



CA. KIRAN S F C A
CHARTERED ACCOUNTANT
PH : +919496536569, +919447790884
E-mail : caks2015@gmail.com

KIRAN S & Co,
Chartered Accountants
Thayyil Building,
Pulamon P.O., Kottarakara
Kollam (Dist.) 691 531

UDIN- 24237360BKAPWQ5977

Date- 22-02-2024

AUDITOR'S REPORT

We have audited the attached Balance Sheets of St. Gregorios College, Kottarakkara up to the period ended on 31ST May 2023 and the Receipts and Payments Accounts and the Income and Expenditure Accounts up to the financial years ended on that date, annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement preparation. We believe that our audit provides a reasonable basis for our opinion.

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 and found them to be satisfactory. In our opinion, proper books of accounts have been kept by the institution, so far as appears from the examination of books.

In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedule and notes thereon give a true and fair view:

- a) In the case of the Balance Sheet, of the state of affairs as on 31st May 2023.
- b) In the case of the Income and Expenditure Account of the excess of income over expenditure, up to the year ended 31ST May 2023.



For KIRAN. S & Co.
CHARTERED ACCOUNTANTS
FRN- 0161975

CA KIRAN. S FCA
Membership No: 237360

**ST GREGORIOS COLLEGE KOTTARAKKARA
BALANCESHEET AS AT 31 MAY 2023**

Liabilities		Amount	Assets		Amount
Capital Fund					
Management Contribution as per Last B/s	3,69,62,065.40		Fixed Assets- Schedule A		3,85,36,793.22
Add: During the Year	34,03,000.00		Advance to PTA		3,25,000.00
Less: Excess of Expenditure over Income	<u>32,95,428.13</u>	3,70,69,637.27	University endowment		5,00,000.00
Capital Fund from UGC			Advance from Rusa		56,96,869.00
FIST Fund		55,54,386.18	Cash at Bank -Schedule B		1,24,66,364.23
RUSA Fund		1,50,00,000.00	Cash at Hand		9,40,696.00
UGC Grant		3,45,499.00			
E Grant Refund Payable		4,96,200.00			
		5,84,65,722.45			5,84,65,722.45

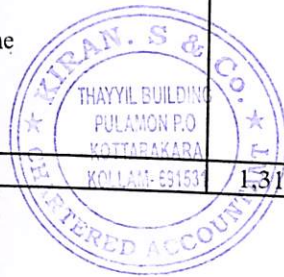
Place: Kottarakkara
Date: 22-02-2024
UDIN : 24237360BKAPWQ5977



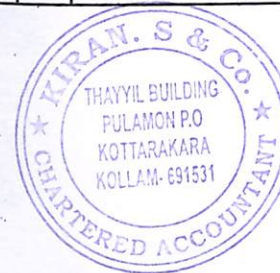
For **KIRAN. S & Co.**
CHARTERED ACCOUNTANTS
FRN-016197S
[Signature]
CA **KIRAN. S FCA**
Membership No: 237360

ST GREGORIOS COLLEGE KOTTARAKKARA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/06/2022 TO 31/05/2023

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNTS
To	Balance B/d :-		By	STUDENTS FUNDS REMITTED:-	
	Cash in Hand	4,71,938.00	"	Tuition Fee	15,36,555.00
	Cash at Bank	91,24,275.23	"	Caution Money Refunded	1,14,000.00
		95,96,213.23	"	TC & Duplicate TC fee	4,695.00
	COLLECTION FROM STUDENTS :-		"	Registration Fees	10,710.00
"	Tuition Fee & Fine	9,35,585.00	"	Library Fine	26,907.00
"	Caution Money Collected	1,58,520.00	"	Re- Admission Fees	7,865.00
"	TC & Duplicate TC fee	3,290.00		UNIVERSITY SPECIAL FEES:-	
"	Admission Fee	29,340.00	"	University Union Fee	10,260.00
"	Calendar Fee	30,595.00	"	University Sports Affiliation Fee	12,825.00
"	Athletic Fee	89,005.00	"	University Student Aid Fund	5,130.00
"	Laboratory Fee	2,17,005.00	"	University Women Aid Fund	2,565.00
"	Stationery Fee	46,975.00	"	University Medical Inspection Fee	1,710.00
"	Audio Visual Fee	26,500.00	"	University Course Affiliation Fee	19,950.00
"	College Association Fee	46,975.00		EDUCATIONAL CONCESSIONS DISBURSEMENT	
"	Magazine Subscription Fees	46,975.00	"	University Examination Fee Remitted	16,69,330.00
"	Registration Fees	23,400.00	"	Refund of E-grant	2,56,210.00
"	Library Fine & Fee	95,218.00		OTHER PAYMENTS	
"	Re- Admission Fees	7,645.00	"	Bank Charges	921.00
"	Medical Inspection Fee	6,250.00	"	Library Expenses	1,35,587.00
"	Student Aid Fund	10,120.00	"	Printing and Stationery	36,306.00
"	Examination Fee	16,73,530.00	"	Calendar Expenses	42,900.00
"	Women's Study Union Fee	10,120.00	"	Laboratory Expenses	2,88,945.00
"	Tender Form Fee	1,200.00	"	Association Expenses	98,600.00
	UNIVERSITY SPECIAL FEES:-		"	Sports Expenses	1,27,775.00
"	University Student Aid Fund	10,260.00	"	Women Study Union Expenses	9,346.00
"	University Women Aid Fund	12,825.00	"	Printing and Stationery	2,27,724.00
"	University Medical Inspection Fee	5,130.00	"	Electricity, Telephone & Internet	3,36,235.00
"	University Course Affiliation Fee	2,565.00	"	Salaries and Allowances	9,83,500.00
"	University Accident Policy Insurance Scheme	1,710.00	"	Moodle Project	53,297.00
"	University Course Affiliation Fee	20,250.00	"	Traveling Allowances	3,11,114.00
"		1,31,07,201.23	"	Repairing and Maintenance Computer	76,239.00
"	Balance C/d		"	Balance C/d	64,07,201.00



To	Balance B/d	1,31,07,201.23	By	Balance B/d	64,07,201.00
				Orientation Program For Teaching & Non Teaching Staff	29,497.00
			"	MGOCSM Expense	24,294.00
			"	New course fee	4,700.00
			"	Labour Charges	34,325.00
			"	Food and Refreshment	45,486.00
			"	Audit Fees	42,032.00
			"	NAAC Related Expenses	12,987.00
			"	Miscellaneous expense	23,603.00
			"	Postage and courier	1,000.00
			"	Water Charge	15,565.00
			"	Charity & Donation	1,400.00
			"	Founder Manager Memory	89,788.00
			"	National Seminar	51,300.00
			"	Union Election & Celebration Expense	29,246.00
				MAINTENANCE OF INFRASTRUCTURE	
			"	Repairing and Maintenance	1,75,074.00
			"	General Campus Maintenance	64,100.00
				INFRASTRUCTURE AUGMENTATION AND CAPITAL EXPENDITURE	
			"	Computer & Accessories	5,19,090.00
			"	Plant & Machinery	11,000.00
			"	College Software	3,02,700.00
			"	Furniture and Fittings	43,157.00
			"	Construction	60,000.00
			"	Library Books	1,00,726.00
			"	Lab Equipments Purchased	1,43,834.00
			"	Balance c/d:-	
				Cash in Hand	9,40,696.00
				Cash at Bank	1,24,66,364.23
					1,34,07,060.23
		2,16,39,165.23			2,16,39,165.23
	RECEIPT OF EDUCATIONAL CONCESSIONS				
"	Government Grant Received	48,38,060.00			
	OTHER RECEIPTS				
"	Bank Interest Received	29,393.00			
"	Bethlehem Asramam	34,03,000.00			
	Admission Fees Collected From Students	2,08,500.00			
	Fine, TC Late Fees Collected From Students	53,011.00			

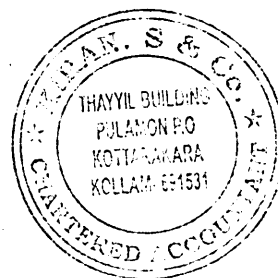


For KIRAN. S & Co.
CHARTERED ACCOUNTANTS
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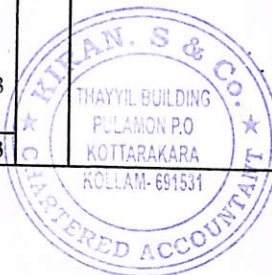
CA KIRAN. S FCA
Membership No. 237360

ST GREGORIOS COLLEGE KOTTARAKKARA
INCOME AND EXPENDITURE ACCOUNTS FOR THE PERIOD FROM 01/06/2022 TO 31/05/2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	STUDENTS FUNDS REMITTED:-		By	COLLECTION FROM STUDENTS :-	
"	Tuition Fee	15,36,555.00	"	Tuition Fee & Fine	9,35,585.00
"	Caution Money Refunded	1,14,000.00	"	Caution Money Collected	1,58,520.00
"	TC & Duplicate TC fee	4,695.00	"	TC & Duplicate TC fee	3,290.00
"	Registration Fees	10,710.00	"	Admission Fee	29,340.00
"	Library Fine	26,907.00	"	Calendar Fee	30,595.00
"	Re- Admission Fees	7,865.00	"	Athletic Fee	89,005.00
	UNIVERSITY SPECIAL FEES:-		"	Laboratory Fee	2,17,005.00
"	University Union Fee	10,260.00	"	Stationery Fee	46,975.00
"	University Sports Affiliation Fee	12,825.00	"	Audio Visual Fee	26,500.00
"	University Student Aid Fund	5,130.00	"	College Association Fee	46,975.00
"	University Women Aid Fund	2,565.00	"	Magazine Subscription Fees	46,975.00
"	University Medical Inspection Fee	1,710.00	"	Registration Fees	23,400.00
"	University Course Affiliation Fee	19,950.00	"	Library Fine & Fee	95,218.00
	EDUCATIONAL CONCESSIONS DISBURSEMENT		"	Re- Admission Fees	7,645.00
"	University Examination Fee Remitted	16,69,330.00	"	Medical Inspection Fee	6,250.00
"	Refund of E-grant	7,52,410.00	"	Student Aid Fund	10,120.00
			"	Examination Fee	16,73,530.00
			"	Women's Study Union Fee	10,120.00
			"	Tender Form Fee	1,200.00
	Balance C/d	41,74,912.00		Balance C/d	34,58,248.00



Balance B/d	41,74,912.00	Balance B/d	34,58,248.00
OTHER PAYMENTS		UNIVERSITY SPECIAL FEES:-	
" Bank Charges	921.00	" University Student Aid Fund	10,260.00
" Library Expenses	1,08,587.00	" University Women Aid Fund	12,825.00
" Printing and Stationery	36,306.00	" University Medical Inspection Fee	5,130.00
" Calendar Expenses	42,900.00	" University Course Affiliation Fee	2,565.00
" Laboratory Expenses	2,88,945.00	" University Accident Policy Insurance Scheme	1,710.00
" Association Expenses	98,600.00	" University Course Affiliation Fee	20,250.00
" Sports Expenses	1,27,775.00		
" Women Study Union Expenses	9,346.00		
" Printing and Stationery	2,27,724.00	RECEIPT OF EDUCATIONAL CONCESSIONS	
" Electricity, Telephone & Internet	3,36,235.00	" Government Grant Received	48,38,060.00
" Salaries and Allowances	9,83,500.00		
" Moodle Project	53,297.00		
" Traveling Allowances	3,11,114.00		
" Repairing and Maintenance Computer	76,239.00	OTHER RECEIPTS	
" Orientation Program For Teaching & Non Teaching Staff	29,497.00	" Bank Interest Received	29,393.00
" MGOCSM Expense	24,294.00		
" New course fee	4,700.00	" Admission Fees Collected From Students	2,08,500.00
" Labour Charges	34,325.00	" Fine, TC Late Fees Collected From Students	53,011.00
" Food and Refreshment	45,486.00		
" Audit Fees	42,032.00		
" NAAC Related Expenses	12,987.00		
" Miscellaneous expense	23,603.00		
" Postage and courier	1,000.00	" Excess of Expenditure Over Income	32,95,428.13
" Water Charge	15,565.00		
" Charity & Donation	1,400.00		
" Founder Manager Memory	89,788.00		
" National Seminar	51,300.00		
" Union Election & Celebration Expense	29,246.00		
MAINTENANCE OF INFRASTRUCTURE			
" Repairing and Maintenance	1,75,074.00		
" General Campus Maintenance	64,100.00		
" Depreciation	44,14,582.13		
	1,19,35,380.13		1,19,35,380.13



For KIRAN. S & Co.
 CHARTERED ACCOUNTANTS
 FRN- 0161975

CA KIRAN. S FCA
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FIXED ASSETS -SCHEDULE A

Sl.No	ITEMS	AS ON 01-06-2022	ADDITION	DELETION	VALUE TO BE DEPRECIATED		DEPRECIATION	AS ON 31-05-2023
1	Lab equipments	53,69,974.66	1,43,834.00		55,13,808.66	15	8,27,071.30	46,86,737.36
2	Library Books	1,01,951.06	1,27,726.00		2,29,677.06	50	1,14,838.53	1,14,838.53
3	Furniture And Fittings	16,13,952.13	43,157.00		16,57,109.13	40	6,62,843.65	9,94,265.48
4	Plant And Machinery	5,89,889.28	11,000.00		6,00,889.28	10	60,088.93	5,40,800.35
5	Computer & Accessories	14,92,983.58	5,19,090.00		20,12,073.58	10	2,01,207.36	18,10,866.22
6	Building	2,00,17,212.27	60,000.00		2,00,77,212.27	10	20,07,721.23	1,80,69,491.04
7	Rusa Building	93,03,131.00			93,03,131.00	0	-	93,03,131.00
8	Air Conditioner	1,46,930.47			1,46,930.47	10	14,693.05	1,32,237.42
9	Camera	17,816.56			17,816.56	15	2,672.48	15,144.08
10	Solar Panel	8,60,463.68			8,60,463.68	15	1,29,069.55	7,31,394.12
11	Exam Hall And Theatre	17,08,886.58			17,08,886.58	10	1,70,888.66	15,37,997.93
12	Gym Items	45,000.00			45,000.00	15	6,750.00	38,250.00
13	Inverter	1,61,793.75			1,61,793.75	15	24,269.06	1,37,524.69
14	College Software	1,33,333.33	3,02,700.00		4,36,033.33	40	1,74,413.33	2,61,620.00
15	Sign Board	1,80,550.00			1,80,550.00	10	18,055.00	1,62,495.00
		4,17,43,868.35	12,07,507.00	-	4,29,51,375.35		44,14,582.13	3,85,36,793.22

BANK ACCOUNT - SCHEDULE B

E grant SBI A/c No--6576	52,59,849.00
UGC Canara A/c No- 0032	5,71,926.70
PD Treasury A/c No- 07908	61,82,858.00
Fist Account	4,51,730.53
	<u>1,24,66,364.23</u>

