



U C MAJUMDAR & CO
Chartered Accountants

AUDITORS' REPORT:
to the members of the Trust

We have audited the attached Balance Sheet of COLLEGE OF TEACHERS EDUCATION (PGT): SHILLONG as at 31st March, 2022 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

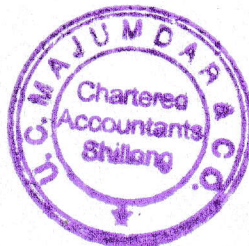
The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

in the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2022; and
in the case of the Income and Expenditure Account, of the **Deficit** for the year ended on that date.

October 01, 2022

Shillong-793001.



For U.C.MAJUMDAR & CO.
Chartered Accountants
Firm Regn.No.304066E

S. Bhowmick
S. Bhowmick

Proprietor

M.No.058866

UDIN: 22058866AZQWHA5080



U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT)
SHILLONG

Consolidated Balance Sheet as at March 31, 2022.

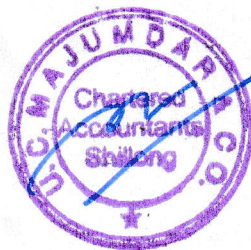
Fund & Liabilities:		₹
GENERAL FUND: per last account	82,641,097.33	
Less: Deficit transferred from Income and Expenditure Account	<u>1,540,948.55</u>	<u>81,100,148.78</u>
		<u>81,100,148.78</u>
Properties & Assets:		
FIXED ASSETS:		
Construction of Toilet: per last account	54,890.00	
Less : Depreciation	<u>2,744.00</u>	52,146.00
Construction of Toilet: (Women Hostel): per last a/c	49,014.00	
Less : Depreciation	<u>2,451.00</u>	46,563.00
Construction (GYM): per last a/c	1,629,013.00	
Less : Depreciation	<u>81,451.00</u>	1,547,562.00
Construction of Sports Hall (Indoor Games) Per last account	613,234.00	
Less : Depreciation	<u>30,662.00</u>	582,572.00
Construction of Women Hostel: Per last account	2,519,230.00	
Less : Depreciation	<u>125,961.00</u>	2,393,269.00
Construction (Ladies Toilet): per last account	73,507.00	
Less : Depreciation	<u>3,675.00</u>	69,832.00
Construction: (Gents Toilet): per last account	179,133.00	
Less : Depreciation	<u>8,957.00</u>	170,176.00
Construction (Psychological Lab): Per last account	2,068,385.00	
Less : Depreciation	<u>103,419.00</u>	1,964,966.00
Construction: Retaining Wall:(Boy's Hostel) Per last account	837,596.00	
Less : Depreciation	<u>41,880.00</u>	<u>795,716.00</u>
	carried over	7,622,802.00



UM

= 2 =

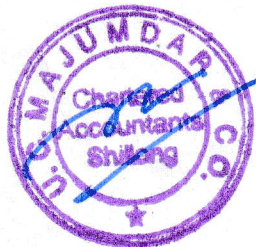
	brought over	7,622,802.00
Construction: Retaining Wall		
Per last account	18,050.00	
Less : Depreciation	<u>902.00</u>	17,148.00
Construction- New Canteen/New Facility		
Per last account	4,580,188.00	
Less : Depreciation	<u>229,009.00</u>	4,351,179.00
Construction (Boys Hostel):per last account	3,943,004.00	
Less : Depreciation	<u>197,150.00</u>	3,745,854.00
Construction: Building:per last account	21,240,647.00	
Less : Depreciation	<u>1,062,032.00</u>	20,178,615.00
Construction:R.C.C. Boundary Wall :		
Per last account	147,715.00	
Less : Depreciation	<u>7,386.00</u>	140,329.00
Construction: Fencing College Compound:		
Per last account	131,160.00	
Less : Depreciation	<u>6,558.00</u>	124,602.00
Furniture (Edusat Room):per last account	30,863.00	
Less : Depreciation	<u>3,086.00</u>	27,777.00
Furniture : (College):per last account	437,283.00	
Less : Depreciation	<u>43,728.00</u>	393,555.00
Furniture : (Women Hostel):per last a/c	113,141.00	
Less : Depreciation	<u>11,314.00</u>	101,827.00
Furniture :per last account	2,181,711.00	
Less : Depreciation	<u>218,171.00</u>	1,963,540.00
Furniture : (Library):per last account	37,668.00	
Less : Depreciation	<u>3,767.00</u>	33,901.00
Furnishing: per last account	355,615.00	
Less : Depreciation	<u>35,561.00</u>	320,054.00
Library Software: per last account	18,379.00	
Less : Depreciation	<u>7,352.00</u>	11,027.00
Library Books : per last account	728,861.00	
Less : Depreciation	<u>72,886.00</u>	<u>655,975.00</u>
	carried over	39,688,185.00



UM

= 3 =

	brought over	39,688,185.00
Computer: per last account	331,768.00	
Add : Addition	<u>89,900.00</u>	
	421,668.00	
Less : Depreciation	<u>168,667.00</u>	253,001.00
Procurement Installation of Lift: per last account	794,031.00	
Add : Addition	<u>703,850.00</u>	
	1,497,881.00	
Less : Depreciation	<u>74,894.00</u>	1,422,987.00
Generator (DG Set): per last account	144,199.00	
Add : Addition	<u>15,000.00</u>	
	159,199.00	
Less : Depreciation	<u>23,880.00</u>	135,319.00
Equipments (Scientific):per last account	411,171.00	
Less : Depreciation	<u>61,676.00</u>	349,495.00
Equipments (GYM):per last account	110,543.00	
Less : Depreciation	<u>16,581.00</u>	93,962.00
Inverter: per last account	53,272.00	
Less : Depreciation	<u>7,991.00</u>	45,281.00
White Board: per last account	132,172.00	
Less : Depreciation	<u>13,217.00</u>	118,955.00
L.C.D. Projector:per last account	59,757.00	
Less : Depreciation	<u>8,964.00</u>	50,793.00
TV Set & Dish TV (Working Women):per last a/c	7,493.00	
Less : Depreciation	<u>1,124.00</u>	6,369.00
CCTV : per last account	314,585.00	
Less : Depreciation	<u>47,188.00</u>	267,397.00
Water Pump & Water Connection:		
Per last account	147,481.00	
Less : Depreciation	<u>7,374.00</u>	140,107.00
Refrigerator & Dish TV (Womens Hostel):		
Per last account	12,728.00	
Less : Depreciation	<u>1,909.00</u>	<u>10,819.00</u>
	carried over	42,582,670.00

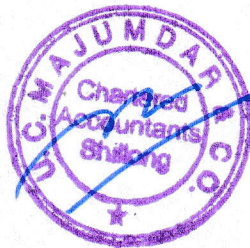




= 4 =

brought over 42,582,670.00

Xerox Machine/ Fax Printer/ Copier Scanner:		
Per last account	47,959.00	
Less : Depreciation	<u>7,194.00</u>	40,765.00
Microphone / Micro Class Room:		
Per last account	120,993.00	
Less : Depreciation	<u>18,149.00</u>	102,844.00
10 Laptop and Projector :per last account	109,272.00	
Less : Depreciation	<u>43,709.00</u>	65,563.00
Electrical Installation/Wiring etc: per last account	85,604.00	
Add : Addition	<u>100,000.00</u>	
	185,604.00	
Less : Depreciation	<u>27,841.00</u>	157,763.00
Table Tennis Board : per last account	17,350.00	
Less : Depreciation	<u>1,735.00</u>	15,615.00
Accounts Software : per last account	19,926.00	
Less : Depreciation	<u>7,970.00</u>	11,956.00
Digital Camera: per last account	184,238.00	
Less : Depreciation	<u>27,636.00</u>	156,602.00
Reprographic Items : per last account	119,140.00	
Less : Depreciation	<u>17,871.00</u>	101,269.00
Power Backup: per last account	50,665.00	
Less : Depreciation	<u>7,600.00</u>	43,065.00
UGC Network Centre:per last account	88,434.00	
Less : Depreciation	<u>13,265.00</u>	75,169.00
Fire Extinguisher/ Fire Fighting Equipment:		
Per last account	226,159.00	
Less : Depreciation	<u>33,924.00</u>	192,235.00
Furniture : per last account	15,000.00	
Less : Depreciation	<u>1,500.00</u>	13,500.00
Building Construction:per last a/c	6,118,889.00	
Less : Depreciation	<u>305,944.00</u>	<u>5,812,945.00</u>
	carried over	49,371,961.00





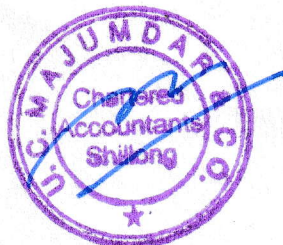
= 5 =

brought over 49,371,961.00

Canteen Construction Work:		
Per last account	1,175,985.00	
Less : Depreciation	<u>58,799.00</u>	1,117,186.00
Installation of Sound System:		
Per last account	417,197.00	
Less : Depreciation	<u>62,580.00</u>	354,617.00
Furniture Working Room:		
Per last account	539,904.00	
Less : Depreciation	<u>53,990.00</u>	485,914.00
Electrical Installation - Re-allingment: at cost		388,742.00
NEC Construction Work : at cost		700,000.00
RUSA Project Work : at cost		700,000.00
Thermal Scanner : at cost		7,199.00
Tonner : at cost		21,800.00
College Website : at cost		43,080.00
Anderson- Structural Consultancy: at cost		426,000.00
Anderson- Structural Consultancy: at cost		524,044.00
Re-wiring - Boys Hostel : at cost		56,425.00
Purchase of Laptop : at cost		63,600.00
Renovation/ Upgradation of Bldg.: at cost		1,094,072.00
Renovation/ Upgradation of Bldg.: at cost		104,270.00
New Canteen Construction : at cost		15,234.00
Language Lab : at cost		647,157.00
Construction of Building : at cost		323,296.00
Construction of Psychological Lab: at cost		3,189,511.00
Library Books : at cost		33,364.00
Computer : at cost		66,045.00
Toner & Xerox Machine : at cost		191,100.00

CURRENT ASSETS:

United Bank of India: savings a/c		
Annual College Maintenance Fund	965,646.10	
Building Fund	440,594.38	
College Benefit Fund	320,713.54	
Common Room Fund	137,785.97	
Contingency Fund	1,053,343.41	
College Development Fund	114,014.79	
College Exam Fund	764,782.14	
CSS Fund	973,730.50	
Employees' Social Maintenance Scheme Fund	102,310.30	
Games Fund	214,685.98	
IQAC Fund	<u>35,987.30</u>	
	carried over	5,123,594.41
		<u>59,924,617.00</u>





= 6 =
brought over 5,123,594.41 59,924,617.00

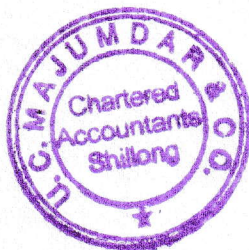
Library Fund	496,426.31	
Psychological Lab Fund	796,575.10	
Practice Teaching Fund	687,784.83	
Strengthening & Restructuring	476,064.55	
University Erolment & Centre Fee	242,841.05	
University Grant Commission Fund	25,861.00	
Women Hostel Fund	110,988.75	
RUSA Fund	<u>15,704.00</u>	7,975,840.00

GENERAL ACCOUNT:

United Bank of India:		
Savings A/c:No: 136417 (Salary)	2,168,842.80	
A/c:No: 300918 (Fees)	204,646.25	
current A/c:No:4083 (General)	3,273,122.18	
current A/c:No.4717 (General)	84,249.76	
Fixed Deposit	350,027.61	
Union Bank of India:		
Fixed Deposit	425,679.00	
Fixed Deposit	300,000.00	
Fixed Deposit: MTL/B421089	319,980.49	
Fixed Deposit (NCTE Instruction)	1,200,000.00	
Fixed Deposit	790,000.00	
Fixed Deposit (MTL/C- 114816	769,086.15	
Fixed Deposit (ESM) MTL/B- 421078	714,883.33	
Fixed Deposit (ESM)	1,383,174.21	
Fixed Deposit (ESM)	1,000,000.00	
2 R.D. Nos. 149782 & 149788	<u>216,000.00</u>	<u>13,199,691.78</u>
		<u>81,100,148.78</u>

October 01,2022

Shillong-793001.



For U.C.MAJUMDAR & CO.
Chartered Accountants
Firm Regn.No.304066E

S. Bhowmick

S. Bhowmick
Proprietor
M.No.058866