



অনি কুমার গিৰী
ANIL KUMAR GIRI

Chartered Accountants

C/o. RK Jain & Company

Thangal Bazar, Imphal, Manipur-795001

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

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned university as at **31ST MARCH, 2024** 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, 2024**.

(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 : : 30TH SEPTEMBER, 2024

UDIN : : 25526918BBIKXT2110



For Anil Giri & Associates

Proprietor
Merk 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

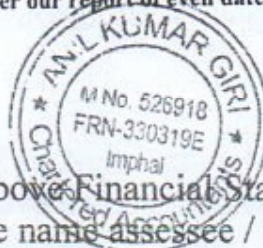
MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001

BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>GENERAL FUND A/C</u>		Land	49,785,350.00
Corpus Fund Account	100,000,000.00	Furniture & Fixture	1,530,456.00
Opening Balance	80,103,037.39	Add : During the Year	634,011.00
			<u>2,164,467.00</u>
Less deficit as per income & expend. account	(7,657,948.97)	Less : Depreciation	216,447.00
			1,948,020.00
	172,445,088.42	Musical Instruments	268,285.00
		Add : During the Year	316,000.00
			<u>584,285.00</u>
		Less : Depreciation	87,643.00
			496,642.00
		Computer & Accessories	656,203.00
		Add : During the year	744,822.00
			<u>1,401,025.00</u>
		Less : Depreciation	560,410.00
			840,615.00
		Office Vehicles	623,973.45
		Less : Depreciation	93,596.00
			530,377.45
		Library Books	64,764.00
		Add: During the year	50,000.00
			<u>114,764.00</u>
		Less : Depreciation	11,476.00
		Generator	103,288.00
			49,000.00
		Security Deposit for Building Rent	1,500,000.00
		<u>Investment :-</u>	
		SBI A/C No.36876082835	100,000,000.00
		SBI A/C No.39015474579	100,000.00
		<u>A) CURRENT ASSETS:-</u>	
		SBI A/C No. 35910674057	12,086,262.96
		SBI A/C No. 36856701314	1,075,214.25
		SBI A/C No. 38991447380	3,930,318.76
		Cash in Hand	
TOTAL::	<u>172,445,088.42</u>	TOTAL::	<u>172,445,088.42</u>

PLACE : : IMPHAL
DATED : : 30TH SEPTEMBER, 2024
UDIN : :25526918BMIXT2110

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Recurring Expenses :</u>		By Admission Fee	4,605,490.00
Campus Rent	1,240,000.00	By Examination Fee	820,950.00
College Maintenance & Repairing	4,940,017.00	By Misc. Receipts	30,000.00
Misc. Expenses	866,854.00	By TDS Receipts	2,665,188.00
Fuel Expenses	700,000.00	By FDR Interest	6,375,000.00
Office Maintenance Expenses	680,926.00	By Registration fee Collection	300.00
Staff Salary	41,003,449.00	By Grant-in-aid on Research Project (ICCSR)	646,900.00
Honorarium/Remuneration for Guest			
Teacher & Casual Staff	12,198,602.00	<u>By Grant-in-Aid received :-</u>	
Vehicle Maintenance	84,391.00	(As Per Schedule "A")	
Bank Charges	7,451.97	Salary Grant	41,003,449.00
Event Expenses	2,106,764.00	Non Salary Grant	8,696,000.00
Examination Expenses	979,151.00		
Repairing of Musical Instrument	6,000.00		
Advertisement	77,433.00		
Meeting Expenses	753,112.00		
Printing & Stationeries	859,836.00		
Telephone Expenses	40,564.00		
Travelling Expenses	1,780,195.00		
Advance to Employee	50,000.00		
Books & Publication	2,940.00		
College Development Expenses	50,000.00		
Research Methodology Expenses	140,000.00		
Income tax Payment	2,444,964.00		
Security Guard Welfare Expenses	44,000.00		
Study Tour Expenses	99,204.00		
Vehicle Hiring	364,000.00		
Website Maintenance	11,800.00		
To Depreciation	969,572.00		
Less deficit as per income & expend. account	(7,657,948.97)		
TOTAL::	64,843,277.00	TOTAL::	64,843,277.00

PLACE : : IMPHAL
DATED : : 30TH SEPTEMBER, 2024
UDIN : : 25526918BBIKXT2110

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

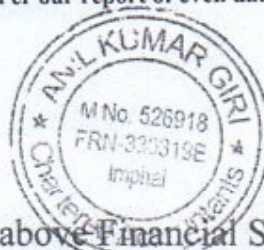
MANIPUR UNIVERSITY OF CULTURE
PALACE COMPOUND, IMPHAL
MANIPUR - 795001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Recurring Expenses :			
Campus Rent	1,240,000.00	By Opening Balance:	
College Maintenance & Repairing	4,940,017.00	SBI A/C No. 35910674057	24,448,569.96
Misc. Expenses	866,854.00	SBI A/C No. 36856701314	65,176.25
Fuel Expenses	700,000.00	SBI A/C No. 38991447380	1,060,259.73
Office Maintenance Expenses	680,926.00	Cash in Hand	
Staff Salary	41,003,449.00		
Honorarium/Remuneration for Guest		By Admission Fee	4,605,490.00
Teacher & Casual Staff	12,198,602.00	By Examination Fee	820,950.00
Vehicle Maintenance	84,391.00	By Misc. Receipts	30,000.00
Bank Charges	7,451.97	By TDS Receipts	2,665,188.00
Event Expenses	2,106,764.00	By FDR Interest	6,375,000.00
Examination Expenses	979,151.00	By Registration fee Collection	300.00
Repairing of Musical Instrument	6,000.00	By Grant-in-aid on Research Project (ICCSR)	646,900.00
Advertisement	77,433.00		
Meeting Expenses	753,112.00	By Grant-in-Aid received :-	
Printing & Stationeries	859,836.00	(As Per Schedule "A")	
Telephone Expenses	40,564.00	Salary Grant	41,003,449.00
Travelling Expenses	1,780,195.00	Non Salary Grant	8,696,000.00
Advance to Employee	50,000.00		
Books & Publication	2,940.00		
College Development Expenses	50,000.00		
Research Methodology Expenses	140,000.00		
Income tax Payment	2,444,964.00		
Security Guard Welfare Expenses	44,000.00		
Study Tour Expenses	99,204.00		
Vehicle Hiring	364,000.00		
Website Maintenance	11,800.00		
To Non- Recurring Expenses :-			
(As Per Schedule "B")	1,793,833.00		
To Closing Balances:			
SBI A/C No. 35910674057	12,086,262.96		
SBI A/C No. 36856701314	1,075,214.25		
SBI A/C No. 38991447380	3,930,318.76		
Cash in Hand			
TOTAL::	90,417,282.94	TOTAL::	90,417,282.94

Per our report of even date annexed

PLACE : : IMPHAL
DATED : : 30TH SEPTEMBER, 2024
UDIN : : 25526918BBIKXT2110



For Anil Giri & Associate.

Proprietor
Mem No.: 526918
FRN : 3303198

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/23 (Dated : 08/06/2023)	3,370,696.00
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/23 (Dated : 08/06/2023)	3,370,696.00
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/23 (Dated : 10/07/2023)	3,370,696.00
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/23 (Dated : 10/07/2023)	3,370,696.00
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/23 (Dated : 08/08/2023)	3,467,379.00
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/23 (Dated : 04/09/2023)	3,335,034.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.8/MUC/23 (Dated : 06/10/2023)	3,456,066.00
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/23 (Dated : 31/10/2023)	3,456,066.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.10/MUC/23 (Dated : 01/12/2023)	3,456,066.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.11/MUC/23 (Dated : 05/01/2024)	3,456,066.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.12/MUC/24 (Dated : 13/02/2024)	3,455,750.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.13/MUC/24 (Dated : 07/03/2024)	3,238,534.00
Grant-in-aid received from Government Manipur for the utilization of Salary for Regular Staff of Manipur University of Culture vide Bill no.16/MUC/24 (Dated : 21/03/2024)	199,704.00
	41,003,449.00

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.7 MUC/23 Dated : : 25/09/2023	2,436,000.00
Payment for Maintenance vide Bill No. 14/MUC/23 (Dated : 11/03/2024)	5,000,000.00
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.15 MUC/23 Dated : : 12/03/2024	1,260,000.00
	8,696,000.00

TOTAL ::

SCHEDULE "B" OF NON-RECURRING EXPENSES

PARTICULAR

Library Books
Computer & Electronic Items
Furniture & Fixture
Generator
Musical Items

TOTAL ::

AMOUNT

50,000.00
744,822.00
634,011.00
49,000.00
316,000.00
1,793,833.00



For Anil Giri

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

Mem No: 526918
FRN: 330310E