



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

**CHOONDACHERRY, PALAI - 686579**

**(A UNIT OF DIOCESAN TECHNICAL EDUCATION TRUST, PALAI)**

**BALANCE SHEET AS ON 31<sup>st</sup> MARCH, 2022**

Opening Balance as on 01.04.2021	LIABILITIES	Additions / Deductions	Closing Balance as on 31.03.2022
4,80,70,762	<b>CAPITAL ACCOUNT :-</b> Advance from Trust Account Add :- Excess of Income over Expenditure	-17984324 15293339	4,53,79,777
4,92,13,683 49,47,901	<b>SPECIAL FUNDS &amp; RESERVES :-</b> Depreciation Reserve Provision for Gratuity	3807916 821870	5,30,21,599 57,69,771
5,90,222 1,05,048 45,95,693 - 1,70,006 4,000	<b>ADVANCES AND DEPOSITS :-</b> Advance from Individuals and Suppliers Advance Fee and Fee Payable Caution Deposit Examination Fee Alumni Association Salary Payable	-240668 315420 -1673 9882 50000 -4000	3,49,554 4,20,468 45,94,020 9,882 2,20,006 -
2,15,57,416	<b>LOAN ACCOUNT :-</b> Loan from South Indian Bank - Term Loan Bank Overdraft-SIB SB A/c No.53.2886	-7188091 274340	1,43,69,325 2,74,340
12,92,54,731	<b>GRAND TOTAL</b>		12,44,08,742

As per our Report of even date

For P.V. CHACKO & Co.  
CHARTERED ACCOUNTANTS

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

Ernakulam  
28.10.2022

C.J. ROMID FCA  
Partner



P.V. CHACKO & Co.  
 CHARTERED ACCOUNTANTS  
 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

FOUNDED  
 P.V. CHACKO & Co.  
 CHARTERED ACCOUNTANTS  
 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

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

(A UNIT OF DIOCESAN TECHNICAL EDUCATION TRUST, PALAI)  
**BALANCE SHEET AS ON 31<sup>st</sup> MARCH, 2022**

Opening Balance as on 01.04.2021	ASSETS	Additions / Deductions	Closing Balance as on 31.03.2022
	<b>FIXED ASSETS :-</b>		
9,17,04,201	Building		9,17,04,201
1,17,93,555	Furniture and Fittings		1,17,93,555
20,16,736	Library Books	38,940	20,19,422
65,02,834	Machinery and Equipments	2,686	65,30,849
1,65,620	Photocopier	28,015	2,29,290
23,45,032	Road and Compound wall	63,670	23,45,032
10,85,806	Utensils and Equipments	91,595	10,90,516
		4,710	
	<b>ADVANCES AND DEPOSITS :-</b>		
24,100	Gas Connection Deposit		24,100
13,624	Advance to Individuals and Suppliers	-13624	-
1,20,55,240	Fees Receivable	-38,20,654	82,34,586
66,283	Examination Fee Recoverable from Students	-19,040	47,243
3,813	Advance- Kitchen Tools for Students		3,813
	<b>BANK AND CASH BALANCES :-</b>		
3,00,000	Fixed Deposits - MGU Security		3,00,000
9,12,167	South Indian Bank SB A/c 53.2886		-
64,319	S. B. I. SB A/c No. 67135166035		38,672
1,95,516	S. B. I. SB A/c No. 38851557176		-
5,885	Cash in Hand		8,523
<b>12,92,54,731</b>	<b>TOTAL</b>		<b>12,44,08,742</b>

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

As per our Report of even date

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

Ernakulam  
 28.10.2022

**C.J. ROMID FCA**  
 Partner



PALACHACKO & Co

CHARTERED ACCOUNTANTS  
12, 13 & 14, 15th Floor,  
Mylapore, Chennai - 600 006

REGISTERED  
PALACHACKO & Co  
CHARTERED ACCOUNTANTS  
12, 13 & 14, 15th Floor,  
Mylapore, Chennai - 600 006

**ST. JOSEPH'S INSTITUTE OF HOTEL MANAGEMENT & CATERING  
TECHNOLOGY - PALAI**  
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(A UNIT OF DIOCESAN TECHNICAL EDUCATION TRUST, PALAI)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2022**

PREVIOUS YEAR AMOUNT		PARTICULARS		INCOME Rs.	EXPENSE Rs.
INCOME	EXPENSE				
3,63,90,777		<b>Fee Collection :-</b>			
		Tuition Fee	3,19,00,000 ✓	3,63,72,510	
		Special Fee	42,50,000 ✓		
		University Other Fee Collection	1,66,510		
		Admission Fee	56,000 ✓		
2,60,097		<b>Administrative Income :-</b>			
		Store Collection	3,05,651 ✓	5,47,463	
		Interest Received	92,635 ✓		
		Training Food Collection	69,810		
		Fine, Breakage & Liquidated Damages	45,147 ✓		
		Supply of Application Forms	31,000 ✓		
		Supply of University Exam. Application	3,220 ✓		
	90,23,267	<b>Staff Maintenance :-</b>			
		Salary and Allowances - T. Staff	90,63,571		1,17,72,952
		Salary and Allowances - N. T. Staff	12,09,800		
		Salary & Allowances- Lab. Staff	4,18,576		
		Salary & Allowances- Sweepers	3,20,610		
		Allowance to Director	2,64,000		
		Remuneration to Visiting Faculty	2,24,850		
		E P F Contribution	1,37,100		
		E S I Contribution	73,450		
		Gratuity Paid	54,592		
		Staff Insurance Premium	4,403		
		Honorarium Paid	2,000 ✓		
	11,91,162	<b>Class Room, Lab, Affiliation and other Expenses :-</b>			
		Training Food Expenses ✓	8,35,629 ✓		
		Annual Administration Fee to University ✓	2,67,120 ✓		
		Electricity Charges ✓	1,93,363 ✓		
		University Other Fees Paid ✓	98,908 ✓		
		Internet Charges ✓	96,000 ✓		
		Gas & Fuel Expenses ✓	77,841 ✓		
		Lab. Consumables & Chemicals ✓	64,843 ✓		
		D.T.E. Processing Fee ✓	52,500 ✓		

**PRINCIPAL**

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



**P.V. CHACKO & Co.**  
 CHARTERED ACCOUNTANTS  
 10/10, CHACKO ROAD,  
 ERNAKULAM, KERALA

2200	72,953	University Fees Arrears & General Exp ✓	44,990	✗	18,11,541	
		Conveyance and Cartage ✓	34,224	✗		
		University Course Affiliation & Renewal ✓	25,250	✗		
		Crockery & Cutlery ✓	19,373	✗		
			<b>Students Welfare and Special Programme :-</b>			
		14,94,886	Students Insurance Premium Paid ✓	34,587	✗	69,900
			Journals and Periodicals ✓	16,433	✗	
			Celebration & Festivals ✓	11,010	✗	
			I E D C Cell ✓	5,560	✗	
			Training & Placement Expenses ✓	2,310	✗	
			<b>Administrative Expenses :-</b>			
		38,948	Advertisement & Publicity ✓	8,24,182	✗	18,63,927
			✗ Repairs and Maintenance - General ✓	3,70,167	✗	
			Store Expenses ✓	2,05,000	✓	
			Printing and Stationery ✓	1,86,207	✗	
			✗ Repairs and Maintenance - AMC Charge ✓	88,906	✗	
			Travelling Expense ✓	71,202	✗	
			Meeting Expenses ✓	25,010	✗	
			Cleaning Expenses ✓	23,756	✓	
			First Aid and Medical Expenses ✓	20,299	✗	
			Telephone Charges ✓	13,054	✗	
			Hospitality and Public Relation Expenses ✓	11,180	✗	
	✗ Repairs and Maintenance - Building ✓		9,927	✓		
	Bank Charges ✓		6,387	✗		
	Compound and Garden Expenses ✓		5,600	✗		
	Professional Tax Paid ✓	2,550	✗			
	Postage & Courier Charges ✓	500	✓			
		<b>Charity and Fee Concession :-</b>				
	65,70,469	Scholarship Given ✓	1,45,000	✓	1,46,949	
		Gift and Donation ✓	1,949	✓		
		<b>Interest &amp; Provisions :-</b>				
	65,70,469	Interest on Bank Loan	13,31,579		59,61,365	
		Provision for Gratuity	8,21,870			
		Depreciation Provided	38,07,916			
1,66,53,074	1,83,91,685	<b>GRAND TOTAL</b>		<b>3,69,19,973</b>	<b>2,16,26,634</b>	
1,82,61,389		<b>Excess Expenditure/ Income</b>		<b>1,52,93,339</b>		

As per our Report of even date  
 For P.V. CHACKO & Co.  
 CHARTERED ACCOUNTANTS

Ernakulam  
 10.10.2022

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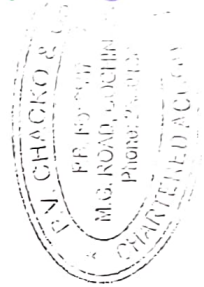
C.J. ROMID FCA  
 Partner

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




Students Welfare and Special Programme :- Journals and Periodicals Training & Placement Expenses Celebration & Festivals I E D C Cell Students Insurance Premium Paid		16,433 2,310 11,010 5,560 34,587		
Administrative Income & Expenses :- Supply of Application Forms Training Food Collection Interest Received Fine Breakeage & Liquidated Damages Income Supply of University Exam. Applications Store Collection & Expenses Advertisement & Publicity Repairs and Maintenance - General Repairs and Maintenance - AMC Charges Repairs and Maintenance - Building Cleaning Expenses Compound and Garden Expenses Hospitality and Public Relation Expenses Bank Charges Meeting Expenses Printing and Stationery Postage & Courier Charges Travelling Expense Telephone Charges First Aid and Medical Expenses Professional Tax Paid Interest Paid on Bank Loan Charity and Fee concessions :- Gift and Donation Scholarship Given	31,000 69,810 92,635 45,147 3,220 3,05,651	2,05,000 8,24,182 3,70,167 88,906 9,927 23,756 5,600 11,180 6,387 25,010 1,86,207 500 71,202 13,054 20,299 2,550 13,31,579		
<b>Sub Total</b>	<b>3,70,63,513</b>	<b>1,71,40,388</b>		

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





6,030	Tuition Fee payable - 2017 Batch	11,130	16,580	580
8,525	Tuition Fee payable - 2018 Batch	69,890	69,915	8,500
23,600	Tuition Fee payable - 2019 Batch	2,03,253	1,45,255	81,598
53,343	Tuition Fee payable - 2020 Batch	1,21,883	95,323	79,903
4,000	Tuition Fee payable - 2021 Batch	3,07,304	2,84,519	22,785
-	Salary & Allowances Payable	1,00,84,167	1,00,88,167	-
-	Income Tax TDS payable :-	-	-	-
-	TDS on Advertisement	12,633	12,633	-
-	TDS on Professional Service	263	263	-
-	TDS on Salary	19,685	19,685	-
-	TDS on Contract Work	3,13,081	3,13,081	-
-	Advance from / to Departments :-	-	-	-
8,72,31,886	Trust Operational Account	13,31,579	1,24,70,401	9,83,70,708
55,10,078	Engineering College Account	800	1,51,92,450	2,07,02,528
10,66,24,627	College Development Account	-	-	-
28,500	College Bus Account	7,76,300	-	10,66,25,427
1,30,01,020	HMCT Bus Account	3,81,757	-	28,500
23,84,658	HMCT PTA Account	-	-	1,37,77,320
-	HMCT SSA Account	-	-	27,66,415
-	St. Thomas Hostel Mess Account	-	-	-
270	Special Fund and Reserves :-	-	-	270
1,70,006	Alumini Fund	50,000	-	-
-	Opening and Closing Balance :-	-	-	-
3,00,000	MGU Security - Fixed Deposit	3,00,000	3,00,000	3,00,000
9,12,167	South Indian Bank SB A/c 53.2886	9,12,167	-	-
64,319	Bank Overdraft- SIB SB A/c No.53.2886	2,74,340	-	-
1,95,516	S. B. I. SB A/c No. 67135166035	64,319	38,672	38,672
5,885	S. B. I. SB A/c No. 38851557176	1,95,516	-	-
-	Cash in Hand	5,885	8,523	8,523
22,20,06,664	Total	5,11,78,733	5,11,78,733	24,34,82,248
-		-	-	24,34,82,248


  
**PRINCIPAL**  
 St. Joseph's Institute of  
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**THE DIOCESAN TECHNICAL EDUCATION TRUST**  
**BISHOP'S HOUSE, PALA**  
**ST. JOSEPH'S INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY - PALAI**

**I. Fixed Assets & Depreciation Schedule for the Year 2021-2022**

SL. No.	PARTICULARS	Cost as on 01.04.2021	Additions/ Deductions	Cost as on 31.03.2022	Rate of Depreciation	Depreciation upto 01.04.2021	Depreciation for 2021-22	Depreciation upto 31.03.2022	Net Asset as on 31.03.2022
1	Landed Property :- Road & Retaining Wall	23,45,032		23,45,032		-	-	-	23,45,032
2	Building :- HMCT Building HMCT Gymnasium Building Foot Path	9,09,39,966 4,29,235 3,35,000		9,09,39,966 4,29,235 3,35,000	5% 5% 5%	3,55,64,892 1,44,472 1,29,145	27,68,754 14,238 10,293	3,83,33,646 1,58,711 1,39,438	5,26,06,320 2,70,524 1,95,562
3	Machinery & Equipments :- HMCT HMCT - Gymnasium Photocopier	63,27,834 1,75,000 1,65,620	28,015 63,670	63,55,849 1,75,000 2,29,290	15% 15% 15%	38,04,000 1,27,314 1,05,382	3,82,777 7,153 18,586	41,86,777 1,34,467 1,23,968	21,69,072 40,533 1,05,322
4	Furniture & Fittings :- HMCT	1,17,93,555	38,940	1,18,32,495	10%	71,42,924	4,68,957	76,11,882	42,20,613
5	Library Books :- Library Books - HMCT	20,16,736	2,686	20,19,422	15%	14,04,791	92,195	14,96,986	5,22,436
6	Utensils & Kitchen Equipments :- HMCT	10,85,806	4,710	10,90,516	15%	7,90,761	44,963	8,35,724	2,54,792
	<b>Grand Total</b>	<b>11,56,13,784</b>	<b>1,38,021</b>	<b>11,57,51,805</b>		<b>4,92,13,683</b>	<b>38,07,916</b>	<b>5,30,21,599</b>	<b>6,27,30,206</b>

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

**A UNIT OF THE DIOCESAN TECHNICAL EDUCATION TRUST - PALAI**

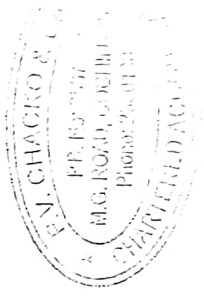
**V. HMCT SECTION**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022**

Opening Balances	Particulars		Receipts	Payment	Closing Balances	
	Cr.	Dr.			Cr.	Dr.
	<u>Fee Collection :-</u>		3,19,00,000			
		Tuition Fee	42,50,000			
		Special Fee	56,000			
		Admission Fee	1,66,510			
		University Other Fee Collection				
	<u>Staff Maintenance :-</u>		1,26,538	90,63,571		
		Salary and Allowances - T. Staff		12,09,800		
		Salary and Allowances - N. T. Staff		4,18,576		
		Salary & Allowances- Lab. Staff		3,20,610		
		Salary & Allowances- Sweepers		2,63,638		
		E P F Contribution		90,452		
		E S I Contribution		2,24,850		
		Remuneration to Visiting Faculty		2,64,000		
		Allowance to Director		4,403		
		Staff Insurance Premium		54,592		
		Gratuity Paid		2,000		
		Honorarium Paid				
		<u>Class Room, Lab &amp; Workshop :-</u>				
		Conveyance and Cartage		34,224		
		Crockery & Cutlery		19,873		
		Gas & Fuel Expenses		77,841		
		Lab. Consumables & Chemicals		64,843		
		Training Food Expenses		8,35,629		
		D. T. E. Processing Fee		52,500		
		University Course Affiliation & Renewal Fee		26,250		
		University Fees Arrears & General Expenses		44,990		
		Annual Administration Fee to University		2,67,120		
		University Other Fees Paid		98,908		
		Electricity Charges		1,93,363		
		Internet Charges		96,000		

  
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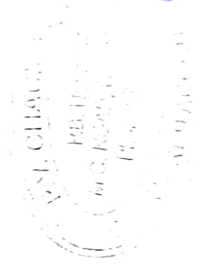
Students Welfare and Special Programme :- Journals and Periodicals Training & Placement Expenses Celebration & Festivals I E D C Cell Students Insurance Premium Paid		16,433 2,310 11,010 5,560 34,587		
Administrative Income & Expenses :- Supply of Application Forms Training Food Collection Interest Received Fine, Breakeage & Liquidated Damages Income Supply of University Exam. Applications Store Collection & Expenses Advertisement & Publicity Repairs and Maintenance - General Repairs and Maintenance - AMC Charges Repairs and Maintenance - Building Cleaning Expenses Compound and Garden Expenses Hospitality and Public Relation Expenses Bank Charges Meeting Expenses Printing and Stationery Postage & Courier Charges Travelling Expense Telephone Charges First Aid and Medical Expenses Professional Tax Paid Interest Paid on Bank Loan Charity and Fee concessions :- Gift and Donation Scholarship Given	31,000 69,810 92,635 45,147 3,220 3,05,651	2,05,000 8,24,182 3,70,167 88,906 9,927 23,756 5,600 11,180 6,387 25,010 1,86,207 500 71,202 13,054 20,299 2,550 13,31,579		
<b>Sub Total</b>	<b>3,70,63,513</b>	<b>1,71,40,388</b>		


  
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6,030	Tuition Fee payable - 2017 Batch	11,130	16,580	580	
8,525	Tuition Fee payable - 2018 Batch	69,890	69,915	8,500	
23,600	Tuition Fee payable - 2019 Batch	2,03,253	1,45,255	81,598	
53,343	Tuition Fee payable - 2020 Batch	1,21,883	95,323	79,903	
4,000	Tuition Fee payable - 2021 Batch	3,07,304	2,84,519	22,785	
-	Salary & Allowances Payable	1,00,84,167	1,00,88,167	-	
-	Income Tax TDS payable :-				
-	TDS on Advertisement	12,633	12,633	-	
-	TDS on Professional Service	263	263	-	
-	TDS on Salary	19,685	19,685	-	
-	TDS on Contract Work	3,13,081	3,13,081	-	
	<u>Advance from / to Departments :-</u>				
8,72,31,886	Trust Operational Account	13,31,579	1,24,70,401		9,83,70,706
55,10,078	Engineering College Account		1,51,92,450		2,07,02,528
	College Development Account				
	College Bus Account	800			10,66,25,427
	HMCT Bus Account	7,76,300			28,500
	HMCT PTA Account	3,81,757			1,37,77,320
	HMCT SSA Account				27,66,415
	St. Thomas Hostel Mess Account				
270	<u>Special Fund and Reserves :-</u>				270
	Alumini Fund	50,000			
	<u>Opening and Closing Balance :-</u>				
3,00,000	MGU Security - Fixed Deposit	3,00,000	3,00,000		
9,12,167	South Indian Bank SB A/c 53.2886	9,12,167			
	Bank Overdraft- SIB SB A/c No.53.2886	2,74,340			
64,319	S. B. I. SB A/c No. 67135166035	64,319	38,672		
1,95,516	S. B. I. SB A/c No. 38851557176	1,95,516			
5,885	Cash in Hand	5,885			
22,20,06,664	<b>Total</b>	<b>5,11,78,733</b>	<b>5,11,78,733</b>	<b>8,523</b>	<b>24,34,82,248</b>
					<b>24,34,82,248</b>

PRINCIPAL  
St. Joseph's Institute of  
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**THE DIOCESAN TECHNICAL EDUCATION TRUST**  
**BISHOP'S HOUSE, PALA**

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

**I. Fixed Assets & Depreciation Schedule for the Year 2021-2022**

SL. No.	PARTICULARS	Cost as on 01.04.2021	Additions/ Deductions	Cost as on 31.03.2022	Rate of Depreciation	Depreciation upto 01.04.2021	Depreciation for 2021-22	Depreciation upto 31.03.2022	Net Asset as on 31.03.2022
1	Landed Property :- Road & Retaining Wall	23,45,032		23,45,032		-	-	-	23,45,032
2	Building :- HMCT Building HMCT Gymnasium Building Foot Path	9,09,39,966 4,29,235 3,35,000		9,09,39,966 4,29,235 3,35,000	5% 5% 5%	3,55,64,892 1,44,472 1,29,145	27,68,754 14,238 10,293	3,83,33,646 1,58,711 1,39,438	5,26,06,320 2,70,524 1,95,862
3	Machinery & Equipments :- HMCT HMCT - Gymnasium Photocopier	63,27,834 1,75,000 1,65,620	28,015 63,670	63,55,849 1,75,000 2,29,290	15% 15% 15%	38,04,000 1,27,314 1,05,382	3,82,777 7,153 18,586	41,86,777 1,34,467 1,23,968	21,69,072 40,533 1,05,322
4	Furniture & Fittings :- HMCT	1,17,93,555	38,940	1,18,32,495	10%	71,42,924	4,68,957	76,11,882	42,20,613
5	Library Books :- Library Books - HMCT	20,16,736	2,686	20,19,422	15%	14,04,791	92,195	14,96,986	5,22,436
6	Utensils & Kitchen Equipments :- HMCT	10,85,806	4,710	10,90,516	15%	7,90,761	44,963	8,35,724	2,54,792
	<b>Grand Total</b>	<b>11,56,13,784</b>	<b>1,38,021</b>	<b>11,57,51,805</b>		<b>4,92,13,683</b>	<b>38,07,916</b>	<b>5,30,21,599</b>	<b>6,27,30,206</b>



**PRINCIPAL**

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