



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, 2020 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, 2020; and
 - b) In the case of Income and Expenditure account, of the profit for the year ended on that date.

Dated: 27/03/2023

Placed: Imphal, Manipur

UDIN:23254154BGVFCL3382



For M/S GUNDREDDY & ASSOCIATES

Chartered Accountants

Firm Reg.No.022093S

CA GV Narasimha Reddy

Membership No: 254154.

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

Principal
Nambol L. Sano College
Nambol

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

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2020.

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
TO ADMINISTRATIVE EXPENSES :		By Received from College Students	
(As per Schedule "C1")	1,144,193.00	— (Admission fee, Students enrolment Fee,	
		— Development fee, Library Fee, Tuition Fee,	
TO GRANT-IN-AID EXPENSES :		— Examination Fee, Culture Fee, Games(Sports)	
i) PAYMENT OF PAY AND ALLOWANCE TO THE		— Fee, college Inspection Fee, Recognition/	
EMPLOYEES OF NAMBOL L. SANOI COLLEGE :		Renewal Fee, Registration fee, Admission form,	
NON TEACHING STAFF :		— Processing fee, Extension Lecture fee, Student	
Staff Salary, Allowance & Programme (Incl.of TA/		— Union fee, Two Wheeler Shed fee, Identity card	
DA, GPF & Study Tour)		fee, Student Welfare Fee, Inter-College activity fee,	
(As per Schedule "C")	95,000.00	Student Union Election Fee, Alumni fee, College	
		Maintenance Fee, Laboratory maintenance fee	
		Laboratory fee, Electric Charges)	2,396,590.00
TO PROGRAMME EXPENSES :			
(As per Schedule "B2")	2,320,307.00	Bank Interest	16,210.00
		BY GRANT-IN-AID RECEIVED :	
		(As per Shedule "B")	95,000.00
TO DEPRECIATION :			
(As Per Schedule "A")	815,014.00	By Excess of Expenditure	
		Over income	1,866,714.00

4,374,514.00

4.374.514,00

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

DATED : 27/03/2023
PLACE : IMPHAL, MANIPUR
UDIN : 23254154BGVFCL3382

FOR, M/S GUNDREDDY & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN :022093S

CA GV NARASIMHA REDDY

M. No. 254154

M. Sanchez Llanos
Cashier
Nambol L. Sano College
Nambol

Principal
Nambol L. Sano College
Nambol

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

BALANCE SHEET AS AT 31st MARCH, 2020.

CAPITAL & LIABILITIES	AMOUNT (Rs)	ASSETS & PROPERTIES	AMOUNT (Rs)
CAPITAL FUND :		CURRENTS ASSETS, LOANS & ADVANCES :	
Old Balances	65,227,119.00	Cash in Hand	8,374.32
		CASH AT BANK :	
		i)UCO, A/c No. 0854011009	98,470.35
Less : Excess of Expenditure Over Income	1,866,714.00	ii)UCO, A/c No. 0854020001	3,340.00
	63,360,405.00	iii)PNB,A/cNo.27750001001	1,455.00
		iv) SBI, A/c No.3187411136	20,996.00
		v) Rural Bank, Account No.9003050000024	1,097,604.58
		vi) Rural Bank, Account No.9003050000138	1,754,200.75
Temporary Borrowing (Last Account)	3,165,855.00		2,976,066.68
		FIXED ASSETS :	
		(As Per Schedule "A")	63,541,819.00

66,526,260.00

66,526,260.00

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

CA GV Narasimha Reddy

CA GV NARASIMHA REDDY
M. No. 254154



DATED : 27/03/2023
PLACE : IMPHAL, MANIPUR
UDIN : 23254154BGVFCL3382

M. Pancharatnam Siva
Cashier
Nambol L. Sanoi College
Nambol

W. Tejashwini 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, 2020.

SL No.	DESCRIPTION OF FIXED ASSETS	LAST ACCOUNT	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION		BALANCE AS ON 31-03-2020
					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	1,503,747.00		1,503,747.00	10%	150,375.00	1,353,372.00
13	Steel Box Rack	43,350.00		43,350.00	15%	6,503.00	36,847.00
14	Library Books	177,075.00		177,075.00	15%	26,561.00	150,514.00
15	Computer & Accessories	1,157,145.00		1,157,145.00	15%	173,572.00	983,573.00
16	Steel Almirah	243,185.00	18,000.00	261,185.00	15%	39,178.00	222,007.00
17	Wooden Almirah	392,445.00		392,445.00	10%	39,245.00	353,200.00
18	Science Instruments / Lab. Equipments	1,663,644.00		1,663,644.00	15%	249,547.00	1,414,097.00
19	Rubber Dustbin	1,215.00		1,215.00	15%	182.00	1,033.00
20	Ceiling Fan	18,062.00		18,062.00	15%	2,709.00	15,353.00
21	Syntex	4,860.00		4,860.00	15%	729.00	4,131.00
22	Tolu Pump	21,675.00		21,675.00	15%	3,251.00	18,424.00
23	Generator	541,152.00		541,152.00	15%	81,173.00	459,979.00
24	Chair (Plastic)	70,299.00		70,299.00	15%	10,545.00	59,754.00
25	Chair (Steel)	157,505.00		157,505.00	15%	23,626.00	133,879.00
26	Ballot Box (Wooden)	8,100.00		8,100.00	10%	810.00	7,290.00
26	Plastic Water Container	2,430.00		2,430.00	15%	365.00	2,065.00
27	Filters	7,225.00		7,225.00	15%	1,084.00	6,141.00
28	Camera	26,010.00		26,010.00	15%	3,902.00	22,108.00
29	Construction of Canteen, Conference Hall and 2 Toilet Block	4,928,814.00		4,928,814.00	-	-	4,928,814.00
30	Iron Rack	4,845.00	6,200.00	11,045.00	15%	1,657.00	9,388.00
	Purchased during the year :						
	Laptop		15,000.00	15,000.00	-	-	15,000.00
Total ::		64,317,633.00	39,200.00	64,356,833.00	-	815,014.00	63,541,819.00

M. Anucha S. Sanai
Cashier
Nambol L. Sanai College
Nambol



no. Tegabing Singh
Principal
Nambol L. Sanai College
Nambol

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

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2020.

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 22/05/2019	30,000.00	
ii) NEFT Dated 31/03/2019	65,000.00	95,000.00
Total ::		95,000.00

SCHEDULE "B2"

PROGRAMME EXPENSES :

Meeting Expenses	1,500.00		
Social Service of College	600.00		
Donation Expenses	12,730.00		
Student Welfare Expenses	21,000.00		
Renovation of Pond in Connection with the Observation of "Swaschhta Pakhwada"	6,000.00		
Teacher's Day Celebration Programme	4,000.00		
Fresher's Meet, 2019	69,500.00		
Data Entry in Connection Library Automation	8,500.00		
Sports Expenses	21,000.00		
One Day "Handloom Exhibition-Cum- Sale" Programme	7,000.00		
Annual Sports Meet, 2019-2020	29,000.00		
Renovation of College Statue	74,000.00		
Software and Website Expenses	91,200.00		
External Excursion Expenses	33,000.00		
Internal Excursion Expenses	9,000.00		
Manipur University Inter College Youth Festival, 2019	39,900.00		
Inter College Football Tournament	8,000.00		
Inter College Youth Festival	10,200.00		
Reliance Football Tournament	7,000.00		
Election of Student Union-2019	49,300.00		
Debating Competition Programme	26,000.00		
Water Expenses	1,450.00		
Prize Distribution Expenses	1,700.00		
Examination Centre Expenses	150,000.00		
Exam Forms	65,000.00		
Admission fee	79,212.00		
Development Fee	79,212.00		
Library Fee	39,606.00		
Examination Fee	951,700.00		
Enrolment fee	55,800.00		
Cultural Fee	55,800.00		
Sports Fee	83,700.00		
Registration fee	20,300.00		
Recognition fee	20,300.00		
Practical Examination Expenses	188,097.00	2,320,307.00	2,320,307.00
Total ::			2,320,307.00

SCHEDULE "C"

GRANT-IN-AID EXPENSES :

1. PAYMENT OF PAY AND ALLOWANCE TO THE EMPLOYEES OF NAMBOL L. SANOI COLLEGE :

TEACHING AND NON TEACHING STAFF :

Staff Salary & Allowance & Programme (Incl. of TA/DA, GPF & Study Tour)	95,000.00
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Total ::	95,000.00
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SCHEDULE "C1"

ADMINISTRATIVE EXPENSES :

Printing & Stationery	92,787.00		
Travelling & Conveyance	78,229.00		
Tea & Refreshments	46,095.00		
Remuneration Expenses	354,045.00		
Electric Bill	6,500.00		
Internet Expenses	1,500.00		
Electrification Expenses	10,280.00		
Magazine Publication	54,000.00		
News Papers	840.00		
Repairing & Maintenance	254,206.00		
Labour Charges	181,210.00		
Fuel Expenses	2,530.00		
Misc., Expenses	60,738.00		
Bank Charges	1,233.00	1,144,193.00	1,144,193.00

Total ::			1,144,193.00
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M. Panchanan Sarma
Cashier
Nambol L. Sanoi College
Nambol



Dr. Jyoti Singh
Principal
Nambol L. Sanoi College
Nambol