

**FINANCIAL YEAR**  
**2021-22**

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

**STATEMENTS OF ACCOUNT**  
**AS ON 31<sup>st</sup> MARCH, 2022**

## **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 **31<sup>st</sup> March, 2022** 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 31<sup>st</sup> March 2022;

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 : 05/10/2024  
Place : Dimapur  
UDIN : 24126928BKDGMA8457

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 31<sup>ST</sup> MARCH, 2022**

LIABILITIES	AMOUNT [₹]	AMOUNT [₹]	ASSETS	AMOUNT [₹]	AMOUNT [₹]
<b>CAPITAL ACCOUNT:</b>			<b>FIXED ASSETS:</b>		
Opening Balance	4,28,07,012.00		Land [1114 Sqm] [Op]		2,45,68,000.00
Less: Excess of Expenditure over Income	<u>10,059.00</u>	4,27,96,953.00	<b>Bulding</b> [3673 Sqm]		1,65,20,000.00
			<b>Furniture:</b>		
			Opening Balance	3,80,574.00	
			Add: Purchased	<u>1,64,150.00</u>	
				5,44,724.00	
			Less: Dep. @ 10%	<u>54,472.00</u>	4,90,252.00
			<b>Laptop &amp; Computers:</b>		
			Opening Balance	5,18,400.00	
			Less: Dep. @ 40%	<u>2,07,360.00</u>	3,11,040.00
			<b>CURRENT ASSETS:</b>		
			SBI - 10530528567		3,22,671.00
			NSCB - 102210006001664		5,84,990.00
			Cash in Hand		-
<b>TOTAL</b>		<b>4,27,96,953.00</b>	<b>TOTAL</b>		<b>4,27,96,953.00</b>

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 : 05/10/2024  
Place : Dimapur  
UDIN : 24126928BKDGMA8457

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2022**

<b>EXPENDITURE</b>	<b>AMOUNT [₹]</b>	<b>INCOME</b>	<b>AMOUNT [₹]</b>
<b>To,</b>		<b>By,</b>	
<b>Expenses wrt Grant</b>		<b>Govt. Grant Received</b>	
Salary	3,60,51,723.00	Salary	3,60,51,723.00
Wages	7,20,000.00	wages	7,20,000.00
Travel Expenses	20,000.00	Travel Expenses	20,000.00
Payment of Internet Bill	30,000.00	Rent, Rate & taxes	30,000.00
Purchase of Furniture	30,000.00	Office Expenses	80,000.00
Purchase of Computers & Printer	96,000.00	Materials / Supplies	30,000.00
Practice Teaching	10,000.00	Machinery Equipments	96,000.00
Conduct of Workshop	60,000.00	Professional Services	10,000.00
Miscellaneous Expenses	13,545.00	Others	60,000.00
<b>Administrative Expenses:</b>		<b>Fees &amp; Other Income from College:</b>	
Annual Fee to Higher Edu. Dept.	1,44,600.00	Fees Received	9,24,500.00
Library Books	1,34,000.00	Other Income	5,21,700.00
Printing of Library Card	10,000.00	<b>Interest Income:</b>	
NU Affiliation Fee	47,750.00	SBI - 10530528567	3,882.00
Games & Sports	66,550.00	NSCB - 102210006001664	17,286.00
IQAC	38,200.00		
Internship	1,42,500.00		
Water & Electricity Bill	57,300.00		
Internet Bill	30,000.00		
Examination	1,00,050.00		
College Magagine	19,400.00		
Freshers & Parting Social	27,600.00		
ID Card	19,100.00		
EPC	95,500.00		
Printing of Prospectus	15,000.00		
Blazer	1,15,000.00		
First Aid Purchase	19,100.00		
NCTE PAR Fee	18,800.00		
Meeting Expenses	25,000.00		
Office Contingency	1,40,000.00		
News Paper	12,000.00		
Miscellaneous Expenses	4,600.00		
Depreciation	2,61,832.00		
		<b>Excess of Expenditure Over Income</b>	<b>10,059.00</b>
<b>TOTAL</b>	<b>3,85,75,150.00</b>	<b>TOTAL</b>	<b>3,85,75,150.00</b>

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 : 05/10/2024  
Place : Dimapur  
UDIN : 24126928BKDGMA8457

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 31<sup>ST</sup> MARCH, 2022**

RECEIPTS	AMOUNT [₹]	PAYMENTS	AMOUNT [₹]
<b>Opening Balance:</b>		<b>Expenses wrt Grant</b>	
SBI - 10530528567	1,52,212.00	Salary	3,60,51,723.00
NSCB - 102210006001664	6,67,826.00	Wages	7,20,000.00
Cash in Hand	-	Travel Expenses	20,000.00
		Payment of Internet Bill	30,000.00
		Purchase of Furniture	30,000.00
<b>Govt. Grant Received</b>		Purchase of Computers & Printer	96,000.00
Salary	3,60,51,723.00	Practice Teaching	10,000.00
wages	7,20,000.00	Conduct of Workshop	60,000.00
Travel Expenses	20,000.00	Miscellaneous Expenses	13,545.00
Rent, Rate & taxes	30,000.00	<b>Administrative Expenses:</b>	
Office Expenses	80,000.00	Annual Fee to Higher Edu. Dept.	1,44,600.00
Materials / Supplies	30,000.00	Library Books	1,34,000.00
Machinery Equipments	96,000.00	Printing of Library Card	10,000.00
Professional Services	10,000.00	NU Affiliation Fee	47,750.00
Others	60,000.00	Games & Sports	66,550.00
<b>Fees &amp; Other Income from College:</b>		IQAC	38,200.00
Fees Received	9,24,500.00	Internship	1,42,500.00
Other Income	5,21,700.00	Water & Electricity Bill	57,300.00
<b>Interest Income:</b>		Internet Bill	30,000.00
SBI - 10530528567	3,882.00	Examination	1,00,050.00
NSCB - 102210006001664	17,286.00	College Magagine	19,400.00
<b>Other Receipts:</b>		Freshers & Parting Social	27,600.00
Library Caution Money	50,000.00	ID Card	19,100.00
		EPC	95,500.00
		Printing of Prospectus	15,000.00
		Blazer	1,15,000.00
		First Aid Purchase	19,100.00
		NCTE PAR Fee	18,800.00
		Meeting Expenses	25,000.00
		Office Contingency	1,40,000.00
		News Paper	12,000.00
		Miscellaneous Expenses	4,600.00
		<b>Other Payments:</b>	
		Furniture Purchases	1,64,150.00
		Library Caution Money	50,000.00
		<b>Closing Balances:</b>	
		SBI - 10530528567	3,22,671.00
		NSCB - 102210006001664	5,84,990.00
		Cash in Hand	-
<b>TOTAL</b>	<b>3,94,35,129.00</b>	<b>TOTAL</b>	<b>3,94,35,129.00</b>

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 : 05/10/2024

Place : Dimapur

UDIN : 24126928BKDGMA8457

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**STATE COLLEGE OF TEACHER EDUCATION**  
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**FOR THE YEAR ENDED 31ST MARCH, 2022**

**ANNEXURE I : FEES RECEIVED**

SL. NO	PARTICULARS	AMOUNT [₹]
1	Admission Fee	67,900.00
2	Tution Fee	76,700.00
3	Library Fee	48,500.00
4	Enrolment Fee	47,750.00
5	Registration Fee	38,800.00
6	NU Affiliation Fee	47,750.00
7	Library Development Fee	95,500.00
8	Internal Exam Fee	61,850.00
9	Session Fee	38,200.00
10	College Development Fee	77,600.00
11	Games & Sports	14,550.00
12	Student Union Fee	14,400.00
13	IQAC	38,200.00
14	Lab/Language Lab Fee	76,400.00
15	Internship	1,42,500.00
16	Medical Fee	19,100.00
17	NCTE PAR Fee	18,800.00
<b>TOTAL</b>		<b>9,24,500.00</b>

**ANNEXURE II : OTHER INCOME**

SL. NO	PARTICULARS	AMOUNT [₹]
1	Water & Electricity	57,300.00
2	I.D card	19,100.00
3	College Magazine	19,400.00
4	Freshers & Parting Social	27,600.00
5	Syllabus	25,000.00
6	Study Materials/ e-Resources	76,700.00
7	EPC	95,500.00
8	Prospectus	15,000.00
9	Blazer	1,15,000.00
10	University Duty	33,500.00
11	Student Activities	37,600.00
<b>TOTAL</b>		<b>5,21,700.00</b>

