

HINDUSTHAN INSTITUTE OF TECHNOLOGY
HINDUSTHAN GARDENS , BEHIND NAVA INDIA , COIMBATORE - 641 028

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025

PARTICULARS	NOTE	March 31, 2025
INCOME		
Fee Income		220,874,186.00
Interest Income		20,979,263.00
Staff Transport		728,400.00
Fine Collection		262,751.28
Other Income		360,706.00
Consultancy		3,278,000.00
		246,483,306.28
EXPENDITURE		
Employee Benefit Expenses	1	85,415,578.92
Depreciation	2	5,421,272.20
Other Expenses	3	31,705,371.05
Excess of Income over Expenditure		123,941,084.11
		246,483,306.28

FOR HINDUSTHAN INSTITUTE OF TECHNOLOGY

"AS PER REPORT ATTACHED"
FOR RAJAN SANKAR & CO
Chartered Accountants
Firm Registration Number : 003430S



K. Priya
Executive Trustee and Secretary

PLACE : COIMBATORE
Date: 31 August 2025



N. Ravisankar
Partner
Membership Number : 023548

HINDUSTHAN INSTITUTE OF TECHNOLOGY
HINDUSTHAN GARDENS , BEHIND NAVA INDIA , COIMBATORE - 641 028

BALANCE SHEET AS ON MARCH 31, 2025

PARTICULARS	NOTE	March 31, 2025
<u>SOURCE OF FUNDS</u>		
Unrestricted Funds	4	354,193,781.00
Restricted Funds	5	308,859.32
<u>CURRENT LIABILITIES</u>		
Other Current Liabilities	6	8,672,409.00
		363,175,049.00
<u>APPLICATION OF FUNDS</u>		
<u>NON CURRENT ASSETS</u>		
<u>Property, Plant and Equipments and Intangible assets</u>		
Property, Plant and Equipment	7	27,761,991.24
Capital work in progress		-
<u>CURRENT ASSETS</u>		
Receivables	8	14,569,468.00
Cash and Bank Balance	9	319,777,722.77
Short Term loans and advances	10	1,065,867.32
		363,175,049.00

FOR HINDUSTHAN INSTITUTE OF TECHNOLOGY



K. Priya
Executive Trustee and Secretary

PLACE : COIMBATORE
Date: 31 August 2025

"AS PER REPORT ATTACHED"
FOR RAJAN SANKAR & CO
Chartered Accountants
Firm Registration Number : 003430S



N. Ravisankar
Partner
Membership Number : 023548

DETAILS TO INCOME AND EXPENDITURE ACCOUNT

Particulars	31.03.2025
Note 1	
Employee Benefit Expenses	
Salary and Other Benefits	85,415,578.92
	85,415,578.92
Note 2	
Depreciation	
Depreciation on Property, Plant & Equipment	5,421,272.20
	5,421,272.20
Note 3	
Other Expenses	
Academic & Accreditation Expenses	3,483,592.00
Advertisement Expenses	188,800.00
Affiliation Expenses	360,000.00
Autonomous Expenses	4,796,977.00
Bank Charges	634.32
Conveyance	8,185.00
Fee Concession	727,560.00
Function Expenses	126,457.00
Lab Consumables & Maintenance	354,657.00
License, Rates & Taxes	1,408,372.00
Miscellaneous Expenses	15,000.00
NBA Expenses	-
NCC Expenses	202,361.00
NSS Expenses	-
Placement Expenses	145,746.00
Pooja Expenses	1,360.00
Postage, Telephone & Internet	48,337.00
Power & Fuel	3,861,271.00
Printing & Stationery	1,627,381.00
Professional Expenses	-
Repairs & Maintenance	3,131,944.38
Research & Development	-
Seminar, Conference & Events	1,813,761.35
Sports Expenses	154,660.00
Student Welfare Expenses	2,904,038.00
Subscription Expenses	435,924.00
Staff - Seed Money	180,000.00
Travelling Expenses	198,423.00
Uniform Expenses	732,230.00
University Fees	4,797,700.00
	31,705,371.05

DETAILS TO BALANCE SHEET

Particulars	March 31, 2025
Note 4	
Unrestricted Funds - General Fund	
Opening Balance	392,035,747.53
Add: Net Transactions during the year	(161,860,782.32)
	230,174,965.21
Add: Excess of Income over Expenditure	123,941,084.11
	354,116,049.32
Note 5	
Restricted and Other Funds	
CSI Student Chapter	37,850.00
NPTEL Exam - Core Integra	80,876.00
NSS Fund	45,531.00
Grant Fund	144,602.32
	308,859.32
Note 6	
Other Current Liabilities	
Liability for Expenses	6,097,453.00
Statutory Dues Payable	221,306.00
Liability for Capital Expenses	437,203.00
Others	1,916,447.00
	8,672,409.00
Note 7	
Fixed Assets	
Refer Annexure - FAR	27,761,991.24
Note 8	
Receivable - Others	
Rent Receivable	-
Fees Receivable	14,569,468.00
	14,569,468.00
Note 9	
Cash And Cash Equivalents	
Cash on hand	-
Balance with Banks	15,028,696.77
Other Bank Balances	304,749,026.00
	319,777,722.77
Note 10	
Short term Loans and Advances - Others	
Other Advances	1,065,867.32
Advances to suppliers for capital goods	-
Balance with Government Authorities	-
	1,065,867.32

Sub-schedules to Balance Sheet**Other Liabilities****Liability For Expenses**

Salary Payable	5,784,944.00
Electricity charges Payable	312,509.00
	<u>6,097,453.00</u>

Statutory Dues Payable

ESI Payable	28,022.00
EPF Payable	193,284.00
	<u>221,306.00</u>

Liability for Capital Goods

V Tehnokids Engineering Solutions	437,203.00
	<u>437,203.00</u>

Liability For Others

Advance Fee Collection	434,600.00
Refundable Fees	1,428,800.00
KP Enterprises - Exam	53,047.00
	<u>1,916,447.00</u>

Cash and Cash Equivalents**Other Bank Balances****Bank deposits with more than twelve months maturity**

FD With City Union Bank	290,418,803.00
FD With Axis Bank	12,877,713.00
Accrued Interest - City Union Bank	1,452,510.00
	<u>304,749,026.00</u>

Other Advances

Grant Fund	798,543.32
Purchase Advances	17,750.00
Salary Advance	248,942.00
Core Integra Consulting Services Pvt Ltd	-
Student's Chapter Fees Receivable	-
Garude Online Exam - Violet Receivable	-
Exam Fund Receivables	632.00
AIMA Exam - SIDRA TECH SOLUTIONS Receivables	1,065,867.32
	<u>1,065,867.32</u>

Note 7 - Property, Plant and Equipm

S.No	Particulars	W.D.V. As On	Additions		Transfer from Trust	Total	Depreciation	W.D.V. As On
		01.04.2024	More than 180 days	Less than 180 days		As on 31.03.2025		31.03.2025
HIT								
	Borewell	402,700.00	289,825.00	-	-	692,525.00	-	692,525.00
1	BLOCK - 10%							
	Building	6,964,715.76	36,000.00	126,500.00	-	7,127,215.76	706,396.58	6,420,819.18
	Camera	598,248.80	-	-	-	598,248.80	59,824.88	538,423.92
	Electrical & Fittings	2,824,539.64	24,308.00	54,000.00	-	2,902,847.64	287,584.76	2,615,262.88
	Furniture & Fixtures	1,842,436.08	171,000.00	30,444.00	-	2,043,880.08	202,865.81	1,841,014.27
2	BLOCK - 15%							
	Lab Equipments	7,010,736.39	148,000.00	389,381.00	-	7,548,117.39	1,103,014.03	6,445,103.36
	Aircraft	253,327.23	-	-	-	253,327.23	37,999.08	215,328.15
	Bus	6,038,785.83	-	-	-	6,038,785.83	905,817.87	5,132,967.96
	Sports Items	459,578.44	123,500.00	-	-	583,078.44	87,461.77	495,616.67
	Tanker Lorry	4,040.14	-	-	-	4,040.14	606.02	3,434.12
	Water Purifier	52,793.84	-	-	-	52,793.84	7,919.08	44,874.76
3	BLOCK - 40%							
	Computers & Accessories	3,388,389.56	837,516.00	567,895.00	-	4,793,800.56	1,803,941.22	2,989,859.34
	Library Books	306,603.10	230,001.00	-	-	536,604.10	214,641.64	321,962.46
	Library Software	7,998.63	-	-	-	7,998.63	3,199.45	4,799.18
	Total	30,154,893.44	1,860,150.00	1,168,220.00	-	33,183,263.44	5,421,272.20	27,761,991.24