



AKAS & Associates
Chartered Accountants

0389-2316393, 8777021042, 9436151145
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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 **LUNGLEI GOVT.COLLEGE, Lunglei, Mizoram, Account: "Letter of Credit (LOC)"** as at March 31st, 2024 and the which are in agreement with the books of accounts maintained at its office at Lunglei, 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 LLP
Chartered Accountants
FRN: 022876N/N500067


CA Ajay Kumar Joshi
Partner



Date: 03.02.2025

Place: Aizawl

UDIN: 25098017BMKXXO5190

LUNGLEI GOVT. COLLEGE
Lunglei, Mizoram

Account: "Letter of Credit (LOC)"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Salary	12,24,62,530.00
Cash-in-Hand/Bank	-	Wages	6,14,070.00
Fund received from Directorate of Higher & Technical Education, Govt of Mizoram:		Medical Treatment	11,95,986.00
Salary	12,25,23,449.00	Office Expenses	90,000.00
Wages	6,70,597.00	Other Charges	19,20,000.00
Medical Treatment	13,50,726.00	Transferred to General A/c:	
Office Expenses	3,50,000.00	Office Expenses	2,60,000.00
Other Charges	27,71,000.00	Other Charges	4,50,000.00
Advertisment	10,000.00	Advertisement	10,000.00
Domestic Travelling	74,926.00	Refund/Surrendered to Directorate of Higher & Technical Education	7,48,112.00
		Closing Balance:	
		Cash-in-Hand/Bank	-
	12,77,50,698.00		12,77,50,698.00

For AKAS & Associates LLP
Chartered Accountants
FRN: 022876N/N500067

For & Onbehalf of Lunglei Govt. College

CA Ajay Kumar Joshi
Partner



Date: 03.02.2025
Place: Aizawl
UDIN: 25098017BMKXXO5190

<u>Fund received from Directorate of Higher & Technical Education, Govt of Mizoram vide its letter No:</u>	<u>Amount Rs.</u>
1st Qtr. (Apr,2023 - June, 2023)	
a) G.20011/21/2023-DTE(HTE), Dt. 28.04.2023	3,66,001.00
b) G.20011/21/2023-DTE(HTE), Dt.19.04.2023	3,99,52,888.00
c) G.20011/21/2023-DTE(HTE), Dt.10.05.2023	4,23,000.00
d) G.20011/21/2023-DTE(HTE), Dt.18.05.2023	2,00,000.00
e) G.20011/30/2022-DTE(HTE) Dt.09.06.2023	3,01,617.00
Total (A)	<u>4,12,43,506.00</u>
2nd Qtr. (Jul, 2023 - Sept, 2023)	
a) G.20011/21/2023-DTE(HTE) Dt.20.07.2023	3,11,83,421.00
b) G.20011/21/2023-DTE(HTE) Dt.18.09.2023	8,17,878.00
c) G.20011/21/2023-DTE(HTE) Dt. 20.07.2023	1,66,847.00
Total (B)	<u>3,21,68,146.00</u>
3rd Qtr. (Oct, 2023- Dec, 2023)	
a) G.20011/21/2023-DTE(HTE) Dt. 25.10.2023	3,16,90,986.00
b) G.20011/21/2023-DTE(HTE) Dt.10.10.2023	12,96,000.00
Total (C)	<u>3,29,86,986.00</u>
4th Qtr. (Jan, 2024 - Mar, 2024)	
a) G.20011/21/2023-DTE(HTE), Dt.22.01.2024	2,05,73,964.00
b) G.20011/21/2023-DTE(HTE), Dt.22.01.2024	4,32,000.00
c) G.20011/21/2023-DTE(HTE), Dt.14.02.2024	2,170.00
d) G.20011/21/2023-DTE(HTE), Dt.14.02.2024	16,920.00
e) G.20011/27/2023-DTE(HTE), Dt.07.03.2024	67,006.00
f) G.20011/21/2023-DTE(HTE), Dt.05.02.2024	2,60,000.00
Total (D)	<u>2,13,52,060.00</u>
GRAND TOTAL (A+B+C+D)	<u>12,77,50,698.00</u>



Fund Position as on 31.03.2024	Amount (Rs.)
<u>Pay & Arrear:</u>	
Fund Received	12,25,23,449.00
Less: Utilized	12,24,62,530.00
Closing Balance (A)	60,919.00
<u>Wages:</u>	
Fund Received	6,70,597.00
Less: Utilized	6,14,070.00
Closing Balance (B)	56,527.00
<u>Medical Treatment:</u>	
Fund Received	13,50,726.00
Less: Utilized	11,95,986.00
Closing Balance (C)	1,54,740.00
<u>Office Expenses:</u>	
Fund Received	3,50,000.00
Less: Utilized	3,50,000.00
Closing Balance (D)	-
<u>Other Charges:</u>	
Fund Received	27,71,000.00
Less: Utilized	23,70,000.00
Closing Balance (E)	4,01,000.00
<u>Motor Vehicle:</u>	
Fund Received	-
Less: Utilized	-
Closing Balance (F)	-
<u>Advertisement:</u>	
Fund Received	10,000.00
Less: Utilized	10,000.00
Closing Balance (G)	-
<u>Domestic Travelling:</u>	
Fund Received	74,926.00
Less: Utilized	-
Closing Balance (H)	74,926.00
Surrendered to DH&TE (A+B+C+D+E+F+G+H)	7,48,112.00





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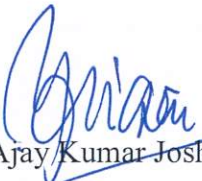
- HO: New Delhi
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AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **LUNGLEI GOVT.COLLEGE, Lunglei, Mizoram, Account: "General"** as at March 31st, 2024 and the which are in agreement with the books of accounts maintained at its office at Lunglei, 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:

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For AKAS & Associates LLP
Chartered Accountants
FRN: 022876N/N500067


CA Ajay Kumar Joshi
Partner



Date: 03.02.2025

Place: Aizawl

UDIN: 25098017BMKXXP8132

LUNGLEI GOVT COLLEGE
Lunglei, Mizoram


Account: "General"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:		Remuneration	7,32,000.00
Cash-in-Hand	5,24,870.00	Office Expenses	4,48,995.00
Cash-at-Bank:		Internal Exams	60,000.00
SBI (7306) Current A/c	13,058.16	Singbord/Banner & Noticeboard etc.	8,900.00
SBI (5159)	9,00,416.50	Memento Expenses	54,350.00
Canara (0668)	17,79,310.80	Study Tour Expenses	2,60,000.00
	32,17,655.46	POL	9,000.00
Fund received from Directorate of Higher & Technical Education, Govt of Mizoram (LOC):		Fees Remitted to State Govt.	14,52,000.00
Advertisement	10,000.00	Repairs & Maintenance	3,02,750.00
Office Expenses	2,60,000.00	Library Expenses	43,600.00
Other Charges	4,50,000.00	Duties & Taxes	55,824.00
	7,20,000.00	Bank Charges	3,922.60
MLA Fund received for Renovation of Monument	3,22,472.00	Fees Remitted to MZU:	
MLA Fund received for Renovation of footpath	64,500.00	Registration Fee	96,250.00
Fund received from DC for Diamond Jubilee Celebration	50,000.00	Affiliation Fee	5,000.00
Fund received from Directorate of Higher & Technical Education (Land Rent)	55,824.00	Enrolment Fee	1,32,000.00
Fund received from Directorate of Higher & Technical Education (Part time Salary)	1,92,000.00		2,33,250.00
Students Cumpolsory Fees	31,79,600.00	Transferred to SU Fund:	
Bank Interest	88,105.00	Magazine	2,95,900.00
		Capital Expenditure:	
		Computer & Accessories	3,29,050.00
		Furniture & Fixtures	6,01,400.00
		Office Equipments	1,29,000.00
			10,59,450.00
		Closing Balance:	
		Cash-in-Hand	4,74,870.00
		Cash-at-Bank:	
		SBI (7306) Current A/c	13,058.16
		SBI (5159)	6,33,322.90
		Canara (0668)	17,48,963.80
			28,70,214.86
	78,90,156.46		78,90,156.46

As per our Report of Even Date Attached

For AKAS & Associates LLP
Chartered Accountants
FRN: 022876N/N500067


CA Ajay Kumar Joshi
Partner

For & On behalf of Lunglei Govt.College

Date: 03.02.2025
Place: Aizawl
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