



P.V. CHACKO & Co.

CHARTERED ACCOUNTANTS

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

Phone : 0484-2380130, 2370160

Email - pvchackoandco@gmail.com

REFER PAGE NUMBER 5

RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCE

VENGOOR- VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY

STATEMENT OF ACCOUNTS

2023 - 2024



P.V. CHACKO & Co.

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Tel.: 0484-2380130, 2370160

e-mail: pvchackoandco@gmail.com

FOUNDER
P.V. CHACKO F.C.A.
Mobile: 9961000033

PARTNERS
T.K.MATHEW F.C.A. { Mobile : 9388860280
C.J. ROMID F.C.A. { Personal : 0484 -237118
Mobile : 9447209582

RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES,
VENGOOR
VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY
AUDITORS' REPORT

We have audited the attached Balance Sheet of RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR - VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY as on 31st March 2024 and the Income and Expenditure Account for the year ended on that date.

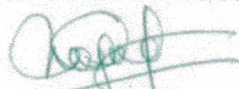
We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, 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 :-

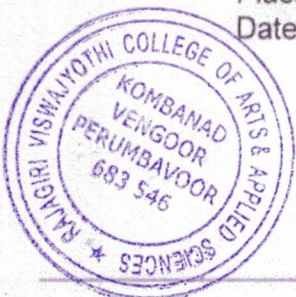
- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- In our opinion, proper books of accounts and other records as required by law have been kept by the Institution so far as appears from our examination of such records.
- The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- 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.
 - In the case of the Balance Sheet of the state of affairs of the Institution as on 31st March 2024 and
 - In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Place : Ernakulam
Date : 14.08.2024

For P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS


C.J. ROMID FCA
Partner

UDIN : 24022498BKCFDL5916





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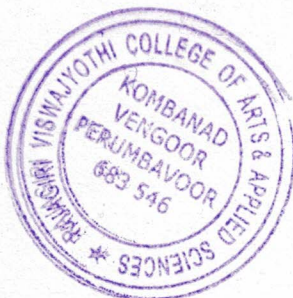
RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR
VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY
BALANCE SHEET AS ON 31st MARCH, 2024

Opening Balance as on 01.04.2023	LIABILITIES	Additions/ Deductions	₹
5,37,06,112.09	<u>CAPITAL Account :-</u>		
	Add :- Excess of Income over Expenditure	32,84,808.75	5,69,90,920.84
	<u>CAPITAL & PROVISIONS:-</u>		
8,51,40,606.00	Advance from Viswajyothi Public School		8,51,40,606.00
3,46,47,285.96	Depreciation Provided	82,79,386.09	4,29,26,672.05
	<u>CURRENT LIABILITIES:-</u>		
10,19,700.00	Cautions Deposit	79,000.00	10,98,700.00
8,63,100.00	Cautions Deposit - Hostel	3,02,000.00	11,65,100.00
20,00,000.00	Advance from Rajagiri College of Social Science		20,00,000.00
	Sundry Creditors - Rural Science and Technology Centre	43,000.00	43,000.00
5,00,000.00	Advance - Jeevas School KG Account		5,00,000.00
10,00,000.00	Advance - Jeevas School		10,00,000.00
9,10,727.91	Federal Bank Loan A/c, No. 10027100005157	-2,48,380.32	6,62,347.59
9,56,020.30	Federal Bank Loan A/c. No. 10027100005165	-2,60,732.76	6,95,287.54
1,35,27,184.88	Federal Bank Loan A/c No.10027100004937	-62,43,315.84	72,83,869.04
19,42,70,737.14	Total		19,95,06,503.06

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


C.J. ROMID F.C.A.
Partner

Ernakulam
14.08.2024





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RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCEINCES, VENGOOR
VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY
BALANCE SHEET AS ON 31ST MARCH, 2024

Opening Balance as on 01.04.2023	ASSETS	Additions/ Deductions	₹
	FIXED ASSETS :-		
64,30,157.00	Land Development		64,30,157.00
15,89,18,229.00	Building Construction	1,01,300.00	15,90,19,529.00
32,73,208.00	Furniture	5,35,193.00	38,08,401.00
20,63,576.00	Machinery and Equipments	3,05,390.00	23,68,966.00
35,58,359.00	Vehicle		35,58,359.00
18,33,051.00	Electrical Fittings	2,17,731.00	20,50,782.00
21,22,253.00	Computer and Accessories	11,37,300.00	32,59,553.00
6,23,955.00	Library Books	20,497.00	6,44,452.00
3,55,334.00	Kitchen Vessels and Utensils	1,38,918.00	4,94,252.00
	Bio Gas Plant Construction	43,000.00	43,000.00
	Solar Energy Installation	15,41,635.00	15,41,635.00
85,400.00	Well Construction		85,400.00
	CURRENT ASSETS :-		
10,357.00	TDS Refundable		10,357.00
20,000.00	Loans and Advances - Individuals	-6,000.00	14,000.00
	CASH AND BANK BALANCES :-		
69,13,298.00	Fixed Deposit at Bank		87,74,330.00
80,44,031.14	Bank SB Accounts		73,74,299.06
19,529.00	Cash in Hand		29,031.00
19,42,70,737.14	Total		19,95,06,503.06

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

CHARTERED ACCOUNTANTS

C.J. ROMID F.C.A.
 Partner





RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCEINCES, VENGOOR
VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

INCOME		Rs.
By <u>Fee Collection and Allied Income :-</u>		
Course Fee	1,07,21,000.00	
Bus Fee Collection	5,03,500.00	
Application Fee	22,587.24	
Late Fee Collection	17,607.00	
Examination Fee Collection and Expenses	16,993.00	1,12,81,687.24
By <u>Income from Hostel :-</u>		
Hostel Fee	70,98,010.00	70,98,010.00
By <u>Administrative Income :-</u>		
Interest Received	5,71,577.00	
Uniform Fee	6,820.00	
Remuneration from University	3,241.00	5,81,638.00
By <u>Club Income :-</u>		
NSS Fund from University	71,000.00	71,000.00
By <u>Contribution from Alumini :-</u>		
Alumini Contribution	77,000.00	77,000.00
By <u>Contribution from Sister Concerns :-</u>		
Contribution from Viswajyothi Pub School	70,00,000.00	
Contribution from Rajagiri HSS - Kalamassery	36,00,000.00	
Contribution from RCSS - Kalamassery	10,00,000.00	
Contribution from RCOMAS - Kakkanad	6,00,000.00	1,22,00,000.00
By <u>Contribution from Philanthropers</u>	36,000.00	36,000.00
Total		3,13,45,335.24





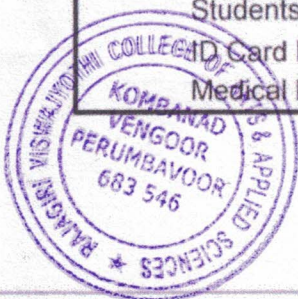
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Mobile : 9447209582

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VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE		Rs.
To <u>Salary and Allowances :-</u>		
Salary and Allowances	78,52,506.00	
Honorarium Paid	3,28,042.00	
Provident Fund Contribution	2,00,645.00	
ESI Contribution	75,820.00	
Provident Fund Arrear Paid	57,899.00	
Professional Tax	2,500.00	85,17,412.00
To <u>Faculty/ Staff Development Expenses :-</u>		
Financial Assistance for Conference, Workshop, Seminar	1,89,408.50	
Faculty Development Programme	13,110.00	2,02,518.50
To <u>Staff Welfare Expenses :-</u>		
Free Food for Staff	2,24,000.00	
Rent Free Accommodation (Hostel)	1,62,000.00	
Staff Welfare Expenses	87,777.00	
Travel Concession for Staff (Bus)	55,000.00	
Staff Tour Expenses	37,954.00	
Freebees for Staff	28,662.00	
Staff Celebration Expenses	14,767.00	6,10,160.00
To <u>University Affiliation and Other Expenses :-</u>		
University Registration Fee	2,24,997.00	
Affiliation Fee Paid	1,79,216.00	
AICTE Registration Fee Paid	66,000.00	
NOC Renewal Expenses	19,840.00	
New Course Expenses	14,000.00	5,04,053.00
To <u>Students Amenities :-</u>		
Kalopsia Fest and Celebration Expenses	1,03,092.00	
Celebration Expenses	75,219.00	
NSS Expenses	71,664.00	
Students Induction Expenses	11,781.00	
ID Card Expenses	11,375.00	
Medical Expenses	8,540.00	2,81,671.00





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To <u>Students Welfare Expenses :-</u>		
Freeship	7,90,000.00	
Scholarship	26,166.00	8,16,166.00
To <u>Value Added Programme :-</u>		
Digital Marketing Income and Expenses	1,04,600.00	
SAP Training Collection and Expenses	10,000.00	1,14,600.00
To <u>Library Expenses :-</u>		
Subscription to Periodicals	10,302.00	10,302.00
To <u>IT Infrastructure :-</u>		
Website Maintenance Expenses	60,399.00	60,399.00
To <u>E Governance :-</u>		
ERP Linways	88,500.00	88,500.00
To <u>Sports and Games :-</u>		
Sports Expenses	92,157.00	92,157.00
To <u>Club Expenses :-</u>	1,556.00	1,556.00
To <u>Administrative Expenses :-</u>		
Repairs Expenses	13,19,810.00	
Advertisement Expenses	4,81,051.00	
Printing and Stationery	1,33,283.00	
Insurance and Tax	95,845.00	
Telephone Charges	72,290.00	
Audit Fee	50,740.00	
Travelling Expenses	29,159.00	
Charity and Donation	29,086.00	
Bank Charges	15,119.90	
Postage and Telephone Charges	4,979.00	22,31,362.90
To <u>Maintenances of Campus Infrastructure :-</u>		
Hostel and Mess Maintenance Expenses	23,73,795.00	
Repairs and Maintenances	12,16,238.00	
Bus Running Expenses	6,13,186.00	
Repairs and Maintenances - Electrical	4,71,560.00	
Play Ground Maintenance Expenses	2,86,899.00	
Vehicle Repairs and Maintenances	2,44,773.00	
Cleaning Expenses	14,346.00	52,20,797.00
To <u>Green Campus Expenses :-</u>		
Gardening Expenses	2,36,765.00	
Green Campus Maintenance Expenses	87,710.00	





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Agriculture	62,011.00	
Cattle Shed Maintenance Expenses	22,550.00	
Pipe Compost Expenses	2,290.00	
Waste Disposal Expenses	750.00	4,12,076.00
To Physical Asset Maintenances :-		
Light and Water Charges	5,04,539.00	
Generator Running Expenses	1,12,871.00	6,17,410.00
„ Depreciation Provided		82,79,386.09
„ Excess of Income over Expenditure		32,84,808.75
Total	-	3,13,45,335.24





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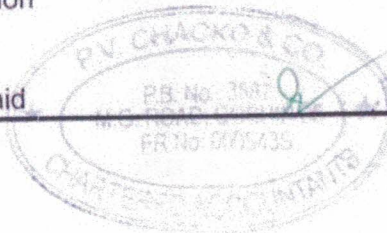
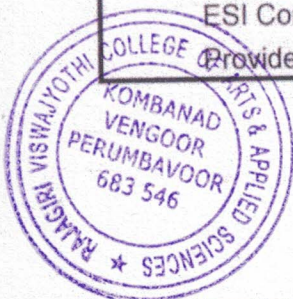
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RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCEINCES, VENGOOR

VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

PARTICULARS	RECEIPTS	PAYMENTS
<u>Fee Collection and Allied Income :-</u>		
Application Fee	22,587.24	
Bus Fee Collection	5,03,500.00	
Course Fee	1,07,21,000.00	
Examination Fee Collection and Expenses	16,993.00	
Late Fee Collection	17,607.00	
<u>Income from Hostel :-</u>		
Hostel Fee	70,98,010.00	
<u>Administrative Income :-</u>		
Interest Received	5,71,577.00	
Remuneration from University	3,241.00	
Uniform Fee	6,820.00	
<u>Club Income :-</u>		
NSS Fund from University	71,000.00	
<u>Contribution from Alumini :-</u>		
Alumini Contribution	77,000.00	
<u>Contribution from Sister Concerns :-</u>		
Contribution from Rajagiri HSS - Kalamassery	36,00,000.00	
Contribution from RCOMAS - Kakkanad	6,00,000.00	
Contribution from RCSS - Kalamassery	10,00,000.00	
Contribution from Viswajyothi Pub School	70,00,000.00	
	36,000.00	
<u>Contribution from Philanthropers</u>		
<u>Salary and Allowances :-</u>		
Salary and Allowances		78,52,506.00
Provident Fund Contribution		2,00,645.00
ESI Contribution		75,820.00
Provident Fund Arrear Paid		57,899.00





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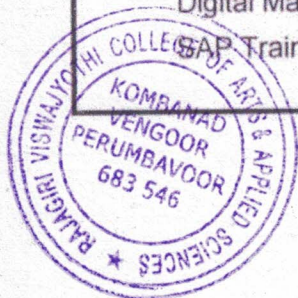
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Honorarium Paid	3,28,042.00
Professional Tax	2,500.00
<u>Faculty/ Staff Development Expenses :-</u>	
Faculty Development Programme	13,110.00
Financial Assistance for Conference,Workshop,Seminar	1,89,408.50
<u>Staff Welfare Expenses :-</u>	
Freebees for Staff	28,662.00
Free Food for Staff	2,24,000.00
Rent Free Accommodation (Hostel)	1,62,000.00
Staff Celebration Expenses	14,767.00
Staff Tour Expenses	37,954.00
Staff Welfare Expenses	87,777.00
Travel Concession for Staff (Bus)	55,000.00
<u>University Affiliation and Other Expenses :-</u>	
Affiliation Fee Paid	1,79,216.00
AICTE Registration Fee Paid	66,000.00
New Course Expenses	14,000.00
NOC Renewal Expenses	19,840.00
University Registration Fee	2,24,997.00
<u>Students Amenities :-</u>	
ID Card Expenses	11,375.00
NSS Expenses	71,664.00
Celebration Expenses	75,219.00
Kalopsia Fest and Celebration Expenses	1,03,092.00
Students Induction Expenses	11,781.00
Medical Expenses	8,540.00
<u>Students Welfare Expenses :-</u>	
Freeship	7,90,000.00
Scholarship	26,166.00
<u>Value Added Programme :-</u>	
Digital Marketing Income and Expenses	1,04,600.00
SAP Training Collection and Expenses	10,000.00





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<u>Library Expenses :-</u>		
Subscription to Periodicals		10,302.00
<u>IT Infrastructure :-</u>		
Website Maintenance Expenses		60,399.00
<u>E Governance :-</u>		
ERP Linways		88,500.00
<u>Sports and Games :-</u>		
Sports Expenses		92,157.00
<u>Club Expenses :-</u>		1,556.00
<u>Administrative Expenses :-</u>		
Advertisement Expenses		4,81,051.00
Audit Fee		50,740.00
Bank Charges		15,119.90
Charity and Donation		29,086.00
Repairs Expenses		13,19,810.00
Postage and Telephone Charges		4,979.00
Printing and Stationery		1,33,283.00
Insurance and Tax		95,845.00
Telephone Charges		72,290.00
Travelling Expenses		29,159.00
<u>Maintenances of Campus Infrastructure :-</u>		
Bus Running Expenses		6,13,186.00
Cleaning Expenses		14,346.00
Hostel and Mess Maintenance Expenses		23,73,795.00
Play Ground Maintenance Expenses		2,86,899.00
Repairs and Maintenances		12,16,238.00
Repairs and Maintenances - Electrical		4,71,560.00
Vehicle Repairs and Maintenances		2,44,773.00
<u>Green Campus Expenses :-</u>		
Agriculture		62,011.00
Cattle Shed Maintenance Expenses		22,550.00
Gardening Expenses		2,36,765.00
Green Campus Maintenance Expenses		87,710.00





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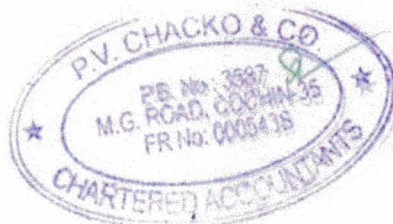
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Pipe Compost Expenses		2,290.00
Waste Disposal Expenses		750.00
Physical Asset Maintenances :-		
Generator Running Expenses		1,12,871.00
Light and Water Charges		5,04,539.00
Loans and Advance - Staff	2,16,750.00	2,10,750.00
Library Books		20,497.00
Computer and Accessories		11,37,300.00
Solar Energy Installation		15,41,635.00
Utensils and Implements		1,38,918.00
Interactive Panel		1,18,000.00
Electrical Fittings		2,17,731.00
Furniture		5,35,193.00
Bio Gas Plant Construction		43,000.00
Auditorium Construction		1,01,300.00
Machinery and Equipments		1,87,390.00
TDS Collection and Paid	40,832.00	40,832.00
Caution Deposits - Hostel	4,90,000.00	1,88,000.00
Sundry Creditors - Rural Science and Technology Centre	43,000.00	
Caution Deposits	3,78,000.00	2,99,000.00
Federal Bank Loan A/c. No. 10027100005165	91,724.00	3,52,456.76
Federal Bank Loan A/c No.10027100004937	11,40,709.00	73,84,024.84
Federal Bank Loan A/c. No. 10027100005157	87,377.00	3,35,757.32
Opening and Closing Balances :-		
Fixed Deposit at Bank	69,13,298.00	87,74,330.00
Bank SB. Accounts	80,44,031.14	73,74,299.06
Cash in Hand	19,529.00	29,031.00
Total	4,88,10,585.38	4,88,10,585.38

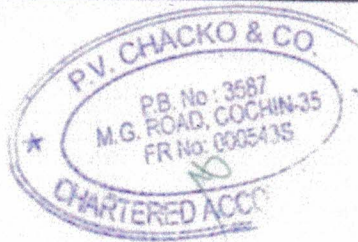


RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR

VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY

DEPRECIATION SCHEDULE AS ON 31st MARCH, 2024

Sl. No	Items	Cost as on 01.04.2023	Additions/ Deductions	Total Cost as on 31-03-2024	Rate of Dep.	Depreciation upto 01-04-2023	Depreciation for 2023-24	Total Depreciation as on 31-03-2024	Net Assets as on 31-03-2024
1	Building	15,89,18,229.00	1,01,300.00	15,90,19,529.00	5%	2,86,65,425.39	65,17,705.18	3,51,83,130.57	12,38,36,398.43
2	Furniture	32,73,208.00	5,35,193.00	38,08,401.00	15%	13,67,147.66	3,66,188.00	17,33,335.66	20,75,065.34
3	Machinery & Equipments	20,63,576.00	3,05,390.00	23,68,966.00	15%	8,08,608.38	2,34,053.64	10,42,662.02	13,26,303.98
4	Vehicle	35,58,359.00		35,58,359.00	15%	17,00,873.36	2,78,622.85	19,79,496.21	15,78,862.79
5	Electrical Fittings	18,33,051.00	2,17,731.00	20,50,782.00	15%	6,31,041.91	2,12,961.01	8,44,002.92	12,06,779.08
6	Computer and Accessories	21,22,253.00	11,37,300.00	32,59,553.00	15%	10,08,414.47	3,37,670.78	13,46,085.25	19,13,467.75
7	Library Books	6,23,955.00	20,497.00	6,44,452.00	15%	2,95,927.37	52,278.70	3,48,206.06	2,96,245.94
8	Solar Energy Installation		15,41,635.00	15,41,635.00	15%		2,31,245.25	2,31,245.25	13,10,389.75
9	Kitchen Vessels & Utensils								
	Canteen & Hostel	3,55,334.00	1,38,918.00	4,94,252.00	15%	1,69,847.43	48,660.69	2,18,508.12	2,75,743.88
	Total	17,27,47,965.00	39,97,964.00	17,67,45,929.00		3,46,47,285.96	82,79,386.09	4,29,26,672.06	13,38,19,256.94



(Handwritten Signature)

PRINCIPAL
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