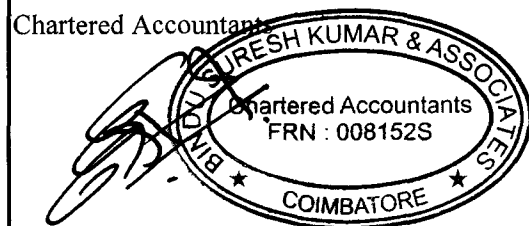


**JAWAHARLAL COLLEGE OF ENGINEERING AND TECHNOLOGY, KERALA
BALANCE SHEET**

Particulars	Schedule	As at	
		31.3.2025	31.3.2024
		₹	₹
1 SOURCE OF FUNDS			
[1] <u>NPO FUND</u>			
Capital	1	43,66,78,594	41,52,14,181
[2] <u>CURRENT LIABILITIES</u>			
(a) Payables	2	24,79,807	33,32,215
(b) Other Liabilities	3	1,93,95,266	1,54,86,937
(c) Short term provisions	4	47,85,042	40,52,334
		2,66,60,115	2,28,71,486
Total		46,33,38,709	43,80,85,667
2 APPLICATION OF FUNDS			
[1] <u>NON CURRENT ASSETS</u>			
(a) Property plant and equipments and intangible assets	5	14,02,06,320	17,41,77,105
(b) Other non current assets	6	32,51,806	31,01,075
		14,34,58,126	17,72,78,180
[2] <u>TRUST ACCOUNT</u>		29,25,55,833	22,89,82,229
[3] <u>CURRENT ASSETS, LOANS AND ADVANCES</u>			
(a) Recievables	7	1,54,51,428	1,54,30,812
(b) Cash & Bank Balances	8	1,07,64,264	1,50,97,935
(c) Deposits Loans and Advances	9	11,09,057	12,96,510
		2,73,24,750	3,18,25,257
Total		46,33,38,709	43,80,85,667

As per our report of even date annexed
For Bindu Suresh Kumar & Associates
Chartered Accountants



E.Sureshkumar
Partner M.No:055395

For and on behalf of the Trust

Managing Trustee

Trustee

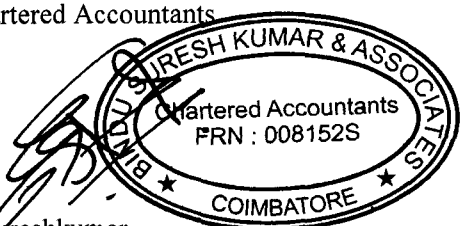
Place: Coimbatore
Date: 23.06.2025

JAWAHARLAL COLLEGE OF ENGINEERING AND TECHNOLOGY, KERALA
INCOME & EXPENDITURE ACCOUNT

Particulars	Schedule	Year Ended	
		31.3.2025	31.3.2024
		₹	₹
INCOME			
(a) Fees Received		13,82,62,969	10,35,81,140
(b) Other Income	10	2,09,36,103	1,86,55,524
(c) Interest Received		4,12,156	2,31,863
A Total Income (a to c)		15,96,11,228	12,24,68,527
EXPENSES			
(a) Employee Benefits	11	5,20,89,501	4,42,88,019
(b) Students Welfare	12	3,30,22,370	2,46,66,981
(c) Repairs & Maintenance	13	1,40,34,407	1,12,06,553
(d) Advertisement		26,51,450	22,18,993
(e) Printing and Stationery		18,06,855	17,65,925
(f) Power & Fuel	14	46,32,403	39,47,669
(g) Application and Affiliation Fees	15	29,78,737	23,38,660
(h) Communication Expenses		16,15,641	17,08,839
(i) Subscription and Periodicals		5,66,447	9,00,641
(j) General Expenses	16	82,85,663	63,75,851
(k) Interest and Bank Charges	17	4,016	4,334
(l) Depreciation		1,64,59,325	1,97,98,039
B Total Expenditure (a to l)		13,81,46,815	11,92,20,504
EXCESS OF INCOME OVER EXPENDITURE (A-B)		2,14,64,413	32,48,023


As per our report of even date annexed
For Bindu Suresh Kumar & Associates
Chartered Accountants

For and on behalf of the Trust


E. Sureshkumar
Partner M.No: 055395


Managing Trustee

Place: Coimbatore
Date: 23.06.2025


Trustee

JAWAHARLAL COLLEGE OF ENGINEERING AND TECHNOLOGY, KERALA
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars			As at	
			31.3.2025	31.3.2024
			₹	₹
<u>Schedule - 1</u>				
<u>CAPITAL</u>				
(a)	Opening Balance		41,52,14,181	41,19,66,158
	Less : Excess of Income over Expenditure		2,14,64,413	32,48,023
	Total		43,66,78,594	41,52,14,181
<u>Schedule - 2</u>				
<u>SUNDRY CREDITORS</u>				
(a)	Creditors for Assets		2,55,188	46,290
(b)	Creditors for General Expenses		2,45,190	2,31,534
(c)	Creditors for Printing & Stationery		89,901	3,96,614
(d)	Creditors for Repair & Maintances		3,35,250	13,71,393
(e)	Creditors for Student Welfare		14,41,768	11,93,680
(f)	Creditors for Power and fuel		1,12,510	18,954
(g)	Creditors for subscription and periodicals		-	73,750
	Total		24,79,807	33,32,215
<u>Schedule - 3</u>				
<u>OTHER LIABILITIES</u>				
(a)	Caution Deposit		1,35,02,598	1,11,96,598
(b)	Retention		11,58,499	11,58,499
(c)	Other Liabilities		45,84,169	29,81,840
(d)	Canteen Deposit		1,00,000	1,00,000
(e)	Rent Deposit		50,000	50,000
	Total		1,93,95,266	1,54,86,937
<u>Schedule - 4</u>				
<u>SHORT TERM PROVISIONS</u>				
(a)	Salary Payable		40,66,296	33,86,378
(b)	EPF Payable		1,92,220	1,72,461
(c)	ESI Payable		38,146	38,959
(d)	Electricity Payable		4,88,380	4,54,536
			47,85,042	40,52,334
<u>Schedule - 5</u>				
<u>PROPERTY PLANT AND EQUIPMENTS</u>				
(a)	Gross Block		15,66,65,645	19,39,75,144
	Less : Depreciation		1,64,59,325	1,97,98,039
	Total		14,02,06,320	17,41,77,105

SCHEDULE - 5- PROPERTY PLANT AND EQUIPMENTS

SL NO	ASSETS	WDV AS ON	ADDITIONS		DEDUCTIONS	TOTAL	RATE	DEPRECIATION			WDV AS ON
		31.3.2024	UPTO OCT 3	AFTER OCT 3				UPTO OCT 3	AFTER OCT 3	TOTAL	31.3.2025
1	LAND	78,97,781	-	-	41,96,640	37,01,141	0%	-	-	-	37,01,141
	[A]	78,97,781	-	-	41,96,640	37,01,141	0%	-	-	-	37,01,141
2	BUILDINGS										
	BUILDING-JCET	10,22,51,682	23,26,733	14,00,338	2,85,53,981	7,74,24,772	10%	76,02,443	70,017	76,72,460	6,97,52,312
	BUILDING-JCET-BOYS HOSTEL	1,35,98,241	-	-	-	1,35,98,241	10%	13,59,824	-	13,59,824	1,22,38,417
	ROAD	1,11,58,333	-	-	-	1,11,58,333	10%	11,15,833	-	11,15,833	1,00,42,500
	BUILDING-INDOOR STADIUM	32,88,565	-	-	-	32,88,565	10%	3,28,857	-	3,28,857	29,59,708
	[B]	13,02,96,821	23,26,733	14,00,338	2,85,53,981	10,54,69,911	0%	1,04,06,957	70,017	1,04,76,974	9,49,92,937
3	AIR CONDITIONER	12,61,511	-	-	-	12,61,511	10%	1,26,151	-	1,26,151	11,35,360
4	CASH COUNTING MACHINE	15,893	-	-	-	15,893	10%	1,589	-	1,589	14,304
5	CCTV SYSTEM	2,28,928	2,63,500	2,45,485	-	7,37,913	10%	49,243	12,274	61,517	6,76,396
6	ELECTRICAL FITTINGS	19,45,929	-	17,09,049	-	36,54,978	10%	1,94,593	85,452	2,80,045	33,74,933
7	EPABX	1,83,973	-	-	-	1,83,973	10%	18,397	-	18,397	1,65,576
8	FIRE AND SAFETY EQUIPMENTS	7,30,214	-	-	-	7,30,214	10%	73,021	-	73,021	6,57,193
9	FURNITURE	64,58,823	4,14,180	10,59,597	-	79,32,600	10%	6,87,300	52,980	7,40,280	71,92,320
10	LAB EQUIPMENTS	50,29,919	-	3,32,945	-	53,62,864	10%	5,02,992	16,647	5,19,639	48,43,225
11	LIBRARY BOOKS	32,56,310	-	1,10,462	-	33,66,772	10%	3,25,631	5,523	3,31,154	30,35,618
12	LCD PROJECTOR	18,42,319	1,85,024	31,360	-	20,58,703	10%	2,02,734	1,568	2,04,302	18,54,401
13	LIFT	5,72,521	-	-	-	5,72,521	10%	57,252	-	57,252	5,15,269
14	OFFICE EQUIPMENTS	2,38,137	-	-	-	2,38,137	10%	23,814	-	23,814	2,14,323
15	PA SYSTEMS	2,73,209	-	12,950	-	2,86,159	10%	27,321	648	27,969	2,58,190
16	REFRIGERATOR	17,158	-	-	-	17,158	10%	1,716	-	1,716	15,442
17	TRANSFORMER	74,004	-	-	-	74,004	10%	7,400	-	7,400	66,604
18	TELEVISION	63,613	-	-	-	63,613	10%	6,361	-	6,361	57,252
19	WATER PURIFIERS	3,68,583	-	-	-	3,68,583	10%	36,858	-	36,858	3,31,725
20	XEROX MACHINE	3,02,412	-	-	-	3,02,412	10%	30,241	-	30,241	2,72,171
21	SEWAGE WATER PLANT	31,19,410	-	-	-	31,19,410	10%	3,11,941	-	3,11,941	28,07,469
	[C]	2,59,82,866	8,62,704	35,01,848	-	3,03,47,418	0%	26,84,555	1,75,092	28,59,647	2,74,87,771

[illegible]

JAWAHARLAL COLLEGE OF ENGINEERING AND TECHNOLOGY, KERALA
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars			As at	
			31.3.2025	31.3.2024
			₹	₹
<u>Schedule - 6</u>				
	<u>OTHER NON CURRENT ASSETS</u>			
	<u>Security Deposit</u>			
(a)	Security Deposit [HDFC FDR KTU]		26,25,893	25,00,000
(b)	EB/HT Deposit		6,21,913	5,97,075
(c)	Gas Deposit		4,000	4,000
			32,51,806	31,01,075
<u>Schedule - 7</u>				
	<u>RECIEVABLES</u>			
(a)	Fees Receivable		1,54,02,585	1,51,70,132
(b)	Rent Receivable		12,692	12,692
(c)	Technical Service Recievable		36,151	2,47,988
			1,54,51,428	1,54,30,812
<u>Schedule - 8</u>				
	<u>CASH & BANK BALANCES</u>			
(a)	Cash in Hand		11,33,551	6,11,643
	<u>Bank Account</u>			
	<u>In Savings Bank Account</u>			
(b)	Dhanlaxmi Bank-171421			
(c)	Union Bank Of India		27,833	96,935
(d)	HDFC Bank-77550		10,27,083	7,63,750
(e)	Axis Bank-11293		61,30,785	41,19,052
(f)	Axis Bank-51102		10,72,148	
(g)	Canara Bank		165	1,043
	<u>In Current Bank Account</u>			
	State Bank of India, Ottapalam-			
(h)	(SC/OEC)		13,14,607	94,47,242
(i)	Urban Co-operative Bank		53,691	53,868
(j)	Union Bank Of India-Sports		4,402	4,402
	Total		1,07,64,264	1,50,97,935
<u>Schedule - 9</u>				
	<u>DEPOSITS, LOANS AND ADVANCES</u>			
	<u>Advance To Suppliers</u>			
(a)	Advance To Creditors		2,13,142	1,07,384
(b)	NSS Account		70,971	1,05,971
(c)	Prepaid Expenses		7,38,899	10,13,155
(d)	Rent Advance		20,000	20,000
(e)	Salary Advance		66,045	50,000
	Total		11,09,057	12,96,510

JAWAHARLAL COLLEGE OF ENGINEERING AND TECHNOLOGY, KERALA
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

Particulars				Year Ended	
				31.3.2025	31.3.2024
				₹	₹
<u>Schedule - 10</u>					
<u>OTHER INCOME</u>					
(a)	Hostel Fee			1,40,60,425	1,34,51,650
(b)	Bus Fee			59,23,824	43,73,097
(c)	Rent Received			4,80,888	4,56,888
(d)	Technical Services			4,70,966	3,73,889
	Total			2,09,36,103	1,86,55,524
<u>Schedule - 11</u>					
<u>EMPLOYEES BENEFITS</u>					
(a)	Salary			4,89,16,536	4,12,23,374
(b)	EPF			10,70,706	9,09,987
(c)	ESI			3,50,646	3,32,560
(d)	Gratuity			16,74,453	13,78,199
(e)	Staff Welfare			77,160	4,43,899
	Total			5,20,89,501	4,42,88,019
<u>Schedule - 12</u>					
<u>STUDENTS WELFARE</u>					
(a)	Seminar and Festival Expenses			34,288	3,38,659
(b)	Placement Expenses			1,83,983	54,337
(c)	Students transportation			56,15,899	46,75,394
(d)	Merit Scholarship A/c			1,47,41,500	87,01,000
(e)	Mess Expenses			81,30,632	71,74,160
(f)	Other Welfare Expenses			25,04,966	28,70,263
(g)	Sports Expenses			1,26,861	1,60,500
(h)	Training Programme			15,53,980	6,10,498
(i)	Student Insurance			1,30,261	82,170
	Total			3,30,22,370	2,46,66,981
<u>Schedule - 13</u>					
<u>REPAIRS AND MAINTENANCE</u>					
(a)	AMC Charges			6,78,144	3,54,799
(b)	Garden Maintenance			11,84,442	10,22,238
(c)	Generator Maintenance			2,03,279	73,886
(d)	House Keeping Charges			22,90,141	28,43,316
(e)	Vehicle Maintenance			1,22,624	1,51,114

JAWAHARLAL COLLEGE OF ENGINEERING AND TECHNOLOGY, KERALA
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

Particulars			Year Ended	
			31.3.2025	31.3.2024
			₹	₹
(f)	Computer Maintenance		1,94,727	78,192
(g)	Building Maintenance		74,85,901	52,24,675
(h)	Electrical Maintenance		10,61,993	6,22,772
(i)	STP Maintenance		5,18,688	7,13,680
(j)	Machinery Maintenance		2,94,468	1,21,881
	Total		1,40,34,407	1,12,06,553
	<u>Schedule - 14</u>			
	<u>POWER AND FUEL</u>			
(a)	Electricity/ HT Charges		43,26,743	36,74,783
(b)	Generator Fuel Expenses		3,05,660	2,72,886
	Total		46,32,403	39,47,669
	<u>Schedule - 15</u>			
	<u>APPLICATION AND AFFILIATION FEES</u>			
(a)	University Affiliation Fee		19,11,070	18,94,660
(b)	NBA Accreditation Fee		8,26,000	-
(c)	AICTE-Fee		2,41,667	4,44,000
	Total		29,78,737	23,38,660
	<u>Schedule - 16</u>			
	<u>GENERAL EXPENSES</u>			
(a)	Office and Other Expenses		24,19,568	13,67,350
(b)	Travelling Expenses		7,37,033	4,59,858
(c)	Security Charges		18,49,376	26,71,070
(d)	Consultation Fee		9,17,620	3,50,000
(e)	Insurance Charges		8,69,839	7,34,581
(f)	Rent		77,500	72,000
(g)	Lab Consumables		1,81,963	40,499
(h)	Rates And Taxes		6,04,269	5,94,912
(i)	ISO Certification		20,060	84,092
(j)	Interest paid		2,435	1,489
(k)	Accreditation Expenses		6,06,000	-
	Total		82,85,663	63,75,851
	<u>Schedule - 17</u>			
	<u>INTEREST AND BANK CHARGES</u>			
(a)	Bank Charges		4,016	4,334
	Total		4,016	4,334