



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

0389-2316393, 8777021042, 9436151145  
Email-info\_aizawl@akasassociates.com

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

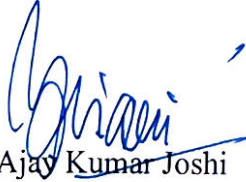
● HO: New Delhi  
● BO: Ghaziabad, Kolkata

### AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVERNMENT MIZORAM LAW COLLEGE Aizawl, Mizoram, Account: 'General'** as at March 31<sup>st</sup>, 2023 which are in agreement with the books of accounts maintained at its office at Aizawl, Mizoram. The preparation of these financial statements are the responsibility of the management, our responsibility is to express an opinion on these financial statements based on our audit, further we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) In our opinion, proper books of account as required, have been maintained and kept in the office, so far it appears from our examination of such books.
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view.

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner

Date: 18.12.2023

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **23098017BGWVUE5503**

**GOVERNMENT MIZORAM LAW COLLEGE**  
**Aizawl, Mizoram**

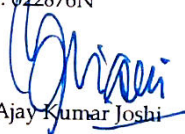
Account: General

**Receipts & Payments Account for the year ended 31.03.2023**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>			
Cash-in-Hand	-	Office Expenses	2,10,887.00
<b>Cash-at-Bank:</b>		Water & Electricity	26,983.00
Apex Bank (5439)	14,51,288.66	Telephone & Internet Services	38,472.00
State Bank of India	49,551.28	Printing & Stationery	94,259.00
	15,00,839.94	Cable Fee (LPS)	3,230.00
		Postage & Courier	359.00
<b>Fund received form Directorate of Higher &amp; Technical Education, (LOC Fund):</b>		Sanitation Expenses	1,050.00
1) Industrial Visit- cum-Study Tour (2022-2023)	1,60,000.00	Student Identity Card	10,310.00
2) Motor Vehicle	10,000.00	Repairs & Maintenance	4,02,102.00
3) Office Contingency	40,000.00	Eco Club Expenses	5,000.00
Fund received form Mizoram State Aids Control Society	25,000.00	Miscellaneous Expenses	8,940.00
Admission & Tution Fee (2022-23)	24,05,090.00	Duties & Taxes	6,986.00
Bank Interest (Apex)	27,061.00	Advance Christmas Celebration	20,300.00
Bank Interest (SBI-1685)	6,350.00	Study Tour Expenses	7,09,100.00
Bank Interest (SBI-9985)	356.00	Interdepartmental Fees	10,000.00
Donation (Student Fund)	1,10,000.00	AIR Journal Subscription	1,24,678.00
Miscellaneous Receipt	20,085.30	Supreme Court Journal (Annual Subscription, 2022)	12,150.00
Fixed Deposit Maturity	8,38,450.00	Renovation of Women Hostel	3,29,305.00
		Renovation of College Building	2,65,252.00
		Construction of Waiting Shed	1,85,000.00
		Admission & Tution Fee Remitted to State Govt.	2,49,480.00
		Legal Expenses	1,00,000.00
		Bank Charges	425.46
		<b>Fund Transferred:</b>	
		Study Tour Fund	3,20,000.00
		Student Fund	1,00,000.00
		Alumni Fund	12,100.00
		Library Fund	20,000.00
		Games & Sports & SBC Fund	1,05,600.00
		Internal Examination Fund	25,120.00
		Student Aid Fund	18,900.00
		Legal Aid Fund (Legal Outreach)	20,000.00
		Moot Court Fund	57,500.00
		<b>Fees to Mizoram University (MZU):</b>	
		Enrollment Fee	18,900.00
		Affiliation Fee	5,000.00
		<b>Capital Expendiuter:</b>	
		Computer & Accessories	1,91,300.00
		Office Equipments	1,62,075.00
		Furniture & Fixtures	1,00,500.00
		Books	52,666.00
			5,06,541.00
		<b>Closing Balance:</b>	
		Cash-in-Hand	-
		<b>Cash-at-Bank:</b>	
		Apex Bank (5439)	10,17,027.86
		State Bank of India (1685)	1,01,367.64
		State Bank of India (9985)	907.28
			11,19,302.78
	<b>51,43,232.24</b>		<b>51,43,232.24</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner

Date: 18.12.2023  
Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **23098017BGWVUE5503**

For & Onbehalf of Government Mizoram Law College





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### AUDITOR'S REPORT

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For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner



Date: 26.06.2022

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is **23098017BGWVCB2229**

**GOVERNMENT MIZORAM LAW COLLEGE**  
**Aizawl, Mizoram**

Account: General

**Receipts & Payments Account for the year ended 31.03.2022**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>		Office Expenses	70,000.00
Cash-in-Hand	-	Water & Electricity	7,703.00
<b>Cash-at-Bank:</b>		Telephone & Internet Services	10,200.00
Apex Bank	10,84,796.15	Fees Remitted to State Govt ( Admission & Tution)	2,36,280.00
State Bank of India	19,38,408.00	Web Portal Bill	7,200.00
	<b>30,23,204.15</b>	Student Identity Card	10,140.00
		Special Academic Programme Expenses	10,000.00
<b>Fund received form Directorate of Higher &amp; Technical Education (LOC Fund):</b>		Repairs & Maintenance	1,78,153.00
OE,OC,MV	50,000.00	Bar Council of India Affiliation & Inspection Fee (2021-22 & 2022-23)	7,00,000.00
Study Tour (2021-2022)	1,60,000.00	Duties & Taxes	1,123.00
Admission & Tution Fee	22,82,590.00	Moot Court Fund	12,090.00
Previous years reimbursement from NAAC	5,25,000.00	Study Tour Expenses (2020-21)	3,46,521.90
Miscellaneous Receipt	5,001.00	TDS	7,800.00
Bank Interest	54,269.00	New Ecnomic Development Policy Fund Expenses	18,75,000.00
		LOC Fund Expenses	50,000.00
		Bank Charges	5,348.31
		<b>Fund Transferred:</b>	
		Library Fund	2,12,225.00
		Magazine Fund	64,800.00
		Games & Sports & SBC Fund	1,25,400.00
		Internal Examination Fund	51,700.00
		Student Aid Fund	17,000.00
		Legal Aid Fund	20,000.00
		Bar Council of India	8,050.00
			<b>4,99,175.00</b>
		<b>Fees to Mizoram University (MZU):</b>	
		Registration Fee	17,990.00
		Affiliation Fee	5,000.00
			<b>22,990.00</b>
		Fixed Deposit	5,25,000.00
		<b>Capital Expendiuter:</b>	
		Furniture & Fixtures	24,500.00
		<b>Closing Balance:</b>	
		Cash-in-Hand	-
		Cash-at-Bank	
		Apex	14,51,288.66
		SBI	49,551.28
			<b>15,00,839.94</b>
	<b>61,00,064.15</b>		<b>61,00,064.15</b>

As per our Report of Even Date Attached

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

For & Onbehalf of Government Mizoram Law College

CA Ajay Kumar Joshi  
Partner



Date: 26.06.2022

Place: Aizawl

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### AUDITOR'S REPORT

We have examined the attached Receipts & Payments Account of **GOVERNMENT MIZORAM LAW COLLEGE Aizawl, Mizoram, Account: General** as at March 31<sup>st</sup>, 2021 which are in agreement with the books of accounts maintained at its office at Aizawl, Mizoram. The preparation of these financial statements are the responsibility of the management, our responsibility is to express an opinion on these financial statements based on our audit, further we report that:

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For AKAS & Associates  
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FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner



Date: 28.07.2022

Place: Aizawl

Unique Document Identification Number (UDIN) for this document is 22098017ANUFFP8804

**GOVERNMENT MIZORAM LAW COLLEGE**  
Aizawl, Mizoram

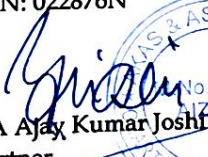
Account: General

**Receipts & Payments Account for the year ended 31.03.2021**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>		Office Expenses	1,08,500.00
Cash-in-Hand	-	Water & Electricity	54,263.00
<b>Cash-at-Bank:</b>		Telephone/Internet Bill	5,650.00
Apex Bank	6,38,612.85	MZU Inspection Expenses	50,000.00
State Bank of India	96,420.00	MZU Affiliation & Enrollment Fee	21,100.00
	7,35,032.85	Remittance to Govt. of Mizoram (Admission, Tution Fee)	2,13,840.00
Admission & Tution Fee	13,87,020.00	Internal Examination	46,800.00
OE, OC & MV received from		Examination Preparation	47,684.00
Govt. of Mizoram	2,56,400.00	Student Identity Card	5,800.00
Study Tour received from Govt. of Mizoram	1,30,000.00	Magazine Fund	66,800.00
NEDP received from Govt. of Mizoram	18,75,000.00	SBC Fund & Games & Sports Fund	85,000.00
Bank Intrest	30,793.00	Moot Court Fund	27,600.00
		Zoom Meeting	7,752.00
		Web Portal	32,900.00
		Weeding of College Campus	30,000.00
		Repairs & Maintenance	92,160.00
		OE, OC & MV	2,91,410.00
		Study Tour	1,30,000.00
		Audit Fee	15,000.00
		Bank Charges	182.70
		<b>Capital Expenditure:</b>	
		Office Equipments	58,600.00
		<b>Closing Balance:</b>	
		Cash-in-Hand	
		<b>Cash-at-Bank:</b>	
		Apex Bank	10,84,796.15
		State Bank of India	19,38,408.00
			30,23,204.15
	<b>44,14,245.85</b>		<b>44,14,245.85</b>

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CA Ajay Kumar Joshi  
Partner

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For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner

Date: 19/12/2020  
Place: Aizawl





**GOVERNMENT MIZORAM LAW COLLEGE**  
Aizawl, Mizoram

Account: General

Receipts & Payments Account for the year ended 31.03.2020

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>		Office Expenses	90,000.00
Cash-in-Hand	-	Water & Electricity	24,063.00
<b>Cash-at-Bank:</b>		Printing & Stationery	38,960.00
Apex Bank	2,63,461.45	NAAC Peer Team Visit Expenses	2,55,584.00
State Bank of India	63,766.00	Study Tour	1,66,000.00
	3,27,227.45	Library Grant	1,20,365.00
Admission & Tution Fee	14,25,570.00	MZU Affiliation,Registration & Enrollment Fee	55,100.00
NAAC Inspection Reimbursement	6,49,000.00	Remittance to Govt (Admission,Tution Fee)	2,20,440.00
Bank Intrest	40,935.00	Internal Examination	20,000.00
		Student Identity Card	5,040.00
		Moot Court Expenses	25,000.00
		Logistic Fee	23,278.00
		Miscellaneous Expenses	10,000.00
		Professional Course Fee	22,700.00
		Web Portal	14,200.00
		Repair & Maintenance	1,52,456.00
		Cubical Room Renovation	1,75,000.00
		Bank Charges	113.60
		Transferred to SBC Fund	1,48,200.00
		<b>Capital Expenditure:</b>	
		Furniture & Fixture	1,41,200.00
		<b>Closing Balance:</b>	
		Cash-in-Hand	
		<b>Cash-at-Bank:</b>	
		Apex Bank	6,38,612.85
		State Bank of India	96,420.00
			7,35,032.85
	<b>24,42,732.45</b>		<b>24,42,732.45</b>

As per our Report of Even Date Attached

For & Onbehalf of Government Mizoram Law College

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

*(Signature)*

CA Ajay Kumar Joshi  
Partner

Date: 19/12/2020  
Place: Aizawl







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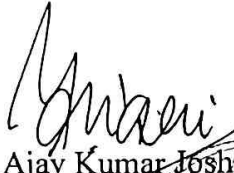
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FRN: 022876N

  
CA Ajay Kumar Joshi  
Partner

Date: 19/12/2020

Place: Aizawl



**GOVERNMENT MIZORAM LAW COLLEGE**  
Aizawl, Mizoram

Account: General

Receipts & Payments Account for the year ended 31.03.2019

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
<b>Opening Balance:</b>		Office Expenses	1,30,000.00
Cash-in-Hand	-	Water & Electricity	8,080.00
<b>Cash-at-Bank:</b>		Telephone Bill	4,114.00
Apex Bank	8,79,743.70	Printing & Stationery	20,000.00
State Bank of India	63,042.00	NAAC & IQAC	4,67,500.00
	9,42,785.70	Study Tour Expenses	2,52,000.00
Fund received from Higher & Technical Education (2018-19)	1,10,000.00	Library Grant	16,790.00
Admission & Tution Fee	12,17,220.00	BCI Affiliation and Inspection Fee	3,50,000.00
		Audit Fee	9,000.00
Bank Interest Apex	31,273.00	MZU Affiliation, Registration & Enrollment Fee	31,600.00
Bank Interest SBI	2,242.00	Remittance to Govt (Admission, Tution Fee)	1,87,440.00
		Internal Examination	10,000.00
		Student Identity Card	5,310.00
		Installation Charges	4,500.00
		Repairs & Maintenance	39,000.00
		NAAC Inspection Expenses	1,10,086.00
		Moot Court Expenses	10,000.00
		Logistic Fee	1,77,000.00
		Miscellaneous Expenses	1,400.00
		Bank Charges	473.25
		<b>Transferred to</b>	
		SBC Fund	42,600.00
		Gemes Fund	42,600.00
		Magazine Fund	56,800.00
			1,42,000.00
		<b>Closing Balance:</b>	
		Cash-in-Hand	-
		<b>Cash-at-Bank:</b>	
		Apex Bank	2,63,461.45
		State Bank of India	63,766.00
			3,27,227.45
	<b>23,03,520.70</b>		<b>23,03,520.70</b>

As per our Report of Even Date Attached

For & Onbehalf of Government Mizoram Law College

For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

CA Ajay Kumar Joshi  
Partner



Date: 17/12/2019  
Place: Aizawl



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For AKAS & Associates  
Chartered Accountants  
FRN: 022876N

CA Krishna Kumar Sharma  
Partner

Date: 25.07.2018  
Place: Aizawl



**GOVERNMENT MIZORAM LAW COLLEGE**  
**Aizawl, Mizoram**

**Account: General**

**Receipts & Payments Account for the year ended 31.03.2018**

Receipts	Amount (Rs)	Payments	Amount (Rs)
<b>Opening Balances:</b>		Legal Aid Clinic	20,000.00
Cash-in-Hand	-	Printing & Stationery	24,127.00
<b>Cash-at-Bank:</b>		Internal Examination fee 2016-2017	33,400.00
Apex	6,45,306.50	Internal Examination fee 2017-2018	64,000.00
SBI	7,48,589.00	Moot court fund (2016-2017)	27,800.00
	<b>13,93,895.50</b>	Moot court fund (2017-2018)	48,000.00
Admission & Tution Fee	12,52,760.00	Student Bar Council Fund	48,000.00
UGC Fund	10,02,000.00	Games & Sports fee	48,000.00
Bank Interest	50,407.00	Study Tour Fund	1,60,000.00
		Inter Departmental Sports fee 2017	10,000.00
		MZU Affiliation	5,000.00
		Web Portal Registration Fee (2016-2017) & (2017-2018)	37,900.00
		Renewal of Provisional Affiliation fee (NEHU)	36,500.00
		Purchased of Law Books	1,14,076.00
		Sitting and Conveyance Allowances	7,500.00
		Water Bill	24,102.00
		Electric Bill	54,011.00
		Telephone Bill	22,165.00
		Impress Money	1,50,000.00
		UGC Fund Disbursed	17,04,000.00
		Admission fees returned to the four students	29,560.00
		Repairs & Maintenance	87,974.00
		Bank Charges	161.80
		<b>Closing Balances:</b>	
		Cash-in-Hand	-
		<b>Cash-at-Bank:</b>	
		Apex	8,79,743.70
		SBI	63,042.00
			<b>9,42,785.70</b>
	<b>36,99,062.50</b>		<b>36,99,062.50</b>

As per our Report of Even Date Attached

For & on Behalf of **AKAS & Associates**  
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FRN: 022876N



CA Krishna-Kumar Sharma  
Partner

For & On Behalf of Government Mizoram Law College

Date: 25.07.2018  
Place Aizawl