



AUDITORS' REPORT

We have audited the attached Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of **Mar Gregorios College of Law, Nalanchira** –as at 31st March, 2020.

[a] We report the following:

[i] These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

[ii] 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 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. We believe that our audit provides a reasonable basis for our opinion.

[b] Subject to above: -

[A] We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

[B] In our opinion, proper books of account have been kept by the management so far as appears from our examination of the books.

[C] In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with notes thereon, if any, give a true and fair view:

[i] in the case of Receipts and Payments account for the period 01-04-2019 to 31-03-2020.

[ii] in the case of Income and Expenditure account for the period 01-04-2019 to 31-03-2020

[iii] in case of Balance Sheet as at 31-03-2020.

for M/s. VIJAYAKUMAR VINAYAK & SAM
CHARTERED ACCOUNTANTS
FIRM REG.No.022679S



SAM KURUVILLA B.Com FCA
PARTNER

MEMBERSHIP No.218095
UDIN: 20218095AAAADQ2592

Place: Thiruvananthapuram
Date : 30.11.2020

E-mail id: ca.apvin@gmail.com, Phone: (O) 2724580, 2721182 & Fax 2728727

Prof. Dr. JOHN. P.C
Principal
Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram-695015

MAR GREGORIOS COLLEGE OF LAW (2019-20)

1 Details of cash payment in excess of Rs 10,000/- incurred during the year 2019-20		
Date	Nature of expenses	Amount
04-04-19	Exam Fee Paid to University	10,790.00
14-06-19	Exam Fee Paid to University	11,935.00
19-07-19	Exam Fee Paid to University	12,740.00
	Total	35,465.00

2 Details of expenditure for which TDS was not deducted during the year		
Date	Nature of expenses	Amount
15-11-19	Arts Day Exp.	35,700.00
09-08-19	Computer Maintenance	7,000.00
09-08-19	Computer Maintenance	18,000.00
23-09-19	Internet Charges Paid	22,226.00
26-07-19	Repairs & Maintenance	50,285.00
12-11-19	Repairs & Maintenance	1,60,781.00
12-11-19	Repairs & Maintenance	1,51,920.00
04-04-19	Security Charges paid to Vidya Nagar	35,980.00
04-05-19	Security Charges paid to Vidya Nagar	35,980.00
30-05-19	Security Charges paid to Vidya Nagar	35,980.00
02-07-19	Security Charges paid to Vidya Nagar	35,980.00
02-08-19	Security Charges paid to Vidya Nagar	35,980.00
03-09-19	Security Charges paid to Vidya Nagar	35,980.00
01-10-19	Security Charges paid to Vidya Nagar	35,980.00
02-11-19	Security Charges paid to Vidya Nagar	35,980.00
01-12-19	Security Charges paid to Vidya Nagar	38,980.00
01-01-20	Security Charges paid to Vidya Nagar	35,980.00
03-02-20	Security Charges paid to Vidya Nagar	35,980.00
29-02-20	Security Charges paid to Vidya Nagar	35,980.00
02-04-19	Statue Construction - Woman of Justice	20,000.00
15-05-19	Statue Construction - Woman of Justice	30,000.00
01-06-19	Statue Construction - Woman of Justice	10,000.00
10-06-19	Statue Construction - Woman of Justice	5,000.00
19-07-19	Statue Construction - Woman of Justice	20,000.00
13-05-19	Furniture and Fixtures	35,000.00
	Total	10,00,672.00

Note:

- 1 It is not possible to vefity whether the payments exceeding Rs 10,000/- has been made otherwise than by account payee cheque, bank draft or ECS, as the necessary evidence is not in the possession of the college

For M/s. VIJAYAKUMAR VINAYAK & SAM
CHARTERED ACCOUNTANTS
Firm Regn No. 0226795



See

SAM KURUVILLA B.Com FCA
PARTNER
Membership No. 218095
UDIN: 20218095AAAADQ2592

PLACE : THIRUVANANTHAPURAM
DATE : 30.11.2020

John P.C
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Mar Gregorios College of Law
Thiruvananthapuram-695015

MAR GREGORIOS COLLEGE OF LAW
NALANCHIRA, TRIVANDRUM
BALANCE SHEET AS AT 31st MARCH 2020

LIABILITIES	AMOUNT [Rs]	AMOUNT [Rs]	ASSETS	AMOUNT [Rs]
CAPITAL FUND:			FIXED ASSETS:	
As per last Balance Sheet	1,78,67,676.80		As per Schedule - A	3,95,45,092.24
Less: Excess of Expenditure - over Income	57,40,949.77	1,21,26,727.04	CURRENT ASSETS:	
DEPOSITS & FUNDS : (Subject to confirmation)			(a) Interest accrued on Fixed Deposit	1,90,446.00
-Caution Deposit			(b) TDS Receivable U/s 194N	56,999.98
As per last Balance Sheet	51,28,930.00		(c) Advance to Director - (for Payment of Statutory Liabilities)	
Add: Collected during the year	9,95,000.00		-Fr. Jinoy Mathew	534.00
Less: Refunded during the year	6,69,000.00	54,54,930.00	-Fr. Dr. Koshy Issac Punnamootil	38,662.00
-PTA Fund:			Fee receivable:	
As per last Balance Sheet	5,95,000.00		- Schedule B	1,53,140.00
Less: Considered as Income during FY 2019-20	5,95,000.00	-	LOANS & ADVANCES:	
-Alumini Association fund			(a) Security Deposit with	
As per last Balance Sheet	87,000.00	87,000.00	-Bar Council of India	2,00,000.00
Refundable Deposit:			-Advance - MCES	1,50,07,242.00
As per last Balance Sheet	4,01,78,070.00		(b) Salary Advance:	
Add: Collected during the year	88,34,255.00		As per last Balance Sheet	2,58,386.00
Less: Refunded during the year	50,35,780.00	4,39,76,545.00	Add: Given during theyear	7,59,477.00
			Less: Repaid during theyear	6,63,547.00
				3,54,316.00

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Secured Loans:			Cash & Bank Balances	
-Overdraft with South Indian Bank Nalanchira Branch Account No.0483081000000024		83,34,744.85	Cash in hand	97,987.00
CURRENT LIABILITIES:			Cash at Bank :	
Expense Payable			-South Indian Bank, A/c No.7214	8,20,326.05
Salary Payable	11,45,312.00	27,45,312.00	-Bank of India, A/c No.0070	4,88,065.12
Lease Rent payable	16,00,000.00		-State Bank of India, A/c No.33150431565	97,048.50
Statutory Liabilities Payable			Term Deposit:	
EPF Employer contribution payable	21,584.00		Fixed Deposit with South Indian Bank	1,62,41,512.00
EPF Employee contribution payable	25,668.00			
ESI Employer contribution payable	5,090.00			
ESI Employee contribution payable	6,465.00			
TDS payable	12,740.00	71,547.00		
Others				
Contribution collected for charity	91,600.00			
Excess Fee collected - Schedule C	4,02,965.00	4,94,565.00		
TOTAL		7,32,91,370.89	TOTAL	7,32,91,370.89

As per our separate report of even date attached

For M/s. VIJAYAKUMAR VINAYAK & SAM

CHARTERED ACCOUNTANTS

Firm Regn No.0226795



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SAM KURUVILLA B.Com FCA

PARTNER

Membership No. 218095

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PLACE : THIRUVANANTHAPURAM

DATE : 30.11.2020

Fr. Dr. Koshy

Fr. Dr. Koshy Issac Punnamoottil
Director

Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram, 695015

John P.C
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Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram-695015

MAR GREGORIOS COLLEGE OF LAW
NALANCHIRA, TRIVANDRUM
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE		AMOUNT [Rs]	INCOME		AMOUNT [Rs]
" Remittances to:			By Fee Collection:		
" -Internal Improvement fee	13,500.00		" -Tuition fee	1,91,71,965.00	
" -Examination fee	1,45,970.00		Less: Refund	16,77,005.00	1,74,94,960.00
" -University Fee	7,02,550.00	8,62,020.00	" -Application fee		3,50,000.00
" Affiliation Fee Paid			" -Admission fee		10,000.00
-Kerala University	1,05,000.00		" -NRI Fees	78,00,000.00	
-Bar Council Of India	9,50,000.00	10,55,000.00	Less: Refund	7,83,930.00	70,16,070.00
" Fee for NOC to Govt of Kerala		60,000.00	" -Library fee		30,77,000.00
" Bar Council of India:Inspection charges		1,09,154.00	" -Computer & Internet fee		12,17,000.00
" Academic Expenses		25,375.00	" -Value Added Course fee		6,07,000.00
" Examination Expenses - Stationery		44,288.00	" -Moot Court Fees		5,96,000.00
" Salaries & Allowances:			" -University Fee		3,38,175.00
-Faculties & Other Staffs	1,46,20,465.00		" -University Special fee		3,99,000.00
-Security	4,34,760.00	1,50,55,225.00	" -University Registration fee		3,63,420.00
" Wages		3,39,250.00	" -PTA Fee		3,03,500.00
" Honerarium - Faculty		51,000.00	" -Sports fee		1,27,400.00
" Allowance to Director		3,06,000.00	" -Fee collected from old batches		4,34,860.00
" Lease rent		2,00,000.00	" -Fee collected from Left out Batch		-
" Interest on Overdraft		8,52,100.00	" -Special Fees		4,50,000.00
" Bank Charges		67,066.60	" -Exam Fee received from SC/ST/OEC Students		9,440.00
" Electricity Charges		4,78,439.00	" -Fine		70,780.00
" Newspaper & Periodicals		72,275.00			3,28,64,605.00
" Internet Charges		32,840.00	" Miscellaneous Collections:		
" Printing & Stationery		4,91,888.00	Photocopy charges and Library fine		1,21,137.00
" ID Card Preparation Charges		4,500.00	-Record Book & Other Receipts		2,32,945.00
" Chapel Expenses		4,266.00	" Bank Interest -FD		
" Office Maintenance		1,62,209.00	" Bank Interest - SB		11,27,183.00
" Audit fee		47,600.00	" Canteen Rent		1,06,306.00
" TDS Return filing charges		10,400.00	" Prior Period Income:		
" Fuel charges - Petrol & Diesel		1,33,926.00	- PTA Fee		5,95,000.00
" Travelling Expenses		14,880.00	" Excess of Expenditure over Income		57,40,949.77
" Telephone Charges		27,849.00			
" Courier Charges		1,249.00			
" Charity and Donation		1,90,100.00			


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" Staff Welfare Expenses		1,94,754.00			
" Repairs and Maintenance:-					
" -Building	13,36,151.00				
" -Computer	51,619.00				
" -Vehicle	48,776.00	14,36,546.00			
" Subscription Charges for E-Journal		3,10,100.00			
" Garden Maintenance		19,100.00			
" AMC Charges		41,185.00			
" Refreshment charges		46,436.00			
" Cable TV charges		2,230.00			
" Sports Expense		74,267.00			
" Arts Day Celebration expenses		98,404.00			
" Christmas Celebration Expenses		46,235.00			
" Cultural Expenses		17,265.00			
" Property tax paid		59,652.00			
" Miscellaneous Expenses		1,83,382.00			
" Rates and Taxes		51.00			
" ESI Employer contribution		70,645.00			
" EPF Contribution (Schedule - D)		16,54,210.00			
" Depreciation		1,58,46,850.17			
TOTAL		4,08,00,211.77	TOTAL		4,08,00,211.77

As per our separate report of even date

For M/s. VIJAYAKUMAR VINAYAK & SAM

CHARTERED ACCOUNTANTS

Firm Regn No.0226795



See!

SAM KURUVILLA B.Com FCA

PARTNER

Membership No.218095

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PLACE : THIRUVANANTHAPURAM

DATE : 30.11.2020

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Nalanchira, Thiruvananthapuram, 695015



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**MAR GREGORIOS COLLEGE OF LAW
NALANCHIRA, TRIVANDRUM**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS			AMOUNT [Rs]	PAYMENTS			AMOUNT [Rs]
To	Opening Balance - Cash and Bank Balances			By	Balance with Bank (Overdraft):		
	Cash in hand		83,432.00		South Indian Bank Account		
	Balance with Banks:				No. 0483081000000024		1,54,22,312.00
	-South Indian Bank, A/c No.7214		2,09,194.60	"	Kerala University		
	-Bank of India, A/c No.0070		1,78,895.30		-Affiliation Fee Paid	1,05,000.00	
	-State Bank of India, A/c No.33150431565		90,852.50		-Fee for NOC	60,000.00	1,65,000.00
	Fixed Deposit with South Indian Bank		1,52,27,048.00		Bar Council of India:		
			1,57,89,422.40		-Affiliation Charges	9,50,000.00	
To	Fee Collection:				-Inspection charges	1,09,154.00	10,59,154.00
	-Tuition fee	1,91,71,965.00		"	University Remittances:		
	Less: Refund	16,77,005.00	1,74,94,960.00		-Examination fee	1,45,970.00	
	-Admission fee		10,000.00		-Internal improvement fee	13,500.00	
	-Application fee		3,50,000.00		-University Fee	7,02,550.00	8,62,020.00
"	-NRI Fees	78,00,000.00			Examination Expenses - Stationery		44,288.00
	Less: Refund	7,83,930.00	70,16,070.00		Academic expenses		25,375.00
"	Caution deposit collected during the year		9,95,000.00		Salaries & Allowances Paid:		
"	Refundable deposit collected during the year		88,34,255.00		-Faculties & Other Staffs	1,34,77,233.00	
"	-Library fee		30,77,000.00		-Security	4,34,760.00	1,39,11,993.00
"	-Computer & Internet fee		12,17,000.00		Wages Paid		3,39,250.00
"	-Value Added Course fee		6,07,000.00		Honerarium - Faculty		51,000.00
"	-Moot Court Fees		5,96,000.00		Allowance to Director		3,06,000.00
"	-University Fee		3,38,175.00		Telephone Charges		27,849.00
"	-University Special fee		3,99,000.00		Travelling Expenses		14,880.00
"	-University Registration fee		3,63,420.00		Staff Welfare		1,94,754.00
"	-PTA Fund		3,03,500.00		Repairs & Maintenance:		
"	-Sports fee		1,27,400.00		-Computer	51,619.00	
"	-Fee collected from old batches		4,34,860.00		-Vehicle	48,776.00	
"	-Special Fees		4,50,000.00		-Building	13,36,151.00	14,36,546.00
"	-Exam Fee received from SC/ST/OEC Students		9,440.00		Assets Purchased:-		
"	-Fine		70,780.00		-Building Construction	49,24,024.00	
"	Add: Fee Accounted but not received		4,02,965.00		-CC TV	2,54,410.00	
"	Less: Advane Fee Received but not accounted		1,53,140.00		-Air Conditioner	80,500.00	
"	Add: Fee Receivable in FY 2018-19; received during the year		51,000.00	4,29,94,685.00	-Furniture & Fittings	1,10,734.00	
"	Miscellaneous income				-Library Books	2,47,544.00	
"	-Photocopy charges and Library fine		1,21,137.00				


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	-Record Book & Other Receipts	2,32,945.00	3,54,082.00	-Statue - Woman of Justice	85,000.00	
"	Interest on SB		1,06,306.00	-Water Cooler	88,900.00	
"	Interest on FD	11,27,183.00		-Electrical Appliances	1,34,334.00	
	Less: TDS on FD - Transferred to Interest accrued on FD	1,12,719.00	10,14,464.00	-Printer	1,13,003.00	60,38,449.00
"	Canteen Rent		12,086.00	" AMC Paid		41,185.00
"	Contribution Collected from salary but not remitted during the year		91,600.00	" Subscription Charges for E-Journal		3,10,100.00
To	Balance with Bank (Overdraft):			" Refreshment charges		46,436.00
	South Indian Bank Overdraft Account			" Garden Maintenance		19,100.00
	No. 0483081000000024		83,34,744.85	" Property tax paid		59,652.00
				" TDS deducted in Cash Withdrawal		56,999.98
				" Chapel Expenses		4,266.00
				" Sports Expense		74,267.00
				" Arts day expenses		98,404.00
				" ID Card Preparation Charges		4,500.00
				" Christmas celebration expenses		46,235.00
				" Cultural Expenses		17,265.00
				" Audit fee		47,600.00
				" Interest on Overdraft		8,52,100.00
				" Bank Charges		67,066.60
				" Electricity Charges		4,78,439.00
				" Fuel charges - Petrol & Diesel		1,33,926.00
				" Charity and Donation		1,90,100.00
				" Cable TV charges		2,230.00
				" Courier Charges		1,249.00
				" Internet Charges		32,840.00
				" TDS Return filing charges		10,400.00
				" Newspaper & Periodicals		72,275.00
				" Office Maintenance		1,62,209.00
				" Printing & Stationery		4,91,888.00
				" ESI paid		70,308.00
				" EPF paid		2,76,823.00
				" EPF Arrear		13,00,650.00
				" EPF Damages		61,780.00


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 Nalanchira, Thiruvananthapuram-695015



				" Miscellaneous Expenses		1,83,382.00
				" Advance Given to:-		
				- Fr. Jinoy Mathew	534.00	
				-Fr. Dr. Koshy Issac Punnamootil	38,662.00	39,196.00
				" Advance given to staff:-	7,59,477.00	
				Less: Repaid	6,63,547.00	95,930.00
				" Refundable deposit refunded during the year		50,35,780.00
				" Caution deposit refunded during the year		6,69,000.00
				By Closing Balance - Cash and Bank Balances		
				" Cash in hand	97,987.00	
				Balance with Banks:		
				-South Indian Bank, A/c No.7214	8,20,326.05	
				-Bank of India, A/c No.0070	4,88,065.12	
				-State Bank of India, A/c No.33150431565	97,048.50	
				Fixed Deposit with South Indian Bank	1,62,41,512.00	1,77,44,938.67
			6,86,97,390.25	TOTAL		6,86,97,390.25

As per our separate report of even date attached
M/s. VIJAYAKUMAR VINAYAK & SAM
CHARTERED ACCOUNTANTS
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Self
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PLACE : THIRUVANANTHAPURAM
DATE : 30.11.2020

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Nalanchira, Thiruvananthapuram, 695015



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Nalanchira, Thiruvananthapuram-695015

SCHEDULE - A : FIXED ASSETS

Sl. No.	Name of Asset	WDV as on 1.04.2019	Additions		Total	Depreciation		WDV as on 31.03.2020
			Upto 30-9-2019	After 30-9-2019		Rate (%)	Amount	
1	Air Conditioner	1,30,586.35	80,500.00	-	2,11,086.35	15.00	31,662.95	1,79,423.40
2	Building	3,80,68,589.30	39,74,412.00	9,49,612.00	4,29,92,613.30	10.00	89,52,360.13	3,40,40,253.17
3	CCTV	6,12,929.80	94,524.00	1,59,886.00	8,67,339.80	15.00	13,05,263.07	(4,37,923.27)
4	LED Projector	1,28,575.00	-	-	1,28,575.00	15.00	19,286.25	1,09,288.75
5	College Equipments	70,149.65	-	-	70,149.65	15.00	10,522.45	59,627.20
6	Computer & Accessories	94,810.80	-	-	94,810.80	40.00	37,924.32	56,886.48
7	Electrical Appliances	8,18,652.05	61,900.00	72,434.00	9,52,986.05	15.00	6,75,337.81	2,77,648.24
8	Fire Extinguisher	22,282.75	-	-	22,282.75	15.00	3,342.41	18,940.34
9	Furniture & Fittings	51,00,135.80	1,10,734.00	-	52,10,869.80	10.00	5,21,086.98	46,89,782.82
10	Gandhi Statue	36,063.90	-	-	36,063.90	10.00	3,606.39	32,457.51
11	Generator	9,53,700.00	-	-	9,53,700.00	15.00	1,43,055.00	8,10,645.00
12	Inverter	1,40,941.90	-	-	1,40,941.90	15.00	21,141.29	1,19,800.62
13	Library Automation Software Development	787.50	-	-	787.50	25.00	196.88	590.63
14	Library Books	18,48,708.40	1,15,023.00	1,32,521.00	20,96,252.40	40.00	34,35,912.56	(13,39,660.16)
15	Library Racks	23,947.20	-	-	23,947.20	10.00	2,394.72	21,552.48
16	Photo Copier	72,861.15	-	-	72,861.15	15.00	10,929.17	61,931.98
17	Public Address System	1,55,975.00	-	-	1,55,975.00	15.00	23,396.25	1,32,578.75
18	Telephone Fittings	16,286.85	-	-	16,286.85	15.00	2,443.03	13,843.82
19	Utensils	6,931.75	-	-	6,931.75	15.00	1,039.76	5,891.99
20	Vehicle - Motor Car	2,19,188.65	-	-	2,19,188.65	15.00	32,878.30	1,86,310.35
21	-Motor Cycle	29,338.60	-	-	29,338.60	15.00	4,400.79	24,937.81
22	Water Cooler	95,494.95	88,900.00	-	1,84,394.95	15.00	27,659.24	1,56,735.71
23	Water Purifier & Filter	14,742.40	-	-	14,742.40	15.00	2,211.36	12,531.04
24	Website Development	30,581.30	-	-	30,581.30	15.00	4,587.20	25,994.11
25	Well Construction	6,15,359.70	-	-	6,15,359.70	10.00	61,535.97	5,53,823.73
26	Writing Board	34,772.65	-	-	34,772.65	15.00	5,215.90	29,556.75
27	Gas stove	11,100.00	-	-	11,100.00	15.00	1,665.00	9,435.00
28	Printer	-	47,650.00	65,353.00	1,13,003.00	15.00	4,97,295.00	(3,84,292.00)
29	Statue- Woman of Justice	-	85,000.00	-	85,000.00	10.00	8,500.00	76,500.00
	TOTAL	4,93,53,493.40	46,58,643.00	13,79,806.00	5,53,91,942.40		1,58,46,850.17	3,95,45,092.24

Prof. Dr. JOHN. P.C
Principal
Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram-695015



B	Fee Receivable	Amount (Rs)
	Jean Johnson BA LLB 2015	28,965.00
	Jinoy M Danie BA LLB 2018	14,500.00
	Sangeetha Sabu BA LLB 2018	11,800.00
	Nimmy Annie Thomas BA LLB 2019	14,745.00
	Athulya Anna Ponnachan BBA LLB 2019	37,710.00
	Susan Binoy BBA LLB 2019	7,710.00
	Rajesh R B Com LLB 2019	37,710.00
	TOTAL	1,53,140.00
C	Advance Fee Collected	Amount (Rs)
	Amjad Anwar BBA LLB 2016	66,000.00
	Anantha Sankar BBA LLB 2016	10,000.00
	Nayanthara BBA LLB 2018	28,325.00
	Sunilkumar S BBA LLB 2018	28,325.00
	Diya S B Com LLB 2017	1,000.00
	Abhishek V S B Com LLB 2018	28,325.00
	Aravind K S B Com LLB 2018	28,325.00
	Nikitha J Babu B Com LLB 2018	28,325.00
	Sruthi R L B Com LLB 2018	9,105.00
	Advaith Nair H BBA LLB 2019	5,255.00
	Athul Roy BCom LLB 2016	20,000.00
	Bhagath V Nambiar BA LLB 2019	14,745.00
	Gayathri A V	13,325.00
	Gopika S Nair BA LLB 2019	14,745.00
	Radhika Sridhar BA LLB 2019	14,745.00
	Reshma Salim BBA LLB 2014	37,465.00
	Sree Govind S M BA LLB 2018	53,860.00
	Excess Amount Received	1,095.00
	TOTAL	4,02,965.00
D	EPF Contribution	Amount (Rs)
	EPF Employer contribution	2,77,215.00
	EPF Arrear	13,00,650.00
	EPF Damages	61,780.00
	EPF Expenses	14,565.00
	TOTAL	16,54,210.00

For M/s. VIJAYAKUMAR VINAYAK & SAM
CHARTERED ACCOUNTANTS
Firm Regn No.0226795



See!

SAM KURUVILLA B:Com FCA
PARTNER
Membership No. 218095
UDIN:20218095AAAADQ2592

PLACE : THIRUVANANTHAPURAM
DATE : 30.11.2020



[Handwritten Signature]

Fr. Dr. Koshy Issac Punnamoottill
Director
Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram, 695015

[Handwritten Signature]
Prof. Dr. JOHN. P.C
Principal
Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram, 695015

SCHEDULE – B

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES:

- [i] The accompanying financial statement has been prepared on accrual basis.
- [ii] Fixed Assets are arrived at cost of acquisition less depreciation. Cost of fixed assets includes all expenses wholly and exclusively meant for erecting assets.
- [iii] Depreciation on fixed assets is provided under written down value method at the rates and as per procedures specified under Income tax Rules.

B. NOTES ON ACCOUNTS:

- [i] Balance shown under Deposits and Funds are subject to confirmation & reconciliation.
- [ii] The interest on fixed deposit is accounted at accrual basis.

for M/s. VIJAYAKUMAR VINAYAK & SAM
CHARTERED ACCOUNTANTS
FIRM REG.No.022679S



Self
SAM KURUVILLA B.Com FCA
PARTNER
MEMBERSHIP No.218095
UDIN: 20218095AAAADQ2592

Place: Thiruvananthapuram
Date: 30.11.2020



Fr. Dr. Koshy

Fr. Dr. Koshy Issac Punnamoottil
Director
Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram, 695015

John P.C
Prof. Dr. JOHN. P.C
Principal
Mar Gregorios College of Law
Nalanchira, Thiruvananthapuram-695015