

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

BALANCE SHEET AS AT 31.3.2025

<u>Capital & Liabilities</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>	<u>Rs.</u>
<u>Capital Fund :</u>			<u>Fixed Assets :</u>		
Opening Balance	1,05,63,98,171		Gross Block	1,92,49,72,503	
<u>Add :</u>			<u>Less : Depreciation</u>	1,30,28,88,865	62,20,83,638
- Excess of Income over Exp. for the yr.	18,24,50,354	1,23,88,48,525			
<u>Borrowings :</u>			<u>Deposits :</u>		
- Loan Deposit	9,24,78,000		- Endowment Deposits - (DOTE)	50,00,000	
		9,24,78,000	- Other Deposits (Banks)	68,02,372	1,18,02,372
<u>Current Liabilities & Provisions :</u>			<u>Current Assets, Loans & Advances</u>		
- Sundry Creditors	11,57,28,586		- Chockalingam Trust Current A/c	71,09,65,578	
- Creditors for supply and Provision	15,12,50,356	26,69,78,942	- Deposits	12,36,07,983	
			- Sundry Debtors	33,26,298	
			- Advances & Receivables	8,08,56,082	
			- Cash at Bank	4,53,03,804	
			- Cash on Hand	3,59,712	96,44,19,457
		1,59,83,05,467			1,59,83,05,467

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

CA. G. GOUDHAMAN
PARTNER

M. No: 208760 FRN: 0116328
29, Odyappa 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 31.3.2025

<u>Expenditure</u>		Rs.	<u>Income</u>		Rs.
To	Affiliation Fees & Inspection Charges	56,89,285	By	Fee Receipts	86,36,23,213
To	Salary & Remuneration	35,54,99,827	By	Interest Received	2,62,62,338
To	Seminar & other Students Activity Exp.	5,13,11,958	By	Consultancy Charges	72,78,561
To	Advertisement Charges	1,08,99,821	By	Testing Charges	27,13,304
To	Bank Charges	3,91,293	By	Exam Fees Receipts	5,36,79,869
To	Consultancy & Service Charges	85,17,938	By	Grant-in-aid (AICTE/DST etc)	1,74,61,968
To	Courier Charges	1,35,704	By	Training and Coaching Fee Receipts	23,70,358
To	Electricity Charges	1,91,63,367	By	Rental Receipts	10,89,767
To	Sona ED Cell Expenses	22,41,208	By	Scrap Sales	4,21,276
To	Depreciation	8,58,55,025	By	Registration Fee-Seminar/Workshop	5,67,871
To	Fuel Expenses - Generator	20,69,328	By	Misc.Receipts	2,86,11,280
To	Hospitality Expenses	31,37,051			
To	Insurance Premium (Fire & Vehicle)	6,53,593			
To	Interest Paid	1,31,14,731			
To	Internet Charges	25,99,794			
To	ISO Expenses	68,815			
To	Lab Maintenance	73,52,581			
To	Library Books & CDs	78,05,883			
To	Legal Fees	1,02,700			
To	Meeting, Seminar & SD Expenses	1,34,89,858			
To	Misc. Expenses	15,16,045			
To	Management Scholarship	3,65,03,875			



To	Placement & Skill Development Expenses	2,79,33,649		
To	Pooja Expenses	2,83,453		
To	Postage & Telegram	38,840		
To	Printing & Stationery	19,86,875		
To	Promotional Expenses	55,41,094		
To	Property Tax	1,01,15,093		
To	Repairs & Maintenance	7,55,14,160		
To	R & D Exepenses	2,24,94,128		
To	Sona Continuing Education Expenes	14,84,156		
To	Security Expenses	30,62,673		
To	Staff Welfare Expenses	38,49,202		
To	Student Welfare Expenses	43,78,846		
To	Students Exam Expenses	2,18,44,186		
To	Telephone Charges	11,78,298		
To	Travelling & Conveyance Expenses	53,71,559		
To	Testing & Consultancy Expenses	16,92,766		
To	TDS	16,01,462		
To	Vehicle Maintenance	50,90,067		
To	Water Charges	49,264		
To	Net Income over Expenditure	18,24,50,354		
		1,00,40,79,805		1,00,40,79,805

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
2024-2025

			Gross Block			Depreciation			Written Down Value	
S.no	Particulars	Rate of Depreciation (%)	As on 31.3.2024 (Rs.)	Addition/ Deletion (Rs.)	As on 31.3.2025 (Rs.)	As on 31.3.2024 (Rs.)	For the Year (Rs.)	As on 31.3.2025 (Rs.)	As on 31.3.2024 (Rs.)	As on 31.3.2025 (Rs.)
1	Buildings	10	1,02,60,03,594	22,99,077	1,02,83,02,671	71,41,25,553	3,13,02,758	74,54,28,311	31,18,78,041	28,28,74,360
	Buildings - under Construction	-	1,63,71,531	5,39,68,929	7,03,40,460				1,63,71,531	7,03,40,460
2	Furniture & Fixtures	10	9,39,48,878	55,67,122	9,95,16,000	6,28,79,518	34,64,500	6,63,44,018	3,10,69,360	3,31,71,982
3	Lab Equipments	15	25,15,15,138	1,55,42,838	26,70,57,976	18,16,58,060	1,19,42,561	19,36,00,621	6,98,57,078	7,34,57,355
4	Computer & Accessories	30	19,03,72,156	4,33,68,553	23,37,40,709	14,01,98,332	2,44,34,435	16,46,32,767	5,01,73,824	6,91,07,942
5	Library Books	15	2,42,33,680		2,42,33,680	2,22,08,012	3,03,850	2,25,11,862	20,25,668	17,21,818
6	Plant & Machinery	15	11,68,31,145	2,41,62,688	14,09,93,833	6,95,94,090	98,57,861	7,94,51,951	4,72,37,055	6,15,41,882
7	Vehicles	15	4,58,68,046	50,88,628	5,09,56,674	2,24,52,636	39,57,774	2,64,10,410	2,34,15,410	2,45,46,264
8	Valliappa Auditorium	10	98,30,500		98,30,500	39,17,639	5,91,286	45,08,925	59,12,861	53,21,575
	Total		1,77,49,74,668	14,99,97,835	1,92,49,72,503	1,21,70,33,840	8,58,55,025	1,30,28,88,865	55,79,40,828	62,20,83,638

For G. GOUDHAMAN AND CO.,
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SONA COLLEGE OF TECHNOLOGY, SALEM -5
DEPRECIATION WORKINGS FOR THE YEAR ENDED 31.03.2025

(Amount in Rupees)

1	2	3	4	5	6 (4-5)	7	8	9 (7+8)	10 (on 6+7)	11 (on 8)	12 (10+11)
#	Asset Description	Rate	W.D.V. as at 31.03.2024	W.D.V for Assets Deleted during the year (1.4.2024-31.3.2025)	W.D.V as at 31.3.2025	Additions during the period 01.04.24 to 30.09.24	Additions during the period 01.10.24 to 31.03.25	Total additions	Depn. for the assets used for more than 6 months	Depn. for the assets used for less than 6 months	Total Depreciation
1	Buildings	10	31,18,78,041		31,18,78,041		22,99,077	22,99,077	3,11,87,804	1,14,954	3,13,02,758
2	Buildings - Under Construction	-	1,63,71,531		1,63,71,531	94,64,074	4,45,04,855	5,39,68,929	-	-	-
3	Furniture & Fixures	10	3,10,69,360		3,10,69,360	15,84,148	39,82,974	55,67,122	32,65,351	1,99,149	34,64,500
4	Lab Equipments	15	6,98,57,078		6,98,57,078	39,77,152	1,15,65,686	1,55,42,838	1,10,75,135	8,67,426	1,19,42,561
5	Library Books	15	20,25,668	-	20,25,668			-	3,03,850	-	3,03,850
6	Plant & Machinery	15	4,72,37,055		4,72,37,055	1,28,01,344	1,13,61,344	2,41,62,688	90,05,760	8,52,101	98,57,861
7	Vehicle	15	2,34,15,410	-	2,34,15,410	8,50,868	42,37,760	50,88,628	36,39,942	3,17,832	39,57,774
8	Computer & Accessories	30	5,01,73,824	-	5,01,73,824	1,91,80,034	2,41,88,519	4,33,68,553	2,08,06,157	36,28,278	2,44,34,435
9	Valliappa Auditorium	10	59,12,861	-	59,12,861	-	-	-	5,91,286	-	5,91,286
			55,79,40,828	-	55,79,40,828	4,78,57,620	10,21,40,215	14,99,97,835	7,98,75,285	59,79,740	8,58,55,025

