

# **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, 2021 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 î. and belief were necessary for the purpose of those audit;
  - In our opinion, proper books of account as required by law have been kept by the concern so ii. 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;
  - In our opinion and to the best of our information and according to the explanations given to īV. us. The said accounts give a true and fair view in conformity with the accounting principles generally accepted in India;

Pd Ac

- a) In the case of the Balance Sheet, of the state of affairs of the concern as at March 31,
- b) In the case of Income and Expenditure account, of the profit for the year ended on that date.

Dated: 28/03/2023

Placed: Imphal, Manipur

UDIN:23254154BGVFCM3664

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

	RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT (₹)	AMOUNT (₹)
то	OPENING BALANCES:			BY ADMINISTRATIVE EXPENSES:	2.1775-0-2-2-2-2-1743/4	3/1004-0016-0-0
	Cash in Hand	8,374.32		(As per Schedule "C1")		1,130,867.00
	CASH AT BANK:					
	i)UCO, A/c No. 08540110092439	98,470.35				
	ii)UCO, A/a No. 08540200000262	3,340.00		BY GRANT-IN-AID EXPENSES:		
	iii)PNB,A/cNo.2775000100102355	1,455.00		i) PAYMENT OF PAY AND ALLOWA	ANCE TO THE	
	iv) SBI, A/c No.31874111365	20,996.00		EMPLOYEES OF NAMBOL L. SA	NOI COLLEGE :	
	v) Rural Bank, Account			NON TEACHING STAFF:		
	No.9003050000024	1,097,604.58		Staff Salary, Allowance & Program	me (Incl. of TA/	
	vi) Rural Bank, Account			DA, GPF & Study Tour )		
	No.9003050000138	1,754,200.75	2,984,441.00	(As per Schedule "C")		669,000.00
				ii) National Service Scheme ( NSS ) (	Camps Expenses	
TO	Received from College Students			(As per Schedule "C")		40,250.00
	(Admission fee, Students enrolment	Fee,				
	Development fee, Library Fee, Tuitio	on Fee,		BY PROGRAMME EXPENSES:		
	Examination Fee, Culture Fee, Gam Fee, college Inspection Fee, Recogn			(As per Schedule "B2")		1,848,750.00
	Renewal Fee, Registration fee, Adm			BY CAPITAL EXPENSES:		
	Processing fee, Extension Lecture fe			( As Per Schedule "A")		52,843.00
	Union fee, Two Wheeler Shed fee, I	dentity card		The special value of the special speci		Charles
	fee, Student Welfare Fee, Inter-Coll-	ege activity fee,		BY CLOSING BALANCES:		
	Student Union Election Fee, Alumni	fee, College		Cash in Hand	3,864.22	
	Maintenance Fee, Laboratory maintenance	enance fee		CASH AT BANK :		
	Laboratory fee, Electric Charges an	nd Forms )	3,102,471.00		905,857.45	
				ii)UCO, A/c No. 08540200000262	3,035,00	
	THE THE INVESTMENT		1002000000	iii)PNB,A/cNo.2775000100102355	1,401.00	
To	Bank Interest		160,701.00	iv) SBI, A/c No.31874111365	21,574.00	

709,250.00

6,956,863.00

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

41,138.58

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3,215,153.00

6,956,863.00

2,238,282.75

DATED: 28/03/2023

PLACE: IMPHAL, MANIPUR UDIN: 23254154BGVFCM3664

TO GRANT-IN-AID RECEIVED:

(As per Shedule "B")

FOR, M/S GUNDREDDY & ASSOCIATES

CHARTERED ACCOUNTANTS

CA GV NARASIMHA REDDY

M. No. 254154

v) Rural Bank, Account

vi) Rural Bank, Account No.9003050000138

No.9003050000024

M. Pave be Flav College

Nambol L. Sanoi College

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INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2021.

EXPENDITUR	RE .	AMOUNT (Rs)		INCOME	AMOUNT (Rs)		
TO ADMINISTRA	TIVE EXPENSES:		BY	Received from College Students			
(As per Sche	dule "C1")	1,130,867.00		(Admission fee, Students enrolment Fee,			
				Development fee, Library Fee, Tuition Fee,	3		
TO GRANT-IN-AI	GRANT-IN-AID EXPENSES:		Examination Fee, Culture Fee, Games(Sports)				
i) PAYMENT	OF PAY AND ALLO	WANCE TO THE		Fee, college Inspection Fee, Recognation/	The state of the s		
EMPLOYE	ES OF NAMBOL L.	SANOI COLLEGE :		Renewal Fee, Registration fee, Admission			
NON TEAC	HING STAFF:			Processing fee, Extension Lecture fee, Stu			
Staff Salary	Allowance & Progra	amme (Incl.of TA/		Union fee, Two Wheeler Shed fee, Identity card			
DA, GPF &	DA, GPF & Study Tour )			fee, Student Welfare Fee, Inter-College activity fee,			
(As per Sche	(As per Schedule "C") 669,000.00			Student Union Election Fee, Alumni fee, College			
	THE LOW			Maintenance Fee, Laboratory maintenance	e fee		
ii) National Se	ii) National Service Scheme ( NSS ) Camps Expenses			Laboratory fee, Electric Charges and Fo	3,102,471.00		
(As per Sche	dule "C")	40,250.00		n 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
TO PROGRAMM	E EXPENSES :		Ву	Bank Interest	160,701.00		
(As per Sche	dule "B2")	1,848,750.00	Į.				
			BY	GRANT-IN-AID RECEIVED:			
				(As per Shedule "B")	709,250.00		
TO DEPRECIATI	ON:						
( As Per Sche	dule "A")	712,458.00	Ву	Excess of Expenditure			
				Over Income	428,903.00		
		12					

4,401,325,00

4,401,325.00

8. ASSOCIA

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

DATED: 28/03/2023

PLACE: IMPHAL, MANIPUR UDIN: 23254154BGVFCM3664

M. Duraha Hlan Quir

FOR, M/S GUNDREDDY & ASSOCIATES

CHARTERED ACCOUNTANTS

CA GV NARASIMHA REDD

M. No. 254154

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BALANCE SHEET AS AT 31st MARCH, 2021.

CAPITAL & LIABILITIES	AMOUNT (Rs)	ASSETS & PROPERTIES	AMOUNT (Rs)
CAPITAL FUND:		CURRENTS ASSETS, LOANS & ADV	
Old Balances	63,360,405.00		3,864.22
		CASH AT BANK:	
		i)UCO, A/c No. 08540110092439	905,857.45
Less : Excess of Expenditure		ii)UCO, A/c No. 08540200000262	3,035.00
Over Income	428,903.00	iii)PNB,A/cNo.2775000100102355	1,401.00
	62,931,502.00	iv) SBI, A/c No.31874111365	21,574.00
		v) Rural Bank, Account	
		No.9003050000024	41,138.58
		vi) Rural Bank, Account	
######################################		No.9003050000138	2,238,282.75
Temporary Borrowing			
(Last Account )	3,165,855.00		
		FIXED ASSETS:	
		( As Per Schedule "A" )	62,882,204.00

66,097,357.00

66,097,357.00

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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

M. No. 254154

M. Parache La Luc Sid

DATED: 28/03/2023

PLACE: IMPHAL, MANIPUR UDIN: 23254154BGVFCM3664

Nambol L. Sanoi College

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SCHEDULE "A" FIXED ASSETS:

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2021.

SL	DESCRIPTION OF FIXED	LAST ACCOUNT	ADDITION	TOTAL		RECIATION	BALANCE AS
No.	ASSETS		DURING THE YEAR		RATE	AMOUNT	ON 31-03-2021
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	100	22	7,023,200.00
3	Swimming Pool	10,000,000.00	(4	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 Hail	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	1,353,372.00		1,353,372.00	10%	135,337.00	1,218,035.00
13	Steel Box Rack	36,847.00		36,847.00	15%	5,527.00	31,320.00
14	Library Books	150,514.00	52,843.00	203,357.00	15%	30,504.00	172,853.00
15	Computer & Accessories	983,573.00		983,573.00	15%	147,536.00	836,037.00
16	Steel Almirah	222,007.00		222,007.00	15%	33,301.00	188,706.00
17	Wooden Almirah	353,200.00		353,200.00	10%	35,320.00	317,880.00
18	Science Instruments / Lab			(500)	1400		5112000,00
	Equipments	1,414,097.00		1,414,097.00	15%	212,115.00	1,201,982.00
19	Rubber Dustbin	1,033.00		1,033.00	15%	155.00	878.00
20	Ceilling Fan	15,353.00		15,353.00	15%	2,303.00	13,050.00
21	Syntex	4,131.00		4,131.00	15%	620.00	3,511.00
22	Tolu Pump	18,424.00		18,424.00	15%	2,764.00	15,660.00
23	Generator	459,979.00		459,979.00	15%	68,997.00	390,982.00
24	Chair ( Plastic)	59,754.00		59,754.00	15%	8,963.00	50,791.00
25	Chair ( Steel)	133,879.00		133,879.00	15%	20,082.00	113,797.00
26	Ballot Box (Wooden)	7,290.00		7,290.00	10%	729.00	6,561.00
26	Plastic Water Container	2,065.00		2.065.00	15%	310.00	1,755.00
27	Filters	6.141.00		6,141.00	15%	921.00	5,220.00
28	Camera	22,108.00		22,108.00	15%	3,316.00	18,792.00
29	Construction of Canteen.	<del>*************************************</del>				210,131,000	100,100,00
-	Conference Hall and						
	2 Toilet Block	4,928,814.00		4,928,814.00			4,928,814.00
30	Iron Rack	9,388.00		9,388.00	15%	1,408.00	7,980.00
31	Laptop	15,000.00		15,000,00	15%	2,250.00	12,750,00
_	Total ::	63,541,819.00	52,843.00	63,594,662.00	¥	712,458.00	82,882,204.00

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# SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2021, SCHEDULE "B"

		AMOUNT(₹)	(5)TAUOMA	
GRANT-IN-AID RECEIVED:				
<ul> <li>Received from Government of Manipur, Office of the Director of Ur</li> </ul>	niversity			
and Higher Education throught :				
i) NEFT Dated 21/07/2020	30,000.00			
ii) NEFT Dated 31/12/2020	435,000.00			
ii) NEFT Dated 31/12/2020	57,000.00			
iv) NEFT Dated 13/01/2021	147,000.00	669,000.00		
ii) Received from Youth Affairs & Sports Govt. of Mannipur for NSS Camp.		2	709.250.0	
thought NEFT, Dated 27/04/2020		40,250.00		
A STATE OF THE PARTY OF THE STATE OF THE STA		14,200.00	100,230.00	
Total :			709,260.00	
SCHEDULE "B2"			7 0 0 200 0 0 0	
PROGRAMME EXPENSES :				
Meeting Expenses	2,500.00			
Donation Expenses	135.630.00			
Student Welfare Expenses	98,000,00			
Sports Expenses	13,000,00			
Software and Website Expenses	15,000.00			
Medicine Expenses	49,500.00			
Election of Student Union-2020-2021	51,000.00			
Water Expenses	4,950.00			
Exam Forms	75.000.00			
Library Fee	5,900.00			
Examination Fee	976.570.00			
Enrolment fee	C1100000000000000000000000000000000000			
	68,200.00			
Cultural Fee	68,200.00			
Sports Fee	136,400.00			
Registration fee	78,400.00			
Recognation fee	10,000.00			
Practical Examination Expenses	80,500.00	1,848,750.00	1,848,750.00	
Total ::			1,848,750.00	
SCHEDULE "C"  GRANT-IN-AID EXPENSES:  I) PAYMENT OF PAY AND ALLOWANCE TO THE EMPLOYEES OF N  TEACHING AND NON TEACHING STAFF:  Staff Salary & Allowance & Programme (Incl. of TA/DA,GPF & Stud		IOI COLLEGE : 689,000.00		
ii) National Service Scheme ( NSS ) Camps Expenses		40,250.00	709.250.00	
	3	To place to the	100,220.00	
Total ::			709,250.00	
SCHEDULE "C1"				
ADMINISTRATIVE EXPENSES:				
Printing & Stationery	177,131.00			
Travelling & Conveyance	59,817.00			
Tea & Refreshments	89,245.00			
Remuneration Expenses	138,600.00			
Electric Bill	5,000.00			
Electrification Expenses				
Magazine Publication	15,061.00			
	25,000.00			
News Papers	5,460.00			
Repairing & Maintenace	345,896.00			
Sand	19,200.00			
Labour Charges	208,352.00			
Fuel Expenses	3,474.00			
Misc., Expenses	35,530.00			
Bank Charges	2,101.00	1,130,867.00	1,130,867.00	
Total ::			1,130,867.00	
0.40				

M. Paralia de la College

Nambol L. Sanoi College Nambol