

GAUHATI UNIVERSITY

ANNUAL ACCOUNTS

2018-2019



GAUHATI UNIVERSITY

Gopinath Bardoloi Nagar

Guwahati - 781014

Assam



To,
The Registrar,
Gauhati University,
Gopinath Bordoloi Nagar,
Guwahati 781014.

Sub: Report on compilation and preparation of Final Accounts i.e. Balance Sheet as at 31.03.2019 (Provisional) and the Income and Expenditure Account (Provisional) for the financial year 2018-19.

Ref: Letter No. GU/FO/DyTr/FIN/2019/03/3824-26 Dated 22/07/2019

We have compiled and prepared the final accounts referred to above of **Gauhati University, Gopinath Bordoloi Nagar, Guwahati 781014** for the financial year **2018-19** from the accounting records and documents produced before us and on the basis of the following information and documents maintained by the University and produced to us, which are enclosed herewith.

1. The cash and bank book in double entry system of accounting have not been maintained by the University. The final accounts have been compiled from **20 Nos of Bank Accounts** maintained by the University in regular course of transactions for different Funds. Further the Receipts and Payment Accounts of the following Funds / Accounts have been produced to us by the University, which have been incorporated in the compilation of the final accounts of Gauhati University for the financial year 2018-19:

- a) Pension Fund,
- b) Provident Fund,
- c) Loan and Advance Account,
- d) GU Press Department (GUPD),
- e) GU Guest House,
- f) Gratuity Fund,
- g) Teachers' Provident Fund,
- h) IDOL,
- i) GU-IST,
- j) Integrated M Com.

2. The Fixed Assets (determined while preparing the final accounts for the years 2016-17 and 2017-18) have been recognised as per the Schedule of Fixed Assets as at 31.03.2018 plus additions made during the year 2018-19 as available from records submitted to us. However, due to non-availability of detailed fixed asset / dead stock registers and other relevant documents of the different departments/units etc, there may be some non-inclusions of fixed assets, which were not possible to account for. For the details in method of valuation and depreciation calculation, previous year's report may be considered.

4. The Statement of Investment of Public Funds (FDs/STDRs) have been provided to us by the University and accordingly incorporated in final accounts of University.

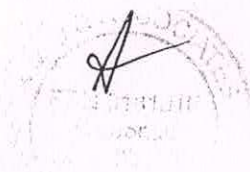
5. All receipts on account of fees, grants, projects etc have been based on the entries in the Bank Accounts and the various records maintained by the University. However, the records

- of fees etc collected through online transactions or cheques/DDs are unavailable and hence the segregation of fee receipts under various collection head of account was not possible.
6. All Expenditures have been based on the records maintained by the University in various payment registers, cheque issue counterfoils etc submitted to us and correlated with the Bank Accounts. Hence cheques debited by Bank during the year but relating to previous year have been excluded from the current year's final accounts.
 7. The University had not done transactions in cash as informed to us during the year and hence cash book was not produced to us. We have therefore assumed that all receipts and payments were only through Bank and entries in the Bank Accounts were mainly based for compilation of the final accounts. Balance in Bank Accounts are subject to reconciliation, which have not been done since previous years.
 8. Opening Balances of various accounts under currents assets and current liabilities (i.e. deposits and deductions) from employees, contractors and others have been taken as per available records only as previous balances if any were not available while preparing the Balance Sheet as at 31.03.2017 and 31.03.2018. Due to the same, there are some suspense or unmatched accounts in both current assets as well as current liabilities, which needs to be determined and reconciled by the University.
 9. All entries found in the Bank Accounts with respect to transfer of funds between various Bank Accounts of the University have been considered as available from records and information given to us. We have found various mismatched of the entries as proper information were not available from the Bank Statements etc and have reported in both sides of the Balance Sheet as at 31.03.2019.
 10. The Finals Accounts have prepared on Cash basis of accounting in historical cost conventions, hence provisions for receipt/income as well as payment/expenditure could not be made. The accounting records under double entry system of accounting has not been maintained since past years and hence with such limitation, we have made all efforts to compile and prepare the final accounts on the generally accepted accounting principles wherever possible.
 11. The Statement of Investment of Public Funds (FDs/STDRs) have been prepared by the University from the records extracted from various Banks since previous years and hence entries in the SB/CA of Banks for maturity amount and reinvestment amount could not be matched. Due to this Opening Balance of FDs/STDRs and Interest Accrued had to be adjusted as per Schedule B1 attached to the Balance Sheet as at 31.03.2019.
 12. The amount of Security Money received Rs.1,50,80,245/- have been provided to us by Accounts Cell and we have no other records to base the same.
 13. Funds received by the University for Grants and Projects in the Project Account and other Accounts through RTGS/NEFT etc could not be determined under proper head as the Grant /Project Register maintained for the same did not have adequate records for the same.

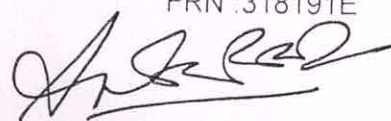


15. Amounts found debited in some bank accounts statements, for which details could not be obtained from the University have been debited under Suspense Account for future rectification.
14. Balance in Tejaswi Edu Infra Fund A/c (Corpus Fund) shown under Project Fund during 2017-18 Rs. 12,00,00,000/- have been included as Bank Balance under that Account in Reserve Fund A/c during 2018-19.
15. Closing Balance of GUIST A/c have been brought forward since previous years. However, the balance in that account have been transferred to General Fund Bank Account during 2015-16 and necessary adjustment entries have to be passed.
16. The transactions / incomes and expenditures of the following Funds have been incorporated in the consolidated final accounts of Gauhati University as custodian of funds only:
- a) Provident Fund A/c
 - b) Teachers' PF A/c
 - c) Pension Fund A/c
 - d) Gratuity Fund A/c
17. Transactions in GU Forex Account have not been incorporated as details could not be produced to us. However, charges on forex transactions debited from General Fund A/c have been accounted for.
18. Under the scope of our assignment, we have endeavoured to capture as much information and relevant data from the available accounting record produced to us for compilation of a true and fair Balance Sheet as at 31.03.2019 and Income and Expenditure Account for the year 2018-19. We have to report that we have not conducted any kind of audit of the available accounting records produced to us and the final accounts are subject to modifications/rectifications in future in the light of the above state of affairs.

Place: Guwahati
Date: 30/08/2019
Encl: As stated above.



For, A M D & ASSOCIATES,
Chartered Accountants,
FRN :318191E


(CA. Arindom Baruah, FCA)
Partner

Mem. No: 053980

GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014
BALANCE SHEET AS AT 31.03.2019 (PROVISIONAL)

	PARTICULARS	SCH NO	FY: 2018-19	FY: 2017-18
A.	SOURCES OF FUNDS:			
	i) CAPITAL FUND ACCOUNT:			
	a) Gauhati University (Incl IDOL, IST, MCOM):			
	Opening balance B/F		13,02,58,64,630	12,77,18,78,033
	Add/(less): Surplus / (Deficit) during the year:	IE A/C	28,77,66,178	25,39,86,597
	Less: Adjustment of Opening Balance	B1	19,94,53,042	-
	Closing balance C/F Sub Total (i)		13,11,41,77,766	13,02,58,64,630
	ii) GRANTS / PROJECT FUND ACCOUNTS:			
	a) GU A/C: Opening balance B/F (Bank A/cs STDRs)	B2	36,62,07,121	32,84,48,272
	Add: Receipts during the year:	B2	25,64,12,002	26,37,55,468
	Add: Interest on Bank A/cs and STDRs	B2	1,10,76,694	75,30,801
	Add: Transfer of Fund, BT Deduction & Margin Money	B2	2,04,92,746	2,11,84,364
			65,41,88,563	62,09,18,905
	Less: Expenditures/utilization during the year	B2	16,32,68,564	19,82,89,056
	Less: Transfer of Fund, BT Deduction & Margin Money	B2	2,87,44,977	5,64,22,727
	UNSPENT BALANCES OF GRANTS & PROJECTS		46,21,75,022	36,62,07,122
	b) IDOL A/C (Scholarship Fund)		41,58,960	41,58,960
	Sub Total (ii)		46,63,33,982	37,03,66,082
	iii) CURRENT LIABILITIES & PROVISIONS			
	a. CURRENT LIABILITIES	B3	73,00,13,909	40,19,52,514
	Sub Total (iii)		73,00,13,909	40,19,52,514
	iv) INTER BANK FUND TRANSFERS	B7	4,21,65,41,948	1,97,83,25,593
	Sub Total (iv)		4,21,65,41,948	1,97,83,25,593
	GRAND TOTAL (A)		18,52,70,67,605	15,77,65,08,818
B	APPLICATION OF FUNDS:			
	i) FIXED ASSETS			
	As per Schedule A of Fixed Assets	A	8,79,13,30,558	8,76,68,12,164
	Sub Total (i)		8,79,13,30,558	8,76,68,12,164
	ii) INVESTMENTS (PUBLIC FUNDS ETC)			
	a) Gauhati University A/C	B4	2,92,47,42,644	2,91,36,36,776
	b) IDOL Account	B4	77,82,80,778	67,59,24,135
	c) PROJECT A/Cs	B4	2,88,30,205	5,68,12,544
	Sub Total (ii)		3,73,18,53,627	3,64,63,73,455
	C/F		12,52,31,84,185	12,41,31,85,619

GA

	B/F		12,52,31,84,185	12,41,31,85,619
iii) CURRENT ASSETS				
CASH AND BANK BALANCES:				
a. Cash in hand (Guest House)			25,100	42,050
b. Cash in hand (Integrated M.COM)				171
c. Cash at Bank (GU)	B5		1,22,61,75,511	1,03,14,22,046
d. Cash at Bank (IDOL)	B5		2,94,66,344	7,78,22,169
e. Cash at Bank (Integrated M.COM)	B5		42,89,987	36,46,128
f. Cash at Bank (GU-IST)	B5		3,06,23,131	3,06,23,131
g. RD Account (Pension A/c)	B5		-	1,20,00,000
	Sub Total (iii)		1,29,05,80,073	1,15,55,55,695
OTHER CURRENT ASSETS:				
a. GU A/C	B6		42,84,70,363	42,42,87,243
b. INTER BANK FUND TRANSFERS	B7		4,25,75,65,987	1,75,98,40,896
c. ADVANCES (PROJECT A/Cs)	B2		2,72,66,997	2,36,39,366
	Sub Total (iv)		4,71,33,03,347	2,20,77,67,505
GRAND TOTAL (B)			18,52,70,67,605	15,77,65,08,818

Place: Guwahati
Date: 30 AUG 2019



As per our report of even date annexed,
M/S A M D & ASSOCIATES,
Chartered Accountants,
FRN: 318101E

(Handwritten Signature)
(CA. Arindom Baruah, FCA)

Senior Partner,
Mem. No. : 053980

GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

INCOME & EXPENDITURES ACCOUNT FOR THE YEAR 2018-19 (PROVISIONAL)

A. INCOME

PARTICULARS	SCH.NO	FY: 2018-19	FY: 2017-18
Statutory Grants			
Statutory Grants from Govt. of Assam (SALARY A/C)	IE 1	1,30,77,72,000	1,19,13,84,000
Other Revenue Grants			
From Governments	IE 1	65,20,800	63,16,800
Own revenue			
I) Admission/Tution Fees (General & Student Adm A/cs)	IE 2	71,92,65,653	61,02,58,728
II) Examination Fees (Exam A/C)	IE 2	36,08,58,277	32,02,49,382
III) Fees / Misc. receipts (ALL A/Cs)	IE 2	73,27,081	56,37,940
Interest earned from Banks			
I) Interest Received from Bank (All A/c)	IE 3	2,36,87,509	1,87,72,114
II) Interest on Public Deposit A/C (All)	IE 3	15,94,15,503	26,30,01,565
Others			
i) Sale proceeds from Press (GUPD A/C)	IE 4	23,69,398	30,52,660
II) Misc receipts	IE 4	3,29,18,452	1,10,92,356
	Total A	2,62,01,34,673	2,42,97,65,545

B: EXPENDITURES

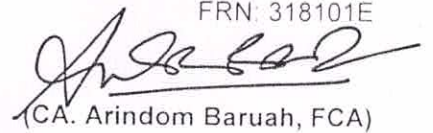
Expenditures on Salaries and related expenses	IE 5	1,69,53,76,616	1,56,11,80,543
Expenditures on Examinations	IE 6	17,32,16,367	13,58,76,435
Expenditures on Administration	IE 7	28,89,94,423	30,44,44,130
Expenditures on Misc. Items	IE 8		
Depreciation (As per Schedule A of Fixed Assets)	A	17,47,81,088	17,42,77,840
	Total B	2,33,23,68,494	2,17,57,78,948

Excess of income over expenditures/(excess of expenditures over income)	A-B	28,77,66,178	25,39,86,597
---	-----	--------------	--------------

Place: Guwahati
Date: 30 AUG 2019



As per our report of even date annexed,
M/S A M D & ASSOCIATES,
Chartered Accountants,
FRN: 318101E



(CA. Arindom Baruah, FCA)
Senior Partner,
Mem. No : 053980

GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014
SCHEDULE OF FIXED ASSET AND DEPRECIATION AS ON 31.03.19 AS PER INCOME TAX ACT 1961 FOR AY 2018-19

SCHEDULE A

Sl No	Particulars	WDV as on 01.04.2019	Additions During the Year	Total	Depreciation Rate	Depreciation as on 31.03.2019	WDV as on 31.03.2019
A) Gauhati University (GU)							
1	Land	7,32,94,00,000		7,32,94,00,000			
2	Building						7,32,94,00,000
	I. Academic and Administrative	53,00,04,163		53,00,04,163	0	5,30,00,416	47,70,03,747
	II. Hostels	18,63,03,228		18,63,03,228	0	1,86,30,323	16,76,72,905
	III. Quarters	6,41,74,252		6,41,74,252	0	64,17,425	5,77,56,827
	IV. Roads & Culverts	31,38,75,000	28,67,956	31,67,42,956	0	3,16,74,296	28,50,68,660
	V. Fencing	80,02,354	10,13,272	90,15,626	0	9,01,563	81,14,063
	VI. Boundary Walls	-	16,65,938	16,65,938	0	1,66,594	14,99,344
	VII. Car Parking Shed	-	9,49,132	9,49,132	0	94,913	8,54,219
	VIII. Lifts	-	15,08,276	15,08,276	0	1,50,828	13,57,448
	IX. Misc Civil Works	10,32,89,492	9,76,28,398	20,09,17,890	0	2,00,91,789	18,08,26,101
3	Furnitures and Fixtures	6,54,49,552	2,52,17,570	9,06,67,122	0	90,66,712	8,16,00,410
4	Equipment/Office Equipment	2,33,47,281	3,93,62,023	6,27,09,304	0	94,06,396	5,33,02,908
5	Lab Equipment	16,35,333	82,45,359	98,80,692	0	14,82,104	83,98,588
6	Solar Power	6,21,381		6,21,381	0	2,48,552	3,72,829
7	Electrical Installation	4,18,618	1,39,41,375	1,43,59,993	0	14,35,999	1,29,23,994
8	Vehicles	23,79,885	7,84,936	31,64,821	0	4,74,723	26,90,098
9	EPBX	58,094		58,094	0	8,714	49,380
10	Set Top Box (Guest House)	28,050		28,050	0	4,208	23,842
11	Inter Com System (Guest House)		60,056	60,056	0	9,008	51,048
12	Refrigerator (Guest House)		41,000	41,000	0	6,150	34,850
13	Books and Journals	52,97,362		52,97,362	0	21,18,945	31,78,417
14	Computer & Peripherals	3,10,910	9,28,412	12,39,322	0	4,95,729	7,43,593
15	Intellectual Property Right		1,32,447	1,32,447	0	33,112	99,335
16	Software Packages		43,50,451	43,50,451	0	17,40,180	26,10,271
	TOTAL A	8,63,45,94,956	19,86,96,601	8,83,32,91,557		15,76,58,679	8,67,56,32,878
B) IDOL ACCOUNTS							
WORK IN PROGRESS							
1	Building	4,20,18,035	-	4,20,18,035		-	4,20,18,035
2	Electrical Installation	57,67,690	-	57,67,690	0	5,76,769	51,90,921
3	Plant and Machinery/Equipments	9,32,764	-	9,32,764	0	93,276	8,39,488
4	Furnitures and Fixtures	70,05,525	-	70,05,525	0	10,50,829	59,54,696
5	Software Packages	15,40,861	-	15,40,861	0	1,54,086	13,86,775
6	R & D Equipments	3,25,921	-	3,25,921	0	1,30,368	1,95,553
		3,47,280	-	3,47,280	0	1,38,912	2,08,368

7	Solar Power	4,71,014	-	4,71,014	0	1,88,406	2,82,608
8	Technology Support Equipements	5,42,714	-	5,42,714	0	2,17,086	3,25,628
9	BOI ERO VEHICLE	5,99,048	-	5,99,048	0	89,857	5,09,191
	TOTAL B	5,95,50,852	-	5,95,50,852		26,39,589	5,69,11,263
	C) M COM						
1	Plant and Machinery/Equipements	10,27,326	6,02,881	16,30,207	0	2,44,531	13,85,676
2	Furnitures and Fixtures	14,93,567		14,93,567	0	1,49,357	13,44,210
3	Electrical Installations	3,82,272		3,82,272	0	38,227	3,44,045
	TOTAL C	29,03,165	6,02,881	35,06,046		4,32,115	30,73,931
	D) GU-IST						
1	Plant and Machinery/Equipements	1,73,53,763		1,73,53,763	0	26,03,064	1,47,50,699
2	Furnitures and Fixtures	2,33,99,617		2,33,99,617	0	23,39,962	2,10,59,655
3	Office Equipments	55,21,819		55,21,819	0	8,28,273	46,93,546
4	Electrical Installations	37,19,302		37,19,302	0	3,71,930	33,47,372
5	Computers and Accessories	1,97,13,393		1,97,13,393	0	78,85,357	1,18,28,036
6	Library Books	55,297		55,297	0	22,119	33,178
	TOTAL D	6,97,63,191	-	6,97,63,191		1,40,50,705	5,57,12,486
	GRAND TOTAL (A+B+C+D)	8,76,68,12,164	19,92,99,482	8,96,61,11,646	-	17,47,81,088	8,79,13,30,558

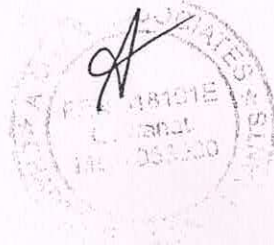
Note: Basis of valuation of Assets as on 01.04.2016:

1. Value of Land have been taken on the basis of value determined by Registered Valuer of the University as at 01.04.2016.
2. Value of Buildings, Roads and Fencing have been taken as per valuation done by the University as at 01.04.2016.
3. Value of Assets at Sl. No. 3 to 8, 10 to 11 above have been taken by adding purchases as per Receipt and Payment Accounts from 2004-05 to 2015-16 and applying year wise depreciation thereto.
4. Value of Vehicles have been taken on the basis of details certificate and cost provided by the University.



ADJUSTMENT OF OPENING BALANCE

Add. Opening balance of following funds not considered during earlier year, now included:		
a) Xth Plan	20,576	
b) TRG Molecular Biology	34,94,123	35,14,699
Less. Account of Integrated M.Com as on 01.04.2018		
Difference in Cash at Bank	288	
Difference in Cash in Hand	171	459
Less. Adjustment of Interest on FD / STDR received / accrued as per Investment Schedule and Receipt & Payment Account		
As per Investment Schedule (Sch B4)	15,61,66,137	
As per Receipt & Payment Account (Taken in Interest Receipt Schedule (E3))	-	15,61,66,137
Less. Adjustment of Balance in Investment in FD / STDR Accounts as per Investment Schedule and Receipt & Payment Account		
Opening Balance of FD/STDRs as on 01-04-2018	3,64,63,73,455	
Fixed Deposit transactions as Per Individual Receipt & Payment Accounts FY 2018-19 (Note Attached)	13,22,81,317	
Closing Balance as on 31-03-2019 as per Receipt & Payment Account	3,77,86,54,772	
Closing Balance as per Investment Schedule (SCH B4)	3,73,18,53,627	4,68,01,145
TOTAL		19,94,53,042



Fixed Deposit transactions as Per Individual Receipt & Payment Accounts FY 2018-19

Matured during the year		
Examination Account (As per Bank Statement)	20,65,62,198.00	
GU Pension Fund (As per RP)	18,61,99,228.00	
General Fund (As per Bank Statement)	34,20,85,507.00	
Project Account (As per Bank Statement)	2,87,10,205.00	
St. Adm. Fees - HDFC (As per Bank Statement)	16,04,76,432.00	
Provident Fund (As per RP)	27,81,94,745.00	
Corpus Account (As per Bank Statement)	7,61,33,404.82	1,27,83,61,719.82
Invested during the year		
Examination Account (As per Bank Statement)	30,02,78,739.00	
GU Pension Fund (As per RP)	23,73,18,506.00	
General Fund (As per Bank Statement)	46,34,76,347.00	
Project Account (As per Bank Statement)	2,87,10,205.00	
Provident Fund (As per RP)	21,80,43,730.00	
St. Adm. Fees - HDFC (As per Bank Statement)	16,28,15,510.00	1,41,06,43,037.00
CLOSING BALANCE OF FIXED DEPOSIT		13,22,81,317.18



GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

Details of Grants and Project Fund 2018-19

SCH B2

	GRANTS from GOA	RUSA Fund (GOA Funded)	NEQUIP PROJECT (ACITE Funded)	PROJECT Fund (Research and Others)
Bank Account Numbers	10243124991	35558748292	33933586920	10243131817
OPENING BALANCES				
CASH AT BANKS		3,05,18,687	88,55,838	3,92,22,535
OPENING BALANCE OF STDRs				5,68,12,544
OPENING BALANCE (held with Exam A/c)	8,00,00,000			
TOTAL	8,00,00,000	3,05,18,687	88,55,838	9,60,35,079
Interest/Misc. Receipts		38,54,300	3,14,956	26,94,363
Interest Received on STDRs				38,51,461
TOTAL	-	38,54,300	3,14,956	65,45,824
GRANTS / PROJECT FUND RECEIPTS				
(a) Tejaswi Edu Infra Fund (Corpus A/c)				
(b) Grant received from Govt. of India/UGC/AICTE/GOA etc		9,35,00,000		14,29,36,353
(c) Grants received for various projects (General A/c)				
(d) Refunds received from NBCC towards Advance Given	1,73,83,000			
TOTAL	1,73,83,000	9,35,00,000	-	14,29,36,353
TRANSFER OF FUNDS RECEIVED, BT Deduction				
BT DEDUCTIONS		22,55,115		
Transfer of Fund received from Salary (General Fund A/C)				4,18,063
Transfer of Fund received from Exam A/C				
Transfer of Fund received from Gratuity A/C				28,900
Transfer of Fund received from NEQUIP				77,90,668
TRANSFER OF FUNDS RECEIVED	-	22,55,115	-	82,37,631
DETAILS of EXPENDITURE				
Project Expenses				8,83,60,211
Fellowships and Scholarships				3,58,36,691
Prizes				42,200
Bank Charges				350
Forex transaction/Books				5,332
Miscellaneous		2,88,07,784		2,54,936
Salary/Remuneration etc				55,85,798
Meeting Expenses				9,49,000
TOTAL	-	2,88,07,784	-	13,10,34,518
ADVANCES GIVEN:				
HRDC (Opening Balance)	23,80,366			
NBCC (Opening Balance)	1,80,00,000			
SEASC (Opening Balance)	32,59,000			
Advances (Forex Payment & Misc Parties)				40,93,806
TOTAL	2,36,39,366	-	-	40,93,806
Transfer of Fund to General Fund				
Transfer of Fund to GU Forex			1,37,906	
Transfer of Fund to Project A/c			77,90,668	
Transfer of Fund to Tax Payment A/c				
Transfer of Fund				1,85,61,288
BT Deductions		22,55,115		
TOTAL	-	22,55,115	79,28,574	1,85,61,288
CLOSING BALANCES				
Tejaswi Edu Infra Fund (Corpus A/c)				
Unspent Fund (Balance held with Exam A/c)	8,00,00,000			
Unspent Fund (Balance held with General A/c)				
STDR NEW INVESTMENT (RUSA)				5,68,12,544
STDRS CLOSING BALANCES				
CASH AT BANKS		10,17,55,370	12,42,220	4,37,78,736
TOTAL	8,00,00,000	10,17,55,370	12,42,220	10,05,91,280

GAUHATI UNIVERSITY
 GOPINATH BORDOLOI NAGAR, GUWAHA

Details of Grants and Project Fund 2018-

SCH B2

	SEASC	NEC	Misc Projects / Grants (General Fund)	Total
Bank Account Numbers	36934917496	37482214862	10243124323	
OPENING BALANCES				
CASH AT BANKS	54,98,301	1,09,851		8,42,05,212
OPENING BALANCE OF STDRs				5,68,12,544
OPENING BALANCE (held with Exam A/c)				8,00,00,000
TOTAL	54,98,301	1,09,851		22,10,17,756
Interest/Misc. Receipts	56,947	3,04,667		72,25,233
Interest Received on STDRs				38,51,461
TOTAL	56,947	3,04,667		1,10,76,694
GRANTS / PROJECT FUND RECEIPTS				
i) Tejaswi Edu Infra Fund (Corpus A/C)				-
ii) Grant received from Govt. of India/UGC/AICTE/GOA etc				23,64,36,353
iii) Grants received for various projects (General A/c)			25,92,649	25,92,649
iv) Refunds received from NBCC towards Advance Given				1,73,83,000
TOTAL			25,92,649	25,64,12,002
TRANSFER OF FUNDS RECEIVED, BT Deduction				
BT DEDUCTIONS				22,55,115
Transfer of Fund received from Salary (General Fund A/C)				4,18,063
Transfer of Fund received from Exam A/C	1,00,00,000			1,00,00,000
Transfer of Fund received from Gratuity A/C				28,900
Transfer of Fund received from NEQUIP				77,90,668
TRANSFER OF FUNDS RECEIVED	1,00,00,000			2,04,92,746
DETAILS of EXPENDITURE				
Project Expenses				8,83,60,211
Fellowships and Scholarships				3,58,36,691
Prizes				42,200
Bank Charges				350
Forex transaction/Books				5,332
Miscellaneous	24,93,740			3,15,56,460
Salary/Remuneration etc	3,80,561			59,66,359
Meeting Expenses	52,000	4,99,961		15,00,961
TOTAL	29,26,301	4,99,961		16,32,68,564
ADVANCES GIVEN:				
HRDC (Opening Balance)				23,80,366
NBCC (Opening Balance)				1,80,00,000
SEASC (Opening Balance)				
Advances (Forex Payment & Misc Parties)	1,50,825			42,44,631
TOTAL	1,50,825			2,78,83,997
Transfer of Fund to General Fund				
Transfer of Fund to GU Forex				1,37,906
Transfer of Fund to Project A/c				77,90,668
Transfer of Fund to Tax Payment A/c				
Transfer of Fund				1,85,61,288
BT Deductions				22,55,115
				2,87,44,977
CLOSING BALANCES				
Tejaswi Edu Infra Fund (Corpus A/C)				
Unspent Fund (Balance held with Exam A/C)				8,00,00,000
Unspent Fund (Balance held with General A/c)			25,92,649	25,92,649
STDR NEW INVESTMENT (RUSA)				5,68,12,544
STDS CLOSING BALANCES				
CASH AT BANKS	1,24,78,122	1,10,857		15,93,65,305
TOTAL	1,24,78,122	1,10,857	25,92,649	29,87,70,498

GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

SCH B3

Current Liabilities/Provisions and Others : FY: 2018-19

CURRENT LIABILITIES

A/C Head	Fund Name	Opening Balance CR(+)/DR(-)	Received (CR)	Payments (DR)	Closing Balance CR(+)/DR(-)
Income Tax	SALARY	7,89,50,240	8,93,99,949	-	16,83,50,189
Income Tax	General	47,97,271			47,97,271
Income Tax	PRC				
Earnest Money	General	-81,96,492	2,33,20,748	53,28,247	97,96,009
Security deposits	General	1,64,77,081	1,50,80,245	2,00,64,546	1,14,92,780
Salary and Contractor's tax	GU TAX PAYMENTS	3,06,735			3,06,735
Security deposits	XIITH PLAN	2,93,943			2,93,943
VAT	General	1,50,16,734			1,50,16,734
VAT	Examination	3,56,434			3,56,434
GST	Examination	-			-
VAT	Student Final	-			-
VAT	XIITH PLAN	2,53,511			2,53,511
VAT	PRC	-			-
Labour cess	General	6,57,245			6,57,245
Labour cess	XIITH PLAN	36,041			36,041
ELECTRICITY RECOVERY	SALARY	50,47,310	25,53,405		76,00,715
Provident fund Deduction	PRC	-8,29,194			-8,29,194
Group Insurance of Employee	SALARY		8,99,019		8,99,019
Provident fund Deduction	SALARY	9,21,27,044	2,39,545		9,23,66,589
NPS	SALARY	1,77,78,736	2,12,66,473		3,90,45,209
RPF	SALARY	3,56,67,368	2,72,71,421		6,29,38,789
RPF	PRC	-			-
Car/Sco/Other	SALARY	39,32,167	2,39,761		41,71,928
Over Pay	SALARY	8,19,247			8,19,247
Suspense	Gratuity	5,35,275	16,29,873		21,65,148
Provident fund subscription	PROVIDEND FUND	7,61,84,339	4,54,07,516		12,15,91,855
Provident fund contribution	PROVIDEND FUND	47,77,488	12,38,018		60,15,506
Final payment (PF)	PROVIDEND FUND	-3,68,37,509		1,09,51,705	-4,77,89,214
LIC Matured value paid to Employee	PROVIDEND FUND	-5,57,802			-5,57,802
Discharge value of LIC (PF)	PROVIDEND FUND	93,98,949	28,14,303		1,22,13,252

Union Fee GUPA	PENSION	-3,42,650						
Suspense-GUPA (PENSION)	PENSION	1,93,91,720						-3,42,650
Past Service (PF)	PROVIDEND FUND	6,53,076			87,05,653			2,80,97,373
NBCPS (PF)	PROVIDEND FUND	14,59,877						6,53,076
HR	SALARY	7,96,019			3,66,034			14,59,877
RHBL	SALARY	1,77,22,546						11,62,053
RHBL	PRC	-						1,77,22,546
GUTCO EF	SALARY	32,03,675			53,20,750		27,90,000	57,34,425
OVER PAY	SALARY	27,23,562						27,23,562
GUWU	SALARY	1,60,150						1,60,150
GUOA	SALARY	1,250						1,250
GUTA	SALARY	52,58,850			3,34,000			55,92,850
FM	SALARY	1,66,731						1,66,731
Others	SALARY	77,42,420			11,47,45,958			12,24,88,378
Bank Loan	SALARY	13,500						13,500
Misc	SALARY	33,866						33,866
Court Fee	SALARY	2,07,494						2,07,494
BIAD/Relief/NAAC	SALARY	6,000						6,000
Suspense	SALARY	-1,43,79,350					1,88,84,160	-3,32,63,510
Others	General	17,400						17,400
Book Transfers	RUSA	-						-
Current Liabilities- IDOL		-11,54,932						-7,12,803
Income Tax (General Fund)	GU TAX PAYMENTS	-			4,42,129			
Income Tax (Salary)	GU TAX PAYMENTS	-			52,71,039		52,71,039	
Cyber Treasury (Salary)	GU TAX PAYMENTS	-			10,67,34,462		10,67,33,742	
GST (All Accounts)	GU TAX PAYMENTS	-			19,21,788		19,21,788	720
Income Tax (Prior Period)	GU TAX PAYMENTS	-			26,83,962		26,82,305	1,657
Sundry Creditors- IDOL	GU TAX PAYMENTS	-					13,62,962	-13,62,962
Suspense- IDOL		-						
Current Liabilities-M.Com		1,200						1,200
P.Y Adjustments in STDR /		5,237						5,237
Opening Balance		4,12,72,712			14,00,48,265		11,38,82,426	6,74,38,551
Total		40,19,52,514			61,79,34,316		28,98,72,920	73,00,13,909




GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014
INVESTMENT AND INTEREST ON PUBLIC DEPOSITS 2018-19

Name of Account/Fund	Balance as on 01.04.2018	New Investment during 2018-19	Interest Accrued/Received	Matured	SCH B4
					Balance as on 31.03.2019
Corpus Fund	19,32,07,469	12,35,87,937	1,49,79,286	16,93,02,036	16,24,72,656
Student Fund	11,54,27,529	1,53,89,930	18,94,447	1,53,89,930	11,73,21,976
Examination	1,22,92,84,590	64,70,93,509	9,34,68,091	65,85,05,352	1,31,13,40,838
General	23,85,65,597	10,00,00,000	95,27,779	6,87,09,160	27,93,84,216
Guest House	5,78,692	-	-	-	5,78,692
Infrastructure Development	7,74,87,852	10,21,055	-	10,21,055	7,74,87,852
Land Value A/c	30,89,00,000	11,23,39,078	23,15,687	11,12,15,687	31,23,39,078
PGCS	2,99,00,000	-	-	2,98,09,597	90,403
Reserve Fund	1,40,489	-	-	-	1,40,489
ACA, TR COM, WUS, SCA	10,24,70,568	-	28,00,901	5,25,95,587	5,26,75,882
NDCPS	3,65,57,326	-	13,92,437	2,15,02,249	1,64,47,514
PF	28,58,11,144	21,80,43,730	1,34,88,390	27,81,94,745	23,91,48,519
Pension	27,65,27,310	23,73,18,506	1,01,60,991	18,61,99,228	33,78,07,579
MISC. SCF, SCYGU	1,87,18,509	-	30,024	12,41,583	1,75,06,950
TOTAL (GU)	2,91,35,77,075	1,45,47,93,745	15,00,58,033	1,59,36,86,209	2,92,47,42,644
IDOL	67,59,24,135	20,13,56,643	22,56,643	10,12,56,643	77,82,80,778
Projects	5,68,12,544	-	38,51,461	3,18,33,800	2,88,30,205
GRAND TOTAL (ALL)	3,64,63,13,754	1,65,61,50,388	15,61,66,137	1,72,67,76,652	3,73,18,53,627



GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014
CLOSING BALANCES IN BANK ACCOUNTS: 2018-19

SCH B5

SL. No	Name of Fund	A/C No	Balance as on 31-03-2019
1	Examination	10243124298	12,54,61,969
2	General Fund	10243124323	-2,85,85,740
3	Reserve Fund	10243127981	10,29,01,372
4	GUPD	10243127641	89,62,021
5	Salary	10243124991	11,35,02,126
6	Student Fund	10243129592	2,25,60,826
7	GU UBI A/C	183900000523	3,66,90,173
8	GU Tax	30854852687	8,00,457
9	XII Plan	32656843517	49,40,225
10	XI Plan	30371310278	25,96,082
11	GU PF	10243127889	2,12,18,194
12	GU Pension	10243127652	15,03,85,394
13	Loan And Advance	10243162405	50,62,776
14	Gratuity	10243128044	45,85,059
15	PRC	33833945395	48,03,616
16	Int. On Invest	10243128260	73,45,828
17	HDFC	22821450000165	9,22,00,731
18	Guest House	10243130813	62,67,336
19	GU Online	37046412533	15,81,31,974
20	Teachers' PF A/c	38213615106	14,44,70,423
21	TRG Molecular Biology	37480543648	24,88,056
22	SBI Xth Plan	10243131216	21,306
GU Accounts (A)			98,68,10,206
20	<u>Project Account:</u>	10243131817	4,37,78,736
21	<u>NEQUIP</u>	33933586920	12,42,220
22	<u>RUSA</u>	35558748292	10,17,55,370
23	<u>NEC</u>	37482214862	1,10,857
24	<u>SEASC</u>	36934917496	1,24,78,122
25	<u>GOA Grant For Infra. & Corpus A/c</u>		-
26	<u>GOA Grant For Infra. & Exam A/c</u>		8,00,00,000
GRANTS & PROJECT ACCOUNTS (B)			23,93,65,305
		GRAND TOTAL (A+B)	1,22,61,75,511
1	<u>RD of PENSION FUND</u>		-

A

GAUHATI UNIVERSITY

GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

OTHER CURRENT ASSETS 2018-19

SCH B6

A/C Head	Fund Name	OP.Balance DR(+)/ CR(-)	Received (CR)	Payments (DR)	CL. Balance DR(+)/ CR(-)
Income tax	GU TAX PAYMENTS	17,62,66,221.00	-	-	17,62,66,221.00
CYBER TREASURY	GU TAX PAYMENTS	4,32,73,289.00	-	-	4,32,73,289.00
INCOME TAX	XIITH PLAN	-6,70,605.00			-6,70,605.00
TDS	Exam	-6,420.00			-6,420.00
TDS	Student final	-2,009.00			-2,009.00
TDS	Corpus	-3,53,846.00			-3,53,846.00
TDS	Pension	24,22,203.00		7,69,821.00	31,92,024.00
Professional tax	SALARY	14,43,923.00	11,86,578.00		2,57,345.00
Professional tax	General	-38,866.00			-38,866.00
Professional tax	PRC				
GU TDS A/C (26AS)		23,01,899.00		74,61,851.53	97,63,750.53
Festival advance	SALARY	-27,74,940.00	53,000.00	1,67,74,000.00	1,39,46,060.00
Festival advance	General	-2,96,000.00			-2,96,000.00
Festive Advance	PRC	48,000.00			48,000.00
Advances	General	4,10,000.00			4,10,000.00
Advances	PRC	34,000.00			34,000.00
INCOME TAX	PENSION	1,97,64,283.00		83,34,003.00	2,80,98,286.00
Adv (Recovery of Adv (PF)	PROVIDEND FUND	1,68,12,549.21	1,72,21,931.00	2,47,98,365.00	2,43,88,983.21
Recovery of loans(Cash deposits)	Loans & advances	-2,88,834.00	1,70,290.00		-4,59,124.00
Recovery of loans from(Salary)	Loans & advances	-2,06,90,200.00	1,37,16,592.00		-3,44,06,792.00
Recovery of loans from (Gratuity)	Loans & advances	-7,39,227.00	4,90,120.00		-12,29,347.00
Loans & advances to Staff	Loans & advances	8,21,18,700.00		1,35,25,000.00	9,56,43,700.00
Medical Advance	Loans & advances	73,17,895.00			73,17,895.00
Recovery of loans	Loans & advances	1,19,147.00		10,527.00	1,29,674.00
Loans & advances PAYMENT	SALARY	96,13,408.00			96,13,408.00
LIC	PRC				
LIC	SALARY	41,48,528.00	10,63,852.00	1,17,26,341.00	1,48,11,017.00
LIC	PROVIDEND FUND	4,22,271.00		3,98,135.00	8,20,406.00
LIC Receipts	SALARY	-21,52,727.00			-21,52,727.00
Pension payment	SALARY				
Pension received	PENSION				
GPF Contribution	PENSION	-6,84,49,696.00	4,73,21,273.00		-11,57,70,969.00
Loans and Advances to Staff	PENSION	14,868.00			14,868.00

PF deposited to Individual A/Cs	PROVIDEND FUND	5,62,71,049.00			5,62,71,049.00
Advance to Staff Against Arrear/Festival		1,11,00,300.00			1,11,00,300.00
GSLI	PRC	-			-
GSLI	SALARY	-12,31,197.00	5,73,600.00	6,68,023.00	-11,36,774.00
Group insurance Tax	SALARY	48,45,685.00			48,45,685.00
Misc Suspense	HDFC	7,00,68,610.00			7,00,68,610.00
SUSPENSE		25,770.47			25,770.47
Loans and Advances-IDOL	IDOL	1,21,55,044.00	23,28,602.00	18,13,102.00	1,16,39,544.00
Security deposits-IDOL	IDOL	16,000.00			16,000.00
Imprest Account - IDOL	IDOL			42,777.00	42,777.00
Insurance Premium - IDOL	IDOL			88,052.00	88,052.00
SUNDRY CREDITORS (IDOL)	IDOL	9,68,167.00		18,98,961.00	28,67,128.00
Total		42,42,87,242.68	8,41,25,838.00	8,83,08,958.53	42,84,70,363.21



Received by	Received from	OPENING BALANCE (Cr)	Amount (Credit)	TOTAL	Paid By	Paid To	OPENING BALANCE (Dr)	Amount (Debit)	TOTAL
1) GUPD	General Fund	2,285	-	2,285	1) Examination	Salary	46,98,57,000	24,00,00,000	70,98,57,000
2) Gratuity	Salary	8,34,53,980	4,11,72,000	12,46,25,980	2) Examination	General Fund	12,30,00,000	10,00,00,000	22,30,00,000
3) Loan and Advance	General Fund	1,00,00,000	-	1,00,00,000	3) Examination	Corpus	13,99,94,000	-	13,99,94,000
4) Student Fund (HDFC)	Salary	5,00,00,000	-	5,00,00,000	4) Examination	Gratuity	75,00,000	-	75,00,000
5) Pension	Salary	1,97,16,426	-	1,97,16,426	5) Examination	SEASC	-	1,00,00,000	1,00,00,000
6) Pension	Salary	44,88,43,426	33,64,11,908	78,52,55,334	6) Examination	Dept. of Arabic	-	31,530	31,530
7) Pension	General	-	68,84,000	68,84,000	7) Studentfund(U BI)	General Fund	5,00,00,000	-	5,00,00,000
8) Pension	Profident Fund	-	6,39,85,806	6,39,85,806	8) Studentfund(H DFC)	General Fund	3,00,00,000	-	3,00,00,000
9) Pension	Teachers Individual PF	-	49,16,000	49,16,000	9) Student Final	Project	96,00,000	-	96,00,000
10) Salary	Examination	46,98,57,000	24,00,00,000	70,98,57,000	10) Student Final	Integrated M. Com	-	57,82,000	57,82,000
11) Salary	HDFC/A/C	5,00,00,000	-	5,00,00,000	11) Provident fund	5) PENSION	75,25,514	6,39,85,806	7,15,11,320
12) Salary	Student Fund Final	8,00,00,000	-	8,00,00,000	12) Provident Fund	Examination	-	1,51,015	1,51,015
13) Salary	Corpus Fund	4,00,00,000	13,20,00,000	17,20,00,000	13) Provident Fund	Teachers Individual PF	-	1,51,50,849	1,51,50,849
14) Salary	Pension Fund	94,50,065	85,15,893	1,79,65,958	14) GUPD	General Fund	2,00,00,000	-	2,00,00,000
15) Salary	Project Fund	2,95,366	-	2,95,366	15) XII Plan	General Fund	3,09,773	-	3,09,773
16) Salary	PRC Fund	6,10,800	6,53,273	12,64,073	16) Studentfund(HDFC)	Salary	5,00,00,000	-	5,00,00,000
17) Salary	Gratuity	-	4,72,002	4,72,002	17) Student Final	General Fund	6,00,00,000	-	6,00,00,000
18) Salary	GU Online	-	36,27,00,000	36,27,00,000	18) Student Final	Salary	8,00,00,000	-	8,00,00,000
19) General Fund	Examination	12,30,00,000	10,00,00,000	22,30,00,000	19) Salary	Project	1,45,000	4,18,063	5,63,063
20) General Fund	Student fund(U BI)/Final	11,00,00,000	-	11,00,00,000	20) Salary	Teachers PF	-	26,60,142	26,60,142
21) General Fund	Gratuity	1,22,100	4,01,083	5,23,183	21) Salary	Student Fund	2,00,00,000	-	2,00,00,000
22) General Fund	Salary	50,000	13,00,21,844	13,00,71,844	22) Salary	GU Online	8,00,00,000	-	8,00,00,000
23) General Fund	XII Plan	5,81,144	-	5,81,144	23) Salary	Examination	15,00,00,000	24,00,00,000	39,00,00,000
24) General Fund	Studentfund(H DFC)	3,00,00,000	-	3,00,00,000	24) Salary	Corpus	-	10,00,00,000	10,00,00,000
25) General Fund	GUPD	2,00,00,000	-	2,00,00,000	25) Salary	Gratuity	1,82,45,994	4,11,72,000	5,94,17,994

27) General Fund	RUSA	1,36,00,000	-	1,36,00,000	27) Salary	Provident Fund	5,30,87,863	7,40,82,466	1,29,70,345
28) General Fund	Salary	30,000	-	30,000	28) Salary	Pension Fund	23,29,63,058	38,37,33,181	61,66,96,239
29) General Fund	SEASC	9,88,272	-	9,88,272	29) Salary	General	30,125	13,00,21,844	13,00,51,969
30) General Fund	GU Online	-	10,00,00,000	10,00,00,000	30) Salary	Tax Payment A/c	8,87,57,915	10,86,51,106	19,74,09,021
31) General Fund	Corpus Fund	-	2,00,00,000	2,00,00,000	31) General Fund	Gratuity	2,38,00,000	-	2,38,00,000
32) General Fund	IDOL	-	10,01,00,000	10,01,00,000	32) General Fund	3) Loan and Advance	1,00,00,000	-	1,00,00,000
33) General Fund	Dept of Bus Admin	-	4,477	4,477	33) General Fund	Gratuity	77,089	-	77,089
34) Tax Payment	Salary	-	-	-	34) General	Pension Fund	-	68,84,000	68,84,000
35) Tax Payment	General	-	-	-	35) General	Tax Payment A/c	1,70,45,954	79,55,001	2,50,00,955
36) NEQUIP	PROJECT	-	-	-	36) General Fund	NEC A/c	5,000	-	5,000
37) Tax Payment A/c	Salary	8,87,57,915	-	8,87,57,915	37) Corpus	SEASC	1,00,00,000	-	1,00,00,000
38) Tax Payment A/c	General Fund	1,70,45,954	-	1,70,45,954	38) Corpus	Salary	4,00,00,000	13,20,00,000	17,20,00,000
39) Tax Payment A/c	Project	69,01,790	-	69,01,790	39) Corpus	General	-	2,00,00,000	2,00,00,000
40) Exam Fund	Salary	15,00,00,000	24,00,00,000	39,00,00,000	40) Corpus	TNEIF	-	12,00,00,000	12,00,00,000
41) Exam Fund	Gratuity	-	1,41,217	1,41,217	41) PENSION	PROVIDENT FUND-OB	1,51,87,445	-	1,51,87,445
42) Exam Fund	Provident Fund	-	1,51,015	1,51,015	42) GU Online	Student Fund	4,00,00,000	-	4,00,00,000
43) Corpus	Examination	8,00,00,000	-	8,00,00,000	43) GU Online	General	-	10,00,00,000	10,00,00,000
44) Corpus	Salary	-	10,00,00,000	10,00,00,000	44) GU Online	Salary	-	36,27,00,000	36,27,00,000
45) Student Fund	General Fund	3,50,00,000	-	3,50,00,000	45) Project Account	General Fund	8,65,467	-	8,65,467
46) Student Fund	GU Online	4,00,00,000	-	4,00,00,000	46) Gratuity	Salary	-	4,72,002	4,72,002
47) Student Fund	Salary	-	2,00,00,000	2,00,00,000	47) Gratuity	General	-	4,01,083	4,01,083
48) Teachers PF A/c	Provident Fund	-	1,000	1,000	48) Gratuity	SBI (Bank Loan)	-	7,56,697	7,56,697
49) Teachers PF A/c	Teachers Individual PF	-	14,12,42,695	14,12,42,695	49) Gratuity	Examination	-	1,41,217	1,41,217
50) Teachers PF A/c	Salary	-	26,60,142	26,60,142	50) Gratuity	Project	-	28,900	28,900
51) GU Online	Salary	-	8,00,00,000	8,00,00,000	51) Gratuity	Loans & Advances	-	3,40,249	3,40,249
52) M. Com	Student Fund	-	57,82,000	57,82,000	52) PRC	Provident Fund	-	9,07,972	9,07,972
					53) PRC	Salary	-	6,53,273	6,53,273
					54) IDOL	General	-	10,01,00,000	10,01,00,000
					55) General	Forex	-	1,60,00,000	1,60,00,000
TOTAL		1,97,83,25,593	2,23,82,16,355	4,21,65,41,948	TOTAL		1,75,98,40,896	2,49,77,25,091	4,25,75,65,987

GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

STATUTORY GRANTS AND OTHER REVENUE GRANTS 2018-19

SCH. IE 1

(I) STATUTORY GRANTS FROM GOVT OF ASSAM	2018 - 19	2017-18
Particulars		
SALARY ACCOUNT		
Statutory Grants from Govt. of Assam	1,30,77,72,000	1,19,13,84,000
	1,30,77,72,000	1,19,13,84,000
(II) OTHER REVENUE GRANTS		
Particulars		
PRC ACCOUNT		
Grant received from Govt. of India (PRC A/C)	65,20,800	63,16,800
	65,20,800	63,16,800



GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

SCH. IE 2

OWN REVENUE	2018-19	2017-18
GENERAL AND STUDENT FUND ACCOUNTS		
A. Fees (Academic)		
a. General Account	6,69,83,062	20,16,62,576
b. Student A/C (UBI A/C)	9,47,260	46,67,000
c. Student A/C (HDFC A/C)	-	26,74,07,406
d. Student (Final) A/C	88,34,491	4,99,09,417
e. GU Online	52,17,22,120	5,91,24,579
f. IDOL A/C	12,05,39,950	2,22,27,250
g. M.COM A/C	-	52,60,500
h. Tax Payment Account	2,38,770	-
Total A	71,92,65,653	61,02,58,728
B. Fees (EXAM)		
a. Examination A/C (GU)	36,08,58,277	29,95,88,552
b. IDOL A/C	-	2,06,60,830
Total B	36,08,58,277	32,02,49,382
C. Fees / Misc. Receipt		
a. IDOL A/C	10,49,750	33,36,041
b. GU Consultancy Fees etc	-	23,01,899
c. Salary A/c	62,77,331	
Total C	73,27,081	56,37,940
Grand Total (A+B+C)	1,08,74,51,011	93,61,46,050

d

GAUHATI UNIVERSITY

GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

INTEREST EARNED 2018 - 19		SCH IE 3
Name of Account/Fund	2018-19	2017 - 18
GU Press	-	5,80,303
Gratuity	1,53,506	65,277
Loans and Advances	74,808	1,54,847
Student Fund (HDFC) [Now Treasury A/c]	50,62,824	48,73,395
GU Tax Payment	1,46,223	61,404
Pension	1,02,45,445	28,38,570
PRC	1,21,658	1,37,581
XITH PLAN	88,909	90,034
PROVIDENT FUND	2,57,762	1,41,344
Student Fund (Final)	2,94,844	11,37,517
CORPUS	34,05,057	40,42,406
Interest on Investments	4,92,805	5,73,388
GUEST HOUSE	1,83,827	1,54,763
IDOL	12,95,964	25,69,666
INTERGRATED M COM	1,01,916	72,546
Interest on RD (Pension)	8,89,643	9,36,633
XII TH PLAN	1,97,872	3,42,440
TEACHER'S PROVIDENT FUND ACCOUNT	5,66,586	-
SBI Xth Plan	730	-
TRG Molecular Bio	1,07,130	-
TOTAL	2,36,87,509	1,87,72,114
INTEREST EARNED ON STDRS		
Name of Account/Fund		
Corpus Fund	1,49,79,286	85,53,016
Student Fund	18,94,447	1,41,700
Examination	9,34,68,091	7,48,01,583
General	95,27,779	57,73,572
GUEST HOUSE	-	77,125
INFRASTRUCTURE DEV.	-	14,61,094
Land Value A/c	23,15,687	-
PGCS	-	-
Reserve Fund	-	49,088
ACA, TR COM, WUS, SCA	28,00,901	65,92,904
NDCPS	13,92,437	-
PF	1,34,88,390	9,97,15,645
Pension	1,01,60,991	1,08,76,046
MISC, SCF, SCYGU	30,024	2,83,109
IDOL	22,56,643	5,46,76,683
Interest on FD (Form 26AS)	71,00,827	-
GRAND TOTAL (ALL)	15,94,15,503	26,30,01,565

GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

SCH IE 4

OTHERS INCOME 2018-19	2018-19	2017-18
i) Sale proceeds of GU Press	23,69,398	30,52,660
Total	23,69,398	30,52,660
ii) Other Misc. Receipts		
Seat Rent (Guest House)	29,09,300	21,02,800
Other receipts (Salary Account)		2,32,556
Bank charges refunded (Gen Fund)		
Tax Payment A/c	-	3,26,960
Interest received against Loan(loans & Adv)		4,37,050
Misc Receipts (PRC A/c)	8,920	
Misc Receipts (Guest House)	630	
Unidentified Bank Credit(Salary A/C)		79,92,990
Unidentified Bank Credit(General A/C)	2,96,38,577	
Suspense (Students Fund)		
Professional & Other Receipts (Form 26AS)	3,61,025	
Total	3,29,18,452	1,10,92,356



GAUHATI UNIVERSITY		
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014		
		SCH IE 5
SALARIES & RELATED EXPENDITURES	2018-19	2017-18
I) ACADEMIC		
FROM SALARY ACCOUNT	46,21,82,021	1,15,79,13,306
FROM M COM ACCOUNT		-
SUB TOTAL I	46,21,82,021	1,15,79,13,306
II) NON ACADEMIC		
FROM GENERAL ACCOUNT		69,65,259
FROM SALARY ACCOUNT	79,26,04,094	
FROM EXAM ACCOUNT		1,30,368
FROM PRC ACCOUNT	36,87,386	63,24,860
FROM M COM ACCOUNT	37,68,431	34,24,149
FROM GUEST HOUSE ACCOUNT	83,787	
FROM GU IST ACCOUNT		
SUB TOTAL II	80,01,43,698	1,68,44,636
III) Other related expenditures		
Pension (Pension Fund A/c)	29,98,01,999	27,50,22,864
PF Contribution (Salary A/c)		
NPS Contribution (Salary A/c)	3,77,76,506	1,48,08,404
Gratuity Paid (Salary A/c)	-	
Gratuity Paid (Student Final A/c)		4,160
Gratuity Paid (Gratuity A/c)	3,83,78,626	2,53,33,514
Leave Encashment (Salary A/c)	43,51,015	7,99,564
Staff Payments & Benefits (General A/c)	1,57,61,991	
Staff Payments & Benefits (Salary A/c)	40,410	
Staff Payments & Benefits (IDOL A/c)	2,94,76,403	
Salary & Wages (GUPD)	56,600	
EPFO Contribution (IDOL A/c)	74,07,347	
Arrear Salary		
SUSPENCE (SALARY ACCOUNT)		7,04,54,095
SUSPENCE (GENERAL ACCOUNT)		
SUB TOTAL III	43,30,50,897	38,64,22,601
GRAND TOTAL (I to III)	1,69,53,76,616	1,56,11,80,543

A

GAUHATI UNIVERSITY		
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014		
		SCH. IE 6
EXPENDITURES ON EXAMINATIONS:	2018-19	2017-18
Examination fund		
REMUNERATION PAYMENT	9,48,98,892	6,54,60,222
PRINTING & STATIONERY	-	-
PRINTING OF QUESTION PAPERS	3,65,67,886	2,05,72,763
CENTRE EXPENSES	-	2,12,31,229
EXAMINATION EXP	3,08,07,462	58,01,576
ADVERTISEMENT	-	-
BANK CHARGES	649	-
MAINTENANCE AND OTHER CHARGES	-	1,60,52,994
MISC EXPS/Semister Exp.	17,393	57,970
REFUND OF FEES	-	5,11,590
TRAVELLING EXPENSES/ALLOWANCES	1,09,24,085	61,88,091
Total	17,32,16,367	13,58,76,435



GAUHATI UNIVERSITY
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014
 EXPENDITURES ON ADMINISTRATIONS: 2018-19

							SCHIE 7
Particulars	Loans & Advances	PRC	GENERAL FUND	STUDENT (UBI)	XIITH PLAN	TRG Molecular	SALARY
Administrative & General Expenses (General A/c)			7,27,39,894				
Academic Expenses			4,01,22,879				
Bank charges	266		22,41,716	304			649
Repair & Maintenance			7,22,48,576				
Printing & stationery							
Telephone & telecommunication							
Conference & seminars							
Misc Expenses			1,32,22,586			11,13,197	26,000
Postage Telephone & Internet			8,66,956				1,41,416
Diesel for Generator							
Housekeeping Expense							
Contingencies							
Union Fee - GUPA							
Cultural Activities Payment							
Self Financing							
Consumables							
Rent, Rates & Taxes			15,38,542				
Transportation Expenses			76,33,076				
Student Welfare Expenses			1,27,49,069				
Suspense Payments		12,99,024	2,46,911		33,95,557		5,101
IDOL ACCOUNT			4,42,50,442				
NBCC			6,17,000				
Prior Period Expenses (Salary A/c)							18,88,672
Total	266	12,99,024	26,84,77,647	304	33,95,557	11,13,197	20,61,281



GAUHATI UNIVERSITY
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014
EXPENDITURES ON ADMINISTRATIONS: 2018-19

SCH IE 7

Particulars	PENSION	STUDENT A/C (Final)	GUEST HOUSE	GU Online	M. Com	GUPD	Total
Administration & General Expenses (General A/c)							7,27,39,894
Academic Expenses		13,25,896					4,14,48,775
Bank charges	2,360		6,570	1,466	1,681		22,55,012
Repair & Maintenance			41,680		2,31,208	62,593	7,25,84,057
Printing & stationery			6,249		70,453	3,01,627	3,78,329
Telephone & telecommunication			78,540				78,540
Conference & seminars							11,13,197
Misc Expenses		57,86,428					1,90,35,014
Postage, Telephone & Internet			2,150			3,162	10,11,334
Diesel for Generator			2,48,467				2,48,467
Housekeeping Expense					57,885	1,50,427	2,08,312
Contingencies							3,71,650
Union Fee - GUPA	3,71,650						3,90,310
Cultural Activities Payment		26,84,632			3,90,310		26,84,632
Self Financing							8,21,715
Consumables			2,20,989		1,16,920	4,83,806	20,84,653
Rent, Rates & Taxes							15,38,542
Transportation Expenses							76,33,076
Student Welfare Expenses							1,27,49,000
Suspense Payments							49,46,630
IDOL ACCOUNT							4,42,50,442
NBCC							6,17,000
Prior Period Expenses (Salary A/c)							18,88,077
Total	3,74,010	97,96,956	6,04,644	1,466	8,68,457	10,01,615	28,89,94,423

