

**PACHHUNGA UNIVERSITY COLLEGE**  
**INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2017**

| Particulars                                                     | SCHEDULE | Amount in Rupees       |                        |
|-----------------------------------------------------------------|----------|------------------------|------------------------|
|                                                                 |          | CURRENT YEAR           | PREVIOUS YEAR          |
| <b>INCOME</b>                                                   |          |                        |                        |
| Academic Receipts                                               | 9        | 1,86,95,270.00         | 1,97,57,170.00         |
| Grants/Subsidies                                                | 10       | 19,35,49,845.50        | 17,67,35,044.00        |
| Income from Investments                                         | 11       | -                      | -                      |
| Interest earned                                                 | 12       | 6,39,903.00            | 3,81,347.00            |
| Other Income                                                    | 13       | 3,43,799.00            | 7,93,325.00            |
| Prior Period Income                                             | 14       |                        |                        |
| <b>TOTAL (A)</b>                                                |          | <b>21,32,28,817.50</b> | <b>19,76,66,886.00</b> |
| <b>EXPENDITURE</b>                                              |          |                        |                        |
| Staff Payment & Benefits (Establishment Expenses)               | 15       | 18,53,32,814.00        | 17,23,22,233.00        |
| Academic Expenses                                               | 16       | 95,62,756.00           | 87,42,645.00           |
| Administrative and General Expenses                             | 17       | 30,66,522.00           | 34,79,792.00           |
| Transportation Expenses                                         | 18       | 10,62,770.00           | 7,40,558.00            |
| Repairs & Maintenance                                           | 19       | 42,61,642.00           | 29,88,912.00           |
| Finance Costs                                                   | 20       | 15,138.05              | 3,404.00               |
| Depreciation                                                    | 4        | 85,49,313.79           | 79,71,419.55           |
| Other Expenses                                                  | 21       | 37,11,604.00           | 14,24,827.00           |
| Prior Period Expenses                                           | 22       | -                      | -                      |
| <b>TOTAL (B)</b>                                                |          | <b>21,55,62,559.84</b> | <b>19,76,73,790.55</b> |
| <b>Balance being excess of Income over Expenditure (A-B)</b>    |          | <b>-23,33,742.34</b>   | <b>-6,904.55</b>       |
| <b>Transfer to/from Designated Fund</b>                         |          |                        |                        |
| Building fund                                                   |          |                        |                        |
| Others (Specify)                                                |          |                        |                        |
| <b>Balance being Surplus/ (Deficit) Carried to Capital Fund</b> |          | <b>-23,33,742.34</b>   | <b>-6,904.55</b>       |

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

For AKAS & ASSOCIATES LLP  
 Chartered Accountants  
 FRN: 022876N

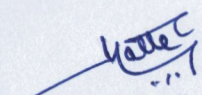
*M. Sengupta*  
**MALAY SENGUPTA**  
 (Partner)  
 M. NO. 062790

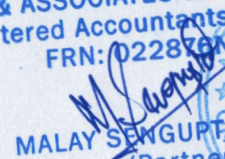


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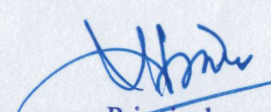


| Sl. No.   | Assets Heads                      | Gross Block                      |                |              |                                  | Depreciation for the year 2016-17 |                           |                        |                    | Net Block       |                 |
|-----------|-----------------------------------|----------------------------------|----------------|--------------|----------------------------------|-----------------------------------|---------------------------|------------------------|--------------------|-----------------|-----------------|
|           |                                   | Opening Balance as on 01.04.2016 | Additions      | Deductions   | Closing Balance as on 31.03.2017 | Depreciation opening balance      | Depreciation for the year | Deductions/Adjustments | Total Depreciation | 31.03.2017      | 31.03.2016      |
| 1         | Land                              | -                                | -              | -            | -                                | -                                 | -                         | -                      | -                  | -               | -               |
| 2         | Site Development                  | -                                | -              | -            | -                                | -                                 | -                         | -                      | -                  | -               | -               |
| 3         | Buildings                         | 2,24,50,852.00                   | 12,00,000.00   | 42,30,714.00 | 1,94,20,138.00                   | 38,88,250.74                      | 3,70,452.08               | -                      | 42,58,702.82       | 1,51,61,435.18  | 1,85,62,601.26  |
| 4         | Girls Hostel                      | 5,90,19,103.00                   | -              | -            | 5,90,19,103.00                   | 39,56,602.90                      | 11,80,382.06              | -                      | 51,36,984.96       | 5,38,82,118.04  | 5,50,62,500.10  |
| 5         | Auditorium                        | 36,44,255.00                     | -              | -            | 36,44,255.00                     | 10,20,391.40                      | 72,885.10                 | -                      | 10,93,276.50       | 25,50,978.50    | 26,23,863.60    |
| 6         | Seminar hall                      | 28,27,416.00                     | 23,57,260.00   | -            | 51,84,676.00                     | 1,13,096.64                       | 77,556.03                 | -                      | 1,90,652.67        | 49,94,023.33    | 27,14,319.36    |
| 7         | Boys Hostel                       | 37,69,286.00                     | 42,30,714.00   | -            | 80,00,000.00                     | 56,642.28                         | 1,60,000.00               | -                      | 2,16,642.28        | 77,83,357.72    | 37,12,643.72    |
| 8         | Life Science                      | 1,35,85,599.00                   | -              | -            | 1,35,85,599.00                   | 18,32,349.54                      | 2,71,711.98               | -                      | 21,04,061.52       | 1,14,81,537.48  | 1,17,53,249.46  |
| 9         | Instrumentation Centre            | 19,86,866.00                     | -              | -            | 19,86,866.00                     | 33,114.43                         | 39,737.32                 | -                      | 72,851.75          | 19,14,014.25    | 19,53,751.57    |
| 10        | Fountain                          | -                                | 15,16,000.00   | -            | 15,16,000.00                     | -                                 | 8,805.26                  | -                      | 8,805.26           | 15,07,194.74    | -               |
| 11        | Tubewells & Water Supply          | 41,410.00                        | 1,18,305.00    | -            | 1,59,715.00                      | 879.20                            | 1,505.32                  | -                      | 2,384.52           | 1,57,330.48     | 40,530.80       |
| 12        | Electric Installation             | 48,389.00                        | 4,54,234.00    | -            | 5,02,623.00                      | 4,042.26                          | 13,222.82                 | -                      | 17,265.08          | 4,85,357.92     | 44,346.74       |
| 13        | Scientific & laboratory Equipment | 1,23,16,177.00                   | 13,77,851.00   | -            | 1,36,94,028.00                   | 64,24,171.10                      | 10,27,894.62              | -                      | 74,52,065.72       | 62,41,962.28    | 58,92,005.90    |
| 14        | Office Equipment/Equipment        | 93,87,045.00                     | 2,81,386.00    | -            | 96,68,431.00                     | 31,25,180.48                      | 7,18,675.12               | -                      | 38,43,855.60       | 58,24,575.40    | 62,61,864.52    |
| 15        | Audio Visual equipment            | 25,080.00                        | 1,33,275.00    | -            | 1,58,355.00                      | 976.48                            | 7,122.36                  | -                      | 8,098.84           | 1,50,256.16     | 24,103.52       |
| 16        | Sports Equipment                  | 6,81,000.00                      | 5,16,214.00    | -            | 11,97,214.00                     | 23,444.47                         | 61,327.44                 | -                      | 84,771.91          | 11,12,442.09    | 6,57,555.53     |
| 17        | Computer & Peripherals            | 1,12,08,613.00                   | 9,31,731.00    | -            | 1,21,40,344.00                   | 90,62,251.79                      | 23,30,669.02              | -                      | 1,13,92,920.81     | 7,47,423.19     | 21,46,361.21    |
| 18        | Furniture, Fixtures & Fittings    | 1,25,02,215.00                   | 16,74,354.00   | -            | 1,41,76,569.00                   | 32,56,233.36                      | 10,16,874.17              | -                      | 42,73,107.53       | 99,03,461.47    | 92,45,981.64    |
| 19        | Vehicles                          | 34,39,215.00                     | -              | -            | 34,39,215.00                     | 18,51,977.52                      | 3,43,921.50               | -                      | 21,95,899.02       | 12,43,315.98    | 15,87,237.48    |
| 20        | Lib. Books & Scientific Journals  | 81,10,533.00                     | 18,92,838.00   | -            | 1,00,03,371.00                   | 49,35,869.70                      | 8,29,529.91               | -                      | 57,65,399.61       | 42,37,971.39    | 31,74,663.30    |
| Total (A) |                                   | 16,50,43,054.00                  | 1,66,84,162.00 | 42,30,714.00 | 17,74,96,502.00                  | 3,95,85,474.29                    | 85,32,272.11              | -                      | 4,81,17,746.40     | 12,93,78,755.60 | 12,54,57,579.71 |
| 21        | Capital Work in Progress (B)      |                                  | 30,32,330.00   | -            | 30,32,330.00                     | -                                 | -                         | -                      | -                  | 30,32,330.00    |                 |

  
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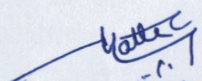
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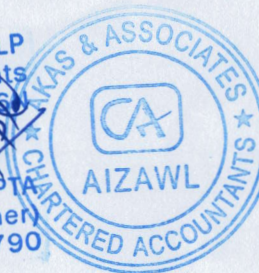
  
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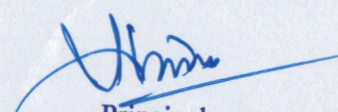


| S. No.              | Intangible Assets | Opening Balance<br>as on 01.04.2016 | Additions      | Deductions   | Closing Balance as<br>on 31.03.2016 | Depreciation<br>opening balance | Depreciation<br>for the year | Deductions/Adj<br>ustments | Total<br>Depreciation | 31.03.2017      | 31.03.2016      |
|---------------------|-------------------|-------------------------------------|----------------|--------------|-------------------------------------|---------------------------------|------------------------------|----------------------------|-----------------------|-----------------|-----------------|
| 20                  | Computer Software | 1,02,250.00                         | -              | -            | 1,02,250.00                         | 85,208.32                       | 17,041.68                    |                            | 1,02,250.00           | -               | 17,041.68       |
|                     | Total ( C )       | 1,02,250.00                         | -              | -            | 1,02,250.00                         | 85,208.32                       | 17,041.68                    | -                          | 1,02,250.00           | -               | 17,041.68       |
| Grand Total (A+B+C) |                   | 16,51,45,304.00                     | 1,97,16,492.00 | 42,30,714.00 | 18,06,31,082.00                     | 3,96,70,682.61                  | 85,49,313.79                 | -                          | 4,82,19,996.40        | 13,24,11,085.60 | 12,54,74,621.39 |

  
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