

**SONA COLLEGE OF TECHNOLOGY**  
(An Unit of CHOCKALINGAM TRUST)  
TPT College Road, Suramangalam, Salem - 636 005.

**BALANCE SHEET AS AT 31.3.2024**

<b>Capital &amp; Liabilities</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>	<b>Rs.</b>
<b><u>Capital Fund :</u></b>			<b><u>Fixed Assets :</u></b>		
Opening Balance	83,89,76,676.00		Gross Block	1,77,49,74,668.00	
<b><u>Add :</u></b>			<u>Less : Depreciation</u>	1,21,70,33,840.00	55,79,40,828.00
- Excess of Income over Exp. for the Yr.	21,74,21,495.00	1,05,63,98,171.00			
<b><u>Borrowings :</u></b>			<b><u>Deposits :</u></b>		
- Loan Deposit	9,11,83,000		- Endowment Deposits - (DOTE)	50,00,000.00	
- Loan with Bank (against term deposit)	17,33,92,910	26,45,75,910.00	- Other Deposits (Banks)	61,18,718.00	1,11,18,718.00
<b><u>Current Liabilities &amp; Provisions :</u></b>			<b><u>Current Assets, Loans &amp; Advances</u></b>		
- Students Caution Deposits	1,54,17,900.00		- Chockalingam Trust Current A/c	69,72,60,191.00	
- Sundry Creditors	18,50,31,820.00		- Deposits	29,09,75,589.00	
- Creditors for supply and Provision	13,96,40,220.00	34,00,89,940.00	- Sundry Debtors	26,06,639.00	
			- Advances & Receivables	5,73,34,464.00	
			- Cash at Bank	4,34,64,735.00	
			- Cash on Hand	3,62,857.00	1,09,20,04,475.00
		1,66,10,64,021.00			
					1,66,10,64,021.00

For **G. GOUDHAMAN AND CO.,**  
CHARTERED ACCOUNTANTS

CA. G. GOUDHAMAN

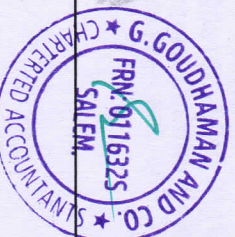
PARTNER

M. No: 208760 FRN: 011632S  
29, Odvappa Chettiar Colony,  
SALEM - 636 007


**SONA COLLEGE OF TECHNOLOGY**  
(An Unit of CHOCKALINGAM TRUST)  
TPT College Road, Suramangalam, Salem - 636 005.

**Income & Expenditure Account for the year ended 31.3.2024**

<b>Expenditure</b>		<b>Rs.</b>	<b>Income</b>		<b>Rs.</b>
To	Affiliation Fees & Inspection Charges	67,66,500	By	Fee Receipts	79,82,10,973
To	Salary & Remuneration	30,73,99,100	By	Interest Received	4,75,79,179
To	Seminar & other Students Activity Exp.	3,78,87,831	By	Consultancy Charges	19,97,790
To	Advertisement Charges	1,02,49,677	By	Testing Charges	10,78,522
To	Audit Fees	24,33,750	By	Exam Fees Receipts	4,01,17,419
To	Bank Charges	78,962	By	Grant-in-aid (AICTE/DST etc)	2,40,20,308
To	Consultancy & Service Charges	65,51,316	By	Training and Coaching Fee Receipts	25,15,090
To	Courier Charges	1,37,918	By	Rental Receipts	5,99,000
To	Electricity Charges	1,50,32,457	By	Scrap Sales	3,48,551
To	Sona ED Cell Expenses	18,94,951	By	Regitration Fee-Seminar/Workshop	12,73,943
To	Freight Charges	1,27,729	By	Misc.Receipts	27,25,760
To	Depreciation	8,09,12,628			
To	Fuel Expenses - Generator	11,40,060			
To	Hospitality Expenses	27,64,061			
To	Insurance Premium (Fire & Vehicle)	9,90,817			
To	Interest Paid	85,77,685			
To	Internet Charges	22,61,447			
To	ISO Expenses	2,15,305			
To	Lab Maintenance	69,85,858			
To	Library Books & CDs	48,74,686			
To	Meeting, Seminar & SD Expenses	1,06,07,446			
To	Misc. Expenses	26,45,384			
To	Management Scholarship	3,81,44,000			



To	Placement & Skill Development Expenses	2,63,28,961	
To	Pooja Expenses	3,74,979	
To	Postage & Telegram	34,804	
To	Printing & Stationery	10,82,252	
To	Promotional Expenses	54,46,586	
To	Property Tax	1,04,05,362	
To	Repairs & Maintenance	4,43,60,582	
To	R & D Expenses	2,05,93,879	
To	Sona Continuing Education Expenses	28,36,898	
To	Security Expenses	20,35,924	
To	Staff Welfare Expenses	49,88,459	
To	Student Welfare Expenses	23,08,879	
To	Students Exam Expenses	1,94,25,174	
To	Telephone Charges	8,56,823	
To	Travelling & Conveyance Expenses	39,00,361	
To	Testing & Consultancy Expenses	17,02,382	
To	TDS	26,83,961	
To	Vehicle Maintenance	49,29,419	
To	Water Charges	69,787	
To	<b>Net Income over Expenditure</b>	<b>21,74,21,495</b>	
		<b>92,04,66,535</b>	<b>92,04,66,535</b>

For G. GOUDHAMAN AND CO.,  
 CHARTERED ACCOUNTANTS  
  
 CA. G. GOUDHAMAN  
 PARTNER  
 M. No: 208760 FRN: 011632S  
 29, Odyappa Chettiar Colony,  
 SALEM - 636 007

**SONA COLLEGE OF TECHNOLOGY, SALEM -5**  
**Statement of Fixed Assets & Depreciation**  
**2023-2024**

Gross Block			Depreciation				Written Down Value			
S.no	Particulars	Rate of Depreciation (%)	As on 31.3.2023 (Rs.)	Addition/ Deletion (Rs.)	As on 31.3.2024 (Rs.)	As on 31.3.2023 (Rs.)	For the Year (Rs.)	As on 31.3.2024 (Rs.)	As on 31.3.2023 (Rs.)	As on 31.3.2024 (Rs.)
1	Buildings	10	1,02,10,11,429	49,92,165	1,02,60,03,594	67,97,43,002	3,43,82,551	71,41,25,553	34,12,68,427	31,18,78,041
	Buildings - under Construction	-	94,70,561	69,00,970	1,63,71,531	-	-	-	94,70,561	1,63,71,531
2	Furniture & Fixtures	10	8,89,75,305	49,73,573	9,39,48,878	5,95,24,032	33,55,486	6,28,79,518	2,94,51,273	3,10,69,360
3	Lab Equipments	15	23,10,30,072	2,04,85,066	25,15,15,138	17,08,77,292	1,07,80,768	18,16,58,060	6,01,52,780	6,98,57,078
4	Computer & Accessories	30	15,94,63,884	3,09,08,272	19,03,72,156	12,03,41,535	1,98,56,797	14,01,98,332	3,91,22,349	5,01,73,824
5	Library Books	15	2,42,33,680	-	2,42,33,680	2,18,50,541	3,57,471	2,22,00,012	23,83,139	20,25,668
6	Plant & Machinery	15	10,20,69,405	1,47,61,740	11,68,31,145	6,20,03,561	75,90,529	6,95,94,090	4,00,65,844	4,72,37,055
7	Vehicles	15	4,20,73,143	37,94,903	4,58,68,046	1,85,20,595	39,32,041	2,24,51,636	2,35,52,548	2,34,15,410
8	Valliappa Auditorium	10	98,30,500	-	98,30,500	32,60,654	6,56,985	39,11,639	65,69,846	59,12,861
	Total		1,68,81,57,979	8,68,16,689	1,77,49,74,668	1,13,61,21,212	8,09,12,628	1,21,70,30,840	55,20,36,767	55,79,40,828

For G. GOUDHAMAN AND CO.,  
**CHARTERED ACCOUNTANTS**  
*(Signature)*  
**CA. G. GOUDHAMAN**  
 PARTNER  
 M. No: 208760 FRN: 011632S  
 29, Odyappa Chettiar Colony,  
 SALEM - 636 007