



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 No.6

RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS

AND APPLIED SCIENCE - VENGOOR

VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY

STATEMENT OF ACCOUNTS

2020 - 2021



P.V. CHACKO & Co.

CHARTERED ACCOUNTANTS

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

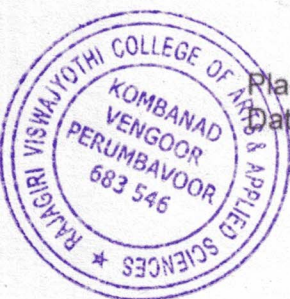
We have audited the attached Balance Sheet of **RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR - VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY** as on 31st March 2021 and the Income and Expenditure Account for the year ended on that date.

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 31st March 2021 and
 - ii. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Place : Ernakulam
Date : 24.08.2021



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


C.J. ROMID FCA
Partner

UIDIN : 21022498AAABOH8949



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

BALANCE SHEET AS ON 31st MARCH, 2021

Opening Balance as on 01.04.2020	LIABILITIES	Additions/ Deductions	₹
4,81,00,000.00	CAPITAL Account :- Add :- Excess of Income Over Expenditure	56,72,731.95	5,37,72,731.95
7,64,55,606.00	<u>CAPITAL & PROVISIONS:-</u> Advance from Viswajyothi Public School	35,00,000.00	7,99,55,606.00
85,99,285.95	Depreciation Provided	90,73,627.83	1,76,72,913.78
	<u>CURRENT LIABILITIES:-</u>		
7,21,700.00	Cautions Deposit	2,49,000.00	9,70,700.00
8,34,500.00	Cautions Deposit - Hostel	-25,000.00	8,09,500.00
14,31,580.00	Retention Money Received	3,65,067.00	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
	Advance - Jeevas School	10,00,000.00	10,00,000.00
15,40,916.07	Federal Bank Loan A/c. No. 10027100005157	-1,33,427.52	14,07,488.55
15,59,388.93	Federal Bank Loan A/c. No. 10027100005165	-81,903.11	14,77,485.82
2,83,10,079.80	Federal Bank Loan A/c No.10027100004937	-22,96,263.24	2,60,13,816.56
17,00,53,056.75	Total		18,73,76,889.66





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RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCEINCES, VENGOOR
VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY
BALANCE SHEET AS ON 31st MARCH, 2021

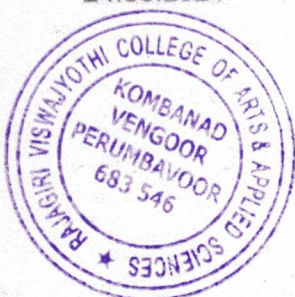
Opening Balance as on 01.04.2020	ASSETS	Additions/ Deductions	₹
	FIXED ASSETS :-		
23,28,991.00	Land Development	21,32,491.00	44,61,482.00
14,06,81,415.00	Building Construction	1,75,47,098.00	15,82,28,513.00
21,14,505.00	Furniture	5,37,642.00	26,52,147.00
12,87,090.00	Machinery and Equipments	32,400.00	13,19,490.00
35,58,359.00	Vehicle		35,58,359.00
4,17,684.00	Electrical Fittings	6,47,796.00	10,65,480.00
20,92,281.00	Computer and Accessories		20,92,281.00
6,09,515.00	Library Books	5,314.00	6,14,829.00
3,55,334.00	Kitchen Vessels and Utensils		3,55,334.00
	CURRENT ASSETS :-		
	TDS Refundable		5,532.00
8,38,997.55	Excess of Expenditure Over Income	-8,38,997.55	-
-	Loans and Advances - Individuals	4,000.00	4,000.00
	Receivable from ICWA		1,41,968.00
	CASH AND BANK BALANCES :-		
15,70,000.00	Fixed Deposit at Bank		67,23,216.00
1,41,11,020.20	Bank SB Accounts		61,34,284.66
87,865.00	Cash in Hand		19,974.00
17,00,53,056.75	Total		18,73,76,889.66

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

CHARTERED ACCOUNTANTS

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

Ernakulam
24.08.2021





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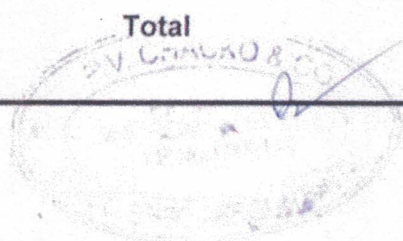
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RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCEINCES, VENGOOR

VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

INCOME		Rs.
By <u>Fee Collection and Allied Income :-</u>		
Tuition Fee	94,46,110.00	
University Exam Fee Collected	2,69,015.00	
Fine Collection	42,311.04	
Application Fee	23,841.56	
MOOC Farming Fee Collected	10,260.00	97,91,537.60
By <u>Income from Hostel :-</u>		
Hostel Fee Collection	5,71,100.00	5,71,100.00
By <u>University Affiliation and Other Collection :-</u>		
University Registration Fee Collected	58,240.00	58,240.00
By <u>Administrative Income :-</u>		
Interest Received	5,45,149.00	
Contribution from ICWA	1,47,500.00	
Examination Remuneration Received from University	98,491.00	7,91,140.00
<u>Club Expenses :-</u>		
NSS Collection	19,000.00	19,000.00
By <u>Contribution from Sister Concerns :-</u>		
Contribution from Rajagiri Management & Applied Science Kakkanad	75,00,000.00	
Special Contribution - Christu Jayanthi Public School Rajagiri Vally Kakkanad	50,00,000.00	
Contribution from Rajagiri Higher Secondary School - Kalamassery	19,00,000.00	
Contribution from Rajagiri Public School - Kalamassery	15,00,000.00	
Contribution from Rajagiri College of Social Science Kalamassery	10,00,000.00	1,69,00,000.00
Total		2,81,31,017.60





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VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

EXPENDITURE		Rs.
To <u>Salary and Allowances :-</u>		
Salary and Allowances	40,27,593.00	
Honorarium Paid	4,79,950.00	
Provident Fund Paid	1,60,323.00	
Professional Tax Paid	2,500.00	46,70,366.00
To <u>Faculty/ Staff Development Expenses :-</u>		
Financial Assistance for Seminar Conference, Workshop	35,300.00	35,300.00
<u>Staff Welfare Expenses :-</u>		
Freebees for Staff	18,900.00	18,900.00
To <u>University Affiliation and Other Expenses :-</u>		
University Registration Fee Remitted to University	3,31,670.00	
University Exam Fee Remitted	1,62,495.00	
Affiliation and Registration Expenses	54,480.00	
MOOC Farming Fee Remitted to University	10,165.00	5,58,810.00
To <u>Students Amenities :-</u>		
Scholarship	5,000.00	
Celebration Expenses	900.00	5,900.00
To <u>Library Expenses :-</u>		
Subscription to Periodicals	12,170.00	12,170.00
To <u>IT Infrastructure :-</u>		
Computer Software Expenses	16,660.00	
Website Maintenance Expenses	1,785.00	18,445.00
To <u>E Governance :-</u>		
ERP Linways	81,807.00	81,807.00
To <u>Administrative Expenses :-</u>		
Repairs Expenses	34,51,884.00	
Professional Fee	2,00,000.00	
Advertisement Expenses	1,63,808.00	
Tax and Insurance	1,06,723.00	





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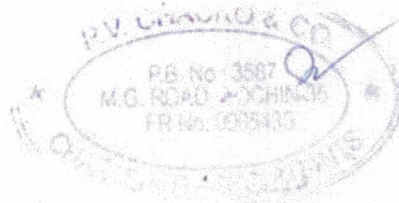
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Examination Remuneration Paid to University	81,703.00	
Printing and Stationery	65,523.00	
Postage and Telephone	55,869.00	
Audit Fee and Accounting Charges	43,600.00	
Travelling Expenses	18,730.00	
Accounting Charges	15,000.00	
Bank Charges	2,344.27	
Refreshment Expenses	2,135.00	42,07,319.27
To <u>Maintenances of Campus Infrastructure :-</u>		
Repairs and Maintenance Expenses	13,71,326.00	
Canteen and Hostel Running Expenses	5,52,135.00	
Play Ground Clearence	1,23,400.00	
Vehicle Maintenance Expenses	1,04,262.00	
Bus Running Expenses	74,213.00	
Cleaning Expenses	7,311.00	22,32,647.00
To <u>Green Campus Expenses :-</u>		
Garden Expenses	4,79,386.00	
Africulture	4,906.00	4,84,292.00
To <u>Physical Asset Maintenances :-</u>		
Light and Water Charges	1,98,778.00	
Generator Running Expenses	20,926.00	2,19,704.00
„ Depreciation Provided		90,73,627.83
„ Excess of Income over Expenditure		65,11,729.50
Total		2,81,31,017.60





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RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR

VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

PARTICULARS	RECEIPTS	PAYMENTS
<u>Fee Collection :-</u>		
Application Fee	23,841.56	
Tuition Fee	96,01,750.00	1,55,640.00
University Exam Fee Collected and Remitted	2,69,015.00	1,62,495.00
Fine Collection	42,311.04	
MOOC Farming Fee Collected & Remitted to University	10,260.00	10,165.00
<u>Income from Hostel :-</u>		
Hostel Fee Collection	5,71,100.00	
<u>Administrative Income :-</u>		
Contribution from ICWA	1,47,500.00	
Examination Remuneration Received from University and Remitted	98,491.00	81,703.00
Interest Received	5,45,149.00	
Income Tax TDS Collected and Paid	1,44,064.00	1,44,064.00
<u>Contribution from Sister Concerns :-</u>		
Contribution from Rajagiri Management & Applied Science Kakkanad	75,00,000.00	
Contribution from Rajagiri Higher Secondary School - Kalamassery	19,00,000.00	
Contribution from Rajagiri Public School - Kalamassery	15,00,000.00	
Contribution from Rajagiri College of Social Science Kalamassery	10,00,000.00	
Special Contribution - Christu Jayanthi Public School Rajagiri Vally Kakkanad	50,00,000.00	
<u>Salary and Allowances :-</u>		
Salary and Allowances		40,27,593.00





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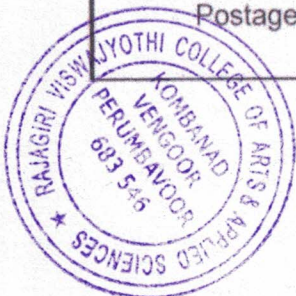
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Honorarium Paid		4,79,950.00
Provident Fund Collected and Paid	1,14,172.00	2,74,495.00
Professional Tax Collected and Paid	31,650.00	34,150.00
<u>Faculty/ Staff Development Expenses :-</u>		
Financial Assistance for Seminar Conference,Workshop		35,300.00
<u>Staff Welfare Expenses :-</u>		
Freebees for Staff		18,900.00
<u>University Affiliation and Other Expenses :-</u>		
University Registration Fee Collected & Remitted to University	58,240.00	3,31,670.00
Affiliation and Registration Expenses		54,480.00
<u>Students Amenities :-</u>		
Celebration Expenses		900.00
Scholarship		5,000.00
<u>Library Expenses :-</u>		
Subscription to Periodicals		12,170.00
<u>IT Infrastructure :-</u>		
Website Maintenance Expenses		1,785.00
Computer Software Expenses		16,660.00
<u>E Governance :-</u>		
ERP Linways		81,807.00
<u>Club Expenses :-</u>		
NSS Collection	19,000.00	
<u>Administrative Expenses :-</u>		
Travelling Expenses		18,730.00
Advertisement Expenses		1,63,808.00
Audit Fee and Accounting Charges		43,600.00
Accounting Charges		15,000.00
Bank Charges		2,344.27
Postage and Telephone		55,869.00





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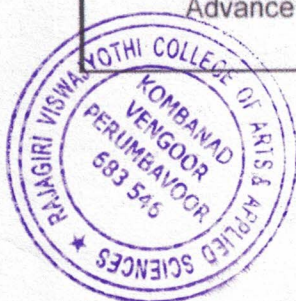
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Printing and Stationery		65,523.00
Professional Fee		2,00,000.00
Refreshment Expenses		2,135.00
Tax and Insurance		1,06,723.00
Repairs Expenses		34,51,884.00
<u>Maintenances of Campus Infrastructure :-</u>		
Bus Running Expenses		74,213.00
Cleaning Expenses		7,311.00
Repairs and Maintenance Expenses		13,71,326.00
Play Ground Clearence		1,23,400.00
Vehicle Maintenance Expenses		1,04,262.00
Canteen and Hostel Running Expenses		5,52,135.00
<u>Green Campus Expenses :-</u>		
Garden Expenses		4,79,386.00
Afgriculture		4,906.00
<u>Physical Asset Maintenances :-</u>		
Generator Running Expenses		20,926.00
Light and Water Charges		1,98,778.00
Loans and Advance - Individuals	65,500.00	69,500.00
Library Books		5,314.00
Building Construction :-		
College Building Extension Work		43,89,921.00
Hostel Building Construction		1,16,02,355.00
Land Development		21,32,491.00
Hostel Construction		15,54,822.00
Furniture and Fixtures		5,37,642.00
Electrical Fittings		6,47,796.00
Machinery and Equipments		32,400.00
Receivable from ICWA		1,41,968.00
Advance - Jeevas School	10,00,000.00	





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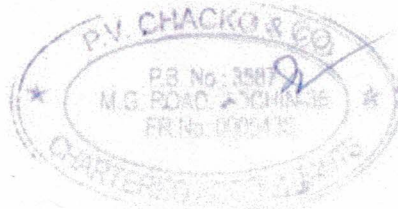
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Advance - Viswajyothi Public School	35,00,000.00	
TDS Refundable		5,532.00
Caution Deposits	3,33,000.00	84,000.00
Caution Deposits - Hostel		25,000.00
Federal Bank Loan A/c No.10027100004937	31,53,024.00	54,49,287.24
Federal Bank Loan A/c. No. 10027100005157	1,56,214.00	2,89,641.52
Federal Bank Loan A/c. No. 10027100005165	1,63,357.00	2,45,260.11
Rention Money Received	3,65,067.00	
Opening and Closing Balances :-		
Fixed Deposit at Bank	15,70,000.00	67,23,216.00
Bank SB. Accounts	1,41,11,020.20	61,34,284.66
Cash in Hand	87,865.00	19,974.00
Total	5,30,81,590.80	5,30,81,590.80



RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR

VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY

DEPRECIATION SCHEDULE AS ON 31st MARCH, 2021

Items	Cost as on 01.04.2020	Additions/ Deductions	Total Cost as on 31-03-2021	Rate of Dep.	Depreciation upto 01-04-2020	Depreciation for 2019-20	Total Depreciation as on 31-03-2020	Net Assets as on 31-03-2020
Building	14,06,81,415.00	1,75,47,098.00	15,82,28,513.00	5%	70,34,070.75	75,59,722.11	1,45,93,792.86	14,36,34,720.14
Furniture	21,14,505.00	5,37,642.00	26,52,147.00	15%	3,17,175.75	3,50,245.69	6,67,421.44	19,84,725.56
Machinery & Equipments	12,87,090.00	32,400.00	13,19,490.00	15%	1,93,063.50	1,68,963.98	3,62,027.48	9,57,462.53
Vehicle	35,58,359.00		35,58,359.00	15%	5,33,753.85	4,53,690.77	9,87,444.62	25,70,914.38
Electrical Fittings	4,17,684.00	6,47,796.00	10,65,480.00	15%	62,652.60	1,50,424.11	2,13,076.71	8,52,403.29
Computer and Accessories	20,92,281.00		20,92,281.00	15%	3,13,842.15	2,66,765.83	5,80,607.98	15,11,673.02
Library Books	6,09,515.00	5,314.00	6,14,829.00	15%	91,427.25	78,510.26	1,69,937.51	4,44,891.49
Kitchen Vessels & Utensils							0.00	
Canteen & Hostel	3,55,334.00		3,55,334.00	15%	53,300.10	45,305.09	98,605.19	2,56,728.82
Total	15,11,16,183.00	1,87,70,250.00	16,98,86,433.00		85,99,285.95	90,73,627.83	1,76,72,913.78	15,22,13,519.22



PRINCIPAL
Rajagiri Viswajyothi College of
Arts & Applied Sciences
Vengoor, Perumbavoor-683 546