

FINANCIAL YEAR
2020-21

STATE COLLEGE OF TEACHER EDUCATION
OPP. SCERT-KOHIMA
HIGH SCHOOL AREA
KOHIMA, NAGALAND - 797001

STATEMENTS OF ACCOUNT
AS ON 31st MARCH, 2021



AUDIT REPORT

We have audited the attached Balance Sheet of **STATE COLLEGE OF TEACHER EDUCATION, Opp. SCERT-Kohima, High School Area, Kohima - 797001 [Nagaland]** as on **31st March, 2021** and the related Income & Expenditure Account and Receipt & Payment Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief that were necessary for the purpose of our Audit. In our opinion, proper books of accounts have been kept by the organization so far as appears from our examination of the books.

In our opinion and to the best of our information and according to information given to us, the said accounts are in agreement with the books of account.

- i) in the case of the Balance Sheet, of the State of Affairs as at 31st March 2021;
- ii) in the case of the Income & Expenditure Account, of the Income and Expenditure for the year ended on that date.
- iii) in the case of the Receipt & Payment Account, of the Receipts & Payment for the year ended on that date

Date : 27/01/2022
Place : Dimapur
UDIN : 22126928AAAABV7853

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

Lipokmeren
Proprietor
M.No. 126928





STATE COLLEGE OF TEACHER EDUCATION

OPP. SCERT-KOHIMA

HIGH SCHOOL AREA

KOHIMA, NAGALAND - 797001

BALANCE SHEET AS ON 31ST MARCH, 2021

LIABILITIES	AMOUNT [₹]	AMOUNT [₹]	ASSETS	AMOUNT [₹]	AMOUNT [₹]
<u>CAPITAL ACCOUNT:</u>			<u>FIXED ASSETS:</u>		
Opening Balance	4,31,11,934.00		Land [4441 Sqm]		2,45,68,000.00
Less: Deficit for the year	<u>3,04,922.00</u>	4,28,07,012.00	<u>Bulding</u> [3673 Sqm]		1,65,20,000.00
			<u>Furniture:</u>		
			Opening Balance	3,53,160.00	
			Add: Purchased	<u>69,700.00</u>	
				4,22,860.00	
			Less: Dep. @ 10%	<u>42,286.00</u>	3,80,574.00
			<u>Laptop & Computers:</u>		
			Opening Balance	8,64,000.00	
			Less: Dep. @ 40%	<u>3,45,600.00</u>	5,18,400.00
			<u>CURRENT ASSETS:</u>		
			SBI - 10530528567		1,52,212.00
			NSCB - 102210006001664		6,67,826.00
			Cash in Hand		-
TOTAL		4,28,07,012.00	TOTAL		4,28,07,012.00

For State College of Teacher Education

As per the Books of Account and other records produced before us.

For LIPOKMEREN & CO

CHARTERED ACCOUNTANTS

FIRM REGD.NO: 328251E

Accountant

Principal

Date : 27/01/2022

Place : Dimapur

UDIN : 22126928AAAABV7853

Lipokmeren

Proprietor

M.No. 126928





STATE COLLEGE OF TEACHER EDUCATION

OPP. SCERT-KOHIMA

HIGH SCHOOL AREA

KOHIMA, NAGALAND - 797001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	AMOUNT [₹]	INCOME	AMOUNT [₹]
To,		By,	
Expenses wrl Grant		Govt. Grant Received	
Salary	3,41,99,520.00	Salary	3,41,99,520.00
Wages	7,20,000.00	wages	7,20,000.00
Travel Expenses	15,000.00	Travel Expenses	15,000.00
Payment of Internet Bill	30,000.00	Rent, Rate & taxes	30,000.00
Purchase of Stationeries	85,000.00	Office Expenses	85,000.00
Purchase of Furniture	30,000.00	Materials / Supplies	30,000.00
Purchase of Computers & Printer	96,000.00	Machinery Equipments	96,000.00
Practice Teaching	10,000.00	Professional Services	10,000.00
Conduct of Workshop	60,000.00	Others	60,000.00
Miscellaneous Expenses	9,298.00		
		Fees & Other Income from College:	
		Fees Received	7,68,300.00
		Other Income	4,62,700.00
Administrative Expenses:		Interest Income:	
Annual Fee to Higher Edu. Dept.	1,71,700.00	SBI - 10530528567	4,399.00
Library Books	1,72,500.00	NSCB - 102210006001664	18,163.00
Printing of Library Card	5,000.00		
NU Affiliation Fee	37,750.00		
Games & Sports	45,000.00		
IQAC	30,200.00		
Practical / Internship	1,50,500.00		
Water Bill	24,500.00		
Internet Bill	70,000.00		
Electricity Bill	68,500.00		
College Magagine	44,700.00		
Freshers & Parting Social	35,300.00		
Printing of Syllabus	25,500.00		
EPC	70,000.00		
ID Card	9,500.00		
Printing of Prospectus	15,300.00		
Blazer	1,17,300.00		
Meeting Expenses	21,250.00		
Office Contingency	8,250.00		
News Paper	7,500.00		
Student Union Fee	5,000.00		
University Duty	17,000.00		
Miscellaneous Expenses	9,050.00		
Depreciation	3,87,886.00		
TOTAL	3,68,04,004.00	Deficit for the Year	3,04,922.00
		TOTAL	3,68,04,004.00

As per the Books of Account and other records produced before us.

For State College of Teacher Education

For LIPOKMEREN & CO
CHARTERED ACCOUNTANTS
FIRM REGD.NO: 328251E

Accountant

Principal

Date : 27/01/2022
Place : Dimapur
UDIN : 22126928AAAAVBV7853

Lipokmeren
Proprietor
M.No. 126928





STATE COLLEGE OF TEACHER EDUCATION

OPP. SCERT-KOHIMA

HIGH SCHOOL AREA

KOHIMA, NAGALAND - 797001

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT [₹]	PAYMENTS	AMOUNT [₹]
Opening Balance:		Expenses wrt Grant	
SBI - 10530528567	56,901.00	Salary	3,41,99,520.00
NSCB - 102210006001664	7,49,873.00	Wages	7,20,000.00
		Travel Expenses	15,000.00
		Payment of Internet Bill	30,000.00
		Purchase of Stationeries	85,000.00
		Purchase of Furniture	30,000.00
		Purchase of Computers & Printer	96,000.00
		Practice Teaching	10,000.00
		Conduct of Workshop	60,000.00
		Miscellaneous Expenses	9,298.00
		Administrative Expenses:	
		Annual Fee to Higher Edu. Dept.	1,71,700.00
		Library Books	1,72,500.00
		Printing of Library Card	5,000.00
		NU Affiliation Fee	37,750.00
		Games & Sports	45,000.00
		IQAC	30,200.00
		Practical / Internship	1,50,500.00
		Water Bill	24,500.00
		Internet Bill	70,000.00
		Electricity Bill	68,500.00
		College Magazine	44,700.00
		Freshers & Parting Social	35,300.00
		Printing of Syllabus	25,500.00
		EPC	70,000.00
		ID Card	9,500.00
		Printing of Prospectus	15,300.00
		Blazer	1,17,300.00
		Meeting Expenses	21,250.00
		Office Contingency	8,250.00
		News Paper	7,500.00
		Student Union Fee	5,000.00
		University Duty	17,000.00
		Miscellaneous Expenses	9,050.00
		Other Payments:	
		Furniture Purchased	69,700.00
		Library Caution Money	51,000.00
		Closing Balances:	
		SBI - 10530528567	1,52,212.00
		NSCB - 102210006001664	6,67,826.00
		Cash in Hand	-

TOTAL 3,73,56,856.00

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As per the Books of Account and other records produced before us.

For State College of Teacher Education

For LIPOKMEREN & CO

CHARTERED ACCOUNTANTS

FIRM REGD.NO: 328251E

Accountant

Principal

Date : 27/01/2022

Place : Dimapur

UDIN : 22126928AAAAVBV7853

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STATE COLLEGE OF TEACHER EDUCATION**OPP. SCERT-KOHIMA****HIGH SCHOOL AREA****KOHIMA, NAGALAND - 797001****ANNEXURE I : FEES RECEIVED**

SL. NO	PARTICULARS	B.Ed 1st Sem	B.Ed 2nd Sem	B.Ed 3rd Sem	Total [₹]
1	Admission Fee	35,700.00	-	35,000.00	70,700.00
2	Tution Fee	25,500.00	15,000.00	25,000.00	65,500.00
3	Library Fee	25,500.00	-	25,000.00	50,500.00
4	Enrolment Fee	12,750.00	12,500.00	12,500.00	37,750.00
5	Registration Fee	20,400.00	-	20,000.00	40,400.00
6	NU Affiliation Fee	12,750.00	12,500.00	12,500.00	37,750.00
7	Library Development Fee	25,500.00	25,000.00	25,000.00	75,500.00
8	Internal Exam Fee	12,750.00	20,000.00	12,500.00	45,250.00
9	Session Fee	10,200.00	10,000.00	10,000.00	30,200.00
10	College Development Fee	40,800.00	-	40,000.00	80,800.00
11	Games & Sports	7,650.00	-	7,500.00	15,150.00
12	Student Union Fee	5,100.00	2,500.00	5,000.00	12,600.00
13	IQAC	10,200.00	10,000.00	10,000.00	30,200.00
14	Lab/Language Lab Fee	20,400.00	20,000.00	20,000.00	60,400.00
15	Practical & Internship Fee	25,500.00	50,000.00	25,000.00	1,00,500.00
16	Medical Fee	5,100.00	5,000.00	5,000.00	15,100.00
	TOTAL	2,95,800.00	1,82,500.00	2,90,000.00	7,68,300.00

ANNEXURE II : OTHER INCOME

SL. NO	PARTICULARS	B.Ed 1st Sem	B.Ed 2nd Sem	B.Ed 3rd Sem	Total [₹]
1	Water & Electricity	15,300.00	15,000.00	15,000.00	45,300.00
2	I.D card	5,100.00	5,000.00	5,000.00	15,100.00
3	College Magazine	10,200.00	-	5,000.00	15,200.00
4	Students Activities	-	20,000.00	-	20,000.00
5	Freshers & Parting Social	15,300.00	10,000.00	15,000.00	40,300.00
6	Syllabus	25,500.00	-	-	25,500.00
7	Study Materials/ e-Resources	25,500.00	15,000.00	25,000.00	65,500.00
8	EPC	25,500.00	25,000.00	25,000.00	75,500.00
9	Prospectus	15,300.00	-	-	15,300.00
10	Blazer	1,17,300.00	-	-	1,17,300.00
11	University Duty	10,200.00	7,500.00	10,000.00	27,700.00
	TOTAL	2,65,200.00	97,500.00	1,00,000.00	4,62,700.00



ANNEXURE III : ADMINISTRATIVE EXPENSES

SL. NO	PARTICULARS	B.Ed 1st Sem	B.Ed 2nd Sem	B.Ed 3rd Sem	Total [₹]
1	Annual Fee to Higher Edu. Dept.	86,700.00	-	85,000.00	1,71,700.00
2	Library Books	50,000.00	47,500.00	75,000.00	1,72,500.00
3	Printing of Library Card	5,000.00	-	-	5,000.00
4	NU Affiliation Fee	12,750.00	12,500.00	12,500.00	37,750.00
5	Games & Sports	15,000.00	15,000.00	15,000.00	45,000.00
6	IQAC	10,200.00	10,000.00	10,000.00	30,200.00
7	Practical / Internship	25,500.00	1,00,000.00	25,000.00	1,50,500.00
8	Water Bill	12,000.00	5,000.00	7,500.00	24,500.00
9	Internet Bill	30,000.00	15,000.00	25,000.00	70,000.00
10	Electricity Bill	36,000.00	10,000.00	22,500.00	68,500.00
11	College Magazine	25,200.00	-	19,500.00	44,700.00
12	Freshers & Parting Social	15,300.00	10,000.00	10,000.00	35,300.00
13	Printing of Syllabus	25,500.00	-	-	25,500.00
14	EPC	20,000.00	25,000.00	25,000.00	70,000.00
15	ID Card	-	5,000.00	4,500.00	9,500.00
16	Printing of Prospectus	15,300.00	-	-	15,300.00
17	Blazer	1,17,300.00	-	-	1,17,300.00
18	Meeting Expenses	6,250.00	15,000.00	-	21,250.00
19	Office Contingency	8,250.00	-	-	8,250.00
20	News Paper	7,500.00	-	-	7,500.00
21	Student Union Fee	-	-	5,000.00	5,000.00
22	University Duty	-	10,000.00	7,000.00	17,000.00
23	Miscellaneous Expenses	9,050.00	-	-	9,050.00
TOTAL		5,32,800.00	2,80,000.00	3,48,500.00	11,61,300.00

ANNEXURE IV : OTHER RECEIPTS

SL. NO	PARTICULARS	B.Ed 1st Sem	B.Ed 2nd Sem	B.Ed 3rd Sem	Total [₹]
1	Library Caution Money	51,000.00	-	-	51,000.00
TOTAL		51,000.00	-	-	51,000.00

ANNEXURE V : OTHER PAYMENTS

SL. NO	PARTICULARS	B.Ed 1st Sem	B.Ed 2nd Sem	B.Ed 3rd Sem	Total [₹]
1	Furniture Purchased	28,200.00	-	41,500.00	69,700.00
2	Library Caution Money	51,000.00	-	-	51,000.00
TOTAL		79,200.00	-	41,500.00	1,20,700.00

