

# **GUNDREDDY & ASSOCIATES**

# CHARTERED ACCOUNTANTS

## **AUDITOR'S REPORT**

We have audited the attached balance sheet of NAMBOL, L.SANOI COLLEGE, NAMBOL, BISHNUPUR DISTRICT, MANIPUR as at March 31, 2018 and also the Income and Expenditure account for the year ended on that date annexed thereto. These financial statements are the responsibility of the concern. Our responsibility is to express an opinion on these financial statements based on our audit. We have 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 management, as well as evaluating the overall financial statement presentation. We believe that, our audit provides a reasonable basis for our opinion.

01. Further to our comments in the Annexure referred to above, we report that:

 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of those audit;

ii. In our opinion, proper books of account as required by law have been kept by the concern so

far as appear from our examination of those books;

iii. The balance sheet and Income and Expenditure account dealt with by this report comply with this report are in agreement with the books of account:

- iv. In our opinion and to the best of our information and according to the explanations given to us, The said accounts give a true and fair view in conformity with the accounting principles generally accepted in India;
  - a) In the case of the Balance Sheet, of the state of affairs of the concern as at March 31, 2018; and
  - b) In the case of Income and Expenditure account, of the profit for the year ended on that date.

For M/S GUNDREDDY & ASSOCIATES Chartered Accountants

Firm Reg.No.022093S

CA GV Narasimha Reddy Membership No: 254154.

Dated: 28/11/2018

Placed: Imphal, Manipur

REGD OFFICE:

H.NO: 1-91, THAMMADAPALLI VILLAGE,BANAGANAPALLI, KURNOOL DIST, ANDHRA PRADESH-518124 MOBILE NO: 9362280922 BRANCH OFFICE (MANIPUR):

C/O ELITES PROFESSIONAL, FURNITURE SQUARE BUILDING CHANGANGEI, NEAR INTERNATIONAL AIRPORT-795001 MOBILE NO: 7005917142

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2018.

EXPENDITURE	AMOUNT (Rs)		INCOME	AMOUNT (Rs)	
TO ADMINISTRATIVE EXPENSES:		BY	Received from College Students		
(As per Schedule "C1")	318,182.00	-	(Admission fee, Students enrolment Fe	e.	
		-	Development fee, Library Fee, Tuition	Fee,	
TO GRANT-IN-AID EXPENSES:			Examination Fee, Culture Fee, Games		
1. PAYMENT OF PAY AND ALLOWANCE	TO THE		Fee, college Inspection Fee, Recognat		
EMPLOYEES OF NAMBOL L. SANOI C	OLLEGE:		Renewal Fee, Registration fee, Admiss	sion form,	
NON TEACHING STAFF:		100	Processing fee, Extension Lecture fee,		
Staff Salary & Allowance(Incl. of TA/DA &		***	Union fee, Two Wheeler Shed fee, Ide	ntity card	
GPF)	35,000.00		fee, Student Welfare Fee, Inter-College activity fee		
			Student Union Election Fee, Alumni fee	e, College	
i) Fitness Centre with Sport Sceince			Maintenance Fee, Laboratory maintena	ance fee	
Backup under Sports Infrastructure and Equipments Grant :			Laboratory fee, Electric Charges )	3,285,423.00	
(As per Schedule "C")		BY	GRANT-IN-AID RECEIVED:		
<ul> <li>ii) Vocationalisation of Higher Education under RUSA</li> </ul>	1		(As per Shedule "B")	20,179,848.00	
(As per Schedule "C") iii) B.VOC DEGREE PROGRAMME	231,298.00	Ву	Bank Interest	76,400.00	
(I) B. VOC.(II) B.VOC SOFTWARE DEVELOPMENT:		Ву	Excess of Expenditrure Over Income	1,459,446.00	
(As per Schedule "C")	8,990,096.00			Contract truncastas	
v) CONDUCT SEMINAR ENTITLE					
" MODERN TECHNIQUES IN SERICU	JLTURE :				
(As per Schedule "C")	125,000.00				
TO PROGRAMME EXPENSES:					
(As per Schedule "B2")	2,109,750.00				
TO DEPRECIATION:					
( As Per Schedule "A")	1,092,841.00				
	5.00				
-	25,001,117.00			25,001,117.00	
_	20,001,117.00			20,001,117.00	

CERTIFIED THAT THE ABOVE STATEMENT OF ACCOUNT HAS BEEN EXTRACTED FROM THE RECORDS AS PROD-UCED BEFORE US AND IS IN AGREEMENT THEREWITH.

DATED: 28-11-2018

M Parchard Manage

FOR, M/S GUNDREDDY & ASSOCIATES CHARTERED ACCOUNTANTS

FRN:022093S

M. No.: 254154

Principal Nambol L. Sanoi College

Nambol

	RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs) A	MOUNT (Rs)
O	OPENING BALANCES:		- Contract of the Contract of	BY ADMINISTRATIVE EXPENSES :	The state of the s	moon (ma)
	Cash in Hand	1,200.00		(As per Schedule "C1")		318,182.00
	CASH AT BANK :			30 St		5.0,.02.0
	i)UCO, A/c No. 08540110092439	25,476.00				
	ii)UCO, A/c No. 08540200000262	529,015.00		BY GRANT-IN-AID EXPENSES :		
	iii)PNB,A/cNo.2775000100102355	91,031.00		1. PAYMENT OF PAY AND ALLOWAN	CE TO THE	
	iv) SBI, A/c No.31874111365	20,075.00		EMPLOYEES OF NAMBOL L. SANC		
	v) Rural Bank, Account			NON TEACHING STAFF:		
	No.9003050000024	3,383.00		Staff Salary & Allowance(Incl.of TA/D/	A &	
	vi) Rural Bank, Account			GPF)	0.1014	
	No.9003050000138	569,317.00	1,239,497.00	(As per Schedule "C")		35,000.00
				i) Fitness Centre with Sport Sceince	Backup under	
				Sports Infrastructure and Equipment		
0	Received from College Students			(As per Schedule "C")	Sidne,	12,098,950.00
	(Admission fee, Students enrolment I	ee,		ii) Vocationalisation of Higher Educat	tion under RUSA	12,030,330.00
	Development fee, Library Fee, Tuition			(As per Schedule "C")	and alcount to see sees	231,298.00
	Examination Fee, Culture Fee, Game	es(Sports)		iii) B.VOC DEGREE PROGRAMME	(I) B. VOC.	201,200,00
	Fee, college Inspection Fee, Recogn			(II) B. VOC SOFTWARE DEVELOR		
	Renewal Fee, Registration fee, Admission form,			(As per Schedule "C")		
	Processing fee, Extension Lecture fe	e, Student	v) CONDUCT SEMINAR ENTITLE " MODERN TECHNIQUE			8,990,096.00
	Union fee, Two Wheeler Shed fee, Identity card			IN SERICULTURE :		
	fee, Student Welfare Fee, Inter-Colle	ge activity fee,		(As per Schedule "C")		125,000.00
	Student Union Election Fee, Alumni f					
	Maintenance Fee, Laboratory mainte	nance fee		BY PROGRAMME EXPENSES:		
	Laboratory fee, Electric Charges )		3,285,423.00	(As per Schedule "B2")		2,109,750.00
0	GRANT-IN-AID RECEIVED:			BY CAPITAL EXPENSES:		
	(As per Shedule "B")		20,179,848.00	( As Per Schedule "A")		5,976,166.00
0	Bank Interest		76,400.00			
_				BY CLOSING BALANCES:		
0	TEMPORARY BORROWING :			Cash in Hand	7,241.82	
	An Anticipation of Grant-in-Aid		7,658,255.00	CASH AT BANK :		
				i)UCO, A/c No. 08540110092439	29,837.60	
				ii)UCO, A/c No. 08540200000262	1,337,705.00	
				iii)PNB,A/cNo.2775000100102355	9,302.00	
				iv) SBI, A/c No.31874111365	20,568.00	
				v) Rural Bank, Account		
				No.9003050000024	3,588.58	
				vi) Rural Bank, Account		
				No.9003050000138	1,146,738.00	2,554,981.00

CERTIFIED THAT THE ABOVE STATEMENT OF ACCOUNT HAS BEEN EXTRACTED FROM THE RECORDS AS PROD-UCED BEFORE US AND IS IN AGREEMENT THEREWITH.

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DATED :28-11-2018

PLACE: IMPHAL, MANIPUR

Marchan Llaur Sind Contrago

FOR, M/S GUNDREDDY & ASSOCIATES GUNDREDO

CHARTERED ACCOUNTANTS

CA GV NARASIMHA REDD

M. No. 254154

BALANCE SHEET AS AT 31st MARCH, 2018.

CAPITAL & LIABILITIES		AMOUNT (Rs)	ASSETS & PROPERTIES		AMOUNT (Rs)
CAPITAL FUND:			<b>CURRENTS ASSETS, LOANS &amp; AL</b>	OVANCES:	
Old Balances		54,203,617.00	Cash in Hand	7,241.82	
Add : Addition Capital Grant :			CASH AT BANK :		
Computer & Accessories	1,047,352.00		i)UCO, A/c No. 08540110092439	29,837.60	
Construction of Canteen,			ii)UCO, A/c No. 08540200000262	1,337,705.00	
Conference Hall and			iii)PNB,A/cNo.2775000100102355	9,302.00	
2 Toilet Block	4,928,814.00	5,976,166.00	iv) SBI, A/c No.31874111365	20,568.00	
		60,179,783.00	No.9003050000024 vi) Rural Bank, Account	3,588.58	
loca : Evenes of Evenediture			No.9003050000138	1,146,738.00	2,554,981.0
Less : Excess of Expenditure Over Income	-	1,459,446.00 58,720,337.00			
			FIXED ASSETS :		
			( As Per Schedule "A" )		65,158,611.0
Temporary Borrowing		7,658,255.00	70 00		20C2H2D0H
Unutilised Grant-in-aid		1,335,000.00			
	12	67,713,592.00			67,713,592.00

CERTIFIED THAT THE ABOVE STATEMENT OF ACCOUNT HAS BEEN EXTRACTED FROM THE RECORDS AS PROD-UCED BEFORE US AND IS IN AGREEMENT THEREWITH.

DATED: 28-11-2018

PLACE: IMPHAL, MANIPUR

Marcha Silver College

FOR, M/S GUNDREDDY & ASSOCIATES

CHARTERED ACCOUNTANTS OREDDY

CA GV NARASIMHA RED

M. No. 254154

Principal Nambol L. Sanor College

Nambol

SCHEDULE "A" FIXED ASSETS:

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2018.

SL No.	DESCRIPTION OF FIXED ASSETS	LAST ACCOUNT	ADDITION DURING THE YEAR	TOTAL	DEP	RECIATION	BALANCE AS ON 31-03-2018
					RATE	AMOUNT	
1.	Land	9,845,000.00		9,845,000.00		-	9,845,000.0
2	Academic & Science Block			2 102			9,049,000.0
	Building	7,023,200.00		7,023,200.00			7,023,200 0
3	Furniture & Fixture	1,850,700.00	-	1,850,700.00	10%	185,070.00	1,665,630.0
4	Steel Book Rack	60,000.00		60,000.00	15%	9,000.00	51,000.0
5	Library Books	205,356.00	7.0	205,356.00	10%	20,536.00	184,820.0
6	Swiming Pool	10,000,000.00		10,000,000.00	10000	20,000.00	10,000,000.0
7	Chowkidar Quarter	434,000.00		434,000.00			
8	Computer & Accessories	549,880.00	1,047,352.00	1,597,232.00	15%	239,585.00	434,000.0
9	Indoor Stadium	8,274,670.00	1,011,002.00	8,274,670.00	10 M	239,500.00	1,357,647.0
10	Steel Almirah	306,000.00		306,000.00	15%	45,900.00	8,274,670.0
11	Wooden Almirah	513,000.00	2.7	513,000.00	15%	76,950.00	260,100.0
12	Science Instruments / Lab	0.01000.00		315,000.00	10.76	70,950.00	436,050.0
	Equipments	2,259,700.00		2,259,700.00	15%	338.955.00	4 500 745 0
13	Multipurpose Hall	10,000,000.00	12	10,000,000.00	1376	336,955.00	1,920,745.0
14	Common Room	454,330.00	150	454,330.00	100	- 5	10,000,000,0
15	Rubber Dustbin	1,500.00		1,500.00	10%	150.00	454,330.0 1,350.0
16	Vehicle Shed	227 252 22					
17	Water Tank	287,650.00		287,650.00		14	287,650.0
18	Urinal	27,000.00	33	27,000.00	25	- 3	27,000.0
19	Control of the Contro	50,600.00	-	50,600.00		10	50,600.0
	Ceilling Fan	25,000.00	38	25,000.00	15%	3,750.00	21,250.0
20	Syntex	6,000.00	35	6,000.00	10%	500.00	5,400.0
21	Talu Pump	30,000.00		30,000.00	15%	4,500.00	25,500.0
25	Women Hostel	6,948,400.00		6,948,400.00	C25500	onesembers.	6,948,400.0
26	Generator	749,000.00		749,000.00	15%	112,350.00	636,650.0
26	Chair (Plastic)	97,300.00	-	97,300.00	15%	14,595.00	82,705.0
27	Chair (Steel)	218,000.00	3	218,000.00	15%	32,700.00	185,300 0
28	Ballot Box (Wooden)	10,000.00		10,000.00	10%	1,000.00	9,000.0
29	Plastic Water Container	3,000.00	-	3,000.00	10%	300.00	2,700.0
30	Filters	10,000.00	-	10,000.00	15%	1,500.00	8,500.0
31	Camera	36,000.00		36,000.00	15%	5,400.00	30,600.0
	Purchased during the year:						
32	Construction of Canteen, Conference Hall and						
	2 Toilet Block		4,928,814.00	4,928,814.00			4,928,814.0

Total: 60,275,286.00 5,976,168.00 66,251,452.00 - 1,092.841.00 65,158,611.00

M. Production Standard

\* M.No: 254154

Principal College
Nambol L. Sanoi
Nambol

#### SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2018. SCHEDULE "B"

	AM	OUNT(₹)	AMOUNT(₹)	
GRANT-IN-AID RECEIVED :	STERONOM ENGINEERS OF THE STREET		8	
i) Received from University Grant Commission, (Ministry of Huma	n Resource Development, Govt	t, of		
India)North Eastern Regional Office Housefed Complex Bettola-	Bashistha Road, Guwahati-7810	00G		
vide sanction order No. F.33-117/14-15/Sports/NERO/480 Date	d 01/08/2017,			
2nd Insttallment Throught :				
i) NEFT, Dated 04/08/2017	7,296,000.00			
ii) NEFT, Dated 05/08/2017	768,000.00			
iii) NEFT, Dated 05/08/2017	1,536,000.00	9,600,000.00		
ii) Received from State Project Directorate Rastriya uchchatar. Sh	eksha Abhiyan	232277777777		
Manipur vide Sanction Order ( 2nd Installment ) :	Company of the Compan			
i) No. F.30/SPD-RUSA/2017 Dated 27/01/2018	4.929.814.00			
ii) No. F.29/SPD-RUSA/2017/154 Dated 07/09/2017,	182 298 00			
iii) No. 41/SPD-RUSA/2017(Pt.I) Dated 07/03/2018.	50,000.00			
iv) No. 1/40-RUSA/Voc/NLSC/3 Dated 26/03/2018,	1.047.352.00	8 200 484 00		
iii) Received from University Grant Commission, Bahadurshah Zaf		6,209,464,00		
vide Sanction Letter No. F2-195/2014(NSQF) Dated 21.11.2016 ti	brought			
i) NEFT, Dated 22/08/2017	THE PARTY OF THE P			
ii) NEFT, Dated 16/02/2018	1,500,192.00			
ii) NET 1, Dated 10/02/2016	1,500,192.00	3,000,384.00		
by December from the Court of Manieur Office of the Division				
iv) Received from the Govt. of Manipur, Office of the Director	of University and Higher			
Education throght:				
i) RTGS, Dated 17/03/2018	35,000.00			
ii) RTGS, Dated 28/03/2018	50,000,00			
iii) RTGS, Dated 29/03/2018	300,000.00			
iv) RTGS, Dated 31/03/2018	900,000.00			
v) RTGS. Dated 31/03/2018	55,000.00			
vi) RTGS, Dated 31/03/2018	30,000.00	1,370,000.00	20,179,848.00	
Total ::			20,179,848.00	
SCHEDULE "B2"				
PROGRAMME EXPENSES:				
Meeting Expenses	35,300.00			
Election Expenses	43,000.00			
13th August Celebration Programme	3,370.00			
Tournament Expenses	68,000.00			
Donation Expenses	20,800.00			
Student Welfare Expenses	13.300.00			
Renovation Expenses	79,000.00			
Sports Expenses	14,000.00			
Office Expenses	34,445.00			
External Excursion	106,000.00			
Foundation Day Celebration	2,450.00			
Contribution Expenses	5,000.00			
Admission fee	66,654.00			
Development Fee	68,654,00			
Library Fee	FERT 27 (175)			
Examination Fee	33,327.00			
Enrolment fee	1,070,200.00			
Cultural Fee	97,500.00			
Sports Fee	54,200.00			
	59,550.00			
Registration fee Recognition fee	32,600.00			
	10,000.00			
(5.18) Table 12, 1810 (1)	Apple State State			
Form Filledup Expenses	102,500.00			
	102,500.00 91,900.00	2,109,750.00	2,109,750.00	

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SCHEDULE "C" GRANT-IN-AID EXPENSES: I) PAYMENT OF PAY AND ALLOWANCE TO THE EMPLOYEES OF NAMBOL L. SANOI COLLEGE: NON TEACHING STAFF: Staff Salary & Allowance(Incl of TA/DA & GPF ) 35,000.00 ii) Fitness Centre with Sport Science Backup under Sports Infrastucture and Equipment Grant : Cement 756,570.00 Iron 1,997,477,00 Other Materials( binding wire, Bamboo, Ply, Nails etc.,) 500,745.00 Sanitary Items 605,810.00 Mistry Charges 1,671,500.00 Stone 750,000,00 Sand 675,000.00 Bricks 226,100.00 Door & Window 875,480.00 Tiles and Marbles including Paving Charges 1.352.400.00 Painting and Painting Charges 905,405.00 Ceilling Fan 42,480.00 Welding Works 175,000.00 Electrification 672,063.00 Engineer fee 200 000 00 Archetect fee 250,000,00 Audit fee 100,000.00 Fencing & Ground Levelling 282,650.00 Sitting Allowance 60,280.00 12.098.950.00 iii) Vocationalisation of Higher Education under RUSA: i) Construction of Canteen, Conference Hall and 2 Toilet Block 4,928,814.00 ii) Vocationalisation of Highger Education RUSA 182,298.00 iii) Maintenance and Industrial Visit. 50,000.00 iv) Computer & Accessories 1,047,352.00 6,208,484.00 IV) B.VOC DEGREE PROGRAMME (I) B. VOC. SERICULTURE (II) B. VOC SOFTWARE DEVELOPMENT : I) Visit and Guest: Visiting: Sericulture 610,000.00 Software Development 610,000.00 1.220,000.00 Guest: Sericulture 720,000.00 Software Development 560,000.00 1,280,000.00 ii) Operative Cost: Honorarium for Nodal Officer@Rs. 10000/- p.m. 110,000.00 Purchased of Book & Journal 450,000.00 Internet Charges 150,000.00 Purchased of Computer & Accessories 380,000.00 Printing & Stationery 50,000.00 1,140,000.00 iii) Sericulture: Reeling & Spinning Charges 25,000.00 Purchased of Silk Cocoons 50,000.00 Industrial Visit 150,000.00 Organisation Workshop 100,000.00 325,000.00 iv) Software Development : Purchased of Sftware 225,000.00 Industrial Visit 200,000.00 Organisation Workshop 100,000.00 525,000.00 v) Staff Salary : B. Voc Sericulture 3,750,048.00

Total : 27,457,510.00

750,048.00

30,000.00

5,000.00

30,000.00

8,000,00

37,000.00

15,000.00

4 500 096 00

125,000.00

M. Paucha Library Colleges

Bags

Lunch

TA/DA

Breakfast

Stationery

Printing of Proceeding

B. Voc Software Development

v) CONDUCT SEMINAR ENTITLE " MODERN TECHNIQUES IN SERICULTURE :



Nambol L. Sanoi Coilege

9 115 096 00

SCHEDULE "C1"

ADMINISTRATIVE EXPENSES:

36,409.00
27,070.00
1,500.00
17 (24.41) (24.41)
675.00
5,690.00
81,000.00
2,500.00
7,500.00
15,860.00
25,000.00
1.950.00
100.00
20,000.00
14,000.00
35,000.00
41,705.00
1,473.00
750.00

318,182.00

Total ::

318,182.00

M. Panahar Lander College



Degliny high

Principal Nambol L. Sanoi College Nambol