

2021-2022  
Audit Reports



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

0389-2316393, 8777021042, 9436151145  
Email-Info\_alzawl@akasassociates.com

T-5/B, K.S THANGA BUILDING  
Near Sanitation Office, Behind Alzawl 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>, 2022 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 22098017BARCXF1406



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

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance:</b>		<b>Salary:</b>	
Cash-in-Hand/Bank	-	1st Qtr ( April - June),2021	1,31,85,318.00
		2nd Qtr (July-September), 2021	99,82,980.00
		3rd Qtr(October-December), 2021	1,00,39,075.00
		4th Qtr (January-March), 2022	61,35,580.00
			3,93,42,953.00
<b>Fund received from Directorate of Higher &amp; Technical Education Vide its letter No:</b>		<b>Medical Treatment:</b>	
<b>1st Qtr ( April - June),2021</b>		1st Qtr ( April - June),2021	4,44,951.00
a) G.20011/23/2019-DTE(HTE)/2,Dt. 15.04.2021	1,58,246.00	2nd Qtr (July-September), 2021	52,375.00
b) G.20011/28/20-DTE(HTE)/5,Dt. 08.04.2021	1,33,25,420.00	3rd Qtr(October-December), 2021	1,35,394.00
c) G.20011/28/2021-DTE(HTE)/6,Dt. 06.05.2021	2,86,705.00	4th Qtr (January-March), 2022	11,693.00
d) G.20011/28/21-DTE(HTE)/4,Dt. 18.06.2021	4,44,000.00		6,44,413.00
<b>2nd Qtr (July-September), 2021</b>		<b>Transferred to Subsidiary A/c:</b>	
a) G.20011/28/20-DTE(HTE)/4,Dt. 16.07.2021	1,32,71,960.00	<b>Office Expenses</b>	
b) G.20011/23/2019-DTE(HTE)/3,Dt. 13.07.2021	52,375.00	1st Qtr ( April - June),2020	30,000.00
c) G.20011/28/20-DTE(HTE)/3,Dt. 15.09.2021	1,00,000.00	2nd Qtr (July-September), 2020	35,000.00
d) G.20011/28./20-DTE(HTE)/4,Dt. 23.09.2021	1,47,000.00	3rd Qtr(October-December), 2020	35,000.00
<b>3rd Qtr(October-December), 2021</b>		4th Qtr (January-March), 2021	65,000.00
a) G.20011/28/20-DTE(HTE)/1,Dt. 25.10.2021	1,00,24,095.00		1,65,000.00
b) G.20011/28/2021-DTE(HTE)/6,Dt. 16.10.2021	1,35,394.00	<b>Motor Vehicle</b>	
c) G.20011/28/20-DTE(HTE)/2,Dt. 17.12.2021	1,47,000.00	1st Qtr ( April - June),2020	10,000.00
d) No.20011/28/2021-DTE(HTE)/4,Dt. 15.12.2021	1,50,000.00	2nd Qtr (July-September), 2020	10,000.00
<b>4th Qtr (January-March), 2022</b>		3rd Qtr(October-December), 2020	10,000.00
a) G.20011/28/20-DTE(HTE)/1,Dt. 27.01.2022	34,43,628.00	4th Qtr (January-March), 2021	10,000.00
b) G.20011/28/20-DTE(HTE)/3,Dt. 09.02.2022	1,60,000.00		40,000.00
c) G.20011/28/2021-DTE(HTE)/6,Dt. 18.02.2022	11,693.00	<b>Office Contingent</b>	
d) G.20011/28/20-DTE(HTE)/1,Dt. 18.02.2022	98,000.00	1st Qtr ( April - June),2020	4,54,000.00
e) G.20011/28/20-DTE(HTE)/5,Dt.24.02.2022	30,000.00	2nd Qtr (July-September), 2020	2,62,000.00
		3rd Qtr(October-December), 2020	3,12,000.00
		4th Qtr (January-March), 2021	2,58,000.00
			12,86,000.00
		<b>Refund to Directorate of Higher &amp; Technical Education</b>	5,07,150.00
		<b>Closing Balance:</b>	
		Cash-in-Hand/Bank	-
	<b>4,19,85,516.00</b>		<b>4,19,85,516.00</b>

As per our Report of Even Date Attached

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 **22098017BARCXF1406**

For & On behalf of Govt.Hnahthial College





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

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- 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: "SEDP for Preparation of NAAC"** for the period from 31.03.2021 to 28.01.2022 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 Arav Kumar Joshi  
Partner

Date: 31.10.2022

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is 22098017BBMSGP3876

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

Account: "SEDP for Preparation of NAAC"

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 31.03.2021 TO 28.01.2022**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance:</b>		<b>Preparation of NAAC Expenditure:</b>	
Cash-in-Hand/Bank	-	NAAC Peer Team Expenses	3,24,500.00
		Hiring Charge of Rental Car	26,000.00
		Honorarium for Cook	10,000.00
Fund received from Directorate of Higher & Technical Education Vide its letter No.G. 20011/28/20-DTE(HTE)/3		Hostel Rent & Hotel Expenses	10,010.00
Dated:09.03.2021	7,00,000.00	Banner, Signboard & Decoration	44,280.00
		Kits & Stationery	4,240.00
		Designation plate	10,000.00
		Refreshment	39,730.00
		Gifts to Peer Team	91,350.00
		Conveyance Expense for Peer Team	1,00,000.00
		Video Coverage Bill	6,000.00
		Miscellaneous Expenses	11,490.00
		<b>Capital Expenditure</b>	
		Computer & Accessories (UPS) 12,400.00	
		Office Equipment 10,000.00	22,400.00
		<b>Closing Balance:</b>	
		Cash-in-Hand/Bank	-
	<b>7,00,000.00</b>		<b>7,00,000.00</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

CA Ajay Kumar Joshi  
Partner

Date: 31.10.2022  
Place: Aizawl

For & On behalf of Govt.Hnahthial College