

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, 2026, 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 institute. 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 2026 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: 06-10-2026



For ABRAHAM & JOSE
Chartered Accountants
FRN 000010 S

K. A. JOSEPH
K. A. JOSEPH
Partner (No. 200759)

UDIN: 26200759BRDHJJ9266

JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)
BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in Rs.)

S.No	Particulars	Note	31st March 2026	31st March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		28,89,32,916.84	25,32,36,079.48
(b)	Restricted Funds		10,73,063.00	10,73,063.00
			29,00,05,979.84	25,43,09,142.48
2	Non-current liabilities			
(a)	Long-term borrowings	4	5,00,00,000.00	Nil
(b)	Other long-term liabilities	5	2,89,23,387.00	2,61,92,940.00
(c)	Long-term provisions	6	3,33,57,175.52	3,15,28,158.52
			11,22,80,562.52	5,77,21,098.52
3	Current liabilities			
(a)	Short-term borrowings	7	1,96,68,018.00	Nil
(b)	Payables	8	45,844.00	17,07,757.00
(c)	Other current liabilities	9	12,01,60,577.95	10,04,61,476.45
(d)	Short-term provisions		Nil	Nil
			13,98,74,439.95	10,21,69,233.45
	Total		54,21,60,982.31	41,41,99,474.45
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	10	29,60,26,906.32	27,58,77,963.99
(ii)	Intangible assets		Nil	Nil
(iii)	Capital work in progress		13,73,12,709.00	5,13,43,810.00
(iv)	Intangible asset under development		Nil	Nil
(b)	Non-current investments		Nil	Nil
(c)	Long Term Loans and Advances	11	42,52,101.00	42,07,101.00
(d)	Other non-current assets	12	5,37,62,667.90	1,82,54,994.00
			49,13,54,384.22	34,96,83,868.99
2	Current assets			
(a)	Current investments		Nil	Nil
(b)	Inventories		Nil	Nil
(c)	Receivables	13	44,66,092.93	1,38,41,680.09
(d)	Cash and bank balances	14	3,74,56,950.62	4,08,56,686.03
(e)	Short Term Loans and Advances	15	87,43,365.54	95,43,669.34
(f)	Other current assets	16	1,40,189.00	2,73,570.00
			5,08,06,598.09	6,45,15,605.46
	Total		54,21,60,982.31	41,41,99,474.45
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our separate report of even date

Place: Thrissur
Date: 06-10-2026



For ABRAHAM & JOSE
Chartered Accountants
FRN 000010 S

K. A. JOSEPH
Partner (No. 200759)

Authorised Signatory

UDIN: 26200759BRDHJJ9266

JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

	Particulars	Note	31st March 2026	31st March 2025
I	Income			
(a)	Donations and Grants	17	2,03,000.00	2,92,800.00
(b)	Fees from Rendering of Services	18	26,69,83,826.68	26,73,47,490.90
(c)	Sale of Goods		Nil	Nil
II	Other Income	19	58,12,434.10	41,51,613.01
III	Total Income (I+II)		27,29,99,260.78	27,17,91,903.91
IV	Expenditure:			
(a)	Material consumed/distributed		Nil	Nil
(b)	Donations/contributions paid to 12A Regd		11,25,048.00	9,31,698.00
(c)	Employee benefits expense	20	11,38,20,416.00	10,13,25,733.00
(d)	Depreciation and amortization expense	21	40,86,067.67	50,26,323.85
(e)	Finance costs	22	36,29,112.00	Nil
(f)	Other expenses			
	(i)Religion/charitable expenses	23(a)	7,53,65,642.20	6,84,26,279.29
	(ii)Other Expenses	23(b)	3,92,76,137.55	3,62,18,098.90
	Total expenses		23,73,02,423.42	21,19,28,133.04
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		3,56,96,837.36	5,98,63,770.87
VI	Exceptional items		Nil	Nil
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		3,56,96,837.36	5,98,63,770.87
VIII	Extraordinary Items		Nil	Nil
IX	Excess of Income over Expenditure for the year (VII-VIII)		3,56,96,837.36	5,98,63,770.87
	Appropriations Transfer to funds, e.g., Building fund		Nil	Nil
	Transfer from funds		Nil	Nil
	Balance transferred to General Fund		3,56,96,837.36	5,98,63,770.87
	The accompanying notes are an integral part of the financial statements			

As per our separate report of even date

Place: Thrissur
Date: 06-10-2026



Authorised Signatory

For ABRAHAM & JOSE
Chartered Accountants
FRN 000010 S

K. A. JOSEPH
Partner (No. 200759)

UDIN: 26200759BRDHJJ9266

JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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.

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 2025 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	General Funds	25,32,36,079.48	3,56,96,837.36	Nil	28,89,32,916.84
	Subtotal	25,32,36,079.48	3,56,96,837.36	Nil	28,89,32,916.84
(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	25,43,09,142.48	3,56,96,837.36	Nil	29,00,05,979.84
	Previous Year (PY)	19,44,45,371.61	5,98,63,770.87	Nil	25,43,09,142.48



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
4	Long Term Borrowings		
	Axis Bank Loan A/c No : 92506005076003 [7.75%, Tenure 60 Months ,Secured on Axis Bank Fixed Deposits A/c No's : - 26103, 26831, 26925, 27122, 27216, 27355,27449,32810,44570]	5,00,00,000.00	Nil
	Total Long Term Borrowings	5,00,00,000.00	Nil
5	Other long-term liabilities		
1	Students Caution Deposits	2,03,15,000.00	1,83,00,000.00
2	Staff Caution Deposits	73,03,614.00	64,04,882.00
3	Security Deposits	1,51,394.00	1,51,394.00
4	Retention Money	11,53,379.00	13,36,664.00
	Total Other long-term liabilities	2,89,23,387.00	2,61,92,940.00
6	Long-term provisions		
1	Provision for gratuity	3,12,45,957.00	2,92,87,679.00
2	Interest Payable on Staff Caution Deposits	21,11,218.52	22,40,479.52
	Total Long Term Provisions	3,33,57,175.52	3,15,28,158.52
7	Short Term Borrowings		
	Axis Bank Overdraft A/c No : 925030018774970 [7.75%, Secured on Axis Bank Fixed Deposits A/c No's : - 26103, 26831, 26925, 27122, 27216, 27355, 27449, 32810, 44570]	1,96,68,018.00	Nil
	Total Short Term Borrowings	1,96,68,018.00	Nil
8	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	Abraham & Jose	260.00	Nil
3	Staff Club	50,840.00	Nil
4	Sajith C S	(15,000.00)	Nil
5	Argon Scientific	Nil	40,179.00
6	Aster Bricks	Nil	27,800.00
7	George Thobias Manoj	Nil	9,000.00
8	Jackson Christopher	Nil	20,680.00
9	Link Lines	Nil	3,245.00
10	Hykon India	Nil	4,932.00
11	Prograssive Recycling Trading	Nil	228.00
12	P S Suresh Babu	Nil	698.00
13	Waves Technologies	Nil	15,66,025.00
15	M/s Syut Technologies Private Ltd	9,744.00	5,220.00
21	Kwality Concrete Products	Nil	29,750.00
	Total Payables	45,844.00	17,07,757.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
9	Other current liabilities		
1	Alumni Association - Payable		Nil
2	KEAM Scholarship Payable	17,24,145.00	17,00,845.00
3	SC/ST/OEC Payable	7,81,653.00	2,48,814.00
4	Tech Fest - Payable	70,200.00	70,200.00
5	Discontinued Students	4,56,865.00	89,015.00
6	NRI Fees FY 2026-27, 2025-26	28,97,000.00	9,98,250.00
7	Excess GST Collected	358.36	358.36
8	Salary Payable	3,80,378.00	Nil
9	Research & Development Expenses Payable	5,99,517.00	Nil
10	RCM Payable on Legal Expenses - CGST	10,080.00	Nil
11	RCM Payable on Legal Expenses - SGST	10,080.00	Nil
12	RCM Payable on Rent - CGST	13,500.00	Nil
13	RCM Payable on Rent - SGST	13,500.00	Nil
14	CGST Payable	0.24	137.24
15	SGST Payable	0.24	137.24
16	KFC Payable	768.52	768.52
17	TDS Payable	3,31,418.00	4,49,028.00
	Inter Unit		
1	Thrissur Educational Trust	2,92,13,478.13	1,77,92,491.73
2	Jyothi Engineering College- Store	(1,16,900.82)	5,43,987.19
3	Jyothi Engineering College- Testing	4,22,249.36	79,598.25
4	Jyothi Engineering College- Autonomous	(5,42,040.00)	Nil
5	Jyothi Professional Bodies	200.00	2,98,515.00
6	Jyothi PTA	10,52,515.00	6,59,000.00
7	Jyothi Engineering College Hostel	8,28,41,612.92	7,75,30,330.92
	Total Other current liabilities	12,01,60,577.95	10,04,61,476.45



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)
PROPERTY, PLANT & EQUIPMENTS AS ON 31ST MARCH 2026

Note - 10

10(1)Property,Plant & Equipments : Cost of the asset claimed as application of income

A.College

Items	WDV as on 01.04.2025	Additions	Deletions	WDV as on 31.03.2026
Air Conditioner	11,19,070.00	87,800.00	Nil	12,06,870.00
Artificial Grass	1,37,020.00	7,98,370.00	Nil	9,35,390.00
Assets at Southern Academic Block	Nil	91,84,193.00	Nil	91,84,193.00
Biogas Plant	40,178.00	Nil	Nil	40,178.00
Biometric Machine	33,394.00	Nil	Nil	33,394.00
Borewell	1,18,219.23	Nil	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	2,19,69,684.98	60,45,027.00	Nil	2,80,14,711.98
Computer Software	31,40,691.20	Nil	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	66,77,857.52	84,842.00	Nil	67,62,699.52
Electrical Fittings	36,72,751.84	4,60,511.00	Nil	41,33,262.84
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	1,85,05,729.66	16,33,514.00	Nil	2,01,39,243.66
Gym Equipments	3,93,000.00	Nil	Nil	3,93,000.00
Inverter	Nil	28,423.00	Nil	28,423.00
Land	10,11,06,658.25	Nil	Nil	10,11,06,658.25
Lab Equipments	62,95,725.00	28,63,285.00	Nil	91,59,010.00
LED TV	38,068.00	53,900.00	Nil	91,968.00
Lift	24,08,820.00	20,16,000.00	Nil	44,24,820.00
Library Books	53,09,612.48	2,62,795.00	Nil	55,72,407.48
Library Cum Auditorium Block	1,05,173.00	Nil	Nil	1,05,173.00
Napkin Disposal Machine	1,42,987.00	1,26,850.00	Nil	2,69,837.00
Matrix - EPABX	2,00,000.00	Nil	Nil	2,00,000.00
Photostat Machine	1,00,000.00	Nil	Nil	1,00,000.00
Security Equipments	19,31,423.00	Nil	Nil	19,31,423.00
Solar power System 80.85 KWP	48,09,716.00	Nil	Nil	48,09,716.00
Solar Water Heater	14,400.00	Nil	Nil	14,400.00
Sound System	Nil	67,500.00	Nil	67,500.00
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	36,65,781.49	Nil	Nil	36,65,781.49
Vending Machine	Nil	5,22,000.00	Nil	5,22,000.00
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	58,000.00	Nil	Nil	58,000.00
Workshop Machinery	3,230.34	Nil	Nil	3,230.34
Total	24,94,81,416.51	2,42,35,010.00	Nil	27,37,16,426.51



JYOTHI ENGINEERING COLLEGE
DIVISION OF THRISSUR EDUCATIONAL TRUST
PROPERTY, PLANT & EQUIPMENTS AS ON 31ST MARCH 2026;

10(2) Property, Plant & Equipments : Depreciation claimed as application of income

A. College

Particulars	Rate	Opening WDV	Additions	Depreciation	Closing WDV
Furniture & Fixtures	10%	36,69,020.55	Nil	3,66,902.06	33,02,118.49
FAB Lab Equipments	15%	12,374.61	Nil	1,856.19	10,518.42
Lab Equipments	15%	5,89,848.63	Nil	88,477.29	5,01,371.34
Electrical Equipments	15%	8,99,539.52	Nil	1,34,930.93	7,64,608.59
Fire Hydrant system	15%	10,08,086.80	Nil	1,51,213.02	8,56,873.78
TATA Project Equipments	15%	1,87,50,304.83	Nil	28,12,545.72	1,59,37,759.11
Vehicles	15%	2,27,226.25	Nil	34,083.94	1,93,142.31
Library Books	40%	99,514.44	Nil	39,805.78	59,708.66
Computer & Accesseries	40%	10,26,245.81	Nil	4,10,498.32	6,15,747.49
Computer Software	40%	65,944.80	Nil	26,377.92	39,566.88
Solar power System	40%	48,441.24	Nil	19,376.50	29,064.74
Total (A)		2,63,96,547.48	Nil	40,86,067.67	2,23,10,479.81
Grand Total 8(1)+8(2)		27,58,77,963.99	-	40,86,067.67	29,60,26,906.32



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
11	Long Term Loans and advances		
(i)	Security Deposits:-		
1	Electricity Security Deposit	5,67,570.00	5,67,570.00
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
5	Rent Advances	45,000.00	Nil
(ii)	Balance with government authorities - Income Tax	35,88,031.00	35,88,031.00
		42,52,101.00	42,07,101.00
12	Other non-current assets		
	Deposits with original maturity for more than 12 months from reporting date:-		
1	Fixed Deposits - Endowments	10,78,882.00	10,59,037.00
2	Fixed Deposits - Staff FD with Federal Bank	78,38,483.00	67,22,439.00
3	Fixed Deposits - Staff FD with South Indian Bank	16,25,404.00	16,19,517.00
4	Fixed Deposits - Others	4,32,19,898.90	88,54,001.00
	Total other non-current other assets	5,37,62,667.90	1,82,54,994.00
13	Receivables		
1	Fund from SC/ST/OEC Office	3,03,490.00	3,03,490.00
2	SC/ST/OEC Fund Receivable	85,000.00	85,000.00
3	Staff	2,82,600.00	3,952.00
4	Curia Website Adilabad	50,000.00	Nil
5	KTU Receivable	5,82,086.00	5,47,375.00
6	KDISC GST Recoverable	29,982.24	29,982.24
7	KDISC Project	4,589.00	4,589.00
8	TDS Recoverable from staff	8,810.00	29,004.00
9	Scrap Sale Receivable	2,531.52	2,531.52
10	Student	29,31,416.17	1,25,60,300.33
11	Sundry Debtors	747.00	747.00
12	Debit Balance in Sundry Creditors	1,84,841.00	2,74,709.00
	Total Receivables	44,66,092.93	1,38,41,680.09



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
14	Cash and Bank Balances		
	Cash and cash equivalents		
(a)	On Savings accounts		
1	Axis Bank A/c- 922010058313459	60,27,306.13	3,42,26,324.96
2	ESAF Smal Bank SB A/c - 50240000041020	1,35,61,236.44	4,98,696.60
3	Federal Bank A/c - 12800100124428	9,377.58	9,377.58
4	Federal Bank A/c - 1699010006677	1,11,064.00	1,80,669.00
5	Federal Bank A/c - 169901000115082	61,009.00	84,042.00
6	Federal Bank A/c -15250100001019	37,90,386.96	5,34,453.96
7	Federal Bank A/c -15250100014517	3,13,501.00	2,72,829.00
8	Federal Bank-A/c No 152502000000143143		Nil
9	ICICI Bank A/c- 266101000784	1,12,72,710.87	21,97,997.32
10	South Indian Bank A/c - 0095073000051024	6,63,498.41	6,63,498.41
11	South Indian Bank A/c - 95073000051022	6,28,803.44	10,35,472.45
12	State Bank of India A/c - 30855057905	53,656.90	7,97,925.90
13	State Bank of India A/c - 67224641625	7,89,549.96	2,20,024.92
	Total Cash at Bank (a)	3,72,82,100.69	4,07,21,312.10
(b)	Cash on hand	1,74,849.93	1,35,373.93
	Total Cash and bank balances (a)+(b)	3,74,56,950.62	4,08,56,686.03
15	Short Term Loans And Advances		
1	Tax Deducted at Source	51,20,965.70	47,69,536.50
2	Tax Collected at Source	38,565.00	38,565.00
3	AAP Construction Venture Cross	2,36,000.00	10,00,000.00
4	Ark Automation Systems	Nil	27,588.00
5	Maintenance Charges Receivable	Nil	13,489.00
6	Electronic Cash Ledgers	20.00	2,066.00
7	Electronic Credit Ledgers	32,34,128.00	36,78,076.00
8	CGST To be claimed	7,174.42	7,174.42
9	SGST To be claimed	7,174.42	7,174.42
10	CGST To be claimed 2025-26	2,870.00	Nil
11	SGST To be claimed 2025-26	2,870.00	Nil
12	CGST Excess paid in GSTR	138.00	Nil
13	SGST Excess paid in GSTR	138.00	Nil
14	Output Tax CGST In May 2025	23,081.00	Nil
15	Output Tax SGST In May 2025	23,081.00	Nil
16	CGST RCM to be claimed 2025-26	23,580.00	Nil
17	SGST RCM to be claimed 2025-26	23,580.00	Nil
	Total Short Term Loans and Advances	87,43,365.54	95,43,669.34
16	Other current assets		
	Interest accrued and due on deposits	1,40,189.00	2,73,570.00
	Total Other current assets	1,40,189.00	2,73,570.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
17	Donations and Grants		
1	Alumni Fee Receipts	2,03,000.00	2,28,000.00
2	Solar Grant	Nil	64,800.00
	Total Donations and Grants	2,03,000.00	2,92,800.00
18	Fees from Rendering of Services		
1	Fees Collection (Annex-1)	25,16,80,003.00	24,92,83,203.55
2	Insurance Charges Collected	3,03,000.00	3,35,000.00
3	KTU Exam Receipts	Nil	13,06,091.00
4	Maintenance Charges (Annex-2)	1,04,743.00	1,63,932.84
5	Other Charges - Due	1,03,330.00	58,113.00
6	Other Charges - Library	4,165.00	9,421.00
7	Printout Charges	32,408.68	21,485.04
8	KMAT Examination	1,18,508.00	48,597.00
9	CSEB Exam Fees	1,03,407.00	Nil
10	CUET Exam Fees	1,09,820.00	Nil
11	Laboratory Damage Fees - Collected	14,210.00	Nil
12	LLB Exmaination	Nil	69,746.00
13	KTU FDP	Nil	97,170.00
14	Registration Fee	9,400.00	6,55,000.00
15	Registration Fee - Collected	Nil	1,99,620.41
16	IIC Course	86,278.00	1,35,522.00
17	Technology Business Incubator	5,09,762.00	2,89,680.06
18	KEAM Exam Fee	52,500.00	3,71,610.00
19	Student Activity Fund Income	25,62,025.00	32,69,520.00
20	Students Verification Charges	6,000.00	15,000.00
21	Consulation & Technical Fees	53,199.00	Nil
22	University Fee Colletion (Annex-4)	1,11,31,068.00	1,10,18,779.00
	Total Fees from Rendering of Services	26,69,83,826.68	26,73,47,490.90
19	Other income		
1	Cheque Return Charges Collected	3,899.00	1,755.29
2	Other income	25,092.00	Nil
3	Creditors Written Off	Nil	540.00
4	Departmental Expense Reimbursed	Nil	1,50,000.00
5	Atal FDP Collection	2,50,000.00	2,50,000.00
6	CSEB Exam Fee Collected	Nil	1,00,289.00
7	Karthavya Collections	Nil	25,000.00
8	Interest Income (Annex-5)	50,89,171.10	33,91,311.00
9	Credit Note EBSCO	Nil	6,480.00
10	Miscellaneous Income	28,023.00	20,477.00
11	NABARD Funded Project Collection	3,60,000.00	1,32,000.00
12	I & E Nasa Space Apps Challenge Collection	Nil	20,000.00
	Sub total of other income c/d	57,56,185.10	40,97,852.29



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
	Sub total of other income b/d	57,56,185.10	40,97,852.29
13	Unnath Bharath Abhiyan	12,000.00	Nil
14	Participation Seminar & Conference	3,000.00	Nil
15	Refund of Booking Train	1,070.00	2,430.72
16	Refund of Scholarship	Nil	15,000.00
17	Refund from Bank	6,000.00	Nil
17	Return of materials Purchase	34,179.00	10,906.00
18	Sponsorship - Karthavya	Nil	25,424.00
	Total Other Income	58,12,434.10	41,51,613.01
20	Employee benefits expense		
1	Salary & Allowances	10,86,67,696.00	9,38,68,212.00
2	Staff Benefits	Nil	7,700.00
3	Staff Welfare Expenses	5,15,223.00	8,27,070.00
4	KTU Exam Remuneration	Nil	6,24,310.00
5	Maternity Leave Benefit	4,77,407.00	2,39,028.00
6	Provident Fund	5,69,439.00	5,64,150.00
7	ESI	90,651.00	1,95,263.00
8	Gratuity	35,00,000.00	50,00,000.00
	Total Employee benefits expense	11,38,20,416.00	10,13,25,733.00
21	Depreciation and amortization expense		
(a)	On Tangible Assets	40,86,067.67	50,26,323.85
	Total Depreciation and amortization expense	40,86,067.67	50,26,323.85
22	Finance Cost		
1	Interest on Overdraft	7,38,150.00	Nil
2	Interest on CGST	36.00	Nil
3	Interest on SGST	36.00	Nil
4	Interest on Termloan	28,90,890.00	Nil
	Total Employee benefits expense	36,29,112.00	Nil
23(a)	Other Expenses		
	Charitable - Educational		
1	College Bus Expenses	2,69,82,822.20	2,13,39,641.00
2	College Students Stamp Expenses	14,300.00	23,900.00
3	Endowment , Competition & Awards (Annex-7)	32,000.00	44,000.00
4	External Examination Expenses (Annex-8)	2,40,699.00	1,98,310.00
6	IIIC Expense	17,593.00	Nil
7	Internal Examination	1,01,990.00	3,15,041.00
9	Research & Development Expenses	19,00,832.00	17,54,530.79
10	Scholarship & Financial Help (Annex-10)	2,45,49,450.00	2,54,50,200.00
11	Student Activity Expenses (Annex-11)	98,43,812.00	91,15,259.50
12	University Expenses (Annex-12)	1,16,82,144.00	1,01,85,397.00
	Total Other Expenses related to Charitable acts	7,53,65,642.20	6,84,26,279.29



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
23(b)	Other Expenses		
1	Advertisement Expenses	32,74,598.39	24,21,067.90
2	Alumni Fees Paid	2,03,000.00	2,28,000.00
3	Audit Fee	85,000.00	80,000.00
4	Bank Charges	44,544.85	5,190.19
5	Electricity Charges	33,97,847.00	35,43,679.00
6	Funded Project Expenses	Nil	71,177.00
7	House Keeping Charges	46,67,562.00	45,31,473.00
8	Insurance Charges	5,20,492.00	5,85,602.00
9	Internet Charges Paid	10,54,029.00	13,61,689.00
11	Legal & Professional Charges (Annex-13)	12,67,160.00	6,51,948.00
12	Loan Processing Charges	5,19,200.00	Nil
13	Meeting Expenses	1,37,068.00	2,94,723.00
14	Medical Expenses	Nil	11,843.00
15	Miscellaneous Expenses	20,277.00	7,337.00
16	Office Expense	2,50,084.09	1,10,534.69
17	Postage & Telephone	4,32,279.84	3,97,408.15
18	Printing & Stationary (Annex-14)	24,54,086.00	22,18,812.00
20	Rent, Rates & Taxes (Annex-15)	35,93,246.00	30,12,125.10
21	Repair & Maintenance (Annex-16)	1,47,44,527.55	1,40,62,159.00
22	Security Charges	13,81,910.00	12,72,672.00
23	TBI Expenses	2,36,143.88	3,14,564.45
24	Transportation Expenses	1,200.00	600.00
25	Travelling Expenses	9,91,879.00	10,35,495.00
26	Round Off	2.95	(0.58)
	Total Other Expenses	3,92,76,137.55	3,62,18,098.90



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Annexures to the notes of Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
	Fees Collection (Annex-1)		
1	Admission Fees	2,97,500.00	3,29,250.00
2	Tuition Fees	19,87,67,660.00	20,17,76,914.00
3	Bus Fees	2,49,90,842.00	2,21,30,219.55
4	Other Fees	2,14,00,000.00	1,66,00,000.00
5	Other Fees	Nil	250.00
6	Discontinued Students Refunds	16,000.00	32,000.00
7	Fitness Centre Income	Nil	200.00
8	Special Fees	58,35,000.00	60,45,000.00
9	Smart Card Charges	2,93,000.00	3,24,000.00
10	Tuition Fee Old Batch	80,001.00	20,45,370.00
	Total Fees Collection	25,16,80,003.00	24,92,83,203.55
	Maintenance Charges (Annex-2)		
1	Maintenance Charges - Canteen	58,136.00	1,00,000.00
2	Maintenance Charges - Coffee Shop	29,658.00	25,416.00
3	Maintenance Charges - Photostat	16,949.00	36,016.84
4	Maintenance Charges - TBI	Nil	2,500.00
	Total Maintenance Charges	1,04,743.00	1,63,932.84
	University Fee Collection (Annex-4)		
1	Exam Fee - B Tech Minor Registration- Collected	630.00	57,498.00
2	Exam Fee - Migration - Collected	20,190.00	20,160.00
3	Exam Fees - 2020 Batch B Tech Collected	Nil	76,690.00
4	Exam Fees - 2021 Batch Btech- Collected	Nil	15,97,770.00
5	Exam Fees - 2022 Batch B Tech- Collected	16,22,170.00	21,63,670.00
6	Exam Fees - 2022 Batch M Tech -Collected	Nil	10,500.00
7	Exam Fees - 2023 Batch B Tech Collected	25,18,103.00	27,00,260.00
8	Exam Fees - 2023 Batch M Tech- Collected	1,245.00	21,270.00
9	Exam Fees - 2024 Batch B Tech Collected	43,15,995.00	10,82,185.00
10	Exam Fees - 2024 Batch M Tech- Collected	35,585.00	6,435.00
11	Exam Fees - 2025 Batch B Tech Collected	2,885.00	Nil
12	Exam Fees - Btech Honour - Collected	2,730.00	40,628.00
13	Exam Fees - Phd	1,745.00	4,410.00
14	Exam Fees - Revaluation	630.00	Nil
14	Exam Fees - Supplymentary- Collected	1,470.00	22,470.00
15	Exam Fees - Transcript	Nil	5,000.00
16	KTU Affiliation Fee & Administration Collected	10,71,230.00	15,50,240.00
17	KTU Valuation Camp Contingency Receipts	Nil	19,758.00
18	University Affiliation Fee	Nil	1,500.00
19	University Arts & Sports Fee	7,98,710.00	6,86,335.00
20	University Semester Fee - P HD 2023- Collected	1,50,000.00	1,50,000.00
21	University Semester Fee - P HD 2024- Collected	30,000.00	10,000.00
22	University Semester Fee - P HD 2025- Collected	29,000.00	Nil
23	University Semester Fees - P HD 2018 - Collected	30,000.00	45,000.00
24	University Semester Fees - P HD Thesis	750.00	Nil
25	University Semster Fee - P HD 2020 -Collected	1,48,000.00	2,22,000.00
26	University Semster Fee - P HD 2021 - Collected	2,60,000.00	3,90,000.00
27	University Semster Fee - P HD 2022 - Collected	90,000.00	1,35,000.00
	Total University Fees Collection	1,11,31,068.00	1,10,18,779.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Annexures to the notes of Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
	Interest Income (Annex-5)		
1	Interest Received from KSEB	37,719.00	30,479.00
2	Interest Received from FD	29,84,214.10	12,98,640.00
3	Interest Received from FD (Staff FD)	5,95,428.00	7,15,855.00
4	Interest Received from SB	14,71,810.00	13,46,337.00
	Total Interest Income	50,89,171.10	33,91,311.00
	Endowment , Competition & Awards (Annex-7)		
1	Best Badminton Player	1,000.00	2,000.00
2	Best First Year Student	10,000.00	10,000.00
3	Best Jyothian	5,000.00	10,000.00
4	Best Outgoing student in EEE	5,000.00	10,000.00
5	Best Outgoing student in M Tech	2,000.00	4,000.00
6	Best Stringer	1,000.00	2,000.00
7	Topper in Mathematics	6,000.00	6,000.00
8	Endowment Expense & Competition Expense	2,000.00	Nil
	Total Endowment, Competition & Awards	32,000.00	44,000.00
	External Examination Expenses (Annex-8)		
1	CSEB Examination Expenses	42,660.00	32,480.00
	CUSAT Examination Expenses	40,820.00	Nil
2	KEAM Examination Expenses	1,06,271.00	1,14,810.00
3	KMAT Exam Expenses	47,250.00	22,570.00
4	LLB Examination Expenses	3,698.00	28,450.00
	Total External Examination Expenses	2,40,699.00	1,98,310.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Annexures to the notes of Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

	Particulars	31st March 2026	31st March 2025
	Scholarship & Financial Help (Annex-10)		
1	Scholarship Expenses	2,45,39,450.00	2,54,35,200.00
2	Financial Help	10,000.00	15,000.00
	Total Scholarship & Financial Help	2,45,49,450.00	2,54,50,200.00
	Student Activity Expenses (Annex-11)		
1	Student Activity - College Events	11,62,760.00	10,69,169.00
2	Student Activity -Students Events	6,61,114.00	10,34,952.00
3	Cred Expenses	40,000.00	Nil
4	Data Science Using Python	Nil	1,000.00
5	Hack Athena 25	Nil	85,000.00
6	I& E Expenses	4,09,559.00	2,00,933.00
7	Karthavya Expenses	1,70,970.00	1,57,788.00
8	Tink - Her Hack Expenses	15,806.00	Nil
9	Yodha Hackathon	15,000.00	Nil
10	Progrmaming for beginners	Nil	1,000.00
11	Women Day Celebration	Nil	6,374.00
12	Outreach Programme Expenses	72,001.00	Nil
13	IETE Students Forum	16,433.00	Nil
14	Sustainable Development Goal Expenses	51,032.00	Nil
15	NABAARD Funded Project	3,60,434.00	Nil
16	Training Expense	43,72,646.00	44,40,457.50
17	Smart Card Expenses	63,545.00	55,508.00
18	Tech Fest	24,32,512.00	20,63,078.00
	Total Student Activity Expenses	98,43,812.00	91,15,259.50



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Annexures to the notes of Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
	University Expenses (Annex-12)		
1	Registration Fees	2,58,250.00	3,47,500.00
2	University Affiliation Fee	12,51,300.00	12,53,970.00
3	KTU Valuation Camp	13,570.00	1,15,433.00
4	KTU Examination Expenses	2,06,474.00	1,68,166.00
5	University Examination Fees	81,02,975.00	61,01,750.00
6	University Fees - PH.D	3,92,000.00	3,27,000.00
7	University Union & Sports	5,59,945.00	8,60,720.00
8	Accreditation Expenses	8,97,630.00	10,10,858.00
	Total University Expenses	1,16,82,144.00	1,01,85,397.00
	Legal & Professional Charges (Annex-13)		
1	Consultation fees	25,274.00	20,000.00
2	Inspection Fees	1,590.00	Nil
3	Professional Charges	12,40,296.00	6,31,948.00
	Total Legal & Professional Charges	12,67,160.00	6,51,948.00
	Printing & Stationary (Annex-14)		
1	Printing & Stationary	3,83,712.00	2,29,907.00
2	Newspaper & periodicals	16,985.00	36,340.00
3	Renewal Fee Library Subscription	9,83,259.00	9,45,246.00
4	Renewal Fees (Journals)	10,70,130.00	10,07,319.00
	Total Printing & Stationary	24,54,086.00	22,18,812.00
	Rent, Rates & Taxes (Annex-15)		
1	Building Tax	3,16,089.00	3,01,124.00
2	Ineligibl Input	29,15,025.00	23,94,007.10
3	Licenses and Inspection	Nil	11,910.00
4	Registration Fee Solar	Nil	95,580.00
5	Interest on Premature	Nil	32,045.00
6	Interest on TDS	3,172.00	21,140.00
7	Late Fees GST	1,950.00	Nil
8	RCM Paid GST	60.00	Nil
9	CGST & SGST Paid in Annual Return	232.00	Nil
10	Rent	1,50,000.00	Nil
11	TDS Late Fees	Nil	14,705.00
12	Rates & Tax	2,06,718.00	1,41,614.00
	Total Rent, Rates & Taxes	35,93,246.00	30,12,125.10
	Repair & Maintenance (Annex-16)		
1	AMC Charges	5,00,614.00	2,67,669.00
2	Computer Maintenance Expense	1,11,193.00	1,12,805.00
3	Fuel Expenses - Generator	5,05,590.60	3,77,742.00
4	Fuel Expenses - Grasscutting Machine	15,836.20	20,104.00
5	Fuel Expenses - Vehicle	1,87,645.00	1,05,446.00
6	Fuel Expenses - Manager	1,40,815.00	1,13,193.00
7	Fuel Expenses - Principal	29,800.00	2,43,800.00
8	Laboratory Expenses	6,38,818.75	10,30,406.00
	Sub total Repairs & Maintenance C/d	21,30,312.55	22,71,165.00



JYOTHI ENGINEERING COLLEGE, CHERUTHURUTHY
(A DIVISION OF THRISSUR EDUCATIONAL TRUST)

Annexures to the notes of Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

S.No	Particulars	31st March 2026	31st March 2025
	Sub total Repairs & Maintenance B/d	21,30,312.55	22,71,165.00
9	Painting Expenses	79,570.00	1,95,595.00
10	Repairs & Maintenance	13,39,719.00	12,64,516.00
11	Repairs & Maintenance - A/c Fitting	19,450.00	6,600.00
12	Repairs & Maintenance - Artifical Grass Work	1,18,500.00	Nil
13	Repairs & Maintenance - Aluminium Corner	1,81,538.00	1,40,988.00
14	Repairs & Maintenance - Bike Parking Area	Nil	1,02,411.00
15	Repairs & Maintenance - Boundry Wall Work	10,425.00	9,46,710.00
16	Repairs & Maintenance - Compound Wall	6,39,941.00	Nil
17	Repairs & Maintenance - Car Pakring	14,848.00	3,47,100.00
18	Repairs & Maintenance - Fountain	17,171.00	2,10,515.00
19	Repairs & Maintenance - Road Work	3,79,992.00	Nil
20	Repairs & Maintenance - Lift Shaft	Nil	21,98,178.00
21	Repairs & Maintenance - Lift Side Electrical Work	Nil	4,03,855.00
22	Repairs & Maintenance - Main Enterance	Nil	1,35,486.00
23	Repairs & Maintenance - General Labour	12,39,640.00	5,71,825.00
24	Repairs & Maintenance - Maintenance Work	20,08,466.00	12,52,958.00
25	Repairs & Maintenance - New Canteen	2,98,598.00	Nil
26	Repairs & Maintenance - Southern Academic Block	22,10,104.00	6,66,089.00
27	Repairs & Maintenance - Stair Case & Tank Work	Nil	9,97,273.00
28	Repairs & Maintenance - Stair Case Work	7,72,550.00	8,22,574.00
29	Repairs & Maintenance - Store Room Purchase	8,32,367.00	3,80,950.00
30	Repairs & Maintenance - Temporoary Canteen	618.00	8,33,685.00
31	Repairs & Maintenance - Toilet Work	22,33,517.00	1,11,379.00
32	Vehicle Maintenance	1,73,999.00	1,76,784.00
33	Workshop Expenses	41,202.00	25,523.00
	Total Repairs & Maintenance	1,47,44,527.55	1,40,62,159.00

