

TRICHUR EDUCATIONAL TRUST  
JYOTHI ENGINEERING COLLEGE  
CHERUTHURUTHY, THRISSUR 679531  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

EXPENDITURE		Rs. Ps.	INCOME		Rs. Ps.
Salary & Allowance	8,55,28,394.00		By Fee Collection	16,55,60,037.20	
Scholarship & Financial Help	2,38,89,349.00				
Student Activity Expenses	10,76,112.00		" Other Fees	39,59,051.00	
Cost of Goods Sold	7,77,219.50				
Printing, Stationery & Subscription	10,07,272.76		" Student Activity Fund	49,02,250.00	
University Fee	14,11,300.00				
Postage & Telephone	5,43,905.84		" Interest & Discount Received	96,74,014.60	
Travelling Expenses	9,29,052.00				
Electricity & Water Charges	23,94,872.00		" Co-operative Store Sales	7,30,860.00	
Rent, Rates, Tax & Insurance	30,98,146.47		" Other Income	18,09,642.74	
Medical Expenses	7,757.00				
Advertisement Expenses	30,58,502.00				18,66,35,855.54
Repairs & Maintenance	1,27,97,903.07				
Contribution & Donations	5,25,100.00				
Activities & Programmes	14,37,222.00				
Staff Welfare Expenses	1,43,410.00				
Office Expenses	2,26,226.00				
House Keeping Charges	37,70,080.34				
Security Charges	16,60,692.00				
Interest & Bank Charges	3,45,112.79				
Meeting & Refreshment Expenses	3,22,171.00				
Bus Service Charges	1,44,58,429.00				
Internet Charges Paid	7,64,421.00				
Audit Fee	93,500.00				
Legal & Professional Charges	4,39,465.00				
Miscellaneous Expenses	2,36,130.00	16,09,41,744.77			
Depreciation		1,51,39,542.00			
Excess of Income over Expenditure		1,05,54,568.77			
<b>Total</b>		<b>18,66,35,855.54</b>	<b>Total</b>		<b>18,66,35,855.54</b>

Thrissur / 28.09.2019

As per our report of even date



For ABRAHAM & JOSE  
Chartered Accountants  
FRN: 000010 S

JOSE POTTOKARAN  
Partner (No:012056)

TRICHUR EDUCATIONAL TRUST  
JYOTHI ENGINEERING COLLEGE  
CHERUTHURUTHY, THRISSUR 679531  
BALANCE SHEET AS AT 31.03.2019

LIABILITIES		Rs. Ps.	ASSETS		Rs. Ps.
Research & Development Fund :			Fixed Assets		19,93,43,249.87
As per last B/S	65,49,770.00		Work in Progress		
Add : Additions			Lab cum Auditorium Block		1,05,173.00
	65,49,770.00				
Less : Utilised	21,057.00	65,28,713.00	Current Assets, Loans & Advances :		
General Fund :			Deposit For IT Appeal	35,88,031.00	
As per last B/S	8,83,60,121.93		Security Deposits	4,82,640.00	
Add : Excess of Income over Expenditure	1,05,54,568.77	9,89,14,690.70	Other Advances	23,60,970.00	
			Debtors & Receivables	6,11,290.00	
			Other Receivables	78,73,597.50	1,49,16,528.50
Corpus Fund		6,65,09,750.00	Closing Stock		7,83,134.45
Current Liabilities & Provisions :					
Caution Deposit	2,05,72,268.00		Cash & Bank Balances :		
Refundable Deposit	1,57,55,050.00		Fixed Deposits		9,83,52,519.00
Sundry Advances	3,02,000.00		State Bank of Travancore 5280	2,04,033.00	
Expenses Payable & Outstanding Liabilities	46,14,161.84		Federal Bank SB No.124428	8,362.58	
Provision for Gratuity	2,21,36,927.40		Federal Bank SB No. 1019	24,10,985.18	
Students Education Loan	20,21,000.00	6,54,01,407.24	SBI Wadakkanchery 57905	8,720.50	
Other Liabilities		49,23,850.00	Federal Bank SB No. 143	1,21,805.00	
Jyothi Engineering College Hostel		6,23,85,438.92	SBT Cheruthuruthy SB No. 625	4,60,908.85	
Thrissur Educational Trust		1,20,59,190.06	Cash in hand	7,620.00	32,22,435.11
Total		31,67,23,039.93	Total		31,67,23,039.93

AUDITOR'S REPORT

We have audited the foregoing Income and Expenditure Account of College Account of Trichur Educational Trust, Jyothi Engineering College, Cheruthuruthy, Thrissur 679531 for the year ended 31<sup>st</sup> March 2019 and Balance Sheet as at 31<sup>st</sup> March 2019 with books of accounts and vouchers produced before us and found them correct.

Thrissur / 28.09.2019

As per our report of even date



For ABRAHAM & JOSE  
Chartered Accountants  
FRN 000010 S  
*Jose Pottokaran*  
JOSE POTTOKARAN  
Partner (No:012056)



**THRISSUR EDUCATIONAL TRUST**  
**JYOTHI ENGINEERING COLLEGE**  
**CHRUHURUTHY, THRISSUR - 679531**  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS ON 31.03.2019**  
**STATEMENT OF FIXED ASSETS**

Particulars	Rate	Cost as on 01.04.2018	Addition		Deletion	Total	Depreciation Upto 01.04.2018	For the Year	Upto 31.03.2019	WDV as on 31.03.2019	WDV as on 31.03.2018
			More than 180 Days	Less than 180 Days							
Land	0%	10,11,06,658.25				10,11,06,658.25					
Building	10%	13,91,44,390.77				13,91,44,390.77	8,56,35,761.4300	53,50,863.00	9,09,86,624.43	10,11,06,658.25	10,11,06,658.25
Borewell	10%	53,626.00				53,626.00	20,201.7700	3,342.00	23,543.77	4,81,57,766.34	5,35,08,629.34
Furniture & Fixtures	10%	3,04,72,369.25	4,79,007.00	47,500.00		3,09,98,876.25	1,49,35,836.6400	16,03,929.00	1,65,39,765.64	1,44,59,110.61	1,55,36,532.61
Library Books	40%	1,96,65,327.73	10,47,779.00	23,75,938.00	1,211.00	2,30,87,833.73	1,65,02,018.8500	21,59,138.00	1,86,61,156.85	44,26,676.88	31,63,308.88
Computer & Accessories	40%	2,94,32,229.48	71,500.00	23,100.00	9,100.00	2,95,17,729.48	2,77,30,395.5000	7,10,314.00	2,84,40,709.50	10,77,019.98	17,01,833.98
Computer Software	40%	87,62,932.00				87,62,932.00	78,19,447.8000	3,77,394.00	81,96,841.80	5,66,090.20	9,43,484.20
Electrical Fittings	10%	89,94,204.55				89,94,204.55	49,62,201.7100	4,03,200.00	53,65,401.71	36,28,802.84	40,32,002.84
Chlorination Plant	15%	2,10,000.00				2,10,000.00	81,034.0000	19,345.00	1,00,379.00	1,09,621.00	1,28,966.00
Fire Extinguisher	15%	1,74,040.00				1,74,040.00	67,158.0000	16,032.00	83,190.00	90,850.00	1,06,882.00
Security Equipments	15%	37,00,000.00				37,00,000.00	14,27,738.0000	3,40,839.00	17,68,577.00	19,31,423.00	22,72,262.00
Mechanical Lab Equipments	15%	2,73,23,217.65	9,02,462.00	3,06,944.00		2,85,32,623.65	1,72,32,035.0900	16,72,067.00	1,89,04,102.09	96,28,521.56	1,00,91,182.56
FAB Lab Equipments	15%	32,32,141.00				32,32,141.00	4,84,821.0000	4,12,098.00	8,96,919.00	23,35,222.00	27,47,320.00
Electrical Equipments	15%	1,54,64,904.84	6,93,200.00	1,81,432.00		1,63,06,036.84	93,40,863.3200	10,31,169.00	1,03,72,032.32	59,34,004.52	61,24,041.52
Vehicles	15%	47,00,937.46				47,00,937.46	30,18,840.9700	2,52,314.00	32,71,154.96	14,29,782.50	16,82,096.49
Fitness Centre	15%	2,17,087.30				2,17,087.30	1,74,348.0900	6,411.00	1,80,759.09	36,328.21	42,739.21
Workshop Machinery	30%	1,02,161.40				1,02,161.40	97,546.0600	1,385.00	98,931.06	3,230.34	4,615.34
Vehicle-Bus	15%	1,10,33,976.00				1,10,33,976.00	59,46,808.59	7,63,075.00	67,09,883.59	43,24,092.41	50,87,167.41
Solar System	40%	50,00,000.00				50,00,000.00	49,76,000.00	9,600.00	49,85,600.00	14,400.00	24,000.00
Water Purifier	15%	37,200.00		27,500.00		64,700.00	4,106.00	7,027.00	11,133.00	53,567.00	33,094.00
<b>Total</b>		<b>40,88,27,403.68</b>	<b>31,93,948.00</b>	<b>29,62,414.00</b>	<b>43,811.00</b>	<b>41,49,39,954.68</b>	<b>20,04,57,162.82</b>	<b>1,51,39,542.00</b>	<b>21,55,96,704.81</b>	<b>19,93,43,249.87</b>	<b>20,83,70,240.87</b>





**THRISSUR EDUCATIONAL TRUST  
JYOTHI ENGINEERING COLLEGE  
CHRUTHURUTHY, THRISSUR - 679531  
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS  
AS ON 31.03.2019**

**PART A - SCHEDULES FORMING PART OF BALANCE SHEET**

<b>Caution Deposit</b>	
Students Caution Deposit	1,57,24,500.00
Staff Caution Deposit	48,47,768.00
	<b>2,05,72,268.00</b>
<b>Sundry Advances</b>	
Sundry Creditors	1,92,000.00
Security Deposit	1,10,000.00
	<b>3,02,000.00</b>
<b>Expenses Payable &amp; Outstanding Liabilities</b>	
Electricity Charges Payable	3,29,695.00
ESI Payable	39,736.00
Provident Fund Payable	1,84,284.00
Security Charges Payable	3,92,688.00
TDS Payable	4,01,652.00
Telephone Charges Payable	33,352.00
Interest Payable	9,35,915.52
House Keeping Charges Payable	3,27,821.00
Bus Service Charges Payable	14,05,735.00
Students	4,43,050.00
GST Payable	1,20,233.32
	<b>46,14,161.84</b>
<b>Other Liabilities</b>	
Flood Relief Fund	4,30,650.00
KEAM Scholarship Payable	44,93,200.00
	<b>49,23,850.00</b>
<b>Security Deposit</b>	
Electricity Deposit	4,41,140.00
Telephone Deposit	38,500.00
Gas Cylinder Deposit	3,000.00
	<b>4,82,640.00</b>
<b>Sundry Advances ( Asset )</b>	
Advance to A T Jose	10,01,790.00
Advance to Baby Koola	4,22,215.00
Salary Advance	9,36,965.00
	<b>23,60,970.00</b>
<b>Debtors &amp; Receivables</b>	
Fund from SC/ST/OEC Office	5,51,290.00
Staff	60,000.00
	<b>6,11,290.00</b>
<b>Other Receivables</b>	
TDS Receivable	26,90,000.50
Tax Collected at Source	16,700.00
Interest Receivable	34,83,563.00
Techfest	2,66,550.00
Advance to Various Parties	14,16,784.00
	<b>78,73,597.50</b>



**PART B - SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**

**Salary & Allowance**

Salary Given	8,22,85,314.00
Maternity Leave Benefit	73,307.00
Leave Encashment Benefit	3,42,937.00
Provident Fund	12,11,585.00
ESI	3,62,621.00
Gratuity Paid	12,52,630.00
	<b>8,55,28,394.00</b>

**Scholarship & Financial Help**

Scholarship Expenses	2,38,28,849.00
Financial Help	60,500.00
	<b>2,38,89,349.00</b>

**Cost of Goods Sold**

Opening Stock	10,00,281.27
Purchases	5,60,072.68
	15,60,353.95
Less : Closing Stock	7,83,134.45
	<b>7,77,219.50</b>

**Contributions & Donations**

Donations	5,25,100.00
	<b>5,25,100.00</b>

**Rent, Rates, Taxes & Insurance**

Rates & Taxes	3,25,456.00
GST	10,14,987.47
Therattu Fee	9,05,538.00
Income Tax Paid,	4,59,233.00
Professional Tax	6,800.00
Insurance Charges	1,13,097.00
Building Tax	2,73,035.00
	<b>30,98,146.47</b>

**Repairs & Maintenance**

Laboratory Expenses	1,15,816.00
Repairs & Maintenance	87,57,415.01
Fuel Expenses - Generator	11,73,318.00
Workshop Expenses	33,228.00
AMC Charges	12,56,182.00
Vehicle Maintenance	2,03,116.88
Fuel Expenses - Vehicle	6,54,428.00
Fuel Expenses - Bus	81,398.00
Renewal Expenses	5,23,001.18
	<b>1,27,97,903.07</b>

**Meeting & Refreshment Expenses**

Meeting Expense	33,120.00
Food & Refreshment	1,78,509.00
Conference & Seminar Expenses	1,10,542.00
	<b>3,22,171.00</b>

**Interest & Bank Charges**

Bank Charges	5,619.79
Interest Paid	3,39,493.00
	<b>3,45,112.79</b>





<b>Printing, Stationery &amp; Subscription</b>	
Printing & Stationery	9,67,522.76
Photostat Expenses	2,624.00
Newspaper & Periodicals	30,326.00
JEC News Printing	6,800.00
	<b>10,07,272.76</b>
<b>Staff Welfare Expenses</b>	
Staff Training Expenses	
Staff Welfare Expenses	1,14,840.00
Faculty Development Expenses	28,570.00
	<b>1,43,410.00</b>
<b>Legal and Professional Charges</b>	
Inspection Charges	24,415.00
Professional Charges	3,94,850.00
Consultation Expense	20,200.00
	<b>4,39,465.00</b>
<b>Fee Collection</b>	
Admission Fees	56,650.00
Tuition Fees	13,15,06,173.20
Bus Fees	1,47,14,754.00
Other fee	1,66,95,000.00
University Examination Fee	25,87,460.00
	<b>16,55,60,037.20</b>
<b>Other Fees (Income)</b>	
Application Amount - 2018	1,86,005.00
Discontinued Students Refunds	2,31,750.00
University Fee & Special Fee	8,52,000.00
University Affiliation Fees - 2015 Batch	46,500.00
University Affiliation Fees - 2016 Batch	7,25,250.00
University Affiliation Fees - 2017 Batch	6,27,000.00
University Affiliation Fees - 2018 Batch	5,08,500.00
University Union & Sports Fees	4,00,170.00
University Fees - PhD	30,000.00
Smart Card Charges	1,95,500.00
Fab Lab Project Work	10,326.00
Other Fees	1,46,050.00
	<b>39,59,051.00</b>
<b>Interest &amp; Discount Received</b>	
Interest Received From KSEB	29,777.00
Interest Received	96,44,237.60
	<b>96,74,014.60</b>
<b>Other Income</b>	
ASAP Fund	1,73,773.00
Department Association	33,900.00
Aptech (CMAT Exam)	75,802.00
KTU Exam Remuneration	3,11,924.00
ICAME Conference	1,04,500.00
Kerala State Council for Science, Technology & Env	19,986.00
Maintenance Charges Received	1,28,737.00
Other Charges - Due	1,89,650.00
Unnath Bharath Abhiyan	50,000.00
Miscellaneous Income	18,462.00
Other Charges - Library	1,12,422.00



Photostat Income	76,755.00
Printout Charges	27,904.00
Fitness Centre Income	3,800.00
Satvat Infosol Pvt Ltd	58,720.00
Students Verification Charges	15,450.00
Tata Consultancy Service	1,07,810.74
Testing & Consultancy Charges	53,164.00
TBI	2,46,883.00

**18,09,642.74**

**Travelling Expenses**

Travelling - Staff	4,92,000.00
Transportation Charges	13,420.00
Travelling Expenses	4,23,632.00
	<b>9,29,052.00</b>

**University Fee (Expenses)**

Examination Fee - BEC	1,05,800.00
Registration Fees	1,05,500.00
Affiliation Fee	12,00,000.00
	<b>14,11,300.00</b>

**Student Activity Expenses**

Convocation Day Expenses	1,78,302.00
Dance Club	15,000.00
Induction Ceremony (B.Tech)	1,21,246.00
Induction Ceremony (M.Tech)	8,390.00
Magazine Expenses	2,26,220.00
National Science Day Expenses	18,897.00
National Technology Day Expense	6,700.00
Sports Expenses	1,04,237.00
Student activity fund expense	50,617.00
Training Expenses - Students	28,000.00
Student Utility Fund	170.00
Accreditation Expenses	3,18,333.00
	<b>10,76,112.00</b>

**Activities & Programmes**

Kerala Catholic Engg. College Mgt Association	2,25,000.00
Kerala State Council for Child Welfare	5,000.00
Smart Card Expenses	47,794.00
Fitness Centre Expenses	72,000.00
CSE Association Expenses	5,110.00
Agora Expenses	44,918.00
National Foundation For Communal Harmony	1,000.00
IAB Trust	1,000.00
NBA Accreditation Fee	10,03,000.00
Zilla Sainik Welfare Fund	5,000.00
Send Off Expenses	27,400.00
	<b>14,37,222.00</b>

**Miscellaneous Expenses**

FDP Expenses	1,73,752.00
Flood Related Expenses	18,926.00
Miscellaneous Expenses	43,452.00
	<b>2,36,130.00</b>

