



AKAS & Associates
Chartered Accountants

0389-2316393, 9874409673, 8259947688
Email-info_aizawl@akasassociates.com

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

- HO: New Delhi
- BO: Ghaziabad, UP

AUDITOR'S REPORT

The Principal,
Government Zirtiri Residential Science College,
Aizawl, Mizoram

1. Report on Financial Statements:

We have audited the accompanying financial statements of **GOVERNMENT ZIRTIRI RESIDENTIAL SCIENCE COLLEGE, PROJECT: RASHTRIYA UCHCHATAR SHIKSA ABHIYAN(RUSA)**, which comprise the and **Receipts and Payments Account** for the year ended on **31st March, 2021** along with a summary of significant accounting policies and other explanatory information in respect of **Project: RUSA**.

2. Management responsibility for the financial statements:

Management is responsible for the preparation of these statements that give true and fair view of the financial position and financial performance of the Mission in accordance with the accounting principles generally accepted in India. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility:

Our responsibility is to press an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the standards on auditing issued by Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatements of financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation o the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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4. Opinion:

In our opinion and to the best of our information and according to the explanation given to us the accompanying financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

A. In the case of consolidated Receipts & Payments Account, of the transactions of the Collegeduring the year ended on **31st March, 2021** in respect of **Project: RUSA.**

5. Report on the other legal and regulatory requirements:

- A. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary of the purpose of Audit.
- B. In our opinion, proper books of accounts as required by law have been kept by the Council so far as appears from our examination of those books.
- C. The Receipts & Payments Account in respect of **Project: RUSA** dealt with by this report is in agreement with the books of accounts.

For AKAS & Associates
Chartered Accountants
FRN: 022876N

CA Ajay Kumar Joshi
(Partner)

Date: 11.06.2021

Place: Aizawl



Prof. B. ZOLIANA
Principal
Govt. Zirtiri Resi. Sc. College
Aizawl : Mizoram

GOVERNMENT ZIRTIRI RESIDENTIAL SCIENCE COLLEGE
PROJECT: RASHTRIYA UCHCHATAR SHIKSA ABHIYAN(RUSA)
AIZAWL, MIZORAM

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021


RECEIPT	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
Opening Balance:		Infrastructur Grant:	
Cash-in-Hand	-	New Constr/Renovation & Extention	48,69,600.00
Cash-at-Bank (IDBI A/c 0159104000124133)	2,80,011.00	Computer & Accessories	1,37,130.00
	2,80,011.00	Equity Initiative Expenditure	6,979.00
Infrastructure Grant:			
Grant-in-Aid Received from Rastriya Uchcharat Shiksha Abhiyan(RUSA) vide letter No. G.20015 /2/2015-SDP(RUSA)/INFRA Dt. 27.07.2020(CS)	45,00,000.00		
Grant-in-Aid Received from Rastriya Uchcharat Shiksha Abhiyan(RUSA) vide letter No. G.20015 /1/2016-SDP(RUSA)/Pt.-1, Dt. 30.07.2020(SMS)	5,00,000.00		
Bank Interest	40,517.00		
		Closing Balance:	
		Cash-in-Hand	-
		Cash-at-Bank (IDBI A/c 0159104000124133)	3,06,819.00
	53,20,528.00		3,06,819.00
			53,20,528.00

Note: Annexure attached for BRS

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN: 022876N

CA Ajay Kumar Joshi
Partner
Date: 11.06.2021
Place: Aizawl



For & On behalf of Govt. Zirtiri Residential Science College

Principal

For & On behalf of Govt. Zirtiri Residential Science College

Co-Ordinator



Dr. D. ZOLIANA
Principal
Govt. Zirtiri Res. Sc. College
Aizawl : Mizoram



AKAS & Associates
Chartered Accountants

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- HO: New Delhi
- BO: Ghaziabad, UP

AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. ZIRTIRI RESIDENTIAL SCIENCE COLLEGE, Aizawl, Mizoram, Account: "Salary, Wages, OE & Other Charges"** 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.

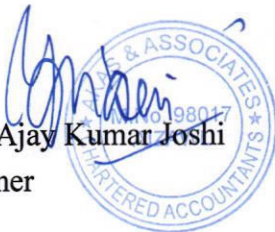
For AKAS & Associates

Chartered Accountants

FRN: 022876N

CA Ajay Kumar Joshi

Partner



Date: 02.12.2021

Place: Aizawl

GOVT. ZIRTIRI RESIDENTIAL SCIENCE COLLEGE
Aizawl, Mizoram

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance:			
Cash-in-Hand/Bank	-		
Fund received from Directorate of Higher & Technical Education, Govt of Mizoram vide its letter No:			
1st Qtr. (Apr,2020 - June, 2020):			
a) G.20011/28/20-DTE(HTE)/2, Dt. 03.04.2020	4,16,58,064.00	Salary:	
b) G.20011/28/20-DTE(HTE)/1, Dt. 11.05.2020	6,06,238.00	1st Qtr. (Apr,2020 - June, 2020)	3,97,57,903.00
2nd Qtr. (Jul, 2020 - Sept, 2020):		2nd Qtr. (Jul, 2020 - Sept, 2020)	3,51,98,427.00
a) G.20011/23/19-DTE(HTE)/2, Dt. 14.07.2020	3,10,521.00	3rd Qtr. (Oct, 2020 - Dec, 2020)	2,13,07,388.00
b) G.20011/15/2017-DTE(HTE)/2, Dt.14.07.2020	6,47,597.00	4th Qtr. (Jan, 2021 - Mar, 2021)	3,28,60,498.00
c) G.20011/28/20-DTE(HTE)/1, Dt. 16.07.2020	3,17,46,530.00		12,91,24,216.00
d) G.20011/23/19-DTE(HTE)/3, Dt. 27.07.2020	1,80,042.00	Wages:	
e) G.20011/15/2017-DTE(HTE)/3, Dt. 27.07.2020	14,45,260.00	1st Qtr. (Apr,2020 - June, 2020)	97,600.00
f) G.20011/28/20-DTE(HTE)/1, Dt. 13.08.2020	20,67,562.00	2nd Qtr. (Jul, 2020 - Sept, 2020)	51,020.00
g) G.20011/23/19-DTE(HTE)/1, Dt. 14.08.2020	17,964.00	3rd Qtr. (Oct, 2020 - Dec, 2020)	76,530.00
3rd Qtr. (Oct, 2020 - Dec, 2020):			2,25,150.00
a) G.20011/28/20-DTE(HTE)/3, Dt. 13.10.2020	3,21,96,124.00	Office Expenses:	
b) G.20011/23/19-DTE(HTE)/2, Dt. 16.11.2020	6,99,108.00	1st Qtr. (Apr,2020 - June, 2020)	1,00,000.00
c) G.20011/28/20-DTE(HTE)/2, Dt. 15.12.2020	3,47,000.00	2nd Qtr. (Jul, 2020 - Sept, 2020)	20,000.00
d) G.20011/23/19-DTE(HTE)/3, Dt. 14.12.2020	80,736.00	4th Qtr. (Jan, 2021 - Mar, 2021)	20,000.00
e) G.20011/28/20-DTE(HTE)/2, Dt. 15.12.2020	1,27,711.00		1,40,000.00
4th Qtr. (Jan, 2021 - Mar, 2021):		S&M:	
a) G.20011/28/20-DTE(HTE)/2, Dt. 13.01.2021	2,94,700.00	4th Qtr. (Jan, 2021 - Mar, 2021)	1,28,000.00
b) G.20011/23/19-DTE(HTE)/2, Dt. 22.01.2021	2,15,759.00	Motor Vehicle:	
c) G.20011/28/20-DTE(HTE)/3, Dt. 28.01.2021	2,18,18,206.00	1st Qtr. (Apr,2020 - June, 2020)	50,000.00
d) G.20011/28/20-DTE(HTE)/3, Dt. 29.01.2021	7,35,325.00	2nd Qtr. (Jul, 2020 - Sept, 2020)	10,000.00
e) G.20011/28/20-DTE(HTE)/3, Dt. 10.02.2021	1,80,000.00	4th Qtr. (Jan, 2021 - Mar, 2021)	1,10,000.00
f) G.20011/28/20-DTE(HTE)/1, Dt. 18.02.2021	2,68,000.00		1,70,000.00
g) G.20011/28/20-DTE(HTE)/1, Dt. 18.02.2022	53,520.00	Machinery & Equipment:	
h) G.20011/28/20-DTE(HTE)/3, Dt. 04.03.2021	11,700.00	4th Qtr. (Jan, 2021 - Mar, 2021)	40,000.00
		Medical Treatment:	
		1st Qtr. (Apr,2020 - June, 2020)	6,06,238.00
		2nd Qtr. (Jul, 2020 - Sept, 2020)	25,94,484.00
		3rd Qtr. (Oct, 2020 - Dec, 2020)	6,99,108.00
		4th Qtr. (Jan, 2021 - Mar, 2021)	3,50,015.00
			42,49,845.00
		Advertisement & Publicity:	
		4th Qtr. (Jan, 2021 - Mar, 2021)	50,000.00
		Office Contingency:	
		4th Qtr. (Jan, 2021 - Mar, 2021)	12,99,200.00
		Refund to Directorate of Higher & Technical Education	2,81,256.00
		Closing Balance:	
		Cash-in-Hand/Bank	-
	13,57,07,667.00		13,57,07,667.00

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN: 022876N

CA Ajay Kumar Joshi
Partner

Date: 02.12.2021
Place: Aizawl

For & On Behalf of Govt. Zirtiri Residential Science College

Principal
Govt. Zirtiri Resi. Science College
Aizawl: Mizoram



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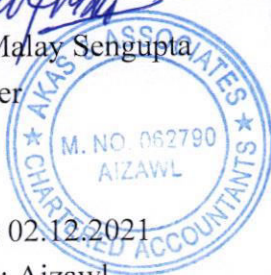
AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. ZIRTIRI RESIDENTIAL SCIENCE 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
FRN: 022876N


CA Malay Sengupta
Partner



Date: 02.12.2021
Place: Aizawl

GOVT. ZIRTIRI RESIDENTIAL SCIENCE 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 (CDF)	14,58,554.00	Honorarium	11,68,900.00
Cash-in-Hand (Admn & Exam)	9,29,190.00	Donation to Chief Minister Relief Fund	3,49,895.00
Cash-at-Bank - (30200)	47,11,790.37	Room Rent	36,000.00
		Student Support Expenses	50,000.00
		Traveling & Coveyance Expenses	6,100.00
Fund received from Directorate of Higher & Technical Education for Conducting NAAC Assessment & Accrediation Cycle vide letter No.G.20011/27/20-DTE(THE)/Pt-01, Dated: 08.01.2021	7,00,000.00	Vehicle Insurance	98,949.00
		Refereshment	25,180.00
Fund received from Direcotate of Higher Technical Education Govt. of Mizoram (LOC Fund)	11,32,200.00	Water & Electricity	19,672.00
		Telephone Bill & Internet Service	1,52,277.00
MLA Fund (for Student Suppot Fund)	50,000.00	Miscellaneous Expenses	15,397.00
		Audit Fess (Eco Club)	55,000.00
Admission Fee	48,35,940.00	Printing & Stationery	11,580.00
Exam Fee	3,54,960.00	Spoken Tutotial Perject Expenses	25,000.00
Miscellaneous Receipt	17,601.00	Student Admission Refund	760.00
Admission & Tution Fee Refunded (Due to Double Payment Entry F.Y 2020-21)	7,43,160.00	Exam Fee Refund	1,160.00
		NAAC Prepration Expenses	4,500.00
		POL/HSD	6,050.00
		Repairs & Maintenance:	
		College Building	4,81,200.00
		Equipments	71,113.00
		Expenses on Fees:	
		Enrolment	74,700.00
		Affiliation	10,000.00
		Exam Fees Remitted to MZU	5,24,390.00
		ETDS Filling Fess	8,400.00
		Subscription Fee (National Magazine)	35,339.00
		Admission Fee Remitted to MZU	16,01,872.00
		Transferred to BCA Fund:	
		Admission	3,37,280.00
		Tution	1,89,720.00
		Lab	3,05,660.00
		Trasferred to SU Fund:	
		Students Aid Fund	37,400.00
		SU Fee	2,24,400.00
		Games & Sports	2,24,400.00
		Magazine	4,54,400.00
		Identity Card	74,800.00
		Exam Expenses	1,46,000.00
		Bank Charges	2,977.10
		Refund of Unutilized Amount under IQAC Grant during XXlth Plan period, vide letter No.F.7-10 /2012/(NERO)/1252, Dt:25.09.2020	73,575.00
		Capital Expenditure:	
		Books	12,83,297.00
		Furnitur & Fixture	3,41,600.00
		Lab Equipments	32,328.00
		Equipments	77,500.00
		Closing Balance	
		Cash-in-Hand (General)	7,63,980.00
		Cash-in-Hand (Exam Deptt)	7,83,190.00
		Cash-at-Bank - (24972)	19,01,035.26
		Cash-at-Bank - (30200)	28,46,419.01
	1,49,33,395.37		1,49,33,395.37

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN: 022876N

W. Sengupta
CA Malay Sengupta
Partner



Date: 02.12.2021
Place: Aizawl

For & On Behalf of Govt. Zirtiri Residential Science College

[Signature]

Principal
Govt. Zirtiri Resi. Science College
Aizawl : Mizoram