

PACHHUNGA UNIVERSITY COLLEGE

Aizawl :: Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2019

(Amount in Rupees)

Particulars	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME			
Academic Receipts	9	2,50,59,250.00	2,21,39,905.00
Grants/Subsidies	10	30,38,65,200.50	17,07,68,940.08
Interest Earned	12	10,86,776.00	6,41,307.00
Other Income	13	9,35,205.00	8,95,204.42
TOTAL (A)		33,09,46,431.50	19,44,45,356.50
EXPENDITURE			
Staff Payment & Benefits (Establishment Expenses)	15	30,29,14,463.00	16,14,15,294.00
Academic Expenses	16	2,10,15,420.00	1,87,84,165.00
Administrative and General Expenses	17	60,42,872.00	47,39,537.00
Transportation Expenses	18	14,58,972.00	8,79,575.00
Repairs & Maintenance	19	34,43,625.00	34,69,627.00
Finance Costs	20	10,468.83	13,551.02
Depreciation	4	1,10,38,158.45	96,74,881.95
Other Expenses	21	59,54,776.00	5,61,840.00
Prior Period Expenses	22	86,42,323.00	-
TOTAL (B)		36,05,21,078.28	19,95,38,470.97
Balance being excess of Income over Expenditure (A-B)		-2,95,74,646.78	-50,93,114.47
Transfer to/from Designated Fund			
Building fund			
Others (Specify)			
Balance being Surplus/ (Deficit) Carried to Capital Fund		-2,95,74,646.78	-50,93,114.47

Significant Accounting Policies

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Contingent Liabilities and Notes to Accounts

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Cashier



For AKAS & ASSOCIATES LLP
Chartered Accountants
FRN: 022876N
MALAY SENGUPTA
(Partner)
M. NO. 062790

Section Officer

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

Principal

Principal
Pachhunga University College
Aizawl : Mizoram

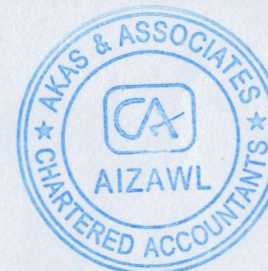
SCHEDULE 4 FIXED ASSETS

(Amount in Rupees)

Sl. No.	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Opening Balance as on 01.04.2018	Additions	Deductions	Closing Balance as on 31.03.2019	Depreciation opening balance	Depreciation for the year	Deductions /Adjustments	Total Depreciation	31.03.2019	31.03.2018
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	2,05,20,138.00	30,32,330.00	-	2,35,52,468.00	46,64,102.84	4,71,049.36	-	51,35,152.20	1,84,17,315.80	1,58,56,035.16
4	Girls Hostel	5,90,19,103.00	2,43,987.00	-	5,92,63,090.00	63,17,367.02	11,83,938.25	-	75,01,305.27	5,17,61,784.73	5,27,01,735.98
5	Auditorium	36,44,255.00	-	-	36,44,255.00	11,66,161.60	72,885.10	-	12,39,046.70	24,05,208.30	24,78,093.40
6	Seminar Hall	51,84,676.00	-	-	51,84,676.00	2,94,346.19	1,03,693.52	-	3,98,039.71	47,86,636.29	48,90,329.81
7	Boys Hostel	81,32,233.00	-	-	81,32,233.00	3,78,207.34	1,62,644.66	-	5,40,852.00	75,91,381.00	77,54,025.66
8	Life Science	1,35,85,599.00	-	-	1,35,85,599.00	23,75,773.50	2,71,711.98	-	26,47,485.48	1,09,38,113.52	1,12,09,825.50
9	Instrumentation Centre	19,86,866.00	-	-	19,86,866.00	1,12,589.07	39,737.32	-	1,52,326.39	18,34,539.61	18,74,276.93
10	Fountain	15,16,000.00	-	-	15,16,000.00	39,125.26	30,320.00	-	69,445.26	14,46,554.74	14,76,874.74
11	Tubewells & Water Supply	4,23,726.00	1,19,400.00	-	5,43,126.00	7,848.50	10,221.90	-	18,070.40	5,25,055.60	4,15,877.50
12	Electric Installation	5,61,676.00	2,33,739.00	-	7,95,415.00	43,060.03	35,551.38	-	78,611.41	7,16,803.59	5,18,615.97
13	Scientific & laboratory Equipment	1,43,42,860.00	3,58,155.00	-	1,47,01,015.00	85,72,327.09	11,71,292.72	-	97,43,619.81	49,57,395.19	57,70,532.91
14	Office Equipment /Equipment	1,00,44,609.00	88,950.00	-	1,01,33,559.00	45,72,380.22	7,57,472.89	-	53,29,853.11	48,03,705.89	54,72,228.78
15	Audio Visual Equipment	13,92,460.00	9,100.00	-	14,01,560.00	76,821.61	1,04,901.97	-	1,81,723.58	12,19,836.42	13,15,638.39
16	Sports Equipment	24,45,184.00	10,60,500.00	-	35,05,684.00	2,47,286.02	2,54,714.31	-	5,02,000.33	30,03,683.67	21,97,897.98
17	Computer & Peripherals	1,42,62,954.00	11,96,646.00	-	1,54,59,600.00	1,40,07,092.22	30,23,172.22	-	1,70,30,264.44	-15,70,664.44	2,55,861.78
18	Furniture, Fixtures & Fittings	1,62,18,294.00	12,31,740.00	-	1,74,50,034.00	54,02,525.13	12,84,908.77	-	66,87,433.90	1,07,62,600.10	1,08,15,768.87
19	Vehicles	34,39,215.00	15,81,574.00	-	50,20,789.00	25,39,820.52	5,00,345.67	-	30,40,166.19	19,80,622.81	8,99,394.48
20	Lib. Books & Scientific Journals	1,13,66,360.00	29,80,588.00	-	1,43,46,948.00	68,19,134.26	13,61,202.43	-	81,80,336.69	61,66,611.31	45,47,225.74
Total (A)		18,80,86,208.00	1,21,36,709.00	-	20,02,22,917.00	5,76,35,968.42	1,08,39,764.45	-	6,84,75,732.87	13,17,47,184.13	13,04,50,239.58
21	Capital Work in Progress (B)	30,32,330.00	-	30,32,330.00	-	-	-	-	-	-	30,32,330.00

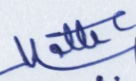
Kate
Coordinator
Internal Quality Assurance Cell
Pachhunga University College
(A constituent college of Mizoram University)

For AKAS & ASSOCIATES LLP
Chartered Accountants
FRN: 022876
M. Sengupta
MALAY SENGUPTA
(Partner)
M. NO. 062790



U. Sengupta
Principal
Pachhunga University College
Aizawl : Mizoram

S. No.	Intangible Assets	Opening Balance as on 01.04.2018	Additions	Deductions	Closing Balance as on 31.03.2019	Depreciation opening balance	Depreciation for the year	Deductions /Adjustments	Total Depreciation	31.03.2019	31.03.2018
20	Computer Software	4,95,985.00	-	-	4,95,985.00	2,58,909.93	1,98,394.00		4,57,303.93	38,681.07	2,37,075.07
	Total (C)	4,95,985.00	-	-	4,95,985.00	2,58,909.93	1,98,394.00	-	4,57,303.93	38,681.07	2,37,075.07
Grand Total (A+B+C)		19,16,14,523.00	1,21,36,709.00	30,32,330.00	20,07,18,902.00	5,78,94,878.35	1,10,38,158.45	-	6,89,33,036.80	13,17,85,865.20	13,06,87,314.65


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