



# National College for Teacher Education

(NAAC Accredited with 'B' Grade)

Iqbal Square, Meprathupady, Vengola, Perumbavoor, Ernakulam - 683 556

## KEY INDICATOR

### CRITERION 4. INFRASTRUCTURE AND LEARNING RESOURCES

#### 4.3 ICT Infrastructure

##### METRIC 4.4.1

Expenditure incurred exclusively on maintenance of physical and academic support facilities during the last five years

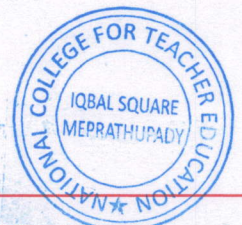
#### Additional Information

##### Affidavit

I do hereby certify that, all pages in this document are duly authenticated by me, under my privilege as the Head of the institution of National College for Teacher Education, Vengola, Ernakulam, Kerala

  
**Dr. N. SETHU MADHAVAN**  
PRINCIPAL

NATIONAL COLLEGE FOR TEACHER EDUCATION  
IQBAL SQUARE, MEPRATHUPADY  
VENGOLA, PERUMBAVOOR, ERNAKULAM - 683 556



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**INDEPENDENT AUDITORS' REPORT**

The Members of NATIONAL COLLEGE FOR TEACHER EDUCATION

**Qualified Opinion**

We have audited the Financial Statements of NATIONAL COLLEGE FOR TEACHER EDUCATION which comprise the Balance Sheet as at 31st March 2023, and Income and Expenditure account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its surplus for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) *except for the possible effects in the matters described in the basis for Qualified Opinion Paragraph.*

**Basis for Qualified Opinion**

1. We have not obtained sufficient and appropriate audit evidence and explanation from the management for the following items, amounting to Rs 9,91,038/-

Heads in financial statements	Particulars	Amount
Other Current Liabilities	Construction Wages payable	Rs 8,05,398/-
Other Current Liabilities	Sports Construction Payable	Rs 1,85,640/-

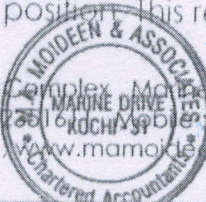
The possible effect if any on reconciling the same cannot be quantified.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent to the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position. This responsibility includes design,

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implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

### Auditors' Responsibility for the audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statement.

For M.A. Moideen & Associates  
Chartered Accountants



F.R. No. 002126/S

*Ghalib Moideen*  
Ghalib Moideen, FCA  
Partner

M.No. 234923

UDIN: 23234923BGTTWJ5206

*Dr. N. Sethu Madhavan*  
Dr. N. SETHU MADHAVAN  
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IQBAL SQUARE, MEPRATHUPADY  
VENGOLA, PERUMBAVOOR - 683 556





To,

**National College for Teacher Education**  
Iqbal Square, Meprathupady  
Vengola P.O., Perumbavoor 683 556

**Independent Auditor's certification on Expenditure on Infrastructure Augmentation, Academic Support Facilities and Physical Facilities Maintenance as**

1. This report is issued in accordance with the request from National College for Teacher Education, Vengola to provide certification on expenditure on infrastructure augmentation, academic support facilities and physical facilities maintenance as per the requirement of **National Assessment and Accreditation Council (NAAC)**.

**Management's Responsibility for the Statement**

It is the responsibility of the management to provide us with the books of accounts and other documents/information needed to support our conclusion along with the written representation.

**Our Responsibility**

Our responsibility is to certify expenditure on infrastructure augmentation, academic support facilities and physical facilities maintenance for the purpose of submission of AQAR Report to National Assessment and Accreditation Council (NAAC).

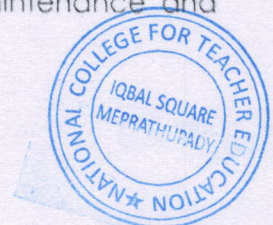
We have conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have relied upon books of accounts, records, documents, and written representations for the purpose of verifying the underlying reports.

**Certificate**

Based on our examination of the relevant books, records, and other documents we certify that National College for Teacher Education, Vengola has spent on expenditures for infrastructure augmentation, physical facilities maintenance and academic support facilities as follows for the financial year 2022-23:

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**DR. N. STEPHAN ADHAVAN**  
PRINCIPAL  
NATIONAL COLLEGE FOR TEACHER EDUCATION  
IQBAL SQUARE, MEPRATHUPADY  
VENGOLA, PERUMBAVOOR - 683 556





Particulars	Amount in Rs
Infrastructure Augmentation	20,68,470
Physical Facilities Maintenance	17,37,325
Academic Support facilities	6,10,969
<b>Total</b>	<b>44,16,764</b>

This have been extracted from and are in accordance with the books of accounts, and records and documents maintained by the institution.

### Restriction on Use

The certificate is addressed to National College for Teacher Education, Vengola and provided to the institution solely for the purpose of submission of AQAR Report to National Assessment and Accreditation Council (NAAC), and should not be used by any other person or 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 this certificate is shown or into whose hands it may come without our prior consent in writing.

For M.A. Moideen & Associates,  
Chartered Accountants  
FR No. 002126 S

  
Ghalib Moideen, FCA  
Partner  
M. No. 234923  
UDIN: 24234923BJZWE1425  
Date: 17-04-2024



  
**Dr. N. SETHU MADHAVAN**  
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