

INDEPENDENT AUDITOR'S REPORT

To the Members of
Kamaraj College of Engineering and Technology Managing Board.

We have audited the accompanying financial statements of **KAMARAJ COLLEGE OF ENGINEERING AND TECHNOLOGY MANAGING BOARD** which comprise the Balance Sheet as at March 31, 2026, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in conformity with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted 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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation 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 management, as well as evaluating the overall presentation of the financial statements.



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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of Kamaraj College of Engineering and Technology Managing Board for the year ended March 31, 2026 are prepared, in all material respects, in conformity with the accounting principles generally accepted in India, subject to the following comments

- (i) In respect of its fixed assets:
- a) The board has maintained proper records showing the particulars of fixed assets on the basis of available information.
 - b) As explained to us, the fixed assets have been physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on such physical verification.
- (ii) In respect of its inventories:
- a) As explained to us, the inventory has been physically verified by the management at regular intervals during the year.
 - b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate.



(R. RAJKUMAR)
Chartered Accountant
M.No. 027469

UDIN: 26027469JSZLYT9308

Place : Virudhunagar.
Date : 01.06.2026

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

GENERAL A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Interest Paid	13,33,085.00	By Conveyance	3,96,11,400.00
" Bank Charges	3,11,888.50	" Interest Received from FD	23,646.00
" Vehicles Maintenance Expenses	2,50,94,750.84	" Interest Received from Bank	1,491.00
" Salary	35,23,876.00	" Funds set apart Unjha VDP KCET Scholars	2,11,200.00
" Meeting Expenses	1,77,254.50	" Other receipts	32,636.00
" Printing & Stationary Expenses	49,408.00		
" GST and TDS filing charges	1,24,219.00		
" Legal Expenses	8,14,000.00	" INCOME RECEIVED FROM:	
" Audit fees	2,95,000.00	-College Account	1,10,81,207.18
" Rent	41,726.00	-Hostel Account	3,01,29,159.54
" Sundry Expenses	3,55,255.00	- IDF	4,966.00
" Depreciation	70,11,977.00	-Tuck shop, Canteen, Xerox and	
" Building Tax	9,88,031.00	Ice cream stall	30,68,919.06
" Endowment Expenses	9,38,144.00	-Mess	2,24,019.84
" Travelling Expenses	73,324.00		
" Excess of Income over Expenditure	4,32,56,705.78		
TOTAL	8,43,88,644.62	TOTAL	8,43,88,644.62

Place : VIRUDHUNAGAR

Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THIYAGARAJAN)
TREASURER

(R.MAHESH KUMAR)
SECRETARY

(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

GENERAL A/C

BALANCE SHEET AS ON 31.03.2026

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Administrative Fund	44,70,86,329.82	Fixed Assets:	
ADD: Donations received during the year	5,40,000.00	Land	27,55,172.10
ADD: Income for the year	4,32,56,705.78	Buses	26,33,237.00
	49,08,83,035.60	Vans	9,85,522.00
Endowment Fund	91,76,022.00	Dost Van	61,492.00
Over Draft -TM Bank Ltd.	1,36,34,236.27	Tractor & Trailer	16,379.00
TDS Payable	86,936.00	Cars	12,37,781.00
		Buildings	29,91,21,507.30
		Equipments	15,09,859.00
			30,83,20,949.40
		Deposits & Advances	4,14,968.00
		TDS paid	10,56,263.00
		Cash at Bank	1,81,434.89
		Sundry Debtors	9,366.00
Kamaraj College of Engineering and Technology Infrastructure Development Fund	7,72,04,817.78		
Kamaraj College of Engineering and Technology - Mess A/c	1,32,32,588.74	Kamaraj College of Engineering and Technology - College A/c	28,71,12,139.10
		Kamaraj College of Engineering and Technology - Canteen & Tuck shop A/c	16,44,826.76
		Kamaraj College of Engineering and Technology - Hostel A/c	54,77,689.24
TOTAL	60,42,17,636.39	TOTAL	60,42,17,636.39

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
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(S.S.P.S.THIYAGARAJAN)
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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

INFRASTRUCTURE DEVELOPMENT FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Excess of Income over Expenditure Transfer to KCET General Account	4,966.00	By Interest from Tamilnad Mercantile Bank Ltd.,	4,966.00
TOTAL	4,966.00	TOTAL	4,966.00

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
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M.No:27469



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COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

INFRASTRUCTURE DEVELOPMENT FUND

BALANCE SHEET AS ON 31.03.2026

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Infrastructure Development Fund	7,75,78,126.40	Kamaraj College of Engineering and Technology Managing Board General	7,72,04,817.78
		Deposits	69,519.00
		Cash at Bank	3,03,789.62
TOTAL	7,75,78,126.40	TOTAL	7,75,78,126.40

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
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M.No:27469




(S.A.S.MURALITHARAN)
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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



VIRUDHUNAGAR

COLLEGE A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Staff Salary	14,77,62,178.00	By Tuition Fees	16,72,68,400.00
" Provident Fund / ESI / Group Insurance/ Gratuity	1,87,86,069.78	" Application Forms	3,09,000.00
" Security Guard Expenses	22,09,182.00	" Interest	49,82,553.00
" Printing & Stationary Expenses	4,23,604.50	" Books/Examination Fees/ Over Coat & Course Material	7,70,53,490.00
" Postage & Telephone Expenses	1,05,210.00	" Mark statement Fees	20,47,000.00
" Travelling Expenses	88,869.00	" Institute Development Fees	1,21,95,000.00
" Electricity Charges	1,15,91,069.20	" Institutional Fees	7,56,284.34
" Advertisement Expenses	55,09,794.38	" Testing & Analysis Services	34,900.00
" Newspaper, Magazines & Journals	94,481.00	" Other receipts	43,66,485.10
" Lab Consumables	5,01,122.90	" MSME Innovative Scheme Grant	20,09,250.00
" Fees to Anna University, Chennai	32,62,327.90		
" AICTE Approval Fees	4,67,500.00		
" Internet/ Firewall/ CCTV/ Networking Expenses	17,38,681.40		
" Insurance Expenses	5,47,347.00		
" YRC/ NSS/ NCC/ Retract Expenses	1,17,978.00		
" Maintenance Expenses	86,26,681.13		
" Staff Development Programme Expenses	2,96,306.00		
" Function Expenses	20,80,938.89		
" Meeting Expenses	28,378.50		
" Board of Studies/Academic Council Meeting Expenses	3,21,197.00		
" Sundries Expenses	3,38,535.02		
" Staff selection/ Finance Committee / Governing body Meeting Expenses	3,56,934.60		
" Industry Institute Interaction	81,966.00		
" Alumini Meeting Expenses	1,13,024.50		
" ISRO Exhibition Expenses			
" Campus Improvement	3,17,786.00		
" Gardening Expenses	19,08,693.59		
" Basic Workers/Duty staff refreshment	5,61,527.00		
" Sports and activities Expenses	10,13,274.50		
" Seed Money Project			
" Bank Charges	14,812.95		
C/f	20,92,65,470.74	C/f	27,10,22,362.44

Contd..2

B/f	20,92,65,470.74	B/f	27,10,22,362.44
" Membership Fees	1,10,870.00		
" NBA/ NAAC / IQAC Expenses	15,70,525.00		
" Medical Expenses	3,48,274.62		
" Guest Refreshment Expenses	41,742.00		
" Extra curricular Activities Expenses	2,46,934.00		
" Tech Beats Expenses	46,780.00		
" Academic Development and Placement Training Programme Expenses	54,24,438.05		
" Research & Development Expenses	5,33,869.62		
" Text Books/ Over Coat/ Examination Fees/ Blazer / Course Materials & Others	2,33,34,280.73		
" Exam Cell Expenses	50,25,540.00		
" Depreciation	1,12,21,420.00		
" Value Added Course Expenses	23,73,611.50		
" Loss on Sale of Asset	1,30,782.00		
" Seminar Meeting Expenses	2,66,617.00		
" Excess of Income over Expenditure	1,10,81,207.18		
TOTAL	27,10,22,362.44	TOTAL	27,10,22,362.44

Place : VIRUDHUNAGAR

Date : 01.06.2026

(R. RAJKUMAR)

CHARTERED ACCOUNTANT

M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THİYAGARAJAN)
TREASURER

(R.MAHESH KUMAR)
SECRETARY

(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



VIRUDHUNAGAR
COLLEGE A/C

BALANCE SHEET AS ON 31.03.2026

<u>LIABILITIES</u>		AMOUNT(Rs.)	<u>ASSETS</u>		AMOUNT(Rs.)
Reserves & Surplus			Fixed Assets		
Excess of Income over Expenditure	1,10,81,207.18	0.00	a) Buildings	9,82,09,104.00	26,82,41,576.22
Less: Transferred to General account	1,10,81,207.18		b) Lab Equipments	13,18,18,446.76	
Caution Deposits from students		1,34,23,171.00	c) Other fixed assets	3,50,49,491.00	
			d) Seed Money Grant Equipments (WIP)	31,64,534.46	
			Deposit & advances		
Creditors:			Current Assets		
a) Students (Fees Refundable)	14,30,550.00	87,69,756.45	Students under KCET - Unjha financial assistance		28,08,577.00
b) Others	73,39,206.45		Sundry Debtors		56,93,433.00
			Cash at Bank		14,03,314.17
Kamaraj College of Engineering & Technology Managing Board General A/c		28,71,12,139.10			
Outstanding KCET-Unjha V. Dhanasamy - Parimaladevi financial assistance		28,08,577.00			
TOTAL		31,21,13,643.55	TOTAL		31,21,13,643.55

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD, VIRUDHUNAGAR



HOSTEL A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Hostel Staff Salary	34,76,801.00	By Convenience Fees	9,01,700.00
" Building Maintenance	11,14,307.00	" Establishment Charges	1,77,77,350.00
" Depreciation	3,62,440.00	" Room Rent	1,72,57,750.00
" Sundry Expenses	76,250.46	" Bank Interest	22,563.00
" Loss on Sale of Asset	87,986.00	" Other Receipts	25,024.00
" General Repairs	56,167.00		
" Washing Expenses	6,81,276.00		
" Excess of Income over Expenditure			
Transfer to KCET General Account	3,01,29,159.54		
TOTAL	3,59,84,387.00	TOTAL	3,59,84,387.00

Place : VIRUDHUNAGAR
Date : 01.06.2026


(S.A.S. MURALITHARAN)
PRESIDENT


(R. MAHESH KUMAR)
SECRETARY


(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469

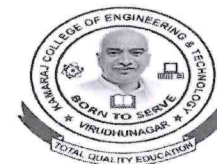



(S.S.P.S. THIYAGARAJAN)
TREASURER


(S.M.S. NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

HOSTEL A/C

BALANCE SHEET AS ON 31.03.2026

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Reserves & Surplus:		Fixed Assets:	
Excess of Income over Expenditure	3,01,29,159.54	Hostel Utensils	2,169.00
<u>Less : Transferred to</u>		OHT - Pump & Motor	48,778.00
KCET General Account	3,01,29,159.54	Plastic Tank	22,869.00
Caution Deposit		Television	1,90,891.00
Refundable Caution Deposit		Furniture	9,87,863.00
		Hostel & Office Equipments	27,42,605.00
		Generator	5,37,232.00
		Mineral Water Plant	2,69,206.00
		Steam Boiler	67,775.00
		Air conditioner	2,08,142.00
		Rain Water Sump	16,83,385.00
		Water Cooler	1,15,229.00
		Water Dispenser	17,147.00
		Road Work	4,36,595.00
			73,29,886.00
		Current Assets:	
Kamaraj College of Engineering & Technology Managing Board General	54,77,689.24	Phone Deposit	5,900.00
		Cash at Bank	32,860.04
		Sundry Debtors	39.00
TOTAL	73,68,685.04	TOTAL	73,68,685.04

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THIIYAGARAJAN)
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(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

MESS A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Opening Stock	1,56,207.08	By Mess Credit	2,41,51,219.79
Purchase	1,65,27,004.95	" Interest received from Bank	47,824.00
" Gas Expenses	13,53,300.00	" Other receipts	15,026.00
" Mess Worker / Staff Salary	58,22,388.00	" Closing Stock	2,32,714.34
" Repairs & Maintenance	62,608.00		
" Printing & Stationary	71,950.00		
" Sundry Expenses	1,41,378.26		
" Depreciation	87,928.00		
" Excess of Income over Expenditure			
Transfer to KCET General Account	2,24,019.84		
TOTAL	2,44,46,784.13	TOTAL	2,44,46,784.13

Place : VIRUDHUNAGAR

Date : 01.06.2026

(S.A.S.MURALITHARAN)
PRESIDENT

(R.MAHESH KUMAR)
SECRETARY

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.S.P.S.THIYAGARAJAN)
TREASURER

(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

MESS A/C

BALANCE SHEET AS ON 31.03.2026

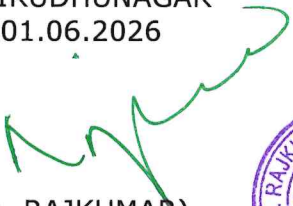
LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
Reserves & Surplus:			Fixed Assets :		
Excess of Income over Expenditure	2,24,019.84		Texmo Monoblock Motor	1,091.00	
Less : Transferred to			Vehicle (Bicycle, tricycle)	2,394.00	
KCET General Account	2,24,019.84	0.00	Office Equipments	1,98,645.00	
Mess Fees Refundable		56,44,298.29	Mess Utensils	10,52,257.00	
Sundry Creditors- Others		97,06,925.35	Mess Equipments	1,12,538.00	
			Gas Plant Equipments	78,743.00	
			Mineral Water Plant	99,328.00	
			Furniture	4,231.00	
			Solar Water Heater	1,16,725.00	16,65,952.00
			Gas Cylinder Deposit		1,70,000.00
			Closing Stock		2,32,714.34
			Cash at Bank		39,016.56
			Sundry Debtors		10,952.00
			Kamaraj College of Engineering & Technology Managing Board General A/c		1,32,32,588.74
TOTAL		1,53,51,223.64	Total		1,53,51,223.64

Place : VIRUDHUNAGAR

Date : 01.06.2026


(S.A.S. MURALITHARAN)
PRESIDENT


(R. MAHESH KUMAR)
SECRETARY


(R. RAJKUMAR)
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M.No:27469




(S.S.P.S. THIYAGARAJAN)
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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

STUDENTS CANTEEN, TUCK SHOP, XEROX MACHINE AND ICE CREAM STALL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE		AMOUNT(Rs.)	INCOME		AMOUNT(Rs.)
TO OPENING STOCK:			By Sales:		
Canteen	73,964.49		Canteen	60,17,578.80	
Binding Material	31,148.45		Tuck shop	33,78,070.00	
Tuck shop	89,852.00		XEROX charges received	67,58,509.50	
Copier Machine	14,458.00		Copier charges received	2,14,419.50	
Xerox	80,366.00	2,89,788.94	Binding Charges received	5,11,930.00	
" Tuck shop -Purchases		28,92,166.00			1,68,80,507.80
" Xerox Machine material purchases		11,72,017.00			
" Binding Material Purchase		1,05,485.00	" Interest received from		
" Workers / Staff Salary		34,49,272.00	Tamilnad Mercantile Bank Ltd.		3,497.00
" Canteen Purchases		35,09,541.00	" Sundry Receipts		8,248.00
" Gas cylinder expenses		3,97,020.00			
" Sundry Expenses		1,59,868.56	" Closing Stock:		
" Electricity Charges		3,29,110.80	Canteen	95,561.44	
" Xerox Machine maintenance		14,56,265.98	Binding Material	23,897.54	
" Bank charges		1,888.00	Tuck shop	1,35,069.00	
" Depreciation		2,44,210.00	Copier Machine	10,177.56	
" Loss on sale of Xerox Machines		1,34,848.00	Xerox	53,442.00	3,18,147.54
" Excess of Income over Expenditure					
Transfer to KCET General Account		30,68,919.06			
TOTAL		1,72,10,400.34	TOTAL		1,72,10,400.34

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



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COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

STUDENTS CANTEEN, TUCK SHOP, XEROX MACHINE AND ICE CREAM STALL

BALANCE SHEET AS ON 31.03.2026

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
<u>Reserves & Surplus:</u>			<u>Fixed Assets:</u>		
Excess of Income over Expenditure	30,68,919.06		Canteen Utensils & Equipments	3,66,087.00	
Less : Transfer to KCET General A/c	30,68,919.06	0.00	Canteen Furniture	24,124.00	
			Xerox Machine	10,21,525.00	
			Colour Printer	9,754.00	
			Copier Machine	38,139.00	
Kamaraj College of Engineering & Technology Managing Board General Sundry Creditors		16,44,826.76	Tuckshop Equipment	89,687.00	
		3,09,877.00	Spiral Binding Punching Machine	16,511.00	15,65,827.00
			Phone Deposit		3,500.00
			<u>Current Assets:</u>		
			Closing Stock		3,18,147.54
			Sundry Debtors		7,750.00
			Cash at Bank		59,479.22
TOTAL		19,54,703.76	TOTAL		19,54,703.76

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469




(S.A.S. MURALITHARAN)
PRESIDENT

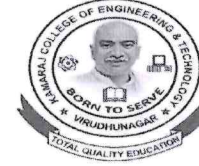

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COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To College Expenses	25,99,41,155.26	By College Fees	27,10,22,362.44
" IDF A/c	0.00	" IDF A/c	4,966.00
" General Account - Managing Board	4,11,31,938.84	" General - Conveyance etc	3,98,80,373.00
" Hostel	58,55,227.46	" Hostel	3,59,84,387.00
" Mess	2,42,22,764.29	" Mess	2,44,46,784.13
" Tuck shop, Canteen, Xerox and Ice-cream stall	1,41,41,481.28	" Tuck shop, Canteen, Xerox, and Ice-cream stall	1,72,10,400.34
" Excess of Income over Expenditure	4,32,56,705.78		
TOTAL	38,85,49,272.91	TOTAL	38,85,49,272.91

Place : VIRUDHUNAGAR

Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S. THIYAGARAJAN)
TREASURER

(R. MAHESH KUMAR)
SECRETARY

(S.M.S. NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD, VIRUDHUNAGAR



CONSOLIDATED BALANCE SHEET AS ON 31.03.2026

LIABILITIES	Sch. No.	AMOUNT(Rs.)	ASSETS	Sch. No.	AMOUNT(Rs.)
CAPITAL FUND ACCOUNT	A	56,84,61,162.00	FIXED ASSETS	G	58,71,24,190.62
ENDOWMENT FUND	B	91,76,022.00	DEPOSITS & ADVANCES	H	3,46,30,630.16
SECURED LOAN	C	1,36,34,236.27	SUNDRY DEBTORS	I	95,86,380.00
CAUTION DEPOSITS	D	1,53,14,166.80	CLOSING STOCK	J	5,50,861.88
SUNDRY CREDITORS	E	2,45,17,793.09	CASH AT BANK	K	20,19,894.50
OTHER LIABILITIES	F	28,08,577.00			
Grand Total		63,39,11,957.16	Grand Total		63,39,11,957.16

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
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M.No:27469



(S.A.S.MURALITHARAN)
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(S.M.S.NATARAJAN)
JOINT SECRETARY

MANAGING BOARD, VIRUDHUNAGAR

SCHEDULE A

CAPITAL FUND ACCOUNT

Administrative Fund	44,76,26,329.82
Add: Income during the period	4,32,56,705.78
Infrastructure Development Fund	7,75,78,126.40
	56,84,61,162.00

SCHEDULE B

ENDOWMENT FUND

A.RAJALAKSHMI AMMAL-AYYAMPERUMAL NADAR GOLD MEDAL ENDOWMENT	75,000.00
A.S.K.A.MARIAPPANADAR-BALAMMAL GOLD MEDAL ENDOWMENT	75,000.00
A.S.K.S.THANGARAJAN-SAKUNTHALA DEVI GOLD MEDAL ENDOWMENT	25,000.00
CALCUTTA P.BOSE-JANAKI GOLD MEDAL ENDOWMENT	50,000.00
C.V.DHANABALAN GOLD MEDAL ENDOWMENT	75,000.00
Dr.T.K.SHANMUGAM & S.MALLIKA GOLD MEDAL ENDOWMENT	1,00,000.00
G.NAGAMANI MEMORIAL GOLD MEDAL ENDOWMENT	1,00,000.00
G.SUBRAMANIAN & BROTHERS GOLD MEDAL ENDOWMENT	75,000.00
JAMNAGAR OTAV.NAGARATHINA NADAR-N.MANORANJEETHAM	25,000.00
KAKINADA KODNGI K.DHASARATHANADAR KASTHURI AMMAL ENDOWMENT	50,000.00
KALIMARK SRI.K.P.GANESAN MEMORIAL GOLD MEDAL ENDOWMENT	1,00,000.00
KCET MG BD OFFICE BEARERS (2017-19) GOLD MEDAL ENDOWMENT	25,000.00
KCET STAFF CLUB-2004 GOLD MEDAL ENDOWMENT	25,000.00
KCET STAFF CLUB-2006 GOLD MEDAL ENDOWMENT	25,000.00
KCET UNJHA V.DHANASAMY,D.PARIMALADEVI ENDOWMENT FUND	53,26,022.00
KCSK.RAVINDRAN - R.MEENA GOLD MEDAL ENDOWMENT	75,000.00
K.S.S.AYYASAMY-POORNAMMAL GOLD MEDAL ENDOWMENT	1,00,000.00
K.S.S.AYYASAMY-POORNAMMAL GOLD MEDAL ENDOWMENTS	1,00,000.00
L.A.M.P.R.THANGAMMAL & L.A.M.P.RATHINASAMY NADAR ENDOWMENT	1,00,000.00
M.DURAI PANDIAN,M.KARUPPIAH MEMORIAL GOLD MEDAL ENDOWMENT	50,000.00
M.NAGARAJAN-N.ASHADEVI INMEMORYOF VPSASUNDARA NADAR ENDOWMENT	1,00,000.00
MR.P.MADASAMY, SITE ENGINEER OF KCET GOLD MEAL ENDOWMENT	75,000.00
M.SANKARADAS- KAMALA GOLD MEDAL ENDOWMENT	1,00,000.00
M.S.BALASUBRAMANIAN-B.BANUMATHI GOLD MEADL ENDOWMEN	50,000.00
MS. BALASUBRAMANIAN-B.BANUMATHI MEMORIAL GOLD MEDAL	50,000.00
MSG.MURUGAN-JEEVA GOLD MEDAL ENDOWMENT FUND	25,000.00
NAGARATHNAM - BAVANI DEVI ENDOWMENT	1,00,000.00
N.G. VISHNU RAJAN GOLD MEDAL ENDOWMENT	75,000.00
O.M.S.R.JEYARAJ-THILLAIMANI GOLD MEDAL ENDOWMENT	1,00,000.00
PMA.NARAYANADAR-SARASWATHI AMMAL CENTENARY(2000) ENDOWMENT	25,000.00
PMSP.NAGASAMY-JANAKI GOLD MEDAL ENDOWMENT	75,000.00
PRINCIPAL DR.K.RAJAKUMAR-MRS.PACKIALEELA RAJAKUMAR	25,000.00
PROF.DAMAYANTHI RAJADURAI,M.A., GOLD MEDAL ENDOWMENT	50,000.00
PROF.R.SURENDRAN GOLD MEDAL ENDOWMENT FUND FOR ENGLISH	25,000.00
PROF.R.SURENDRAN & SONS GOLD MEDAL ENDOWMENT	25,000.00
PROF.R.SURENDRAN-S.VASUKI GOLD MEDAL ENDOWMENT	50,000.00
RATHINA NADAR PUSHPAMMAL GOLD MEDAL ENDOWMENT	1,00,000.00
R.JEYAPANDIAN & PSTPR.JEYACHIDAMBRA PANDIAN GOLD MEDAL	1,00,000.00
SAS.MURALITAHARAN-SHEELADEVI KAMARAJAR BIRTHDAY CEL	1,00,000.00
S.CHIDAMBARAM-THENAMMAL MEMORIAL GOLD MEDAL ENDOWMENT	50,000.00
SHANTHI MURTHY AND GRAND CHILDREN GOLD MEDAL ENOWMENT	75,000.00
S.MARIPPANADAR,M.PACKIALAKSHMI AMMAL MEMORIAL ENDOWMENT	25,000.00
SPGC.NAGAMMAL GOLD MEDAL ENDOWMENT FUND	25,000.00
S.P.THAYAMMAL GOLD MEDAL ENDOWMENT	50,000.00
SVPNSTJ.SANTHOSHKUMAR&SIVABALESWARI TANGO YOGA SILV	1,00,000.00
SV.P.S.P.RAJESHWARI GOLD MEDAL ENDOWMENT	25,000.00
TCSP.SEENI-THAMAYANTH SON-TCPS.RAMAMOORTHY-SEETHA	1,00,000.00
THENI AMR.RATHINASABAPATHY-SAKUNTHALA GOLDMEDAL ENDOWMENT	30,000.00
THENI M.S.GURUSAMY-M.S.G.THANGAMMAL GOLD MEDAL ENDOWMENT	25,000.00
c/f	83,31,022.00

Contd..2

b/f	83,31,022.00
T.RAMACHANDRAN-R.MAREESWARI GOLD MEDAL ENDOWMENT	25,000.00
T.R. THOMAS NADAR GOLD ENDOWMENT	1,00,000.00
V.K.RAMACHANDRAN-R.NIHILA GOLD MEDAL ENDOWMENT	1,00,000.00
V.M.A.R.THANAPALAN-T.DHANALAKSHMI GOLD MEDAL ENDOWM	25,000.00
VM.GNANASABAPATHY & SARASWATHIAMMAL GOLD MEDAL ENDO	50,000.00
VMG.RAJAHSEKARAN-R.RAMANI THIRUVALLUVAR THINA ENDOW	20,000.00
V.M.K. CHINAPALAM-C.NAGARATHINAM GOLD MEDAL ENDOWME	1,00,000.00
V.N.R.T GURUSAMY NADAR-RAJAMMAL MEMORIAL GOLD MEDAL	50,000.00
VPM.AMIRTHALINGAM-A. JOTHIAMMAL GOLD MEDAL ENDOWMEN	1,00,000.00
VPSA.PARAMASIVA NADAR-THILLAISIVAKAMIAMMAL GOLD ME	1,00,000.00
VPSA SUNDARA NADAR GOLD MEDAL ENDOWMENT	1,00,000.00
VV.DHANUSHKODI NADAR GOLD MEDAL ENDOWMENT	50,000.00
VVS.PANDURANGAN-BALASARASWATHIAMMAL GOLD MEDAL ENDO	25,000.00
Total	91,76,022.00

SCHEDULE C

<u>SECURED LOAN</u>	
Over Draft -TM Bank Ltd.	1,36,34,236.27
	1,36,34,236.27

SCHEDULE D**CAUTION DEPOSITS**

College Caution Deposit	1,34,23,171.00
Hostel Caution Deposit	12,99,395.80
Hostel Caution Deposit Refunds	5,91,600.00
	1,53,14,166.80

SCHEDULE E**SUNDRY CREDITORS**

Students - College	14,30,550.00
Sundry Parties - College	73,39,206.45
TDS Payable - General	86,936.00
Sundry Parties - Mess	97,06,925.35
Fees Refundable - Mess	56,44,298.29
Canteen	3,09,877.00
SUBTOTAL	2,45,17,793.09

SCHEDULE F**OTHER LIABILITIES**

Unjha V. Dhanasamy- Parimaladevi financial assistance	28,08,577.00
	28,08,577.00
Grand Total	63,39,11,957.16

Contd..3

SCHEDULE G
FIXED ASSETS - SCHEDULE

BUILDING

Administrative cum Main Block A.S.K.A.M. Nagarajan	1,12,77,848.00
Computer Block Idhayam V.V.V. Rajendran	91,38,958.00
Bio-Technology Block P.M.A.N. Dharmaraja Nadar - N.D. Dhamayanthi Ammal	1,19,53,856.00
Power House V.M.G. Rajahsekeren - Ramani	6,52,975.00
Automatic Instant Power Restoration Generator Room	2,48,981.00
Workshop I Floor	92,11,113.00
Chemical Laboratory Block P.K. Ramasamy Nadar & Bros.,	16,12,900.00
VNR Hindu Nadar Nava. Kadai Mahamai Electrical Block	14,72,676.00
Library Block Unjha V. Dhanasamy	71,99,652.00
V.P.S. Ayyamperumal Nadar - Valliammal Polymer Processing Lab	16,55,522.00
V.P.S.A. Velayutha Nadar - Saraswathiammal Polymer Testing Lab	16,36,599.00
Culvert & Road Work	79,38,792.00
Boundary Fencing	3,38,619.00
Main Entrance	22,02,574.00
Mechanical & Electronic Blocks	57,60,115.00
Prototype Development Centre	10,98,456.00
Borewell	5,59,954.00
L.P.S. Shanmuga Nadar Memorial Lift	4,36,170.00
New Lift	10,23,658.00
Canal Formation	1,39,14,261.00
Lawn	22,67,048.00
Audio Visual Room	17,52,229.00
TDP Cell Interview Hall	22,98,636.00
Vehicle Shed	25,57,512.00
	9,82,09,104.00

FIXED ASSETS**LAB EQUIPMENTS**

Electronics & Communication Lab Equipments	1,31,47,799.26
Physics Lab Equipments	9,02,927.00
Polymer Lab Equipments	52,62,179.00
Edu - SAT Equipment	25,623.00
Computer Centre Equipments	3,06,97,879.50
Electronics & Instrumentation Lab Equipments	71,96,957.00
Biotechnology Lab Equipments	1,04,14,502.00
Chemistry Lab Equipments	5,17,073.00
Workshop Equipment	6,07,676.00
Language Lab Equipments	13,99,081.00
Digital Library Equipments	30,61,757.00
Mechanical Lab Equipments	76,96,171.00
Civil Engg. Lab Equipments	55,89,317.00
Maths Lab Equipments	37,667.00
Software Engineering Lab Equipments	42,91,476.00
Mechatronics Lab Equipments	67,19,464.00
TDP Cell Equipments	1,14,539.00
IT Lab Equipments	88,92,781.00
Electrical & Electronics Lab Equipments	23,71,550.00
Proto Type Development Centre Equipments	2,84,482.00
Autonomous Cell Equipments	10,49,701.00
Artificial Intelligence & Data Science Equipments	1,39,61,697.00
Teaching Aid	12,13,523.00
Seed Money Grant Equipments (WIP)	31,64,534.46
MSME Innovative Grant Equipments	63,62,625.00
	13,49,82,981.22

Contd..4

OTHER FIXED ASSETS (COLLEGE ACCOUNT)

Furniture	49,72,397.00
Secretary & Principal room Renovation work	17,07,174.00
Function Materials	951.00
Hand Cart	7,250.00
Two Wheeler - Suzuki Access	1,17,616.00
Two Wheeler Destiny 125	62,737.00
Gymnasium Material	10,780.00
Library Books	42,42,167.00
Drawing Board	20,809.00
Generator Purchase	18,38,574.00
Photography Club	1,46,111.00
Water Tank Purchase	4,631.00
Submerisable Pumpset Motor	2,57,170.00
Mineral Water Plant	6,37,227.00
Air Conditioner Purchase	44,07,996.00
Musical Instrument	4,13,126.00
OHP / LCD Projector Purchase	25,47,067.00
Cycle	613.00
Television	2,11,322.00
ET Plant	1,56,143.00
Transformer	24,01,188.00
Fire Hydrant System	5,47,869.00
Power House Equipment	65,38,193.00
Office Equipments	30,81,139.00
Water Cooler	2,11,987.00
Audio Visual Purchase	8,416.00
Audio System	48,821.00
Wifi Equipment	4,50,017.00
	3,50,49,491.00

KCET - HOSTEL

Utensils	2,169.00
OHP Pump & Motor	48,778.00
Plastic Tank	22,869.00
Television	1,90,891.00
Furniture	9,87,863.00
Office Equipments	27,42,605.00
Generator & Gen Set	5,37,232.00
Mineral Water Plant	2,69,206.00
Water Cooler	1,15,229.00
Water Dispenser	17,147.00
Steam Boiler	67,775.00
Rain Water Sump	16,83,385.00
Air Conditioner	2,08,142.00
Paver Block Road	4,36,595.00
	73,29,886.00

KCET - MESS

Texmo Monoblock Motor	1,091.00
Bicycle & Tricycle	2,394.00
Office Equipments	1,98,645.00
Mess Utensils	10,52,257.00
Mess Equipments	1,12,538.00
Solar Water Heater	1,16,725.00
Mineral Water Plant	99,328.00
Gas Plant Equipments	78,743.00
Furniture	4,231.00
	16,65,952.00

Contd..5

KCET - GENERAL

Land	27,55,172.10
Bus	26,33,237.00
Mini Bus	9,85,522.00
Dost Van	61,492.00
Tractor & Trailer	16,379.00
Maruti Car	6,87,494.00
Innova Car	5,50,287.00
Office Equipments	2,33,282.00
Boys' Hostel	3,16,57,611.00
Academic Block III	2,75,44,480.00
Girls Hostel - S.P.G.C. Nagammal	1,65,73,002.00
Girls Hostel - II	2,88,42,278.00
Academic Block IV	6,26,40,115.00
Girls Hostel Dining First Floor	54,17,701.00
Generator Building	22,22,500.00
Boys Hostel II	5,22,89,535.00
Canteen Building	98,95,847.00
Girls Hostel Tuckshop	4,13,691.00
Indoor Sports Complex	4,11,26,271.00
ET Plant Extension	25,03,943.00
Civil Structural lab Building	22,58,972.00
Store, Site Office & Extra curricular Building	93,06,963.00
Examination Cell	44,03,070.30
VHND Property (Allampatti)	20,25,528.00
Lift	12,76,577.00
	30,83,20,949.40

KCET - CANTEEN, TUCK SHOP, ETC.,

Canteen Utensils	3,66,087.00
Xerox Machine	10,21,525.00
Furniture	24,124.00
Tuckshop Equipment	89,687.00
Colour Printer	9,754.00
Copier Machine	38,139.00
Spiral Binding Machine	16,511.00
	15,65,827.00

Contd..6

FIXED ASSET CONSOLIDATION

Buildings - College A/c	9,82,09,104.00
Lab Equipments - College A/c	13,49,82,981.22
Other Fixed Assets - College Account	3,50,49,491.00
KCET General	30,83,20,949.40
KCET Hostel	73,29,886.00
KCET Mess	16,65,952.00
KCET -Canteen, Tuck shop, etc.	15,65,827.00
	58,71,24,190.62

SCHEDULE H**DEPOSITS & ADVANCES**

Phone Deposit - College	21,750.00
Gas Cylinder Deposit - College	25,000.00
Fixed Deposit in TMB - College	2,71,73,887.00
Electricity Board HT Power Supply EMD - College	20,93,341.00
Group Gratuity	46,52,765.16
Fixed Deposit (Land) - KCET General	4,14,968.00
Fixed Deposit in TMB - IDF	69,519.00
Phone Deposit - Hostel	5,900.00
Gas Cylinder Deposit - Mess	1,70,000.00
Phone Deposit -STD booth	3,500.00
	3,46,30,630.16

SCHEDULE I**SUNDRY DEBTORS**

KCET - College	56,93,433.00
KCET - Unjha Financial Assistance	28,08,577.00
Fees Receivable - Mess	10,952.00
KCET - Hostel	39.00
Others - Canteen & Tuckshop	7,750.00
TDS paid - General	10,56,263.00
Others - General	9,366.00
	95,86,380.00

SCHEDULE J**CLOSING STOCK**

KCET Mess	2,32,714.34
KCET Canteen, Tuck shop, etc.	3,18,147.54
	5,50,861.88

/7/
SCHEDULE K

CASH AT BANK

INDIAN BANK (CURRENT) A/C NO.778715695	20,730.10
INDIAN BANK (SAVINGS) A/C NO.6614892310	53,792.00
INDIAN BANK SAVINGS A/C No.6778879978 (NSS-PFMS)	1,27,103.00
TMB - 147438	11,02,017.99
TMB CIB (ROYAL CATEGORY) A/C NO.004100730700017	74,508.38
TMB (HOD,ADS DEPARTMENT) SB A/C NO.450027	11,410.00
TMB (HOD,BT DEPARTMENT) SB A/C NO.321902	1,354.00
TMB (HOD,CIVIL DEPARTMENT) SB A/C NO.321921	1,318.70
TMB (HOD,CSE DEPARTMENT) SB A/C NO.321903	1,352.00
TMB (HOD, ECE DEPARTMENT) SB A/C NO.321899	1,323.00
TMB (HOD,EEE DEPARTMENT) SB A/C NO.321898	1,338.00
TMB (HOD,IT DEPARTMENT) SB A/C NO.321901	1,342.00
TMB (HOD,MECH DEPARTMENT) SB A/C NO.321920	1,338.00
TMB (HOD,MTR DEPARTMENT) SB A/C NO.324750	1,347.00
TMB (PRINCIPAL-KCET) SB A/C NO.325129	1,589.00
TMB (SAE INDIA COLLEGIATE CLUB OF KCET) SB A/C NO.3	1,451.00
Managing Board - General A/C - TMB A/c No.063108	1,47,231.74
Managing Board - General A/c - SBI A/c No.10921871897	34,203.15
Mess - TMB A/c No.147468	39,016.56
Hostel - TMB A/c No.147442	32,860.04
Canteen, tuckshop,etc. - TMB A/c No.210601	59,479.22
SB A/c - IDF TMB A/c No 063063	3,03,789.62
SB A/c - IDF TMB A/c No 304203	0.00
	20,19,894.50

GRAND TOTAL

63,39,11,957.16

Place : VIRUDHUNAGAR
Date : 01.06.2026


(S.A.S.MURALITHARAN)
PRESIDENT


(R.MAHESH KUMAR)
SECRETARY


(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469




(S.M.S.NATARAJAN)
JOINT SECRETARY


(S.S.P.S.THIYGARAJAN)
TREASURER

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD, VIRUDHUNAGAR
GENERAL



Deposit & Advances

TMB Fixed Deposit (Land)

4,14,968.00

4,14,968.00

Cash at Bank

Tamilnad Mercantile Bank Ltd.,

State Bank of India

1,47,231.74

34,203.15

1,81,434.89

Sundry Expenses

Professional Fees

29,500.00

DTCP Expenses

21,955.00

Sundries

1,04,680.00

1,56,135.00

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

Students under KCET - Unjha Financial Assistance

A.AKILANDESWARI / 23UIT048- UNJHA	1,04,500.00
ARCHANA.B. (2920042) - UNJHA	93,900.00
ARUDHRA PAVALESH.M. (281051) - UNJHA	1,40,000.00
DANYABHARATHY.S. (247037)- UNJHA	28,650.00
DHIVYA SANGARI.A. (2950027) - UNJHA	30,000.00
DIVYA.K. (17UCSE079) - UNJHA	30,500.00
GNANESWARI @ YUVARANI.P. (15UBTE036) - UNJHA	2,34,500.00
HARINI BHUVANESWARI.G. (2114023) - UNJHA	75,000.00
HARI SANJAY / 23UCS073 - UNJHA	1,84,500.00
JEGADEESWARI.G. (17UITE019) UNJHA	1,01,000.00
KRISHNAVENI.S. (16UEIE011) - UNJHA	1,02,000.00
MURUGESAPANDI.R. (273036) - UNJHA	32,610.00
NAGARAJAN.S. (225108) -UNJHA	64,150.00
NIVETHA.V. (16UCSE044) - UNJHA	53,000.00
NUTTRENAI.V / 920421UAD029 - UNJHA	2,52,300.00
PANDEESWARI.C. (2125012)- UNJHA	24,000.00
PON MAHESWARI.G. (14UCSE029) - UNJHA	1,04,000.00
POOJA.S. (15UCSE031) - UNJHA	1,85,500.00
POORANI.M. (275039) - UNJHA	1,20,477.00
PRAVEEN KUMAR.P. (14UMEC086) - UNJHA	1,32,000.00
PRAVIN.M. (17UEEE025) UNJHA	32,000.00
PRAVIN.M / 920421PPS04 - UNJHA	1,18,000.00
SAKTHI MEENA.S. (282031) - UNJHA	69,000.00
SANGARESWARI.J. (14UCSE034) - UNJHA	1,27,500.00
SRINIVAS.S /24UAD115 -UNJHA	1,25,000.00
VAIRAPRABHU.S. (16UMEC073) - UNJHA	61,000.00
VASANTHI.V. (16UITE025) - UNJHA	1,62,000.00
VINNARASI.V. (272025) - UNJHA	21,490.00

Total

28,08,577.00

Cont..2



MANAGING BOARD, VIRUDHUNAGAR

STUDENT EXCESS FEES PAID (Creditors)

Other Students	14,30,550.00
Total	14,30,550.00

Caution Deposit from Students

Caution Deposit	1,21,38,200.00
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Refundable

Caution Deposit	
2017-18	4,02,150.00
2018-19	3,01,300.00
2019-20	2,64,900.00
2020-21	1,15,421.00
2021-22	61,800.00
2022-23	1,18,300.00
2023-24	13,500.00
2024-25	7,600.00
	12,84,971.00
	1,34,23,171.00

Sundry Creditors

AICTE, KABILA SCHEME	8,800.00
ARUL SCREEN & OFFSET PRINTING (THINAGARAJ.M)	3,414.00
BROAD MIND ACADEMIA (SARAVANARAJ.SV)	32,640.00
B U MEDICAL ENGINEERING	20,000.00
C. PACKIAM AND CO	10,000.00
KCET STAFF CLUB	1,22,804.00
LIC OF INDIA	57,958.00
MAHADEV SPORTS, MADURAI	4,169.00
MIGHTY ELECTRONICS EQUIPMENTS CORPORATIONS	7,370.00
PROFESSIONAL TAX FOR STAFF TO VELLAKULAM PANCHAYAT	3,16,865.00
SETHU STATIONERY MART	45,467.00
UPI/509325068022 / DINESHKUMAR R	10,000.00
Alumini Fees	40,86,500.00
GST Payable	50,338.00
AI COMPUTATIONAL FLUID DYNAMIC FEES (MECH)25-26	6,690.00
CCNA COURSE FEES (2025-2026)	1,27,301.00
CSI MEMBERSHIP FUND (2025-2026)	27,704.00
EMERGING TECHNOLOGIES (ETISE) CSE FEES 25-26	45,000.00
GOVT,OF TAMIL NADU RECEIVED FG FEES CLAIM AMT 25-26	37,500.00
GOVT. OF TAMILNADU 7.5% MESS FEES CLAIM AMOUNT 25-26	12,10,000.00
GRADUATION DAY (2025 BATCH)	2,47,200.00
IEI MEMBERSHIP FEES (ECE) (2025-2026)	73,733.75
IETE FEES (2025-2026)	91,054.00
INSTITUTION OF ENGINEERS (IE FEES) 2025-2026	15,700.00
ISTE FUND (2025-2026)	4,21,918.20
NSS FUND (PFMS) ANNAUNIVERSITY, CHENNAI	63,894.50
PAN CARD APPLICATION FEES (2025-2026)	2,800.00
PASSPORT APPLICATION FEES(2025-2026)	1,05,450.00
ROTRACT CLUB FEES (2025-2026)	81,186.00
Pushparaj	5,750.00
	73,39,206.45

Contd..3

Sundry Debtors

Fees Receivable	47,85,900.00
TDS Outstanding	8,819.00
AICTE VAANI SCHEME	1,90,000.00
DST, NEWDELHI(CILDREN CENTRIC OUTREACH PROGRAMME)	79,362.00
ENTREATSERVICES	2,00,000.00
EX-MEN'S FORCE-1 SECURITY SERVICES	164.00
KARTHIGAI ENGINEERING WORKS	60,000.00
KGK COMMUNICATION, VNR	30,000.00
MI MEASURING INSTUMENTS, MADURAI	1,00,000.00
PC WORLD, MADURAI	10,071.00
PSR POWER	1,640.00
RELEVANTZ TECHNOLOGY SERVICES INDIA PVT LTD	71,901.00
SREE SOUNDER BODY BUILDING, MADURAI	30,000.00
SRI LAKSHMI AND BROTHERS MEDIA EVENTS P LTD, MDU	64,900.00
TBH PUBLISHERS & DISTRIBUTORS	7,849.00
TIRUCHENDUR MURUGAN AUTO MOBILES, MDU	48,430.00
TRIVINE TECHNOLOGY	3,229.00
VINOTHINI TRADERS , SIVAKASI	1,168.00
	56,93,433.00

Deposits & Advances

Fixed Deposit	2,71,73,887.00
Phone Deposit	21,750.00
EB HT Power Supply EMD	20,93,341.00
Gas Cylinder	25,000.00
Group Gratuity	46,52,765.16
	3,39,66,743.16

CASH AT BANK

INDIAN BANK (CURRENT) A/C NO.778715695	20,730.10
INDIAN BANK (SAVINGS) A/C NO.6614892310	53,792.00
INDIAN BANK SAVINGS A/C No.6778879978 (NSS-PFMS)	1,27,103.00
TMB - 147438	11,02,017.99
TMB CIB (ROYAL CATEGORY) A/C NO.004100730700017	74,508.38
TMB (HOD,ADS DEPARTMENT) SB A/C NO.450027	11,410.00
TMB (HOD,BT DEPARTMENT) SB A/C NO.321902	1,354.00
TMB (HOD,CIVIL DEPARTMENT) SB A/C NO.321921	1,318.70
TMB (HOD,CSE DEPARTMENT) SB A/C NO.321903	1,352.00
TMB (HOD, ECE DEPARTMENT) SB A/C NO.321899	1,323.00
TMB (HOD,EEE DEPARTMENT) SB A/C NO.321898	1,338.00
TMB (HOD,IT DEPARTMENT) SB A/C NO.321901	1,342.00
TMB (HOD,MECH DEPARTMENT) SB A/C NO.321920	1,338.00
TMB (HOD,MTR DEPARTMENT) SB A/C NO.324750	1,347.00
TMB (PRINCIPAL-KCET) SB A/C NO.325129	1,589.00
TMB (SAE INDIA COLLEGIATE CLUB OF KCET) SB A/C NO.3	1,451.00
	14,03,314.17

SEED MONEY GRANT (WORK IN PROGRESS) EQUIPMENTS

IT - AUTOMATED INFRARED THERMA IMAGING(IN PROGRESS)	4,13,528.51
EEE - SOLAR POWERED ELECTRIC VEHICLE (IN PROGRESS)	3,44,247.00
PHYSICS - DESIGN & DEVELOPMENT 50W FUEL(IN PROGRESS)	79,705.00
ADS- TEXT BOOK ASSESSMENT AI MODEL(WIP)	4,01,906.00
BT-TREATING INDUSTRIAL & DOMESTIC WASTE WATER (WIP)	3,67,380.00
CIVIL-OPTIMIZATION OF PROPERTY CELLULAR LIGHT(WIP)	38,719.00
CSE-KCET CLOUD LMS(WORK IN PROGRESS)	5,03,320.00
ECE- SURVEILLANCE DRONE (WORK IN PROGRESS)	4,84,874.68
MECH- DEVELOPING THE ELECTRIC CYCLE WITH TREAD(WIP)	1,68,017.00
MTR-TOMATO HARVESTING ROBOT(WORK IN PROGRESS)	3,62,837.27
	31,64,534.46



VIRUDHUNAGAR

Other Receipts

Other Receipts	38,56,835.60
Industrial Visit	54,567.00
Rent	12,200.00
Waste Paper Sales	4,42,882.50
	43,66,485.10

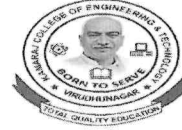
Maintenance Expenses

AIR CONDITIONER MAINTENANCE	2,14,314.00
BUILDING MAINTENANCE	46,01,376.00
COMPUTER/SERVER MAINTENANCE	46,509.90
DIGITAL LIBRARY EQUIPMENT MAINTENANCE EXPENSES	2,150.00
EQUIPMENT MAINTENANCE EXPENSES	94,835.00
FIRE EXTINGUISHER MAINTENANCE	47,312.00
GENERAL REPAIRS	2,49,847.00
GENERATOR MAINTENANCE	9,73,841.03
INTERCOM MAINTENANCE	1,000.00
LIFT MAINTENANCE	3,91,400.00
MINERAL WATER PLANT MAINTENANCE	93,805.00
OHP/LCD MAINTENANCE	66,065.00
PHOTOGRAPHY MAINTENANCE	9,637.80
PLAY GROUND MAINTENANCE EXPENSES	27,100.00
POWER HOUSE EQUIPMENT MAINTENANCE	30,088.00
ST PLANT MAINTENANCE	6,90,208.00
TOILET MAINTENANCE	2,57,402.00
TWO WHEELER HERO DESTINY MAINTENANCE (TN67BM1948)	27,828.20
TWO WHEELER SUZUKI ACCESS MAINTENANCE (TN67BS9925)	5,613.02
TWO WHEELER TVS XL SUPER MAINTENANCE (TN67BB3800)	721.18
UPS/ BATTERY MAINTENANCE	5,188.00
VHND PROPERTY MAINTENANCE	3,12,273.00
XEROX MACHINE MAINTENANCE	7,000.00
AI&DS EQUIPMENT MAINTENANCE EXPENSES	10,857.00
BIO TECH LAB EQUIPMENT MAINTENANCE EXPENSES	45,213.00
CIVIL LAB EQUIPMENT MAINTENANCE	1,79,625.00
CSE LAB EQUIPMENT MAINTENANCE EXPENSES	61,624.00
ECE LAB EQUIPMENT MAINTENANCE EXPENSES	30,405.00
EEE LAB EQUIPMENT MAINTENANCE EXPENSES	27,973.00
FIRST YEAR LAB EQUIPMENT MAINTENANCE EXPENSES	15,780.00
IT LAB EQUIPMENT MAINTENANCE EXPENSES	16,510.00
MECHANICAL LAB EQUIPMENT MAINTENANCE EXPENSES	76,960.00
MECHATRONICS LAB EQUIPMENT MAINTENANCE EXPENSES	3,570.00
PHYSICS LAB EQUIPMENT MAINTENANCE EXPENSES	2,650.00
	86,26,681.13

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR MESS

Sundry Creditors

ANBURAJ ICELAND	17,711.00
ANNAI AGENCIES	12,738.00
ANNAPOORNAA HILTOP GOLD TEA	3,770.00
AV.THANGAPPA NADAR (AVT.GANESAN)	3,240.00
GM THANGAMANI BROILERS	79,215.00
JAYAM TRADERS	10,320.00
KARTHI EGG CENTRE (K.BALASARAVANAN)	2,499.00
KAVITHA SWEETS & BAKERY, KALLIKUDI	5,830.00
KCET CANTEEN	12,180.00
K.P.MANOCHARAN (KPM.SUNDARI)	35,656.00
LALITHA DEVI MODERN RICE MILL	55,588.00
MURUGESAN.D (COCONUT SHOP)	10,600.00
NITHIN MILK AGENCY	47,595.00
RAMACHANDRAN@KUTTI.S	2,700.00
R.S.INTERNATIONAL	5,200.00
SABARIMUTHU.T.S.S	4,560.00
SANTHI TRADERS, VNR	16,432.00
SHRI VALARMATHI TRADERS	69,300.00
SRI KRISHNA VILAS	13,325.00
SRI VENKATESHWARA TRADERS (GROCERIES)	41,564.00
SRI VINAYAGA AGENCY	14,138.00
SSK.MEDICALS	20,066.00
Sv.P.N.S.T.JAYAVEERA PANDIAN & CO	6,000.00
VEE ARR IMPEX, VNR	47,700.00
VIMAL TRADING COMPANY, MADURAI	5,513.00
V.V.SHUNMUGA NADAR & SONS	6,988.00
MESS FEES (2025-2026)	91,56,497.35
	97,06,925.35

Sundry Debtors

Vinothini Traders	2.00
MUNEESWARAN.G, ADMIN, RELEVANTZ	10,500.00
RELEVANTZ TECHNOLOGY SERVICES INDIA PVT LTDS	450.00
	10,952.00

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR Tuckshop

Sundry Expenses

Sundries Exp	11,462.56
Printing & Stationary	64,583.00
Copier Maintenance	52,081.00
General Repairs	28,220.00
	1,56,346.56

Sundry Creditors

AAA SCOOPY CREAMS	2,200.00
AL.MINAR TRADERS	2,376.00
ANNAI AGENCIES	1,168.00
GM THANGAMANI BROILERS	13,738.00
GOLDEN AGENCY	6,200.00
GSD PHARMA PRIVATE LIMITED	696.00
JAYAM TRADERS	1,720.00
JEYABALAN.D	2,360.00
KARTHI EGG CENTRE (K.BALASARAVANAN)	4,401.00
KCET MESS	2,119.00
K.P.MANO HARAN (KPM.SUNDARI)	15,002.00
LALITHA DEVI MODERN RICE MILL	15,568.00
MALLIKA AGENCY	7,140.00
MATHIVANAN.M	850.00
MS PALANICHAMY NADAR FIRM	13,168.00
MURUGESAN.D (COCONUT SHOP)	1,620.00
NITHIN MILK AGENCY, ARUPPUKOTTAI	21,483.00
NPKN MARKETING	7,942.00
R.P.TRADERS	22,770.00
R.S.INTERNATIONAL	3,360.00
SAI STORES (K.SAIRAM)	8,449.00
SANTHI TRADERS	2,465.00
SENTHILNATHAN.M.B	3,200.00
Sethu Stationery Mart	3,687.00
SHRI SABARI AYYAN FOODS	924.00
SHRI VALARMATHI TRADERS	34,650.00
SRI KRISHNA VILAS	9,975.00
SRI MALAIRAMAN SNACKS (R.MALAISAMY)	15,100.00
SRI PERIYANDAVAR AGENCIES	6,832.00
SRI PETHANATCHI TRADERS	17,531.00
SRI VENKATESHWARA TRADERS	19,110.00
SRI VINAYAGA AGENCY	2,735.00
SSK MEDICALS	133.00
Sv.P.N.S.T.JAYAVEERA PANDIAN & CO	1,000.00
THIRUPPATHY SWEETS (S.NAGARAJAN)	2,398.00
T.S.S.SABARIMUTHU	4,560.00
VADHAANDHAA TRADERS	6,944.00
VEE ARR IMPEX, VNR	6,900.00
VIMAL TRADING COMPANY 25-26	788.00
VISALAKSHI CORPORATION	3,995.00
VPN. VADIVEL MURUGAN & SON	3,920.00
V S AGENCY	8,351.00
V.V.SHUNMUGA NADAD & SONS	349.00

3,09,877.00

Sundry Debtors

KCET Staff Club	7,750.00
	7,750.00

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR GENERAL

Vehicles Maintenance

BUS DIESEL PURCHASE	54,01,505.65
CONVEYANCE CHARGES	88,58,422.00
DRIVER REFRESHMENT EXPENSES	6,92,440.00
INSURANCE EXPENSES	8,04,059.00
TN 19 A 3440 BUS DIESEL PURCHASE	2,34,196.14
TN 19 A 3440 BUS MAINTENANCE	1,12,987.00
TN 19 A 3865 BUS DIESEL PURCHASE	2,45,242.21
TN 19 A 3865 BUS MAINTENANCE	1,21,462.00
TN 67 AA 0632 BUS DIESEL PURCHASE	4,06,690.43
TN 67 AA 0632 BUS MAINTENANCE	1,39,442.00
TN 67 AC 8983 MINI BUS DIESEL PURCHASE	3,79,256.25
TN 67 AC 8983 MINI BUS MAINTENANCE	2,66,773.00
TN 67 AE 9455 BUS DIESEL PURCHASE	4,15,540.89
TN 67 AE 9455 BUS MAINTENANCE	1,17,894.00
TN67 AE 9492 BUS DIESEL PURCHASE	7,20,644.36
TN 67 AE 9492 BUS MAINTENANCE	2,80,594.00
TN67 AJ 7920 DOST VAN DIESEL PURCHASE	1,29,839.13
TN67 AJ7920 Dost Van Maintenance	94,934.00
TN 67BA 1351 BUS DIESEL PURCHASE	4,05,233.99
TN67 BA 1351 BUS MAINTENANCE	1,18,152.00
TN 67 BA 1365 BUS DIESEL PURCHASE	3,82,712.25
TN 67 BA 1365 BUS MAINTENANCE	1,96,033.37
TN67BF 1660 BUS DIESEL PURCHASE	4,29,499.56
TN 67BF 1660 Bus Maintenance	47,802.44
TN 67 BF 1675 BUS DIESEL PURCHASE	7,87,959.08
TN67BF 1675 BUS MAINTENANCE	26,051.00
TN67 BF 3102 INNOVA CAR DIESEL PURCHASE	1,86,352.94
TN 67 BF 3102 INNOVA CAR MAINTENANCE	1,05,852.00
TN 67BM 8790 EICHER VAN DIESEL PURCHASE	2,22,287.85
TN 67BM 8790 EICHER VAN MAINTENANCE	23,520.00
TN67BR3718 CAR DIESEL PURCHASE	2,07,201.48
TN67 BR 3718 CAR MAINTENANCE	56,356.40
TN 67 F 1123 TRAILER MAINTENANCE	650.00
TN 67 F 1144 TRACTOR DIESEL PURCHASE	36,785.22
TN 67 F 1144 TRACTOR MAINTENANCE	63,758.00
TN 67 F 6157 BUS DIESEL PURCHASE	4,90,705.44
TN 67 F 6157 BUS MAINTENANCE	1,36,008.00
TOLL GATE EXPENSES	14,22,637.00
Road Tax Expenses	3,27,270.76
TOTAL	2,50,94,750.84

SCHEDULES OF FIXED ASSETS AS ON 31.03.2026

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
Land	16,48,231.10	11,06,941.00	0.00	27,55,172.10	0.00	0%	0.00	0.00	16,48,231.10	27,55,172.10
SPGC. Nagammal Girls Hostel Building	2,52,99,908.73	0.00	0.00	2,52,99,908.73	83,88,681.73	2%	3,38,225.00	87,26,906.73	1,69,11,227.00	1,65,73,002.00
Girls Hostel Building - II	3,90,45,501.79	0.00	0.00	3,90,45,501.79	96,14,605.79	2%	5,88,618.00	1,02,03,223.79	2,94,30,896.00	2,88,42,278.00
V.N.R.T.Gurusamy Nadar Rajammal Memorial Boys Hostel	4,50,30,356.56	1,61,998.00	0.00	4,51,92,354.56	1,28,90,322.56	2%	6,44,421.00	1,35,34,743.56	3,21,40,034.00	3,16,57,611.00
VHN Abiviruthi Palasarakku Mahamai AB - III	3,76,45,612.59	0.00	0.00	3,76,45,612.59	95,39,000.59	2%	5,62,132.00	1,01,01,132.59	2,81,06,612.00	2,75,44,480.00
VHN Palasarakku kadai Mahamai Canteen Block (Canteen Block)	1,33,16,465.84	0.00	0.00	1,33,16,465.84	32,18,662.84	2%	2,01,956.00	34,20,618.84	1,00,97,803.00	98,95,847.00
Academic Block IV	8,29,89,770.81	0.00	0.00	8,29,89,770.81	1,90,71,285.81	2%	12,78,370.00	2,03,49,655.81	6,39,18,485.00	6,26,40,115.00
Girls Hostel Dining block I Floor	70,44,918.80	0.00	0.00	70,44,918.80	15,16,652.80	2%	1,10,565.00	16,27,217.80	55,28,266.00	54,17,701.00
VHN Palasarakku Kadai Mahamai Boys Hostel - II	6,66,24,614.23	0.00	0.00	6,66,24,614.23	1,32,67,946.23	2%	10,67,133.00	1,43,35,079.23	5,33,56,668.00	5,22,89,535.00
Generator Building - II (Generator	29,48,943.25	0.00	0.00	29,48,943.25	6,81,086.25	2%	45,357.00	7,26,443.25	22,67,857.00	22,22,500.00
Girls Hostel Tuckshop	5,37,906.50	0.00	0.00	5,37,906.50	1,15,772.50	2%	8,443.00	1,24,215.50	4,22,134.00	4,13,691.00
AMRajappa nadar / AMR Rathinasabapathy Indoor sports Complex	5,03,33,666.63	0.00	0.00	5,03,33,666.63	83,68,083.63	2%	8,39,312.00	92,07,395.63	4,19,65,583.00	4,11,26,271.00
VHND Property (Allampatti)	26,04,629.94	0.00	0.00	26,04,629.94	5,37,764.94	2%	41,337.00	5,79,101.94	20,66,865.00	20,25,528.00
ST Plant Extension	31,68,488.00	0.00	0.00	31,68,488.00	6,13,444.00	2%	51,101.00	6,64,545.00	25,55,044.00	25,03,943.00
KG Annamalaiammal - Gurusamy Nadar Structural Block	28,77,325.53	0.00	0.00	28,77,325.53	5,72,252.53	2%	46,101.00	6,18,353.53	23,05,073.00	22,58,972.00
APSP Rathinasamy - Ramachandrammal Incubation	1,15,23,541.81	0.00	0.00	1,15,23,541.81	20,26,640.81	2%	1,89,938.00	22,16,578.81	94,96,901.00	93,06,963.00
Unjha V Dhanasamy - D.Parimaladevi Examination Cell	49,70,491.35	0.00	0.00	49,70,491.35	4,77,562.05	2%	89,859.00	5,67,421.05	44,92,929.30	44,03,070.30
TN67F 6157 Bus	13,18,091.40	0.00	0.00	13,18,091.40	12,52,684.40	15%	9,811.00	12,62,495.40	65,407.00	55,596.00
TN67AE 9455 Bus	16,75,541.00	0.00	0.00	16,75,541.00	14,88,153.00	15%	28,108.00	15,16,261.00	1,87,388.00	1,59,280.00
TN67AE 9492 Bus	16,75,539.00	0.00	0.00	16,75,539.00	14,88,151.00	15%	28,108.00	15,16,259.00	1,87,388.00	1,59,280.00
TN67BA 1351 Bus	20,15,000.00	0.00	0.00	20,15,000.00	17,03,093.00	15%	46,786.00	17,49,879.00	3,11,907.00	2,65,121.00
TN67BA 1365 Bus	20,15,000.00	0.00	0.00	20,15,000.00	17,03,093.00	15%	46,786.00	17,49,879.00	3,11,907.00	2,65,121.00
TN19A 3440 Bus	7,00,000.00	0.00	0.00	7,00,000.00	5,62,188.00	15%	20,672.00	5,82,860.00	1,37,812.00	1,17,140.00
TN19A 3865 Bus	7,00,000.00	0.00	0.00	7,00,000.00	5,62,188.00	15%	20,672.00	5,82,860.00	1,37,812.00	1,17,140.00
TN67AA 0632 Bus	8,00,000.00	0.00	0.00	8,00,000.00	6,14,707.00	15%	27,794.00	6,42,501.00	1,85,293.00	1,57,499.00
TN67BF 1660 Bus	26,52,330.69	0.00	0.00	26,52,330.69	18,65,824.69	15%	1,17,976.00	19,83,800.69	7,86,506.00	6,68,530.00
TN67BF 1675 Bus	26,52,330.69	0.00	0.00	26,52,330.69	18,65,824.69	15%	1,17,976.00	19,83,800.69	7,86,506.00	6,68,530.00
TN67AJ 7920 Dost Van	5,08,601.00	0.00	0.00	5,08,601.00	4,36,258.00	15%	10,851.00	4,47,109.00	72,343.00	61,492.00
TN67AC 8983 Mini Bus	10,85,000.00	0.00	0.00	10,85,000.00	9,81,858.00	15%	15,471.00	9,97,329.00	1,03,142.00	87,671.00
TN67F 1144,1123 Tractor & Trailer	4,22,600.00	0.00	0.00	4,22,600.00	4,03,330.00	15%	2,891.00	4,06,221.00	19,270.00	16,379.00
TN67BF 3102 Innova Car	21,83,213.00	0.00	0.00	21,83,213.00	15,35,817.00	15%	97,109.00	16,32,926.00	6,47,396.00	5,50,287.00
TN67 BR 3718 Maruti Car	9,51,549.00	0.00	0.00	9,51,549.00	1,42,732.00	15%	1,21,323.00	2,64,055.00	8,08,817.00	6,87,494.00
TN67BM 8790 Eicher Van	17,20,000.00	0.00	0.00	17,20,000.00	6,63,705.00	15%	1,58,444.00	8,22,149.00	10,56,295.00	8,97,851.00
Office Equipment	5,71,414.00	0.00	0.00	5,71,414.00	3,25,854.00	5%	12,278.00	3,38,132.00	2,45,560.00	2,33,282.00
Lift - Academic Block IV(Lift)	16,60,000.00	0.00	0.00	16,60,000.00	3,57,370.00	2%	26,053.00	3,83,423.00	13,02,630.00	12,76,577.00
TOTAL	42,29,16,583.24	12,68,939.00	0.00	42,41,85,522.24	10,88,52,595.84		70,11,977.00	11,58,64,572.84	31,40,63,987.40	30,83,20,949.40

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THIIYAGARAJAN)
TREASURER

(R.MAHESH KUMAR)
SECRETARY

(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

VIRUDHUNAGAR



SCHEDULES OF FIXED ASSETS AS ON 31.03.2026

Particulars of Assets	Gross Block			Depreciation					Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
BUILDINGS										
ASKAM.Nagarajan-Asha Devi Administrative cum main block	1,69,47,540.07	0.00	0.00	1,69,47,540.07	54,39,532.07	2%	2,30,160.00	56,69,692.07	1,15,08,008.00	1,12,77,848.00
Idhayam VVV.Rajendran Computer Block	1,39,22,230.98	0.00	0.00	1,39,22,230.98	45,96,763.98	2%	1,86,509.00	47,83,272.98	93,25,467.00	91,38,958.00
ND.Dhamayanthiammal Bio-Technology Block	1,82,60,445.13	0.00	0.00	1,82,60,445.13	60,62,633.13	2%	2,43,956.00	63,06,589.13	1,21,97,812.00	1,19,53,856.00
VMG.Rajahsekeren- Ramani Power House	9,97,570.98	0.00	0.00	9,97,570.98	3,31,269.98	2%	13,326.00	3,44,595.98	6,66,301.00	6,52,975.00
Automatic instant power restoration generator room	3,80,556.20	0.00	0.00	3,80,556.20	1,26,494.20	2%	5,081.00	1,31,575.20	2,54,062.00	2,48,981.00
PK. Ramasamy Nadar & Bros., Chemical Laboratory Block	24,65,070.20	0.00	0.00	24,65,070.20	8,19,254.20	2%	32,916.00	8,52,170.20	16,45,816.00	16,12,900.00
Workshop 1st floor	1,39,75,166.89	0.00	0.00	1,39,75,166.89	45,76,071.89	2%	1,87,982.00	47,64,053.89	93,99,095.00	92,11,113.00
Mechanical & Electronics Block	75,05,441.10	0.00	0.00	75,05,441.10	16,27,773.10	2%	1,17,553.00	17,45,326.10	58,77,668.00	57,60,115.00
Unjah.V.Dhanasamy - D.Parimala devi digital Library Block	1,09,20,766.11	0.00	0.00	1,09,20,766.11	35,74,182.11	2%	1,46,932.00	37,21,114.11	73,46,584.00	71,99,652.00
VPS. Ayyamperumal Nadar - Valliammal Polymer Processing lab	25,30,390.20	0.00	0.00	25,30,390.20	8,41,082.20	2%	33,786.00	8,74,868.20	16,89,308.00	16,55,522.00
Saraswathiammal Polymer Testing Lab	25,01,468.00	0.00	0.00	25,01,468.00	8,31,469.00	2%	33,400.00	8,64,869.00	16,69,999.00	16,36,599.00
VNR Hindu Nadar Navathaniya Kadai Mahami Electrical Block	22,50,920.00	0.00	0.00	22,50,920.00	7,48,189.00	2%	30,055.00	7,78,244.00	15,02,731.00	14,72,676.00
Prototype Development Centre	13,44,379.00	0.00	0.00	13,44,379.00	2,23,506.00	2%	22,417.00	2,45,923.00	11,20,873.00	10,98,456.00
Borewell	7,13,252.00	0.00	0.00	7,13,252.00	1,41,870.00	2%	11,428.00	1,53,298.00	5,71,382.00	5,59,954.00
LPS Shanmuga Nadar Memorial Lift	6,66,666.00	0.00	0.00	6,66,666.00	2,21,595.00	2%	8,901.00	2,30,496.00	4,45,071.00	4,36,170.00
c/f	9,53,81,862.86	0.00	0.00	9,53,81,862.86	3,01,61,685.86		13,04,402.00	3,14,66,087.86	6,52,20,177.00	6,39,15,775.00

Contd..2

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
b/f	9,53,81,862.86	0.00	0.00	9,53,81,862.86	3,01,61,685.86		13,04,402.00	3,14,66,087.86	6,52,20,177.00	6,39,15,775.00
Lift - Academic Block III	14,00,000.00	0.00	0.00	14,00,000.00	3,55,451.00	2%	20,891.00	3,76,342.00	10,44,549.00	10,23,658.00
Culvert & Road work	53,87,957.10	38,65,373.00	0.00	92,53,330.10	11,52,522.10	2%	1,62,016.00	13,14,538.10	42,35,435.00	79,38,792.00
Boundary fencing	3,27,405.00	1,16,717.00	0.00	4,44,122.00	99,783.00	2%	5,720.00	1,05,503.00	2,27,622.00	3,38,619.00
Main Entrance	31,44,377.52	0.00	0.00	31,44,377.52	8,96,853.52	2%	44,950.00	9,41,803.52	22,47,524.00	22,02,574.00
Lawn	30,57,013.80	0.00	0.00	30,57,013.80	7,43,699.80	2%	46,266.00	7,89,965.80	23,13,314.00	22,67,048.00
Canal Formation	1,73,64,487.90	14,495.00	0.00	1,73,78,982.90	31,80,756.90	2%	2,83,965.00	34,64,721.90	1,41,83,731.00	1,39,14,261.00
Audio Visual Room	18,50,489.00	0.00	0.00	18,50,489.00	62,500.00	2%	35,760.00	98,260.00	17,87,989.00	17,52,229.00
TDP Cell Interview Hall	24,42,260.00	0.00	0.00	24,42,260.00	96,713.00	2%	46,911.00	1,43,624.00	23,45,547.00	22,98,636.00
Vehicle Shed	0.00	26,09,601.00	0.00	26,09,601.00	0.00	2%	52,089.00	52,089.00	0.00	25,57,512.00
LAB EQUIPMENTS										
Computer Centre equipments	5,81,13,130.20	36,23,847.50	0.00	6,17,36,977.70	2,94,70,610.20	5%	15,68,488.00	3,10,39,098.20	2,86,42,520.00	3,06,97,879.50
Physics Lab equipments	18,67,835.65	1,48,076.00	0.00	20,15,911.65	10,68,597.65	5%	44,387.00	11,12,984.65	7,99,238.00	9,02,927.00
Chemistry Lab equipments	12,03,525.25	0.00	0.00	12,03,525.25	6,59,238.25	5%	27,214.00	6,86,452.25	5,44,287.00	5,17,073.00
Workshop equipments	17,42,944.21	0.00	0.00	17,42,944.21	11,03,285.21	5%	31,983.00	11,35,268.21	6,39,659.00	6,07,676.00
Electronics & Communication Engineering Lab equipments	2,44,49,351.26	12,36,754.00	0.00	2,56,86,105.26	1,18,55,847.00	5%	6,82,459.00	1,25,38,306.00	1,25,93,504.26	1,31,47,799.26
Polymer Lab equipments	1,44,44,463.71	0.00	0.00	1,44,44,463.71	89,05,327.71	5%	2,76,957.00	91,82,284.71	55,39,136.00	52,62,179.00
Electronics & Instrumentation Engineering Lab equipments	1,69,60,068.66	0.00	0.00	1,69,60,068.66	93,84,324.66	5%	3,78,787.00	97,63,111.66	75,75,744.00	71,96,957.00
Bio-Tech Lab equipments	2,00,04,781.09	9,85,697.00	0.00	2,09,90,478.09	1,00,49,535.09	5%	5,26,441.00	1,05,75,976.09	99,55,246.00	1,04,14,502.00
Language Lab equipments	22,55,500.00	6,800.00	0.00	22,62,300.00	7,89,583.00	5%	73,636.00	8,63,219.00	14,65,917.00	13,99,081.00
EDU-SAT equipment	71,850.00	0.00	0.00	71,850.00	44,878.00	5%	1,349.00	46,227.00	26,972.00	25,623.00
Digital Library equipment	62,10,666.00	5,88,260.00	0.00	67,98,926.00	35,76,024.00	5%	1,61,145.00	37,37,169.00	26,34,642.00	30,61,757.00
Mechanical Lab Equipments	1,52,83,466.90	5,52,026.00	0.00	1,58,35,492.90	77,48,459.90	5%	3,90,862.00	81,39,321.90	75,35,007.00	76,96,171.00
Software Engg. Lab Equipments	93,92,038.00	0.00	0.00	93,92,038.00	48,74,695.00	5%	2,25,867.00	51,00,562.00	45,17,343.00	42,91,476.00
Civil Engg. Lab Equipments	1,03,66,855.90	22,988.00	0.00	1,03,89,843.90	45,06,629.90	5%	2,93,897.00	48,00,526.90	58,60,226.00	55,89,317.00
Maths Dept. Equipments	46,700.00	0.00	0.00	46,700.00	7,051.00	5%	1,982.00	9,033.00	39,649.00	37,667.00
Mechatronics Lab Equipments	1,00,11,767.92	90,153.00	0.00	1,01,01,920.92	30,29,277.92	5%	3,53,179.00	33,82,456.92	69,82,490.00	67,19,464.00
TDP Cell Equipments	1,96,735.00	0.00	0.00	1,96,735.00	76,168.00	5%	6,028.00	82,196.00	1,20,567.00	1,14,539.00
IT Lab Equipments	62,45,010.00	34,46,219.00	0.00	96,91,229.00	3,30,407.00	5%	4,68,041.00	7,98,448.00	59,14,603.00	88,92,781.00
Electrical & Electronics Lab	26,26,933.00	3,57,106.00	0.00	29,84,039.00	4,95,747.00	5%	1,16,742.00	6,12,489.00	21,31,186.00	23,71,550.00
Proto Type Development Centre	2,77,939.00	86,494.00	0.00	3,64,433.00	67,254.00	5%	12,697.00	79,951.00	2,10,685.00	2,84,482.00
Artificial Intelligence & Data Science	68,63,412.00	81,90,424.00	0.00	1,50,53,836.00	4,51,203.00	5%	6,40,936.00	10,92,139.00	64,12,209.00	1,39,61,697.00
Exam Cell Equipments	13,89,846.80	1,14,526.00	1,13,702.00	13,90,670.80	2,82,751.80	5%	58,218.00	3,40,969.80	11,07,095.00	10,49,701.00
Teaching Aid	12,72,193.00	54,200.00	0.00	13,26,393.00	50,363.00	5%	62,507.00	1,12,870.00	12,21,830.00	12,13,523.00
Seed Money Grant Equipments (WIP)	4,00,911.51	27,63,622.95	0.00	31,64,534.46	0.00	0%	0.00	0.00	4,00,911.51	31,64,534.46
MSME Innovative Grant Equipments	46,88,250.00	20,09,250.00	0.00	66,97,500.00	0.00	5%	3,34,875.00	3,34,875.00	46,88,250.00	63,62,625.00
Library Books	2,27,11,148.96	63,945.00	0.00	2,27,75,093.96	1,80,61,796.96	10%	4,71,130.00	1,85,32,926.96	46,49,352.00	42,42,167.00
FURNITURE										
Furniture	2,40,40,301.04	5,492.00	0.00	2,40,45,793.04	1,85,21,213.04	10%	5,52,183.00	1,90,73,396.04	55,19,088.00	49,72,397.00
Drawing Board	1,56,692.85	0.00	0.00	1,56,692.85	1,33,571.85	10%	2,312.00	1,35,883.85	23,121.00	20,809.00
Secretary & Principal room Renovation work	24,65,055.00	0.00	0.00	24,65,055.00	5,68,195.00	10%	1,89,686.00	7,57,881.00	18,96,860.00	17,07,174.00
OFFICE and OTHER EQUIPMENTS										
Power House equipment	1,81,17,122.29	0.00	0.00	1,81,17,122.29	1,12,34,814.29	5%	3,44,115.00	1,15,78,929.29	68,82,308.00	65,38,193.00
Submersible Pump set	5,20,400.80	28,800.00	0.00	5,49,200.80	2,79,253.80	5%	12,777.00	2,92,030.80	2,41,147.00	2,57,170.00
Mineral water plant	14,99,769.00	0.00	0.00	14,99,769.00	8,29,004.00	5%	33,538.00	8,62,542.00	6,70,765.00	6,37,227.00
Water Cooler	4,69,750.00	0.00	0.00	4,69,750.00	2,46,606.00	5%	11,157.00	2,57,763.00	2,23,144.00	2,11,987.00
Office Equipments	56,45,203.25	3,69,964.00	0.00	60,15,167.25	27,72,473.25	5%	1,61,555.00	29,34,028.25	28,72,730.00	30,81,139.00
Musical Instrument	6,71,228.00	56,500.00	0.00	7,27,728.00	2,94,345.00	5%	20,257.00	3,14,602.00	3,76,883.00	4,13,126.00
Audio system purchase	92,211.00	0.00	0.00	92,211.00	40,820.00	5%	2,570.00	43,390.00	51,391.00	48,821.00
Audio visual purchase	24,713.00	0.00	0.00	24,713.00	15,854.00	5%	443.00	16,297.00	8,859.00	8,416.00
c/f	42,31,55,623.43	3,14,07,330.45	1,13,702.00	45,44,49,251.88	18,85,75,170.66		1,05,43,370.00	19,91,18,540.66	23,45,80,452.77	25,53,30,711.22

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
b/f	42,31,55,623.43	3,14,07,330.45	1,13,702.00	45,44,49,251.88	18,85,75,170.66		1,05,43,370.00	19,91,18,540.66	23,45,80,452.77	25,53,30,711.22
Function material	2,795.00	0.00	0.00	2,795.00	1,794.00	5%	50.00	1,844.00	1,001.00	951.00
Gymnasium material	31,655.00	0.00	0.00	31,655.00	20,308.00	5%	567.00	20,875.00	11,347.00	10,780.00
Generator	42,57,375.00	0.00	0.00	42,57,375.00	23,22,034.00	5%	96,767.00	24,18,801.00	19,35,341.00	18,38,574.00
Water tank	13,600.00	0.00	0.00	13,600.00	8,725.00	5%	244.00	8,969.00	4,875.00	4,631.00
Photography club	2,57,639.00	0.00	0.00	2,57,639.00	1,03,838.00	5%	7,690.00	1,11,528.00	1,53,801.00	1,46,111.00
Air conditioner	91,50,291.00	0.00	0.00	91,50,291.00	45,10,295.00	5%	2,32,000.00	47,42,295.00	46,39,996.00	44,07,996.00
OHP / LCD Projector	45,45,882.00	0.00	0.00	45,45,882.00	18,64,759.00	5%	1,34,056.00	19,98,815.00	26,81,123.00	25,47,067.00
Television	3,14,782.00	0.00	0.00	3,14,782.00	92,338.00	5%	11,122.00	1,03,460.00	2,22,444.00	2,11,322.00
ET Plant	4,27,441.50	0.00	0.00	4,27,441.50	2,63,080.50	5%	8,218.00	2,71,298.50	1,64,361.00	1,56,143.00
Transformer	41,13,252.00	0.00	0.00	41,13,252.00	15,85,686.00	5%	1,26,378.00	17,12,064.00	25,27,566.00	24,01,188.00
Fire Hydrant System	8,04,649.24	0.00	0.00	8,04,649.24	2,27,945.24	5%	28,835.00	2,56,780.24	5,76,704.00	5,47,869.00
Wifi Equipment	4,60,312.00	55,780.00	0.00	5,16,092.00	43,858.00	5%	22,217.00	66,075.00	4,16,454.00	4,50,017.00
VEHICLES										
Two Wheeler - XL Super	50,336.00	0.00	50,336.00	0.00	26,052.00	5%	0.00	26,052.00	24,284.00	0.00
Two Wheeler - Destini 125	79,000.00	0.00	0.00	79,000.00	12,961.00	5%	3,302.00	16,263.00	66,039.00	62,737.00
Two Wheeler - Suzuki Access	0.00	1,23,806.00	0.00	1,23,806.00	0.00	5%	6,190.00	6,190.00	0.00	1,17,616.00
Cycle	1,802.00	0.00	0.00	1,802.00	1,157.00	5%	32.00	1,189.00	645.00	613.00
Handcart	21,019.50	0.00	0.00	21,019.50	13,387.50	5%	382.00	13,769.50	7,632.00	7,250.00
TOTAL	44,76,87,454.67	3,15,86,916.45	1,64,038.00	47,91,10,333.12	19,96,73,388.90		1,12,21,420.00	21,08,94,808.90	24,80,14,065.77	26,82,41,576.22

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469




(S.A.S. MURALITHARAN)
PRESIDENT


(S.S.P.S. THIYAGARAJAN)
TREASURER


(R. MAHESH KUMAR)
SECRETARY


(S.M.S. NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD HOSTEL, VIRUDHUNAGAR



SCHEDULES OF FIXED ASSETS AS ON 31.03.2026

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
Furniture	48,62,190.25	0.00		48,62,190.25	37,64,564.25	10%	1,09,763.00	38,74,327.25	10,97,626.00	9,87,863.00
Rain Water Sump	21,21,981.50	0.00		21,21,981.50	4,04,241.50	2%	34,355.00	4,38,596.50	17,17,740.00	16,83,385.00
OHT Pump & Motor	40,957.00	31,636.00		72,593.00	21,248.00	5%	2,567.00	23,815.00	19,709.00	48,778.00
Television	4,21,335.00	0.00		4,21,335.00	2,20,397.00	5%	10,047.00	2,30,444.00	2,00,938.00	1,90,891.00
Plastic Tank	64,700.00	0.00		64,700.00	40,627.00	5%	1,204.00	41,831.00	24,073.00	22,869.00
Hostel cum Office Equipment	33,61,353.75	8,20,806.00	1,59,414.00	40,22,745.75	11,48,594.75	5%	1,31,546.00	12,80,140.75	22,12,759.00	27,42,605.00
Hostel Utensils	6,364.00	0.00		6,364.00	4,081.00	5%	114.00	4,195.00	2,283.00	2,169.00
Generator & Gen Set	14,33,242.00	0.00		14,33,242.00	8,67,735.00	5%	28,275.00	8,96,010.00	5,65,507.00	5,37,232.00
Mineral Water Plant	6,25,600.00	0.00		6,25,600.00	3,42,225.00	5%	14,169.00	3,56,394.00	2,83,375.00	2,69,206.00
Steam Boiler Idly Plant etc	1,75,000.00	0.00		1,75,000.00	1,03,658.00	5%	3,567.00	1,07,225.00	71,342.00	67,775.00
Water Cooler	2,17,000.00	0.00		2,17,000.00	95,706.00	5%	6,065.00	1,01,771.00	1,21,294.00	1,15,229.00
Water Dispenser	20,000.00	0.00		20,000.00	1,950.00	5%	903.00	2,853.00	18,050.00	17,147.00
Air Conditioner	3,20,500.00	0.00		3,20,500.00	1,01,403.00	5%	10,955.00	1,12,358.00	2,19,097.00	2,08,142.00
Paver Block Road	4,73,342.00	0.00		4,73,342.00	27,837.00	2%	8,910.00	36,747.00	4,45,505.00	4,36,595.00
TOTAL	1,41,43,565.50	8,52,442.00	1,59,414.00	1,48,36,593.50	71,44,267.50		3,62,440.00	75,06,707.50	69,99,298.00	73,29,886.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THIYAGARAJAN)
TREASURER

(R.MAHESH KUMAR)
SECRETARY

(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD HOSTEL MESS, VIRUDHUNAGAR

SCHEDULES OF FIXED ASSETS AS ON 31.03.2026

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
Vehicles (Tricycle, Bicycle)	7,036.00	0.00	0.00	7,036.00	4,516.00	5%	126.00	4,642.00	2,520.00	2,394.00
Mess Utensils	22,59,257.74	1,400.00	0.00	22,60,657.74	11,53,018.74	5%	55,382.00	12,08,400.74	11,06,239.00	10,52,257.00
Gas Plant Equipment	2,27,371.00	0.00	0.00	2,27,371.00	1,44,484.00	5%	4,144.00	1,48,628.00	82,887.00	78,743.00
Office Equipment	3,89,962.50	0.00	0.00	3,89,962.50	1,80,862.50	5%	10,455.00	1,91,317.50	2,09,100.00	1,98,645.00
Mess Equipments	2,10,395.00	0.00	0.00	2,10,395.00	91,934.00	5%	5,923.00	97,857.00	1,18,461.00	1,12,538.00
Texmo Mono Block motor	3,200.00	0.00	0.00	3,200.00	2,052.00	5%	57.00	2,109.00	1,148.00	1,091.00
Mineral Water Plant	1,75,875.00	0.00	0.00	1,75,875.00	71,319.00	5%	5,228.00	76,547.00	1,04,556.00	99,328.00
Solar Water Heater	2,21,550.00	0.00	0.00	2,21,550.00	98,682.00	5%	6,143.00	1,04,825.00	1,22,868.00	1,16,725.00
Furniture	12,132.00	0.00	0.00	12,132.00	7,431.00	10%	470.00	7,901.00	4,701.00	4,231.00
TOTAL	35,06,779.24	1,400.00	0.00	35,08,179.24	17,54,299.24		87,928.00	18,42,227.24	17,52,480.00	16,65,952.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THIYAGARAJAN)
TREASURER

(R.MAHESH KUMAR)
SECRETARY

(S.M.S.NATARAJAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD STUDENTS CANTEEN AND TUCK SHOP, VIRUDHUNAGAR

SCHEDULES OF FIXED ASSETS AS ON 31.03.2026

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2025 (1)	Additions (2)	Deletions (3)	As on 31.03.2026 (1 + 2 - 3) 4	Up to 31.03.2025 (5)	Rate	For the year 2025-2026 (6)	Up to 31.03.2026 (5 + 6) 7	As on 31.03.2025 (1-5) 8	As on 31.03.2026 (4 - 7) 9
Utensils & Equipments	9,87,075.37	77,892.00	0.00	10,64,967.37	6,58,676.37	10%	40,204.00	6,98,880.37	3,28,399.00	3,66,087.00
Tuckshop Equipment	2,84,133.00	0.00	0.00	2,84,133.00	1,84,481.00	10%	9,965.00	1,94,446.00	99,652.00	89,687.00
Furniture	1,44,651.00	0.00	0.00	1,44,651.00	1,17,847.00	10%	2,680.00	1,20,527.00	26,804.00	24,124.00
Xerox Machine	16,57,123.00	3,98,764.00	1,43,322.00	19,12,565.00	7,10,771.00	15%	1,80,269.00	8,91,040.00	9,46,352.00	10,21,525.00
Spiral Binding Punching Machine	22,217.00	3,100.00	0.00	25,317.00	6,166.00	15%	2,640.00	8,806.00	16,051.00	16,511.00
Colour Printer	13,500.00	0.00	0.00	13,500.00	2,025.00	15%	1,721.00	3,746.00	11,475.00	9,754.00
Copier Machine	1,28,620.00	0.00	0.00	1,28,620.00	83,750.00	15%	6,731.00	90,481.00	44,870.00	38,139.00
TOTAL	32,37,319.37	4,79,756.00	1,43,322.00	35,73,753.37	17,63,716.37		2,44,210.00	20,07,926.37	14,73,603.00	15,65,827.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 01.06.2026

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(S.A.S.MURALITHARAN)
PRESIDENT

(S.S.P.S.THIYGARAJAN)
TREASURER

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SECRETARY

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JOINT SECRETARY