

INDEPENDENT AUDITOR'S REPORT

To
Board of Trustees' of M/s Thrissur Educational Trust

We have audited the accompanying Standalone financial statements of **Jyothi Engineering College**, a division of **M/s Thrissur Educational Trust**, which comprise of the Balance Sheet as at March 31, 2025, Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Emphasis of matter paragraph, the Standalone financial statements of **Jyothi Engineering College** a division of **M/s Thrissur Educational Trust**, for the year ended 31st March 2025 give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Place: **Thrissur**
Date: **05-01-2026**



For **ABRAHAM & JOSE**
Chartered Accountants
FRN 000010


K. A. JOSEPH
Partner (No. 200759)

UDIN: 26200759AEXEUJ3307

JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST
BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31st March 2025	31st March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	25,32,36,079.48	19,33,72,308.61
(b)	Restricted Funds		10,73,063.00	10,73,063.00
			25,43,09,142.48	19,44,45,371.61
2	Non-current liabilities			
(a)	Long-term borrowings		Nil	Nil
(b)	Other long-term liabilities	4	2,61,92,940.00	2,26,46,768.00
(c)	Long-term provisions	5	3,15,28,158.52	2,77,74,706.52
			5,77,21,098.52	5,04,21,474.52
3	Current liabilities			
(a)	Short-term borrowings		Nil	Nil
(b)	Payables	6	17,07,757.00	40,00,246.00
(c)	Other current liabilities	7	10,04,61,476.45	8,51,32,151.44
(d)	Short-term provisions		Nil	Nil
(e)	Fees Received in Advance		Nil	3,53,41,365.00
			10,21,69,233.45	12,44,73,762.44
	Total		41,41,99,474.45	36,93,40,608.57
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	27,58,77,963.99	26,32,68,928.19
(ii)	Intangible assets		Nil	Nil
(iii)	Capital work in progress		5,13,43,810.00	73,82,094.00
(iv)	Intangible asset under development		Nil	Nil
(b)	Non-current investments		Nil	Nil
(c)	Long Term Loans and Advances	9	42,07,101.00	5,84,630.00
(d)	Other non-current assets	10	1,82,54,994.00	6,12,45,505.00
			34,96,83,868.99	33,24,81,157.19
2	Current assets			
(a)	Current investments		Nil	Nil
(b)	Inventories		Nil	Nil
(c)	Receivables	11	1,38,41,680.09	1,61,70,744.66
(d)	Cash and bank balances	12	4,08,56,686.03	1,16,74,886.22
(e)	Short Term Loans and Advances	13	95,43,669.34	84,31,647.50
(f)	Other current assets	14	2,73,570.00	5,82,173.00
			6,45,15,605.46	3,68,59,451.38
	Total		41,41,99,474.45	36,93,40,608.57
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Place: Thrissur
Date: 05-01-2026



Authorised Signatory

As per our separate report of even date

For ABRAHAM & JOSE
Chartered Accountants
Firm No. 000010 S

(Signature) 5/1/2025
K.A. JOSEPH
Partner (No. 200759)

UDIN: 26200759AEXEUJ3307

JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31st March 2025	31st March 2024
I	Income			
(a)	Donations and Grants	15	2,92,800.00	1,54,500.00
(b)	Fees from Rendering of Services	16	26,73,47,490.90	21,32,83,668.59
(c)	Sale of Goods		Nil	Nil
II	Other Income	17	41,51,613.01	37,37,408.76
III	Total Income (I+II)		27,17,91,903.91	21,71,75,577.35
IV	Expenditure:			
(a)	Material consumed/distributed		Nil	Nil
(b)	Donations/contributions paid to 12A Regd		9,31,698.00	7,44,600.00
(c)	Employee benefits expense	18	10,13,25,733.00	8,96,95,128.00
(d)	Depreciation and amortization expense	19	50,26,323.85	62,91,953.72
(e)	Finance costs		Nil	Nil
(f)	Other expenses			
	(i)Religion/charitable expenses	20(a)	6,84,26,279.29	6,53,00,775.16
	(ii)Other Expenses	20(b)	3,62,18,098.90	2,94,31,520.57
	Total expenses		21,19,28,133.04	19,14,63,977.45
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		5,98,63,770.87	2,57,11,599.90
VI	Exceptional items		Nil	Nil
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		5,98,63,770.87	2,57,11,599.90
VIII	Extraordinary Items		Nil	Nil
IX	Excess of Income over Expenditure for the year (VII-VIII)		5,98,63,770.87	2,57,11,599.90
	Appropriations Transfer to funds, e.g., Building fund		Nil	Nil
	Transfer from funds		Nil	Nil
	Balance transferred to General Fund		5,98,63,770.87	2,57,11,599.90
	The accompanying notes are an integral part of the financial statements			

Place: Thrissur
Date:05-01-2026



Authorised Signatory

As per our separate report of even date
For ABRAHAM & JOSE

Chartered Accountants

Joseph 5/1/2026
K.A. JOSEPH
Partner (No. 200759)

UDIN:26200759AEXEUJ3307

JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

1 Brief about the entity

* Thrissur Educational Trust is a Trust registered on 01-06-2000 registered (12A Reg.No AAATT6583FE20211) with PAN :AAATT6583F. The Trust aims to provide education and training to the members of the society without discrimination of caste or creed adequate to meet the challenges of modern society by establishing and running colleges, institutions and other teaching and training establishments.

2 Significant Accounting Policies

i) Basis of Accounting

The accounts are prepared on cash basis.

ii) Recognition of Income and Expenditure

Income and Expenditure are recognized on cash basis .

iii) Property, Plant and Equipment

Plant and Equipment are stated at cost less accumulated depreciation . Property, Plant and Equipment(PPE) are stated at historical cost less accumulated depreciation and impairment losses, if any upto FY 23-24.In FY 2024-25, the entity adopted the ICAI recommended format of presenting PPE as Gross Block, Accumulated Depreciation and Net Block. Since earlier disclosures were on a net WDV basis, the WDV as on 01-04-2023 has been considered for arriving at the opening balance of current year Gross block. This has no impact on the carrying value of PPE and aligns with ICAI's Technical Guide.

iv) Accounting Policies

Accounting System : Cash Basis

Depreciation : As per IT Rules

3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	General Funds	19,33,72,308.61	5,98,63,770.87	Nil	25,32,36,079.48
	Subtotal	19,33,72,308.61	5,98,63,770.87	Nil	25,32,36,079.48
(B)	Restricted Funds				
	Corpus Funds				
1	Endowment Fund	10,55,458.00	Nil	Nil	10,55,458.00
2	CSR Fund	17,605.00	Nil	Nil	17,605.00
	Subtotal	10,73,063.00	Nil	Nil	10,73,063.00
	Total	19,44,45,371.61	5,98,63,770.87	Nil	25,43,09,142.48
	Previous Year (PY)	27,80,94,695.96	2,57,11,599.90	Nil	30,38,06,295.86



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
4	Other long-term liabilities		
1	Students Caution Deposits	1,83,00,000.00	1,64,70,000.00
2	Staff Caution Deposits	64,04,882.00	59,97,374.00
3	Security Deposits	1,51,394.00	1,79,394.00
4	Retention Money	13,36,664.00	Nil
	Total Other long-term liabilities	2,61,92,940.00	2,26,46,768.00
5	Long-term provisions		
(a)	Provision for employee benefits		
1	Provision for gratuity	2,92,87,679.00	2,54,78,940.00
2	Interest Payable on Staff Caution Deposits	22,40,479.52	22,95,766.52
	Total Long Term Provisions	3,15,28,158.52	2,77,74,706.52
6	Payables		
(a)	Total outstanding dues of micro, small and medium enterprises		
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises:-		
1	Integrated Instruments & Services	Nil	33,736.00
3	KODCO Energy India Pvt Ltd	Nil	11,06,417.00
4	M/s Kochappan Trading Company	Nil	25,58,641.00
5	Argon Scientific	40,179.00	Nil
6	Aster Bricks	27,800.00	Nil
7	George Thobias Manoj	9,000.00	Nil
8	Jackson Christopher	20,680.00	Nil
9	Link Lines	3,245.00	Nil
10	Hykon India	4,932.00	Nil
11	Prograssive Recycling Trading	228.00	Nil
12	P S Suresh Babu	698.00	Nil
13	Waves Technologies	15,66,025.00	Nil
14	M/s Elamstics	Nil	58,875.00
15	M/s Syut Technologies Private Ltd	5,220.00	15,660.00
16	Star Steel Products (Anto Ouseph)	Nil	70,825.00
17	Tomyas Advertising Services	Nil	10,400.00
18	Unique Scientific	Nil	30,562.00
19	Sneha Joju (Staff) (BEC)	Nil	Nil
20	Universal Agencies	Nil	24,780.00
21	Kwality Concrete Products	29,750.00	29,750.00
22	Mayilvahanam Agencies	Nil	60,600.00
	Total Payables	17,07,757.00	40,00,246.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
7	Other current liabilities		
1	Alumni Association - Payable	Nil	1,54,500.00
2	KEAM Scholarship Payable	17,00,845.00	23,65,405.00
3	SC/ST/OEC Payable	2,48,814.00	Nil
4	Tech Fest - Payable	70,200.00	70,200.00
5	Discontinued Students	89,015.00	54,930.00
6	NRI Fees FY 2025-26	9,98,250.00	Nil
7	Unreconciled Bank Credit	Nil	Nil
8	Excess GST Collected	358.36	358.36
9	Salary Payable	Nil	(5.00)
10	CGST Payable	137.24	Nil
11	SGST Payable	137.24	Nil
12	KFC Payable	768.52	768.52
13	TDS Payable	4,49,028.00	6,15,627.00
	Inter Unit		
1	Thrissur Educational Trust	1,77,92,491.73	59,35,247.46
2	Jyothi Engineering College- Store	5,43,987.19	73,188.12
3	Jyothi Engineering College- Testing	79,598.25	1,04,559.19
4	Jyothi Professional Bodies	2,98,515.00	2,93,525.00
5	Jyothi PTA	6,59,000.00	5,03,000.00
6	Jyothi Engineering College Hostel	7,75,30,330.92	7,49,12,728.92
7	Thrissur Educational Trust BEC	Nil	48,118.87
	Total Other current liabilities	10,04,61,476.45	8,51,32,151.44



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST
PROPERTY, PLANT & EQUIPMENTS AS ON 31ST MARCH 2025

Note - 8

8(1) Property, Plant & Equipments : Cost of the asset claimed as application of income

A.College

Particulars	Opening WDV	Additions	Depreciation	Closing WDV
Air Conditioner	10,20,970.00	98,100.00	Nil	11,19,070.00
Artificial Grass	Nil	1,37,020.00	Nil	1,37,020.00
Biogas Plant	40,178.00	Nil	Nil	40,178.00
Biometric Machine	33,394.00	Nil	Nil	33,394.00
Borewell	30,082.23	88,137.00	Nil	1,18,219.23
Building	4,81,57,766.34	Nil	Nil	4,81,57,766.34
Camera	10,175.00	Nil	Nil	10,175.00
Chlorination Plant	1,09,621.00	Nil	Nil	1,09,621.00
Computer & Accesseries	1,40,77,909.98	78,91,775.00	Nil	2,19,69,684.98
Computer Software	30,03,929.20	1,36,762.00	Nil	31,40,691.20
Counting Machine	12,000.00	Nil	Nil	12,000.00
Digital Camera	1,08,000.00	Nil	Nil	1,08,000.00
Electrical Equipments	66,66,657.52	11,200.00	Nil	66,77,857.52
Electrical Fittings	36,57,001.84	15,750.00	Nil	36,72,751.84
FAB Lab Equipments	1,19,63,743.56	Nil	Nil	1,19,63,743.56
Fire Extinguisher	90,850.00	Nil	Nil	90,850.00
Fire Staircase & HandRail	21,30,000.00	Nil	Nil	21,30,000.00
Fitness Centre	36,328.21	Nil	Nil	36,328.21
Furniture & Fixtures	1,56,94,950.61	28,10,779.05	Nil	1,85,05,729.66
Gym Equipments	Nil	3,93,000.00	Nil	3,93,000.00
Land	10,11,06,658.25	Nil	Nil	10,11,06,658.25
Lab Equipments	37,05,523.00	25,90,202.00	Nil	62,95,725.00
LED TV	Nil	38,068.00	Nil	38,068.00
Lift	21,60,000.00	2,48,820.00	Nil	24,08,820.00
Library Books	47,97,864.88	5,11,747.60	Nil	53,09,612.48
Library Cum Auditorium Block	1,05,173.00	Nil	Nil	1,05,173.00
Napkin Disposal Machine	1,42,987.00	Nil	Nil	1,42,987.00
Matrix - EPABX	Nil	2,00,000.00	Nil	2,00,000.00
Photostat Machine	Nil	1,00,000.00	Nil	1,00,000.00
Security Equipments	19,31,423.00	Nil	Nil	19,31,423.00
Solar power System 80.85 KWP	47,39,716.00	70,000.00	Nil	48,09,716.00
Solar Water Heater	14,400.00	Nil	Nil	14,400.00
Touch Screen	2,10,000.00	Nil	Nil	2,10,000.00
Vehicle-Bus	43,24,092.41	Nil	Nil	43,24,092.41
Vehicles	14,29,782.49	22,35,999.00	Nil	36,65,781.49
Water Chlorination	14,750.00	Nil	Nil	14,750.00
Water Cooler	1,05,621.00	Nil	Nil	1,05,621.00
Water Dispenser	1,45,847.00	Nil	Nil	1,45,847.00
Water Purifier	65,431.00	Nil	Nil	65,431.00
Web Camera	Nil	58,000.00	Nil	58,000.00
Workshop Machinery	3,230.34	Nil	Nil	3,230.34
Sub Total 8(1)	23,18,46,056.86	1,76,35,359.65	Nil	24,94,81,416.51



JYOTHI ENGINEERING COLLEGE
DIVISION OF THRISSUR EDUCATIONAL TRUST
PROPERTY, PLANT & EQUIPMENTS AS ON 31ST MARCH 2025

8(2) Property, Plant & Equipments : Depreciation claimed as application of income

A. College

Particulars	Rate	Opening WDV	Additions	Depreciation	Closing WDV
Furniture & Fixtures	10%	40,76,689.50	Nil	4,07,668.95	36,69,020.55
FAB Lab Equipments	15%	14,558.37	Nil	2,183.76	12,374.61
Lab Equipments	15%	6,93,939.57	Nil	1,04,090.94	5,89,848.63
Electrical Equipments	15%	10,58,281.79	Nil	1,58,742.27	8,99,539.52
Fire Hydrant system	15%	11,85,984.47	Nil	1,77,897.67	10,08,086.80
TATA Project Equipments	15%	2,20,59,182.15	Nil	33,08,877.32	1,87,50,304.83
Vehicles	15%	2,67,325.00	Nil	40,098.75	2,27,226.25
Library Books	40%	1,65,857.40	Nil	66,342.96	99,514.44
Computer & Accessories	40%	17,10,409.68	Nil	6,84,163.87	10,26,245.81
Computer Software	40%	1,09,908.00	Nil	43,963.20	65,944.80
Solar power System	40%	80,735.40	Nil	32,294.16	48,441.24
Total (A)		3,14,22,871.33	Nil	50,26,323.85	2,63,96,547.48

Grand Total 8(1)+8(2)		26,32,68,928.19	1,76,35,359.65	50,26,323.85	27,58,77,963.99
------------------------------	--	------------------------	-----------------------	---------------------	------------------------



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
9	Long Term Loans and advances		
(i)	Security Deposits:-		
1	Electricity Security Deposit	5,67,570.00	5,33,130.00
2	Gas Deposits	3,000.00	3,000.00
3	CO2	10,000.00	10,000.00
4	Telephone	38,500.00	38,500.00
(ii)	Balance with government authorities - Income Tax	35,88,031.00	Nil
		42,07,101.00	5,84,630.00
10	Other non-current assets		
	Deposits with original maturity for more than 12 months from reporting date:-		
1	Fixed Deposits - Endowments	10,59,037.00	10,55,861.00
2	Fixed Deposits - Staff FD with Federal Bank	67,22,439.00	61,30,522.00
3	Fixed Deposits - Staff FD with South Indian Bank	16,19,517.00	17,72,742.00
4	Fixed Deposits - Others	88,54,001.00	4,86,98,349.00
5	Deposit for IT Appeal	Nil	35,88,031.00
	Total other non-current other assets	1,82,54,994.00	6,12,45,505.00
11	Receivables		
1	Fund from SC/ST/OEC Office	3,03,490.00	3,18,390.00
2	SC/ST/OEC Fund Receivable	85,000.00	85,000.00
3	Staff	3,952.00	13,984.00
4	KTU Receivable	5,47,375.00	6,63,298.00
5	KDISC GST Recoverable	29,982.24	29,982.24
6	KDISC Project	4,589.00	4,589.00
7	TDS Recoverable from staff	29,004.00	9,128.00
8	Scrap Sale Receivable	2,531.52	2,531.52
9	Student	1,25,60,300.33	1,34,41,371.90
10	Sundry Debtors	747.00	747.00
11	Debit Balance in Sundry Creditors	2,74,709.00	16,01,723.00
	Total Receivables	1,38,41,680.09	1,61,70,744.66



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
12	Cash and Bank Balances		
	Cash and cash equivalents		
(a)	On Savings accounts		
1	Axis Bank A/c- 922010058313459	3,42,26,324.96	22,25,828.00
2	ESAF Smal Bank SB A/c - 50240000041020	4,98,696.60	Nil
3	Federal Bank A/c - 12800100124428	9,377.58	9,377.58
4	Federal Bank A/c - 1699010006677	1,80,669.00	34,707.00
5	Federal Bank A/c - 169901000115082	84,042.00	Nil
6	Federal Bank A/c -15250100001019	5,34,453.96	18,65,425.68
7	Federal Bank A/c -15250100014517	2,72,829.00	2,59,472.00
8	Federal Bank-A/c No 152502000000143143	Nil	1,10,000.00
9	ICICI Bank A/c- 266101000784	21,97,997.32	35,71,023.04
10	South Indian Bank A/c - 0095073000051024	6,63,498.41	Nil
11	South Indian Bank A/c - 95073000051022	10,35,472.45	29,20,145.90
12	State Bank of India A/c - 30855057905	7,97,925.90	3,70,231.90
13	State Bank of India A/c - 67224641625	2,20,024.92	2,34,352.81
	Total Cash at Bank (a)	4,07,21,312.10	1,16,00,563.91
(b)	Cash on hand	1,35,373.93	74,322.31
	Total Cash and bank balances (a)+(b)	4,08,56,686.03	1,16,74,886.22
13	Short Term Loans And Advances		
1	Tax Deducted at Source	47,69,536.50	44,74,700.50
2	Tax Collected at Source	38,565.00	16,700.00
3	AAP Construction Venture Cross	10,00,000.00	Nil
4	Ark Automation Systems	27,588.00	27,588.00
5	Shameerali O S - Canteen Contractor	Nil	13,489.00
6	Global Hi - Tech Survey	Nil	1,008.00
7	Maintenance Charges Receivable	13,489.00	Nil
8	Electronic Cash Ledgers	2,066.00	2,066.00
9	Electronic Credit Ledgers	36,78,076.00	38,96,096.00
10	CGST To be claimed	7,174.42	Nil
	SGST To be claimed	7,174.42	Nil
	Total Short Term Loans and Advances	95,43,669.34	84,31,647.50
14	Other current assets		
	Interest accrued and due on deposits	2,73,570.00	5,82,173.00
	Total Other current assets	2,73,570.00	5,82,173.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
15	Donations and Grants		
1	Alumni Fee Receipts	2,28,000.00	1,54,500.00
2	Solar Grant	64,800.00	Nil
	Total Donations and Grants	2,92,800.00	1,54,500.00
16	Fees from Rendering of Services		
1	Fees Collection (Annex-1)	24,92,83,203.55	19,26,13,898.02
2	Insurance Charges Collected	3,35,000.00	2,51,500.00
3	KTU Exam Receipts	13,06,091.00	12,91,658.00
4	Maintenance Charges (Annex-2)	1,63,932.84	1,62,920.00
5	Other Charges - Due	58,113.00	1,77,439.00
6	Other Charges - Library	9,421.00	9,715.00
7	Printout Charges	21,485.04	13,568.22
8	KMAT Examination	48,597.00	Nil
9	LLB Exmaination	69,746.00	Nil
10	KTU FDP	97,170.00	Nil
11	Registration Fee	6,55,000.00	Nil
12	Registration Fee - Collected	1,99,620.41	Nil
13	IIIC Course	1,35,522.00	4,24,849.35
14	Scholarship Refunded by Students	Nil	4,90,390.00
15	Technology Business Incubator	2,89,680.06	1,66,546.00
16	KEAM Exam Fee	3,71,610.00	Nil
17	Student Activity Fund Income	32,69,520.00	35,86,480.00
18	Students Verification Charges	15,000.00	12,700.00
19	Other Charges Received	Nil	2,035.00
20	University Fee Colletion (Annex-4)	1,10,18,779.00	1,40,79,970.00
	Total Fees from Rendering of Services	26,73,47,490.90	21,32,83,668.59
17	Other income		
1	Cheque Return Charges Collected	1,755.29	2,256.76
2	Conference and Participation Fees	Nil	14,800.00
3	Creditors Written Off	540.00	Nil
4	Departmental Expense Reimbursed	1,50,000.00	50,000.00
5	Atal FDP Collection	2,50,000.00	Nil
6	CSEB Exam Fee Collected	1,00,289.00	Nil
7	Karthavya Collections	25,000.00	Nil
8	Interest Income (Annex-5)	33,91,311.00	36,26,867.00
9	Credit Note EBSCO	6,480.00	Nil
10	Miscellaneous Income	20,477.00	9,720.00
11	NABARD Funded Project Collection	1,32,000.00	Nil
12	I & E Nasa Space Apps Challenge Collection	20,000.00	Nil
	Sub total of other income c/d	40,97,852.29	37,03,643.76



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

	Particulars	31st March 2025	31st March 2024
	Sub total of other income b/d	40,97,852.29	37,03,643.76
13	Research & Development Fund Collection	Nil	27,671.00
14	Refund of Excess Insurance Paid	Nil	6,094.00
15	Refund of Booking Train	2,430.72	Nil
16	Refund of Scholarship	15,000.00	Nil
17	Return of materials Purchase	10,906.00	Nil
18	Sponsorship - Karthavya	25,424.00	Nil
	Total Other Income	41,51,613.01	37,37,408.76
18	Employee benefits expense		
1	Salary & Allowances	9,38,68,212.00	8,65,09,011.00
2	Staff Benefits	7,700.00	Nil
3	Staff Welfare Expenses	8,27,070.00	2,11,952.00
4	KTU Exam Remuneration	6,24,310.00	1,06,389.00
5	Maternity Leave Benefit	2,39,028.00	1,90,732.00
6	Provident Fund	5,64,150.00	5,38,962.00
7	ESI	1,95,263.00	1,38,082.00
8	Gratuity	50,00,000.00	20,00,000.00
	Total Employee benefits expense	10,13,25,733.00	8,96,95,128.00
19	Depreciation and amortization expense		
(a)	On Tangible Assets	50,26,323.85	62,91,953.72
	Total Depreciation and amortization expense	50,26,323.85	62,91,953.72
20(a)	Other Expenses		
	Religious/charitable		
1	College Bus Expenses	2,13,39,641.00	1,59,55,969.00
2	College Students Stamp Expenses	23,900.00	62,075.00
3	Endowment , Competition & Awards (Annex-7)	44,000.00	27,000.00
4	External Examination Expenses (Annex-8)	1,98,310.00	Nil
5	Departmental Expenses	Nil	4,22,152.00
6	IIIC Expense	Nil	40,194.00
7	Internal Examination	3,15,041.00	Nil
8	Refund / Fees Waived	Nil	3,54,200.00
9	Research & Development Expenses	17,54,530.79	89,292.00
10	Scholarship & Financial Help (Annex-10)	2,54,50,200.00	2,53,01,835.00
11	Student Activity Expenses (Annex-11)	91,15,259.50	47,20,609.16
12	University Expenses (Annex-12)	1,01,85,397.00	1,83,27,449.00
	Total Other Expenses related to Charitable acts	6,84,26,279.29	6,53,00,775.16



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
20(b)	Other Expenses		
1	Advertisement Expenses	24,21,067.90	18,42,745.00
2	Alumni Fees Paid	2,28,000.00	1,54,500.00
3	Audit Fee	80,000.00	60,000.00
4	Bad Debts Written Off	Nil	9,38,290.00
5	Bank Charges	5,190.19	4,025.16
6	Electricity Charges	35,43,679.00	33,22,994.00
7	Funded Project Expenses	71,177.00	1,23,617.00
8	House Keeping Charges	45,31,473.00	42,56,922.00
9	Insurance Charges	5,85,602.00	4,12,065.00
10	Internet Charges Paid	13,61,689.00	9,38,884.00
11	Interest Paid (Staff)	Nil	4,92,134.00
12	Legal & Professional Charges (Annex-13)	6,51,948.00	8,89,509.00
13	Meeting Expenses	2,94,723.00	1,13,923.00
14	Medical Expenses	11,843.00	2,640.00
15	Miscellaneous Expenses	7,337.00	4,821.00
16	Office Expense	1,10,534.69	3,05,716.60
17	Postage & Telephone	3,97,408.15	4,20,000.00
18	Printing & Stationary (Annex-14)	22,18,812.00	40,57,170.73
19	" PTA Fees Payments	Nil	4,38,000.00
20	Rent, Rates & Taxes (Annex-15)	30,12,125.10	16,65,985.65
21	Repair & Maintenance (Annex-16)	1,40,62,159.00	68,37,210.00
22	Security Charges	12,72,672.00	11,97,936.00
23	TBI Expenses	3,14,564.45	2,11,537.00
24	Transportation Expenses	600.00	16,800.00
25	Travelling Expenses	10,35,495.00	7,12,831.00
26	TDS paid against notices	Nil	11,264.00
27	Round Off	(0.58)	0.43
	Total Other Expenses	3,62,18,098.90	2,94,31,520.57



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Annexures to the notes of Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

S.No	Particulars	31st March 2025	31st March 2024
	Fees Collection (Annex-1)		
1	Admission Fees	3,29,250.00	75,950.00
2	Tuition Fees	20,17,76,914.00	14,09,50,651.02
3	Bus Fees	2,21,30,219.55	1,41,25,657.00
4	Other Fees	1,66,00,000.00	1,93,30,000.00
5	Other Fees	250.00	Nil
6	Discontinued Students Refunds	32,000.00	46,150.00
7	University Fee & Special Fee	Nil	Nil
8	Fitness Centre Income	200.00	500.00
9	PTA Fees Receipts	Nil	4,38,000.00
10	Special Fees	60,45,000.00	1,71,45,000.00
11	Smart Card Charges	3,24,000.00	2,51,500.00
12	Tuition Fee Old Batch	20,45,370.00	2,50,490.00
	Total Fees Collection	24,92,83,203.55	19,26,13,898.02
	Maintenance Charges (Annex-2)		
1	Maintenance Charges - Canteen	1,00,000.00	1,20,000.00
2	Maintenance Charges - Coffee Shop	25,416.00	24,708.00
3	Maintenance Charges - Photostat	36,016.84	12,712.00
4	Maintenance Charges - TBI	2,500.00	5,500.00
	Total Maintenance Charges	1,63,932.84	1,62,920.00
	University Fee Collection (Annex-4)		
1	Exam Fee - B Tech Minor Registration- Collected	57,498.00	40,220.00
2	Exam Fee - Migration - Collected	20,160.00	13,280.00
3	Exam Fees - 2017 Batch B Tech- Collected	Nil	6,800.00
4	Exam Fees - 2019 Batch B Tech- Collected	Nil	5,83,605.00
5	Exam Fees - 2019 Batch Mtech - Collected	Nil	37,700.00
6	Exam Fees - 2020 Batch B Tech Collected	76,690.00	29,56,015.00
7	Exam Fees - 2020 Batch M Tech - Collected	Nil	3,000.00
8	Exam Fees - 2021 Batch Btech- Collected	15,97,770.00	28,92,465.00
9	Exam Fees - 2021 Batch M Tech- Collected	Nil	12,225.00
10	Exam Fees - 2022 Batch B Tech- Collected	21,63,670.00	31,98,450.00
11	Exam Fees - 2022 Batch M Tech -Collected	10,500.00	15,900.00
12	Exam Fees - 2023 Batch B Tech Collected	27,00,260.00	18,07,285.00
13	Exam Fees - 2023 Batch M Tech- Collected	21,270.00	12,680.00
14	Exam Fees - 2024 Batch B Tech Collected	10,82,185.00	Nil
15	Exam Fees - 2024 Batch M Tech- Collected	6,435.00	Nil
	Sub total of university fees collection c/d	77,36,438.00	1,15,79,625.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Annexures to the notes of Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
	Sub total of university fees collection b/d	77,36,438.00	1,15,79,625.00
16	Exam Fees - Answer Script	Nil	3,500.00
17	Exam Fees - Btech Honour - Collected	40,628.00	32,840.00
18	Exam Fees - Phd	4,410.00	210.00
19	Exam Fees - Revaluation	Nil	420.00
20	Exam Fees - Supplymentary- Collected	22,470.00	2,09,260.00
21	Exam Fees - Transcript	5,000.00	Nil
22	KTU Affiliation Fee & Administration Collected	15,50,240.00	8,91,750.00
23	KTU Valuation Camp Contingency Receipts	19,758.00	Nil
24	University Affiliation Fee	1,500.00	7,500.00
25	University Arts & Sports Fee	6,86,335.00	9,29,365.00
26	University Fees & Special Fees - Due	Nil	7,500.00
27	University Semester Fee - P HD 2023- Collected	1,50,000.00	1,10,000.00
28	University Semester Fee - P HD 2024- Collected	10,000.00	Nil
29	University Semester Fees - P HD 2018 - Collected	45,000.00	30,000.00
30	University Semster Fee - P HD 2017 -Collected	Nil	14,000.00
31	University Semster Fee - P HD 2020 -Collected	2,22,000.00	74,000.00
32	University Semster Fee - P HD 2021 - Collected	3,90,000.00	1,45,000.00
33	University Semster Fee - P HD 2022 - Collected	1,35,000.00	45,000.00
	Total University Fees Collection	1,10,18,779.00	1,40,79,970.00
	Interest Income (Annex-5)		
1	Interest Received from KSEB	30,479.00	18,749.00
2	Interest Received from FD	12,98,640.00	29,09,498.00
3	Interest Received from FD (Staff FD)	7,15,855.00	4,91,634.00
4	Interest Received from SB	13,46,337.00	2,06,986.00
		33,91,311.00	36,26,867.00
	Endowment , Competition & Awards (Annex-7)		
1	Best Badminton Player	2,000.00	1,000.00
2	Best First Year Student	10,000.00	10,000.00
3	Best Jyothian	10,000.00	5,000.00
4	Best Outgoing student in EEE	10,000.00	5,000.00
5	Best Outgoing student in M Tech	4,000.00	2,000.00
6	Best Stringer	2,000.00	1,000.00
7	Topper in Mathematics	6,000.00	3,000.00
	Total Endowment,Competition & Awards	44,000.00	27,000.00
	External Examination Expenses (Annex-8)		
1	CSEB Examination Expenses	32,480.00	Nil
2	KEAM Examination Expenses	1,14,810.00	Nil
3	KMAT Exam Expenses	22,570.00	Nil
4	LLB Examination Expenses	28,450.00	Nil
	Total External Examination Expenses	1,98,310.00	Nil



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Annexures to the notes of Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
Scholarship & Financial Help (Annex-10)			
1	Scholarship Expenses	2,54,35,200.00	2,53,00,205.00
2	Financial Help	15,000.00	1,630.00
	Total Scholarship & Financial Help	2,54,50,200.00	2,53,01,835.00
Student Activity Expenses (Annex-11)			
1	Student Activity - College Events	10,69,169.00	7,61,066.16
2	Student Activity -Students Events	10,34,952.00	6,36,313.00
3	Data Science Using Python	1,000.00	Nil
4	Hack Athena 25	85,000.00	Nil
5	I& E Expenses	2,00,933.00	Nil
6	Karthavya Expenses	1,57,788.00	Nil
7	Progmmaming for beginners	1,000.00	Nil
8	Women Day Celebration	6,374.00	Nil
9	Training Expense	44,40,457.50	14,86,407.00
10	Smart Card Expenses	55,508.00	44,880.00
	Tech Fest	20,63,078.00	17,91,943.00
	Total Student Activity Expenses	91,15,259.50	47,20,609.16



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Annexures to the notes of Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

	Particulars	31st March 2025	31st March 2024
	University Expenses (Annex-12)		
1	Registration Fees	3,47,500.00	16,07,500.00
2	University Affiliation Fee	12,53,970.00	5,62,000.00
3	KTU Valuation Camp	1,15,433.00	46,384.00
4	KTU Examination Expenses	1,68,166.00	4,25,747.00
5	University Examination Fees	61,01,750.00	1,27,66,655.00
6	University Fees - PH.D	3,27,000.00	4,93,750.00
7	University Union & Sports	8,60,720.00	22,07,420.00
8	Accreditation Expenses	10,10,858.00	2,17,993.00
	Total University Expenses	1,01,85,397.00	1,83,27,449.00
	Legal & Professional Charges (Annex-13)		
1	Consultation fees	20,000.00	Nil
2	Filing Charges (GST & TDS)	Nil	55,500.00
3	Architectural Designing Charges	Nil	5,66,329.00
4	Digital Survey	Nil	2,67,680.00
5	Professional Charges	6,31,948.00	Nil
	Total Legal & Professional Charges	6,51,948.00	8,89,509.00
	Printing & Stationary (Annex-14)		
1	Printing & Stationary	2,29,907.00	1,78,864.73
2	Newspaper & periodicals	36,340.00	42,037.00
3	Renewal Fee Library Subscription	9,45,246.00	Nil
4	Renewal Fees (Journals)	10,07,319.00	38,36,269.00
	Total Printing & Stationary	22,18,812.00	40,57,170.73
	Rent, Rates & Taxes (Annex-15)		
1	Building Tax	3,01,124.00	2,86,769.00
2	Ineligibl Input	23,94,007.10	12,20,388.65
3	Licenses and Inspection	11,910.00	Nil
4	Registration Fee Solar	95,580.00	Nil
5	Interest on Premature	32,045.00	Nil
6	Interest on TDS	21,140.00	29,275.00
7	TDS Late Fees	14,705.00	1,617.00
8	Rates & Tax	1,41,614.00	1,27,936.00
	Total Rent, Rates & Taxes	30,12,125.10	16,65,985.65
	Repair & Maintenance (Annex-16)		
1	AMC Charges	2,67,669.00	3,70,011.00
2	Computer Maintenance Expense	1,12,805.00	68,413.05
3	Fuel Expenses - Generator	3,77,742.00	3,78,581.00
4	Fuel Expenses - Grasscutting Machine	20,104.00	21,920.00
5	Fuel Expenses - Vehicle	1,05,446.00	1,81,213.00
6	Fuel Expenses - Manager	1,13,193.00	94,370.00
7	Fuel Expenses - Principal	2,43,800.00	2,15,000.00
8	Laboratory Expenses	10,30,406.00	4,76,491.95
	Sub total Repairs & Maintenance C/d	22,71,165.00	18,06,000.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
A DIVISION OF THRISSUR EDUCATIONAL TRUST

Annexures to the notes of Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

Particulars		31st March 2025	31st March 2024
	Sub total Repairs & Maintenance B/d	22,71,165.00	18,06,000.00
9	Painting Expenses	1,95,595.00	1,16,235.00
10	Repairs & Maintenance	12,64,516.00	13,46,708.00
11	Repairs & Maintenance - A/c Fitting	6,600.00	3,63,190.00
12	Repairs & Maintenance - AD Floor Work	Nil	1,11,623.00
13	Repairs & Maintenance - Aluminium Corner	1,40,988.00	Nil
14	Repairs & Maintenance - Bike Parking Area	1,02,411.00	Nil
15	Repairs & Maintenance - Boundry Wall Work	9,46,710.00	Nil
16	Repairs & Maintenance - Car Pakring	3,47,100.00	Nil
17	Repairs & Maintenance - Fountain	2,10,515.00	Nil
18	Repairs & Maintenance - Land Scapping	Nil	51,570.00
19	Repairs & Maintenance - Lift Shaft	21,98,178.00	Nil
20	Repairs & Maintenance - Lift Side Electrical Work	4,03,855.00	Nil
21	Repairs & Maintenance - Main Enterance	1,35,486.00	Nil
22	Repairs & Maintenance - General Labour	5,71,825.00	2,23,867.00
23	Repairs & Maintenance - Maintenance Work	12,52,958.00	5,51,581.00
24	Repairs & Maintenance - Mechanical Seminar Room	Nil	94,350.00
25	Repairs & Maintenance - Southern Academic Block	6,66,089.00	1,06,316.00
26	Repairs & Maintenance - Stair Case & Tank Work	9,97,273.00	Nil
27	Repairs & Maintenance - Stair Case Work	8,22,574.00	Nil
28	Repairs & Maintenance - Store Room Purchase	3,80,950.00	2,13,429.00
29	Repairs & Maintenance - Temporoary Canteen	8,33,685.00	Nil
30	Repairs & Maintenance - Toilet Work	1,11,379.00	15,13,650.00
31	Vehicle Maintenance	1,76,784.00	2,60,129.00
32	Workshop Expenses	25,523.00	78,562.00
	Total Repairs & Maintenance	1,40,62,159.00	68,37,210.00

