



## INDEPENDENT AUDITOR'S REPORT

To

*The Members of*

**ST. JOSEPH'S INSTITUTE OF MANAGEMENT (JIM, JIMA)**

*Unit of The Society of St. Joseph's College,*

*Tiruchirapalli 620 002.*

### Report on the Financial Statements

We have audited the accompanying financial statements of ST. JOSEPH'S INSTITUTE OF MANAGEMENT (JIM, JIMA) Unit of "The Society of St. Joseph's College", Tiruchirapalli 620002 which comprise the Balance Sheet as at March 31, 2025, and the Statement of Income and Expenditure and Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and 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.

We conducted our audit in accordance with the applicable Standards on Auditing. 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 the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's 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 on the financial statements

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2025, and its Statement of Income and Expenditure for the year.



- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2025;
- ii. In the case of the Income and Expenditure Account, Excess of Expenditure Over Income for the year ended on that date; and
- iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

**Report on Other Legal & Statutory Requirements**

- i. 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;
- ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.
- iv. The accompanying financial statements for the year ended 31st March 2025 have been prepared by the management in the earlier format that was customarily followed in prior years. This is in deviation from the revised format recommended under the Guidance Note on the Revised Format of Financial Statements for Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI), which is applicable from 1st April 2025. Such financial statements, as reported by the management, have been the basis for our audit and expression of opinion. While the financial data presented is materially correct and auditable, the format of presentation does not conform to the revised structure prescribed under the ICAI Guidance Note. Accordingly, our opinion is expressed subject to the continued use of the earlier format of financial statements.

**Place: Madurai**

**Date: 02.06.2025**

**"As per our report of even date"**

**For Charles Fernando & Co**

**Firm Registration Number : 000604S**

**Chartered Accountants**



**CA.N.Charles Fernando**

**Proprietor**

**Membership No:026619**

**SCHEDULE C: ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM & JIMA) ACCOUNT**  
**Receipts & Payments Account for the period from 01-04-2024 to 31-03-2025**

| RECEIPTS                           | SCH  | 31-03-2025          | PAYMENTS                           | SCH  | 31-03-2025          |
|------------------------------------|------|---------------------|------------------------------------|------|---------------------|
| <b>REVENUE RECEIPTS:</b>           |      |                     | <b>REVENUE EXPENDITURES:</b>       |      |                     |
| JIM Revenue Receipts               | C1   | 6,22,42,537         | JIM Revenue Expenditure            | C1   | 4,29,36,477         |
| JIMA Revenue Receipts              | C2   | 3,70,15,795         | JIMA Revenue Expenditure           | C2   | 2,77,89,604         |
| Mutual Fund Gain                   | C1-2 | 44,98,010           |                                    |      |                     |
| Interest (SB)                      | C1-2 | 2,30,937            |                                    |      |                     |
| <b>Sub Total</b>                   |      | <b>10,39,87,279</b> | <b>Sub Total</b>                   |      | <b>7,07,26,081</b>  |
| <b>LOANS &amp; ADVANCES</b>        |      |                     | <b>LOANS &amp; ADVANCES</b>        |      |                     |
| Advances                           | CA1  | 10,37,829           | Advances                           | CA1  | 8,77,000            |
| TDS Receivables                    |      | -                   | TDS Receivables                    | CA3  | 6,93,813            |
| <b>Sub Total</b>                   |      | <b>10,37,829</b>    | <b>Sub Total</b>                   |      | <b>15,70,813</b>    |
| <b>CURRENT LIABILITIES</b>         |      |                     | <b>CURRENT LIABILITIES</b>         |      |                     |
| TDS Payable                        | CL9  | 9,86,748            | TDS Payable                        | CL9  | 9,86,748            |
| EPF Payable                        | CL11 | 13,49,353           | EPF Payable                        | CL11 | 13,49,353           |
| Staff Gratuity Fund                | CL4  | 87,89,507           | Staff Gratuity Fund                | CL4  | 51,14,616           |
| Staff Welfare Fund                 | CL5  | 25,29,517           |                                    |      | -                   |
| Poor Student Fund                  | CL6  | 1,21,234            |                                    |      | -                   |
| Credit Card                        | CL13 | 3,51,805            | Credit Card                        | CL13 | 3,51,805            |
| <b>Sub Total</b>                   |      | <b>1,41,28,164</b>  | <b>Sub Total</b>                   |      | <b>78,02,522</b>    |
| <b>Inter Transfers</b>             |      | <b>1,52,93,222</b>  | <b>Inter Transfers</b>             |      | <b>6,52,93,222</b>  |
|                                    |      |                     | <b>CAPITAL EXPENDITURE</b>         |      |                     |
|                                    |      |                     | Building                           |      | 1,86,27,896         |
|                                    |      |                     | Campus Work                        |      | 8,02,990            |
|                                    |      |                     | Computers                          | FA   | 21,22,820           |
|                                    |      |                     | Furniture                          |      | 7,01,487            |
|                                    |      |                     | General Electrical                 |      | 4,08,280            |
|                                    |      |                     | Library                            |      | 97,975              |
|                                    |      |                     | Plant & Machinery                  |      | 6,59,400            |
| <b>Sub Total</b>                   |      | <b>-</b>            | <b>Sub Total</b>                   |      | <b>2,34,20,848</b>  |
| <b>OPENING BALANCE</b>             |      |                     | <b>CLOSING BALANCE</b>             |      |                     |
| Cash in Hand                       |      | -                   | Cash in Hand                       | CA6  | -                   |
| Cash at Bank                       |      | 6,88,668            | Cash at Bank                       | CA7  | 9,89,688            |
| Fixed Deposit                      |      | 5,82,59,242         | Fixed Deposit                      |      | 2,85,18,556         |
| Fixed Deposit -Staff Gratuity      |      | 28,06,844           | Fixed Deposit -Staff Gratuity      | CA8  | 78,66,528           |
| Fixed Deposit -Staff Welfare       |      | 16,64,649           | Fixed Deposit -Staff Welfare       |      | 33,87,739           |
| Fixed Deposit -Student Scholarship |      | 12,80,438           | Fixed Deposit -Student Scholarship |      | 14,01,672           |
| Mutual Fund                        |      | 7,76,56,727         | Mutual Fund                        | CA9  | 6,58,25,392         |
| <b>Sub Total</b>                   |      | <b>14,23,56,567</b> | <b>Sub Total</b>                   |      | <b>10,79,89,575</b> |
| <b>TOTAL</b>                       |      | <b>27,68,03,061</b> | <b>TOTAL</b>                       |      | <b>27,68,03,061</b> |

"As per our report of even date"

Place:Madurai  
Date:02.06.2025

For Charles Fernando & Co  
Firm Registration Number : 000604S  
Chartered Accountants



CA.N.Charles Fernando  
Proprietor  
Membership No:026619

**SCHEDULE C: ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM & JIMA) ACCOUNT**

Income & Expenditure Account for the period from 01-04-2024 to 31-03-2025

| EXPENDITURE                       | SCH | 31-03-2025          | INCOME                   | SCH  | 31-03-2025          |
|-----------------------------------|-----|---------------------|--------------------------|------|---------------------|
| <b>REVENUE EXPENDITURES:</b>      |     |                     | <b>REVENUE RECEIPTS:</b> |      |                     |
| JIM Revenue Expenditure           | C1  | 4,29,36,477         | JIM Revenue Receipts     | C1   | 6,22,42,537         |
| JIMA Revenue Expenditure          | C2  | 2,77,89,604         | JIMA Revenue Receipts    | C2   | 3,70,15,795         |
|                                   |     |                     | Mutual Fund Gain         | C1-2 | 44,98,010           |
|                                   |     |                     | Interest (SB)            | C1-2 | 2,30,937            |
| <b>Sub Total</b>                  |     | <b>7,07,26,081</b>  | <b>Sub Total</b>         |      | <b>10,39,87,279</b> |
| Depreciation                      | FA  | 82,17,203           |                          |      |                     |
| Excess of Income over Expenditure |     | 2,50,43,994         |                          |      | -                   |
| <b>TOTAL</b>                      |     | <b>10,39,87,279</b> | <b>TOTAL</b>             |      | <b>10,39,87,279</b> |

**SCHEDULE C: ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM & JIMA) ACCOUNT**

Balance Sheet as on 31-03-2025

| LIABILITIES                | SCH   | 31-03-2025          | ASSETS                | SCH   | 31-03-2025          |
|----------------------------|-------|---------------------|-----------------------|-------|---------------------|
| General Fund               | GF    | 10,15,20,505        | Fixed Assets          | FA    | 6,07,64,508         |
| Capital Fund               | CF    | 6,07,64,508         | <b>Current Assets</b> |       | -                   |
|                            |       |                     | Cash                  | CA6   | -                   |
| <b>Current Liabilities</b> |       |                     | Bank                  | CA7   | 9,89,688            |
| Advances & Deposits        | CL4-6 | 75,41,323           | Fixed Deposits        | CA8   | 4,11,74,495         |
|                            |       |                     | Mutual Funds          | CA9   | 6,58,25,392         |
|                            |       |                     | Advances & Deposits   | CA1-2 | -1,58,709           |
|                            |       |                     | TDS Receivables       | CA3   | 12,30,962           |
| <b>TOTAL</b>               |       | <b>16,98,26,336</b> | <b>TOTAL</b>          |       | <b>16,98,26,336</b> |

Place:Madurai  
Date:02.06.2025

"As per our report of even date"  
For Charles Fernando & Co  
Firm Registration Number : 000604S  
Chartered Accountants



CA.N.Charles Fernando  
Proprietor  
Membership No:026619

**SCHEDULE C1: ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM) ACCOUNT**  
**Receipts & Payments Account for the period from 01-04-2024 to 31-03-2025**

| RECEIPTS                           | 31-03-2025          | PAYMENTS                           | 31-03-2025          |
|------------------------------------|---------------------|------------------------------------|---------------------|
| <b>REVENUE RECEIPTS:</b>           |                     | <b>REVENUE EXPENDITURES:</b>       |                     |
| Admission Process/ID               | 5,16,385            | Academic Expenses                  | 57,40,349           |
| Application                        | 2,47,956            | Administration Expenses            | 2,76,25,633         |
| Computer & Internet/Wi-Fi          | 48,24,166           | Co-Curricular Expenses             | 3,16,646            |
| Development Fees                   | 46,82,751           | Maintenance Expenses               | 52,02,304           |
| Examinations Fees                  | 13,63,668           | Contribution to Society            | 40,51,546           |
| Library Fees                       | 36,36,141           |                                    |                     |
| Research Fees                      | 79,650              |                                    |                     |
| Sales of Papers Etc.,              | 99,940              |                                    |                     |
| Tuition Fees                       | 4,16,58,663         |                                    |                     |
| Other Income                       |                     |                                    |                     |
| Interest (FD)                      | 51,33,217           |                                    |                     |
| Interest (SB)                      | 1,16,895            |                                    |                     |
| <b>Sub Total</b>                   | <b>6,23,59,432</b>  | <b>Sub Total</b>                   | <b>4,29,36,477</b>  |
| <b>LOANS &amp; ADVANCES</b>        |                     | <b>LOANS &amp; ADVANCES</b>        |                     |
| Advances                           | 5,37,829            | Advances & Deposits                | 3,77,000            |
| TDS Receivables                    | -                   | TDS Receivables                    | 6,93,813            |
| <b>Sub Total</b>                   | <b>5,37,829</b>     | <b>Sub Total</b>                   | <b>10,70,813</b>    |
| <b>CURRENT LIABILITIES</b>         |                     | <b>CURRENT LIABILITIES</b>         |                     |
| TDS Payable                        | 7,50,211            | TDS Payable                        | 7,50,211            |
| EPF Payable                        | 13,49,353           | EPF Payable                        | 13,49,353           |
| Staff Gratuity Fund                | 87,89,507           | Staff Gratuity Fund                | 51,14,616           |
| Staff Welfare Fund                 | 25,29,517           | Staff Welfare Fund                 | -                   |
| Poor Student Fund                  | 1,21,234            | Mutual Fund                        | -                   |
| Credit Card                        | 2,22,946            | Credit Card                        | 2,22,946            |
| <b>Sub Total</b>                   | <b>1,37,62,768</b>  | <b>Sub Total</b>                   | <b>74,37,126</b>    |
| <b>Inter Transfers</b>             | <b>7,00,000</b>     | <b>Inter Transfers</b>             | <b>3,95,93,222</b>  |
|                                    |                     | <b>CAPITAL EXPENDITURE</b>         |                     |
|                                    |                     | Building                           | 1,86,27,896         |
|                                    |                     | Campus Work                        | 8,02,990            |
|                                    |                     | Computers                          | 21,22,820           |
|                                    |                     | Furniture                          | 7,01,487            |
|                                    |                     | General Electrical                 | 4,08,280            |
|                                    |                     | Library                            | 97,975              |
|                                    |                     | Plant & Machinery                  | 6,59,400            |
| <b>Sub Total</b>                   | <b>-</b>            | <b>Sub Total</b>                   | <b>2,34,20,848</b>  |
| <b>OPENING BALANCE</b>             |                     | <b>CLOSING BALANCE</b>             |                     |
| Cash in Hand                       | -                   | Cash in Hand                       | -                   |
| IOB 20022                          | 358                 | IOB 20022                          | 358                 |
| SIB 44154                          | 1,67,534            | SIB 44154                          | 7,14,358            |
| Fixed Deposit                      | 4,95,59,242         | Fixed Deposit                      | 85,18,556           |
| Fixed Deposit -Staff Gratuity Fund | 28,06,844           | Fixed Deposit -Staff Gratuity Fund | 78,66,528           |
| Fixed Deposit -Staff Welfare Fund  | 16,64,649           | Fixed Deposit -Staff Welfare Fund  | 33,87,739           |
| Fixed Deposit -Poor Student Fund   | 12,80,438           | Fixed Deposit -Poor Student Fund   | 14,01,672           |
| Mutual Fund                        | 4,24,93,012         | Mutual Fund                        | 3,89,84,409         |
| <b>Sub Total</b>                   | <b>9,79,72,077</b>  | <b>Sub Total</b>                   | <b>6,08,73,620</b>  |
| <b>TOTAL</b>                       | <b>17,53,32,107</b> | <b>TOTAL</b>                       | <b>17,53,32,107</b> |



SCHEDULE C1: ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM) ACCOUNT

Income & Expenditure Account for the period from 01-04-2024 to 31-03-2025

| EXPENDITURE                       | 31-03-2025         | INCOME                    | 31-03-2025         |
|-----------------------------------|--------------------|---------------------------|--------------------|
| <b>REVENUE EXPENDITURES:</b>      |                    | <b>REVENUE RECEIPTS:</b>  |                    |
| Academic Expenses                 | 57,40,349          | Admission Process/ID      | 5,16,385           |
| Administration Expenses           | 2,76,25,633        | Application               | 2,47,956           |
| Co-Curricular Expenses            | 3,16,646           | Computer & Internet/Wi-Fi | 48,24,166          |
| Maintenance Expenses              | 52,02,304          | Development Fees          | 46,82,751          |
| Contribution to Society           | 40,51,546          | Examinations Fees         | 13,63,668          |
|                                   |                    | Library Fees              | 36,36,141          |
|                                   |                    | Research Fees             | 79,650             |
|                                   |                    | Sales of Papers Etc.,     | 99,940             |
|                                   |                    | Tuition Fees              | 4,16,58,663        |
|                                   |                    | Other Income              | -                  |
|                                   |                    | Interest (FD)             | 51,33,217          |
|                                   |                    | Interest (SB)             | 1,16,895           |
| <b>Sub Total</b>                  | <b>4,29,36,477</b> | <b>Sub Total</b>          | <b>6,23,59,432</b> |
| Depreciation                      | 82,17,203          |                           |                    |
| Excess of Income over Expenditure | 1,12,05,752        |                           |                    |
| <b>TOTAL</b>                      | <b>6,23,59,432</b> | <b>TOTAL</b>              | <b>6,23,59,432</b> |

SCHEDULE C1: ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM) ACCOUNT

Balance Sheet as on 31-03-2025

| LIABILITIES                | SCH | 31-03-2025          | ASSETS              | SCH | 31-03-2025          |
|----------------------------|-----|---------------------|---------------------|-----|---------------------|
| General Fund               | GF  | 5,43,59,298         | Fixed Assets        | FA  | 6,07,64,508         |
| Capital Fund               | CF  | 6,07,64,508         | Current Assets      |     |                     |
|                            |     |                     | Cash                |     | -                   |
| <b>Current Liabilities</b> |     |                     | Bank                | CA2 | 7,14,716            |
| Advances & Deposits        | CL  | 75,41,323           | Fixed Deposits      |     | 2,11,74,495         |
|                            |     |                     | Mutual Funds        |     | 3,89,84,409         |
|                            |     |                     | Advances & Deposits |     | -1,58,709           |
|                            |     |                     | TDS Receivables     | CA  | 11,85,710           |
| <b>TOTAL</b>               |     | <b>12,26,65,129</b> | <b>TOTAL</b>        |     | <b>12,26,65,129</b> |



**SCHEDULE C2: ST.JOSEPH'S INSTITUTE OF MANAGEMENT ASSOCIATION (JIMA) ACCOUNT**

**Receipts & Payments Account for the period from 01-04-2024 to 31-03-2025**

| <b>RECEIPTS</b>             | <b>31-03-2025</b>   | <b>PAYMENTS</b>              | <b>31-03-2025</b>   |
|-----------------------------|---------------------|------------------------------|---------------------|
| <b>REVENUE RECEIPTS:</b>    |                     | <b>REVENUE EXPENDITURES:</b> |                     |
| Placement Fee               | 29,77,720           | Placement Expenses           | 7,52,781            |
| Alumni                      | 7,36,720            | Alumni                       | 1,90,645            |
| Association                 | 22,04,367           | Association                  | 18,90,771           |
| Extra Fees                  | 12                  | Bank Charges                 | 460                 |
| Hostel                      | 7,48,000            | Hostel                       | 7,23,759            |
| MDP                         | 3,77,330            | MDP                          | 2,16,392            |
| Medical                     | 4,36,216            | Medical                      | 67,421              |
| Mess Fees                   | 1,32,13,807         | MESS                         | 1,17,74,062         |
| Refreshment                 | 26,20,124           | Refreshment                  | 23,04,030           |
| Research Fee                | 86,100              | Research                     | 250                 |
| Students Activities         | 1,31,34,052         | Students Activities          | 71,25,474           |
| Mutual Fund Gain            | 44,98,010           | Legal Audit Fee              | 59,000              |
| Interest                    | 1,14,042            | Dividend                     | 600                 |
| Interest (FD)               | 4,81,347            | Property Tax                 | 2,82,065            |
|                             |                     | AAC -Society                 | 24,01,894           |
| <b>Sub Total</b>            | <b>4,16,27,847</b>  | <b>Sub Total</b>             | <b>2,77,89,604</b>  |
| <b>LOANS &amp; ADVANCES</b> |                     | <b>LOANS &amp; ADVANCES</b>  |                     |
| Advances                    | 5,00,000            | Advances                     | 5,00,000            |
| <b>Sub Total</b>            | <b>5,00,000</b>     | <b>Sub Total</b>             | <b>5,00,000</b>     |
| <b>CURRENT LIABILITIES</b>  |                     | <b>CURRENT LIABILITIES</b>   |                     |
| TDS Payable                 | 2,36,537            | TDS Payable                  | 2,36,537            |
| Credit Card                 | 1,28,859            | Credit Card                  | 1,28,859            |
| <b>Sub Total</b>            | <b>3,65,396</b>     | <b>Sub Total</b>             | <b>3,65,396</b>     |
| <b>Inter Transfers</b>      | <b>1,45,93,222</b>  | <b>Inter Transfers</b>       | <b>2,57,00,000</b>  |
| <b>OPENING BALANCE</b>      |                     | <b>CLOSING BALANCE</b>       |                     |
| Cash in Hand                | -                   | Cash in Hand                 | -                   |
| IOB 20033                   | 57                  | IOB 20033                    | 57                  |
| SIB 44173                   | 5,20,719            | SIB 44173                    | 2,74,914            |
| Fixed Deposit               | 87,00,000           | Fixed Deposit                | 2,00,00,000         |
| Mutual Fund                 | 3,51,63,714         | Mutual Fund                  | 2,68,40,983         |
| <b>Sub Total</b>            | <b>4,43,84,490</b>  | <b>Sub Total</b>             | <b>4,71,15,955</b>  |
| <b>TOTAL</b>                | <b>10,14,70,955</b> | <b>TOTAL</b>                 | <b>10,14,70,955</b> |



**SCHEDULE C2: ST.JOSEPH'S INSTITUTE OF MANAGEMENT ASSOCIATION (JIMA) ACCOUNT**  
**Income & Expenditure Account for the period from 01-04-2024 to 31-03-2025**

| EXPENDITURE                       | 31-03-2025         | INCOME                   | 31-03-2025         |
|-----------------------------------|--------------------|--------------------------|--------------------|
| <b>REVENUE EXPENDITURES:</b>      |                    | <b>REVENUE RECEIPTS:</b> |                    |
| Placement Expenses                | 7,52,781           | Placement Fee            | 29,77,720          |
| Alumni                            | 1,90,645           | Alumni                   | 7,36,720           |
| Association                       | 18,90,771          | Association              | 22,04,367          |
| Bank Charges                      | 460                | Extra Fees               | 12                 |
| Hostel                            | 7,23,759           | Hostel                   | 7,48,000           |
| MDP                               | 2,16,392           | MDP                      | 3,77,330           |
| Medical                           | 67,421             | Medical                  | 4,36,216           |
| MESS                              | 1,17,74,062        | Mess Fees                | 1,32,13,807        |
| Refreshment                       | 23,04,030          | Refreshment              | 26,20,124          |
| Research                          | 250                | Research Fee             | 86,100             |
| Students Activities               | 71,25,474          | Students Activities      | 1,31,34,052        |
| Legal Audit Fee                   | 59,000             | Mutual Fund Gain         | 44,98,010          |
| Dividend                          | 600                | Interest                 | 1,14,042           |
| Property Tax                      | 2,82,065           |                          | 4,81,347           |
| AAC -Society                      | 24,01,894          | RI-JIMA-Interest         | -                  |
| <b>Sub Total</b>                  | <b>2,77,89,604</b> | <b>Sub Total</b>         | <b>4,16,27,847</b> |
| Excess of Income over Expenditure | 1,38,38,243        |                          | -                  |
| <b>TOTAL</b>                      | <b>4,16,27,847</b> | <b>TOTAL</b>             | <b>4,16,27,847</b> |

**SCHEDULE C2: ST.JOSEPH'S INSTITUTE OF MANAGEMENT ASSOCIATION (JIMA) ACCOUNT**  
**Balance Sheet as on 31-03-2025**

| LIAILITIES   | SCH | 31-03-2025         | ASSETS                | SCH | 31-03-2025         |
|--------------|-----|--------------------|-----------------------|-----|--------------------|
| General Fund | GF  | 4,71,61,207        | <b>Current Assets</b> |     |                    |
|              |     |                    | Cash                  |     | -                  |
|              |     |                    | Bank                  | CA2 | 2,74,972           |
|              |     |                    | Fixed Deposits        |     | 2,00,00,000        |
|              |     |                    | Mutual Funds          |     | 2,68,40,983        |
|              |     |                    | Advances & Deposits   |     | -                  |
|              |     |                    | TDS Receivables       | CA  | 45,252             |
| <b>TOTAL</b> |     | <b>4,71,61,207</b> | <b>TOTAL</b>          |     | <b>4,71,61,207</b> |



Schedule C for Receipts & Payments Account for the period from 01-04-2024 to 31-03-2025

ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM) ACCOUNT

| RECEIPTS                  |             | 31-03-2025         |  | PAYMENTS                       |             | 31-03-2025         |  |
|---------------------------|-------------|--------------------|--|--------------------------------|-------------|--------------------|--|
| <b>REVENUE RECEIPTS</b>   |             |                    |  | <b>REVENUE PAYMENTS</b>        |             |                    |  |
| Admission Process/ID      | 5,16,385    |                    |  | <b>Academic Expenses</b>       |             |                    |  |
| Application               | 2,47,956    |                    |  | AICTE                          | 3,36,959    |                    |  |
| Computer & Internet/Wi-Fi | 48,24,166   |                    |  | Computer                       | 8,83,665    |                    |  |
| Development Fees          | 46,82,751   |                    |  | Course                         | 2,33,553    |                    |  |
| Examinations Fees         | 13,63,668   |                    |  | Educational Service            | 11,900      |                    |  |
| Library Fees              | 36,36,141   |                    |  | Exam                           | 2,58,850    |                    |  |
| Research Fees             | 79,650      |                    |  | HRD Staff                      | 4,93,200    |                    |  |
| Sales of Papers Etc.,     | 99,940      |                    |  | Internet                       | 7,76,550    |                    |  |
| Tuition Fees              | 4,16,58,663 | 5,71,09,320        |  | Jesuit Education Scholarship   | 25,00,000   |                    |  |
| Interest (SB)             |             | 1,16,895           |  | Library/Online Course          | 43,339      |                    |  |
| Interest (FD)             |             | 51,33,217          |  | Periodicals                    | 1,56,761    |                    |  |
|                           |             |                    |  | Research                       | 45,572      | 57,40,349          |  |
|                           |             |                    |  | <b>Administration Expenses</b> |             |                    |  |
|                           |             |                    |  | Admission                      | 3,21,873    |                    |  |
|                           |             |                    |  | Advertisement                  | 4,87,351    |                    |  |
|                           |             |                    |  | Application                    | 1,000       |                    |  |
|                           |             |                    |  | Bank Charges                   | 106         |                    |  |
|                           |             |                    |  | Calendar                       | 1,78,928    |                    |  |
|                           |             |                    |  | ID Cards                       | 22,612      |                    |  |
|                           |             |                    |  | Internet                       | 16,52,000   |                    |  |
|                           |             |                    |  | Legal /Audit Fees              | 1,77,000    |                    |  |
|                           |             |                    |  | Maint & EB                     | 14,02,745   |                    |  |
|                           |             |                    |  | Meeting for Faculty Programe   | 32,539      |                    |  |
|                           |             |                    |  | Ministry                       | 55,731      |                    |  |
|                           |             |                    |  | PF-Admin                       | 12,725      |                    |  |
|                           |             |                    |  | Postage                        | 1,818       |                    |  |
|                           |             |                    |  | Printing                       | 46,355      |                    |  |
|                           |             |                    |  | Remuneration                   | 27,200      |                    |  |
|                           |             |                    |  | Salary -Non-Teaching           | 49,14,950   |                    |  |
|                           |             |                    |  | Salary - Teaching              | 1,79,15,260 |                    |  |
|                           |             |                    |  | Staff Welfare                  | 2,00,782    |                    |  |
|                           |             |                    |  | Stationery                     | 59,943      |                    |  |
|                           |             |                    |  | Students Insurance             | 6,576       |                    |  |
|                           |             |                    |  | Telephone                      | 21,198      |                    |  |
|                           |             |                    |  | Travels                        | 83,991      |                    |  |
|                           |             |                    |  | Dividend                       | 2,950       | 2,76,25,633        |  |
|                           |             |                    |  | <b>Co-Curricular Expenses</b>  |             |                    |  |
|                           |             |                    |  | Functions                      | 1,56,466    |                    |  |
|                           |             |                    |  | Special Days                   | 1,50,248    |                    |  |
|                           |             |                    |  | Curricular Activities          | 9,932       | 3,16,646           |  |
| <b>Sub Total</b>          |             | <b>6,23,59,432</b> |  | <b>Sub Total</b>               |             | <b>3,36,82,628</b> |  |



Schedule C for Receipts & Payments Account for the period from 01-04-2024 to 31-03-2025

ST.JOSEPH'S INSTITUTE OF MANAGEMENT (JIM) ACCOUNT

| RECEIPTS                           | 31-03-2025          | PAYMENTS                           | 31-03-2025          |
|------------------------------------|---------------------|------------------------------------|---------------------|
| <b>REVENUE RECEIPTS</b>            |                     | <b>REVENUE PAYMENTS</b>            |                     |
| <b>Sub Total</b>                   | <b>6,23,59,432</b>  | <b>Sub Total</b>                   | <b>3,36,82,628</b>  |
|                                    |                     | <b>Maintenance Expenses</b>        |                     |
|                                    |                     | Property Tax                       | 3,57,064            |
|                                    |                     | Water/Plant                        | 30,822              |
|                                    |                     | Xeroxing                           | 10,879              |
|                                    |                     | AMC                                | 3,25,217            |
|                                    |                     | Buildings                          | 15,37,568           |
|                                    |                     | Campus                             | 5,98,687            |
|                                    |                     | Computers                          | 1,80,654            |
|                                    |                     | Electricals Systems                | 7,92,849            |
|                                    |                     | Furniture                          | 1,95,459            |
|                                    |                     | Generator                          | 1,67,306            |
|                                    |                     | Grounds                            | 3,59,900            |
|                                    |                     | Labs                               | 74,281              |
|                                    |                     | Organic Garden                     | 2,82,062            |
|                                    |                     | Plumbing                           | 1,53,943            |
|                                    |                     | Vehicle                            | 1,35,613            |
|                                    |                     | Contribution to Society            | 52,02,304           |
| <b>Sub Total</b>                   | <b>6,23,59,432</b>  | <b>Sub Total</b>                   | <b>4,29,36,477</b>  |
| <b>LOANS &amp; ADVANCES</b>        |                     | <b>LOANS &amp; ADVANCES</b>        |                     |
| Advances                           | 5,37,829            | Advances                           | 3,77,000            |
| TDS Receivables                    | -                   | TDS Receivables                    | 6,93,813            |
| Credit Card                        | 2,22,946            | Credit Card                        | 2,22,946            |
| <b>CURRENT LIABILITIES</b>         |                     | <b>CURRENT LIABILITIES</b>         |                     |
| TDS Payable                        | 7,50,211            | TDS Payable                        | 7,50,211            |
| EPF Payable                        | 13,49,353           | EPF Payable                        | 13,49,353           |
| Staff Gratuity Fund                | 87,89,507           | General Fnd                        | 51,14,616           |
| Staff Welfare Fund                 | 25,29,517           |                                    |                     |
| Poor Student Fund                  | 1,21,234            |                                    |                     |
|                                    | <b>1,35,39,822</b>  |                                    | <b>72,14,180</b>    |
| <b>Inter Transfer</b>              |                     | <b>Inter Transfer</b>              |                     |
| JIMA Account (FD)                  | 7,00,000            | SJC Account                        | 2,50,00,000         |
|                                    | <b>7,00,000</b>     | JIMA Account                       | 1,45,93,222         |
|                                    |                     | <b>CAPITAL EXPENDITURE</b>         |                     |
|                                    |                     | Building                           | 1,86,27,896         |
|                                    |                     | Campus Work                        | 8,02,990            |
|                                    |                     | Computers                          | 21,22,820           |
|                                    |                     | Furniture                          | 7,01,487            |
|                                    |                     | General Electrical                 | 4,08,280            |
|                                    |                     | Library                            | 97,975              |
|                                    |                     | Plant & Machinery                  | 6,59,400            |
|                                    |                     | <b>CLOSING BALANCE</b>             | <b>2,34,20,848</b>  |
| <b>OPENING BALANCE</b>             |                     | <b>Cash in Hand</b>                |                     |
| Cash in Hand                       | -                   | IOB 20022                          | 358                 |
| IOB 20022                          | 358                 | SIB 44154                          | 7,14,358            |
| SIB 44154                          | 1,67,534            | Fixed Deposit                      | 85,18,556           |
| Fixed Deposit                      | 4,95,59,242         | Fixed Deposit -Staff Grautity      | 78,66,528           |
| Fixed Deposit -Staff Grautity      | 28,06,844           | Fixed Deposit -Staff Welfare       | 33,87,739           |
| Fixed Deposit -Staff Welfare       | 16,64,649           | Fixed Deposit -Student Scholarship | 14,01,672           |
| Fixed Deposit -Student Scholarship | 12,80,438           | Mutual Fund                        | 3,89,84,409         |
| Mutual Fund                        | 4,24,93,012         |                                    | <b>6,08,73,620</b>  |
|                                    | <b>9,79,72,077</b>  |                                    |                     |
| <b>TOTAL</b>                       | <b>17,53,32,107</b> | <b>TOTAL</b>                       | <b>17,53,32,107</b> |



THE SOCIETY OF ST. JOSEPH'S COLLEGE, TIRUCHIRAPALLI 620 002



Schedule C for Receipts & Payments Account for the period from 01-04-2024 to 31-03-2025  
ST. JOSEPH'S INSTITUTE OF MANAGEMENT ASSOCIATION (JIMA) ACCOUNT

| RECEIPTS                    | 31-03-2025  |                     | PAYMENTS                    | 31-03-2025  |                     |
|-----------------------------|-------------|---------------------|-----------------------------|-------------|---------------------|
| <b>REVENUE RECEIPTS</b>     |             |                     | <b>REVENUE PAYMENTS</b>     |             |                     |
| Placement Fee               | 29,77,720   |                     | Placement Expenses          | 7,52,781    |                     |
| Alumni                      | 7,36,720    |                     | Alumni                      | 1,90,645    |                     |
| Association                 | 22,04,367   |                     | Association                 | 18,90,771   |                     |
| Extra Fees                  | 12          |                     | Bank Charges                | 460         |                     |
| Hostel                      | 7,48,000    |                     | Hostel                      | 7,23,759    |                     |
| MDP                         | 3,77,330    |                     | MDP                         | 2,16,392    |                     |
| Medical                     | 4,36,216    |                     | Medical                     | 67,421      |                     |
| Mess Fees                   | 1,32,13,807 |                     | MESS                        | 1,17,74,062 |                     |
| Refreshment                 | 26,20,124   |                     | Refreshment                 | 23,04,030   |                     |
| Research Fee                | 86,100      |                     | Research                    | 250         |                     |
| Students Activities         | 1,31,34,052 |                     | Students Activities         | 71,25,474   |                     |
| Mutual Fund Gain            | 44,98,010   |                     | Legal Audit Fee             | 59,000      |                     |
|                             |             | 4,10,32,458         | Divident                    | 600         |                     |
| Interest (FD)               |             | 4,81,347            | Property Tax                | 2,82,065    | 2,53,87,710         |
| Interest (SB)               |             | 1,14,042            | Contribution to Society     |             | 24,01,894           |
| <b>Sub Total</b>            |             | <b>4,16,27,847</b>  | <b>Sub Total</b>            |             | <b>2,77,89,604</b>  |
| <b>LOANS &amp; ADVANCES</b> |             |                     | <b>LOANS &amp; ADVANCES</b> |             |                     |
| Advances                    | 5,00,000    |                     | Advances                    | 5,00,000    |                     |
| TDS Receivables             | -           |                     | TDS Receivables             | -           |                     |
| Credit Card                 | 1,28,859    | 6,28,859            | Credit Card                 | 1,28,859    | 6,28,859            |
| <b>CURRENT LIABILITIES</b>  |             |                     | <b>CURRENT LIABILITIES</b>  |             |                     |
| TDS Payable                 | 2,36,537    |                     | TDS Payable                 | 2,36,537    |                     |
|                             | -           | 2,36,537            |                             | -           | 2,36,537            |
| <b>Inter Transfer</b>       |             |                     | <b>Inter Transfer</b>       |             |                     |
| Inter Transfer (JIM)        | 1,45,93,222 | 1,45,93,222         | Inter Transfer (JIM FD)     | 7,00,000    |                     |
|                             |             |                     | SJC                         | 2,50,00,000 | 2,57,00,000         |
| <b>OPENING BALANCE</b>      |             |                     | <b>CLOSING BALANCE</b>      |             |                     |
| Cash in Hand                | -           |                     | Cash in Hand                | -           |                     |
| IOB 20033                   | 57          |                     | IOB 20033                   | 57          |                     |
| SIB 44173                   | 5,20,719    |                     | SIB 44173                   | 2,74,914    |                     |
| Fixed Deposit               | 87,00,000   |                     | Fixed Deposit               | 2,00,00,000 |                     |
| Mutual Fund                 | 3,51,63,714 | 4,43,84,490         | Mutual Fund                 | 2,68,40,983 | 4,71,15,955         |
|                             |             |                     |                             |             |                     |
| <b>TOTAL</b>                |             | <b>10,14,70,955</b> | <b>TOTAL</b>                |             | <b>10,14,70,955</b> |



**THE SOCIETY OF ST. JOSEPH'S COLLEGE, TIRUCHIRAPALLI 620 002**  
**SCHEDULE: CURRENT ASSETS**

| PARTICULARS   | Advances         | Deposits     | TDS<br>Receivables | Other<br>Receivables | TOTAL            |
|---|------------------|--------------|--------------------|----------------------|------------------|
|   | CA1              | CA2          | CA3                | CA4                  |                  |
| St. Joseph's Institute of Management (JIM) Account              | -1,60,829        | 2,120        | 11,85,710          | -                    | 10,27,001        |
| St. Joseph's Institute of Management Association (JIMA) Account | -                | -            | 45,252             | -                    | 45,252           |
| <b>Total (C.)</b>   | <b>-1,60,829</b> | <b>2,120</b> | <b>12,30,962</b>   | <b>-</b>             | <b>10,72,253</b> |



THE SOCIETY OF ST.JOSEPH'S COLLEGE, TIRUCHIRAPALLI 620 002



SCHEDULE: CURRENT ASSETS (CA6-CA9)

| PARTICULARS  | CASH    | BANK            | FIXED DEPOSITS     | MUTUAL FUNDS       | TOTAL               |
|--|---------|-----------------|--------------------|--------------------|---------------------|
|  | SCH CA6 | SCH CA7         | SCH CA8            | SCH CA9            |                     |
| St.Joseph's Institute of Management (JIM) Account              | -       | 7,14,716        | 2,11,74,495        | 3,89,84,409        | 6,08,73,620         |
| St.Joseph's Institute of Management Association (JIMA) Account | -       | 2,74,972        | 2,00,00,000        | 2,68,40,983        | 4,71,15,955         |
| <b>Total (C.)</b>  | -       | <b>9,89,688</b> | <b>4,11,74,495</b> | <b>6,58,25,392</b> | <b>10,79,89,575</b> |





THE SOCIETY OF ST. JOSEPH'S COLLEGE, TIRUCHIRAPALLI 620 002

SCHEDULE: CURRENT LIABILITIES

| PARTICULARS   | Advances | Deposits & Fund  | TDS Payable | GST Payable | EPF & ESI Payable | Credit Card | General Fund | Total            |
|---|----------|------------------|-------------|-------------|-------------------|-------------|--------------|------------------|
| St. Joseph's Institute of Management (JIM) Account              | 0        | 75,41,323        | -           | -           | -                 | -           | -            | 75,41,323        |
| St. Joseph's Institute of Management Association (JIMA) Account | -        | -                | -           | -           | -                 | -           | -            | -                |
| <b>Total (C.)</b>   | <b>0</b> | <b>75,41,323</b> | <b>-</b>    | <b>-</b>    | <b>-</b>          | <b>-</b>    | <b>-</b>     | <b>75,41,323</b> |





**SCHEDULE: GENERAL FUND**

| PARTICULARS   | Opening Balance     | Income Over Expenditure | Transfer from Current Liabilities | Inter Project Transfer | Transfer from Capital Fund | Transfer from Project Fund | Closing Balance     |
|---|---------------------|-------------------------|-----------------------------------|------------------------|----------------------------|----------------------------|---------------------|
| St. Joseph's Institute of Management (JIM)              | 9,72,50,413         | 1,12,05,752             | -                                 | -3,88,93,222           | -1,52,03,645               | -                          | 5,43,59,298         |
| St. Joseph's Institute of Management Association (JIMA) | 4,44,29,742         | 1,38,38,243             | -                                 | -1,11,06,778           | -                          | -                          | 4,71,61,207         |
| <b>Sub Total (C.)</b>                                   | <b>14,16,80,156</b> | <b>2,50,43,994</b>      | <b>-</b>                          | <b>-5,00,00,000</b>    | <b>-1,52,03,645</b>        | <b>-</b>                   | <b>10,15,20,505</b> |



**SCHEDULE: FIXED ASSETS & DEPRECIATION**

**THE SOCIETY OF ST. JOSEPH'S COLLEGE, TIRUCHIRAPALLI 620 002**



| Particulars   | WDV as on<br>01.04.2024 | Additions<br>Upto Sep. | Additions<br>After Sep. | Deletion | Gross Block        | Rate<br>of<br>Dep. | Depreciat<br>ion | WDV as on<br>31.03.2025 |
|---|-------------------------|------------------------|-------------------------|----------|--------------------|--------------------|------------------|-------------------------|
| <b>St. Joseph's Institute of Management (IIM) Account</b> |                         |                        |                         |          |                    |                    |                  |                         |
| Building  | 2,95,44,809             | 1,81,44,896            | 4,83,000                | -        | 4,81,72,705        | 10%                | 47,93,121        | 4,33,79,584             |
| Campus Work   | 14,86,615               | 3,80,550               | 4,22,440                | -        | 22,89,605          | 10%                | 2,07,839         | 20,81,766               |
| Computer  | 19,80,049               | 6,00,000               | 15,22,820               | -        | 41,02,869          | 40%                | 13,36,584        | 27,66,285               |
| Display Video Wall  | 12,92,593               | -                      | -                       | -        | 12,92,593          | 15%                | 1,93,889         | 10,98,704               |
| Electrical System in CCTV                                 | 11,21,229               | -                      | -                       | -        | 11,21,229          | 15%                | 1,68,184         | 9,53,045                |
| Equipment   | 23,89,779               | -                      | -                       | -        | 23,89,779          | 15%                | 3,58,467         | 20,31,312               |
| Furniture   | 34,67,641               | 6,33,047               | 68,440                  | -        | 41,69,128          | 10%                | 4,13,491         | 37,55,637               |
| General Electrical  | 1,93,477                | 3,24,500               | 83,780                  | -        | 6,01,757           | 15%                | 83,980           | 5,17,777                |
| Internet  | 99,996                  | -                      | -                       | -        | 99,996             | 15%                | 14,999           | 84,997                  |
| Library   | 10,82,096               | -                      | 97,975                  | -        | 11,80,071          | 10%                | 1,13,108         | 10,66,963               |
| Plant & Machinery   | 14,86,182               | 6,59,400               | -                       | -        | 21,45,582          | 15%                | 3,21,837         | 18,23,745               |
| Teaching Aids   | 15,102                  | -                      | -                       | -        | 15,102             | 10%                | 1,510            | 13,592                  |
| Telephone   | 12,123                  | -                      | -                       | -        | 12,123             | 15%                | 1,818            | 10,305                  |
| Vehicle   | 13,89,172               | -                      | -                       | -        | 13,89,172          | 15%                | 2,08,376         | 11,80,796               |
| <b>Sub Total (C1)</b>                                     | <b>4,55,60,863</b>      | <b>2,07,42,393</b>     | <b>26,78,455</b>        | <b>-</b> | <b>6,89,81,711</b> |                    | <b>82,17,203</b> | <b>6,07,64,508</b>      |
| <b>Total (C)</b>  | <b>4,55,60,863</b>      | <b>2,07,42,393</b>     | <b>26,78,455</b>        | <b>-</b> | <b>6,89,81,711</b> |                    | <b>82,17,203</b> | <b>6,07,64,508</b>      |

