



UDIN- 24237360BKAPWR3733

Date- 29-02-2024

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:

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



For **KIRAN S & Co.**
CHARTERED ACCOUNTANTS
FRN- 016197

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	32,97,928.13	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	9,38,196.00
UGC Grant	3,45,499.00		
E Grant Refund Payable	4,96,200.00		
	5,84,63,222.45		5,84,63,222.45

Place: Kottarakkara
Date: 29-02-2024
UDIN : 24237360BKAPWR3733



For KIRAN S & Co.
CHARTERED ACCOUNTANTS
FRN-0164973
CA KIRAN S ICA
Membership No: 237360

ST GREGORIOS COLLEGE KOTFARAKKARA

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



FIXED ASSETS - SCHEDULE A

SLNo	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	8,27,071.30	46,86,737.36
2	Library Books	1,01,951.06	1,27,726.00		2,29,677.06	1,14,838.53	1,14,838.53
3	Furniture And Fixings	16,13,952.13	43,157.00		16,57,109.13	6,62,843.65	9,94,265.48
4	Plant And Machinery	5,89,889.28	11,000.00		6,00,889.28	60,088.93	5,40,800.35
5	Computer & Accessories	14,92,983.58	5,19,090.00		20,12,073.58	2,01,207.36	18,10,866.22
6	Building	2,00,17,212.27	60,000.00		2,00,77,212.27	20,07,721.23	1,80,69,491.04
7	Rusa Building	93,03,131.00			93,03,131.00	-	93,03,131.00
8	Air Conditioner	1,46,930.47			1,46,930.47	14,693.05	1,32,237.42
9	Camera	17,816.56			17,816.56	2,672.48	15,144.08
10	Solar Panel	8,60,463.68			8,60,463.68	1,29,069.55	7,31,394.12
11	Exam Hall And Theatre	17,08,886.58			17,08,886.58	1,70,888.66	15,37,997.93
12	Gym Items	45,000.00			45,000.00	6,750.00	38,250.00
13	Inverter	1,61,793.75			1,61,793.75	24,269.06	1,37,524.69
14	College Software	1,33,333.33	3,02,700.00		4,36,033.33	1,74,413.33	2,61,620.00
15	Sign Board	1,80,550.00			1,80,550.00	18,055.00	1,62,495.00
		4,17,43,869.35	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
 Fisl Account 4,51,730.53

1,24,66,364.23



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

EXPENDITURE		AMOUNT	INCOME		AMOUNT
STUDENTS FUNDS REMITTED:-					
To	Tuition Fee	15,36,555.00	By	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 Bid		Balance Bid		Balance Bid	
	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			
"	Electricity, Telephone & Internet	3,36,235.00			
"	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			
"	Orientation Program For Teaching & Non Teaching Staff	29,497.00	"	RECEIPT OF EDUCATIONAL CONCESSIONS	
"	MGOCSSM Expense	24,294.00		Government Grant Received	48,38,060.00
"	New course fee	4,700.00	"		
"	Labour Charges	34,325.00	"	OTHER RECEIPTS	
"	Food and Refreshment	45,486.00	"	Bank Interest Received	29,393.00
"	Audit Fees	42,032.00	"	Admission Fees Collected From Students	2,08,500.00
"	NAAC Related Expenses	12,987.00	"	Fine, TC Late Fees Collected From Students	53,011.00
"	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	"	Excess of Expenditure Over Income	32,97,928.13
"	Union Election & Celebration Expense	29,246.00			
"	Academy of Chemistry Teacher's subscription Fee	2,500.00			
	MAINTENANCE OF INFRASTRUCTURE				
"	Repairing and Maintenance	1,75,074.00			
"	General Campus Maintenance	64,100.00			
"	Depreciation	44,14,582.13			
		1,19,37,880.13			



For KIRAN S & CO.
 CHARTERED ACCOUNTANTS
 ERN-6161975
 CA KIRAN, S & CO
 Membership No: 2373660

Expenditure incurred for purchase of Books, Journals and other reading materials during the financial year 2022-23

Sl. No	Item	Amount Allotted	Amount Utilized
1	Books	1,27,726.00	1,27,726.00
2	Journals	49,132.00	49,132.00
3	E-Books and E-Journals (N-List)	5,900.00	5,900.00
4	News Papers, Magazines, periodicals etc.	33,150.00	33,150.00
	Total	2,15,908.00	2,15,908.00



For KIRAN. S & Co.
CHARTERED ACCOUNTANTS
FRN- 0161978

CA KIRAN. S FCA
Membership No. 237360