



**AUDITOR'S REPORT**


We have examined the enclosed Balance Sheet of KHONGNANGTHABA UNIVERSITY, KHURAI KONSAM LEIKAI, IMPHAL EAST DISTRICT, MANIPUR for the Year ended 31-03-2023 and also the Income & Expenditure Account of that period. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Profit & Loss Account dealt with the Report are in agreement with the books of accounts.
3. In our opinion and to the best of our information and according to the explanation given to us the said Accounts give a true and fair view:
  - I. In the case of the **Balance Sheet**, of the state of affairs as at 31-03-2023
  - II. In the case of Income & Expenditure account of the **EXCESS OF INCOME OVER EXPENDITURE** for the period ended on that date.

Date: 08/01/2024  
Place: Guwahati

For, M/s ABHIJIT & ASSOCIATES  
Chartered Accountants  
FR No. 328412E  
  
(CA. ABHIJIT DEY)  
Proprietor  
M. No. 306287

UDIN: 24306287BKDFDU8099



**KHONGNANGTHABA UNIVERSITY**  
KHURAI KONSAM LEIKAI, IMPHAL EAST DISTRICT, MANIPUR.

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

RECEIPTS	AMOUNTS(Rs)	PAYMENTS	AMOUNTS(Rs)
<b>To Opening Balance :</b>		<b>By Administrative &amp; Education Support Expenses</b>	
Cash in hand	7,970.00	- Staff Salary	2,24,500.00
Indian Bank	10,287.00	- Advertisement	5,500.00
		- Guest Lecture	11,500.00
		- Meeting Expenses	4,005.00
		- Affiliated Fee to MU	42,000.00
		- Printing & Stationery	30,150.00
		- Postage	1,882.00
		- Telephone & Internet	3,220.00
		- Office Maintenance	12,565.00
		- Bank Charge	3.00
		- Miscellaneous	3,250.00
<b>" Academic Receipt</b>			3,38,575.00
Admission Fee PHD	5,25,000.00		
		<b>" Capital Expenses</b>	
Admission Form	18,100.00	Computers	34,962.00
Course Fee	80,000.00	Furniture & Fixture	71,800.00
Registration Fee	4,00,000.00	Books & Journals	3,20,689.00
	10,23,100.00	Misc Asset	9,000.00
			4,36,451.00
<b>" Contribution</b>	71,52,000.00		
<b>" Bank Interest</b>	1,32,998.00	<b>" Endorsement Fund for</b>	
<b>" Contribution from</b>		Khongnangthaba University	1,00,00,000.00
Kangleipak Medical and			
Nursing Institute Trust	40,00,000.00	<b>" Closing Balance :</b>	
		Cash in hand	1,64,404.00
		Indain Bank	13,86,925.00
			1,23,26,355.00
	<b>1,23,26,355.00</b>		

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

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
<b>By Administrative &amp; Education Support Expenses</b>		<b>To Academic Receipt</b>	10,23,100.00
(As per Receipts & Payments A/c)	3,38,575.00	(As per Receipts & Payments A/c)	
		<b>" Contribution</b>	71,52,000.00
<b>" University Fund</b>		<b>" Bank Interest</b>	1,32,998.00
(Excess of income over		<b>" Contribution from</b>	
Expenditure Transferred)	1,19,69,523.00	Kangleipak Medical and	
		Nursing Institute Trust	40,00,000.00
	<b>1,23,08,098.00</b>		

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

LIABILITIES	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)
<b>University Fund :</b>		Cash in hand	1,64,404.00
Opening Balance	18,257.00	Indain Bank	13,86,925.00
Add: Excess of Income			
over expenses transferred	1,19,69,523.00	Fixed Asset	4,36,451.00
	1,19,87,780.00	Endorsement Fund	1,00,00,000.00
			1,19,87,780.00

For, M/s. Abhijit & Associates

Chartered Accountants

FRH-328412E



CA Abhijit Dey

Proprietor

M.No. 306287

UDIN:24306287BKDFDU8099

Date:08-01-2024

Place:Guwahati



**KHONGNANGTHABA UNIVERSITY**  
KHURAI KONSAM LEIKAI, IMPHAL EAST DISTRICT, MANIPUR

**SCHEDULE "A" : FIXED ASSETS**

Sl. No.	Items	Book Value as on 1/4/2022	Addition during the Yr.	Sale/ Discarded during the Yr	Total	Depreciation Rate	Depreciation Amounts	Net Book Value as on 31/03/2023
1.	Computers		34,962.00		34,962.00	0%	-	34,962.00
2.	Furniture & Fixture		71,800.00		71,800.00	0%	-	71,800.00
3.	Books & Journals		3,20,689.00		3,20,689.00	0%	-	3,20,689.00
4.	Misc Asset		9,000.00		9,000.00	0%	-	9,000.00
		-	<b>4,36,451.00</b>	-	<b>4,36,451.00</b>		-	<b>4,36,451.00</b>

