SANKAR POLYTECHNIC COLLEGE, SANKARNAGAR - 627 357

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	31.03.2025 RS. P.	RS. P.	INCOME	31.03.2025 RS. P.	RS. P.
ESTABLISHMENT CHARGES					
			BY GRANTS IN - AID		
To Salaries and Allowances		6,86,14,437	State Govt.	6,34,51,707	
Surrender		29,47,846			
Special Allowances		1,06,500			6,34,51,707
Printing Charges		1,750			
Electricity Charges		13,39,964			
Bank Charges		9,294			
Arrears of Pay		2,36,892			
Local Fund Audit Fees		73,240	Tuition Fee		15,25,000
National Service Scheme		2,380			
			SPECIAL FEE :		
To Special Fees expenses					
Sports & Games Fees	1,87,950		Sports & Games	1,80,750	
Students Assn.Expenses	2,66,718		Library Maitenance	1,80,750	
Maintenance of Library NeswPapers & Periodicals, Magazines &	2,73,695		Calender & Managzine &		
Postage Exp	1,43,281	8,71,644	Postage Expenses	1,44,600	
			Students Assn. Expenses &		
TO DEVELOPMENT FEES EXPENSES			Other expenses	2,16,900	7,23,000
Stores & Consumables	1,07,884				
Staff Development Training	71,398				
Capital Equipment	1,25,909				
Furniture Repairs & Maintenance	1,08,147				
Maintanance of Equipment	1,38,817	5,52,155	C/O		6,56,99,707
C/O		7,47,56,102			

R.DHARMASANKARA IYER & CO. CHARTERED ACCOUNTANTS FRN - 000751S Tirunelveli-7.

B/F		7,47,56,102	C/O		6,56,99,707
To Depreciation		4,58,341	DEVELOPMENT FEES		
Misc.Expenses		1,500			
T.A & D.A		30,115	Capital Equipments	2,89,200	
Refreshment Charges		2,430	Maintenance of Equipment	1,44,600	
			Stores & Consumables	1,08,450	
			Staff Development & Training	72,300	
Examination Expenses(Maintanance)	253731		Repairs to Equp. & Furniture	1,08,450	
Examination Expenses(Printing Charges)	5400				7,23,000
Examination Expenses(Refreshment Charges)	212744				
Examination Expenses(Remuneration)	1535983				
Examination Expenses(Stationery)	459026				
Examination Expenses(T.A & D.A)	7340		Admission Fee		1,555
Examination Expenses(Telephone Charges)	21984		Application Fee		67,500
Examination Expenses(Boarding & Lodging)	3369	24,99,577	Youth Red Cross		3,110
			National Service Shceme		3,110
			Verification Fees		1,800
			Misc.Income		600
			Misc.Income(Examcell)		6,050
			S.B. A/C Interest - 35713		3,91,444
			S.B. A/C Interest - 35714		8,943
			S.B. A/C Interest - 53530		129
			S.B. A/C Interest - 35716		17,725
			S.B. A/C Interest 30108		40,583
			S.B. A/C Interest - IDBI Grant		1,25,625
			S.B. A/C Interest - IDBI Cell		3,890
			Interest(TNEB)		13,482
C/O		7,77,48,065	C/O		6,71,08,253

R.DHARMASANKARA IYER & CO. CHARTERED ACCOUNTANTS FRN - 000751S Tirunelveli-7.

B/F	7,77,48,065	C/O	6,71,08,253
		Recovery of Pay	7,99,878
EPF(Employer Share)	8,652	Interest on Fixed Deposit	5,25,829
ESI(Employer Share)	3,853	Interest on Fixed Deposit(Examcell)	69,300
		Previous Yr.Tution Fee(SC,ST Students)	11,60,000.00
		SC,ST Tuition Fees Reimbursement 2019-20 to	
Salaries & Allowances(Examcell)	1,25,953	2022-23	12,37,500.00
Diploma Certificat Fee	39,600	SC,ST Tuition Fees Reimbursement 2023-24	57,500
Provisional Certificate Fee	19,360	SC,ST Tuition Fees Reimbursement 2024-25	1,50,000
		Examination Fees(Income)	23,20,000
		Examination Fees(Arrear Fees)	18,23,750
		Examination Fees (Revaluation)	18,580
		Diploma & Provisional Cert	2,22,750
Excess of Income Over Expenses		Excess of Expenses Over Income	24,52,143
	7,79,45,483		7,79,45,483

CHIEF ACCOUNTANT

PRINCIPAL

As per our report of even date on the consoliudated Financial Statements of all divisions of Sankar Polytechnic College, Sankarnagar.

For R. Dharmasankara Iyer & Co.,
Chartered Accountants,
FRN:000751S

D Ramakrishna Iyer
Partner
Membership No:018939
UDIN: 25018939BMUNPL6944

R.DHARMASANKARA IYER & CO. CHARTERED ACCOUNTANTS FRN : 000751S Tirunelveli-7

Place: Tirunelveli
Date : 12.09.2025

SANKAR POLYTECHNIC COLLEGE, SANKARNAGAR - 627 357

BALANCE SHEET AS AT 31st March 2025

FUNDS AND LIABILITIES	31.03.2025 Rs. P.	Rs. P.	Property and Assets	31.03.2025 Rs. P.	Rs. P.
GENERAL FUNDS			FIXED ASSETS:		
BUILDING AND EQUIPMENT GRANTS			As per Schedule attached		24,08,256
As per last Balance Sheet		26,79,650	CURRENT ASSETS:		
CENTRAL GOVT. GRANTS:			Stock of Chemicals at stock	19,539	19,539
1. Electronics Laboratory	2,50,000		Accounts Receivables	67,259	67,259
2. Electronics Laboratory	3,00,000		ADVANCES AND DEPOSITS:		
3. Modernisation of Labs. & Workshops (as per last Balance Sheet)	20,00,000	25,50,000	(Receivable in cash or kind for the value to be received)		
			Deposits with ICE Co-op stores	50	
STATE GOVT GRANTS:			Deposits with SIP Stores Ltd.	100	
			Deposits with State Govt.	1,054	
1. Book Bank	10,000		Deposits with TTES co Ltd.	5,000	
2. Replacement of Obsolete Equipment	8,000		Dues from SIP students Co-op. Stores	3,317	
			Deposits with P & T Dept.	1,262	
3. Teaching Aid	50,000		Deposits with suppliers	4,963	
4. Post Diploma Course	70,200		Deposit with Indian Oxygen Ltd.	351	
5. Expansion of Library	23,000		Deposits with IOB (NSS A/C)	100	16,197
6. Diploma Course in Electronics	49,500				
7. Computer	20,000				
8. Book Bank	10,000				
9. Replacement of Obsolete Equipments (Spl.Allotment)	8,41,500				
10. Construction of Protection wall	1,80,000	12,62,200			
C/O		64,91,850	C/O		25,11,251

R.DHARMASANKARA IYER & CO. CHARTERED ACCOUNTANTS FRN : 000751S Tirunelveli-1.

FUNDS AND LIABILITIES	Rs.	P.	Rs.	P.	Property and Assets	Rs.	P.	Rs.	P.
B/F			64,91,850		B/F			25,11,251	
MANAGEMENT GRANTS:					Deposit of BSNl			1,277	
					FIXED DEPOSIT :				
1. Replacement of Obsolete Equipments	2,000				Deposit with IOB Grant	74,81,498			
2. Teaching Aid	5,555				Deposit with IOB Examcell	9,86,006			
3. Post Diploma Course	19,620								
4. Diploma Course in Electronics	28,159							84,67,504	
5. Expansion of Library	2,555								
6. Computer	2,222				Deposits with TNEB			2,13,478	
7. Replacement of Obsolete Equipment (spl.allotment)	93,720				TDS Receivable(TNEB)			3,333	
					CASH & BANK BALANCES:				
8. Constrn. Of Protection wall	20,000								
9. Construction -common Room	55,000				CASH				
10. Purchase of computer (Manag.)	24,585				S.B. A/C - 35713	1,10,10,746			
11. Tools	1,00,600				S.B. A/C - 35714	8,45,974			
12. General Fund	98,866				S.B. A/C - 53530	4,727			
			4,52,882		S.B. A/C - 35716	6,49,397			
Book Bank (Adidravidar Dept)			99,200		S.B. A/c - 30108	16,30,847			
					IDBI S.B. A/c - 0708104000025179	21,161			
SCHOLARSHIP PAYABLE TO STUDENTS					IDBI S.B. A/c - 0708104000058317	3,360			
								1,41,66,212	
Scholarship	2,55,230								
			2,55,230						
					TDS Receivable(IOB)			87,586	
SPC SF A/c			380						
C/O			72,99,542		C/O			2,54,50,642	

R.DHARMASANKARA IYER & CO. CHARTERED ACCOUNTANTS FRN : 000751S Tirunelveli-1

FUNDS AND LIABILITIES	Rs.	P.	Rs.	P.	Property and Assets	Rs.	P.	Rs.	P.
B/F			72,99,542		B/F			2,54,50,642	
CURRENT LIABILITIES & PROVISIONS:									
Caution Deposit	58,650				Sankar Polytechnic College SF A/c			18,99,650	
Accounts Payable	2,24,399				Advance			1,76,000	
Remuneration to Examiner	7,67,900								
			10,50,949		Receivables(Others)			2,500	
					SC,ST Tuition Fees Reimbursement 2019-20 to 2022-23			12,37,500	
INCOME AND EXPENDITURE ACCOUNT					SC,ST Tuition Fees Reimbursement 2023-24			47,500	
As per Last Balance Sheet	2,29,77,894				SC,ST Tuition Fees Reimbursement 2024-25			85,000	
Less :Excess of Incoem Over Expenses	24,52,143								
	2,05,25,751		2,05,25,751						
Fees A/c - CO=OP Stores			19,970						
Fees A/c -P.Immanuvel			2,580						
			2,88,98,792					2,88,98,792	

CHIEF ACCOUNTANT PRINCIPAL

As per our report of even date on the consoliudated Financial Statements of all divisions of Sankar Polytechnic College, Sankarnagar.

For R. Dharmasankara Iyer & Co.,
Chartered Accountants,
FRN:000751S

Partner
Membership No:018939
UDIN: 25018939BMUMPK9046

R.DHARMASANKARA IYER & CO. CHARTERED ACCOUNTANTS FRN : 000751S Tirunelveli-1.

Place: Tirunelveli
Date: 12.09.2025