

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], 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
2025-26

PAN	AAATM9599A		
Name	SRI MANAKULA VINAYAGA EDUCATIONAL TRUST		
Address	24 , MARIAMMAN KOIL STREET, MADAGADIPET, PUDUCHERRY, Puducherry , PONDICHERRY , 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	198352771181025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	66,57,440
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	20,70,333
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	20,70,333
	Taxes Paid	7	1,89,39,591
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,68,69,260
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by M. DHANASEKARAN in the capacity of Principal Officer having PAN AGFPD3736R from IP address 103.186.120.224 on 18-Oct-2025 15:37:32 DSC SI.No & Issuer 2937572 & 347559803923CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name	: SRI MANAKULA VINAYAGA EDUCATIONAL TRUST
Address	: 23, Mariamman Koil Street, Madagadipet, Pondicherry - 605 107
Previous Year Ended	: 31.03.2025
Assessment Year	: 2025-2026
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 :

On Cash Basis

Gross Receipts of Educational Institution as per Cash Flow Statement		2,66,08,59,221
Less: <u>Application Towards Charity (Expenditure / Outgoings)</u>		
Expenses of the Trust	2,48,27,88,947	
Add : Other Outgoings (Net of Loan receipts)	(64,21,18,013)	
Add : Deemed Application Form 9A Filed	2,43,33,389	
Add : Opening Creditors	83,07,57,235	
	<u>2,69,57,61,559</u>	
Less: Closing Creditors	(1,23,52,31,283)	
Less : Loan Receipts for Reveune Expenditure	<u>(84,68,46,839)</u>	
	61,36,83,437	
<u>Current Year Application</u>		
Add: Addition to Fixed Assets	1,19,01,88,501	
Add : Opening Creditors	-	
	<u>1,19,01,88,501</u>	
Less: Closing Creditors for Capital Assets	-	
	<u>1,19,01,88,501</u>	
Less: Fixed Assets Purchase from Loan Fund	<u>(77,62,29,192)</u>	
	41,39,59,309	
Capital + Revenue Expenditure	1,02,76,42,746	
Loan repayment	<u>1,22,74,30,151</u>	
	2,25,50,72,897	
		<u>2,25,50,72,897</u>
Less: 15% Accumulation u/s. 11(1) restricted to current year income less application		40,57,86,324
Balance		<u>39,91,28,883</u>
Add: Disallowance u/s 11(1) r/w section 40A(3)/(3A) - for Cash payments		66,57,441
Taxable Income		<u><u>66,57,441</u></u>

COMPUTATION OF TAX

Tax on Total Income	18,09,732
Add: Surcharge @ 15%	1,80,973
Tax with Surcharge	<u>19,90,705</u>
Add: Cess @ 4%	79,628
	<u>20,70,333</u>
Less : Tax Deducted at Source	(1,84,44,482)
Less : Tax Collected at Source	<u>(4,95,109)</u>
Refund Due	<u><u>(1,68,69,258)</u></u>

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE
BALANCE SHEET AS AT 31.03.2025

Particulars	Schedule	As at 31.03.2025
SOURCES OF FUNDS		
Corpus & Trust Funds	1	93,64,38,304
		93,64,38,304
Loan Funds :		
Secured Loans	2	37,92,81,178
Unsecured Loans	3	10,90,500
		38,03,71,678
Total		1,31,68,09,982
APPLICATION OF FUNDS		
Fixed Assets:		
Net Block	4	2,19,37,35,997
Current Assets, Loans and Advances:		
Sundry Debtors	5	24,31,73,473
Cash and Bank Balances	6	10,04,06,056
Other Current Assets	7	75,49,024
Loans and Advances	8	7,83,12,798
		42,94,41,351
Less: Current Liabilities and Provisions:	9	
Liabilities & Provisions		1,30,63,67,367
Net Current Assets		(87,69,26,016)
Total		1,31,68,09,982

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

[Signature]

CA V. Meenakshi Sundar
Partner
M.No. 212774



Sri Manakula Vinayaga Educational Trust

[Signature]

M.Dhanasekaran
Chairman & Managing Director



Place: Pondicherry
Date : 18.10.2025

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2025

Particulars	Schedule	Year Ended 31.03.2025
INCOME		
Direct Income	10	57,70,75,455
Indirect Income	11	7,78,28,256
		65,49,03,711
EXPENDITURE		
Staff Cost	12	25,52,05,277
Operating and Other Expenses	13	23,16,05,632
Depreciation		3,83,51,478
Interest & Financial Charges	14	4,10,16,839
		56,61,79,226
Excess of Income over Expenditure		8,87,24,485
Surplus Transferred to Trust Fund		8,87,24,485

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

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

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE SCHEDULES TO ACCOUNTS	
Particulars	As at 31.03.2025
1. CAPITAL	
Corpus Fund	1,27,45,001
Trust Fund :	
- Opening Balance	83,49,68,818
- Add : Current Year Surplus	8,87,24,485
- Closing Balance	92,36,93,303
Total	93,64,38,304
2. SECURED LOANS	
Term Loan from Indian Bank	37,17,81,178
Term Loan from Others	75,00,000
	37,92,81,178
3. UNSECURED LOAN	
Unsecured Loans	
- From Others	10,90,500
	10,90,500
4. NET FIXED ASSETS	
- At Cost less Accumulated Depreciation [Including Capital Work in progress]	2,19,37,35,997
	2,19,37,35,997
5. SUNDRY DEBTORS [Unsecured - considered good]	
Fee Receivable	19,32,80,671
Others Recoverables	4,98,92,802
	24,31,73,473
6. CASH AND BANK BALANCES	
Cash on Hand	18,39,350
Bank Balances- In SB/CA Accounts	1,61,69,411
Bank Balances- In Fixed Deposits	8,23,97,295
	10,04,06,056



Particulars	As at 31.03.2025
7. OTHER CURRENT ASSETS	
Deposits	44,33,222
Interest Accured on Fixed Deposit	21,02,534
TDS Receivable	10,13,268
	75,49,024
8. LOANS AND ADVANCES	
Other Loan & Advances	7,01,708
Staff Advance	38,11,090
Loan to Mailam Subramaniya Swamy Foundation	7,38,00,000
	7,83,12,798
9. CURRENT LIABLITIES AND PROVISIONS	
PF and ESI Payable	187
Provision for Expenses	2,15,87,539
TDS Payable	32,14,400
Sundry Creditors	18,12,00,555
Unutilised Grant	18,74,795
Branch Accounts	1,09,84,89,891
	1,30,63,67,367
10. DIRECT INCOME	
Tution Fee	57,70,75,455
	57,70,75,455
11. INDIRECT INCOME	
Hostel Facility (Net)	3,55,32,999
Interest Income	63,64,725
Other Income	9,99,992
Receipts for Books,Records, etc.,	3,16,76,545
Other Receipts	32,53,995
	7,78,28,256



Particulars	As at 31.03.2025
12. STAFF COST	
Salaries and Wages	25,01,13,437
Contribution to ESI	30,809
Contribution to Provident Fund	16,25,477
Staff Welfare	34,35,554
	25,52,05,277
13. OPERATING AND OTHER EXPENSES	
Advertisement	21,65,687
Books and Periodicals	8,86,541
Electricity Charges	1,39,37,228
Exam Fees paid to University	2,02,48,930
Expenditure on Functions / Celebrations	1,32,59,081
Fuel Expenses	46,32,720
General Expenses	34,98,745
Honarium	36,09,232
Insurance	9,29,735
Internet Charges	3,36,270
Lab Expenses	29,64,112
Legal and Professional Fees	77,07,219
Miscellaneous Expenses	2,48,163
Pooja Expenses	14,35,241
Postage and Courier	2,33,786
Printing & Stationery	1,21,18,093
Rates and Taxes	60,037
Renewal and Subscriptions	5,91,827
Rent (Net)	64,60,140
Repairs and Maintenance	3,16,19,265
Security Charges	93,88,736
Transport Facility (Net)	4,86,14,879
Training & Development Expenses	4,46,95,337
Telephone & Communication Expenses	2,33,372
Travelling and Conveyance	17,31,256
	23,16,05,632
14. Interest & Financial Charges	
Bank Charges	13,44,356
Interest on Term Loans and Other Loans	3,96,72,483
	4,10,16,839



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

SCHEDULE TO ACCOUNTS

4 - B . FIXED ASSETS

Sl.No	Name of Assets	Opening	Additions		Transfer	Gross Assets	Depreciation	Net Assets Cl. Balance
		01-Apr-24	Before 30-Sep-24	After 30-Sep-24				31-Mar-25
	LAND & DEVELOPMENT	10,55,24,896				10,55,24,896	31-Mar-25	10,55,24,896
	BUILDING RATE 10%							
1	BUILDING	1,04,39,038				1,04,39,038	10,43,904	93,95,134
2	BUILDING UNDER CONSTRUCTION	1,69,81,00,503	16,96,93,531	3,31,01,392		1,90,08,95,426	-	1,90,08,95,426
3	SHED RCC	31,889				31,889	3,189	28,700
	FURNITURE & FIXTURES RATE 10%							
1	FURNITURE & FITTINGS	5,06,44,650	38,44,731	1,33,11,317		6,78,00,697	61,14,504	6,16,86,194
	PLANT & MACHINERY RATE 15%							
1	A/C MACHINE	26,38,393	4,71,550	8,02,951		39,12,894	5,26,713	33,86,181
2	BOOKS & PERIODICALS	20,41,372	77,600	53,713		21,72,685	3,21,874	18,50,811
3	CAR	30,85,796				30,85,796	4,62,869	26,22,926
4	CAMERA	-		10,44,600		10,44,600	78,345	9,66,255
5	DLP PROJECTOR	13,56,446	6,99,904	4,62,660		25,19,010	3,43,152	21,75,858
6	ELECTRICAL FITTINGS	1,25,73,900	1,07,05,058	1,02,00,516		3,34,79,474	42,56,882	2,92,22,592
7	ELECTRICAL INSTRUMENT	1,41,877	2,35,185	1,67,210		5,44,272	69,100	4,75,172
8	FAN	6,466		2,02,634		2,09,100	16,168	1,92,933
9	FIRE EXTINGUISHER	1,67,069	33,441			2,00,510	30,076	1,70,433
10	FM RADIO	56,300				56,300	8,445	47,855
11	GENERATOR 160 kva	25,36,405				25,36,405	3,80,461	21,55,944
12	GENERATOR 50 kva	11,992				11,992	1,799	10,193
13	HOSTEL VESSELS	1,09,057				1,09,057	16,358	92,698
14	INTERIOR AND PARTITION WORK	10,26,064				10,26,064	1,53,910	8,72,154
15	KITCHEN EQUIPMENTS	1,89,073				1,89,073	28,361	1,60,712
16	LAB EQUIPMENTS	1,74,74,197	1,30,99,488	45,15,551		3,50,89,236	49,24,719	3,01,64,517
17	LCD PROJECTOR	3,93,756	-			3,93,756	59,063	3,34,693
18	LIBRARY BOOKS	58,69,681	9,30,526	6,92,925		74,93,132	10,72,000	64,21,132
19	MOTOR	1,61,833		14,209		1,76,042	25,341	1,50,701
20	OFFICE EQUIPMENTS	2,15,207				2,15,207	32,281	1,82,926
21	PLANT & MACHINERY	1,35,50,289	63,766	9,83,447		1,45,97,502	21,15,867	1,24,81,635
22	PLUMBING & FITTINGS	-		4,68,861		4,68,861	35,165	4,33,696
23	REFRIGERATOR	41,306		17,500		58,806	7,508	51,297
24	RO PLANT	-	3,47,657			3,47,657	52,149	2,95,508
25	SPORTS MATERIALS	4,62,128	1,63,430	18,270		6,43,828	95,204	5,48,624

SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

SCHEDULE TO ACCOUNTS

4 - B . FIXED ASSETS

Sl.No	Name of Assets	Opening 01-Apr-24	Additions		Transfer	Gross Assets	Depreciation 31-Mar-25	Net Assets Cl. Balance 31-Mar-25
			Before 30-Sep-24	After 30-Sep-24				
26	SS DUST BIN	-		3,00,602		3,00,602	22,545	2,78,057
27	TRACTOR	7,03,148				7,03,148	1,05,472	5,97,676
28	TRANSFORMER	1,19,016				1,19,016	17,852	1,01,164
29	TV	9,250				9,250		9,250
30	TWO WHEELER	1,33,941	4,70,651	50,944		5,30,845	75,806	4,55,039
31	TELEPHONE	-	27,900	43,076		1,33,941	20,091	1,13,850
32	VACCUM CLEANER	66,039	66,055			70,976	7,416	63,560
33	VAN	14,706	4,69,500			1,32,094	19,814	1,12,280
34	WATER COOLER	76,093	3,57,780	7,14,020		4,84,206	72,631	4,11,575
35	XEROX MACHINE	11,97,429	3,18,630			11,47,893	1,18,632	10,29,260
						15,16,059	2,27,409	12,88,651
	RATE 60%							
1	COMPUTER	1,03,76,839	77,76,559	1,08,88,114		2,90,41,512	1,41,58,473	1,48,83,039
2	SOFTWARE	14,40,787	25,000	11,68,193		26,33,980	12,29,930	14,04,050
	TOTAL	1,94,29,86,829	20,98,77,942	7,92,22,705	-	2,23,20,87,476	3,83,51,478	2,19,37,35,997

