



MAHARAJA BODHCHANDRA COLLEGE  
PALACE COMPOUND IMPHAL EAST  
MANIPUR-795001

### AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned Institute as at **31st March, 2021** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that and report that:-

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.

The Compilation of Financial Statement is the responsibility of the Management. Our Responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India. Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis statements. An Audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements.

The statement of account deal with this report are in agreement with the books of account. The Accounts of the Institute have been prepared on Cash basis. On this basis revenue and related assets are recognised when actually received rather than when earned similarly expenses are recognised when paid rather than when obligation is incurred.

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Institute :-

- (i) In the case of Balance Sheet, the state of affairs of the Institute as at **31st March, 2021**
- (ii) In the case of Income & Expenditure account for the surplus for the year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

PLACE :: IMPHAL

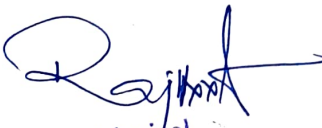
DATED : 29/04/2024

UDIN : 24313107BKBRLM7809



For, S.L. GANGWAL & CO  
Chartered Accountants

  
Mehul Jain  
Partner  
M. No. 313107  
FR No 004649C

  
Principal  
M.B. College, Imphal  
Government of Manipur



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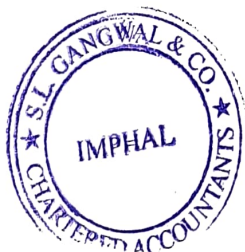
BALANCE SHEET AS ON 31ST MARCH, 2021

LIABILITIES	A M O U N T	ASSETS & PROPERTIES	A M O U N T
<b>GENERAL FUND A/C</b>		<b>FIXED ASSETS</b>	
Opening Balance	14,717,430.65	As per Schedule "H"	8,603,019.00
Add surplus as per income & expend. account	235,491.42	<b>A) CURRENT ASSETS</b>	
	<u>14,952,922.07</u>	Closing Balance	
		Bank Accounts	
		IUCB A/C NO. 031700045001	3,608.77
		IUCB A/C NO. 034000515101	5,454,190.05
		Sbi A/C NO 32222173009	172,997.00
		SBI A/C NO. 34277970334	552,591.85
		Cash in Hand	137,050.00
		<b>LOANS &amp; ADVANCES</b>	
		Internet Connection	10,000.00
		TDS	19,465.40
<b>TOTAL::</b>	<u><u>14,952,922.07</u></u>		<u><u>14,952,922.07</u></u>

Per our report of even date annexed

PLACE :: IMPHAL

DATED :: 29th April, 2024  
UDIN:24313107BKBRLM7809



For, S.L. GANGWAL & CO  
Chartered Accountants

*Mehul Jain*  
Mehul Jain  
Partner

M. No. 313107  
FR No 004649C

*Rajkumar*  
Principal  
M.B. College, Imphal  
Government of Manipur



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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By Educational Expenses (As per Schedule "A")	4,350,200.00	To Admission Fee	76,130.00
By Administrative Expenses (As per Schedule "B")	783,707.04	To Bank Interest	69,939.00
By Games & Sports Expenses (As per Schedule "C")	247,000.00	To Donation for Covid 19 Relied f	108,314.00
By Function & Celebration Expenses (As per Schedule "D")	493,200.00	To Examination Fee	7,518,869.00
By Repairing & Renovation Expenses (As per Schedule "E")	791,800.00	To Grant Received From RUSA	5,001,023.00
By Common Room Expenses (As per Schedule "F")	70,000.00		
By RUSA Expenses (As per Schedule "G")	5,100,000.00		
By Bank Charges	9,819.54		
To Depreciation	693,057.00		
To Surplus tfd. to capital account	235,491.42		
<b>TOTAL::</b>	<b><u>12,774,275.00</u></b>	<b>TOTAL:</b>	<b><u>12,774,275.00</u></b>

Per our report of even date annexed


PLACE :: IMPHAL

DATED :: 29th April, 2024  
UDIN:24313107BKBRLM7809



For, S.L. GANGWAL & CO  
Chartered Accountants

  
Mehul Jain  
Partner  
M. No. 313107  
FR No 004649C

  
Principal  
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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	A M O U N T	P A Y M E N T S	A M O U N T
To Opening Balance :-		By Educational Expenses (As per Schedule "A")	4,350,200.00
Bank Accounts		By Administrative Expenses (As per Schedule "B")	783,707.04
IUCB A/C NO. 031700045001	3,726.77	By Games & Sports Expenses (As per Schedule "C")	247,000.00
IUCB A/C NO. 034000515101	4,499,160.03	By Function & Celebration Expenses (As per Schedule "D")	493,200.00
Sbi A/C NO 32222173009	462,989.00	By Repairing & Renovation Expenses (As per Schedule "E")	791,800.00
SBI A/C NO. 34277970334	589,428.85	By Common Room Expenses (As per Schedule "F")	70,000.00
Cash in Hand	137,050.00	By RUSA Expenses (As per Schedule "G")	5,100,000.00
To Admission Fee	76,130.00	By Non-Recurring Expenses	
To Bank Interest	69,939.00	Furniture	265,000.00
To Donation for Covid 19 Relied Fund	108,314.00	Computer Set Related	
To Examination Fee	7,518,869.00	Printer	16,000.00
To Grant Received From RUSA	5,001,023.00	By TDS	19,465.40
		By Bank Charges	9,819.54
		By Closing Balance	
		Bank Accounts	
		IUCB A/C NO. 031700045001	3,608.77
		IUCB A/C NO. 034000515101	5,454,190.05
		Sbi A/C NO 32222173009	172,997.00
		SBI A/C NO. 34277970334	552,591.85
		Cash in Hand	137,050.00
<b>TOTAL::</b>	<b><u>18,466,629.65</u></b>	<b>TOTAL::</b>	<b><u>18,466,629.65</u></b>

Per our report of even date annexed

PLACE : : IMPHAL

DATED : : 29th April, 2024  
UDIN:24313107BKBRLM7809



For, S.L. GANGWAL & CO  
Chartered Accountants

*Mehul Jain*  
Mehul Jain  
Partner

M. No. 313107  
FR No. 001619C

*Rajib*  
Principal  
M.B. College, Imphal  
Government of Manipur



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SCHEDULE 'A' OF EDUCATIONAL EXPENSES


PARTICULARS	AMOUNT
Examination Expenses	1,585,800.00
Examination Form Fee to MU	1,814,800.00
Exam Preparation	15,000.00
Honorarium of Resource Persons on National Webinar	12,000.00
Remuneration for Admission Process	55,000.00
Remuneration of OC, AOC, Invigilators, SI	81,200.00
Remuneration of Working Staff	460,000.00
Preparation of I-Cards	177,100.00
Processing Fee	77,000.00
Publication of Magazine	60,000.00
Refund of Centre Fee to Registrar	12,300.00
<b>TOTAL ::</b>	<b><u>4,350,200.00</u></b>

SCHEDULE 'B' OF ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
Stationery Item	11,250.00
Misc Expenses	82,610.04
NAAC Expenses	55,000.00
Newspaper & Advertisement	4,580.00
Electric Prepaid Charge	20,080.00
Printer Toner	600.00
Printing Servicing / 3pen Drive Sandisk	1,000.00
Body Sanitizer Machine Along with Sanitizer, Etc	8,000.00
Condolence	5,000.00
Charges for Sanitization and Cleaning	6,000.00
Relief to Poor (Covid -19)	511,237.00
Sanitization of the Whole Campus Including Exam Hal	21,000.00
Purchase of Boot	5,500.00
Purchase of Led Bulbs	1,900.00
Purchase of Mask and Gloves	1,700.00
Purchase of Pedal Operated Hand Washing Unit	30,000.00
Purchase of Plastic Bucket and Mug and Hand Gloves	3,250.00
Purchase of Water	9,000.00
Refreshment	6,000.00
<b>TOTAL ::</b>	<b><u>783,707.04</u></b>

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Principal  
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SCHEDULE "C" OF GAMES & SPORTS EXPENSES

PARTICULARS	AMOUNT
Annual Sportsmeet(Outdoor Games)	67,000.00
Annual Sportsmeets Indoor Games	120,000.00
Purchase of Games and Sports Item	60,000.00
TOTAL ::	<u>247,000.00</u>

SCHEDULE "D" OF FUNCTION & CELEBRATION EXPENSES

PARTICULARS	AMOUNT
Celebration of Annual Fresher's Meet, Etc	110,000.00
Charge for Cutting Tree Branches	5,000.00
One Day Annual Debate Competition	60,000.00
Partition of Toilet & Painting Gate	40,000.00
Expenditure for Republic Day	106,750.00
Expenditure of Induction Programme	10,450.00
Exp.Estimate for Conducting Students Union Election	151,000.00
Social Service Etc.	10,000.00
TOTAL ::	<u>493,200.00</u>

SCHEDULE "E" OF REPAIRING RENOVATION & MAINTENANCE EXPENSES

PARTICULARS	AMOUNT
Balu Single Stone Filling for Extention of Cycle..	72,000.00
Expenditure for Land Survey of College Campus	31,000.00
Jungle Cutting	62,000.00
Earth Filling	44,000.00
Construction of Drainage in Front of Common Room	30,000.00
Construction of Gate Wall & Making Main Gate	300,000.00
Hiring of Dozer Charge	14,000.00
Repairing & Maintenance	172,000.00
Repairing of Student Union Room Etc	20,000.00
Purchase of Barb Wire	30,000.00
Tractor Charge for Levelling	16,800.00
TOTAL ::	<u>791,800.00</u>

SCHEDULE "F" OF COMMON ROOM EXPENSES

PARTICULARS	AMOUNT
Boys Common Room Materials	40,000.00
Expenditure of Girls Common Room	30,000.00
TOTAL ::	<u>70,000.00</u>

SCHEDULE "G" OF RUSA EXPENSES

PARTICULARS	AMOUNT
Renovation of Classrooms	5,100,000.00
TOTAL ::	<u>5,100,000.00</u>



*Rajesh*  
Principal  
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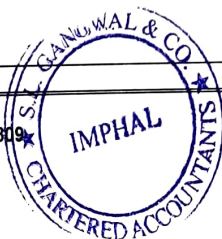
SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET  
AS AT 31ST MARCH, 2021 AND RECEIPTS & PAYMENT ACCOUNT AND  
INCOME & EXPENDITURE ACCOUNT FOR  
THE YEAR ENDED ON THAT DATE

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SCHEDULE "H" OF FIXED ASSETS AS AT 31ST MARCH, 2021

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2021
<b>Immovable Assets</b>					
Gallery	600,000.00	-	600,000.00	30,000.00	570,000.00
Girls Hostel	1,200,000.00	-	1,200,000.00	60,000.00	1,140,000.00
Indoor Gym	300,000.00	-	300,000.00	15,000.00	285,000.00
Indoor Stadium	1,500,000.00	-	1,500,000.00	75,000.00	1,425,000.00
Infrastructure Girls Hostel	400,000.00	-	400,000.00	20,000.00	380,000.00
Land	150,000.00	-	150,000.00	-	150,000.00
Women Hostel	700,000.00	-	700,000.00	35,000.00	665,000.00
<b>Computer Set Related</b>					
Cannon Xerox Image Runner 2004	46,520.00	-	46,520.00	1,861.00	44,659.00
Computer	363,860.00	-	363,860.00	14,554.00	349,306.00
Printer	154,800.00	16,000.00	170,800.00	6,832.00	163,968.00
Scanner	27,845.00	-	27,845.00	1,114.00	26,731.00
UPS	15,000.00	-	15,000.00	600.00	14,400.00
<b>Education Practical Equipment</b>					
Cube Construction	2,000.00	-	2,000.00	300.00	1,700.00
Electric Memory Drum	3,000.00	-	3,000.00	450.00	2,550.00
Human Maze Learning Electrical	8,000.00	-	8,000.00	1,200.00	6,800.00
Human Maze Learning Electrical with Timer	9,000.00	-	9,000.00	1,350.00	7,650.00
Mirror Drawing Apparatus Electrical with Error C	4,800.00	-	4,800.00	720.00	4,080.00
Mirror Drawing Apparatus Simple	2,000.00	-	2,000.00	300.00	1,700.00
PPC-11 Hand Memory Drum Apparatus	2,000.00	-	2,000.00	300.00	1,700.00
PPC-40 Flucation of Attention Apparatus	3,500.00	-	3,500.00	525.00	2,975.00
PPC-4 Human Maze Electric Battery Apparatus	5,800.00	-	5,800.00	870.00	4,930.00
Science Laboratory Clock	1,000.00	-	1,000.00	150.00	850.00
Tachisto Scope	10,000.00	-	10,000.00	1,500.00	8,500.00
<b>Geography Practical Equipment</b>					
Altimeter	2,199.00	-	2,199.00	330.00	1,869.00
Barometer(M)	9,550.00	-	9,550.00	1,433.00	8,117.00
Binocular	9,279.00	-	9,279.00	1,392.00	7,887.00
Clinometer	1,398.00	-	1,398.00	210.00	1,188.00
Digital Projector	27,880.00	-	27,880.00	4,182.00	23,698.00
Dry and Wet Thermometer	2,050.00	-	2,050.00	308.00	1,742.00
Dumpy Level (D)	8,500.00	-	8,500.00	1,275.00	7,225.00
Dumpy Level (M)	20,250.00	-	20,250.00	3,038.00	17,212.00
Engineer Chain	2,200.00	-	2,200.00	330.00	1,870.00
French Curve (Set)	6,000.00	-	6,000.00	900.00	5,100.00
Globe	1,829.00	-	1,829.00	274.00	1,555.00
GPS Oregon 750	45,000.00	-	45,000.00	6,750.00	38,250.00
Lensatic Compass	2,138.00	-	2,138.00	321.00	1,817.00
Magnetic Compass	555.00	-	555.00	83.00	472.00
Mirror Stereoscope(D)	14,900.00	-	14,900.00	2,235.00	12,665.00
<b>TOTAL ::</b>	<b>5,662,853.00</b>	<b>16,000.00</b>	<b>5,678,853.00</b>	<b>290,687.00</b>	<b>5,388,166.00</b>

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*[Signature]*  
M.B. College, Imphal  
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SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET  
 AS AT 31ST MARCH, 2021 AND RECEIPTS & PAYMENT ACCOUNT AND  
 INCOME & EXPENDITURE ACCOUNT FOR  
 THE YEAR ENDED ON THAT DATE

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SCHEDULE "H" OF FIXED ASSETS AS AT 31ST MARCH, 2021

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2021
BALANCE B/D	5,662,853.00	16,000.00	5,678,853.00	290,687.00	5,388,166.00
Mirror Stereoscope (M)	14,899.00	-	14,899.00	2,235.00	12,664.00
Photo Slide Projector	6,500.00	-	6,500.00	975.00	5,525.00
Plane Table (Set)	12,600.00	-	12,600.00	1,890.00	10,710.00
Plastic Tap	269.00	-	269.00	40.00	229.00
Pocket Stereoscope (M)	7,182.00	-	7,182.00	1,077.00	6,105.00
Practical Table	58,680.00	-	58,680.00	8,802.00	49,878.00
Prismatic Compass(M)	84,000.00	-	84,000.00	12,600.00	71,400.00
Rain Gauge	309.00	-	309.00	46.00	263.00
Ranging Rod	3,540.00	-	3,540.00	531.00	3,009.00
Rock Sample (Box)	5,997.00	-	5,997.00	900.00	5,097.00
Rotometer	1,500.00	-	1,500.00	225.00	1,275.00
Rotring Pen (Set)	12,500.00	-	12,500.00	1,875.00	10,625.00
Steel Compass	860.00	-	860.00	129.00	731.00
Theodolite (D)	4,000.00	-	4,000.00	600.00	3,400.00
Theodolite (M)	7,000.00	-	7,000.00	1,050.00	5,950.00
Topo Sheet	17,500.00	-	17,500.00	2,625.00	14,875.00
Tracing Table	37,500.00	-	37,500.00	5,625.00	31,875.00
Umbrella	750.00	-	750.00	113.00	637.00
Wall Map	9,870.00	-	9,870.00	1,481.00	8,389.00
Weather Map	5,000.00	-	5,000.00	750.00	4,250.00
Wooden Compass	640.00	-	640.00	96.00	544.00
Gym Equipment	3,545.00	-	3,545.00	532.00	3,013.00
Dumb Bell	105,800.00	-	105,800.00	15,870.00	89,930.00
Multi Gym Machine Mc 250/Power Max	38,697.00	-	38,697.00	5,805.00	32,892.00
Stationary Cycle Power Machine	28,800.00	-	28,800.00	4,320.00	24,480.00
Steel Chair	31,530.00	-	31,530.00	4,730.00	26,800.00
Fan	2,029,310.00	265,000.00	2,294,310.00	229,431.00	2,064,879.00
Furniture	150,000.00	-	150,000.00	22,500.00	127,500.00
Generator	510,000.00	-	510,000.00	51,000.00	459,000.00
Library Books	49,967.00	-	49,967.00	7,495.00	42,472.00
Sound System	90,978.00	-	90,978.00	13,647.00	77,331.00
Tv	22,500.00	-	22,500.00	3,375.00	19,125.00
Water Container	-	-	-	-	-
<b>TOTAL ::</b>	<b>9,015,076.00</b>	<b>281,000.00</b>	<b>9,296,076.00</b>	<b>693,057.00</b>	<b>8,603,019.00</b>

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*[Signature]*  
 Principal  
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