

FINANCIAL YEAR
2023-24

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

STATEMENTS OF ACCOUNT
AS ON 31st MARCH, 2024

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, 2024** 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 2024;
- 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

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

**Date : 19/11/2024
Place : Dimapur
UDIN : 24126928BKDG0X5110**

**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, 2024

| LIABILITIES | AMOUNT [₹] | AMOUNT [₹] | ASSETS | AMOUNT [₹] | AMOUNT [₹] |
|---|------------------|-----------------------|--------------------------------|--------------------|-----------------------|
| CAPITAL ACCOUNT: | | | FIXED ASSETS: | | |
| Opening Balance | 4,28,16,997.00 | | Land [1114 Sqm] [Op] | | 2,45,68,000.00 |
| Add: Excess of Income over Expenditure | <u>19,408.00</u> | 4,28,36,405.00 | Building [3673 Sqm] | | 1,65,20,000.00 |
| | | | Furniture: | | |
| | | | Opening Balance | 6,11,867.00 | |
| | | | Add: Purchased | <u>1,62,060.00</u> | |
| | | | | 7,73,927.00 | |
| | | | Less: Dep. @ 10% | <u>77,393.00</u> | 6,96,534.00 |
| | | | Laptop & Computers: | | |
| | | | Opening Balance | 1,86,624.00 | |
| | | | Less: Dep. @ 40% | <u>74,650.00</u> | 1,11,974.00 |
| | | | CURRENT ASSETS: | | |
| | | | SBI - 10530528567 | | 6,44,312.00 |
| | | | NSCB - 102210006001664 | | 2,95,585.00 |
| | | | Cash in Hand | | - |
| TOTAL | | 4,28,36,405.00 | TOTAL | | 4,28,36,405.00 |

For State College of Teacher Education

Accountant

Principal

Date : 19/11/2024
Place : Dimapur
UDIN : 24126928BKDG0X5110

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

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

| EXPENDITURE | AMOUNT [₹] | INCOME | AMOUNT [₹] |
|--|-----------------------|--|-----------------------|
| To, | | By, | |
| Expenses wrt Grant | | Govt. Grant Received | |
| Salary | 5,09,98,000.00 | Salary | 5,09,98,000.00 |
| Wages | 7,70,000.00 | Wages | 7,70,000.00 |
| Travel Expenses | 40,000.00 | Travel Expenses | 40,000.00 |
| Payment of Internet Bill | 30,000.00 | Rent, Rate & taxes | 40,000.00 |
| Purchase of Furniture | 2,00,000.00 | Office Expenses | 1,00,000.00 |
| Purchase of Computers & Printer | 1,00,000.00 | Materials / Supplies | 60,000.00 |
| Practice Teaching | 10,000.00 | Machinery Equipments | 1,00,000.00 |
| Conduct of Workshop | 60,000.00 | Professional Services | 10,000.00 |
| Administrative Expenses: | | Others | 60,000.00 |
| Annual Fee to Higher Edu. Dept. | 1,87,400.00 | Fees & Other Income from College: | |
| Library Books | 83,000.00 | Fees Received | 9,11,360.00 |
| Printing of Library Card | 10,000.00 | Other Income | 5,47,040.00 |
| NU Affiliation Fee | 46,500.00 | | |
| Games & Sports | 14,100.00 | Interest Income: | |
| IQAC | 37,200.00 | SBI - 10530528567 | 5,417.00 |
| Internship | 1,48,200.00 | NSCB - 102210006001664 | 33,974.00 |
| Water & Electricity Bill | 55,800.00 | | |
| Internet Bill | 30,000.00 | | |
| Examination | 1,22,500.00 | | |
| College Magazine | 18,800.00 | | |
| Freshers & Parting Social | 55,400.00 | | |
| ID Card | 18,600.00 | | |
| EPC | 97,600.00 | | |
| Printing of Prospectus | 15,000.00 | | |
| Blazer | 1,15,000.00 | | |
| First Aid Purchase | 18,600.00 | | |
| NCTE PAR Fee | 18,400.00 | | |
| Meeting Expenses | 20,000.00 | | |
| Office Contingency | 1,11,200.00 | | |
| News Paper | 12,000.00 | | |
| Miscellaneous Expenses | 61,040.00 | | |
| Depreciation | 1,52,043.00 | | |
| Excess of Income Over Expenditure | 19,408.00 | | |
| TOTAL | 5,36,75,791.00 | TOTAL | 5,36,75,791.00 |

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 : 19/11/2024
Place : Dimapur
UDIN : 24126928BKDG0X5110

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, 2024

| RECEIPTS | AMOUNT [₹] | PAYMENTS | AMOUNT [₹] |
|--|-----------------------|---------------------------------|-----------------------|
| Opening Balance: | | Expenses wrt Grant | |
| SBI - 10530528567 | 1,14,479.00 | Salary | 5,09,98,000.00 |
| NSCB - 102210006001664 | 8,16,027.00 | Wages | 7,70,000.00 |
| Cash in Hand | - | Travel Expenses | 40,000.00 |
| | | Payment of Internet Bill | 30,000.00 |
| | | Purchase of Furniture | 2,00,000.00 |
| Govt. Grant Received | | Purchase of Computers & Printer | 1,00,000.00 |
| Salary | 5,09,98,000.00 | Practice Teaching | 10,000.00 |
| Wages | 7,70,000.00 | Conduct of Workshop | 60,000.00 |
| Travel Expenses | 40,000.00 | Administrative Expenses: | |
| Rent, Rate & taxes | 40,000.00 | Annual Fee to Higher Edu. Dept. | 1,87,400.00 |
| Office Expenses | 1,00,000.00 | Library Books | 83,000.00 |
| Materials / Supplies | 60,000.00 | Printing of Library Card | 10,000.00 |
| Machinery Equipments | 1,00,000.00 | NU Affiliation Fee | 46,500.00 |
| Professional Services | 10,000.00 | Games & Sports | 14,100.00 |
| Others | 60,000.00 | IQAC | 37,200.00 |
| Fees & Other Income from College: | | Internship | 1,48,200.00 |
| Fees Received | 9,11,360.00 | Water & Electricity Bill | 55,800.00 |
| Other Income | 5,47,040.00 | Internet Bill | 30,000.00 |
| Interest Income: | | Examination | 1,22,500.00 |
| SBI - 10530528567 | 5,417.00 | College Magazine | 18,800.00 |
| NSCB - 102210006001664 | 33,974.00 | Freshers & Parting Social | 55,400.00 |
| Other Receipts: | | ID Card | 18,600.00 |
| Library Caution Money | 50,000.00 | EPC | 97,600.00 |
| | | Printing of Prospectus | 15,000.00 |
| | | Blazer | 1,15,000.00 |
| | | First Aid Purchase | 18,600.00 |
| | | NCTE PAR Fee | 18,400.00 |
| | | Meeting Expenses | 20,000.00 |
| | | Office Contingency | 1,11,200.00 |
| | | News Paper | 12,000.00 |
| | | Miscellaneous Expenses | 61,040.00 |
| | | Other Payments: | |
| | | Purchase of Furniture | 1,62,060.00 |
| | | Library Caution Money | 50,000.00 |
| | | Closing Balances: | |
| | | SBI - 10530528567 | 6,44,312.00 |
| | | NSCB - 102210006001664 | 2,95,585.00 |
| | | Cash in Hand | - |
| TOTAL | 5,46,56,297.00 | TOTAL | 5,46,56,297.00 |

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 : 19/11/2024

Place : Dimapur

UDIN : 24126928BKDG0X5110

Lipokmeren
Proprietor
M.No. 126928



STATE COLLEGE OF TEACHER EDUCATION
OPP. SCERT-KOHIMA
HIGH SCHOOL AREA
KOHIMA, NAGALAND - 797001
FOR THE YEAR ENDED 31ST MARCH, 2024

ANNEXURE I : FEES RECEIVED

| SL. NO | PARTICULARS | AMOUNT [₹] |
|--------------|-------------------------|--------------------|
| 1 | Admission Fee | 65,800.00 |
| 2 | Tution Fee | 74,600.00 |
| 3 | Library Fee | 47,000.00 |
| 4 | Enrolment Fee | 49,260.00 |
| 5 | Registration Fee | 37,600.00 |
| 6 | NU Affiliation Fee | 46,500.00 |
| 7 | Library Development Fee | 93,000.00 |
| 8 | Internal Exam Fee | 60,300.00 |
| 9 | Session Fee | 37,200.00 |
| 10 | College Development Fee | 75,200.00 |
| 11 | Games & Sports | 14,100.00 |
| 12 | Student Union Fee | 14,000.00 |
| 13 | IQAC | 37,200.00 |
| 14 | Lab/Language Lab Fee | 74,400.00 |
| 15 | Internship | 1,48,200.00 |
| 16 | Medical Fee | 18,600.00 |
| 17 | NCTE PAR Fee | 18,400.00 |
| TOTAL | | 9,11,360.00 |

ANNEXURE II : OTHER INCOME

| SL. NO | PARTICULARS | AMOUNT [₹] |
|--------------|------------------------------|--------------------|
| 1 | Water & Electricity | 55,800.00 |
| 2 | I.D card | 18,600.00 |
| 3 | College Magazine | 18,800.00 |
| 4 | Freshers & Parting Social | 55,400.00 |
| 5 | Syllabus | 25,000.00 |
| 6 | Study Materials/ e-Resources | 74,600.00 |
| 7 | EPC | 97,600.00 |
| 8 | Prospectus | 15,000.00 |
| 9 | Blazer | 1,15,000.00 |
| 10 | University Duty | 34,440.00 |
| 11 | Student Activities | 36,800.00 |
| TOTAL | | 5,47,040.00 |

