



ISAAC & SURESH
Chartered Accountants

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Audit Certificate

The details attached contains the expenditure for maintenance of physical facilities and academic support facilities excluding salary for last five years of **Sree Buddha College of Engineering, Pattoor P.O, Nooranad, Alappuzha, Kerala 690529**. The details have been extracted from the audited financial statements of **Sree Buddha College of Engineering, Pattoor P.O, Nooranad, Alappuzha, Kerala 690529** and are required to be certified pursuant to the engagement letter referred above for submission to National Assessment and Accreditation Council (NAAC).

The financial statements referred have been audited by us, on which we issued an audit opinion vide our reports as tabulated under: -

FINANCIAL YEAR	DATE OF AUDIT REPORT
2022-23	28.09.2023
2021-22	30.09.2022
2020-21	01.12.2021
2019-20	22.12.2020
2018-19	26.08.2019

Our verification of these financial statements is conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India.



In absence of specific guidance on the scope of the term expenditure for maintenance of physical facilities and academic support facilities excluding salary” the following expenses have been considered:

(a) Expenditure for maintenance of physical facilities -Repairs & Maintenance of Building, Computer, Electrical fittings, Electrical, Furniture, Labour expenses etc.

(b) Expenditure for maintenance of academic facilities- Consumables and Chemicals, Printing & stationary, Student activity, Periodicals & Journals, Placement, Seminars, Workshops etc.

Financial Year	Expenditure on Maintenance of infrastructure facilities (Excluding Salary Component) (INR in Lakhs)			Total Expenditure excluding salary component (INR in Lakhs)
	Academic facilities	Physical facilities	Total	
2022-2023	16.12	27.60	43.73	165.56
2021-2022	14.33	20.16	34.74	117.24
2020-2021	15.69	17.75	33.45	146.93
2019-2020	21.87	20.61	42.48	196.52
2018-2019	48.11	20.57	69.86	217.45

Based on our examination, as above, we are of the opinion that, the details enumerated have been accurately extracted from the audited financial statements for the period ended as on 31.03.2023

31.03.2022, 31.03.2021, 31.03.2020, and 31.03.2019. The certificate is addressed to and provided to National Assessment and Accreditation Council (NAAC) solely for compliance purpose and should not be used by any other person or for any other purpose.



Sree Buddha College of Engineering, Pattoor

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

Year 1: 2022-2023		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR)
Infrastructure Augmentation	AICTE affiliation renewal	460000
	KTU affiliation fee	659250
	Website maintenance	48639
	AICTE RPS	2187500
Total		3355389
Year 2: 2021-2022		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR)
Infrastructure Augmentation	NBA Accreditation expenses	413000
	KTU affiliation fee	1475000
	Value added & special fee	2500
	Website maintenance	19000
	Printing and stationery	51235
Total		1960735
Year 3: 2020-2021		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR)
Infrastructure Augmentation	KSCSTE grant	19300
	DTE affiliation fee	52500
	AICTE affiliation fee	675023
	KTU affiliation fee	1030000
	Website maintenance	188360
	Purchase for store	62423
	Computer lab & accessories	411322
Total		2438928



Year4 : 2019-2020

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR)
Infrastructure Augmentation	Accreditation expenses	1108275
	AICTE affiliation fee	375023
	Computer lab accessories	337742
	Website maintenance	59500
	Purchase for store	785101
Total		2665641

Year 5: 2018-2019

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR)
Infrastructure Augmentation	NBA accreditation fee	1350897
	Software Purchase	179360
	Computer purchase	3636280
	Website maintenance	22500
	Value added & special facilities	284400
Total		5473437

For ISAAC & SURESH
Chartered Accountants
(FRN 0011505)

Auditor

K. Vijaya Mohan Valiathan

K. Vijaya Mohan Valiathan
Partner
(M No.: 028648)



Principal

UDIN : 24028648 BKBN IC4134