



KARUNYA EDUCATIONAL AND RESEARCH TRUST
No.16 Dr.D.G.S.DHINAKARAN ROAD, CHENNAI-600028

FINAL ACCOUNTS

FOR THE FINANCIAL YEAR ENDED
31ST MARCH 2025

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF KARUNYA EDUCATIONAL AND RESEARCH TRUST

Report on Financial Statements

1. We have audited the accompanying financial statements of KARUNYA EDUCATIONAL AND RESEARCH TRUST which comprise of the Balance Sheet as at 31st March 2025 and the Income and Expenditure account for the year ended, and a summary of significant accounting policies which we have signed under reference to this report.

Managements Responsibility for the Financial Statements

2. The Trust's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We concluded 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 the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. 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 restatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control 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 the Management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

6. In our opinion, and to the best of our information and according to the explanations given to us, the accompanying 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.
- In the case of the Balance Sheet, of the state of affairs of the above-named trust/institution as at 31.03.2025, and
 - In the case of the Income & Expenditure Account, of the EXCESS OF INCOME OVER EXPENDITURE of its accounting year ending on 31.03.2025.
7. We also report that:
- We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit;
 - In our opinion proper books of accounts as required by law have been kept by the Trust as far as appears from our examination of those books;
 - The Balance Sheet and Income and Expenditure Account dealt with by this report comply with the generally accepted accounting principles applicable to not for profit organization.

Place: Chennai
Date : 15-10-2025



For **Selvam & Suku**,
Chartered Accountants
Firm Registration No: 003701S

A handwritten signature in blue ink, appearing to read "S. Kalyanasundaram".

S. Kalyanasundaram
Partner

Membership No: 219042

UDIN: 25219042BMHYA01120

KARUNYA EDUCATIONAL AND RESEARCH TRUST

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS FOR THE YEAR ENDED 31-03-2025

1. Background:

KARUNYA EDUCATIONAL AND RESEARCH TRUST is a Public Charitable Trust, with the main object of education, registered under the Indian Trust Act of 1860 in the year 1984, and established as a University under section 3 of the UGC Act 1956.

2. Significant Accounting Policies:

- (a) **Income and expenditure:** Income and Expenditure are accounted for on accrual basis.
- (b) **Fixed assets:** Fixed assets are stated at cost less depreciation. Depreciation is provided on written down value method at rates.
- (c) **Investments:** Long term investments are stated at cost.
- (d) **Employee Benefits:**
The Liability for gratuity to employees as at Balance sheet date is determined on actual basis as per the Payment of Gratuity Act, 1972.



3. Previous year's figures have been reclassified wherever necessary to confirm to current year's classification .
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As per our Report of even date

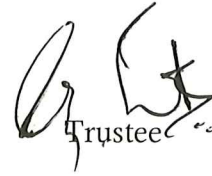
For **SELVAM & SUKU**
Chartered Accountants
Reg No.003701S



S.KALYANASUNDARAM
Partner
M.No.219042



Trustee



Trustee

Place: Chennai

Date :15-10-2025

**KARUNYA EDUCATIONAL AND RESEARCH TRUST
KARUNYA INSTITUTE AND TECHNOLOGY OF SCIENCE
KARUNYA NAGAR, COIMBATORE - 641114**

BALANCE SHEET AS AT 31.03.2025

LIABILITIES	Rs.	ASSETS	Rs.
Capital fund	7,06,11,12,625	Fixed Assets	57,39,68,934
Endowment Fund	25,82,87,327	Advances & Deposits	1,29,48,17,789
Project Grant	13,41,82,779	Sundry Debtors	78,22,227
Loans & Advances	71,61,715	Accounts Receivable	45,44,529
Outstanding Liabilities	4,56,45,075	Cash at Bank	26,57,21,515
		Group Institutions	5,35,95,14,527
	7,50,63,89,520		7,50,63,89,520

Place : Chennai
Date : 15-10-2025


Trustee
G.L.B. Ernest


Trustee
Anand T

For **SELVAM & SUKU**
Chartered Accountants
F.R.No.003701S


S.KALYANASUNDARAM
Partner
M.No.219042

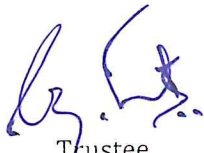


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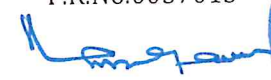
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Expenditure	Rs.	Income	Rs.
To Establishment Charges	63,70,62,952	By Course Fees	1,61,36,97,060
Admission , Affiliation & Accreditation	3,88,54,044	Bank Interest Received	8,70,25,002
Examination Expenditure	73,67,545	Research Project Revenue	3,65,51,603
Research and Development	4,60,59,414	Staff Quarters Collection	1,18,29,494
Academic Auxillary Expenditure	3,36,07,976	Transport Charges	2,70,59,991
Awards & Scholarship	7,51,39,628	Other Income (GST)	2,57,97,902
Academic Expenses	7,67,03,866		
Campus Maintenance	14,90,32,887		
Bank & Finance Charges	30,793		
Electricity Charges	5,47,39,731		
Printing & Stationery	75,37,778		
Hospitality	24,62,129		
Audit fees , Legal & Professional Fees	58,86,865		
Administrative Expenses	98,16,353		
Telephone & Internet Expenses	13,22,529		
Postage & Courier	7,13,975		
Lease Rent Charges	1,27,44,000		
Travelling & Conveyance	2,36,73,658		
Vehicle Repairs & Maintenance	39,08,416		
Advertisement & Promotional Expenses	11,15,59,756		
Depreciation	10,92,89,571		
Excess of Income over Expenditure	39,44,47,186		
	<u>1,80,19,61,052</u>		<u>1,80,19,61,052</u>

Place : Chennai
Date : 15-10-2025


Trustee
G.L.B. Ernest


Trustee
Anand T

For **SELVAM & SUKU**
Chartered Accountants
F.R.No.003701S

S.KALYANASUNDARAM
Partner
M.No.219042



**KARUNYA EDUCATIONAL AND RESEARCH TRUST
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A.Y.2025 - 2026 Y.E.31-03-2025
SCHEDULES TO BALANCE SHEET

	Rs.	Rs.
<u>CAPITAL FUND</u>		
Opening Balance as on 01.04.2024		Cr. 6,66,66,65,439
Add: Excess of Income over Expenditure		Cr. 39,44,47,186
Closing Balance as on 31.03.2025		Cr. <u><u>7,06,11,12,625</u></u>
<u>LOANS & ADVANCES</u>		
Deposit - Motors & Services PVT LTD		50,000
Fees in Advance		<u>71,11,715</u>
		<u><u>71,61,715</u></u>
<u>ENDOWMENT FUND</u>		
Dr.D.G.S. Dhinakaran Endowment Fund		5,38,77,725
Alumini Student-Scholarship Fund		4,86,738
EMT Fund		44,41,713
Evangeline Endowment Fund		5,55,599
Gratuity Fund		19,75,68,416
Scholarship Endowment Fund		<u>13,57,136</u>
		<u><u>25,82,87,327</u></u>
<u>PROJECT GRANT</u>		
AICTE Grant		
AICTE Dr.Sampaul Project Grant	9,65,008	
ATAL Faculty Programme	(76,000)	
ECE AICTE Lab Project Grant	<u>5,44,526</u>	14,33,534
BRNS - Project - Fund		
BRNS - DAE - HPHS	6,15,417	
BRNS - Lithium Ion Dunamic -A.Sakunthala - Income	4,53,929	
BRNS - Prediction & Subs.-Dr.Ramachandran-Income	<u>4,16,257</u>	14,85,603
DRDO-ERIP Dr Nirmal Project Grant		51,98,663
DST Project - Fund		
Bio Diesel Project	7,31,296	
DRL - Research & Project- Kavitha - Income	1,57,192	
DST Dr S J Vijay Grant	42,66,000	
DST Rithuja Grant	1,60,000	
Iit Palakkad Dr Asha Monicka Project Grant	9,99,000	
IIT Palakkad Dr Prawin Angel Grant	9,55,000	
DST Dr.Babu Rao Project- Grant	7,30,759	
DST Dr.Grace Mary Kanaga Project-Grant	7,13,826	
DST-Dr.Hemalatha-Civil -Income	52,30,563	
DST-Dr.Jebasingh DOTA-Income	25,90,477	
DST Dr Jegan Project Grant	6,69,991	
DST-Dr.Jegathambal&Dr.Parameswari Project-Income	4,69,805	
DST Dr Jegathambal EWO Grant	6,82,717	
DST Dr.Kumudha Raimond Project Grant	1,52,472	
DST Dr Madhu Ganesh Project Grant	2,49,84,716	
DST Dr.Madhu Ganesh Project Techurja Share Grant	6,98,540	
DST Dr.Sujitha Juliet Grant	8,18,623	
DST -Dr.Vasanthakumar-Income	2,36,237	
DST-Invesigation of Ameliorative-Guruvayoorappan	4,85,426	
DST Mrs.Hepsiba D Project Grant	1,99,982	
DST Project-Gajendran - Civil - Income	3,01,993	
DST Project - Nanotech - Income	4,11,295	
DST - SERB - Bio-Info-(Jeya Sundara)	3,80,743	
DST-SERB-CARBENOIDS-L.EMMANUVEL	4,96,541	
DST - SERB- Chemistry-N.Ananthi - Income	5,30,392	
DST - SERB - Chemistry (T.Selvaraju)-Income	<u>6,30,070</u>	



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A.Y.2025 - 2026 Y.E.31-03-2025

SCHEDULES TO BALANCE SHEET

DST-SERB-Dr.Madhu Project-Income	8,44,701	
DST - SERB - Dr.Mosae Selvakumar-Income	5,78,061	
DST- SERB-Dr.Narendhirakannan-Eval. of Anticancer	4,97,875	
DST-SERB-Dr.V.M.Berlin Grace - Molecular Study-Inco	4,96,859	
DST - SERB - Fast Track - PJ(WI)-Income	1,08,029	
DST - SERB-Jibu Thomas-Income	2,87,463	
DST - SERB - Mathu.V - Chemistry - Income	4,40,314	
DST-SERB-MRI-2014 Dr.Jebasingh- Income	5,04,748	
DST - SERB - Nandhakumar - Project Fund	5,21,020	
DST-SERB-Physics-T.Soloman Raju-Income	70,074	
DST-SERB-Ram Krishan Sharma-Income	70,446	
DST - SERB - Research Project -Dr.N.Anand-Civil	3,36,522	
DST-SERB Research & Projects - Godson-Income	5,78,491	
DST - SERB-Sachindanand Sing-Income	6,66,875	
DST -SERB-Sakunthala-Income	5,95,392	
DST-SERB-S-Shanmugam-Chem-Income	82,785	
DST - SERC Research & Project FAST - Muthuvijayan	2,52,393	
DST-TDT Dr.Vasanthakumar Grant	14,01,005	
DST - Thomas George Project-Income	15,41,185	
IIT Palakkad Dr Jayakumar DST Project Grant	8,54,084	
SERB-Dr.A.Brusly Solomon Project-Income	5,10,622	
SERB-Dr.Nandhakumar Raju-Income	3,53,149	
SERB Dr.Rajendra Kumar G - Grant	2,85,433	
SERB- Dr. Vijayakanth Vijendran Fund- Income	14,35,841	6,19,97,023

Fellowship & Other Funded Project

CSE - IEI-Dr.J.Dinesh Peter Project	29,467	
United Board Project Income-2	6,476	35,943

ICMR - Project - Fund

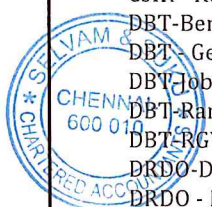
ICMR Dr Jeyakumar Project Grant	3,16,977	
ICMR Dr Muthu Kumar Nadar Project Grant	41,57,656	
ICMR Dr Manimegalai Project Grant	1,87,394	
ICMR Dr.Pameela Project II Grant	3,70,000	
ICMR Dr Shamila Ebenezer A Project Grant	31,511	
ICMR-Project-Dr.Elija Blessing-Income	1,13,570	
ICMR-Project-Dr.Elijah Blessing II-Income	31,320	
ICMR Project Dr.Pamela Income	1,22,243	53,30,671

ISRO Project

ISRO Dr.Brusly Solomon Project Grant	1,44,304	
ISRO Dr.Nirmal Project-Income	6,32,431	7,76,735

Other Project - Fund

Aeronautics R&D Board-Aldrin Income	2,61,017	
AICTE Project Fund	38,79,140	
ANRF Dr Manimegalai Project Grant	10,85,030	
CSIR -EMR Dr Dibyajyoti Halder Project Grant	3,81,668	
Deep Ocean Mission Dr Godson Asirvatham Grant	2,06,58,816	
Dr Muthukumar Nadar Birac Project Grant	8,90,433	
IIT Tirupati Dr Rajesh Project Grant	49,09,990	
UBA Dr Manoj Grant	17,657	
CPRI Dr.Samson Nesaraj Project-Income	4,77,177	
CSIR - Retinal Image Analysis - Jude - Income	61,074	
DBT-Berlin Grace- Income	91,268	
DBT - Gene Targeting - Jibu Thomas-Income	1,58,521	
DBT-Jobin Varkey-Income	1,88,407	
DBT-Ramalingaswami Fellowship-Dr.Sowmya	80,401	
DBT-RGYI-DR.Kalidass - Project	(79,191)	
DRDO-Dr.D.Nirmal Project-Income	6,62,399	
DRDO - National Research Board - T.V.Christy-Income	43,625	



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**A.Y.2025 - 2026 Y.E.31-03-2025
SCHEDULES TO BALANCE SHEET**

DRDO-Nesa Sudha Project Grant	10,70,113	
ECE Visveswarya Ph.D Nirmal-Fellowship	1,30,501	
ICSSR-Research & Project-DIC Clement-II-Income	(75,000)	
ICSSR - Research & Project-Dr.N.Rajagopal	(2,06,967)	
IGNOU-Grant	2,09,622	
ISRO-DS-Respond - Ram Krishna - Fund	44,052	
ISRO - Respond Project - Heat Flux	24,119	
MES.G.Hemalatha -Income	1,91,439	
MFPI -Project Fund	1,80,65,186	
MNES - Project Fund	6,18,895	
MOEF-Nano-Jegathambal -Income	5,05,815	
NTRF-Dr.Jibu Thomas-DNA Barcoding-Income	(31,572)	
R&D IEI Dr.Josmin Bala-Income	41,760	
Research & Project - MoEF - Income	1,15,234	
UGC-DAE-CSR Dr Madhu Project Grant	11	
UGC - Research Award - Jibu Thomas	34,832	5,45,05,472

SERB Project - Fund

SERB-Dr.Murugan Bio Tech-Income	2,81,452	
SERB Dr Sumit Sudhir Project Capital Grant	13,58,770	
SERB Dr Sumit Sudhir Recurring Grant	85,167	
SERB DST Dr.Sakunthala & Dr.Rajesh - Grant	11,65,868	28,91,257

MEITY Dr Manoj Project Grant	29,878
ICSSR Dr Navaneetham Project Grant	4,98,000
	13,41,82,779

OUTSTANDING LIABILITIES

Alumni Association	33,39,619
KU Admission Office	2,55,80,250
KU - Funded Projects	15,28,160
Retention Money	29,17,713
Salary Project Staff	2,92,746
Students Chapters	29,29,104
With Held Amount	18,96,530
Caution Deposit Payable	17,57,515
Outstanding Expenses	53,17,106
Salary Payable	86,332
	4,56,45,075

GROUP INSTITUTIONS

Karunya Hospital	3,84,51,696
KIT - Mess	(1,18,58,43,036)
Karunya Institute of Technology and Science - CBE	8,15,67,44,109
Karunya Institute of Technology and Science - Chennai	46,10,83,752
Karunya Institute of Technology and Science - Hostel CBE	(2,11,09,71,287)
KITS - Guest House	49,293
	5,35,95,14,527

ADVANCES & DEPOSITS

Fixed Deposit - Others	58,82,31,782
Deposit - Others	45,60,100
Advance - Staff	21,58,194
Fixed Deposit - Bank	61,83,98,004
Accrued Interest	8,12,87,801
Fuel - Diesel	1,81,908
	1,29,48,17,789



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**A.Y.2025 - 2026 Y.E.31-03-2025
SCHEDULES TO BALANCE SHEET**

ACCOUNTS RECEIVABLE

Research and Project	44,26,000
TDS Receivable	55,556
TCS Receivable	-
GST Receivable	62,973
	<u><u>45,44,529</u></u>

CASH AT BANK

Canara Bank - 61372200000144	3,07,854
Canara Bank - 61372200000159	8,39,753
Canara Bank 61372200043270 E-Payment	74,68,797
Canara Bank - KAID-61372200004639	42,28,046
Canara. COE Digital Signature.6137/220/110	56,11,990
Canra Bank -KAID 2 - 61372200008341	12,97,615
HDFC - Bank-PNP-50100206970711	77,77,133
Karunya IGNOU Account Kuu 6414(61372200022461)	8,765
Karunya Univeristy Fees (Canara -613722013789)	1,08,47,442
Karunya University App Fees HDFC 15881450000378	2,33,748
Karunya University - (Canara Bank 61372200013924)	31,47,707
Karunya University CUB Cbe A/C No 214001001581309	4,82,649
Karunya University-DDE(Carana 6137/220/17304)	2,599
Karunya University EMT 6137/219/2247	41,67,269
Karunya University -Endowm (CB -61372200013870	5,90,061
Karunya University Fees A/c (KVB 1121135000001024	14,069
Karunya University - Fees (ICICI 034201000813)	14,92,698
Karunya University-HDFC-50100177875119	1,033
Karunya University - Proj (Canara 613722013885)	5,01,151
KITS - CBE (Axis 090010200033956) Axis	15,21,730
KITS - E PAYMENTS - 919010030430930 Axis	21,69,737
KITS - Federal bank - 17910100053975	10,28,857
KITS - Fees - A/C No.917010085322194-Axis	12,12,03,376
KITS - IAESTE - 91901003049229 Axis	4,12,218
KITS - KUBS - 917010047313134 Axis	24,78,344
KITS - Payment A/No 917010084728524 Axis	5,84,74,032
KITS - Project A/C No.917010084549949 Axis	1,90,69,336
KITS - Project DRDO A/C No.917010085457148 Axis	28,13,237
KITS - Project UGC A/C No.917010085056389 Axis	3
KU TMBL M.R.Puram 335100710400001	47,76,656
Online Payment -AXIS	20,17,294
Online Payment- ICICI	84,250
TMB - Madhvarayapuram-335100710400019	5,81,684
Canara Bank - 61372200027793 - 1EEE	70,383
	<u>26,57,21,515</u>
	<u><u>26,57,21,515</u></u>



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**A.Y.2025 - 2026 Y.E.31-03-2025
SCHEDULES TO BALANCE SHEET**

SUNDRY DEBTORS

Rs.

Anamallais Agencies (Stadium)	165
ANI Technology-Ola	6,165
Annachies Restaurant	237
Autolib Software Systems	88,500
Baalali Gas Centre	18,550
Bharath Electronics & Appliance	16,000
Binary Semantics Limited	13,32,131
Brilyant IT Solutions Pvt. Ltd.	781
Buchi India Pvt Ltd	95,005
Canara Credit Card 477035XXXX6005	3,00,000
Chip Technology	84
Cholamandalam MS General Insurance Co Ltd	80,000
Chrispugg's Ideaheavens	75,725
Computer Society of India	29,500
Deejay Coconut Farm Pvt. Ltd.	3,90,000
District Environmental Engineer, TNPCB	13,28,016
EL AL Aire Line	3,10,303
Elena Geo Tech Pvt. Ltd.	1,71,100
Face Book Advt	5,74,186
Galatta Media Private Limited	2,36,000
Global Events & Expositions Private Limited	15,22,200
GloomSoft Technologies	27,435
KM Enterprises	21,000
KOEL	2,56,532
LIFIC	7,96,750
Merittrac Services Pvt Ltd	5,91,180
MICROTEC STUDYABROAD PRIVATE LIMITED	3,43,734
Narayana Educational Socieity	5,00,000
Oscar Indus	5,56,252
Quality Quest Engineers	4,72,472
Ramani Motors Private Limited	1,800
RK Enterprises	1,87,900
R. Perumalsamy	20,789
Sai Akshara Solutions	1,54,000
Scien Tronics	45,000
Selvi Agency	7,03,091
Siemens Healthcare Private Limited	5,263
Siemens Ltd	4,13,000
Sree Precitech Instruments	7,09,416
Structural Solutions Pvt Ltd	1,40,213
Tamil Nadu Nurses and Midwives Council	1,01,000
TEXSYS Structures Pvt. Ltd.	99,710
The Assistant Divisional Engineer (H), C&M North Su	10,652
The Diligentec Solutions	12,000
The Maark Trendz	47,200
The Senior Postmaster,Coimbatore HO	61,307
Transworld Book Services	2,31,377
VG Life Sciences Pvt Ltd.	14,27,505
Vista Architects and Interior Designers	1,000
Core Integra Consulting Services Pvt Ltd	1,727
Dexit Global Limited	3,03,910
Ems	28,072
JESUS CALLS, Chennai	5,900
KARUNYA INCUBATION FOUNDATION	1,27,967
Kcs	49,854
MEL TRAINING & ASSESSMENTS LIMITED	80,712
Sidra Tech Solutions	1,512
	1,51,11,880



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**A.Y.2025 - 2026 Y.E.31-03-2025
SCHEDULES TO BALANCE SHEET**

Less: Sundry Debtors showing Credit Balance

Aa	24	
Abdul Majith K (AMS Garden)	26,460	
Anies Glass House	5,576	
A. Suresh Kumar (Gas Pipe Line)	541	
Biryani Zone	21,977	
CC Dani	4,44,419	
Easwaran.A	2,800	
Electrowin Electrical Contractors	646	
GLOBATRONICS	90,348	
Green India Process	2,87,246	
Indumathi V M	2,000	
IPSF	2,26,727	
Kandavel - 10025	1,817	
Kart	1,481	
Karthikeyan R- NGP Institute of Tech	2,500	
Katheras & Co.	6,182	
KRCH	5,870	
KWS Cr	40,387	
Lakshmi Law House	2,201	
Mahesh Kumar S (Travels)	3,61,214	
Manjula Devi R - KPR Inst of Eng & Tech	2,500	
Metro Support Services	5,95,665	
MSL Infotech India Pvt. Ltd.	32,522	
National Indian Student and Alumni	2,44,204	
(New) The Precision Scientific Co CBE	5,626	
Nippon Express (India) Pvt. Ltd.	9,898	
Office Systems Private Limited	4,104	
Pandiselvam Ravi	5,000	
PAO MEITY	3	
Pollucare	16,63,200	
Prakash Trading Company (New)	7,186	
Rekha Balaji Agencies	950	
Sri Balaji Agencies	24,560	
Star Enterprises	3,786	
THG Publishing Pvt Ltd	1,03,000	
Unicom Infotel Pvt Ltd	10,440	
Venkatraman Subramanian	28,000	
Yasan Altobgy	1,291	
E PAYMENT	21,31,547	
I-Hub Foundation for Cobotics	5,55,556	
KITS - Guest House	3,30,200	72,89,654
		78,22,227



**KARUNYA EDUCATIONAL AND RESEARCH TRUST
KARUNYA INSTITUTE AND TECHNOLOGY OF SCIENCE
KARUNYA NAGAR, COIMBATORE - 641114**

**A.Y.2025 - 2026 Y.E.31-03-2025
SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

COURSE FEES

Tuition Fee	1,51,35,07,230
Academic Auxillary Fee	9,90,81,679
Establishment Fee	7,78,000
Fund Clearing Fee - Axis Bank & Syndicate Bank	3,30,151
	<u>1,61,36,97,060</u>

OTHER INCOME (GST)

Canteen & Shop Rent	47,60,914
Consultancy Income	70,58,837
Sale of Waste	12,65,711
Seminar, Workshop, Training and Conference Fee	41,94,478
IAESTE Membership & Placement Fee-Income	85,17,963
	<u>2,57,97,902</u>

BANK INTEREST

Interest from Fixed Deposit	6,85,12,867
Interest from Other Banks	1,85,12,135
	<u>8,70,25,002</u>

RESEARCH & PROJECT

Research Project Revenue Grant	3,65,51,603
	<u>3,65,51,603</u>

STAFF QUARTERS COLLECTION

Staff Quarters Amenities	71,50,920
Staff Quarters Services	46,78,574
	<u>1,18,29,494</u>

TRANSPORT CHARGES

Dayscholar Students	1,90,30,986
Official	48,06,215
Staff & Students	32,22,790
	<u>2,70,59,991</u>



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SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

ACADEMIC EXPENSES

Project Grant Utilisation	1,43,31,163
DST Dr Madhu Ganesh KITS Share Recurring Expenses	9,61,318
Repairs & Maintenance - Equipments	3,02,24,845
IAESTE Chapter	5,24,386
Seminar,Conference & Training Expenses	63,84,312
Consumable	57,91,179
E. Journals & Periodicals	1,09,58,183
External Professional Input	42,474
Harvard University Project Expenses	26,810
Industry Visit & Interaction	7,97,116
Internet Lease Line Charges	23,81,802
Journals & Periodicals	8,20,319
Parents Meet Expenses	2,90,131
Subscription & Membership Expenses	11,420
Uniform Expenses	31,58,408
	<u>7,67,03,866</u>

ADMISSION , AFFILIATION & ACCREDITATION

Admission Expenses	2,25,13,149
Accreditation Expenses	1,47,52,888
Patent & Attorney Filing Fee-Exp	15,88,007
	<u>3,88,54,044</u>

ACADEMIC AUXILLARY FEES

Celebration	54,21,497
Department of Value Education	44,86,098
Personality Development Activities	20,21,189
Physical Education Department	33,55,517
Training & Placement Expenses	89,90,881
Agricultural Expenses	79,01,705
CCAC Expenses	6,49,733
KSTG Research Activities	7,81,356
	<u>3,36,07,976</u>

AWARDS & SCHOLARSHIP

Academic Incentive to Students	39,372
Admissions - Scholarship	5,77,50,000
Earn While Study Scheme Expenses	1,45,520
KITS - Fee Concession	10,96,000
Manipur student Quota	43,00,800
PED- Sports Scholarship & Awards	73,63,250
Special Quota Missionary	12,03,800
Scholarship - KU	1,68,500
Scholarship (Ph.D)	35,000
Student Awards	5,83,500



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SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

Student Benevolent Fund	21,95,925
Student Insurance Accident Policy and Medical Cover	2,57,961
	<u>7,51,39,628</u>

ADVERTISEMENT & PROMOTIONAL EXPENSES

Advertisement - Admission	4,97,38,891
Advertisement - Faculty	36,94,269
Advertisement - Others	1,45,997
Advertisement - Press Activity	16,000
National Branding - Expenses	5,41,54,222
Promotional Expenses	38,10,377
	<u>11,15,59,756</u>

LEASE RENT CHARGES

Lease Rent charges - BPC	1,27,44,000
	<u>1,27,44,000</u>

RESEARCH & DEVELOPMENT

Consumable for Research	73,97,272
External Professional Input for Research	1,46,082
Faculty Development for Research	9,22,975
Industry Interaction for Research	31,33,418
Printing & Stationery for Research	21,10,632
Repair & Maintenance for Research	3,05,61,804
Travelling Expenses for Research	17,87,231
	<u>4,60,59,414</u>

ADMINISTRATIVE EXPENSES

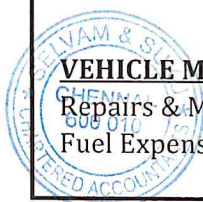
Alumni Meet & Photo Expenses	10,44,617
HLL Consultancy Expenses	2,95,683
Consultancy Expenses	58,47,450
Consultancy Expenses - East Asia Expenses	2,04,884
CSR Activities	1,82,600
Techurja Project Expenses	1,46,357
HUB Dr Jims John Wesley Consultancy Expenses	57,749
Statutory Meeting Expenses	20,37,013
	<u>98,16,353</u>

CAMPUS MAINTENANCE

KITS - Campus Maintenance	10,79,61,260
Kubs Campus Maintenance	86,52,018
PNP Campus 3 - Maintenance Charges	1,65,03,868
Quarters Campus Maintenance	1,58,97,857
Fuel Yard Expenses	17,885
	<u>14,90,32,887</u>

VEHICLE MAINTENANCE

Repairs & Maintenance	21,13,926
Fuel Expenses	17,94,490
	<u>39,08,416</u>



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SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

ESTABLISHMENT CHARGES

EPF Administrative Charges	5,01,710
EPF EDLI Charges	5,01,713
EPF Employer Contribution	1,20,42,213
ESI Contribution	1,39,040
Consultant Charges	18,30,968
Gratuity	2,61,45,902
Guest Faculty Expenses	4,43,154
Salary & Allowance - Non Teaching Staff	10,43,20,344
Salary & Allowance-Teaching Staff	47,40,87,340
Salary-Evangeline Dhinakaran Doctoral Fellowship	1,26,42,949
Faculty Development Program	3,07,750
Staff Welfare Expenses	40,92,669
TN Labour Welfare Fund	7,200
	<u>63,70,62,952</u>

ELECTRICITY CHARGES

Electricity Charges	5,04,73,741
KU3 - Electricity Charges	14,22,689
KUBS Electricity Charges	24,49,547
Quarters Electricity Charges - Expenses	3,93,754
	<u>5,47,39,731</u>

EXAMINATION FEES

Convocation Expenses	38,63,727
AICPA Certification Exam - Commerce	6,50,900
QP Setting - Exam	6,78,416
Security - Exam	48,496
Valuation - Exam	3,47,445
Postage & Telegram -COE	59,797
Project Viva Voce Phd-Expenses	17,18,764
	<u>73,67,545</u>

PRINTING & STATIONERY

Printing and Stationery	75,02,418
Binding Charges	35,360
	<u>75,37,778</u>

AUDIT, LEGAL AND PROFESSIONAL CHARGES

Audit Certification Fees	16,600
Audit Fees - Statutory Auditors	11,15,100
Legal Expenses	42,53,900
Professional Fee - [Audit & Tax]	5,01,265
	<u>58,86,865</u>



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SUB SCHEDULES TO BALANCE SHEET

	Rs.	Rs.
<u>FIXED DEPOSITS - OTHERS</u>		
Dr.D.G.S.Endowment Deposit		
FD NO.130004981418-CANARA	41,101	
FD NO.140013923122-CANARA	69,17,613	
FD NO.140203025700-CANARA	4,01,85,262	
FD NO.922040066642003-AXIS	<u>1,42,00,000</u>	6,13,43,976
Endowment Deposit - DME		
FD NO.61374050018359-CANARA		20,00,000
Evangeline Endowment Deposit		
FD NO.130001136224-CANARA		6,12,140
Evangeline Memorial Tournament Deposit		
FD NO.140005250893-CANARA	14,37,042	
FD NO.140007383249-CANARA	<u>3,83,777</u>	18,20,819
Fixed Deposit - Corpus Fund		
FD NO. 140107246292 - CANARA	5,82,41,340	
FD NO.140111595245 - CANARA	10,00,00,000	
FD NO.140111595500 - CANARA	10,00,00,000	25,82,41,340
Gratuity Fund-Deposit(FDR)		
FD NO.140117208469/1 - CANARA	11,25,00,000	
FD NO.92404010143437-AXIS	4,00,00,000	
FD NO.924040101447259-AXIS	4,00,00,000	
FD NO.924040101449242-AXIS	<u>4,00,00,000</u>	23,25,00,000
Project Fund FD		
FD NO.140008703120-CANARA	72,85,140	
FD NO.140008703672-CANARA	72,85,140	
FD NO.140008704074-CANARA	43,92,582	
FD NO.140011896873-CANARA	17,27,813	
FD NO.140032571669-CANARA	<u>77,54,695</u>	2,84,45,369
FD NO. 11140176673950 - CANARA (Credit Card)		20,00,000
Scholarship Endowment Deposit		
FD NO.130000525333-CANARA	71,601	
FD NO.130000525346-CANARA	12,610	
FD NO.130000525359-CANARA	6,307	
FD NO.130000911843-CANARA	44,326	
FD NO.130001051453-CANARA	14,676	
FD NO.130001063476-CANARA	1,55,637	
FD NO.130001063489-CANARA	10,376	
FD NO.130001222708-CANARA	65,000	
FD NO.130001325533-CANARA	24,728	
FD NO.130002675894-CANARA	28,509	
FD NO.130002716094-CANARA	6,696	
FD NO.130002949816-CANARA	1,22,725	
FD NO.130003087973-CANARA	5,000	
FD NO.130003087986-CANARA	6,500	
FD NO.130003848647-CANARA	10,000	
FD NO.130003848650-CANARA	5,000	
FD NO.130004507653-CANARA	6,230	
FD NO.130005171396-CANARA	20,500	
FD NO.130005171403-CANARA	5,000	
FD NO.130005171416-CANARA	1,000	
FD NO.130005171429-CANARA	10,000	
FD NO.130005350240-CANARA	15,000	
FD NO.130005500799-CANARA	5,000	
FD NO.130005500806-CANARA	1,000	
FD NO.130005500819-CANARA	17,164	
FD NO.140000342628-CANARA	1,49,928	
FD NO.140006827062-CANARA	17,304	
FD NO.140006828419-CANARA	17,304	
FD NO.140006849074-CANARA	88,087	
FD NO.140006878268-CANARA	17,304	
FD NO.140011203358-CANARA	44,365	
FD NO.140027214550-CANARA	18,959	
FD NO.140031977562-CANARA	2,22,092	
FD NO.140031978244-CANARA	22,210	
		12,68,138
		<u>58,82,31,782</u>



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SUB SCHEDULES TO BALANCE SHEET

FIXED DEPOSITS - BANK

Fixed Deposit- Axis Bank

FD NO. 925040055131436-AXIS	5,00,00,000	
FD NO. 925040055131452-AXIS	5,00,00,000	
FD NO. 925040055131465-AXIS	5,00,00,000	
FD NO. 925040056921197-AXIS	3,00,00,000	
FD NO.922040058212713-AXIS	1,50,00,000	
FD NO.922040058584720-AXIS	1,75,00,000	
FD NO.923040086580348-AXIS	50,05,239	21,75,05,239

Fixed Deposit - Canara

FD NO.140011429353-CANARA	71,05,809	
FD NO.140013114264-CANARA	70,55,025	
FD NO.140013926597-CANARA	69,17,614	
FD NO.140014063804-CANARA	76,86,241	
FD NO.135000240313-CANARA	2,29,63,008	
FD NO.140112761847-Canara	3,46,43,490	
FD NO.135000241331 /1 -CANARA	15,00,00,000	23,63,71,187

Fixed Deposit-HDFC

FD NO: 1791030041499-FEDERAL BANK	6,45,21,578	6,45,21,578
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Fixed Deposit - ICICI

FD NO.034210011274-ICICI	10,00,00,000	10,00,00,000
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61,83,98,004

ACCRUED INTEREST

Accrued Interest - Axis

Accrual Int. FD - 922040058212713-AXIS	27,57,287	
Accrual Int. FD - 922040058584720-AXIS	31,96,917	
Accrual Int. FD - 922040066642003-AXIS	21,97,715	
Accrual Int. FD - 923040086580348 - AXIS	5,41,216	
Accrual Int. FD - 924040101434347-AXIS	12,73,943	
Accrual Int. FD - 924040101447259-AXIS	12,73,943	
Accrual Int. FD - 925040055131436-AXIS	6,73,150	
Accrual Int. FD - 925040055131452-AXIS	6,73,151	
Accrual Int. FD - 925040055131465-AXIS	6,73,150	
Accrual Int. FD - 925040056921197-AXIS	3,19,562	
Accrual Int. FD - 924040101449242-AXIS	12,73,942	
Accrual Int. FD - 923040107136970-AXIS	23,30,877	1,71,84,853



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SUB SCHEDULES TO BALANCE SHEET**

Accrued Interest - Canara		
Accrual Int. FD - 130000525333-CANARA	10,814	
Accrual Int. FD - 130000525346-CANARA	1,906	
Accrual Int. FD - 130000525359-CANARA	951	
Accrual Int. FD - 130000911843-CANARA	6,501	
Accrual Int. FD - 130001051453-CANARA	818	
Accrual Int. FD - 130001063476-CANARA	22,627	
Accrual Int. FD - 130001063489-CANARA	1,509	
Accrual Int. FD - 130001136224-CANARA	82,572	
Accrual Int. FD - 130001222708-CANARA	145	
Accrual Int. FD - 130001325533-CANARA	3,519	
Accrual Int. FD - 130002716094-CANARA	355	
Accrual Int. FD - 130002949816-CANARA	6,096	
Accrual Int. FD - 130003087973-CANARA	330	
Accrual Int. FD - 130003087986-CANARA	428	
Accrual Int. FD - 130003848647-CANARA	593	
Accrual Int. FD - 130003848650-CANARA	296	
Accrual Int. FD - 130004507653-CANARA	1,050	
Accrual Int. FD - 130004981418-CANARA	6,526	
Accrual Int. FD - 130005171396-CANARA	301	
Accrual Int. FD - 130005171403-CANARA	74	
Accrual Int. FD - 130005171416-CANARA	15	
Accrual Int. FD - 130005171429-CANARA	665	
Accrual Int. FD - 130005350240-CANARA	970	
Accrual Int. FD - 130005500799-CANARA	318	
Accrual Int. FD - 130005500806-CANARA	63	
Accrual Int. FD - 130005500819-CANARA	1,092	
Accrual Int. FD - 140000342628-CANARA	21,489	
Accrual Int. FD - 140005250893-CANARA	2,17,112	
Accrual Int. FD - 140006827062-CANARA	2,502	
Accrual Int. FD - 140006828419-CANARA	2,502	
Accrual Int. FD - 140006849074-CANARA	12,738	
Accrual Int. FD - 140006878268-CANARA	2,502	
Accrual Int. FD - 140007383249-CANARA	61,347	
Accrual Int. FD - 140008703120-CANARA	13,82,606	
Accrual Int. FD - 140008703672-CANARA	13,82,606	
Accrual Int. FD - 140008704074-CANARA	8,33,641	
Accrual Int. FD - 140011203358-CANARA	8,821	
Accrual Int. FD - 140011429353-CANARA	12,78,954	
Accrual Int. FD - 140011896873-CANARA	3,09,058	
Accrual Int. FD - 140013114264-CANARA	12,43,050	
Accrual Int. FD - 140013923122-CANARA	12,04,954	
Accrual Int. FD - 140013926597-CANARA	12,04,954	
Accrual Int. FD - 140014063804-CANARA	13,37,126	
Accrual Int. FD - 140027214550-CANARA	3,403	
Accrual Int. FD - 140031977562-CANARA	33,879	
Accrual Int. FD - 140031978244-CANARA	3,388	
Accrual Int. FD - 140032571669-CANARA	11,74,495	
Accrual Int. FD - 135000241331-CANARA	21,00,230	
Accrual Int. FD-140107246292-CANARA	71,09,374	
Accrual Int. FD.140111595245-CANARA	1,18,68,477	
Accrual Int. FD.140111595500-CANARA	1,18,68,477	
Accrual Int. FD.140112761847-CANARA	40,11,341	
Accrual Int. FD.140117208469/1-CANARA	1,20,99,381	
Accrual Int. FD - 140176673950-CANARA(Credit Card)	71,307	
Accrual Int. FD - 135000240313-CANARA	3,92,385	
Accrual Int. FD - 140203025700-CANARA	7,54,231	
Accrual Int. FD - 61374050018359-CANARA	4,75,848	6,26,22,712
Accrued Interest - HDFC		
Accrual Int. FD - 17910300041499-FEDERAL	1,33,935	1,33,935
Accrued Interest - ICICI		
Accrual Int. FD - 034210011274-ICICI	13,46,301	13,46,301
		<u>8,12,87,801</u>



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A.Y.2025 - 2026 Y.E.31-03-2025

FIXED ASSETS						
Particulars	WDV as on 01.04.2024	Additions / (Deletions)		Total Rs.	Depreciation Rs.	WDV as on 31.03.2025
		Upto 180 Days	After 180 Days			
<u>Block-A @ 10%</u>						
Furniture & Fittings	4,34,34,288	18,89,778	15,43,843	4,68,67,909	46,09,599	4,22,58,310
Building	8,27,39,598	8,90,152	34,35,718	8,70,65,468	85,34,761	7,85,30,707
Total of Block-A	12,61,73,886	27,79,930	49,79,561	13,39,33,377	1,31,44,360	12,07,89,017
<u>Block-B @ 15 %</u>						
Equipments- Agriculture & Biosciences	1,29,26,683	5,30,215	9,45,687	1,44,02,585	20,89,461	1,23,13,123
Equipments- Arts and Science	64,43,397	56,012	2,05,012	67,04,421	9,90,287	57,14,134
Generators	7,39,115			7,39,115	1,10,867	6,28,248
Equipments- Common	2,42,08,085	29,36,986	22,99,780	2,94,44,851	42,44,244	2,52,00,607
Equipments - Engineering	12,84,48,292	2,42,46,551	2,00,52,629	17,27,47,472	2,44,08,174	14,83,39,298
Equipments - Nursing college	3,34,404			3,34,404	50,161	2,84,243
Equipments - Research	5,65,11,712			5,65,11,712	84,76,757	4,80,34,955
Bus	18,53,255			18,53,255	2,77,988	15,75,267
Car	41,68,323		11,36,092	53,04,415	7,10,455	45,93,960
Scooter	-		99,760	99,760	7,482	92,278
Pumpset	9,96,474		1,78,028	11,74,502	1,62,823	10,11,679
Equipments - Project	12,66,53,502	52,63,604	2,72,74,840	15,91,91,946	2,18,33,179	13,73,58,768
Electrical Installation	1,70,31,355			1,70,31,355	25,54,703	1,44,76,652
Total of Block-B	38,03,14,597	3,30,33,368	5,21,91,828	46,55,39,793	6,59,16,582	39,96,23,211
<u>Block-C @ 0%</u>						
Cows	3,05,000			3,05,000		3,05,000
Capital work Progress	74,69,971	-	1,39,187	76,09,158	-	76,09,158
Total of Block-C	77,74,971	-	1,39,187	79,14,158	-	79,14,158
<u>Block - D @ 40%</u>						
Library Books	35,43,937	3,49,403	4,03,455	42,96,795	16,38,027	26,58,768
Computer & Softwares	5,33,97,836	1,79,80,794	1,95,753	7,15,74,383	2,85,90,602	4,29,83,780
Total of Block-D	5,69,41,772	1,83,30,197	5,99,208	7,58,71,177	3,02,28,629	4,56,42,548
Total of Block-A,B,C & D	57,12,05,226	5,41,43,495	5,79,09,784	68,32,58,505	10,92,89,571	57,39,68,934