

**THRISSUR EDUCATIONAL TRUST**  
**JYOTHI ENGINEERING COLLEGE**  
**CHERUTHURUTHY, THRISSUR 679531**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

EXPENDITURE		Rs. Ps.	INCOME		Rs. Ps.
To Salary & Allowance (Schedule -1)	8,33,74,347.00		By Fee Collection (Schedule -11)	12,99,48,901.38	
" Activities & Programmes	75,272.00		" Bus Fee Received	61,07,281.20	
" Advertisement Expenses	18,78,072.00		" Co-operative Store Sales	2,95,064.36	
" Audit Fee	1,06,500.00		" Interest & Discount Received (Schedule -12)	7,14,807.00	
" Bus Expenses	49,96,842.00		" ITC Claimed for the FY 2020-21	45,90,000.00	
" Cost of Goods Sold (Schedule -2)	2,59,231.18		" Creditors written off	12,69,134.00	
" Electricity & Water Charges	19,19,296.00		" Maintenance Charges	39,396.12	
" House Keeping Charges	26,87,664.00		" Other Fees (Schedule -13)	44,64,853.00	
" Interest & Bank Charges	12,699.10		" Other Income (Schedule -14)	26,00,077.32	
" Internet Charges Paid	8,29,894.00		" Student Activity Fund	88,500.00	15,01,18,014.38
" Legal & Professional Charges (Schedule -3)	7,95,695.00		" Excess of Expenditure over Income		76,41,724.50
" Medical Expenses	6,026.00				
" Meeting & Refreshment Expenses	1,13,843.00				
" Miscellaneous Expenses (Schedule -4)	1,52,379.26				
" Office Expenses	80,530.00				
" Postage & Telephone	4,70,961.00				
" Printing, Stationery & Subscription (Schedule -5)	27,77,934.00				
" Rent, Rates, Tax & Insurance	27,87,707.00				
" Repairs & Maintenance (Schedule- 6)	1,98,67,595.00				
" Research & Development Expenses	21,900.00				
" Scholarship & Financial Help (Schedule -7)	2,15,55,588.00				
" Security Charges	10,08,849.00				
" Staff Welfare Expenses	1,24,000.00				
" SC/ST Receivables Written off	9,96,710.00				
" Student Activity Expenses (Schedule -8)	3,19,875.00				
" Travelling Expenses (Schedule -9)	8,61,845.00				
" University Fee (Schedule -10)	16,65,884.34	14,97,47,138.88			
" Depreciation		80,12,600.00			
<b>Total</b>		<b>15,77,59,738.88</b>	<b>Total</b>		<b>15,77,59,738.88</b>

Place : Thrissur  
 Date: 16.09.2022



THRISSUR EDUCATIONAL TRUST  
JYOTHI ENGINEERING COLLEGE  
CHERUTHURUTHY, THRISSUR 679531  
**STANDALONE BALANCE SHEET AS AT 31.03.2022**

LIABILITIES		Rs	Ps	ASSETS		Rs	Ps
Research & Development Fund :				Fixed Assets (Schedule -19)		24,51,85,500.74	
As per last B/S	66,24,488.00			Work in Progress			
Add : Additions	-			Lab cum Auditorium Block		1,05,173.00	
	66,24,488.00	66,24,488.00					
Less : Utilised	-			Current Assets, Loans & Advances :			
General Fund :				Income Tax Advance	35,88,031.00		
As per last B/S	10,40,20,477.24			Security Deposits (Schedule -20)	4,92,640.00		
Less : Excess of Expenditure over Income	(76,41,724.50)	9,63,78,752.74		Electronic Credit Ledger Balance - IGST	44,57,912.00		
				ITC to be Reversed in May-22 CGST & SGST	10,574.88		
Corpus Fund		6,65,09,750.00		Other Advances (Schedule -21)	12,29,425.00		
Endowment Fund		10,45,000.00		Debtors & Receivables (Schedule -22)	1,26,33,183.90	2,57,36,714.28	
				Other Receivables (Schedule -23)	33,24,947.50		
Current Liabilities & Provisions :				Closing Stock		5,72,004.65	
Caution Deposit (Schedule -15)	1,88,78,010.00			Cash & Bank Balances :			
Expenses Payable (Schedule -16)	43,39,546.64			Fixed Deposits (Schedule -24)	90,60,299.00		
Provision for Gratuity	2,67,64,914.00			Cash at Bank (Schedule -25)	38,63,940.40		
Sundry Advances (Schedule-17)	3,27,678.00			Cash in hand	1,40,336.66	1,30,64,576.06	
Other Liabilities (Schedule -18)	31,11,610.00	5,34,21,758.64		Thrissur Educational Trust		63,96,400.94	
Jyothi Engineering College Hostel		6,73,54,918.92		Thrissur Educational Trust BEC		2,74,298.63	
<b>Total</b>		<b>29,13,34,668.30</b>		<b>Total</b>		<b>29,13,34,668.30</b>	

Place : Thrissur  
Date : 16.09.2022



**THRISSUR EDUCATIONAL TRUST  
JYOTHI ENGINEERING COLLEGE  
CHERUTHURUTHY, THRISSUR - 679531  
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS  
AS ON 31.03.2022**

**Schedule -1**

**Salary & Allowance**

Salary Given	7,67,35,944.00
Maternity Leave Benefit	2,09,250.00
Provident Fund	9,13,774.00
ESI	1,55,718.00
Gratuity Paid	53,59,661.00
	<b>8,33,74,347.00</b>

**Schedule-2**

**Cost of Goods Sold**

Opening Stock	6,19,634.71
Purchases	2,11,601.12
	<b>8,31,235.83</b>
Less : Closing Stock	5,72,004.65
	<b>2,59,231.18</b>

**Net Income from Co-operative store sales**

**35,833.18**

**Co-operative Store Sales**

**2,95,064.36**

**Schedule-3**

**Legal and Professional Charges**

Inspection Charges	27,295.00
Professional Charges	7,64,000.00
Consultation fees paid	2,200.00
Legal Expenses	2,200.00
	<b>7,95,695.00</b>

**Schedule-4**

**Miscellaneous Expenses**

Technical Business Incubation Centre	
Fitness Centre Expenses	35,333.00
Miscellaneous Expenses	11,006.26
Contribution Expenses	10,000.00
Cowin Vaccine	34,840.00
Exam fees BEC	61,200.00
	<b>1,52,379.26</b>





**Schedule-5**

**Printing, Stationery & Subscription**

Printing & Stationery	8,66,414.00
Newspaper & Periodicals	34,125.00
Renewal Fee (Journals & others)	18,77,395.00
	<b>27,77,934.00</b>

**Schedule-6**

**Repairs & Maintenance**

Laboratory Expenses	2,32,153.00
Repairs & Maintenance	1,63,51,011.00
Fuel Expenses - Generator	93,172.00
Workshop Expenses	31,225.00
AMC Charges	3,21,029.00
Vehicle Maintenance	1,74,644.00
Fuel Expenses - PTA Bus	2,03,640.00
Fuel Expenses - Vehicle	4,47,381.00
Painting Expenses	20,13,340.00
	<b>1,98,67,595.00</b>

**Schedule-7**

**Scholarship & Financial Help**

Scholarship Expenses	2,12,35,588.00
Financial Help	60,000.00
Welfare Fund	20,000.00
Vaidheeka Kshemanidhi	2,40,000.00
	<b>2,15,55,588.00</b>

**Schedule-8**

**Student Activity Expenses**

Convocation Day Expenses	21,099.00
Induction Ceremony (B.Tech)	2,35,455.00
Sports Expenses	37,422.00
Smart Card Expenses	25,899.00
	<b>3,19,875.00</b>

**Schedule-9**

**Travelling Expenses**

Transportation Charges	14,450.00
Travelling Expenses	3,39,394.00
Travelling Expenses - PTA Bus	18,001.00
Travelling - Staff	4,90,000.00
	<b>8,61,845.00</b>





**Schedule-10**

**University Fee (Expenses)**

Registration Fees	2,85,000.00	:
University Examination Fee	3,38,734.34	
NAAC Accreditation Fee	5,31,000.00	
NBA Accreditation Fee	2,94,400.00	
Affiliation Fee	2,16,750.00	
	<u>16,65,884.34</u>	

**Schedule-11**

**Fee Collection**

Admission Fees	67,150.00
Tuition Fees	12,02,56,761.38
Other fee	96,24,990.00
	<u>12,99,48,901.38</u>

**Schedule-12**

**Interest & Discount Received**

Interest Received From KSEB	22,564.00
Interest Received	6,40,167.00
Interest Received Endowment	52,076.00
	<u>7,14,807.00</u>

**Schedule-13**

**Other Fees (Income)**

Application Amount - 2021	173503
Discontinued Students Refunds	43700
University Fee & Special Fee	456000
Fitness Centre Income	6400
Special Fees	148500
Smart Card Charges	223000
Other Fees	3413750
	<u>44,64,853.00</u>





**Schedule-14**

**Other Income**

Add on Course	47,315.00
Aptitude Competency Development Course 2021	4,957.98
Exam Remuneration	1,67,610.58
FDP	1,43,134.00
IIIC Course	3,72,630.98
JECC Conference	96,465.00
Kerala Catholic Engg.College Mgt Association	9,24,178.00
Kerala State Council for Science, Technology & Env't	14,916.00
Miscellaneous Income	13,817.80
Other Charges - Due	23,775.00
Other Charges - Library	7,528.00
PTA Amount	5,00,000.00
Printout Charges	2,802.69
Students Verification Charges	11,500.00
Testing & Consultancy Charges	32,305.12
Technology Business Incubator	2,37,136.00
Round Off	5.17
	<b>26,00,077.32</b>

**Schedule -15**

**Caution Deposit**

Students Caution Deposit	1,39,88,000.00
Staff Caution Deposit	48,90,010.00
	<b>1,88,78,010.00</b>

**Schedule-16**

**Expenses Payable & Outstanding Liabilities**

Bus Service Charges Payable	13,31,926.00
Covid Collection	52,624.00
Discontinued Students	42,450.00
Electricity Charges Payable	3,09,016.00
ESI Payable	16,447.00
GST Payable	40,781.60
Interest Payable	16,31,564.52
KFC Payable	768.52
Provident Fund Payable	1,31,134.00
Security Charges Payable	1,15,652.00
TDS Payable	5,76,561.00
Telephone Charges Payable	40,622.00
Travelling Expenses -staff payable	50,000.00
	<b>43,39,546.64</b>





**Schedule- 17**  
**Sundry Advances**

Sundry Creditors	1,81,284.00
Security Deposit	1,46,394.00
	<b>3,27,678.00</b>

**Schedule- 18**  
**Other Liabilities**

Flood Relief Fund	1,30,650.00
PTA Fund	3,58,500.00
Alumni Fund	4,52,000.00
Professional body	1,55,200.00
KEAM Scholarship Payable	20,15,260.00
	<b>31,11,610.00</b>

**Schedule-20**  
**Security Deposit**

Electricity Deposit	4,41,140.00
Gas Cylinder Deposit A/c	3,000.00
Security Deposit-Telephone	20,000.00
Security Deposit - CO2	10,000.00
Telephone Deposit	18,500.00
	<b>4,92,640.00</b>

**Schedule-21**  
**Sundry Advances ( Asset )**

Advance to A T Jose	9,86,790.00
AAP Construction Venture Cross	390.00
St. Francis Fabrication ( Joy T K)	1,63,000.00
Global Hi - Tech Survey	1,008.00
Manikandan K A (Canteen Contractor)	10,000.00
M/s Elmactics Enterprises	43,281.00
M/s Legentary Distributors (P) Ltd	24,956.00
	<b>12,29,425.00</b>

**Schedule-22**  
**Debtors & Receivables**

Fund from SC/ST/OEC Office	5,56,955.00
SC/ST/OEC Fund Receivable	69,95,000.00
KDISC PROJECT on Biofuel From Water Hyacinth	1,10,094.00
Student	49,71,134.90
	<b>1,26,33,183.90</b>



**Schedule-23**

**Other Receivables**

TDS Receivable	33,08,247.50	:
Tax Collected at Source	16,700.00	
	<b>33,24,947.50</b>	

**Schedule-24**

**Fixed Deposits**

Federal Bank FD - Staff CD	57,26,962.00
SIBL FD - Staff CD	2,88,337.00
SIBL FD - 7883	20,00,000.00
Endwment FD	10,45,000.00
	<b>90,60,299.00</b>

**Schedule-25**

**Cash at Bank**

Federal Bank A/c -15250100001019	7,80,366.68
Federal Bank-A/c No 143	1,00,000.00
Federal Bank SB A/c No. 12800100124428	9,116.58
SBI Cheruthuruthy- 67224641625	1,62,183.93
SBI, Wadakancherry-30855057905	5,07,735.10
SIBL WKY A/C 0095073000051022	20,28,522.11
Federal Bank A/c No: 15250100014517	2,76,016.00
	<b>38,63,940.40</b>





**Schedule-19**
**1) Fixed Assets: Depreciation claimed as application of income**

Items	Rate	WDV as on 01.04.2021	Additions / Deletions during the year		Deletions	Balance as on 31.03.2022	Depreciation for the year	WDV as on 31.03.2022
			More than 180 days	Less than 180 days				
Furniture & Fixtures	10%	54,03,944.00	1,21,776.00	62,950.00	-	55,88,670.00	5,55,720.00	50,32,950.00
FAB Lab Equipments	15%	23,706.00	-	-	-	23,706.00	3,556.00	20,150.00
Lab Equipments	15%	-	-	10,38,346.00	-	10,38,346.00	77,876.00	9,60,470.00
Electrical Equipments	15%	8,19,136.88	1,27,180.00	7,30,023.00	17,518.00	16,58,821.88	1,94,072.00	14,64,749.88
Fire Hydrant system	15%	18,30,238.00	1,00,940.00	-	-	19,31,178.00	2,89,677.00	16,41,501.00
TATA Project Equipments	15%	-	2,55,00,000.00	95,74,854.00	-	3,50,74,854.00	45,43,114.00	3,05,31,740.00
Vehicles	15%	-	-	4,00,000.00	-	4,00,000.00	30,000.00	3,70,000.00
Library Books	40%	4,66,629.00	17,620.00	2,19,597.00	9,186.00	6,94,660.00	2,33,945.00	4,60,715.00
Computer & Accessories	40%	20,50,331.00	1,54,810.00	42,85,067.00	-	64,90,208.00	17,39,070.00	47,51,138.00
Computer Software	40%	33,040.00	4,45,900.00	22,420.00	-	5,01,360.00	1,96,060.00	3,05,300.00
Solar System	40%	61,632.00	3,12,143.00	-	-	3,73,775.00	1,49,510.00	2,24,265.00
		1,06,88,656.88	2,67,80,369.00	1,63,33,257.00	26,704.00	5,37,75,578.88	80,12,600.00	4,57,62,978.88

**2) Fixed Assets: Cost of the asset claimed as application of income**

Items	WDV as on 31.03.2022
Building	4,81,57,766.34
Borewell	30,082.23
Furniture & Fixtures	1,44,59,110.61
Library Books	45,05,948.88
Computer & Accessories	10,77,019.98
Computer Software	5,66,090.20
Electrical Fittings	36,28,802.84
Chlorination Plant	1,09,621.00
Fire Extinguisher	90,850.00
Security Equipments	19,31,423.00
Mechanical Lab Equipments	96,28,521.56
FAB Lab Equipments	23,35,222.00
Electrical Equipments	59,34,004.52
Vehicles	14,29,782.49
Fitness Centre	36,328.21
Workshop Machinery	3,230.34
Vehicle-Bus	43,24,092.41
Solar System	14,400.00
Water Purifier	53,567.00
<b>Total</b>	<b>9,83,15,863.61</b>

**3) Fixed Assets: Land**

Items	WDV as on 31.03.2022
Land	10,11,06,658.25
<b>Total</b>	<b>10,11,06,658.25</b>

24,51,85,500.74
