

**VENKATESWARA COLLEGE OF EDUCATION
KALITHEERTHALKUPPAM, PUDUCHERRY**

BUDGET ESTIMATE FOR THE YEAR 2025-26

EXPENDITURE	2025-26	RECEIPT	2025-26
Annual Maintenance	370400	Tuition Fees	5553000
Electricity Charges	247000	Other Income	864000
Advertisement	18500		
Misc. Expenses	40000		
Office Expenses	30900		
Repairs & Maintenance	39400		
Salary	3702600		
Staff Welfare	61800		
University Expenses	370300		
Vat Paid	12300		
Printing & Stationary	148100		
Depreciation of Fixed	370300		
Lab Expenses	12300		
Expenditure on Function	12300		
General Expenses	74500		
Transport Expenses	617100		
Training & Development	246000		
Travelling & Conveyance	43200		
Total	6417000		6417000


CHAIRMAN AND MANAGING DIRECTOR

Johns
6/11/25

VENKATESWARA COLLEGE OF EDUCATION
BALANCE SHEET AS AT 31.03.2024

Particulars	Schedule	As at 31.03.2024
SOURCES OF FUNDS		
Corpus & Trust Funds	1	2,22,69,221
		2,22,69,221
Loan Funds :		
Secured Loans	2	-
Unsecured Loans	3	-
		2,22,69,221
Total		
APPLICATION OF FUNDS		
Fixed Assets:		
Net Block	4	17,91,296
Current Assets, Loans and Advances:		
Sundry Debtors	5	40,93,550
Cash and Bank Balances	6	54,45,079
Other Current Assets	7	44,464
Loans and Advances	8	-
		95,83,093
Less: Current Liabilities and Provisions:		
Liabilities & Provisions	9	(1,08,94,832)
		2,04,77,925
Net Current Assets		
		2,22,69,221
Total		

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. Manahashi Sundar
 Partner
 M.No. 212774

Place: Pondicherry



Sri Manakula Vinayaga Educational Trust

[Signature]

M. Dhanasekaran
 Chairman & Managing Director



VENKATESWARA COLLEGE OF EDUCATION
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2024

Particulars	Schedule	Year Ended 31.03.2024
INCOME		
Direct Income	10	45,02,000
Indirect Income	11	11,06,598
		56,08,598
EXPENDITURE		
Staff Cost	12	25,09,084
Operating and Other Expenses	13	45,02,750
Depreciation		2,33,673
Interest & Financial Charges	14	1,269
		72,46,776
Excess of Income over Expenditure		(16,38,178)
Surplus Transferred to Trust Fund		(16,38,178)

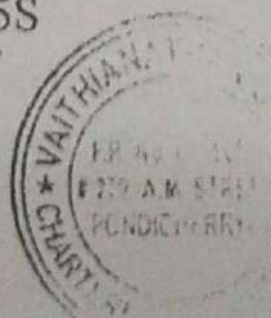
The Schedules referred to above form an integral part of the Accounts.

As per our report of even date

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

[Signature]

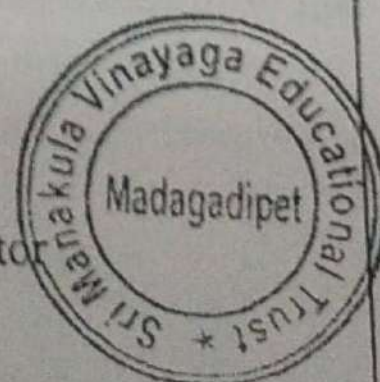
CA V. Meenakshi Sundar
Partner
M.No. 212774



Sri Manakula Vinayaga Educational Trust

[Signature]

M.Dhanasekaran
Chairman & Managing Director



Place: Pondicherry
Date : 21.09.2024

VENKATESWARA COLLEGE OF EDUCATION
SCHEDULES TO ACCOUNTS

Particulars	As at 31.03.2024
1. CAPITAL	
Corpus Fund	
Trust Fund :	2,39,07,399
- Opening Balance	(16,38,178)
- Add : Current Year Surplus	2,22,69,221
- Closing Balance	2,22,69,221
Total	
2. SECURED LOANS	
3. UNSECURED LOAN	
4. NET FIXED ASSETS	
- At Cost less Accumulated Depreciation [Including Capital Work in progress]	17,91,296
	17,91,296
5. SUNDRY DEBTORS	
Fee Receivable	40,93,550
	40,93,550
6. CASH AND BANK BALANCES	
Cash on Hand	2,094
Bank Balances- In SB/CA Accounts	1,39,823
Bank Balances- In Fixed Deposits	53,03,162
	54,45,079
7. OTHER CURRENT ASSETS	
Interest Accured on Fixed Deposit	16,245
TDS Receivable	28,219
	44,464
8. LOANS AND ADVANCES	
9. CURRENT LIABILITIES AND PROVISIONS	
Provision for Expenses	2,18,840
Sundry Creditors	37,000
Branch Accounts	(1,11,50,672)
	(1,08,94,832)



Particulars	Rs. & P.
10. INDEPENDENT INCOME	
Tuition Fee	84,67,000
	84,67,000
11. INDEPENDENT INCOME	
Household Facility (Net)	2,47,000
Interest Income	1,04,000
Other Income	20,000
Receipts for Books, Records, etc.	8,000
Other Receipts	(12,300)
Transport Facility (Net)	6,000
	11,06,500
12. STAFF COST	
Salaries and Wages	24,08,400
Staff Welfare	10,675
	25,09,084
13. OPERATING AND OTHER EXPENSES	
Electricity Charges	11,43,000
Exam Fees paid to University	3,02,300
Expenditure on Functions / Celebrations	5,205
General Expenses	1,51,770
Legal and Professional Fees	65,000
Miscellaneous Expenses	22,742
Printing & Stationery	13,713
Repairs and Maintenance	27,82,000
Travelling and Conveyance	17,000
	45,02,750
14. Interest & Financial Charges	
Bank Charges	1,269
	1,269



VENKATESWARA COLLEGE OF EDUCATION

SCHEDULE TO ACCOUNTS

4 - E . FIXED ASSETS

Sl.No	Name of Assets	Opening 01-Apr-23	Additions		Transfer	Gross Assets	Depreciation 31-Mar-24	Net Assets Cl .Balance 31-Mar-24
			Before 30-Sep-23	After 30-Sep-23				
	BUILDING RATE 10%							
1	BUILDING	-	-	-		-	-	-
	FURNITURE & FIXTURES RATE 10%							
1	FURNITURE & FITTINGS	14,01,457	-	-		14,01,457	1,40,146	12,61,311
	PLANT & MACHINERY RATE 15%							
1	LIBRARY BOOKS	39,955	14,870	-		54,825	8,224	46,602
2	OFFICE EQUIPMENTS	6,214	-	-		6,214	932	5,282
3	PLANT & MACHINERY	5,61,773	-	-		5,61,773	84,266	4,77,507
4	TOOLS & HARDWARES	700	-	-		700	105	595
	TOTAL	20,10,099	14,870	-		20,24,969	2,33,673	17,91,296



VENKATESWARA COLLEGE OF EDUCATION
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2023

Particulars	Schedule	Year Ended 31.03.2023
INCOME		
Direct Income	10	43,26,500
Indirect Income	11	6,19,744
		49,46,244
EXPENDITURE		
Staff Cost	12	28,03,457
Operating and Other Expenses	13	3,70,730
Depreciation		2,63,125
Interest & Financial Charges	14	1,228
		34,38,540
Excess of Income over Expenditure		15,07,704
Surplus Transferred to Trust Fund		15,07,704

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 : 28-10-2023

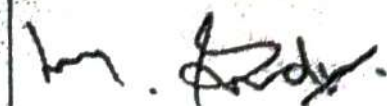
VENKATESWARA COLLEGE OF EDUCATION
BALANCE SHEET AS AT 31.03.2023

Particulars	Schedule	As on 31.03.2023
SOURCES OF FUNDS		
Corpus & Trust Funds	1	2,39,07,399
		2,39,07,399
Loan Funds :		
Secured Loans	2	-
Unsecured Loans	3	-
		2,39,07,399
Total		
APPLICATION OF FUNDS		
Fixed Assets:		
Net Block	4	20,10,099
Current Assets, Loans and Advances:		
Sundry Debtors	5	36,58,150
Cash and Bank Balances	6	53,73,970
Other Current Assets	7	28,156
Loans and Advances	8	-
		90,60,276
Less: Current Liabilities and Provisions:	9	
Liabilities & Provisions		(1,28,37,024)
Net Current Assets		2,18,97,300
		2,39,07,399
Total		

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. 0118058
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

VENKATESWARA COLLEGE OF EDUCATION
SCHEDULES TO ACCOUNTS

Particulars	As on 31.03.2023
1. CAPITAL	
Corpus Fund	-
Trust Fund :	2,23,99,695
- Opening Balance	-
- Add : Income Tax Refund Received	15,07,704
- Add : Current Year Surplus	2,39,07,399
- Closing Balance	2,39,07,399
Total	
2. SECURED LOANS	
Term Loan from Indian Bank	-
Overdraft Facility from Indian Bank	-
Term Loan from Other Banks	-
Term Loan from Others	-
3. UNSECURED LOAN	
Unsecured Loans	-
- From Mailam Subramanya Swamy Educational Trust	-
- From Others	-
4. NET FIXED ASSETS	
- At Cost less Accumulated Depreciation [Including Capital Work in progress]	20,10,099
	20,10,099
5. SUNDRY DEBTORS [Unsecured - considered good]	
Fee Receivable	36,58,150
Others Recoverables	-
	36,58,150
6. CASH AND BANK BALANCES	
Cash on Hand	2,094
Bank Balances- In SB/CA Accounts	1,22,284
Bank Balances- In Fixed Deposits	52,49,592
	53,73,970



Particulars	As on 31.03.2023
7. OTHER CURRENT ASSETS	
Closing Stock - Medicines	-
Deposits	-
Interest Accrued on Fixed Deposit	14,166
TDS Receivable	13,990
	28,156
8. LOANS AND ADVANCES	
Other Loan & Advances	-
Staff Advance	-
Loan to Mailam Subramanya Swamy Educational Tr	-
Loan to Mailam Subramaniya Swamy Foundation	-
9. CURRENT LIABILITIES AND PROVISIONS	
Caution Deposit	-
PF and ESI Payable	-
Provision for Expenses	-
Rent Advance	1,91,095
TDS Payable	-
Sundry Creditors	-
GST Payable	-
Unutilised Grant	-
Branch Accounts	-
	(1,30,28,119)
	(1,28,37,024)



Particulars	Year-Ended 31.03.2023
10. DIRECT INCOME	
Tution Fee	43,26,500
Hospital Income / Other Receipts	-
	43,26,500
11. INDIRECT INCOME	
Hostel Facility (Net)	4,25,000
Interest Income	1,69,279
Other Income	23,215
Receipts for Books, Records, etc.,	2,250
Other Receipts	-
Transport Facility (Net)	-
	6,19,744



Particulars	Year ended 31.03.2023
12. STAFF COST	
Salaries and Wages	27,90,800
Contribution to ESI	
Contribution to Provident Fund	12,657
Staff Welfare	
	28,03,457
13. OPERATING AND OTHER EXPENSES	
Advertisement	-
Books and Periodicals	-
Bad Debts / Advances Written Off (Net)	-
Electricity Charges	2,80,750
Exam Fees paid to University	2,580
Expenditure on Functions / Celebrations	-
Expenditure under Grant from DDUGKY	-
Less: Grant Received from DDUGKY	-
Freight Charges	-
Fuel Expenses	32,476
General Expenses	-
Hostel Facility (Net)	-
Honarorium	-
Hospital Expenses	-
Insurance	-
Internet Charges	-
Lab Expenses	4,500
Legal and Professional Fees	-
Medicine Consumption	-
Miscellaneous Expenses	14,690
Pooja Expenses	-
Postage and Courier	-
Printing & Stationery	12,800
Rates and Taxes	-
Renewal and Subscriptions	-
Rent (Net)	-
Repairs and Maintenance	-
Research Fund	-
Security Charges	-
Software & Licence Fee	-
Transport Facility (Net)	(4,500)
Training & Development Expenses	14,034
Telephone & Communication Expenses	-
Travelling and Conveyance	13,400
	3,70,730
14. Interest & Financial Charges	
Bank Charges	1,228
Processing Charges on Term Loans	-
Interest on OD/ CC Accounts	-
Interest on Term Loans and Other Loans	-



VENKATESWARA COLLEGE OF EDUCATION

SCHEDULE TO ACCOUNTS

4. E. FIXED ASSETS

Sl.No	Name of Assets	Opening 01-Apr-22	Additions Before 30-Sep-22	After 30-Sep-22	Transfer	Gross Assets	Depreciation 31-Mar-23	Net Assets Cl. Balance 31-Mar-23
	BUILDING RATE 10%							
1	BUILDING							
	FURNITURE & FIXTURES RATE 10%							
1	FURNITURE & FITTINGS	15,57,174	-	-		15,57,174	1,55,717	14,01,457
	PLANT & MACHINERY RATE 15%							
1	LIBRARY BOOKS	47,006	-	-		47,006	7,051	39,955
2	OFFICE EQUIPMENTS	7,310	-	-		7,310	1,097	6,214
3	PLANT & MACHINERY	6,60,910	-	-		6,60,910	99,186	5,61,773
4	TOOLS & HARDWARES	823	-	-		823	123	700
	TOTAL	22,73,224	-	-		22,73,224	2,63,125	20,10,099

