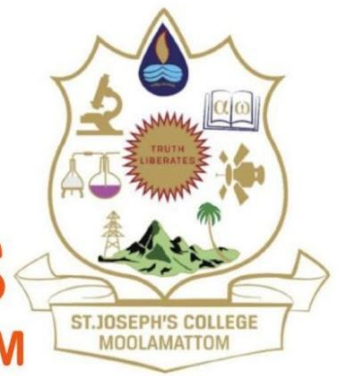


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ST. JOSEPH'S
COLLEGE, MOOLAMATTOM
ARAKULAM P.O- 685591, IDUKKI, KERALA



6.3.2 Percentage of teachers provided with financial support to attend conferences/workshops and towards membership fee of professional bodies during the last five years

**AUDIT STATEMENT HIGHLIGHTING FINANCIAL SUPPORT
GIVEN TO TEACHERS**





AUDITOR'S REPORT

I have audited the attached Balance Sheet of ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT, PIN 685591 as at 31st March, 2019 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Institution. Our responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

2. *I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.*
3. *In my opinion proper books of accounts have been kept by the Institution so far as it appears from my examination of those books.*
4. *The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement give a true and fair view:*
5. *In my opinion and to the best of my information and according to the explanation given to me, the accounts give a true and fair view:*
 - (a) *In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2019*
 - (b) *In the case of Income and Expenditure account, the excess of income over expenditure for the year ended on that date.*

Changanacherry
30-06-2019



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants



P.J. JOSEPH
Proprietor (M.No.22839)

ST. JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Receipts and Payments account for the year ended 31st March, 2019

RECEIPTS		Amount	PAYMENTS		Amount
To	Opening Balance as on 01-04-18		By	Salaries and Allowances	61,23,311.00
	Cash in Hand	1,44,640.00	"	Allowances Paid	4,60,000.00
	Bank Balance	7,89,198.40	"	Accounting Charge	15,000.00
	Fixed Deposits	20,10,000.00	"	Affiliation Expenses	4,61,973.00
		29,43,838.40	"	Examination Expenses	56,613.00
"	Application	70,720.00	"	University Fees	1,31,970.00
"	Tuition Fees	1,56,83,893.00	"	Audit Fees	18,880.00
"	Tally course fee	3,26,000.00	"	Office Expenses	5,892.00
"	Bank Interest	75,836.00	"	Fee Concession	13,200.00
"	Examinations fee	54,650.00	"	Travel	1,00,074.00
"	Fine	36,180.00	"	Periodicals	25,395.00
"	University Fees	40,058.00	"	Advertisement	1,02,250.00
"	Other Collections	73,327.00	"	Celebrations and Seminars	2,95,757.00
"	PTA Fund Collection	3,65,500.00	"	Cleaning	13,964.00
"	Management Contribution	3,45,200.00	"	Computer Expenses	1,15,102.00
"	Contribution from Alumni	70,250.00	"	Electrical Goods	98,298.00
"	Specific Purpose Donation	25,00,000.00	"	Electricity Charge	2,53,762.00
"	Miscellaneous Income	53,642.00	"	Telephone Charges	24,778.00
"	Accounts payable	6,33,220.00	"	Postage	2,298.00
"	Advance to Staff	34,000.00	"	Printing & Stationery	84,104.00
"	Federal Bank Loan	8,77,135.00	"	E-governance	45,000.00
			"	Teachers Conference	1,27,700.00
			"	Scholarship & Freeship	70,250.00
			"	Photostat and Stationery	34,252.00
			"	AMC for Computers	2,17,500.00
			"	Rent paid	1,00,000.00
			"	Generator Expenses	63,888.00
			"	Gifts and presents	16,949.00
			"	NAAC Accrediation	1,31,823.00
			"	Interest and Bank Charges	8,77,666.94
			"	Professional Fees	21,240.00
			"	Rates and Taxes	18,299.00
			"	Media Room Expenses	18,644.00
			"	PTA Meeting Expenses	37,535.00
			"	Union Fund	36,160.00
			"	Library and lab Expenses	31,656.00
			"	Social Service & Charity	89,070.00
			"	Sports and games	25,708.00
			"	Staff Welfare Expenses	1,065.00
			"	Tally Expenses	70,000.00
			"	Repairs and Maintenance	5,70,885.00
			"	Miscellaneous Expenses	55,619.00
			"	Assets Acquired	30,00,309.00
			"	Advance to Staff	85,000.00
			"	Accounts Payable Paid	6,28,220.00
			"	Federal Bank Loan Repaid	16,00,000.00
			"	Closing Balances as on 31-03-19	
				Fixed Deposits	42,96,700.00
				Bank balance	26,24,409.46
				Cash balance	8,85,280.00
					78,06,389.46
	TOTAL	2,41,83,449.40		TOTAL	2,41,83,449.40

Vide report on even date.

Changanacherry
30-06-2019For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Income and Expenditure account for the year ended 31st March, 2019

EXPENDITURE		Amount	INCOME		Amount
To	Salaries and Allowances	61,23,311.00	By	Application	70,720.00
"	Allowances Paid	4,60,000.00	"	Tuition Fees	1,56,83,893.00
"	Accounting Charge	15,000.00	"	Tally course fee	3,26,000.00
"	Affiliation Expenses	4,61,973.00	"	Bank Interest	75,836.00
"	Examination Expenses	56,613.00	"	Examinations fee	54,650.00
"	University Fees	1,31,970.00	"	Fine	36,180.00
"	Audit Fees	18,880.00	"	University Fees	40,058.00
"	Office Expenses	5,892.00	"	Other Collections	73,327.00
"	Fee Concession	13,200.00	"	Management Contribution	3,45,200.00
"	E-governance	45,000.00	"	Contribution from Alumni	70,250.00
"	Travel	1,00,074.00	"	Miscellaneous Income	53,642.00
"	Periodicals	25,395.00			
"	Teachers Conference	1,27,700.00			
"	Scholarship & Freeship	70,250.00			
"	Advertisement	1,02,250.00			
"	Celebrations and Seminars	2,95,757.00			
"	Cleaning	13,964.00			
"	Computer Expenses	1,15,102.00			
"	Electrical Goods	98,298.00			
"	Electricity Charge	2,53,762.00			
"	Telephone Charges	24,778.00			
"	Postage	2,298.00			
"	Printing & Stationery	84,104.00			
"	Photostat Stationery	34,252.00			
"	AMC for Computer	2,17,500.00			
"	Rent paid	1,00,000.00			
"	Generator Expenses	63,888.00			
"	Gifts and presents	16,949.00			
"	NAAC Accrediation	1,31,823.00			
"	Interest and Bank Charges	8,77,666.94			
"	Professional Fees	21,240.00			
"	Rates and Taxes	18,299.00			
"	Media Room Expenses	18,644.00			
"	PTA Meeting Expenses	37,535.00			
"	Union Fund	36,160.00			
"	Library and lab Expenses	31,656.00			
"	Social Service & Charity	89,070.00			
"	Sports and games	25,708.00			
"	Staff Welfare Expenses	1,065.00			
"	Tally Expenses	70,000.00			
"	Repairs and Maintenance	5,70,885.00			
"	Miscellaneous Expenses	55,619.00			
"	Depreciation	8,52,460.00			
"	Excess of Income over Expenditure	49,13,765.06			
	TOTAL	1,68,29,756.00		TOTAL	1,68,29,756.00

Vide report on even date.

Changanacherry
30-06-2019For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Balance Sheet as on 31st March, 2019

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			FIXED ASSETS	(Schedule-1)	1,63,85,425.00
Balance as per LBS	58,13,950.40				
Add: Surplus	49,13,765.06		STAFF ADVANCE		1,25,855.00
	<u>1,07,27,715.46</u>				
Add: Transfer from			FIXED DEPOSITS		42,96,700.00
Sp.Purpose Fund	25,00,000.00	1,32,27,715.46			
	<u>25,00,000.00</u>				
SPECIFIC PURPOSE FUND			BANK BALANCE	(Schedule-2)	26,24,409.46
Fund Received	25,00,000.00				
Less: Transfer to			CASH IN HAND		8,85,280.00
Capital Fund	25,00,000.00	-			
	<u>25,00,000.00</u>				
CAUTION DEPOSIT					
Balance as per LBS		6,75,000.00			
STAFF DEPOSIT					
Balance as per LBS		7,50,000.00			
LOAN ACCOUNT					
Balance as per LBS		10,10,500.00			
PTA FUND					
		3,65,500.00			
BANK LOAN (Federal Bank)					
		82,83,954.00			
ACCOUNTS PAYABLE					
		5,000.00			
TOTAL		<u>2,43,17,669.46</u>	TOTAL		<u>2,43,17,669.46</u>

Vide my report on even date.

Changanacherry
30-06-2019



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants

[Signature]
P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT
SCHEDULE OF ACCOUNTS FOR THE YEAR-2018-19

SCHEDULE-1: FIXED ASSETS

Name of Assets	WDV as on 01-04-2018	Additions in the year	Total 31-03-2019	Dep. Rate	Depreciation 2018-19	WDV as on 31-03-2019
Building	1,33,42,067.00		1,33,42,067.00	5	6,67,103.00	1,26,74,964.00
Furniture	3,47,485.00	43,940.00	3,91,425.00	10	39,143.00	3,52,282.00
Equipments	1,43,992.00	49,271.00	1,93,263.00	10	19,326.00	1,73,937.00
Statue	14,661.00	-	14,661.00	10	1,466.00	13,195.00
Libabry Books	32,052.00	20,514.00	52,566.00	10	5,257.00	47,309.00
Electric Fittings	16,081.00	-	16,081.00	10	1,608.00	14,473.00
Computers	9,321.00	1,83,344.00	1,92,665.00	30	57,800.00	1,34,865.00
Camera	72,416.00	-	72,416.00	20	14,483.00	57,933.00
Vehicle Shed	87,889.00	-	87,889.00	10	8,789.00	79,100.00
Waiting Shed	7,877.00	-	7,877.00	10	788.00	7,089.00
T V Set	13,500.00	-	13,500.00	10	1,350.00	12,150.00
U P S	25,965.00	-	25,965.00	10	2,596.00	23,369.00
Sound System	9,720.00	83,240.00	92,960.00	10	9,296.00	83,664.00
Indoor Stadium	45,000.00	25,00,000.00	25,45,000.00	10	4,500.00	25,40,500.00
Toilet Block	69,550.00	-	69,550.00	10	6,955.00	62,595.00
Photostat Machine		1,20,000.00	1,20,000.00	10	12,000.00	1,08,000.00
TOTAL	1,42,37,576.00	30,00,309.00	1,72,37,885.00		8,52,460.00	1,63,85,425.00

SCHEDULE-3: CLOSING BANK BALANCES

Arakulam Farmers Service Cop bank	9,17,981.00
Central bank of India-A/c No. 3537	2,20,557.40
Federal bank Ltd A/c No. 64774	8,282.00
Federal Bank SB A/c-10230100099473	10,01,153.00
South Indian Bank Ltd A/c No.4421	1,48,587.06
Union Bank of India A/c No. 7594	3,27,849.00
	26,24,409.46





AUDITOR'S REPORT

I have audited the attached Balance Sheet of ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT, PIN 685591 as at 31st March, 2020 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Institution. Our responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

2. *I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.*
3. *In my opinion proper books of accounts have been kept by the Institution so far as it appears from my examination of those books.*
4. *The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement give a true and fair view:*
5. *In my opinion and to the best of my information and according to the explanation given to me, the accounts give a true and fair view:*
 - (a) *In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2020*
 - (b) *In the case of Income and Expenditure account, the excess of income over expenditure for the year ended on that date.*

Changanacherry
05-07-2020



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Receipts and Payments account for the year ended 31st March, 2020

RECEIPTS		Amount	PAYMENTS		Amount
To	Opening Balance as on 01-04-19		By	Salaries and Allowances	50,44,630.00
	Cash in Hand	8,85,280.00	"	Accounting Charge	15,000.00
	Bank Balance	26,24,409.46	"	Affiliation Expenses	34,650.00
	Fixed Deposits	<u>42,96,700.00</u>	"	Examination Expenses	22,288.00
		78,06,389.46	"	University Fees	4,61,976.00
"	Application	50,910.00	"	Wages and Allowances	10,17,883.00
"	Tuition Fees	1,50,07,427.00	"	Office Expenses	26,068.00
"	Tally course fee	3,45,250.00	"	Fee Concession	1,28,750.00
"	Bank Interest	6,95,028.00	"	Travel	1,17,752.00
"	Fine	68,615.00	"	Periodicals	27,389.00
"	University Fees	1,12,643.00	"	Advertisement	2,67,923.00
"	Orientation Programme	1,00,000.00	"	E-Governance	32,000.00
"	College Fund	33,650.00	"	Celebrations and Orientation Programme	4,41,850.00
"	Photostat Income	40,111.00	"	Cleaning	21,003.00
"	Stationery Income	72,345.00	"	Computer Expenses	57,460.00
"	Provident Fund	1,32,436.00	"	Chavara Fund	10,000.00
"	Library and Lab Income	14,300.00	"	ESI Paid	2,31,386.00
"	ESI Collection	22,193.00	"	Legal Charges	1,00,000.00
"	Other Collections	44,978.00	"	News Letter	52,416.00
"	Specific Purpose Donation	15,00,000.00	"	Teachers Conference	1,43,400.00
"	Management Contribution	1,43,400.00	"	Scholarship and Freeship	85,250.00
"	Contribution from Alumni	85,250.00	"	PF Paid	2,75,977.00
"	PTA Fund Collection	45,500.00	"	PF Interest Paid	2,755.00
"	Canteen	33,500.00	"	Library & Lab Expenses	24,799.00
"	Caution Deposit	32,640.00	"	Electricity Charge	2,30,671.00
"	Advance Returned from Staff	89,000.00	"	Telephone Charges	2,836.00
"	Salary Advance Returned	51,000.00	"	Postage	542.00
"	St Joseph Academy	1,32,300.00	"	Printing & Stationery	1,37,354.00
"	PF Payable	23,892.00	"	Photostat Stationery	65,511.00
"	Accounts Payable	10,000.00	"	Rent paid	1,20,000.00
"	ESI Payable	9,983.00	"	Generator Expenses	17,395.00
"	Federal Bank Loan	7,48,453.00	"	Gifts and presents	24,826.00
"	Miscellaneous	60,100.00	"	Rates and Taxes	38,545.00
			"	Interest and Bank Charges	7,76,756.00
			"	Professional Fees	44,895.00
			"	Medical Care	13,957.00
			"	PTA Meeting Expenses	45,306.00
			"	St.Joseph B PD College	1,32,300.00
			"	Tour Expenses	9,500.00
			"	Social Service & Charity	59,000.00
			"	Sports and games	28,823.00
			"	Refreshments	52,626.00
			"	Tally Expenses	1,03,645.00
			"	Repairs and Maintenance	2,70,611.00
			"	Miscellaneous Expenses	32,560.00
			"	Staff Advance	1,42,000.00
			"	Accounts Payable paid	5,000.00
			"	Assets Acquired	60,31,507.00
			"	Advance -Salary	18,63,680.00
			"	Federal Bank Loan Repaid	21,00,000.00
			"	Closing Balances as on 31-03-2020	
			"	Fixed Deposits	51,96,700.00
			"	Bank balance	9,22,535.46
			"	Cash balance	3,99,607.00
					65,18,842.46
	TOTAL	<u><u>2,75,11,293.46</u></u>	TOTAL		<u><u>2,75,11,293.46</u></u>

Vide report on even date.

Changanacherry
05-07-2020



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

(Signature)

P.J. JOSEPH
Proprietor (M.No.22839)

ST. JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Income and Expenditure account for the year ended 31st March, 2020

EXPENDITURE		Amount	INCOME		Amount
To	Salaries and Allowances	50,44,630.00	By	Application	50,910.00
"	Accounting Charge	15,000.00	"	Tuition Fees	1,50,07,427.00
"	Affiliation Expenses	34,650.00	"	Tally course fee	3,45,250.00
"	Examination Expenses	22,288.00	"	Bank Interest	6,95,028.00
"	University Fees	4,61,976.00	"	Fine	68,615.00
"	Wages and Allowances	10,17,883.00	"	University Fees	1,12,643.00
"	Office Expenses	26,068.00	"	Orientation Programme	1,00,000.00
"	Fee Concession	1,28,750.00	"	College Fund	33,650.00
"	Travel	1,17,752.00	"	Photostat Income	40,111.00
"	Periodicals	27,389.00	"	Stationery Income	72,345.00
"	Advertisement	2,67,923.00	"	Library and Lab Income	14,300.00
"	Celebrations and Orientation Programme	4,41,850.00	"	Canteen	33,500.00
"	Cleaning	21,003.00	"	Other Collections	44,978.00
"	Computer Expenses	57,460.00	"	Management Contribution	1,43,400.00
"	Chavara Fund	10,000.00	"	Contribution from Alumni	85,250.00
"	E-Governance	32,000.00	"	Miscellaneous	60,100.00
"	Teachers Conference	1,43,400.00			
"	Scholarship and Freeship	85,250.00			
"	Employers Contribution to ESI	2,09,193.00			
"	Legal Charges	1,00,000.00			
"	News Letter	52,416.00			
"	Employers Contribution to PF	1,43,541.00			
"	PF Interest Paid	2,755.00			
"	Library & Lab Expenses	24,799.00			
"	Electricity Charge	2,30,671.00			
"	Telephone Charges	2,836.00			
"	Postage	542.00			
"	Printing & Stationery	1,37,354.00			
"	Photostat Stationery	65,511.00			
"	Rent paid	1,20,000.00			
"	Generator Expenses	17,395.00			
"	Gifts and presents	24,826.00			
"	Rates and Taxes	38,545.00			
"	Interest and Bank Charges	7,76,756.00			
"	Professional Fees	44,895.00			
"	Medical Care	13,957.00			
"	PTA Meeting Expenses	45,306.00			
"	Tour Expenses	9,500.00			
"	Social Service & Charity	59,000.00			
"	Sports and games	28,823.00			
"	Refreshments	52,626.00			
"	Tally Expenses	1,03,645.00			
"	Repairs and Maintenance	2,70,611.00			
"	Miscellaneous Expenses	32,560.00			
"	Depreciation	9,12,559.00			
"	Excess of Income over Expenditure	54,31,613.00			
	TOTAL	1,69,07,507.00		TOTAL	1,69,07,507.00

Vide report on even date.

Changanacherry
05-07-2020



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants

(Signature)
P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Balance Sheet as on 31st March, 2020


LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			FIXED ASSETS	(Schedule-1)	2,15,04,373.00
Balance as per LBS	1,32,27,715.46		STAFF ADVANCE		1,78,855.00
Add: Surplus	54,31,613.00		SALARY ADVANCE		18,12,680.00
	<u>1,86,59,328.46</u>		FIXED DEPOSITS		51,96,700.00
Add: Transfer from Sp. Purpose Fund	15,00,000.00	2,01,59,328.46	BANK BALANCE	(Schedule-2)	9,22,535.46
SPECIFIC PURPOSE FUND			CASH IN HAND		3,99,607.00
Fund Received	15,00,000.00				
Less; Transfer to Capital Fund	<u>15,00,000.00</u>	-			
CAUTION DEPOSIT					
Balance as per LBS		7,07,640.00			
STAFF DEPOSIT					
Balance as per LBS		7,50,000.00			
LOAN ACCOUNT					
Balance as per LBS		10,10,500.00			
PTA FUND					
		4,11,000.00			
BANK LOAN (Federal Bank)					
		69,32,407.00			
ACCOUNTS PAYABLE					
		10,000.00			
PF & ESI PAYABLE					
		33,875.00			
TOTAL		<u><u>3,00,14,750.46</u></u>	TOTAL		<u><u>3,00,14,750.46</u></u>

Vide my report on even date.

Changanacherry
05-07-2020



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants


P.J. JOSEPH
Proprietor (M.No.22839)

ST. JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT
SCHEDULE OF ACCOUNTS FOR THE YEAR-2019-20

SCHEDULE-1: FIXED ASSETS

Name of Assets	WDV as on 01-04-2019	Additions in the year	Total	Dep. Rate	Depreciation 2019-20	WDV as on 31-03-2020
Building	1,26,74,964.00	-	1,26,74,964.00	5	6,33,748.00	1,20,41,216.00
Furniture	3,52,282.00	64,545.00	4,16,827.00	10	35,228.00	3,81,599.00
Equipments	1,73,937.00	5,087.00	1,79,024.00	10	17,394.00	1,61,630.00
Statue	13,195.00	-	13,195.00	10	1,319.00	11,876.00
Libabry Books	47,309.00	8,730.00	56,039.00	10	4,731.00	51,308.00
Library Rennovation	-	15,00,000.00	15,00,000.00	10	-	15,00,000.00
Electric Fittings	14,473.00	-	14,473.00	10	1,447.00	13,026.00
Computers	1,34,865.00	4,12,350.00	5,47,215.00	30	40,459.00	5,06,756.00
Camera	57,933.00	-	57,933.00	20	11,587.00	46,346.00
Vehicle Shed	79,100.00	-	79,100.00	10	7,910.00	71,190.00
Waiting Shed	7,089.00	-	7,089.00	10	709.00	6,380.00
T V Set	12,150.00	-	12,150.00	10	1,215.00	10,935.00
U P S	23,369.00	-	23,369.00	10	2,337.00	21,032.00
Sound System	83,664.00	-	83,664.00	10	8,366.00	75,298.00
Indoor Stadium	25,40,500.00	40,24,795.00	65,65,295.00	10	1,29,050.00	64,36,245.00
Toilet Block	62,595.00	-	62,595.00	10	6,259.00	56,336.00
Photostat Machine	1,08,000.00	-	1,08,000.00	10	10,800.00	97,200.00
Punching Machine	-	16,000.00	16,000.00	10	-	16,000.00
TOTAL	1,63,85,425.00	60,31,507.00	2,24,16,932.00		9,12,559.00	2,15,04,373.00

SCHEDULE-3: CLOSING BANK BALANCES

Arakulam Farmers Service Cop bank	1,46,025.00
Central bank of India-A/c No. 3537	2,28,401.40
Federal bank Ltd A/c No. 64774	8,282.00
Federal Bank SB A/c-10230100099473	4,388.00
South Indian Bank Ltd A/c No.2075	1,96,297.06
Union Bank of India A/c No. 7594	3,39,142.00
	<u>9,22,535.46</u>



For P.J. JOSEPH & Co.
 Firm Reg. No. 1390S
 Chartered Accountants

[Signature]
 P.J. JOSEPH
 Proprietor (M.No.22839)



AUDITOR'S REPORT

I have audited the attached Balance Sheet of ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT, PIN 685591 as at 31st March, 2021 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Institution. Our responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

2. *I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.*
3. *In my opinion proper books of accounts have been kept by the Institution so far as it appears from my examination of those books.*
4. *The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement give a true and fair view:*
5. *In my opinion and to the best of my information and according to the explanation given to me, the accounts give a true and fair view:*
 - (a) *In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2021*
 - (b) *In the case of Income and Expenditure account, the excess of expenditure over income for the year ended on that date.*

Changanacherry
21-07-2021



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants



P.J. JOSEPH
Proprietor (M.No.22839)

ST. JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Receipts and Payments account for the year ended 31st March, 2021

RECEIPTS		Amount	PAYMENTS		Amount
To	Opening Balance as on 01-04-20		By	Salaries and Allowances	48,97,704.00
	Cash in Hand	3,99,607.00	"	Accounting Charge	12,000.00
	Bank Balance	9,22,535.46	"	Affiliation Expenses	60,900.00
	Fixed Deposits	51,96,700.00	65,18,842.46	Examination Expenses	40,099.00
"	Application	56,654.00	"	University Fees	2,66,598.00
"	Tuition Fees	79,57,499.65	"	Allowances Paid	4,70,000.00
"	Examination Fee	76,446.00	"	Office Expenses	14,039.00
"	Seminar & Orientation Programme	1,01,750.00	"	Travel	1,35,814.00
"	Fine	15,800.00	"	Periodicals	30,267.00
"	Provident Fund	1,47,042.00	"	Advertisement	1,01,500.00
"	ESI Collection	22,254.00	"	E-Governance	19,000.00
"	PTA Fund Collection	1,36,044.00	"	Celebrations and Orientation Programme	1,10,655.00
"	Bank Interest	8,00,114.00	"	Audit Fee	3,000.00
"	Caution Deposit	38,680.00	"	Computer Expenses	87,975.00
"	Advance Retrurned from Staff	1,80,855.00	"	ESI Paid	1,18,238.00
"	Salary Advance Retuned	9,39,313.00	"	PF Paid	3,07,436.00
"	PF Payable	48,575.00	"	Tally Expenses	2,26,200.00
"	Accounts Payable	13,697.00	"	News Letter	16,995.00
"	St. Joseph Monastery	10,00,000.00	"	Teachers Conference	1,65,200.00
"	Federal Bank Loan	5,00,404.00	"	Scholarship and Freeship	76,850.00
"	Miscellaneous	15,791.00	"	Refreshments	18,071.00
"	Other Loan	3,59,000.00	"	Website Expense	89,540.00
"	Management Contribution	1,84,200.00	"	Library & Lab Expenses	19,818.00
"	Contribution from Alumni	76,850.00	"	Electricity Charge	2,12,513.00
"	Specific Purpose Donation	5,00,000.00	"	Telephone Charges	9,121.00
			"	Postage	1,158.00
			"	Printing & Stationery	54,415.00
			"	Photostat Stationery	6,567.00
			"	Legal Charges	30,000.00
			"	Canteen Expense	3,680.00
			"	Gifts and presents	34,230.00
			"	Rates and Taxes	14,740.00
			"	Interest and Bank Charges	5,00,635.99
			"	Gardening Expense	31,760.00
			"	Medical Care	2,628.00
			"	PTA Meeting Expenses	1,37,860.00
			"	Cleaning	29,064.00
			"	Social Service & Charity	57,716.00
			"	Sports and games	2,000.00
			"	Identity Card	17,500.00
			"	Repairs and Maintenance	3,49,839.00
			"	Miscellaneous Expenses	7,191.00
			"	Staff Advance	2,000.00
			"	PF Payable Paid	33,875.00
			"	Accounts Pyable paid	6,000.00
			"	Assets Acquired	29,47,030.00
			"	Advance -Salary	2,26,148.00
			"	Other Loan	1,09,000.00
			"	Federal Bank Loan Repaid	74,32,811.00
			"	Suspense Account	15,000.00
			"	Closing Balances as on 31-03-2021	
				Bank balance	1,12,409.12
				Cash balance	15,021.00
					1,27,430.12
	TOTAL	1,96,89,811.11		TOTAL	1,96,89,811.11

Vide report on even date.

Changanacherry
21-07-2021



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants

[Signature]

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Income and Expenditure account for the year ended 31st March, 2021

EXPENDITURE		Amount	INCOME		Amount
To	Salaries and Allowances	48,97,704.00	By	Application	56,654.00
"	Accounting Charge	12,000.00	"	Tuition Fees	79,57,499.65
"	Affiliation Expenses	60,900.00	"	Examination Fee	76,446.00
"	Examination Expenses	40,099.00	"	Seminar & Orientation Programme	1,01,750.00
"	University Fees	2,66,598.00	"	Fine	15,800.00
"	Allowances Paid	4,70,000.00	"	Provident Fund	1,47,042.00
"	Office Expenses	14,039.00	"	ESI Collection	22,254.00
"	Travel	1,35,814.00	"	Management Contribution	1,84,200.00
"	Periodicals	30,267.00	"	Contribution from Alumni	76,850.00
"	Advertisement	1,01,500.00	"	Miscellaneous	15,791.00
"	E-Governance	19,000.00	"	Bank Interest	8,00,114.00
"	Celebrations and Orientation Programme	1,10,655.00			
"	Audit Fee	3,000.00			
"	Computer Expenses	87,975.00			
"	ESI Paid	1,18,238.00			
"	PF Paid	3,07,436.00			
"	Tally Expenses	2,26,200.00			
"	News Letter	16,995.00			
"	Teachers Conference	1,65,200.00			
"	Scholarship and Freeship	76,850.00			
"	Refreshments	18,071.00			
"	Website Expense	89,540.00			
"	Library & Lab Expenses	19,818.00			
"	Electricity Charge	2,12,513.00			
"	Telephone Charges	9,121.00			
"	Postage	1,158.00			
"	Printing & Stationery	54,415.00			
"	Photostat Stationery	6,567.00			
"	Legal Charges	30,000.00			
"	Canteen Expense	3,680.00			
"	Gifts and presents	34,230.00			
"	Rates and Taxes	14,740.00			
"	Interest and Bank Charges	5,00,635.99			
"	Gardening Expense	31,760.00			
"	Medical Care	2,628.00			
"	PTA Meeting Expenses	1,37,860.00			
"	Cleaning	29,064.00			
"	Social Service & Charity	57,716.00			
"	Sports and games	2,000.00			
"	Identity Card	17,500.00			
"	Repairs and Maintenance	3,49,839.00			
"	Miscellaneous Expenses	7,191.00			
"	Depreciation	18,32,508.00	By	Excess of Expenditure over Income	11,68,624.34
	TOTAL	1,06,23,024.99		TOTAL	1,06,23,024.99

Vide report on even date.

Changanacherry
21-07-2021



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

[Signature]
P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Balance Sheet as on 31st March, 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			FIXED ASSETS	(Schedule-1)	2,26,18,895.00
Balance as per LBS	2,01,59,328.46		SALARY ADVANCE		10,99,515.00
Less: Deficit	<u>11,68,624.34</u>		SUSPENSE ACCOUNT		15,000.00
	1,89,90,704.12		BANK BALANCE	(Schedule-2)	1,12,409.12
Add: Transfer from			CASH IN HAND		15,021.00
Sp. Purpose Fund	<u>5,00,000.00</u>	1,94,90,704.12			
SPECIFIC PURPOSE FUND					
Fund Received	5,00,000.00				
Less; Transfer to					
Capital Fund	<u>5,00,000.00</u>	-			
CAUTION DEPOSIT		7,46,320.00			
STAFF DEPOSIT					
Balance as per LBS		7,50,000.00			
LOAN ACCOUNT		12,60,500.00			
PTA FUND		5,47,044.00			
ST.JOSEPH MONASTERY		10,00,000.00			
ACCOUNTS PAYABLE		17,697.00			
PF & ESI PAYABLE		48,575.00			
TOTAL		<u><u>2,38,60,840.12</u></u>	TOTAL		<u><u>2,38,60,840.12</u></u>

Vide my report on even date.

Changanacherry
21-07-2021



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

[Signature]
P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT
SCHEDULE OF ACCOUNTS FOR THE YEAR-2020-21

SCHEDULE-1: FIXED ASSETS

Name of Assets	WDV as on 01-04-2020	Additions in the year	Total 31-03-2021	Dep. Rate	Depreciation 2020-21	WDV as on 31-03-2021
Building	1,20,41,216.00	-	1,20,41,216.00	5	6,02,060.00	1,14,39,156.00
Furniture	3,81,599.00	-	3,81,599.00	10	38,159.00	3,43,440.00
Equipments	1,61,630.00	-	1,61,630.00	10	16,163.00	1,45,467.00
Statue	11,876.00	-	11,876.00	10	1,187.00	10,689.00
Libabry Books	51,308.00	13,509.00	64,817.00	10	6,481.00	58,336.00
Library Rennovation	15,00,000.00	-	15,00,000.00	10	1,50,000.00	13,50,000.00
Electric Fittings	13,026.00	-	13,026.00	10	1,302.00	11,724.00
Computers	5,06,756.00	11,000.00	5,17,756.00	30	1,55,326.00	3,62,430.00
Camera	46,346.00	-	46,346.00	20	9,269.00	37,077.00
Vehicle Shed	71,190.00	-	71,190.00	10	7,119.00	64,071.00
Waiting Shed	6,380.00	-	6,380.00	10	638.00	5,742.00
T V Set	10,935.00	-	10,935.00	10	1,093.00	9,842.00
U P S	21,032.00	-	21,032.00	10	2,103.00	18,929.00
Sound System	75,298.00	-	75,298.00	10	7,529.00	67,769.00
Indoor Stadium	64,36,245.00	24,22,521.00	88,58,766.00	10	7,67,126.00	80,91,640.00
Toilet Block	56,336.00	-	56,336.00	10	5,633.00	50,703.00
Photostat Machine	97,200.00	-	97,200.00	10	9,720.00	87,480.00
Punching Machine	16,000.00	-	16,000.00	10	1,600.00	14,400.00
Language Lab	-	5,00,000.00	5,00,000.00	10	50,000.00	4,50,000.00
TOTAL	2,15,04,373.00	29,47,030.00	2,44,51,403.00		18,32,508.00	2,26,18,895.00

SCHEDULE-3: CLOSING BANK BALANCES

Arakulam Farmers Service Cop bank	10,613.00
Central bank of India-A/c No. 3537	1,018.60
Federal bank Ltd A/c No. 64774	8,282.00
Federal Bank SB A/c-10230100099473	1.00
South Indian Bank Ltd A/c No.2075	16,679.77
Union Bank of India A/c No. 7594	75,814.75
	1,12,409.12





AUDITOR'S REPORT

I have audited the attached Balance Sheet of ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT, PIN 685591 as at 31st March, 2022 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Institution. Our responsibility is to express an opinion on these financial statements based on my audit.


I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

2. *I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.*
3. *In my opinion proper books of accounts have been kept by the Institution so far as it appears from my examination of those books.*
4. *The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement give a true and fair view:*
5. *In my opinion and to the best of my information and according to the explanation given to me, the accounts give a true and fair view:*
 - (a) *In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2022*
 - (b) *In the case of Income and Expenditure account, the excess of income over expenditure for the year ended on that date.*

Changanacherry
27-07-2022



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants


P.J. JOSEPH
Proprietor (M.No.22839)

ST. JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Receipts and Payments account for the year ended 31st March, 2022

RECEIPTS		Rs.	Ps	PAYMENTS		Rs.	Ps
To	Opening Balance as on 01-04-21			By	Salaries and Allowances	40,18,514.00	
	Cash in Hand	15,021.00		"	Administration Expenses (Sch:4)	5,13,206.62	
	Bank Balance	<u>1,12,409.12</u>	1,27,430.12	"	PF Paid	1,30,910.00	
"	Fees Collection (Sch :1)	1,21,53,513.60		"	ESI Paid	1,12,069.00	
"	Other Collections (Sch :2)	6,82,132.00		"	General Expenses (Sch:5)	22,22,984.00	
"	Miscellaneous (Sch :3)	62,504.00		"	University Fees	6,41,495.00	
"	Contribution from Management	1,41,620.00		"	E-Governance	13,000.00	
"	Contribution from Alumni	87,150.00		"	Teachers Conference	1,41,620.00	
"	Bank Interest	65,252.85		"	Scholarship and Freeship	87,150.00	
"	Salary Payable	41,74,009.00		"	Interest and Bank Charges	1,334.76	
"	Sundry Creditors- Advances	2,000.00		"	Repairs and Maintenance (Sch:6)	9,06,224.00	
"	Specific Purpose Fund	25,00,000.00		"	Computer & Accessories	38,000.00	
"	Contribution from Merchant Association	1,00,000.00		"	Library Books	2,787.00	
				"	Education Theatre	25,00,000.00	
				"	Salary Advance	34,214.00	
				"	Swami Vivekananda Chair	1,00,000.00	
				"	Sundry Creditors	10,36,801.00	
				"	Salary Payable Paid	37,43,928.00	
				"	PTA Fund	1,30,000.00	
				"	Closing Balances as on 31-03-2022		
					Fixed Deposits	30,00,000.00	
					Bank balance	6,98,351.19	
					Cash balance	<u>23,023.00</u>	37,21,374.19
	TOTAL	<u>2,00,95,611.57</u>			TOTAL	<u>2,00,95,611.57</u>	

Vide my report on even date attached

Changanacherry
27/07/2022



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants


P.J. JOSEPH
Proprietor (M.No.22839)

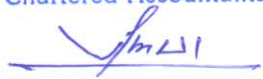
ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Income and Expenditure account for the year ended 31st March, 2022

EXPENDITURE		Rs.	Ps.	INCOME		Rs.	Ps.
To	Salaries and Allowances	40,18,514.00		By	Fees Collection	1,21,53,513.60	
"	Administration Expenses	5,13,206.62		"	Other Collections	6,82,132.00	
"	PF Paid	1,30,910.00		"	Contribution from Management	1,41,620.00	
"	ESI Paid	1,12,069.00		"	Contribution from Alumni	87,150.00	
"	General Expenses	22,22,984.00		"	Contribution from Merchant		
"	E-Governance	13,000.00		"	Association	1,00,000.00	
"	Teachers Conference	1,41,620.00		"	Miscellaneous	62,504.00	
"	Scholarship and Freeship	87,150.00		"	Bank Interest	65,252.85	
"	Swami Vivekananda Chair	1,00,000.00					
"	University Fees	6,41,495.00					
"	Interest and Bank Charges	1,334.76					
"	Repairs and Maintenance	9,06,224.00					
"	Depreciation	18,15,993.25					
"	Excess of Income over Expenditure	25,87,671.82					
	TOTAL	1,32,92,172.45			TOTAL	1,32,92,172.45	

Vide my report on even date attached

Changanacherry
27/07/2022



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Balance Sheet as on 31st March, 2022

LIABILITIES		Rs.	Ps.	ASSETS		Rs.	Ps.
CAPITAL FUND				FIXED ASSETS	(Schedule-7)	2,33,43,688.75	
Balance as per LBS	1,94,90,704.12			SUSPENSE ACCOUNT		15,000.00	
Add: Excess of Income over Expenditure	<u>25,87,671.82</u>			SALARY ADVANCE		11,33,729.00	
	2,20,78,375.94			SUNDRY CREDITORS		34,801.00	
Add: Transfer from Sp.Purpose Fund	<u>25,00,000.00</u>	2,45,78,375.94		FIXED DEPOSITS		30,00,000.00	
SPECIFIC PURPOSE FUND				BANK BALANCE	(Schedule-8)	6,98,351.19	
Fund Received	25,00,000.00			CASH IN HAND		23,023.00	
Less: Transfer to Capital Fund	<u>25,00,000.00</u>						
CAUTION DEPOSIT		7,46,320.00					
STAFF DEPOSIT		7,50,000.00					
LOAN ACCOUNT		12,60,500.00					
PTA FUND		4,17,044.00					
ACCOUNTS PAYABLE		17,697.00					
PF & ESI PAYABLE		48,575.00					
SALARY PAYABLE		4,30,081.00					
TOTAL		<u><u>2,82,48,592.94</u></u>		TOTAL		<u><u>2,82,48,592.94</u></u>	

Vide my report on even date attached.

Changanacherry
27/07/2022



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

[Signature]

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Schedule for 2021-2022

Fees Collection (Schedule-1)

Aided Fees	52,814.00
Examination Fee	890.00
Application Fees	86,113.00
SF Course Fees	1,20,13,696.60
TOTAL	1,21,53,513.60

Other Collections (Schedule-2)

Non Teaching Staff Application Fee Received	1,55,000.00
SF PTA	9,745.00
Exam Stationery	1,80,932.00
Teachers Application Fees	2,42,550.00
PSC Exam Utility Charge	3,000.00
Rent Received	66,000.00
Women Cell	15,000.00
Fine Received	9,905.00
TOTAL	6,82,132.00

Miscellaneous Income (Schedule -3)

PTA Meeting Collection	10,050.00
Receipts for Office Expenses	27,321.00
PD Cash	9,973.00
NCC Stamp Collections	360.00
Sale of Scrap	14,800.00
TOTAL	62,504.00

Administration Expenses (Schedule-4)

Electricity Charges	2,15,992.00
Office Expenses	33,326.00
Postage and Phone	36,716.62
Printing and Stationery	1,20,737.00
Travel	1,06,435.00
TOTAL	5,13,206.62

General Expenses (Schedule-5)

Interview Expenses	8,000.00
Fees Concession	31,750.00
Automatic Bell	5,000.00
Josephine Research	14,130.00
Accounting Fees	8,697.00
Professional Fees- Advocate	50,000.00
Legal Expenses	50,000.00
Campus Recuritment	13,455.00
Digital Signature	2,000.00
Cleaning Expenses	4,050.00
Designing Expenses	10,400.00
Data Entry Charges	2,500.00
Decoration Expenses	5,597.00

Contd.....2



Organic Farming	4,000.00
Press Conference	1,500.00
Chemistry Department	209.00
ID Card Tag Expenses	52,547.00
Gift and Charity	61,193.00
NCC Expenses	5,480.00
NSS Expenses	55,040.00
Physics Equipment	2,000.00
Programme Expenses	5,300.00
Rates and Taxes	11,056.00
Refreshment	1,07,293.00
Gardening Expenses	18,305.00
Renewal	22,000.00
Rent Paid	6,000.00
Rent Provincial House Paid	3,00,000.00
Retirement Program Expenses	1,750.00
Scholarship	4,200.00
Seminar Fund	9,000.00
Sports Day Expenses	830.00
Stamp Paper	1,000.00
Tally Fees	2,43,498.00
Wages	6,25,260.00
PF Refund	1,560.00
Festival Expenses	9,000.00
Fuel & Oil	66,250.00
Labour Charges	11,500.00
Location Sketch	200.00
Medical Expenses	10,040.00
Advertisement	3,42,674.00
Miscellaneous Expenses	3,600.00
Resource Person	12,150.00
Women Cell Empowerment	13,300.00
Professional Tax	1,250.00
Sports Equipments	2,230.00
PTA Meeting	6,190.00
TOTAL	22,22,984.00

Repairs and Maintenance (Schedule 6)

Repairs and Maintenance	8,25,457.00
Carpentry Work	6,046.00
Electrical Item	74,721.00
TOTAL	9,06,224.00



ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT
SCHEDULE OF ACCOUNTS FOR THE YEAR-2021-22

SCHEDULE-7: FIXED ASSETS

Name of Assets	WDV as on 01-04-2021	Additions 21-22	Total 31-03-2022	Dep. Rate	Depreciation 2020-22	WDV as on 31-03-2022
Building	1,14,39,156.00	-	1,14,39,156.00	5	5,71,957.80	1,08,67,198.20
Furniture	3,43,440.00	-	3,43,440.00	10	34,344.00	3,09,096.00
Equipments	1,45,467.00	-	1,45,467.00	10	14,546.70	1,30,920.30
Statue	10,689.00	-	10,689.00	10	1,068.90	9,620.10
Libabry Books	58,336.00	2,787.00	61,123.00	10	6,112.30	55,010.70
Library Rennovation	13,50,000.00	-	13,50,000.00	10	1,35,000.00	12,15,000.00
Electric Fittings	11,724.00	-	11,724.00	10	1,172.40	10,551.60
Computers	3,62,430.00	38,000.00	4,00,430.00	40	1,60,172.00	2,40,258.00
Camera	37,077.00	-	37,077.00	15	5,561.55	31,515.45
Vehicle Shed	64,071.00	-	64,071.00	10	6,407.10	57,663.90
Waiting Shed	5,742.00	-	5,742.00	10	574.20	5,167.80
T V Set	9,842.00	-	9,842.00	10	984.20	8,857.80
U P S	18,929.00	-	18,929.00	10	1,892.90	17,036.10
Sound System	67,769.00	-	67,769.00	10	6,776.90	60,992.10
Indoor Stadium	80,91,640.00	-	80,91,640.00	10	8,09,164.00	72,82,476.00
Toilet Block	50,703.00	-	50,703.00	10	5,070.30	45,632.70
Photostat Machine	87,480.00	-	87,480.00	10	8,748.00	78,732.00
Punching Machine	14,400.00	-	14,400.00	10	1,440.00	12,960.00
Language Lab	4,50,000.00	-	4,50,000.00	10	45,000.00	4,05,000.00
Educational Theator	-	25,00,000.00	25,00,000.00	10	-	25,00,000.00
TOTAL	2,26,18,895.00	25,40,787.00	2,51,59,682.00		18,15,993.25	2,33,43,688.75

SCHEDULE-8: BANK BALANCE

	Closing Bal
Arakulam Farmers Service Cop bank	11,091.00
Central bank of India-A/c No. 3537	1,143.65
Federal bank Ltd A/c No. 64774	9,350.00
Federal Bank SB A/c-10230100099473	3.72
South Indian Bank Ltd A/c No.2075	5,43,089.78
Union Bank of India A/c No. 7594	1,33,673.04
TOTAL	6,98,351.19

FIXED DEPOSITS

The Kerala State Co-op.Bank Ltd.	10,00,000.00
The Kerala State Co-op.Bank Ltd.	10,00,000.00
The Kerala State Co-op.Bank Ltd.	10,00,000.00
TOTAL	30,00,000.00





AUDITOR'S REPORT

I have audited the attached Balance Sheet of ST.JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT, PIN 685591 as at 31st March, 2023 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Institution. Our responsibility is to express an opinion on these financial statements based on my audit.


I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

2. *I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.*
3. *In my opinion proper books of accounts have been kept by the Institution so far as it appears from my examination of those books.*
4. *The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement give a true and fair view:*
5. *In my opinion and to the best of my information and according to the explanation given to me, the accounts give a true and fair view:*
 - (a) *In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2023*
 - (b) *In the case of Income and Expenditure account, the excess of expenditure over income for the year ended on that date.*

Changanacherry
30-07-2023



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants


P.J. JOSEPH
Proprietor (M.No.22839)

ST. JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Receipts and Payments account for the year ended 31st March, 2023

RECEIPTS		Rs.	Ps	PAYMENTS		Rs.	Ps
To	Opening Balance			By	Salaries and Allowances	55,52,765.00	
	Cash in Hand	23,023.00		"	Administration Expenses (Sch : 4)	7,77,040.00	
	Bank Balance	6,98,351.19		"	General Expenses (Sch : 5)	14,66,547.00	
	Fixed Deposits	<u>30,00,000.00</u>	37,21,374.19	"	PF Paid	40,228.00	
"	Fees Collection (Sch :1)		1,11,42,795.00	"	ESI Paid	72,630.00	
"	Other Collections (Sch : 2)		1,40,243.00	"	University Fees	4,12,379.00	
"	Miscellaneous (Sch :3)		2,59,286.48	"	Interest and Bank Charges	1,737.56	
"	Contribution from management		2,09,900.00	"	Repairs and Maintenance (Sch: 6)	18,47,987.00	
"	Contribution from Alumni		85,950.00	"	Teachers Conference	2,09,900.00	
"	ESI Collection		13,670.00	"	Scholarship and Freeship	85,950.00	
"	PF Collection		19,116.00	"	E-Governance	39,000.00	
"	Bank Interest		2,27,678.00	"	Salary Payable	53,71,246.00	
"	Salary Payable		55,52,765.00	"	Photostat Machine	90,000.00	
"	Corpus Donation		1,43,84,603.72	"	UPS System	27,000.00	
"	St Joseph Monastery		3,60,000.00	"	Building Construction (in progress)	1,56,00,000.00	
"	Sundry Debtors		17,05,131.00	"	Sundry Debtors	5,76,100.00	
				"	St Joseph Monastery	3,30,000.00	
				"	St Joseph Academy	4,00,000.00	
				"	Closing Balances		
					Fixed Deposits	20,00,000.00	
					Bank balance	28,51,739.78	
					Cash balance	<u>70,263.05</u>	49,22,002.83
	TOTAL		<u><u>3,78,22,512.39</u></u>		TOTAL		<u><u>3,78,22,512.39</u></u>

Vide my report on even date attached

Changanacherry
30-07-2023



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants


P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Income and Expenditure account for the year ended 31st March, 2023

EXPENDITURE		Rs.	Ps.	INCOME		Rs.	Ps.
To	Salaries and Allowances	55,52,765.00	By	Fees Collection		1,11,42,795.00	
"	Administration Expenses	7,77,040.00	"	Other Collections		1,40,243.00	
"	General Expenses	14,66,547.00	"	ESI Collection		13,670.00	
"	PF Paid	40,228.00	"	PF Collection		19,116.00	
"	ESI Paid	72,630.00	"	Contribution from management		2,09,900.00	
"	University Fees	4,12,379.00	"	Contribution from Alumni		85,950.00	
"	E-Governance	39,000.00	"	Miscellaneous		2,59,286.48	
"	Teachers Conference	2,09,900.00	"	Bank Interest		2,27,678.00	
"	Scholarship and Freeship	85,950.00					
"	Interest and Bank Charges	1,737.56					
"	Repairs and Maintenance	18,47,987.00					
"	Depreciation	18,28,310.54	"	Excess of Expenditure over Income		2,35,835.62	
	TOTAL	1,23,34,474.10		TOTAL		1,23,34,474.10	

Vide my report on even date attached

Changanacherry
30-07-2023



For P.J. JOSEPH & Co.
Firm Reg. No.1390S
Chartered Accountants

[Signature]
P.J. JOSEPH
Proprietor (M.No.22839)


ST. JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591
Balance Sheet as on 31st March, 2023

LIABILITIES	Rs.	Ps.	ASSETS	Rs.	Ps.
CAPITAL FUND			FIXED ASSETS (Schedule-7)	3,72,32,378.21	
Balance as per LBS	2,45,78,375.94		SUSPENSE ACCOUNT		15,000.00
Less: Excess of			SALARY ADVANCE		39,499.00
Exp. Over Income	<u>2,35,835.62</u>	2,43,42,540.32	FIXED DEPOSITS		20,00,000.00
CORPUS DONATION			BANK BALANCE (Schedule-8)	28,51,739.78	
Fund Received		1,43,84,603.72	CASH IN HAND		70,263.05
CAUTION DEPOSIT		7,46,320.00	ST JOSEPH ACADEMY		4,00,000.00
STAFF DEPOSIT		7,50,000.00			
LOAN ACCOUNT		12,60,500.00			
PTA FUND		4,17,044.00			
ACCOUNTS PAYABLE		17,697.00			
PF & ESI PAYABLE		48,575.00			
ST JOSEPH MONASTERY		30,000.00			
SALARY PAYABLE		6,11,600.00			
TOTAL		<u><u>4,26,08,880.04</u></u>	TOTAL		<u><u>4,26,08,880.04</u></u>

Vide my report on even date.

Changanacherry
30-07-2023



For P.J. JOSEPH & Co.
Firm Reg. No. 1390S
Chartered Accountants

P.J. JOSEPH
Proprietor (M.No.22839)

ST.JOSEPH COLLEGE, ARAKULAM, MOOLAMATTOM, IDUKKI DISTRICT-685591

Schedule for 2022-2023

Fees Collection (Schedule-1)

Fees Collections	1,11,18,979.00
Application Fees	23,816.00
TOTAL	<u>1,11,42,795.00</u>

Other Collections (Schedule-2)

PTA	78,160.00
Exam Stationery	13,238.00
PSC Exam Utility Charge	20,795.00
Pd Cash	26,300.00
Application Form	1,750.00
TOTAL	<u>1,40,243.00</u>

Miscellaneous Income (Schedule -3)

Contributions	72,100.00
Others	1,87,186.48
TOTAL	<u>2,59,286.48</u>

Administration Expenses (Schedule-4)

Electricity Charges	3,10,788.00
Office Expenses	89,831.00
Postage and Phone	29,426.00
Printing and Stationery	1,71,538.00
Periodical and Subscription	7,182.00
Travel	1,68,275.00
TOTAL	<u>7,77,040.00</u>

General Expenses (Schedule-5)

Advertisement	17,875.00
Allowance	27,200.00
Alumini Association Expenses	3,150.00
AMC of Software	11,000.00
Fees remitted to treasury	5,636.00
Audit Fees	88,500.00
Celebration Expenses	37,957.00
CSIR Journal	9,920.00
Deaf Transfer	9,504.00
Donation	2,500.00
Flag day fund	3,000.00
Gift and Charity	52,865.00
Lab Expense	650.00
Labour Charges	58,400.00
Legal Expenses	41,000.00
Library Books	2,470.00
Medical Care	5,206.00
Cleaning Expenses	12,378.00
Pfma Registration Fees	9,000.00
Professional Tax	10,000.00
PTA Meeting	9,850.00
Publication Assistance	5,000.00
Rates and Taxes	2,374.00
Refreshment	69,063.00
Renewal	21,000.00
Rent and Lease	3,60,000.00



NCC Expenses	11,900.00
Sanitary Napkin	2,500.00
Scholarship and Fees Concession	15,000.00
Service Charge	1,000.00
Sports Day Expenses	2,000.00
Sports Equipments	5,610.00
Gardening Expenses	17,844.00
Subscription of UGC ifl ibnet	5,900.00
Taxes and Fees	14,808.00
Transportation	10,480.00
University Kalolsavam Expenses	27,100.00
Wages	3,27,535.00
Fuel & Oil	28,183.00
Miscellaneous Expenses	38,089.00
Resource Person	83,100.00
TOTAL	14,66,547.00

Repairs and Maintenance (Schedule 6)

Repairs and Maintenance	17,91,641.00
Carpentory Work	1,500.00
Electrical Item	1,311.00
Electrical Goods	52,740.00
Plumbing Materials	795.00
Total	18,47,987.00



ST. JOSEPH COLLEGE, ARAKULAM P.O., MOOLAMATTOM, IDUKKI DISTRICT
SCHEDULE OF ACCOUNTS FOR THE YEAR-2022-23

SCHEDULE-1: FIXED ASSETS

Name of Assets	WDV as on 01-04-2022	Additions 22-23	Total 31-03-2022	Dep. Rate	Depreciation 2022-23	WDV as on 31-03-2023
Building	1,08,67,198.20	-	1,08,67,198.20	5.00	5,43,359.91	1,03,23,838.29
Building Construction in Progress		1,56,00,000.00	1,56,00,000.00		-	1,56,00,000.00
Furniture	3,09,096.00	-	3,09,096.00	10.00	30,909.60	2,78,186.40
Equipments	1,30,920.30	-	1,30,920.30	10.00	13,092.03	1,17,828.27
Statue	9,620.10	-	9,620.10	10.00	962.01	8,658.09
Libabry Books	55,010.70	-	55,010.70	10.00	5,501.07	49,509.63
Library Rennovation	12,15,000.00	-	12,15,000.00	10.00	1,21,500.00	10,93,500.00
Electric Fittings	10,551.60	-	10,551.60	10.00	1,055.16	9,496.44
Computers	2,40,258.00	-	2,40,258.00	20.00	48,051.60	1,92,206.40
Camera	31,515.45	-	31,515.45	15.00	4,727.32	26,788.13
Vehicle Shed	57,663.90	-	57,663.90	10.00	5,766.39	51,897.51
Waiting Shed	5,167.80	-	5,167.80	10.00	516.78	4,651.02
T V Set	8,857.80	-	8,857.80	10.00	885.78	7,972.02
U P S	17,036.10	-	17,036.10	10.00	1,703.61	15,332.49
Sound System	60,992.10	-	60,992.10	10.00	6,099.21	54,892.89
Indoor Stadium	72,82,476.00	-	72,82,476.00	10.00	7,28,247.60	65,54,228.40
Toilet Block	45,632.70	-	45,632.70	10.00	4,563.27	41,069.43
Photostat Machine	78,732.00	90,000.00	1,68,732.00	10.00	16,873.20	1,51,858.80
Punching Machine	12,960.00	-	12,960.00	10.00	1,296.00	11,664.00
Language Lab	4,05,000.00	-	4,05,000.00	10.00	40,500.00	3,64,500.00
Educational Theatre	25,00,000.00	0	25,00,000.00	10.00	2,50,000.00	22,50,000.00
UPS System 5 kv		27,000.00	27,000.00	10.00	2,700.00	24,300.00
TOTAL	2,33,43,688.75	1,57,17,000.00	3,90,60,688.75		18,28,310.54	3,72,32,378.21

SCHEDULE-8: BANK BALANCE

	opening 01-04-2022	closing 31-03-2023
Arakulam Farmers Service Co.op bank	11,091.00	11,590.00
Central bank of India-A/c No. 3537	1,143.65	1,177.60
Federal bank Ltd A/c No. 64774	9,350.00	-
South Indian Bank Ltd A/c No.2075	5,43,089.78	12,56,875.02
Union Bank of India A/c No. 7594	1,33,673.04	1,38,527.24
Kerala State Co-Op Bank Ltd, Kanjar 74182	-	1,58,966.20
Federal Bnak LTD a/c 99473	3.72	12,84,603.72
	6,98,351.19	28,51,739.78

