Unsecured Loans	
- From Mailam Subramanya Swamy Educational Trust	-
- From Others	10,90,500
	10,90,500
4. NET FIXED ASSETS	
- At Cost less Accumulated Depreciation [Including Capital Work in progress]	1,74,31,71,991
	1,74,31,71,991
5. SUNDRY DEBTORS	
[Unsecured - considered good]	
Fee Receivable	16,23,43,564
Others Recoverables	5,79,73,971
	22,03,17,535
6. CASH AND BANK BALANCES	
Cash on Hand	73,48,383
Bank Balances- In SB/CA Accounts	6,66,05,823
Bank Balances- In Fixed Deposits	7,71,03,615
	15,10,57,821

Particulars	As on 31.03.2023
7. OTHER CURRENT ASSETS	
Closing Stock - Medicines	-
Deposits	33,60,501
Interest Accured on Fixed Deposit	12,12,458
TDS Receivable	3,99,537
	49,72,496
8. LOANS AND ADVANCES	
Other Loan & Advances	45,19,199
Staff Advance	38,62,072
Loan to Mailam Subramanya Swamy Educational Tr	-
Loan to Mailam Subramaniya Swamy Foundation	3,10,00,000
	3,93,81,271
9. CURRENT LIABLITIES AND PROVISIONS	
Caution Deposit	-
PF and ESI Payable	-
Provision for Expenses	1,38,30,487
Rent Advance	-
TDS Payable	16,98,587
Sundry Creditors	11,75,52,107
GST Payable	-
Unutilised Grant	30,66,690
Branch Accounts	74,43,96,245
	88,05,44,116

VAITHIANATHAN & Co. ★ CHARTERED ACCOUNTANTS ★ F.R.No.011805S #229, A.M. STREET PONDICHERRY-1

Particulars	Year Ended 31.03.2023
10. DIRECT INCOME	
Tution Fee	36,23,94,067
Hospital Income / Other Receipts	-
	36,23,94,067
11. INDIRECT INCOME	
Hostel Facility (Net)	41,36,824
Interest Income	84,92,528
Other Income	15,99,222
Receipts for Books,Records, etc.,	7,68,92,965
Other Receipts	45,82,498
Transport Facility (Net)	-
	9,57,04,037

VAITHIANATHAN & Co., F.R.No.011805S #229, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS

Particulars	Year Ended 31.03.2023
12. STAFF COST	
Salaries and Wages	15,93,49,465
Contribution to ESI	24,966
Contribution to Provident Fund	16,73,582
Staff Welfare	14,99,155
	16,25,47,168
13. OPERATING AND OTHER EXPENSES	
Advertisement	17,87,812
Books and Periodicals	29,11,230
Bad Debts / Advances Written Off (Net)	-
Electricity Charges	1,05,35,617
Exam Fees paid to University	3,88,63,108
Expenditure on Functions / Celebrations	47,05,728
Expenditure under Grant from DDUGKY	-
Less: Grant Received from DDUGKY	-
Freight Charges	-
Fuel Expenses	39,90,634
General Expenses	35,42,313
Hostel Facility (Net)	-
Honarorium	30,23,468
Hospital Expenses	-
Insurance	9,95,066
Internet Charges	10,80,862
Lab Expenses	24,65,344
Legal and Professional Fees	33,58,550
Medicine Consumption	-
Miscellaneous Expenses	2,88,501
Pooja Expenses	6,06,248
Postage and Courier	1,46,561
Printing & Stationery	93,24,267
Rates and Taxes	6,42,406
Renewal and Subscriptions	9,61,862
Rent (Net)	4,14,874
Repairs and Maintenance	1,91,22,905
Research Fund	-
Security Charges	54,05,262
Software & Licence Fee	23,60,000
Transport Facility (Net)	36,02,373
Training & Development Expenses	2,95,51,606
Telephone & Communication Expenses	1,97,361
Travelling and Conveyance	6,59,914
	15,05,43,872
14. Interest & Financial Charges	
Bank Charges	10,63,606
Processing Charges on Term Loans	-
Interest on OD/ CC Accounts	-
Interest on Term Loans and Other Loans	4,72,19,583
	4,82,83,189

VAITHIANATHAN & Co. ★ CHARTERED ACCOUNTANTS ★ F.R.No.011806S #229, A.M. STREET PONDICHERRY-1

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

SCHEDULE TO ACCOUNTS

4 - B . FIXED ASSETS

Sl.No	Name of Assets	Opening	Additions		Transfer	Gross	Depreciation	Net Assets
		01-Apr-22	Before	After		Assets		Cl .Balance
			30-Sep-22	30-Sep-22			31-Mar-23	31-Mar-23
	LAND & DEVELOPMENT	10,42,34,199		12,90,697		10,55,24,896	-	10,55,24,896
	BUILDING RATE 10%							
1	BUILDING	1,28,87,701				1,28,87,701	12,88,770	1,15,98,931
2	BUILDING UNDER CONSTRUCTION	1,33,84,26,329	9,04,99,392	7,76,55,508		1,50,65,81,229	-	1,50,65,81,229
3	SHED RCC	39,369				39,369	3,937	35,432
	FURNITURE & FIXTURES RATE 10%							
1	DRAWING EQUIPMENT	3,231				3,231	323	2,908
2	FURNITURE & FITTINGS	2,57,05,974	39,29,258	1,85,19,753		4,81,54,985	38,89,511	4,42,65,474
3	TABLES	16,242				16,242	1,624	14,618
	PLANT & MACHINERY RATE 15%							
1	A/C MACHINE	19,88,193	6,79,400	5,72,600		32,40,193	4,43,084	27,97,109
2	BOOKS & PERIODICALS	27,16,723	33,911	7,500		27,58,134	4,13,158	23,44,976
3	CAR	-		21,97,592		21,97,592	1,64,819	20,32,773
4	ELECTRICAL FITTINGS	1,08,83,065	10,77,003	9,25,266		1,28,85,334	18,63,405	1,10,21,929
5	ELECTRICAL INSTRUMENT	1,96,370				1,96,370	29,455	1,66,914
6	FM RADIO	77,923				77,923	11,688	66,235
7	FAN	-	8,950			8,950	1,343	7,608
8	FIRE EXTINGUISHER	-	2,31,237			2,31,237	34,686	1,96,551
9	KITCHEN EQUIPMENTS	36,972		2,06,500		2,43,472	21,033	2,22,439
10	LAB EQUIPMENTS	1,13,17,155	51,79,192	21,52,576		1,86,48,923	26,35,895	1,60,13,028
11	LIBRARY BOOKS	27,46,226	11,51,068	15,64,098		54,61,392	7,01,901	47,59,490
12	OFFICE EQUIPMENTS	2,86,865	11,000			2,97,865	44,680	2,53,185
13	MOTOR	10,016		1,96,625		2,06,641	16,249	1,90,392
14	PLANT & MACHINERY	1,28,12,106	1,77,085	52,51,000		1,82,40,191	23,42,204	1,58,97,987
15	SPORTS MATERIALS	4,32,229				4,32,229	64,834	3,67,395
16	TV	12,803				12,803	1,920	10,882
17	VAN	20,354				20,354	3,053	17,301
18	GENERATOR 160 kva	1,26,945		31,09,300		32,36,245	2,52,239	29,84,006
19	GENERATOR 50 kva	16,598				16,598	2,490	14,108
20	HOSTEL VESSELS	84,266		29,205		1,13,471	14,830	98,641
21	TRANSFORMER	1,64,729				1,64,729	24,709	1,40,019
22	XEROX MACHINE	11,43,755	3,30,200			14,73,955	2,21,093	12,52,862
23	LCD PROJECTOR	5,44,991				5,44,991	81,749	4,63,243
24	DLP PROJECTOR	11,62,592	2,84,160			14,46,752	2,17,013	12,29,739
25	INTERIOR AND PARTITION WORK	14,20,158				14,20,158	2,13,024	12,07,134
26	WATER COOLER	26,584		21,000		47,584	5,563	42,021
27	TWO WHEELER	1,85,385				1,85,385	27,808	1,57,577
28	REFRIGERATOR	-		24,300		24,300	1,823	22,478
29	VACCUM CLEANER	-		83,993		83,993	6,299	77,694
	RATE 60%							
1	COMPUTER	39,73,511	90,32,503	66,15,523		1,96,21,537	97,88,266	98,33,272
2	SOFTWARE	10,83,102		11,80,393		22,63,495	10,03,979	12,59,516
	TOTAL	**1,53,47,82,661**	**11,26,24,359**	**12,16,03,429**	**-**	**1,76,90,10,449**	**2,58,38,458**	**1,74,31,71,991**

NATHAN & Co. F.R.No.011805S #29, A.M. STREET PONDICHERRY-1 CHARTERED ACCOUNTANTS