



অনি কুমার গিৰী  
**ANIL KUMAR GIRI**

Chartered Accountants

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

**KUMBI COLLEGE  
KUMBI P.O. MOIRANG, BISHNUPUR  
MANIPUR**

## AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned Society 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 Society 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 Society :-

- (i) In the case of Balance Sheet, the state of affairs of the Society 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 :: 12<sup>TH</sup> SEPTEMBER, 2023  
UDIN. 23526918BGWCOZ7800**



For Anil Kumar Giri  
Chartered Accountants  
  
Proprietor  
(M No 526918)

Signed as above in terms of certification of above Financial Statements & annexed notes and reports in relation to above named assessee / person.



অনি কুমার গিৰী  
**ANIL KUMAR GIRI**

Chartered Accountants

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

KUMBI COLLEGE  
KUMBI P.O. MOIRANG, BISHNUPUR  
MANIPUR

**BALANCE SHEET AS AT 31ST MARCH, 2023**

LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
<u>GENERAL FUND A/C</u>		<u>FIXED ASSETS</u>	
Opening Balance	11,050,761.00	As Per Schedule "D"	11,444,882.00
Add surplus as per income & expend. account	859,054.00		
	<u>11,909,815.00</u>		
Payable for Construction Materials and Others	985,200.00	<b>CURRENT ASSETS, LOANS AND ADVANCES:</b>	
		<b>A) CURRENT ASSETS</b>	
		Cash at bank :-	
		MRB A/C 9006050000194	1,437,543.00
		PNB A/C 0387050011918	2,500.00
		Cash in hand	10,090.00
<b>TOTAL::</b>	<u><u>12,895,015.00</u></u>	<b>TOTAL::</b>	<u><u>12,895,015.00</u></u>

Per our report of even date annexed

PLACE : IMPHAL  
DATED : 12TH SEPTEMBER, 2023  
UDIN. 23526918BGWCOZ7800



For Anil Kumar Giri  
Chartered Accountants  
  
Proprietor  
(M No 526918)

Signed as above in terms of certification of above Financial Statements &  
annexed notes and reports in relation to above named assessee / person.





ANIL KUMAR GIRI

Chartered Accountants

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

KUMBI COLLEGE  
KUMBI P.O. MOIRANG, BISHNUPUR  
MANIPUR

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Administrative Expenses:-</u> (As per Schedule "B")	2,723,038.00	By College Income ( Exam fee, Admission fee, Certificate fee etc)	7,775,315.00
<u>To Direct Educational Expenses :-</u> (As per Schedule "C")	5,454,250.00	By Examination Fees	4,125,000.00
<u>To Extra Curricular &amp; Supportive :-</u> (As per Schedule "D")	595,100.00	By Donation Alumni Association, Kumbi College	155,000.00
To Payable for Construction Materials and Others	985,200.00		
To Depreciation	1,438,673.00		
To Surplus tfd. to capital account	859,054.00		
<b>TOTAL::</b>	<b><u>12,055,315.00</u></b>	<b>TOTAL::</b>	<b><u>12,055,315.00</u></b>

Per our report of even date annexed

PLACE : IMPHAL  
DATED : 12TH SEPTEMBER, 2023  
UDIN. 23526918BGWCOZ7800



For Anil Kumar Giri  
Chartered Accountants  
Proprietor  
(M No 526918)

Signed as above in terms of certification of above Financial Statements & annexed notes and reports in relation to above named assessee / person.



অনি কুমার গিৰি  
**ANIL KUMAR GIRI**

Chartered Accountants

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

KUMBI COLLEGE  
KUMBI P.O. MOIRANG, BISHNUPUR  
MANIPUR

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

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
<b>To Administrative Expenses:-</b>		<b>By Opening Balance:-</b>	
(As per Schedule "B")	2,723,038.00	Cash in hand	21,400.00
<b>To Direct Educational Expenses :-</b>		<b>Cash at Bank :-</b>	
(As per Schedule "C")	5,454,250.00	MRB A/C 9006050000194	2,283,381.00
<b>To Extra Curricular &amp; Supportive :-</b>		PNB A/C 0387050011918	2,500.00
(As per Schedule "D")	595,100.00	By College Income ( Exam fee, Admission fee, Certificate fee etc)	7,775,315.00
		By Examination Fees	4,125,000.00
		By Donation	
		Alumni Association, Kumbi College	155,000.00
To Construction of Toilets	1,817,900.00		
To Furniture	1,255,250.00		
To Computer & Accessories	387,225.00		
To Scientific Equipment	408,000.00		
To Books & Journals	271,700.00		
<b>To Closing Balance :-</b>			
Cash at bank :-			
MRB A/C 9006050000194	1,437,543.00		
PNB A/C 0387050011918	2,500.00		
Cash in hand	10,090.00		
<b>TOTAL::</b>	<b>14,362,596.00</b>	<b>TOTAL::</b>	<b>14,362,596.00</b>

Per our report of even date annexed

PLACE : IMPHAL  
DATED : 12TH SEPTEMBER, 2023  
UDIN. 23526918BGWCOZ7800



For Anil Kumar Giri  
Chartered Accountants  
Proprietor  
(M No 526918)

Signed as above in terms of certification of above Financial Statements & annexed notes and reports in relation to above named assessee / person.





অনি কুমার গিৰী  
**ANIL KUMAR GIRI**

Chartered Accountants

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

**KUMBI COLLEGE  
KUMBI P.O. MOIRANG, BISHNUPUR  
MANIPUR**

**SCHEDULE "B" OF ADMINISTRATIVE EXPENSES**

**PARTICULARS**

	<b>AMOUNT</b>
Staff Salary	1,876,000.00
Printing & Stationery	120,250.00
Newspaper & Journal	64,500.00
Convayence	44,670.00
Bank charge	618.00
Electrification	238,250.00
Meeting Expenses	23,700.00
Audit & Accounting charges	18,000.00
Prospectus & Magazine	28,500.00
Gift and Donation	256,000.00
Misc. Expenses	52,550.00
<b>TOTAL::</b>	<b><u>2,723,038.00</u></b>

**SCHEDULE "C" OF DIRECT EDUCATIONAL EXPENSES**

**PARTICULARS**

	<b>AMOUNT</b>
Cultural & Sports fee	720,000.00
Enrollment & Registration fee	856,400.00
Examination Remuneration	260,250.00
Examination & Recognition fees, form fill up etc	3,617,600.00
<b>TOTAL::</b>	<b><u>5,454,250.00</u></b>

**SCHEDULE "D" OF Extracurricular & Supportive Expenses**

**PARTICULARS**

	<b>AMOUNT</b>
Study Tour	87,700.00
Seminars/Workshops including fees & allowances	18,650.00
NAAC Preparation	210,000.00
Games & Sports	120,000.00
Social Service	68,350.00
Functions & Programs (Foundation Day)	90,400.00
<b>TOTAL::</b>	<b><u>595,100.00</u></b>



For Anil Kumar Giri  
Chartered Accountants

Proprietor  
(M No 526918)

Signed as above in terms of certification of above Financial Statements & annexed notes and reports in relation to above named assessee / person.



অনি কুমার গিৰি  
ANIL KUMAR GIRI

Chartered Accountants

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

KUMBI COLLEGE  
KUMBI P.O. MOIRANG, BISHNUPUR  
MANIPUR

SCHEDULE "D" OF FIXED ASSETS AS AT 31ST MARCH, 2023

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPR.	W.D.V. AS ON 3/31/2023
Land	350,000.00		350,000.00		350,000.00
Building	2,984,449.00		2,984,449.00	149,222.00	2,835,227.00
Furniture	69,907.00	1,255,250.00	1,325,157.00	132,516.00	1,192,641.00
Library Books	47,338.00	271,700.00	319,038.00	127,615.00	191,423.00
Office Equipments	28,531.00		28,531.00	4,280.00	24,251.00
Computer	482,401.00	387,225.00	869,626.00	34,785.00	834,841.00
Gate	1,945.00		1,945.00	195.00	1,750.00
Indoor Stadium	2,039,302.00		2,039,302.00	305,895.00	1,733,407.00
Women Hostel	1,667,524.00		1,667,524.00	250,129.00	1,417,395.00
Cycle Shed	11,092.00		11,092.00	1,109.00	9,983.00
Lab. Equipment	114,083.00	408,000.00	522,083.00	78,312.00	443,771.00
Sports materials	44,850.00		44,850.00	6,728.00	38,122.00
Washroom /Toilet	116,683.00	1,817,900.00	1,934,583.00	290,187.00	1,644,396.00
Pond	84,310.00		84,310.00	12,647.00	71,663.00
Green House	100,000.00		100,000.00	15,000.00	85,000.00
Construction of Auditorium	601,065.00		601,065.00	30,053.00	571,012.00
<b>TOTAL::</b>	<b>8,743,480.00</b>	<b>4,140,075.00</b>	<b>12,883,555.00</b>	<b>1,438,673.00</b>	<b>11,444,882.00</b>



For Anil Kumar Giri  
Chartered Accountants  
  
Proprietor  
(M No 526918)

Signed as above in terms of certification of above Financial Statements & annexed notes and reports in relation to above named assessee / person.