

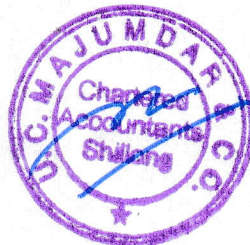


U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT)
SHILLONG

Consolidated Income and Expenditure Account for the year ended March 31, 2022.

| | | ₹ |
|---|-------------------|----------------------|
| <u>INCOME:</u> | | |
| Contributory Provident Fund (CPF) | | 2,723,952.00 |
| HRA Recovery | | 49,740.00 |
| ESMAS | | 432,000.00 |
| MCNTEA for Non-Teaching Staff | | 6,000.00 |
| Grant - in -aid | | 16,802,545.00 |
| Collection of NEHU Exam Fees | | 5,872,850.00 |
| Deputation Salary | | 7,483,300.00 |
| Arrear Pay | | 379,119.00 |
| Miscellaneous Income | | 7,743.00 |
| Uncashed Cheque of Security Guard | | 13,452.00 |
| Bank Interest | | 334,230.00 |
| Employees and Employers Contribution | | 702,000.00 |
| Matured amt. from R/D | | 594,212.00 |
| Women Hostel: Fees & Charges | | 95,380.00 |
| Transfer of Funds from various A/c (Schedule 'A') | | 19,678,254.00 |
| Transfer of Funds from other A/cs (Appendix "F") | | 16,676,050.00 |
| Deficit Excess of Expdv over Income transferred to Balance Sheet | | <u>1,540,948.55</u> |
| | | <u>73,391,775.55</u> |
| <u>EXPENDITURE:</u> | | |
| Salary : Teaching & Non-Teaching Staff | 22,440,665.00 | |
| Deputation Teachers | 7,353,040.00 | |
| Part-time Lecturers | 445,000.00 | |
| College Staff | <u>154,512.00</u> | 30,393,217.00 |
| Contributory Provident Fund (CPF) | | 2,723,952.00 |
| C.B.Fund | | 167,143.00 |
| Arrear Payment to Dr (Ms) B.Tron | | 260,764.00 |
| Arrear DA Teaching/Non-Teaching Staff (State Scale) | | 81,700.00 |
| MCNTEA | | 6,000.00 |
| ESMAS | | 648,000.00 |
| Professional Tax | | 46,550.00 |
| Bank Charges | | 1,673.00 |
| SMS Charges | | 1,181.00 |
| NEFT Charges | | 132.00 |
| Part - time Sweeper Allowance | | 1,200.00 |
| Cash handling Charges | | <u>1,260.00</u> |
| carried over | | 34,332,772.00 |





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| | | |
|--|-------------------|----------------------|
| | brought over | 34,332,772.00 |
| Old Building Electrical Repairing | | 15,940.00 |
| Loan Payment to D.Nonglyer | | 100,000.00 |
| Contingent Bills | | 284,568.00 |
| Power Supply - CCTV | | 2,200.00 |
| Electricity Bill | | 85,458.00 |
| Audit Fees | | 24,000.00 |
| Plumbing and Water Works | | 38,720.00 |
| Building Committee Expenses | | 12,619.00 |
| Meeting Expenses | | 40,000.00 |
| Reimbursement of Contigent bills | | 27,078.00 |
| B.Ed Admission Test | | 92,000.00 |
| Internet Bills | | 19,470.00 |
| Municipal Bills | | 16,861.00 |
| Miscellaneous Expenses | | 44,209.00 |
| Computer Consumables | | 7,739.00 |
| Examination Fees | | 252,321.00 |
| CSS Program: Technology in Teaching Education | | 100,000.00 |
| Resource Person: Honorarium | | 103,250.00 |
| Improvement of English Language | | 27,950.00 |
| Affiliation Fee (21-22) | | 5,059.00 |
| Salary: Library Asstt | | 145,000.00 |
| Printing & Stationery | | 82,961.00 |
| Renewal of Journal & Subscription | | 23,473.00 |
| Cost of Periodical | | 5,222.00 |
| Internship - Final | | 33,760.00 |
| Teacher allowance (Practice Teaching) | | 98,000.00 |
| University Enrolment Fee | | 15,000.00 |
| Fooding & Fuel (Women Hostel) | | 57,416.00 |
| Transfer of Fund to other Account (Appendix "T") | | 13,000,000.00 |
| Transfer of Fund to various Account (Schedule "B") | | 18,364,050.00 |
| Release of Security Deposits to Shri B.D.Marbaniang | | |
| 1) On completion of work on New Construction Canteen | 558,781.00 | |
| 2) On completion of work on Renovation/ Upgradation of Existing Buildings | <u>551,658.00</u> | 1,110,439.00 |
| Transfer to RUSA on a/c of SNA | | 1,400,966.55 |
| <u>Depreciation:</u> | | |
| Construction of Toilets | 2,744.00 | |
| Construction of Toilets (Women Hostel) | 2,451.00 | |
| Construction (GYM) | 81,451.00 | |
| Construction of Sports Hall (Indoor Games) | 30,662.00 | |
| Construction of Women Hostel | 125,961.00 | |
| Construction (Ladies Toilet) | 3,675.00 | |
| Construction (Gents) Toilet | 8,957.00 | |
| Construction (Psychological Lab) | 103,419.00 | |
| Construction Repairing Wall (Boys Hostel) | <u>41,880.00</u> | |
| carried over | 401,200.00 | <u>69,968,501.55</u> |

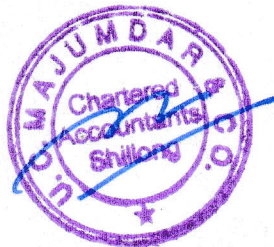




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brought over 401,200.00 69,968,501.55

| | | |
|--|--------------|----------------------|
| Construction of Retaining Wall | 902.00 | |
| Construction: New Canteen/New Facility | 229,009.00 | |
| Construction (Boys' Hostel) | 197,150.00 | |
| Construction : Building | 1,062,032.00 | |
| Construction :RCC Boundary Wall | 7,386.00 | |
| Construction :Fencing College Compound | 6,558.00 | |
| Furniture (Edusat Room) | 3,086.00 | |
| Furniture (College) | 43,728.00 | |
| Furniture (Women Hostel) | 11,314.00 | |
| Furniture | 218,171.00 | |
| Furniture (Library) | 3,767.00 | |
| Furnishing | 35,561.00 | |
| Library (Software) | 7,352.00 | |
| Library Books | 72,886.00 | |
| Computer | 168,667.00 | |
| Procurement of Lift | 74,894.00 | |
| Generator (DG Set) | 23,880.00 | |
| Equipment (Scientific) | 61,676.00 | |
| Equipment (GYM) | 16,581.00 | |
| Inverter | 7,991.00 | |
| White Board | 13,217.00 | |
| LCD Projector | 8,964.00 | |
| TV Set & Dish TV (Working Women) | 1,124.00 | |
| CCTV | 47,188.00 | |
| Water Pump & Water Connection | 7,374.00 | |
| Refrigerator & Dish TV (Women Hostel) | 1,909.00 | |
| Xerox Machine/ Printer etc. | 7,194.00 | |
| Microphone/Micro Class Room | 18,149.00 | |
| 10 Laptop & Projector | 43,709.00 | |
| Electrical Installation | 27,841.00 | |
| Table Tennis Board | 1,735.00 | |
| Accounts Software | 7,970.00 | |
| Digital Camera | 27,636.00 | |
| Reprographic items | 17,871.00 | |
| Power Back-up | 7,600.00 | |
| UGC Net work centre | 13,265.00 | |
| Fire Extingusher/Fire Fighting Equipment | 33,924.00 | |
| Furniture | 1,500.00 | |
| Building Construction | 305,944.00 | |
| Canteen Construction Work | 58,799.00 | |
| Installation Sound System | 62,580.00 | |
| Furniture : Working Room | 53,990.00 | |
| | | <u>3,423,274.00</u> |
| | | <u>73,391,775.55</u> |



U/M

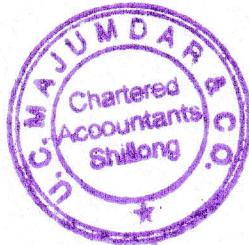
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Significant Accounting Policies:

- 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.

October 01, 2022

Shillong-793001.



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

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



U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT)
SHILLONG

APPENDIX : "F"

TRANSFER OF FUND FROM OTHER ACCOUNTS

| | TRANSFERRED FROM | |
|---------------------------------|----------------------|---------------------|
| | CD - 4083 | CD - 4717 |
| Building Fund | 200,000.00 | 1,633,500.00 |
| Games Fund | 800,000.00 | 148,500.00 |
| Annual College Maintenance Fund | 1,900,000.00 | 247,500.00 |
| Psychological Lab Fund | 2,000,000.00 | 148,500.00 |
| Practice Teaching Fund | 1,600,000.00 | 346,500.00 |
| Contingency Fund | 1,800,000.00 | 1,214,750.00 |
| Common Room Fund | - | 49,500.00 |
| Library Fund | 3,100,000.00 | 297,000.00 |
| College Exam Fund | 500,000.00 | 640,800.00 |
| Univ Enrolment & Centre Fee | - | 49,500.00 |
| | <u>11,900,000.00</u> | <u>4,776,050.00</u> |
| Total | 16676,050.00 | |

APPENDIX : "T"

TRANSFER OF FUND TO OTHER ACCOUNTS

| | | |
|---|--------|----------------------|
| Annual College Maintenance Fund to SB A/c | 136417 | 1,900,000.00 |
| Building Fund | - do - | 200,000.00 |
| Contingency Fund | - do - | 1,800,000.00 |
| College Exam Fund | - do - | 500,000.00 |
| Games Fund | - do - | 1,100,000.00 |
| Library Fund | - do - | 3,900,000.00 |
| Psychological Lab Fund | - do - | 2,000,000.00 |
| Practice Teaching Fund | - do - | <u>1,600,000.00</u> |
| | | <u>13,000,000.00</u> |

