



**RAJAGIRI VISWAJYOTHI**  
COLLEGE OF ARTS AND APPLIED SCIENCES  
VENGOOR , PERUMBAVOOR KERALA- 683546

An ISO 9001 : 2015 Certified Institution

Affiliated to Mahatma Gandhi University, Kottayam | Approved by AICTE



## **CRITERION 6 - GOVERNANCE, LEADERSHIP AND MANAGEMENT**

### **6.2 Strategy Development and Deployment**

**2019-2024**

Submitted to



## **6.2.2 Implementation of e-governance in Areas of Operation**

### **6.2.2 Institutional Expenditure Statement**



# **P.V. CHACKO & Co.**

**CHARTERED ACCOUNTANTS**

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

**Phone : 0484-2380130, 2370160**

**Email - [pvchackoandco@gmail.com](mailto:pvchackoandco@gmail.com)**

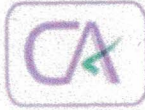
**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND**

**APPLIED SCIENCES - VENGOOR**

**VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY**

**STATEMENT OF ACCOUNTS**

**2021 - 2022**



Refer Page Number 9 & 11

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

**P.V. CHACKO & Co.**  
CHARTERED ACCOUNTANTS  
Tel: 0484-2380130, 2370160  
e-mail: pvchackoandco@gmail.com

PARTNERS  
T.K. MATHEW F.C.A. { Mobile : 93888602  
C.J. ROMID F.C.A. { Personal : 0484 - 237  
Mobile : 944720958

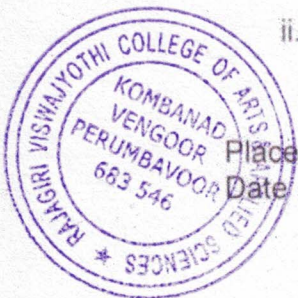
**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES**  
**VENGOOR**  
**VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY**  
**AUDITORS' REPORT**

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 31<sup>st</sup> March 2022 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 :-

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- b. In our opinion, proper books of accounts and other records as required by law have been kept by the Institution so far as appears from our examination of such records.
- c. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- d. In our opinion and to the best of our information and according to the explanations given to us, the accounts give a true and fair view.
  - i. In the case of the Balance Sheet of the state of affairs of the Institution as on 31<sup>st</sup> March 2022 and
  - ii. In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.



Place : Ernakulam  
Date : 24.08.2022



For P.V. CHACKO & Co.  
CHARTERED ACCOUNTANTS

C.J. ROMID FCA  
Partner



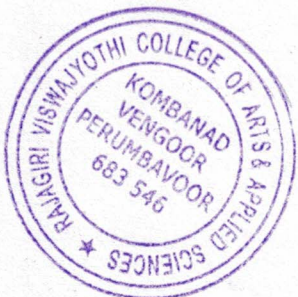
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Mobile : 9447209582

**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR**  
**VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY**  
**BALANCE SHEET AS ON 31<sup>st</sup> MARCH, 2022**

Opening Balance as on 01.04.2021	LIABILITIES	Additions/ Deductions	₹
5,37,72,731.95	<u>CAPITAL Account :-</u> Less :- Excess of Expenditure Over Income	9,42,752.70	5,28,29,979.25
	<u>CAPITAL &amp; PROVISIONS:-</u>		
7,99,55,606.00	Advance from Viswajyothi Public School	51,85,000.00	8,51,40,606.00
1,76,72,913.78	Depreciation Provided	87,34,042.27	2,64,06,956.05
	<u>CURRENT LIABILITIES:-</u>		
9,70,700.00	Cautions Deposit	-14,000.00	9,56,700.00
8,09,500.00	Cautions Deposit - Hostel	-88,400.00	7,21,100.00
17,96,647.00	Retention Money Received	-17,96,647.00	-
20,00,000.00	Advance from Rajagiri College of Social Science		20,00,000.00
5,00,000.00	Advance - Jeevas School KG Account		5,00,000.00
10,00,000.00	Advance - Jeevas School		10,00,000.00
14,07,488.55	Federal Bank Loan A/c. No. 10027100005157	-2,48,380.32	11,59,108.23
14,77,485.82	Federal Bank Loan A/c. No. 10027100005165	-2,60,732.76	12,16,753.06
2,60,13,816.56	Federal Bank Loan A/c No.10027100004937	-62,43,315.84	1,97,70,500.72
<b>18,73,76,889.66</b>	<b>Total</b>		<b>19,17,01,703.31</b>





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**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS-AND APPLIED SCIENCES, VENGOOR**  
**VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY**  
**BALANCE SHEET AS ON 31<sup>st</sup> MARCH, 2022**

Opening Balance as on 01.04.2021	ASSETS	Additions/ Deductions	₹
	<u>FIXED ASSETS :-</u>		
44,61,482.00	Land Development	8,95,911.00	53,57,393.00
15,82,28,513.00	Building Construction	6,89,716.00	15,89,18,229.00
26,52,147.00	Furniture	4,37,692.00	30,89,839.00
13,19,490.00	Machinery and Equipments	5,43,311.00	18,62,801.00
35,58,359.00	Vehicle		35,58,359.00
10,65,480.00	Electrical Fittings	5,19,903.00	15,85,383.00
20,92,281.00	Computer and Accessories	29,972.00	21,22,253.00
6,14,829.00	Library Books	9,126.00	6,23,955.00
3,55,334.00	Kitchen Vessels and Utensils		3,55,334.00
	<u>CURRENT ASSETS :-</u>		
5,532.00	TDS Refundable	4,825.00	10,357.00
4,000.00	Loans and Advances - Individuals	-4,000.00	-
1,41,968.00	Receivable from ICWA	-1,41,968.00	-
		91,675.00	91,675.00
	<u>CASH AND BANK BALANCES :-</u>		
67,23,216.00	Fixed Deposit at Bank		44,81,554.00
61,34,284.66	Bank SB Accounts		95,98,775.31
19,974.00	Cash in Hand		45,796.00
<b>18,73,76,889.66</b>	<b>Total</b>		<b>19,17,01,703.31</b>

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

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

Ernakulam  
 24.08.2022







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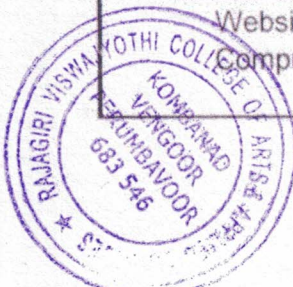
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**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR**  
**VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022**

EXPENDITURE		Rs.
<b>To <u>Salary and Allowances :-</u></b>		
Salary and Allowances	63,17,487.00	
Honorarium Paid	5,63,925.00	
Provident Fund Paid	1,80,033.00	
Professional Tax Paid	2,500.00	70,63,945.00
<b>To <u>Faculty/ Staff Development Expenses :-</u></b>		
Financial Assistance for Seminar Conference, Workshop	19,000.00	
Travelling Expenses	13,030.00	32,030.00
<b><u>Staff Welfare Expenses :-</u></b>		
Staff Welfare Expenses	28,000.00	
Freebees for Staff	25,855.00	
Festival Allowance to Staff	16,500.00	
Staff Celebration Expenses	7,710.00	
ID Card Expenses Staff	4,900.00	82,965.00
<b>To <u>University Affiliation and Other Expenses :-</u></b>		
University Exam Fee Remitted	6,08,695.00	
University Registration Fee Remitted to University	2,54,629.00	
Affiliation and Registration Expenses	55,400.00	9,18,724.00
<b>To <u>Students Amenities :-</u></b>		
Festival and Celebration Expenses	1,19,814.00	
Scholarship	93,639.00	
Seminar, Course and retreat Expenses	21,500.00	
ID Card Expenses	6,760.00	2,41,713.00
<b>To <u>Sports Expenses :-</u></b>		
Sports and Competition Expenses	26,288.00	26,288.00
<b><u>Value Added Course :-</u></b>		
SAP Training Expenses	3,00,000.00	3,00,000.00
<b>To <u>Library Expenses :-</u></b>		
Subscription to Periodicals	8,600.00	8,600.00
<b>To <u>IT Infrastructure :-</u></b>		
Website Maintenance Expenses	20,650.00	
Computer Software Expenses	16,640.00	37,290.00







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<b>To E Governance :-</b>		
ERP Linways	74,060.00	74,060.00
<b>To Administrative Expenses :-</b>		
Repairs Expenses	27,85,146.25	
Labour Welfare Expenses	5,00,000.00	
Professional Fee	2,18,890.00	
Advertisement Expenses	1,78,981.00	
Tax and Insurance	1,32,424.00	
Printing and Stationery	93,907.00	
Postage and Telephone	52,254.00	
Audit Fee and Accounting Charges	41,300.00	
Donation & Charity	19,700.00	
Bank Charges	9,064.50	
Membership Fee	5,000.00	
Cleansing Expenses	4,240.00	
Refreshment Expenses	1,695.00	40,42,601.75
<b>To Maintenances of Campus Infrastructure :-</b>		
Canteen and Hostel Running Expenses	16,13,411.00	
Repairs and Maintenance Expenses	9,42,329.00	
Play Ground Clearence	2,24,290.00	
Bus Running Expenses	1,47,493.00	
Vehicle Maintenance Expenses	1,33,890.00	
Health Club Expenses	430.00	30,61,843.00
<b>To Green Campus Expenses :-</b>		
Garden Expenses	3,56,206.00	
Agriculture	22,940.00	3,79,146.00
<b>To Physical Asset Maintenances :-</b>		
Light and Water Charges	3,36,515.00	
Income Tax Paid	39,770.00	
Kerala Vessels and Utensils - Canteen & Hostel	28,110.00	
Generator Running Expenses	25,472.00	4,29,867.00
" Depreciation Provided		87,34,042.27
<b>Total</b>		<b>2,54,33,115.02</b>





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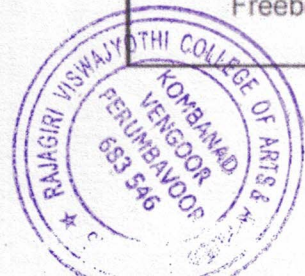
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**VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY**

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

PARTICULARS	RECEIPTS	PAYMENTS
<b><u>Fee Collection :-</u></b>		
Application Fee	11,723.36	
Bus Fee Collection	1,09,020.00	
Tuition Fee	1,18,47,250.00	5,41,500.00
University Exam Fee Collected and Remitted	6,07,579.00	6,08,695.00
Fine Collection	45,395.00	
<b><u>Income from Hostel :-</u></b>		
Hostel Fee Collection	28,34,080.00	
<b><u>Administrative Income :-</u></b>		
Remuneration from ICWA	96,500.00	
Interest Received	5,82,804.96	
<b><u>Contribution from Sister Concerns :-</u></b>		
Special Contribution from S.H Province	11,00,000.00	
Contribution from Rajagiri Management & Applied Science Kakkanad	30,00,000.00	
Contribution from Rajagiri Higher Secondary School - Kalamassery	36,00,000.00	
Contribution from Rajagiri College of Social Science Kalamassery	8,00,000.00	
<b><u>Salary and Allowances :-</u></b>		
Salary and Allowances		63,17,487.00
Provident Fund Collected and Paid	1,59,441.00	3,39,474.00
Professional Tax Collected and Paid	43,130.00	45,630.00
Honorarium Paid		5,63,925.00
<b><u>Faculty/ Staff Development Expenses :-</u></b>		
Financial Assistance for Seminar Conference,Workshop		19,000.00
Travelling Expenses		13,030.00
<b><u>Staff Welfare Expenses :-</u></b>		
Freebees for Staff		25,855.00





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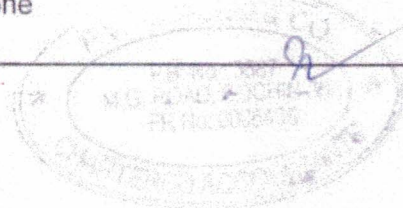
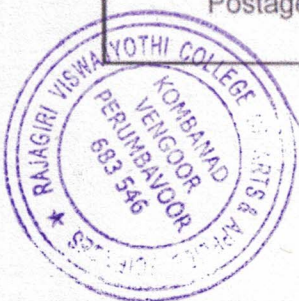
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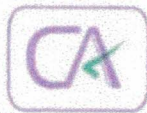
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Festival Allowance to Staff		16,500.00
Staff Celebration Expenses		7,710.00
Staff Welfare Expenses		28,000.00
ID Card Expenses Staff		4,900.00
<b><u>University Affiliation and Other Expenses :-</u></b>		
Affiliation and Registration Expenses		55,400.00
University Registration Fee Collected & Remitted to University	32,510.00	2,54,629.00
<b><u>Students Amenities :-</u></b>		
ID Card Expenses		6,760.00
Scholarship		93,639.00
Seminar, Course and retreat Expenses		21,500.00
Festival and Celebration Expenses		1,19,814.00
<b><u>Sports Expenses :-</u></b>		
Sports and Competition Expenses		26,288.00
<b><u>Value Added Course :-</u></b>		
SAP Training Collection and Expenses	3,65,000.00	3,00,000.00
<b><u>Library Expenses :-</u></b>		
Subscription to Periodicals		8,600.00
<b><u>IT Infrastructure :-</u></b>		
Website Maintenance Expenses		16,640.00
Computer Software Expenses		20,650.00
<b><u>E Governance :-</u></b>		
ERP Linways		74,060.00
<b><u>Administrative Expenses :-</u></b>		
Advertisement Expenses		1,78,981.00
Audit Fee and Accounting Charges		41,300.00
Professional Fee		2,18,890.00
Membership Fee		5,000.00
Refreshment Expenses		1,695.00
Labour Welfare Expenses		5,00,000.00
Bank Charges		9,064.50
Postage and Telephone		52,254.00



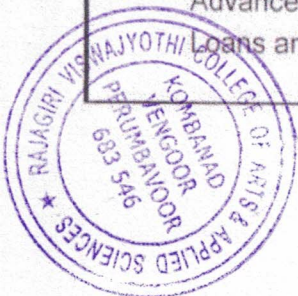


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Printing and Stationery		93,907.00
Tax and Insurance		1,32,424.00
Donation & Charity		19,700.00
Cleasning Expenses		4,240.00
Repairs Expenses		27,85,146.25
<b><u>Maintenances of Campus Infrastructure :-</u></b>		
Repairs and Maintenance Expenses		9,42,329.00
Play Ground Clearence		2,24,290.00
Bus Running Expenses		1,47,493.00
Health Club Expenses		430.00
Canteen and Hostel Running Expenses		16,13,411.00
Vehicle Maintenance Expenses		1,33,890.00
<b><u>Green Campus Expenses :-</u></b>		
Garden Expenses		3,56,206.00
Africulture		22,940.00
<b><u>Physical Asset Maintenances :-</u></b>		
Generator Running Expenses		25,472.00
Light and Water Charges		3,36,515.00
Kerala Vessels and Utensils - Canteen & Hostel		28,110.00
Building Construction		1,43,176.00
Solar Equipemnts		43,000.00
Fire and Safety		5,46,540.00
Computer and Accessories		29,972.00
Land Development		8,95,911.00
Furniture and Fixtures		4,37,692.00
Library Books		9,126.00
Electrical Fittings		5,19,903.00
Machinery and Equipments		5,00,311.00
Income Tax Collected and Paid	32,014.00	71,784.00
Receivable from ICWA	1,41,968.00	91,675.00
TDS Refundable		4,825.00
Advance - Viswajyothi Public School	51,85,000.00	
Loans and Advance - Individuals	43,000.00	39,000.00





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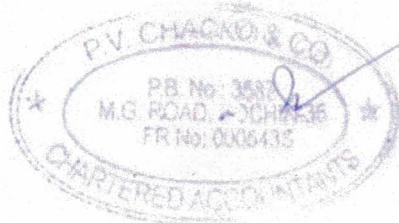
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Cautions Deposits	2,40,000.00	2,54,000.00
Cautions Deposits - Hostel	1,62,000.00	2,50,400.00
Federal Bank Loan A/c No.10027100004937	25,27,356.00	87,70,671.84
Federal Bank Loan A/c. No. 10027100005157	1,25,697.00	3,74,077.32
Federal Bank Loan A/c. No. 10027100005165	1,31,931.00	3,92,663.76
Rention Money Received		17,96,647.00
Opening and Closing Balances :-		
Fixed Deposit at Bank	67,23,216.00	44,81,554.00
Bank SB. Accounts	61,34,284.66	95,98,775.31
Cash in Hand	19,974.00	45,796.00
<b>Total</b>	<b>4,67,00,873.98</b>	<b>4,67,00,873.98</b>



**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR**

**VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY**

**DEPRECIATION SCHEDULE AS ON 31<sup>st</sup> MARCH, 2022**

Sl. No	Items	Cost as on 01.04.2021	Additions/ Deductions	Total Cost as on 31-03-2022	Rate of Dep.	Depreciation upto 01-04-2021	Depreciation for 2021-22	Total Depreciation as on 31-03-2022	Net Assets as on 31-03-2022
1.	Building	15,82,28,513.00	6,89,716.00	15,89,18,229.00	5%	1,45,93,792.86	72,16,221.81	2,18,10,014.67	13,71,08,214.33
2.	Furniture	26,52,147.00	4,37,692.00	30,89,839.00	15%	6,67,421.44	3,63,362.63	10,30,784.07	20,59,054.93
3.	Machinery & Equipments	13,19,490.00	5,43,311.00	18,62,801.00	15%	3,62,027.48	2,25,116.03	5,87,143.50	12,75,657.50
4.	Vehicle	35,58,359.00		35,58,359.00	15%	9,87,444.62	3,85,637.16	13,73,081.78	21,85,277.22
5.	Electrical Fittings	10,65,480.00	5,19,903.00	15,85,383.00	15%	2,13,076.71	2,05,845.94	4,18,922.65	11,66,460.35
6.	Computer and Accessories	20,92,281.00	29,972.00	21,22,253.00	15%	5,80,607.98	2,31,246.75	8,11,854.73	13,10,398.27
7.	Library Books	6,14,829.00	9,126.00	6,23,955.00	15%	1,69,937.51	68,102.62	2,38,040.14	3,85,914.86
8.	Kitchen Vessels & Utensils								
	Canteen & Hostel	3,55,334.00		3,55,334.00	15%	98,605.19	38,509.32	1,37,114.51	2,18,219.49
	<b>Total</b>	<b>16,98,86,433.00</b>	<b>22,29,720.00</b>	<b>17,21,16,153.00</b>		<b>1,76,72,913.78</b>	<b>87,34,042.27</b>	<b>2,64,06,956.05</b>	<b>14,57,09,196.95</b>



**PRINCIPAL**  
 Rajagiri Viswajyothi College of  
 Applied Sciences  
 Vengoor, Perumbavoor-682 546

