

INDEPENDENT AUDITOR'S REPORT

To,

The Members of **M/S BALAMANDIR KAMARAJ TRUST**

Opinion

We have audited the financial statements of BALAMANDIR KAMARAJ TRUST (the entity), which comprise the balance sheet as at March 31, 2026, the Income and Expenditure account, and the Receipts and Payments Account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the entity in accordance with the accounting principles generally accepted in India. 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either



intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments above, we report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of accounts as required by law have been kept by the BALAMANDIR so far as appears from our examination of those books.
- c. The Balance Sheet, Income and Expenditure account are in agreement with the books of accounts.

Place: Chennai
Date: 21-08-2026

For GOVIND AND BALA ASSOCIATES
Chartered Accountants
Firm Reg No. 006168S



N RAJAGOPALAN
PARTNER
M. No. 217550
UDIN No: 26217550UJZCIW8736



BALA MANDIR KAMARAJ TRUST

No.8,G.N.Chetty Road,T.Nagar,Chennai - 600017

Phone: 044-48679207

E mail: main@balamandir.org

Website : www.balamandir.org

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED MARCH 31,2026

BALA MANDIR KAMARAJ TRUST
No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017
Balance Sheet as at 31.03.2026

	Particulars	Note	As at 31.03.2026 (Rs.)	As at 31.03.2025 (Rs.)
I	Sources of Funds			
1	NPO Funds			
	(a) Unrestricted Funds	3(a)	9,03,78,451	3,40,92,480
	(b) Restricted Funds	3(b)	29,18,09,219	30,46,39,351
			38,21,87,670	33,87,31,830
2	Non-current Liabilities			
	Other long-term liabilities	4	2,68,88,072	2,54,51,184
3	Current Liabilities			
	Other current liabilities	5(i)	1,00,01,519	45,20,852
	Short term Provisions	5(ii)	42,30,798	-
	Total		42,33,08,059	36,87,03,867
II	Application of Funds			
1	Non-current Assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	6(a)	25,26,60,306	18,14,24,438
	(ii) Capital work in progress	6(b)	63,32,924	92,83,550
			25,89,93,230	19,07,07,988
	(b) Other Non-current Assets	7		
	(i) Fixed Deposits with Scheduled Banks		7,13,76,000	5,59,31,000
	(ii) Deposits with Financial Institutions		4,50,00,000	25,00,000
			11,63,76,000	5,84,31,000
2	Current Assets			
	(a) Cash and bank balances	8	3,22,99,233	10,75,95,734
	(b) Other current assets	9	1,56,39,596	1,19,69,145
			4,79,38,829	11,95,64,879
	Total		42,33,08,059	36,87,03,867
	Brief about the Entity	1		
	Summary of significant accounting policies and other notes	2		
	The accompanying notes are an integral part of the financial statements			

This is the Balance Sheet referred to in our report of even date.

FOR GOVIND AND BALA ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM REGN NO.0061685


N. RAJAGOPALAN
 PARTNER
 M.NO: 217550
 Date : 21.08.2026



For on behalf of Bala Mandir Kamaraj Trust


 President
 Date : 21.08.2026


 Hon. Treasurer


 Hon. General Secretary

BALA MANDIR KAMARAJ TRUST
No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017
Income and Expenditure for the year ended 31.03.2026

	Particulars	Note	FY 2025-26 (Rs.)	FY 2024-25 (Rs.)
I	Income			
	(a) Government Grants		3,39,10,451	2,29,18,525
	(b) Donations and Grants		8,65,18,229	7,86,51,776
			12,04,28,680	10,15,70,301
II	Other Income	10	6,16,03,545	5,84,51,424
III	Total Income (I+II)		18,20,32,225	16,00,21,725
IV	Expenses			
	(a) Donations/contributions paid		-	12,54,000
	(b) Manpower Cost related Expenses	11	5,93,72,033	5,47,68,878
	(c) Other expenses	12	10,68,67,350	7,27,20,435
			16,62,39,383	12,87,43,313
	(d) Depreciation	6(a)	1,31,72,921	1,08,52,434
	Total expenses		17,94,12,304	13,95,95,747
V	Excess of Income overExpenditure for the year (III- IV)		26,19,921	2,04,25,978
	Brief about the Entity	1		
	Summary of significant accounting policies and other notes	2		
	The accompanying notes are an integral part of the financial statements			

This is the Income and Expenditure referred to in our report of even date.

FOR GOVIND AND BALA ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REGN NO.006168S


N. RAJAGOPALAN
 PARTNER
 M.NO: 217550
 Date : 21.08.2026



For on behalf of Bala Mandir Kamaraj Trust


President
 Date : 21.08.2026


Hon. Treasurer


Hon. General Secretary

NOTES - 1 BRIEF ABOUT THE ENTITY:

INTRODUCTION:

Established in 1949 by Sri Kamaraj and Smt. Manjubhashini as a children's Home, Bala Mandir has sheltered and educated thousands of children - orphan, destitute and socio-economically deprived - its homes and schools. Over the years its activities have expanded to include children with special needs as well children who remain with their families but face difficult challenges to reach their full potential. Bala Mandir is known for working towards holistic and all-round development of the children under its care. Bala Mandir is a registered society under the Tamil Nadu Societies Registration Act, 1975.

Bala Mandir's activities are now organised into 5 verticals:

1. Bala Mandir Children's Home - Home for destitute children in Chennai and Nagercoil.
2. Bala Mandir Schools - Creche, Primary and Higher Secondary classes in Chennai.
3. Bala Mandir MNC - for children with intellectual disabilities.
4. Bala Mandir Research and Resource Centre - Outreach and Research in early childhood practices.
5. Bala Mandir Kinship Care - Supports needy children who have lost one or both parents.

NOTES - 2A & 2B ACCOUNTING POLICIES & OTHER NOTES ON ACCOUNTS AS ON 31ST MARCH 2026.

NOTE: 2A SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS OF PREPARATION OF FINANCIAL STATEMENT

The financial statements have been prepared on the historical cost basis in accordance with the Generally Accepted Accounting Principles (GAAP) in India and comply with the mandatory accounting standards as specified in the Technical Guide on Accounting for Not-for-Profit Organisations. All items that have a material bearing on the financial statements of income are recognized on accrual basis except for Donations and Government grant recognized on cash basis and expenditures are recognized on accrual basis. Accounting Policies have been consistently applied except where a new Accounting Standard has been essentially adopted or an existing Accounting Standard requires a change due to revision in the accounting policy hitherto adopted.

The preparation of financial statements in conformity with GAAP requires that the management of the company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balance of assets and liabilities.

2. EXPENDITURE

Expenses are accounted on accrual basis for all expenditures.



3. REVENUE RECOGNITION

- i. The revenue from Donations and Government Grants are recognized on cash basis.
- ii. Interest income is recognized on a time proportion basis, taking into account the amount outstanding and the rate of interest applicable.
- iii. Revenue from rental income is recognized in the books as and when it is earned.

4. EMPLOYEE BENEFITS

Short- term Employee benefits

All employee benefits payable within twelve months of rendering the service are classified as Short-term benefits. Such benefits include salaries, wages, bonus, short-term compensated absence, awards, ex-gratia etc. are recognized in the period in which the employee renders the related service.

Defined Contribution Plans

The Society has defined contribution plans in the form of Provident Fund and Employee State Insurance (ESI) Scheme for all eligible employees. The Society's contributions to these defined contribution plans are charged to the Statement of Income and Expenditure as incurred. These contributions are made in accordance with the applicable statutory requirements.

Defined Benefit Plans

Gratuity:

The Society has defined benefit plan for the post-retirement benefit in the form of gratuity for all its employees. The present value of gratuity obligation under such defined plan is determined based on an actuarial valuation using the Projected Unit Credit Method (PUCM).

5. FIXED ASSETS

- a) The assets are stated at cost less depreciation, Cost includes purchase price and all other attributable costs of bringing the assets to working condition for intended use.
- b) New fixed assets received as donations in-kind are capitalized at their fair market value on the date of receipt with an equivalent amount credited to the Capital Fund and further transferred to the Deferred Revenue - Capital Grant
- c) Fixed assets purchased by using the amount of capital fund received are capitalized on the date of receipt with an equivalent amount transferred to the Deferred Revenue - Capital Grant from the Capital Fund.



6. DEPRECIATION

i. Depreciation is provided on the Written Down Value (WDV) basis. For assets added during the year, depreciation is provided as follows:

- Where an asset is put to use for **180 days or more** during the year, depreciation is charged at the **full applicable rate**.
- Where an asset is put to use for **less than 180 days** during the year, depreciation is charged at **half of the applicable rate**.

ii. Depreciation rates are determined based on management's estimates and discretion, as detailed below:

Sl.No	Block of Assets	Rates of depreciation in %
1	Buildings	5%
2	Machinery, Equipment's and Electrical fittings (including Motor Vehicles)	25%
3	Office Equipment's including Computers	20%
4	Furniture and Fittings	15%

iii. Depreciation on fixed assets acquired through the Capital Fund i.e., fixed assets received as donation in-kind or cash is charged to the Income and Expenditure Account. The corresponding amount is recognized as income by transferring it from the **Deferred Revenue - Capital Grant account to Deferred Income - Capital Grant Account**, in proportion to the depreciation charged on the related assets.

7. GOVERNMENT GRANTS:

- Grants which are other than specifically provided for Fixed Assets are recognized as income on cash basis
- Grants which are specifically provided for Fixed Assets are deducted from the Cost of Acquisition of the Fixed Assets.



8.DONATION IN KIND:

Donations received in kind except for New Fixed Assets are not recognized in the books of accounts; instead, they are disclosed in the Notes to the Financial Statements.

9.Accounting for Capital Grants:

Donations received in cash or in-kind specifically for the acquisition of fixed assets are recognized as Capital Funds. Upon utilization of such funds to acquire fixed assets, the utilized amount is transferred to the Deferred Revenue - Capital Grant account. This deferred grant is amortized to the Statement of Income and Expenditure on a systematic basis over the useful life of the asset, in the exact proportion to the depreciation charged.

10.PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a) Company has a present obligation as a result of a past event,
- b) Probable outflow of resources is expected to settle the obligation and
- c) Amount of the obligation can be reliably estimated.

Contingent liability is disclosed in case of:

- a) A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation; or
- b) A present obligation arising from past events, when no reliable estimate is possible; or
- c) A possible obligation arising from past events where the probability of outflow of resources is not remote.

Contingent assets are neither recognized, nor disclosed in financial statements.

Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.

NOTE: 2B OTHER NOTES ON ACCOUNTS

1. During the period, the following donations were received in kind

SL. No	Particulars	Estimated Value in Rs. FY 2025-26	Estimated Value in Rs. FY 2024-25
1	Provisions	3,24,752	1,60,508
2	Clothing, Medicines, etc.,	6,41,656	4,68,224



2. Income tax returns have been filed up to the assessment year 2025-26 (FY 2024-25) and assessment has been completed up to assessment year 2025-26 (FY 2024-25).

3. Entity not revalued any of its assets during the FY 25-26.

4. **RELATED PARTY DISCLOSURE**

a) List of Related parties

S. NO	NAME OF THE PARTY	NATURE OF RELATION
1	NARAYANAN KUMAR	Trustee
2	MANOJ KUMAR SONTALIA	Trustee
3	PRANATHARTHIHARAN NATARAJAN	Trustee
4	MAYA GAITONDE	Trustee
5	GIRIJA VAIDYANATHAN	Trustee
6	M/s. BALA MANDIR FOUNDATION	Entity where Trustees having Significant Influence.

b) Transactions with Related parties during the year

S. No.	Name of the Related Party	Nature of Transactions	FY 2025-26 Amount in Rs.		FY 2024-25 Amount in Rs.	
			Transactions during the year	Outstanding Receivable/ (payable) as per Balance Sheet	Transactions during the year	Outstanding Receivable/ (payable) as per Balance Sheet
1	M/s.BALA MANDIR FOUNDATION	Education Expenses	1,23,58,095	NIL	NIL	NIL
2.	M/s.BALA MANDIR FOUNDATION	Donation	NIL	NIL	13,00,000	NIL



5. The following claims made to the Government authorities towards Grants remains pending:

Particulars	Claims pertaining to the year					Total
	2017-18	2018-19	2022-23	2024-25	2025-26	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i) The Secretary State Child Protection Society Department of Social Defence (Children Programme)					79,88,212	79,88,212
(ii) The Secretary, Department of Social Defence (Adoption)					1,70,863	1,70,863
(iii) Regional Joint Director, Employment & Training (Vocational Training Centre)	39,000	1,68,000	-	-		2,07,000
(iv) Deendayal Disabled Rehabilitation Scheme (Madhuram Narayanan Centre)				8,20,368	8,50,000	16,70,368
(v) Tamil Nadu School Education Dept, (BM Vidyalaya RTE)			12,077			12,077
Total government grant dues	39,000	1,68,000	12,077	8,20,368	90,09,075	1,00,48,520

6. Change in Accounting Policy regarding Capital Grants:

6.1 During F.Y. 2025-26, the Society changed its accounting policy for capital grants utilized towards the acquisition of fixed assets to align with the Deferred Income Approach as prescribed in Technical Guide on Accounting for Not-for-Profit Organisations (NPOs) issued by The Institute of Chartered Accountants of India.

Historically, grants received for purchasing depreciable fixed assets were credited directly to the Capital Fund, and the entire annual depreciation was charged to the Statement of Income and Expenditure without recognizing the matching grant income. To present a true and fair view and ensure proper matching of revenue with related expenses, the management has reclassified the balance of unamortized capital grants from the Capital Fund to Deferred Revenue - Capital Grant. Consequently, an amount equal to the annual depreciation on donor-funded assets is now transferred from the Deferred Revenue - Capital Grant Account to the Statement of Income and Expenditure as deferred grant income.



6.2. Restatement and Prior-Period Realignment to address the cumulative effect of past years' direct depreciation charges against unrestricted funds, a one-time adjustment has been executed in the current financial year:

- a. The unamortized cost (Written Down Value / WDV) of donor-funded assets as of April 1, 2025, amounting to Rs. 22,58,81,943.97 has been reclassified from the Capital Fund to Deferred Revenue - Capital Grant
- b. Cumulative depreciation of prior years' previously charged to unrestricted funds without matching grant amortization, amounting to Rs 5,26,99,050/-, has been adjusted between the Deferred Revenue - Capital Grant and General Fund to reflect the net carrying value accurately.

7. The entity has re-classified the previous year figures to confirm to this year's classification.

Signature to Notes 1 to 12

As per our Report of Even Date

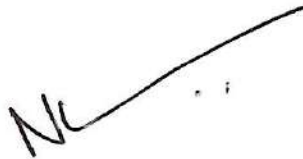
For GOVIND AND BALA ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG NO: 0061685


N. RAJAGOPALAN
PARTNER
MEM. No.217550



PLACE: CHENNAI
DATE: 21-08-2026

For on behalf of Bala Mandir Kamaraj Trust


President


Hon. Treasurer


Hon. General Secretary

Date: 21-08-2026

BALA MANDIR KAMARAJ TRUST

No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NPOs Funds**(a) Unrestricted Funds****General Funds**

Opening balance as on 01.04.2025

3,40,92,480

1,36,66,502

Add:- Transferred from Income & Expenditure Account

26,19,921

2,04,25,978

Add: Transferred from Capital Fund

9,67,000

-

Add: Transferred from Deferred Revenue - Capital Grant

5,26,99,050

-

Less:-Funds Utilised during the year

-

-

Closing balance as on 31.03.2026

9,03,78,451

3,40,92,480

Total (a)**9,03,78,451****3,40,92,480****(b) Restricted Funds****(i) Capital Fund**

Opening balance as on 01.04.2025

22,58,81,944

21,09,36,353

Add:- Funds received during the year

3,94,51,096

1,49,45,591

Less:-Funds transferred to Deferred Revenue - Capital Grant

26,43,66,040

-

Less:-Funds transferred to General Fund

9,67,000

-

Closing balance as on 31.03.2026

-

22,58,81,944

(ii) Endowment Fund

Opening balance as on 01.04.2025

7,20,69,702

5,60,19,600

Add:- Funds received during the year

1,06,14,205

1,60,50,102

Less:-Funds Utilised during the year

-

-

Closing balance as on 31.03.2026

8,26,83,907

7,20,69,702

(iii) Corpus Fund

Opening balance as on 01.04.2025

66,87,705

66,87,705

Add:- Funds received during the year

-

-

Less:-Funds Utilised during the year

-

-

Closing balance as on 31.03.2026

66,87,705

66,87,705

(iv) Deferred Revenue - Capital Grant

Opening balance as on 01.04.2025

-

-

Add:- Funds Transferred from Capital Fund during the year

26,43,66,040

-

Less:-Transferred to I&E A/c (Deferred Income - Capital Grant)

92,29,383

-

Less: Transferred to General Fund

5,26,99,050

-

Closing balance as on 31.03.2026

20,24,37,607

-

Total (b)**29,18,09,219****30,46,39,351**

BALA MANDIR KAMARAJ TRUST

No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017

Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Particulars	31 March 2026 (Rs.)	31 March 2025 (Rs.)
	Non-current liabilities		
4	Other long-term liabilities		
	Security Deposits-Rental	2,68,88,072	2,54,51,184
		2,68,88,072	2,54,51,184
	Current liabilities		
5	(i) Other current liabilities		
	(a) Statutory Dues	18,94,755	13,61,093
	(b) Liability for Expenses	39,36,072	15,25,901
	(c) Retention Payable	41,50,149	16,13,315
	(d) Gratuity Payable	20,543	20,543
		1,00,01,519	45,20,852
	(ii) Short term Provisions		
	Provision for Gratuity	42,30,798	-
		1,42,32,317	45,20,852



BALA MANDIR KAMARAJ TRUST

No. 8, G.N. Chetty Road, T. Nagar, Chennai - 600017

Notes forming part of the Financial Statements for the year ended 31st March, 2026

Non-current Assets

6(a) Property, Plant and Equipment and Intangible Assets

Particulars	WDV as on 01.04.2025 Rs.	Deletions / Scrapped Rs.	Additions during the year		Total as on 31.03.2026 Rs.	Depreciation		WDV as on 31.03.2026 Rs.
			>= 180 Days Rs.	< 180 Days Rs.		Rate Rs.	Amount Rs.	
1.Land	13,84,684				13,84,684	0%	-	13,84,684
2.Buildings	17,23,39,819			7,54,85,645	24,78,25,464	5%	1,05,04,132	23,73,21,332
3.Machinery, Equipments and Electrical fittings(including Motor Vehicles)	39,72,614		1,04,342	59,79,877	1,00,56,833	25%	17,66,731	82,90,102
4.Office Equipments including Computers	14,79,295		1,06,500	15,09,461	30,95,256	20%	4,68,105	26,27,151
5.Furniture and Fittings	22,48,026		67,024	11,55,940	34,70,990	15%	4,33,953	30,37,037
Total	18,14,24,438	-	2,77,866	8,41,30,923	26,58,33,227.03		1,31,72,921	25,26,60,306

Particulars	WDV as on 01.04.2024 Rs.	Deletions / Scrapped Rs.	Additions during the year		Total as on 31.03.2025 Rs.	Depreciation		WDV as on 31.03.2025 Rs.
			>= 180 Days Rs.	< 180 Days Rs.		Rate Rs.	Amount Rs.	
1.Land	13,84,684				13,84,684	0%	-	13,84,684
2.Buildings	17,15,62,352		29,08,866	67,61,192	18,12,32,410	5%	88,92,591	17,23,39,819
3.Machinery, Equipments and Electrical fittings(including Motor Vehicles)	45,54,001	9,186	1,08,394	5,51,677	52,04,886	25%	12,32,274	39,72,612
4.Office Equipments including Computers	14,61,069		1,09,000	2,48,050	18,18,119	20%	3,38,821	14,79,298
5.Furniture and Fittings	24,03,732		1,42,780	90,260	26,36,772	15%	3,88,748	22,48,024
Total	18,13,65,839	9,186	32,69,040	76,51,179	19,22,76,872		1,08,52,434	18,14,24,438



BALA MANDIR KAMARAJ TRUST

No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017

Notes forming part of the Financial Statements for the year ended 31st March, 2026

Non-current Assets

6(b) Capital Work in Progress

Particulars	Opening Balance 01.04.2025 (Rs.)	Additions during the year (Rs.)	Capitalized during the year (Rs.)	Closing Balance 31.03.2026 (Rs.)
SMHS Building	92,83,550	5,51,73,073	5,81,23,699	63,32,924

Particulars	Opening Balance 01.04.2024 (Rs.)	Additions during the year (Rs.)	Capitalized during the year (Rs.)	Closing Balance 31.03.2025 (Rs.)
SMHS Building	26,55,380	1,29,62,723	63,34,553	92,83,550



BALA MANDIR KAMARAJ TRUST

No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017

Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Particulars	31 March 2026 (Rs.)	31 March 2025 (Rs.)
	Non-Current Assets		
7	Balance with Banks & Financial Institutions		
	(a) Fixed Deposits with Scheduled Banks	7,13,76,000	5,59,31,000
	(b) Deposits with Financial Institutions	4,50,00,000	25,00,000
		11,63,76,000	5,84,31,000
	Current Assets		
8	Cash and Bank Balances		
	(A) Cash and cash equivalents		
	(a) Cash on hand	59,412	42,154
	(b) Balance with Banks		
	- in savings account	1,95,39,821	10,75,53,580
	(B) Other Bank Balances		
	- Short term deposits with banks more than 3 months but less than 12 months	1,02,00,000	-
	(C) Deposits with Financial Institutions	25,00,000	-
		3,22,99,233	10,75,95,734
9	Other current assets		
	(a) Interest accrued but not due on deposits	7,06,883	11,82,159
	(b) Advances Paid to Suppliers	1,23,08,362	87,03,395
	(c) Security Deposits	3,63,232	3,63,232
	(d) TDS Receivable	20,45,861	16,67,122
	(e) Other Current assets	2,15,258	53,237
		1,56,39,596	1,19,69,145



BALA MANDIR KAMARAJ TRUST

No. 8, G.N. Chetty Road, T.Nagar, Chennai - 600017

Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Particulars	31 March 2026 (Rs.)	31 March 2025 (Rs.)
10	Other income		
	Interest income	1,08,08,950	1,03,45,022
	Interest on Income Tax Refund	91,933	63,288
	Rental Income	3,84,85,574	3,83,40,052
	Grant from Government for Staff Salary	-	40,65,676
	Miscellaneous Income	29,87,705	56,37,386
	Deferred Income - Capital Grant	92,29,383	-
		6,16,03,545	5,84,51,424
11	Manpower Cost related Expenses		
	Salaries, wages, bonus and other allowances	4,32,99,738	3,84,49,581
	Salaries to Government School Staff	-	40,65,676
	Contribution to Provident Fund	32,45,305	29,25,646
	Contribution to ESI Fund	7,84,630	8,20,417
	Provision for Gratuity	42,28,918	-
	Leave Encashment	2,22,946	1,61,746
	Staff welfare expenses	1,24,067	69,626
	Staff Insurance	1,10,100	1,01,837
	PF Administration Charges	2,70,570	2,54,123
	Retainer Fees	57,64,229	66,50,343
	Festival Exgratia	3,24,000	3,24,000
	Staff Conveyance	9,97,530	9,45,883
		5,93,72,033	5,47,68,878
12	Other Expenses		
	Educational Expenses	2,60,16,387	1,96,41,657
	Electricity Charges	35,96,828	22,64,290
	Security services	15,30,263	16,14,049
	Repairs and maintenance	2,65,70,442	1,52,08,827
	Insurance	1,11,832	1,10,068
	Rent, Rates and taxes, excluding, taxes on income	45,08,431	21,84,543
	Bank charges	1,81,171	2,05,084
	Health Care	12,81,942	9,50,772
	Travelling expenses	6,60,210	5,57,239
	Auditor's remuneration	1,05,911	1,10,556
	Printing and stationery	11,86,104	7,16,803
	Communication expenses	6,07,441	5,48,251
	Food Expenses	1,60,16,630	1,47,92,529
	Advertisement and publicity	5,442	1,499
	Professional Charges	1,80,40,656	85,27,665
	Commission	4,17,700	-
	Functions and Celebrations	9,60,576	8,65,539
	Child Care Expenses	26,68,311	20,14,914
	Miscellaneous expenses	24,01,073	24,06,150
		10,68,67,350	7,27,20,435

