



P.V. CHACKO & Co.

CHARTERED ACCOUNTANTS

PALACKEL COURT, M.G. ROAD, ERNAKULAM, KOCHI - 682 035

Phone : 0484-2380130, 2370160

Email - pvchackoandco@gmail.com

ST. JOSEPH'S INSTITUTE OF HOTEL MANAGEMENT AND

CATERING TECHNOLOGY - CHOONDACHERRY, PALAI

STATEMENT OF ACCOUNTS

2024 - 2025




PRINCIPAL
St. Joseph's Institute of
Hotel Management &
Catering Technology, Palai



P.V. CHACKO & Co.

CHARTERED ACCOUNTANTS

Tel.: 0484-2380130, 2370160, Fax: 0484-2361062

e-mail: pvchackoandco@gmail.com

FOUNDER
P.V. CHACKO F.C.A.

Mobile: 9961000033

PARTNERS
T.K. MATHEW F.C.A. { Mobile : 9388860280
Telephone : (0484)
C.J. ROMID F.C.A. { Personal : 2371182
Resi : 2336298

ST. JOSEPH'S INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY
CHOONDACHERRY, PALAI - 686579 - KERALA

AUDITORS' REPORT

We have audited the attached Balance Sheet of **ST. JOSEPH'S INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY - CHOONDACHERRY, PALAI** as on 31st March 2025 and the Income and Expenditure Accounts for the year ended on that date.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that :-

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- b. In our opinion, proper books of accounts and other records as required by law have been kept by the Institution so far as appears from our examination of such records.
- c. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- d. In our opinion and to the best of our information and according to the explanations given to us, the accounts give a true and fair view.
 - i. In the case of the Balance Sheet of the state of affairs of the College as on 31st March 2025 and
 - ii. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

For **P.V. CHACKO & Co.**
CHARTERED ACCOUNTANTS

C.J. ROMID F.C.A.
PARTNER

UDIN : 25022498BMIUJL6503

Date : 04.10.2025
Place : Ernakulam





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CHOONDACHERRY, PALAI - 686579

(A UNIT OF DIOCESAN TECHNICAL EDUCATION TRUST, PALAI)

BALANCE SHEET AS ON 31st MARCH, 2025

Opening Balance as on 01.04.2024	LIABILITIES	Additions / Deductions	Closing Balance as on 31.03.2025
6,11,29,341.00	<u>CAPITAL ACCOUNT :-</u> Advance from Trust Account Add :- Excess of Income over Expenditure	-1552222.00 13955156.77	7,35,32,275.77
6,10,70,021.34 74,62,431.00	<u>SPECIAL FUNDS & RESERVES :-</u> Depreciation Reserve Provision for Gratuity	5107325.23 938988.00	6,61,77,346.57 84,01,419.00
- 9,21,303.00 54,85,445.00 1,612.00 3,05,711.00	<u>ADVANCES AND DEPOSITS :-</u> Advance from Individuals and Suppliers Advance Fee and Fee Payable Caution Deposit Examination Fee Alumni Association	303106.00 -58550.00 340804.00 6185.00 50,425.00	3,03,106.00 8,62,753.00 58,26,249.00 7,797.00 3,56,136.00
13,63,75,864.34	GRAND TOTAL	-	15,54,67,082.34

As per our Report of even date

For **P.V. CHACKO & Co.**
CHARTERED ACCOUNTANTS

Ernakulam
04.10.2025

C.J. ROMID FCA
Partner

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TECHNOLOGY - PALAI
CHOONDACHERRY, PALAI - 686579

(A UNIT OF DIOCESAN TECHNICAL EDUCATION TRUST, PALAI)

BALANCE SHEET AS ON 31st MARCH, 2025

Opening Balance as on 01.04.2024	ASSETS	Additions / Deductions	Closing Balance as on 31.03.2025
	<u>FIXED ASSETS :-</u>		
9,65,31,133.00	Building	11239792.00	10,77,70,925.00
1,30,66,675.00	Furniture and Fittings	1188452.00	1,42,55,127.00
20,42,069.00	Library Books	81670.00	21,23,739.00
73,34,337.00	Machinery and Equipments	3166621.00	1,05,00,958.00
2,29,290.00	Photocopier		2,29,290.00
23,45,032.00	Road and Compound wall		23,45,032.00
11,28,134.00	Utensils and Equipments	33130.00	11,61,264.00
25,23,163.00	Electrcal Fittings	862559.00	33,85,722.00
	<u>ADVANCES AND DEPOSITS :-</u>		
24,100.00	Gas Connection Deposit		24,100.00
73,83,463.00	Fees Receivable	152807.00	75,36,270.00
7,093.00	Examination Fee Recoverable from Studen	11565.00	18,658.00
3,813.00	Advance- Kitchen Tools for Students		3,813.00
16,55,762.71	Advance - Individuals and Suppliers	-185726.00	14,70,036.71
	<u>BANK AND CASH BALANCES :-</u>		
3,00,000.00	Fixed Deposits - MGU Security		3,00,000.00
13,17,751.80	S. B. I. SB A/c No. 67135166035		12,91,278.80
3,61,027.65	S.I.B. SB A/c No.53.2886		23,70,021.65
10,273.18	S I B SB A/c No.708053.6496		10,478.18
1,05,852.00	S I B SB A/c No.708053.6522		6,64,361.00
6,895.00	Cash in Hand		6,008.00
13,63,75,864.34	TOTAL	-	15,54,67,082.34

As per our Report of even date

For **P.V. CHACKO & Co.**
CHARTERED ACCOUNTANTS

Ernakulam
04.10.2025

PRINCIPAL
St. Joseph's Institute of
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C.J. ROMID FCA
Partner

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TECHNOLOGY - PALAI
CHOONDACHERRY, PALAI - 686579

(A UNIT OF DIOCESAN TECHNICAL EDUCATION TRUST, PALAI)**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025**

PREVIOUS YEAR AMOUNT		PARTICULARS		INCOME Rs.	EXPENSE Rs.
INCOME	EXPENSE				
4,12,63,143.00		1. <u>Fee Collection :-</u>			
		Tuition Fee	3,76,96,147.00		
		Special Fee	51,24,173.00		
		University Other Fee Collection	3,62,245.00		
		Admission Fee	81,500.00	43264065.00	
5,42,047.00		2. <u>Administrative Income :-</u>			
		Fine,Breakage & Liquidated Damages	1,41,764.00		
		Interest Received	1,40,972.00		
		Store Collection	1,28,485.00		
		Supply of Application Forms	39,590.00		
		Supply of University Exam. Application	11,830.00		
		Fees Certificate Issue	400.00	463041.00	
1,33,73,933.00		3. <u>Salary and Staff Welfare Expenses :-</u>			
		Salary and Allowances - T. Staff	92,24,617.00		
		Salary and Allowances - N. T. Staff	25,12,733.00		
		Salary & Allowances- Sweepers	6,50,830.00		
		Salary & Allowances- Lab. Staff	6,08,204.00		
		Remuneration to Visiting Faculty	4,82,000.00		
		Gratuity Paid	3,14,806.00		
		Allowance to Director	2,64,000.00		
		E P F Contribution	1,71,914.00		
		Tour Expenses - Staff	74,845.00		
		E S I Contribution	42,153.00		
		Staff Welfare Expenses	8,535.00		1,43,54,637.00
16,29,179.00		4. <u>Class Room, Lab and Workshop Expenses :-</u>			
		Electricity Charges	7,52,540.00		
		University Administration Fee	7,50,470.00		
		Training Food Expenses	7,38,144.00		





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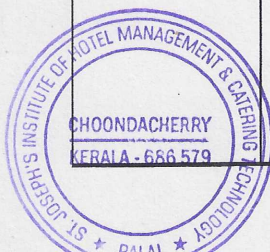
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		University Exam Fee Paid	4,00,192.00		
		Computer Software	3,76,401.00		
		Crockery & Cutlery	2,67,243.00		
		Gas & Fuel Expenses	1,61,028.00		
		Internet Charges	96,000.00		
		AICTE Processing Fee	66,000.00		
		University Course Affiliation & Renewal	45,224.00		
		Website Hosting Charges	41,738.00		
		University Expenses - General	38,060.00		
		Subscription to Cable T.V	35,397.00		
		Internal Quality Assurance Cell (IQAC)	28,853.00		
		D.T.E. Processing Fee	21,000.00		
		Lab. Consumables & Chemicals	14,939.00		
		Examination Expenses	2,884.00		
		Conveyance and Cartage	280.00		38,36,393.00
2,89,134.28	8,25,255.10	5. Students Welfare and Special Programme :-			
		Seminar & Conferences	4,99,112.00		
		Training & Placement Income	70,120.00		
		Better Kitchen Culinary Programme	29,200.00	598432.00	
		Accreditation Expenses	16,26,458.00		
		Seminar & Conferences	5,18,711.00		
		Journals and Periodicals	2,80,983.00		
		Training & Placement Expenses	1,58,596.00		
		Sports, Games & Other Activities	1,11,781.00		
		Students and Staff ID Card Expenses	52,400.00		
		Students Insurance	42,476.00		
		Celebration & Festivals	27,890.00		
		Yoga & Meditation Expenses	12,000.00		
		Students Club Activity	1,637.00		28,32,932.00
	24,21,715.18	5. Administrative Expenses :-			
		Repairs and Maintenance - General	8,56,350.00		
		Travelling Expense	5,08,694.00		
		Advertisement & Publicity	4,00,478.00		
		Printing and Stationery	3,26,835.00		
		Repairs and Maintenance - Building	2,74,445.00		





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		Repairs and Maintenance - AMC Char	1,09,120.00		
		Photo & Video Expenses	66,000.00		
		Compound and Garden Expenses	49,640.00		
		Audit Fee	47,200.00		
		Hospitality and Public Relation Expenses	38,568.00		
		First Aid and Medical Expenses	26,328.00		
		Cleaning Expenses	15,894.00		
		Telephone Charges	12,050.00		
		Postage & Courier Charges	5,010.00		
		Legal and Professional Charges	5,000.00		
		Meeting Expenses	5,000.00		
		Professional Tax Paid	2,500.00		
		Bank Charges	1,487.00		27,50,599.00
	7,20,170.00	7. Donations, Charity and Fee Concessions :-			
		Scholarship Given	5,40,000.00		
		Gift and Donation	9,507.00		5,49,507.00
	51,51,810.00	8. Interest and Provisions :-			
		Deprecation Provided	51,07,325.23		
		Provisiona for Gratuity	9,38,988.00		60,46,313.23
4,20,94,324.28	2,41,22,062.28	GRAND TOTAL		44325538.00	3,03,70,381.23
	1,79,72,262.00	Excess Income			1,39,55,156.77

As per our Report of even date

For **P.V. CHACKO & Co.**
CHARTERED ACCOUNTANTS

C.J. ROMID FCA
Partner

Ernakulam
04.10.2025



PRINCIPAL
St. Joseph's Institute of
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Internal Quality Assurance Cell (IQAC/FDP)			
Students Welfare and Special Programme :-			
Better Kitchen Culinary Programme		29,200.00	28,853.00
Yoga & Meditation Expenses			12,000.00
Training & Placement Income and Expenses		70,120.00	1,58,596.00
Accreditation Expenses			16,26,458.00
Journals and Periodicals			2,80,983.00
Celebration & Festivals			27,890.00
Seminar & Conferences		4,99,112.00	5,18,711.00
Sports, Games & Other Activities			1,11,781.00
Students and Staff ID Card Expenses			52,400.00
Students Club Activity			1,637.00
Students Insurance			42,476.00
Administrative Income & Expenses :-			
Supply of Application Forms		39,590.00	
Fees Certificate Issue		400.00	
Interest Received		1,40,972.00	
Fine, Breakage & Liquidated Damages Income		1,41,764.00	
Supply of University Exam. Applications		11,830.00	
Store Collection		1,28,485.00	
Advertisement & Publicity			4,00,478.00
Audit Fee			47,200.00
Repairs and Maintenance - General			8,56,350.00
Repairs and Maintenance - AMC Charges			1,09,120.00
Repairs and Maintenance - Building			2,74,445.00
Cleaning Expenses			15,894.00
Bank Charges			1,487.00
Compound and Garden Expenses			49,640.00
Hospitality and Public Relation Expenses			38,568.00
Photo & Video Expenses			66,000.00
Printing and Stationery			3,26,835.00
Postage & Courier Charges			5,010.00
Legal and Professional Charges			5,000.00
Meeting Expenses			5,000.00
Professional Tax Paid			2,500.00
Travelling Expense			5,08,694.00
Telephone Charges			12,050.00
First Aid and Medical Expenses			26,328.00



PRINCIPAL
St. Joseph's Institute of
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Catering Technology, Palai



	Charity and Fee concessions :- Gift and Donation Scholarship Given		9,507.00 5,40,000.00	
	Sub Total	4,46,62,224.00	2,46,60,754.00	

15,80,01,318.34	Excess Income / Expenditure	2,00,01,470.00	17,80,02,788.34	
	Fixed Assets :-			
	Landed Property and Development :-			
21,46,067.00	Road and Compound wall			21,46,067.00
1,98,965.00	Play Ground			1,98,965.00
	Building:-			
9,22,94,457.00	Building - General	28,24,857.00		9,51,19,314.00
1,44,670.00	Toilet			1,44,670.00
25,57,223.00	Canteen	50,000.00		26,07,223.00
5,84,864.00	Roof Work			5,84,864.00
1,80,184.00	Car Shed			1,80,184.00
5,500.00	Multipurpose Kitchen			5,500.00
4,29,235.00	Building - Gymnasium	82,07,078.00		82,12,578.00
3,35,000.00	Food Path Construction	1,57,857.00		3,35,000.00
1,30,66,675.00	Furniture and Fixtures	11,88,452.00		1,42,55,127.00
19,52,635.00	Library Books	78,670.00		20,31,305.00
89,434.00	Computer Software - Digital Library	3,000.00		92,434.00
71,59,337.00	Machinery and Equipments- General	31,66,621.00		1,03,25,958.00
1,75,000.00	Machinery and Equipments- Gymnasium			1,75,000.00
2,29,290.00	Photocopier			2,29,290.00
4,91,800.00	Electrical Fittings			4,91,800.00
20,31,363.00	CCTV Camera Fittings	8,62,559.00		28,93,922.00
11,28,134.00	Utensils and Equipments	33,130.00		11,61,264.00
	Advance and Deposits :-			
	Professional Tax Payable	74,800.00		
16,55,762.71	Advance from /to Individuals and Suppliers	1,61,65,134.00		3,03,106.00
	Examination Fee Payable:-			
552.00	University Exam. Fee -2015 Batch		552.00	14,70,036.71
	University Exam. Fee- 2016 Batch			882.00
	University Exam. Fee- 2017 Batch			856.00
	University Exam. Fee- 2018 Batch			1,410.00



10,71,48,165.00 28,500.00 1,48,38,555.00 34,15,386.00	10,34,88,957.00 5,02,01,009.00	Advance from / to Departments :- Trust Operational Account Engineering College Account College Development Account College Bus Account HMCT Bus Account HMCT PTA Account HMCT SSA Account St. Joseph's Institute of Vocational Training St. Thomas Hostel Mess Account	89,92,124.00	10,71,48,165.00 1,48,76,865.00 37,45,675.00	11,24,81,081.00 4,31,01,009.00
3,05,711.00	79,895.00 270.00	Special Fund and Reserves :- Alumini Fund	71,00,000.00 1,48,48,365.00 3,30,289.00	3,56,136.00	80,092.00 270.00
		Opening and Closing Balance :- MGU Security - Fixed Deposit S I B SB A/c No.708053.2886 S I B SB A/c No.708053.6496 S I B SB A/c No.708053.6522 S. B. I. SB A/c No. 67135166035 Cash in Hand	55,500.00	3,00,000.00 3,61,027.65 10,273.18 1,05,852.00 13,17,751.80 6,895.00	3,00,000.00 23,70,021.65 10,478.18 6,64,361.00 12,91,278.80 6,008.00
29,01,45,995.34	29,01,45,995.34	Total	10,58,60,160.63	31,11,29,534.34	31,11,29,534.34



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THE DIOCESAN TECHNICAL EDUCATION TRUST

BISHOP'S HOUSE, PALAI

ST. JOSEPH'S INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY - PALAI

I. FIXED ASSETS AND DEPRECIATION SCHEDULE FOR THE YEAR 2024-2025

PARTICULARS	Cost as on 01.04.2024	Additions/ Deductions	Cost as on 31.03.2025	Rate of Depreciation	Depreciation upto 01.04.2024	Depreciation for 2024-25	Depreciation upto 31.03.2025	Net Asset as on 31.03.2025
Landed Property :- Road & Retaining Wall Building :-	23,45,032.00		23,45,032.00		-	-	-	23,45,032.00
HMCT Building	9,57,66,998.00	1,10,81,935.00	10,68,48,933.00	5%	4,37,68,456.98	31,54,023.80	4,69,22,480.78	5,99,26,452.22
HMCT Gymnasium Building	4,29,235.00	1,57,857.00	5,87,092.00	5%	1,85,086.73	20,100.26	2,05,186.99	3,81,905.01
Foot Path	3,35,000.00		3,35,000.00	5%	1,58,504.96	8,824.75	1,67,329.71	1,67,670.29
Machinery & Equipments :-								
HMCT	71,59,337.00	31,66,621.00	1,03,25,958.00	15%	50,11,662.57	7,97,144.31	58,08,806.88	45,17,151.12
HMCT - Gymnasium	1,75,000.00		1,75,000.00	15%	1,45,714.82	4,392.78	1,50,107.59	24,892.41
Photocopier	2,29,290.00		2,29,290.00	15%	1,53,195.14	11,414.23	1,64,609.37	64,680.63
Furniture & Fittings :-								
HMCT	1,30,66,675.00	11,88,452.00	1,42,55,127.00	10%	86,48,292.28	5,60,683.47	92,08,975.75	50,46,151.25
Electrical Fittings:-								
HMCT	25,23,163.00	8,62,559.00	33,85,722.00	15%	4,41,178.95	4,41,681.46	8,82,860.41	25,02,861.59
Library Books :-								
Library Books - HMCT	20,42,069.00	81,670.00	21,23,739.00	15%	16,45,856.17	71,682.42	17,17,538.59	4,06,200.41
Utensils & Kitchen Equipments :-								
HMCT	11,28,134.00	33,130.00	11,61,264.00	15%	9,12,071.63	37,378.85	9,49,450.49	2,11,813.51
Grand Total	12,51,99,933.00	1,65,72,224.00	14,17,72,157.00		6,10,70,021.34	51,07,325.23	6,61,77,346.57	7,55,94,810.43



PRINCIPAL
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Catering Technology, Palai



I. Advance from /to Individuals and Suppliers

<u>Opening Balance as on</u> <u>01.04.2024</u>			<u>Closing Balance as on</u> <u>31.03.2025</u>	
<u>Cr</u>	<u>Dr</u>		<u>Cr</u>	<u>Dr</u>
	1,829.71	Adv.Rajesh George		6,829.71
		Advance Jojan Thomas		30.00
10,615.00		A.K.P Metals & Alloys	10,615.00	
	80,002.00	Carnet Books Private Ltd		80,401.00
		Chandrankunnel Traders		2,153.00
	1,50,000.00	Chandran Steels		1,50,000.00
		Cool Line Aircondition		30,000.00
		Cosmo Books		3,54,077.00
		Fr Cyriac Mathew Puthettu		5,000.00
3,776.00		Fresh Chicken Centre Cold Storage	3,776.00	
		Fr Joseph Arimattath		5,500.00
	3,10,000.00	Georgekutty K V	2,30,683.00	
		Holger Schulump		1,000.00
18,602.00		Iceland Frozen Foods		
19,600.00		Jeevan Note Books (Log Book)	19,600.00	
		Justine Jose (Painting)		3,50,000.00
		News Papers & Periodicals Payable		11,600.00
19,681.00		N S S - Advance		4,759.00
27,550.00		St. Alphonsa Hostel	33,500.00	
4,932.00		Sulabha Hyper Market	4,932.00	
	7,50,000.00	Syena Kitchen Conceptz		
	4,68,687.00	Tools Kit Collection		4,68,687.00
1,04,756.00	17,60,518.71	Total	3,03,106.00	14,70,036.71



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