

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