

GOVT. AIZAWL WEST COLLEGE
Aizawl, Mizoram

Account: "College Development Fund"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021


Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Cash-in-Hand	-	Expenses on Industrial Visit cum Study Tour 2019-20	3,00,000.00
Cash-at-Bank (3948)	11,39,206.11	Tuition & Admission remitted to State Govt.	10,94,280.00
		Contingent Expenses	59,915.00
Fund received form Directorate of Higher & Technical Education (LOC Fund)	4,50,277.00		
Tuition & Admission Fee 2020-21	10,94,280.00		
Miscellaneous Receipt	5,000.00		
Bank Interest	24,535.00		
		Closing Balance:	
		Cash-in-Hand	-
		Cash-at-Bank (3948)	12,59,103.11
			12,59,103.11
	27,13,298.11		27,13,298.11

As per our Report of Even Date Attached

For & Onbehalf of Govt. Aizawl West College

For AKAS & Associates
Chartered Accountants
FRN: 022876N

(Signature)
CA Malay Sengupta
Partner



Date: 14.04.2022
Place: Aizawl



AKAS & Associates
Chartered Accountants

0389-2316393, 8777021042, 9436151145
Email-info_aizawl@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. AIZAWL WEST COLLEGE, Aizawl, Mizoram, Account: "College Development Fund"** as at March 31st, 2021 and the which are in agreement with the books of accounts maintained at its office at Aizawl, 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 Malay Sengupta
Partner



Date: 14.04.2022
Place: Aizawl

Minutes/Records of Discussions at the conclusion of Audit

Minutes of the Meeting held on 09.05.2022 to discuss audit observations to be included in the draft Inspection Report for the period from 01.01.2016 to 30.04.2022 relating to the Principal, Govt.Aizawl West College, Mizoram.

Member Present:

From Ministry's /Audited Entity's side	From Audit side
Prof. C. Lalhlengliana, Principal	Shri Uma Shankar Roy, Asst. Audit Officer (IO)
Smti Zothansangi, Cashier	Shri N.Rajeshwar Singh, Asst. Audit Officer

(Note- The minor and procedural irregularities which are noticed during the course of audit have either been settled on spot after taking assurance from the auditee or have been issued to the Ministry in the shape of Test Audit Note)

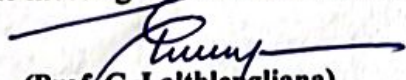
The audit observations were discussed in detail and necessary clarifications, wherever sought, were given from the Audit side.

It was pointed out by audit that initial replies from the Audited Entity (Principal, Govt.Aizawl West College) against audit observations were still awaited and the same may be furnished on priority. In response, the Audited Entity assured to send the replies at the earliest possible.


Points for Discussion at Exit Meeting

POS No	Particulars	Reply by the Department
1	New Construction and Upgradation/renovation under "Rashtriya Uchchatar Shiksha Abhiyan" (RUSA), CSS amounting to ₹ 1.62 Crore: Observation thereof.	The Principal stated that reply will be furnished in due course.
2	Doubtful transfer of Fund amounting to ₹ 7,83,000/- to VL Trader, Maubawk, Aizawl : observation thereof	-do-
3	Procurement of Library Books: observation thereof	-do-
4	Less collection of revenue amounting to ₹ 61,470 :-	-do-
5	Purchase of stationery items from private dealers amounting to ₹6.46 lakh	-do-
6	Retention & delay in Utilisation of Budget- ₹ 2.50 lakh: Observation thereof-	-do-

The meeting ended with a vote of thanks.

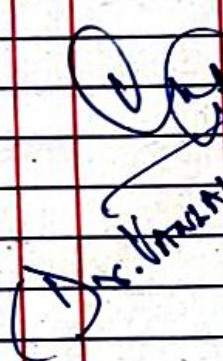
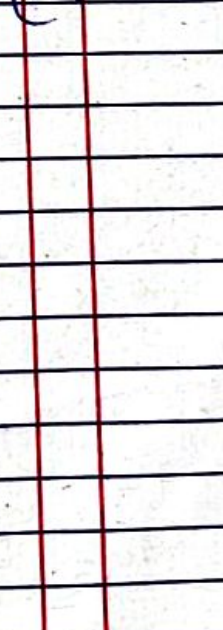

(Prof. C. Lalhlengliana)
Principal, Govt.Aizawl West College

Principal
Govt. Aizawl West College
Aizawl, Mizoram


(Uma Shankar Roy)
AAO/IO Audit Party

महायक लेखापरीक्षा अधिकारी
Assistant Audit Officer
कार्यालय प्रधान महालेखाकार, मिज़ोरम
Pr. Accountant General, Mizoram
आईजोल, Aizawl

D I S B U R S E M E N T S

Month & Date	PARTICULARS	Ledger Folio	Amount		Bank Amount Voucher No.		Total Amount	
			Rs.	P.	Rs.	P.	Rs.	P.
	Audited statement Period: 17-8-2017 to 16-5-2018							
	Total Receipt during the Audited Period		Rs. 10,107					
	Total Expenditure during the Audited period		Rs. 6,31,134					
	Balance in hand.		Rs. 3,79,561					
	Rupees Three Lakhs Seventy nine thousand five hundred sixty one							
	Audited							
	 H. Lakshmi Auditor							
	 Dr. Manjuna Kumar Auditor							

1000/89 2000/11 2001/12

Cash Accounts for the

R E C E I P T S

Month & Date	PARTICULARS	Ledger Folio	Amount		Bank Amount Voucher No.		Total Amount	
			Rs.	P.	Rs.	P.	Rs.	P.
	Audited Statement for the year: 17/8/2017 to 16/8/2021.							
	Total Receipt = Rs 2,97,946/- (Two lac nine thousand nine hundred and forty six rupees only)							
	Total Expenditure = Rs 2,97,946/- (Two lac nine thousand nine hundred and forty six rupees only)							
	Auditors observations entered in the cash book are found to be correct and supported by vouchers in the receipt side. Vouchers may be checked.							
	1. The amounts entered in the cash book are found to be correct and supported by vouchers in the receipt side. Vouchers may be checked.							
	2. On the receipt side, Vouchers may be checked.							
	3. Students related expenditures may be supported by expenditure statements and vouchers.							

GOVT. AIZAWL WEST COLLEGE
Aizawl, Mizoram

Account: "College Development Fund"

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As per our Report of Even Date Attached

For & Onbehalf of Govt. Aizawl West College

For AKAS & Associates
Chartered Accountants
FRN: 022876N

(Signature)
CA Malay Sengupta
Partner



Date: 14.04.2022
Place: Aizawl

D I S B U R S E M E N T S

Month & Date	PARTICULARS	Ledger Folio	A M O U N T				T o t a l A m o u n t	
			Amount		Bank Amount Voucher No.		Rs.	P.
			Rs.	P.	Rs.	P.		
2/4/2021	Remuneration paid to Eberoseer Galdubate for March, 2021	127					20000	-
25/2/2021	Fogger							
	TOTAL EXPENDITURE						20000	-
	CLOSING BALANCE						4338	-

Observations

- The sum of purpose entered in the Receipt and expenditure column and the balance are somewhat completed.
- Audit may be conducted annually for smooth functioning of college accounts.

[Signature]
Principal
Govt. Alzawi West College
Alzawi - Misram

Cash Accounts for the

17

R E C E I P T S

Month & Date	PARTICULARS	Leger Folio	Amount		Bank Amount Voucher No.		Total Amount	
			Rs.	P.	Rs.	P.	Rs.	P.
	OPENING BALANCE						24338	-
	TOTAL RECEIPT						-NIL-	
	GRAND TOTAL						24338	-

Auditor Statement (Period
10-10-2017 to 7-4-2021)

Principal
Govt. Alamed West College
Alamed - Vizianagaram

Total Receipt = Rs 10,10,700/-
Total Expenditure = Rs 10,06,362/-
Balance Rs. 4,338/-


(Rupees Four Thousand
Three hundred Thirty eight only)

(H. Lakshminaras)
Auditor

Date: 5/6/2022
Auditor

D I S B U R S E M E N T S

Month & Date	PARTICULARS	Ledger Folio	Amount		Bank Amount Voucher No.		Total Amount	
			Rs.	P.	Rs.	P.	Rs.	P.
25/3/2021	Fogging Solution	150					2000	-
	TOTAL EXPENDITURE						2000	-
	CLOSING BALANCE						61608	-


Principal
Govt. Aizawl West College
Aizawl - Mizoram

Auditors OBSERVATIONS

1. ~~Internal Exam Fee~~ may not be utilised as multi-fund in future. E.S.E.U fund may be charged in the internal exam fund.
2. Receipt vouchers may be maintained.

Cash Accounts for the

R E C E I P T S

Month & Date	PARTICULARS	Ledger Folio	Amount		Bank Amount Voucher No.		Total Amount	
			Rs.	P.	Rs.	P.	Rs.	P.
	OPENING BALANCE						63608	-
	TOTAL RECEIPT						NIL	
	GRAND TOTAL						63608	-

[Signature]
 Govt. Aizawl West College
 Aizawl : Mizoram

Total Receipt = Rs. 13,47,600
 Total Expenditure = Rs. 12,85,992
 Balance = Rs. 61,608.

Audited by

[Signature]
 (H. LAE VUCCIANNA)

[Signature]
 (DR. VANALUENA SHANTE)