

Date: 16.11.2023

**INDEPENDENT AUDITOR'S CERTIFICATE ON EXPENDITURE FOR
INFRASTRUCTURE AND LEARNING RESOURCES**

The Members
Union Christian College
Alwaye-683102

1. This Certificate is issued in accordance with the terms of our Engagement letter dated 14/11/2023.
2. The Management of Union Christian College, Aluva (College) has requested us to issue a certificate in respect of expenditure for infrastructure and learning resources for the five-year period spanning from Financial year 2018-19 to 2022-23, for submission to the National Assessment and Accreditation Council (NAAC) pursuant to the requirements of Institutional Accreditation by NAAC (hereinafter the Statement).

Management's Responsibility

3. The preparation of the Statement, is the responsibility of the Management of the College including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. Pursuant to the requirements of the Institutional Accreditation by NAAC, it is our responsibility to provide a reasonable assurance on whether the amount in the statement have been accurately extracted from the audited financial statements for the year ended 31/03/2019 to 31/03/2023.



5. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by Institute of Chartered Accountants of India.
6. The Audited Financial Statements referred to in paragraph 4 above, have been audited by us. Our audit of these Financial Statements was conducted in accordance with the standards on auditing as specified under Section 143(10) of the companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether Financial Statements are free of material misstatement
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
8. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence. The procedures selected depend on the auditor's judgment, including the assessment of the risks associated with the reporting criteria. Accordingly, we have performed the following procedures:-
 - i. Traced and agreed the amounts in the Statement to the audited financial statements of the College for the year ended 31/03/2019 to 31/03/2023.
 - ii. Performed necessary enquiries with the management.

Opinion

9. Based on our examination as above, and according to the information, explanations and representation received by us, we have come to the opinion which causes us to believe that:
 - (i) The amounts that form part of statement have been accurately extracted from the Audited Financial Statements of the College for the year ended 31/03/2019 to 31/03/2023.



Restriction of use

10. This certificate is issued at the request of the management for submitting to the National Assessment and Accreditation Council (NAAC) pursuant to the requirements of Institutional Accreditation by NAAC, and not to be used for any other purpose. Accordingly we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom the certificate is shown or into whose hands it may come without our prior consent in writing. This certificate relates only to the items specified above and does not extend to any financial statements of the Trust taken as a whole.

For Varma & Varma
(Firm No.004532S)

Signed



Name

CA.P.HARIKRISHNANUNNY B.COM,FCA

M.No.213541

UDIN: 23213541BGTEDR1354

Place :THRISSUR,

Date :16.11.2023

Address

Partner

M/s. Varma & Varma,
Chartered Accountants
Daiwik Arcade,
Thiruvambady Road
Punkunnam,
Thrissur – 680 002





Celebrating 100 Years of Meritorious Service

UNION CHRISTIAN COLLEGE, ALUVA

(Affiliated to Mahatma Gandhi University, Kottayam, Kerala)
Reaccredited with 'A' Grade by NAAC (IV cycle)

Aluva - 683 102, Ernakulam Dist., Kerala. Ph: +91 484 2609194, 8281811703
Email: ucc@uccollege.edu.in Website: www.uccollege.edu.in



Income and Expenditure Account of Infrastructure Augmentation During 01 April 2022 to 31 March 2023

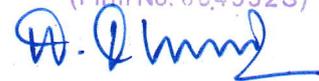
Income		Expense	
Source of Income	Amount	Item	Amount (Academics)
Management	59,90,331.00	Capital work-in-progress	
PD Account (Government)	17,03,080.00	New Academic Block (RUSA)	24,57,583.00
RUSA	24,57,583.00	MCA Block	3,14,983.00
		MB Block	86,086.00
		Basket Ball court	12,87,245.00
		Gymnasium Building	10,09,207.00
		Hockey Court	3,20,520.00
		Tennis Court	3,91,994.00
		Fixed assets acquired under direct payment system	
		Electrical Equipments	1,37,512.00
		Laboratory Apparatus & Equipments	15,39,915.00
		Computer, Printer & Accessories	25,653.00
		Property, Plant & Equipment (Hostel & Management)	
		Furniture & Fittings	17,53,869.00
		Lab Equipments	6,060.00
		Computer Network & Accessories	5,92,367.00
		UPS & Batteries	2,28,000.00
Total	1,01,50,994.00	Total	1,01,50,994.00


P. D. M. I. Punnoose
Principal
Union Christian College, Aluva-2



As per our separate
report of even date attached

For VARMA & VARMA
(Firm No. 004532S)



(CA. P. HARIKRISHNANUNNI B. Com, FCA)
M. No: 213541
PARTNER
CHARTERED ACCOUNTANTS

16 NOV 2023



Celebrating 100 Years of Meritorious Service

UNION CHRISTIAN COLLEGE, ALUVA

(Affiliated to Mahatma Gandhi University, Kottayam, Kerala)

Reaccredited with 'A' Grade by NAAC (IV cycle)

Aluva - 683 102, Ernakulam Dist., Kerala. Ph: +91 484 2609194, 8281811703

Email: ucc@uccollege.edu.in Website: www.uccollege.edu.in



Income and Expenditure Account of Infrastructure Augmentation During 01 April 2021 to 31 March 2022

Income		Expense	
Source of Income	Amount	Item	Amount (Academics)
Management	73,04,279.00	Capital work-in-progress	
PD Account (Government)	11,23,572.00	New Academic Block (RUSA)	84,36,781.00
RUSA	84,36,781.00	AB Block	86,800.00
		MCA Block	2,35,218.00
		MB Block	25,96,587.00
		Fixed assets acquired under direct payment system	
		Electrical Equipments	73,500.00
		Laboratory Apparatus & Equipments	10,50,072.00
		Property, Plant & Equipment (College)	
		Women's Hostel Building	34,010.00
		Laboratory Apparatus & Equipments	2,27,166.00
		Property, Plant & Equipment (Hostel & Management)	
		Furniture & Fittings	2,41,040.00
		Lab Equipments	3,66,012.00
		Computers & Accessories	31,22,488.00
		UPS & Batteries	2,85,956.00
		Air conditioner	80,500.00
		Water purifier	28,502.00
Total	1,68,64,632.00	Total	1,68,64,632.00

[Signature]
Prof. Dr. M. I. Punnoose
Principal
Union Christian College, Aluva-2



Page 1

As per our separate
report of even date attached

For VARMA & VARMA
(Firm No. 004532S)

[Signature]

(CA. P. HARIKRISHNANUNNY B.com, FCA)
M. No: 213541
PARTNER
CHARTERED ACCOUNTANTS

16 NOV 2023



Celebrating 100 Years of Meritorious Service

UNION CHRISTIAN COLLEGE, ALUVA

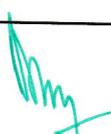
(Affiliated to Mahatma Gandhi University, Kottayam, Kerala)
Reaccredited with 'A' Grade by NAAC (IV cycle)

Aluva - 683 102, Ernakulam Dist., Kerala. Ph: +91 484 2609194, 8281811703
Email: ucc@uccollege.edu.in Website: www.uccollege.edu.in



Income and Expenditure Account of Infrastructure Augmentation During 01 April 2020 to 31 March 2021

Income		Expense	
Source of Income	Amount	Item	Amount (Academics)
Management	23,35,827.00	Capital work-in-progress	
PD Account (Government)	53,97,783.00	New Academic Block (RUSA)	13,76,221.00
RUSA	13,76,221.00	AB Block	2,81,465.00
		MCA Block	5,01,294.00
		MB Block	45,103.00
		CT Benjamin Hostel	2,77,300.00
		Fixed assets acquired under direct payment system	
		Electrical Equipments	1,43,584.00
		Laboratory Apparatus & Equipments	51,07,629.00
		Computer, Printer & Accessories	1,46,570.00
		Fixed assets (Hostel & Management)	
		Furniture & Fittings	57,246.00
		Computer Software	2,53,700.00
		Computer, Accessories & Network	3,77,624.00
		Photostat Machine	85,000.00
		LCD Projector	35,460.00
		Recording Room	4,21,635.00
Total	91,09,831.00	Total	91,09,831.00


Prof. Dr. M. I. Punnoose
Principal
Union Christian College, Aluva-2

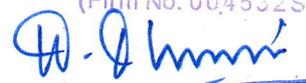


Page 1

16 NOV 2023

As per our separate
report of even date attached.

For VARMA & VARMA
(Firm No. 004532S)



(CA. P. HARIKRISHNANUNNY B.com, FCA)
M. No: 213541
PARTNER
CHARTERED ACCOUNTANTS



Celebrating 100 Years of Meritorious Service

UNION CHRISTIAN COLLEGE, ALUVA

(Affiliated to Mahatma Gandhi University, Kottayam, Kerala)

Reaccredited with 'A' Grade by NAAC (IV cycle)

Aluva - 683 102, Ernakulam Dist., Kerala. Ph: +91 484 2609194, 8281811703

Email: ucc@uccollege.edu.in Website: www.uccollege.edu.in



Income and Expenditure Account of Infrastructure Augmentation During 01 April 2019 to 31 March 2020

Income		Expense	
Source of Income	Amount	Item	Amount (Academics)
Management	45,51,947.00	Capital work-in-progress	
PD Account (Government)	5,79,441.00	Women's Hostel (UGC)	50,91,402.00
UGC	50,91,402.00	MCA Block	34,06,089.00
South Indian Bank (CSR Fund)	44,31,171.00	CT Benjamin Hostel	3,16,568.00
		Fixed assets acquired under direct payment system	
		Electrical Equipments	59,574.00
		Laboratory Apparatus & Equipments	2,06,497.00
		Furniture	72,199.00
		Computer, Printer & Accessories	2,41,171.00
		Fixed Assets (Hostel & Management)	
		Bush Cutting Machine	26,380.00
		Computer, Network & Accessories	4,58,100.00
		Solar Power Plant	44,31,171.00
		Generator	1,06,300.00
		UPS & Batteries	1,58,460.00
		Furniture	40,050.00
		Water purifier	40,000.00
Total	1,46,53,961.00	Total	1,46,53,961.00


Prof. Dr. M. I. Punnoose
Principal
Union Christian College, Aluva-2



Page 1

As per our separate report of even date attached

For VARMA & VARMA
(Firm No. 004532S)



(CA. P. HARI KRISHNANUNNI B.com, FCA)

No: 213541

PARTNER

CHARTERED ACCOUNTANTS

16 NOV 2023



Celebrating 100 Years of Meritorious Service

UNION CHRISTIAN COLLEGE, ALUVA

(Affiliated to Mahatma University, Kottayam, Kerala)

Reaccredited with 'A' Grade by NAAC (IV cycle)

Aluva - 683 102, Ernakulam Dist., Kerala. Ph: +91 484 2609194, 8281811703

Email: ucc@uccollege.edu.in Website: www.uccollege.edu.in



Income and Expenditure Account of Infrastructure Augmentation During 01 April 2018 to 31 March 2019

Income		Expense	
Source of Income	Amount	Item	Amount (Academics)
Management	1,71,90,816.00	Capital work-in-progress	
PD Account (Government)	36,08,992.00	Women's Hostel (UGC)	1,26,01,641.00
UGC	1,26,01,641.00	MCA Block	51,71,846.00
		CT Benjamin Hostel	83,73,216.00
		Solar System	6,41,136.00
		MB Block	7,27,347.00
		Fixed assets acquired under direct payment system	
		Electrical Equipment	2,49,594.00
		Laboratory Apparatus & Equipment	26,48,218.00
		Furniture	3,90,580.00
		Computer, Printer & Accessories	25,600.00
		Computer Software	2,95,000.00
		Fixed Assets (Hostel & Management)	
		Furniture & Fittings	12,02,425.00
		Computer, Network & Accessories	1,63,208.00
		Photostat Machine	1,60,480.00
		Air Conditioner	2,04,237.00
		Projector	60,230.00
		Lab Equipment	4,86,691.00
Total	3,34,01,449.00	Total	3,34,01,449.00

Prof. Dr. M. I. Punnoose
Principal
Union Christian College, Aluva-2



As per our separate report of even date attached.

F. VARMA & VARMA
(Firm No. 004532S)

(Signature)

(CA. P. HARIKRISHNANUNNY B.com, FCA)

M. No: 213541

PARTNER

CHARTERED ACCOUNTANTS

16 NOV 2023