

# **GAUHATI UNIVERSITY**

**GOPINATH BORDOLOI NAGAR**

**GUWAHATI - 781014**

## **FINANCIAL STATEMENTS**

**2020 - 2021**



**A M D & ASSOCIATES**

Chartered Accountants.

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

**Sub: Report on preparation and compilation of Financial Statements i.e. Balance Sheet (Provisional) as at 31.03.2021 and the Income and Expenditure Account (Provisional) Consolidated Receipts and Payments Accounts (Provisional) along with all relevant Schedules for the Financial Year 2020-21.**

**Ref: Letter No. GU/Regr (SF) /2020/242 Dated 01/12/2020**

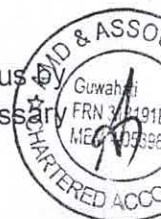
We have prepared and compiled the financial statements described above of **Gauhati University, Gopinath Bordoloi Nagar, Guwahati 781014** for the Financial Year **2020-21** from the Tally ERP 9 Accounts maintained by us, and the Accounts maintained by the following other entities of the University produced before us and report as follows:

1. The Final Accounts i.e., the Balance Sheet (Provisional) as at 31.03.2021, the Income & Expenditure Account (Provisional) and Consolidated Receipts & Payments Account (Provisional) for the FY 2020-21 along with relevant Schedules of the University, have been prepared and compiled by consolidating Ten (10) Tally companies having 23 Bank Accounts and the accounts of the following Ten (10) Units maintained separately by the University:

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

2. The Fixed Assets (determined while preparing the final accounts for the years 2016-17, 2017-18, 2018-19 & 2019-20) have been recognised as per the Schedule of Fixed Assets as at 31.03.2020 plus additions made during the year 2020-21 as available from voucher records with the payment registers 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. For the details in method of valuation and depreciation calculation, previous year's report may be considered.

3. 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. Necessary regrouping of FDs/STDRs has been made considering the figures in Tally Accounts.



4. Receipts on account of Fees, Grants, Projects etc and Expenditures have been accounted for based on entries in the Tally Accounts and the various records maintained by the University. However, the records of fees etc collected through online transactions are unavailable and hence the segregation of fee receipts under various collection head of account was not possible.

5. Opening Balances of various accounts under current 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.

6. 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 mismatches 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 31.03.2021.

7. The Final Accounts have been 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 as per the generally accepted accounting principles wherever possible.

8. Income from Interest on Investment of Public Funds (FDs/STDRs) have been accounted for as per Form No. 26AS of the Income Tax Act 1961. However, the amounts accounted from Form No. 26AS could not be tallied with the detailed statement of FDs/STDRs prepared by the University and various Banks' FDs/STDRs records. The opening and closing balances of FDs/STDRs are subject to reconciliation.

9. 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.

10. Amounts found debited / credited in statement of Bank Accounts for which details could not be obtained from the University have been debited / credited under Miscellaneous Receipts / Suspense Account for future rectification.

11. 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 must be passed in General Fund Account.

12. 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

13. 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.

14. The accounts of GU IDOL have been incorporated in the consolidated Final Accounts of the University as per detailed Receipts and Payments Account of GU IDOL maintained by the Unit. However, it was observed that the opening balance in the Receipts and Payments Account provided by GUIDOL had an excess balance of Rs.10,01,00,000/- brought forward since FY 2018-19 due to the amount transferred to General Account of GU on 26.02.2019 but not recorded in Tally Account of GUIDOL.

15. The Schedules of Current Assets and Current Liabilities have been prepared with balances brought forward from previous year, which could not be reconciled from the existing records maintained by the University. For Example, deductions for Income Tax, VAT, GST etc have been made from various sources / Fund Accounts but deposited from One Account viz Tax Payment Account. Similar is the case for PF, Gratuity etc. Hence, we have not set of various credit and debit balances in these heads of account but shown as per available information.

16. 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 31.03.2021 and Income and Expenditure Account for the year 2020-21. 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 : 24/09/2021  
Encl : As stated above.



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

(CA. Arindom Baruah, FCA)

Partner

Mem. No: 053980

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**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**BALANCE SHEET AS AT 31.03.2021 (PROVISIONAL)**

	PARTICULARS	SCH NO	FY: 2020-21	FY: 2019-20
A.	<b>SOURCES OF FUNDS:</b>			
	<b>i) CAPITAL FUND ACCOUNT:</b>			
	Gauhati University (Incl IDOL, IST, MCOM):			
	Opening balance B/F		14,39,60,14,388	13,11,41,77,766
	Add/(less): Surplus / (Deficit) during the year:	IE A/C	(53,71,12,935)	1,25,79,65,860
	Add/(less): Opening Balance Difference (IDOL)		(1,29,14,624)	(2,38,70,762)
	Add/(less): Opening Balance Difference (Int MCom)		1,21,861	
	Closing balance C/F Sub Total (i)		<b>13,84,61,08,690</b>	<b>14,39,60,14,388</b>
	<b>ii) GRANTS / PROJECT FUND ACCOUNTS:</b>			
	a) GU A/C: Opening balance B/F (Bank A/cs STDRs)	B2	54,68,68,341	46,21,75,022
	Add: Receipts of Grants during the year:	B2	9,48,28,014	20,52,03,298
	Add: Interest on Bank A/cs and STDRs	B2	1,50,65,193	40,98,796
	Add: Transfer of Fund, BT Deduction, Margin Money and Other Misc Receipts	B2	1,39,84,988	1,61,40,550
			<b>67,07,46,536</b>	<b>68,76,17,666</b>
	Less: Expenditures/utilization during the year	B2	25,27,13,825	13,95,97,766
	Less: Transfer of Fund, BT Deduction & Margin Money	B2	58,40,317	11,51,559
	<b>UNSPENT BALANCES OF GRANTS &amp; PROJECTS</b>		<b>41,21,92,394</b>	<b>54,68,68,341</b>
	b) IDOL A/C (Scholarship Fund)		41,58,960	41,58,960
	Sub Total (ii)		<b>41,63,51,354</b>	<b>55,10,27,301</b>
	<b>iii) CURRENT LIABILITIES &amp; PROVISIONS</b>			
	a. CURRENT LIABILITIES	B3	87,84,56,349	51,18,31,286
	Sub Total (iii)		<b>87,84,56,349</b>	<b>51,18,31,286</b>
	<b>iv) INTER BANK FUND TRANSFERS</b>	B7	7,39,62,75,042	6,03,10,95,991
	Sub Total (iv)		<b>7,39,62,75,042</b>	<b>6,03,10,95,991</b>
	<b>GRAND TOTAL (A)</b>		<b>22,53,71,91,434</b>	<b>21,48,99,68,966</b>
B	<b>APPLICATION OF FUNDS:</b>			
	<b>i) FIXED ASSETS</b>			
	As per Schedule A of Fixed Assets	A	8,62,43,28,051	8,70,19,39,329
	Sub Total (i)		<b>8,62,43,28,051</b>	<b>8,70,19,39,329</b>
	<b>ii) INVESTMENTS (PUBLIC FUNDS ETC)</b>			
	a) Gauhati University A/C	B4	4,23,29,96,910	4,34,13,13,599
	b) IDOL Account	B4		57,82,63,927
	c) PROJECT A/Cs	B4		1,20,000
	Sub Total (ii)		<b>4,23,29,96,910</b>	<b>4,91,96,97,526</b>
	C/F		<b>12,85,73,24,962</b>	<b>13,62,16,36,855</b>



	B/F		12,85,73,24,962	13,62,16,36,855
<b>iii) CURRENT ASSETS</b>				
<b>CASH AND BANK BALANCES:</b>				
a. Cash in hand (Guest House)			1,600	4,000
b. Cash in hand (Integrated M.COM)			-	-
c. Cash at Bank (GU)	B5		1,35,43,65,782	1,14,22,82,204
d. Cash at Bank (IDOL)	B5		4,64,25,737	5,46,25,211
e. Cash at Bank (Integrated M.COM)	B5		23,69,391	21,84,170
f. Cash at Bank (GU-IST)	B5		3,06,23,131	3,06,23,131
	<b>Sub Total (iii)</b>		<b>1,43,37,85,640</b>	<b>1,22,97,18,716</b>
<b>OTHER CURRENT ASSETS:</b>				
a. GU A/C	B6		66,16,91,405	47,98,32,834
b. INTER BANK FUND TRANSFERS	B7		7,55,71,22,431	6,13,15,13,564
c. ADVANCES (PROJECT A/Cs)			2,72,66,997	2,72,66,997
	<b>Sub Total (iv)</b>		<b>8,24,60,80,832</b>	<b>6,63,86,13,395</b>
<b>GRAND TOTAL (B)</b>			<b>22,53,71,91,434</b>	<b>21,48,99,68,966</b>

Place: Guwahati  
Date: 24.09.2021



As per our report of even date annexed,  
M/S A M D & ASSOCIATES,  
Chartered Accountants,  
FRN: 318191E

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

Senior Partner,  
Mem. No. : 053980



<b>GAUHATI UNIVERSITY</b>			
<b>GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014</b>			
<b>INCOME &amp; EXPENDITURES ACCOUNT FOR THE YEAR 2020-21 (PROVISIONAL)</b>			
<b>A. INCOME</b>			
PARTICULARS	SCH.NO	FY: 2020-21	FY: 2019-20
<b>Statutory Grants</b>			
Statutory Grants from Govt. of Assam (SALARY A/C)	IE 1	1,19,15,62,500	2,43,21,30,239
<b>Other Revenue Grants</b>			
From Governments	IE 1	1,34,53,342	1,37,37,023
<b>Own revenue</b>			
I) Admission/Tution Fees (General & Student Adm A/cs)	IE 2	17,36,51,409	74,04,490
II) Examination Fees (Exam A/C)	IE 2	18,40,67,835	10,70,53,903
III) Fees / Misc. receipts (ALL A/Cs)	IE 2	6,41,30,066	69,63,20,686
<b>Interest earned from Banks</b>			
I) Interest Received from Bank (All A/c)	IE 3	1,54,62,274	2,45,70,780
II) Interest on Public Deposit A/C (All)	IE 3	24,04,95,446	21,29,21,757
<b>Others</b>			
i) Sale proceeds from Press (GUPD A/C)	IE 4	20,23,143	63,94,409
II) Misc receipts	IE 4	89,00,263	15,04,45,063
	<b>Total A</b>	<b>1,89,37,46,278</b>	<b>3,65,09,78,351</b>
<b>B: EXPENDITURES</b>			
Expenditures on Salaries and related expenses	IE 5	2,02,85,87,836	1,72,34,57,593
Expenditures on Examinations	IE 6	12,14,74,466	13,79,58,920
Expenditures on Administration	IE 7	12,98,78,822	37,13,41,333
Expenditures on Misc. Items	IE 8	-	-
Depreciation (As per Schedule A of Fixed Assets)	A	15,09,18,088	16,02,54,644
	<b>Total B</b>	<b>2,43,08,59,212</b>	<b>2393012490</b>
<b>Excess of income over expenditures/(excess of expenditures over income)</b>		<b>(53,71,12,935)</b>	<b>1,25,79,65,860</b>
<b>A-B</b>			

Place: Guwahati  
Date: 24.09.2021



As per our report of even date annexed,  
M/S A M D & ASSOCIATES,  
Chartered Accountants,  
FRN: 318191E

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

**GAUHATI UNIVERSITY**  
**CONSOLIDATED RECEIPT & PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2021 (PROVISIONAL)**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>To Opening Balance</b>			<b>Revenue Expenses</b>		
Saving Accounts	1,11,75,37,994		<b>By Expenditure on Examinations</b>		
Current Accounts	15,63,591		Examination Account		12,14,74,466
Cash in Hand	4,000	1,11,90,95,585	<b>By Expenditure on Salary &amp; Other Related</b>		
<b>To Grants Received</b>			General Fund	94,78,475	
Statutory Grants	1,19,15,62,500		Salary Fund	1,39,29,91,993	
Other Revenue Grants	1,34,53,342		Examination Fund	52,906	
Grants / Project Funds	9,48,28,014		PRC Fund	97,73,112	
Grant Received in Advance	-	1,29,98,43,856	Gratuity Fund	9,37,87,976	
<b>To Fees Received</b>			Pension Fund	40,89,65,402	
Fess from College/Institution	6,41,30,066		Teachers' Provident Fund	4,05,81,807	
Fees from Students/Others	17,36,51,409		Provident Fund	3,52,56,971	
Exam Fees	18,40,67,835	42,18,49,310	Guest House Fund	2,34,000	
<b>To Other Income</b>			IDOL Fund	3,74,65,194	2,02,85,87,836
General Fund	13,53,828		<b>By Administrative &amp; General Expenses</b>		
Salary Fund	53,97,058		General Fund	6,04,93,946	
Student Fund Fund	8,750		Examination Fund	40,372	
Treasurer Fund	71,864		PRC Fund	1,53,915	
Guest House Fund	15,91,498		Pension Fund	1,53,300	
GUPD Fund	20,23,143		Guest House Fund	1,89,168	
Examination Fund	1,352		IDOL Fund	1,94,04,362	8,04,35,063
IDOL Fund	3,03,243	1,07,50,736	Academic Expenses (General Fund)		94,02,732
<b>To Interest Received</b>			Other Indirect Expenses		4,00,41,027
Bank Interest	1,54,62,274		<b>By Project Expenses</b>		
Interest on Fixed Deposits	4,26,18,538	5,80,80,812	Project Fund	7,05,19,339	
Interest on Recurring Deposits	-		RUSA Fund	10,17,08,691	
<b>To Receipts in Project Fund</b>			SEASC Fund	21,24,706	
Interest and other Miscellaneous Receipts	1,50,65,193		TNEIF Fund	7,47,58,621	
Inter Fund Transfers Received	7,02,982		NEQIP GUIST Fund	21,32,510	
Book Transfers	1,32,82,006	2,90,50,181	DAE BRNS Physics Deptt. Fund	13,10,393	
<b>To Current Liabilities</b>			TRG Molecular Fund	1,59,555	25,27,13,825
General Fund	1,94,94,579		<b>By Inter Fund Transfers From Project Fund</b>		
Salary Fund	32,89,77,016		Project Fund	6,28,700.00	
Examination Fund	7,34,292		RUSA Fund	52,00,067.00	
	33,07,716		TRG Molecular Fund	6,666.00	
			NEC Fund	4,884.00	58,40,317



RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Gratuity Fund	6,72,000		By Other Currents Assets		
Pension Fund	67,63,789		General Fund	18,40,000	
Teachers' Provident Fund	2,49,55,089		Salary Fund	1,72,67,000	
Provident Fund	48,696		Tax Payment Fund	16,44,59,321	
IDOL Account	5,35,483	38,54,88,660	Gratuity Fund	5,06,590	
To Other Current Assets (Adjustments):			Loans & Advances Fund	1,09,00,000	
Income Tax Refund Received	-		Pension Fund	73,67,500	
General Fund	2,59,500		Teachers' Provident Fund	16,50,000	
Salary Fund	6,05,73,496		Provident Fund	2,93,35,690	
PRC Fund	5,82,200		IDOL Fund	15,44,511,00	23,48,70,612
Gratuity Fund	6,61,145		By Current Liabilities (Adjustments)		
Loans & Advances Fund	8,31,623		General Fund	1,21,37,406	
Provident Fund	-		Salary Fund	13,80,080	
Treasurer Fund	18,086	6,63,55,856	Gratuity Fund	6,72,000	
IDOL Fund	34,29,806		IDOL Fund	46,74,112	1,88,63,598
To Investments			By Capital Expenses (Fixed Assets)		
Fixed Deposit Matured	2,58,91,44,792	2,58,91,44,792	By Investments		
Rec Deposit Matured	-		Fixed Deposits		1,71,77,38,413
To Inter Fund Transfers Received			By Inter Fund Transfers		1,42,56,08,867
To Difference in Opening Balance (Int. M.Com)			By Difference in Opening Balance (IDOL)		1,29,14,624
Total		7,34,49,60,700	By Closing Balance		
			Saving Accounts	1,32,12,85,169	
			Current Accounts	18,75,741	
			Fixed Deposits	-	
			Recurring Deposits	-	
			Cash in Hand	1,600	1,32,31,62,510
			Total		7,34,49,60,700

As per our report of even date annexed,  
MIS A M D & ASSOCIATES,

Chartered Accountants,  
FRN: 318191E

*(Signature)*  
(CA. Arindom Baruah, FCA)  
Senior Partner,

Mem No : 053980



Place: Guwahati  
Date: 24.03.2021

**GAUHATI UNIVERSITY**  
**CONSOLIDATED PROJECT FUND**  
 (Project Fund | RUSA Fund | SEASC Fund | TNEIF Fund | NEQIP Fund | DAE BRNS Physics Fund | TRG Molecular Fund | NEC Fund)  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021 (PROVISIONAL)**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance				
Project Account	7,21,52,192.00		7,07,75,980.00	
RUSA Account	18,13,74,189.00		2,69,439.00	7,05,06,541.00
SEASC Account	84,76,510.60		10,17,11,425.50	
TNEIF Account	20,07,27,089.00		3,000.00	10,17,08,425.50
NEQIP Account	21,54,510.25		21,42,706.00	
DAE BRNS Account	14,26,647.00		18,000.00	21,24,706.00
TRG Molecular Account	3,59,569.00		7,54,64,446.00	
NEC Account	1,22,008.50	46,67,92,715.35	7,06,946.00	7,47,57,500.00
<b>Grant-in-aid</b>				20,16,510.00
<b>Grant Received in Project Account</b>				13,10,127.00
Grant for Equipments Purchase	5,00,000.00			1,59,565.00
Grant for Technical & Infrastructure Report	1,92,000.00			
Grant From ASTEC (Assam Sc. & Tech. Edu. Council)	4,80,000.00			
Grant From Bio-Tech Consortium	75,000.00		1,61,644.00	
Grant From CSIR - Govt. of India (GOI)	50,000.00		4,32,056.00	
Grant From DAE-BRNS	4,50,566.00		35,000.00	6,28,700.00
Grant From DBT - Govt. of India	1,46,02,208.00			
Grant From Directorate of Fisheries	52,80,000.00			52,00,067.00
Grant from Directorate of Tamil Development	1,42,488.00			
Grant From DST - Govt. of India (GOI)	1,10,52,806.00			
Grant From Govt. of Assam	6,43,032.00			
Grant From ICAR	24,69,000.00			
Grant From ICCR	15,19,240.00			
Grant From ICHR	3,58,000.00			
Grant From ICMR	55,45,101.00			
Grant From NCIL	1,00,000.00			
Grant From U.G.C.	1,84,552.00			
Miscellaneous Grant - in - aid	93,71,124.00			
Grant Received in RUSA Account		5,30,15,117.00	8,234.00	
Grant Received in SEASC Account		3,49,11,000.00	265.50	
Grant Received in DAE BRNS Account		47,50,000.00		
Grant Received in TRG Molecular Account		5,14,080.00		
		16,37,817.00		
Indirect Income				9,886.00
Bank Interest				
Balance Amount	19,79,746.00	9,48,28,014.00		1,16,000.00
				4,564.00



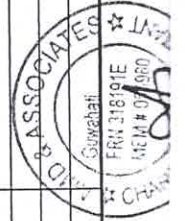
RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
SEASC Account	2,08,124.00			
TNEIF Account	44,73,448.00			
NEQIP Account	22,673.00			
DAE BRNS Account	39,260.00			
TRG Molecular Account	18,374.00			
NEC Account	3,304.00			
<b>Misc. Receipts</b>				
Project Account	2,19,481.00			
TNEIF Account	36,35,279.00		1,50,65,193.00	
<b>Inter Fund Transfers</b>				
<i>In Project Account From</i>				
Salary Account	23,700.00			
Gratuity Account	6,66,000.00			
<i>In DAE BRNS Account From</i>				
GU Departmental Bank A/c	13,282.00		7,02,982.00	
<b>Deductions from Payments of</b>				
<b>Project Account</b>				
CGST Deductions	84,038.00			
SGST Deductions	84,038.00			
IGST/GST Deductions	1,74,181.00			
Income Tax Deductions	4,68,310.00			
P. Tax Deductions	5,408.00			
Forest Royalty Deductions	1,812.00			
Labour Cess Deductions	5,493.00			
Security Deposit Deductions	49,325.00			
<b>RUSA Account</b>				
Central GST	8,54,216.00			
State GST	8,54,216.00			
Integrated GST	12,358.00			
Income Tax	10,87,545.00			
Labour Cess	7,56,702.00			
Royalty	11,01,129.00			
Security Deposit	57,51,599.00			
<b>SEASC Account</b>				
P. Tax	12,444.00			
<b>TNEIF Account</b>				
GST/CGST	15,67,984.00			
Income Tax	1,00,741.00			
Forest Royalty	2,56,645.00			
Labour Cess	51,392.00			
<b>DAE BRNS Account</b>				
	19,76,762.00			
	2,430.00			
			1,32,82,006.00	
				Closing Balance
			59,06,70,910.35	TOTAL
				33,21,16,768.85
				59,06,70,910.35



**Current Liabilities/Provisions and Others : FY: 2020-21**

**CURRENT LIABILITIES**

A/C Head	Fund Name	Opening Balance CR(+)/DR(-)	Received (CR)	Payments (DR)	Closing Balance CR(+)/DR(-)
Income Tax Deductions	General	47,97,271.00	7,26,861.00	-	55,24,132.00
Earnest Money Received (H. Code - 997)	General	97,61,310.00	60,59,500.00	57,50,539.00	1,00,70,271.00
Security Deposits Deductions	General	49,18,458.00	44,66,275.00	63,86,867.00	29,97,866.00
VAT	General	1,50,16,734.00	-	-	1,50,16,734.00
Others	General	17,400.00	-	-	17,400.00
Labour Cess Deductions	General	6,57,245.00	4,69,652.00	-	11,26,897.00
CGST Deductions	General	-	33,86,704.00	-	33,86,704.00
SGST Deductions	General	-	33,86,704.00	-	33,86,704.00
IGST Deductions	General	-	2,10,899.00	-	2,10,899.00
TDS Deductions	General	-	1,53,659.00	-	1,53,659.00
Forest Royalty Deduction	General	-	5,77,357.00	-	5,77,357.00
P. Tax Deduction	General	-	56,968.00	-	56,968
1 Day Salary Deductions (CM Fund)	Salary	-	8,99,103.00	-	8,99,103
EPF (NPS) Deductions	Salary	3,90,45,209	2,88,29,040.00	-	6,78,74,249
GUTCO EF Deductions	Salary	57,34,425	60,33,000.00	-	1,17,67,425
GUWU Deductions	Salary	1,60,150	2,06,100.00	-	3,66,250
Provident Fund Deduction	Salary	9,23,66,589	13,21,83,614.00	-	22,45,50,203
Income Tax Deductions	Salary	16,83,50,189	14,11,89,955.45	-	30,95,40,145
Employment Tax Deduction	Salary	-	34,44,030.00	-	34,44,030
Group Insurance of Employee	Salary	28,21,089	1,35,21,768.00	-	1,63,42,857
Other Deductions	Salary	12,24,88,378	26,70,406.00	-	12,51,58,784
SBI Personal Loan (Bank Loan)	Salary	-	0	13,80,080.00	-13,80,080
HR	Salary	11,62,053	-	-	11,62,053
RHBL	Salary	1,77,22,546	-	-	1,77,22,546
ELECTRICITY RECOVERY	Salary	76,00,715	-	-	76,00,715
RPF	Salary	6,29,38,789	-	-	6,29,38,789
Car/Scio/Other	Salary	41,71,928	-	-	41,71,928
Over Pay	Salary	8,19,247	-	-	8,19,247
OVER PAY	Salary	27,23,562	-	-	27,23,562
GUOA	Salary	1,250	-	-	1,250
GUTA	Salary	55,92,850	-	-	55,92,850
FM	Salary	1,66,731	-	-	1,66,731
Bank Loan	Salary	13,500	-	-	13,500
Misc	Salary	33,866	-	-	33,866
Court Fee	Salary	2,07,494	-	-	2,07,494



A/C Head	Fund Name	Opening Balance CR(+)/DR(-)	Received (CR)	Payments (DR)	Closing Balance CR(+)/DR(-)
	Salary	6,000	-	-	6,000
BTAD Relief/NAAC	Salary	-3,32,63,510	-	-	-3,32,63,510
Suspense	Examination	3,56,434	-	-	3,56,434
VAT	Examination	-	3,67,146.00	-	3,67,146
TDS under Income Tax	Examination	-	3,67,146.00	-	3,67,146
TDS under GST	PRC	-	13,000.00	-	13,000
GSLI Deduction	PRC	-	1,443.00	-	1,443
LICI Deduction	PRC	-	16,346.00	-	16,346
P. Tax Deduction	PRC	-	11,52,462.00	-	11,52,462
Income Tax Deduction	PRC	-	1,200.00	-	1,200
GST Deduction	PRC	-	2,744.00	-	2,744
CGST Deductions	PRC	-	2,744.00	-	2,744
SGST Deductions	PRC	-	21,13,335.00	-	21,13,335
Provident Fund Deduction	PRC	-8,29,194	4,442.00	-	12,84,141
OTHERS	PRC	-	6,72,000.00	6,72,000.00	4,442
Bank Loan	Gratuity	-	-	-	-
Suspense	Gratuity	28,43,179	-	-	28,43,179
Suspense-GUPA (PENSION)	PENSION	4,04,93,485	67,63,789.00	-	4,72,57,274
Union Fee GUPA	PENSION	-3,42,650	-	-	-3,42,650
Provident Fund Subscription	Teachers' PF	5,88,74,693	2,49,55,089.00	-	8,38,29,782
Current Liabilities-IDOL	IDOL	56,340	5,35,483.00	46,74,112.00	-40,82,289
Salary and Contractor's tax	GU TAX PAYMENTS	3,06,735.00	-	-	3,06,735.00
Security deposits	XIITH PLAN	2,93,943	-	-	2,93,943
VAT	XIITH PLAN	2,53,511	-	-	2,53,511
Labour cess	XIITH PLAN	36,041	-	-	36,041
Provident fund subscription	PROVIDEND FUND	12,15,91,855	48,696.00	-	12,16,40,551
Provident fund contribution	PROVIDEND FUND	-9,50,14,468	-	-	-9,50,14,468
Final payment (PF)	PROVIDEND FUND	-4,77,89,214	-	-	-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	1,22,13,252	-	-	1,22,13,252
Past Service (PF)	PROVIDEND FUND	6,53,076	-	-	6,53,076
NBCPS (PF)	PROVIDEND FUND	14,59,877	-	-	14,59,877
Income Tax	GU TAX PAYMENTS	-17,50,67,710.00	-	-	-17,50,67,710.00
Income Tax (Salary)	GU TAX PAYMENTS	720.00	-	-	720.00
Cyber Treasury	GU TAX PAYMENTS	-32,68,648.00	-	-	-32,68,648.00
GST (All Accounts)	GU TAX PAYMENTS	-69,30,149.00	-	-	-69,30,149.00
Custom Duty	GU TAX PAYMENTS	84,487.00	-	-	84,487.00
Income Tax (Prior Period)	GU TAX PAYMENTS	-13,62,962.00	-	-	-13,62,962.00
Suspense:IDOL		1,200	-	-	1,200
Current Liabilities-M.Com		5,237	-	-	5,237
P. Y Adjustments in STDR / Opening Balance		6,74,38,551	-	-	6,74,38,551
Total		51,18,31,286	38,54,88,660	1,88,63,598	87,84,56,349



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**INVESTMENT AND INTEREST ON PUBLIC DEPOSITS 2020-21**

Name of Account/Fund	Balance as on 01.04.2020	New Investment during 2020-21	Gross Interest Accrued/Received	Tax Deducted at Source by Bank	Net Interest Accrued/Received	Matured	Balance as on 31.03.2021
Corpus Fund	24,54,78,737	-	-	-	-	-	24,54,78,737
Student Fund	16,63,60,474	-	-	-	-	-	16,63,60,474
Examination	1,01,42,63,398.00	-	-	-	-	-	1,01,42,63,398
General	1,54,45,87,574	-	-	-	-	-	1,54,45,87,574
Guest House	6,50,203	-	-	-	-	-	6,50,203
Infrastructure Development	1,79,31,217	-	-	-	-	-	1,79,31,217
Land Value A/c	31,23,39,078	-	-	-	-	-	31,23,39,078
Reserve Fund	1,40,489	-	-	-	-	-	1,40,489
ACA, TR COM, WUS, SCA	10,52,71,469	-	-	-	-	-	10,52,71,469
NDCPS	1,83,61,893	-	-	-	-	-	1,83,61,893
PF	26,91,48,519	-	-	-	-	-	26,91,48,519
Pension	43,79,03,852	26,99,62,660	-	-	-	26,01,49,639	44,77,16,873
MISC, SCF, SCYGU	20,88,76,696	-	-	-	-	-	20,88,76,696
IDOL	57,82,63,927	13,93,00,000	-	-	-	11,64,48,868	60,11,15,059
Projects	1,20,000	-	-	-	-	-	1,20,000
<b>Opening balance as per Previous Accounts</b>	<b>4,91,96,97,526</b>	<b>40,92,62,660</b>	-	-	-	<b>37,65,98,507</b>	<b>4,95,23,61,679</b>
Less: Opening Balance (Salary Fund)	99,43,80,696	-	-	-	-	-	99,43,80,696
Less: Opening Balance (Treasury Fund)	9,77,26,406	-	-	-	-	-	9,77,26,406
<b>Sub-Total</b>	<b>3,82,75,90,424</b>	<b>40,92,62,660</b>	-	-	-	<b>37,65,98,507</b>	<b>3,86,02,54,577</b>
Salary Fund	99,43,80,696	72,75,00,000	19,78,76,908	1,31,71,145	18,47,05,763	1,63,09,70,538	27,56,15,921
Treasurer Fund (HDFC)	9,77,26,406	58,09,75,753	-	-	-	58,15,75,747	9,71,26,412
<b>GRAND TOTAL (ALL)</b>	<b>4,91,96,97,526</b>	<b>1,71,77,38,413</b>	<b>19,78,76,908</b>	<b>1,31,71,145</b>	<b>18,47,05,763</b>	<b>2,58,91,44,792</b>	<b>4,23,29,96,910</b>

Notes:

- Interest on Fixed Deposits and Tax Deducted at Source thereon were accounted for as per Form No 26AS of Income Tax Act 1961 for the Financial Year 2020-21. Further, fund wise bifurcation could not be done from the statement.
- Pension, PF and IDOL Accounts have been incorporated from Accounts submitted to us by the respective Departments of GU.
- New Investments during the year and Fixed Deposit matured during the year shown under Salary Fund and HDFC Treasurer Fund are as per Tally Accounts.
- Opening Balances as on 31-03-2020 are brought forwarded from previous year's Balance Sheet. In case of Salary Fund Account and Treasurer-Fund Account (HDFC) Opening Balances of Fixed Deposits, were not found in Investment Schedule - B4 of FY 2020-21. Hence the same has been re-grouped as above.





**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**CLOSING BALANCES IN BANK ACCOUNTS: 2020-21**

SCH B5

SL. No	Name of Fund	A/C No	Balance as on 31-03-2021
1	Examination	10243124298	1,35,37,700
2	General Fund	10243124323	-91,59,313
3	Reserve Fund	10243127981	2,85,05,385
4	GUPD	10243127641	1,82,69,969
5	Salary	10243124991	12,15,20,084
6	Student Fund	10243129592	1,88,98,993
7	GU UBI A/C	183900000523	3,66,90,143
8	GU Tax	30854852687	3,44,04,629
9	XII Plan	32656843517	14,59,145
10	XI Plan	30371310278	27,51,309
11	GU PF	10243127889	3,57,28,074
12	GU Pension	10243127652	19,46,36,459
13	Loan And Advance	10243162405	1,84,36,453
14	Gratuity	10243128044	26,39,728
15	PRC	33833945395	1,11,41,471
16	Int. On Invest	10243128260	82,57,018
17	HDFC	22821450000165	26,33,50,650
18	Guest House	10243130813	96,42,761
19	GU Online	37046412533	1,27,60,678
20	Teachers' PF A/c	38213615106	11,66,44,159
21	BKB AUDITORIUM MAIN FUND	10243127142	3,13,569
22	SBI Xth Plan	10243131216	22,646
23	GU Model HE School	39800463096	17,97,303
			<b>94,22,49,013</b>
<b>GU Accounts (A)</b>			
24	<u>Project Account:</u>	10243131817	5,77,80,802
25	<u>NEQUIP</u>	33933586920	44,673
26	<u>RUSA</u>	35558748292	12,41,99,700
27	<u>NEC</u>	37482214862	1,20,429
28	<u>SEASC</u>	36934917496	1,13,22,373
29	<u>TRG Molecular Biology</u>	37480543648	18,49,529
30	<u>DAE BRNS Physics Deptt.</u>	37962899099	6,85,307
31	<u>TNEIF</u>	37754249955	13,61,13,957
32	<u>GOA Grant For Infra. &amp; Exam A/c</u>		8,00,00,000
			<b>41,21,16,769</b>
<b>GRANTS &amp; PROJECT ACCOUNTS (B)</b>			
		<b>GRAND TOTAL (A+B)</b>	<b>1,35,43,65,782</b>
1	<u>RD of PENSION FUND</u>		-



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**

SCH B6

**OTHER CURRENT ASSETS 2019-20**

A/C Head	Fund Name	OP.Balance DR(+)/ CR(-)	Received (CR)	Payments (DR)	CL. Balance DR(+)/ CR(-)
Festival advance	General	1,14,000.00	2,59,500.00	-	-1,45,500.00
Professional tax	General	-38,866.00	-	-	-38,866.00
Festival advance	SALARY	3,73,92,761.00	1,85,69,500.00	1,72,67,000.00	3,60,90,261.00
Professional tax	SALARY	2,57,345.00	-	-	2,57,345.00
Loans & advances (RHBL/MC)	SALARY	1,04,16,733.00	1,22,52,611.00	-	-18,35,878.00
Loan against Provident Fund	SALARY	-	2,17,60,865.00	-	-2,17,60,865.00
SBI Personal Loan (Deduction from Employees)	SALARY	-	1,92,890.00	-	-1,92,890.00
LIC	SALARY	2,63,36,074.00	-	-	2,63,36,074.00
GSLI	SALARY	1,41,192.00	-	-	1,41,192.00
Group Insurance Tax	SALARY	48,45,685.00	-	-	48,45,685.00
GU TDS / TCS A/C (26AS)	Salary, Treasurer & General	2,40,93,112.60	78,15,716.10	1,34,75,014.59	2,97,52,411.09
Grant Receivable from SITA	General	-	-	17,08,800.00	17,08,800.00
Festival Advance	PRC	48,000.00	22,000.00	-	26,000.00
M. CAR/SCOOTER LOAN	PRC	34,000.00	9,000.00	-	25,000.00
Loan against Provident Fund	PRC	-	5,51,200.00	-	-5,51,200.00
Income Tax	GU TAX PAYMENTS	17,62,66,221.00	-	15,34,30,387.00	32,96,96,608.00
GST and P Tax	GU TAX PAYMENTS	4,32,73,289.00	-	1,10,28,934.00	5,43,02,223.00
Loans & Advances	Gratuity	-	6,61,145.00	5,06,590.00	-1,54,555.00
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	31,92,024.00	-	-	31,92,024.00
Advance	Teachers' PF	-	-	16,50,000.00	16,50,000.00
INCOME TAX	PENSION	3,53,67,786.00	-	73,67,500.00	4,27,35,286.00
Adv /Recovery of Adv (PF)	PROVIDEND FUND	3,10,80,741.21	-	2,93,35,690.00	6,04,16,431.21
Recovery of loans(Cash deposits)	Loans & advances	-4,59,124.00	-	-	-4,59,124.00
Recovery of loans from(Salary)	Loans & advances	-4,97,58,378.00	-	-	-4,97,58,378.00
Recovery of loans from (Gratuity)	Loans & advances	-13,96,432.00	-	-	-13,96,432.00
Loans & advances to Staff	Loans & advances	9,68,93,700.00	8,31,623.00	1,09,00,000.00	10,69,62,077.00
Medical Advance	Loans & advances	73,17,895.00	-	-	73,17,895.00
Recovery of loans	Loans & advances	7,177.00	-	-	7,177.00
Recovery from Leave Encashment	Loans & advances	-5,75,320.00	-	-	-5,75,320.00
LIC	PROVIDEND FUND	9,80,929.00	-	-	9,80,929.00
LIC Receipts	SALARY	-21,52,727.00	-	-	-21,52,727.00
GPF Contribution	PENSION	-11,57,70,969.00	-	-	-11,57,70,969.00
PF Deposited to Individual A/C's	PENSION	14,868.00	-	-	14,868.00
	PROVIDEND FUND	5,62,71,049.00	-	-	5,62,71,049.00



A/C Head	Fund Name	OP. Balance DR(+)/ CR(-)	Received (CR)	Payments (DR)	CL. Balance DR(+)/ CR(-)
Advance to Staff Against Arrear/Festival		1,11,00,300.00	-	-	1,11,00,300.00
	HDFC	7,00,68,610.00	-	-	7,00,68,610.00
		25,770.47	-	-	25,770.47
Misc. Suspense	IDOL	1,16,07,792.00	34,29,806.00	14,58,411.00	96,36,397.00
SUSPENSE	IDOL	16,000.00	-	-	16,000.00
Loans and Advances-IDOL	IDOL	73,416.00	-	86,100.00	73,416.00
Security deposits-IDOL	IDOL	1,22,011.00	-	-	2,08,111.00
Imprest Account - IDOL	IDOL	36,59,049.00	-	-	36,59,049.00
Insurance Premium (GSLI) - IDOL	IDOL	47,98,32,834.28	6,63,55,856.10	24,82,14,426.59	66,16,91,404.77
SUNDRY-CREDITORS (IDOL)					
Total					



THIS RECEIPT IS VALID ONLY FOR THE PURPOSES OF THE  
 STATE OF MADHYA PRADESH  
 GOVERNMENT  
 DEPARTMENT OF REVENUE  
 SECURITY DEPARTMENT

**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**TRANSFER OF FUND FOR THE YEAR 2020-21**

SCH B7

Received by	Received from	OPENING BALANCE (Cr)	Amount (Credit)	TOTAL	Paid By	Paid To	OPENING BALANCE (Dr)	Amount (Debit)	TOTAL
General Fund	Guest House	-	540.00	540	General Fund	Gratuity	2,38,00,000	-	2,38,00,000
General Fund	Examination	29,30,00,000	-	29,30,00,000	General Fund	Loan and Advance	1,00,00,000	-	1,00,00,000
General Fund	Student fund(UB)/Final	11,00,00,000	-	11,00,00,000	General Fund	Gratuity	77,089	-	77,089
General Fund	Gratuity	5,23,183	27,000	5,50,183	General Fund	Pension Fund	68,84,000	-	68,84,000
General Fund	Salary	21,03,91,844	-	21,03,91,844	General Fund	Tax Payment A/c	2,64,72,271	1,19,58,224	3,84,30,495
General Fund	XII Plan	5,81,144	-	5,81,144	General Fund	NEC A/c	5,000	-	5,000
General Fund	Studentfund(HD FC)	8,00,00,000	-	8,00,00,000	General Fund	Forex	1,60,00,000	-	1,60,00,000
General Fund	GUPD	2,00,00,000	-	2,00,00,000	General Fund	Examination	-	50,00,000.00	50,00,000.00
General Fund	PRC Fund	19,070	-	19,070	General Fund	Employee Association	-	65,700.00	65,700.00
General Fund	RUSA	1,36,00,000	52,00,067	1,88,00,067	General Fund	SITA Project	-	14,40,000.00	14,40,000.00
General Fund	Salary	30,000	11,56,13,960	11,56,43,960	Salary Fund	Project	5,63,063	23,700	5,86,763
General Fund	SEASC	9,88,272	-	9,88,272	Salary Fund	Teachers PF	5,34,93,231	8,08,79,364	13,43,72,595
General Fund	GU Online	18,90,00,000	1,00,00,000	19,90,00,000	Salary Fund	Student Fund	2,00,00,000	-	2,00,00,000
General Fund	Corpus Fund	2,00,00,000	-	2,00,00,000	Salary Fund	GU Online	8,00,00,000	-	8,00,00,000
General Fund	IDOL	10,04,93,995	3,90,614	10,08,84,609	Salary Fund	Examination	45,01,30,860	6,00,00,000	51,01,30,860
General Fund	Dept of Bus Admin	4,477	-	4,477	Salary Fund	Corpus	10,00,00,000	-	10,00,00,000
Salary Fund	Tax Payment	-	9,00,00,000	9,00,00,000	Salary Fund	Gratuity	9,15,37,994	9,18,63,315	18,34,01,309
Salary Fund	Examination	77,98,57,000	-	77,98,57,000	Salary Fund	Loans & Advances	3,72,81,559	72,82,536	4,45,64,095
Salary Fund	HDFC A/C	44,80,53,639	-	44,80,53,639	Salary Fund	Provident Fund	24,54,18,637	6,44,46,175	30,98,64,812
Salary Fund	Student Fund Final	8,00,00,000	-	8,00,00,000	Salary Fund	Pension Fund	98,99,39,474	47,86,87,982	1,46,86,27,456
Salary Fund	Corpus Fund	17,20,00,000	-	17,20,00,000	Salary Fund	General	21,03,71,969	11,56,08,960	32,59,80,929
Salary Fund	Pension Fund	1,79,65,958	89,26,335	2,68,92,293	Salary Fund	Tax Payment A/c	35,82,19,743	27,23,46,464	63,05,66,207
Salary Fund	Project Fund	2,95,366	-	2,95,366	Salary Fund	GUTCOWEF Ltd A/C- 10243128059	44,24,000	35,13,000	79,37,000
Salary Fund	PRC Fund	12,64,073	-	12,64,073	Salary Fund	NDCPS	-	7,02,41,243.00	7,02,41,243.00
Salary Fund	Gratuity	8,39,966	-	8,39,966	Salary Fund	Officer Association	-	57,750.00	57,750.00
Salary Fund	GU Online	58,27,00,000	1,50,00,000	59,77,00,000	PRC Fund	Provident Fund	16,07,521	38,94,564	55,02,085
Salary Fund	IDOL	12,060	5,14,103	5,26,163	PRC Fund	Salary	6,53,273	-	6,53,273
Exam Fund	Salary	45,01,30,860	6,00,00,000	51,01,30,860	Examination	Salary	77,98,57,000	-	77,98,57,000
Exam Fund	Gratuity	1,41,217	35,626	1,76,843	Examination	General Fund	29,30,00,000	-	29,30,00,000
Exam Fund	Provident Fund	1,51,015	-	1,51,015	Examination	Corpus	13,99,94,000	-	13,99,94,000
Exam Fund	General	-	50,37,700	50,37,700	Examination	Gratuity	75,00,000	-	75,00,000
Exam Fund	GU Online	-	2,50,00,000	2,50,00,000	Examination	SEASC	1,00,00,000	-	1,00,00,000
Exam Fund	Salary	8,00,00,000	-	8,00,00,000	Examination	Dept of Arab	31,530	-	31,530
Exam Fund	PRC A/c	-	20,850	20,850	Tax Payment	Salary	-	9,00,00,000.00	9,00,00,000.00

**ASSOCIATE**  
 Guwahati

Received by	Received from	OPENING BALANCE (Cr)	Amount (Credit)	TOTAL	Paid By	Paid To	OPENING BALANCE (Dr)	Amount (Debit)	TOTAL
GU Online	MSC Microbiology	-	4,25,000	4,25,000	Gratuity	Salary	9,57,381	-	9,57,381
Tax Payment	IDOL	1,18,62,547	1,55,996	1,20,18,543	Gratuity	General	4,01,083	27,000	4,28,083
Tax Payment	Salary	24,95,68,637	27,23,46,464	52,19,15,101	Gratuity	SBI (Bank Loan)	8,84,182	-	8,84,182
Tax Payment	General Fund	3,04,98,651	1,19,58,224	4,24,56,875	Gratuity	Examination	1,41,217	35,626	1,76,843
Tax Payment	Project	69,01,790	5,93,700	74,95,490	Gratuity	Project	43,077	6,66,000	7,09,077
Tax Payment	NEC	-	4,884	4,884	Gratuity	Loans & Advances	3,89,919	1,27,555	5,17,474
Tax Payment	TRG Molecular	-	6,666	6,666	Gratuity	Provident Fund	1,320	-	1,320
Tax Payment	DBT Food Sc.	-	8,33,145	8,33,145	Pension	Provident Fund	1,51,87,445	-	1,51,87,445
Tax Payment	Departmental A/c	-	44,582	44,582	Pension	NDCPS	-	2,59,868	2,59,868
Tax Payment	DST	-	13,628	13,628	Pension	Loans & Advances	-	51,316	51,316
Tax Payment	Physics Deptt.	-	1,280	1,280	Teachers' PF	Pension Fund	-	1,22,57,488	1,22,57,488
Tax Payment	SAIF A/c	-	30,817	30,817	Provident fund	Pension Fund	7,40,16,890	11,13,231	7,51,30,121
Tax Payment	SERB A/c	-	5,344	5,344	Provident fund	Examination	1,51,015	-	1,51,015
Model School	Departmental A/c	-	16,87,373	16,87,373	Provident fund	Teachers Individual PF	1,75,33,539	-	1,75,33,539
Gratuity	Salary	15,67,45,980	9,18,63,315	24,86,09,295	IDOL	General	10,01,00,000	-	10,01,00,000
Gratuity	Project	-	6,66,000	6,66,000	IDOL	Salary	-	36,91,781	36,91,781
Gratuity	Examination	-	35,626	35,626	GU Online	Student Fund	4,00,00,000	-	4,00,00,000
Loan and Advance	General Fund	1,00,00,000	-	1,00,00,000	GU Online	General	18,90,00,000	1,00,00,000	19,90,00,000
Loan and Advance	Salary	-	72,82,536	72,82,536	GU Online	Salary	58,27,00,000	1,50,00,000	59,77,00,000
Loan and Advance	Gratuity	-	1,27,555	1,27,555	GU Online	Examination	-	2,50,00,000	2,50,00,000
Loan and Advance	Pension Fund	-	51,316	51,316	GU Online	SAIF A/c	-	70,025	70,025
Pension	Unidentified	2,63,19,537	11,13,231	2,74,32,768	Studentfund(UBI)	General Fund	5,00,00,000	-	5,00,00,000
Pension	Salary	1,15,79,12,360	47,86,87,982	1,63,66,00,342	Studentfund(UBI)	General Fund	8,00,00,000	-	8,00,00,000
Pension	General	68,84,000	-	68,84,000	Student Final	Project	96,00,000	-	96,00,000
Pension	Provident Fund	6,64,91,376	-	6,64,91,376	Student Final	Integrated M.Com	57,82,000	-	57,82,000
Pension	Teachers Individual PF	49,16,000	1,22,57,488	1,71,73,488	GUPD	General Fund	2,00,00,000	-	2,00,00,000
Teachers PF A/c	Provident Fund	23,83,690	-	23,83,690	XII Plan	General Fund	3,09,773	-	3,09,773
Teachers PF A/c	Teachers Individual PF	14,12,42,695	-	14,12,42,695	Studentfund(HD FC)	Salary	44,80,53,639	-	44,80,53,639
Teachers PF A/c	Salary	5,34,93,231	8,08,79,365	13,43,72,596	Student Final	General Fund	6,00,00,000	-	6,00,00,000
Provident Fund	PRC Fund	6,99,549	38,94,564	45,94,113	Student Final	Salary	8,00,00,000	-	8,00,00,000
Provident Fund	Salary Fund	12,23,48,524	6,44,46,175	18,67,94,699	Corpus	SEASC	1,00,00,000	-	1,00,00,000
GUPD	General Fund	2,285	-	2,285	Corpus	Salary	17,20,00,000	-	17,20,00,000
Student Fund (HDFC)	Salary	5,00,00,000	-	5,00,00,000	Corpus	General	2,00,00,000	-	2,00,00,000
Corpus	Examination	8,00,00,000	-	8,00,00,000	Corpus	TNEIF	12,00,00,000	-	12,00,00,000
Corpus	Salary	10,00,00,000	-	10,00,00,000	Corpus	HDFC A/C No 4599107044300	7,61,33,404	-	7,61,33,404
Student Final	General Fund	3,50,00,000	-	3,50,00,000	Project Account	General Fund	8,65,467	-	8,65,467
Student Final	GU Online	4,00,00,000	-	4,00,00,000					
Student Final	Salary	2,00,00,000	-	2,00,00,000					
M.Com	Student Fund	57,82,000	-	57,82,000	TOTAL	TOTAL	6,13,15,13,564	1,42,56,09,967	7,55,71,22,431



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**SCHEDULE OF FIXED ASSET AND DEPRECIATION AS ON 31.03.21 AS PER INCOME TAX ACT 1961 FOR AY 2021-22**

SCHEDULE A

Sl No	Particulars	WDV as on 01.04.2020	Additions During the Year	Total	Depreciation Rate	Depreciation as on 31.03.2021	WDV as on 31.03.2021
1	A) Gauhati University (GU)	7,32,94,00,000		7,32,94,00,000	-	-	7,32,94,00,000
2	Land						
3	Building :						
4	I. Academic and Administrative	42,93,03,372	2,38,58,162	45,31,61,534	10%	4,53,16,153	40,78,45,381
5	II. Hostels	15,09,05,615	62,08,171	15,71,13,786	10%	1,57,11,379	14,14,02,407
6	III. Quarters	5,19,81,144	90,53,455	6,10,34,599	10%	61,03,460	5,49,31,139
7	IV. Roads & Culverts	25,73,90,542	32,62,249	26,06,52,791	10%	2,60,65,279	23,45,87,512
8	V. Fencing	73,02,657	-	73,02,657	10%	7,30,266	65,72,391
9	VI. Boundary Walls	19,44,584	14,31,387	33,75,971	10%	3,37,597	30,38,374
10	VII. Car Parking Shed	11,20,820	77,554	11,98,374	10%	1,19,837	10,78,537
11	VIII. Lifts	14,28,877	-	14,28,877	10%	1,42,888	12,85,989
12	IX. Misc Civil Works	20,01,16,351	38,01,019	20,39,17,370	10%	2,03,91,737	18,35,25,633
13	X. VC's Bunglow	-	68,97,741	68,97,741	10%	6,89,774	62,07,967
14	Furnitures and Fixtures	7,87,76,499	7,48,480	7,95,24,979	10%	79,52,498	7,15,72,481
15	Equipment/Office Equipment	4,83,14,185	53,13,321	5,36,27,506	15%	80,44,126	4,55,83,380
16	Lab Equipment	71,38,800	3,83,377	75,22,177	15%	11,28,327	63,93,850
17	Solar Power	4,41,311	50,25,480	54,66,791	40%	21,86,716	32,80,075
18	Electrical Installation	2,11,82,064	46,62,231	2,58,44,295	10%	25,84,430	2,32,59,865
19	Vehicles	42,29,019	-	42,29,019	15%	6,34,353	35,94,666
20	EPBX	41,973	-	41,973	15%	6,296	35,677
21	Set Top Box (Guest House)	20,266	-	20,266	15%	3,040	17,226
22	Inter Com System (Guest House)	58,135	-	58,135	15%	8,720	49,415
23	Refrigerator (Guest House)	29,622	-	29,622	15%	4,443	25,179
24	Books and Journals	19,07,050	1,74,447	20,81,497	40%	8,32,599	12,48,898
25	Computer & Peripherals	6,13,132	-	6,13,132	40%	2,45,253	3,67,879
26	Intellectual Property Right	74,501	-	74,501	25%	18,625	55,876
27	Software Packages	15,66,163	-	15,66,163	40%	6,26,465	9,39,698
28	Plant and Machinery/Equipments	-	24,09,736	24,09,736	40%	9,63,894	14,45,842
29	<b>TOTAL A</b>	<b>8,59,52,86,682</b>	<b>7,33,06,810</b>	<b>8,66,85,93,492</b>		<b>14,08,48,155</b>	<b>8,52,77,45,337</b>



Sl No	Particulars	WDV as on 01.04.2020	Additions During the Year	Total	Depreciation Rate	Depreciation as on 31.03.2021	WDV as on 31.03.2021
	<b>B) IDOL ACCOUNTS</b>						
	WORK IN PROGRESS	4,20,18,035	-	4,20,18,035	0%	-	4,20,18,035
1	Building :	51,13,189	-	51,13,189	10%	5,11,319	46,01,870
2	Electrical Installation	7,55,539	-	7,55,539	10%	75,554	6,79,985
3	Plant and Machinery/Equipments	74,03,429	-	74,03,429	15%	11,10,514	62,92,915
4	Furnitures and Fixtures	17,70,823	-	17,70,823	10%	1,77,082	15,93,741
5	Software Packages	1,17,332	-	1,17,332	40%	46,933	70,399
6	R & D Equipments	1,25,021	-	1,25,021	40%	50,008	75,013
7	Solar Power	1,69,565	-	1,69,565	40%	67,826	1,01,739
8	Technology Support Equipments	1,95,377	-	1,95,377	40%	78,151	1,17,226
9	BOLERO VEHICLE	4,32,812	-	4,32,812	15%	64,922	3,67,890
	<b>TOTAL B</b>	<b>5,81,01,122</b>	<b>-</b>	<b>5,81,01,122</b>		<b>21,82,309</b>	<b>5,59,18,813</b>
	<b>C) M COM</b>						
1	Plant and Machinery/Equipments	14,21,435	-	14,21,435	15%	2,13,215	12,08,220
2	Furnitures and Fixtures	12,09,789	-	12,09,789	10%	1,20,979	10,88,810
3	Electrical Installations	3,09,640	-	3,09,640	10%	30,964	2,78,676
	<b>TOTAL C</b>	<b>29,40,864</b>	<b>-</b>	<b>29,40,864</b>		<b>3,65,158</b>	<b>25,75,706</b>
	<b>D) GU-IST</b>						
1	Plant and Machinery/Equipments	1,25,38,094	-	1,25,38,094	15%	18,80,714	1,06,57,380
2	Furnitures and Fixtures	1,89,53,689	-	1,89,53,689	10%	18,95,369	1,70,58,320
3	Office Equipments	39,89,514	-	39,89,514	15%	5,98,427	33,91,087
4	Electrical Installations	30,12,635	-	30,12,635	10%	3,01,264	27,11,371
5	Computers and Accessories	70,96,822	-	70,96,822	40%	28,38,729	42,58,093
6	Library Books	19,907	-	19,907	40%	7,963	11,944
	<b>TOTAL D</b>	<b>4,56,10,661</b>	<b>-</b>	<b>4,56,10,661</b>		<b>75,22,466</b>	<b>3,80,88,195</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>8,70,19,39,329</b>	<b>7,33,06,810</b>	<b>8,77,52,46,139</b>	<b>-</b>	<b>15,09,18,088</b>	<b>8,62,43,28,051</b>

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.



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**

**STATUTORY GRANTS AND OTHER REVENUE GRANTS 2020-21**

SCH. IE 1

	2020-21	2019 - 20
<b>(I) STATUTORY GRANTS FROM GOVT OF ASSAM</b>		
Particulars		
<b>SALARY ACCOUNT</b>		
Statutory Grants from Govt. of Assam	1,19,15,62,500.00	2,43,21,30,239.00
	<b>1,19,15,62,500.00</b>	<b>2,43,21,30,239.00</b>
		<b>1,37,37,023.00</b>
<b>(II) OTHER REVENUE GRANTS</b>		
Particulars		
<b>SALARY ACCOUNT</b>		
Grant from ICCR	1,24,118.00	
Grant from Director, Higher Tech. Edu.	4,11,669.00	
<b>GENERAL ACCOUNT</b>		
Grant from UGC	3,17,134.00	
Grant from SITA	32,80,000.00	
<b>PRC ACCOUNT</b>		
Grant-in-aid from MoHFW (Recurring Grant)	84,20,421.00	
Grant-in-aid from MoHFW (Non-Recurring Grant)	9,00,000.00	
	<b>1,34,53,342.00</b>	<b>1,37,37,023.00</b>





**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**

SCH. IE 2

OWN REVENUE	2020-21	2019-20
<b>A. Fees from Students / Others</b>		
a. General Account	20,45,171.00	-
b. Student A/C (UBI A/C)	25,800.00	-
c. Treasurer A/C (HDFC Online)	5,93,70,547.00	-
d. GU SBI Online	2,42,56,661.00	74,04,490.00
e. IDOL A/C	8,79,53,230.00	-
f. Tax Payment Account	-	-
<b>Total A</b>	<b>17,36,51,409.00</b>	<b>74,04,490.00</b>
<b>B. Examination Fees</b>		
a. Examination A/C (GU)	1,78,82,081.10	10,70,53,903.07
b. Treasurer A/C (HDFC Online)	16,61,85,754.20	-
<b>Total B</b>	<b>18,40,67,835.30</b>	<b>10,70,53,903.07</b>
<b>C. Fees from Colleges / Institutions</b>		
a. Examination Fund	-	98,19,261.00
b. Student Fund	-	30,70,943.00
c. Salary A/c	-	1,48,028.00
d. General Fund	4,96,82,022.60	8,85,10,460.00
e. GU SBI Online	1,44,46,043.00	16,71,76,033.47
f. Student Admission Fees	-	32,22,41,961.00
g. IDOL A/C	-	10,53,54,000.00
h. Treasurer A/C (HDFC Online)	2,000.00	-
<b>Total C</b>	<b>6,41,30,065.60</b>	<b>69,63,20,686.47</b>
<b>Grand Total (A+B+C)</b>	<b>42,18,49,309.90</b>	<b>81,07,79,079.54</b>



GAUHATI UNIVERSITY		
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014		
INTEREST EARNED 2020-21		SCH IE 3
Name of Account/Fund	2020-21	2019-20
SBI XIITH Plan 3517	39,019.00	57,837.00
Gratuity Fund	2,03,718.00	1,75,340.00
Loans & Advances Fund	6,36,948.00	3,77,211.00
Student Fund	5,30,213.00	6,77,518.00
Pension Fund	16,37,408.00	93,96,197.00
PRC Fund	3,79,239.00	1,61,240.00
SBI XITH Plan 0278	73,573.00	81,654.00
Interest on Investment	4,40,521.00	4,70,669.00
Tax Payment Account	5,33,664.00	4,32,149.00
Teachers' Provident Fund	23,44,230.00	30,53,428.00
Guest House	1,94,455.00	1,97,078.00
Integrated M.Com	63,360.00	50,492.00
Provident Fund	10,08,627.03	5,12,894.00
Treasury Fund (Earlier Student Admission)	60,13,718.00	74,99,569.00
Corpus Fund	7,62,267.00	9,75,150.00
SBI Xth Plan	606.00	734.00
BKB AUDITORIUM MAIN FUND	8,385.00	9,568.00
IDOL	13,879.00	12,012.00
TRG Molecular	-	-
GUPD	4,68,355.00	4,30,040.00
NEC Fund	-	-
GU Model HE School	1,10,089.00	-
Interest on RD (Pension)	-	-
<b>TOTAL</b>	<b>1,54,62,274.03</b>	<b>2,45,70,780.00</b>
<b>INTEREST EARNED ON STDRS</b>		
Name of Account/Fund		68,72,677.00
Corpus Fund		4,90,38,498.00
Student Fund		4,90,09,082.00
Examination		2,14,22,662.00
General		71,511.00
GUEST HOUSE		1,03,67,120.00
INFRASTRUCTURE DEV.		-
Land Value A/c		-
Salary Fund	19,78,76,907.82	-
Reserve Fund		-
ACA, TR COM,WUS,SCA		-
NDCPS		-
PF		96,273.00
Pension	4,05,07,937.00	54,43,896.00
MISC, SCF,SCYGU		5,42,24,777.00
IDOL	21,10,601.00	1,63,75,261.07
Interest on FD (Form 26AS)		-
<b>GRAND TOTAL (ALL)</b>	<b>24,04,95,445.82</b>	<b>21,29,21,757.07</b>



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**

SCH IE 4

	2020-21	2019-20
<b>OTHERS INCOME</b>		
i) Sale proceeds of GU Press	20,23,143.00	63,94,409.00
<b>Total</b>	<b>20,23,143.00</b>	<b>63,94,409.00</b>
ii) Other Misc. Receipts		
<b>General Account</b>		
Sale of Scraps	12,14,350.00	-
Sale of Tender Form	23,000.00	-
GU Standard Deduction @25%	1,969.00	-
Unidetified Bank Credit	1,14,509.00	84,02,836.00
<b>Salary Account</b>		
Other receipts	13,53,149.00	13,86,13,047.00
CCD Deductions	4,000.00	
EC Deductions	36,69,494.00	
HRC Deductions	3,15,741.00	
Salary Over Payment	54,674.00	
TDS U/s 194C as per Form No 26AS	1,72,670.00	
<b>Examination Account</b>		
GU Standard Deduction @25%	1,352.00	-
<b>Student Fund Account</b>		
GU Standard Deduction @25%	8,750.00	-
<b>Treasurer Account</b>		
Other receipts	71,864.00	-
<b>Guest House Account</b>		
Seat Rent	15,91,498.00	26,59,346.00
<b>IDOL Account</b>		
Miscellaneous Receipts	3,03,243.00	4,38,240.00
Misc Receipts (PRC A/c)		6,250.00
Misc Receipts (Guest House)	-	3,25,344.00
Professional & Other Receipts (Form 26AS)	-	
<b>Total</b>	<b>89,00,263.00</b>	<b>15,04,45,063.00</b>



GAUHATI UNIVERSITY		
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014		
	2020-21	SCH IE 5 2019-20
<b>SALARIES &amp; RELATED EXPENDITURES</b>		
<b>I) ACADEMIC / NON-ACADEMIC</b>		
FROM SALARY ACCOUNT	1,31,77,01,361.42	1,15,34,53,069
FROM GENERAL ACCOUNT	84,93,612.00	-
FROM PRC ACCOUNT	96,78,726.00	53,68,183
FROM M COM ACCOUNT	-	15,66,900
FROM GUEST HOUSE ACCOUNT	2,34,000.00	2,22,000
FROM GU IDOL ACCOUNT	2,67,57,870.00	
FROM GU IST ACCOUNT		
<b>SUB TOTAL I</b>	<b>1,36,28,65,569.42</b>	<b>1,16,06,10,152</b>
<b>II) Other related expenditures</b>		
Pension (Pension Fund A/c)	40,89,65,402.00	36,62,57,929
NPS Contribution (Salary A/c)	-	6,03,93,356
Gratuity Paid (Gratuity A/c)	9,37,87,976.00	3,25,19,728
PF Contribution (Teachers' PF A/c)	4,05,81,807.00	
PF Contribution (Provident Fund A/c)	3,52,56,971.00	
Leave Encashment (Salary A/c)	5,79,34,980.00	5,41,83,026
Staff Payments & Benefits (General A/c)	9,84,863.00	58,38,354
Staff Payments & Benefits (Salary A/c)	1,73,55,652.00	-
Staff Payments & Benefits (IDOL A/c)	29,30,324.00	3,45,69,663
TA/DA Expenses (Examination A/c)	52,906.00	-
TA/DA Expenses (PRC A/c)	94,386.00	
Salary & Wages (GUPD)	-	-
EPFO Contribution (IDOL A/c)	77,77,000.00	89,64,793
Holiday Allowance (SALARY ACCOUNT)	-	1,20,592
<b>SUB TOTAL II</b>	<b>66,57,22,267.00</b>	<b>56,28,47,441</b>
<b>GRAND TOTAL (I + II)</b>	<b>2,02,85,87,836.42</b>	<b>1,72,34,57,593</b>



GAUHATI UNIVERSITY		
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014		
		SCH. IE.6
EXPENDITURES ON EXAMINATIONS:	2020-21	2019-20
Examination fund		
REMUNERATION PAYMENT	-	10,85,48,156.00
PRINTING OF QUESTION PAPERS	-	2,86,79,136.00
EXAMINATION EXP	12,14,74,466.00	-
BANK CHARGES	-	-
MISC EXPS/Semister Exp.	-	7,31,628.25
TRAVELLING EXPENSES/ALLOWANCES	-	-
<b>Total</b>	<b>12,14,74,466.00</b>	<b>13,79,58,920.25</b>



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**EXPENDITURES ON ADMINISTRATIONS: 2020-21**

SCH IE 7

Particulars	General Fund	Salary Fund	Examination Fund	PRC Fund	Student Fund	SBI Online Fund	Student Admission Fees (UBI)
Administrative & General Expenses	5,65,65,213.00	-	-	1,53,915.00	12,09,768.00	-	-
Academic Expenses	94,02,732.00	-	-	-	-	27,633.96	29.50
Bank charges	29,722.39	5,015.00	2,204.68	619.50	-	-	-
Repair & Maintenance	3,13,83,239.00	-	2,400.00	-	-	-	-
Printing & stationery	39,28,733.00	-	-	-	-	-	-
Telephone & telecommunication	-	-	-	-	-	-	-
Conference & seminars	-	-	-	-	-	-	-
Misc. Expenses	67,16,297.00	4,55,945.00	47,910.02	-	-	-	-
Postage, Telephone & Internet	-	-	-	-	-	-	-
Diesel for Generator	-	-	-	-	-	-	-
Housekeeping Expense	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-
Union Fee - GUPA	-	-	-	-	-	-	-
Cultural Activities Payment	-	-	-	-	-	-	-
Self Financing	-	-	-	-	-	-	-
Consumables	-	-	-	-	-	-	-
Rent, Rates & Taxes	-	-	-	-	-	-	-
Transportation Expenses	-	-	-	-	-	-	-
Student Welfare Expenses	-	-	-	-	-	-	-
Suspense Payments	-	-	-	-	-	-	-
IDOL ACCOUNT	-	-	-	-	-	-	-
NBCC	-	-	-	33,194.00	-	-	-
Refund of Unutilised Grants ( PRC )	-	4,60,960	52,515	1,87,729	12,09,768	27,634	-
<b>Total</b>	<b>10,80,25,936</b>	<b>4,60,960</b>	<b>52,515</b>	<b>1,87,729</b>	<b>12,09,768</b>	<b>27,634</b>	<b>30</b>



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAH**  
**EXPENDITURES ON ADMINISTRATIONS**

SCHIE 7

Particulars	Treasurer Fund	Model HE School	Pension Fund	Guest House	IDOL	GUPD	Total
Administrative & General Expenses	-	-	-	-	-	-	5,67,19,128
Academic Expenses	-	-	-	-	-	-	1,06,12,500
Bank charges	1,57,502.00	159.30	-	5,950.70	-	-	2,28,837
Repair & Maintenance	-	-	-	-	-	-	3,13,85,639
Printing & stationery	-	-	-	12,250.00	-	-	39,28,733
Telephone & telecommunication	-	-	-	-	-	-	12,250
Conference & seminars	-	-	-	-	-	-	72,29,912
Misc. Expenses	9,760.00	-	-	-	-	-	-
Postage, Telephone & Internet	-	-	-	-	-	-	-
Diesel for Generator	-	-	-	-	-	-	1,65,229
Housekeeping Expense	-	-	-	1,65,229.00	-	-	-
Contingencies	-	-	-	-	-	-	1,53,300
Union Fee - GUPA	-	-	1,53,300.00	-	-	-	-
Cultural Activities Payment	-	-	-	-	-	-	-
Self Financing	-	-	-	-	-	-	5,738
Consumables	-	-	-	5,738.00	-	-	-
Rent, Rates & Taxes	-	-	-	-	-	-	-
Transportation Expenses	-	-	-	-	-	-	-
Student Welfare Expenses	-	-	-	-	-	-	-
Suspense Payments	-	-	-	-	1,94,04,362.00	-	1,94,04,362
IDOL ACCOUNT	-	-	-	-	-	-	-
NBCC	-	-	-	-	-	-	33,194
Refund of Unutilised Grants ( PRC )	-	-	1,53,300	1,89,168	1,94,04,362	-	12,98,78,822
<b>Total</b>	<b>1,67,262</b>	<b>159</b>	<b>1,53,300</b>	<b>1,89,168</b>	<b>1,94,04,362</b>	<b>-</b>	<b>12,98,78,822</b>



**GAUHATI UNIVERSITY**  
**GENERAL FUND - ACCOUNT NO : 10243124323**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>RECEIPTS</b>					
Opening Balance		61,05,123.00	Academic Expenses		2,500.00
<b>Direct Income</b>			Academic Excursion		5,15,127.00
Fees Received from Colleges/Institutions	5,00,36,203.60		Convocation Expenses		36,831.00
Less. Reversed	3,54,181.00		Examination Expenses		
Fees Received from Students/Others	20,68,571.00	4,96,82,022.60	Field Work/Participation Expenses	63,74,043.00	1,05,320.00
Less. Reversed	23,400.00	20,45,171.00	Laboratory Expenses	16,719.00	63,57,324.00
<b>Indirect Income</b>			Less. Reversed		3,26,457.00
Sale of Scraps	12,14,350.00	12,37,350.00	Publication Expenses		6,67,626.00
Sale of Tender Form	23,000.00		Student Welfare Expenses		13,91,547.00
<b>Grants-in-aid Received</b>			Other Academic Expenses		
UGC	3,17,134.00	35,97,134.00	<b>Administrative &amp; General Expenses</b>		
S.I.T.A.	32,80,000.00		Advertisement and Publicity		11,98,970.00
<b>Other Receipts</b>			Electricity and Power		2,14,55,190.00
Miscellaneous Receipts	1,17,109.00	1,14,509.00	Expenses on Seminar/Workshops		14,092.00
Less. Reversed	2,600.00	60,59,500.00	Magazines & Journals		1,10,395.00
Earnest/Security Money Deposit Received - 997			Postage & Telegram	47,117.00	38,775.00
<b>Inter Fund Transfer From:</b>			Less. Reversed	8,342.00	39,28,733.00
Guest House Account	540.00		Printing and Stationery		19,36,660.00
GU Online Account	1,00,00,000.00		Professional Charges		
GU Salary Account	11,56,13,960.00		Statutory Expenses		17,00,963.00
GU Gratuity Account	27,000.00		Labour Welfare Cess - 1012B		42,51,099.00
GU RUSA Fund	52,00,067.00		Forest Royalty - 1012C		24,00,000.00
GU IDOL Account	3,90,614.00		Water Charges	2,35,98,243.00	2,34,59,069.00
			Other Admin Exp	1,39,174.00	
			Less. Reversed		
<b>Deduction from Payments</b>			<b>Staff Payments &amp; Benefits</b>		
CGST - 1012A	33,86,704.00	13,12,32,181.00	Honorarium		60,990.00
SGST - 1012A	33,86,704.00		Retirement & Terminal Benefit		60,000.00
IGST - 1012A	2,10,999.00		Salaries & Wages		84,93,612.00
TDS - 1010	1,53,659.00		Staff Welfare Expenses	8,40,373.00	25,000.00
Income Tax - 1010	7,26,861.00		TAVDA Expenses	1,500.00	8,38,873.00
Forest Royalty - 1012C	5,77,357.00		Less. Reversed		
Labour Cess - 1012B	4,69,652.00		<b>Other Indirect Expenses</b>		
			Bank Charges		
			Repair & Maintenance		3,15,58,113.00





<b>Inter Fund Transfers</b>				
<b>Tax Payment Account:</b>				
Income Tax & P. Tax - 1010		44,95,811.00		
Other Suspense - 1014 (TDS for Oct 2020)		4,80,256.00		
GST - 1012A		69,82,157.00		
GU Examination Account		50,00,000.00		
GU Employee Association Account		65,700.00		
GU SITA Project Account		14,40,000.00		1,84,63,924.00
<b>Other Current Assets (Adjustments)</b>				
Grant Receivable from SITA				17,08,800.00
<b>TDS (As per Form 26AS)</b>				
TDS under Income Tax (SITA)		65,600.00		
TDS under GST (SITA)		65,600.00		1,31,200.00
By Closing Balance (Cash at Bank)				-91,59,312.79
	<b>21,37,69,538.60</b>			<b>21,37,69,538.60</b>



## GAUHATI UNIVERSITY

SALARY - ACCOUNT NO : 10243124991

## RECEIPT &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		Indirect Expenses	17,36,13,773.00	1,31,78,80,761.42	1,31,77,01,361.42
<b>Grant-in-aid Received</b>		Salaries & Wages		1,79,400.00	1,73,55,652.00
Grant from ICCR	1,24,118.00	Less. Reversed			
Grant from Director, Higher Tech. Edu.	4,11,669.00	Staff Welfare Expenses			
Statutory Grants from GOA (Grants IE)	1,19,15,62,500.00	Other Expenses	1,19,20,98,287.00		5,015.00
		Bank Charges			
<b>Other Receipts</b>		Other Payments			
Refund from Income Tax Deptt.	77,97,630.00	Fixed Deposit Booked		72,75,00,000.00	
Liability for Group Insurance of Employee (CL)	7,49,933.00	Festival Advance to Employees	99,00,712.00	1,72,67,000.00	41,56,67,000.00
Other Receipts	13,53,149.00				
Fixed Deposit Matured		Inter Fund Transfer	1,63,09,70,538.00		
Inter Fund Transfer from :		Project Account		23,700.00	
Pension Account	89,26,335.00	GU Officer Association Account 10243127630 - H. Code 1014		57,750.00	
GU Online Account	1,50,00,000.00	General Account			
Tax Payment Account	9,00,00,000.00	Head Code - 665	1,35,063.00		
IDOL Account	5,14,103.00	Head Code - 1014	4,00,00,000.00		
		Medical Advance Recovery	1,41,190.00		
<b>Received on behalf of Ex-GU Employees</b>		General Advance Recovery	3,32,582.00		
New Pension Scheme	10,728.00	Family Maintenance Postage Charge	125.00		
Provident Fund	64,15,895.00	Other Transfer	3,00,00,000.00		
		Direct Transfer from Bank	4,50,00,000.00	11,56,08,960.00	
<b>Deductions from Payments</b>		Gratuity Account		9,18,63,315.00	
1 Day Salary Deductions	8,99,103.00	Head Code - 664	9,18,63,315.00		
CCD Deductions	4,000.00	Examination Account			
EC Deductions	36,69,494.00	Head Code - 1014	4,00,00,000.00		
EPF (NPS) Deductions	2,88,18,312.00	Direct Transfer from Bank	2,00,00,000.00	6,00,00,000.00	
Festival Advance Recovery Deductions	1,85,69,500.00	Loans & Advances Account			
GUTCWF Deductions	60,33,000.00	Head Code - 981	69,05,051.00		
GUWA Deductions	2,06,100.00	Head Code - 665	6,324.00		
HRC Deductions	3,15,741.00	House Building Loan Recovery	2,56,098.00		
Loans & Advances Deductions (RHBL/M/C Loan)	1,22,52,611.00	Motor Car Advance Recovery	1,15,063.00	72,82,536.00	
Other Deductions	26,70,406.00	Personal Loan Recovery			
Provident Fund Deductions	12,57,67,719.00	NDCPS Account			
Provident Fund Loan Deductions	2,17,60,865.00	Head Code - 1014	3,50,06,374.00		
Income Tax Deductions	14,11,89,955.45	Head Code - 663(A)	3,52,34,869.00	7,02,41,243.00	
Employment Tax Deductions	34,44,030.00	Pension Account			
LIC and GSLIC	1,27,71,835.00	Head Code - 1014	1,49,21,296.00		
SBI Personal Loan Reco.	1,92,890.00	Head Code - 664	1,64,91,741.00		
Salary Over Payment	54,674.00	Head Code - 664(A)	40,72,74,945.00		
		Direct Transfer from Bank	4,00,00,000.00	47,86,87,982.00	
			37,86,20,235.45		



Head Code - 1014	14,26,326.00	6,44,46,175.00	
Less: Cancelled Cheque No 228510	1,45,759.00		
Head Code - 663			
Less: Cancelled Cheque No 228510			
<b>Tax Payment Account</b>			
Head Code - 1010	17,95,44,130.00		
Head Code - 1012	27,40,690.00		
Head Code - 1012(A)	61,644.00		
Direct Transfer from Bank	9,00,00,000.00	27,23,46,464.00	
<b>Teachers' PF Account</b>			
Head Code - 1014	7,99,64,092.00		
Head Code - 663	9,15,272.00		
<b>GUTCOWEF Ltd Account</b>			
Head Code - 1014		35,13,000.00	1,24,49,50,489.00
<b>Payment Under Heads (Not Inter Fund Transfer)</b>			
Head Code - 665 (E/L Encashment)		5,79,34,980.00	
Head Code - 665 (Loan Adjustments)		13,38,080.00	
Head Code - 1014 (Family Maint.,STDR, Union Fees etc.)		4,55,945.00	
Personal Loan Recovery - Paid to SBI GU Branch		42,000.00	38,88,71,005.00
Closing Balance (Cash at Bank)			12,15,20,084.03
<b>TOTAL</b>	<b>3,50,60,70,606.45</b>		<b>3,50,60,70,606.45</b>



**GAUHATI UNIVERSITY**  
**Examination Account - Account No: 10243124298**  
**Receipts & Payment Account for the FY ended 31-03-2021**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
Opening Balance B/D		2,64,26,535.55	Direct Expense	12,19,08,632.00	
Fees Received			Examination Expenses	4,34,166.00	12,14,74,466.00
Examination Fees		1,78,82,081.10	Less. Reversed		
<b>Inter Fund Transfers</b>			<b>Indirect Expense</b>		
General Account	50,37,700.00		TA/DA Expenses	52,906.00	
SBI Online Account	2,50,00,000.00		Repair & Maintenance	2,400.00	93,278.00
Gratuity Account	35,626.00		Vehicle Running Expenses	37,972.00	
Salary Account	6,00,00,000.00				
		9,00,73,326.00	668(A) Refund of Misc. Fees	5,816.00	5,408.00
			Less. Reversed	408.00	
<b>Deduction From Payments</b>			Bank Charges		2,204.68
TDS under Income Tax	3,67,146.00		GPRS Rent		4,530.02
TDS under GST	3,67,146.00				
GU Standard Deduction @25%	1,352.00	7,35,644.00	By Closing Balance C/D		1,35,37,699.95
		<b>13,51,17,586.65</b>			<b>13,51,17,586.65</b>



**GAUHATI UNIVERSITY**  
**PROJECT FUND - ACCOUNT NO : 10243131817**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>RECEIPTS</b>				
Opening Balance		Refund to DBT, GOI (Interest Earned)	7,07,75,980.00	4,564.00
<b>Grant Received From:</b>		Project Expenditure	2,69,439.00	7,05,06,541.00
Grant for Equipments Purchase	5,00,000.00	Less: Reversed		
Grant for Technical & Infrastructure Report	1,92,000.00	<b>Inter Fund Transfer</b>		
Grant From ASTEC (Assam Science & Technology)	4,80,000.00	Tax Payment Account (Directly from Bank)		1,61,644.00
Grant From Bio-Tech Consortium	75,000.00	Tax Payment Account (Chq No 938137 & 938138)		4,32,056.00
Grant From CSIR - Govt. of India (GOI)	50,000.00	GU (SERB) A/c (Chq No 938199)		35,000.00
Grant From DAE-BRNS	4,50,566.00			
Grant From DBT - Govt. of India	1,46,02,208.00	Bank Charges		8,234.00
Grant From Directorate of Fisheries	52,80,000.00			
Grant from Directorate of Tamil Development	1,42,488.00			
Grant From DST - Govt. of India (GOI)	1,10,52,806.00			
Grant From Govt. of Assam	6,43,032.00			
Grant From ICAR	24,69,000.00			
Grant From ICCR	15,19,240.00			
Grant From ICHR	3,58,000.00			
Grant From ICMR	55,45,101.00			
Grant From NCIL	1,00,000.00			
Grant From U.G.C.	1,84,552.00			
Miscellaneous Grant - in - aid	93,71,124.00			
<b>Indirect Income</b>				
Bank Interest	19,79,746.00			
Other Receipts	2,19,481.00			
<b>Transfers: (Project RP)</b>				
AICTE NEQIP GUIST Account				23,700.00
Salary Account				6,66,000.00
Gratuity Account				
			5,30,15,117.00	
			21,99,227.00	



Receipts from Payments	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
CGST Deductions	84,038.00		
SGST Deductions	84,038.00		
IGST/GST Deductions	1,74,181.00		
Income Tax Deductions	4,68,310.00		
P. Tax Deductions	5,408.00		
Forest Royalty Deductions	1,812.00		
Labour Cess Deductions	5,493.00		
Security Deposit Deductions	49,325.00		
<b>TOTAL</b>		<b>12,89,28,841.00</b>	<b>12,89,28,841.00</b>
Closing Balance		8,72,605.00	5,77,80,802.00
			<b>12,89,28,841.00</b>

**GAUHATI UNIVERSITY**  
**RUSA FUND - ACCOUNT NO : 35558748292**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>RECEIPTS</b>					
Opening Balance		18,13,74,189.00	Fund Expenditure	10,17,11,425.50	10,17,08,425.50
Bank Interest		44,05,504.00	Less: Reversed	3,000.00	
Grant - in - aid		3,49,11,000.00	Inter Fund Transfer to		52,00,067.00
			General Account		265.50
<b>Deductions from Payments</b>			Bank Charges		
Central GST	8,54,216.00				
State GST	8,54,216.00				
Integrated GST	12,358.00				
Income Tax	10,87,545.00				
Labour Cess	7,56,702.00				
Royalty	11,01,129.00				
Security Deposit	57,51,599.00				
		1,04,17,765.00	Closing Balance		12,41,99,700.00
<b>TOTAL</b>		<b>23,11,08,458.00</b>	<b>TOTAL</b>	<b>23,11,08,458.00</b>	<b>23,11,08,458.00</b>



**GAUHATI UNVIERSITY**

SEASC - ACCOUNT NO : 36934917496

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		84,76,510.60	Fund Expenditure	21,42,706.00	21,24,706.00
Grant - in - aid		47,50,000.00	Less. Reversed	18,000.00	
Bank Interest		2,08,124.00			
Deduction from Payments					
P. Tax	12,444.00				
Closing Balance (Project RP & Cash at Bank)					1,13,22,372.60
<b>TOTAL</b>		<b>1,34,47,078.60</b>	<b>TOTAL</b>		<b>1,34,47,078.60</b>

**GAUHATI UNIVERSITY**

TEJASVI NAVADHITAMASTU EDU-INFRA FUND (TNEIF) - ACCOUNT NO : 37754249955

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

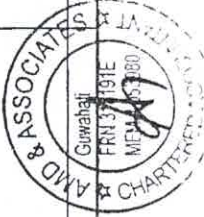
RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		20,07,27,089.00	Bank Charge	7,54,64,446.00	1,121.00
Bank Interest		44,73,448.00	Fund Expenditures	7,06,946.00	7,47,57,500.00
Misc. Receipts		36,95,279.00	Less. Reversed		
Deductions from Payments					
GST/CGST	15,67,984.00				
Income Tax	1,00,741.00				
Forest Royalty	2,56,645.00				
Labour Cess	51,392.00				
Closing Balance (Cash at Bank)					13,61,13,957.00
<b>TOTAL</b>		<b>21,08,72,578.00</b>	<b>TOTAL</b>		<b>21,08,72,578.00</b>

**GAUHATI UNIVERSITY**

NEQIP GUIST - ACCOUNT NO : 33933586920

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		21,54,510.25	Fund Expenditure	20,16,510.00	20,16,510.00
Bank Interest		22,673.00	Professional Fees	1,16,000.00	1,16,000.00
Closing Balance					44,673.25
<b>TOTAL</b>		<b>21,77,183.25</b>	<b>TOTAL</b>		<b>21,77,183.25</b>



GAUHATI UNIVERSITY DAE BRNS Physics Deptt. - ACCOUNT NO : 37962899099 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021			
RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS
Opening Balance		14,26,647.00	Bank Charge
Bank Interest		39,260.00	Fund Expenditures
Grant - in - aid		5,14,080.00	
<b>Inter Fund Transfer</b>			
GU Departmental Bank A/c		13,282.00	
Deduction from Payments		2,430.00	Closing Balance
<b>TOTAL</b>		<b>19,95,699.00</b>	<b>TOTAL</b>
			265.50
			13,10,127.00
			6,85,306.50
			<b>19,95,699.00</b>

GAUHATI UNIVERSITY PRC - ACCOUNT NO : 33833945395 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021			
RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS
Opening Balance		1,17,30,999.75	Salary Expense
Bank Interest		3,79,239.00	Salary
<b>Grant-in-aid from MoHFW</b>			Arrear Salary
Recurring Grant	84,20,421.00		Research Fellow
Non-recurring Grant	9,00,000.00	93,20,421.00	Honorarium to Director
<b>Deduction from Payments</b>			T/DA Expense
GSLI	13,000.00		Books & Journals
LICI	1,443.00		Data Processing & Contingency
P. TAX	16,346.00		Bank Charges
I. TAX	11,52,462.00		Refund of Last yr unutilised grants
M. CAR/SCOOTER LOAN	9,000.00		
GST	1,200.00		<b>Transfer to GU PF A/c</b>
CGST	2,744.00		Employer Contribution (For 12 months)
SGST	2,744.00		PF on Arrear Salary - Employee
PF	21,13,335.00		PF on Arrear Salary - Employer
<b>PF RECOVERY</b>	5,51,200.00		Remaining
			65,90,027.00
			27,59,635.00
			2,99,064.00
			30,000.00
			96,78,726.00
			94,386.00
			39,951.00
			1,13,964.00
			619.50
			33,194.00
			5,19,680.00
			12,65,713.00
			9,30,398.00
			<b>11,78,773.00</b>
			38,94,564.00





OTHERS	4,442.00			
FESTIVAL ADVANCE	22,000.00			
		38,89,916.00	Exp. Of Non-recurring Grant:	
			Purchase of Office Equipment	2,64,990.00
			Others	58,710.00
			Closing Bal (Cash at bank)	1,11,41,471.25
<b>TOTAL</b>		<b>2,53,20,575.75</b>	<b>TOTAL</b>	<b>2,53,20,575.75</b>

GAUHATI UNIVERSITY				
STUDENT FUND - ACCOUNT NO : 10243129592				
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021				
	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
RECEIPTS		1,95,43,997.74	Student Welfare Expenditure	12,09,768.00
Opening Balance				
Fees Received		25,800.00		
Fees from Students & Others				
Other Receipts:		5,30,213.00		
Bank Interest				
GU Standard Deduction from Payments		8,750.00	By Closing Balance	1,88,98,992.74
		<b>2,01,08,760.74</b>		<b>2,01,08,760.74</b>

GAUHATI UNIVERSITY				
GU ONLINE - ACCOUNT NO : 37046412533				
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021				
	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
RECEIPTS		2,37,09,783.34	Inter Fund Transfers	
Opening Balance			Examination Account	2,50,00,000.00
Fee Received			General Account	1,00,00,000.00
Fee Received from Students		48,730.00	SAIF Account	70,025.00
Application Fee		57,310.00	Salary Account	1,50,00,000.00
Certificate Fee		3,740.00		
Certificate Reprint Fee		2,400.00		
Document Verification Fee		2,03,850.00		
Duplicate Marksheet Fee		1,70,280.00		
Duplicate Registration Fee		2,340.00		
Duplicate/Renewal of Identity Card Fee		3,41,310.00		
Enrollment Fee			Bank Charges	27,633.96



Examination Fee	5,42,059.00			
Library User Fee	5,54,221.00			
Migration Certificate Fee	98,49,800.00			
MPhil Dissertation Fee	48,000.00			
PhD Extension Fee	2,50,860.00			
PhD Guideship Fee	5,500.00			
PhD Monthly Fee	69,59,787.00			
Photocopy Fee	4,30,430.00			
Registration Fee	79,550.00			
Research Methodology	36,500.00			
Thesis Publication Fee	14,300.00			
Thesis Submission Fee	12,53,040.00			
Vehicle Pass Fee	25,600.00			
Hostel Admission/Re-Admission Fee	3,30,190.00			
Viva Fee	9,96,000.00			
Admission/Re-admission Fee	22,48,955.00	2,42,56,661.00		
<b>Fees Received from Colleges/Others</b>				
Fees Received from Colleges/Others	91,42,398.00			
Rent/ Electricity/Seminar Hall/Others	4,57,468.00			
Tender/EMD/Security/Auction Fee	21,58,933.00			
Other Misc. Fees	27,04,744.00			
Less: Reversed	17,500.00	1,44,46,043.00		
<b>Inter Fund Transfers</b>				
GU SAIF Account	20,850.00			
GU MSc Microbiology Deptt.	4,25,000.00			
<b>TOTAL</b>		6,28,58,337.34	<b>TOTAL</b>	6,28,58,337.34
			Closing Balance	1,27,60,678.38
			<b>TOTAL</b>	<b>6,28,58,337.34</b>

GAUHATI UNIVERSITY			
STUDENT ADMISSION FEES UBI - ACCOUNT No : 183900000523			
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021			
RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS
Opening Balance		3,66,90,172.50	Bank Charges
			29.50
			Closing Balance
			3,66,90,143.00
<b>TOTAL</b>		<b>3,66,90,172.50</b>	<b>TOTAL</b>
			<b>3,66,90,172.50</b>



GAUhati University  
TAX PAYMENT ACCOUNT - ACCOUNT NO : 30854852687  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		23,35,556.00	Taxes Paid to Govt.	15,34,30,387.00	
Bank Interest		5,33,664.00	Income Tax	82,88,244.00	
			GST	27,40,690.00	16,44,59,321.00
			P. Tax		
<b>Inter Fund Transfers</b>			<b>Inter Fund Transfer</b>		9,00,00,000.00
Transfer from General A/c	1,19,58,224.00		Transfer to Salary A/c		
Transfer From NEC Fund	4,884.00				
Transfer from Project A/c	5,93,700.00				
Transfer from Salary A/c	27,23,46,464.00				
Transfer from TRG Molecular Bio	6,666.00				
DBT. Food Science Project A/c	8,33,145.00				
GU Departmental Bank A/c	44,582.00				
GU DST A/c	13,628.00				
GU IDOL A/c	19,101.00				
GU UBI IDOL A/c	1,36,895.00				
GU Physics Deptt. Operations & Utilization	1,280.00				
GU SAIF A/c	30,817.00				
GU SERB A/c	5,344.00	28,59,94,730.00			
			Closing Balance (Cash at Bank)		3,44,04,629.00
<b>TOTAL</b>		<b>28,88,63,950.00</b>	<b>TOTAL</b>		<b>28,88,63,950.00</b>



**GAUHATI UNIVERSITY**  
**TREASURER ACCOUNT - ACCOUNT NO : 22821450000165**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		3,12,55,948.28	Bank Charges		1,57,502.00
Fees Received			Misc. Expenses		9,760.00
Fees Received for Affiliation Request			Fixed Deposit Booked		58,09,75,753.00
Fees Received for Alumni Request					
Fees Received for Continuity Form	1,34,60,810.00				
Fees Received for Document Request	3,490.00				
Less: Reversed					
Fees Received for Examination	16,62,09,292.20				
Less: Reversed					
Fees Received for Hostel	3,76,71,125.00				
Fees Received for Pre Admission	10,980.00				
Less: Reversed					
Fees Received for Reevaluation					
Fees Received for Registration					
Other receipts					
Bank Interest	60,13,718.00				
T.D.S. Refund Received	18,086.10				
Other Income	71,864.00				
Fixed Deposits Matured					
		58,15,75,747.25	Closing Balance		26,33,50,649.83
<b>Total</b>		<b>84,44,93,664.83</b>	<b>Total</b>		<b>84,44,93,664.83</b>

**GAUHATI UNIVERSITY**  
**TRG MOLECULAR BIOLOGY - ACCOUNT NO : 37480543648**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance			Fund Expenditures		1,59,565.00
Bank Interest			Transfer to Tax Payment A/c		6,666.00
Grant from ICMR			Closing Balance (Cash at Bank)		18,49,529.00
<b>TOTAL</b>		<b>20,15,760.00</b>	<b>TOTAL</b>		<b>20,15,760.00</b>



GAUHATI UNIVERSITY  
 NEC FUND - ACCOUNT NO : 37482214862  
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		1,22,008.50	Transfer to Tax Payment A/c		4,884.00
Bank Interest		3,304.00	Closing Balance		1,20,428.50
<b>TOTAL</b>		<b>1,25,312.50</b>	<b>TOTAL</b>		<b>1,25,312.50</b>

GAUHATI UNIVERSITY  
 GU CORPUS - ACCOUNT NO : 10243127981  
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Receipts	AMOUNT (Rs.)	AMOUNT (Rs.)	Payments	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		2,77,43,118.43	Closing Balance		2,85,05,385.43
Bank Interest		7,62,267.00	<b>TOTAL</b>		<b>2,85,05,385.43</b>
<b>TOTAL</b>		<b>2,85,05,385.43</b>			

GAUHATI UNIVERSITY  
 SBI INTEREST ON INVESTMENT - ACCOUNT NO : 10243128260  
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		78,16,496.59			
Bank Interest		2,20,011.00			
<b>Transfer of Interest from Other Accounts</b>					
Transfer From 10243273104	4,971.00				
Transfer From 30098060097	877.00				
Transfer From 30102853712	934.00				
Transfer From 30177221209	35,437.00				
Transfer From 30178404633	1,33,203.00				
Transfer From 30195825673	333.00				
Transfer from 30205420725	6,398.00				
Transfer from 30422343333	23,760.00				
Transfer from 30427224887	852.00				
<b>TOTAL</b>		<b>78,16,496.59</b>	<b>TOTAL</b>		<b>2,20,011.00</b>



Transfer from: 30427600302	2,255.00			
Transfer From 30779699316	2,050.00			
Transfer From 30892037984	6,923.00			
Transfer From 30892038456	1,135.00			
Transfer From 31100872218	302.00			
<b>Cash at Bank</b>		2,20,510.00		82,57,017.59
<b>Closing Balance</b>				
<b>TOTAL</b>		<b>82,57,017.59</b>	<b>TOTAL</b>	<b>82,57,017.59</b>

**GAUHATI UNIVERSITY**  
SBI Xlith PLAN - Account No: 32656843517  
Receipts & Payment Account for the FY ended 31-03-2021

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance B/D		By Administration Exp	14,20,126.00
To Bank Interest		By Closing Balance C/D	39,019.00
			14,59,145.00

**GAUHATI UNIVERSITY**  
SBI Xlith PLAN - ACCOUNT NO : 30371310278  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance		Bank Charge	26,77,736.00
Bank Interest		Closing Balance	73,573.00
<b>TOTAL</b>		<b>TOTAL</b>	<b>27,51,309.00</b>



**GAUHATI UNIVERSITY**  
**SBI Xth PLAN - ACCOUNT NO : 10243131216**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>RECEIPTS</b>				
Opening Balance		22,040.19		
Bank Interest		606.00		22,646.19
<b>TOTAL</b>		<b>22,646.19</b>		<b>22,646.19</b>

**GAUHATI UNIVERSITY**  
**GU MODEL H.E. SCHOOL - ACCOUNT NO : 39800463096**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>Receipts</b>				
Opening Balance				159.30
<b>Indirect Income (Departmental Transfers)</b>				
Deposits by Cash	92,200.00			
Transfer From 10243162416 A/c	4,80,576.00			
Transfer From 30051260772 A/c	6,73,883.00			
Transfer From 30054686264 A/c	809.00			
Transfer From 300546889797 A/c	6,404.00			
Transfer From 30054690554 A/c	74,244.00			
Transfer From 30054691514 A/c	42,057.00			
Transfer From 30054692530 A/c	23,982.00			
Transfer From 30394703839 A/c	2,93,218.00			
		16,87,373.00		
Bank Interest		1,10,089.00		
<b>TOTAL</b>		<b>17,97,462.00</b>		<b>17,97,462.00</b>
			Closing Balance (Cash at Bank)	17,97,302.70
			<b>TOTAL</b>	<b>17,97,462.00</b>



GAUHATI UNIVERSITY

Gratuity Fund - Account No: 10243128044

Receipts & Payment Account for the FY ended 31-03-2021

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Opening Balance B/D			By Gratuity Payment		7,78,21,396.00
SB A/c No. 10243128044	43,60,670.64	43,60,670.64	By Arrear Payment Gratuity		1,59,66,580.00
Fixed Deposit			<b>By Investments</b>		
To Inter Fund Transfer from Salary Account			Fixed Deposit		
Appropriation from Non-Plan Budget	7,39,05,316.00		Others		
for payment of Gratuity (Transfer from Salary)			<b>By Inter Fund Transfers</b>		
For Arrear payment of Gratuity	1,60,00,000.00		Project Account	6,66,000.00	
<b>Received Pro-rata Gratuity From</b>			Examination Account	35,626.00	
Dr. Dipen Bezbaruah	35,343.00		General Account	27,000.00	
Dr. Tilak Hazarika	2,94,590.00		Loans & Advances Account	1,27,555.00	8,56,181.00
Dr. Ramani Sarma	56,788.00		<b>Other Payments</b>		
Dr. S. Bora	71,278.00	9,18,63,315.00	General Account (Electricity Charge)	551.00	
Dr. R. Asif	15,00,000.00		General Account (House Rent)	90,000.00	
<b>To Inter Fund Transfers From</b>			Transfer to Bank Loan Account	6,72,000.00	
Project Account	6,66,000.00		Transfer to Festival Advance Account	6,000.00	
Exam Account	35,626.00	7,01,626.00	Transfer to Medical Advance Account	4,10,039.00	11,78,590.00
<b>To Interest Received</b>					
SB A/c No. 10243128044	2,03,718.00	2,03,718.00			
Fixed Deposit					
<b>To Recovery of Advances</b>					
General Advance	27,000.00				
Festival Advance	6,000.00				
House Building Advance	1,27,555.00	5,70,594.00			
Medical Advance	4,10,039.00				
To Electricity Chare (General Account)		551.00			
To House Rent (General Account)		90,000.00			
To Bank Loan		6,72,000.00			
			By Closing Balance C/D		26,39,727.64
		9,84,62,474.64			9,84,62,474.64





**GAUHATI UNIVERSITY**  
**LOANS & ADVANCES - ACCOUNT NO : 10243162405**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPT	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance B/D		2,04,06,475.29			1,09,00,000.00
Inter Fund Transfers					
Transfer from Salary Account					
(1) Recovery from Salary Bills of GU Employees who receives loan as Motor Cycle/Scooter Advance and Interest thereon	69,06,051.00		Payment of Loan to Employees		
(2) Loan Amount Refunded by Employees Against Their Outstanding Balances	1,66,018.00				
(3) House Building Loan Recovery	1,69,297.00				
(4) Recovery From leave Encashment	41,170.00	72,82,536.00			
(5) Transfer From Gratuity Account		1,27,555.00			
(6) Transfer from Pension Fund		51,316.00			
(7) Self Deposit		2,00,225.00			
(8) Recovery from Leave Encashment Rudra Ch. Das Badal Ali	1,49,755.00 2,81,643.00				
(9) Bank Interest		4,31,398.00			
(10) Bank Credit		6,36,948.00			
		2,00,000.00	By Closing Balance C/D		1,84,36,453.29
		<b>2,93,36,453.29</b>			<b>2,93,36,453.29</b>



**GAUHATI UNIVERSITY**  
**PENSION FUND - ACCOUNT No : 10243127652**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>OPENING BALANCE</b>					
SB A/c No. 10243127652	8,02,79,031.29		PENSION PAYMENT (Salary IE 5 other related)		40,31,05,948.00
Fixed Deposit	-				
Recurring Deposit	-	8,02,79,031.29			
<b>Inter Fund Transfers</b>			<b>INVESTMENT</b>		
From Salary Account	47,86,87,982.00		Fixed Deposit		26,99,62,660.00
From Teachers' PF Account	1,22,57,488.00	49,09,45,470.00	Recurring Deposit		
			Transfer to NDCPS from Pension A/c		2,59,868.00
<b>INTEREST RECEIVED (Interest IE 3)</b>			Transfer to General Fund (Panel rent) from Pension A/c		
SB A/c No. 10243127652	16,37,408.00		Transfer to SBI (Bank loan) from Pension A/c		
Fixed Deposit	4,05,07,937.00	4,21,45,345.00	Transfer to Loan & Adv. A/c from Pension A/c		51,316.00
Others	-		Transfer of pensionary benefit in case of mobility of personal		
<b>Pension Transfer (Inter fund trf)</b>			TDS against Maturity value of Fixed Deposit (other current asset)		58,59,454.00
Transfer from Provident Fund	-		Pr-rata Pension Transferred		
Pension Transfer	11,13,231.00	11,13,231.00			
			Maturity of Recurring Deposit (Principal amount)		73,67,500.00
Maturity of Fixed Deposit (Investment)		26,01,49,639.00	Income Tax (other current asset)		
(deducted from cash at bank as closing balance is nil)			Maturity of Fixed Deposit (Principal amount)		
			Bank Charges (Admin Exp IE 7)		1,53,300.00
			Union Fee - GUPA (Admin IE 7)		
<b>INVESTMENT</b>			<b>CLOSING BALANCE:</b>		
Fixed Deposit	-		SB A/c No. 10243127652 (Cash at Bank)	19,46,36,459.29	
Recurring Deposit	-		Fixed Deposit	-	
Miscellaneous Receipts	67,63,789.00	67,63,789.00	Recurring Deposit	-	19,46,36,459.29
Suspense - GUPA, TDS (Current Liab)	-				
		<b>88,13,96,505.29</b>			<b>88,13,96,505.29</b>



**GAUHATI UNIVERSITY**  
**TEACHER'S PROVIDENT FUND - ACCOUNT No : 38213615106**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>OPENING BALANCE</b>			Advance		
SB A/c no. 38213615106		6,29,54,769.50	Refundable Non-refundable (Max. 80%)	16,50,000.00	1,14,18,925.00
Amount transferred from SBI CU Br After closing the PF individual saving A/c of Teachers		2,49,55,089.00	Final Payment		2,50,89,853.00
<b>SUBSCRIPTIONS: (Transfer From Salary Account)</b>			Transfer to Pension Account		1,22,57,488.00
Teaching Staff (CPF)	8,04,43,865.00	8,08,79,365.00	Arrear PF		57,23,029.00
Teaching Staff (GPF)	4,35,500.00		Bank Charges		
Maturity Value of Fixed Deposit			<b>Investment</b>		
<b>Recovery of Advance</b>			Fixed Deposit		
Principal					
Interest					
<b>Bank Interest</b>					
On SB A/c	23,44,230.00	23,44,230.00	<b>CLOSING BALANCE:</b>		
On Fixed Deposit A/c			SB A/c no. 38213615106 (Cash at Bank)		11,66,44,158.50
			Fixed Deposit		
			Principal		
			Interest		
		<b>17,11,33,453.50</b>			<b>17,11,33,453.50</b>

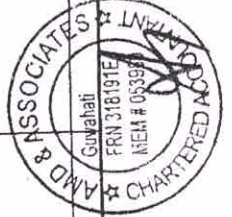


**GAUHATI UNIVERSITY**  
**FIVE YEAR INTEGRATED M.COM COURSE - ACCOUNT NO : 30863976339**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance		21,84,170.00			
To Bank Interest (Interest IE)		63,360.00			
To Difference in Opening Balance		1,21,860.65			
			By Closing Balance		23,69,390.65
			Cash at Bank (Directly in BS- Current Assets)		
					23,69,390.65

**GAUHATI UNIVERSITY**  
**PROVIDENT FUND - ACCOUNT NO : 10243127889**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance		3,20,35,904.00	Advance (Other Current Assets - Adv/Recovery of Adv)		2,93,35,690.00
Inter Fund Transfers From			Refundable		60,94,460.00
Salary Account	6,44,46,175.00		Non-refundable		
PRC Account	38,94,564.00		PF Final Payment		2,91,62,511.00
Cash Deposit		6,83,40,739.00	Transfer to Pension Fund A/c (Int Fund Trf)		11,13,231.00
Direct credit to bank (refundable)		33,000.00	Fixed Deposit (Investment)		
Interest Received		15,696.00			
Saving Account (Interest IE)	10,08,627.03				
STDR					
		10,08,627.03	Closing Balance		3,57,28,074.03
<b>Total</b>		<b>10,14,33,966.03</b>	<b>Total</b>		<b>10,14,33,966.03</b>



**GAUHATI UNIVERSITY**  
**BKB AUDITORIUM MAIN FUND - ACCOUNT NO : 10243127142**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>RECEIPTS</b>	<b>AMOUNT (Rs.)</b>	<b>PAYMENTS</b>
Opening Balance		Bank Charge
Interest (Interest IE)		Expenditures
	3,05,184.47	
		8,385.00
		Closing Balance (Cash at Bank)
		3,13,569.47
<b>TOTAL</b>	<b>3,13,569.47</b>	<b>3,13,569.47</b>

**GAUHATI UNIVERSITY**  
**GUEST HOUSE - ACCOUNT NO : 10243130813(SA) & 36946526088 (CA)**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

	Amount(Rs)	Amount(Rs)	Amount(Rs)
<b>Receipts</b>	<b>Amount(Rs)</b>	<b>Payments</b>	<b>Amount(Rs)</b>
To Opening Balances:		By A C Servicing (Repair & Maintenance)	
Cash at SBI-GU BRANCH:		" Bank Charges (Admin Exp)	1,357.00
In S/B Account: 10243130813	67,23,984.73	" Cable TV Monthly Fee (Admin Exp - Telephone)	12,250.00
In Current A/c : 36946526088	15,53,591.33	" Cloth Washing Charges (Admin - House Keeping)	33,480.00
Cash in Hand	4,000.00	" Housekeeping Expenses (Admin)	1,31,749.00
		" Newspaper (Admin - Consumables)	5,738.00
To Seat Rent (Other Income IE4)	15,10,204.00	" POS Charges (Admin - Bank Charges)	4,593.70
" Bank Interest (Interest IE3)	1,94,455.00	" Remuneration to Accountant (Salary IE5)	18,000.00
" Miscellaneous Receipt (Other Income IE4)	81,294.00	" Salary to Supervisor	2,16,000.00
		By Closing Balances:	
		Cash at SBI-GU BRANCH:	77,67,020.73
		In S/B Account: 10243130813 (Cash at bank)	18,75,740.63
		In Current A/c : 36946526088 (Cash at bank)	1,600.00
		Cash in hand (Current Assets in Balance Sheet)	
<b>Total</b>	<b>1,00,67,529.06</b>	<b>Total</b>	<b>1,00,67,529.06</b>



GAUHATI UNIVERSITY  
 GUPD - ACCOUNT NO : 10243127641  
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
Opening Balance			Expenditure		
Sale Proceeds of Press Dept: (Other Income)					
Books	4,83,448.00				
Syllabus	6,065.00				
Ordinance / Regulations	4,445.00				
Exercise Copy	14,788.00				
Printing	15,12,877.00				
Quota Form	1,520.00				
				20,23,143.00	
Bank Interest				4,68,355.00	
<b>TOTAL</b>				<b>1,82,69,968.52</b>	<b>1,82,69,968.52</b>
			Closing Balance (Cash at Bank)		1,82,69,968.52
			<b>TOTAL</b>	<b>1,82,69,968.52</b>	<b>1,82,69,968.52</b>



**GAUHATI UNIVERSITY**  
**Institute of Distance and Open Learning (IDOL) - ACCOUNT NO : 1839050000578**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>RECEIPTS</b>				
To Opening Balance:				
Bank Account		5,46,25,211.44		7,05,150.00
<b>Direct Income</b>	8,79,53,230.00			14,74,200.00
Fees				16,028.00
Sale of Prospectus				71,08,493.00
Sale of Study Materials				(4,39,399)
Bank Interest	13,879.00			29,44,716.00
Interest on SIDRS	21,10,601.00			(1,04,337)
Miscellaneous Receipts (Other Income)	3,03,243.00			8,40,000.00
<b>Other Receipts (Payables)</b>		24,27,723.00		3,97,400.00
Bsc.- IT (2nd Sem)				24,000.00
GST (TDS)				36,91,781.00
TDS				1,39,717.00
<b>Loans &amp; Advances Recovered</b>				36,845.00
Loans & Advances	29,90,000.00			39,041.00
Jagadish Sarma (Zonal Officer)	10,000.00			14,753.00
Ratul Bora (Supervisor GSM)	4,806.00			5,07,400.00
Taranee Deka (Zonal Officer)	45,000.00			25,962.00
Zonal Officer, IDOL Exam	3,80,000.00			2,58,876.00
<b>Investments</b>				74,593.00
Fixed Deposits Matured				25,000.00
				55,431.00
				28,21,245.00
				2,15,142.00
				2,96,800.00
				77,934.00
				33,15,500.00
				(78,000)
				2,67,57,870.00
				16,028.00
				(16,028)
				22,74,564.00
				2,300.00
				41,407.00
				18,300.00
				13,125.00
				5,35,91,837.00
				32,500.00
				77,77,000.00



Authors & Editors Remuneration (Admin Exp)  
 Contribution to EPFO (Salary IE)

Payment to Creditors (Other Current Assets)				13,93,00,000.00
Imprest Account (Other Current Assets)				
Construction (Capital Exp)				
Fixed Deposits				
<b>Current liabilities Dr Balance</b>				
Income Tax				17,96,942.00
Provisions				45,349.00
Sundry Creditors			25,08,601.00	
Less. Adjustment			78,235.00	
<b>Insurance Premium Paid: (Other Current Assets)</b>				
Life Insurance - LIC/ GSLLI				86,100.00
<b>Other Payments</b>				
Assam Professional Tax			1,41,572.00	
GST			1,29,796.00	
TDS			1,26,662.00	
Education Cess			3,425.00	
<b>Loans &amp; Advances Given: (OCA)</b>				
Loans & Advances			3,80,000.00	
Anwasha			1,36,354.00	
Bandhav			83,251.00	
Jagadish Sarma (Zonal Officer)			10,000.00	
Ratul Bora (Supervisor GSM)			4,806.00	
Swapnanil Gogoi			4,000.00	
Difference in Opening Balance				6,18,411.00
<b>Closing Balance</b>				
Bank Account				1,29,14,624.40
<b>Total</b>				
			26,54,20,321.01	26,54,20,321.01
				4,64,25,736.61





## GAUHATI UNIVERSITY

BRS as on 31st March 2021

GENERAL - ACCOUNT NO : 10243124323

BALANCE AS PER CASH BOOK

-91,59,313

ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT

Cheque Date	Cheque No	Particulars	Amount
01.07.19	844555		743
28.08.19	844651		766
26.10.19	844743		3,49,098
09.01.20	844849		1,49,000
09.01.20	844850		21,52,301
11.01.20	855856		3,42,455
13.01.20	855857		18,692
25.02.20	844919		1,20,306
31.03.20	844987		13,956
31.03.20	844996		900
31.03.20	845116		9,960
NA	997815		7,169
NA	997863		25,970
NA	997891		22,054
NA	998006		4,055
NA	695723		2,500
NA	695781		4,00,000
NA	695823		2,35,505
NA	695889		1,15,865
NA	696073		341
NA	696101		706
NA	696112		5,000
31/03/2021	201826		7,666
07/12/2020	228333		9,19,631
22/01/2021	228422		4,91,168
30/03/2021	228905		9,202
31/03/2021	228906		6,22,871
31/03/2021	228907		2,03,029
31/03/2021	228908		4,24,628
31/03/2021	228909		42,842
31/03/2021	228910		1,87,540
31/03/2021	228911		1,92,507
31/03/2021	228912		1,18,026
31/03/2021	228913		8,33,891
31/03/2021	228914		7,67,451
31/03/2021	228915		50,87,095
31/03/2021	228916		1,13,878
31/03/2021	228917		6,27,313
31/03/2021	228918		8,14,037
31/03/2021	228919		5,91,643
31/03/2021	228920		64,892
31/03/2021	228921		16,000



31/03/2021	228922		1,37,034	
31/03/2021	228923		37,487	
31/03/2021	228924		5,66,281	
31/03/2021	228925		1,79,362	
31/03/2021	228926		4,39,011	
31/03/2021	228927		8,67,755	
31/03/2021	228928		3,79,802	
31/03/2021	228929		63,960	
31/03/2021	228930		3,50,696	
31/03/2021	228931		2,49,469	
31/03/2021	228932		2,51,359	
31/03/2021	228933		1,98,493	
31/03/2021	228934		22,081	
31/03/2021	228935		2,74,898	
31/03/2021	228936		32,28,738	
31/03/2021	228937		9,97,050	
31/03/2021	228938		5,03,459	
31/03/2021	228939		3,24,044	
31/03/2021	228940		5,25,928	
31/03/2021	228941		24,72,136	
31/03/2021	228942		2,04,289	
31/03/2021	228943		3,31,776	
31/03/2021	228944		4,18,770	
31/03/2021	228945		49,075	
31/03/2021	228946		4,26,005	
31/03/2021	228947		5,82,102	
31/03/2021	228948		19,62,742	
31/03/2021	228949		1,37,964	
31/03/2021	228950		8,000	
23/09/2020	845227		24,043	3,23,26,462
<b>Less. Cheque Received but not presented for Payment</b>				
31/03/2021	Online	Transfer from RUSA Account	52,00,067	
24/03/2021	229426	Transfer from Salary Account	85,000	
24/03/2021	229427	Transfer from Salary Account	39,288	53,24,355
<b>Less. Cleared in Bank Statements but not recorded in Cash Book</b>				
17/05/2019	844471		45,594	
25/10/2019	844740		1,00,000	
21/11/2019	844774		10,107	
13/01/2020	844856		3,42,455	
15/05/2020	844975		8,000	
18/05/2020	844974		2,34,893	7,41,049
<b>BALANCE AS PER PASS BOOK</b>				<b>1,71,01,745</b>



## GAUHATI UNIVERSITY

BRS as on 31st March 2021

SALARY - ACCOUNT NO : 10243124991

BALANCE AS PER CASH BOOK			12,15,20,084
ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT			
Cheque Date	Cheque No	Particulars	Amount
13/04/2018	974725	courier charges	2,975
25/05/2018	974789	o/s loan of lakhidhar kalita	5,000
25/05/2018	974790	o/s loan of lakhidhar kalita	6,000
25/05/2018	974793	courier charges	2,975
14/11/2018	695384	o/s loan of lakhidhar kalita	2,500
14/11/2018	695385	courier charges	475
14/11/2018	695387	o/s loan of B.seal Canara Bank Sikh temple	3,000
03/12/2018	695424	o/s loan of lakhidhar kalita	2,500
03/12/2018	695425	courier charges	475
03/12/2018	695429	o/s loan of B.seal Canara Bank Sikh temple	3,000
19/12/2018	695472	family Maintenance	475
19/12/2018	695476	Loan recovery Sikh temble canara bank	3,000
19/12/2018	695477	Loan recovery Sikh temble canara bank	2,500
08/02/2019	695568	postage amount	25
08/02/2019	695570	postage amount	25
08/02/2019	695571	o/s loan of B.seal Canara Bank Sikh temple	3,000
08/02/2019	695572	courier charges	475
08/02/2019	695573	postage amount	25
08/02/2019	695574	o/s loan of B.seal Canara Bank Sikh temple	2,500
08/02/2019	695576	postage amount	25
08/08/2018	695236	o/s loan of lakhidhar kalita amount	2,500
08/08/2018	695237	courier charges	475
08/08/2018	695243	o/s loan of B.seal Canara Bank Sikh temple amount	3,000
27/09/2018	695309	courier charges	975
27/09/2018	695311	o/s loan of lakhidhar kalita amount	5,000
27/09/2018	695318	o/s loan of B.seal Canara Bank Sikh temple amount	6,000
13/05/2019	879884	Daily Wage Salary (1014)	1,475
13/05/2019	879886	Daily Wage Salary (1014)	2,500
06/12/2020	880319	Guest Faculty Salary	4,000
23/01/2020	880415	GU Salary	2,975
03/02/2020	880436	Chq. Cancelled	-
03/02/2020	880451	Chq. Cancelled	-
05/02/2020	880459	EL Encashment	9,23,620
07/02/2020	880481	GSLI Maturity	26,071
24/08/2020	228510	Chq. Cancelled	-
11/09/2020	228561	Family Maintenance	2,975
11/09/2020	228567	Family Maintenance	64,255
04/03/2021	229353	Family Maintenance	15,975
22/03/2021	229412	Inter Fund Transfer to GU Loans & Advances A/c	1,000
24/03/2021	229426	Inter Fund Transfer to GU General A/c	85,000
24/03/2021	229427	Inter Fund Transfer to GU General A/c	39,288
25/03/2021	229437	LIC Premium Feb 2021	7,48,938
BALANCE AS PER PASS BOOK			19,76,977
			12,34,97,061



**GAUHATI UNIVERSITY**  
**BRS as on 31st March 2021**  
**EXAMINATION FUND - ACCOUNT NO : 10243124298**

BALANCE AS PER CASH BOOK			1,35,37,699.95
ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT			
			<b>Amount</b>
Cheque Date	Cheque No	Particulars	
18/06/2020	79442	Reimbursement/Advance Expenses (Examination)	9,12,938.00
			9,12,938.00
BALANCE AS PER PASS BOOK			1,44,50,637.95



**GAUHATI UNIVERSITY**  
**BRS as on 31st March 2021**  
**PROJECT FUND - ACCOUNT NO : 10243131817**

BALANCE AS PER CASH BOOK			5,77,80,802
ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT			
Cheque Date	Cheque No	Particulars	Amount
31/03/2021	938229	Project Bill	2,00,000
31/03/2021	938230	Project Bill	2,31,529
31/03/2021	938231	Project Bill	2,23,705
31/03/2021	938232	Project Bill	12,842
31/03/2021	938233	Project Bill	3,02,602
31/03/2021	938234	Project Bill	2,09,340
31/03/2021	938235	Project Bill	70,180
31/03/2021	938236	Project Bill	1,40,850
31/03/2021	938237	Project Bill	5,65,842
31/03/2021	938238	Project Bill	5,43,507
31/03/2021	938239	Project Bill	3,98,759
31/03/2021	938240	Project Bill	1,84,270
31/03/2021	938241	Project Bill	23,32,802
31/03/2021	938242	Project Bill	9,46,186
31/03/2021	938243	Project Bill	38,179
31/03/2021	938244	Project Bill	2,57,238
31/03/2021	938245	Project Bill	5,353
31/03/2021	938246	Project Bill	2,13,154
31/03/2021	938247	Project Bill	14,180
31/03/2021	938248	Project Bill	5,42,826
31/03/2021	938249	Project Bill	5,26,661
31/03/2021	938250	Project Bill	17,900
			79,77,900
BALANCE AS PER PASS BOOK			6,57,58,702



**GAUHATI UNIVERSITY**  
**BRS as on 31st March 2021**  
**RUSA FUND - ACCOUNT NO : 35558748292**

<b>BALANCE AS PER CASH BOOK</b>			<b>12,41,99,700</b>
<b>ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT</b>			
<b>Cheque Date</b>	<b>Cheque No</b>	<b>Particulars</b>	<b>Amount</b>
05/08/2020	Online		20,570
05/08/2020	Online		32,220
31/03/2021	Online		52,00,067
31/03/2021	Online		3,76,779
31/03/2021	Online		31,54,073
31/03/2021	Online		14,63,722
			<b>1,02,47,431</b>
<b>BALANCE AS PER PASS BOOK</b>			<b>13,44,47,131</b>



**GAUHATI UNIVERSITY**  
**BRS as on 31st March 2021**  
**TNEIF FUND - ACCOUNT NO : 37754249955**

<b>BALANCE AS PER CASH BOOK</b>			<b>13,61,13,957.00</b>
<b>ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT</b>			
<b>Cheque Date</b>	<b>Cheque No</b>	<b>Particulars</b>	<b>Amount</b>
31/03/2021	937545	Security Deposit	14,25,241.00
31/03/2021	937546	Supply Bill	99,472.00
31/03/2021	937546	Supply Bill	12,005.00
31/03/2021	937546	Supply Bill	73,847.00
31/03/2021	937546	Supply Bill	8,23,382.00
			<b>24,33,947.00</b>
<b>BALANCE AS PER PASS BOOK</b>			<b>13,85,47,904.00</b>



GAUHATI UNIVERSITY			
BRS as on 31st March 2021			
DAE BRNS Physics Deptt. - ACCOUNT NO : 37962899099			
BALANCE AS PER CASH BOOK			6,85,306.50
ADD. CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT			
Cheque Date	Cheque No	Particulars	Amount
31/03/2021	310977	Reimbursement Bill	10,620.00
31/03/2021	310977	Travel Bill	11,871.00
31/03/2021	310978	Reimbursement Bill	20,540.00
31/03/2021	310978	Equipment Bill	17,858.00
31/03/2021	310979	Supply Bill	1,25,145.00
31/03/2021	310980	Reimbursement Bill	7,504.00
31/03/2021	310980	Reimbursement Bill	50,000.00
31/03/2021	310980	T.A.	9,867.00
LESS. CHEQUE DEPOSITED IN BANK BUT NOT YET CREDITED			
Cheque Date	Cheque No	Particulars	Amount
BALANCE AS PER PASS BOOK			9,38,711.50





**GAUHATI UNIVERSITY**  
**BRS as on 31st March 2021**  
**PRC FUND - ACCOUNT NO : 33833945395**

<b>BALANCE AS PER CASH BOOK</b>		<b>1,11,41,471.25</b>
<b>ADD. CHEQUE ISSUED IN FY 2020-21 BUT NOT PRESENTED FOR PAYMENT</b>		
<b>Cheque Date</b>	<b>Cheque No</b>	<b>Account Head</b>
31/03/2021	048048	Misc Bill (Data Processing) and Supply Bills
		3,17,954.00
31/03/2021	048049	Supply Bill
		49,113.00
31/03/2021	048050	Substantive Pay
		30,000.00
<b>BALANCE AS PER PASS BOOK</b>		<b>3,97,067.00</b>
		<b>1,15,38,538.25</b>

