



# 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, 2022 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, 2022; and
  - b) In the case of Income and Expenditure account, of the profit for the year ended on that date.

Dated: 30/03/2023  
Placed: Imphal, Manipur

**UDIN:23254154BGVFCN5747**



For M/S GUNDREDDY & ASSOCIATES

Chartered Accountants

Firm Reg.No.022093S

*GV Narasimha Reddy*

CA GV Narasimha Reddy

Membership No: 254154.

REGD OFFICE:

H.NO: 1-81, THAMMADAPALLI VILLAGE, BANAGANAPALLI,  
KURNOOL DIST, ANDHRA PRADESH-518124  
MOBILE NO: 9362280922

BRANCH OFFICE (MANIPUR):

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



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2022.**

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
<b>TO ADMINISTRATIVE EXPENSES :</b>		<b>BY Received from College Students</b>	
(As per Schedule "C1")	3,434,096.00	– (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 and Fo	3,746,483.00
<b>TO GRANT-IN-AID EXPENSES :</b>			
<b>i) PAYMENT OF PAY AND ALLOWANCE TO THE</b>			
<b>EMPLOYEES OF NAMBOL L. SANOI COLLEGE :</b>			
<b>NON TEACHING STAFF :</b>			
Staff Salary, Allowance & Programme (Incl. of TA/			
DA, GPF & Study Tour )			
(As per Schedule "C")	1,654,366.00		
<b>TO PROGRAMME EXPENSES :</b>			
(As per Schedule "B2")	2,429,290.00	<b>BY GRANT-IN-AID RECEIVED :</b>	
		(As per Shedule "B")	1,654,366.00
<b>TO DEPRECIATION :</b>			
( As Per Schedule "A")	617,265.00	By Bank Interest	60,621.00
To Excess of Income		By Excess of Expenditure	
Over Expenditure	-	Over Income	2,673,547.00
	<b>8,135,017.00</b>		<b>8,135,017.00</b>

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

DATED : 30/03/2023  
PLACE : IMPHAL, MANIPUR  
UDIN : 23254154BGVFCN5747

**FOR, M/S GUNDREDDY & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

FRN :022093S

*Gundreddy*

CA GV NARASIMHA REDDY

M. No. 254154



*M. Panchabhai Singh*  
Cashier  
Nambol L. Sanoi College  
Nambol

*W. Tejasingh Singh*  
Principal  
Nambol L. Sanoi College  
Nambol

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

**BALANCE SHEET AS AT 31st MARCH, 2022.**

<b>CAPITAL &amp; LIABILITIES</b>	<b>AMOUNT (Rs)</b>	<b>ASSETS &amp; PROPERTIES</b>	<b>AMOUNT (Rs)</b>
<b>CAPITAL FUND :</b>		<b>CURRENTS ASSETS, LOANS &amp; ADVANCES :</b>	
Old Balances	62,931,502.00	Cash in Hand	12,539.58
		<b>CASH AT BANK :</b>	
		i)UCO, A/c No. 08540110092439	342.58
Less : Excess of Expenditure		ii)UCO, A/c No. 08540200000262	23,647.51
Over Income	2,673,547.00	iii)PNB,A/cNo.2775000100102355	46,711.00
	60,257,955.00	iv) SBI, A/c No.31874111365	2,404,812.00
		v) Rural Bank, Account	
		No.9003050000024	1,438.58
		vi) Rural Bank, Account	
		No.9003050000138	1,000,179.75
Temporary Borrowing			
(Last Account )	3,165,855.00		
Unutilised Grant During the year		<b>FIXED ASSETS :</b>	
(NSS )	2,445,000.00	<b>( As Per Schedule "A" )</b>	62,379,139.00

**65,868,810.00**

**65,868,810.00**

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

*Gundreddy*

CA GV NARASIMHA REDDY

M. No. 254154



DATED : 30/03/2023  
PLACE : IMPHAL, MANIPUR  
UDIN : 23254154BGVFCN5747

*M. Pancha. Silan Seri*  
Cashier  
Nambol L. Sanoi College  
Nambol

*Dr. Jagadish 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, 2022.**

SL. No.	DESCRIPTION OF FIXED ASSETS	LAST ACCOUNT	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION		BALANCE AS ON 31-03-2022
					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	5,000.00	439,000.00	--	--	439,000.00
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	85,000.00	7,033,400.00	--	--	7,033,400.00
12.	Furniture & Fixture	1,218,035.00		1,218,035.00	10%	121,804.00	1,096,231.00
13.	Steel Box Rack	31,320.00		31,320.00	15%	4,698.00	26,622.00
14.	Library Books	172,853.00	14,900.00	187,753.00	15%	28,163.00	159,590.00
15.	Computer & Accessories	836,037.00		836,037.00	15%	125,406.00	710,631.00
16.	Steel Almirah	188,706.00	-	188,706.00	15%	28,306.00	160,400.00
17.	Wooden Almirah	317,880.00		317,880.00	10%	31,788.00	286,092.00
18.	Science Instruments / Lab Equipments	1,201,982.00		1,201,982.00	15%	180,297.00	1,021,685.00
19.	Rubber Dustbin	878.00		878.00	15%	132.00	746.00
20.	Ceiling Fan	13,050.00		13,050.00	15%	1,958.00	11,092.00
21.	Syntex	3,511.00	5,800.00	9,311.00	15%	1,397.00	7,914.00
22.	Tolu Pump	15,660.00		15,660.00	15%	2,349.00	13,311.00
23.	Generator	390,982.00		390,982.00	15%	58,647.00	332,335.00
24.	Chair ( Plastic)	50,791.00		50,791.00	15%	7,619.00	43,172.00
25.	Chair ( Steel)	113,797.00		113,797.00	15%	17,070.00	96,727.00
26.	Ballot Box (Wooden)	6,561.00		6,561.00	10%	656.00	5,905.00
26.	Plastic Water Container	1,755.00		1,755.00	15%	263.00	1,492.00
27.	Filters	5,220.00		5,220.00	15%	783.00	4,437.00
28.	Camera	18,792.00		18,792.00	15%	2,819.00	15,973.00
29.	Construction of Canteen,						
30.	Conference Hall and 2 Toilet Block	4,928,814.00		4,928,814.00	-	-	4,928,814.00
31.	Iron Rack	7,980.00		7,980.00	15%	1,197.00	6,783.00
32.	Laptop	12,750.00		12,750.00	15%	1,913.00	10,837.00
	<b>Purchased during the year :</b>						
	Grass Cutter Machine		3,500.00	3,500.00	-	-	3,500.00
<b>Total :</b>		<b>62,882,204.00</b>	<b>114,200.00</b>	<b>62,996,404.00</b>	<b>-</b>	<b>617,265.00</b>	<b>62,379,139.00</b>

*M. Panchas Khan*  
Cashier  
Nambol L. Sanoi College  
Nambol



*Dr. Zephary 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, 2022.**  
**SCHEDULE "B"**

	AMOUNT(₹)	AMOUNT(₹)
<b>GRANT-IN-AID RECEIVED :</b>		
i) Received from Government of Manipur, Office of the Director of University and Higher Education through :		
i) NEFT Dated 08/04/2021	245,000.00	
ii) NEFT Dated 05/07/2021	300,000.00	
iii) NEFT Dated 29/06/2021	50,000.00	
iv) NEFT Dated 01/09/2021	157,000.00	
v) NEFT Dated 14/10/2021	185,000.00	
vi) NEFT Dated 04/12/2021	717,366.00	
	1,654,366.00	
ii) Received from Youth Affairs & Sports Govt. of Manipur for NSS Camp thought NEFT, Dated 03/09/2021		45,000.00
iii) Received from State Project Directorate Rastriya uchchatar Shiksha Abhiyan Manipur vide Sanction Order ( 2nd Installment ) :		
i) NEFT Dated 31/03/2022	1,824,000.00	
ii) NEFT Dated 31/03/2022	384,000.00	
iii) NEFT Dated 31/03/2022	192,000.00	
	2,400,000.00	4,099,366.00
<b>Total ::</b>		<b>4,099,366.00</b>

**SCHEDULE "B2"**

**PROGRAMME EXPENSES :**

Meeting Expenses	5,000.00	
Social Service of Camp	25,000.00	
Donation Expenses	137,000.00	
Fresher's Meet, 2021-22	81,250.00	
Sports Expenses	60,200.00	
Software and Website Expenses	58,000.00	
Festival Expenses	22,400.00	
Medicine Expenses	13,200.00	
Participation of Tackwoodo	2,000.00	
Fund Transfer to RUSA Account	250,000.00	
Water Expenses	16,920.00	
Tree Plantation Programme	7,250.00	
Admission fee	118,128.00	
Development Fee	118,128.00	
Library Fee	99,064.00	
Examination Fee	1,203,150.00	
Registration fee	88,200.00	
Recognition fee	11,800.00	
Practical Examination Expenses	152,600.00	
		2,429,290.00
<b>Total ::</b>		<b>2,429,290.00</b>

**SCHEDULE "C"**

**GRANT-IN-AID EXPENSES :**

**i) 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 )

1,654,366.00

**Total ::**

**1,654,366.00**

**SCHEDULE "C1"**

**ADMINISTRATIVE EXPENSES :**

Printing & Stationery	241,559.00	
Travelling & Conveyance	63,199.00	
Tea & Refreshments	50,628.00	
Remuneration Expenses	489,300.00	
Electric Bill	12,123.00	
telephone Landline bill	2,952.00	
Electrification Expenses	29,742.00	
Magazine Publication	71,000.00	
News Papers	2,850.00	
Repairing & Maintenance	1,740,905.00	
Earth Filling Expenses	183,500.00	
Labour Charges	508,814.00	
Fuel Expenses	10,140.00	
Misc., Expenses	22,770.00	
Refunded	3,000.00	
Bank Charges	1,614.00	
	3,434,096.00	3,434,096.00
<b>Total ::</b>		<b>3,434,096.00</b>

*M. Parashankar San*  
Cashier  
Nambol L. Sanoi College  
Nambol



*Dr. Jyoti Singh*  
Principal  
Nambol L. Sanoi College  
Nambol