



DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph- 9864549387
Email: dheerajpoddar2010@gmail.com

ACCOUNTING POLICIES AND NOTES ON ACCOUNT

1. Significant Accounting Policies.

- y) The method of accounting employed by the concern is based on receipt basis as per the policy of the management. On the basis of which revenue and related assets are recognized when actually received rather than when accrued.
- z) The receipts have been taken from the receipt register as maintained and produced before us.
- aa) Fixed Assets are stated at cost and the cost includes all the expenditures, which are incurred in respect of assets upto the acquisition of the assets. No Depreciation has been charged on the Fixed assets as per the policy of the management.
- bb) We have examined on test basis, evidences supporting the amounts and disclosure in the financial statements.
- cc) Cash in hand & Bank has been taken valued & certified by Management and are subjected to reconciliation and confirmation.
- dd) Under the scope of Compilation, we have not verified the physical implementation of the programme activities at the field level and hence we are unable to comment on the same.

For, Dheeraj Poddar & Associates
Chartered Accountants

Dheeraj Poddar



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024

THE NG. MANI COLLEGE
 Khurai Chairenbong, Imphal East, Manipur - 795010

*Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2019
 And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.*

Schedule "A" FIXED ASSETS

Sl No	Particulars	Book Value as on 01/04/2018	Addition during the Year	Sales/Discontinued during the Year	Total	Depreciation		Net Book Value as on 31/3/2019
						Rate	Amount	
	Land	38,30,245.00	-	-	38,30,245.00	0%	-	38,30,245.00
	Library Building	8,04,255.00	-	-	8,04,255.00	15%	1,20,638.00	6,83,617.00
	College Block Building	4,62,584.00	5,59,430.00	-	10,22,014.00	15%	1,53,302.00	8,68,712.00
	Electrical Items	56,367.00	-	-	56,367.00	15%	8,455.00	47,912.00
	Electrification of Computer Room	28,676.00	-	-	28,676.00	15%	4,301.00	24,375.00
	Office Equipments	41,687.00	-	-	41,687.00	15%	6,253.00	35,434.00
	Furniture & Fixture	2,36,545.00	5,700.00	-	2,42,245.00	10%	24,225.00	2,18,020.00
	Library Books	16,807.00	-	-	16,807.00	15%	2,521.00	14,286.00
	TV Set	19,009.00	-	-	19,009.00	15%	2,851.00	16,158.00
	Ceiling Fan	43,974.00	-	-	43,974.00	10%	4,397.00	39,577.00
	Exhaust Fan	10,002.00	-	-	10,002.00	15%	1,500.00	8,502.00
	Printers	16,873.00	-	-	16,873.00	15%	2,531.00	14,342.00
	CC TV Camera	82,465.00	-	-	82,465.00	15%	12,370.00	70,095.00
	Laboratory Equipment	2,06,455.00	-	-	2,06,455.00	15%	30,968.00	1,75,487.00
	Computer & Accessories	1,03,694.00	-	-	1,03,694.00	40%	41,478.00	62,216.00
	Laptop	4,50,000.00	-	-	4,50,000.00	40%	1,80,000.00	2,70,000.00
	Projector	54,258.00	-	-	54,258.00	15%	8,139.00	46,119.00
	Sports Equipment	21,905.00	-	-	21,905.00	15%	3,286.00	18,619.00
	Tulu	17,734.00	-	-	17,734.00	15%	2,660.00	15,074.00
	Water Filter	12,492.00	-	-	12,492.00	15%	1,874.00	10,618.00
	Water Storage Tank	18,139.00	-	-	18,139.00	15%	2,721.00	15,418.00
	Xerox Machine	7,554.00	-	-	7,554.00	15%	1,133.00	6,421.00
	Total	65,41,720.00	5,65,130.00	-	71,06,850.00		6,15,603.00	64,91,247.00



THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Income and Expenditure Account for the Year Ended At 31st March 2019

Expenditure	Amount	Income	Amount
By Administrative Expenses:		To General Receipts	
Staff Salary		Tuition Fee	7,94,715.00
Teaching Staff	14,40,000.00	Admission Fee	10,82,700.00
Non-Teaching Staff	5,28,000.00	Donation from Public/Donor	11,31,248.00
Staff Bonus	24,000.00	Exam Form fillup	15,20,400.00
Printing & Stationery	15,045.00	Income from Room Rent	3,00,000.00
Water & Electricity	14,544.00		
Paper & Periodicals	2,450.00		
Repairing & Maintenance	28,755.00		
Audit Fee	6,000.00		
Meeting Exp.	1,200.00		
Travelling & Conveyance	34,000.00		
Professional Tax	12,000.00		
Communication Exp.	3,265.00		
Installation of Smart Class	22,600.00		
UGC	1,44,000.00		
Others Adm. Expenses	88,033.00		
		By Grant in Aid:	
		(Received from Higher & Technical	
		Education Govt. of Manipur Vide	
		Sanction Letter No. 10/134/2018-JHE	
		dated: 30/03/2019)	1,00,000.00
By College Expenses			
MU Registration & Examination Fee	8,38,466.00		
COSEM	22,920.00		
Patriot Day Observation on 15th August 2018	12,542.00		
World Environment Day	3,900.00		
Research Activity and Field Visit	50,000.00		
Bank Charges	373.02		
By Depreciation	6,15,603.00		
By Excess of Income Over Expenditure	10,21,366.98		
Total	49,29,063.00	Total	49,29,063.00

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBHMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Receipts and Payments Account for the Period from 1st April 2018 to 31st March 2019

Receipts	Amount	Payments	Amount
To, Opening Balance:		By, Administrative Expenses:	
" Cash in Hand & at Bank	28,425.00	" Staff Salary	
		" Teaching Staff	14,40,000.00
		" Non-Teaching Staff	5,28,000.00
		" Staff Bonus	24,000.00
		" Printing & Stationery	15,045.00
		" Water & Electricity	14,544.00
		" Paper & Periodicals	2,450.00
		" Repairing & Maintenance	28,755.00
		" Audit Fee	6,000.00
		" Meeting Exp.	1,200.00
		" Travelling & Conveyance	34,000.00
		" Professional Tax	12,000.00
		" Communication Exp.	3,265.00
		" Installation of Smart-Class	22,600.00
		" UGC	1,44,000.00
		" Others Adm. Expenses	88,033.00
		By College Expenses	
		" MU Registration & Examination Fee	8,38,406.00
		" COSEM	22,920.00
		" Patriot Day Observation on 13th August 2018	12,542.00
		" World Environment Day	3,900.00
		" Research Activity and Field Visit	50,000.00
		" Bank Charges	373.02
		By Capital Expenses	
		" Construction & Renovation	5,59,430.00
		" Chair	5,700.00
		By, Closing Balance	
		" Cash in Hand	28,085.31
		<i>(As Certified by the management)</i>	
		" Cash at Bank	
		i) R/CB, Lamlong Bazar	
		<i>(Ac No. 803007108000148)</i>	7,425.40
		ii) R/CB, Lamlong Bazar	
		<i>(Ac No. 803007108001168)</i>	73,286.00
		iii) Punjab & Sind Bank	
		<i>(Ac No. 06751100000191)</i>	9,91,468.27
Total	49,57,488.00	Total	49,57,488.00

IN TERMS OF OUR REPORT OF EVEN DATE

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Chartered Accountants

Firm Reg. No - 329126L

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For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chaireuthong, Imphal East, Manipur - 795010

BALANCE SHEET AS AT 31ST MARCH 2019

Liabilities	Amount	Assets	Amount
Capital Fund:		Fixed Assets:	
Opening Balance	65,70,145.00	(As per Schedule "A")	64,91,247.00
Add: Surplus during the Yr.	10,21,366.98		
	75,91,511.98		
		Current Assets:	
		Cash in Hand	28,085.31
		(As certified by the management)	
		Cash at Bank	
		H/CB, Lamlong Bazar	
		(A/c No. 803007108000148)	7,425.40
		H/CB, Lamlong Bazar	
		(A/c No. 803007108001168)	73,286.00
		Punjab & Sind Bank	
		(A/c No. 06751100000191)	9,91,468.27
Total	75,91,511.98	Total	75,91,511.98

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024



DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph. - 9864549387
Email: dheerajpoddar2010@gmail.com

We have compiled the attached Balance Sheet for **THE NG. MANI COLLEGE**, of Khurai Chairenthong, Imphal East, Manipur - 795010 as at 31st March 2019 and also the annexed Income and Expenditure Account and Receipt & Payment Account for the year ended on that date.

These financial statements are the responsibility of the concerned management. Our responsibility is to issue a report on these financial statements based on our compilation. The compilation engagement was carried out by us in accordance with the Standard on Related Services (SRS) 4410, "Engagements to Compile Financial Information", issued by the Institute of Chartered Accountants of India.

Based on our compilation, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with the Financial Reporting standards.

The Balance sheet and Income & Expenditure account are in agreement with the books of accounts and records produced before us.

- 1) In the case of the balance sheet, of the State of affairs of the Institute as at 31st March 2019.
- 2) In the case of the Income and Expenditure Account of the excess of income over expenditure for the year ended on that date.
- 3) In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

For, Dheeraj Poddar & Associates
Chartered Accountants

Dheeraj Poddar



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024



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CHARTERED ACCOUNTANTS

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For, Dheeraj Poddar & Associates
Chartered Accountants

CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E



Place: Dibrugarh
Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

BALANCE SHEET AS AT 31ST MARCH 2020

Liabilities	Amount	Assets	Amount
Capital Fund:		Fixed Assets:	
Opening Balance	75,94,511.98	(As per Schedule "A")	61,95,739.00
Less: Deficit during the Yr.	4,13,885.94		
	71,80,626.04		
		Current Assets:	
		Cash in Hand	18,085.11
		(As certified by the management)	
		Cash at Bank	
		IUCB, Lamlong Bazar	
		(Ac No. 803007108000148)	7,316.40
		IUCB, Lamlong Bazar	
		(Ac No. 803007108001168)	73,655.20
		Punjab & Sind Bank	
		(Ac No. 06751100000191)	8,85,830.33
Total	71,80,626.04	Total	71,80,626.04

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126F

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

U/DIN. 24307690BK/BIMC/6992



For THE NG. MANI COLLEGE:

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
 Khurai Chairenthong, Imphal East, Manipur - 795010

Receipts and Payments Account for the Period from 1st April 2019 to 31st March 2020

Receipts		Amount	Payments		Amount
To, Opening Balance:			By Administrative Expenses:		
" Cash in Hand		28,085.31	" Staff Salary		14,40,000.00
Cash at Bank			" Teaching Staff		5,28,000.00
i) RUCB, Lumlong Bazar			" Non-Teaching Staff		24,000.00
(A/c No. 803007108000148)		7,425.40	" Staff Bonous		3,850.00
ii) RUCB, Lumlong Bazar			" Printing & Stationery		6,400.00
(A/c No. 803007108001168)		73,286.00	" Water & Electricity		1,500.00
iii) Punjab & Sind Bank			" Paper & Periodicals		6,000.00
(A/c No. 06751100000191)		9,91,468.27	" Audi Fee		600.00
			" Meeting Exp.		94,878.00
			" Others Adm. Expenses		
To, General Receipts:			By College Expenses:		
" Tuition Fee		6,05,580.00	" MU Registration & Examination Fee		10,16,630.00
" Admission Fee		10,34,100.00	" COSEM		1,45,460.00
" Donation from Public/Donner		9,53,911.00	" World Environment Day		5,000.00
" Exam Form fillup		5,20,400.00	" Inrawat Day Observation		5,000.00
" Income from Room Rent		3,00,000.00	" Research Activity & Field Visit		50,000.00
			" Bank Charges		560.94
			By Capital Expenses:		
			" Library Books		3,200.00
			" College Construction		1,98,290.00
			By Closing Balance:		
			" Cash in Hand		18,085.11
			(As Certified by the management)		
			Cash at Bank		
			i) RUCB, Lumlong Bazar		
			(A/c No. 803007108000148)		7,316.40
			ii) RUCB, Lumlong Bazar		
			(A/c No. 803007108001168)		73,655.20
			iii) Punjab & Sind Bank		
			(A/c No. 06751100000191)		8,85,830.33
Total		45,14,255.98	Total		45,14,255.98

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBHMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Income and Expenditure Account for the Year Ended At 31st March 2020

Expenditure	Amount	Income	Amount
By Administrative Expenses:		To General Receipts	
* Staff Salary		* Tuition Fee	6,05,580.00
Teaching Staff	14,40,000.00	* Admission Fee	10,34,100.00
Non-Teaching Staff	5,28,000.00	* Donation from Public/Donor	9,53,911.00
* Staff Bonus	24,000.00	* Exam Form fillup	5,20,400.00
* Printing & Stationery	3,850.00	* Income from Room Rent	3,00,000.00
* Water & Electricity	6,400.00		
* Paper & Periodicals	1,500.00		
* Audit Fee	6,000.00		
* Meeting Exp.	600.00		
* Others Adm. Expenses	94,878.00		
By College Expenses			
* MU Registration & Examination Fee	10,16,630.00		
* COSEM	1,45,460.00		
* World Environment Day	5,000.00		
* Irawat Day Observation	5,000.00		
* Research Activity & Field Visit	50,000.00		
* Bank Charges	560.94		
By Depreciation	4,99,998.00		
		To Excess of Expenditure over Inco	4,13,885.94
Total	38,27,876.94	Total	38,27,876.94

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

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Mem. No. 307690

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For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
 Khurai Chairenthong, Imphal East, Manipur - 795010

*Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2020
 And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.*

Schedule "A" FIXED ASSETS

Sl. No.	Particulars	Book Value as on 01/04/2019	Addition during the Year	Sales/Discontinued during the Year	Total	Depreciation		Net Book Value as on 31/3/2020
						Rate	Amount	
	Land	38,30,245.00	-	-	38,30,245.00	0%	-	38,30,245.00
	Library Building	6,86,617.00	-	-	6,86,617.00	15%	1,02,993.00	5,83,624.00
	College Block Building	8,68,712.00	1,98,290.00	-	10,67,002.00	15%	1,60,050.00	9,06,952.00
	Electrical Items	47,912.00	-	-	47,912.00	15%	7,187.00	40,725.00
	Electricification of Computer Room	24,375.00	-	-	24,375.00	15%	3,656.00	20,719.00
	Office Equipments	35,434.00	-	-	35,434.00	15%	5,315.00	30,119.00
	Furniture & Fixture	2,18,020.00	-	-	2,18,020.00	10%	21,802.00	1,96,218.00
	Library Books	14,286.00	3,200.00	-	17,486.00	15%	2,623.00	14,863.00
	TV Set	16,158.00	-	-	16,158.00	15%	2,424.00	13,734.00
	Ceiling Fan	39,577.00	-	-	39,577.00	10%	3,958.00	35,619.00
	Exhaust Fan	8,502.00	-	-	8,502.00	15%	1,275.00	7,227.00
	Printers	14,342.00	-	-	14,342.00	15%	2,151.00	12,191.00
	CC TV Camera	70,095.00	-	-	70,095.00	15%	10,514.00	59,581.00
	Laboratory Equipment	1,75,487.00	-	-	1,75,487.00	15%	26,323.00	1,49,164.00
	Computer & Accessories	62,216.00	-	-	62,216.00	40%	24,886.00	37,330.00
	Laptop	2,70,000.00	-	-	2,70,000.00	40%	1,08,000.00	1,62,000.00
	Projector	46,119.00	-	-	46,119.00	15%	6,918.00	39,201.00
	Sports Equipment	18,619.00	-	-	18,619.00	15%	2,793.00	15,826.00
	Tulu	15,074.00	-	-	15,074.00	15%	2,261.00	12,813.00
	Water Filter	10,618.00	-	-	10,618.00	15%	1,593.00	9,025.00
	Water Storage Tank	15,418.00	-	-	15,418.00	15%	2,313.00	13,105.00
	Xerox Machine	6,421.00	-	-	6,421.00	15%	963.00	5,458.00
	Total	64,94,247.00	2,01,490.00	-	66,95,737.00		4,99,998.00	61,95,739.00





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
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ACCOUNTING POLICIES AND NOTES ON ACCOUNT

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- x) Under the scope of Compilation, we have not verified the physical implementation of the programme activities at the field level and hence we are unable to comment on the same.

For, Dheeraj Poddar & Associates
Chartered Accountants

Dheeraj Poddar



CA. Dheeraj Poddar
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Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024



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For, Dheeraj Poddar & Associates
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Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

BALANCE SHEET AS AT 31ST MARCH 2021

Liabilities	Amount	Assets	Amount
Capital Fund:		Fixed Assets:	
Opening Balance	71,80,626.04	(As per Schedule "A")	58,75,933.00
Less: Deficit during the Yr.	6,66,984.36		
	65,13,641.68		
		Current Assets:	
		Cash in Hand	1,13,251.11
		(As certified by the management)	
		Cash at Bank	
		<i>H/C/B, Lamlong Bazar</i>	
		<i>(A/c No. 803007108000148)</i>	7,168.40
		<i>H/C/B, Lamlong Bazar</i>	
		<i>(A/c No. 803007108001168)</i>	18,288.20
		<i>Punjab & Sind Bank</i>	
		<i>(A/c No. 06751100000191)</i>	4,99,000.97
Total	65,13,641.68	Total	65,13,641.68

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Receipts and Payments Account for the Period from 1st April 2020 to 31st March 2021

Receipts	Amount	Payments	Amount
To, Opening Balance:		By Administrative Expenses:	
" Cash in Hand	18,085.11	" Staff Salary	17,76,000.00
" Cash at Bank		Teaching Staff	7,02,000.00
i) <i>HCB, Lamlong Bazar</i>		Non-Teaching Staff	6,425.00
<i>(A/c No. 803007108000148)</i>	7,316.40	" Printing & Stationery	12,020.00
ii) <i>HCB, Lamlong Bazar</i>		" Water & Electricity	1,950.00
<i>(A/c No. 803007108001168)</i>	73,655.20	" Paper & Periodicals	6,900.00
iii) <i>Punjab & Sind Bank</i>		" Audit Fee	2,800.00
<i>(A/c No. 06751100000191)</i>	8,85,830.33	" Meeting Exp.	1,03,384.00
		" Others Adm. Expenses	14,670.00
To, General Receipts:		" Repairing & Maintenance	10,000.00
" Tuition Fee	6,05,580.00	" Exam Expenses	26,000.00
" Admission Fee	10,34,100.00	" Website Making	
" Donation from Public/Donor	5,78,477.00		
" Exam Form fillup	5,20,400.00	By College Expenses	
" Income from Room Rent	3,00,000.00	" MU Registration & Examination Fee	5,12,522.00
" Canteen Donation	50,000.00	" COSEM	75,390.00
		" College Foundation Day	11,860.00
By Grant in Aid:		" Opening B Vocational	5,590.00
<i>(Received from Higher & Technical</i>		" Research Activity & Field Visit	60,000.00
<i>Education Govt. of Manipur Vide</i>		" DPC Expenses	86,870.00
<i>Sanction Letter No. 10/134/2018-III,</i>		" Book Fair	35,425.00
<i>dated: 27/03/2021)</i>	1,00,000.00	" Bank Charges	639.36
		By Capital Expenses	
		" Library Books	86,190.00
		By Closing Balance	
		" Cash in Hand	1,13,251.11
		<i>(As Certified by the management)</i>	
		" Cash at Bank	
		i) <i>HCB, Lamlong Bazar</i>	
		<i>(A/c No. 803007108000148)</i>	7,168.40
		ii) <i>HCB, Lamlong Bazar</i>	
		<i>(A/c No. 803007108001168)</i>	18,288.20
		iii) <i>Punjab & Sind Bank</i>	
		<i>(A/c No. 06751100000191)</i>	4,99,000.97
Total	41,73,444.04	Total	41,73,444.04

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms integral part of Report

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKHIMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Income and Expenditure Account for the Year Ended At 31st March 2021

Expenditure	Amount	Income	Amount
By Administrative Expenses:		To General Receipts	
Staff Salary	17,76,000.00	" Tuition Fee	6,05,580.00
Teaching Staff	17,76,000.00	" Admission Fee	10,34,100.00
Non-Teaching Staff	7,02,000.00	" Donation from Public/Donner	5,78,477.00
" Printing & Stationery	6,425.00	" Exam Form fillup	5,20,400.00
" Water & Electricity	12,020.00	" Income from Room Rent	3,00,000.00
" Paper & Periodicals	1,950.00	" Canteen Donation	50,000.00
" Audit Fee	6,000.00		
" Meeting Exp.	2,800.00		
" Others Adm. Expenses	1,03,384.00	By Grant in Aid:	
" Repairing & Maintenance	14,670.00	(Received from Higher & Technical	
" Exam Expenses	10,000.00	Education Govt. of Manipur Vide	
" Website Making	26,000.00	Sanction Letter No. 10/134/2018-HE	
	-	dated: 27/03/2021)	1,00,000.00
	-		
	-		
By College Expenses			
" MU Registration & Examination Fee	5,12,522.00		
" COSEM	75,390.00		
" College Foundation Day	11,860.00		
" Opening B. Vocational	5,590.00		
" Research Activity & Field Visit	60,000.00		
" DPC Expenses	86,870.00		
" Book Fair	35,425.00		
" Bank Charges	639.36		
By Depreciation	4,05,996.00		
		To Excess of Expenditure over Income	6,66,984.36
Total	38,55,541.36	Total	38,55,541.36

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar



CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992

For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

*Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2021
 And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.*

Schedule "A" FIXED ASSETS

Sl. No	Particulars	Book Value as on 01/04/2020	Addition during the Year	Sales/Discar ded during the Year	Total	Depreciation		Net Book Value as on 31/3/2021
						Rate	Amount	
	Land	38,30,245.00	-	-	38,30,245.00	0%	-	38,30,245.00
	Library Building	5,83,624.00	-	-	5,83,624.00	15%	87,544.00	4,96,080.00
	College Block Building	9,06,952.00	-	-	9,06,952.00	15%	1,36,043.00	7,70,909.00
	Electrical Items	40,725.00	-	-	40,725.00	15%	6,109.00	34,616.00
	Electricification of Computer Room	20,719.00	-	-	20,719.00	15%	3,108.00	17,611.00
	Office Equipments	30,119.00	-	-	30,119.00	15%	4,518.00	25,601.00
	Furniture & Fixture	1,96,218.00	-	-	1,96,218.00	10%	19,622.00	1,76,596.00
	Library Books	14,863.00	86,190.00	-	1,01,053.00	15%	15,158.00	85,895.00
	TV Set	13,734.00	-	-	13,734.00	15%	2,060.00	11,674.00
	Ceiling Fan	35,619.00	-	-	35,619.00	10%	3,562.00	32,057.00
	Exhaust Fan	7,227.00	-	-	7,227.00	15%	1,084.00	6,143.00
	Printers	12,191.00	-	-	12,191.00	15%	1,829.00	10,362.00
	CC TV Camera	59,581.00	-	-	59,581.00	15%	8,937.00	50,644.00
	Laboratory Equipment	1,49,164.00	-	-	1,49,164.00	15%	22,375.00	1,26,789.00
	Computer & Accessories	37,330.00	-	-	37,330.00	40%	14,932.00	22,398.00
	Laptop	1,62,000.00	-	-	1,62,000.00	40%	64,800.00	97,200.00
	Projector	39,201.00	-	-	39,201.00	15%	5,880.00	33,321.00
	Sports Equipment	15,826.00	-	-	15,826.00	15%	2,374.00	13,452.00
	Tulu	12,813.00	-	-	12,813.00	15%	1,922.00	10,891.00
	Water Filter	9,025.00	-	-	9,025.00	15%	1,354.00	7,671.00
	Water Storage Tank	13,105.00	-	-	13,105.00	15%	1,966.00	11,139.00
	Xerox Machine	5,458.00	-	-	5,458.00	15%	819.00	4,639.00
	Total	61,95,739.00	86,190.00	-	62,81,929.00		4,05,996.00	58,75,933.00





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph.- 9864549387
Email: dheerajpoddar2010@gmail.com

ACCOUNTING POLICIES AND NOTES ON ACCOUNT

1. Significant Accounting Policies.

- m) The method of accounting employed by the concern is based on receipt basis as per the policy of the management. On the basis of which revenue and related assets are recognized when actually received rather than when accrued.
- n) The receipts have been taken from the receipt register as maintained and produced before us.
- o) Fixed Assets are stated at cost and the cost includes all the expenditures, which are incurred in respect of assets upto the acquisition of the assets. No Depreciation has been charged on the Fixed assets as per the policy of the management.
- p) We have examined on test basis, evidences supporting the amounts and disclosure in the financial statements.
- q) Cash in hand & Bank has been taken valued & certified by Management and are subjected to reconciliation and confirmation.
- r) Under the scope of Compilation, we have not verified the physical implementation of the programme activities at the field level and hence we are unable to comment on the same.

For, Dheeraj Poddar & Associates
Chartered Accountants:

Dheeraj Poddar



C.A. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024



DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph - 9864549387
Email: dheerajpoddar2010@gmail.com

We have compiled the attached Balance Sheet for **THE NG. MANI COLLEGE**, of Khurai Chairenthong, Imphal East, Manipur - 795010 as at 31st March 2022 and also the annexed Income and Expenditure Account and Receipt & Payment Account for the year ended on that date.

These financial statements are the responsibility of the concerned management. Our responsibility is to issue a report on these financial statements based on our compilation. The compilation engagement was carried out by us in accordance with the Standard on Related Services (SRS) 4410, "Engagements to Compile Financial Information", issued by the Institute of Chartered Accountants of India.

Based on our compilation, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with the Financial Reporting standards.

The Balance sheet and Income & Expenditure account are in agreement with the books of accounts and records produced before us.

- 10) In the case of the balance sheet, of the State of affairs of the Institute as at 31st March 2022.
- 11) In the case of the Income and Expenditure Account of the excess of income over expenditure for the year ended on that date.
- 12) In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

For, Dheeraj Poddar & Associates
Chartered Accountants



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

BALANCE SHEET AS AT 31ST MARCH 2022

Liabilities	Amount	Assets	Amount
Capital Fund:		Fixed Assets:	
Opening Balance	65,13,641.68	<i>(As per Schedule "A")</i>	56,61,881.00
<i>Less: Deficit during the Yr.</i>	<u>4,59,122.18</u>		
	60,54,519.50		
		Current Assets:	
		Cash in Hand	2,04,794.11
		<i>(As certified by the management)</i>	
		Cash at Bank	
		<i>IUCB, Lamlong Bazar</i>	
		<i>A/c No. 803007108000148</i>	7,050.40
		<i>IUCB, Lamlong Bazar</i>	
		<i>A/c No. 803007108001168</i>	18,028.60
		<i>Punjab & Sind Bank</i>	
		<i>(A/c No. 06751100000191)</i>	1,62,765.39
Total	60,54,519.50	Total	60,54,519.50

IN TERMS OF OUR REPORT OF EVEN DATE:

Notes on Accounts forms Integral part of Report

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar



CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BK.BIMC.6992

For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Receipts and Payments Account for the Period from 1st April 2021 to 31st March 2022

Receipts	Amount	Payments	Amount
To, Opening Balance:		By, Administrative Expenses:	
" Cash in Hand	1,13,251.11	" Staff Salary	
" Cash at Bank		Teaching Staff	17,76,000.00
i) <i>H/CB, Lamlong Bazar</i>		Non-Teaching Staff	7,02,000.00
<i>(A/c No. 803007108000148)</i>	7,168.40	" Printing & Stationery	5,469.00
ii) <i>H/CB, Lamlong Bazar</i>		" Water & Electricity	7,500.00
<i>(A/c No. 803007108001168)</i>	18,288.20	" Paper & Periodicals	3,950.00
iii) <i>Punjab & Sind Bank</i>		" Audit Fee	6,000.00
<i>(A/c No. 06751100000191)</i>	4,99,000.97	" Others Adm. Expenses	95,530.00
		" Exam Expenses	15,000.00
To, General Receipts:		By, College Expenses:	
" Tuition Fee	7,62,545.00	" MU Registration & Examination Fee	6,70,090.00
" Admission Fee	11,12,400.00	" COSEM	1,34,450.00
" Donation from Public/Donor	5,78,477.00	" College Foundation Day	1,860.00
" Exam Form fillup	5,63,250.00	" Research Activity & Field Visit	60,000.00
" Income from Room Rent	3,00,000.00	" Voters Awareness Program	750.00
" Canteen Donation	50,000.00	" Bank Charges	1,063.18
		By, Capital Expenses:	
		" Library Books	1,080.00
		" Lab Equipment	31,000.00
		" College Renovation & Construction	1,00,000.00
		By, Closing Balance:	
		" Cash in Hand	3,04,794.11
		<i>(As Certified by the management)</i>	
		" Cash at Bank	
		i) <i>H/CB, Lamlong Bazar</i>	
		<i>(A/c No. 803007108000148)</i>	7,050.40
		ii) <i>H/CB, Lamlong Bazar</i>	
		<i>(A/c No. 803007108001168)</i>	18,028.60
		iii) <i>Punjab & Sind Bank</i>	
		<i>(A/c No. 06751100000191)</i>	1,62,765.39
Total	40,04,380.68	Total	40,04,380.68

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 529126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Income and Expenditure Account for the Year Ended At 31st March 2022

Expenditure	Amount	Income	Amount
By Administrative Expenses:		To General Receipts	
" Staff Salary		" Tuition Fee	7,62,545.00
Teaching Staff	17,76,000.00	" Admission Fee	11,12,400.00
Non-Teaching Staff	7,02,000.00	" Donation from Public/Donor	5,78,477.00
" Printing & Stationery	5,469.00	" Exam Form fillup	5,63,250.00
" Water & Electricity	7,500.00	" Income from Room Rent	3,00,000.00
" Paper & Periodicals	3,950.00	" Canteen Donation	50,000.00
" Audit Fee	6,000.00		
" Others Adm. Expenses	95,530.00		
" Exam Expenses	15,000.00		
By College Expenses			
" MU Registration & Examination Fee	6,70,090.00		
" COSM	1,34,450.00		
" College Foundation Day	1,860.00		
" Research Activity & Field Visit	60,000.00		
" Voters Awareness Program	750.00		
" Bank Charges	1,063.18		
By Depreciation	3,46,132.00		
		To Excess of Expenditure over Income	4,59,122.18
Total	38,25,794.18	Total	38,25,794.18

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No - 329126F

Dheeraj Poddar



CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992

For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
 Khurai Chairenthong, Imphal East, Manipur - 795010

*Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2022
 And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.*

Schedule "A" FIXED ASSETS

Sl. No.	Particulars	Book Value as on 01/04/2021	Addition during the Year	Sales/Discontinued during the Year	Total	Depreciation		Net Book Value as on 31/3/2022
						Rate	Amount	
	Land	38,30,245.00	-	-	38,30,245.00	0%	-	38,30,245.00
	Library Building	4,96,080.00	-	-	4,96,080.00	15%	74,412.00	4,21,668.00
	College Block Building	7,70,909.00	1,00,000.00	-	8,70,909.00	15%	1,30,636.00	7,40,273.00
	Electrical Items	34,616.00	-	-	34,616.00	15%	5,192.00	29,424.00
	Electrification of Computer Room	17,611.00	-	-	17,611.00	15%	2,642.00	14,969.00
	Office Equipments	25,601.00	-	-	25,601.00	15%	3,840.00	21,761.00
	Furniture & Fixture	1,76,596.00	-	-	1,76,596.00	10%	17,660.00	1,58,936.00
	Library Books	85,895.00	1,080.00	-	86,975.00	15%	13,046.00	73,929.00
	TV Set	11,674.00	-	-	11,674.00	15%	1,751.00	9,923.00
	Ceiling Fan	32,057.00	-	-	32,057.00	10%	3,206.00	28,851.00
	Exhaust Fan	6,143.00	-	-	6,143.00	15%	921.00	5,222.00
	Printers	10,362.00	-	-	10,362.00	15%	1,554.00	8,808.00
	CC TV Camera	50,644.00	-	-	50,644.00	15%	7,597.00	43,047.00
	Laboratory Equipment	1,26,789.00	31,000.00	-	1,57,789.00	15%	23,668.00	1,34,121.00
	Computer & Accessories	22,398.00	-	-	22,398.00	40%	8,959.00	13,439.00
	Laptop	97,200.00	-	-	97,200.00	40%	38,880.00	58,320.00
	Projector	33,321.00	-	-	33,321.00	15%	4,998.00	28,323.00
	Sports Equipment	13,452.00	-	-	13,452.00	15%	2,018.00	11,434.00
	Tulu	10,891.00	-	-	10,891.00	15%	1,634.00	9,257.00
	Water Filter	7,671.00	-	-	7,671.00	15%	1,151.00	6,520.00
	Water Storage Tank	11,139.00	-	-	11,139.00	15%	1,671.00	9,468.00
	Xerox Machine	4,639.00	-	-	4,639.00	15%	696.00	3,943.00
	Total	58,75,933.00	1,32,080.00	-	60,08,013.00		3,46,132.00	56,61,881.00





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph:- 9864549387
Email: dheerajpoddar2010@gmail.com

ACCOUNTING POLICIES AND NOTES ON ACCOUNT

I. Significant Accounting Policies.

- a) The method of accounting employed by the concern is based on receipt basis as per the policy of the management. On the basis of which revenue and related assets are recognized when actually received rather than when accrued.
- b) The receipts have been taken from the receipt register as maintained and produced before us.
- c) Fixed Assets are stated at cost and the cost includes all the expenditures, which are incurred in respect of assets upto the acquisition of the assets. No Depreciation has been charged on the Fixed assets as per the policy of the management.
- d) We have examined on test basis, evidences supporting the amounts and disclosure in the financial statements.
- e) Cash in hand & Bank has been taken valued & certified by Management and are subjected to reconciliation and confirmation.
- f) Under the scope of Compilation, we have not verified the physical implementation of the programme activities at the field level and hence we are unable to comment on the same.

For, Dheeraj Poddar & Associates
Chartered Accountants

Dheeraj Poddar



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024



DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph. - 9864549387
Email: dheerajpoddar2010@gmail.com

We have compiled the attached Balance Sheet for **THE NG. MANI COLLEGE**, of Khurai Chairenthong, Imphal East, Manipur - 795010 as at 31st March 2023 and also the annexed Income and Expenditure Account and Receipt & Payment Account for the year ended on that date.

These financial statements are the responsibility of the concerned management. Our responsibility is to issue a report on these financial statements based on our compilation. The compilation engagement was carried out by us in accordance with the Standard on Related Services (SRS) 4410 "Engagements to Compile Financial Information", issued by the Institute of Chartered Accountants of India.

Based on our compilation, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with the Financial Reporting standards.

The Balance sheet and Income & Expenditure account are in agreement with the books of accounts and records produced before us.

- 13) In the case of the balance sheet, of the State of affairs of the Institute as at 31st March 2023.
- 14) In the case of the Income and Expenditure Account of the excess of income over expenditure for the year ended on that date.
- 15) In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

For, Dheeraj Poddar & Associates
Chartered Accountants



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

BALANCE SHEET AS AT 31ST MARCH 2023

Liabilities	Amount	Assets	Amount
Capital Fund:		Fixed Assets:	
Opening Balance	60,54,519.50	(As per Schedule "A")	54,80,587.00
Add: Surplus during the Yr.	7,21,613.04		
	67,76,132.54		
		Current Assets:	
		Cash in Hand	12,350.81
		(As certified by the management)	
		Cash at Bank	
		<i>U/CB, Lamlong Bazar</i>	
		<i>(A/c No. 803007108000148)</i>	5,46,132.40
		<i>U/CB, Lamlong Bazar</i>	
		<i>(A/c No. 803007108001168)</i>	17,839.80
		<i>Punjab & Sind Bank</i>	
		<i>(A/c No. 06751100000191)</i>	7,19,222.53
Total	67,76,132.54	Total	67,76,132.54

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
 Khurai Chairenthong, Imphal East, Manipur - 795010

Receipts and Payments Account for the Period from 1st April 2022 to 31st March 2023

Receipts	Amount	Payments	Amount
To, Opening Balance:		By Administrative Expenses:	
- Cash in Hand	2,04,794.11	- Staff Salary	
- Cash at Bank		- Teaching Staff	31,44,000.00
(i) UCB, Lamlong Bazar		- Non-Teaching Staff	9,36,000.00
(Ac No. 803007108000148)	7,050.40	- Printing & Stationery	6,325.00
(ii) UCB, Lamlong Bazar		- Water & Electricity	7,500.00
(Ac No. 803007108001168)	18,028.60	- Paper & Periodicals	4,050.00
(iii) Punjab & Sind Bank		- Audit Fee	6,000.00
(Ac No. 06751100000191)	1,62,765.39	- Others Adm. Expenses	24,325.00
		- Exam Expenses	16,524.00
		- Website Making	50,000.00
To, General Receipts		By College Expenses	
- Tuition Fee	13,15,655.00	- MU Registration & Examination Fee	5,71,200.00
- Admission Fee	15,12,000.00	- COSEM	2,29,200.00
- Donation from Public/Donner	17,38,360.00	- College Foundation Day	1,860.00
- Exam Form Fillup	12,04,365.00	- Research Activity & Field Visit	60,000.00
- Income from Room Rent	3,00,000.00	- Voters Awareness Program	750.00
- Canteen Donation	50,000.00	- Mass Tree Plantation Program	3,264.00
		- Har Ghar Tiranga	4,025.00
		- One Day Awareness Prog. On NEP	3,214.00
		- Independence Day Celebration	2,365.00
		- Intercollege Kabadi for Men & Women	
		- Tournament	3,268.00
		- 1st Anniversary Celebration of Vivekananda	
		- Kendra Institute of Culture	2,485.00
		- Observation of Constitution Day	3,698.00
		- Observation of Nupital Day	2,879.00
		- One Day Awareness Prog. On Yoga	3,694.00
		- One Day Participation of Special NSS Camp	3,047.00
		- One Day Workshop on Implementation of NEP	3,215.00
		- World Theatre Day	3,025.00
		- Bank Charges	1,559.96
		By Capital Expenditure	
		- Library Books	1,20,000.00
		By Closing Balance	
		- Cash in Hand	12,350.81
		(As Certified by the management)	
		- Cash at Bank	
		(i) UCB, Lamlong Bazar	
		(Ac No. 803007108000148)	5,46,132.40
		(ii) UCB, Lamlong Bazar	
		(Ac No. 803007108001168)	17,839.80
		(iii) Punjab & Sind Bank	
		(Ac No. 06751100000191)	7,19,222.53
Total	65,13,018.50	Total	65,13,018.50

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126E

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690RKBHC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

Income and Expenditure Account for the Year Ended At 31st March 2023

Expenditure	Amount	Income	Amount
By Administrative Expenses:		To General Receipts	
Staff Salary		* Tuition Fee	13,15,655.00
Teaching Staff	31,44,000.00	* Admission Fee	15,12,000.00
Non-Teaching Staff	9,36,000.00	* Donation from Public/Donor	17,38,360.00
* Printing & Stationery	6,325.00	* Exam Form fillup	12,04,365.00
* Water & Electricity	7,500.00	* Income from Room Rent	3,00,000.00
* Paper & Periodicals	4,050.00	* Canteen Donation	50,000.00
* Audit Fee	6,000.00		
* Others Adm. Expenses	24,325.00		
* Exam Expenses	16,524.00		
* Website Making	50,000.00		
By College Expenses			
* MU Registration & Examination Fee	5,71,200.00		
* COSEM	2,29,200.00		
* College Foundation Day	1,860.00		
* Research Activity & Field Visit	60,000.00		
* Voters Awareness Program	750.00		
* Mass Tree Plantation Program	3,264.00		
* Har Ghar Tiranga	4,025.00		
* One Day Awareness Prog. On NEP	3,214.00		
* Independence Day Celebration	2,365.00		
* Intercollege Kabadi for Men & Women Tournament	3,268.00		
* 1st Anniversary Celebration of Vivekananda Kendra Institute of Culture	2,485.00		
* Observation of Constitution Day	3,698.00		
* Observation of Nupital Day	2,879.00		
* One Day Awareness Prog. On Yoga	3,694.00		
* One Day Participation of Special NSS Camp	3,047.00		
* One Day Workshop on Implementation of NEP	3,215.00		
* World Theatre Day	3,025.00		
* Bank Charges	1,559.96		
By Depreciation	3,01,294.00		
By Excess of Income over Expenditure	7,21,613.04		
Total	61,20,380.00	Total	61,20,380.00

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, **DHEERAJ PODDAR & ASSOCIATES**

Chartered Accountants

Firm Reg. No. - 329126F

Dheeraj Poddar

CA Dheeraj Poddar

Proprietor

Mem. No. 307690

UDIN: 24307690BKBIMC6992



For, THE NG. MANI COLLEGE

Place: Dibrugarh

Date: 01/04/2024

THE NG. MANI COLLEGE
Khurai Chairenthong, Imphal East, Manipur - 795010

*Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2023
 And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.*

Schedule "A" FIXED ASSETS

Sl. No.	Particulars	Book Value as on 01/04/2022	Addition during the Year	Sales/Discontinued during the Year	Total	Depreciation		Net Book Value as on 31/3/2023
						Rate	Amount	
	Land	38,30,245.00	-	-	38,30,245.00	0%	-	38,30,245.00
	Library Building	4,21,668.00	-	-	4,21,668.00	15%	63,250.00	3,58,418.00
	College Block Building	7,40,273.00	-	-	7,40,273.00	15%	1,11,041.00	6,29,232.00
	Electrical Items	29,424.00	-	-	29,424.00	15%	4,414.00	25,010.00
	Electricification of Computer Room	14,969.00	-	-	14,969.00	15%	2,245.00	12,724.00
	Office Equipments	21,761.00	-	-	21,761.00	15%	3,264.00	18,497.00
	Furniture & Fixture	1,58,936.00	-	-	1,58,936.00	10%	15,894.00	1,43,042.00
	Library Books	73,929.00	1,20,000.00	-	1,93,929.00	15%	29,089.00	1,64,840.00
	TV Set	9,923.00	-	-	9,923.00	15%	1,438.00	8,485.00
	Ceiling Fan	28,851.00	-	-	28,851.00	10%	2,885.00	25,966.00
	Exhaust Fan	5,222.00	-	-	5,222.00	15%	783.00	4,439.00
	Printers	8,808.00	-	-	8,808.00	15%	1,321.00	7,487.00
	CC TV Camera	43,047.00	-	-	43,047.00	15%	6,457.00	36,590.00
	Laboratory Equipment	1,34,121.00	-	-	1,34,121.00	15%	20,118.00	1,14,003.00
	Computer & Accessories	13,439.00	-	-	13,439.00	40%	5,376.00	8,063.00
	Laptop	58,320.00	-	-	58,320.00	40%	23,328.00	34,992.00
	Projector	28,323.00	-	-	28,323.00	15%	4,248.00	24,075.00
	Sports Equipment	11,434.00	-	-	11,434.00	15%	1,715.00	9,719.00
	Tulu	9,257.00	-	-	9,257.00	15%	1,389.00	7,868.00
	Water Filter	6,520.00	-	-	6,520.00	15%	978.00	5,542.00
	Water Storage Tank	9,468.00	-	-	9,468.00	15%	1,420.00	8,048.00
	Xerox Machine	3,943.00	-	-	3,943.00	15%	591.00	3,352.00
	Total	56,61,881.00	1,20,000.00	-	57,81,881.00		3,01,294.00	54,80,587.00





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph- 9864549387
Email: dheerajpoddar2010@gmail.com

ACCOUNTING POLICIES AND NOTES ON ACCOUNT

I. Significant Accounting Policies.

- g) The method of accounting employed by the concern is based on receipt basis as per the policy of the management. On the basis of which revenue and related assets are recognized when actually received rather than when accrued.
- h) The receipts have been taken from the receipt register as maintained and produced before us.
- i) Fixed Assets are stated at cost and the cost includes all the expenditures, which are incurred in respect of assets upto the acquisition of the assets. No Depreciation has been charged on the Fixed assets as per the policy of the management.
- j) We have examined on test basis, evidences supporting the amounts and disclosure in the financial statements.
- k) Cash in hand & Bank has been taken valued & certified by Management and are subjected to reconciliation and confirmation.
- l) Under the scope of Compilation, we have not verified the physical implementation of the programme activities at the field level and hence we are unable to comment on the same.

For, Dheeraj Poddar & Associates
Chartered Accountants



CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E

Place: Dibrugarh
Date: 01/04/2024