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ANIL KUMAR GIRI
Chartered Accountant

**MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001**

C/o. RK Jain & Company
Thangal Bazar, Imphal, Manipur-795001

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned university as at **31ST MARCH, 2023** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that date 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 statement of account deal with this report are in agreement with the books of account. The Accounts of the university have been prepared on Cash basis. On this basis revenue and related assets are recognized when actually received rather than when earned similarly expenses are recognized 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 university :-

(i) In the case of Balance Sheet, the state of affairs of the university as at **31ST MARCH, 2023**.

(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 : : 28TH SEPTEMBER, 2023
UDIN : : 25526918BBIKXS6508



For Anil Giri & Associate

Proprietor
Mem No.: 5269
FRN : 33031

Signed as above in terms of certification of above Financial Statement & annexed notes and reports in relation to above name assessee / person



ANIL KUMAR GIRI

Chartered Accountants

C/o. RK Jain & Company
Thangal Bazar, Imphal, Manipur-795001

MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND A/C		Land	49,785,350.00
Corpus Fund Account	100,000,000.00	Furniture & Fixture	1,504,507.00
Opening Balance	74,315,519.06	Add : During the Year	196,000.00
			1,700,507.00
Add surplus as per income & expend. account	5,787,518.33	Less : Depreciation	170,051.00
	180,103,037.39	Musical Instruments	315,630.00
		Less : Depreciation	47,345.00
			268,285.00
		Computer & Accessories	78,516.00
		Add : During the year	1,015,155.00
			1,093,671.00
		Less : Depreciation	437,468.00
		Office Vehicles	734,086.45
		Less : Depreciation	110,113.00
			623,973.45
		Library Books	21,960.00
		Add: During the year	50,000.00
			71,960.00
		Less : Depreciation	7,196.00
			64,764.00
		Security Deposit for Building Rent	1,500,000.00
		Investment :-	
		SBI A/C No.36876082835	100,000,000.00
		SBI A/C No.39015474579	100,000.00
		A) CURRENT ASSETS:-	
		SBI A/C No. 35910674057	24,448,569.96
		SBI A/C No. 36856701314	65,176.25
		SBI A/C No. 38991447380	1,060,259.73
		Cash in Hand	
TOTAL::	180,103,037.39	TOTAL::	180,103,037.39

PLACE :: IMPHAL
DATED :: 28TH SEPTEMBER, 2023
UDIN :: 25526918BBIKXS6508

Per our report of even date annexed



For Anil Giri & Associates

Proprietor
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FRN : 33031

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ANIL KUMAR GIRI

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MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Recurring Expenses :		By Admission Fee	5,533,200.00
Campus Rent	970,000.00	By Examination Fee	1,917,500.00
College Maintenance & Repairing	1,963,690.00	By Form Sales	64,300.00
Misc. Expenses	959,540.00	By Misc. Receipts	136,000.00
Fuel Expenses	900,000.00	By TDS Receipts	1,661,418.00
Office Maintenance Expenses	1,262,004.00	By FDR Interest	4,500,000.00
Staff Salary	38,310,367.00	By Affiliation Fee	1,387,840.00
Honorarium/Remuneration for Guest		By Registration fee Collection	154,000.00
Teacher & Casual Staff	5,045,430.00	By Grant-in-aid on Research Project (ICCSR)	280,000.00
Vehicle Maintenance	63,965.00		
Bank Charges	12,813.31	By Grant-in-Aid received :-	
Event Expenses	2,146,813.00	(As Per Schedule "A")	
Examination Expenses	976,765.00	Salary Grant	38,310,367.00
Repairing of Musical Instrument	18,977.00	Non Salary Grant	11,088,303.00
Advertisement	174,225.00		
Meeting Expenses	450,685.00		
Printing & Stationeries	781,297.36		
Telephone Expenses	29,896.00		
Travelling Expenses	118,569.00		
AIU Affiliation Fee	70,800.00		
Books & Publication	60,366.00		
CCTV Maintenance	70,160.00		
Cultural Show	55,000.00		
Income tax Payment	2,736,924.00		
Program Academic Disclosure	61,000.00		
Research project Expenses (ICCSR)	280,000.00		
Staff Welfare Expenses	27,950.00		
Study Tour Expenses	205,700.00		
Vehicle Hiring	416,000.00		
Website Maintenance	247,800.00		
Theatre Production Expenses	56,500.00		
To Depreciation	772,173.00		
Add surplus as per income & expend. account	5,787,518.33		
TOTAL::	65,032,928.00	TOTAL::	65,032,928.00

PLACE :: IMPHAL
DATED :: 28TH SEPTEMBER, 2023
UDIN :: 25526918BBIKXS6508

Per our report of even date annexed



For Anil Giri & Associates

Proprietor
Mem No.: 526918
FRN : 330319E

Signed as above in terms of certification of above Financial Statement & annexed notes and reports in relation to above name assessee / person



ANIL KUMAR GIRI

Chartered Accountants

C/o. RK Jain & Company
Thangal Bazar, Imphal, Manipur-795001

MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Recurring Expenses :-		By Opening Balance:	
Campus Rent	970,000.00		
College Maintenance & Repairing	1,963,690.00	SBI A/C No. 35910674057	19,047,371.81
Misc. Expenses	959,540.00	SBI A/C No. 36856701314	44,416.25
Fuel Expenses	900,000.00	SBI A/C No. 38991447380	1,158,681.55
Office Maintenance Expenses	1,262,004.00	Cash in Hand	25,000.00
Staff Salary	38,310,367.00		
Honorarium/Remuneration for Guest		By Admission Fee	5,533,200.00
Teacher & Casual Staff	5,045,430.00	By Examination Fee	1,917,500.00
Vehicle Maintenance	63,965.00	By Form Sales	64,300.00
Bank Charges	12,813.31	By Misc. Receipts	136,000.00
Event Expenses	2,146,813.00	By TDS Receipts	1,661,418.00
Examination Expenses	976,765.00	By FDR Interest	4,500,000.00
Repairing of Musical Instrument	18,977.00	By Affiliation Fee	1,387,840.00
Advertisement	174,225.00	By Registration fee Collection	154,000.00
Meeting Expenses	450,685.00	By Grant-in-aid on Research Project (ICCSR)	280,000.00
Printing & Stationeries	781,297.36		
Telephone Expenses	29,896.00	By Grant-in-Aid received :-	
Travelling Expenses	118,569.00	(As Per Schedule "A")	
AIU Affiliation Fee	70,800.00	Salary Grant	38,310,367.00
Books & Publication	60,366.00	Non Salary Grant	11,088,303.00
CCTV Maintenance	70,160.00		
Cultural Show	55,000.00		
Income tax Payment	2,736,924.00		
Program Academic Disclosure	61,000.00		
Research project Expenses (ICCSR)	280,000.00		
Staff Welfare Expenses	27,950.00		
Study Tour Expenses	205,700.00		
Vehicle Hiring	416,000.00		
Website Maintenance	247,800.00		
Theatre Production Expenses	56,500.00		
To Non- Recurring Expenses :-			
(As Per Schedule "B")	1,261,155.00		
To Closing Balances:			
SBI A/C No. 35910674057	24,448,569.96		
SBI A/C No. 36856701314	65,176.25		
SBI A/C No. 38991447380	1,060,259.73		
Cash in Hand			
TOTAL::	85,308,397.61	TOTAL::	85,308,397.61

PLACE : : IMPHAL

DATED : : 28TH SEPTEMBER, 2023

UDIN : : 25526918BBIKXS6508

Per our report of even date annexed

For Anil Giri & Associates



Mem No.: 52691
EDN: 33031

Signed as above in terms of certification of above Financial Statement & annexed notes and reports in relation to above name assessee / person



ANIL KUMAR GIRI

Chartered Accountants

C/o. RK Jain & Company
Thangal Bazar, Imphal, Manipur-795001

MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001

SCHEDULE "A" OF GRANT-IN-AID RECEIVED

PARTICULAR	AMOUNT
1) Salary Grant :-	
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.1/MUC/22 (Dated : 23/06/2022)	9,052,855.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.2/MUC/22 (Dated : 18/07/2022)	3,113,961.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.3/MUC/22 (Dated : 05/10/2022)	6,413,406.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.4/MUC/22 (Dated : 16/12/2022)	3,206,703.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.5/MUC/22 (Dated : 16/12/2022)	3,206,703.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.6/MUC/22 (Dated : 16/12/2022)	3,206,703.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.7&8/MUC/22	6,739,340.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.9/MUC/22	3,370,696.00
	38,310,367.00
2) Non-Salary Grant :-	
Grant-in-aid received from Government Manipur for the utilization of Honorarium/Remuneration to casual and contractual staff including Guest Lecturer from for Manipur university of Culture vide Bill No.10MUC/23 Dated : : 21/03/2023	10,000,000.00
Grant-in-aid received from Government Manipur for the utilization of Honorarium/Remuneration to casual and contractual staff including Guest Lecturer from for Manipur university of Culture vide Bill No.11MUC/23 Dated : : 30/03/2023	94,448.00
Grant-in-aid received from Government Manipur for the utilization of Honorarium/Remuneration to casual and contractual staff including Guest Lecturer from for Manipur university of Culture vide Bill No.13MUC/23 Dated : : 31/03/2023	993,855.00
	11,088,303.00
TOTAL ::	49,398,670.00

SCHEDULE "B" OF NON-RECURRING EXPENSES

PARTICULAR	AMOUNT
Library Books	50,000.00
Computer & Electronic Items	1,015,155.00
Furniture & Fixture	196,000.00
TOTAL :	1,261,155.00

TOTAL :



For Anil Giri & Associates

Proprietor
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FRN : 330319E

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