GOVT. AIZAWL WEST COLLEGE Aizawl, Mizoram

Account: "College Development Fund"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

		B	Amount (Rs.)
Receipts	Amount (Rs.)	Payments	
Cash-in-Hand Cash-at-Bank (3948) 11,39,206.11	1	Expenses on Industrial Visit cum Study Tour 2019-20 Tution & Admission remitted to State Govt. Contingent Expenses	3,00,000.00 10,94,280.00 59,915.00
Fund received form Directorate of Higher & Technical Education (LOC Fund) Tuition & Admission Fee 2020-21 Miscellaneous Receipt Bank Interest	4,50,277.00 10,94,280.00 5,000.00 24,535.00		
	27,13,298.11		27,13,298.1

As per our Report of Even Date Attached

For AKAS & Associates Chartered Accountants

FRN: 022876N

CA Malay Partner

Date: 14.04.2022 Place: Aizawl For & Onbehalf of Govt. Aizawl West College



AKAS & Associates Chartered Accountants

Email-info_aizawl@akasassociates.com

• HO: New Delhi

0389-2316393, 8777021042, 9436151145

BO: Ghaziabad, Kolkata

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

AUDITOR'S REPORT

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:

- 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

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FRN: 022876N

CA Malay

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. Lalthlengliana, Principal	Shri Uma Shankar Roy, Asst. Audit Officer (IO)
	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. Lalthlengliana)

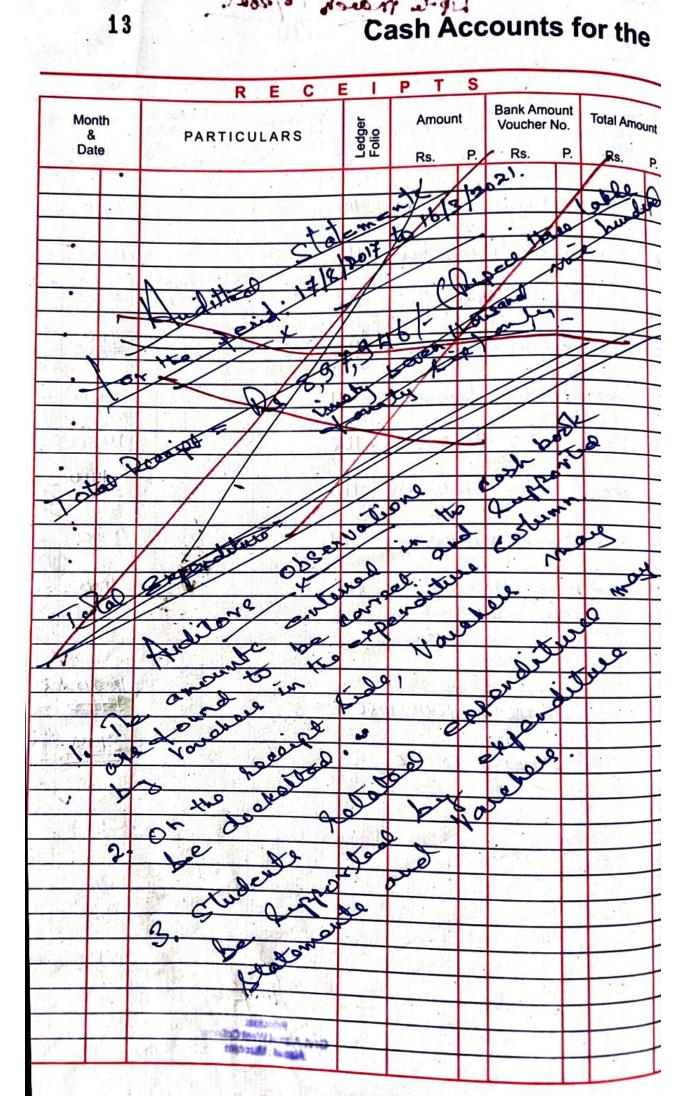
Principal, Govt. Aizawl West College

Principal Govt. Aizawl West College Aizawl, Mizoram (Uma Shankar Roy) AAO/IO Audit Party

महायक लेखापीक्षा अधिकारी Assistant Audit Officer कार्यालय प्रधान महालेखाकार, मिज़ोरम Olo the Pr. Accountant General, Mizora आईज़ोल, Aizawl

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GOVT. AIZAWL WEST COLLEGE Aizawl, Mizoram

Account: "College Development Fund"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

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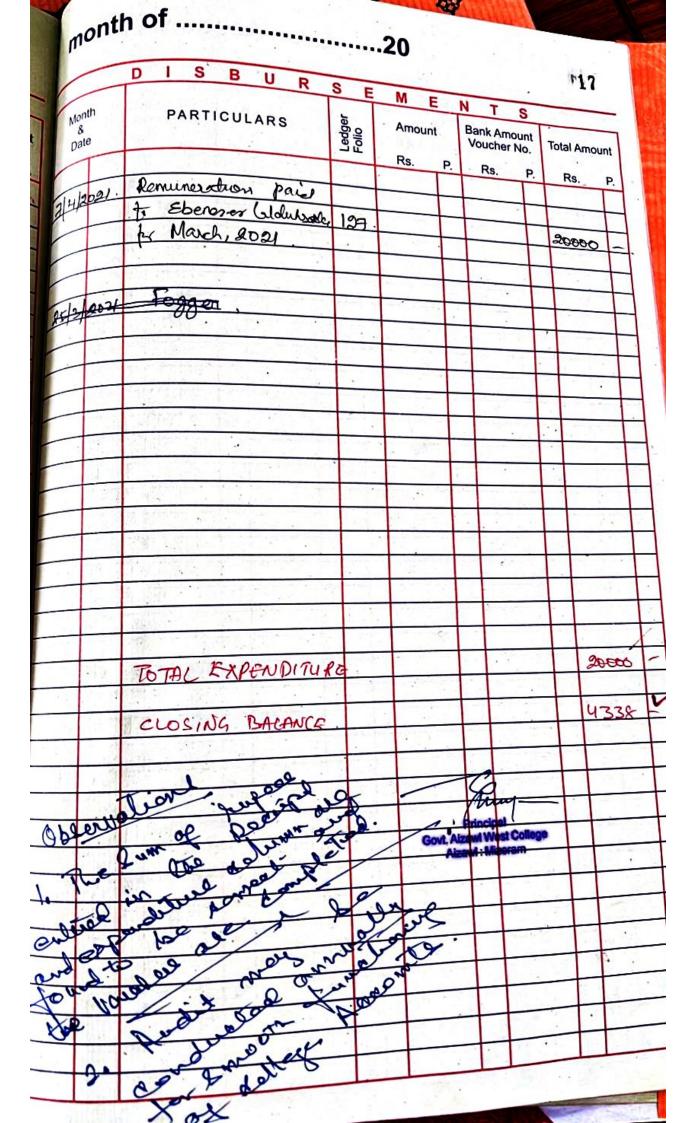
As per our Report of Even Date Attached

For AKAS & Associates Chartered Accountants

FRN: 022876N

CA Malay

Date: 14.04.2022 Place: Aizawl For & Onbehalf of Govt. Aizawl West College



Cash Accounts for the

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