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JRSCO/2023-24/COK/CERT-49

The Principal
VISAT Engineering College
Mutholapuram PO
Elanji-Ernakulam,

CERTIFICATE DEMONSTRATING BUDGET VS. ACTUAL EXPENDITURE INCURRED FOR INFRASTRUCTURE AUGMENTATION

This is to certify that "VISAT Engineering College", a legally established Non-profit Institution domiciled at Mutholapuram P.O., Ernakulam-686 665, Kerala, operated and managed under the registered Trust entity "Vinjyan Foundation", bearing Income Tax PAN-AABTV3446L had incurred the following Expenditure towards Infrastructure Augmentation against Budgeted Values (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
Budget Allocated for Infrastructure Augmentation	77.00	90.00	1.50	1.00	3.00	172.50
Expenditure on Infrastructure Augmentation	61.21	71.21	0.09	0.31	1.77	134.59
Total Expenditure Excluding Salary	167.68	110.83	53.03	89.87	151.51	572.92
Average Percentage of Expenditure	e on Infrastr	ucture Aug	mentation i	n the Last F	ive Years	23.5%

This report should be read and considered together with Annexure III enclosed.

For JRS & Co.,

Chartered Accountants,

Firm Registration No: 008085S

Deepak

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Partner

Membership No: 218643

UDIN: 24218643BKEDKH9109

Place: Kochi Date:16/01/2024 PRINCIPAL

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Elanji, Ernakulam - 686 665



ANNEXURE-III

COMPILATION OF FIGURES BASED ON AUDITED FINANCIAL STATEMENTS

(To be read along with Certificates 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 reported and published multiple audit reports corresponding to the last five years. We have gathered the figures from the Published Audit report and further compiled it below in order for maintaining transparency and better user understanding. 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.

COMPILATION OF INCOME AND EXPENSE STATEMENT (Amount in Lakhs)

2018 – 19	2019 - 20	2020 - 21	2021 - 22	2022 - 23				
306.51	242.79	116.23	66.51	204.70				
				Bally (B)				
(183.87)	(119.49)	(69.71)	(121.17)	(163.00)				
(125.00)	(100.59)	(88.16)	(78.60)	(71.01)				
(35.01)	(4.93)	(2.55)	(13.42)	(23.88)				
(73.27)	(50.95)	(18.25)	(76.15)	(114.62)				
(43.22)	(33.98)	(32.22)	(21.26)	(29.18)				
(460.37)	(309.94)	(210.89)	(310.60)	(401.69)				
(153.86)	(67.15)	(94.66)	(244.09)	(196.99)				
	(183.87) (125.00) (35.01) (73.27) (43.22) (460.37)	(183.87) (119.49) (125.00) (100.59) (35.01) (4.93) (73.27) (50.95) (43.22) (33.98) (460.37) (309.94)	306.51 242.79 116.23 (183.87) (119.49) (69.71) (125.00) (100.59) (88.16) (35.01) (4.93) (2.55) (73.27) (50.95) (18.25) (43.22) (33.98) (32.22) (460.37) (309.94) (210.89)	306.51 242.79 116.23 66.51 (183.87) (119.49) (69.71) (121.17) (125.00) (100.59) (88.16) (78.60) (35.01) (4.93) (2.55) (13.42) (73.27) (50.95) (18.25) (76.15) (43.22) (33.98) (32.22) (21.26) (460.37) (309.94) (210.89) (310.60)				

COMPILATION OF NET INFRASTRUCTURE AUGMENTATION COST (Amount in Lakhs)

YEAR	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2022 - 23
	LAND & BI	UILDING			
Land 2.4 Acre					28.25
Land Purchased from Venu		weinde			5.49

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•	COMPUTER &	ACESSORIES			
Computer Accessories	0.02	0.09		0.12	1.7
LAPTOP Asus FX566II-BQ265T				0.68	
HDMI Splitter			200	0.01	
Media Converter				0.04	6,3-16,150.
WD Hard Disk		18		0.05	
Tripod & Mobile Holder (Amazon Basics)				0.01	
	LIBRARY	воокѕ			
Library Books	2.69	0.96	0.12	1.75	0.53
	PLANT & M	ACHINERY			
Sports Items / equipments		0.03		0.29	0.07
Tools & equipments Lab	0.30	0.06			0.87
Vacuum Cleaner					0.21
Water Dispenser				20	0.30
Incinerator					0.40
Cafeteria Lights			4 A 24		0.17
Flood Lights					0.18
Plant & Machinery					0.15
UPS and Battery					4.65
Water Purifier					0.19
LED Smart TV					0.32
LED Smart TV			2 Jan - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.31
LED Smart TV					0.31
LED Smart TV				-0.00000000000000000000000000000000000	0.31
LED Smart TV					0.31
Blower-IBL				0.02	
Bush Cutter				0.09	
CAR Wash Machine				0.17	
CT Unit-5/5A				0.37	
Demolition Hammer	1	ing Co		0.06	1857

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Mobile Phone				0.42	
Welding Machine-IBL				0.06	
3D Printer				0.25	
Ahuja Microphone with stand				0.08	
Induction Cooker	he I			0.02	
Electrical System and Equipment's	0.24	La Maria Na	0.08		
Activa	0.02				
HT Connection .	1.16		AND AND AND A		
Furniture & Fittings	0.03	0.13	0.01		2.45
	INTANCID	I ACCES	1		
	INTANGIB	LE ASSET		100	
Website Development		<u> </u>			0.60
	CONSTRUCT	ION WORK			
Construction Work				68.47	13.94
					TWO SCIENCES
Gross Infrastructure Augmentation Expenses	4.46	1.27	0.21	72.96	61.74
Library Books	(2.69)	(0.96)	(0.12)	(1.75)	(0.53)
Net Infrastructure Augmentation Expenses	1.77	0.31	0.09	71.21	61.21

COMPILATION OF LIBRARY EXPENSE

YEAR	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2022 - 23
Amount in lakhs	2.69	0.96	0.12	1.75	0.53

COMPILATION OF SCHOLARSHIP EXPENSE

YEAR	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2022 - 23
Amount in lakhs	•	_	-	5.06	30.67





BREAKUP OF OTHER EXPENSE

(Amount INR in Lakhs)

	T			(Amount INR in Lakhs)					
S.No	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23			
1	University Expenses	E 1000 40 50%				9.37			
2	Donation paid	0.01	0.01	1.06	1.51	5.47			
3	Legal Charges			0.62		4.84			
4	Student welfare Expenses					3.61			
5	Bad debt W/O		Part of the second		And the second	2.18			
6	Audit Fee	1.85	1.73	1.73	2.62	1.30			
7	Travelling Expenses				0.55	1.11			
8	Tax and License			11.7	1.16	0.96			
9	Professional charges	TE PROPERTY.				0.15			
10	Rates and Taxes					0.11			
11	Funeral Expenses				0.16	0.06			
12	Interest on TDS	0.02	0.03		0.01	0.01			
13	Bank Charges			0.04		0.01			
14	AICTE Scholarship Scheme			0.25					
15	Building Tax Paid	0.88	0.04	0.88					
16	Food and Refreshment	0.33	0.11	0.77	2.11				
17	Study Kit			0.26					
18	Travelling Allowances			0.05					
19	Inauguration sports and cultural Expenses	0.22	0.22	0.02		-			
20	KTU Revaluation Fee paid	2.24	0.07	0.04	100				
21	AICTE Course Fee			6.30					
22	Miscellaneous Expenses	0.07	0.05	0.09					
23	Office Expense	0.32	0.62	0.38					
24	Postage and Telephone	8.20	3.18	1.90		Transport			
25	Upholstery Work			0.03					
26	University Fee Paid	6.07	15.75	17.79					
27	IEDC Account			0.01					
28	Comprehensive Examination Expenses	0.11	0.08						
29	Exam Cell Expenses	0.41	0.08						
30	Interest and Bank Charges	2.78	0.80		La company				
31	Library and Lab Expense	0.70	0.05						
32	Penalty and fine Expenses	0.08	0.01						
33	Meeting Expense	0.11	0.09						
34	Mess Expenses		10.21	CLOS		8 8			

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	TOTAL	43.22	33.99	32.22	21.27	29.18
56	KTU Sports fee				0.66	
55	KTU Registration fee				0.04	
54	KTU Name Change Fee				0.25	
53	KTU Exam Fee				3.69	
52	KTU Affiliation Fee				5.57	
51	ISO Certification				0.20	
50	Innovation 2K21 Cash Award				0.50	
49	Honorarium Paid				0.04	
48	Graduation Day Expenses				0.50	
47	Freshers Day Expenses				0.11	
46	Celebration Expense				0.01	
45	AICTE Tuition Fee Waiver Scheme				0.35	
44	Tuition Fee Repaid	0.52				
43	Training Programme Expenses	0.20				
42	Study Material Purchased	0.75				
41	Placement Cell Expense	0.19				
40	Online Examination Expenses	0.50				
39	Mess Fee Paid	12.87				
38	Legal and Professional Charge	0.17			1.13	
37	Management mess expense	3.38				
36	Surround Cleaning Charge		0.76			
35	TDS Filing Fees	0.24	0.10		0.10	

For JRS & Co.,

Chartered Accountants, Firm Registration No: 008085S

Deepak K

Partner

Membership No: 218643 UDIN: 24218643BKEDKH9109

Place: Kochi

Date: 16/01/2024

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