

GOVERNMENT KAMALANAGAR COLLEGE

AUDIT REPORT

2016-2017 TO 2020-2021



AKAS & Associates
Chartered Accountants

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

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


- HO: New Delhi
- BO: Ghaziabad, UP

AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. KAMALANAGAR COLLEGE, Chawngte, 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 Chawngte,, 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: 17.08.2021
Place: Aizawl

GOVT. KAMALANAGAR COLLEGE
Chawngte, Mizoram

Account: "College Development Fund"

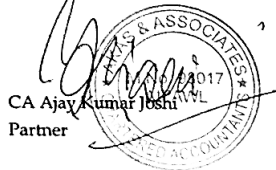
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
Opening Balance:					
Cash-in-Hand	2,42,657.00		Remuneration		1,42,320.00
Cash-at-Bank	7,06,163.74	9,48,820.74	Casual Teachers		2,92,680.00
Fund received from Directorate of Higher & Technical Education (LOC)			Newspaper Bill		700.00
Fund received from Directorate of Higher & Technical Education (Casual Teacher Salary)		2,06,400.00	Office Expenses		1,15,502.00
Fund received from Directorate of Higher & Technical Education (Class room Renovation)		2,92,680.00	POL		46,100.00
Admission Fee		3,60,000.00	Postage & Courier		1,678.00
Receipt from MCTA Monthly Contribution		17,37,600.00	Water & Electricity Bill		10,118.00
Receipt from Examination Form Fill up		13,800.00	Printing & Stationery		39,037.00
Salary Deduction for PTAX		4,36,176.00	Repair & Maintenance		57,710.00
Miscellaneous Receipt		95,000.00	C.M Relief Fund (Covid-19)		1,16,826.00
Bank Interest		3,000.00	Monthly Tution Fee Remitted ot Govt		1,50,000.00
		13,892.00	Refreshment		1,140.00
			Class Room Renovation Expenses		3,60,000.00
			TA/DA		8,000.00
			Bus Insurance		68,650.00
			Study Tour Expenses		49,400.00
			Professional Tax to CADC		95,000.00
			Affiliation & Enrollment Fee to MZU		1,47,200.00
			Exam Fee Remitted to MZU		4,54,060.00
			Convocation & Certificate Fee		31,200.00
			Student ID Card		34,000.00
			Travelling & Conveyance		6,000.00
			Capital Expenditure		
			Furniture & Fixtures	37,800.00	37,800.00
			Office Equipment	15,240.00	15,240.00
			Closing Balance:		
			Cash-in-Hand	11,09,752.00	
			Cash-at-Bank	7,17,255.74	18,27,007.74
		41,07,368.74			41,07,368.74

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN: 022876N

CA Ajay Kumar Joshi
Partner



For & Onbehalf of Govt. Kamalanagar College

Date: 17.08.2021
Place: Aizawl



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Chartered Accountants
FRN: 022876N


CA Ajay Kumar Joshi
Partner



Date: 17.08.2021

Place: Aizawl

GOVT. KAMALANAGAR COLLEGE
Chawngte, Mizoram

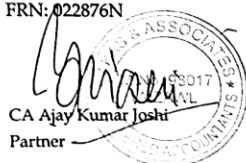
Account: "College Development Fund"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Cash-in-Hand	18,760.00	Remuneration	91,500.00
Cash-at-Bank	60,846.74	Newspaper Bill	4,074.00
		Office Expenses	1,19,495.00
Fund received from Directorate of Higher & Technical Education (LOC)	6,60,000.00	POL	90,390.00
Admission Fee	12,81,460.00	Postage & Courier	1,695.00
Miscellaneous Receipt	2,06,700.00	Water & Electricity Bill	10,119.00
Exam Fee 2019-20	7,12,730.00	Printing & Stationary	21,995.00
Bank Interest	13,427.00	Staff TA/DA	1,23,000.00
		Principal TA/DA	20,000.00
		Repair & Maintenance	45,095.00
		Donation & Contribution	15,000.00
		College T-Shirt	65,000.00
		Miscellaneous Expenses	1,20,000.00
		Website Renewal Fees	9,800.00
		Legal Fees	20,000.00
		College old Building Dismantal Charges	10,000.00
		Expenses (LOC Fund)	1,40,000.00
		Students Registration Fee	31,200.00
		Expenses on Exam & Admission	7,98,380.00
		Affiliation & Enrollment Fee to MZU	59,200.00
		Games & Sports	85,000.00
		Fresher meet	90,000.00
		Travelling & Conveyance	6,600.00
		Capital Expenditure:	
		Computer & Printers	22,000.00
		Library Books	5,560.00
			27,560.00
		Closing Balance:	
		Cash-in-Hand	2,42,657.00
		Cash-at-Bank	7,06,163.74
			9,48,820.74
	29,53,923.74		29,53,923.74

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN: 022876N


CA Ajay Kumar Joshi
Partner

For & Onbehalf of Govt. Kamalanagar College

Date: 17.08.2021
Place: Aizawl



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AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. KAMALANAGAR COLLEGE, Chawngte, Mizoram, Account: "Salary, MT, OE, OC, MV & Other Charges"** as at March 31st, 2019 and the which are in agreement with the books of accounts maintained at its office at Chawngte, 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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CA Ajay Kumar Joshi
Partner

Date: 17.08.2021
Place: Aizawl

GOVT. KAMALANAGAR COLLEGE
Chawngte, Mizoram

Account: "Salary, MT, OE, OC, MV & Other Charges"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Cash-in-Hand / Bank	-	Salary:	
		1st Qtr. (Apr, 2018 - June, 2018)	1,37,30,926.00
		2nd Qtr. (Jul, 2018 - Sept, 2018)	1,04,41,075.00
		3rd Qtr. (Oct, 2018 - Dec, 2018)	1,09,01,072.00
		4th Qtr. (Jan, 2019 - Mar, 2019)	1,19,45,132.00
			4,70,18,205.00
Fund received from Directorate of Higher & Technical Education, Govt of Mizoram vide its letter No:		Office Expenses:	
1st Qtr. (Apr, 2018 - June, 2018)		1st Qtr. (Apr, 2018 - June, 2018)	50,000.00
a) G.20011/15/17-DTE(HTE)/6, Dt. 18.04.2018	1,36,00,000.00	2nd Qtr. (Jul, 2018 - Sept, 2018)	30,000.00
b) G.20011/15/17-DTE(HTE)/6, Dt. 18.04.2018	6,83,000.00	3rd Qtr. (Oct, 2018 - Dec, 2018)	40,000.00
c) G.20011/15/17-DTE(HTE)/1, Dt. 26.04.2018	70,000.00		1,20,000.00
d) G.20011/15/17-DTE(HTE)/6, Dt. 27.04.2018	94,843.00		
	1,44,47,843.00	Medical Treatment:	
2nd Qtr. (Jul, 2018 - Sept, 2018)		1st Qtr. (Apr, 2018 - June, 2018)	94,843.00
a) G.20011/15/17-DTE(HTE)/1, Dt. 11.06.2018	1,04,30,000.00	3rd Qtr. (Oct, 2018 - Dec, 2018)	70,472.00
b) G.20011/15/17-DTE(HTE)/2, Dt. 20.07.2018	2,70,000.00	4th Qtr. (Jan, 2019 - Mar, 2019)	1,66,747.00
	1,07,00,000.00		3,32,062.00
3rd Qtr. (Oct, 2018 - Dec, 2018)		Advertisement & Publicity:	
a) G.20011/15/17-DTE(HTE)/6, Dt. 18.6.2018	31,242.00	1st Qtr. (Apr, 2018 - June, 2018)	20,000.00
b) G.20011/15/17-DTE(HTE)/9, Dt. 10.10.2018	1,08,40,000.00		
c) G.20011/15/17-DTE(HTE)/10, Dt. 26.10.2018	39,230.00		
d) G.20011/15/17-DTE(HTE)/8, Dt. 19.12.2018	17,00,000.00		
	1,26,10,472.00	Refunded to Director Higher & Technical Education	7,63,615.00
4th Qtr. (Jan, 2019 - Mar, 2019)		Closing Balance:	
a) G.20011/15/17-DTE(HTE)/6, Dt. 17.01.2019	83,00,000.00	Cash-in-Hand / Bank	-
b) G.20011/15/17-DTE(HTE)/8, Dt. 17.01.2019	1,13,947.00		
c) G.20011/15/17-DTE(HTE)/7, Dt. 01.02.2019	20,28,820.00		
d) G.20011/15/17-DTE(HTE)/14, Dt. 25.03.2019	52,800.00		
	1,04,95,567.00		
	4,82,53,882.00		4,82,53,882.00

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN/022876N

CA Ajay Kumar Joshi
Partner

For & Onbehalf of Govt. Kamalanagar College

Date: 17.08.2021
Place: Aizawl



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CA Ajay Kumar Joshi
Partner

Date: 17.08.2021
Place: Aizawl

GOVT. KAMALANAGAR COLLEGE
Kamalanagar, Chawngte, Mizoram


Account: "College Development Fund"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Cash-in-Hand	4,85,414.00	Medical Reimbursement	1,24,843.00
Cash-at-Bank	4,22,156.89	Office Expenses	40,540.00
	9,07,570.89	Principal TA/DA	1,14,914.00
Admission Fee	10,62,870.00	POL	93,192.00
Exam Fee 2017-18	1,18,750.00	Repair & Maintenance	48,550.00
Bank Interest	5,966.00	MZU Team Visit Expenditure	40,000.00
		Convocation & Degree Certificate Fee	60,000.00
		Affiliation & Enrollment Fee to MZU	1,05,580.00
		Expenses on Exam & Admission	7,30,500.00
		Exam Duty Allowance	59,710.00
		Games & Sports	79,425.00
		Fresher Meet Expenses	35,000.00
		Student Union Expenses	57,434.00
		Bank Charges	312.65
		Miscellaneous Expenses	33,000.00
		Capital Expenditure	
		Computer & Printers	1,60,006.00
		Library Books	1,60,000.00
			3,20,006.00
		Closing Balance:	
		Cash-in-Hand	80,320.00
		Cash-at-Bank	71,830.24
			1,52,150.24
	20,95,156.89		20,95,156.89

As per our Report of Even Date Attached

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Chartered Accountants
FRN: 022876N


CA Ajay Kumar Joshi
Partner

For & Onbehalf of Govt. Kamalanagar College

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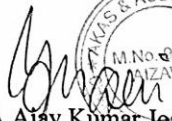
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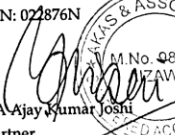
Account: "College Development Fund"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			24,000.00
Cash-in-Hand	1,54,604.00	Remuneration	8,96,157.00
Cash-at-Bank	5,02,803.89	Medical Reimbursement	15,000.00
		Wages	2,94,700.00
		Office Expenses	4,000.00
Admission Fee	21,90,692.00	Printing & Stationary	1,10,000.00
Exam Fee 2016-17	1,34,500.00	Principal TA/DA	20,000.00
Bank Interest	36,068.00	Staff TA/DA	19,630.00
		Land Revenue Tax Remitted to Govt	30,000.00
		Affiliation & Enrollment Fee to MZU	62,150.00
		Expenses on Exam & Admission	2,31,000.00
		Games & Sports	30,000.00
		Student Union Expenses	7,860.00
		Student Identity Card	2,39,300.00
		Library Caution	70,400.00
		Miscellaneous Expenses	
		Capital Expenditure	
		Library Books	2,900.00
		Furniture & Fixture	54,000.00
			56,900.00
		Closing Balance:	
		Cash-in-Hand	4,85,414.00
		Cash-at-Bank	4,22,156.89
			9,07,570.89
	30,18,667.89		30,18,667.89

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