

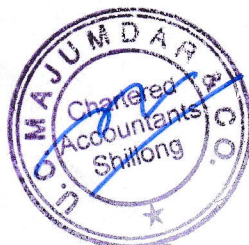


U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT)
SHILLONG

Consolidated Income and Expenditure Account for the year ended March 31, 2023.

		₹
<u>INCOME:</u>		
Contributory Provident Fund (CPF)		2,303,664.00
CBF Loan Recovery		138,239.00
MCNTEA for Non-Teaching Staff		6,000.00
MCTA		12,000.00
ESMAS		278,000.00
HRA Recovery		51,380.00
Collection of Fees:		
General Fund	6,340,893.54	
Miscellaneous Fund	772,406.14	
College Fund	6,341,809.54	
College Benefit Fund	116,104.00	
Women Hostel Fund	317,961.75	
University Erolment & Centre Fee	243,463.05	
College Development Fund	114,306.79	
Common Room Fund	138,138.97	
Psychological Lab Fund	797,711.10	
Practice Teaching Fund	689,938.83	
Annual College Maintenance Fund	966,854.10	
Building Fund	986,956.93	
Extension Service Fund	994,031.35	
Centrally Sponsored Scheme	<u>728,819.50</u>	19,549,395.59
Grant - in - aid:		
General Fund	21,853,791.00	
Deputation Pay	8,616,100.00	
College Fund	22,795,220.00	
Deputed Teacher Salary	8,524,141.00	
Arrear DA for T/NT Staff (State Scale)	1,103,561.00	
Allowance for College Teachers	<u>3,184,151.00</u>	66,076,964.00
Additional Requirement : arrear allowance, T/Staff		643,949.00
Miscellaneous Receipts		1,110.00
Recovery from Staff Salary		270.00
MSC PCR		90,000.00
CM's fund for sports activities		8,000.00
General Funds transferred from other A/cs (Schedule "A")		26,904,875.29
Sale proceeds of Admission Form		502,500.00
Auditorium		500,000.00
House Rent		<u>51,180.00</u>
	carried over	117,117,526.88





= 2 =

brought over 117,117,526.88

Games		8,000.00
Donation: Star Cement Co. to Bldg. Fund		500,000.00
Refund of Examination Fee		3,021.00
Xerox Charges		16,388.00
Library Books		12,384.00
Employees / Employers Contribution		363,000.00

Retirement Benefit of Dr.(Mrs.) V.Kharmawphlang, Retd..Principal (General Fund)	10,692,618.00	
Transfer from College Fund	1,686,280.29	
Transfer from Employees Social Maintenance	<u>5,900,000.00</u>	18,278,298.29

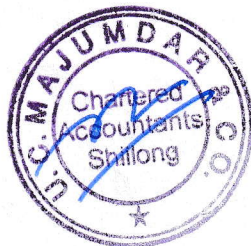
Bank Interest		570,443.00
Transfer to Sub- funds from other a/c (Appendix X)		48,213,621.59
Refund: Salary of Library Asstt. Excess drawn by Principal	40,634.00 <u>180,948.00</u>	<u>221,582.00</u> <u>185,304,264.76</u>

EXPENDITURE:

Salary : Teaching & Non-Teaching Staff	21,015,198.00	
Deputation Teachers (General Fund)	9,144,000.00	
Deputation Teachers (College Fund)	9,324,948.00	
Part-time Lecturers	418,616.00	
Staff College Salary	406,576.00	
Salary & Wages (College Fund)	23,175,933.00	
Salary & Wages (Library Fund)	<u>167,640.00</u>	63,652,911.00

Arrear : Pay of T/NT Staff (State Scale)	379,120.00	
DA of T/Staff (UGC Scale)	832,091.00	
DA of T/NT (State Scale)	136,665.00	
DA of T/NT (State Scale)	134,805.00	
DA of T/NT (State Scale)	12,255.00	
DA of T/Staff (UGC Scale)	844,517.00	
Allowance to T/Staff	<u>3,021,158.00</u>	5,360,611.00

CPF		2,363,664.00
CBF		22,115.00
MCNTEA		12,000.00
ESMAS		427,000.00
Part - time Sweeper Allowance		3,000.00
Conveyance		31,500.00
MSC PCR deduction		90,000.00
Paid to R.Singh, PTs/A		600.00
NEFT Charges		299.69
MCTA		6,000.00
Transfer of General Funds to other a/cs (Schedule 'B')		<u>41,249,827.00</u>
		113,219,527.69



= 3 =



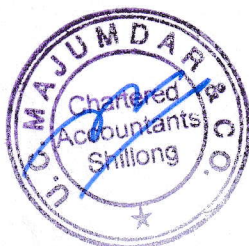
brought over 113,219,527.69

Professional Tax	200.00
Univ. Enrolment & Centre Fee	14,909.00
Psychological Lab Fund	935,300.00
Building Fund	1,414,416.00
College /NEHU Examination	272,621.00
Electricity Charges	296,357.00
Audit Fees	54,000.00
Land Revenue	29,492.00
Honorarium	118,129.00
Internship	122,320.00
Admission Test	141,244.00
Printing /Stationery	522,434.00
Water Charges	90,990.00
Sports	17,131.00
Identity Card	7,140.00
Telephone & Internet	31,210.00
Municipality	26,861.00
Semester	46,000.00
Field Trip	18,000.00
Employees Social Maintenance	149,000.00

Newspaper	2,353.00
Membership Fees	5,900.00
Maintenance of Library	247,800.00
Improvement of Language Skill	100,000.00
Conclave for Teachers & Education	120,000.00
Exchange Programme	37,000.00
Staff Contribution refunded	3,083,090.00
Outdoor Games	27,000.00
Electrical Works	332,820.00
Bank Charges	4,000.95
Miscellaneous Expenses	927,289.00
Transfer of Funds to other Account (Appendix "Y")	54,395,020.78
Excess Drawn: Salary of Lib. Asstt. Dy. Director, THE	40,634.00
	<u>234,471.00</u>
	275,105.00

Depreciation:

Construction of Toilets	2,607.00
Construction of Toilets (Women Hostel)	2,328.00
Construction (GYM)	77,378.00
Construction of Sports Hall (Indoor Games)	29,129.00
Construction of Women Hostel	119,663.00
Construction (Ladies Toilet)	3,492.00
Construction (Gents) Toilet	8,509.00
	<u>243,106.00</u>
	177,084,660.42



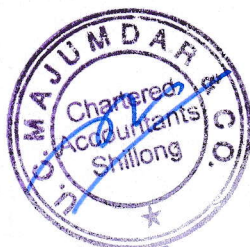


= 4 =

brought over

243,106.00 177,084,660.42

Construction (Psychological Lab)	98,248.00	
Construction Repairing Wall (Boys Hostel)	39,786.00	
Construction of Retaining Wall	857.00	
Construction: New Canteen/New Facility	217,559.00	
Construction (Boys' Hostel)	187,293.00	
Construction : Building	1,008,931.00	
Construction :RCC Boundary Wall	7,016.00	
Construction :Fencing College Compound	6,230.00	
Furniture (Edusat Room)	2,778.00	
Furniture (College)	39,355.00	
Furniture (Women Hostel)	10,183.00	
Furniture	196,354.00	
Furniture (Library)	3,390.00	
Furnishing	32,005.00	
Library (Software)	4,411.00	
Library Books	65,597.00	
Computer	101,200.00	
Procurement: Installation of Lift	71,149.00	
Generator (DG Set)	20,298.00	
Equipment (Scientific)	52,424.00	
Equipment (GYM)	14,094.00	
Inverter	6,792.00	
White Board	11,895.00	
LCD Projector	7,619.00	
TV Set & Dish TV (Working Women Hostel)	955.00	
CCTV	40,109.00	
Water Pump & Water Connection	7,005.00	
Refrigerator & Dish TV (Women Hostel)	1,623.00	
Xerox Machine/ Fax Printer & Copier Scanner	6,115.00	
Microphone/Micro Class Room	15,427.00	
10 Laptop & Projector	26,225.00	
Electrical Installation Writing etc	23,664.00	
Table Tennis Board	1,561.00	
Accounts Software	4,782.00	
Digital Camera	23,490.00	
Reprographic items	15,190.00	
Power Back-up	6,460.00	
UGC Net work	11,275.00	
Fire Extingusher/Fire Fighting Equipments	28,835.00	
Furniture	1,350.00	
Building Construction	290,647.00	
Canteen Construction Work	55,859.00	
Installation of Sound System	53,193.00	
Furniture : Working Room	48,591.00	
	<u>3,110,926.00</u>	
carried over		180,195,586.42





= 5 =

brought over

180,195,586.42

Excess of Income over Expenditure
transferred to Balance Sheet

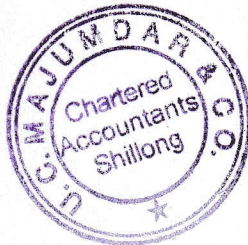
5,108,678.34
185,304,264.76

Significant Accounting Policies:

- 1) Basis of Accounting:
The accounts of the institution are prepared on historical cost basis.
- 2) Revenue Recognition:
Income & Expenditure are accounted for on cash basis.
- 3) Fixed Assets:
Fixed assets are stated at cost.
- 4) Depreciation:
Depreciation is provided on written down value basis at rates considered appropriate.

January 19, 2024

Shillong-793001.



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

S. Bhowmick
S. Bhowmick
Proprietor
M. No. 058866