



Chanakya University

(Established under the Chanakya University Act, 2021 - Karnataka Act No. 37 of 2021)

Balance Sheet as at March 31, 2025

(All the amounts are in Lakhs ₹, unless otherwise stated)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
Source of Funds			
a. <u>Donations and Grants</u>			
i. <u>Restricted Funds</u>			
Permanent Statutory Endowment Fund	2	2,632.61	2,585.86
University Endowment Fund	2	1.00	-
Other Funds	2	1,514.32	778.21
Infrastructure/ CSR Fund	2	37,461.51	24,399.84
ii. <u>Unrestricted Funds</u>			
Development Fund	3	4.50	5.50
General Fund	3	13,634.84	13,904.92
		55,248.78	41,674.33
b. <u>Non-Current Liabilities</u>			
Long-Term Liabilities	4	1,065.24	1,219.84
Long-Term Provisions	5	62.51	38.90
c. <u>Current Liabilities</u>			
Short Term Borrowings	6	3,503.21	1,489.29
Payables	7	548.82	1,034.98
Other Current Liabilities	8	2,798.37	1,987.90
Short-Term Provisions	9	3.35	4.21
Total		63,230.28	47,449.45
Application of Funds			
a. <u>Non-Current Assets</u>			
Property, Plant and Equipment & Intangible Assets			
Property, Plant & Equipment	10	34,501.69	24,725.12
Intangible Assets	10	8.64	7.32
Capital Work-In-Progress	10	13,776.99	16,406.40
Long term Investments			
For Permanent Statutory Endowment Fund	11	2,645.00	2,595.00
Long-Term Loans and Advances	12	3,284.10	650.51
b. <u>Current Assets</u>			
Current Investments	13	2,616.33	697.36
Receivables	14	308.74	150.14
Cash and cash equivalents	15	5,839.47	2,060.23
Short-Term Loans and Advances	16	140.59	95.75
Other Current Assets	17	108.73	61.63
Total		63,230.28	47,449.45
Significant Accounting Policies & Notes To Accounts	1 & 26		

As per our report attached of even date
For B.K.Ramadhyan & Co, LLP
Chartered Accountants
FRN: 0028785/S200021

(Signature)
(CA Vasuki H.S)
Partner

Membership No. 212013

For and on behalf of Board of Governors

(Signature)
(Prof. Yashavantha Dongre)
Vice - Chancellor

(Signature)
(Sri Sujiban Ghosh)
Chief Finance Officer

(Signature)
(Dr. Sushant Joshi)
Registrar

Place: Bangalore
Date: 18-06-2025

B K RAMADHYANI & CO. LLP
CHARTERED ACCOUNTANTS
No. 68, # 4-B, Chitrapur Bhavan,
8th Main, 15th Cross, Malleswaram,
BANGALORE - 560 055.



Chanakya University

(Established under the Chanakya University Act, 2021 - Karnataka Act No. 37 of 2021)

Income And Expenditure Account

(All the amounts are in Lakhs ₹, unless otherwise stated)

Particular	Note	For the year ended March 31, 2025			For the year ended March 31, 2024		
		Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
Income							
Tuition fee & other fees	18	-	1,342.97	1,342.97	-	419.05	419.05
Scholarship	18	162.93	-	162.93	138.06	-	138.06
Hostel Receipts	19	-	627.15	627.15	-	218.25	218.25
Other Income	20	251.02	405.40	656.42	85.67	411.79	497.46
Total Income (A)		413.95	2,375.52	2,789.47	223.73	1,049.09	1,272.82
Expenditure							
Employee Benefit Expense	21	178.93	1,217.80	1,396.74	8.30	1,055.74	1,064.04
Academic Expenses	22	21.95	858.46	880.41	42.13	395.51	437.65
Scholarship	22	162.93	63.48	226.40	138.06	97.30	235.36
Hostel Expenses	23	-	435.65	435.65	-	216.46	216.46
Depreciation/Amortization*	10	1,791.45	439.62	2,231.08	503.65	303.64	807.29
Finance Cost	24	-	144.53	144.53	-	59.05	59.05
Advertisement and Publicity		1.14	471.60	472.74	-	574.90	574.90
General Expenses	25	48.99	1,339.28	1,388.27	35.24	1,096.51	1,131.76
Expenses before Depreciation and Interest		2,205.40	4,970.42	7,175.82	727.38	3,799.10	4,526.50
Excess of Expenditure (Before exceptional and extraordinary items) over Income		(1,791.45)	(2,594.90)	(4,386.35)	(503.65)	(2,750.02)	(3,253.67)
Exceptional Items							
Excess of Expenditure over Income for the year before extraordinary items		(1,791.45)	(2,594.90)	(4,386.35)	(503.65)	(2,750.02)	(3,253.67)
Extraordinary items							
Excess of Expenditure over Income for the year		(1,791.45)	(2,594.90)	(4,386.35)	(503.65)	(2,750.02)	(3,253.67)
Transfer of Deficit from General Fund			2,594.90	2,594.90		2,750.02	2,750.02
Transfer of Depreciation from Infrastructure (CSR) fund		1,692.53		1,692.53	495.72		495.72
Transfer of Depreciation from Other Funds		98.92		98.92	7.93		7.93
Excess of Expenditure over Income after subtracting transfers from specified funds		0	0	0	0	0	0
Significant Accounting Policies & Notes To Accounts	1 & 26						

As per our report attached of even date
For B.K.Ramadhyani & Co, LLP
Chartered Accountants
FRN: 0028785/S200021

Vasuki H.S

(CA Vasuki H.S)
Partner
Membership No. 212013

Place: Bangalore
Date: 18-06-2025

B K RAMADHYANI & CO. LLP
CHARTERED ACCOUNTANTS
No. 68, # 4-B, Chitrapur Bhavan,
8th Main, 15th Cross, Malleswaram,
BANGALORE - 560 055.

For and on behalf of Board of Governors

(Prof. Yashavantha Dongre)
Vice - Chancellor

(Sri Sujiban Ghosh)
Chief Finance Officer

(Dr. Sushant Joshi)
Registrar