



**AKAS & Associates**  
**Chartered Accountants**

0389-2316393, 9436151145, 8777021042

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
- [REDACTED]

### AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. ZIRTIRI RESIDENTIAL SCIENCE COLLEGE, Durtlang Leitan, Aizawl, Mizoram, Account: "Alumni"** as at March 31<sup>st</sup>, 2023 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.
  - in so far as it relates to the Balance Sheet, of the state of Affairs of the society as at March 31<sup>st</sup>, 2023 and
  - in so far as it relates to the Income & Expenditure Account of the surplus of the Institution for the year ended on that date

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

CA Ajay Kumar Joshi  
Partner



Date:31.01.2024

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBOAN9877**

**GOVT. ZIRTIRI RESIDENTIAL COLLEGE  
ALUMNI ASSOCIATION  
Durtlang Leitan, Aizawl, Mizoram**

**Account : "Alumni"**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>		Meeting Expenses	2,460.00
Cash-in-Hand/Cash-at-Bank	43,440.00	<b>Alumni Meet Expenses:</b>	
Alumni Membership Fee	26,200.00	Invitation Card	414.00
		Decoration	1,000.00
		Banner	450.00
		Refreshment	9,900.00
			11,764.00
		<b>Capital Expenditure:</b>	
		Office Equipment	36,690.00
		<b>Closing Balance:</b>	
		Cash-in-Hand/Cash-at-Bank	18,726.00
	<b>69,640.00</b>		<b>69,640.00</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

CA Ajay Kumar Joshi  
Partner



Date: 31.01.2024  
Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBOAN9877**

For & On Behalf of Govt. Zirtiri Residential College

*[Signature]*  
11/2/24.



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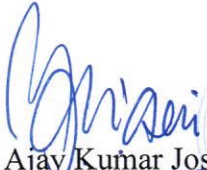
- HO: New Delhi
- BO: Ghaziabad, Kolkata
- [REDACTED]

### AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVT. ZIRTIRI RESIDENTIAL SCIENCE COLLEGE, Durtlang Leitan, Aizawl, Mizoram Account: "General"** as at March 31<sup>st</sup>, 2023 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:

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  - in so far as it relates to the Balance Sheet, of the state of Affairs of the society as at March 31<sup>st</sup>, 2023 and
  - in so far as it relates to the Income & Expenditure Account of the surplus of the Institution for the year ended on that date

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner



Date:31.01.2024

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBOAL7402**



**GOVT.ZIRTIRI RESIDENTIAL SCIENCE COLLEGE**  
**Durtlang Leitan, Aizawl, Mizoram**

**Account : "General"**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>		<b>Administrative Expense:</b>	
Cash-in-Hand	2,78,176.15	Office Expenses	2,34,181.00
Cash-at-Bank:	-	Engagement Staff Honorarium	26,54,945.00
SBI (24972)	29,51,521.41	Renewal of Journal & Subscription Fee	18,250.00
SBI (30200)	9,73,420.21	Indian Journal of Chemistry & Biochemistry	8,220.00
	42,03,117.77	Internal Exam	4,52,100.00
Fund received from Directorate of Higher & Technical Education (LOC)		Water & Electricity	1,95,651.00
OE	2,45,000.00	Telephone & Internet Services	2,04,027.56
S&M	1,50,000.00	Printing & Stationery	89,360.00
Adv.& Pub	49,997.00	Travelling & Conveyance	7,700.00
MV	1,70,000.00	Vehicle Hiring/Freight Chages	10,580.00
M&E	40,000.00	POL/HSD	1,19,870.00
OC	16,34,000.00	Parking Fee	120.00
	22,88,997.00	Refreshment/Canteen Bill	75,330.00
Fund received form Mizoram Science & Tecnology	20,000.00	Meeting Expenses	90,083.00
Admission Fee (Odd & Even Semester)	71,68,590.00	Study Tour Expenses	2,30,000.00
Exam Fee	14,61,450.00	Vehicle Insurance	88,580.00
Staff Contribution	2,54,750.00	Science Exhibition Expenses	30,000.00
MLA Fund received for LADS Works F.Y-2022-23. (1st Inst.)	75,000.00	IQAC Mobilization Expenses	2,00,000.00
Miscellaneous Receipt	35,000.00	NAAC Peer Team Expenses	2,25,176.00
Bank Interest	78,392.00	Students Identity Card	48,776.00
		Exam & Admission Fee Refund	7,600.00
Recovery of Loans & Advances FY.2021-22	2,00,000.00	Lab Exepenses	9,12,100.00
Recovery of Staff Advances	1,00,000.00	Repairs & Maintenance	23,162.00
		Bank Charges	1,540.11
		NAAC Grade A Celebration Expenses	2,28,455.00
		Googel Workspace Education	9,000.00
		College Prospectus	3,400.00
		College T-Shirt	1,94,700.00
		Fund Transferred to Alumni A/c	26,200.00
		<b>Trasferred to SU A/c:</b>	
		College Week closing cum Miss & Mr Competition	3,98,200.00
		Students Common & TT Room	70,000.00
		Games & Sports	1,99,500.00
		SU Magazine	1,84,000.00
		Freshers Day & Magazine	15,000.00
		Freshers Social	44,000.00
		<b>Other Fees Expenses:</b>	
		Audit Fee	38,400.00
		Admission & Tution Fee remitted to State Govt	11,70,210.00
		<b>Fees Remmitted ot MZU:</b>	
		Exam Fee	17,95,363.00
		Enrolment Fee	97,005.00
		Annual Affiliation Fee	20,007.00
		MZU Registration Fee	51,005.00
		Re-Evaluation	22,555.00
			19,85,935.00

Contd....



contd...

		<b>Capital Expenditure:</b>		
		Furniture & Fixtures	3,11,556.00	
		Office Equipemnts	9,18,244.00	
		Books	39,847.00	
		Building	13,46,911.00	26,16,558.00
		Loans & Advances ( Staff)		1,00,000.00
		<b>Opening Balance:</b>		
		Cash-in-Hand	90,548.59	
		Cash-at-Bank:		
		SBI (24972)	5,27,603.41	
		SBI (2562)	14,74,721.10	
		MRB (9338)	5,81,514.00	26,74,387.10
	<b>1,58,85,296.77</b>			<b>1,58,85,296.77</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN/022876N

CA Ajay Kumar Joshi  
Partner



For & On Behalf of Zirtiri Residential Science College

Date: 31.01.2024

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBOAL7402**



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**Chartered Accountants**

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- 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:31.01.2024

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBOAM3314**



**GOVT. ZIRTIRI RESIDENTIAL SCIENCE COLLEGE**  
**Durtlang Leitan, Aizawl, Mizoram**

Account: "Letter of Credit"

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance:</b>			
Cash-in-Hand/Bank	-	Salary	14,37,71,340.00
		Wages	3,33,180.00
<b>Fund received from Directorate of Higher &amp; Technical Education, Govt of Mizoram:</b>		Medical Treatment	15,20,959.00
Salary	14,44,00,805.00	Domestic Travel Expenses	66,816.00
Wages	3,35,462.00	<b>Transferred to General A/c:</b>	
OE	2,45,000.00	OE	2,45,000.00
S&M	1,50,000.00	S&M	1,50,000.00
Adv	50,000.00	Adv. & Pub	49,997.00
MV	1,70,000.00	MV	1,70,000.00
M&E	40,000.00	M&E	40,000.00
OC	16,34,000.00	OC	16,34,000.00
DTE	66,816.00		22,88,997.00
MT	15,20,959.00	Refund/Surrender to Directorate of Higher & Technical Education	6,31,750.00
		<b>Closing Balance:</b>	
		Cash-in-Hand/Bank	-
	<b>14,86,13,042.00</b>		<b>14,86,13,042.00</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

CA Ajay Kumar Joshi  
Partner

Date: 31.01.2024  
Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **24098017BKBOAM3314**

For & On Behalf of Govt. Zirtiri Residential Science College

*[Signature]*  
1/2/24.



## Grant received from Directorate of Higher &amp; Technical Education Mizoram, Aizawl.

Vide its letter No:

<b>1st Qtrs ended 30.06.2022</b>	<b>Amount (Rs.)</b>
a) G.20011/29/21-DTE(HTE)/1, Dt. 07.04.2022	
01-Salary	4,68,86,896.00
02-Wages	1,10,320.00
13-OE	50,000.00
21-S&M	35,000.00
26-Adv	15,000.00
51-MV	40,000.00
52-M&E	10,000.00
b) G.20011/20/2023-DTE(THE), Dt.21.04.2022	
06-MT	5,86,103.00
c) G.20011/30/22-DTE(THE), Dt.27.04.2022	
11-DTE	48,906.00
d) G.20011/30/22-DTE(THE), Dt.14.06.2022	
50-OC	4,32,000.00
e) G.20011/23/2019-DTE(THE), Dt.27.06.2022	
06-MT	39,173.00
<b>Total (A)</b>	<b>4,82,53,398.00</b>
<b>2nd Qtrs ended 30.09.2022</b>	
a) G.20011/30/22-DTE(HTE), Dt. 29.07.2022	
01-Salary	3,70,49,143.00
02-Wages	82,740.00
13-OE	50,000.00
21-S&M	35,000.00
26-Adv	15,000.00
51-MV	50,000.00
52-M&E	10,000.00
b) G.20011/28/2021-DTE(THE)/6, Dt.23.08.2022	
06-MT	2,15,923.00
c) G.20011/28/2021-DTE(THE)/, Dt.14.09.2022	
06-MT	2,70,527.00
<b>Total (B)</b>	<b>3,77,78,333.00</b>
<b>3rd Qtrs ended 31.12.2022</b>	
a) G.20011/30/22-DTE(THE)/2, Dt.25.10.2022	
50-OC	6,48,000.00
b) G.20011/28/2021-DTE(THE)/, Dt.31.10.2022	
06-MT	3,80,944.00
c) G.20011/29/21-DTE(HTE)/1, Dt. 07.11.2022	
01-Salary	3,50,25,099.00
02-Wages	82,740.00
13-OE	1,00,000.00
21-S&M	40,000.00
26-Adv	10,000.00
51-MV	40,000.00
52-M&E	20,000.00
d) G.20011/30/22-DTE(THE)/2, Dt.06.12.2022	
01-Salary	11,76,365.00
<b>Total (C)</b>	<b>3,75,23,148.00</b>
<b>4th Qtrs ended 31.03.2023</b>	
a) G.20011/30/22-DTE(THE)/2, Dt.16.01.2023	
50-OC	2,30,000.00
b) G.20011/30/22-DTE(HTE)/, Dt. 08.02.2023	
01-Salary	2,42,63,302.00
13-OE	45,000.00
21-S&M	40,000.00
26-Adv	10,000.00
51-MV	40,000.00
c) G.20011/30/22-DTE(HTE)/, Dt. 08.02.2023	
06-MT	28,289.00
d) G.20011/30/22-DTE(THE), Dt.14.02.2023	
02-Wages	59,662.00
e) G.20011/30/22-DTE(THE)/, Dt.14.02.2023	
50-OC	3,24,000.00
f) G.20011/30/22-DTE(THE)/, Dt.07.03.2023	
11-DTE	17,910.00
<b>Total (D)</b>	<b>2,50,58,163.00</b>
<b>Grand Total (A+B+C+D)</b>	<b>14,86,13,042.00</b>





## Annexure-II

<b>Fund Position as on 31.03.2023</b>	<b>Amount (Rs.)</b>
<b><u>Staff Salary:</u></b>	
Fund Received	14,44,00,805.00
Less: Utilized	14,37,71,340.00
Closing Balance (A)	<b>6,29,465.00</b>
<b><u>Wages:</u></b>	
Fund Received	3,35,462.00
Less: Utilized	3,33,180.00
Closing Balance (B)	<b>2,282.00</b>
<b><u>Other Charges:</u></b>	
Fund Received	16,34,000.00
Less: Utilized	16,34,000.00
Closing Balance (C)	-
<b><u>Medical Treatment:</u></b>	
Fund Received	15,20,959.00
Less: Utilized	15,20,959.00
Closing Balance (D)	-
<b><u>Motor Vehicle:</u></b>	
Fund Received	1,70,000.00
Less: Utilized	1,70,000.00
Closing Balance (E)	-
<b><u>M&amp;E:</u></b>	
Fund Received	40,000.00
Less: Utilized	40,000.00
Closing Balance (F)	-
<b><u>Office Expenses:</u></b>	
Fund Received	2,45,000.00
Less: Utilized	2,45,000.00
Closing Balance (G)	-
<b><u>Advertisement &amp; Publicity:</u></b>	
Fund Received	50,000.00
Less: Utilized	49,997.00
Closing Balance (H)	<b>3.00</b>
<b><u>DTE:</u></b>	
Fund Received	66,816.00
Less: Utilized	66,816.00
Closing Balance (I)	-
<b><u>Supply &amp; Material:</u></b>	
Fund Received	1,50,000.00
Less: Utilized	1,50,000.00
Closing Balance (J)	-
<b>Surrendered to DH&amp;ME (A+B+C+D+E+F+G+H+I+J)</b>	<b>6,31,750.00</b>

