



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.



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Sree Buddha College of Engineering, Pattoor

4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year 1 (2022-2023)

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR)
Physical Facilities	Electricity bill	17,47,820.00
	Internet expense	4,80,410.00
	Telephone charge	43,007.00
	Exam Cell	1,81,850.00
	Repairs & Maintenance	3,07,401.00
Academic Facilities	Placement & VAP	8,76,872.00
	Seminar expenses	41,363.00
	Lab expenses	3,58,214.00
	FDP	55,000.00
	Journal & Periodicals	28,570.00
	Student activities(udbhavana)	2,52,782.00
Total		43,73,289.00

Year 2 (2021-2022)

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR)
Physical Facilities	Electricity bill	9,34,338.00
	Internet expense	5,88,049.00
	Telephone charge	3,842.00
	Repairs & Maintenance	4,89,857.00
Academic Facilities	Placement & VAP	9,93,792.00
	Seminar expenses	68,602.00
	Lab expenses	1,59,839.00
	FDP	1,86,000.00
	Journal & Periodicals	15,570.00
	Student activities	10,000.00
Total		34,74,889.00



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Year 3 (2020-2021)		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR)
Physical Facilities	Electricity bill	8,50,001.00
	Internet expense	6,58,794.00
	Telephone charge	15,781.00
	Repairs & Maintenance	2,51,384.00
Academic Facilities	Placement & VAP	9,93,792.00
	Staff training program	29,300.00
	Lab expenses	4,98,215.00
	Journal & Periodicals	14,655.00
	Seminar expense	33,500.00
Total		33,45,422.00
Year 4 (2019-2020)		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR)
Physical Facilities	Electricity bill	14,71,081.00
	Internet expense	3,96,087.00
	Telephone charge	13,470.00
	Repairs & Maintenance	1,80,480.00
Academic Facilities	Placement & VAP	10,23,260.00
	Seminar expenses	15,000.00
	Lab expenses	4,57,635.00
	Journal & Periodicals	6,90,360.00
	Library books	975.00
Total		42,48,348.00



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Year 5 (2018-2019)

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR)
Physical Facilities	Electricity bill	13,29,559.00
	Repair & maintenance	1,37,940.00
	Internet expense	5,65,979.00
	Telephone charge	23,880.00
Academic Facilities	FDP	2,64,004.00
	Placement & VAP	20,07,201.00
	Seminar expenses	1,12,843.00
	Hackathon	6,26,597.00
	Lab expenses	1,04,792.00
	Journal & Periodicals	16,36,674.00
	Library books	59,239.00
Total		69,86,342.00

For ISAAC & SURESH
Chartered Accountants
(F.N 0011503)
Auditor



Principal

K. Vijaya Mohan Nair
Partner
(C.A. No.: 028648)

UDIN : 24028648BKBNIC4134