



THE COCHIN COLLEGE

Koovapadam, Kochi-2

Affiliated To Mahatma Gandhi University

Re-accredited by NAAC With B+ Grade



Fourth Cycle
NAAC Accreditation 2024

Criterion 4 Infrastructure and Learning Resources

4.4 Maintenance of Campus Infrastructure

Metric No. 4.4.1

Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

Auditor's Declaration and Report

Submitted to



National Assessment and Accreditation Council



THE COCHIN COLLEGE

KOCHI - 682 002

(Affiliated to Mahatma Gandhi University and Accredited by NAAC)

Website: www.thecochoincollege.edu.in

email: email@thecochoincollege.edu.in



Phone : 0484 2224954, 2226449

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Website: www.thecochoincollege.edu.in

email: thecochoincollegekochi2@gmail.com

To

Date: 23/08/2024

ASA & Associates LLP
Pioneer Towers
Ernakulam

Statement of Expenditure incurred for infrastructure augmentation and maintenance of physical and academic facilities

We hereby confirm that the budget allocated for infrastructure augmentation and amounts spent by the college in relation with the infrastructure augmentation and maintenance of physical and academic facilities is as detailed below. This information is provided in relation to the renewal application of accreditation to be submitted to the National Assessment and Accreditation Council (NAAC):

Year	Budget allocated for infrastructure Augmentation	Expenditure for Infrastructure Augmentation	Total Expenditure Excluding Salary and Depreciation	Expenditure on Maintenance of Physical and Academic facilities
2019-20	94,00,000	89,75,818	92,06,297	74,23,111
2020-21	28,00,000	21,71,204	95,60,939	81,62,621
2021-22	9,00,000	9,60,270	88,48,752	79,73,287
2022-23	88,00,000	83,52,576	1,14,28,690	88,63,892
2023-24	32,00,000	26,34,542	89,32,086	76,54,814
	2,51,00,000	2,30,94,410	4,79,76,764	4,00,77,726


1. The amounts for the financial years 2019-20 to 2022-23 have been extracted from the audited financial statements and the amounts for financial year 2023-24 have been extracted from the provisional financial statements.
2. Expenditure for infrastructure augmentation includes amount paid as Advances for work on infrastructure during each year but capitalized during succeeding years.
3. "Expenditure on Maintenance of Physical and Academic facilities" excludes certain expenses like Salary, Professional charges, Rates and Taxes, Advertisement Charges Travelling Expenses, Donation and Depreciation.

For and on behalf of The Cochin College


Thomas J Vayalal

MANAGER
THE COCHIN COLLEGE




Mrudula Menon V.
Principal-in-Charge
The Cochin College



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The Management
 Cochin College,
 (Run by The Cochin Education Society)
 Cochin College Building, Koovapadam,
 Kochi, Kerala -682002

Re.: Chartered Accountant's certificate on Expenditure incurred for infrastructure augmentation and maintenance of physical and academic facilities to be submitted before the National Assessment and Accreditation Council (NAAC) for application of renewal of accreditation.

1. This certificate is issued in accordance with the terms of our engagement letter dated August 15, 2024 with the college.
2. The accompanying Statement on Expenditure for Infrastructure Augmentation and Maintenance of physical and academic facilities spent by the college during the period 2019-20 to 2023-24 (the Statement) has been prepared and approved by the management of the college. The said statement has been initialed by us for identification purposes.
3. We have been represented by the management of The Cochin College (Run by The Cochin Education Society, a society registered under the The Travancore-Cochin literary, scientific and charitable societies registration Act XII of 1955 with registration No.ER.8), having its registered office address at Cochin College Building, Koovapadam, Kochi, Kerala -682002 that the said Statement is required to be submitted for the purpose of renewal of accreditation with the National Assessment and Accreditation Council(NAAC).

Management's Responsibility

4. 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 designing, implementing and maintaining 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.
5. The Management is responsible for ensuring that the college complies with all the applicable laws and regulations and provides all relevant information as required by the NAAC.



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Principal-in-Charge
The Cochin College



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Auditor's Responsibility

6. Our responsibility is to provide a limited assurance as to whether the amounts in the annexed Statement is in agreement with the books of accounts for the period 2019-20 to 2023-24 maintained by the college.
7. A limited assurance involves performing procedures to obtain sufficient appropriate evidence on the reporting criteria mentioned in paragraph 6 above. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We have performed the following procedures in relation to the Statement for the period from 2019-20 to 2023-24:
 - a) Obtained the statement of expenditure incurred by the college for infrastructure augmentation and maintenance of physical and academic facilities.
 - b) Verified the data provided in the statement against the books of accounts maintained by the college.
 - c) Checked the arithmetical accuracy of the Statement.
 - d) Performed necessary inquiries with management and obtained necessary representations from the management in relation to our above procedures.
8. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes 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 the Institute of Chartered Accountants of India.
9. 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.

Opinion

10. Based on the procedures performed by us, as referred in paragraph 7 above and according to the information and explanations given to us and based on management representation obtained, nothing has come to our attention that causes us to believe that the amount in the annexed Statement is not in agreement with the audited books of accounts for the period from 2019-20 to 2022-23 and the provisional financial statements of the financial year 2023-24 of the college and other relevant details provided by the management.



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Restriction on Use

11. The certificate is addressed to the Management of the college and solely for the purpose of submission to The National Assessment and Accreditation Council (NAAC). It should not be used by any other person or for any other purpose. ASA & Associates LLP shall not be liable to the Society or to any other concerned for any claims, liabilities or expenses relating to this assignment. 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 this certificate is shown or into whose hands it may come without our prior consent in writing.

For ASA & Associates LLP

Chartered Accountants

Firm's Registration No. 009571N/N500006

K Nithyananda Kamath

Partner

Membership No. 027972



UDIN: 24027972BKCRMQ8202

Place: Ernakulam

Date: 23/08/2024



Mrudula Menon V.
Principal-in-Charge
The Cochin College