



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, 2019 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.

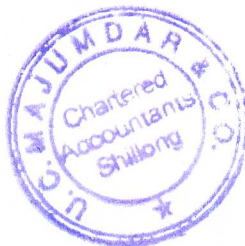
The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.

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, 2019; and
in the case of the Income and Expenditure Account, of the **Surplus** for the year ended on that date.

February 10, 2020

Shillong: 793001.



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

[Signature]
D. Majumdar
Partner

Membership No. 05766



U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT)
SHILLONG

Consolidated Balance Sheet as at March 31, 2019.

Fund & Liabilities:

GENERAL FUND: per last account	54,172,828.80	
Add: Excess of Income over Expenditure transferred to Balance Sheet	<u>13,805,478.86</u>	<u>67,978,307.66</u>
		<u>67,978,307.66</u>

Properties & Assets:

FIXED ASSETS:

Construction of Toilet: per last account	64,021.00	
Less : Depreciation	<u>3,201.00</u>	60,820.00
Construction of Toilet: (Women Hostel): per last a/c	57,167.00	
Less : Depreciation	<u>2,858.00</u>	54,309.00
R.C.C. Boundary Wall : per last account	172,287.00	
Less : Depreciation	<u>8,614.00</u>	163,673.00
Construction (GYM): per last a/c	1,900,000.00	
Less : Depreciation	<u>95,000.00</u>	1,805,000.00
Furniture (Edusat Room): per last account	42,335.00	
Less : Depreciation	<u>4,233.00</u>	38,102.00
Construction of Sports Hall (Indoor Games) Per last account	715,245.00	
Less : Depreciation	<u>35,762.00</u>	679,483.00
Furniture : (College): per last account	599,840.00	
Less : Depreciation	<u>59,984.00</u>	539,856.00
Equipments: per last account	204,216.00	
Less : Depreciation	<u>30,632.00</u>	173,584.00
Furniture : (Women Hostel): per last a/c	155,200.00	
Less : Depreciation	<u>15,520.00</u>	139,680.00
Construction of Women Hostel: Per last account	2,938,306.00	
Less : Depreciation	<u>146,915.00</u>	<u>2,791,391.00</u>
carried over		6,445,898.00





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	brought over	6,445,898.00
Scientific Equipments:per last account	335,306.00	
Less : Depreciation	<u>50,296.00</u>	285,010.00
Computer: per last account	273,585.00	
Less : Depreciation	<u>109,434.00</u>	164,151.00
Generator : per last account	141,205.00	
Less : Depreciation	<u>21,181.00</u>	120,024.00
Xerox Machine: per last account	56,573.00	
Less : Depreciation	<u>8,486.00</u>	48,087.00
Fax, Printer, Copier and Scanner:		
Per last account	7,468.00	
Less : Depreciation	<u>1,120.00</u>	6,348.00
Inverter: per last account	86,745.00	
Less : Depreciation	<u>13,012.00</u>	73,733.00
White Board: per last account	181,305.00	
Less : Depreciation	<u>18,130.00</u>	163,175.00
L.C.D. Projector:per last account	97,304.00	
Less : Depreciation	<u>14,596.00</u>	82,708.00
Construction (Ladies Toilet):per last account	85,735.00	
Less : Depreciation	<u>4,287.00</u>	81,448.00
Furniture: per last account	123,634.00	
Less : Depreciation	<u>12,363.00</u>	111,271.00
TV Set & Dish TV (Working Women:per last a/c	12,200.00	
Less : Depreciation	<u>1,830.00</u>	10,370.00
Table Tennis Board : per last account	23,800.00	
Less : Depreciation	<u>2,380.00</u>	21,420.00
CCTV : per last account	154,029.00	
Less : Depreciation	<u>23,104.00</u>	130,925.00
Accounts Software : per last account	92,250.00	
Less : Depreciation	<u>36,900.00</u>	55,350.00
Generator (DG Set):per last account	93,600.00	
Less : Depreciation	<u>14,040.00</u>	<u>79,560.00</u>
	carried over	7,879,478.00





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brought over 7,879,478.00

Construction (Psychological Lab):

Per last account	141,677.00	
Less : Depreciation	<u>70,838.00</u>	70,839.00

Fencing College Compound :per last account	152,978.00	
Less : Depreciation	<u>7,649.00</u>	145,329.00

Equipment :(GYM): per last account	180,000.00	
Less : Depreciation	<u>27,000.00</u>	153,000.00

Digital Camera: per last account	300,000.00	
Less : Depreciation	<u>45,000.00</u>	255,000.00

Microphone : per last account	136,970.00	
Less : Depreciation	<u>20,545.00</u>	116,425.00

Smart Class Equipments: per last account	130,000.00	
Less : Depreciation	<u>19,500.00</u>	110,500.00

Reprographic Items : per last account	194,000.00	
Less : Depreciation	<u>29,100.00</u>	164,900.00

Power Backup: per last account	82,500.00	
Less : Depreciation	<u>12,375.00</u>	70,125.00

UGC Network Centre:per last account	144,000.00	
Less : Depreciation	<u>21,600.00</u>	122,400.00

Library Software: per last account	85,086.00	
Less : Depreciation	<u>34,034.00</u>	51,052.00

Fire Extinguisher:per last account	24,118.00	
Less : Depreciation	<u>3,618.00</u>	20,500.00

Construction: (Gents Toilet):per last account	208,932.00	
Less : Depreciation	<u>10,447.00</u>	198,485.00

Water Pump & Water Connection:		
Per last account	172,015.00	
Less : Depreciation	<u>8,601.00</u>	163,414.00

Construction: Retaining Wall:(Boy's Hostel)		
Per last account	976,930.00	
Less : Depreciation	<u>48,846.00</u>	<u>928,084.00</u>

carried over 10,449,531.00





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brought over 10,449,531.00

Furniture : (Library): per last account	51,670.00	
Less : Depreciation	<u>5,167.00</u>	46,503.00

Refrigerator & Dish TV (Womens Hostel):		
Per last account	20,725.00	
Less : Depreciation	<u>3,109.00</u>	17,616.00

Furnishing: per last account	101,821.00	
Less : Depreciation	<u>10,182.00</u>	91,639.00

New Construction: per last account	10,400,000.00	
Less : Depreciation	<u>520,000.00</u>	9,880,000.00

10 Laptop and Projector : per last account	505,890.00	
Less : Depreciation	<u>202,356.00</u>	303,534.00

Construction- (New Canteen): per last account	3,500,000.00	
Less : Depreciation	<u>175,000.00</u>	3,325,000.00

Construction (Boys Hostel): per last account	4,131,788.00	
Less : Depreciation	<u>206,589.00</u>	3,925,199.00

Books : per last account	715,718.00	
Add : Addition	<u>52,672.00</u>	
	768,390.00	
Less : Depreciation	<u>76,839.00</u>	691,551.00

Installation of CCTV: at cost		276,060.00
Retaining Wall : at cost		20,000.00
Micro Class Room : at cost		51,040.00
Electrical Installation: at cost		118,484.00
Furniture : at cost		12,000.00
Bldg. Construction: at cost		506,880.00
Construction of Psychological Lab: at cost		2,221,000.00
Computer & Consumables: at cost		110,830.00
Furnishing : at cost		347,392.00
Computer & Accessories : at cost		119,018.00
Computer & Accessories : at cost		110,950.00
Procurement of Lift : at cost		879,813.00
Furniture & Electrical appliances: at cost		1,584,300.00
New Facility Canteen: at cost		1,750,000.00
Bldg. Construction : at cost		12,266,667.00
Books : at cost		151,613.00
Computer & Accessories : at cost		<u>359,680.00</u>

carried over 49,616,300.00





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brought over 49,616,300.00

CURRENT ASSETS:

United Bank of India:

Savings a/c

Annual College Maintenance Fund	548,729.50	
Building Fund	678,472.58	
CSS Fund	1,693,653.90	
Contingency Fund	629,429.93	
College Examination Fund	508,968.48	
College Development Fund	442,857.49	
Common Room Fund	276,449.87	
Extension Service Fund	788,937.25	
Employees' Social Maintenance Scheme Fund	17,896.00	
Games Fund	190,946.88	
IQAC Fund	32,308.00	
Library Fund	1,118,749.61	
Psychological Lab Fund	314,088.50	
Practice Teaching Fund	398,700.23	
RUSA Fund	3,049,837.25	
Strengthening & Restructuring Fund	376,958.75	
UGC Fund	658,365.30	
University Erolment Fund	132,472.95	
Women Hostel Fund	65,320.25	
Exhibition Fund	<u>34,939.42</u>	11,958,082.14

GENERAL ACCOUNT:

United Bank of India:

Savings A/c:No: 136417 (Salary)

2,557,477.00

A/c:No: 300918 (Fees)

186,053.65

current A/c:No.4717 (General

77,421.00

A/c:No:4083 (General)

429,267.26

Fixed Deposit

350,027.61

United Bank of India:

Fixed Deposit

1,125,679.00

Recurring Deposit

378,000.00

Fixed Deposit (ESM Scheme)

1,300,000.00

6,403,925.52

67,978,307.66

February 10,2020

Shillong:793001.



For U.C.MAJUMDAR & CO.

Chartered Accountants

Firm Regn.No.304066E

D. Majumdar
D. Majumdar

Partner

Membership No.05766



U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT)
SHILLONG

Consolidated Income and Expenditure Account for the year ended March 31, 2019.

INCOME:

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Fees:	College Registration	500,000.00	
	Tuition	268,000.00	
	Library	300,000.00	
	Union and Magazine	150,000.00	
	Common Room & GYM	50,000.00	
	Extension Service	200,000.00	
	Co-curricular Activities	150,000.00	
	Infrastructure Dev. & Strengthening	1,650,000.00	
	College Examination	200,000.00	
	College Welfare Fund	300,000.00	
	University Enrolment	50,000.00	
	Laboratory	150,000.00	
	Annual College Maintenance	250,000.00	
	Faculty Development	150,000.00	
	School Internship	350,000.00	
	Identity Card	25,000.00	
	Session	<u>500,000.00</u>	5,243,000.00
	Sale of Admission Forms		635,000.00
	Exam Fees		247,600.00
	Admit Card/ Marksheet		68,600.00
	Centre Fee		49,000.00
	Refund: Salary	90,500.00	
	RUSA Meeting	<u>5,000.00</u>	95,500.00
Collection of :			
	Bill Book	5,000.00	
	Admission Fee	<u>53,750.00</u>	58,750.00
	Cheque Book Charges & Revenue Stamps		2,160.00
	Rent : Canteen		12,000.00
	Contributory Provident Fund		1,219,480.00
	MCTA		6,300.00
	HRA		36,056.00
	Deficit Grant from Government		16,831,049.00
	Arrear Pay State Scale		388,073.00
	Deputation Salary		7,882,183.00
	Central Assistance		588,250.00
	Examination Fees		<u>29,669.00</u>
	carried over		33,392,670.00





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brought over 33,392,670.00

Donation received:

a) L.Kurbah	1,100,000.00	
b) Principal	100,000.00	
c) Game Fund	<u>1,535.00</u>	1,201,535.00

Library: Xerox Income		14,678.00
Infrastructure Grant		5,000,000.00
Sale proceed from Tender Forms for Furnitue & Electrical Appliances		9,300.00
Grant-in-aid: NEC		12,266,667.00
Library (Loan amount)		950,000.00
Miscellaneous Receipt		28,912.11
Bank Interest		802,100.00
Transferred from Different Fund (As per schedule 'A')		33,429,792.00
Library: Transferred amt. as Book Grant		<u>38,722.75</u>
		<u>87,134,376.86</u>

EXPENDITURE:

Salary : Teaching & Non-Teaching Staff	17,765,832.00	
Deputation Teachers	<u>8,035,130.00</u>	25,800,962.00

Arrear of Staff: Miscellaneous	770,579.00	
Revised Pay	<u>379,120.00</u>	1,149,699.00

Refund: Overdrawn arrear Revised Pay		8,955.00
MCTA		5,600.00
ESMAS		648,000.00
Contributory Provident Fund		1,158,636.00
Security Agency		90,152.00
Professional Tax		2,700.00
Printing & Stationery		269,588.00
Professional Fees		107,000.00
Honorarium to Engineer		115,477.00
Repairs & Maintenance		101,790.00
Seminar/Workshop		337,750.00
Contingency		279,741.00
Telephone & Internet		58,911.00
Water Pipes and Pump		30,868.00
RUSA Meeting		10,000.00
Municipal Tax		16,861.00
Entrance Examination		155,000.00
Water Filter		25,980.00
Electric Charges		159,768.00
City Light & Equipments		<u>1,900.00</u>

carried over 30,535,338.00





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brought over 30,535,338.00

Admission Notice	1,894.00
GST	1,836.00
Audit Fee	74,720.00
Examination Expenses	253,612.00
Electrical Expenses	7,050.00
Facilitation Program	111,780.00
Director Hr. & Tech. Education: Share of Structuring PGT	1,111,111.00
Induction Cum Orientation Function	12,400.00
International Day of World Indigenous People	1,500.00
Sports Affiliation Fee	3,003.00
College Week Expenses	107,920.00
Water Filter	13,990.00
UGC Payment	22,000.00
Salary (Library)	94,800.00
Loan transferred to Salary a/c (Library)	500,000.00
Newspaper, Journal & Magazine	7,346.00
Teaching Faculty	83,035.00
Workshop on Conducting Brainstorming	5,100.00
Workshop on Communication Skills	5,000.00
Repair & Maintenance	1,750,000.00
Talk on Gender Sensitisation	5,000.00
Talk on Stress Management	2,500.00
Yoga Programme	33,600.00
Program on Soft Skills	101,975.00
Workshop on Educators of the Mind & Heart	112,470.00
Exposure Trip to Jaintia Hills	11,565.00
Workshop on Child Rights	5,000.00
Workshop on Teacher as a Counsellor	5,000.00
Field Trip	27,992.00
Career Counselling	31,000.00
Innovation Work	100,000.00
Enrolment Fee	35,012.00
Momentous	4,500.00
Farewell Expenses	26,000.00
Bank Charges	9,411.00
Transfer of Funds to various accounts (as per Schedule 'B')	35,822,165.00

Depreciation:

Construction of Toilets	3,201.00
Construction of Toilets (Women Hostel)	2,858.00
RCC Boundary Wall	8,614.00
Furniture (Edusat Room)	4,233.00
Construction of Sports Hall (Indoor Games)	35,762.00
Furniture (College)	59,984.00
	<u>114,652.00</u>
carried over	71,036,625.00





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brought over

114,652.00 71,036,625.00

Equipments	30,632.00	
Furniture (Women Hostel)	15,520.00	
Construction of Women Hostel	146,915.00	
Scientific Equipments	50,296.00	
Computer	109,434.00	
Generator	21,181.00	
Xerox Machine	8,486.00	
Fax, Printer, Copier & Scanner	1,120.00	
Inverter	13,012.00	
White Board	18,130.00	
LCD Projector	14,596.00	
Construction (Ladies Toilet)	4,287.00	
Furniture (Women Hostel)	12,363.00	
TV Set & Dish TV (Working Women)	1,830.00	
Table Tennis Board	2,380.00	
CCTV	23,104.00	
Account : Software	36,900.00	
Generator	14,040.00	
Construction (Psychological Lab)	70,838.00	
Fencing College Compound	7,649.00	
Equipments (GYM)	27,000.00	
Digital Camera	45,000.00	
Microphone	20,545.00	
Smart Class Equipment	19,500.00	
Reprographic items	29,100.00	
Power back-up	12,375.00	
UGC Net work centre	21,600.00	
Library (Software)	34,034.00	
Fire Extinguisher	3,618.00	
Construction (Gents) Toilet	10,447.00	
Water Pump & Water Connection	8,601.00	
Construction Repairing Wall (Boys Hostel)	48,846.00	
Furniture (Library)	5,167.00	
Refrigerator & Dish TV (Women Hostel)	3,109.00	
Furnishing	10,182.00	
New Construction	520,000.00	
10 Laptop & Projector	202,356.00	
Construction (New Canteen)	175,000.00	
Construction (Boys' Hostel)	206,589.00	
Books	76,839.00	
Construction (GYM)	<u>95,000.00</u>	<u>2,292,273.00</u>

carried over

73,328,898.00





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brought over

73,328,898.00

Excess of Income over Expenditure
Transferred to Balance Sheet

13,805,478.86
87,134,376.86

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.

February 10, 2020

Shillong: 793001.



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

D. Majumdar
D. Majumdar
Partner

Membership No. 05766



U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT):SHILLONG

Schedule "A"

₹

Following amount transferred from Different Fund:

1)	Transferred from 4083 to 136417 (Salary)	13,160,030.00
2)	Annual College Maintenance Fund to 136417 (Salary)	500,000.00
3)	Extension Service to 136417 (Salary)	2,000,000.00
4)	Library Fund to 136417 (Salary)	3,200,000.00
5)	UGC A/c to 136417 (Salary)	299,419.00
6)	Examination Fund to 136417 (Salary)	400,000.00
7)	4717 a/c to 136417 (Salary)	428,000.00
8)	Fees a/c to 136417 (Salary)	140,000.00
9)	College Dev. Fund to 136417 (Salary)	300,000.00
10)	College Bldg. Fund to 136417 (Salary)	900,000.00
11)	4083 to Annual College Maintenance Fund	500,000.00
12)	4717 to Annual College Maintenance Fund	250,000.00
13)	Centrally Sponsored Scheme to Bldg. Fund	130,000.00
14)	4717 to Building Fund	1,650,000.00
15)	College Dev.Fund to Building Fund	900,000.00
16)	4717 to Contingency Fund	1,025,000.00
17)	IQAC to Contingency Fund	58,440.00
18)	4083 to Contingency Fund	155,000.00
19)	A/c No.35010346650 to Contingency Fund	370,000.00
20)	4717 to College Examination Fund	447,600.00
21)	4083 to College Examination Fund	400,000.00
22)	Building Fund to College Dev. Fund	900,000.00
23)	4083 to College Dev. Fund	1,200,000.00
24)	4717 to Common Room Fund	50,000.00
25)	4083 to Extension Service Fund	2,000,000.00
26)	4717 to Extension Service Fund	350,000.00
27)	College Dev.Fund to Game Fund	150,000.00
28)	4717 to Library Fund	150,000.00
29)	4717 to Psychological Lab Fund	184,303.00
30)	4717 to Practice Teaching Fund	350,000.00
31)	College Dev.Fund to UGC Fund	832,000.00
32)	Dtd.20/8/18 & 20/9/18 to Univ. Enrolment Fund	<u>50,000.00</u>
		<u>33,429,792.00</u>





U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT):SHILLONG

Schedule "B"

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Following amount transferred to Different Fund:

1)	Transferred from 4083 to 136417 (Salary)	13,160,030.00
2)	4083 to College Dev.Fund	1,200,000.00
3)	4083 to Annual College Maintenance Fund	500,000.00
4)	4083 to Library Fund	3,200,000.00
5)	4083 to Extension Service Fund	2,000,000.00
6)	4083 to Contingency Fund	155,000.00
7)	4083 to Examination Fund	400,000.00
8)	4717 to Examination Fund	447,600.00
9)	4717 to Contingency Fund	1,025,000.00
10)	4717 to Tuition Fee	140,000.00
11)	4717 to Library Fund	300,000.00
12)	4717 to Salary	428,000.00
13)	4717 to Union Magazine	150,000.00
14)	4717 to Common Room & GYM	50,000.00
15)	4717 to Extension Service	350,000.00
16)	4717 to Building Fund	1,725,000.00
17)	4717 to Univ. Enrolment & Certificate	50,000.00
18)	4717 to Annual College Maintenance Fund	250,000.00
19)	4717 to Practice Teaching	350,000.00
20)	4717 to Psychological Lab	150,000.00
21)	4717 to Games Fund	150,000.00
22)	4717 to CBF	13,681.00
23)	4717 to RIP a/c Invested F.D.	300,000.00
24)	4717 to CB Fund	37,414.00
25)	Annual College Maintenance Fund to Salary A/c.	500,000.00
26)	Building Fund to College Dev.Fund	900,000.00
27)	Building Fund to UGC a/c	1,700,000.00
28)	CSS Fund to Contingency Fund	370,000.00
29)	CSS Fund to Building Fund	130,000.00
30)	College Exam Fund to Salary a/c.	400,000.00
31)	College Dev. Fund to UGC a/c	832,000.00
32)	College Dev. Fund to Salary a/c	1,200,000.00
33)	College Dev. Fund to Building Fund	900,000.00
34)	Extension Service Fund to Salary a/c	2,000,000.00
35)	IQAC a/c to Contingency Fund	58,440.00
36)	Library a/c to Salary a/c	<u>300,000.00</u>
		<u>35,822,165.00</u>





U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT) : SHILLONG

(Account : General Fund)

Receipts and Payments Account for the year ended March 31, 2019.

RECEIPTS:

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Opening Balance:

United Bank of India:

Savings a/c No: 136417 (Salary)

262,715.00

Savings a/c No: 300918 (Fees)

178,067.15

Current a/c No.4717 (General)

78,501.00

Current a/c No.4083 (General)

3,764,778.26

Fixed Deposit

350,027.61

Union Bank of India:

Fixed Deposit

425,679.00

5,059,768.02

CPF

1,219,480.00

MCTA

6,300.00

Refund: Salary

90,500.00

ESMAS

430,000.00

HRA

36,056.00

Professional Tax

37,050.00

Sale of Admission Forms

635,000.00

Examination Fees

247,600.00

SBF Loan Recovery

5,205.00

Deficit Grant

16,831,049.00

Deputation Salary Amount

7,882,183.00

Arrear Pay State Scale

388,073.00

Rent: Canteen

12,000.00

Collection of :Fees

5,243,000.00

Bill Books

5,000.00

Admission Fee

53,750.00

5,301,750.00

CBF Loan Recovery

49,598.00

Cheque Book Charges & Revenue Stamp

2,160.00

Transferred from Different Funds (As per Schedule 'A')

21,327,449.00

Bank Interest

39,002.00

59,600,223.02

PAYMENTS:

Salary: Teaching/Non-Teaching Staff

17,765,832.00

Deputation Teachers

8,035,130.00

25,800,962.00

Arrear of Staff: Miscellaneous

770,579.00

Revised Pay

379,120.00

1,149,699.00

carried over

26,950,661.00





brought over	26,950,661.00	
Refund: Overdrawn arrear revised pay	8,955.00	
MCTA	5,600.00	
ESMAS	648,000.00	
CPF	1,158,636.00	
Security Agency	90,152.00	
Professional Tax	39,750.00	
Printing & Stationery	132,350.00	
Bank Charges	8,468.50	
Transferred to Different Funds (As per Schedule 'B')	26,531,725.00	
Closing Balances:		
United Bank of India:		
Savings a/c No: 136417 (Salary)	2,557,477.00	
Savings a/c No: 300918 (Fees)	186,053.65	
Current a/c No.4717 (General)	77,421.00	
Current a/c No.4083 (General)	429,267.26	
Fixed Deposit	350,027.61	
Union Bank of India:		
Fixed Deposit	425,679.00	4,025,925.52
		<u>59,600,223.02</u>

Checked and found correct

October 11,2019.

Shillong:793001.



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

[Signature]
D. Majumdar
Partner
Membership No.05766



U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT):SHILLONG
(GENERAL)

Schedule "A"

Following amount transferred from Different Fund:

	₹
1) Transferred from 4083 to 136417 (Salary)	13,160,030.00
2) Transferred from Annual College Maintenance Fund to 136417 (Salary)	500,000.00
3) Transferred from Extension Service to 136417 (Salary)	2,000,000.00
4) Transferred from Library Fund to 136417 (Salary)	3,200,000.00
5) Transferred from UGC A/c to 136417 (Salary)	299,419.00
6) Transferred from Examination Fund to 136417 (Salary)	400,000.00
7) Transferred from 4717 a/c to 136417 (Salary)	428,000.00
8) Transferred from Fees a/c to 136417 (Salary)	140,000.00
9) Transferred from College Dev. Fund to 136417 (Salary)	300,000.00
10) Transferred from College Bldg. Fund to 136417 (Salary)	900,000.00
	<u>21,327,449.00</u>

Schedule "B"

Following amount transferred to Different Fund:

1) Transferred from 4083 to 136417 (Salary)	13,160,030.00
2) Transferred from 4717 to Examination Fund	447,600.00
3) Transferred from 4083 to College Dev. Fund	1,200,000.00
4) Transferred from CD 4083 to Annual College Maintenance Fund	500,000.00
5) Transferred from CD 4083 to Library Fund	3,200,000.00
6) Transferred from CD 4083 to Extension Service Fund	2,000,000.00
7) Transferred from 4083 to Contingency Fund	155,000.00
8) Transferred from 4717 to Contingency Fund	1,025,000.00
9) Transferred from 4717 to Tuition Fee	140,000.00
10) Transferred from 4717 to Library Fund	300,000.00
11) Transferred from 4717 to Salary	428,000.00
12) Transferred from 4717 to Union Magazine	150,000.00
13) Transferred from 4717 to Common Room & Gym	50,000.00
14) Transferred from 4717 to Extension Service	350,000.00
15) Transferred from 4717 to Building	1,725,000.00
16) Transferred from 4717 to University Enrolment & Certificate	50,000.00
17) Transferred from 4717 to Annual College Maintenance Fund	250,000.00
18) Transferred from 4717 to Practice Teaching	350,000.00
19) Transferred from 4717 to Psychological Lab	150,000.00
20) Transferred from 4717 to Games Fund	150,000.00
21) Transferred from 4717 to CBF Fund	13,681.00
22) Transferred from 4717 to RIP a/c Invested for making F.D.	300,000.00
23) Transferred from 4717 to CB Fund a/c	37,414.00
24) Transferred from 4083 to Examination	400,000.00
	<u>26,531,725.00</u>





U C MAJUMDAR & CO
Chartered Accountants

COLLEGE OF TEACHERS EDUCATION (PGT) : SHILLONG

Receipts and Payments Account for various fund for the year ended March 31, 2019.

ANNUAL COLLEGE MAINTENANCE FUND ACCOUNT

	₹		₹
Opening Balances:		Professional Fees	107,000.00
United Bank of India		Installation of CCTV	276,060.00
savings a/c	662,096.00	Transferred to salary a/c	
fixed deposit	<u>300,000.00</u>	No.0035010136417	500,000.00
	962,096.00	Bank Charges	3.50
Transferred from:		Closing Balances:	
a) General fund (CD-4083)	500,000.00	United Bank of India	
b) " (CD-4717)	<u>250,000.00</u>	savings a/c	548,729.50
Bank Interest	<u>19,697.00</u>	fixed deposit	<u>300,000.00</u>
	<u>1,731,793.00</u>		<u>848,729.50</u>
			<u>1,731,793.00</u>

BUILDING FUND

Opening Balance:		Honorarium to Engineer	8,000.00
United Bank of India		Retaining Wall	20,000.00
savings a/c	1,284,963.08	Micro Class Rooms	51,040.00
Transferred from:		Electrical Installation	118,484.00
a) Centrally sponsored		Furniture	12,000.00
Scheme	130,000.00	Repair & Maintenance	18,490.00
b) General Fund (CD-4717)	1,650,000.00	Building Construction	506,880.00
c) College Dev.Fund	<u>900,000.00</u>	Transferred to:	
Bank Interest	48,410.00	a) College Dev.Fund	900,000.00
	2,680,000.00	b) UGC Account	<u>1,700,000.00</u>
		Bank Charges	6.50
		Closing Balance:	
		United Bank of India	
		savings a/c	678,472.58
	<u>4,013,373.08</u>		<u>4,013,373.08</u>

CENTRALLY SPONSORED SCHEME FUND ACCOUNT

Opening Balance:		Seminar/Workshop	335,300.00
United Bank of India		Transferred to:	
savings a/c	4,019,730.40	a) Contingency Fund	370,000.00
Central Assistance	588,250.00	b) Building Fund	<u>130,000.00</u>
Bank Interest	141,978.00	Laboratory	2,221,000.00
		Bank Charges	4.50
		Closing Balance:	
		United Bank of India	
		savings a/c	1,693,653.90
	<u>4,749,958.40</u>		<u>4,749,958.40</u>

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Opening Balance:
United Bank of India
savings a/c
a) CD-4083
b) CD- 4717
c) A/c No.0035010401784(IQAC)
d) A/c No.35010346650
Challan Deposit
Bank Interest

<u>CONTINGENCY FUND</u>		
	Contingency	279,741.00
	Telephone & Internet	58,911.00
421,224.43	Water Pipe & Pump	30,868.00
155,000.00	Printing & Stationery	67,364.00
1,025,000.00	Maintenance & Repairing Works	83,300.00
58,440.00	Computer Consumables	110,830.00
370,000.00	RUSA Meeting	10,000.00
3,025.00	Municipal Tax	16,861.00
23,702.00	Furnishing	347,392.00
	Entrance Examination	155,000.00
	Water Filter	25,980.00
	Electric Bill	159,768.00
	City, Light & Equipments	1,900.00
	Admission Notice	1,894.00
	GST	1,836.00
	Audit Fee	74,720.00
	Bank Charges	596.50
	Closing Balance:	
	United Bank of India	
	savings a/c	629,429.93
<u>2,056,391.43</u>		<u>2,056,391.43</u>

Opening Balances:
United Bank of India
savings a/c 279,077.98
fixed deposit 400,000.00
Transferred from:
a) General a/c (CD-4717) 447,600.00
b) " (CD-4083) 400,000.00
Examination Fees 29,669.00
Bank Interest 13,287.00
1,569,633.98

<u>COLLEGE EXAMINATION FUND</u>		
	Examination Expenses	253,612.00
	Electrical Expenses	7,050.00
679,077.98	Transferred to Salary a/c	400,000.00
	Bank Charges	3.50
	Closing Balances:	
847,600.00	United Bank of India	
29,669.00	savings a/c	508,968.48
13,287.00	fixed deposit	400,000.00
<u>1,569,633.98</u>		<u>908,968.48</u>
		<u>1,569,633.98</u>

Opening Balance:
United Bank of India
savings a/c 1,172,987.49
Donations from:
a) L.Kurbah 1,100,000.00
b) Principal 100,000.00
Trasferred from:
a) Building Fund 900,000.00
b) General Fund (CD-4083) 1,200,000.00
Bank Interest 22,985.00
4,495,972.49

<u>COLLEGE DEVELOPMENT FUND</u>		
	Felicitation Program	10,000.00
	DHTE's Share of Structuring PGT	1,111,111.00
1,172,987.49	Bank Charges	4.00
	Transferred to:	
	a) UGC A/c	832,000.00
1,200,000.00	b) Salary a/c	1,200,000.00
	c) Bldg. Fund	900,000.00
	Closing Balance:	
2,100,000.00	United Bank of India	
22,985.00	savings a/c	442,857.49
<u>4,495,972.49</u>		<u>4,495,972.49</u>

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Opening Balance:
United Bank of India
savings a/c
Transferred from General a/c
CD-4717
Bank Interest

217,911.87
50,000.00
8,569.00
276,480.87

BANK CHARGES

31.00

Closing Balance:
United Bank of India
savings a/c

276,449.87
276,480.87

EXTENSION SERVICE FUND

Opening Balance:
United Bank of India
savings a/c
Transferred from:
a) General Fund (CD-4083) 200,000.00
b) " (CD-4717) 350,000.00
Refund: RUSA Meeting Expenses
Bank Interest

500,791.25
2,350,000.00
5,000.00
19,374.00
2,875,165.25

Induction-cum-orientation function 12,400.00
International Day of World
Indigenous People 1,500.00
Printing Charges 69,874.00
Seminar Expenses 2,450.00
Bank Charges 4.00
Transferred to Salary A/c 2,000,000.00
Closing Balance:
United Bank of India
savings a/c

788,937.25
2,875,165.25

EMPLOYEES SOCIAL MAINTENANCE SCHEME FUND

Opening Balance:
United Bank of India
savings a/c
Employees/Employers Contribution
R.D. Maturity
Bank Interest

443,425.00
648,000.00
649,486.00
8,990.00
1,749,901.00

Investment in F.D. 1,300,000.00
R.D. Withdrawal 54,000.00
Transfer to R.D. 378,000.00
Bank Charges 5.00
Closing Balance:
United Bank of India
savings a/c

17,896.00
1,749,901.00

GAMES FUND:

Opening Balance:
United Bank of India
savings a/c

126,930.38

Sports Affiliation Fee 3,003.00
College Week Expenses 107,920.00
Bank Charges 5.50

Donation 1,535.00
Transferred from: College Dev.Fund 150,000.00
Bank Interest 23,410.00

301,875.38

Closing Balance:
United Bank of India
savings a/c

190,946.88
301,875.38



contd..P/4



= 4 =

Opening Balance:
United Bank of India
savings a/c

Bank Interest

340,911.50

12,322.00

353,233.50

IQAC FUND

Honorarium 107,477.00
Computer & Accessories 119,018.00
Water Filter 13,990.00
UGC Payment 22,000.00
Transfer of Fund to:
Contingency A/c 58,440.00
Bank Charges 0.50
Closing Balance:
United Bank of India
savings a/c 32,308.00

353,233.50

Opening Balance:
United Bank of India
savings a/c

Transfer amount from A/c.No.

a) 4717

b) Salary

c) Book Bank

Loan Amount

Xerox Income

Bank Interest

150,000.00

1,800,000.00

38,722.75

1,988,722.75

950,000.00

14,678.00

30,011.00

3,931,855.11

LIBRARY FUND

Salary 94,800.00
Transfer amount to
a) Salary 1,800,000.00
b) Salary 300,000.00 2,100,000.00
Loan transfer to Salary a/c 500,000.00
Computer & Accessories 110,950.00
Newspaper, Journal & Magazine 7,346.00
Bank Charges 9.50
Closing Balance:
United Bank of India
savings a/c 1,118,749.61

3,931,855.11

Opening Balance:
United Bank of India
savings a/c

Transfer from CD-4717

Bank Interest

122,414.00

184,303.00

7,403.00

314,120.00

PSYCHOLOGICAL LAB FUND

Bank Charges 31.50
Closing Balance:
United Bank of India
savings a/c 314,088.50
314,120.00

Opening Balance:
United Bank of India
savings a/c

Transfer from CD-4717

Cash Deposit

Bank Interest

123,076.73

350,000.00

185.00

8,477.00

481,738.73

PRACTICE TEACHING FUND

Teaching Faculty 83,035.00
Bank Charges (SMS) 3.50
Closing Balance:
United Bank of India
savings a/c 398,700.23

481,738.73

contd..P/5





= 5 =

Opening Balance:
United Bank of India
savings a/c
Transfer from CD-4717
Cash Deposit
Bank Interest

PRACTICE TEACHING FUND

123,076.73	Teaching Faculty	83,035.00
350,000.00	Bank Charges (SMS)	3.50
185.00	Closing Balance:	
8,477.00	United Bank of India	
481,738.73	savings a/c	398,700.23
		481,738.73

Opening Balance:
United Bank of India
savings a/c

Infrastructure Grant
Sale proceeds from Tender Forms
Bank Interest

RUSA FUND

4,054,534.25	Workshop on Conducting Brainstorming	5,100.00
5,000,000.00	Workshop on Communication Skills	5,000.00
9,300.00	Renovation/Upgradation of Existing Bldg.	1,750,000.00
237,332.00	Talk on Gender Sensitisation	5,000.00
	Talk on Stress Management	2,500.00
	Yoga Programme	33,600.00
	Program of Soft Skills	101,975.00
	Workshop on Educators of the Mind and Heart	112,470.00
	Exposure Trip to Jaintia Hills	11,565.00
	Workshop on Child Rights	5,000.00
	Workshop on Teacher as a Counsellor	5,000.00
	Procurement of Lift	879,813.00
	Furniture & Electrical Appliances	1,584,300.00
	Creation of new facilities canteen	1,750,000.00
	Bank Charges	6.00
	Closing Balance:	
	United Bank of India	
	savings a/c	3,049,837.25
9,301,166.25		9,301,166.25

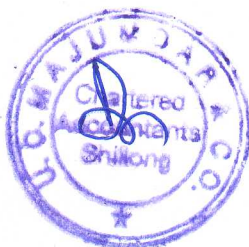
STRENGTHENING AND RESTRUCTURING OF CTE (PGT)

NEC PROJECT

Opening Balance:
United Bank of India
savings a/c
Grant-in-aid:NEC
Bank Interest

347,325.75	Building Construction	12,266,667.00
12,266,667.00	Bank Charges	2.00
29,635.00	Closing Balance:	
12,643,627.75	United Bank of India	
	savings a/c	376,958.75
		12,643,627.75

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Opening Balance:
United Bank of India
savings a/c
Transfer from College Dev.Fund
Bank Interest

487,990.30
832,000.00
8,710.00

UGC FUND

Books & Magazines 151,613.00
Field Trip 27,992.00
Career Counselling 31,000.00
Computer & Accessories 359,680.00
Innovation Work 100,000.00
Bank Charges 50.00
Closing Balance:
United Bank of India
savings a/c 658,365.30

1,328,700.30

1,328,700.30

Opening Balance:
United Bank of India
savings a/c
Transfer fund Ltd.20/8/18 and
20/9/18 respectively
Bank Interest

112,976.95
50,000.00
4,510.00
167,486.95

UNIVERSITY ENROLMENT FUND

Enrolment Fee 35,012.00
Bank Charges 2.00
Closing Balance:
United Bank of India
savings a/c 132,472.95
167,486.95

Opening Balance:
United Bank of India
savings a/c
Miscellaneous Receipts
Bank Interest

62,761.75
500.00
2,230.00
65,491.75

WOMEN HOSTEL

Bank Charges 171.50
Closing Balance:
United Bank of India
savings a/c 65,320.25
65,491.75

Opening Balance:
United Bank of India
savings a/c

163,854.42
3,367.00

EXHIBITION FUND

Momentos 4,500.00
Farewell Expenses 26,000.00
Felicitation Program 101,780.00
Bank Charges 2.00
Closing Balance:
United Bank of India
savings a/c 34,939.42

167,221.42

167,221.42

