

To

The Principal
Govt J. Thankima College
Aizawl Mizoram


Subject : Internal Audit Report

Sir,

In pursuance of the Staff Working Committee minute, No F, of Dated 16th June 2017, Internal Audit of College Account-CCF has been done by the undersigned and the Report is submitted herewith to your office for consideration and onward necessary action.

Sincerely yours,


(LAITHLAMUANA)
Auditor


(DR.JV NUNCHUNGA)
Auditor

AN ABSTRACT OF FIRST QUARTER AUDIT OF GOVERNMENT J.THANKIMA COLLEGE


ADMINISTRATIVE ACCOUNT

Sl No	Heads of Account	Total Receipt(in Rs)	Total Expenditure (in Rs)	Balance of Ist Qtr (in Rs)
1.	Student Union	7,03,200	43,400	6,59,800
2.	Language Lab.	1,40,750	Nil	1,40,750
3.	Contingent	2,52,680	1,54,554	98,126
4.	Library	1,74,097	6,540	1,67,557
5.	Int Exm,Stdtd Aid, CDC,ID Card	4,87,617	45,825	4,41,792
6.	Enrolment& Regtn	2,28,350	Nil	2,28,350
7.	Admism & Tuition	7,43,160	Nil	7,43,160
	Total	27,29,854	2,50,319	24,79,535

The closing balance of Administrative(Office) Account of Government J.Thankima College at the end of First Quarter of 2017 ie 31.06.2017 is Rs **24,79,535/-**(Rupees twenty four lakh, seventy nine thousand five hundred thirty five only).


(LALTHLAMUANA)

Auditor


(DR.JV.NUNCHUNGA)

Auditor

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE, AIZAWL, MIZORAM

Name of Account : Student Union, GJTC
Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)
Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana

A : RECEIPTS

Period/Months	F u n d H e a d s		
	Student Union	Games	Megazine
April	12,100	1,300	1,83,100
May	1,34,400	1,34,400	1,34,400
June	34,500	34,500	34,500
Total	1,81,000 * ¹	1,70,200 * ²	3,52,000 * ³

Total Receipt of 1st Quarter 2017 of SU Fund - 1,81,000+1,70,200+3,52,000 = Rs 7,03,200/-
(Rupees seven lakh, three thousand and two hundred only)

B. EXPENDITURES


Period/Months	F u n d H e a d s		
	Student Union	Games	Megazine
April		-----	30,000
May	3,000		-----
June	10,400		
Total	13,400		30,000


Total Expenditure by the end of 1st Quarter 2017 ie June 2017 – Rs 13,400+30,000= Rs 43,400/-
(Rupees forty three thousand and four hundred only)

C. Balance at the closing of 1st Quarter Rs 7,03,200-- Rs 43,400= Rs 6,59,800/-
(Rupees six lakh, fifty nine thousand and eight hundred only)

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 2) All expenditures are supported by vouchers
- 3) Detail Estimate Fund Form (Voucher No 19), which was related to following the cartage of demised student, did not bear the applicant's name nor signature, even though exist in letter form. Care be maintained by the sanctioning authority in this regard.
- 4) Closing of the Account(Receipt as well as Expenditure) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

*¹ - 9000
*² - 9000
*³ - 9000.

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE,AIZAWL,MIZORAM

Name of Account : LANGUAGE LABORATORY ACCOUNT
Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)
Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana

A : RECEIPTS

Months	Amount
April	Nil
May	1,12,000
June	28,750
Total	1,40,750

Total Receipt of 1st Quarter 2017 of Language Laboratory Account= -
1,12,000+28,750=1,40,750/-(Rupees one lakh, forty thousand seven hundred and fifty only)

B.EXPENDITURES :

Months	Amount
April	Nil
May	Nil
June	Nil
Total	Nil


No Expenditure has been incurred during the audited period

C. Balance at the closing of 1st Quarter(ie April-June 2017)= Rs 1,40,750/-(Rupees one lakh, forty thousand seven hundred and fifty only)

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 2) In the Receipt side of 'Total Amount' column, it is suggested to add together the amount of receipts with the previous ones ,instead of recopying from the 'Amount column'.
- 3) Closing of the Account(Receipt) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE,AIZAWL,MIZORAM

Name of Account : COLLEGE CONTINGENT ACCOUNT (OC & OE)
Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)
Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana

A : RECEIPTS

Period/Months	Amount
April/OB	192680.00
May	Nil
June	60000.00
Total	252680.00

Total Receipt of 1st Quarter 2017 of Contingent Fund -192680+60000= 252680/-*(Rupees two lakh, fifty two thousand six hundred and eighty only)*

B.EXPENDITURES :


Months	Amount
April	49844.00
May	48466.00
June	56244.00
Total	154554.00


Total Expenditure incurred during the audited period, ie April-June 2017 is Rs 154554/-
(Rupees one lakh, fifty four thousand,five hundred fifty four only)

C. Balance at the closing of 1st Quarter(ie April-June 2017)= Rs 98126.00*(Rupees ninety eight thousand,one hundred twenty six only)*

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 2) Expenditures are supported by Vouchers
- 3) Using of 'Detail Expenditure Estimate Form' as Voucher/Memo be avoided in future (V-92 & 112)
- 4) In the Disbursement side of 'Total Amount' column, it is suggested to add together the amount of expenditure with the previous ones ,instead of recopying the expenditure in the Amount column.
- 3) Closing of the Account(~~Receipt~~) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE,AIZAWL,MIZORAM

Name of Account : COLLEGE LIBRARY FEE

Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)

Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana

A : RECEIPTS

Period/Months	Amount
April/OB	5,197.00
May	1,34,400.00
June	34,500.00
Total	1,74,097.00

Total Receipt + OB of 1st Quarter 2017 of Library Fee is- 1,68,900+5197=Rs 1,74,097/-
(Rupees one lakh, seventy four thousand and ninety seven only)

B.EXPENDITURES :

Months	Amount
April	Nil
May	2,900.00
June	3,640.00
Total	6,540.00


Total Expenditure incurred during the audited period, ie April-June 2017 is Rs 6,540/-
(Rupees six thousand,five hundred forty only)

C. Balance at the closing of 1st Quarter(ie April-June 2017)= Rs 1,71,197-6,540=167,557(Rupees one lakh sixty seven thousand,five hundred forty only)

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 2) Well supported Vouchers are seen in the Expenditures
- 3) Mere repetition of Amount in the 'Total Amount column' be avoided , it is suggested to add together the amount of receipt as well as expenditure with the previous ones in the Total Amount column.
- 3) Closing of the Account (Receipt) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE,AIZAWL,MIZORAM

Name of Account : COLLEGE ACCOUNT-
(Internal Exam fee, Student Aid fund, College Development Fund, Identity Card,
Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)
Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana

A : RECEIPTS : O.B. Rs 9067.00

Fund Heads	April	May	June	Total
Internal Exam Fee	Nil	179200	46,000	225200
Student Aid Fund	Nil	22400	5,750	28150
College Dev. Fund	Nil	134400	34,500	168900
I.D.Card	Nil	44800	11,500	56300
Total		3,80,800	97,750	478550

Total Receipt + OB of 1st Quarter 2017 is- 478550+9067=Rs 487617/-*(Rupees four lakh, seventy eight thousand and five hundred fifty only)*

B.EXPENDITURES :


Months	Amount
April	Nil
May	20,000
June	25,825
Total	45,825


Total Expenditure incurred during the audited period, ie April-June 2017 is Rs 45,825/-
(Rupees forty five thousand, eight hundred twenty five only)

C. Balance at the closing of 1st Quarter(ie April-June 2017)= Rs 487617-45,825=Rs 4,41,792/-*(Rupees Four lakh, forty one thousand, seven hundred ninety two only)*

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 2) Expenditures are supported by Vouchers
- 3) Mere repetition of Amount in the 'Total Amount column' be avoided , it is suggested to add together the amounts of receipt as well as expenditure with the previous ones in the 'Total Amount column'.
- 3) Closing of the Account(^{R2E}Receipt) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE,AIZAWL,MIZORAM

Name of Account : COLLEGE ACCOUNT(Enrollment and Registration)

Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)

Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana

A . RECEIPTS : O.B. Rs 59,850/-(Fifty nine thousand eight hundred fifty only)

Fund Heads	April	May	June	Total
Enrollment	Nil	44,800	11,500	56,300
Registration	Nil	89,400	22,800	1,12,200
Total	Nil	1,34,200	34,300	1,68,500

Total Receipt + O.B. of 1st Quarter 2017 of Library Fee is- 1,68,500+59850=Rs 2,28,350/-
(Rupees two lakh, twenty eight thousand,three hundred and fifty only)

B.EXPENDITURES : No expenditure incurred during the audited period.

C. Balance at the closing of 1st Quarter(ie April-June 2017)= Rs 2,28,350/-
(Rupees two lakh, twenty eight thousand,three hundred and fifty only)

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 3) Mere repetition of Amount in the 'Total Amount column' be avoided , it is suggested to add together the amount of receipt with the previous ones in the 'Total Amount' column.
- 3) Closing of the Account(Receipt) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

1ST QUARTER AUDIT REPORT OF GOVT J.THANKIMA COLLEGE,AIZAWL,MIZORAM

Name of Account : COLLEGE ACCOUNT(Admission and Tuition)
Period of Audit : First Quarter of 2017-2018(i.e.Apr-June 2017)
Name of Auditors : 1) Dr JV Nunchunga, and 2) Lalthlamuana
A . RECEIPTS : O.B.-Nil

Fund Heads	April	May	June	Total
Admission Fee	Nil	53,760	13,800	67,560
Tuition Fee	Nil	5,37,600	1,38,000	6,75,600
Total	Nil	5,91,360	1,51,800	7,43,160

Total Receipt + O.B. of 1st Quarter 2017 of Admission and Tuition Fees-Rs 7,43,160/-
(Rupees Seven lakh, forty three thousand, one hundred sixty only)


B.EXPENDITURES : No expenditure incurred during the audited period.

C. Balance at the closing of 1st Quarter(ie April-June 2017)= Rs 7,43,160/-
(Rupees Seven lakh, forty three thousand, one hundred sixty only)

D. Observation and Suggestions:

- 1) Account Book is properly maintained
- 2) Mere repetition of Amount in the 'Total Amount column' be avoided , it is suggested to add together the amount of receipt with the previous ones in the Total Amount column.
- 3) Closing of the Account(Receipt) in each page is recommended for easy calculation for the account holder.


(LALTHLAMUANA)
Auditor


(Dr.JV NUNCHUNGA)
Auditor

To

The Principal
Government J.Thankima College
Aizawl, Mizoram

Subject: Submission of Accounts & Audit Report 2017-2018

Respected Sir,

It is hereby submitted the Accounts Report during April 1, 2017 to March 31, 2018 and Audit Report during July 1, 2017 to March 31, 2018.

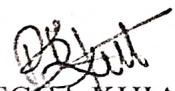
We, therefore, kindly request you to check the audit notes and suggestions carefully and take necessary steps in order to strengthen the College Financial Status which is very essential for NAAC Accreditation.

Thanking you

Sincerely Yours,



(B.LALZARZOVA)
AUDITOR



(REBECCA KHIANGTE)
AUDITOR

Dated Aizawl
11th May, 2018

*Please put up in file
for necessary follow up &
actions*

*H.A.
Cashier*

14/5/18

Page No. 240
Date 16-5-2018

**GOVERNMENT J. THANKIMA COLLEGE
AIZAWL::MIZORAM**

OFFICE ACCOUNTS AUDIT REPORT 2018

Report Period: April 1, 2017 - March 31, 2018

Audit Period : July 1, 2017 – March 31, 2018

OFFICE ACCOUNTS:-

1. Admission and Tuition Fee

Opening balance	:	Nil
Total Received	:	Rs. 7,82,760.00
Total Expenditure	:	Rs. 7,82,760.00
Closing Balance	:	Rs. 00.00

**Audit Note:* The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. The total expenditure Rs. 7,82,760.00 is submitted to Director, H&TE Department for students' admission and tuition fee. The closing balance is Rs. 00.00

2. Enrollment and Registration Fee

Opening balance	:	Rs. 59,850.00
Fund Received (2017-2018)	:	Rs. 1,77,500.00
Total Reciept	:	Rs. 2,37,350.00
Total Expenditure (2017-2018)	:	Rs. 98,800.00
Closing Balance	:	Rs. 1,38,550.00

**Audit Note:* The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. The total expenditure Rs. 98,800.00 is submitted to Controller of Examination for the enrollment and registration of students who are qualified 75% attendance. The closing balance is Rs. 1,38,550 which is transferred to CDF Accounts by the DDO.

3. Affiliation Fee, Internal Exam Fee, Students Aid Fee, College Development & ID Card

Opening balance	:	Rs. 9,067.00
Fund Received (2017-2018)	:	Rs. 5,04,050.00
Total Reciept	:	Rs. 5,13,117.00
Total Expenditure (2017-2018)	:	Rs. 4,71,775.00
Closing Balance	:	Rs. 41,342.00

**Audit Note:* The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. The closing balance is Rs. 41,342.00.

4. Library Fund

Opening balance	:	Rs. 5,197.00
Fund Received (2017-2018)	:	Rs. 1,77,900.00
Total Reciept	:	Rs. 1,83,097.00
Total Expenditure	:	Rs. 1,83,051.00
Closing Balance	:	Rs. 46.00

**Audit Note:* The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. Out of the total expenditure, the DDO released the fund Rs. 1,73,125.00 to the Library Fund Sub-Account through the Cashier which is maintained by the Librarian/Secretary on behalf of the Library Management Committee (LMC). The closing balance is Rs. 46.00.

5. Students Union Fund:

Opening balance	:	Rs. 12,100.00
Fund Received (2017-2018)	:	Rs. 1,77,900.00
Total Reciept	:	Rs. 1,90,000.00
Total Expenditure	:	Rs. 1,89,995.00
Closing Balance	:	Rs. 5.00

***Audit Note:** The cashbook and vouchers during July 2017 to March 2018 is checked. The DDO released the fund to the Students' Union Leaders through the Cashier. However, no proper vouchers are found in the accounts which may be produce by the concern person or General Secretary of Students' Union, GJTC. The closing balance is Rs. 5.00.

6. Games and Sports Fund:

Opening balance	:	Rs.	1,300.00
Fund Received (2017-2018)	:	Rs.	1,77,900.00
Total Reciept	:	Rs.	1,79,200.00
Total Expenditure	:	Rs.	1,79,130.00
Closing Balance	:	Rs.	70.00

***Audit Note:** The cashbook and vouchers during July 2017 to March 2018 is checked. The DDO released the fund to the Students' Union Leaders through the Cashier. However, no proper vouchers are found in the accounts which may be produce by the concern person or General Secretary of Students' Union, GJTC. The closing balance is Rs. 70.00.

7. Magazine Fund:

Opening balance	:	Rs.	1,53,100.00
Fund Received (2017-2018)	:	Rs.	1,77,900.00
Total Reciept	:	Rs.	3,31,000.00
Total Expenditure	:	Rs.	1,72,400.00
Closing Balance	:	Rs.	1,58,600.00

***Audit Note:** The cashbook and vouchers during July 2017 to March 2018 is checked. The DDO released the fund to Magazine Editor through the Cashier. However, no proper vouchers are found in the accounts which may be produce by the concern person or Magazine Editor, Students' Union, GJTC. The closing balance is Rs. 1,58,600.00

8. Exam Centre Fee

Opening balance	:	Rs.	1,95,608.00
Fund Received (2017-2018)	:	Rs.	7,24,345.00
Total Reciept	:	Rs.	9,19,953.00
Total Expenditure	:	Rs.	8,38,059.00
Closing Balance	:	Rs.	81,894.00

***Audit Note:** The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. The closing balance is Rs. 81,894.00

9. Language Laboratory Fund

Opening balance	:	Nil
Total Reciept	:	Rs. 1,48,250.00
Total Expenditure	:	Rs. 1,44,782.00
Closing Balance	:	Rs. 3,468.00

***Audit Note:** The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. The closing balance is Rs. 3,468.00

10. College Contingent Fund (OE & OC)

Opening balance	:	Rs.	1,92,680.00
Fund Received (2017-2018)	:	Rs.	2,20,000.00
Total Reciept	:	Rs.	4,12,680.00
Total Expenditure	:	Rs.	3,16,394.00
Closing Balance	:	Rs.	96,286.00

*** Audit Note:** The cashbook and voucher during July 2017 to March 2018 is checked and found correct. The closing balance is Rs. 96,286.00.

11. UGC Actual Fund:

Opening balance	:	Nil
Total Reciept	:	Rs. 13,10,220.00
Total Expenditure	:	Rs. 10,54,220.00
Closing Balance	:	Rs. 2,56,000.00

**Audit Note:* The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. Out of the total expenditure, the DDO released the funds Rs. 1,57,030.00 to the Secretary, UGC Planning Board through Cashier which is maintained on behalf of the UGC Planning Board.

12. College Development Fund (CDF):

Opening balance	:	Nil
Total Reciept	:	Rs. 23,39,300.00
Total Expenditure	:	Rs. 17,74,293.00
Closing Balance	:	Rs. 5,65,007.00

**Audit Note:* The cashbook and vouchers during July 2017 to March 2018 is checked and found correct. Out of the total expenditure, the DDO released the funds to the HOD/Secretaries of the concern Committees/Departments through Cashier which maintained on behalf of the Committee/Department.

• Grand Total Reciept (2017-2018)	:	Rs. 75,46,927.00
• Grand Total Expenditure (2017-2018)	:	Rs. 62,05,659.00
• Closing Balance (2017-2018)	:	Rs. 13,41,268.00

*Suggestions from Auditors:

1. Proper instruction may be given to the staffs and students' union leader to use demand form and to produce authenticate voucher/cash memo.
2. Demand Form and Payment Slip with authenticate voucher may keep separately in the file. Sample Demand form and Payment Slip is enclosed herewith.
3. The financial flow may be change by the DDO to maintain check and balance in the financial system. The fund released to sub-accounts may be reflected in the main cash book through ledger accounts. The expenditure with voucher may be keeping by the concern person in the sub-accounts.


(B. LALZARZOVA)
AUDITOR


(REBECCA KHIANGTE)
AUDITOR

**GOVERNMENT J. THANKIMA COLLEGE
AIZAWL::MIZORAM**

CDF SUB-ACCOUNTS AUDIT REPORT 2018

Accounts Report : April 1, 2017 – March 31, 2018
Audit Period : July 1, 2017 - March 31, 2018

1. UGC PLANNING BOARD

Fund Received (2017-2018)	:	Rs.	1,24,500.00 (CDF)
		Rs.	16,530.00 (CDF)
		Rs.	7,000.00 (CDF)
		Rs.	9,000.00 (CDF)
Total Reciept	:	Rs.	1,57,030.00
Total Expenditure	:	Rs.	1,46,291.00
Cash Balance	:	Rs.	10,739.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

2. BUILDING & INFRASTRUCTURE DEVELOPMENT COMMITTEE (BIDC)

Fund Received (2017-2018)	:	Rs.	2,44,050.00 (CDF)
		Rs.	16,275.00 (CDF)
Total Reciept	:	Rs.	2,60,325.00
Total Expenditure	:	Rs.	2,60,325.00
Cash Balance	:	Rs.	00.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

3. COLLEGE ACADEMIC & TEACHING-LEARNING MONITORING COMMITTEE (CATMOC)

Fund Received (2017-2018)	:	Rs.	30,000.00
		Rs.	12,200.00
Total Reciept	:	Rs.	42,200.00
Total Expenditure	:	Rs.	30,810.00
Cash Balance	:	Rs.	11,390.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

4. HEALTH & RECEPTION COMMITTEE (HRC)

Fund Received (2017-2018)	:	Rs.	22,970.00
Total Expenditure	:	Rs.	22,970.00
Cash Balance	:	Rs.	00.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

5. LIBRARY MANAGEMENT COMMITTEE (LMC):

Fund Received (2017-2018)	:	Rs.	5,180.00 (CDF)
		Rs.	60,000.00 (CDF)
Total Reciept	:	Rs.	65,180.00
Total Expenditure	:	Rs.	5,180.00
Cash Balance	:	Rs.	60,000.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

6. LIBRARY MANAGEMENT COMMITTEE (Library Fund Sub-Accounts)

Fund Received (2017-2018)	:	Rs.	1,73,125.00 (Library Fund)
Expenditure	:	Rs.	1,72,865.00
Cash Balance	:	Rs.	260.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

7. ANTI-RAGGING COMMITTEE (ARC)

Fund Received (2017-2018)	:	Rs.	11,000.00
Expenditure	:	Rs.	7,940.00
Cash Balance	:	Rs.	3,060.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

8. CARREER AND COUNSELING COMMITTEE (CCC)

Fund Received (2017-2018)	:	Rs.	38,400.00
Total Expenditure	:	Rs.	12,120.00
Cash Balance	:	Rs.	26,280.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

9. STUDENTS' WELFARE AND DISCIPLINE COMMITTEE (SWDC)

Fund Received (2017-2018)	:	Rs.	12,000.00
Total Expenditure	:	Nil	
Cash Balance	:	Rs.	12,000.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

10. POLITICAL SCIENCE DEPARTMENT

Fund Received (2017-2018)	:	Rs.	33,370.00 (CDF)
		Rs.	45,500.00 (Donation from Dept.)
		Rs.	50,900.00 (CDF)
Total Reciept	:	Rs.	129,770.00
Total Expenditure	:	Rs.	128,570.00
Cash Balance	:	Rs.	1,200.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

11. ECONOMICS DEPARTMENT

Fund Received (2017-2018)	:	Rs.	29,760.00 (CDF)
		Rs.	39,500.00 (Donation from Dept.)
		Rs.	39,770.00 (CDF)
Total Reciept	:	Rs.	1,09,030.00
Total Expenditure	:	Rs.	92,530.00
Cash Balance	:	Rs.	16,500.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

12. HISTORY DEPARTMENT

Fund Received (2017-2018)	:	Rs.	27,640.00 (CDF)
		Rs.	48,000.00 (Donation from Dept.)
		Rs.	20,000.00 (Donation from AMC)
		Rs.	50,600.00 (CDF)
Total Reciept	:	Rs.	1,46,240.00
Total Expenditure	:	Rs.	1,19,015.00
Cash Balance	:	Rs.	27,225.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

13. EDUCATION DEPARTMENT

Fund Received (2017-2018)	:	Rs.	30,580.00 (CDF)
		Rs.	26,430.00 (Donation from Dept.)
		Rs.	37,300.00 (CDF)
Total Receipt	:	Rs.	94,310.00
Total Expenditure	:	Rs.	94,310.00
Cash Balance	:	Rs.	00.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

14. ENGLISH DEPARTMENT:

Fund Received (2017-2018)	:	Rs.	13,675.00 (CDF)
		Rs.	14,500.00 (Donation from Dept.)
		Rs.	61,000.00 (CDF)
Total Receipt	:	Rs.	89,175.00
Total Expenditure	:	Rs.	61,000.00
Cash Balance	:	Rs.	28,175.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

15. MIZO DEPARTMENT:

Fund Received (2017-2018)	:	Rs.	34,990.00 (CDF)
		Rs.	9,500.00 (Donation from Dept.)
		Rs.	40,500.00 (CDF)
Total Receipt	:	Rs.	84,990.00
Total Expenditure	:	Rs.	84,990.00
Cash Balance	:	Rs.	00.00

Audit note: The cashbook and vouchers during July 2017 to March, 2018 is checked and found correct.

***Suggestions from Auditors:**

1. Financial training may be given to the concern Secretaries/HOD.
2. Proper instruction may be given to the Secretaries/HOD for using demand form and produce authenticate voucher/cash memo.
3. Demand Form and Payment Slip with authenticate voucher may keep separately in the file. Sample Demand form and Payment Slip is enclosed herewith.
4. The financial flow may be change by the DDO to maintain check and balance in the financial system. The fund released to sub-accounts may be reflected in the main CDF Cashbook through ledger accounts. The expenditure with voucher may be keeping by the concern person in the sub-accounts.


(B. LAL ZARZOVA)
AUDITOR


(REBECCA KHIANGTE)
AUDITOR

3

To

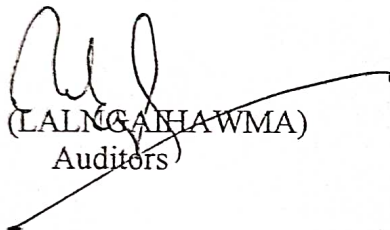
The Principal
Govt. J. Thankima College

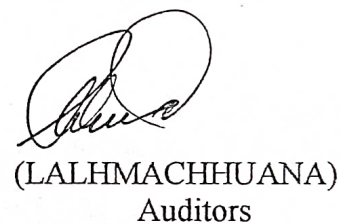
Subj : Submission of Internal audit Report 14.11.2017 to 31.10.2018)

Respected Sir,

It is hereby submitted a copy of Internal Audit Statement - RUSA Account of Financial Aspect – Saving, for the period from 14.11.2017 to 31.10.2018 for your kind information and future reference.

Thanking to you


(LALNGAHAWMA)
Auditors


(LALHMACHHUANA)
Auditors

Tbi
pr
4/6

Govt. J. Thankima College
Receipt No... 842
Date... 4-6-2019

**GOVT. J.TIANKIMA COLLEGE
AIZAWL MIZORAM**

**AUDITED STATEMENT
RUSA ACCOUNT OF FINANCIAL ASPECT (Saving)**

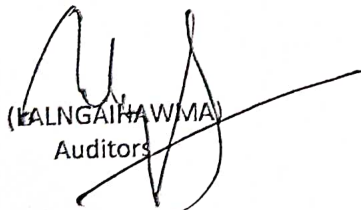
Receipt		
Sl. No.	Heads	(₹)
1	Savings from different committees	13,55,338.00
2	College Canteen	38,975.00
3	Selling of Materials	60,395.00
4	Saving from Bank Transfer	29,750.00
	Total	14,84,458.00

Expenditure		
Sl. No.	Heads	(₹)
1	Meeting Expense	165.00
2	Plan & Estimate of Building Extn	30,000.00
3	Purchase of Materials	5,20,321.00
4	Maintenance of ICT facilities	30,920.00
5	Warden Remuneration	77,800.00
6	Labour Cost	4,43,597.00
7	Electric fitting & Parts	1,09,359.00
8	Misc	12,000.00
	Total	12,24,162.00

Closing Balance / Cash at Hand (₹)	2,60,296.00
---	--------------------

The Account of RUSA Financial Aspect Committee was audited on 26th November, 2018. Following were points of observations and recommendations of the auditors from the account book and other relevant vouchers audited.

1. Audited period : 14.11.2017 to 31.10.2018
2. Ledger Account Book was not maintained and proper ledger entry should be maintained in future, and registry of receipt and expenditure in the account book should be compliment with Ledger book in future.
3. All the entries of receipt/income were exactly equal to entries of expenditures.
4. Vouchers of expenditures were properly maintained and found correct.


(LALNGAIHAWMA)
Auditors


(LALHMACHHUANA)
Auditors

7

To

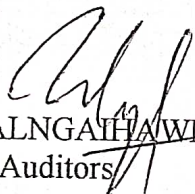
The Principal
Govt. J. Thankima College

Subj : Submission of Internal audit Report Financial Transaction
Under RUSA 1.0 Grant

Respected Sir,

It is hereby submitted a copy of Internal Audit Statement of Financial Transaction Under RUSA 1.0 Grant for the period of 31st Midnight of March 2018 to 30th September 2018 for your kind information and future reference.

Thanking to you


(LALNGAI WMA)
Auditors


(LALHMACHHUANA)
Auditors

TPI
12-4/6/19

Govt. J. Thankima College
No. 844
Date 4-6-2019

FINANCIAL TRANSACTION UNDER RUSA 1.0 GRANT

Audit period	: 31 st midnight of march 2018 to 30 th September 2018
Account under audit	: RUSA 1.0 grant
Bank signatories	: Dr. C. Lalremruata, Principal and Dr. JV. Nunchunga, Inst. Coordinator

There are two heads under which the College received grant viz Infrastructure grant to College and Equity initiative

1. INFRASTRUCTURE GRANT TO COLLEGE: This head consists of three main sub-heads viz (i) Construction of new building, (ii) Upgradation of infrastructure and (iii) Purchase of new equipment

A. NEW CONSTRUCTION: Under this head, 40% of Rs. 200 lakhs was earmarked, so that the total disposable amount under this head is Rs. 70 lakhs. Lushai engineers is the contractor for the construction of new building for Govt. J. Thankima College and Mizoram technocrats Company is the supervising agency.

A.1. Financial transaction during audit period: The transaction during the audited period is as under

Sl.No	Items of expenditure	Amount
1	Release of security deposit to Lushai Engineers	3,50,000
	Total payment during the period	3,50,000
	Cash analysis	
1	Balance as on 31 st March 2018 (mid night)	3,58,591
2	Total payment during the period	3,50,000
3	Net balance as on 30 th September 2018	8,591

As all the projects under RUSA 1.0 is to be implemented within September 2018, all the transaction in the College was completed. In this connection, it is relevant to highlighted the overall fund position under this head

Total fund allocated under this head	: Rs. 70,00,000/-
Payment to Lushai engineers	: Rs. 69,31,320/-
Payment to MTC for consultancy charge	: Rs. 60,089/-
Total payment	: Rs.69,91,409/-
Balance as on 30 th September 2018	: Rs. 8,591/-

B. UPGRADATION OF INFRASTRUCTURE: Under this head, 40% of Rs. 200 lakhs was earmarked, so that the total disposable amount under this head is Rs. 70 lakhs. The College is the implementing agency and the PMU executed the Upgradation work.

B.1. Financial transaction during audit period: The transaction during the audited period is as under

Sl.No	Items	Amount (in Rs)
1	Construction (Materials cost)	1,62,295
2	Construction (Labour cost)	1,72,100
3	Painting materials	70,495
4	Electrification	66,636
5	Sanitary items	62,741
	Total payment during the period	5,34,267
	Cash analysis	
1	Balance as on 31 st March 2018 (mid night)	5,34,267
2	Payment from 1.4.18-30.9.18	5,34,267
3	Balance as on 30.9.18	0

An overall view of fund under this head is as under

Total fund allocated under this head : Rs. 70,00,000/-
 Payment before this audit : Rs. 64,66,174/-
 Payment during the audited period : Rs. 5,34,267/-
 Total payment : Rs. 70,00,441/-

Balance as on 30th September 2018 : Rs. (-) 441/- (Excess payment)

C. PURCHASE OF NEW EQUIPMENT: Under this head, 30% of Rs. 200 lakhs was earmarked, so that the total disposable amount under this head is Rs. 60 lakhs. However, due to bank deduction, the SPD credited Rs. 60,00,000- 48 = Rs. 59,99,952/- only to College account. So that the actual disposable fund in Rs. 59,99,952 only. The College is the implementing agency and the PMU purchased the equipment

C.1. Financial transaction during audit period: The transaction during the audited period is as under

Sl. No	Items	Amount in Rs
1	Computers	750950
2	Printers	73200
3	Laptop Battery	3500
4	Duplicating machines	237800

5	Still camera	72500
6	Projector & accessories	191720
7	CCTV	181554
8	Benches	156900
9	Class room tables	36000
10	Store room materials	38290
11	Pandal	350000
12	Conference tables	96750
13	Sound system	201700
14	Hand railing	83520
15	Generator accessories	33170
16	Lectern	82860
17	Plastic chairs	75450
18	Almira	120000
19	Water coolers	66375
20	Revolving chairs	159600
21	Television	42000
22	Water pump	17220
23	Sport goods	124580
24	Computer tables	14230
25	Scanners	14000
26	Server for e-office	42350
27	Audio receiver	30100
28	Custom DMS, messenger and networking	247500
29	Wall fund	11500
30	Cultural drums	17520
31	Equipment for eco-club	12903
	Total payment during the period	36,08,772
	Cash analysis	
1	Balance as on 31 st March 2018 (mid night)	36,50,285
2	Payment from 1.4.18 - 30.9.18	36,08,772
3	Balance as on 30.9.18	493

An overall view of fund under this head is as under

Total fund allocated under this head	: Rs. 59,99,952/-
Payment before this audit	: Rs. 23,90,687/-
Payment during the audited period	: Rs. 36,08,772/-
Total payment	: Rs. 59,99,459/-

Balance as on 30th September 2018 : Rs. 493/-

2. EQUITY INITIATIVES: The payment during the audited period is as under

Sl. No	Items	Amount
1	Women committee	27028
2	Spoken language	16500
3	Remedial class	30300
4	Pol Science dept	2000
5	Stationery items	1415
6	Basic computer class	37815
7	Canteen bill	9135
8	BBA (Remedial)	5400
9	Audit fee paid to CA	10000
10	State level workshop on EVS	3400
	Total payment	1,42,993
	Cash analysis	
1	Balance as on 31 st March 2018 (mid night)	1,42,993
2	Payment from 1.4.18-30.9.18	1,42,993
3	Balance as on 1.10.18	0

An overall view of fund under this head is as under

Total fund allocated under this head : Rs. 15,62,500/-
 Payment before this audit : Rs. 14,17,562/-
 Payment during the audited period : Rs. 1,44,938/-
 Total payment : Rs. 15,62,500/-

Balance as on 30th September 2018 : Rs. 0/-

AUDIT OBSERVATIONS AND SUGGESTIONS

1. All sanction orders and vouchers are thoroughly checked and found that seminar related expenditure vouchers are not properly submitted by concerned committee. In future, all concerned committees may submit vouchers immediately after the programme is organised. One Copy of Print payment advice countersigned by concerned IDBI bank to be kept in the voucher was not found.
2. The State Project Directorate, by mistake, allotted more funds out of the Rs. 200/- to Upgradation head by Rs. 1,20,691 and lesser funds by the same amount to equipment vide their sanction letter No. G. 21017/1/2015-SPD (RUSA) of dated Aizawl, the 28th June 2018 which makes the College account complicated. The

Coordinator stated that as a result of this, some materials procured from Upgradation head using upgradation sanction no. needs to be adjusted as if it was purchase under Equipment head. As a result, in the account book there were corrections in certain palaces.

As a result of these corrections, it is suggested that fresh account books may be prepared.

3. There was an excess payment of Rs. 441 under Upgradation while there was an under payment by Rs. 493 under Equipment head, this resulted in an under payment of Rs. 52 only.


The SPD directed the College to make payment of Rs. 69,91,409 (ie Rs. 8,591 less than allocated amount) only under Construction of new building while the allocated amount was Rs. 70,00,000.

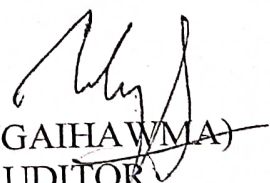
As a result of these bid variations $(-441+493+8591)$, there is Rs.8643 balance under Infrastructure grants to College.

For utilizing this balance, it is suggested RUSA logo may be pasted/ marked on the sides of RUSA funded buildings, construction, equipment etc as pasting/ marking of RUSA logo is mandatory.

4. During the cross checking of bank statement, it was found that the audit fee sanction in favour of Chattered Accountant (Rs. 10,000/-) was not deducted from College designated account. The Inst. Coordinator was asked to clarify the matter and he stated that most of the PPAs were deposited by him in the bank while some of them were deposited by the Office staff. He thinks that the PPA in question was sent to the IDBI through Office staff and the same was not deposited to the bank by the staff. He stated that there were two instances this kind of failure to submit PPAs in the bank by office staff. He also stated that he need better cooperation from the office administration.

The amount so released that was not credited by the Chattered Accountant account may be addressed by the concerned authority immediately.


(LALHMACHHUANA)
AUDITOR


(LALNGAIHAWMA)
AUDITOR

To

The Principal
Government J.Thankima College
Aizawl, Mizoram

Subject: Submission of Internal Audit Report (1.4.2018 – 30.9.2018)


Respected Sir,

It is hereby submitted the Internal audit report during April 1, 2018 to Sept. 30, 2018.

In the current Internal audit, the auditors found improvement in keeping and operations of several accounts, as it was suggested by previous internal auditors.

Thanking you

Sincerely Yours,


(LALMUANGPUIA)
AUDITOR

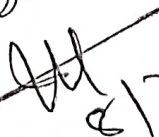

(LALCHHANGLIANA)
AUDITOR


Dated Aizawl 17th October, 2018

Copy to.

1. Co-ordinator IQAC
2. Co-ordinator RUSA
3. Secretary, UGC Planning Board
4. Secretary, Website management Committee


(LALMUANGPUIA)
AUDITOR

Put up in
Audit Report
on RUSA Account
being audited
till date. Please return
to submit.  8/12/19.

 678
8-2-2019

**GOVERNMENT J. THANKIMA COLLEGE
AIZAWL::MIZORAM**

OFFICE ACCOUNTS AUDIT REPORT -2018

Audited Period : April 1, 2018 – September 30, 2018

OFFICE ACCOUNTS:-

1. Admission and Tuition Fee

Opening balance	:	Nil
Total Received	:	Rs. 7,73,520.00
Total Expenditure	:	Rs. 7,73,520.00
Closing Balance	:	Rs. 00.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct. The total expenditure Rs. 7,73,520.00 is submitted to Director, H&TE Department for students' admission and tuition fee. The closing balance is Rs. 00.00

2. Enrollment and Registration Fee

Opening balance	:	Rs. Nil
Fund Received	:	Rs. 84,200.00
Total Reciept	:	Rs. 84,200.00
Total Expenditure	:	Rs. 50,200.00
Closing Balance	:	Rs. 34,000.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct..

3. College Development fund and College Affiliation Fee

Opening balance	:	Rs. 1,79,892.00
Fund Received (2017-2018)	:	Rs. 1,72,200.00
Total Reciept	:	Rs. 3,52,092.00
Total Expenditure (2017-2018)	:	Rs. 65,450.00
Closing Balance	:	Rs. 28,6642.00-

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

4. General Library Fund

Opening balance	:	Rs. 46.00
Fund Received	:	Rs. 1,71,300.00
Total Reciept	:	Rs. 1,71,346.00
Total Expenditure	:	Rs. 27,600.00
Closing Balance	:	Rs. 1,43,746.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

5. Students Union Fund:

Opening balance	:	Rs. 5.00
Fund Received (2017-2018)	:	Rs. 1,81,350.00
Total Reciept	:	Rs. 1,81,355.00
Total Expenditure	:	Rs. 1,41,955.00
Closing Balance	:	Rs. 39,400.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct. The DDO released the fund to the Students' Union Leaders through the Cashier. However, no proper vouchers are found in the accounts which may be produce by the concern person or General Secretary of Students' Union, GJTC.

6. Games and Sports Fund:

Opening balance	: Rs.	70.00
Fund Received (2017-2018)	: Rs.	1,81,350.00
Total Reciept	: Rs.	1,81,420.00
Total Expenditure	: Rs.	0.00
Closing Balance	: Rs.	1,81,420.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct. The DDO released the fund to the Students' Union Leaders through the Cashier. However, no proper vouchers are found in the accounts which may be produce by the concern person or General Secretary of Students' Union, GJTC.

7. Magazine Fund:

Opening balance	: Rs.	1,72,400.00
Fund Received (2017-2018)	: Rs.	1,81,350.00
Total Reciept	: Rs.	3,53,750.00
Total Expenditure	: Rs.	1,71,000.00
Closing Balance	: Rs.	1,82,750.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct. The DDO released the fund to the Students' Union Leaders through the Cashier. However, no proper vouchers are found in the accounts which may be produce by the concern person or General Secretary of Students' Union, GJTC.

8. Internal Exam Fee

Opening balance	: Rs.	Nil
Fund Received	: Rs.	2,28,400.00
Total Reciept	: Rs.	2,28,400.00
Total Expenditure	: Rs.	Nil
Closing Balance	: Rs.	2,28,400.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

9. Language Laboratory Fund

Opening balance	: Rs.	3,468.00
Fund Received	: Rs.	1,45,250.00
Total Reciept	: Rs.	1,48,718.00
Total Expenditure	: Rs.	6,000.00
Closing Balance	: Rs.	1,42,628.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

10. College Contingent Fund (OE & OC)

Opening balance	: Rs.	96,286.00
Fund Received	: Rs.	50,000.00
Total Reciept	: Rs.	1,46,286.00
Total Expenditure	: Rs.	1,23,757.00
Closing Balance	: Rs.	22,529.00

** Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

11. College LD Fund

Opening balance	: Rs.	Nil
Fund Received	: Rs.	23,600.00
Total Reciept	: Rs.	23,600.00
Total Expenditure	: Rs.	15,000.00
Closing Balance	: Rs.	8,600.00

** Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

12. Students Aid Fund

Opening balance	:	Rs.	29,650.00
Fund Received	:	Rs.	29,300.00
Total Reciept	:	Rs.	58,950.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	58,950.00

** Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

13. College Development Fund (CDF):

Opening balance	:	Rs.	5,65,007.00
Fund Received	:	Rs.	7,95,743.00
Total Reciept	:	Rs.	13,60,750.00
Total Expenditure	:	Rs.	13,43,819.00
Closing Balance	:	Rs.	16,931.00

**Audit Note:* The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct. Out of the total expenditure, the DDO released the funds to the HOD/Secretaries of the concern Committees/Departments through Cashier which maintained on behalf of the Committee/Department.


(LALMUANPUIA)
AUDITOR


(LALCHANGIANA)
AUDITOR

**GOVERNMENT J. THANKIMA COLLEGE
AIZAWL::MIZORAM**

BBA-ACCOUNTS AUDIT REPORT 2018

Audited Period : April 1, 2018 – September 30, 2018

1. BBA ADMISSION FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	1,09,080.00
Total Reciept	:	Rs.	1,09,080.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	1,09,080.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

2. BBA STUDENTS AID FUND

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	475.00
Total Reciept	:	Rs.	475.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	475.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

3. BBA ENROLMENT FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	900.00
Total Reciept	:	Rs.	900.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	900.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

4. BBA IDENTITY CARD FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	1,000.00
Total Reciept	:	Rs.	1,000.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	1,000.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

5. BBA REGISTRATION FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	1,900.00
Total Reciept	:	Rs.	1,900.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	1,900.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

6. BBA LIBRARY FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	2,850.00
Total Reciept	:	Rs.	2,850.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	2,850.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

7. BBA COLLEGE DEVELOPMENT FUND

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	2,850.00
Total Reciept	:	Rs.	2,850.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	2,850.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

8. BBA INTERNAL EXAM FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	3,800.00
Total Reciept	:	Rs.	3,800.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	3,800.00

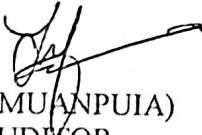
Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.

3,800.00

9. BBA LANGUAGE LAB. FEE

Opening balance	:	Rs.	Nil
Fund Received	:	Rs.	2,375.00
Total Reciept	:	Rs.	2,375.00
Total Expenditure	:	Rs.	Nil
Closing Balance	:	Rs.	2,375.00

Audit Note : The cashbook and vouchers during April 1, 2018 to September 30, 2018 is checked and found correct.


(LALMU ANPUIA)
AUDITOR


(LALCHANGLIANA)
AUDITOR

**GOVERNMENT J. THANKIMA COLLEGE
AIZAWL::MIZORAM**

CDF SUB-ACCOUNTS AUDIT REPORT 2018

Audit Period : April 1, 2018 – September 30, 2018

1. UGC PLANNING BOARD

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018.
The Cash Balance is Rs. 10,739.00

2. BUILDING & INFRASTRUCTURE DEVELOPMENT COMMITTEE (BIDC)

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 00.00

3. COLLEGE ACADEMIC & TEACHING-LEARNING MONITORING COMMITTEE (CATMOC)

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 11,390.00

4. HEALTH & RECEPTION COMMITTEE (HRC)

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 00.00

5. LIBRARY MANAGEMENT COMMITTEE (LMC)

Opening balance	:	Rs.	260.00
Fund Received (2017-2018)	:	Rs.	6,03,274.00
Total Receipt	:	Rs.	6,03,534.00
Expenditure	:	Rs.	5,50,655.00
Cash Balance	:	Rs.	52,879.00

Audit note: The cashbook and vouchers during April 1, 2018 – September 30, 2018 is checked and found correct.

6. ANTI-RAGGING COMMITTEE (ARC)

Opening balance	:	Rs.	3,060.00
Fund Received (2017-2018)	:	Rs.	6,000.00
Total Receipt	:	Rs.	9,060.00
Expenditure	:	Rs.	5,500.00
Cash Balance	:	Rs.	3,560.00

Audit note: The cashbook and vouchers during April 1, 2018 – September 30, 2018 is checked and found correct.

7. CAREER AND COUNSELING COMMITTEE (CCC)

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 26,280.00

8. STUDENTS' WELFARE AND DISCIPLINE COMMITTEE (SWDC)

Opening balance	:	Rs.	0.00
Fund Received	:	Rs.	12,000.00
Total Receipt	:	Rs.	12,000.00
Expenditure	:	Rs.	1,375.00
Cash Balance	:	Rs.	10,625.00

Audit note: The cashbook and vouchers during April 1, 2018 – September 30, 2018 is checked and found correct.

9. HOSTEL MANAGEMENT COMMITTEE (HMC)

Opening balance	:	Rs.	0.00
Fund Received	:	Rs.	1,00,000.00
Total Receipt	:	Rs.	1,00,000.00
Expenditure	:	Rs.	99,940.00
Cash Balance	:	Rs.	60.00

Audit note: The cashbook and vouchers during April 1, 2018 – September 30, 2018 is checked and found correct.

10. POLITICAL SCIENCE DEPARTMENT

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 1,200.00

11. ECONOMICS DEPARTMENT

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 16,500.00

12. HISTORY DEPARTMENT

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 27,225.00

13. EDUCATION DEPARTMENT

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 00.00

14. ENGLISH DEPARTMENT:

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 28,175.00

15. MIZO DEPARTMENT:

Audit note: No transaction during the audited period, April 1, 2018 – September 30, 2018. The Cash Balance is Rs. 00.00


(LALMUIANPUIA)
AUDITOR


(LALCHANGLIANA)
AUDITOR

To

The Principal
Government J.Thankima College
Aizawl, Mizoram

Subject: Submission of Internal Audit Report

Respected Sir,

Please refer your Office Notification No.G.25014/2/2005/JTC Dated 3rd July 2019.

Annexed herewith please find the internal audit report of the following Principal's Office Accounts for the period 1st October 2018- 30th June 2019.

- 1) Admission & Tuition Fees
- 2) Enrollment & Registration Fees
- 3) College Development & Affiliation Fees
- 4) General Library Fund
- 5) Students' Union Fund
- 6) Games & Sports Fund
- 7) Magazine Fund
- 8) Internal Exam Fee
- 9) Language Lab Fund
- 10) College Contingent Fund (OC & OE)
- 11) College ID Fund
- 12) Students Aid Fund
- 13) CDF- Subsidiary
- 14) Prospectus Fee
- 15) BBA (Grant)
- 16) BBA (Fees)
- 17) Fencing
- 18) Library Building (NEDP)

Yours faithfully,

(DR JOSEPHINE LALRINDIKI)
Auditor

(RONALD LALNUNMAWIA ROYTE)
Auditor

Dated Aizawl 12 July, 2019

Annexures:

- I. Audit Report
- II. Account Statement
- III. Bank/Cash Statement

**GOVERNMENT J. THANKIMA COLLEGE
AIZAWL: MIZORAM**

AUDIT REPORT OF PRINCIPAL'S OFFICE ACCOUNTS

Audit Period: 1st October 2018- 30th June 2019

ACCOUNTS:

1. Admission & Tuition Fees		
Opening Balance	:	Rs. 7,73,520.00
Receipt	:	Rs. 7,06,200.00
Total Receipt	:	Rs. 14,79,720.00
Total Expenditure	:	Rs. 7,73,520.00
Closing Balance	:	Rs. 7,06,200.00
2. Enrollment & Registration Fees		
Opening Balance	:	Rs. 51,800.00
Receipt	:	Rs. 1,02,400.00
Total Receipt	:	Rs. 1,54,200.00
Total Expenditure	:	Rs. 53,700.00
Closing Balance	:	Rs. 1,00,500.00
3. College Development & Affiliation Fees		
Opening Balance	:	Rs. 2,86,642.00
Receipt	:	Rs. 1,62,300.00
Total Receipt	:	Rs. 4,48,942.00
Total Expenditure	:	Rs. 2,51,009.00
Closing Balance	:	Rs. 1,97,933.00
4. General Library Fund		
Opening Balance	:	Rs. 1,43,746.00
Receipt	:	Rs. 1,62,300.00
Total Receipt	:	Rs. 3,06,046.00
Total Expenditure	:	Rs. 1,08,280.00
Closing Balance	:	Rs. 1,97,766.00
5. Students' Union Fund		
Opening Balance	:	Rs. 39,400.00
Receipt	:	Rs. 1,62,300.00
Total Receipt	:	Rs. 2,01,700.00
Total Expenditure	:	Rs. 39,385.00
Closing Balance	:	Rs. 1,62,315.00
6. Games & Sports Fund		
Opening Balance	:	Rs. 1,81,420.00
Receipt	:	Rs. 1,62,300.00
Total Receipt	:	Rs. 3,43,720.00
Total Expenditure	:	Rs. 1,81,420.00
Closing Balance	:	Rs. 1,62,300.00
7. Magazine Fund		
Opening Balance	:	Rs. 1,82,750.00
Receipt	:	Rs. 1,62,300.00
Total Receipt	:	Rs. 3,45,050.00
Total Expenditure	:	Rs. 21,000.00
Closing Balance	:	Rs. 3,24,050.00

8.	Internal Exam Fee		
	Opening Balance	: Rs.	2,28,400.00
	Receipt	: Rs.	2,16,400.00
	Total Receipt	: Rs.	4,44,800.00
	Total Expenditure	: Rs.	2,06,955.00
	Closing Balance	: Rs.	2,37,845.00
9.	Language Lab Fund		
	Opening Balance	: Rs.	1,42,628.00
	Receipt	: Rs.	1,35,500.00
	Total Receipt	: Rs.	2,78,128.00
	Total Expenditure	: Rs.	NIL
	Closing Balance	: Rs.	2,78,128.00
10.	College Contingent Fund (OC & OE)		
	Opening Balance	: Rs.	22,529.00
	Receipt	: Rs.	1,10,000.00
	Total Receipt	: Rs.	1,32,529.00
	Total Expenditure	: Rs.	1,20,571.00
	Closing Balance	: Rs.	11,958.00
11.	College ID Fund		
	Opening Balance	: Rs.	8,600.00
	Receipt	: Rs.	23,900.00
	Total Receipt	: Rs.	32,500.00
	Total Expenditure	: Rs.	NIL
	Closing Balance	: Rs.	32,500.00
12.	Students Aid Fund		
	Opening Balance	: Rs.	58,950.00
	Receipt	: Rs.	27,050.00
	Total Receipt	: Rs.	86,000.00
	Total Expenditure	: Rs.	NIL
	Closing Balance	: Rs.	86,000.00
13.	CDF- Subsidiary		
	Opening Balance	: Rs.	16,931.00
	Receipt	: Rs.	4,36,300.00
	Total Receipt	: Rs.	4,53,231.00
	Total Expenditure	: Rs.	2,30,416.00
	Closing Balance	: Rs.	2,22,815.00
14.	Prospectus Fee		
	Opening Balance	: Rs.	NIL
	Receipt	: Rs.	54,150.00
	Total Receipt	: Rs.	54,150.00
	Total Expenditure	: Rs.	NIL
	Closing Balance	: Rs.	54,150.00
15.	BBA (Grant)		
	Opening Balance	: Rs.	21,48,000.00
	Receipt	: Rs.	NIL
	Total Receipt	: Rs.	21,48,000.00
	Total Expenditure	: Rs.	4,31,045.00
	Closing Balance	: Rs.	17,16,955.00

16.	BBA (Fees)			
	Opening Balance	:	Rs.	NIL
	Receipt	:	Rs.	3,26,260.00
	Total Receipt	:	Rs.	3,26,260.00
	Total Expenditure	:	Rs.	24,400.00
	Closing Balance	:	Rs.	3,01,860.00
17.	Fencing			
	Opening Balance	:	Rs.	NIL
	Receipt	:	Rs.	8,29,000.00
	Total Receipt	:	Rs.	8,29,000.00
	Total Expenditure	:	Rs.	8,29,000.00
	Closing Balance	:	Rs.	NIL
18.	Library Building (NEDP)			
	Total Receipt	:	Rs.	12,00,000.00
	Total Expenditure	:	Rs.	NIL
	Closing Balance	:	Rs.	12,00,000.00
19.	Supplementary Audit			
	Total Receipt	:	Rs.	1,10,540.00
	Total Expenditure	:	Rs.	67,075.00
	Closing Balance	:	Rs	43,465.00

(Supplementary Audit is for the consolidated financial transaction after the period of Audit).


(DR JOSEPHINE LALRINDIKI)
Auditor


(RONALD LALNUNMAWIA ROYTE)
Auditor

AUDIT OBSERVATIONS AND SUGGESTIONS

1. There are 18 account heads under the Principal's Office Accounts maintained through 2 bank accounts; one for the grant received for BBA Course and the other for general college funds.
2. All transactions after the period of audit, i.e. 01 October 2018 – 30th June 2019, are also audited and included in the audit report as Supplementary Audit.
3. There are two accounts, viz. Language Lab Fund and Students' Aid Fund in which there are no expenditure during the period of audit. The funds may be utilized for its intended purpose.
4. The BBA account book maintains separate accounts for general college funds like Admission & Tuition Fees, Enrollment, Library Fees, ID card, Language Lab Fees, College Development Fund, etc. Maintenance of different account books for same purpose need consideration. It is suggested that the balances in the BBA account books may be transferred to respective account books of the college, as the college maintains same bank account for all the courses.
5. All receipt and payment vouchers are checked with the corresponding entry in the cash book and found correct. The few clerical mistakes in the cash book entries are clarified and corrected then and there.
6. An amount of Rs. 7701.75/ is found surplus by the audit which is likely due to the accumulated bank interest. It is suggested that this amount may be brought on charge in the appropriate account by making a receipt voucher.


(DR JOSEPHINE LALRINDIKI)
Auditor


(RONALD LALNUNMAWLA ROYTE)
Auditor

GOVERNMENT J.THANKIMA COLLEGE, AIZAWL: MIZORAM
ACCOUNT STATEMENT OF PRINCIPAL'S OFFICE ACCOUNTS

(1ST OCTOBER 2018- 31ST JUNE 2019)

Accounts	Opening Bal.	Receipt	Total Receipt	Expenditure	Balance	Remarks
Admission & Tuition Fees	7,73,520	7,06,200	14,79,720	7,73,520	7,06,200	
Enrollment & Registration Fees	51,800	1,02,400	1,54,200	53,700	1,00,500	
College Development & Affiliation Fees	2,86,642	1,62,300	4,48,942	2,51,009	1,97,933	
General Library Fund	1,43,746	1,62,300	3,06,046	1,08,280	1,97,766	
Students' Union Fund	39,400	1,62,300	2,01,700	39,385	1,62,315	
Games & Sports Fund	1,81,420	1,62,300	3,43,720	1,81,420	1,62,300	
Magazine Fund	1,82,750	1,62,300	3,45,050	21,000	3,24,050	
Internal Exam Fee	2,28,400	2,16,400	4,44,800	2,06,955	2,37,845	
Language Lab Fund	1,42,628	1,35,500	2,78,128	00	2,78,128	
College Contingent Fund (OC & OE)	22,529	1,10,000	1,32,529	1,20,571	11,958	
College ID Fund	8,600	23,900	32,500	0	32,500	
Students Aid Fund	58,950	27,050	86,000	0	86,000	
CDF Subsidiary	16,931	4,36,300	4,53,231	2,30,416	2,22,815	
Prospectus Fee	0	54,150	54,150	00	54,150	
BBA (Grant)	21,48,000	0	21,48,000	4,31,045	17,16,955	
BBA (Fees)	0	3,26,260	3,26,260	24,400	3,01,860	
Fencing	0	8,29,000	8,29,000	8,29,000	0	
Library Building (NEDP)	0	12,00,000	12,00,000	0	12,00,000	
TOTAL	42,85,316	49,78,660	92,63,976	32,70,701	59,93,275	
Supplementary Audit	0	1,10,540	1,10,540	67,075	43,465	
GRAND TOTAL	42,85,316	50,89,200	93,74,516	33,37,776	60,36,740	

My Audit is for the consolidated financial transactions after the period of audit.

(Signature)

GOVERNMENT J. THANKIMA COLLEGE
AIZAWL: MIZORAM
BANK/CASH STATEMENT OF PRINCIPAL'S OFFICE ACCOUNTS
AS ON 12th JULY 2019

1 Accounts	2 Cash Balance (As per Account Books)	3 Bank Balance (As per Pass Book)	4 Cash in Hand	5 Total (3+4)	Difference, If any (2-5,+/-)
Office Accounts	39,74,460.00	43,32,867.75	30,000.00	43,62,867.75	-3,88,407.75
BBA Accounts	20,18,815.00	16,81,574.00	0	16,81,574.00	3,37,241.00
Total	59,93,275.00	60,14,441.75	30,000.00	60,44,441.75	51,166.75
Supplementary Audit	43,465.00	0	0	0	43,465.00
Grand Total	60,36,740.00	60,14,441.75	30,000.00	60,44,441.75	7,701.75

Supplementary Audit is for the consolidated financial transactions after the period of audit.

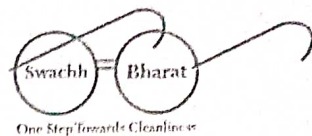
(DR JOSEPHINE LAIRINDIKI)
Auditor

(RONALD LALNUNMAWIA ROYTE)
Auditor



GOVERNMENT OF MIZORAM
OFFICE OF THE PRINCIPAL
GOVERNMENT J. THANKIMA COLLEGE
AIZAWL, MIZORAM. PIN : 796014
Dr.C.Lalremruata, Principal;
Tel. Phone : 8794718199 (O), 9436366369
Affiliated to Mizoram University

E-mail :Principal@jtc.edu.in; Website : www.jtc.edu.in



Dated Aizawl, 3rd July, 2019

NOTIFICATION

No.G.25014/2/2005/JTC. Whereas the internal audit in respect of the accounts of the Principal's Office of Govt. J.Thankima College for the second half of 2018 and the first half of 2019 which has already been due by the end of June, 2019, the undersigned is pleased to appoint the following faculties to conduct and complete the internal audit works as per the usual practice of the College.

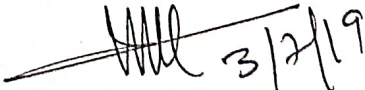
Sl No	Names of appointed Internal Auditors	Accounts to be audited
1	Dr Josephine Lalrindiki, HOD, Management Deptt.	1. All the Principal's Office Accounts, Govt. J.Thankima College.
2	Mr.Ronald Lalnunmawia, Assist. Prof., Management Deptt.	1. All the Principal's Office accounts, Govt. J.Thankima College.

The accounts of all the Departments and various Committees under IQAC shall be audited in due course of time for which auditors shall be appointed separately later.

The Auditors are requested to submit the statement of audited account with Balance Sheet **on or before 8th July, 2019**. All the Cash Books entry, sources of funds and payment vouchers/cash-memos including the actual cash balance should be verified and checked thoroughly.

A fixed remuneration of Rs 500/= (Rupees five hundred only) per Auditor shall be given to the appointed auditors respectively after completion of the Audit reports.

The internal audits have been practiced as an internal arrangement purely in the interest of public service and transparency in the College Administration.


(DR C.LALREM RUATA)
Principal,
Govt. J.Thankima College



To

The Principal,
Government J. Thankima College,
Aizawl, Mizoram

gjs 13/3/2020



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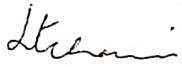
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Subj : Submission of Internal Audit Report

Sir

With due respect, please find herewith Internal Audit Report of the Principal's Office Accounts for the period of 1st July, 2019 to 31st December, 2019 for your kind information and necessary action. Late submission of the Audit Report is deeply regretted.

Yours faithfully


(LALTHANCHAMI KHIANGTE)
Auditor


(LALBIAKNII HMAR)
Auditor

Dated 11th March, 2020

Enco: Audit statement and observation.

GOVERNMENT J. THANKIMA COLLEGE
AIZAWL : MIZORAM
AUDIT REPORT OF COLLEGE ACCOUNT AND RUSA
Audit period 1st July, 2019 to 31st December, 2019

ACCOUNTS

1. COLLEGE DEVELOPMENT FUND & AFFILIATION

Opening Balance	:	Rs. 1,97,933
Receipt	:	Rs. 6,000
Total Receipt	:	Rs. 2,03,933
Total Expenditure	:	Rs. 1,28,653
Closing Balance	:	Rs. 75,280

2. LANGUAGE LABORATORY

Opening Balance	:	Rs. 2,78,128
Receipt	:	Rs. 40,000
Total Receipt	:	Rs. 2,82,128
Total Expenditure	:	Rs. 1,15,890
Closing Balance	:	Rs. 1,16,238

3. INTERNAL EXAM FEES

Opening Balance	:	Rs. 2,37,845
Receipt	:	Rs. 8,000
Total Receipt	:	Rs. 2,45,845
Total Expenditure	:	Rs. 79,764
Closing Balance	:	Rs. 1,66,081

4. ADMISSION AND TUITION

Opening Balance	:	Rs. 7,06,200
Receipt	:	Rs. 26,400
Total Receipt	:	Rs. 7,32,600
Total Expenditure	:	Rs. NIL
Closing Balance	:	Rs. 7,32,600

5. STUDENTS UNION FUND

Opening Balance	:	Rs. 1,62,315
Receipt	:	Rs. NIL
Total Receipt	:	Rs. 1,62,315
Total Expenditure	:	Rs. 1,42,210
Closing Balance	:	Rs. 20,105

6. GAMES

Opening Balance	:	Rs. 1,62,300
Receipt	:	Rs. NIL
Total Receipt	:	Rs. 1,62,300
Total Expenditure	:	Rs. 66,730
Closing Balance	:	Rs. 95,570

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7. MAGAZINE ACCOUNT :

Opening Balance	:	Rs. 3,24,050
Receipt	:	Rs. NIL
Total Receipt	:	Rs. 3,24,050
Total Expenditure	:	Rs. 2,15,500
Closing Balance	:	Rs. 1,08,550

8. CONTINGENT

Opening Balance	:	Rs. 40,000
Receipt	:	Rs. 4,00,000
Total Receipt	:	Rs. 4,40,000
Total Expenditure	:	Rs. 4,40,000
Closing Balance	:	Rs. NIL

9. BBA (FEES) w.e.f. 1.7.2019 – 1.12.2019

Opening Balance	:	Rs. 3,10,830
Receipt	:	Rs. Nil
Total Receipt	:	Rs. Nil
Total Expenditure	:	Rs. Nil
Closing Balance	:	Rs. 3,10,830

10. STUDENTS AID FUND

Opening Balance	:	Rs. 86,000
Receipt	:	Rs. 1,000
Total Receipt	:	Rs. 87,000
Total Expenditure	:	Rs. 12,160
Closing Balance	:	Rs. 74,840

11. COLLEGE ID

Opening balance	:	Rs. 34,200
Receipt	:	Rs. NIL
Total Receipt	:	Rs. NIL
Total Expenditure	:	Rs. NIL
Closing Balance	:	Rs. 34,200

12. GENERAL LIBRARY

Opening Balance	:	Rs. 1,97,766
Receipt	:	Rs. 6,000
Total Receipt	:	Rs. 2,03,766
Total Expenditure	:	Rs. 36,545
Closing Balance	:	Rs. 1,67,221

13. ENROLMENT & REGISTRATION

Opening Balance	:	Rs. 1,00,500
Receipt	:	Rs. 5,200
Total Receipt	:	Rs. 1,05,700
Total Expenditure	:	Rs. 1,04,300
Closing Balance	:	Rs. 1,400

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14. EKC

Opening Balance	:	Rs.	NIL
Receipt	:	Rs.	3,20,000
Total Receipt	:	Rs.	3,20,000
Total Expenditure	:	Rs.	2,37,620
Closing Balance	:	Rs.	82,380

15. RUSA

(A) EQUITY INITIATIVE 3RD INSTALMENT

Opening Balance	:	Rs.	NIL
Receipt	:	Rs.	4,50,000
Total Receipt	:	Rs.	4,50,000
Total Expenditure	:	Rs.	3,50,249
Closing Balance	:	Rs.	99,751

(B) RUSA 2.0 1ST INSTALMENT

Opening Balance	:	Rs.	NIL
Receipt	:	Rs.	18,000,000
Receipt	:	Rs.	18,000,000
Total Expenditure	:	Rs.	17,211,414
Closing Balance	:	Rs.	7,88,586

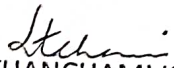
To

Shruti

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AUDIT STATEMENT AND OBSERVATION

1. 15 Account Heads under Principal's Office maintained by the office were audited, they are:
 - (1) College Development Fund and Affiliation
 - (2) Language Laboratory
 - (3) Internal Exam Fees
 - (4) Admission and Tuition Fees
 - (5) Students Union Fund
 - Games
 - Magazine
 - (6) Contingent
 - (7) BBA Fees
 - (8) Students Aid Fund
 - (9) College ID
 - (10) General Library
 - (11) Enrolment and Registration
 - (12) EKC
 - (13) RUSA
2. All receipt and payment vouchers are checked with corresponding entry in the cash book and found correct.
3. Students Union Fund is audited under three heads separately, viz, SU Fund, Games and Magazine
4. There are three accounts namely, Admission & Tuition, BBA Fees and College ID in which there are no expenditure during the audited period.


(LALTHANCHAMI KHIANGTE)
Auditor


(LALBIAKNII HMAR)
Auditor

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GOVT.J.THANKIMA COLLEGE, AIZAWL : MIZORAM
AUDIT REPORT OF COLLEGE (i.e. 1st July 2019 - 31st December 2019)

ACCOUNTS	Opening Balance	Receipt	Total Receipt	Total Expenditure	Closing Balance
1 College development Fund & Affiliation	197933	6000	203933	128653	75280
2 Language Laboratory	278128	40000	282128	115890	116238
3 Internal Exam Fees	237845	8000	245845	79764	166081
4 Admission and Tuition Fees	706200	26400	732600	NIL	732600
5 Student Union Fund	162315	NIL	162315	142210	20105
6 Games	162300	NIL	162300	66730	95570
7 Magazine	324050	NIL	324050	215500	108550
8 Contingent	40000	400000	440000	440000	NIL
9 BBA (wef:1.7.2019-1.12.2019)	310830	NIL	NIL	NIL	310830
10 Student Aid Fund	86000	1000	87000	12160	74840
11 College ID	34200	NIL	NIL	NIL	34200
12 General Library	197766	6000	203766	36545	167221
13 Enrolment & Registration	100500	5200	105700	104300	1400
14 EKC	NIL	320000	320000	237620	82380
15 RUSA (A) Equity Initiative 3rd Instalment	NIL	450000	450000	350249	99751
(B) RUSA 2.0 1st Instalment	NIL	18000000	18000000	17211414	788586
16 CDC (UGC etc)	222815	169750	392565	226699	165866
17 BBA (NEDP)	1716955	NIL	1716955	369686	1347269
18 Contingent	11958	140000	151958	76231	75727
19 Centre Fee	165165	77090	242255	185030	57225
20 Women Hostel	NIL	115950	115950	81058	34892
21 RUSA (Nodal Officer, Financial Aspect)	NIL	1515358	1515358	1326285	189073
TOTAL	4954960	21280748	25854678	21406024	4743684

s.d/-
 ALTHANACHAM KHIANHATE)
 Auditor

 s.d/-
 LALBIARU, HMAR)
 Auditor

 s.d/-
 SANET SANKHUNGI PACHUAN)
 (R. LALBIARTUANGI)
 Auditor

GOVT.J.THANKIMA COLLEGE, AIZAWL : MIZORAM
AUDIT REPORT OF COLLEGE (i.e. 1st July 2019 - 31st December 2019)

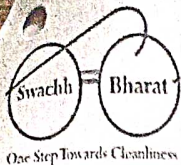
ACCOUNTS	Opening Balance	Receipt	Total Receipt	Total Expenditure	Closing Balance
1 College development Fund & Affiliation	197933	6000	203933	128653	75280
2 Language Laboratory	278128	40000	282128	115890	116238
3 Internal Exam Fees	237845	8000	245845	79764	166081
4 Admission and Tuition Fees	706200	26400	732600	NIL	732600
5 Student Union Fund	162315	NIL	162315	142210	20105
6 Games	162300	NIL	162300	66730	95570
7 Magazine	324050	NIL	324050	215500	108550
8 Contingent	40000	40000	440000	440000	NIL
9 BBA (wef:1.7.2019-1.12.2019)	310830	NIL	NIL	NIL	310830
10 Student Aid Fund	86000	1000	87000	12160	74840
11 College ID	34200	NIL	NIL	NIL	34200
12 General Library	197766	6000	203766	36545	167221
13 Enrolment & Registration	100500	5200	105700	104300	1400
14 EKC	NIL	32000	320000	237620	82380
15 RUSA (A) Equity Initiative 3rd Instalment	NIL	450000	450000	350249	99751
(B) RUSA 2.0 1st Instalment	NIL	18000000	18000000	17211414	788586
16 CDC (UGC etc)	222815	169750	392565	226699	165866
17 BBA (NEDP)	1716955	NIL	1716955	369686	1347269
18 Contingent	11958	140000	151958	76231	75727
19 Centre Fee	165165	77090	242255	185030	57225
20 Women Hostel	NIL	115950	115950	81058	34892
21 RUSA (Modal Officer, Financial Aspect)	NIL	1515358	1515358	1326285	189073
TOTAL	4954960	21280748	25854678	21406024	4743684

Sd/-
 (LALTHAN CHAM KHIAHATE)
 Auditor

Sd/-
 (LALBI AKHAI HMAR)
 Auditor

Sd/-
 (JANET SANAKHNGI PACHUAY)
 Auditor

Sd/-
 (R. LALBI AKTUANGI)
 Auditor



(13)

**GOVERNMENT OF MIZORAM
OFFICE OF THE PRINCIPAL
GOVERNMENT J. THANKIMA COLLEGE
AIZAWL, MIZORAM. PIN : 796014**

Affiliated to Mizoram University : AIZAWL, MIZORAM. PIN : 796014
Prof. JV. Nunchunga, Principal; Tel.: 9862772702(P)
E-mail : jthankimacollege@rediffmail.com; website : www.jtc.edu.in



NOTIFICATION

No. G. 25014/2/2047/JTC, Dated Aizawl, the 12th February, 2020: Whereas the internal audit of the accounts of Govt. J. Thankima College for the second half of 2019 has been due by the end of December 2019, the undersigned is pleased to appoint Ms. Lalbiaknii Hmar, Asso. Professor and Lalthanchami Khiangte, Asst. Professor to conduct and complete the internal audit work as per the usual practice of the College.

Accounts to be audited are

- | | |
|--|------------------------------|
| (1) College Development Fund & Affiliation | (2) Student Aid Fund |
| (3) Language Lab | (4) College ID |
| (5) Internal Exam Fee | (6) Library |
| (7) Admission & Tuition | (8) Enrolment & Registration |
| (9) SU, Games & Magazine Account | (10) EKC |
| (11) Contingent | (12) RUSA |
| (13) BBA (Fees) | |

The Auditors are requested to submit the statement of audited account on or before 25th February, 2020. All the Cash Books entry, sources of funds and payment vouchers/cash-memos including the actual cash balance should be verified and checked thoroughly.

An honorarium of Rs. 500/- (Rupees five hundred only) per Auditor shall be given to the auditors after completion of the Audit reports.

The internal audit has been practiced as an internal arrangement purely in the interest and transparency of the College Administration.

sd/-

(Prof. JV. NUNCHUNGA)

Principal

Govt. J. Thankima College

Mizoram : Aizawl

Dated Aizawl, the 12th February, 2020

Memo. No. G. 25014/2/2005/JTC, Dated Aizawl, the 12th February, 2020

Copy

1. Persons concerned for information and necessary action
2. Coordinator, IQAC for information
- ✓ 3. Cashier for information and necessary action
4. Office Gourd file

gjc 12/2/2020

(Prof. JV. NUNCHUNGA)

Principal

Govt. J. Thankima College

Mizoram : Aizawl

140
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To,

The Principal,
Government J. Thankima College,
Aizawl, Mizoram

Subject : Submission of Internal Audit Report

Sir,

With due respect, please find herewith the Internal Audit Report of the Principal's Office Accounts for the period of 1st July, 2019 to 31st December, 2019 for your kind information and necessary action.

Yours Faithfully,

Janet 25/2/2020
(JANET SANGKUNGI PACHUAU)
Auditor

R. Lalbiakluangi 25/2/2020
(R. LALBIAKTLUANGI)
Auditor

16/3/2020
Govt. J. Thankima College
Receipt No... 1405
Date... 17-3-2020
T.Pi
hs.

GOVERNMENT JTHANKIMA COLLEGE
AIZAWL. MIZORAM

AUDIT REPORT OF PRINCIPAL'S OFFICE ACCOUNTS
AUDIT TILL DECEMBER 2019

1. **CDC (UGC etc) Audit Period: July to December 2019**

Opening balance	- Rs. 2,22,815.00
Receipt	- Rs. 1,69,750.00
Total Receipt	- Rs. 3,92,565.00
Total expenditure	- Rs. 2,26,699.00
Closing Balance	- Rs. 1,65,866.00

2. **BBA (NEDP) Audit Period: July to December 2019**

Opening balance	- Rs. 17,16,955.00
Receipt	- Rs. Nil
Total Receipt	- Rs. 17,16,955.00
Total expenditure	- Rs. 3,69,686.00
Closing Balance	- Rs. 13,47,269.00

3. **CONTINGENT Audit Period: July to December 2019**

Opening balance	- Rs. 11,958.00
Receipt	- Rs. 1,40,000.00
Total Receipt	- Rs. 1,51,958.00
Total expenditure	- Rs. 76,231.00
Closing Balance	- Rs. 75,727.00

4. **CENTRE FEE Audit Period: ~~July~~ to December 2019**

Opening balance	- Rs. 1,65,165.00
Receipt	- Rs. 77,090.00
Total Receipt	- Rs. 2,42,255.00
Total expenditure	- Rs. 1,85,030.00
Closing Balance	- Rs. 57,225.00

5. **WOMEN HOSTEL** Audit Period: August to December 2019

Opening balance	- Rs. Nil
Receipt	- Rs. 1,15,950.00
Total Receipt	- Rs. 1,15,950.00
Total expenditure	- Rs. 81,058.00
Closing Balance	- Rs. 34,892.00

6. **RUSA (Nodal Officer, Financial Aspect)**

Audit Period: 23.11.2017 to 31.12. 2019

Opening balance	- Rs. Nil
Receipt	- Rs. 15,15,358.00
Total Receipt	- Rs. 15,15,358.00
Total expenditure	- Rs. 13,26,285.00
Closing Balance	- Rs. 1,89,073.00


(JANET SANGKUNGI PACHUAU)
Auditor

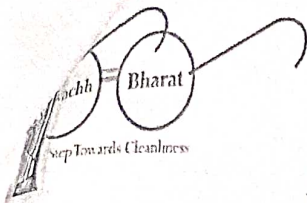

(R.LALBIAKTLUANGI)
Auditor

AUDIT OBSERVATION

All receipt and payment vouchers are checked with the corresponding entry in the cashbook and found correct. The few clerical mistakes in the cashbook entries are clarified and corrected then and there.


(JANET SANGKUNGI PACHUAU)
Auditor


(R.LALBIAKLUANGI)
Auditor



**GOVERNMENT OF MIZORAM
OFFICE OF THE PRINCIPAL
GOVERNMENT J. THANKIMA COLLEGE
AIZAWL, MIZORAM. PIN : 796014**
Affiliated to Mizoram University : AIZAWL, MIZORAM. PIN : 796014
Prof. JV. Nunchunga, Principal; Tel.: 9862772702(P)
E-mail : jthankimacollege@rediffmail.com; website : www.jtc.edu.in



17

NOTIFICATION

No. G. 25014/2/2005/JTC, Dated Aizawl, the 4th January, 2020: Whereas the internal audit of the accounts of Govt. J. Thankima College for the year 2020(1st January – 31st December) has been due by the end of December 2020, the undersigned is pleased to appoint Dr. Josephine Lalrindiki, J. Lalbiakdika and C. Lahnunfela to conduct and complete the internal audit work as per the usual practice of the College.


Accounts to be audited are

1. All accounts maintained by Cashier
2. All accounts of RUSA including Nodal Officer (Financial Aspects)
3. Account of NSS, Red Ribbon Club, NCC and Eco-Club
4. Accounts maintained by Hostel Warden
5. Any other accounts (if any)

The Auditors are requested to submit the statement of audited account on or before 27th January, 2021. All the Cash Books entry, sources of funds and payment vouchers/cash-memos including the actual cash balance should be verified and checked thoroughly.

An honorarium of Rs. 500/- (Rupees five hundred only) per Auditor shall be given to the auditors after completion of the Audit reports.

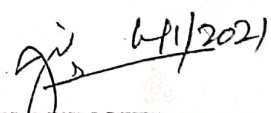
The internal audit has been practiced as an internal arrangement purely in the interest and transparency of the College Administration.

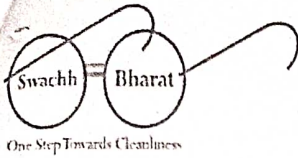

(Prof. JV. NUNCHUNGA)
Principal
Govt. J. Thankima College
Mizoram : Aizawl

Memo. No. G. 25014/2/2005/JTC, Dated Aizawl, the 4th January, 2021

Copy

1. Coordinator, IQAC for information
2. All persons concerned for information and necessary action
3. RUSA, NSS, NCC, RRC, Eco-club, Warden and Cashier for information and necessary action
4. Office Gourd file


(Prof. JV. NUNCHUNGA)
Principal
Govt. J. Thankima College
Mizoram : Aizawl



**GOVERNMENT OF MIZORAM
OFFICE OF THE PRINCIPAL
GOVERNMENT J. THANKIMA COLLEGE
AIZAWL, MIZORAM. PIN : 796014**

Affiliated to Mizoram University : AIZAWL, MIZORAM. PIN : 796014
Prof. JV. Nunchunga, Principal; Tel.: 9862772702(P)
E-mail : jthankimacollege@rediffmail.com; website : www.jtc.edu.in



13

NOTIFICATION

No. G. 25014/2/2018/JTC, Dated Aizawl, the 12th February, 2020: Whereas the internal audit of the accounts of Govt. J. Thankima College for the second half of 2019 has been due by the end of December 2019, the undersigned is pleased to appoint Ms. R. Lalbiaktluangi, Asso. Professor and Ms. Janet Sangkungi Pachuau, Asst. Professor to conduct and complete the internal audit work as per the usual practice of the College.

Accounts to be audited are

- | | |
|--------------------|--|
| (1) CDC (UGC, etc) | (2) BBA (NEDP) |
| (3) Contingent | (4) Centre Fee |
| (5) Women Hotel | (6) RUSA (Nodal Officer, Financial Aspect) |

The Auditors are requested to submit the statement of audited account on or before 25th February, 2020. All the Cash Books entry, sources of funds and payment vouchers/cash-memos including the actual cash balance should be verified and checked thoroughly.

An honorarium of Rs. 500/- (Rupees five hundred only) per Auditor shall be given to the auditors after completion of the Audit reports.

The internal audit has been practiced as an internal arrangement purely in the interest and transparency of the College Administration.

(Prof. JV. NUNCHUNGA)

Principal
Govt. J. Thankima College
Mizoram : Aizawl

Dated Aizawl, the 12th February, 2020

Memo. No. G. 25014/2/2005/JTC, Dated Aizawl, the 12th February, 2020

Copy

1. Persons concerned for information and necessary action
2. Coordinator, IQAC for information
3. Cashier for information and necessary action
4. Office Gourd file

(Prof. JV. NUNCHUNGA)

Principal
Govt. J. Thankima College
Mizoram : Aizawl

To

The Principal
Government J. Thankima College
Aizawl, Mizoram

Subject: Submission of Internal Audit Report 2020

Respected Sir,

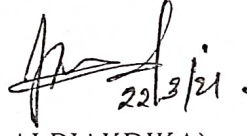
Please refer your Office Notification No.G.25014/2/2005/JTC Dated 4th January 2021.

Annexed herewith please find the internal audit report of the following Accounts for the period 1st January 2020- 31st December 2020.

1. All accounts maintained by Cashier.
2. All accounts of RUSA including Nodal Officer (Financial aspects)
3. Accounts of Red Ribbon Club
4. Accounts of Eco Club
5. Accounts maintained by hostel warden.

Yours faithfully,

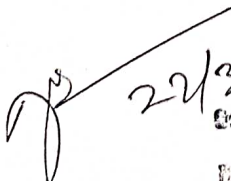
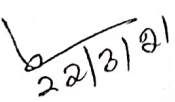


(Dr. JOSEPHINE LALRINDIKI)
Auditor


(J.LALBIAKDIKA)
Auditor

Dated: 22nd.March. 2021

Annexures:

- I. Audit Report
- II. Account Statement


22/3/21
Govt. J. Thankima College
Receipt No. 2119
Date 22-3-2021

22/3/21


**GOVERNMENT J.THANKIMA COLLEGE
AIZAWL: MIZORAM**

AUDIT REPORT OF PRINCIPAL'S OFFICE ACCOUNTS

Audit Period: 1st January 2020- 31st December 2020

ACCOUNTS:

1. Admission & Tuition Fees

Opening Balance	:	Rs.	7, 32,600 .00
Receipt	:	Rs.	9, 27,960.00
Total Receipt	:	Rs.	16, 60,560.00
Total Expenditure	:	Rs.	8, 22,440 .00
Closing Balance	:	Rs.	8, 38,120.00

2. Enrollment & Registration Fees

Opening Balance	:	Rs.	1400.00
Receipt	:	Rs.	1, 74,600.00
Total Receipt	:	Rs.	1, 76,000.00
Total Expenditure	:	Rs.	1, 76,000.00
Closing Balance	:	Rs.	NIL

3. College Development & Affiliation Fees

Opening Balance	:	Rs.	75,280.00
Receipt	:	Rs.	2, 07,600.00
Total Receipt	:	Rs.	2, 82,880.00
Total Expenditure	:	Rs.	2, 46,317.00
Closing Balance	:	Rs.	36,563.00

4. General Library Fund

Opening Balance	:	Rs.	1, 67,221.00
Receipt	:	Rs.	2, 07,300.00
Total Receipt	:	Rs.	3, 74,521.00
Total Expenditure	:	Rs.	1, 10,231.00
Closing Balance	:	Rs.	2, 64,290.00

5. Students' Union Fund

Opening Balance	:	Rs.	20,105.00
Receipt	:	Rs.	1, 60,200.00
Total Receipt	:	Rs.	2, 26,805.00
Total Expenditure	:	Rs.	78,955.00
Closing Balance	:	Rs.	1, 37,850.00

6. Games & Sports Fund

Opening Balance	:	Rs.	95570.00
Receipt	:	Rs.	2, 06,700.00
Total Receipt	:	Rs.	3, 02,270.00
Total Expenditure	:	Rs.	1, 14,345.00
Closing Balance	:	Rs.	1, 87,925.00

7. Magazine Fund

Opening Balance	:	Rs.	1, 08,550.00
Receipt	:	Rs.	2, 06,700.00
Total Receipt	:	Rs.	3, 15,250.00
Total Expenditure	:	Rs.	1, 43,000.00
Closing Balance	:	Rs.	1, 72,250.00

8.	Internal Exam Fee		
	Opening Balance	:	Rs. 1, 66,081.00
	Receipt	:	Rs. 3, 21,400.00
	Total Receipt	:	Rs. 4, 87,481.00
	Total Expenditure	:	Rs. 2, 67,340.00
	Closing Balance	:	Rs. 2, 20,141.00
9.	Language Lab Fund		
	Opening Balance	:	Rs. 1, 66,238.00
	Receipt	:	Rs. 1, 72,850.00
	Total Receipt	:	Rs. 3, 39,088.00
	Total Expenditure	:	Rs. 75,020
	Closing Balance	:	Rs. 2, 64,068.00
10.	College Contingent Fund (OC & OE)		
	Opening Balance	:	Rs. 75,727.00
	Receipt	:	Rs. 6, 13,709.00
	Total Receipt	:	Rs. 6, 89,436.00
	Total Expenditure	:	Rs. 5, 80,315.00
	Closing Balance	:	Rs. 10, 9121.00
11.	College ID Fund		
	Opening Balance	:	Rs. 34,200.00
	Receipt	:	Rs. 38,300.00
	Total Receipt	:	Rs. 72,500.00
	Total Expenditure	:	Rs. 9,900.00
	Closing Balance	:	Rs. 62,600.00
12.	Students Aid Fund		
	Opening Balance	:	Rs. 74,840.00
	Receipt	:	Rs. 34,550.00
	Total Receipt	:	Rs. 1, 09,390.00
	Total Expenditure	:	Rs. 17,678
	Closing Balance	:	Rs. 91,712.00
13.	CDF UGC- Subsidiary		
	Opening Balance	:	Rs. 1, 65,866.00
	Receipt	:	Rs. 15, 58,690.00
	Total Receipt	:	Rs. 17, 24,556.00
	Total Expenditure	:	Rs. 12, 51,880.00
	Closing Balance	:	Rs. 4, 72,676.00
14.	EKC		
	Opening Balance	:	Rs. 57,000.00
	Receipt	:	Rs. 7, 43,000.00
	Total Receipt	:	Rs. 8, 00,000.00
	Total Expenditure	:	Rs. 4, 66,149.00
	Closing Balance	:	Rs. 3, 33,851.00
15.	BBA (Cash Book)		
	Opening Balance	:	Rs. 1, 37,269.00
	Receipt	:	Rs. NIL
	Total Receipt	:	Rs. 13, 47,269.00
	Total Expenditure	:	Rs. 7, 32,200.00
	Closing Balance	:	Rs. 6, 15,069.00

16. BBA (Fees)			
Opening Balance	:	Rs.	3, 10,830.00
Receipt	:	Rs.	6,99,350.00
Total Receipt	:	Rs.	10,10,180.00
Total Expenditure	:	Rs.	2,98,500.00
Closing Balance	:	Rs.	7,11,680.00
17. Exam Centre Fee			
Opening Balance	:	Rs.	57,225.00
Receipt	:	Rs.	9,68,330.00
Total Receipt	:	Rs.	10,25,555.00
Total Expenditure	:	Rs.	7,90,271.00
Closing Balance	:	Rs.	2,35,284.00
18. Geography			
Opening Balance	:	Rs.	NIL
Receipt	:	Rs.	5,31,720.00
Total Receipt	:	Rs.	5,31,720.00
Total Expenditure	:	Rs.	51078.00
Closing Balance	:	Rs.	4,80,642.00
19. Women's Hostel (College)			
Opening Balance	:	Rs.	34,892.00
Receipt	:	Rs.	1,53,800.00
Total Receipt	:	Rs.	1,88,692.00
Total Expenditure	:	Rs.	1,50,528.00
Closing Balance	:	Rs.	38,164.00
20. Women's Hostel (Warden)			
Opening Balance	:	Rs.	27,515.00
Receipt	:	Rs.	4,59,750.00
Total Receipt	:	Rs.	4,87,265.00
Total Expenditure	:	Rs.	4,65,173.00
Closing Balance	:	Rs.	22,092.00
21. Eco Club			
Opening Balance	:	Rs.	500.00
Receipt	:	Rs.	31,093.00
Total Receipt	:	Rs.	31,593.00
Total Expenditure	:	Rs.	30,608.00
Closing Balance	:	Rs.	985.00
22. Red Ribbon Club			
Opening Balance	:	Rs.	8,360.00
Receipt	:	Rs.	5,204.00
Total Receipt	:	Rs.	13,564.00
Total Expenditure	:	Rs.	8,000.00
Closing Balance	:	Rs.	5,564.00
23. Cash book for RUSA 2.0 (W.e.f 1st July 2019)			
Opening Balance	:	Rs.	NIL
Receipt	:	Rs.	-
Total Receipt	:	Rs.	302, 36,437.00
Total Expenditure	:	Rs.	278, 47,184.00
Closing Balance	:	Rs.	23, 89,253.00

24.	RUSA Account Purchase of Equipment (W.e.f 1st April 2016)		
	Opening Balance	: Rs.	NIL
	Receipt	: Rs.	-
	Total Receipt	: Rs.	59, 99,952.00
	Total Expenditure	: Rs.	59, 99,459.00
	Closing Balance	: Rs.	493.00
25.	RUSA Equity Initiative (W.e.f 1st April 2016)		
	Opening Balance	: Rs.	NIL
	Receipt	: Rs.	-
	Total Receipt	: Rs.	20, 12,500.00
	Total Expenditure	: Rs.	20, 12,770.00
	Closing Balance	: Rs.	-270.00
26.	RUSA Construction of New Building (W.e.f April 2016)		
	Opening Balance	: Rs.	NIL
	Receipt	: Rs.	-
	Total Receipt	: Rs.	70, 00,000.00
	Total Expenditure	: Rs.	69, 99,149.00
	Closing Balance	: Rs.	8591
27.	RUSA Upgradation (W.e.f April 2016 – Aug 2018)		
	Opening Balance	: Rs.	NIL
	Receipt	: Rs.	-
	Total Receipt	: Rs.	57, 50,000.00
	Total Expenditure	: Rs.	57, 50, 441.00
	Closing Balance	: Rs.	- 441.00
28.	RUSA Capacity		
	Opening Balance	: Rs.	NIL
	Receipt	: Rs.	-
	Total Receipt	: Rs.	1, 00,000.00
	Total Expenditure	: Rs.	1, 00,000.00
	Closing Balance	: Rs.	NIL
29.	RUSA SAVING		
	Opening Balance	: Rs.	1, 89,076.00
	Receipt	: Rs.	5, 73,745.00
	Total Receipt	: Rs.	5, 86,549.00
	Total Expenditure	: Rs.	7, 62,821.00
	Closing Balance	: Rs.	1, 76,272.00

GOVERNMENT J.THANKIMA COLLEGE, AIZAWL: MIZORAM
ACCOUNT STATEMENT

(1st JANUARY 2020- 31st DECEMBER 2020)

Sl.No	ACCOUNTS	Opening Balance	Receipt	Total Receipt	Expenditure	Closing Balance
1.	Admission & Tuition Fees	7,32,600	9,27,960	16,60,560	8,22,440	8,38,120
2.	Enrollment & Registration Fees	1,400	1,74,600	1,76,000	1,76,000	NIL
3.	College Development & Affiliation Fees	75,280	2,07,600	2,82,880	2,46,317	36,563
4.	General Library Fund	1,67,221	2,07,300	3,74,521	1,10,231	2,64,290
5.	Students' Union Fund	20,105	1,60,200	2,26,805	78,955	1,37,850
6.	Games & Sports Fund	95,570	2,06,700	3,02,270	1,14,345	1,87,925
7.	Magazine Fund	1,08,550	2,06,700	3,15,250	1,43,000	1,72,250
8.	Internal Exam Fee	1,66,081	3,21,400	4,87,481	2,67,340	2,20,141
9.	Language Lab Fund	1,66,238	1,72,850	3,39,088	75,020	2,64,068
10.	College Contingent Fund (OC & OE)	75,727	6,13,709	6,89,436	5,80,315	1,09,121
11.	College ID Fund	34,200	38,300	72,500	9,900	62,600
12.	Students Aid Fund	74,840	34,550	1,09,390	17,678	91,712
13.	CDF UGC – Subsidiary	1,65,866	15,58,690	17,24,556	12,51,880	4,72,676
14.	EKC	57,000	7,43,000	8,00,000	4,66,149	3,33,851
15.	BBA (Grant)	13,47,269	NIL	13,47,269	7,32,200	6,15,069
16.	BBA (Fees)	3,10,830	6,99,350	10,10,180	2,98,500	7,11,680
17.	Exam Centre Fee	57,225	9,68,330	10,25,555	7,90,271	2,35,284
18.	Geography	NIL	5,31,720	5,31,720	51,078	4,80,642
19.	Women Hostel (College)	34,892	1,53,800	1,88,692	1,50,528	38,164

20.	Women Hostel (Warden)	27,515	4,59,750	4,87,265	4,65,173	22,092
21.	Eco Club	500	31,093	31,593	30,608	985
22.	Red Ribbon	8,360	5,204	13,564	8,000	5,564
23.	Cash Book for RUSA 2.0 (W.e.f. 1 st July 2019)	NIL	NIL	3,02,36,437	2,78,47,184	23,89,253
24.	Cash Book for RUSA 2.0 (W.e.f. 1 st April 2016)	NIL	NIL	59,99,952	59,99,459	493
25.	RUSA Account Purchase of Equipment (W.e.f. 1 st April 2016)	NIL	NIL	20,12,500	20,12,770	-270
26.	RUSA Equity Initiative (W.e.f. 1 st April 2016)	NIL	NIL	70,00,000	69,99,149	8591
27.	RUSA Construction of New Building (W.e.f. April 2016)	NIL	NIL	57,50,000	57,50,441	-441
28.	RUSA Upgradation (W.e.f. April 2016- Aug 2018)	NIL	NIL	1,00,000	1,00,000	NIL
29.	RUSA Capacity	1,89,076	5,73,745	5,86,549	7,62,821	1,76,272
29.	RUSA Saving					

AUDIT OBSERVATIONS AND SUGGESTIONS

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

1. There are 19 account heads under the Principal's Office Accounts maintained through four bank accounts; one for the grant received for BBA Course and the other for general college funds.
2. Based on our audit, we report that:
 - a. In our opinion, all receipt and payment vouchers are checked with the corresponding entry in the cash book and found that there are clerical mistakes in the cash book entries which need to be clarified and corrected.
 - b. For the convenience of the Cashier and to avoid further error, it would be best for the office staff to submit all the exam fees and other funds at the earliest with the supported receipts/vouchers.
 - c. For proper book keeping of accounts bank interest may be shown in the income column in the future.
 - d. The other Cash Book (Income Expenditure Accounts and Receipts and Payments Accounts) maintained by Eco Club, Red Ribbon, NSS and RUSA etc., were also examined and found that the accounts may be maintained properly like income and expenditure may be entered month-wise and expense only in the expense column vice versa. Proper book keeping is suggested for NSS Cash Book.

(Dr. JOSEPHINE LALRINDIKI)
Auditor

(J. LALBLAKDIKA)
Auditor

To

The Principal,
Government J. Thankima College,
Aizawl, Mizoram

Subj : Submission of Half-yearly Internal Audit Report of 2021.
Ref. : No. G.25014/2/2017/JTC, Dated Aizawl, the 20th October, 2021

Sir

In response to your letter No. referred above, please find enclosed herewith Half-yearly Internal Audit Report of the Accounts maintained by the Cashier and others under different heads for the period of 1st January, 2021 to 30th June, 2021 for your kind information and necessary action.

Yours faithfully


(LALBIAKNII HMAR)
Auditor


(ZOHMANGAIHA)
Auditor


(LALTHLAMUANA)
Auditor


(BRENDA LALDINGLIANI SAILO)
Auditor

Enclo: Audit statement and observation.

AUDIT STATEMENT AND OBSERVATION

1. 15 Account Heads maintained by the Cashier were audited, they are:

- (1) Resource mobilization
- (2) Admission and Tuition fees
- (3) College ID
- (4) Contingent OC & OE
- (5) Internal Exam fees
- (6) Students Union Fund including Games & Magazine
- (7) College Development Fund
- (8) Language Laboratory
- (9) Enrolment and Registration
- (10) BBA Fees & Account
- (12) Geography Department Account
- (13) Exam Centre fees
- (14) General Library Fund
- (15) Women Hostel

All receipts and payment vouchers are checked with corresponding entry in the Cash Book and found correct.

2. RUSA Account, Red Ribbon, NSS, Eco-club account maintained by the in-charge are checked and found correct.

3. Students Union Fund is audited under three heads separately, viz, SU Fund, Games and Magazine

4. There are two accounts namely, Enrolment & Registration and NCC (Army & Air Wing) in which there are no receipts and expenditures during the audited period.


(LALBIAKNII HMAR)
Auditor


(LALTHLAMUANA)
Auditor


(ZOHMANGAIHA)
Auditor


(BRENDA LALDINGLIANI SAILO)
Auditor

GOVERNMENT J. THANKIMA COLLEGE
AIZAWL : MIZORAM
AUDIT REPORT OF COLLEGE ACCOUNT AND RUSA & OTHERS.
Audit period 1st January, 2021 to 30th June, 2021

ACCOUNTS

1. RESOURCE MOBILISATION

Opening Balance	:	Rs. 4,72,676
Receipt	:	Rs. 2,95,275
Total Receipt	:	Rs. 7,76,951
Total Expenditure	:	Rs. 4,08,987
Closing Balance	:	Rs. 3,58,964

2. ADMISSION & TUITION

Opening Balance	:	Rs. NIL
Total Receipt	:	Rs. 7,86,720
Total Expenditure	:	Rs. 7,86,720
Closing Balance	:	Rs. NIL

3. COLLEGE I.D. FUND

Opening Balance	:	Rs. NIL
Total Receipt	:	Rs. 62,600
Total Expenditure	:	Rs. 39,800
Closing Balance	:	Rs. 22,800

4. CONTINGENT OC & OE

Opening Balance	:	Rs. 1,09,121
Receipt	:	Rs. 5,44,720
Total Receipt	:	Rs. 6,53,841
Total Expenditure	:	Rs. 5,92,024
Closing Balance	:	Rs. 61,817

5. INTERNAL EXAM FEE

Total Receipt	:	Rs. 2,20,141
Total Expenditure	:	Rs. 1,49,058
Closing Balance	:	Rs. 71,083

6. STUDENTS' UNION FUND (GENERAL, GAMES & MAGAZINE)

Total Fund available	:	Rs. 5,03,425
Expenditure	:	Rs. 1,97,510
SU = 56,300		
Games = 1,35,700		
Magazine = 5,510		
Closing Balance	:	Rs. 3,05,915

7. RUSA (GENERAL FUND)

Opening Balance	:	Rs. 23,89,253
Receipt	:	Rs. 42,190
Total Receipt	:	Rs. 24,31,443
Total Expenditure	:	Rs. 14,58,515
Closing Balance	:	Rs. 9,72,928

8. COLLEGE DEVELOPMENT FUND & COLLEGE AFFILIATION FEE

Opening Balance	:	Rs. 36,563
Receipt	:	Rs. NIL
Total Expenditure	:	Rs. NIL
Closing Balance	:	Rs. 36,563

9. ENROLMENT AND REGISTRATION

Opening Balance	:	Rs. NIL
Receipt	:	Rs. NIL
Total Receipt	:	Rs. NIL
Total Expenditure	:	Rs. NIL
Closing Balance	:	Rs. NIL

10. BBA (FEES)

Opening Balance	:	Rs. 7,11,680
Receipt	:	Rs. Nil
Total Receipt	:	Rs. Nil
Total Expenditure	:	Rs. 870
Closing Balance	:	Rs. 7,10,810

11. BBA CASH BOOK

Opening Balance	:	Rs. 6,15,069
Receipt	:	NIL
Total Expenditure	∴	Rs. 5,23,500
Closing Balance	:	Rs. 91,569

12. GEOGRAPHY DEPARTMENT

Opening Balance	:	Rs. 4,80,642
Receipt	:	Rs. NIL
Total Expenditure	:	Rs. 1,16,250
Closing Balance	:	Rs. 3,64,392

13. EXAM CENTRE FEES ETC.

Opening balance	:	Rs. 2,35,284
Receipt	:	Rs. 8,02,630
Total Receipt	:	Rs. 10,37,914
Total Expenditure	:	Rs. 7,99,846
Closing Balance	:	Rs. 2,38,068

14. GENERAL LIBRARY FUND

Opening Balance	:	Rs. 2,64,290
Receipt	:	Rs. NIL
Total Expenditure	:	Rs. 36,890
Closing Balance	:	Rs. 2,27,400

15. LANGUAGE LABORATORY

Opening Balance	:	Rs. 2,64,068
Receipt	:	Rs. NIL
Total Expenditure	:	Rs. NIL
Closing Balance	:	Rs. 2,64,068

16. WOMEN HOSTEL

Opening Balance	:	Rs. 38,164
Receipt	:	Rs. 1,82,700
Total Receipt	:	Rs. 2,20,864
Total Expenditure	:	Rs. 1,25,200
Closing Balance	:	Rs. 95,664

17. NSS

Opening Balance	:	Rs. 2,10,000
Receipt	:	Rs. NIL
Total Expenditure	:	Rs. 1,50,000
Closing Balance	:	Rs. 60,000

18. RED RIBBOB CLUB

Opening Balance	:	Rs. 5,564
Receipt	:	Rs. 75
Total Receipt	:	Rs. 5,639
Total Expenditure	:	Rs. 400
Closing Balance	:	Rs. 5,239

19. ECO CLUB

Opening Balance	:	Rs. 84,485
Receipt	:	Rs. NIL
Total Expenditure	:	Rs. 80,250
Closing Balance	:	Rs. 2,235

20. NCC (ARMY & AIR WING)

Opening Balance	:	NIL
Receipt	:	NIL
Total Expenditure	:	NIL
Closing balance	:	NIL



TO WHOM IT MAY CONCERN

On the Basis of examination of Books of Accounts, & Other Relevant Registers, and Sanction Letters of Government J.Thankima College, Bawngkawn, Aizawl, Mizoram the following expenditure of Rs. 3,49,003/- for purchase of books, Journals & subscription for journals are true & correct to the best of our knowledge and belief for the year 2020-2021

1 Expenditure for purchase of Books under RUSA 2.0 During 2020-21	Rs. <u>2,79,415</u>
2 Expenditure for the purchase of Books from Library Fund during 2020-21 Academic Session.	63,688
3 Infipnet / E Journals	5,900
	<u><u>3,49,003</u></u>

(Rupees Three Lakh Forty Nine Thousand Three Only)



For Anil Hitesh & Associates
Chartered Accountants

Icai Frn: 325406E

(CA Anil Jain)

Partner

Icai Mno. 057336

UDIN: 22057336AAAACE6989

Dated 19th day of January, 2022



TO WHOM IT MAY CONCERN

On the Basis of examination of Books of Accounts, & Other Relevant Register, Vouchers and Sanction Letters of Government J.Thankima College, Bawngkawn, Aizawl, Mizoram the following expenditure of Rs. 1,00,73,945/-for Infrastructure etc.are true & correct to the best of our knowledge and belief for the year ending 30th June, 2021.

1	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Rs. 11,72,044
2	Expenditure on maintenance of physical facilities (excluding salary for human resources)	20,89,031
3	Expenditure on infrastructure augmentation ie. Construction of Building Under RUSA 2.0	68,12,870 1,00,73,945

(Rupees One Crore Seventy Three Thousand Nine Hundred Forty Five Only)



For Anil Hitesh & Associates
Chartered Accountants
Icai Frn: 325406E
(CA Anil Jain)
Partner
Icai Mno. 057336
UDIN:22057336AAAABZ2278

Dated 18th day of January, 2022