

# **MIZORAM UNIVERSITY**

## **AIZAWL MIZORAM**



### **ANNUAL ACCOUNTS FOR THE YEAR 2013 - 2014**

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## MIZORAM UNIVERSITY – ANNUAL ACCOUNTS 2013 – 2014

### INDEX

Sl. No.	Particulars	Page No.
1.	Balance Sheet	1
2.	Income & Expenditure Account	2-3
<b>Schedules Forming Part of Balance Sheet as on 31.03.2014</b>		
3.	Schedule 1 : Capital/Corpus Funds	4
4.	Schedule 3 : Earmarked / Endowment Funds	5
5.	Schedule 4 : Current Liabilities & Provisions	6-7
6.	Schedule 5 : Fixed Assets & Depreciation as at 31.03.2014	8-9
7.	Schedule 6 : Investments – Earmarked / Endowment Fund	10
8.	Schedule 7 : Current Assets, Loans & Advances	11-12
<b>Schedules Forming Part of Income And Expenditure Account for the year ended 31.03.2014</b>		
9.	Schedule 8 : Grants / Subsidies (Irrevocable grants and Subsidies received)	13
10.	Schedule 9 : Academic Receipts	14-15
11.	Schedule 10 : Income from Investments	16
12.	Schedule 11 : Income from Royalty and Publications	17
13.	Schedule 12 : Interest Earned	18
14.	Schedule 13 : Other / Miscellaneous Income	19-20
15.	Schedule 14 : Establishment Expenses	21-22
16.	Schedule 14-A : Employees Retirement & Terminal Benefits	23
17.	Schedule 15 : Academic Expenses	24-26


18.	Schedule 16 : Administrative Expenses	27-29
19.	Schedule 17 : Repairs & Maintenance	30
20.	Schedule 18 : Miscellaneous Expenses	31
21.	Schedule 19 : Prior Period Expenses	32
<b>Schedules Forming Part of Accounts for the year ending 31.03.2014</b>		
22.	Schedule 20 : Significant Accounting Policies	33-36
23.	Schedule 21 : Contingent Liabilities and Notes to Accounts	37-38
<b>Receipts and Payments Account from 01.04.2013 – 31.03.2014</b>		
24.	Receipts and Payments Account from 01.04.2013– 31.03.2014	39-42
<b>General and Contributory /Provident Fund</b>		
25.	Balance Sheet as at 31/03/2014	43
26.	Income and Expenditure A/C for the period/year ended 31/03/2014	44
27.	Receipts and Payments Account from 01.04.2013– 31.03.2014	45
<b>New Pension Scheme</b>		
28.	Balance Sheet as at 31/03/2014	46
29.	Income and Expenditure A/C for the period/year ended 31/03/2014	47
30.	Receipts and Payments Account from 01.04.2013– 31.03.2014	48
<b>Annual Accounts of Pachhunga University College for the year 2013-14</b>		
31.	Balance Sheet as at 31/03/2014	49-52
32.	Income & Expenditure Account for the period ended/year ended 31/03/2014	53-56
33.	Receipts and Payments Account from 01/04/2013 to 01/03/2014	57-63
<b>Separate Audit Report on the Accounts of Mizoram University 2013-14</b>		
34.	Separate Audit Report of the Comptroller & Auditor General of India	
35.	Separate Audit Report of the Comptroller & Auditor General of India along with comments of the University.	

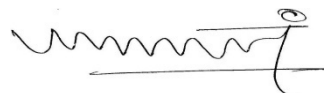
## BALANCE SHEET As At 31.03.2014

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule No.	2013-14 (₹)	2012-13 (₹)
CAPITAL AND CORPUS FUNDS	1	1,48,20,29,284	1,26,22,50,344
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	5,05,92,240	4,96,35,663
CURRENT LIABILITIES & PROVISIONS	4	2,79,46,88,468	2,90,39,45,252
<b>TOTAL</b>		<b>4,32,73,09,992</b>	<b>4,21,58,31,259</b>

ASSETS	Schedule No.	2013-14 (₹)	2012-13 (₹)
FIXED ASSETS	5	2,08,52,86,776	1,85,92,23,030
INVESTMENTS-EARMARKED/ENDOW/OTH. FUNDS	6	-	50,00,000
CURRENT ASSETS, LOANS, ADVANCES ETC.	7	2,24,20,23,216	2,35,16,08,229
<b>TOTAL</b>		<b>4,32,73,09,992</b>	<b>4,21,58,31,259</b>

  
 (LALZUILIANA THOMTE)  
 Assistant Registrar (Finance)

  
 (ZAIREMMAWIA PACHUAU)  
 Deputy Registrar (Finance)

  
 (PROF. R.P. TIWARI)  
 Finance Officer

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDING 31.03.2014**

<b>INCOME</b>	<b>Schedule No.</b>	<b>2013-14 (₹)</b>	<b>2012-13 (₹)</b>
GRANT-IN-AID/SUBSIDIES	8	53,13,08,071	41,92,10,263
ACADEMIC RECEIPTS	9	3,68,68,744	4,04,97,513
INCOME FROM INVESTMENT	10	-	-
INCOME FROM ROYALTY & PUBLICATIONS	11	40,052	-
INTEREST EARNED	12	4,38,36,545	1,94,06,158
OTHER/MISCELLANEOUS INCOMES	13	62,15,447	1,67,05,976
<b>TOTAL (A)</b>		<b>61,82,68,859</b>	<b>49,58,19,910</b>

**EXPENDITURE**

ESTABLISHMENT EXPENSES	14	50,33,81,644	46,47,59,321
ACADEMIC EXPENSES	15	2,96,54,468	2,54,32,484
ADMINISTRATIVE EXPENSES	16	6,80,82,384	6,96,25,350
REPAIRS & MAINTENANCE	17	2,10,20,293	55,27,283
MISCELLANEOUS EXPENSES	18	8,03,678	2,78,651
PRIOR PERIOD EXPENSES	19	2,35,774	2,13,93,845
DEPRECIATION	5	9,07,45,810	6,88,50,797
<b>TOTAL (B)</b>		<b>71,39,24,051</b>	<b>65,58,67,731</b>

<b>BALANCE BEING SURPLUS/(DEFICIT) (A-B)</b>		<b>( 9,56,55,192 )</b>	<b>(16,00,47,820)</b>
<b>TRANSFERRED TO CORPUS/CAPITAL FUND</b>			
SIGNIFICANT ACCOUNTING POLICIES	20		
CONTINGENT LIABILITIES & NOTES ON A/C.s	21		

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**As At 31.03.2014**

**SCHEDULE – 1 : CAPITAL / CORPUS FUND**

(Amount in ₹)

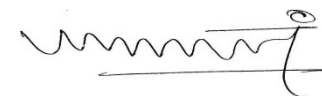
	2013-14	2012-13
OPENING BALANCE	1,26,22,50,344.00	1,24,70,84,625
GRANTS TO THE EXTENT UTILIZED FOR CAPITAL EXPENDITURE	31,66,51,331.00	44,01,48,728
ASSETS CREATED OUT OF SPONSORED PROJECT FUNDS	6,70,644.00	21,96,475
GIFTED ASSETS	7,549.00	3,40,684
DEPRECIATION CHARGED ON FIXED ASSETS PREVIOUS YEAR	3,74,306.00	8,38,353
<b>TOTAL (A)</b>	<b>1,57,99,54,174.00</b>	<b>1,69,06,08,865</b>
LESS :		
DEPRECIATION PERTAINING TO PREVIOUS YEAR DEBITED TO CAPITAL FUND	-	20,06,224
EXCESS CREDIT IN 2012-13- TO INCOME DUE TO A MISCLASSIFICATION	22,69,698	-
ADVANCES PAID TO PUC DEBITED TO CAPITAL FUND, AS ADVANCES WERE ADJUSTED EARLIER	-	26,63,04,477
EXCESS OF EXPENDITURE OVER INCOME TRANSFERRED FROM INCOME AND EXPENDITURE A/C	9,56,55,192	16,00,47,820
<b>TOTAL (B)</b>	<b>9,79,24,890</b>	<b>42,83,58,521</b>
<b>BALANCE (A-B)</b>	<b>1,48,20,29,284</b>	<b>1,26,22,50,344</b>



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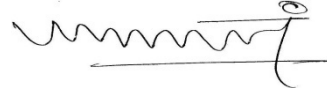
### SCHEDULE 3 : EARMARKED/ENDOWMENT FUNDS

Particulars	FUND-WISE BREAK UP (₹)					TOTALS (₹)	
	House Building Advance	Motor Cycle/Scooter Advance	Computer Advance	Golden Jubilee Chair	Rajiv Gandhi Fellowship	Current Year	Previous Year
	1	2	3	4	5	(1 to 4)	(1 to 5)
a) Opening balance of the funds	3,67,56,810	25,63,862	46,21,110	49,87,074	7,06,808	4,96,35,663	5,46,15,881
b) Additions to the Funds:							
i. Receipts during the financial year							-
ii. Income from Investments made on account of funds	-	-	-	4,37,446	-	4,37,446	-
iii. Interest on SB A/C	73,587	43,228	-	2,406	-	1,19,221	27,137
iv. Others Accrued Interest on advances	9,08,066	67,603	1,31,048	-	-	11,06,717	13,00,388
<b>TOTAL (a+b)</b>	<b>3,77,38,463</b>	<b>26,74,693</b>	<b>47,52,158</b>	<b>54,26,926</b>	<b>7,06,808</b>	<b>5,12,99,047</b>	<b>5,59,43,406</b>
c) Utilization/Expenditure towards objective of funds							
i. Capital Expenditure							
ii. Revenue Expenditure					54,42,430	54,42,430	63,07,742
iii. Advances to employees							
<b>TOTAL (c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,42,430</b>	<b>54,42,430</b>	<b>63,07,742</b>
<b>NET BALANCE AS AT THE YEAR-END (a + b – c)</b>	<b>3,77,38,463</b>	<b>26,74,693</b>	<b>47,52,158</b>	<b>54,26,926</b>	<b>-47,35,622</b>	<b>5,05,92,240</b>	<b>4,96,35,664</b>

**NOTE :** The debit balance against Rajiv Gandhi Fellowship Fund appears as Receivable from UGC under Current Assets – Loans and Advances.

  
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## SCHEDULE - 4: CURRENT LIABILITIES & PROVISIONS

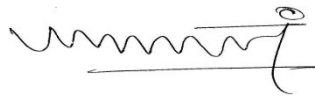
Amount in ₹

A.	Current Liabilities	2013-14	2012-13
1	Deposits from Students	26,51,160	21,64,640
2	Deposits Others	2,93,991	7,25,012
3	Statutory Liabilities – Others (including GPF/CPF/NPS Balances)	11,64,947	2,14,79,601
4	Sundry creditors for goods	-	8,94,275
5	Other Current Liabilities		
	(a) Group Savings Linked Insurance Scheme (GSLIS)	51,984	11,900
	(b) Receipts against ongoing sponsored projects	7,92,53,441	8,79,53,911
	(c) Receipts against fellowships and Scholarships	89,99,914	1,99,27,259
	(d) Receipts against Seminars & Workshop	8,00,431	19,64,216
	(e) Unutilized GoI Grants	2,70,69,000	2,70,69,000
	(f) Unutilized Plan Grants (UGC)	1,24,99,65,432	1,44,12,43,064
	(g) Unutilized Non Plan Grants	10,15,98,254	10,06,00,000
	(h) Other Funds	15,54,86,713	14,30,01,897
	(i) Recoveries from staff	51,65,334	43,78,937
	(j) Other grants	1,58,06,935	60,09,135
	(k) Outstanding liability for expenses	4,32,657	1,89,217
	(l) Others		
	(i) Stipends/Book Grant/Scholarships	1,92,375	-
	(ii) Salary payable	2,75,71,229	2,00,18,687
<b>Total A :</b>		<b>1,67,65,03,797</b>	<b>1,87,76,30,751</b>

<b>B.</b>	<b>Provisions</b>		
	Provisions for Gratuity	11,27,19,610	11,68,29,663
	Provision for Leave Encashment	10,68,18,593	9,52,31,534
	Provision for Pension	89,86,46,468	81,42,53,304
	<b>Total B:</b>	<b>1,11,81,84,671</b>	<b>1,02,63,14,501</b>
	<b>Total ( A+B )</b>	<b>2,79,46,88,468</b>	<b>2,90,39,45,252</b>

  
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 Finance Officer

## SCHEDULE - 5: FIXED ASSETS & DEPRECIATION AS AT 31.03.2014

A. DESCRIPTION	GROSS BLOCK (₹)				DEPRECIATION (₹)					NET BLOCK (₹)	
	Cost/ valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year end	As at the beginning of the year	On assets of previous years	On Additions during the year	Deductions/ Adjustment during the year	Total Up to the year end	As at the Current year end	As at the previous year end
1. Land	21,94,64,850			21,94,64,850						21,94,64,850	21,94,64,850
2. Buildings	84,57,82,242	6,61,05,313		91,18,87,555	3,91,21,220	1,69,15,642	73,767		5,61,10,629	85,57,76,926	80,66,61,022
3. Roads, Culverts Etc.	9,61,88,673	95,25,214		10,57,13,887	1,21,90,703	19,23,773	1,08,113		1,42,22,589	9,14,91,298	8,39,97,970
4. Sewerage & Drainage	2,09,200	31,24,990		33,34,190	306	4,184	48,748		53,238	32,80,952	2,08,894
5. Water Supply & Harvesting	7,28,29,714	53,67,116		7,81,96,830	22,99,740	14,56,601	61,773		38,18,114	7,43,78,716	7,05,29,974
6. Plant & Machinery	5,97,736	11,46,834		17,44,570	86,506	29,887	38,313		1,54,706	15,89,864	5,11,230
7. Electrical Installation & Equipment	7,59,78,496	27,67,467		7,87,45,963	1,23,86,327	37,98,951	71,529		1,62,56,807	6,24,89,156	6,35,92,169
8. Scientific & Lab. Equipment	19,68,91,753	2,26,64,417	(1,60,874)	21,93,95,296	2,60,53,827	1,55,54,496	14,09,270	(51,866)	4,29,65,727	17,64,29,569	17,08,37,926
9. Office Equipment	1,94,48,269	14,37,633		2,08,85,902	55,69,679	13,64,702	77,196		70,11,577	1,38,74,325	1,38,78,590
10. Audio Visual Equipment	1,70,96,802	15,76,158		1,86,72,960	11,70,918	12,54,497	53,497		24,78,912	1,61,94,048	1,59,25,884
11. Furniture, Fixture & Fittings	11,24,83,009	1,73,46,380		12,98,29,389	4,11,49,969	81,91,975	7,18,012		5,00,59,956	7,97,69,433	7,13,33,040
12. Computers & Peripherals	18,01,13,207	90,01,215	(7,33,400)	18,83,81,022	10,52,62,621	2,03,29,105	11,52,907	(3,22,440)	12,64,22,193	6,19,58,829	7,48,50,586
13. Sports Equipment	27,75,815	97,280		28,73,095	2,79,055	2,02,860	2,999		4,84,914	23,88,181	24,96,760

A. DESCRIPTION	GROSS BLOCK (₹)				DEPRECIATION (₹)					NET BLOCK (₹)	
	Cost/ valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year end	As at the beginning of the year	On assets of previous years	On Additions during the year	Deductions/ Adjustment during the year	Total Up to the year end	As at the Current year end	As at the previous year end
14. Vehicles	1,23,43,766	60,493		1,24,04,259	89,93,571	6,47,712	4,504		96,45,787	27,58,472	33,50,195
15. Library Books & Journals	16,56,24,078	1,57,27,168		18,13,51,246	8,77,40,442	1,49,65,262	2,85,535		10,29,91,239	7,83,60,007	7,78,83,636
<b>TOTAL (A)</b>	<b>2,01,78,27,610</b>	<b>15,59,47,678</b>	<b>(8,94,274)</b>	<b>2,17,28,81,014</b>	<b>34,23,04,884</b>	<b>8,66,39,647</b>	<b>41,06,163</b>	<b>(3,74,306)</b>	<b>43,26,76,388</b>	<b>1,74,02,04,626</b>	<b>1,67,55,22,726</b>
(B) CAPITAL WORK-IN- PROGRESS	18,37,00,304	21,66,69,272	(5,52,87,426)	34,50,82,150						34,50,82,150	18,37,00,304
<b>TOTAL (A+B)</b>	<b>2,20,15,27,914</b>	<b>37,26,16,950</b>	<b>5,61,81,700</b>	<b>2,51,79,63,164</b>	<b>34,23,04,884</b>	<b>8,66,39,647</b>	<b>41,06,163</b>	<b>(3,74,306)</b>	<b>43,26,76,388</b>	<b>2,08,52,86,776</b>	<b>1,85,92,23,030</b>
						<b>9,07,45,810</b>					

Source: Fixed Asset Register. (Figures Rounded Off to nearest Rupee)

Note:

1. The additions during the year were from-	( in ₹ )
Plan Fund	: 28,39,66,869
Non-Plan Fund	: 3,26,84,462
Sponsored Project	: 6,70,644
Gifted Assets	: 7,549
<b>Total</b>	: <b>31,73,29,524</b> (37,26,16,950 – 5,52,87,426)

Assistant Registrar (Finance)

Deputy Registrar (Finance)


Finance Officer

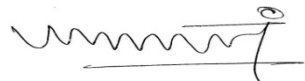
## SCHEDULE – 6: INVESTMENTS - EARMARKED/ENDOW. FUNDS

(Amount in ₹)

INVESTMENTS FROM ENDOWMENT FUNDS	2013-14	2012-13
<b>ENDOWMENT FUNDS - TERM DEPOSITS IN BANKS</b>		
INVESTMENT-GOLDEN JUBILEE CHAIR(HIST.DP)	Nil	50,00,000
<b>NET BALANCE</b>		

  
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## SCHEDULE - 7: CURRENT ASSETS, LOANS & ADVANCES

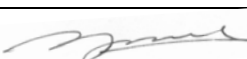
(Amount in ₹)

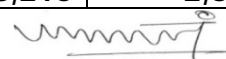
		2013-14	2012-13
<b>A.</b>	<b>Current Assets :</b>		
	1. Inventories	22,30,117	39,92,676
	2. Cash and Bank Balances		
	i) Cash in Hand	2,41,817	3,99,026
	ii) Cheques & Drafts in Hand		
	iii) Postage on hand	37,075	59,261
	Balances with Scheduled Bank		
	In Current Accounts	7,15,10,916	22,55,82,368
	Balances with Scheduled Bank		
	In Savings Accounts	29,38,37,406	36,82,41,044
	Balances with Scheduled Bank		
	In Term Deposits	80,13,62,962	69,65,34,190
	<b>Total (A)</b>	<b>1,16,92,20,293</b>	<b>1,29,48,08,565</b>

(Amount in ₹)

	<b>Loans &amp; Advances :</b>	<b>2013-14</b>	<b>2012-13</b>
	1. Deposits	3,45,448	2,98,671
	2. Interest accrued but not due on investments of earmarked/endowment funds/ GJC	-	1,22,010
	3. Interest accrued but not due on interest bearing advances to employees:		
	(i) Interest accrued but not due on HBA	1,32,72,261	1,27,63,826
	(ii) Interest accrued but not due on Motor Car/ Motor Cycle Advance	2,86,609	3,03,702
	(iii) Interest accrued but not due on Computer Advance	16,83,460	15,97,412
	4. Interest accrued but not due on term deposits	38965812	2,37,35,956
	5. Advances		
	(i) Interest bearing advances to employees	1,18,74,535	1,29,83,344
	(ii) Non interest bearing advances to employees	5,14,21,920	4,99,06,688
	(iii) Advances on capital A/c	83,78,15,632	81,59,03,754
	(iv) Others :		
	Academic and Other Advances	1,02,35,319	99,00,929
	Advances to Project Co-ordinators	99,90,750	1,21,81,834
	Non-Plan Grants Receivables from UGC	6,86,78,000	10,06,00,000
	Recoverable from Ministry of Renewable Energy	22,30,800	22,30,800
	Recoverable from Sponsored Projects	8,53,400	9,04,600
	Recoverable from CSIR (NET Fellowship)	7,91,269	7,53,460
	Recoverable from PG Scholarship (Matric)	50,016	50,016
	Recoverable from UGC (Merit Fellowship)	36,48,487	27,21,487
	Recoverable from UGC (NET Fellowship)	97,16,959	97,16,959
	Recoverable from Inspire Fellowship - AORC	-	1,24,216
	Recoverable from UGC Research Fellowship Grants (JRF/SRF)	62,06,624	-
	Receivable from UGC Rajiv Gandhi Fellowship Grants	47,35,622	-
	<b>TOTAL (B)</b>	<b>1,07,28,02,923</b>	<b>1,05,67,99,664</b>
	<b>TOTAL (A+B)</b>	<b>2,24,20,23,216</b>	<b>2,35,16,08,229</b>

  
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 Finance Officer



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31.03.2014**

## SCHEDULE - 8 : GRANTS/SUBSIDIES (Irrevocable grants and Subsidies received)

Amount in ₹


Particulars	Plan		Non-Plan	Current year Total	Previous Year Total
	GoI	UGC	UGC		
Opening Balance (01.04.2013)	2,70,69,000.00	1,44,12,43,065.00	10,06,00,000	1,56,89,12,065.00	1,42,32,70,544
Add: Receipts During the Year	-	26,35,00,000.00	46,27,41,000	72,62,41,000.00	1,10,82,39,000
Add: Adjustments	-	8,94,3000.00	-	89,43,000.00	-
Add: Interest on Investment		5,76,06,758.86	-	5,76,06,758.86	4,10,01,399
<b>TOTAL :</b>	<b>2,70,69,000.00</b>	<b>1,77,12,92,823.86</b>	<b>56,33,41,000</b>	<b>2,36,17,02,823.86</b>	<b>2,57,25,10,943</b>
Less: Grants to Pachhunga University College	-	3,02,11,397.00	10,48,99,339	13,51,10,736.00	14,42,39,887
<b>Balance</b>	<b>2,70,69,000.00</b>	<b>1,74,10,81,426.86</b>	<b>45,84,41,661</b>	<b>2,22,65,92,087.86</b>	<b>2,42,82,71,056</b>
Less: Utilised for Capital Expenditure(A)	-	28,39,66,869.00	3,26,84,462	31,66,51,331.00	44,01,48,728
<b>Balance</b>	<b>2,70,69,000.00</b>	<b>1,45,71,14,557.86</b>	<b>42,57,57,199</b>	<b>1,90,99,40,756.86</b>	<b>1,98,81,22,328</b>
Less: Utilised for Revenue Expenditure (B)	-	20,71,49,126.00	32,41,58,945	53,13,08,071.00	41,92,10,263
<b>Balance C/F as unutilized (c) :</b>	<b>2,70,69,000.00</b>	<b>1,24,99,65,431.86</b>	<b>10,15,98,254</b>	<b>1,37,86,32,685.86</b>	<b>1,56,89,12,065</b>


- A. - Appears as addition to capital Fund as well as additions to fixed Assets during the year.  
 B. - Appears as income in the Income & Expenditure Account.  
 C. - I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.  
 - II) Represented by Bank balances, Advances and Investments on the Assets side.

### Notes :

1. Receipts of Non-Plan grants during the year include ₹6,86,78,000/-as advance grants for 2014-15 sanctioned in March 2014, but actually received in April 2014.
2. Interest on Investment of Plan Fund includes Accrued Interest of ₹ 3,41,69,703/-.
3. The Unutilised Plan Grants are represented by Advances on Capital Account, Term Deposits in Banks, Balances in Current and Saving Bank Accounts in Banks.

  
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 Finance Officer

**SCHEDULE 9 – ACADEMIC RECEIPTS**

<b>PARTICULARS</b>	<b>2013-14 (₹)</b>	<b>2012-13 (₹)</b>
<b>FEES FROM STUDENTS</b>		
PROJECT EVALUATION FEE	7,000	-
<b>TOTAL</b>	<b>7,000</b>	<b>-</b>
<b>ACADEMIC FEES FROM STUDENTS</b>		
ADMISSION FEE	3,42,800	2,85,550
COURSE FEE [ENGG.& MGMT]	73,84,550	68,67,900
DEPARTMENTAL CORPUS FUND (FEES)	4,32,200	5,80,000
ENROLLMENT FEE	3,71,370	4,50,480
LABORATORY FEE	13,78,400	8,19,125
LIBRARY FEE	5,89,470	4,27,590
PRACTICAL FEE	4,00,804	1,84,410
REGISTRATION FEE	10,23,150	9,62,300
TUITION FEE	33,64,145	24,72,520
<b>TOTAL</b>	<b>1,52,86,889</b>	<b>1,30,49,875</b>
<b>EXAMINATION FEES FROM STUDENTS</b>		
ADMIT CARD CHARGES	2,47,759	1,72,245
COST OF CERTIFICATES	6,37,250	14,76,560
EXAMINATION FEE (ANNUAL/SEMESTER)	1,43,14,457	2,07,78,448
MARK SHEET FEE	6,68,910	3,73,355
RE-EVALUATION FEE	4,19,850	7,67,875
RE-SCRUTINY FEE	1,12,580	79,250
<b>TOTAL</b>	<b>1,64,00,806</b>	<b>2,36,47,733</b>

PARTICULARS	2013-14 (₹)	2012-13 (₹)
<b>OTHER FEES FROM STUDENTS</b>		
AFFILIATION FEE	10,000	-
BUS FARE FROM STUDENTS	13,58,391	11,64,960
CONVOCATION FEE	55,750	82,850
ESTABLISHMENT FEE (FOR HOSTELLER)	71,000	51,875
HOSTEL/GUEST HOUSE FEE OF STUDENTS	15,87,979	9,01,250
IDENTITY CARD CHARGES OF STUDENTS	46,995	41,660
MEDICAL FEE	4,60,420	3,20,375
MIGRATION FEE	99,570	81,720
MISCELLANEOUS FEES	6,150	6,200
SPORTS FEE	4,30,000	2,77,635
WATER/ELECTRICITY CHARGES (FOR HOSTELLER)	3,59,680	2,32,620
<b>TOTAL</b>	<b>44,85,935</b>	<b>31,61,145</b>
<b>SALE OF FORMS/PROSPECTUS</b>		
COST OF FORMS	1,09,330	1,00,010
COST OF PROSPECTUS	3,90,305	4,99,950
<b>TOTAL</b>	<b>4,99,635</b>	<b>5,99,960</b>
<b>FEES FROM COLLEGES</b>		
AFFILIATION FEES FROM COLLEGES	1,88,480	28,800
UPGRADATION OF COURSE FEE	-	10,000
<b>TOTAL</b>	<b>1,88,480</b>	<b>38,800</b>
<b>SCHEDULE TOTAL</b>	<b>3,68,68,744</b>	<b>4,04,97,513</b>

  
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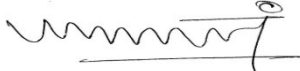
## SCHEDULE - 10: INCOME FROM INVESTMENTS

PARTICULARS	Investments from Earmarked/Endowment Funds		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest	-	-	-	-
a) On Govt. Securities	-	-	-	-
b) On Bonds/Debentures	-	-	-	-
c) On Term Deposits	-	-	-	-
2) Others	-	-	-	-
	-	-	-	-
Transferred to Earmarked/Endowment Funds	-	-	-	-
	-	-	-	-
Balance	-	-	-	-

\* Transferred to Income and Expenditure Account.

  
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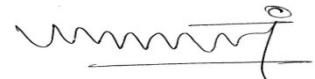
  
**(PROF. R.P. TIWARI)**  
**Finance Officer**

### SCHEDULE - 11: INCOME FROM ROYALTY AND PUBLICATIONS

PARTICULARS	2013-14 (₹)	2012-13 (₹)
INCOME FROM ROYALTY	40,052	-
INCOME FROM SALE OF PUBLICATIONS	-	-
INFORMATN/DISEMINATN/DOCUMNTATN SERVICES	-	-
<b>TOTAL</b>	<b>40,052</b>	<b>-</b>

  
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**SCHEDULE - 12: INTEREST EARNED**

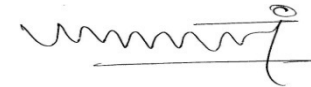
PARTICULARS	2013-14 (₹)	2012-13 (₹)
<b>INTEREST EARNED ON BANK SAVINGS/DEPOSITS</b>		
INTEREST EARNED ON ACADEMIC STAFF COLLEGE	91,271	1,53,797
INTEREST EARNED ON DEPARTMENTAL PROJECT	21,29,618	15,90,534
INTEREST EARNED ON NON-PLAN SAVINGS A/C	50,07,202	14,85,556
INTEREST EARNED ON PLAN SAVINGS A/C	92,19,117	1,09,83,886
INTEREST ON CORPUS FUND ACCOUNT	14,57,982	6,06,558
INTEREST ON SAV.-CORPUS/OTHR CAP FUND	-	4,14,419
INTEREST OP SV .A/C/.S WITH BANKS-OTH.FUND	1,48,85,846	
INTEREST EARNED ON INTERNAL REC. DEPOSITS	89,65,104	25,68,022
INTEREST EARNED ON CORPUS FUND DEPOSITS	8,55,693	3,36,275
INTEREST ON SPONSORED PROJECT DEPOSIT	12,24,711	12,67,111
<b>INTEREST EARNED ON LOANS &amp; ADVANCES</b>		
INTEREST ON MOTOR CAR ADVANCE	-	-
<b>INTEREST ON SAVINGS/DEPOSITS (PUC)</b>		
INTEREST EARNED (PUC)	-	-
<b>SCHEDULE TOTAL</b>	<b>4,38,36,545</b>	<b>1,94,06,158</b>



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### SCHEDULE - 13: OTHER/MISCELLANEOUS INCOME


PARTICULARS	2013-14 (₹)	2012-13 (₹)
BUS FARE FROM OTHERS (OUTSIDERS)	9,900	-
BUS FARE FROM STAFF	5,90,350	9,01,400
CENTRAL INSTRUMENTATION LAB. FEES	5,625	-
COST OF APPLICATION FORMS (RECRUITMENT)	51,080	2,72,300
COST OF BIDDING FORMS	-	88,750
ELECTRICITY CHARGES RECOVERED	5,99,269	10,53,678
IDENTITY CARD FEE FROM EMPLOYEES RECVD.	1,680	2,500
INSTITUTIONAL CHG./INTELLECTUAL FEE-REC.	46,513	-1,68,380
LEAVE SALARY & PENSION CONTRIBUTION-REC.	12,75,729	51,97,038
LICENSE FEE – OTHER INCOME	2,80,155	3,36,885
MISCELLANEOUS EXTERNAL RECEIPTS	18,21,946	22,69,698
MISCELLANEOUS INCOME	1,15,087	-
MISCELLANEOUS INTERNAL RECEIPTS - MZU	3,13,451	38,914
PARTICIPATION FEES	-	3,600
PENALTY CHARGES RECEIVED	69,370	1,28,050
PHOTOCOPYING CHARGES RECEIVED	72,906	80
POSTAGE & HANDLING CHARGES ( ASC)	120	30
POSTAGE & HANDLING CHARGES ( PROJECT)	960	930
POSTAGE & HANDLING CHARGES (NON-PLAN)	17,670	25,350
POSTAGE & HANDLING CHARGES (PLAN)	8,340	4,890
INCOME FROM MZU GUEST HOUSE	-	-



PARTICULARS	2013-14 (₹)	2012-13 (₹)
PRIOR PERIOD OTHER INCOME	-	63,90,659
REFUND FROM PRIOR PERIOD ADVANCES GIVEN	7,29,375	-
RENT FROM CANTEEN/SHOPS	17,550	27,600
RENT FROM LEASED ACCOMMODATION TO BANKS	60,000	50,000
RTI ACT CHARGED RECEIVED	2,334	3,094
SUBSCRIPTION OF JOURNAL RECEIVED	13,175	-
SURPLUS ON SALE/DISPOSAL OF OWNED ASSETS	19,862	-
WATER CHARGES RECOVERED	93,000	78,910
<b>TOTAL</b>	<b>62,15,447</b>	<b>1,67,05,976</b>
<b>SCHEDULE TOTAL</b>	<b>62,15,447</b>	<b>1,67,05,976</b>

  
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## SCHEDULE - 14: ESTABLISHMENT EXPENSES

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL (₹)	
BONUS	4,31,750	5,25,008	9,56,758	8,42,605
C.P.F – MZU'S CONTRIBUTION	2,27,828	-	2,27,828	81,354
CHILDREN EDUCATION ALLOWANCE	2,46,502	30,28,372	32,74,874	23,06,744
HONORARIUM TO NON-STAFF	-	15,000	15,000	-
HONORARIUM TO STAFF (ASC)	12,000	-	12,000	36,000
HONORARIUM TO STAFF	-	89,100	89,100	98,200
LEAVE SALARY & PENSION CONTRIBUTION	-	7,04,900	7,04,900	-
LEAVE TRAVEL CONCESSION	4,56,463	33,73,114	38,29,577	22,72,416
LTC - LEAVE ENCASHMENT	76,602	8,80,740	9,57,342	6,27,782
MEDICAL REIMBURSEMENT	12,48,235	91,32,111	1,03,80,346	1,06,93,415
MEDICAL REIMBURSEMENT FOR PENSIONERS	-	14,690	14,690	-
MEDICAL REIMBURSEMENT FOR CONT.STAFF	13,786	11,56,222	11,70,008	1,04,304
N.P.S. - MZU'S CONTRIBUTION	64,22,995	99,78,820	1,64,01,815	1,24,43,841
NPS TIER-I INTEREST	-	3,76,065	3,76,065	-
OVERTIME TO DRIVERS	-	44,681	44,681	9,186
OVERTIME TO OTHER THAN DRIVERS(NON-PLAN)	-	39,318	39,318	22,669

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL (₹)	
SALARY & ALLOWANCES (OSL)	52,63,990	1,90,58,162	2,43,22,152	16,48,846
SALARY OF NON-TEACHING STAFF – ASC	40,12,267	-	40,12,267	-
SALARY OF NON-TEACHING STAFF	5,16,11,572	7,19,84,237	12,35,95,809	10,99,74,824
SALARY OF TEACHING STAFF	7,19,56,253	11,08,03,785	18,27,60,038	15,71,00,998
SALARY OF TEMPORARY STAFF	1,44,76,754	-	1,44,76,754	1,03,35,197
<b>TOTAL</b>	<b>15,64,56,997</b>	<b>23,12,04,325</b>	<b>38,76,61,322</b>	<b>30,85,98,399</b>
MEDICAL REIMBURSEMENT – ASC	42,652	-	42,652	-
EMPLOYEES RETIREMENT & TERMINAL BENEFITS	-	11,56,77,670	11,56,77,670	15,61,60,922
<b>SCHEDULE TOTAL</b>	<b>15,64,99,649</b>	<b>34,68,81,995</b>	<b>50,33,81,644</b>	<b>46,47,59,321</b>

  
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# **SCHEDULE -14 A: EMPLOYEES RETIREMENT & TERMINAL BENEFITS**


(In ₹)

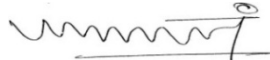
A.	Gratuity	Pension	Leave Encashment	Total
Opening Balance	11,68,29,663	81,42,53,304	9,52,31,534	1,02,63,14,501
Addition: Capitalized Value of Contribution	-	-	-	-
Received from other Organizations	-	-	-	-
Total	11,68,29,663	81,42,53,304	9,52,31,534	1,02,63,14,501
Less : Actual Payment during the year 2013-14	68,34,333	1,35,46,042	34,27,125	2,38,07,500
Balance Available on 31.3.2014	10,99,95,330	80,07,07,262	9,18,04,409	1,00,25,07,001
Provision required on 31.3.2014 as per Actuarial Valuation	11,27,19,610	89,86,46,468	10,68,18,593	1,11,81,84,671
<b>Provision to be made in 2013-14</b>	<b>27,24,280</b>	<b>9,79,39,206</b>	<b>1,50,14,184</b>	<b>11,56,77,670</b>
<b>B. Contribution to New Pension Scheme</b>	-	-	-	-
<b>C. Travel to Hometown on Retirement</b>	-	-	-	-
<b>D. Deposit Linked Insurance Payment</b>	-	-	-	-
<b>Total (A+B+C+D)</b>	<b>27,24,280</b>	<b>9,79,39,206</b>	<b>1,50,14,184</b>	<b>11,56,77,670</b>

The figure of ₹ 11,56,77,670/- will appear against Retirement Benefits in the Main Schedule 14.

The figure of ₹ 1,11,81,84,671/-will appear under Current Liabilities & Provisions-B Provisions (₹11,27,19,610 + 89,86,46,468+10,68,18,593)

  
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## SCHEDULE - 15 : ACADEMIC EXPENSES

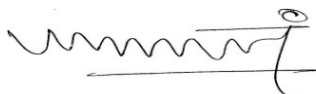
PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
KENDRIYA VIDYALAYA (REVENUE)	-	-	-	89,85,000
VISITING PROF./FELLOWS- MERGED SCHEMES	3,09,9500	-	30,99,500	26,46,000
MZU/UGC RESEARCH FELLOWSHIP EXP.	74,38,923	-	74,38,923	50,05,130
PUBLICATION EXPENSES	1,44,500		1,44,500	2,03,560
ADVENTURE SPORTS – MERGED SCHEME (P)	-	-	-	3,31,740
COACHING FOR ENTRY IN SERVICES FOR SC/ST	-	-	-	3,600
FACULTY IMPROVEMENT PROG. MERGE SCHEME	-	-	-	1,40,000
HIGHER EDN. FOR PERSONS WITH SPL. NEEDS	45,000	-	45,000	48,300
ORIENTATION COURSE EXPESES – ASC	5,04,654	-	5,04,654	1,09,701
REFRESHER COURSE EXPENSES –ASC	15,43,907	-	15,43,907	6,01,951

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
SCHOLARSHIPS & STIPENDS	-	-	-	1,05,750
LABORATORY RUNNING EXP.-CONSUMABLE	-	16,33,818	16,33,818	-
LABORATORY RUNNING EXPENSES	-	4,040	4,040	4,250
TEACHING AIDS & INSTRUCTION MATTER.	-	-	-	44,115
TEACHING AIDS – SPECIAL STATIONERY	-	7,200	7,200	-
OTHER EXAMINATION EXPENSES	13,331	85,63,022	85,76,353	36,38,397
OTHER ENTRANCE EXAM.EXPENSES	52,811	-	52,811	3,000
PRINTING OF FORMS OF EXAM.	-	30,65,000	30,65,000	-
REMUNERATION TO EXAMINERS	-	-	-	8,50,500
TA – EXAMINERS	-	25,161	25,161	1,49,673
STUDENT WELFARE EXP.-EXTRA CURR.ACT.	-	6,90,985	6,90,985	7,46,439
STUDY TOUR [CSST/FL.TRIP STUDENTS]	-	16,80,562	16,80,562	11,51,478
STUDY TOUR [GENERAL STUDENTS]	-	9,68,622	9,68,622	90,000

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL (₹)	
STUDY TOUR (GENERAL) MANAGEMENT	-	12,000	12,000	-
CONVOCATION EXPENSES – REVENUE	-	-	-	3,04,357
MEETING EXP. FOR OTHER ACADEMIC ACTI	-	-	-	1,05,690
COLLEGE INSPECTION TEAM EXPENSES	3,728	-	3,728	6,369
TA/DA FOR MEETINGS – ASC (PLAN)	-	-	-	49,144
FACULTY DEVELOPMENT PROG. (DAUENM)	50,000	-	50,000	8,340
FIELD WORK & RESEARCH (DAUENM)	80,000	-	80,000	-
VISITING FACULTY (DAUENM)	27,704	-	27,704	1,00,000
<b>TOTAL</b>	<b>1,30,04,058</b>	<b>1,66,50,410</b>	<b>2,96,54,468</b>	<b>2,54,32,484</b>
<b>SCHEDULE TOTAL</b>	<b>1,30,04,058</b>	<b>1,66,50,410</b>	<b>2,96,54,468</b>	<b>2,54,32,484</b>

  
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### SCHEDULE - 16 : ADMINISTRATIVE EXPENSES


PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL (₹)	
BANK CHARGES – ASC	970	-	970	284
PROFESSION CHARGES (ASC)	65,000	-	65,000	-
ELECTRICITY CHARGES	-	40,79,944	40,79,944	30,24,213
GENERATOR RUNNING EXPENSES	75,600	-	75,600	66,596
HIRING OF VEHICLES	35,86,815	95,21,579	1,31,08,394	1,16,06,806
PETROL, OIL & LUBRICANTS	-	17,62,049	17,62,049	27,56,983
RENT, RATES & TAXES	-	36,000	36,000	1,97,000
WATER CHARGES	56,78,764	28,53,632	85,32,396	51,45,036
ACCOM. & HOSPITALITY EXPENSES	14,30,924	9,66,549	23,97,473	30,81,672
ACCOMODATION & HOSPITALITY - ASC	-	-	-	1,55,913
ADVERTISEMENT & PUBLICITY	-	2,14,863	2,14,863	18,13,825
AUDIT FEE / AUDITORS REMUNERATION	-	-	-	8,000
BANK CHARGES (MCA/COMP. ADV)	-	-	-	100
BANK CHARGES	40,519	39,212	79,731	44,697
BANK CHARGES – UBI SPONSORED PROJECT	-	11,374	11,374	4,287
BANK CHARGES ON DEPARTMENTAL PROJECT	-	-	-	124
BANK CHARGES - CORPUS FUND	-	112	112	187
BANK CHARGES - INTERNAL RECEIPTS	-	54,166	54,166	7,916
CONSUMABLES	-	17,84,381	17,84,381	4,52,719
CURTAIN	69,150	-	69,150	-
FLOPPIES/CDS/DVDS	-	-	-	21,875
IMPREST MONEY EXPENSES	-	33,50,676	33,53,406	29,45,403
IMPREST MONEY EXPENSES - ASC	1,17,700	-	1,17,700	69,273



PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
LEGAL FEES/COURT FEES EXPENSES	-	3,57,922	3,57,922	2,86,026
LOCAL CONVEYANCE	-	3,200	3,200	4,000
MEETING EXP. [NON-ACADEMIC] (NON PLAN)	-	3,14,422	3,14,422	3,66,194
MEETING EXPENSES	7,48,648	-	7,48,648	27,928
MISCELLANEOUS ADMINISTRATIVE EXP.	35,569	11,83,403	12,18,972	10,34,856
NEWSPAPERS & PERIODICALS	3,570	3,16,142	3,19,712	3,91,317
NON-CONSUMABLES	-	8,33,743	8,33,743	12,68,778
OTHER CHARGES/CONTINGENCIES	-	13,34,715	13,34,715	9,91,238
PRINTING CHARGES - NON PRICED	10,615	3,85,160	3,95,775	26,33,510
STATIONERY [CONSUMPTION]	-	31,95,221	31,95,221	99,13,466
STATIONERY – ASC	82,530	-	82,530	-
TA – JOINING	-	-	-	5,362
TA – MEDICAL	23,460	12,46,499	12,69,959	6,24,590
TA – NON OFFICIALS	-	-	-	37,605
TA – OTHERS [EXTERNAL]	28,06,731	9,38,082	37,44,813	45,62,088
TA – OTHERS [INTERNAL]	48,096	22,16,338	22,64,434	14,60,911
TA – OFFICIALS	-	6,69,439	6,69,439	4,91,393
TA – TRANSFER	-	1,18,000	1,18,000	1,39,173
TRAVEL GRANT	24,29,770	-	24,29,770	6,55,319
WAGES – DAILY [ASC]	-	-	-	2,73,140
WAGES [DAILY]	72,33,470	-	72,33,470	56,88,530

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
WORKSHOP/CONF/SEMINAR ETC – ASC	1,14,052	-	1,14,052	2,07,871
INTERNET CONNECTIVITY CHARGES	-	7,718	7,718	7,348
POSTAGE & TELEGRAM	-	2,11,662	2,11,662	1,47,724
TELEPHONE CHARGES	-	7,50,566	7,50,566	8,22,182
CABLE TV RENT	-	67,630	67,630	21,600
COST OF MEDICINES	-	25,00,472	25,00,472	33,19,867
PROFESSIONAL CHARGES	-	7,03,092	7,03,092	2,26,081
SPARE PARTS	-	15,459	15,459	18,92,377
SPORT EXPENSES	-	12,86,531	12,86,531	5,97,877
TRAINING & SEMINAR CHARGES [ADM.]	-	1,50,478	1,50,478	95,941
STATIONERY – SOM	-	-	-	28,093
<b>TOTAL</b>	<b>24,60,19,53</b>	<b>4,34,80,431</b>	<b>6,80,82,384</b>	<b>6,96,25,350</b>
<b>SCHEDULE TOTAL</b>	<b>24,60,19,53</b>	<b>4,34,80,431</b>	<b>6,80,82,384</b>	<b>6,96,25,350</b>

  
**(LALZUILIANA THOMTE)**  
**Assistant Registrar (Finance)**


  
**(ZAIREMMAWIA PACHUAU)**  
**Deputy Registrar (Finance)**


  
**(PROF. R.P. TIWARI)**  
**Finance Officer**

## SCHEDULE 17 : REPAIRS & MAINTENANCE

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
CONSERVANCY CHARGES	1,20,000	-	1,20,000	-
GARDENING-HORTICULTURE MAINT.& M/W	6,48,654	-	6,48,654	-
MAINTENANCE OF BLDG.-ESTATE MAINT	22,71,917	1,07,035	23,78,952	34,435
MAINTENANCE OF BLDG.-GUEST HOUSE	33,255	44,701	77,956	19,730
MAINTENANCE OF BLDG.-REPAIRS	12,33,495	91,660	13,25,155	20,16,089
MAINTENANCE OF COMPUTERS	61,740	36,800	98,540	10,200
MAINTENANCE OF ELECTRICAL INSTALL	35,15,274	71,550	35,86,824	3,27,885
MINOR WORKS ON REPAIR/MAINTENANCE	-	11,23,249	11,23,249	6,02,045
MAINTENANCE OF BLDG.- HOSTEL MAINT.	1,80,730	-	1,80,730	-
MAINTENANCE OF EQUIPMENT	-	-	-	3,01,842
MAINTENANCE OF FURNITURE	-	43,84,739	43,84,739	4,500
MAINTENANCE OF GUEST HOUSE	7,765	33,900	41,665	-
MAINTENANCE OF ROADS	6,40,450	-	640,450	-
MAINTENANCE OF VEHICLES	-	13,12,655	13,12,655	9,77,511
MAINTENANCE OF WATER SUPPLY SYSTEM	44,350	-	44,350	70,580
MISCELLANEOUS REPAIR & MAINTENANCE	34,91,358	83,072	35,74,430	3,93,062
REPAIRS & MAINTENANCE - ASC	-	-	-	1,200
ANNUAL MAINTENANCE CONTRACTS (THIS YEAR)		14,81,944	14,81,944	7,14,195
MISC. REPAIRS&MAINT. (SET)	-	-	-	54,000
<b>TOTAL</b>	<b>1,22,48,988</b>	<b>87,71,305</b>	<b>2,10,20,293</b>	<b>55,27,283</b>
<b>SCHEDULE TOTAL</b>	<b>1,22,48,988</b>	<b>87,71,305</b>	<b>2,10,20,293</b>	<b>55,27,283</b>

  
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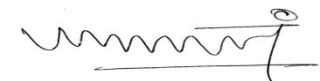
  
**(PROF. R.P. TIWARI)**  
 Finance Officer

## SCHEDULE - 18: MISCELLANEOUS EXPENSES

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
EQUAL OPPORTUNITY CELL (MS) - PLAN	44,000	-	44,000	1,13,000
INTL. QUALITY ASSURANCE CELL MERGD SCHEM	6,71,046	-	6,71,046	1,05,589
MISC. ELECTRICAL INSTRUMENT	-	9,200	9,200	2,775
MISC. RECURRING EXPENSES (SET)	65,763	-	65,763	-
MISCELLENOUS EQUIPMENT	10,000	-	10,000	9,508
OTHER MISCELLENEOUS EXPENSES	3,712	-	3,712	47,825
ROUNDED OFF	-43	-	-43	-46
<b>TOTAL</b>	<b>7,94,478</b>	<b>9,200</b>	<b>8,03,678</b>	<b>2,78,651</b>
<b>SCHEDULE TOTAL</b>	<b>7,94,478</b>	<b>9,200</b>	<b>8,03,678</b>	<b>2,78,651</b>

  
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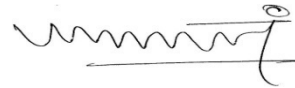
  
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 Finance Officer

## SCHEDULE - 19: PRIOR PERIOD EXPENSES

PARTICULARS	2013-14			2012-13 (₹)
	PLAN (₹)	NON-PLAN (₹)	TOTAL(₹)	
ESTABLISHMENT EXPENSES-PRIOR PERIOD	-	2,35,774	2,35,774	2,13,93,845
<b>TOTAL</b>	-	<b>2,35,774</b>	<b>2,35,774</b>	<b>2,13,93,845</b>

  
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**(PROF. R.P. TIWARI)**  
 Finance Officer

**SCHEDULES FORMING PART OF ACCOUNTS  
FOR THE YEAR ENDING 31.03.2014**

## **SCHEDULE – 20 : SIGNIFICANT ACCOUNTING POLICIES**

### **1. BASIS FOR PREPARATION OF ACCOUNTS**

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

### **2. REVENUE RECOGNITION**

2.1 Fees from Students, Sale of Admission Forms, and Interest on Savings Bank account are accounted on cash basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House building, purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

### **3. FIXED ASSETS AND DEPRECIATION**

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Gifted / Donated assets are valued at the declared value where available, if not available the value is estimated based on the present market value and the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed assets of the University. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. Though E-Journals are not in a tangible form, they are capitalized in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

3.5 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

3.6 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads & Bridges	2%
5.	Tube wells & Water supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation & Equipment	5%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	8%
10.	Office Equipment	7.5%
11.	Audio Visual Equipment	7.5%
12.	Computers & Peripherals	20%
13.	Furniture, Fixtures & Fittings	7.5%
14.	Vehicles	10%
15.	Lib. Books & Scientific Journals	10%
16.	E-Journals	40%
17.	Computer Software	40%
18.	Others	10%

3.7 Depreciation is provided from the next dates of procurement (Pro-rata) on additions during the year.

3.8 Where an asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for the asset head.

3.9 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the University, are setup by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.



#### **4. STOCKS**

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31<sup>st</sup> March is set up as inventories by reducing the corresponding Revenue expenditure on the basis of information obtained from Schools of Departments. Under the accrual system, the actual consumption can only be debited to the income and expenditure account.

#### **5. RETIREMENT BENEFITS**

Retirement benefits i.e., pension, gratuity and leave encashment are Provided on the basis of actuarial valuation. Capitalized value of pension and gratuity received from previous employers of the University employees, who have been absorbed in the University, is credited to the respective Provision Accounts. Pension Contribution received in respect of MZU employees on deputation is also credited to the Provision for Pension Account.

#### **6. INVESTMENTS**

All investments are valued at cost.

#### **7. GOVERNMENT AND UGC GRANTS**

7.1 Government grants and UGC grants are accounted on realization basis. However, as an exception where a sanction for release of grant pertaining to the financial year is received before 31<sup>st</sup> March and the grant is actually received in the next financial year, the grant covered by such sanction is accounted on accrual basis and an equal amount is shown as recoverable from the grantor.

7.2 To the extent utilized towards capital expenditure, government grants and grants from UGC are transferred to the Capital Fund.

7.3 Government and UGC grants for meeting Revenue Expenditure are treated, to the extent utilized, as income of the year in which they are realized.

7.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

## **8. INVESTMENT OF EARMARKED / FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENT**

8.1 To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

8.2 Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the University.

## **9. SPONSORED PROJECTS**

a) In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions – Current Liabilities –Other Liabilities –Receipts against ongoing sponsored projects." As and when expenditure is incurred/advances are paid against such projects, or the concerned project account is debited with allocated institutional charges, the liability account is debited. Institutional charges recovered from projects are treated as Income of the University.

b) Assets created out of Sponsored Projects Funds, where the ownership vests with the University, are merged with the respective Asset heads by credit to Capital Fund. Depreciation is provided in the normal course.

The assets the ownership in which is retained by the sponsors, but which are held and used by the University, are disclosed separately in Schedule 21 – Contingent Liabilities and Notes to Accounts.

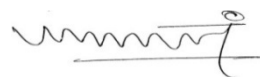
c) The University allots the share of the Institutional Charges (income of the University) to Project Coordinators for incurring Capital Expenditure for Infrastructure/Laboratory Development. The assets thus created are from University Funds and are merged with the respective heads. Depreciation is provided on such assets also in the normal course.

## **10. INCOME TAX**

The income of the University is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

  
(LALZUILIANA THOMTE)  
Assistant Registrar (Finance)

  
(ZAIREMMAWIA PACHUAU)  
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(PROF. R.P. TIWARI)  
Finance Officer

## **SCHEDULE: 21 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

### **1. CAPITAL COMMITMENTS:**

The Value of contracts remaining to be executed on capital Account and not provided for (Net of Advances) amounted to ₹ 102.54 crores (approx) as on 31.03.14. (Previous year ₹ 55.79 crores)

### **2. Grants:**

Receipts of Non-Plan grants of ₹46,27,41,000 during the year include an amount of ₹6,86,78,000 against sanctions issued in March 2014, but actually received in April 2014 (Accounting Policy 7.1), which was an advance grant for the year 2014-15. This sum of ₹6,86,78,000 is shown as receivable from UGC and included in the unutilized grants as on 31.3.2014.

### **3. Land :**

Land (Rs. 19,72,00,000/-) shown in the Fixed Assets Schedule was acquired for the University by the State Government, from owners/occupants of the Land on payment of compensation of Rs. 19.72 crores paid by the University to the State Government. This amount was released by the University Grants Commission (UGC) as Grant-in aid to the University (January 2008) for payment of compensation. One of the conditions stipulated by the University Grants Commission was that the ownership of the land should vest in the University.

However, the state Government intimated the University in October 2008 that as the University had a Non-tribal status, Government could not issue the right of ownership of the land to the University under the Mizo District land and Revenue Act 1956 which enjoys the right of ownership of land to tribals residing in Mizoram.

### **4. Accounts of Pachhunga University College (PUC):**

As stated on the Notes to Accounts (Note 5) on the accounts of 2011-12, the Assets acquired in that year and some Income and Expenditure transactions of the college were partially merged in the accounts of the University for that year. The Income and Expenditure Accounts and Balance sheets of the college from 2007-08 to 2012-13 have since been drawn up. Those Assets that were merged in the University's accounts for 2011-12 will be retained in the accounts of the University as they are not material (Total value Rs. 69.39 lakhs) in the context of the totality of the transactions. With a view to disclosing the correct financial position of the University and the College, apart from preparing a consolidated Balance Sheet, Income and Expenditure Account and Receipts and Payments Account, separate Annual Accounts of the University and the college will also be attached.

The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account of the College for 2013-14 (on cash basis) are attached. However, the Consolidated Accounts for the university as a whole for the year 2013-14 has not been prepared pending reconciliation of the accounts of the college for the years 2007-08 to 2012-13 (already prepared) with the accounts for 2013-14 now prepared. From the year 2014-15, the university accounts, the accounts of the college (on accrual basis) and the consolidated accounts for the university as a whole will be prepared and presented, after providing depreciation on Fixed Assets of Pachhunga college for all the years.

### **5. GPF, CPF and NPS Accounts:**

After separating the GPF, CPF and NPS Accounts (Liabilities and Assets) from the University's accounts, a Balance Sheet, income and Expenditure Account and Receipts and Payments Account in respect of GPF/CPF have been prepared and are attached to the University's Accounts.

#### 6. Assets created out of Sponsored Project funds

Assets in Schedule 5 do not include Assets held and used by the University, as the sanctions for these projects include a stipulation that the ownership in the assets vests in the sponsor. Details of these assets are:

Head	Opening Balance	Addition During the Year	Total	Notional Depreciation	Book Value (Amt. in ₹)
Computer	4,92,800	4,94,000	9,86,800	1,97,360	7,89,440
Electrical Installation	55,395		55,395	2,770	52,625
Furniture & Fixtures	2,44,693		2,44,693	18,352	2,26,341
Office Equipment	9,189		9,189	689	8,500
Scientific Lab. Equipment	1,55,66,572	70,68,569	2,26,35,141	18,10,811	2,08,24,330
Software	37,440		37,440	14,976	22,464
<b>Total</b>	<b>1,64,06,089</b>	<b>75,62,569</b>	<b>2,39,68,658</b>	<b>20,44,958</b>	<b>2,19,23,700</b>

#### 7. CURRENT ASSETS, LOANS AND ADVANCES:


In the opinion of the Management, the Current assets, Loans and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

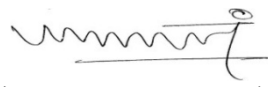
8. Previous year's figures have been regrouped wherever necessary.

9. Figures in the Final accounts have been rounded off to the nearest rupee.

10. **Schedules 1 to 21** are annexed to and form an integral part of the Balance Sheet as at 31st March 2014 and the Income & Expenditure account for the year ended on that date.

  
(LALZUILIANA THOMTE)  
Assistant Registrar (Finance)

  
(ZAIREMMAWIA PACHUAU)  
Deputy Registrar (Finance)

  
(PROF. R.P. TIWARI)  
Finance Officer

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FROM 01.04.2013 – 31.03.2014**

**MIZORAM UNIVERSITY**  
**AIZAWL - 796002, MIZORAM**

**RECEIPTS - PAYMENTS A/C. FROM 01/04/2013 TO 31/03/2014**

RECEIPTS	₹	PAYMENTS	₹
<b>OPENING BALANCE :</b>		DEPOSITS FROM STUDENTS	6,41,760
- CASH IN HAND	3,99,026	DEPOSITS OTHERS	18,51,161
- CHEQUES/ DRAFTS IN HAND	-	FELLOWSHIP GRANTS	1,08,76,762
- IN CURRENT ACCOUNT	22,55,82,368	OTHER CURRENT LIABILITIES	12,50,743
- IN SAVING ACCOUNT	36,82,41,044	OTHER FUNDS	1,87,97,199
- IN GPF/CPF/NPS ACCOUNT	-	OTHER GRANTS	5,84,167
DEPOSITS FROM STUDENTS	13,24,500	OUTSTANDING LIABILITY FOR EXPENSES	73,273
DEPOSITS OTHERS	14,20,140	RECEIPTS AGAINST ONGOING SPONS. PROJECTS	3,13,16,987
EARMARKED FUNDS	1,16,815	RECEIPTS AGAINST SEMINARS & WORKSHOP	1,79,000
ENDOWMENT FUNDS	2,406	RECOVERIES FROM STAFF	81,43,865
FELLOWSHIP GRANTS	16,60,400	STATUTORY LIABILITIES NOT OVERDUE	8,15,64,054
OTHER CURRENT LIABILITIES	12,90,828	ACADEMIC ADVANCES (NON-PLAN)	53,78,940
OTHER FUNDS	3,17,69,046	ACADEMIC ADVANCES (PLAN)	28,20,800
OTHER GRANTS	1,03,55,000	ADVANCE TO EMPLOYEES (NON-PLAN)	1,39,30,256
RECEIPTS AGAINST ONGOING SPONS. PROJECTS	2,83,82,643	ADVANCE TO EMPLOYEES (PLAN)	1,09,65,376
RECEIPTS AGAINST SEMINARS & WORKSHOP	17,75,597	ADVANCE TO PUC - REVENUE (NON PLAN)	1,87,55,385
RECOVERIES FROM STAFF	82,37,184	ADVANCE TO PUC - REVENUE (PLAN)	48,41,739
STATUTORY LIABILITIES NOT OVERDUE	4,40,92,360	ADVANCES ON CAPITAL	2,19,11,878
UNUTILISED NON PLAN GRANTS	49,46,63,000	ADVANCES TO EMPLOYEES - INTEREST BEARING	30,13,952

UNUTILISED PLAN GRANTS (UGC)	26,35,00,000	ADVANCES TO PROJECT CO-ORDINATORS	75,36,471
ACADEMIC ADVANCES (NON-PLAN)	25,98,860	AUDIO VISUAL EQUIPMENT (NON-PLAN)	11,22,980
ACADEMIC ADVANCES (PLAN)	31,48,640	AUDIO VISUAL EQUIPMENT (PLAN)	4,20,048
ADVANCE TO EMPLOYEES (NON-PLAN)	1,01,28,155	BALANCES WITH SCHD.BANK IN TERM DEPOSITS	84,72,93,743
ADVANCE TO EMPLOYEES (PLAN)	60,78,329	BUILDINGS ON LEASEHOLD LAND (PLAN)	1,39,91,521
ADVANCES TO EMPLOYEES - INTEREST BEARING	47,87,461	CAPITAL WORK-IN-PROGRESS (PLAN)	21,66,69,272
ADVANCES TO PROJECT CO-ORDINATORS	40,72,629	COMPUTERS & PERIPHERALS (NON-PLAN)	34,33,347
BALANCES WITH SCHD.BANK IN TERM DEPOSITS	76,34,63,185	COMPUTERS & PERIPHERALS (PLAN)	54,15,868
CAPITAL WORK-IN-PROGRESS (PLAN)	30	CONSUMABLE STORES	14,53,660
ENDOWMENT FUNDS - TERM DEPOSITS IN BANKS	51,89,258	DEPOSITS	46,777
FURNITURE, FIXTURE & FITTINGS (PLAN)	120	ELECTRICAL INSTALLATION & EQUIPMENT (NP)	13,01,080
ACADEMIC FEES FROM STUDENTS	1,56,58,559	ELECTRICAL INSTALLATION & EQUIPMENT (PL)	9,68,210
EXAMINATION FEES FROM STUDENTS	1,64,00,806	FURNITURE, FIXTURE & FITTINGS (NON-PLAN)	93,20,456
FEES FROM COLLEGES	1,88,480	FURNITURE, FIXTURE & FITTINGS (PLAN)	68,79,352
FEES FROM STUDENTS	7,000	LIBRARY BOOKS & JOURNALS (NON-PLAN)	1,09,66,508
INCOME FROM ROYALTY & PUBLICATIONS	40,052	LIBRARY BOOKS & JOURNALS (PLAN)	47,53,111
INTEREST EARNED ON BANK SAVINGS	3,27,91,036	OFFICE EQUIPMENT (NON-PLAN)	14,34,133
INTEREST EARNED ON FIXED DEPOSITS	3,25,58,621	PLANT & MACHINERY (PLAN)	11,46,834
INTEREST EARNED ON LOANS & ADVANCES	5,37,283	ROADS, CULVERTS ETC. (PLAN)	72,89,900
OTHER FEES FROM STUDENTS	45,97,335	SCIENTIFIC & LAB. EQUIPMENT (NON-PLAN)	45,23,833
OTHER/MISCELLANEOUS INCOMES	40,00,699	SCIENTIFIC & LABORATORY EQUIPMENT (PLAN)	1,81,40,584
SALE OF FORMS/PROSPECTUS	4,99,635	SEWERAGE & DRAINAGE (PLAN)	31,24,990
ADMINISTRATIVE EXP.-COMMUNICATION (NP)	90	SPORTS EQUIPMENT (NON-PLAN)	97,280
ADMINISTRATIVE EXP.-COMMUNICATION (PLAN)	30	STATIONERY	10,15,085
ADMINISTRATIVE EXP.-INFRASTRUCTURE (NP)	3,400	VEHICLES (PLAN)	60,493
ADMINISTRATIVE EXPENSES - OTHERS (NP)	2,763	WATER SUPPLY & HARVESTING (NON-PLAN)	2,80,030
ADMINISTRATIVE EXPENSES - OTHERS (PLAN)	20,000	WATER SUPPLY & HARVESTING (PLAN)	50,87,086


ESTABLISHMENT EXPENSES (NON-PLAN)	5,83,761	ACADEMIC FEES FROM STUDENTS	3,53,160
ESTABLISHMENT EXPENSES (PLAN)	1,42,597	INTEREST EARNED ON LOANS & ADVANCES	7,956
MISCELLANEOUS ACADEMIC EXPENSES (PLAN)	4,64,925	OTHER FEES FROM STUDENTS	1,11,400
MISCELLANEOUS EXPENSES (PLAN)	73	OTHER/MISCELLANEOUS INCOMES	7,14,732
		ADMINISTRATIVE EXP.-COMMUNICATION (NP)	10,05,390
		ADMINISTRATIVE EXP.-INFRASTRUCTURE (NP)	1,78,32,154
		ADMINISTRATIVE EXP.-INFRASTRUCTURE(PPLAN)	93,41,179
		ADMINISTRATIVE EXPENSES (PLAN)	65,970
		ADMINISTRATIVE EXPENSES - OTHERS (NP)	1,96,23,355
		ADMINISTRATIVE EXPENSES - OTHERS (PLAN)	1,36,66,839
		EMPLOYEES RETIREMENT & TERMINAL BENEFITS	2,38,07,500
		ENTRANCE EXAMINATION EXPENSES (PLAN)	25,844
		ESTABLISHMENT EXPENSES (NON-PLAN)	30,44,79,587
		ESTABLISHMENT EXPENSES (PLAN)	17,00,25,536
		ESTABLISHMENT EXPENSES - ASC (PLAN)	42,652
		EXAMINATION EXPENSES (NON-PLAN)	1,11,53,183
		EXAMINATION EXPENSES (PLAN)	13,331
		EXTENSION ACTIVITIES (RECURRING) - PLAN	1,57,704
		LABORATORY EXPENSES (NON-PLAN)	1,76,848
		MISCELLANEOUS ACADEMIC EXPENSES (PLAN)	17,19,468
		MISCELLANEOUS EXPENSES (NON PLAN)	9,200
		MISCELLANEOUS EXPENSES (PLAN)	7,04,416
		PUBLICATION EXPENSES (PLAN)	1,44,500
		REPAIRS & MAINTENANCE (NON-PLAN)	83,04,599
		REPAIRS & MAINTENANCE (PLAN)	1,18,83,438
		RESEARCH ACTIVITIES EXPENSES (PLAN)	1,28,81,353



		SEMINAR/WORKSHOP EXPENSES (PLAN)	15,16,482
		STUDENT WELFARE EXPENSES FROM MZU (NP)	16,41,604
		TEACHING AIDS (NON-PLAN)	7,200
		VISITING FACULTY EXPENSES (PLAN)	30,99,500
		<b>CLOSING BALANCE :</b>	
		- CASH IN HAND	2,41,817
		- CHEQUES/ DRAFTS IN HAND	-
		- IN CURRENT ACCOUNT	7,15,10,916
		- IN SAVING ACCOUNT	29,38,37,406
<b>TOTAL :</b>	<b>2,39,07,76,169</b>	<b>TOTAL :</b>	<b>2,39,07,76,169</b>

  
 ( LALZUILIANA THOMTE )  
 ASST. REGISTRAR (FINANCE)

  
 ( ZAIREMMAWIA PACHUAU )  
 DEPUTY REGISTRAR (FINANCE)

  
 (PROF. R.P. TIWARI )  
 FINANCE OFFICER

1


## **GENERAL AND CONTRIBUTORY PROVIDENT FUND**

**MIZORAM UNIVERSITY**  
**GENERAL AND CONTRIBUTORY PROVIDENT FUND**

**BALANCE SHEET AS AT 31/03/2014**

Prev. Year Amt. (Rs.)	LIABILITIES		This Year Amt. (Rs.)	Prev. Year Amt. (Rs.)	ASSETS		This Year Amt. (Rs.)
9,66,03,029	<u>GENERAL PROVIDENT FUND</u>			8,53,50,928	<u>INVESTMENT</u>		
	Opening Balance	9,66,03,029			Fixed Deposit With UBI	5,39,30,833	
	Less: Subscription for March of Last Year				Fixed Deposit With Vijaya Bank	2,33,50,928	
	Add: Subscription During the Year	2,08,41,519			SBI Capital Protection Ori. Mutual Fund (at cost)	1,50,00,000	9,22,81,761
	Add: Interest credited to members Account	89,64,923					
	Add: Subscription for March of This Year	17,47,144		45,74,944	INTEREST ACCRUED ON INVESTMENTS BUT NOT DUE		1,02,91,390
	Less: Advance/Payment/Transfer	-1,22,61,291	11,58,95,324				
24,81,653	<u>CONTRIBUTORY PROVIDENT FUND</u>			1,41,22,254	<u>AMOUNT DUE FROM PUC</u>		
	Opening Balance	24,81,653			GPF subscription for March 2014 due		6,64,700
	Less: Subscription For March of Last Year						
	Add: Subscription During The Year	21,500			<u>SUBSCRIPTION DUE FOR MARCH OF THIS YEAR</u>		
	Add: Interest Credited To Members Account	25,586				17,47,144	
	Add: Subscription For March of This Year	6,000			GPF Subscription Due for March, This Year		
	Less: Advance/Withdrawal/Transfer	-16,04,140	9,30,599		CPF Subscription Due for March, This Year	6,000	
13,77,848	<u>UNIVERSITY CONTRIBUTION TO CPF</u>			1,43,825	CPF Univ. Cont. Due for March, This Year	5,650	17,58,794
	Opening Balance	13,77,848			<u>BALANCES IN SAVINGS BANK ACCOUNT</u>		
	Less: Contribution For March of Last Year				United Bank of India		1,75,15,738
	Add: Contribution during the Year						
	Add: Interest Credited To CPF - Univ. Cont.	5,650					
	Add: Contribution For March of This Year						
	Less: Transfer/Adjustment	-9,98,669	3,84,829				
37,29,421	<u>INTEREST RESERVE</u>						
	Opening Balance	37,29,421					
	Add: Adjustments/Transfer	12,42,051					
	Less: Deficit for the Year	-2,07,161	47,64,311				
	NPS TIER-I FUND WRONGLY CREDITED		5,37,320				
10,41,91,951	<b>TOTAL</b>		12,25,12,383	10,41,91,951	<b>TOTAL</b>		12,25,12,383

  
( LALZUILIANA THOMTE )  
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( ZAIREMMAWIA PACHUAU )  
DEPUTY REGISTRAR (FINANCE)


  
(PROF. R.P. TIWARI )  
FINANCE OFFICER


**MIZORAM UNIVERSITY**  
**GENERAL AND CONTRIBUTORY PROVIDENT FUND**

**INCOME AND EXPENDITURE A/C. FOR THE PERIOD/YEAR ENDED 31/03/2014**

Prev. Year Amt. (Rs.)	EXPENDITURE		This Year Amt. (Rs.)	Prev. Year Amt. (Rs.)	INCOME		This Year Amt. (Rs.)
7588335	<u>INTEREST CREDITED TO MEMBERS ACCOUNTS</u>			1,13,17,902	<u>INTEREST EARNED</u>		
	Interest Added to GP Fund	89,64,923			Interest Received on Investment	15,22,315	
	Interest Added to CP Fund	25,586			Add: Interest Accrued But Not Due This Year	1,02,91,390	
	Interest Added to University Cont. to CPF		89,90,509		Less: Interest Accrued on Investment Last Year	-45,74,944	
					Bank Interest Received	2,67,336	75,06,097
146	BANK CHARGES		109				
					<u>INCOME FROM INVESTMENTS</u>		
3729421	SURPLUS TRANSFERRED TO INTEREST RESERVE				Surplus from Mutual Fund		12,77,360
					DEFICIT TRANSFERRED TO INTEREST RESERVE		2,07,161
11317902	<b>TOTAL</b>		89,90,618	1,13,17,902	<b>TOTAL</b>		89,90,618

  
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FINANCE OFFICER


**MIZORAM UNIVERSITY**  
AIZAWL - 796002, MIZORAM

**RECEIPT - PAYMENT A/C. FROM 01/04/2013 TO 31/03/2014**

RECEIPTS	RS.	PAYMENTS	RS.
<b><u>OPENING BALANCE :</u></b>		<b><u>GPF</u></b>	
- UNITED BANK OF INDIA 1548010004695	1,43,825	FINAL PAYMENTS TO RETIREES	25,09,449
		GPF ADVANCE/WITHDRAWAL	1,11,12,600
<b><u>CPF</u></b>		<b><u>INVESTMENT</u></b>	
CPF SUBSCRIPTION DURING THE YEAR	21,500	FIXED DEPOSIT WITH UBI	1,30,00,000
<b><u>GPF</u></b>		<b><u>OTHER EXPENDITURE</u></b>	
GPF SUBSCRIPTION DURING THE YEAR	2,07,14,139	BANK CHARGES	109
<b><u>AMOUNT RECEIVED FROM MZU</u></b>		<b><u>CLOSING BALANCE :</u></b>	
CONTRIB. TOWARDS CPF FROM MZU	1,39,584	- UNITED BANK OF INDIA 1548010004695	1,75,15,738
INTEREST ON GPF A/C'S FROM MZU	1,39,82,670		
<b><u>INVESTMENT</u></b>			
FIXED DEPOSIT WITH UBI	54,78,792		
SBI BLUE CHIP MUTUAL FUND	20,00,000		
<b><u>INCOME FROM INVESTMENTS</u></b>			
SURPLUS FROM MUTUAL FUND	12,77,360		
<b><u>INTEREST EARNED</u></b>			
BANK INTEREST RECEIVED	2,67,336		
INTEREST EARNED ON INVESTMENT	1,12,690		
<b>TOTAL</b>	<b>4,41,37,896</b>	<b>TOTAL</b>	<b>4,41,37,896</b>

  
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FINANCE OFFICER


## **NEW PENSION SCHEME**

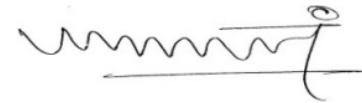
**MIZORAM UNIVERSITY**  
**NEW PENSION SCHEME TIER-I FUND**

**BALANCE SHEET AS AT 31/03/2014**

Prev. Year Amt. (Rs.)	LIABILITIES	This Year Amt. (Rs.)	Prev. Year Amt. (Rs.)	ASSETS	This Year Amt. (Rs.)
13017374	<u>NPS TIER-I FUND</u> Opening Balance 1,30,17,374 Add: Subscription & U.C. During the Year 4,23,43,010 Add: Subscription & U.C. for March This Year 29,31,148 Add: Interest Credited To Members 5,33,999 Accounts Less: Payments made to NSDL / other offices - 4,23,40,265	1,64,85,266	56,06,199	<u>BALANCES IN CURRENT BANK ACCOUNT</u> State Bank of India  Subscription & U.C. Due for March this Year  Interest on NPS A/c.s Due From Mzu	1,31,78,053  29,31,148  3,76,065
<b>13017374</b>	<b>TOTAL</b>	<b>16485266</b>	<b>1,30,17,374</b>	<b>TOTAL</b>	<b>1,64,85,266</b>

  
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(PROF. R.P. TIWARI )  
FINANCE OFFICER

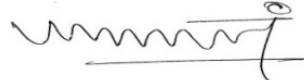
**MIZORAM UNIVERSITY  
NEW PENSION SCHEME TIER-I FUND**

**INCOME AND EXPENDITURE A/C. FOR THE PERIOD/YEAR ENDED 31/03/2014**

Prev. Year Amt. (Rs.)	EXPENDITURE	This Year Amt. (Rs.)	Prev. Year Amt. (Rs.)	INCOME	This Year Amt. (Rs.)
7,16,230	INTEREST CREDITED TO MEMBERS ACCOUNTS	5,33,999		BANK INTEREST	1,60,397
1,280	BANK CHARGES	2,463	7,17,510	DEFICIT FOR THE YEAR RECOVERABLE FROM MZU	3,76,065
<b>7,17,510</b>	<b>TOTAL</b>	<b>5,36,462</b>	<b>7,17,510</b>	<b>TOTAL</b>	<b>5,36,462</b>

  
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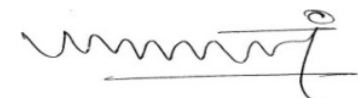
**MIZORAM UNIVERSITY**  
AIZAWL - 796002, MIZORAM

**RECEIPT - PAYMENT A/C. FROM 01/04/2013 TO 31/03/2014**

RECEIPTS	RS.	PAYMENTS	RS.
<b><u>OPENING BALANCE :</u></b>		<b><u>NEW PENSION SCHEME : TIER-I</u></b>	
- STATE BANK OF INDIA	56,06,199	NPS TIER-I FUND	4,23,40,265
<b><u>NEW PENSION SCHEME : TIER-I</u></b>		<b><u>EXPENDITURES</u></b>	
SUBSCRIPTION & U.C. DURING THE YEAR	4,23,43,010	BANK CHARGES	2,463
<b><u>INTEREST ON MEMBER ACCOUNTS FROM MZU</u></b>		<b><u>CLOSING BALANCE :</u></b>	
INTEREST ON MEMBER ACCOUNTS FROM MZU	74,11,175	- STATE BANK OF INDIA	1,31,78,053
<b><u>INTEREST EARNED</u></b>			
BANK INTEREST RECEIVED	1,60,397		
<b>TOTAL</b>	<b>5,55,20,781</b>	<b>TOTAL</b>	<b>5,55,20,781</b>

  
( LALZUILIANA THOMTE )  
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( ZAIREMMAWIA PACHUAU )  
DEPUTY REGISTRAR (FINANCE)

  
(PROF. R.P. TIWARI )  
FINANCE OFFICER

**ANNUAL ACCOUNTS OF PACHHUNGA UNIVERSITY COLLEGE  
FOR THE YEAR 2013-14**

# PACHHUNGA UNIVERSITY COLLEGE

AIZAWL - 796002, MIZORAM

## BALANCE SHEET AS AT 31/03/2014

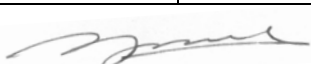
LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
<b><u>RESERVE FUND</u></b>			<b>BUILDING CONSTRUCTION</b>		
<b>NON PLAN CAPITAL FUNDS</b>			BUILDING CONSTRUCTION 2003-04	89,02,136.00	8,48,53,295.00
BOOK FUNDS	40,000.00		NLCPR 2003-04	62,50,000.00	
SPECIAL GRANT- OFF AUTOMATION	9,00,000.00		BUILDING 2006-07	33,05,053.00	
SPECIAL GRANT- BUILDING	10,00,000.00		BUILDING- CAMPUS DEVELOPMENT 07-08	8,06,752.00	
COMPUTERS GRANT-MZU	4,00,000.00		LIFE SCIENCE BUILDING 07-08	1,25,32,363.00	
Grant-MZU-Books & Lab Equipments	44,60,011.00		AUDITORIUM	11,78,080.00	
Grant-MZU-Godrej Items & Lab Equip.	16,08,668.00	84,08,679.00	GIRLS' HOSTEL	3,04,75,650.00	
			BOY'S HOSTEL RENNOVATION 2012-13	2,00,000.00	
			BUILDING CONST. PLAN 2008-09	41,18,927.00	
<b>PLAN FUNDS</b>			College Development Plan 2009-10	2,50,177.00	
BUILDING CONST.	85,51,123.00		Electric Installation	2,04,278.00	
LIBRARY BOOKS	27,00,000.00		Website Design	55,000.00	
FURNITURE & EQUIPMENTS	28,61,645.00		Sports Infrastructure (UGC- 2012-13)	28,50,000.00	
COLLEGE DEVELOPMENT & FENCING	27,05,000.00		Campus Development 2012-13	66,115.00	
LIBRARY BOOKS MZU 2006-07	5,03,869.00		Fencing 2012-13	3,54,952.00	
EQUIPMENT GRANT MZU 2006-07	32,84,200.00		Girls Hostel -Plan Funds 2013-14	50,00,000.00	
			Construction of Seminar Hall-2013-14	13,27,416.00	
CONST. OF SCHOOL OF LIFE MZU 2006-07	1,30,67,133.00		UGC & Other Funds (Civil Works 2013-14)	69,76,396.00	
CONST. OF BUILDING MZU 2006-07	49,23,285.00				
PLAYGROUND RETAINING WALL MZU 06-07	13,44,300.00				
BUILDING GRANT UGC 2006-07	1,73,000.00				

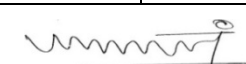
XI Plan- Master Plan, ICT, Equipments etc.	52,61,930.00		<b>EQUIPMENT &amp; FURNITURE</b>		
UGC -Girls Hostel 200-10	4,44,00,000.00		PLAN 2003-04	37,94,968.00	
UGC College Development 2009-10	40,31,000.00		SPL. ASST. 2002-03	7,44,260.00	
UGC-Plan 2011-12	1,09,00,500.00		OFFICE AUTOMATION 2002-03	4,57,695.00	
UGC Grants 2012-2013	31,66,107.00		EQUIPMENT- NON-PLAN 2006-07	19,730.00	
Boy's Hostel 2013-14	40,00,000.00		NON PLAN LAB EQUIPMENT 07-08	5,39,466.00	
Books/Journal & Equipments 2013-14	3,00,000.00		NON PLAN OFF EQUIPMENT 07-08	3,79,987.00	
Sports Infra & Equipments 2013-14	4,00,000.00		PLAN LAB EQUIPMENT 07-08	9,20,499.00	
Golden Jubilee Grant	12,50,000.00		PLAN OFF EQUIPMENT & COMPUTERS 07-08	6,75,584.00	
Additional Assistance From UGC	25,00,000.00		PLAN FURNITURE 2007-08	27,645.00	
Grant-Sports Infrastructure	21,00,000.00		NON PLAN LAB EQUIPMENT 08-09	6,03,449.00	
Library Furniture Grant (MZU)	46,08,140.00	12,30,31,232.00	NON PLAN OFF EQUIPMENT 08-09	1,92,470.00	
			PLAN OFF EQUIPMENT & COMPUTERS 08-09	1,69,165.00	
			PLAN LAB EQUIPMENT 08-09	93,413.00	
<b>CORPUS FUND</b>			NON PLAN FURNITURE 2008-09	76,000.00	
OPENING-CORPUS FUND- HO/Surplus or Deficit	2,00,20,617.04		Equipment (VB+SBI)	63,14,324.00	
LESS: DEFICIT FOR THE YEAR 2013-14	(47,63,610.00)	1,52,57,007.04	Lab Equipments (VB+SBI)	2,31,621.00	
			Civil Works (VB+SBI)	12,72,868.00	
<b>SPECIFIC &amp; EARMARKED FUNDS</b>			Computers (VB+SBI)	10,11,401.00	
CENTRAL POOL OF RESOURCE FUND	1,25,00,000.00		Books (VB+SBI)	48,369.00	
PLAN FUND FOR PUC	2,00,000.00	1,27,00,000.00	Furniture (SBI)	5,66,789.00	
			PICICULTURE- COMPUTERS & EQUIPMENTS	1,41,506.00	

<b>PROJECT FUNDS</b>			PICICULTURE- SCIENTIFIC BOOKS	23,845.00	3,41,18,039.00
RKPG Singha	58,863.00		PICICULTURE- COMPUTERS	81,000.00	
Lalrinthara Pachuau	64,000.00		ICT- Furniture	81,985.00	
DR. R.P. TIWARI- Land Slide	4,018.00		ICT- Computers & Softwares	1,00,000.00	
Dr. TAWNENGA	200.00		Equipments (2012-2013)	30,02,048.00	
Dr. S. Sarat Singh	9,000.00		Non-Plan (Furniture & Equipments)	1,12,59,365.00	
Director of Agriculture	1,40,464.00		Plan Funds-Equipments 2013-14	91,575.00	
Dr. K. Birla Singh	13,220.00		UGC & Other Funds (Furniture/Equip-2013-14)	11,97,012.00	
Lalzamlia	1,95,000.00				
Principal	33,000.00				
Biotech	19,00,000.00		LIBRARY BOOKS & JOURNALS		
Interest Fund	1,13,596.00		NON PLAN 2003-04	28,93,149.00	
Others (Donation)	1,06,226.00		PLAN	2,02,116.00	
Dr. H. Lalthanzara	1,44,800.00	27,82,387.00	NON PLAN 2007-08	29,122.00	
			PLAN 2007-08	2,73,394.00	71,89,293.00
			NON PLAN 2008-09	1,14,372.00	
			PLAN 2008-09	1,34,132.00	
			Books & Journals (UGC 2012-13)	25,80,296.00	
			Books/Library Books (2012-13)	1,73,870.00	
			Non- Plan (Books)	7,60,212.00	
			UGC & Other Funds 2013-14	28,630.00	
OTHER CURRENT LIABILITIES					
STUDENTS UNION FUND		3,64,931.00			
			VEHICLES		
			2003-04	8,50,724.00	
			BUS- 2013-14	10,98,663.00	19,49,387.00

			<b>INVESTMENTS</b>		
			RURAL BANK	1,22,09,425.00	1,22,09,425.00
			<b>CURRENT ASSETS</b>		
			<b>CASH &amp; BANK ACCOUNTS</b>		
			Salary Non/Plan- Main Account	993538.29	
			Non Salary/Non Plan	1,55,584.00	
			Cash in Hand	95,645.75	
			State Bank of India (Student Fund)	22,345.00	
			Research Project A/C	17,18,609.00	
			Vijaya Bank (Saving A/c)	4,41,342.00	
			Apex Bank	13,76,164.00	
			Plan - Mission Veng SBI	9,30,337.00	
			Rural Bank	7,72,253.00	
			UGC Account	46,75,225.00	
			Revenue Mission Veng Account	88,88,080.00	
			Revenue Account	10,81,370.00	2,11,50,493.04
			<b>PROJECT ACCOUNTS (DR. BALANCES)</b>		
			Dr. Vanramliana	8,35,700.00	
			K. Lalchhandama	23,000.00	
			Robindro Singh	10,000.00	
			Y. Rangeela Devi	10,000.00	
			Shashi Bhushan	86,004.00	
			JP Rajan	40,000.00	
			Rahul Verma	69,600.00	10,74,304.00
<b>TOTAL</b>		<b>16,25,44,236.04</b>	<b>TOTAL</b>		<b>16,25,44,236.04</b>

  
 ( LALZUILIANA THOMTE )  
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 ( ZAIREMMAWIA PACHUAU )  
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 (PROF. R.P. TIWARI )  
 FINANCE OFFICER

**PACHHUNGA UNIVERSITY COLLEGE**  
**AIZAWL - 796002, MIZORAM**  
**INCOME AND EXPENDITURE A/C.**  
**FOR THE PERIOD ENDED/ YEAR ENDED 31/03/2014**

<b>EXPENDITURE</b>	<b>Rs</b>	<b>INCOME</b>	<b>Rs</b>
<b>ESTABLISHMENT EXPENSES (N.Plan)</b>		<b>NON-PLAN/PLAN RECEIPTS</b>	
Salary of Non-Teaching Staff	2,62,32,754.00	Remittance from MZU Sal/NP	10,14,94,339.00
Salary, Teaching Staff	7,78,96,340.00	Remittance from MZU NP/Non Salary	34,05,000.00
Bonus (N.P.)	2,38,326.00	Miscellaneous Internal Receipts	2,40,550.00
Children Edn. Allowance N.P.	9,79,759.00	Interest & Mis. Income(Apex Bank)	1,09,942.00
Overtime Allowance	97,896.00	Plan Fund Deposit A/c-Interest	12,58,639.00
Hiring of Vehicles	91,500.00	Donation & Contribution	16,75,855.00
Professional Tax	3,50,000.00	Seminar	2,14,000.00
LTC/HTC	2,09,353.00	UGC Additional Grant-Books & Journals	1,75,000.00
Bank charge	600.00	NAAC for Workshop	60,000.00
Festival Advance	3,30,000.00	Minor Research Project	6,56,120.00
Medical Reimbursement	24,83,111.00	Grant for Salary Component (Plan)	3,13,77,047.00
T.A./DA	4,46,067.00	Salary Adjustment for Adish Jaiswal	41,451.00
		Internal Receipts	20,000.00
<b>PLAN</b>		Bank Interest- All Banks	6,57,907.00
Salary-Teaching Staff	2,16,31,095.00		
Salary Non Teaching Staff	65,29,474.00	<b>REVENUE ACCOUNT</b>	
Remuneration	28,37,568.00	Admission fee	4,35,380.00
Medical Reimbursement	7,37,617.00	Scholarship	1,23,59,500.00
Children Edn. Allwance	2,76,640.00	Examination Fee	19,55,624.00
TA	43,800.00	Miscellaneous Receipts	18,000.00
LTC	36,511.00		
Master Plan	1,02,250.00	<b>NON-PLAN REVENUE ACCOUNT</b>	
Bonus	69,080.00	Admission fee	68,01,630.00
Professional Tax	1,00,000.00	Admission Form	1,99,000.00


Tours & Project	73,700.00	Hostel Fees	2,00,000.00
Bank Charge	1,025.00	Bank Interest	6,09,532.00
<b><u>RURAL BANK</u></b>			
Meeting Expenses	26,500.00	Deficit-(Excess of Expenditure over Income)	47,63,610.00
Students Project	90,000.00		
Outreach Programme	6,000.00		
Excursion	1,50,000.00		
Misc. Expenses	1,500.00		
Bank Charge	50.00		
<b><u>APEX BANK</u></b>			
Bank Charges	252.00		
<b><u>NON-SALARY/ NON-PLAN</u></b>			
Bank Charges	300.00		
Contingency Charges	2,05,646.00		
Petrol, Oils & Lubs.	1,99,511.00		
Printing & Stationery	1,29,592.00		
News paper/periodicals	10,050.00		
Telephone	60,431.00		
Water Charges	47,875.00		
Study Tour/Field Trip	50,000.00		
Repairs & Maintenance	17,827.00		
Academic Expenses	8,884.00		
Journal & Periodicals	53,484.00		
Electricity Charge	48,338.00		
Maint. Of Vehicle	73,845.00		
Overdrawn Payments	10,955.00		
Repair of Buildings	10,10,569.00		
Hiring of Vehicles	6,82,000.00		

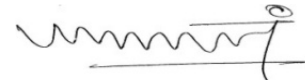


<b><u>Revenue Account</u></b>			
Examination Fees	14,20,720.00		
Refreshment for Exams	79,525.00		
Magazine	4,05,000.00		
Remuneration-Banking Training	3,000.00		
Scholarship	1,23,59,500.00		
Remuneration for exam	5,15,821.00		
Bank Charges	100.00		
Degree Certificate Fees	1,40,750.00		
<b><u>Non Plan Revenue Account</u></b>			
Field Trip	5,20,540.00		
Maintenance of Girls Hostel	1,70,000.00		
Academic Expenses	61,395.00		
Repairs & Maintenance	57,619.00		
News Papers & Periodicals	3,600.00		
Water Supply & Pump	40,954.00		
Building Maintenance	11,35,314.00		
Stationery	2,51,440.00		
Advertisement	5,700.00		
Contingency	5,58,428.00		
Internal Exam	1,06,000.00		
Enrollment Fees	49,020.00		
T-Shirt	3,53,900.00		
Prospectus	95,000.00		
Student's ID Card	1,02,880.00		
Maintenance of Boy's Hostel	1,800.00		
POL	5,60,827.00		
Maintenance of Electrical Insttll.	2,26,191.00		
Electrical Charges	1,71,616.00		
Computers Maintenance	6,05,478.00		
Maintenance of Vehicles	3,84,661.00		
Registration Fees	1,18,800.00		

Water Charges	47,089.00		
Journals & Periodicals	32,856.00		
Telephone Charges	81,075.00		
Library Card	48,000.00		
Orientation Course	6,600.00		
Medicines	2,300.00		
Bank Charges	410.00		
Student's Aid Fund	50,500.00		
<b><u>VIJAY BANK</u></b>			
Pisciculture	24,500.00		
<b><u>UGC ACCOUNT</u></b>			
Honararium -Chemistry Deptt.	1,91,033.00		
Seminar	3,38,000.00		
Workshop	60,000.00		
Minor Research Project	4,27,500.00		
Certificate Course	15,000.00		
Miscellaneous Expenses	22,19,609.00		
	<b>16,87,28,126.00</b>		<b>16,87,28,126.00</b>

  
 ( LALZUILIANA THOMTE )  
 ASST. REGISTRAR (FINANCE)

  
 ( ZAIREMMAWIA PACHUAU )  
 DEPUTY REGISTRAR (FINANCE)

  
 (PROF. R.P. TIWARI )  
 FINANCE OFFICER

**PACHHUNGA UNIVERSITY COLLEGE**  
**AIZAWL - 796002, MIZORAM**

**RECEIPTS - PAYMENTS A/C. FROM 01/04/2013 TO 31/03/2014**

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<b>OPENING BALANCES :</b>			
Salary Non/Plan- Main Account	88,54,907.29	<b>ESTABLISHMENT EXPENSES (N.Plan)</b>	
Non Salary/Non Plan	3,24,438.00	Salary of Non-Teaching Staff	2,62,32,754.00
Cash in Hand	95,645.75	Salary, Teaching Staff	7,78,96,340.00
Plan Account-Mission Veng	31,80,326.00	Total	10,41,29,094.00
Plan-UGC	35,62,573.00		
Mizoram Rural Bank	8,05,802.00	Bonus (N.P.)	2,38,326.00
Revenue Saving A/c- Mission Veng	84,81,584.00	Children Edn. Allowance N.P.	9,79,759.00
Revenue A/C	12,86,572.00	Overtime Allowance	97,896.00
Students' Account	1,54,221.00	Hiring of Vehicles	91,500.00
Research Project A/C	15,63,167.00	Professional Tax	3,50,000.00
Vijaya Bank A/C	4,48,149.00	LTC/HTC	2,09,353.00
<b>TOTAL : Rs.</b>	<b>2,87,57,385.04</b>	Water Pump	4,650.00
<b><u>SALARY/NON-PLAN</u></b>		Bank charge	600.00
Remittance from MZU Sal/NP	10,14,94,339.00	Festival Advance	3,30,000.00
Remittance from MZU NP/Non Salary	34,05,000.00	Medical Reimbursement	24,83,111.00
Grant-MZU-Books & Lab Equipments	44,60,011.00	T.A./DA	4,46,067.00
Grant-MZU-Godrej Items & Lab Equipments	16,08,668.00		
Maturity of Fixed Deposits	46,08,140.00	<b>PLAN</b>	
Maturity of Fixed Deposits	44,60,011.00	Salary-Teaching Staff	2,16,31,095.00
Grant-Sports Infrastructure	21,00,000.00	Salary Non Teaching Staff	65,29,474.00
Bank Interest	2,57,268.00	Remuneration	28,37,568.00
Miscellaneous Internal Receipts	2,40,550.00	Medical Reimbursement	7,37,617.00
		Children Edn. Allwance	2,76,640.00
<b>TOTAL : Rs.</b>	<b>12,26,33,987.00</b>	TA	43,800.00
		LTC	36,511.00

<b><u>APEX BANK</u></b>		Master Plan	1,02,250.00
Interest & Mis. Income(Apex Bank)	1,09,942.00	Bonus	69,080.00
Maturity of the Fixed Deposits (Boy's Hostel)	40,00,000.00	Professional Tax	1,00,000.00
Plan Fund Deposit A/c-Interest	1,24,944.00	Tours & Project	73,700.00
Donation & Contribution	16,75,855.00	Girls Hostel	50,00,000.00
Interest on Saving Bank	35,675.00	PA System	91,575.00
		Bank Charges	1,025.00
<b>TOTAL : Rs.</b>	<b>59,46,416.00</b>		
<b>GRANTS RECEIVED :</b>			
<b>FROM GOI/UGC</b>		<b><u>RURAL BANK</u></b>	
Seminar	2,14,000.00	Fixed Deposit made	1,22,09,425.00
Boy's Hostel	40,00,000.00	Maturity of Jubilee Grant	13,27,416.00
Additional Grant-Books & Journals	1,75,000.00	Laboratory Equipment	2,46,435.00
Books/Journal & Equipments	3,00,000.00	Meeting Expenses	26,500.00
NAAC for Workshop	60,000.00	Students Project	90,000.00
Minor Research Project	6,56,120.00	Outreach Programme	6,000.00
Sports Infra & Equipments	4,00,000.00	Excursion	1,50,000.00
Bank Interest Savings	1,39,439.00	Misc. Expenses	1,500.00
		Bank Charge	50.00
<b>TOTAL : Rs.</b>	<b>59,44,559.00</b>		
		<b><u>APEX BANK</u></b>	
<b><u>PLAN (MZU)</u></b>		Sports Infrastructure	1,00,000.00
Grant for Salary Component	3,02,11,397.00	Fixed Deposit Made	40,00,000.00
Salary Adjustment for Adish Jaiswal	41,451.00	Construction of Boy's Hostel	33,00,000.00
Internal Receipts	20,000.00	Improvement of Playground	11,70,000.00
Bank Interest	1,54,832.00	Bank Charges	252.00
		<b>TOTAL : Rs.</b>	<b>6,53,89,175.00</b>
<b>TOTAL : Rs.</b>	<b>3,04,27,680.00</b>		

		<b>NON-SALARY/ NON-PLAN</b>	
<b><u>Revenue Account</u></b>			
Admission fee	4,35,380.00	Bank Charges	300.00
Scholarship	1,23,59,500.00	Contingency Charges	2,05,646.00
Examination Fee	19,55,624.00	Purchase of Office Equipments	3,76,478.00
Miscellaneous Receipts	18,000.00	Fixed Deposit Made	44,60,011.00
		Tables & Chairs	3,63,438.00
<b>TOTAL : Rs.</b>	<b>1,47,68,504.00</b>	Petrol, Oils & Lubs.	1,99,511.00
		Printing & Stationery	1,29,592.00
<b><u>STUDENTS' ACCOUNT</u></b>		News paper/periodicals	10,050.00
		Telephone	60,431.00
Donation & Contribution to the Fund	8,57,255.00	Water Charges	47,875.00
<b>TOTAL : Rs.</b>	<b>8,57,255.00</b>	Study Tour/Field Trip	50,000.00
		Computer & Accs.	8,44,242.00
		Repairs & Maintenance	17,827.00
		Elect. Installation	68,978.00
<b><u>RESEARCH PROJECT:</u></b>		Library Furniture	46,08,140.00
RKPG Singha	2,50,000.00	Academic Expenses	8,884.00
Lalrinthara Pachuau	1,20,000.00	Journal & Periodicals	53,484.00
Vanramliana	12,46,000.00	Furniture	1,73,300.00
H.Lalthanzara	5,46,000.00	Electricity Charge	48,338.00
Dr.Rajesh Kumar	2,466.00	Maint. Of Vehicle	73,845.00
S.Sarat Singh	3,40,000.00	Overdrawn Payments	10,955.00
Bank Interest	665.00	Repair of Buildings	10,10,569.00
		Hiring of Vehicles	6,82,000.00
		Almirah	16,720.00
<b>TOTAL : Rs.</b>	<b>25,05,131.00</b>	Storage Racks	35,340.00
		Books	7,60,212.00
<b><u>VIJAYA BANK:</u></b>		Laboratory Equipment	47,68,079.00
Bank Interest	17,693.00		
		<b>TOTAL : Rs</b>	<b>1,90,84,245.00</b>
<b>TOTAL : Rs.</b>	<b>17,693.00</b>		

		<b><u>REVENUE ACCOUNT</u></b>	
<b>RURAL BANK</b>		Examination Fees	14,20,720.00
Fixed Deposit Matured	46,10,365.00	Refreshment for Exams	79,525.00
MZU Grant-Girls Hostel	12,50,000.00	Magazine	4,05,000.00
Fixed Deposit Matured	1,20,00,000.00	Remuneration-Banking Training	3,000.00
UGC Grant-Sports Infrastructure	25,00,000.00	Scholarship	1,23,59,500.00
Plan Fund Deposit Interest	12,07,587.00	Air Conditioner	49,290.00
Bank Interest	55,511.00	Remuneration for exam	5,15,821.00
		Bank Charges	100.00
<b>TOTAL : Rs.</b>	<b>2,16,23,463.00</b>	Degree Certificate Fees	1,40,750.00
<b><u>Non-Plan Revenue Account</u></b>		<b>TOTAL : Rs.</b>	<b>1,49,73,706.00</b>
Admission fee	68,01,630.00		
Admission Form	1,99,000.00		
Hostel Fees	2,00,000.00		
Bank Interest	6,09,532.00		
<b>TOTAL : Rs.</b>	<b>78,10,162.00</b>		
		<b><u>NON-PLAN REVENUE ACCOUNT</u></b>	
		Field Trip	5,20,540.00
		Maintenance of Girls Hostel	1,70,000.00
		Purchase of Bus	10,98,663.00
		Academic Expenses	61,395.00
		Repairs & Maintenance	57,619.00
		News Papers & Periodicals	3,600.00
		Water Supply & Pump	40,954.00
		Building Maintenance	11,35,314.00
		Stationery	2,51,440.00
		Advertisement	5,700.00
		Contingency	5,58,428.00
		Internal Exam	1,06,000.00
		Enrollment Fees	49,020.00
		T-Shirt	3,53,900.00
		Prospectus	95,000.00


	Student's ID Card	1,02,880.00
	Maintenance of Boy's Hostel	1,800.00
	POL	5,60,827.00
	Maintenance of Electrical Insttll.	2,26,191.00
	Electrical Charges	1,71,616.00
	Computers Maintenance	6,05,478.00
	Laboratory Equipments	31,200.00
	Maintenance of Vehicles	3,84,661.00
	Books	28,630.00
	Registration Fees	1,18,800.00
	Water Charges	47,089.00
	Office Equipments	3,88,580.00
	Journals & Periodicals	32,856.00
	Telephone Charges	81,075.00
	Library Card	48,000.00
	Orientation Course	6,600.00
	Medicines	2,300.00
	Carpet	6,600.00
	Bank Charges	410.00
	Student's Aid Fund	50,500.00
	<b>TOTAL : Rs.</b>	<b>74,03,666.00</b>
	<b>RESEARCH PROJECT ACCOUNTS</b>	
	Dr. H. Lalthanzara	5,12,000.00
	JP Rajan	40,000.00
	Dr.S.Sarat Singh	5,47,000.00
	Vanramliana	2,90,862.00
	K.Birla Singh	5,34,298.00
	RKPG Singha	1,91,137.00
	Lalrinthara Pachuau	56,000.00
	Dr.Rajesh Kumar	2,466.00
	Rahul Verma	69,600.00
	Bank Charges/Mis. Adjustmensts	1,06,326.00
	<b>TOTAL : Rs.</b>	<b>23,49,689.00</b>

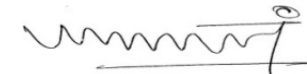
		<b><u>STUDENTS' FUND ACCOUNT</u></b>	
		Beat & Solo Contest	5,000.00
		Freshers Social	1,74,400.00
		Inter College Sports	3,05,000.00
		Students Award	3,000.00
		Purchase of medals	9,000.00
		Writing Competition	1,050.00
		SU Voice	7,500.00
		College Week	1,65,420.00
		SU Office Extension	7,735.00
		Affiliation Fees	1,000.00
		Bank Charges	5,940.00
		Steel Almirah	14,493.00
		Computers	32,500.00
		Chairs	69,800.00
		Miscellaneous Expenses	1,87,293.00
		<b>TOTAL: Rs</b>	<b>9,89,131.00</b>
		<b><u>VIJAY BANK</u></b>	
		Pisciculture	24,500.00
		<b>TOTAL: Rs</b>	<b>24,500.00</b>
		<b><u>UGC ACCOUNT</u></b>	
		Honararium Paid for Chemistry Department	1,91,033.00
		Seminar	3,38,000.00
		Workshop	60,000.00
		Construction of Seminar Hall	15,00,000.00
		Purchase of Computer Equipments	4,55,550.00
		Minor Research Project	4,27,500.00
		Book Case	19,357.00
		FIST (Rennovation)	3,33,909.00
		Certificate Course	15,000.00



		Renovation of Science Building	2,38,578.00
		Miscellaneous Expenses	22,19,609.00
		<b>TOTAL: Rs</b>	<b>57,98,536.00</b>
		<b>Payments Total</b>	<b>22,01,41,742.00</b>
		<b>Closing Balance :</b>	
		Salary Non/Plan- Main Account	9,93,538.29
		Non Salary/Non Plan	1,55,584.00
		Cash in Hand	95,645.75
		State Bank of India (Student Fund)	22,345.00
		Research Project A/C	17,18,609.00
		Vijaya Bank (Saving A/c)	4,41,342.00
		Apex Bank	13,76,164.00
		Plan - Mission Veng SBI	9,30,337.00
		Rural Bank	7,72,253.00
		UGC Account	46,75,225.00
		Revenue Mission Veng Account	88,88,080.00
		Revenue Account	10,81,370.00
<b>TOTAL</b>	<b>24,12,92,235.04</b>	<b>TOTAL</b>	<b>24,12,92,235.04</b>

  
 ( LALZUILIANA THOMTE )  
 ASST. REGISTRAR (FINANCE)

  
 ( ZAIREMMAWIA PACHUAU )  
 DEPUTY REGISTRAR (FINANCE)

  
 (PROF. R.P. TIWARI )  
 FINANCE OFFICER