

PACHHUNGA UNIVERSITY COLLEGE

Aizawl :: Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2018

(Amount in Rupees)

Particulars	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME			
Academic Receipts	9	2,21,39,905.00	1,86,95,270.00
Grants/Subsidies	10	17,07,68,940.08	19,35,49,845.50
Income from Investments		-	-
Interest earned	12	6,41,307.00	6,39,903.00
Other Income	13	8,95,204.42	3,43,789.00
Prior Period Income		-	-
TOTAL (A)		19,44,45,356.50	21,32,28,807.50
EXPENDITURE			
Staff Payment & Benefits (Establishment Expenses)	15	16,14,15,294.00	18,53,32,834.00
Academic Expenses	16	1,87,84,165.00	95,62,756.00
Administrative and General Expenses	17	47,39,537.00	30,66,522.00
Transportation Expenses	18	8,79,575.00	10,62,770.00
Repairs & Maintenance	19	34,69,627.00	42,61,642.00
Finance Costs	20	13,551.02	15,158.05
Depreciation	4	96,74,881.95	85,49,313.79
Other Expenses	21	5,61,840.00	37,11,594.00
Prior Period Expenses	22	-	-
TOTAL (B)		19,95,38,470.97	21,55,62,589.84
Balance being excess of Income over Expenditure (A-B)		-50,93,114.47	-23,33,782.34
Transfer to/from Designated Fund			
Building fund			
Others (Specify)			
Balance being Surplus/ (Deficit) Carried to Capital Fund		-50,93,114.47	-23,33,782.34

Significant Accounting Policies

Contingent Liabilities and Notes to Accounts

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S. Pui
Cashier



For AKAS & ASSOCIATES LLP
Chartered Accountants
FRN: 1022876N

MALAY SENGUPTA
(Partner)
M. NO. 062790

Section Officer (Fin)
Pachhunga University College
Aizawl : Mizoram

Coordinator
Internal Quality Assurance Cell
Pachhunga University College
(A constituent college of Mizoram University)

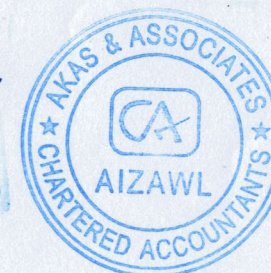
Principal
Pachhunga University College
Aizawl : Mizoram

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Pachhunga University College
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Sl. No.	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Opening Balance as on 01.04.2017	Additions	Deductions	Closing Balance as on 31.03.2018	Depreciation opening balance	Depreciation for the year	Deductions /Adjustments	Total Depreciation	31.03.2018	31.03.2017
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	1,94,20,138.00	11,00,000.00	-	2,05,20,138.00	42,58,702.82	4,05,400.02	-	46,64,102.84	1,58,56,035.16	1,51,61,435.18
4	Girls Hostel	5,90,19,103.00	-	-	5,90,19,103.00	51,36,984.96	11,80,382.06	-	63,17,367.02	5,27,01,735.98	5,38,82,118.04
5	Auditorium	36,44,255.00	-	-	36,44,255.00	10,93,276.50	72,885.10	-	11,66,161.60	24,78,093.40	25,50,978.50
6	Seminar Hall	51,84,676.00	-	-	51,84,676.00	1,90,652.67	1,03,693.52	-	2,94,346.19	48,90,329.81	49,94,023.33
7	Boys Hostel	80,00,000.00	1,32,233.00	-	81,32,233.00	2,16,642.28	1,61,565.06	-	3,78,207.34	77,54,025.66	77,83,357.72
8	Life Science	1,35,85,599.00	-	-	1,35,85,599.00	21,04,061.52	2,71,711.98	-	23,75,773.50	1,12,09,825.50	1,14,81,537.48
9	Instrumentation Centre	19,86,866.00	-	-	19,86,866.00	72,851.75	39,737.32	-	1,12,589.07	18,74,276.93	19,14,014.25
10	Fountain	15,16,000.00	-	-	15,16,000.00	8,805.26	30,320.00	-	39,125.26	14,76,874.74	15,07,194.74
11	Tubewells & Water Supply	1,59,715.00	2,64,011.00	-	4,23,726.00	2,384.52	5,463.98	-	7,848.50	4,15,877.50	1,57,330.48
12	Electric Installation	5,02,623.00	59,053.00	-	5,61,676.00	17,265.08	25,794.95	-	43,060.03	5,18,615.97	4,85,357.92
13	Scientific & laboratory Equipment	1,36,94,028.00	6,48,832.00	-	1,43,42,860.00	74,52,065.72	11,20,261.37	-	85,72,327.09	57,70,532.91	62,41,962.28
14	Office Equipment /Equipment	96,68,431.00	3,76,178.00	-	1,00,44,609.00	38,43,855.60	7,28,524.62	-	45,72,380.22	54,72,228.78	58,24,575.40
15	Audio Visual Equipment	1,58,355.00	12,34,105.00	-	13,92,460.00	8,098.84	68,722.77	-	76,821.61	13,15,638.39	1,50,256.16
16	Sports Equipment	11,97,214.00	12,47,970.00	-	24,45,184.00	84,771.91	1,62,514.11	-	2,47,286.02	21,97,897.98	11,12,442.09
17	Computer & Peripherals	1,21,40,344.00	21,22,610.00	-	1,42,62,954.00	1,13,92,920.81	26,14,171.41	-	1,40,07,092.22	2,55,861.78	7,47,423.19
18	Furniture, Fixtures & Fittings	1,41,76,569.00	20,41,725.00	-	1,62,18,294.00	42,73,107.53	11,29,417.60	-	54,02,525.13	1,08,15,768.87	99,03,461.47
19	Vehicles	34,39,215.00	-	-	34,39,215.00	21,95,899.02	3,43,921.50	-	25,39,820.52	8,99,394.48	12,43,315.98
20	Lib. Books & Scientific Journals	1,00,03,371.00	13,62,989.00	-	1,13,66,360.00	57,65,399.61	10,53,734.65	-	68,19,134.26	45,47,225.74	42,37,971.39
Total (A)		17,74,96,502.00	1,05,89,706.00	-	18,80,86,208.00	4,81,17,746.40	95,18,222.02	-	5,76,35,968.42	13,04,50,239.58	12,93,78,755.60
21	Capital Work in Progress (B)	30,32,330.00	-	-	30,32,330.00	-	-	-	-	30,32,330.00	30,32,330.00

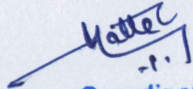
Vallu
Coordinator
Internal Quality Assurance Cell
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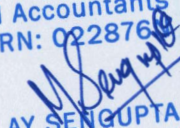
For AKAS & ASSOCIATES LLP
Chartered Accountants
FRN: 022876N
M. Sangupta
MALAY SANGUPTA
(Partner)
M. NO. 062790



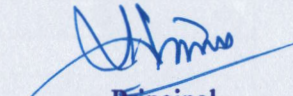
H. M. M.
Principal
Pachhunga University College
Aizawl : Mizoram

S. No.	Intangible Assets	Opening Balance as on 01.04.2017	Additions	Deductions	Closing Balance as on 31.03.2018	Depreciation opening balance	Depreciation for the year	Deductions /Adjustments	Total Depreciation	31.03.2018	31.03.2017
20	Computer Software	1,02,250.00	3,93,735.00	-	4,95,985.00	1,02,250.00	1,56,659.93		2,58,909.93	2,37,075.07	-
	Total (C)	1,02,250.00	3,93,735.00	-	4,95,985.00	1,02,250.00	1,56,659.93	-	2,58,909.93	2,37,075.07	-
Grand Total (A+B+C)		18,06,31,082.00	1,09,83,441.00	-	19,16,14,523.00	4,82,19,996.40	96,74,881.95	-	5,78,94,878.35	13,37,19,644.65	13,24,11,085.60


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