



JRSCO/2023-24/COK/CERT-50

The Principal  
VISAT Engineering College  
Mutholapuram PO  
Elanji-Ernakulam.

**CERTIFICATE DEMONSTRATING EXPENDITURE INCURRED ON MAINTENANCE OF INFRASTRUCTURE  
(PHYSICAL & ACADEMIC SUPPORT FACILITIES)**

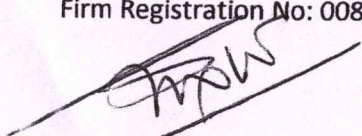
This is to certify that "VISAT Engineering College", a legally established Non-profit Institution domiciled at Mutholapuram P.O-686665, Ernakulam, Kerala, operated and managed under the registered Trust entity "Vinjyan Foundation", bearing Income Tax PAN-AABTV3446L had incurred the following **Expenditure towards Maintenance of Infrastructure** (Physical and Academic Facilities) excluding salary for human resource during the last five years. This certificate has been issued based on the Audited Balance Sheet and Income & Expenditure Statement for the respective years. It may be noted that significant disparity in various years' figures is mainly due to unprecedented occurrence of COVID-19 and its lockdown implications on relevant period.

(Amount INR in Lakhs)

Description	2022-23	2021-22	2020-21	2019-20	2018-19	TOTAL for 5 Years
Total Expenditure incurred on Maintenance of Infrastructure (Physical & Academic Facilities) excluding Salary	138.50	89.57	20.80	55.88	108.29	413.04
Total Expenditure Excluding Salary	167.68	110.83	53.03	89.87	151.51	572.92
Average Percentage of Expenditure for the Last Five Years						72%


This report should be read and considered together with Annexures I & II enclosed.

For JRS & Co.  
Chartered Accountants  
Firm Registration No: 008085S

  
Deepak K  
Partner  
Membership No: 218643  
UDIN: 24218643BKEDI4767

Place: Kochi  
Date:16/01/2024



  
PRINCIPAL  
VISAT ENGINEERING COLLEGE  
(Affiliated to APJ AKT University)  
Elanji, Ernakulam - 686 665

**ANNEXURE-I****BREAK UP OF EXPENDITURE INCLUDED IN MAINTENANCE OF PHYSICAL FACILITIES****(To be read along with Certificate Issued)**

This is to certify that "VISAT Engineering College", a legally established Non-profit Institution domiciled at Mutholapuram P.O-686665, Ernakulam, Kerala operated and managed under the registered Trust entity "Vinjyan Foundation", bearing Income Tax PAN-AABTV3446L had incurred the following Expenditure on maintenance of Physical facilities (excluding salary for human resource) during the last five years. This certificate has been issued based on the Audited Balance Sheet and Income & Expenditure Statement for the respective years. It may be noted that significant disparity in various years' figures is mainly due to unprecedented occurrence of COVID-19 and its lockdown implications on relevant period.

Amount Rs. in Lakhs

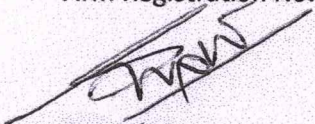
S.No	Particulars	2022-23	2021-22	2020-21	2019-20	2018-19
1	Advertising and Marketing Expenses	42.19	45.71	3.13	2.60	1.96
2	Power and Fuel	36.14	9.21	6.51	24.68	13.92
3	Repairs and maintenance	14.69	11.31	0.25	3.14	0.85
4	Rent	8.68	2.07		2.39	3.20
5	Cooly and wages	4.32	2.14			
6	Materials-College (R&M)	3.13	0.15			
7	Vehicle Tax	1.15				
8	Admission Expense/ Incentive	1.14	1.08	0.49	1.84	3.91
9	Hostel Expenses	0.79	0.12	0.58	0.56	0.69
10	Vehicle Insurance	0.52	1.76			
11	Transportation Expenses	0.36	0.18	0.23	0.67	0.88
12	College Name Change Fee	0.32				
13	Parking fee paid	0.31				
14	Cleaning Expense	0.30	0.43			
15	Website Domain Renewals	0.22	0.38			
16	Coffee Shop Expenses	0.18	0.37			
17	NSS Expenditure	0.09		0.05	0.02	0.23
18	Utensils	0.07	0.01			
19	Medical Expenses	0.03	0.03			
20	Annual Maintenance Expense			0.65	0.71	0.71
21	Website Designing Expense		0.55	0.60		0.10
22	Fire and Safety Charges			0.09	0.20	0.08

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S.No	Particulars	2022-23	2021-22	2020-21	2019-20	2018-19
23	Labour Charges			0.47	0.02	2.56
24	Materials for Construction			2.88		
25	Service Charges			0.03		
26	Generator Expense			0.04	0.65	
27	Vehicle Expenses			2.26	13.47	44.19
28	Travelling Allowance to Registrar		0.44			
29	Website Content Writing Expense		0.21			
<b>TOTAL</b>		<b>114.62</b>	<b>76.15</b>	<b>18.25</b>	<b>50.95</b>	<b>73.27</b>

For JRS & Co.  
Chartered Accountants  
Firm Registration No: 008085S

  
Deepak K  
Partner  
Membership No: 218643  
UDIN: 24218643BKEDKI4767

Place: Kochi  
Date : 16/01/2024





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**ANNEXURE-II****BREAK UP OF EXPENDITURE INCLUDED IN THE MAINTENANCE OF ACADEMIC FACILITIES****(To be read along with Certificate Issued)**

This is to certify that "VISAT Engineering College", a legally established Non-profit Institution domiciled at Mutholapuram P.O.-686665, Ernakulam, Kerala operated and managed under the registered Trust entity "Vinjyan Foundation", bearing Income Tax PAN-AABTV3446L had incurred the following Expenditure on maintenance of Academic facilities (excluding salary for human resource) during the last five years. This certificate has been issued based on the Audited Balance Sheet and Income & Expenditure Statement for the respective years. It may be noted that significant disparity in various years' figures is mainly due to unprecedented occurrence of COVID-19 and its lockdown implications on relevant period.

(Amount INR in Lakhs)

S.No	Particulars	2022-23	2021-22	2020-21	2019-20	2018-19
1	Printing and stationery	8.81	1.19	1.35	1.11	2.13
2	Security Services	6.36	0.13	-	-	-
3	Store Purchase	3.66	1.76	-	0.24	0.24
4	Event Expenses	2.12	-	-	-	-
5	Telephone Expenses	1.17	1.93	-	-	-
6	Broadband and Internet Subscription	0.66	0.45	0.09	-	-
7	Concession to Students	0.51	-	-	-	-
8	Uniform Expenses	0.29	0.03	0.68	0.45	0.34
9	Postage and courier	0.17	0.06	-	-	-
10	ID Card printing for Students	0.12	-	-	-	-
11	Water Charges	0.02	-	0.18	0.39	0.49
12	Registration and Renewal Fee	-	-	0.25	1.71	23.08
13	Network Accessories License-Renewals	-	-	-	1.03	-
14	Inspection Charges	-	-	-	-	0.21
15	Insurance Charges	-	-	-	-	7.90
16	Software License Renewal Fee	-	-	-	-	0.63
17	Electricity Charges	-	6.18	-	-	-
18	Lab consumables	-	0.10	-	-	-
19	Revaluation Fee	-	1.60	-	-	-
<b>TOTAL</b>		<b>23.89</b>	<b>13.43</b>	<b>2.55</b>	<b>4.93</b>	<b>35.02</b>

For JRS & CO.  
Chartered AccountantsDEEPAK K. ICA  
Partner  
M. No. 218643, F.R.No. 0003855PRINCIPAL  
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