



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, 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 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:

- i. 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, 2019; 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



GV Narasimha Reddy

CA GV Narasimha Reddy
Membership No: 254154.

Dated: 23/12/2019

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


NAMBOL, L. SANOI COLLEGE
NAMBOL, BISHNUPUR DISTRICT, MANIPUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2019.

[illegible]

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

DATED :23-12-2019
PLACE : IMPHAL, MANIPUR

FOR, M/S GUNDREDDY & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :022093S

CA GV NARASIMHA REDDY*
M. No. 254154

Principal
Nambol L. Sano College
Nambol

M. Pancha Sivan Pillai
Cashier
Nambol L. Sanol College
Nambol

NAMBOL, L. SANOI COLLEGE
NAMBOL, BISHNUPUR DISTRICT, MANIPUR

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2019.

| EXPENDITURE | AMOUNT (Rs) | INCOME | AMOUNT (Rs) |
|---|----------------------|--|----------------------|
| TO ADMINISTRATIVE EXPENSES : | | BY | |
| (As per Schedule "C1") | 734,446.00 | Received from College Students | |
| | | (Admission fee, Students enrolment Fee, Development fee, Library Fee, Tuition Fee, Examination Fee, Culture Fee, Games(Sports) Fee, college Inspection Fee, Recognition/ Renewal Fee, Registration fee, Admission form, Processing fee, Extension Lecture fee, Student Union fee, Two Wheeler Shed fee, Identity card fee, Student Welfare Fee, Inter-College activity fee, Student Union Election Fee, Alumni fee, College Maintenance Fee, Laboratory maintenance fee Laboratory fee, Electric Charges) | 3,279,585.00 |
| TO GRANT-IN-AID EXPENSES : | | | |
| 1. PAYMENT OF PAY AND ALLOWANCE TO THE EMPLOYEES OF NAMBOL L. SANOI COLLEGE : | | | |
| NON TEACHING STAFF : | | | |
| Staff Salary, Allowance & Programme (Incl.of TA/DA & (Incl.of TA/DA GPF & Study Tour) | | | |
| (As per Schedule "C") | 1,365,000.00 | | |
| ii) Towards Disbursement of Micro grant for implementation implementation of Projects under the Foldscope Scheme : | | | |
| (As per Schedule "C") | 572,000.00 | BY GRANT-IN-AID RECEIVED : | |
| | | (As per Shedule "B") | 6,521,660.00 |
| TO PROGRAMME EXPENSES : | | | |
| (As per Schedule "B2") | 1,126,105.00 | By Bank Interest | 97,224.00 |
| | | By Unutilised Grant utilised during the year | 1,335,000.00 |
| TO DEPRECIATION : | | | |
| (As Per Schedule "A") | 929,136.00 | | |
| To Excess of Income Over Expenditure | 6,506,782.00 | | |
| | 11,233,469.00 | | 11,233,469.00 |

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

DATED :23-12-2019
PLACE : IMPHAL, MANIPUR

FOR, M/S GUNDREDDY & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :022093S

CA GV NARASIMHA REDDY
M. No. 254154



no. Tejeshwari Singh
Principal
Nambol L. Sanoi College
Nambol

M. Prakash Singh
Principal
Nambol L. Sanoi College
Nambol

NAMBOL, L. SANOI COLLEGE
NAMBOL, BISHNUPUR DISTRICT, MANIPUR

BALANCE SHEET AS AT 31st MARCH, 2019.

| CAPITAL & LIABILITIES | AMOUNT (Rs) | ASSETS & PROPERTIES | AMOUNT (Rs) |
|----------------------------------|--------------------|--|--------------------|
| CAPITAL FUND : | | CURRENTS ASSETS, LOANS & ADVANCES : | |
| Old Balances | 58,720,337.00 | Cash in Hand | 25,967.82 |
| | | CASH AT BANK : | |
| | | i)UCO, A/c No. 08540110092439 | 982,118.60 |
| Add : Excess of Income | | ii)UCO, A/c No. 08540200000262 | 77,505.00 |
| Over Expenditure | 6,506,782.00 | iii)PNB,A/cNo.2775000100102355 | 1,406.00 |
| | 65,227,119.00 | iv) SBI, A/c No.31874111365 | 20,297.00 |
| | | v) Rural Bank, Account | |
| | | No.90030500000024 | 1,023,428.58 |
| Temporary Borrowing | | vi) Rural Bank, Account | |
| (Last Account) | 7,658,255.00 | No.90030500000138 | 1,944,618.00 |
| Less : Repayment | 4,492,400.00 | | |
| | 3,165,855.00 | | |
| Unutilised Grant-in-Aid | 1,335,000.00 | | |
| Less : Utilised during the | | | |
| year | 1,335,000.00 | | |
| | | FIXED ASSETS : | |
| | | (As Per Schedule "A") | 64,317,633.00 |

68,392,974.00

68,392,974.00

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

FOR, M/S GUNDREDDY & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN :022093S

G. V. Narasimha Reddy
CA GV NARASIMHA REDDY
M. No. 254154



DATED :23-12-2019
PLACE : IMPHAL, MANIPUR

M. Ancharika Devi
Cashier
Nambol L. Sanoi College
Nambol

W. Tejasing Singh
Principal
Nambol L. Sanoi College
Nambol

NAMBOL, L. SANOI COLLEGE
NAMBOL, BISHNUPUR DISTRICT, MANIPUR

SCHEDULE "A"
FIXED ASSETS :

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2019.

| SL No. | DESCRIPTION OF FIXED ASSETS | LAST ACCOUNT | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION | | BALANCE AS ON 31-03-2019 |
|------------------------------------|---|----------------------|--------------------------|----------------------|--------------|-------------------|--------------------------|
| | | | | | RATE | AMOUNT | |
| 1. | Land | 9,845,000.00 | - | 9,845,000.00 | - | - | 9,845,000.00 |
| 2. | Academic & Science Block Building | 7,023,200.00 | - | 7,023,200.00 | - | - | 7,023,200.00 |
| 3. | Swimming Pool | 10,000,000.00 | - | 10,000,000.00 | - | - | 10,000,000.00 |
| 4. | Chowkidar Quarter | 434,000.00 | - | 434,000.00 | - | - | 434,000.00 |
| 5. | Indoor Stadium | 8,274,670.00 | - | 8,274,670.00 | - | - | 8,274,670.00 |
| 6. | Multipurpose Hall | 10,000,000.00 | - | 10,000,000.00 | - | - | 10,000,000.00 |
| 7. | Common Room | 454,330.00 | - | 454,330.00 | - | - | 454,330.00 |
| 8. | Vehicle Shed | 287,650.00 | - | 287,650.00 | - | - | 287,650.00 |
| 9. | Water Tank | 27,000.00 | - | 27,000.00 | - | - | 27,000.00 |
| 10. | Urinal | 50,600.00 | - | 50,600.00 | - | - | 50,600.00 |
| 11. | Women Hostel | 6,948,400.00 | - | 6,948,400.00 | - | - | 6,948,400.00 |
| 12. | Furniture & Fixture | 1,665,630.00 | 5,200.00 | 1,670,830.00 | 10% | 167,083.00 | 1,503,747.00 |
| 13. | Steel Box Rack | 51,000.00 | - | 51,000.00 | 15% | 7,650.00 | 43,350.00 |
| 14. | Library Books | 184,820.00 | 11,930.00 | 196,750.00 | 10% | 19,675.00 | 177,075.00 |
| 15. | Computer & Accessories | 1,357,647.00 | 3,700.00 | 1,361,347.00 | 15% | 204,202.00 | 1,157,145.00 |
| 16. | Steel Almirah | 260,100.00 | 26,000.00 | 286,100.00 | 15% | 42,915.00 | 243,185.00 |
| 17. | Wooden Almirah | 436,050.00 | - | 436,050.00 | 10% | 43,605.00 | 392,445.00 |
| 18. | Science Instruments / Lab Equipments | 1,920,745.00 | 36,483.00 | 1,957,228.00 | 15% | 293,584.00 | 1,663,644.00 |
| 19. | Rubber Dustbin | 1,350.00 | - | 1,350.00 | 10% | 135.00 | 1,215.00 |
| 20. | Ceiling Fan | 21,250.00 | - | 21,250.00 | 15% | 3,188.00 | 18,062.00 |
| 21. | Syntex | 5,400.00 | - | 5,400.00 | 10% | 540.00 | 4,860.00 |
| 22. | Tolu Pump | 25,500.00 | - | 25,500.00 | 15% | 3,825.00 | 21,675.00 |
| 23. | Generator | 636,650.00 | - | 636,650.00 | 15% | 95,498.00 | 541,152.00 |
| 24. | Chair (Plastic) | 82,705.00 | - | 82,705.00 | 15% | 12,406.00 | 70,299.00 |
| 25. | Chair (Steel) | 185,300.00 | - | 185,300.00 | 15% | 27,795.00 | 157,505.00 |
| 26. | Ballot Box (Wooden) | 9,000.00 | - | 9,000.00 | 10% | 900.00 | 8,100.00 |
| 26. | Plastic Water Container | 2,700.00 | - | 2,700.00 | 10% | 270.00 | 2,430.00 |
| 27. | Filters | 8,500.00 | - | 8,500.00 | 15% | 1,275.00 | 7,225.00 |
| | Camera | 30,600.00 | - | 30,600.00 | 15% | 4,590.00 | 26,010.00 |
| 28. | Construction of Canteen, Conference Hall and 2 Toilet Block | 4,928,814.00 | - | 4,928,814.00 | - | - | 4,928,814.00 |
| Purchased during the year : | | | | | | | |
| 29. | Iron Rack | - | 4,845.00 | 4,845.00 | - | - | 4,845.00 |
| Total : | | 65,158,611.00 | 88,158.00 | 65,246,769.00 | - | 929,136.00 | 64,317,633.00 |

M. Ancha Sikan Singh
Cashier
Nambol L. Sanoi College
Nambol



W. Tejashwari Singh
Principal
Nambol L. Sanoi College
Nambol

NAMBOL, L. SANOI COLLEGE
NAMBOL, BISHNUPUR DISTRICT, MANIPUR

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

| | AMOUNT(₹) | AMOUNT(₹) |
|--|--------------|---------------------|
| GRANT-IN-AID RECEIVED : | | |
| i) Received from Government of Manipur, Office of the Director of University and Higher Education through : | | |
| i) NEFT Dated 13/12/2018 | 30,000.00 | 30,000.00 |
| ii) Received from Government of India Ministry of Science & Technology Department of Biotechnology, Block No. 2, 6-8th Floors, CGO Complex, Lodi Road, New Delhi vide Sanction Order No. BT / IN/ Indo-US/Foldscope/39/2015 Dated 20/03/2018 through : | | |
| i) NEFT Dated 11/04/2018 | | 600,000.00 |
| iii) Received from University Grant Commission, Bahadurshah Zafar Marg, New Delhi vide Sanction Order No. F2-195/2014(NSQF) Dated 11/04/2018 and 23/05/2018 through : | | |
| i) NEFT Dated 11/09/2018 | 4,830,476.00 | |
| ii) NEFT Dated 15/09/2018 | 707,456.00 | |
| iii) NEFT Dated 18/09/2018 | 353,728.00 | 5,891,660.00 |
| Total :- | | 6,521,660.00 |

SCHEDULE "B2"

PROGRAMME EXPENSES :

| | | |
|--|------------|---------------------|
| Social Service of College | 1,470.00 | |
| Donation Expenses | 21,100.00 | |
| Student Welfare Expenses | 25,300.00 | |
| Renovation Expenses | 3,000.00 | |
| Fresher's Meet, 2018 | 62,000.00 | |
| Sports Expenses | 29,270.00 | |
| Software and Website Expenses | 28,600.00 | |
| Inter College Chess Tournament | 3,500.00 | |
| Debating Competition Programme | 12,000.00 | |
| Water Expenses | 2,040.00 | |
| Tree Plantation Programme | 3,000.00 | |
| Social Service Expenses | 2,000.00 | |
| National Disaster Response Force Programme | 3,000.00 | |
| Exam Forms | 50,000.00 | |
| Admission fee | 70,242.00 | |
| Development Fee | 70,242.00 | |
| Library Fee | 35,121.00 | |
| Examination Fee | 391,740.00 | |
| Enrolment fee | 51,700.00 | |
| Cultural Fee | 51,700.00 | |
| Sports Fee | 77,550.00 | |
| Registration fee | 44,050.00 | |
| Recognition fee | 10,000.00 | |
| Practical Examination fee | 77,480.00 | 1,126,105.00 |
| Total :- | | 1,126,105.00 |

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 & Programme (Incl. of TA/DA, GPF & Study Tour)

1,365,000.00

ii) Towards Disbursement of Micro grant for implementation of Projects under the Foldscope Scheme :

| | | |
|------------------------|------------|------------|
| Salary | 250,000.00 | |
| Stationery | 50,000.00 | |
| Travelling | 96,864.00 | |
| TA/DA Taxi Fare | 17,674.00 | |
| Inner Line Permit | 202.00 | |
| Advertisement | 14,500.00 | |
| Interview Remuneration | 4,500.00 | |
| Mobile Phone | 16,000.00 | |
| Chemicals Glasswares | 100,000.00 | |
| College Management Fee | 15,000.00 | |
| Fooding & Lodging | 7,260.00 | 572,000.00 |

iii) B.VOC DEGREE PROGRAMME (I) B. VOC. SERICULTURE (II) B. VOC SOFTWARE DEVELOPMENT :

Repayment of Borrowing

4,492,400.00

Total :-

6,429,400.00

M. Panchabati
Cashier
Nambol L. Sanoi College
Nambol



W. Tejashwari
Principal
Nambol L. Sanoi College
Nambol

SCHEDULE "C1"

ADMINISTRATIVE EXPENSES :

| | | |
|--------------------------|------------|------------|
| Printing & Stationery | 104,769.00 | |
| Travelling & Conveyance | 67,812.00 | |
| Lunch | 12,800.00 | |
| Tes & Refreshments | 31,170.00 | |
| Remuneration Expenses | 380,680.00 | |
| Electric Bill | 9,400.00 | |
| Electrification Expenses | 7,912.00 | |
| News Papers | 5,740.00 | |
| Repairing & Maintenance | 4,400.00 | |
| Sand | 8,200.00 | |
| Labour Charges | 19,900.00 | |
| Fuel Expenses | 3,350.00 | |
| Misc. Expenses | 65,160.00 | |
| Bank Charges | 1,953.00 | |
| Refunded | 11,200.00 | 734,446.00 |

Total ::

734,446.00



M. Pancha Sankar Sir
Cashier
Nambol L. Sanoi College
Nambol

W. Jayalaxmi Singh
Principal
Nambol L. Sanoi College
Nambol