

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





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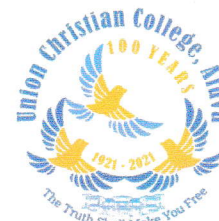
UNION CHRISTIAN COLLEGE, ALUVA

(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

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Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = E (E = A+B+C+D)
2018-19	334.01	24.55	66.28	50.25	475.09
2019-20	146.54	25.08	73.47	59.73	304.82
2020-21	91.10	22.28	56.97	60.50	230.85
2021-22	168.65	32.74	51.08	55.54	308.01
2022-23	101.51	51.64	107.68	86.70	347.53
Total	841.81	156.29	355.48	312.72	1,666.30

Expenditure for infrastructure development and augmentation = 841.81 (50.53%)

Expenditure on maintenance of academic & Physical facilities = 511.77 (30.71%)


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



As per our separate
Report of even date attached

For VARMA & VARMA
(Firm No. 0045328)



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

16 NOV 2023