



**Chartered Accountants**

T-5/B, K.S THANGA BUILDING

Near Sanitation Office, Behind Aizawl College,  
TUIKHUAHTLANG, AIZAWL, MIZORAM -796001

- HO: New Delhi
- BO: Ghaziabad, Kolkata
- [REDACTED]

### **AUDITOR'S REPORT**

We have examined the attached Receipts & Payments Account of **GOVT. HNAHTHIAL COLLEGE, Hnahthial, Mizoram, Account: "Salary, Wages, OE & Other Charges"** as at March 31<sup>st</sup>, 2021 and the which are in agreement with the books of accounts maintained at its office at Hnahthial, Mizoram. The preparation of these financial statements are the responsibility of the management, our responsibility is to express an opinion on these financial statements based on our audit, further we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) In our opinion, proper books of account as required, have been maintained and kept in the office, so far it appears from our examination of such books.
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view.

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner

Date: 22.10.2022

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is 22098017BARATR3975



**GOVT. HNAHTHIAL COLLEGE**  
**Aizawl, Mizoram**

Account: "Salary, Wages, OE & Other Charges"

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance:</b>	-	<b>Salary:</b>	
Cash-in-Hand/Bank		1st Qtr ( April - June),2020	1,36,51,617.00
		2nd Qtr (July-September), 2020	1,03,25,360.00
		3rd Qtr (October-December), 2020	99,43,440.00
		4th Qtr (January-March), 2021	63,48,610.00
			4,02,69,027.00
<b>Fund received from Directorate of Higher &amp; Technical Education Vide its letter No:</b>		<b>Medical Treatment:</b>	
<b>1st Qtr ( April - June),2020</b>	1,43,26,020.00	1st Qtr ( April - June),2020	2,71,932.00
a) G. 20011/28/20-DTE(HTE)/1, Dt. 03.04.2020	10,000.00	2nd Qtr (July-September), 2020	96,579.00
b) G. 20011/28/20-DTE(HTE)/3, Dt. 04.04.2020	53,952.00	3rd Qtr(October-December), 2020	4,29,728.00
c) G. 20011/28/20-DTE(HTE)/2, Dt. 11.05.2020	2,12,156.00	4th Qtr (January-March), 2021	78,937.00
d) G. 20011/23/19-DTE(HTE)/1, Dt. 20.05.2020	59,776.00		8,77,176.00
e) G. 20011/23/19-DTE(HTE)/ , Dt. 11.06.2020		<b>Domestic Travel :</b>	
<b>2nd Qtr (July-September), 2020</b>	99,97,940.00	1st Qtr ( April - June),2020	53,952.00
a) G. 20011/28/20-DTE(HTE)/1, Dt. 16.07.2020	96,579.00	3rd Qtr(October-December), 2020	44,156.00
b) G. 20011/23/19-DTE(HTE)/ , Dt. 02.09.2020	5,27,169.00		98,108.00
c) G. 20011/28/20-DTE(HTE)/3, Dt. 10.09.2020		<b>Transferred to Subsidiary A/c:</b>	
<b>3rd Qtr(October-December), 2020</b>	99,83,440.00	<b>Office Expenses</b>	
a) G. 20011/28/20-DTE(HTE)/5, Dt. 16.10.2020	44,156.00	1st Qtr ( April - June),2020	40,000.00
b) G. 20011/28/20-DTE(HTE)/1, Dt. 21.10.2020	3,05,126.00	2nd Qtr (July-September), 2020	20,000.00
c) G. 20011/23/19-DTE(HTE)/2, Dt. 16.11.2020	2,11,617.00	3rd Qtr(October-December), 2020	30,000.00
d) G. 20011/28/20-DTE(HTE)/2, Dt. 14.12.2020	1,73,443.00	4th Qtr (January-March), 2021	34,000.00
e) G. 20011/23/19-DTE(HTE)/3, Dt. 14.12.2020			1,24,000.00
<b>4th Qtr (January-March), 2021</b>	66,75,360.00	<b>Motor Vehicle</b>	
a) G. 20011/28/20-DTE(HTE)/3, Dt. 28.01.2021	58,607.00	1st Qtr ( April - June),2020	10,000.00
b) G. 20011/23/19-DTE(HTE)/5, Dt. 28.01.2021	1,30,000.00	2nd Qtr (July-September), 2020	10,000.00
c) G. 20011/28/20-DTE(HTE)/2, Dt. 10.02.2021	20,330.00	3rd Qtr(October-December), 2020	10,000.00
d) G. 20011/23/19-DTE(HTE)/1, Dt. 10.02.2021	95,000.00	4th Qtr (January-March), 2021	7,600.00
e) G. 20011/28/20-DTE(HTE)/5, Dt. 15.02.2021	7,00,000.00		37,600.00
f) G. 20011/28/20-DTE(HTE)/3, Dt. 09.03.2021		<b>Office Contingent</b>	
		1st Qtr ( April - June),2020	20,000.00
		2nd Qtr (July-September), 2020	20,000.00
		3rd Qtr(October-December), 2020	2,11,617.00
		4th Qtr (January-March), 2021	9,29,800.00
			11,81,417.00
		Refund to Directorate of Higher & Technical Education	10,93,343.00
		<b>Closing Balance:</b>	
		Cash-in-Hand/Bank	-
	<b>4,36,80,671.00</b>		<b>4,36,80,671.00</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: D22876N

CA Ajay Kumar Joshi  
Partner

Date: 22.10.2022  
Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **22098017BARATR3975**

For & On behalf of Govt.Hnahthial College







**AKAS & Associates**  
**Chartered Accountants**

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- HO: New Delhi
- BO: Ghaziabad, Kolkata
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**AUDITOR'S REPORT**

We have examined the attached Receipts & Payments Account of **GOVT. HNAHTHIAL COLLEGE, Hnahthial, Mizoram, Account: "College Development Fund"** as at March 31<sup>st</sup>, 2021 and the which are in agreement with the books of accounts maintained at its office at Hnahthial, Mizoram. The preparation of these financial statements are the responsibility of the management, our responsibility is to express an opinion on these financial statements based on our audit, further we report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- In our opinion, proper books of account as required, have been maintained and kept in the office, so far it appears from our examination of such books.
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view.

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner



Date: 22.10.2022

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is 22098017BAQYRN1531



**GOVT. HNAHTHIAL COLLEGE**  
**Hnahthial, Mizoram**

**Account: "College Development Fund"**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance:</b>		<b>Administrative Expenses:</b>	
Cash-in-Hand	-	Casual Staff Honorarium	2,11,617.00
Cash-at-Bank (7913)	3,42,465.00	Office Expenses	3,47,900.00
		Water & Electricity	20,278.00
Fund from Directorate of Higher & Technical Education (LOC Fund)	13,43,017.00	Telephone & Internet Bill	22,400.00
Students Compulsory Fee Academic Year 2020-21	9,64,580.00	Repairs & Maintenance	1,51,600.00
Exam Fee 2020-21	31,620.00	Postage & Courier	1,000.00
Bank Interest	14,895.50	Printing & Stationery	78,572.00
		Graduation Day Expenses	1,00,000.00
		Fees Remitted to State Govt	1,79,520.00
		Others Fess	43,000.00
		Student Union Fees	81,600.00
		Internal Exam Fee	68,255.00
		Bank Charges	54.00
		<b>Fees Remitted to MZU:</b>	
		Affiliation Fee	35,610.00
		Enrolment Fee	13,302.00
		Exam Fee	67,391.00
		<b>Capital Expenditure:</b>	
		Library Books	90,975.00
		Furniture & Fixture	34,000.00
			1,24,975.00
		<b>Transferred to Subsidiary A/c:</b>	
		SEDP	7,00,000.00
		Study Tour	1,30,000.00
		Library	40,800.00
		Magazine	43,500.00
		College Bus	37,600.00
			9,51,900.00
		<b>Closing Balance:</b>	
		Cash-in-Hand	-
		Cash-at-Bank (7913)	1,97,603.50
			1,97,603.50
	<b>26,96,577.50</b>		<b>26,96,577.50</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

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