



AKAS & Associates
Chartered Accountants

0389-2316393, 8777021042, 9436151145
Email-info_alzawl@akasassociates.com

T-5/B, K.S THANGA BUILDING
Near Sanitation Office, Behind Aizawl College,
TUIKHUAHTLANG, AIZAWL, MIZORAM -796001

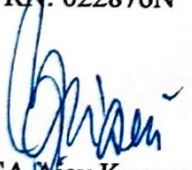
- HO: New Delhi
- BO: Ghaziabad, Kolkata

AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. HNAHTHIAL COLLEGE, Hnahthial, Mizoram, Account: "General"** as at March 31st, 2023 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: 06.05.2024

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBPAAG2148**

GOVT. HNAHTHIAL COLLEGE
Hnahthial, Mizoram

Account: "General"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		General Expenses:	
Cash-in-Hand	-	Casual Staff Remuneration	6,37,000.00
Cash-at-Bank (7913)	5,65,249.00	Office Expenses	6,380.00
		Internal Exam Expenses	51,500.00
		College Prospectus Expenses	8,500.00
Fund received from Directorate of Higher & Technical Education, Govt of Mizoram:		College Bus Maintenance Expenses	89,000.00
Office Expenses	1,50,000.00	College Bus Insurance	41,820.00
Motor Vehicle	45,000.00	Student ID Card	7,650.00
Other Charges	8,37,000.00	Telephone & Internet Bill	26,740.00
	10,32,000.00	Water & Electricity	72,225.00
Students Compulsory Fee	10,14,593.00	POL/HSD	45,000.00
Miscellaneous Receipt	14,070.00	Printing & Stationery	73,085.00
Other Receipt (Opening Bal. A/c No.11848132465)	1,65,276.61	Fees Remitted to State Govt	2,34,960.00
Bank Interest (7913)	16,099.00	Repairs & Maintenance	4,950.00
Bank interest (2465)	5,519.00	Audit Fee	40,000.00
Bank Interest (0598)	2,300.00	Megazine Expenses	61,430.00
		Library Expensese	53,400.00
		Bank Charges	76.00
		Fees Remitted to MZU:	
		Registration Fee	10,600.00
		Affiliation Fee	5,000.00
		Enrolment Fee	17,800.00
		Exam Fee	1,29,663.00
			1,63,063.00
		Transferred to SU:	
		College T-Shirt	19,400.00
		College Week	85,500.00
		Graduation Day/Freshers Social	76,600.00
			1,81,500.00
		Closing Balance:	
		Cash-in-Hand	-
		Cash-at-Bank:	
		SBI (2465)	3,54,865.61
		MRB (0598)	6,61,962.00
			10,16,827.61
	28,15,106.61		28,15,106.61

* Note: Bank Account No.11848132465 closing balance Rs.1,65,276.61 F.Y-2021-2022 was not taken in cashbook and the same was taken as other receipt in the current year 2022-2023
As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN/022876N

For & On behalf of Govt. Hnahthial College

CA Ajay Kumar Joshi
Partner



Date: 06.05.2024
Place: Aizawl

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- HO: New Delhi
- BO: Ghaziabad, Kolkata

AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. HNAHTHIAL COLLEGE, Hnahthial, Mizoram, Account: "Letter of Credit (LOC)"** as at March 31st, 2023 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.
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- 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: 06.05.2024

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBPAJ9348**

GOVT. HNAHTHIAL COLLEGE
Hnahthial, Mizoram

Account: "Letter of Credit (LOC)"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Cash-in-Hand/Bank	-	Pay & Arrear	4,08,95,031.00
		Medical Treatment	5,35,266.00
		Domestic Travel	1,04,696.00
Fund received from Directorate of Higher & Technical Education, Govt of Mizoram:		Transferred to Main A/c	
Pay & Arrear	4,17,80,811.00	Office Expenses	1,50,000.00
Office Expenses	1,50,000.00	Motor Vehicle	45,000.00
Motor Vehicle	45,000.00	Other Charges	8,37,000.00
Other Charges	8,37,000.00		10,32,000.00
Medical Treatment	5,35,266.00	Refund/Surrendered to Directorate of Higher & Technical Education	10,85,780.00
Domestic Travel	1,04,696.00		
		Closing Balance:	
		Cash-in-Hand/Bank	-
	4,34,52,773.00		4,34,52,773.00

For AKAS & Associates
Chartered Accountants
FRN: 022876N

For & Onbehalf of Govt. Hanhthial College

CA Ajay Kumar Joshi
Partner



Date: 06.05.2024
Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBPAJ9348**

Annexure-1

Fund received from Directorate of Higher & Technical Education, Govt of Mizoram vide Its letter No:**Amount Rs.****1st Qtr. (Apr, 2022 - June, 2022)**

a) G.20011/29/21-DTE(HTE)/1, Dt. 07.04.2022	1,43,85,564.00
b) G.20011/23/2019-DTE(HTE), Dt. 08.04.2022	1,67,674.00
c) G.20011/28/2021-DTE(HTE)/6, Dt. 06.05.2022	2,86,705.00
d) G.20011/30/22-DTE(HTE)/3, Dt. 14.06.2022	1,96,000.00

Total (A)**1,50,35,943.00****2nd Qtr. (Jul, 2022 - Sept, 2022)**

a) G.20011/30/22-DTE(HTE), Dt. 11.07.2022	30,988.00
b) G.20011/30/22-DTE(HTE), Dt. 29.07.2022	1,01,94,086.00
c) G.20011/30/22-DTE(HTE)/2, Dt. 29.09.2022	97,302.00

Total (B)**1,03,22,376.00****3rd Qtr. (Oct, 2022- Dec, 2022)**

a) G.20011/30/22-DTE(HTE)/2, Dt. 25.10.2022	2,94,000.00
b) G.20011/29/21-DTE(HTE)/1, Dt. 07.11.2022	1,02,95,057.00
c) G.20011/30/22-DTE(HTE)/2, Dt. 06.12.2022	1,46,520.00

Total (C)**1,07,35,577.00****4th Qtr. (Jan, 2023 - Mar, 2023)**

a) G.20011/30/22-DTE(HTE)/2, Dt. 16.01.2023	1,60,000.00
b) G.20011/29/21-DTE(HTE)/6, Dt. 17.01.2023	80,887.00
c) G.20011/30/22-DTE(HTE), Dt. 02.02.2023	68,97,282.00
d) G.20011/30/22-DTE(HTE)/, Dt. 14.02.2023	1,47,000.00
e) G.20011/30/22-DTE(HTE)/2, Dt. 16.02.2023	73,708.00

73,58,877.00**Total (D)****GRAND TOTAL (A+B+C+D)****4,34,52,773.00**

Annexure-II

Fund Position as on 31.03.2023	Amount (Rs.)
<u>Pay & Arrear:</u>	
Fund Received	4,17,80,811.00
Less: Utilized/Transferred to Main A/c	4,06,95,031.00
Closing Balance (A)	10,85,780.00
<u>Other Charges:</u>	
Fund Received	8,37,000.00
Less: Utilized/Transferred to Main A/c	8,37,000.00
Closing Balance (B)	-
<u>Medical Treatment:</u>	
Fund Received	5,35,266.00
Less: Utilized/Transferred to Main A/c	5,35,266.00
Closing Balance (C)	-
<u>Motor Vehicle:</u>	
Fund Received	45,000.00
Less: Utilized/Transferred to Main A/c	45,000.00
Closing Balance (D)	-
<u>Office Expenses:</u>	
Fund Received	1,50,000.00
Less: Utilized/Transferred to Main A/c	1,50,000.00
Closing Balance (E)	-
<u>Domestic Travelling</u>	
Fund Received	1,04,696.00
Less: Utilized/Transferred to Main A/c	1,04,696.00
Closing Balance (F)	-
Surrendered to DH&TE (A+B+C+D+E+F)	10,85,780.00

