



ST. GREGORIOS COLLEGE KOTTARAKARA

AUDITORS REPORT (2023 – 2024)





CA. KIRAN S FCA
CHARTERED ACCOUNTANT
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KIRAN S & CO
Chartered Accountants
Thayyil Building,
Pulamon P.O., Kottarakara
Kollam (Dist.) - 691 531

UDIN- 25237360BMJMUU1247

Date- 31-01-2025

AUDITOR'S REPORT

We have audited the attached Balance Sheets of St. Gregorios College, Kottarakara up to the period ended on 31ST May 2024 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 2024.
- In the case of the Income and Expenditure Account of the excess of income over expenditure, up to the year ended 31st May 2024.
- In the case of the Receipts and Payments Account of the Receipts and Payments for the year ended 31st May 2024.



For KIRAN S & CO.
CHARTERED ACCOUNTANTS
FRN- 016197S

CA KIRAN S FCA
Membership No. 237360

**ST GREGORIOS COLLEGE KOTTARAKKARA
BALANCESHEET AS AT 31 MAY 2024**

Liabilities		Amount	Assets		Amount
Capital Fund					
Management Contribution as per Last B/s	3,70,67,137.27		Fixed Assets- Schedule A		3,55,54,646.58
Add: During the Year	35,15,458.00		Advance to PTA		3,25,000.00
Less: Excess of Expenditure over Income	<u>44,74,066.64</u>	3,61,08,528.63	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		1,47,73,597.23
RUSA Fund		1,50,00,000.00	Cash at Hand		1,58,301.00
UGC Grant		3,45,499.00			
		5,70,08,413.81			5,70,08,413.81

Place: Kottarakkara

Date: 31-01-2025

UDIN : 25237360BMJMUU1247

Annexure to our report of even dated



For KIRAN. S & Co.
CHARTERED ACCOUNTANTS
FRN- 016197E
CA KIRAN. S ICA
Membership No/237360

ST GREGORIOS COLLEGE KOTTARAKKARA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/06/2023 TO 31/05/2024

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNTS
To	Balance B/d :-		By	STUDENTS FUNDS REMITTED:-	
	Cash in Hand	9,38,196.00	"	Tuition Fee	11,67,430.00
	Cash at Bank	1,24,66,364.23	"	Caution Money Refunded	1,79,040.00
		1,34,04,560.23	"	TC Late Fee & Duplicate TC	3,075.00
			"	Library Fine	4,231.00
			"	Re- Admission Fees	16,280.00
			"	Rop	67,870.00
	COLLECTION FROM STUDENTS :-			UNIVERSITY SPECIAL FEES:-	
"	Tuition Fee & Fine	65,980.00	"	University Union Fee	43,440.00
"	Caution Money Collected	3,46,320.00	"	University Sports Affiliation Fee	48,325.00
"	TC Late Fee & Duplicate TC	3,020.00	"	University Student Aid Fund	19,750.00
"	Admission Fee	10,125.00	"	University Women Aid Fund	7,855.00
"	Calendar Fee	14,310.00	"	University Medical Inspection Fee	4,765.00
"	Athletic Fee	23,570.00	"	University Course Affiliation Fee	50,250.00
"	Laboratory Fee	83,470.00	"	Accident Insurance Policy Scheme Fee	8,450.00
"	Stationery Fee	8,520.00		EDUCATIONAL CONCESSIONS DISBURSEMENT	
"	Audio Visual Fee	10,645.00	"	University Examination Fee Remitted	91,085.00
"	College Association Fee	24,520.00	"	Refund of E-grant	5,46,868.00
"	Magazine Subscription Fees	24,520.00		OTHER PAYMENTS	
"	Library Fee	20,970.00	"	Bank Charges	885.00
"	Re- Admission Fees	15,270.00	"	Printing and Stationery	84,983.00
"	Medical Inspection Fee	4,020.00	"	Calendar Expenses	72,195.00
"	Student Aid Fund	4,945.00	"	Laboratory Expenses	66,943.00
"	Examination Fee	2,58,570.00	"	Association Expenses	85,585.00
"	Women's Study Union Fee	4,460.00	"	Sports Expenses	1,48,056.00
"	LIBRARY FINE	3,949.00	"	Academy of Chemistry Teacher's subscription Fee	2,500.00
	UNIVERSITY SPECIAL FEES:-		"	Salaries and Allowances	8,20,000.00
"			"	Telephone Charges	49,952.00
"	University Sports Affiliation Fee	4,420.00	"	Electricity Charges	2,99,415.00
"	University Student Aid Fund	7,960.00	"	Library Expense	15,935.00
"	University Women Aid Fund	7,960.00	"	Printing and Stationery	1,21,602.00
"	University Medical Inspection Fee	5,865.00	"	Advertisement Expense	3,41,248.00
"	University Course Affiliation Fee	920.00	"	MGOCSM Expense	31,570.00
"			"	Balance C/d	43,99,583.00
"	Balance C/d	1,43,58,869.23	"		



ST GREGORIOS COLLEGE KOTTARAKKARA
INCOME AND EXPENDITURE ACCOUNTS FOR THE PERIOD FROM 01/06/2023 TO 31/05/2024

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	STUDENTS FUNDS REMITTED:-		By	COLLECTION FROM STUDENTS :-	
"	Tuition Fee	11,67,430.00	"	Tuition Fee & Fine	65,980.00
"	Caution Money Refunded	1,79,040.00	"	Caution Money Collected	3,46,320.00
"	TC Late Fee & Duplicate TC	3,075.00	"	TC Late Fee & Duplicate TC	3,020.00
"	Library Fine	4,231.00	"	Admission Fee	10,125.00
"	Re- Admission Fees	16,280.00	"	Calendar Fee	14,310.00
"	Rop	67,870.00	"	Athletic Fee	23,570.00
	UNIVERSITY SPECIAL FEES:-		"	Laboratory Fee	83,470.00
"	University Union Fee	43,440.00	"	Stationery Fee	8,520.00
"	University Sports Affiliation Fee	48,325.00	"	Audio Visual Fee	10,645.00
"	University Student Aid Fund	19,750.00	"	College Association Fee	24,520.00
"	University Women Aid Fund	7,855.00	"	Magazine Subscription Fees	24,520.00
"	University Medical Inspection Fee	4,765.00	"	Library Fee	20,970.00
"	University Course Affiliation Fee	50,250.00	"	Re- Admission Fees	15,270.00
"	Accident Insurance Policy Scheme Fee	8,450.00	"	Medical Inspection Fee	4,020.00
	EDUCATIONAL CONCESSIONS DISBURSEMENT		"	Student Aid Fund	4,945.00
"	University Examination Fee Remitted	91,085.00	"	Examination Fee	2,58,570.00
"	Refund of E-grant	50,668.00	"	Women's Study Union Fee	4,460.00
			"	LIBRARY FINE	3,949.00
	Balance C/d	17,62,514.00		Balance C/d	9,27,184.00



For **KIRAN. S & Co.**
CHARTERED ACCOUNTANTS
 FRN-0161979
CA KIRAN. S FCA
 Membership No: 237360

To	Balance B/d	1,43,58,869.23	By	Balance B/d	43,99,583.00
				Moodle Project	14,990.00
			"	Remuneration to staffs	24,000.00
			"	Postage and courier	1,209.00
			"	Union Election	6,050.00
			"	Celebration Expense	54,602.00
			"	Internet Subscription	55,265.00
			"	New course fee	4,700.00
			"	Founder Manager Memory	4,550.00
			"	Traveling Allowances	16,250.00
			"	TA to Administrator, Manager	2,41,000.00
			"	Water Charge	18,332.00
			"	Food and Refreshment	76,383.00
			"	Labour charge	96,107.00
			"	NAAC Related Expenses	4,000.00
			"	Miscellaneous Purchase	30,646.00
			"	Cleaning Expenses	39,930.00
			"	Service Expense	1,25,555.00
			"	Grass Cutting Expense	1,27,950.00
			"	Garbage Disposal	800.00
			"	Charity & Donation	4,100.00
			"	Audit Fees	10,000.00
			"	Program Expense	45,888.00
			"	Medical Expenses	2,900.00
			"	Workshop program	36,471.00
			"	Co-Operative Society Fund	8,620.00
			"	MAINTENANCE OF INFRASTRUCTURE	
			"	Repairing and Maintenance	70,126.00
			"	Building tax	23,930.00
			"	Material purchase	2,17,579.00
			"	INFRASTRUCTURE AUGMENTATION AND CAPITAL EXPENDITURE	
			"	Library Books	1,15,922.00
			"	software purchase	7,000.00
			"	Building	2,50,000.00
			"	AC	1,00,000.00
			"	Office equipments	11,759.00
			"	Computer & Accessories	1,74,530.00
			"	Photo copier	88,400.00
				Balance c/d:-	
				Cash in Hand	1,58,301.00
				Cash at Bank	1,47,73,597.23
					1,49,31,898.23
					2,14,41,025.23
					2,14,41,025.23
					2,14,41,025.23

RECEIPT OF EDUCATIONAL CONCESSIONS

Government Grant Received

35,49,885.00

OTHER RECEIPTS

Bank Interest Received

16,813.00

Bethlehem Asramam

35,15,458.00



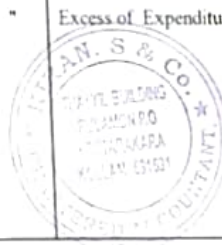
For KIRAN.S & Co.
CHARTERED ACCOUNTANTS
FRN- 0161973

CA KIRAN. S FCA
Membership No: 27360

2,14,41,025.23

2,14,41,025.23

Balance B/d	17,62,514.00	Balance B/d	9,27,184.00
OTHER PAYMENTS		UNIVERSITY SPECIAL FEES:-	
Bank Charges	885.00	University Sports Affiliation Fee	4,420.00
Printing and Stationery	84,983.00	University Student Aid Fund	7,960.00
Calendar Expenses	72,195.00	University Women Aid Fund	7,960.00
Laboratory Expenses	66,943.00	University Medical Inspection Fee	5,865.00
Association Expenses	85,585.00	University Course Affiliation Fee	920.00
Sports Expenses	1,48,056.00		
Academy of Chemistry Teacher's subscription Fee	2,500.00		
Salaries and Allowances	8,20,000.00	RECEIPT OF EDUCATIONAL CONCESSIONS	
Telephone Charges	49,952.00	Government Grant Received	35,49,885.00
Electricity Charges	2,99,415.00		
Library Expense	15,935.00	OTHER RECEIPTS	
Printing and Stationery	1,21,602.00	Bank Interest Received	16,813.00
Advertisement Expense	3,41,248.00		
MGOCSM Expense	31,570.00		
Moodle Project	14,990.00		
Remuneration to staffs	24,000.00		
Postage and courier	1,209.00		
Union Election	6,050.00		
Celebration Expense	54,602.00		
Internet Subscription	55,265.00		
New course fee	4,700.00		
Founder Manager Memory	4,550.00		
Traveling Allowances	16,250.00		
TA to Administrator, Manager	2,41,000.00		
Water Charge	18,332.00		
Food and Refreshment	76,383.00		
Labour charge	96,107.00		
NAAC Related Expenses	4,000.00		
Miscellaneous Purchase	30,646.00		
Cleaning Expenses	39,930.00		
Service Expense	1,25,555.00		
Grass Cutting Expense	1,27,950.00		
Garbage Disposal	800.00		
Charity & Donation	4,100.00		
Audit Fees	10,000.00		
Program Expense	45,888.00		
Medical Expenses	2,900.00		
Workshop program	36,471.00		
Co-Operative Society Fund	8,620.00		
MAINTENANCE OF INFRASTRUCTURE		Excess of Expenditure Over Income	44,74,066.64
Repairing and Maintenance	70,126.00		
Building tax	23,930.00		
Material purchase	2,17,579.00		
Depreciation	37,29,757.64		
89,95,073.64			89,95,073.64



For KIRAN. S & Co.
CHARTERED ACCOUNTANTS
FRN: 0161075

CA KIRAN. S & Co.
Membership No. 237360