



# P.V. CHACKO & Co.

CHARTERED ACCOUNTANTS

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

Phone : 0484-2380130, 2370160

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Refer Page No. 6

RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES

VENGOOR

VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY

STATEMENT OF ACCOUNTS

2022 - 2023



**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 - 2371182  
Mobile : 9447209582

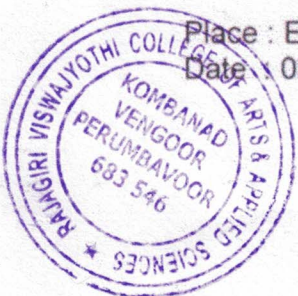
**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES,**  
**VENGOOR**  
**VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST, ANGAMALY**  
**AUDITORS' REPORT**

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 31<sup>st</sup> March 2023 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 31<sup>st</sup> March 2023 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 : 03.10.2023



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

  
**C.J. ROMID FCA**  
Partner

UDIN : 23022498BGTEFV6048



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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, 2023**

Opening Balance as on 01.04.2022	ASSETS	Additions/ Deductions	₹
	<b>FIXED ASSETS :-</b>		
53,57,393.00	Land Development	10,72,764.00	64,30,157.00
15,89,18,229.00	Building Construction		15,89,18,229.00
30,89,839.00	Furniture	1,83,369.00	32,73,208.00
18,62,801.00	Machinery and Equipments	2,00,775.00	20,63,576.00
35,58,359.00	Vehicle		35,58,359.00
15,85,383.00	Electrical Fittings	2,47,668.00	18,33,051.00
21,22,253.00	Computer and Accessories		21,22,253.00
6,23,955.00	Library Books		6,23,955.00
3,55,334.00	Kitchen Vessels and Utensils		3,55,334.00
	Well Construction	85,400.00	85,400.00
	<b>CURRENT ASSETS :-</b>		
10,357.00	TDS Refundable		10,357.00
-	Loans and Advances - Individuals	20,000.00	20,000.00
91,675.00	Receivable from ICWA	-91,675.00	-
	<b>CASH AND BANK BALANCES :-</b>		
44,81,554.00	Fixed Deposit at Bank		69,13,298.00
95,98,775.31	Bank SB Accounts		80,44,031.14
45,796.00	Cash in Hand		19,529.00
<b>19,17,01,703.31</b>	<b>Total</b>		<b>19,42,70,737.14</b>

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

**CHARTERED ACCOUNTANTS**

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

Ernakulam

03.10.2023





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

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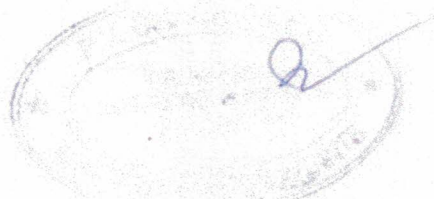
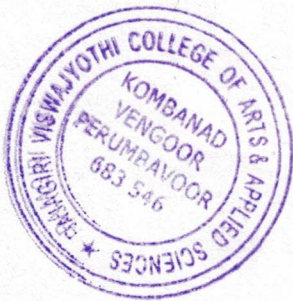
**C.J. ROMID F.C.A.** { Personal : 0484 -2 371 182  
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**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR**

**VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY**

**BALANCE SHEET AS ON 31<sup>st</sup> MARCH, 2023**

Opening Balance as on 01.04.2022	LIABILITIES	Additions/ Deductions	₹
5,28,29,979.25	<u>CAPITAL Account :-</u> Add :- Excess of Income over Expenditure	8,76,132.84	5,37,06,112.09
	<u>CAPITAL &amp; PROVISIONS:-</u> Advance from Viswajyothi Public School		8,51,40,606.00
8,51,40,606.00	Depreciation Provided	82,40,329.91	3,46,47,285.96
2,64,06,956.05	<u>CURRENT LIABILITIES:-</u> Caution Deposit	63,000.00	10,19,700.00
	Caution Deposit - Hostel	1,42,000.00	8,63,100.00
9,56,700.00	Advance from Rajagiri College of Social Science		20,00,000.00
7,21,100.00	Advance - Jeevas School KG Account		5,00,000.00
20,00,000.00	Advance - Jeevas School		10,00,000.00
5,00,000.00	Federal Bank Loan A/c. No. 10027100005157	-2,48,380.32	9,10,727.91
10,00,000.00	Federal Bank Loan A/c. No. 10027100005165	-2,60,732.76	9,56,020.30
11,59,108.23	Federal Bank Loan A/c No.10027100004937	-62,43,315.84	1,35,27,184.88
12,16,753.06			
1,97,70,500.72			
<b>19,17,01,703.31</b>	<b>Total</b>		<b>19,42,70,737.14</b>





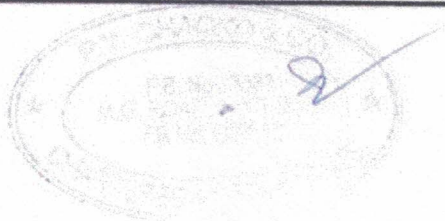
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Mobile : 94472

**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOOR**  
**VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

INCOME		Rs.
By <u>Fee Collection and Allied Income :-</u>		
Tuition Fee	1,03,49,001.00	
University Exam Fee Collected	5,22,415.00	
Bus Fee Collection	2,76,300.00	
Study Materials/Uniform/Books Fee	75,830.00	
Fine Collection	16,796.00	
Application Fee	13,428.82	1,12,53,770.82
By <u>Income from Hostel :-</u>		
Hostel Fee Collection	61,60,701.00	61,60,701.00
By <u>University Affiliation and Other Collection :-</u>		
University Registration Fee Collected	76,285.00	76,285.00
By <u>Administrative Income :-</u>		
Interest Received	4,03,009.50	
Income Tax Collected	39,770.00	4,42,779.50
By <u>Research and Development :-</u>		
CORE Research Grant - SERB	22,10,490.00	22,10,490.00
<u>Value Added Course :-</u>		
By Digital Making	6,20,000.00	
SAP Training Collection	3,09,000.00	9,29,000.00
By <u>Contribution from Sister Concerns :-</u>		
Contribution from Viswajyothi School - Angamaly	60,00,000.00	
Contribution from Rajagiri Higher Secondary School - Kalamassery	36,00,000.00	96,00,000.00
<b>Total</b>		<b>3,06,73,026.32</b>





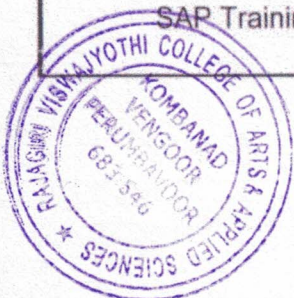
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**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR**  
**VISWAJYOTHI EDUCATIONAL AND CHARITABLE TRUST - ANGMALY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

EXPENDITURE		Rs.
<b>To <u>Salary and Allowances :-</u></b>		
Salary and Allowances	60,03,999.00	
Honorarium Paid	14,60,413.00	
Provident Fund Paid	1,75,192.00	
Professional Tax Paid	2,500.00	76,42,104.00
<b>To <u>Research and Development :-</u></b>		
CORE Research Grant - SERB	22,10,490.00	22,10,490.00
<b>To <u>Faculty/ Staff Development Expenses :-</u></b>		
Financial Assistance for Seminar Conference, Workshop	78,050.00	
Travelling Expenses	76,450.00	1,54,500.00
<b>To <u>Staff Welfare Expenses :-</u></b>		
Staff Tour Expenses	31,750.00	
Freebees for Staff	25,510.00	
Festival Allowance	12,000.00	
ID Card Expenses	7,620.00	
Staff Celebration Expenses	5,689.00	
Staff Welfare Expenses	3,861.00	86,430.00
<b>To <u>University Affiliation and Other Expenses :-</u></b>		
University Exam Fee Remitted	5,00,187.00	
University Registration Fee Remitted to University	2,95,799.00	
Affiliation and Registration Expenses	1,27,910.00	
MOOC Registration Fee	5,364.00	9,29,260.00
<b>To <u>Students Amenities :-</u></b>		
Festival and Celebration Expenses	1,02,407.00	
Freeship	66,200.00	
Scholarship	40,200.00	2,08,807.00
<b>To <u>Sports Expenses :-</u></b>		
Sports and Competition Expenses	65,183.00	65,183.00
<b>To <u>Value Added Course :-</u></b>		
Digital Making	4,46,400.00	
SAP Training Expenses	2,55,000.00	7,01,400.00





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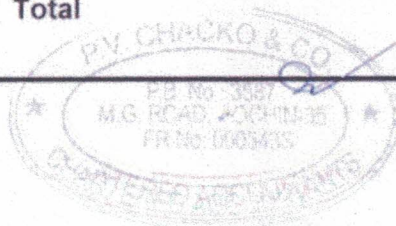
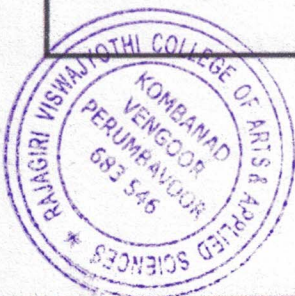
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To <b><u>Library Expenses :-</u></b>		
Subscription to Periodicals	9,010.00	9,010.00
To <b><u>IT Infrastructure :-</u></b>		
Website Maintenance Expenses	23,010.00	23,010.00
To <b><u>E Governance :-</u></b>		
ERP Linways	1,10,625.00	1,10,625.00
To <b><u>Administrative Expenses :-</u></b>		
Repairs Expenses	20,61,609.00	
Insurance and Tax	9,38,487.00	
Advertisement Expenses	2,35,089.00	
Waste Disposal Expenses	1,71,541.00	
Printing and Stationery	1,29,375.00	
Telephone Charges	48,170.00	
Audit Fee and Accounting Charges	41,300.00	
NSS Expenses	26,539.00	
Bank Charges	2,885.57	
Membership Fee	2,000.00	
Postage and Telephone	1,887.00	
Cleansing Expenses	1,810.00	36,60,692.57
To <b><u>Maintenances of Campus Infrastructure :-</u></b>		
Canteen and Hostel Running Expenses	26,92,912.00	
Repairs and Maintenance Expenses	13,35,561.00	
Bus Running Expenses	5,07,216.00	
Play Ground Expenses	2,43,501.00	
Vehicle Maintenance Expenses	1,87,174.00	
Repairs and Maintenance - Electrical	70,482.00	50,36,846.00
To <b><u>Green Campus Expenses :-</u></b>		
Garden Expenses	86,765.00	
Agriculture	19,524.00	1,06,289.00
To <b><u>Physical Asset Maintenances :-</u></b>		
Light and Water Charges	5,28,266.00	
Generator Running Expenses	83,651.00	6,11,917.00
" Depreciation Provided		82,40,329.91
		8,76,132.84
<b>Total</b>	-	<b>3,06,73,026.32</b>





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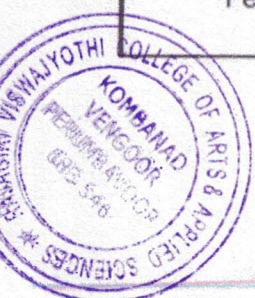
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**RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCEINCES, VENGOOR**  
**VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

PARTICULARS	RECEIPTS	PAYMENTS
<b>Fee Collection :-</b>		
Application Fee	13,428.82	
Bus Fee Collection	2,76,300.00	
Tuition Fee	1,04,04,001.00	55,000.00
Study Materials/Uniform/Books Fee	75,830.00	
University Exam Fee Collected and Remitted	5,22,415.00	5,00,187.00
MOOC Registration Fee	291.00	5,655.00
Fine Collection	16,796.00	
<b>Income from Hostel :-</b>		
Hostel Fee Collection	61,60,701.00	
<b>Administrative Income :-</b>		
Interest Received	4,03,009.50	
<b>Contribution from Sister Concerns :-</b>		
Contribution from Rajagiri Higher Secondary School - Kalamassery	36,00,000.00	
Contribution from Viswajyothi School - Angamaly	60,00,000.00	
<b>Research and Development :-</b>		
CORE Research Grant - SERB	22,10,490.00	22,10,490.00
<b>Salary and Allowances :-</b>		
Salary and Allowances		60,03,999.00
Provident Fund Collected and Paid	1,56,532.00	3,31,724.00
Professional Tax Collected and Paid	47,600.00	50,100.00
Honorarium Paid		14,60,413.00
<b>Faculty/ Staff Development Expenses :-</b>		
Financial Assistance for Seminar Conference, Workshop		78,050.00
Travelling Expenses		76,450.00
<b>Staff Welfare Expenses :-</b>		
Freebees for Staff		25,510.00
Festival Allowance		12,000.00







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Staff Celebration Expenses		5,689.00
Staff Welfare Expenses		3,861.00
ID Card Expenses		7,620.00
Staff Tour Expenses		31,750.00
<b><u>University Affiliation and Other Expenses :-</u></b>		
Affiliation and Registration Expenses		1,27,910.00
University Registration Fee Collected & Remitted to University	76,285.00	2,95,799.00
<b><u>Students Amenities :-</u></b>		
Festival and Celebration Expenses		1,02,407.00
Freeship		66,200.00
Scholarship		40,200.00
<b><u>Sports Expenses :-</u></b>		
Sports and Competition Expenses		65,183.00
<b><u>Value Added Course :-</u></b>		
SAP Training Collection and Expenses	3,09,000.00	2,55,000.00
Digital Making	6,20,000.00	4,46,400.00
<b><u>Library Expenses :-</u></b>		
Subscription to Periodicals		9,010.00
<b><u>IT Infrastructure :-</u></b>		
Website Maintenance Expenses		23,010.00
<b><u>E Governance :-</u></b>		
ERP Linways		1,10,625.00
<b><u>Administrative Expenses :-</u></b>		
Advertisement Expenses		2,35,089.00
Audit Fee and Accounting Charges		41,300.00
Membership Fee		2,000.00
Bank Charges		2,885.57
Insurance and Tax	20,562.00	9,59,049.00
Postage and Telephone		1,887.00
NSS Expenses		26,539.00
Telephone Charges		48,170.00
Printing and Stationery		1,29,375.00





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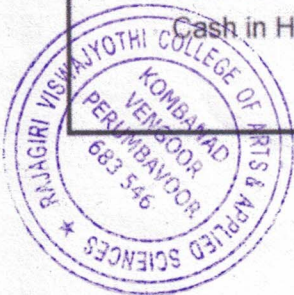
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Waste Disposal Expenses		1,71,541.00
Cleasning Expenses		1,810.00
Repairs Expenses		20,61,609.00
<b><u>Maintenances of Campus Infrastructure :-</u></b>		
Repairs and Maintenance Expenses	2,810.00	13,38,371.00
Repairs and Maintenance - Electrical		70,482.00
Bus Running Expenses		5,07,216.00
Canteen and Hostel Running Expenses		26,92,912.00
Play Ground Expenses		2,43,501.00
Vehicle Maintenance Expenses		1,87,174.00
<b><u>Green Campus Expenses :-</u></b>		
Garden Expenses		86,765.00
Afgriculture		19,524.00
<b><u>Physical Asset Maintenances :-</u></b>		
Generator Running Expenses		83,651.00
Light and Water Charges		5,28,266.00
Well Construction		85,400.00
Income Tax Collected and Paid.	75,480.00	35,710.00
Land Development		10,72,764.00
Furniture and Fixtures		1,83,369.00
Electrical Fittings		2,47,668.00
Machinery and Equipments		2,00,775.00
Receivable from ICWA	91,675.00	
Loans and Advance - Individuals	1,55,600.00	1,75,600.00
Caution Deposits	2,85,000.00	2,22,000.00
Caution Deposits - Hostel	5,04,000.00	3,62,000.00
Federal Bank Loan A/c. No. 10027100004937	18,49,358.00	80,92,673.84
Federal Bank Loan A/c. No. 10027100005157	1,03,425.00	3,51,805.32
Federal Bank Loan A/c. No. 10027100005165	1,08,568.00	3,69,300.76
<b>Opening and Closing Balances :-</b>		
Fixed Deposit at Bank	44,81,554.00	69,13,298.00
Bank SB. Accounts	95,98,775.31	80,44,031.14
Cash in Hand	45,796.00	19,529.00
<b>Total</b>	<b>4,82,15,282.63</b>	<b>4,82,15,282.63</b>




# RAJAGIRI VISWAJYOTHI COLLEGE OF ARTS AND APPLIED SCIENCES, VENGOOR

## VISWAJYOTHI EDUCATIONAL & CHARITABLE TRUST, ANGAMALY

### DEPRECIATION SCHEDULE AS ON 31<sup>st</sup> MARCH, 2023

Sl. No	Items	Cost as on 01.04.2022	Additions/ Deductions	Total Cost as on 31-03-2023	Rate of Dep.	Depreciation upto 01-04-2022	Depreciation for 2022-23	Total Depreciation as on 31-03-2023	Net Assets as on 31-03-2023
1.	Building	15,89,18,229.00		15,89,18,229.00	5%	2,18,10,014.67	68,55,410.72	2,86,65,425.39	13,02,52,803.61
2.	Furniture	30,89,839.00	1,83,369.00	32,73,208.00	15%	10,30,784.07	3,36,363.59	13,67,147.66	19,06,060.34
3.	Machinery & Equipments	18,62,801.00	2,00,775.00	20,63,576.00	15%	5,87,143.50	2,21,464.87	8,08,608.38	12,54,967.62
4.	Vehicle	35,58,359.00		35,58,359.00	15%	13,73,081.78	3,27,791.58	17,00,873.36	18,57,485.64
5.	Electrical Fittings	15,85,383.00	2,47,668.00	18,33,051.00	15%	4,18,922.65	2,12,119.25	6,31,041.91	12,02,009.09
6.	Computer and Accessories	21,22,253.00		21,22,253.00	15%	8,11,854.73	1,96,559.74	10,08,414.47	11,13,838.53
7.	Library Books	6,23,955.00		6,23,955.00	15%	2,38,040.14	57,887.23	2,95,927.37	3,28,027.63
8.	Kitchen Vessels & Utensils Canteen & Hostel	3,55,334.00		3,55,334.00	15%	1,37,114.51	32,732.92	1,69,847.43	1,85,486.57
	<b>Total</b>	<b>17,21,16,153.00</b>	<b>6,31,812.00</b>	<b>17,27,47,965.00</b>		<b>2,64,06,956.05</b>	<b>82,40,329.91</b>	<b>3,46,47,285.96</b>	<b>13,81,00,679.04</b>



  
**PRINCIPAL**  
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