

# GAUHATI UNIVERSITY

## ANNUAL ACCOUNTS

### 2022-2023



**GAUHATI UNIVERSITY**  
Gopinath Bardoloi Nagar  
Guwahati -781014  
Assam

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**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**BALANCE SHEET AS AT 31.03.2023 (PROVISIONAL)**

	PARTICULARS	SCH NO	FY: 2022-23	FY: 2021-22
<b>A.</b>	<b>SOURCES OF FUNDS:</b>			
	<b>i) CAPITAL FUND ACCOUNT:</b>			
	Gauhati University (Incl IDOL, IST, MCOM):			
	Opening balance B/F		13,69,03,95,895	13,84,61,08,690
	Add/(less): Prior Period Adjustments (IDOL) (Net)		20,50,83,802	-
	Add/(less): Effect of reconciliation of Investments (Public Fund) Accounts as per FD Statement of GU		(45,64,81,429)	
	Add/(less): OB of New SB Accounts Now Added (General Fund)			
	SBI GU GENERAL A/C No.10243127890		3,05,24,277	-
	CANARA GU GENERAL A/C: 0177101011662		8,18,32,414	-
	Add/(less): Project Advance of earlier year		-	(2,15,23,537)
	Add/(less): Balance of GUIST merged with GU Fund in earlier year		-	(3,06,23,131)
	<b>Net Capital Fund Balance</b>		<b>13,55,13,54,960</b>	<b>13,79,39,62,022</b>
	Add/(less): Surplus / (Deficit) during the year:	IE A/C	(58,35,15,118)	(10,35,66,127)
	<b>Closing balance C/F Sub Total (i)</b>		<b>12,96,78,39,841</b>	<b>13,69,03,95,895</b>
	<b>ii) GRANTS / PROJECT FUND ACCOUNTS:</b>			
	a) GU A/C: Opening balance B/F (Bank A/cs STDRs)	B2	31,29,20,109	41,21,92,394
	Add: Difference in Opening Balance	B2	1,54,65,556	(81,62,948)
	Add: Receipts of Grants during the year:	B2	19,91,74,727	21,12,89,807
	Add: Interest on Bank A/cs and STDRs	B2	72,65,852	1,13,58,203
	Add: Transfer of Fund, BT Deduction, Margin Money and Other Misc Receipts	B2	1,44,96,417	2,06,60,789
			<b>54,93,22,660</b>	<b>64,73,38,246</b>
	Less: Expenditures/utilization during the year	B2	32,78,74,897	25,33,75,784
	Less: Transfer of Fund, BT Deduction & Margin Money	B2	4,18,32,758	1,95,25,477
	Less: Expenditure against Grant	B2	-	6,15,16,876
	<b>UNSPENT BALANCES OF GRANTS &amp; PROJECTS</b>		<b>17,96,15,006</b>	<b>31,29,20,109</b>
	b) IDOL A/C (Scholarship Fund)		41,58,960	41,58,960
	<b>Sub Total (ii)</b>		<b>18,37,73,966</b>	<b>31,70,79,069</b>
	<b>iii) CURRENT LIABILITIES &amp; PROVISIONS</b>			
	a. CURRENT LIABILITIES	B3	2,36,29,60,332	1,56,11,59,047
	<b>Sub Total (iii)</b>		<b>2,36,29,60,332</b>	<b>1,56,11,59,047</b>
	<b>iv) INTER BANK FUND TRANSFERS</b>	B7	11,12,55,49,529	8,63,40,98,363
	<b>Sub Total (iv)</b>		<b>11,12,55,49,529</b>	<b>8,63,40,98,363</b>
	<b>GRAND TOTAL (A)</b>		<b>26,64,01,23,667</b>	<b>24,20,27,32,374</b>
<b>B.</b>	<b>APPLICATION OF FUNDS:</b>			
	<b>i) FIXED ASSETS</b>			
	As per Schedule A of Fixed Assets	A	8,53,27,54,243	8,55,29,50,572
	<b>Sub Total (i)</b>		<b>8,53,27,54,243</b>	<b>8,55,29,50,572</b>
	<b>ii) INVESTMENTS (PUBLIC FUNDS ETC)</b>			
	a) Gauhati University A/C	B4	5,04,03,00,130	4,87,76,56,011
	<b>Sub Total (ii)</b>		<b>5,04,03,00,130</b>	<b>4,87,76,56,011</b>
	<b>C/F</b>		<b>13,57,30,54,373</b>	<b>13,43,06,06,583</b>

	B/F		13,57,30,54,373	13,43,06,06,583
<b>iii) CURRENT ASSETS</b>				
<b>CASH AND BANK BALANCES:</b>				
a. Cash in hand (Guest House)			11,600	-
b. Cash at Bank (GU, IDOL, MCOM)	B5		18,10,93,577	89,76,48,247
		<b>Sub Total (iii)</b>	<b>18,11,05,177</b>	<b>89,76,48,247</b>
<b>OTHER CURRENT ASSETS:</b>				
a. GU A/C	B6		1,09,67,11,748	87,56,26,035.57
b. INTER BANK FUND TRANSFERS	B7		11,78,92,52,369	8,99,31,08,049
c. ADVANCE TO HRDC			-	57,43,460
		<b>Sub Total (iv)</b>	<b>12,88,59,64,117</b>	<b>9,87,44,77,544</b>
<b>GRAND TOTAL (B)</b>			<b>26,64,01,23,667</b>	<b>24,20,27,32,374</b>

Place: Guwahati  
Date: 31.07.2023



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

**INCOME & EXPENDITURES ACCOUNT FOR THE YEAR 2022-23 (PROVISIONAL)**

**A. INCOME**

PARTICULARS	SCH.NO	FY: 2022-23	FY: 2021-22
<b>Statutory Grants</b>			
Statutory Grants from Govt. of Assam (GOA) (SALARY A/C)	IE 1	1,40,69,70,950	1,38,10,50,000
<b>Other Revenue Grants</b>			
From Governments	IE 1	5,48,90,601	1,09,93,604
<b>Own revenue</b>			
I) Admission/Tuition Fees (General & Student Admission A/cs)	IE 2	25,28,20,111	31,20,01,175
II) Examination Fees (Exam A/c)	IE 2	39,30,17,287	46,59,64,310
III) Fees / Misc. receipts (All A/c)	IE 2	10,32,50,005	5,83,83,066
<b>Interest earned from Banks</b>			
I) Interest Received from Bank (All Funds)	IE 3	2,20,32,375	1,74,68,620
II) Interest on Public Deposit (All Funds)	IE 3	12,88,49,838	23,43,47,139
<b>Others</b>			
i) Sale proceeds from Press (GUPD A/c)	IE 4	28,42,559	15,98,101
II) Misc receipts	IE 4	4,37,14,538	4,92,30,938
III) Misc receipts (Suspense on Consolidation)		33,483	13,27,809
<b>Total A</b>		<b>2,40,84,21,747</b>	<b>2,53,23,64,762</b>

**B. EXPENDITURES**

Expenditures on Salaries and related expenses	IE 5	2,23,00,52,778	2,08,06,76,389
Expenditures on Examinations	IE 6	25,45,14,775	13,98,11,695
Expenditures on Administration	IE 7	36,43,58,371	27,51,63,503
Depreciation (As per Schedule A of Fixed Assets)	A	14,30,10,941	14,02,79,302
<b>Total B</b>		<b>2,99,19,36,865</b>	<b>2,63,59,30,889</b>
<b>Excess of income over expenditures/(excess of expenditures over income)</b>	<b>A-B</b>	<b>(58,35,15,118)</b>	<b>(10,35,66,127)</b>

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

Place : Guwahati  
Date : 31.07.2023







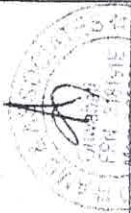


RECEIPTS	AMOUNT (RS.)	PAYMENTS	AMOUNT (RS.)	AMOUNT (RS.)
<u>Current Liabilities:</u>				
Deductions Received				
<u>AICTE</u>	19,028.00	Closing Balance		4,08,76,950.40
CGST	19,028.00	01 SBI GU PROJECT A/C: 10243131817		
SGST		02 GU AICTE NEQUIP GUIST		1,86,30,144.00
<u>BSC A/c : 13518</u>		SBI GU AICTE A/C: 40778780633		47,143.25
CGST	3,12,857.00	SBI GU AICTE NEQUIP GUIST A/C: 33933586920		
SGST	3,12,857.00	03 GU RUSA A/C		
Forest Royalty	4,01,480.00	GU RUSA CANARA HOLDING A/C: 120001414631		
Income Tax	6,21,633.00	GU RUSA CANARA ZBSA A/C: 110021649013		
Labour Cess	3,50,400.00	SBI GU RUSA A/C: 35558748292		3,68,953.00
Security Deposit	35,03,999.00	04 GU SEASC A/C		
<u>DBT A/c : 00244</u>		SBI GU SEASC A/C: 36934917496		1,41,64,729.60
CGST	12,625.00	SBI GU SEASC A/C: 39567516090		4,24,655.70
SGST	12,625.00	05 SBI GU TRG MOLECULAR BIO : 37480543648		11,19,543.00
<u>DBT A/c : 21201</u>		06 SBI GU NEC A/C: 37482214862		1,30,233.00
CGST	18,015.00	07 SBI GU TNEIF A/C: 37754249955		7,12,22,050.00
SGST	18,015.00	08 SBI GU DAE BRNS: 37962899099		11,63,120.50
<u>DST A/c : 14021</u>		09 SBI GU ALICE, Deptt of Physics: 34387143322		35,792.07
CGST	7,105.00	10 SBI GU (ICMR): 39136779811		20,24,012.50
SGST	7,105.00	11 SBI GU BEFF A/C: 38219095597		2,020.50
IGST	4,026.00	12 SBI GU USIS A/C: 38287715737		77,89,082.00
<u>ICMR A/C</u>		13 SBI GU (ICSSR-3615) IMS A/C: 38667659000		33,839.00
CGST	1,715.00	14 SBI GU (SITA Project) A/C: 39994862588		11,98,848.50
SGST	1,715.00	15 SBI GU (ISRO Funded Project) A/C: 37940214545		25,01,242.00
<u>MEITY A/C</u>				
CGST	39,412.00	16 SBI GU (NMHS) A/C: 37692474151		3,68,140.50
SGST	39,412.00	17 SBI GU (QCD) A/C: 38213498649		10,038.80
<u>PROJECT A/c : 31817</u>		18 SBI GU (MoES) A/C: 38747824609		3,897.00
CGST	1,58,502.50	19 SBI GU (BSC) A/C: 37940213518		2,357.00
SGST	1,58,502.50	20 SBI GU (SAIF, Deptt. of USIC) A/c: 33345027119		10,13,711.77
IGST				
Forest Royalty	3,910.00	21 SBI GU (ICSSR-0877) A/c: 38468898147		15,00,264.00
Income Tax	32,271.00	22 SBI GU (SERB) A/c: 38422220812		1,08,92,776.50
Labour Cess	4,17,146.00	23 GU DBT A/C		
Security Deposit	53,008.00	ICICI GU (DBT) A/c: 72670500024		32,14,595.00
<u>RUSA CANARA ZBSA A/C-9013</u>		SBI GU (DBT) A/c: 38573921201		5,84,826.00
CGST	4,98,167.00	24 SBI GU (DST) A/c: 39394514021		2,88,879.70
SGST		25 SBI GU (MEITY) A/C: 40912161476		3,160.00
Performance Security Deposit	2,27,101.00			
Forest Royalty	2,27,101.00			
Income Tax	3,36,567.00			
Labour Cess	2,43,488.00			
Security Deposit	2,86,945.00			
<u>RUSA CANARA ZBSA A/C-9013</u>				
CGST	2,09,424.00			
SGST	19,73,555.00			
Performance Security Deposit				
Forest Royalty				
Income Tax				
Labour Cess				
Security Deposit				
				17,96,15,005.29

RECEIPTS	AMOUNT (RS)	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
SAIF A/C					
CGST	36,341.50				
SGST	36,341.50				
Income Tax	4,619.00				
<u>SEASC A/c : 17496</u>					
CGST	424.00				
SGST	424.00				
Income Tax	9,000.00				
P. Tax	2,726.00				
<u>SERB A/c : 20812</u>					
CGST	30,949.00				
SGST	30,949.00				
IGST	23,116.00				
<u>TNEIF A/c : 49955</u>					
CGST	1,68,589.00				
SGST	1,68,589.00				
Electricity Bill	95,649.00				
Forest Royalty	1,97,738.00				
Income Tax	3,15,348.00				
Labour Cess	1,78,586.00				
Security Deposit	18,83,189.00				
<u>USIS A/C</u>					
CGST	30,263.00				
SGST	30,263.00				
Forest Royalty	1,693.00				
Income Tax	60,526.00				
Labour Cess	33,894.00				
Security Deposit	3,38,941.00				
<u>TRG MOLEC BIO A/C</u>					
CGST	1,709.00				
SGST	1,709.00				
		1,42,10,316.00			
<u>Inter Fund Transfers</u>					
GU PRC A/c - 33833945395 (From PROJECT A/c-31817)	39,410.00				
GU SALARY A/C (From PROJECT A/c-31817)	2,46,691.00				
		2,86,101.00			
<u>Direct Incomes</u>					
<u>GRANTS-IN-AID</u>					
AICTE Project Receipts	52,13,225.00				
BSC FUND Receipts	39,04,641.00				
DAE-BRNS FUND Receipts	4,84,107.00				
DBT FUND Receipts	1,20,12,893.00				
DST FUND Receipts	1,05,33,805.00				
GRANT FROM ICAR/ICHR/ICMR/ICPR (RECEIPTS)	27,52,358.00				
ICSSR-0877 FUND Receipts	10,79,750.00				
ISRO PROJECT FUND Receipts	13,04,584.00				

Handwritten signature and official stamp of the Controller of Accounts, Government of India.

RECEIPTS	AMOUNT (RS)	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
MEITY Project Receipts	1,33,38,926.00				
<b>PROJECT FUND Receipts</b>					
Fellowship Grant	1,12,75,897.00				
Grant From DBT - Govt. of India (GOI) (PROJECT A/C)	2,30,760.00				
Grant From Directorate of Fisheries	1,12,770.00				
Grant From Govt. of Assam (GOA)(PROJECT A/C: 31817)	28,46,400.00				
Grant From ICMR (PROJECT A/C: 31817)	16,26,543.00				
Grant in Aid(SEASC-7496)	47,50,000.00				
Grant in Aid(SITA-62588)	24,00,000.00				
Grants-in-Aid	1,68,85,868.00				
Misc. Receipts (Project Fund)	38,000.00				
RUSA FUND Receipts	9,72,46,826.00				
SAIF FUND Receipts	29,65,809.00				
SEASC FUND Receipts	500.00				
SERB FUND Receipts	74,53,524.00				
TRG-MOLEC BIOLOGY FUND Receipts	7,17,541.00				
		19,91,74,727.00			
<b>Indirect Incomes</b>					
<b>Bank Interest (Income)</b>					
AICTE FUND	5,29,448.00				
AICTE NEQUIP FUND	1,251.00				
ALICE FUND	992.00				
BEFF FUND	470.00				
BSC FUND	4,58,380.00				
DAE BRNS FUND	18,028.00				
DBT FUND	2,38,081.00				
DST FUND	9,36,021.00				
ICMR FUND	43,402.00				
ICSSR-0877 FUND	32,036.00				
ICSSR-3615 FUND	1,090.00				
ISRO FUND	48,812.00				
MEITY FUND	94,683.00				
MoES FUND	11,294.00				
NEC FUND	3,458.00				
NMHS FUND	9,774.00				
PROJECT FUND	15,38,914.00				
QCD FUND	267.00				
RUSA FUND	11,197.00				
SAIF FUND	63,619.93				
SEASC FUND	2,76,510.00				
SERB FUND	2,97,089.00				
SITA FUND	33,081.00				
TNEIF FUND	21,52,983.00				
TRG MOLEC BIO FUND	22,544.00				
USIS FUND	4,42,427.00				
		72,65,651.93			



GAUHATI UNIVERSITY  
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

Current Liabilities/Provisions and Others : FY: 2022-23

SCH B3

CURRENT LIABILITIES

A/C Head	Fund Name	Opening Balance CR(+)/DR(-)	Received (CR)	Payments (DR)	Closing Balance CR(+)/DR(-)
Income Tax Deductions	General	68,58,175.00	20,19,998.00	-	88,78,173.00
Earnest Money Received (H. Code - 997)	General	1,32,57,488.00	3,27,000.00	76,15,714.00	59,68,774.00
Security Deposits Deductions	General	(71,27,685.00)	77,78,547.00	1,21,97,055.00	(1,15,46,193.00)
VAT	General	1,50,16,734.00	-	-	1,50,16,734.00
Others	General	17,400.00	40,90,043.00	-	41,07,443.00
Labour Cess Deductions	General	17,19,583.00	11,99,048.00	-	29,18,631.00
CGST Deductions	General	44,03,342.00	19,01,513.00	-	63,04,855.00
SGST Deductions	General	44,03,342.00	19,01,513.00	-	63,04,855.00
IGST Deductions	General	3,34,595.00	1,23,623.00	-	4,58,218.00
TDS Deductions	General	6,48,297.00	12,72,091.00	-	19,20,388.00
Forest Royalty Deduction	General	11,96,841.00	20,23,010.00	-	32,19,851.00
P. Tax Deduction	General	89,378.00	10,800.00	-	1,00,178
P.S.	General	42,624.00	-	-	42,624
GPF - Contribution and Subscription	General	4,63,200.00	-	-	4,63,200
1 Day Salary Deductions (CM Fund)	Salary	8,99,103.00	-	-	8,99,103
EPF (NPS) Deductions	Salary	10,25,29,914	4,03,00,670.00	-	14,28,30,584
GUTCO EF Deductions	Salary	1,73,89,425	59,52,000.00	-	2,33,41,425
GUVU Deductions	Salary	3,66,250	-	-	3,66,250
Provident Fund Deduction	Salary	29,72,32,350	6,73,52,722.00	-	36,45,85,072
Income Tax Deductions	Salary	44,89,30,193	16,16,19,920.00	-	61,05,50,113
Employment Tax Deduction	Salary	68,95,453	34,63,447.00	-	1,03,58,900
Group Insurance of Employee	Salary	3,19,75,116	1,45,90,970.00	-	4,65,66,086
Other Deductions	Salary	12,55,64,784	8,29,235.00	-	12,63,94,019
SBI Personal Loan (Bank Loan)	Salary	(13,80,080)	-	-	(13,80,080)
HR	Salary	11,62,053	-	-	11,62,053
RHBL	Salary	2,86,09,815	1,25,30,795.00	-	4,11,40,610
ELECTRICITY RECOVERY	Salary	76,00,715	-	-	76,00,715
RPF	Salary	6,29,38,789	-	-	6,29,38,789
Car/Scooter/Other	Salary	59,51,032	17,69,761.00	-	77,20,793
Over Pay	Salary	8,19,247	-	-	8,19,247
OVER PAY	Salary	27,23,562	-	-	27,23,562
GUOA	Salary	1,67,750	1,64,500.00	-	3,32,250
GUTA	Salary	59,06,850	3,23,000.00	-	62,29,850
GUWA	Salary	-	1,27,200.00	-	1,27,200
FM	Salary	1,66,731	-	-	1,66,731

A/C Head	Fund Name	Opening Balance CR(+)/DR(-)	Received (CR)	Payments (DR)	Closing Balance CR(+)/DR(-)
Bank Loan	Salary	13,500	-	-	13,500
Misc	Salary	35,690	-	-	35,690
Court Fee	Salary	2,07,494	-	-	2,07,494
BTAD Relief/NAAC	Salary	6,000	-	-	6,000
Half Day Salary Deduction	Salary	15,41,379	-	-	15,41,379
Leave Encashment A/c	Salary	8,94,291	-	-	8,94,291
Contribution to Pension Fund	Salary	12,67,836	-	-	12,67,836
Suspense	Salary	(3,32,63,510)	-	-	(3,32,63,510)
VAT	Examination	3,56,434	-	-	3,56,434
TDS under Income Tax	Examination	14,38,264	15,73,983.00	-	30,12,247
TDS under GST	Examination	3,67,146	-	-	3,67,146
P. Tax	Examination	-	1,800.00	-	1,800
CGST Deductions	Examination	400	1,67,265.00	-	1,67,665
SGST Deductions	Examination	400	1,67,265.00	-	1,67,665
IGST Deductions	Examination	10,71,118	18,21,770.00	-	28,92,888
OTHERS	Examination	3,100	15,300.00	-	18,400
GSLI Deduction	PRC	25,800	9,400.00	-	35,200
LICI Deduction	PRC	2,008	113.00	-	2,121
P. Tax Deduction	PRC	28,324	16,612.00	-	44,936
Income Tax Deduction	PRC	25,51,887	7,45,637.00	-	32,97,524
GST Deduction	PRC	1,200	-	-	1,200
CGST Deductions	PRC	7,140	8,682.00	-	15,822
SGST Deductions	PRC	7,140	8,682.00	-	15,822
Provident Fund Deduction	PRC	24,43,259	11,32,964.00	-	35,76,223
OTHERS	PRC	6,66,513	1,008.60	-	6,67,522
Bank Loan	Gratuity	-	-	-	-
Suspense	Gratuity	28,43,179	-	-	28,43,179
Suspense-GUPA (PENSION)	PENSION	6,18,90,590	2,04,65,713.00	-	8,23,56,303
Union Fee GUPA	PENSION	(3,42,650)	-	-	(3,42,650)
Appropriation from Non-Plan Budget for payment of Monthly Pension	PENSION	33,06,18,291	43,52,52,000.00	-	76,58,70,291
Pro-rata Pension Received	PENSION	17,42,160	-	-	17,42,160
Provident Fund Subscription	Teachers' PF	10,09,02,019	40,12,247.00	-	10,49,14,266
Provident fund contribution	Teachers' PF	8,31,230	-	-	8,31,230
Recovery of Advance	Teachers' PF	7,95,543	-	-	7,95,543
Current Liabilities-IDOL	IDOL	(56,68,159)	3,79,133.00	-	(52,89,026)
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	12,16,40,551	-	-	12,16,40,551

A/C Head	Fund Name	Opening Balance CR(+)/DR(-)	Received (CR)	Payments (DR)	Closing Balance CR(+)/DR(-)
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
Recovery of Advance	PROVIDEND FUND	2,57,05,438	2,41,63,073.00	-	4,98,68,511
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	MCOM	5,237	-	-	5,237
P. Y Adjustments in STDR / Opening Balance		6,74,38,551	-	-	6,74,38,551
<b>Total</b>		<b>1,56,11,59,047</b>	<b>82,16,14,054</b>	<b>1,98,12,769</b>	<b>2,36,29,60,332</b>



**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**INVESTMENT AND INTEREST ON PUBLIC DEPOSITS 2022-23**

Name of Account/Fund	Balance as on 01.04.2022	New Investment during 2022-23	Gross Interest (Incl. TDS)	Net Interest (incl. TDS) credited to I & E A/c	Matured	Balance as on 31.03.2023
Corpus Fund	26,81,91,078	22,46,41,389	1,40,80,477	1,40,80,477	18,10,96,342	32,58,16,602
Student Fund	18,06,23,112	-	-	-	-	18,06,23,112
Examination	1,02,21,80,286.00	-	-	-	-	1,02,21,80,286
General	1,49,60,31,854	-	56,24,438	56,24,438	5,93,97,166	1,44,22,59,126
Guest House	-	1,00,00,000	-	-	-	1,00,00,000
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	54,80,98,796	30,00,00,000	-	-	34,89,63,199	49,91,35,597
Pension	62,75,41,572	26,66,90,973	1,67,69,684	1,67,69,684	25,04,77,547	66,05,24,682
GU Online Fund	-	1,98,81,303	14,27,977	14,27,977	1,84,53,326	28,55,954
MISC, SCF, SCYGU	20,88,76,696	-	-	-	-	20,88,76,696
IDOL	65,36,80,407	1,29,96,57,033	3,11,94,348	3,11,94,348	76,01,26,019	1,22,44,05,759
Interest on Investment	2,20,510	33,13,843	6,06,891	6,06,891	27,06,952	14,34,292
GUPD	38,61,660	-	-	-	-	38,61,660
Projects	1,20,000	-	-	-	-	1,20,000
<b>Opening balance as per Previous Accounts</b>	<b>5,46,34,70,118</b>	<b>2,12,41,84,541</b>	<b>6,97,03,815</b>	<b>6,97,03,815</b>	<b>1,62,12,20,551</b>	<b>6,03,61,37,923</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>4,37,13,63,016</b>	<b>2,12,41,84,541</b>	<b>6,97,03,815</b>	<b>6,97,03,815</b>	<b>1,62,12,20,551</b>	<b>4,94,40,30,821</b>
Salary Fund	26,13,11,815	-	20,89,942	20,89,942	26,00,00,000	34,01,757
Treasurer Fund (HDFC)	24,49,81,179	84,16,40,118	4,29,52,643	4,29,52,643	47,95,81,999	64,99,91,942
<b>TOTAL (ALL)</b>	<b>4,87,76,56,011</b>	<b>2,96,58,24,659</b>	<b>11,47,46,400</b>	<b>11,47,46,400</b>	<b>2,36,08,02,550</b>	<b>5,59,74,24,520</b>
Add/(Less): Amount as per FD Statement provided by GU	16,90,30,889	(94,03,00,545)	1,41,03,438	1,41,03,438	(20,00,41,828)	(55,71,24,391)
<b>GRAND TOTAL (ALL)</b>	<b>5,04,66,86,900</b>	<b>2,02,55,24,114</b>	<b>12,88,49,838</b>	<b>12,88,49,838</b>	<b>2,16,07,60,722</b>	<b>5,04,03,00,130</b>

**Notes:**

- Interest on Fixed Deposits were accounted for as per the Statement of Fixed Deposits provided by GU Authorities. However, TDS on Interest on Fixed Deposits have been accounted for as per Form-26AS of Income Tax Act 1961 for the Financial Year 2022-23. The Gross Amount of Interest credited/paid as per Form-26AS could not be reconciled with the Statement of FD provided by GU.
- Pension, Teacher's PF, PF, IDOL and Other Accounts have been incorporated from Accounts submitted to us by the respective Departments of GU.





**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**CLOSING BALANCES IN BANK ACCOUNTS: 2022-23**

SCH - B

SL. No.	Name of Fund	A/C No	Balance as on 31-03-2023
1 (i)	Salary	10243124991	11,23,775
1 (ii)	Salary	40638575772	11,40,42,530
2 (i)	Examination	10243124298	-
2 (ii)	Examination	40492883654	4,78,43,996
3 (i)	General Fund	10243124323	51,50,454
3 (ii)	General Fund	40639629468	3,07,57,800
3 (iii)	General Fund	10243127890	10,96,772
3 (iv)	General Fund	0177101011662	8,45,16,692
4	Student Fund	10243129592	1,45,48,672
5	GU Online (Fees Collection)	37046412533	3,05,20,532
6	GU PNB (UBI) Student Admission	1839200100001735	2,38,997
7	GU Tax Payment	30854852687	68,63,905
8	HDFC Treasury	22821450000165	5,25,68,048
9	Gratuity Fund	10243128044	32,24,210
10	Loans And Advances	10243162405	1,51,61,367
11	GU Pension	10243127652	2,33,90,329
12	Teachers' Provident Fund (PF)	38213615106	59,21,552
13	GU Provident Fund (PF)	10243127889	87,65,030
14	BKB AUDITORIUM MAIN FUND	10243127142	3,20,016
15 (i)	Guest House	10243130813	1,85,139
15 (ii)	Guest House	36946526088	3,60,236
16	GUPD	10243127641	2,38,12,556
17	(Corpus) Reserve Fund	10243127981	2,52,697
18 (i)	Population Research Centre (P.R.C.)	33833945395	(3,29,484)
18 (ii)	Population Research Centre (P.R.C.)	110077158410	-
19	XIITH Plan	32656843517	15,39,825
20	XITH Plan	30371310278	29,03,43
21	XTH Plan	10243131216	23,805
22	Interest on Investments	10243128260	91,46,279
23	GU Model H.E. School	39800463096	2,65,56,327
	<b>GU (Own Accounts)</b>		<b>51,05,05,585</b>
	<b>IDOL</b>		<b>(33,19,12,460)</b>
24 (i)	HDFC Savings A/c	22821450000182	16,65,317
24 (ii)	UBI Current A/c	1839050000578	7,70,067
24 (iii)	SBI Current A/c	10243124775	(31,61,927)
24 (iv)	SBI New Current A/c	36030213473	2,10,000
24 (v)	SBI New Savings A/c	41127185197	44,45,750
24 (vi)	SBI Savings A/c	10243129003	(33,65,18,760)
24 (vii)	SBI Savings, Community Radio Station, GU	31717696366	8,85,010
	<b>IDOL Total</b>		<b>(33,19,12,460)</b>
25	<b>MCOM</b>	30863976339	<b>25,00,400</b>
	<b>TOTAL GU ACCOUNTS</b>		<b>18,10,93,500</b>



SL. No.	Name of Fund	A/C No	Balance as on 31-03-2023
	<b>GRANTS &amp; PROJECT ACCOUNTS</b>		
26	PROJECT FUND	10243131817	4,08,76,950
27	AICTE FUND	40778780633	1,86,30,144
28	AICTE NEQUIP FUND	33933586920	47,143
29	RUSA FUND	120001414631	-
30	RUSA FUND	110021649013	-
31	RUSA FUND	35558748292	3,68,953
32	SEASC FUND	36934917496	1,41,64,730
33	SEASC FUND	39567516090	4,24,656
34	TRG MOLEC BIO FUND	37480543648	11,19,543
35	NEC FUND	37482214862	1,30,233
36	TNEIF FUND	37754249955	7,12,22,050
37	DAE BRNS FUND	37962899099	11,63,121
38	ALICE FUND	34387143322	35,792
39	ICMR FUND	39136779811	20,24,013
40	BEFF FUND	38219095597	2,021
41	USIS FUND	38287715737	77,89,082
42	ICSSR-3615 FUND	38667659000	33,839
43	SITA FUND	39994862588	11,98,849
44	ISRO FUND	37940214545	25,01,242
45	NMHS FUND	37692474151	3,68,141
46	QCD FUND	38213498649	10,039
47	MoES FUND	38747824609	3,897
48	BSC FUND	37940213518	2,357
49	SAIF FUND	33345027119	10,13,712
50	ICSSR-0877 FUND	38468898147	15,00,264
51	SERB FUND	38422220812	1,08,92,777
52	DBT FUND	726705000244	32,14,595
53	DBT FUND	38573921201	5,84,82
54	DST FUND	39394514021	2,88,880
55	MEITY FUND	40912161476	3,160
	<b>TOTAL GRANTS &amp; PROJECT ACCOUNTS</b>		<b>17,96,15,005</b>



## GAUHATI UNIVERSITY

GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

OTHER CURRENT ASSETS 2022-23		SCH B6			
A/C Head	Fund Name	OP. Balance DR(+)/ CR(-)	Received (CR)	Payments (DR)	CL. Balance DR(+)/ CR(-)
Festival advance	General	(1,45,500.00)	-	-	(1,45,500.00)
Professional tax	General	(38,866.00)	-	-	(38,866.00)
TDS under Income Tax - 194A, 194C & 194J	General	3,54,511.00	1,14,48,405.08	-	(1,10,93,894.08)
Festival advance	SALARY	3,52,71,761.00	1,63,36,000.00	1,59,42,000.00	3,48,77,761.00
Professional tax	SALARY	2,57,345.00	-	-	2,57,345.00
Loans & advances (RHBL/MC)	SALARY	(18,35,878.00)	-	-	(18,35,878.00)
Loan against Provident Fund	SALARY	(4,66,82,378.00)	2,70,04,178.00	-	(7,36,86,556.00)
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
Warden Allowances (Recovery)	SALARY	(2,000.00)	-	-	(2,000.00)
Mother's Maintenance Charges	SALARY	(3,679.00)	-	-	(3,679.00)
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, Treasury & General	1,18,22,761.09	2,44,28,160.00	1,14,48,405.08	(11,56,993.83)
Grant Receivable from SITA	General	17,08,800.00	-	-	17,08,800.00
Festival Advance	PRC	26,000.00	-	-	26,000.00
M. CAR/SCOOTER LOAN	PRC	25,000.00	-	-	25,000.00
Loan against Provident Fund	PRC	(8,38,200.00)	-	-	(8,38,200.00)
PF Loan	PRC	(16,650.00)	-	-	(16,650.00)
Income Tax	GU TAX PAYMENTS	51,24,56,492.00	-	19,28,81,864.00	70,53,38,356.00
GST and P Tax	GU TAX PAYMENTS	6,46,19,701.00	-	1,18,22,408.52	7,64,42,109.52
Loans & Advances	Gratuity	(2,49,515.00)	4,47,748.00	4,47,748.00	(2,49,515.00)
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

A/C Head	Fund Name	OP. Balance DR(+)/ CR(-)	Received (CR)	Payments (DR)	CL. Balance DR(+)/ CR(-)
Advance	Teachers' PF	27,70,000.00	-	34,57,000.00	62,27,000.00
INCOME TAX	PENSION	5,45,23,144.00	-	2,87,41,929.00	8,32,65,073.00
Adv /Recovery of Adv (PF)	PROVIDEND FUND	8,79,14,201.21	-	3,09,52,675.00	11,88,66,876.21
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	13,17,62,077.00	-	46,00,000.00	13,63,62,077.00
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	(13,10,816.00)	-	-	(13,10,816.00)
Loans & advances to Staff	Guest House	58,911.00	-	-	58,911.00
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)
Loans and Advances to Staff	PENSION	14,868.00	-	-	14,868.00
PF deposited to Individual A/Cs	PROVIDEND FUND	5,62,71,049.00	-	-	5,62,71,049.00
Advance to Staff Against Arrear/Festival		1,11,00,300.00	-	-	1,11,00,300.00
Misc. Suspense	HDFC	7,00,68,610.00	-	-	7,00,68,610.00
SUSPENSE		25,770.47	-	-	25,770.47
Loans and Advances-IDOL	IDOL	96,36,397.00	8,03,183.00	12,59,357.00	1,00,92,571.00
Security deposits-IDOL	IDOL	16,000.00	-	-	16,000.00
Imprest Account - IDOL	IDOL	73,416.00	-	-	73,416.00
Insurance Premium (GSLI) - IDOL	IDOL	2,08,111.00	-	-	2,08,111.00
SUNDRY CREDITORS (IDOL)	IDOL	37,06,716.00	-	-	37,06,716.00
<b>Total</b>		<b>87,56,26,035.77</b>	<b>8,04,67,674.08</b>	<b>30,15,53,386.60</b>	<b>1,09,67,11,748.29</b>

GADHAPATI UNIVERSITY  
GOPINATHI BORDOLOI NAGAR, GUWAHATI - 781014  
TRANSFER OF FUND FOR THE YEAR 2022-23

Received by	Received from	OPENING BALANCE (Cr)	Amount (Credit)	TOTAL	Paid By	Paid To	OPENING BALANCE (Dr)	Amount (Debit)	TOTAL
General Fund	Guest House	8,520.00	-	8,520	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	Treasury	6,00,00,000	-	6,00,00,000	General Fund	Gratuity	77,089	-	77,089
General Fund	GUJST	4,95,000	-	4,95,000	General Fund	Pension Fund	88,84,000	-	88,84,000
General Fund	Project	31,209	5,16,717	5,47,926	General Fund	Tax Payment A/c	4,77,73,193	1,44,22,293	6,21,95,486
General Fund	GU Secretary	1,00,530	2,33,641	3,34,171	General Fund	Salary	-	3,00,00,000	3,00,00,000
General Fund	University Classes	11,00,00,000	-	11,00,00,000	General Fund	NEC A/c	5,000	-	5,000
General Fund	Student fund(UBI)Final	5,50,183	32,128	5,82,311	General Fund	Forex	1,60,00,000	-	1,60,00,000
General Fund	Gratuity	21,10,24,643	-	21,10,24,643	General Fund	Examination	50,00,000	-	50,00,000
General Fund	Salary	5,81,144	-	5,81,144	General Fund	Employee Association	65,700	-	65,700
General Fund	XII Plan	8,00,00,000	-	8,00,00,000	General Fund	SITA Project	14,40,000	-	14,40,000
General Fund	Student Fund(HDFC)	2,00,00,000	-	2,00,00,000	Salary Fund	Project	5,86,763	-	5,86,763
General Fund	GUPD	25,758	-	25,758	Salary Fund	Teachers PF	13,43,72,595	15,57,010	13,59,29,605
General Fund	PRC Fund	3,81,63,288	1,10,90,506	4,92,53,794	Salary Fund	Student Fund	2,00,00,000	-	2,00,00,000
General Fund	RUSA	-	1,22,97,307	1,22,97,307	Salary Fund	GU Online	8,00,00,000	-	8,00,00,000
General Fund	Brahmaputra Study Centre-13518	-	13,19,739	13,19,739	Salary Fund	Examination	51,01,30,860	-	51,01,30,860
General Fund	TNEIF	-	1,31,06,337	1,31,06,337	Salary Fund	Corpus	10,00,00,000	-	10,00,00,000
General Fund	USIS	11,56,43,950	4,46,54,560	16,02,98,520	Salary Fund	Gratuity	26,49,01,309	2,60,00,000	29,09,01,309
General Fund	Salary	10,85,035	-	10,85,035	Salary Fund	Loans & Advances	5,37,13,284	1,43,06,306	6,80,20,190
General Fund	SEASC	19,90,00,000	5,00,00,000	24,90,00,000	Salary Fund	Provident Fund	31,40,26,749	-	31,40,26,749
General Fund	GU Online	2,00,00,000	-	2,00,00,000	Salary Fund	Pension Fund	1,87,20,45,758	48,80,18,032	2,36,00,63,790
General Fund	Corpus Fund	10,10,35,979	-	10,10,35,979	Salary Fund	GUEA	500	-	500
General Fund	IDOL	94,50,185	-	94,50,185	Salary Fund	General	32,61,19,934	4,43,57,340	37,04,77,274
General Fund	GU Kokrajhar Campus	4,477	-	4,477	Salary Fund	Tax Payment A/c	77,71,85,811	16,51,07,197	94,22,93,008
General Fund	Account	9,00,00,000	-	9,00,00,000	Salary Fund	GUTCOWEF A/c	79,37,000	-	79,37,000
General Fund	Dept of Bus Admn	77,98,57,000	7,00,00,000	84,98,57,000	Salary Fund	NDCPS	7,27,77,077	5,84,05,575.00	13,11,82,652
Salary Fund	Tax Payment	-	3,00,00,000	3,00,00,000	Salary Fund	Salary Fund (SB)	-	1,39,50,50,000.00	1,39,50,50,000
Salary Fund	Examination	-	1,39,50,50,000	1,39,50,50,000	Salary Fund (CA)	Officer Association	1,17,750	-	1,17,750
Salary Fund	General Fund	-	1,30,00,000	1,30,00,000	PRC Fund	Provident Fund	71,73,779	4,23,950	75,97,729
Salary Fund	Student Fund	93,78,39,957	22,00,00,000	1,15,78,39,957	PRC Fund	Salary	18,45,524	9,296	18,54,820
Salary Fund	HDFC Treasury A/c	8,00,00,000	22,820	8,00,22,820	PRC Fund	Tax Payment A/c	4,37,815	4,34,001	8,71,816
Salary Fund	Student Fund	90,794	-	90,794	PRC Fund	General Fund	6,688	-	6,688
Salary Fund	Provident Fund	17,20,00,000	-	17,20,00,000	Examination	Salary	77,88,57,000	8,00,00,000	85,88,57,000
Salary Fund	Corpus Fund	3,47,91,151	-	3,47,91,151	Examination	General Fund	29,30,00,000	-	29,30,00,000
Salary Fund	Pension Fund	2,95,366	-	2,95,366	Examination	Corpus	13,99,94,000	-	13,99,94,000
Salary Fund	Project Fund	24,55,324	10,780	24,67,104	Examination	Gratuity	75,00,000	-	75,00,000
Salary Fund	PRC Fund	8,39,966	-	8,39,966	Examination	SEASC	1,00,00,000	-	1,00,00,000
Salary Fund	Gratuity	62,77,00,000	-	62,77,00,000	Examination	Dept. of Arabic	31,530	-	31,530
Salary Fund	GU Online	50,78,600	-	50,78,600	Examination	Salary	9,00,00,000	-	9,00,00,000
Salary Fund	IDOL	51,01,30,860	1,128	51,01,31,988	Tax Payment	Project	-	57,000.00	57,000
Exam Fund	Salary	1,76,843	-	1,76,843	Tax Payment	Salary	9,57,381	-	9,57,381
Exam Fund	Gratuity	1,51,015	-	1,51,015	Gratuity	General	5,23,043	-	5,23,043
Exam Fund	Provident Fund	5,00,00,000	5,00,00,000	5,00,00,000	Gratuity	SBI (Bank Loan)	8,84,182	-	8,84,182
Exam Fund	Std. Adm. Fee (SB)	-	-	-	-	-	-	-	-

SCH B7

Received By	Received from	DEBITING BALANCE (Cr)	Amount (Credit)	TOTAL	Paid By	Part To	CREDITING BALANCE (Dr)	Amount (Debit)	TOTAL
Exam Fund	General	50,37,700	-	50,37,700	Gratuity	Examination	-	-	-
Exam Fund	HDFC Treasury A/C	9,00,00,000	10,95,20,946	19,95,20,946	Gratuity	Project	1,70,943	-	1,70,943
Exam Fund	GU Online	6,00,00,000	-	6,00,00,000	Gratuity	Loans & Advances	7,09,077	-	7,09,077
GU Online	Salary	8,00,00,000	-	8,00,00,000	Gratuity	Loans & Advances	5,17,474	-	5,17,474
GU Online	SAIF A/c	30,650	-	30,650	Gratuity	Provident Fund	1,320	-	1,320
GU Online	MSc Microbiology	4,25,000	-	4,25,000	Pension	Provident Fund	1,51,87,445	-	1,51,87,445
Tax Payment	IDOL	1,26,87,785	9,84,510	1,36,72,295	Pension	NDCPS	2,59,868	-	2,59,868
Tax Payment	Brahmaputra Study Centre-13518	34,02,624	21,28,643	55,31,267	Teachers' PF	Loans & Advances	51,316	-	51,316
Tax Payment	Guest House	1,495	24,242	25,737	Provident fund	Pension Fund	1,82,95,932	84,45,401	2,67,41,333
Tax Payment	Pension Fund	38,89,000	1,77,07,270	2,15,96,270	Provident fund	Pension Fund	7,82,70,445	19,99,003	8,02,69,448
Tax Payment	PRC Fund	4,37,815	13,07,602	17,45,417	Provident fund	Examination	1,51,015	-	1,51,015
Tax Payment	Salary	66,78,22,582	16,50,86,049	83,29,08,631	IDOL	Teachers Individual PF	1,75,33,539	-	1,75,33,539
Tax Payment	General Fund	5,17,99,573	1,44,67,079	6,62,66,652	IDOL	General	10,01,00,000	-	10,01,00,000
Tax Payment	Project	74,95,450	10,44,355	85,39,845	GU Online	Salary	36,91,781	-	36,91,781
Tax Payment	SEASC	1,552	12,574	14,126	GU Online	Student Fund	4,00,00,000	-	4,00,00,000
Tax Payment	NEC	4,884	-	4,884	GU Online	General	19,90,00,000	5,00,00,000	24,90,00,000
Tax Payment	AICTE	-	38,056	38,056	GU Online	Salary	66,27,00,000	-	66,27,00,000
Tax Payment	ICMR	-	3,430	3,430	GU Online	Examination	2,50,00,000	-	2,50,00,000
Tax Payment	GU Online A/c	-	7,75,622	7,75,622	GU Online	GU PNB	2,50,00,000	-	2,50,00,000
Tax Payment	SITA	-	952	952	GU Online	Gratuity	1,50,00,000	-	1,50,00,000
Tax Payment	TNEIF	-	3,66,293	3,66,293	Studentfund(UBI)	SAIF A/c	70,025	-	77,575
Tax Payment	RUSA	-	1,12,233	1,12,233	Studentfund(UBI)	General Fund	5,00,00,000	-	5,00,00,000
Tax Payment	TRG Molecular	12,602	3,418	16,020	Student Fund	General Fund	8,00,00,000	-	8,00,00,000
Tax Payment	DBT Food Sc.	8,33,145	26,506	8,59,651	Student Fund	Project	96,00,000	-	96,00,000
Tax Payment	Departmental A/c	44,582	-	44,582	GUPD	Integrated M.Com	57,82,000	-	57,82,000
Tax Payment	DST	21,090	18,236	39,326	XII Plan	General Fund	2,00,00,000	-	2,00,00,000
Tax Payment	Physics Deptl.	1,280	-	1,280	Studentfund(HD FC)	General Fund	3,09,773	-	3,09,773
Tax Payment	SAIF A/c	50,003	14,194	64,197	Student Fund	Salary	44,80,53,639	-	44,80,53,639
Tax Payment	SERB A/c	5,344	45,516	50,860	Student Fund	General Fund	6,00,00,000	-	6,00,00,000
Model School	Departmental A/c	16,87,373	-	16,87,373	Corpus	Salary	8,00,00,000	22,820	8,00,22,820
Gratuity	Salary	35,02,50,061	6,10,00,000	41,12,50,061	Corpus	SEASC	1,00,00,000	-	1,00,00,000
Gratuity	Project	6,66,000	-	6,66,000	Corpus	Salary	17,20,00,000	-	17,20,00,000
Gratuity	Examination	35,626	-	35,626	Corpus	General	2,00,00,000	-	2,00,00,000
Loan and Advance	General Fund	1,00,00,000	-	1,00,00,000	Corpus	TNEIF	12,00,00,000	-	12,00,00,000
Loan and Advance	Salary	1,65,50,333	1,48,99,408	3,14,49,741	Corpus	HDFC A/C No 4599107044300	7,61,33,404	-	7,61,33,404
Loan and Advance	Gratuity	8,33,527	-	8,33,527	Project Account	General Fund	8,65,467	-	8,65,467
Loan and Advance	Pension Fund	51,316	-	51,316	Treasury	General Fund	6,00,00,000	-	6,00,00,000
Pension	Unidentified	2,74,32,768	-	2,74,32,768	Treasury	Salary	48,97,86,318	22,00,00,000	70,97,86,318
Pension	Salary	1,67,29,68,989	5,89,33,908	1,73,19,02,897	Treasury	Examination	9,00,00,000	10,95,20,946	19,95,20,946
Pension	General	68,84,000	-	68,84,000	Std. Adm. Fee	Gratuity	1,00,00,000	-	1,00,00,000
Pension	Provident Fund	7,56,70,144	-	7,56,70,144	(CA)	Student Admission Fee (SB)	3,66,90,055	-	3,66,90,055
Pension	Teachers Individual PF	2,56,79,804	-	2,56,79,804	Std. Adm. Fee	Salary	1,30,00,000	-	1,30,00,000
Teachers PF A/c	Provident Fund	23,83,690	-	23,83,690	Std. Adm. Fee	Examination	5,00,00,000	-	5,00,00,000
Teachers PF A/c	Teachers Individual PF	14,12,42,695	-	14,12,42,695					

Received by	Received from	CURRENT BALANCE (Cr)	Amount (Credit)	TOTAL	Paid By	Paid To	CURRENT BALANCE (Dr)	Amount (Debit)	TOTAL
Teachers PF A/c	Salary	17,78,38,802	3,12,30,685	20,90,69,567					
Provident Fund	PRC Fund	45,94,113	-	45,94,113					
Provident Fund	Salary Fund	23,15,78,044	4,03,63,775	27,19,41,819					
HDFC Treasury Fund	IIIC		6,00,00,000	6,00,00,000					
GUPD	General Fund	2,285	-	2,285					
Student Fund (HDFC)	Salary	5,00,00,000	-	5,00,00,000					
Corpus	Examination	8,00,00,000	-	8,00,00,000					
Corpus	Salary	10,00,00,000	-	10,00,00,000					
Student Fund	General Fund	3,50,00,000	-	3,50,00,000					
Student Fund	GU Chiller	4,00,00,000	-	4,00,00,000					
Student Fund	Salary	2,00,00,000	-	2,00,00,000					
GU Model School	GU Model School A/c - 3370730594	95,59,973	-	95,59,973					
GU Model School	GU Model School A/c - 32099876850	1,04,703	-	1,04,703					
Student Admission Fee (SB)	GU Chiller	2,50,00,000	-	2,50,00,000					
Student Admission Fee (SB)	Std. Adm. Fee (CA)	3,66,90,055	-	3,66,90,055					
M. Com	Student Fund	57,82,000	-	57,82,000					
<b>TOTAL</b>		<b>8,63,40,98,363</b>	<b>2,49,14,51,165</b>	<b>11,12,55,49,529</b>	<b>TOTAL</b>		<b>8,99,31,08,049</b>	<b>2,79,61,44,320</b>	<b>11,78,92,52,369</b>



## GAUHATI UNIVERSITY

GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014

## SCHEDULE OF FIXED ASSET AND DEPRECIATION AS ON 31.03.23 AS PER INCOME TAX ACT 1961 FOR AY 2023-24

SCHEDULE A

Sl No	Particulars	WDV as on 01.04.2022	Additions During the Year	Total	Depreciation Rate	Depreciation as on 31.03.2023	WDV as on 31.03.2023
1	A) Gauhati University (GU)						
2	Land	7,32,94,00,000	-	7,32,94,00,000	-	-	7,32,94,00,000
	Building :						
	I. Academic and Administrative	37,78,82,585	3,21,78,534	41,00,61,119	10%	4,10,06,112	36,90,55,007
	II. Hostels	12,99,83,552	-	12,99,83,552	10%	1,29,98,355	11,69,85,197
	III. Quarters	6,83,23,135	2,18,96,704	9,02,19,839	10%	90,21,984	8,11,97,855
	IV. Roads & Culverts	21,11,28,761	42,88,815	21,54,17,576	10%	2,15,41,758	19,38,75,818
	V. Fencing	59,15,152	-	59,15,152	10%	5,91,515	53,23,637
	VI. Boundary Walls	71,08,703	13,50,283	84,58,986	10%	8,45,899	76,13,087
	VII. Car Parking Shed	22,39,102	9,33,667	31,72,769	10%	3,17,277	28,55,492
	VIII. Lifts	11,57,390	22,360	11,79,750	10%	1,17,975	10,61,775
	IX. Misc Civil Works	16,78,57,504	1,09,36,535	17,87,94,039	10%	1,78,79,404	16,09,14,635
	X. VC's Bunglow	59,65,612	-	59,65,612	10%	5,96,561	53,69,051
3	Furnitures and Fixtures	7,67,04,672	1,03,88,820	8,70,93,492	10%	87,09,349	7,83,84,143
4	Equipment/Office Equipment	4,30,11,677	1,40,18,545	5,70,30,222	15%	85,54,533	4,84,75,689
5	Lab Equipment	60,46,043	-	70,12,601	15%	10,51,890	59,60,711
6	Solar Power	19,68,045	-	19,68,045	40%	7,87,218	11,80,827
7	Electrical Installation	2,31,37,359	60,33,905	2,91,71,264	10%	29,17,126	2,62,54,138
8	Vehicles	30,55,466	-	30,55,466	15%	4,58,320	25,97,146
9	EPBX	30,325	-	30,325	15%	4,549	25,776
10	Set Top Box (Guest House)	14,642	-	14,642	15%	2,196	12,446
11	Inter Com System (Guest House)	42,003	-	42,003	15%	6,300	35,703
12	Refrigerator (Guest House)	21,402	-	21,402	15%	3,210	18,192
13	Water Purification System (Guest House)	95,694	-	95,694	15%	14,354	81,340
14	CCTV Installation (Guest House)	28,555	-	28,555	15%	4,283	24,272
15	Books and Journals	10,04,342	1,76,06,199	1,86,10,541	40%	74,44,217	1,11,66,324
16	Computer & Peripherals	2,20,727	-	2,20,727	40%	88,291	1,32,436
17	Intellectual Property Right	41,907	-	41,907	25%	10,477	31,430
18	Software Packages	5,63,819	-	5,63,819	40%	2,25,528	3,38,291
19	Plant and Machinery/Equipments	12,82,401	21,21,459	34,03,860	40%	13,61,544	20,42,316
	<b>TOTAL A</b>	<b>8,46,42,30,575</b>	<b>12,27,42,384</b>	<b>8,58,69,72,959</b>		<b>13,65,60,225</b>	<b>8,45,04,12,734</b>



Sl No	Particulars	WDV as on 01.04.2022	Additions During the Year	Total	Depreciation Rate	Depreciation as on 31.03.2023	WDV as on 31.03.2023
	<b>B) IDOL ACCOUNTS</b>						
	WORK IN PROGRESS	4,20,18,035	-	4,20,18,035	0%	-	4,20,18,035
1	Building :	41,41,683	-	41,41,683	10%	4,14,168	37,27,515
2	Electrical Installation	6,11,986	-	6,11,986	10%	61,199	5,50,787
3	Plant and Machinery/Equipments	54,28,929	72,228	55,01,157	15%	8,25,174	46,75,983
4	Furnitures and Fixtures	14,34,367	-	14,34,367	10%	1,43,437	12,90,930
5	Software Packages	42,239	-	42,239	40%	16,896	25,343
6	R & D Equipments	45,008	-	45,008	40%	18,003	27,005
7	Solar Power	61,043	-	61,043	40%	24,417	36,626
8	Technology Support Equipments	70,336	-	70,336	40%	28,134	42,202
9	BOLERO VEHICLE	3,12,706	-	3,12,706	15%	46,906	2,65,800
	<b>TOTAL B</b>	<b>5,41,66,332</b>	<b>72,228</b>	<b>5,42,38,560</b>		<b>15,78,334</b>	<b>5,26,60,226</b>
	<b>C) M COM</b>						
1	Plant and Machinery/Equipments	10,26,987	-	10,26,987	15%	1,54,048	8,72,939
2	Furnitures and Fixtures	9,79,929	-	9,79,929	10%	97,993	8,81,936
3	Electrical Installations	2,50,808	-	2,50,808	10%	25,081	2,25,727
	<b>TOTAL C</b>	<b>22,57,724</b>	<b>-</b>	<b>22,57,724</b>		<b>2,77,122</b>	<b>19,80,602</b>
	<b>D) GU-IST</b>						
1	Plant and Machinery/Equipments	90,58,773	-	90,58,773	15%	13,58,816	76,99,957
2	Furnitures and Fixtures	1,53,52,488	-	1,53,52,488	10%	15,35,249	1,38,17,239
3	Office Equipments	28,82,424	-	28,82,424	15%	4,32,364	24,50,060
4	Electrical Installations	24,40,234	-	24,40,234	10%	2,44,023	21,96,211
5	Computers and Accessories	25,54,856	-	25,54,856	40%	10,21,942	15,32,914
6	Library Books	7,166	-	7,166	40%	2,866	4,300
	<b>TOTAL D</b>	<b>3,22,95,941</b>	<b>-</b>	<b>3,22,95,941</b>		<b>45,95,260</b>	<b>2,77,00,681</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>8,55,29,50,572</b>	<b>12,28,14,612</b>	<b>8,67,57,65,184</b>	<b>-</b>	<b>14,30,10,941</b>	<b>8,53,27,54,243</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 2022-23**

SCH. IE 1

(I) STATUTORY GRANTS FROM GOVT OF ASSAM	2022-23	2021-22
<b>Particulars</b>		
<b><u>SALARY ACCOUNT</u></b>		
Statutory Grants from Govt. of Assam (GOA)	1,38,10,50,000.00	1,38,10,50,000.00
<b><u>GENERAL ACCOUNT</u></b>		
Statutory Grants from Govt. of Assam (GOA)	2,59,20,950.00	-
	<b>1,40,69,70,950.00</b>	<b>1,38,10,50,000.00</b>
<b>(II) OTHER REVENUE GRANTS</b>		
<b>Particulars</b>		
<b><u>SALARY ACCOUNT</u></b>		
Grant from ICCR	-	-
Reimbursement of Fees from GOA	3,00,00,000.00	
Grant from Director, Higher Tech. Edu.	-	1,00,000.00
<b><u>GENERAL ACCOUNT</u></b>		
Grant from UGC	-	3,26,764.00
Grant from SITA	-	-
<b><u>PRC ACCOUNT</u></b>		
Grant-in-aid from MoHFW (Recurring Grant)	2,48,90,601.00	1,05,66,840.00
Grant-in-aid from MoHFW (Non-Recurring Grant)	-	-
	<b>5,48,90,601.00</b>	<b>1,09,93,604.00</b>

<b>GAUHATI UNIVERSITY</b>		<b>GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014</b>	
			<b>SCH. IE 2</b>
<b>OWN REVENUE</b>	<b>2022-23</b>	<b>2021-22</b>	
<b>A. Fees from Students / Others</b>			
a. General Account	2,76,111.00	28,16,652.00	
b. Student Fund A/C	62,12,721.00	-	
c. Treasurer A/C (HDFC Online)	15,15,65,544.26	21,32,04,867.00	
d. GU SBI Online	8,22,73,564.00	7,53,44,073.00	
e. IDOL A/C	53,22,500.00	1,35,78,143.00	
f. GU Model HE School	71,69,671.00	70,57,440.00	
<b>Total A</b>	<b>25,28,20,111.26</b>	<b>31,20,01,175.00</b>	
<b>B. Examination Fees</b>			
a. Examination A/C (GU)	19,40,03,759.16	1,76,69,792.08	
b. Treasurer A/C (HDFC Online)	19,90,13,527.45	44,82,94,518.00	
<b>Total B</b>	<b>39,30,17,286.61</b>	<b>46,59,64,310.08</b>	
<b>C. Fees from Colleges / Institutions</b>			
a. Salary A/c	-	4,87,720.00	
b. General Fund	10,18,89,875.40	5,13,06,436.20	
c. GU SBI Online	13,60,130.00	65,88,910.00	
d. Treasury A/C (HDFC Online)	-	-	
<b>Total C</b>	<b>10,32,50,005.40</b>	<b>5,83,83,066.20</b>	
<b>Grand Total (A+B+C)</b>	<b>74,90,87,403.27</b>	<b>83,63,48,551.28</b>	



<b>GAUHATI UNIVERSITY</b>		
<b>GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014</b>		
<b>INTEREST EARNED 2022-23</b>		<b>SCH IE 3</b>
<b>Name of Account/Fund</b>	<b>2022-23</b>	<b>2021-22</b>
GU 7 Others Fund	14,53,972.00	17,51,472.00
Gratuity Fund	91,762.00	1,82,371.00
Loans & Advances Fund	2,31,793.00	2,84,448.00
Student Fund	4,23,742.00	4,96,251.00
Pension Fund	6,00,123.00	12,91,445.00
Tax Payment Account	5,27,974.00	4,36,472.00
Teachers' Provident Fund	4,21,198.00	7,33,132.00
Guest House	71,472.00	2,10,288.00
Integrated M.Com	66,386.00	64,624.00
Provident Fund	2,57,743.00	4,45,018.00
Treasury Fund	73,38,801.00	87,94,616.00
BKB AUDITORIUM MAIN FUND	-	6,447.00
IDOL	50,986.00	3,57,454.00
GU SBI Online	-	-
GUPD	5,87,410.00	5,14,518.00
Student Admission Fee	11,84,224.00	3,65,130.00
Examination Account	19,30,340.00	1,89,771.00
General Account	37,27,018.00	2,85,686.00
Salary Account	30,67,431.00	10,59,477.00
<b>TOTAL</b>	<b>2,20,32,375.00</b>	<b>1,74,68,620.00</b>
<b>INTEREST EARNED ON STDRS</b>		
<b>Name of Account/Fund</b>		
GU 7 Others Fund	1,46,87,368.00	1,15,66,255.35
Student Fund	-	71,31,319.00
Examination	-	1,08,69,754.00
General	56,24,438.00	1,49,98,545.10
Salary Fund	20,89,942.00	59,73,156.00
GU SBI Online	14,27,977.00	-
PF	-	6,48,13,684.71
GUPD	-	19,30,830.00
Treasury Fund	4,29,52,643.00	6,79,47,429.77
Pension	1,67,69,684.00	2,28,33,491.00
IDOL	3,11,94,348.00	2,62,82,674.00
<b>TOTAL (ALL)</b>	<b>11,47,46,400.00</b>	<b>23,43,47,138.93</b>
Add: Amount as per FD Statement provided by GU	1,41,03,438.00	-
<b>GRAND TOTAL (ALL)</b>	<b>12,88,49,838.00</b>	<b>23,43,47,138.93</b>



<b>GAUHATI UNIVERSITY</b>		
<b>GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014</b>		<b>SCH IE 4</b>
<b>OTHERS INCOME</b>	<b>2022-23</b>	<b>2021-22</b>
i) Sale proceeds of GU Press	28,42,559.00	15,98,101.00
<b>Total</b>	<b>28,42,559.00</b>	<b>15,98,101.00</b>
ii) Other Misc. Receipts		
<b>General Account</b>		
Sale of Scraps	-	-
Sale of Tender Form	-	-
TDS U/s 194A as per Form No 26AS		96,16,595.90
TDS U/s 194C as per Form No 26AS		-
TDS U/s 194J as per Form No 26AS		-
GU Standard Deduction @25%	-	2,698.63
Other receipts	18,03,644.00	24,07,161.00
<b>Salary Account</b>		
Other receipts	7,19,836.00	8,77,590.00
CCD Deductions	1,90,490.00	1,74,385.00
EC Deductions	37,50,206.00	29,48,931.00
HRC Deductions	2,72,838.00	3,00,291.00
Salary Over Payment	-	-
Refund From Income Tax	2,44,28,160.00	1,79,29,650.00
<b>Examination Account</b>		
GU Standard Deduction @25%	-	-
Other receipts	-	9,12,938.00
<b>Student Fund Account</b>		
GU Standard Deduction @25%	-	-
<b>Provident Fund Account</b>		
Other receipts	-	14,497.00
<b>Tax Payment Fund Account</b>		
Other receipts	6,80,616.00	8,01,578.00
<b>Treasury Account</b>		
Other receipts	1,13,332.94	1,16,31,025.00
<b>GU Online Account</b>		
Other receipts	88,72,195.00	-
<b>Interest on Investment Account</b>		
Other receipts	1,95,857.00	-
<b>Guest House Account</b>		
Seat Rent	21,51,693.00	15,62,858.43
<b>GU Model HE School Account</b>		
Other receipts	-	48,800.00
<b>Student Admission Fee Account</b>		
Other receipts	-	1.00
<b>IDOL Account</b>		
Miscellaneous Receipts	5,35,670.00	1,938.00
<b>Total</b>	<b>4,37,14,537.94</b>	<b>4,92,30,937.96</b>

<b>GAUHATI UNIVERSITY</b>		
<b>GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014</b>		
		<b>SCH IE 5</b>
<b>SALARIES &amp; RELATED EXPENDITURES</b>	<b>2022-23</b>	<b>2021-22</b>
<b>I) ACADEMIC / NON-ACADEMIC</b>		
FROM SALARY ACCOUNT	1,42,18,66,423.00	1,36,24,00,640
FROM GENERAL ACCOUNT	10,97,049.00	37,92,706
FROM PRC ACCOUNT	2,91,08,340.85	99,74,968
FROM GUEST HOUSE ACCOUNT	2,52,000.00	2,82,000
FROM GU IDOL ACCOUNT	3,37,41,246.00	2,95,72,482
<b>SUB TOTAL I</b>	<b>1,48,60,65,058.85</b>	<b>1,40,60,22,796.00</b>
<b>II) Other related expenditures</b>		
Pension (Pension Fund A/c)	48,44,85,340.00	43,18,25,173
Gratuity Paid (Gratuity A/c)	5,83,99,448.00	10,39,30,704
PF Contribution (Teachers' PF A/c)	5,88,72,096.00	3,19,96,211
PF Contribution (Provident Fund A/c)	5,78,27,556.00	3,72,28,260
Leave Encashment (Salary A/c)	5,75,82,929.00	5,99,80,307
Staff Payments & Benefits (General A/c)	20,000.00	17,72,485
Staff Payments & Benefits (Salary A/c)	1,37,27,787.00	-
Staff Payments & Benefits (PRC A/c)	52,65,510.00	-
Staff Payments & Benefits (IDOL A/c)	2,15,755.00	69,000
TA/DA Expenses (General A/c)	18,77,748.00	-
TA/DA Expenses (Examination A/c)	-	64,376
TA/DA Expenses (PRC A/c)	1,46,821.00	3,02,386
EPFO Contribution (IDOL A/c)	55,66,729.00	74,84,691
<b>SUB TOTAL II</b>	<b>74,39,87,719.00</b>	<b>67,46,53,593</b>
<b>GRAND TOTAL (I + II)</b>	<b>2,23,00,52,777.85</b>	<b>2,08,06,76,389.00</b>



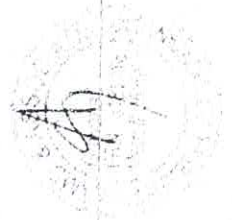
<u>GAUHATI UNIVERSITY</u>		
<u>GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014</u>		
		<u>SCH. IE 6</u>
EXPENDITURES ON EXAMINATIONS:	2022-23	2021-22
Examination Fund		
Examination Expenses	25,45,14,775.00	13,98,11,695.00
<b>Total</b>	<b>25,45,14,775.00</b>	<b>13,98,11,695.00</b>



## GAUHATI UNIVERSITY

GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
EXPENDITURES ON ADMINISTRATIONS: 2022-23

Particulars	SCH IE 7						
	General Fund	Salary Fund	Examination Fund	PRC Fund	Student Fund	SBI Online Fund	Student Admission Fees (PNB)
Administrative & General Expenses	10,47,99,275.72	-	1,68,462.00	-	-	-	-
Academic Expenses	2,83,62,646.00	-	-	-	-	-	-
Bank Charges	9,642.00	4,100.50	1,681.50	-	7,906.00	3,823.91	-
Repairs & Maintenance	3,53,41,197.00	-	31,009.00	-	-	-	-
Printing & Stationery	1,05,64,361.00	-	17,32,437.00	-	-	-	-
Refund of Miscellaneous Fees	-	-	40,000.00	-	42,001.00	16,68,820.00	-
Other Expenses	1,30,21,421.00	14,15,85,991.00	81,63,368.00	24,06,374.00	6,38,599.00	-	-
Running Expenses of Vehicle/ Petrol	4,17,619.00	-	-	-	-	-	-
Cultural Activities/Exp of ULC	-	-	-	-	1,09,850.00	-	-
Field work / Survey work	-	-	-	-	32,640.00	-	-
Housekeeping Expenses	-	-	-	-	-	-	-
Donation to CM Relief Fund	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-
Union Fee - GUPA	-	-	-	-	20,000.00	-	-
Student Welfare Expenses	-	-	-	-	41,75,028.00	-	-
<b>Total</b>	<b>19,25,16,162</b>	<b>14,15,90,092</b>	<b>1,01,36,958</b>	<b>24,06,374</b>	<b>58,92,524</b>	<b>16,72,644</b>	<b>-</b>





**GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014**  
**EXPENDITURES ON ADMINISTRATIONS: 2022-23**

Particulars	SCH IE 7							Total
	Treasury Fund	Provident Fund	Pension Fund	Guest House	IDOL	Gratuity Fund		
Administrative & General Expenses	-	-	-	24,378.00	84,18,980.00	-	-	11,34,11,096
Academic Expenses	-	-	-	-	-	-	-	2,83,62,646
Bank Charges	-	619.53	-	13,653.27	-	-	-	41,427
Repairs & Maintenance	-	-	-	29,040.00	2,61,931.00	-	-	3,56,63,177
Printing & Stationery	-	-	-	-	86,009.00	-	-	1,23,82,807
Refund of Miscellaneous Fees	55,440.00	-	-	-	-	-	-	18,06,261
Other Expenses	-	-	-	-	7,72,812.00	-	-	16,65,88,565
Running Expenses of Vehicle/ Petrol	-	-	-	-	32,106.00	-	-	4,49,725
Cultural Activities/Exp of ULC	-	-	-	-	-	-	-	1,09,850
Field work / Survey work	-	-	-	-	-	-	-	32,640
Housekeeping Expenses	-	-	-	2,89,950.00	-	-	-	2,89,950
Donation to CM Relief Fund	-	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-	20,000
Union Fee - GUPA	-	-	1,58,700.00	-	-	-	-	43,33,728
Student Welfare Expenses	-	-	-	-	-	-	-	8,66,500
<b>Total</b>	<b>55,440</b>	<b>620</b>	<b>1,58,700</b>	<b>3,57,021</b>	<b>95,71,838</b>	<b>-</b>	<b>-</b>	<b>36,43,58,371</b>

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**GAUHATI UNIVERSITY**  
**GENERAL ACCOUNT**  
**ACCOUNT NOS. : 10243124323 (CA), 40639629468 (SB) & 10243127890 (SB)**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance			Academic Expenses		1,27,09,254.00
SBI GU GENERAL A/C: 10243124323	(3,98,048.47)		Convocation Expenses		12,00,602.00
SBI GU GENERAL (New) A/C: 40639629468	3,53,04,166.70	3,49,08,118.23	Field Work/Participation Expenses		81,70,894.00
CANARA GU GENERAL A/C: 0177101011662 (Newly Added)			Laboratory Expenses		
SBI GU GENERAL A/C: 10243127890 (Newly Added)			Publication Expenses		65,593.00
Direct Income	10,24,55,479.40	8,18,32,414.00	Student Welfare Expenses		42,56,133.00
Less: Reversed	(5,65,604.00)	3,05,24,277.00	Other Academic Expenses		19,54,170.00
Fees Received from Colleges/Institutions			Examination Expenses		6,000.00
Fees Received from Students/Others	2,88,111.00	10,18,89,875.40	<b>Administrative &amp; General Expenses</b>		
Less: Reversed	(10,000.00)	2,76,111.00	Advertisement and Publicity		
<b>Indirect Income</b>			Less: Reversed	15,71,075.00	15,55,806.00
Bank Interest	37,27,018.00		Electricity and Power		24,42,574.00
Electrical Bill Received	1,98,703.00		Expenses on Seminar/Workshops		8,87,291.72
GST Amount Received	21,898.00		Magazines & Journals		2,22,152.00
Rent Received	96,200.00		Postage & Telegram		79,663.00
Income from Investments	1,55,237.00	42,00,056.00	Printing and Stationery		
			Less: Reversed	1,05,97,753.00	
<b>Grants-in-aid Received</b>			Professional Charges	(33,392.00)	1,05,64,361.00
Statutory Recurring Grant	2,59,20,950.00	2,59,20,950.00			63,00,470.00
Other Receipts			<b>Statutory Expenses</b>		
Miscellaneous Receipts	10,08,909.00		Labour Welfare Cess - 1012B		16,35,880.00
Recovery of Medical Advance	3,02,000.00		1012(C) Forest Royalty/Suspense		44,786.00
Other Income (TDS 26AS)	1,14,48,405.08		Water Charges		30,00,000.00
Earnest/Security Money Deposit Received - 987	3,27,000.00	1,30,86,314.08	Other Admin Expenses		
			Less: Reversed	8,86,30,653.00	8,86,30,653.00
<b>Inter Fund Transfer From:</b>			<b>Staff Payments &amp; Benefits</b>		
GU RUSA Fund	1,05,74,164.00		Retirement & Terminal Benefit		20,000.00
GU Salary Account	4,46,54,560.00		Salaries & Wages		10,97,049.00
GU Secretary, University Classes Account	2,33,641.00		TA/DA Expenses		
GU Project Account	5,16,717.00		Less: Reversed	18,97,728.00	
GU Brahmputara Study Centre A/c	1,22,97,307.00			(19,980.00)	18,77,748.00
GU ONLINE A/C	5,00,00,000.00		<b>Other Indirect Expenses</b>		
GU TNEF A/C-49955	13,19,739.00		Bank Charges		9,642.00
GU USIS A/C-15737	1,31,06,337.00		Repair & Maintenance		
RUSA Canara Holding A/c	5,16,342.00		Less: Reversed	3,53,41,197.00	
SBI GU Gratuity A/c	32,128.00	13,32,50,935.00	Vehicle Running Expenses		3,53,41,197.00
			Other Expenses		4,17,619.00
<b>Deduction from Payments</b>			Less: Reversed	1,30,21,421.00	1,30,21,421.00
CGST - 1012A	19,01,513.00				
SGST - 1012A	19,01,513.00		<b>Tangible Assets</b>		
IGST - 1012A	1,23,623.00		Books and Journals		1,76,06,199.00
TDS - 1010	12,72,091.00		Boundary Walls		
Income Tax - 1010	20,19,998.00		Less: Reversed	13,50,283.00	13,50,283.00
Forest Royalty - 1012C	20,23,010.00		Building		
Labour Cess - 1012B	11,99,048.00		Less: Reversed	4,47,30,183.00	
				(1,25,51,649.00)	3,21,78,534.00





**GAUHATI UNIVERSITY**  
**SALARY ACCOUNT**

ACCOUNT NO.: 10243124991 (CA) & 40638575772 (SB)  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance			Indirect Expenses		
SBI GU SALARY A/C: 10243124991	1,62,500.08		Salaries & Wages	1,42,19,29,993.00	
SBI GU SALARY A/C: 40638575772	17,24,98,194.70	17,26,60,694.78	Less: Reversed	(63,570.00)	
			618 Medical Reimb/Misc.Expn/Expn	30,425.00	1,42,18,96,848.00
<b>Grant-in-aid Received</b>			<b>Staff Welfare Expenses:</b>		
Reimbursement of Fees from GOA	3,00,00,000.00		1011 LIC Salary Savings/Suspenses	87,39,659.00	
Grant from Director, Higher Tech. Education Council			1013 Group Linked Insurance Scheme/Suspense	49,57,703.00	1,36,97,362.00
Statutory Grants from GOA (Grants IE)	1,38,10,50,000.00	1,41,10,50,000.00	<b>Other Expenses</b>		
<b>Other Receipts</b>			Bank Charges	4,100.50	4,100.50
Refund from Income Tax Deptt.		2,44,28,160.00	<b>Other Payments</b>		
Liability for Group Insurance of Employee (CL)		42,32,729.00	Fixed Deposit Booked		
Other Receipts		7,19,836.00	Festival Advance to Employees	1,59,42,000.00	
Bank Interest		30,67,431.00	1014 Other Suspense/Suspenses	14,15,85,991.00	
General Provident Fund - Contribution and Subscription (GPF)		23,78,944.00	665 Encash. of Leave Sal/Emp Benefit Fund	5,75,92,929.00	21,51,10,920.00
Interest on Fixed Deposit		20,89,942.00			
Fixed Deposit Matured		26,00,00,000.00	<b>Inter Fund Transfer</b>		
<b>Inter Fund Transfer from:</b>			1010 Income Tax/Suspenses	16,16,36,068.00	
GU EXAMINATION A/C	7,00,00,000.00		1012 Employment Tax/Suspenses	34,71,129.00	
GU General A/c no- 27890	3,00,00,000.00		663(A) N.P.S. Contribution/Emp. Benefit Fund	5,84,05,575.00	
GU PNB Student Admn. Fees A/c-01735	1,30,00,000.00		663 P.F.Contribution/Employee Benefit Fund	15,57,010.00	
GU PRC Account	10,780.00		664A Appro. to Pension fund/Emp. Benefit Fund	48,80,18,032.00	
GU SALARY A/C (24991)	1,39,50,50,000.00	1,72,80,83,600.00	664 Gratuity/Employee Benefit Fund	2,60,00,000.00	
GU STUDENT FUND A/C	22,820.00		981 Loans/Debits	1,43,06,906.00	
GU TREASURY (HDFC) Account	22,00,00,000.00		GU GENERAL FUND A/C	4,43,57,340.00	
<b>Deductions from Payments</b>			GU Salary A/c-75772	1,39,50,50,000.00	2,19,28,02,060.00
CCD Deductions	1,90,490.00		<b>By Closing Balances (Cash at Bank)</b>		
EC Deductions	37,50,206.00		SBI Current A/c - 10243124991	11,23,775.08	
EPF (NPS) Deductions	3,47,93,683.00		SBI Savings A/c - 40638575772	11,40,42,530.20	11,51,66,305.28
Festival Advance Recovery Deductions	1,63,36,000.00				
GUTCWF Deductions	59,52,000.00				
HRC Deductions	2,72,838.00				
Other Deductions	8,07,235.00				
Provident Fund Deductions	6,49,73,778.00				
Provident Fund Loan Deductions	2,70,04,178.00				
Income Tax Deductions	16,16,19,920.00				
Employment Tax Deductions	34,63,447.00				
LIC and GSLIC	1,03,58,241.00				
Car Loan Deduction	16,33,636.00				
Scotter Loan Deduction	1,36,125.00				
GUTA Deduction	3,23,000.00				
RHBL DEDUCTION	1,25,30,795.00				
NPS	55,07,087.00				
GUWA	1,27,200.00				
Recovery of Advance	22,000.00				

GUEA Deduction				
GUOA Deduction	1,00,500.00			
	64,000.00			
		34,99,66,259.00		
TOTAL		3,95,86,77,595.78	TOTAL	3,95,86,77,595.78







**GAUHATI UNIVERSITY**  
**GU ONLINE - ACCOUNT NO : 37046412533**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>Opening Balance</b>			<b>Inter Fund Transfers</b>		
SBI Savings A/c - 40492883654		46,94,837.12	GU General Account	5,00,00,000.00	
<b>Investments</b>			GU Gratuity Account	1,50,00,000.00	
Interest on Fixed Deposits		14,27,977.00	GU SAIF Account	7,550.00	6,50,07,550.00
Fixed Deposits (Matured)		1,84,53,326.00			
<b>Fee Received</b>			Refund of Fees		16,68,820.00
Fee Received from Students		8,22,73,564.00	Bank Charges		3,823.91
Fees Received from Colleges/Others		13,60,130.00	<b>Investments</b>		
<b>Other Receipts</b>			Fixed Deposit A/c		1,98,81,303.00
Rent/ Electricity/Seminar Hall/Others	22,14,855.00		By Closing Balance (Cash at Bank)		3,05,20,532.21
Tender/EMD/Security/Auction Fee	56,57,340.00				
<b>TOTAL</b>		<b>11,70,82,029.12</b>	<b>TOTAL</b>		<b>11,70,82,029.12</b>

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>Opening Balance</b>			<b>Inter Fund Transfer to</b>		
GU PNB STUDENT ADM. FEES A/C: 1839200100001735		6,20,54,772.50	Examination A/c-83654	5,00,00,000.00	
Bank Interest		11,84,224.00	GU SALARY A/C 75772	1,30,00,000.00	6,30,00,000.00
<b>TOTAL</b>		<b>6,32,38,996.50</b>	<b>By Closing Balance (Cash at Bank)</b>		
			Current A/c - 1839050000523	2,38,996.50	2,38,996.50
			Savings A/c - 1839200100001735		
			<b>TOTAL</b>		<b>6,32,38,996.50</b>

*(Signature)*



**GAUHATI UNIVERSITY**  
**TAX PAYMENT ACCOUNT - ACCOUNT NO : 30854852687**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance					
SBI GU TAX PAYMENT A/C : 30854852687			Taxes Paid to Govt		
Bank Interest			Income Tax	19,28,81,864.00	
			GST	79,74,584.00	20,47,04,272.52
			P. Tax	38,47,824.52	
<b>Inter Fund Transfers</b>			<b>Inter Fund Transfers:</b>		
Brahmaputra Study Centre-13518	21,28,643.00		GU PROJECT A/C		57,000.00
GU DST A/C	18,236.00				
GU GENERAL A/C	1,44,67,079.00				
GU GUEST HOUSE A/C	24,242.00				
GU IDOL A/C	9,84,510.00				
GU Pension Fund Account	1,77,07,270.00				
GU P.R.C. A/C	13,07,502.00				
GU SAIF A/C	14,194.00				
GU SALARY A/C	16,50,86,049.00				
GU SEASC A/C	12,574.00				
GU TRG-MOLECULAR BIOLOGY A/C	3,418.00				
GU AICTE A/C	38,056.00				
GU DBT A/C	26,506.00				
GU ICMR A/C	3,430.00				
GU Other A/c	7,75,622.00				
GU PROJECT A/C	10,44,355.00				
GU SERB A/C	45,516.00				
GU SITA PROJECT A/C	952.00				
G U TNEIF A/C	3,66,293.00				
RUSA Canara Holding A/c	1,12,233.00				
<b>Other Receipts</b>					
HRDC					
<b>TOTAL</b>					
		21,16,25,178.00	<b>By Closing Balance (Cash at Bank)</b>		
			SBI GU TAX PAYMENT A/C : 30854852687		68,63,905.48
		<b>TOTAL</b>			<b>21,16,25,178.00</b>



**GAUHATI UNIVERSITY**  
**TREASURY ACCOUNT - ACCOUNT NO : 22821450000165**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		29,32,18,704.64	Inter Fund Transfers		
Fees Received			GU Examination A/c	10,95,20,946.42	
Fees Received for Continuity Form	4,31,43,999.96		GU Gratuity A/c	1,00,00,000.00	
Less. Reversed	(1,84,000.00)		GU Salary A/c	22,00,00,000.00	33,95,20,946.42
Fees Received for Document Request & Convocation	3,31,21,051.00		Investments		
Less. Reversed	(1,330.00)		Fixed Deposits Booked		84,16,40,118.35
Fees Received for Examination	19,90,31,887.45		Indirect Expenses		
Less. Reversed	(18,360.00)		Fees Refund A/c		55,440.00
Fees Received for Hostel					
Fees Received for Pre Admission	6,22,11,940.86				
Less. Reversed	(1,08,196.96)				
Fees Received for Reevaluation					
Fees Received for Registration	4,54,531.28				
Less. Reversed					
Fees Received for Admission Application Fee					
Fees Received for Admission Fee					
Fees Received for Affiliation Request					
Fees Received for Alumni Request					
<b>Other receipts</b>					
Bank Interest	73,38,801.00				
Other Fee Receipts	1,13,332.94				
Fixed Deposits Matured		74,52,133.94			
Interest on Fixed Deposits		47,95,81,999.00			
		4,29,52,643.00	By Closing Balance (Cash at Bank)		5,25,68,047.52
Inter Fund Transfers					
GU IDOL A/c		6,00,00,000.00			
<b>Total</b>		<b>1,23,37,84,552.29</b>	<b>Total</b>		<b>1,23,37,84,552.29</b>



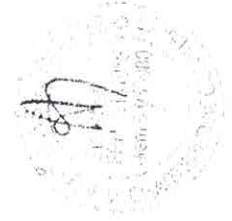
**GAUHATI UNIVERSITY**  
**GRATUITY FUND - ACCOUNT NO: 10243128044**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE FY ENDED 31-03-2023**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<b>To Opening Balance B/D</b>			By Gratuity Payment		5,83,99,448.00
SB A/c No. 10243128044			By Arrear Payment Gratuity		-
<b>To Inter Fund Transfer from Salary Account</b>			<b>By Investments</b>		
Appropriation from Non-Plan Budget	6,10,00,000.00		Fixed Deposit		
for payment of Gratuity (Transfer from Salary)			Others		
For Arrear payment of Gratuity			<b>By Inter Fund Transfers</b>		
<b>Received Pro-rata Gratuity From</b>			Project Account		
Dr. Dipen Bezbaruah			Examination Account		
Dr. Tilak Hazarika			General Account		
Dr. Ramani Sarma			Loans & Advances Account		
Dr. N.K.Nimai Singh			<b>Other Payments</b>		
Dr. Hari Prasad Sarma			General Account (Electricity Charge)		
Dr. S. Bora			General Account (House Rent)	32,128.00	
Dr. R. Asif		6,10,00,000.00	Transfer to Bank Loan Account		
<b>To Inter Fund Transfers From</b>			Transfer to Festival Advance Account		
Project Account			Transfer to Medical Advance Account	4,15,620.00	
Exam Account			Transfer to House Building Advance Account		4,47,748.00
<b>To Interest Received</b>			Bank Charge		
SB A/c No. 10243128044	91,762.00				
Fixed Deposit					
<b>To Recovery of Advances</b>					
General Advance					
Festival Advance					
House Building Advance					
Medical Advance	4,15,620.00				
<b>To Electricity Charge (General Account)</b>					
<b>To House Rent (General Account)</b>					
<b>To Bank Loan</b>		32,128.00	<b>By Closing Balance (Cash at Bank)</b>		32,24,209.64
		<b>6,20,71,405.64</b>			<b>6,20,71,405.64</b>



**GAUHATI UNIVERSITY**  
**LOANS & ADVANCES - ACCOUNT NO : 10243162405**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPT	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance B/D					
<b>Inter Fund Transfers</b>					
<b>Transfer from Salary Account</b>					
(1) Recovery from Salary Bills of GU Employees who receives loan as					
House Building advance/Motor Cycle/Scooter Advance and Interest thereon	1,43,06,906.00				
(2) Received from Outstanding Liabilities Recovered from Retirement benefits	5,20,502.00				
(2) Loan Amount Refunded by Employees Against Their Outstanding Balances	72,000.00				
(3) House Building Loan Recovery	-				
(4) Recovery From leave Encashment	-	1,48,99,408.00			
(5) Transfer From Gratuity Account	-	-			
(6) Transfer from Pension Fund	-	-			
(7) Self Deposit	-	-			
<b>(8) Recovery from Leave Encashment</b>					
Rudra Ch. Das	-				
Badal Ali	-				
Lt. Mamul Hussain	-				
Lt. Dhiraj Das	-				
Amir Khan Seikh	-				
<b>(9) Bank Interest</b>		2,31,793.00			
<b>(10) Bank Credit</b>					
			By Closing Balance (Cash at Bank)		1,51,61,367.29
		<b>1,97,61,367.29</b>			<b>1,97,61,367.29</b>





**GAUHATI UNIVERSITY**  
**TEACHER'S PROVIDENT FUND - ACCOUNT NO. : 38213615106**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)
<b>RECEIPTS</b>			<b>Advance</b>	
<b>OPENING BALANCE</b>				
SB A/c no. 38213615106	2,07,24,475.50	2,07,24,475.50	Refundable	34,57,000.00
Fixed Deposit			Non-refundable (Max. 80%)	48,56,205.00
Amount transferred from SBI GU Br. After closing the PF individual A/c of Teachers		40,12,247.00	Final Payment	5,40,15,891.00
<b>SUBSCRIPTIONS: (Transfer From Salary Account)</b>			Transfer to Pension Account	84,45,401.00
Teaching Staff (GPF)	-		Arrear PF	
Teaching Staff (GPF)	-		Bank Charges	
Provident fund contribution			<b>Investment</b>	
Maturity Value of Fixed Deposit		32,03,07,443.00	Fixed Deposit	30,00,00,000.00
<b>Recovery of Advance</b>			<b>CLOSING BALANCE:</b>	
Principal	-		SB A/c no. 38213615106 (Cash at Bank)	59,21,551.50
Interest	-		Fixed Deposit	
<b>Bank Interest</b>			Principal	
On SB A/c	4,21,198.00	4,21,198.00	Interest	
On Fixed Deposit A/c	-			
		<b>37,66,96,048.50</b>		<b>37,66,96,048.50</b>

**GAUHATI UNIVERSITY**  
**FIVE YEAR INTEGRATED M.COM COURSE - ACCOUNT NO. : 30863976339**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>RECEIPTS</b>				
To Opening Balance		24,34,014.65		
To Bank Interest (Interest IE)		66,386.00		
To Difference in Opening Balance			<b>By Closing Balance</b>	
			Cash at Bank (Directly in BS- Current Assets)	25,00,400.65
		<b>25,00,400.65</b>		<b>25,00,400.65</b>

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**GAUHATI UNIVERSITY**  
**PROVIDENT FUND - ACCOUNT NO : 10243127889**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance	61,04,536.50		Advance (Other Current Assets - Adv/Recovery of Adv)		
To S T D R (Principal)	-	61,04,536.50	Refundable	3,09,52,675.00	4,32,87,745.00
To S T D R (Interest)	-		Non-refundable	1,23,35,070.00	
<b>Inter Fund Transfers From</b>			PF Final Payment		4,54,92,486.00
Salary Account			Transfer to Pension Fund A/c (Int Fund Trf)		19,99,003.00
PRC Account			Fixed Deposit (Investment)		
Cash Deposit		2,86,55,756.00	Bank Charge		619.53
Direct credit to bank (refundable)		2,41,63,073.00	Loans adjustment Principal with Interest		
STDR Matured					
Recovery for remittance/Advance					
<b>SUBSCRIPTION:</b>			<b>Closing Balance</b>		
NON - TEACHING STAFF			STDR Principal as on 31.3.2023		
CONTRIBUTION:			STDR, Accrued Interest (22-23)		
NON - TEACHING STAFF		34,23,410.00	STDR, Accrued Interest (Previous)		
OTHER RECEIPTS/Misc. Receipts			As per Cash Book as 31.3.2023	87,65,029.97	87,65,029.97
Interest Received					
Saving Account (Interest IE)		2,57,743.00			
STDR, Accrued Interest					
To Loans Advance					
Principal					
Interest					
<b>Total</b>		<b>9,95,44,883.50</b>	<b>Total</b>		<b>9,95,44,883.50</b>



**GAUHATI UNIVERSITY**  
**BKB AUDITORIUM MAIN FUND - ACCOUNT NO : 10243127142**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance		Bank Charge	3,20,016.00	
Interest (Interest IE)		Closing Balance (Cash at Bank)		3,20,016.00
<b>TOTAL</b>		<b>TOTAL</b>	<b>3,20,016.00</b>	<b>3,20,016.00</b>

**GAUHATI UNIVERSITY**  
**GUEST HOUSE - ACCOUNT NO : 10243130813(SB) & 36946526088 (CA)**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

Receipts	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
<b>To Opening Balances:</b>		<b>BY Bank Charge:</b>		
Cash at SBI-GU BRANCH:		" MCC Issue Charges	265.50	
In S/B Account: 10243130813	89,21,994.23	" Bank Charges	8,009.84	
In Current A/c : 36946526088	22,28,826.55	" POS Charges	5,377.93	13,653.27
Cash in Hand		<b>By Administrative and General Expenses</b>		
		" Advertisement Expenses *Cable TV Expenses		6,476.00
		" Cable TV Monthly Fee (Admin Exp - Telephone)		12,870.00
<b>Other Receipts</b>		" Cloth Washing Charges (Admin - House Keeping)		9,591.00
To Seat Rent (Other Income IE4)		" Housekeeping Expenses (Admin)		2,80,359.00
" Prior Period Receipt		" Newspaper (Admin - Consumables)		5,032.00
" Miscellaneous Receipt (Other Income IE4)	3,053.00	" Printing & stationery Exp		
" Advance Refund by OIC, GUGH	15,200.00	" Repairing & Maintenance Exp		29,040.00
<b>Investment</b>		<b>By Staff Payments &amp; Benefits</b>		
" FD Matured		" Remuneration to Accountant (Salary IE5)		
" Bank Interest (Interest IE3)	71,472.00	" Salary to Supervisor		2,52,000.00
		<b>Fixed Assets:</b>		
		" Water purification System Exp		
		" CCTV Installation Exp		
		" Electrical Equipments Expenses		13,03,024.00
		" Furnitures & Fixtures Expenses		9,04,966.00
		<b>Investment:</b>		
		Fixed Deposit		1,00,00,000.00
		<b>Loans &amp; Advance:</b>		
		" Advance to Officer-in-Charge, G.H.	58,911.00	
		" Less: Adjustment submitted-	(58,911.00)	
		<b>By Closing Balances:</b>		
		Cash at SBI-GU BRANCH:		
		In S/B Account: 10243130813 (Cash at bank)	1,85,138.73	
		In Current A/c : 36946526088 (Cash at bank)	3,60,235.78	
		Cash in hand (Current Assets in Balance Sheet)	11,600.00	5,56,974.51
<b>Total</b>	<b>1,33,73,985.78</b>	<b>Total</b>	<b>1,33,73,985.78</b>	<b>1,33,73,985.78</b>



GAUHATI UNIVERSITY

GUPD - ACCOUNT NO : 10243127841

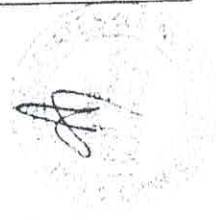
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Receipts	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
Opening Balance		Expenditure	2,03,82,587.00	
Sale Proceeds of Press Dept. (Other Income)		Investments		
Books	-	Fixed Deposit		
Syllabus	-			
Ordinance / Regulations	-			
Exercise Copy	-			
Printing	-			
Waste Paper/Plate	-			
To Revenue Generated from Printing and Selling of Books , Syllabus etc	23,18,037.00		23,18,037.00	
To Old A/c Merged			5,24,522.00	
Investments				
FD Matured				
INTEREST ON FD				
Bank Interest				
<b>TOTAL</b>		<b>Closing Balance (Cash at Bank)</b>	<b>5,87,410.00</b>	<b>2,38,12,556.00</b>
		<b>TOTAL</b>	<b>2,38,12,556.00</b>	<b>2,38,12,556.00</b>



**GAUHATI UNIVERSITY**  
**GU-7 Others Fund (Corpus Fund ,Interest on Inv , PRC Fund , XII th Plan , XI th Plan , Xth Plan , GU Model School )**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>Opening Balance:</b>				
<b>Bank Accounts</b>				
1. SBI GU CORPUS FND: 10243127981	29340720.35	<b>Investments:</b>		
2. SBI GU INT ON INVESTMENT: 10243128260	8707963.00	<b>Fixed Deposit A/c</b>	33,13,843.00	22,79,55,232.00
3. SBI GU P.R.C A/C : 33833945395	10551002.50	SBI GU INT ON INVESTMENT: 10243128260	22,46,41,389.00	
4. SBI GU XIITH PLAN : 32656843517	1498942.00	SBI GU CORPUS FND: 10243127981		
5. SBI GU XITH PLAN : 30371310278	2826649.00	<b>PRC Expenditure:</b>		
6. SBI GU XTH PLAN: 10243131216	23264.00	Staff Payments & Benefits	2,91,08,340.85	
7. SBI GU SCHOOL A/C: 39800463096	18770398.70	Salary	52,65,510.00	
		Retirement Benefits	1,46,821.00	
		TADA	24,06,374.00	
		Other Expenses		3,69,27,045.85
<b>Current Liabilities:</b>		<b>Inter Bank Transfers:</b>		
<b>Total Deductions (P.R.C. A/c : 45395)</b>	9400.00	<b>GU PRC Fund: (58410)</b>	4,23,950.00	
GSLI Deduction (PRC)	8682.00	GU Provident A/c	9,296.00	
CGST Deduction (PRC)	8682.00	GU Salary A/c	4,34,001.00	8,67,247.00
SGST Deduction (PRC)	1008.00	GU Tax Payment A/c		
Electricity Charges Deduction (PRC)	953564.00			
PF Deduction (PRC)	179400.00	<b>Closing Balance:</b>		
PF Loan Recovery Deduction (PRC)	16612.00	<b>Bank Accounts:</b>		
P. Tax Deduction (PRC)	113.00	1. SBI GU CORPUS FND: 10243127981	252697.35	
LICI Deduction (PRC)	745637.00	2. SBI GU INT ON INVESTMENT: 10243128260	9146275.00	
Income Tax Deduction (PRC)	0.60	3. SBI GU P.R.C A/C : 33833945395	-329483.75	
Unidentified Deduction-PCR		3. SBI GU P.R.C A/C : 110077158410	0.00	
		4. SBI GU XIITH PLAN : 32656843517	1539825.00	
		5. SBI GU XITH PLAN : 30371310278	2903437.00	
		6. SBI GU XTH PLAN: 10243131216	23898.00	
		7. SBI GU SCHOOL A/C: 39800463096	26556327.70	4,00,92,976.30
<b>Investments</b>				
<b>Fixed Deposit A/c</b>				
SBI GU INT ON INVESTMENT: 10243128260	2706952.00			
SBI GU CORPUS FND: 10243127981	181096342.00			
<b>Interest on Fixed Deposit A/c</b>				
SBI GU INT ON INVESTMENT: 10243128260	6,06,891.00			
SBI GU CORPUS FND: 10243127981	1,40,80,477.00			
<b>Direct Incomes</b>				
<b>GU Model School A/c (63096) (Receipts):</b>				
<b>Students' Fees</b>				
Deposits by transfer ( GU School )	116801.00			
Deposits by Cash ( GU School)	7052870.00			
<b>P.R.C. Fund A/c (27981) (Receipts)</b>				
Grant-in-Aid	6151612.00			
<b>P.R.C. Fund A/c (58410) (Receipts)</b>				
Grant-in-Aid	18738989.00			
<b>Indirect Incomes</b>				
<b>Bank Interest (Income)</b>				
1. SBI GU CORPUS FND: 10243127981	376547.00			
2. SBI GU INT ON INVESTMENT: 10243128260	242455.00			
3. SBI GU P.R.C A/C : 33833945395	100107.00			
4. SBI GU XIITH PLAN : 32656843517	40883.00			

  
 Signature and Stamp of the University

- 5. SBI GU XITH PLAN: 30371310278
- 6. SBI GU XTH PLAN: 10243131216
- 7. SBI GU SCHOOL A/C: 39800463096

**Interest on Investments A/c (28260) (Receipts)**

- Interest Trf. From 10243273104 A/c
- Interest Trf. From 30102853712 A/c
- Interest Trf. From 30177221209 A/c
- Interest Trf. From 30178404633 A/c
- Interest Trf. From 30195825673 A/c
- Interest Trf. from 30205420725 A/c
- Interest Trf. from 30422343333 A/c
- Interest Trf. from 30427224887 A/c
- Interest Trf. from 30427660302 A/c
- Interest Trf. From 30779699316 A/c
- Interest Trf. From 30892037984 A/c
- Interest Trf. From 30892038456 A/c
- Interest Trf. From 31100872218 A/c

77088.00  
 634.00  
 616258.00  
 4971.00  
 716.00  
 35132.00  
 133203.00  
 333.00  
 6398.00  
 3960.00  
 142.00  
 612.00  
 2030.00  
 6923.00  
 1135.00  
 302.00

14,53,972.00

1,95,857.00

30,58,42,501.15

Total

30,58,42,501.15



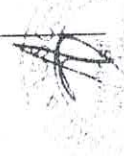
GAUHATI UNIVERSITY

PROJECT ACCOUNT & 24 OTHERS

(PROJECT, AICTE NEQUIP, RUSA, SEASC, TRG MOLEC BIO, NEC, TNEIF, DAE BRNS, ALICE, ICMR, BEFF, USIS, ICSSR-3615, SITA, ISRO, NMHS, QCD, MOED, BSC, SAIF, ICSSR-0877, SERB, DBT, DST & MEITY)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	AMOUNT (RS)	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
Opening Balance					
01 SBI GU PROJECT A/C: 10243131817	7,09,32,806.40		Current Liabilities		
02 GU AICTE NEQUIP GUIST	45,892.25		Other Current Liabilities	25,713.00	
SBI GU AICTE NEQUIP GUIST A/C: 33933586920			Forest Royalty (Project A/c Deduction)	3,17,274.00	
03 GU RUSA A/C			GST/IGST (Project A/c Deduction)	1,01,079.00	
GU RUSA CANARA HOLDING A/C: 120001414631			Income Tax (Project A/c Deduction)	44,773.00	
GU RUSA CANARA ZBSA A/C: 110021649013			Labour Cess (Project A/c Deduction)	4,42,111.00	9,30,950.00
SBI GU RUSA A/C: 35558748292	3,57,756.00		Security Deposit (Project A/c Deduction)		
04 GU SEASC A/C			Inter Fund Transfers		
SBI GU SEASC A/C: 36934917496	1,03,43,082.60		G.U.General A/c	3,78,39,279.00	
			GU Project A/c (31817)	6,19,850.00	
			GU Tax Payment A/c	33,73,629.00	4,18,32,758.00
05 SBI GU TRG MOLECULAR BIO : 37480543648	9,91,286.00		Indirect Expenses		
06 SBI GU NEC A/C: 37482214862	1,26,775.00		AICTE Fund Expenditure	21,23,625.00	
07 SBI GU TNEIF A/C: 37754249955	9,15,93,284.00		BEFF Fund Expenditure	56,795.00	
08 SBI GU DAE BRNS: 37962890099	6,60,965.50		BSC Fund Expenditure	4,03,20,894.00	
09 SBI GU ALICE, Dept of Physics: 34387143322	34,800.07		DBT Fund Expenditure	2,04,78,982.00	
10 SBI GU (ICMR): 39136779811			DST Fund Expenditure	4,47,78,028.00	
11 SBI GU BEFF A/C: 38219095597	58,345.50		ICMR Project Fund Expenditure	7,71,659.00	
12 SBI GU USIS A/C: 38287715737	2,57,97,767.00		ICSSR-0877 Fund Expenditure	8,30,062.00	
13 SBI GU (ICSSR-3615) IMS A/C: 38667659000	64,749.00		ICSSR-3615 IMS Fund Expenditure	32,000.00	
14 SBI GU (SITA Project) A/C: 39994862588	3,59,902.50		ISRO Project Fund Expenditure	4,54,782.00	
15 SBI GU (ISRO Funded Project) A/C: 37940214545	16,02,628.00		MEITY Project Fund Expenditure	1,28,10,599.00	
16 SBI GU (NMHS) A/C: 37692474151	3,58,366.50		MoES Project Fund Expenditure	5,89,973.00	
17 SBI GU (QCD) A/C: 38213498649	9,771.80		PROJECT Fund Expenditure	6,54,64,597.50	
18 SBI GU (MoES) A/C: 38747824609	5,82,576.00		Less: Reversal	(98,300.00)	
19 SBI GU (BSC) A/C: 37940213518	4,53,14,956.00		RUSA Fund Expenditure	8,95,12,333.00	
20 SBI GU (SAIF, Dept. of USIC) A/C: 33345027119	43,73,750.84		SAIF Fund Expenditure	64,52,576.00	
21 SBI GU (ICSSR-0877) A/C: 38468898147	12,18,540.00		SEASC Fund Expenditure	12,35,167.00	
22 SBI GU (SERB) A/C: 38422220812	1,23,80,126.50		SERB Fund Expenditure	92,37,983.00	
23 GU DBT A/C			SITA Project Fund Expenditure	15,94,135.00	
ICICI GU (DBT) A/c: 726705000244			TNEIF Fund Expenditure	2,38,45,873.00	
SBI GU (DBT) A/c: 38573921201	1,21,14,879.00		TRG MOLECULAR BIOLOGY Fund Expenditure	6,11,828.00	
24 SBI GU (DST) A/c: 39394514021	3,35,97,081.70	31,29,20,108.16	USIS Fund Expenditure	58,40,355.00	32,69,43,946.50
SBI GU AICTE A/C No.: 40778780633 (Newly Added)	1,50,11,096.00				
SBI GU SEASC A/C No.: 39557516090 (Newly Added)	4,54,459.70	1,54,65,555.70			
Current Liabilities					
Deductions Received					
AICTE			Closing Balance		
CGST	19,028.00		01 SBI GU PROJECT A/C: 10243131817	4,08,76,950.40	
SGST	19,028.00		02 GU AICTE NEQUIP GUIST	1,86,30,144.00	
BSC A/c : 13518			SBI GU AICTE A/C: 40778780633	47,143.25	
CGST	3,12,857.00		03 GU RUSA A/C		
SGST	3,12,857.00		GU RUSA CANARA HOLDING A/C: 120001414631		
Forest Royalty	4,01,480.00		GU RUSA CANARA ZBSA A/C: 110021649013		
Income Tax	6,21,633.00		SBI GU RUSA A/C: 35558748292	3,68,953.00	



Labour Cess	3,50,400.00
Security Deposit	35,03,999.00
<u>DBT A/c : 00244</u>	
CGST	12,625.00
SGST	12,625.00
<u>DBT A/c : 21201</u>	
CGST	18,015.00
SGST	18,015.00
<u>DST A/c : 14021</u>	
CGST	7,105.00
SGST	7,105.00
IGST	4,026.00
<u>ICMR A/C</u>	
CGST	1,715.00
SGST	1,715.00
<u>MEITY A/C</u>	
CGST	39,412.00
SGST	39,412.00
<u>PROJECT A/c : 3181Z</u>	
CGST	1,58,502.50
SGST	1,58,502.50
IGST	3,910.00
Forest Royalty	32,271.00
Income Tax	4,17,146.00
Labour Cess	53,008.00
Security Deposit	4,98,167.00
<u>RUSA CANARA ZBSA A/C-9013</u>	
CGST	2,27,101.00
SGST	2,27,101.00
Performance Security Deposit	3,36,567.00
Forest Royalty	2,43,488.00
Income Tax	2,86,945.00
Labour Cess	2,09,424.00
Security Deposit	19,73,555.00
<u>SAIF A/C</u>	
CGST	36,341.50
SGST	36,341.50
Income Tax	4,619.00
<u>SEASC A/c : 17496</u>	
CGST	424.00
SGST	424.00
Income Tax	9,000.00
P. Tax	2,726.00
<u>SERB A/c : 2081Z</u>	
CGST	30,949.00
SGST	30,949.00
IGST	23,116.00
<u>TNEIF A/c : 49955</u>	
CGST	1,68,589.00
SGST	1,68,589.00
Electricity Bill	95,649.00
Forest Royalty	1,97,738.00
Income Tax	3,15,348.00
Labour Cess	1,78,586.00
Security Deposit	18,83,189.00
<u>USIS A/C</u>	
CGST	30,263.00

<u>04 GU SEASC A/C</u>	
SBI GU SEASC A/C: 36934917496	1,41,64,729.60
SBI GU SEASC A/C: 39567516090	4,24,655.70
05 SBI GU TRG MOLECULAR BIO : 37480543648	11,19,543.00
06 SBI GU NEC A/C: 37482214862	1,30,233.00
07 SBI GU TNEIF A/C: 37754249955	7,12,22,050.00
08 SBI GU DAE BRNS: 37962899099	11,63,120.50
09 SBI GU ALICE, Dept of Physics: 34387143322	35,792.07
10 SBI GU (ICMR): 39136779811	20,24,012.50
11 SBI GU BEFF A/C: 38219095597	2,020.50
12 SBI GU USIS A/C: 38287715737	77,89,082.00
13 SBI GU (ICSSR-3615) IMS A/C: 38867659000	33,839.00
14 SBI GU (SITA Project) A/C: 39994862588	11,98,843.50
15 SBI GU (SRO Funded Project) A/C: 37940214545	25,01,242.00
16 SBI GU (NMHS) A/C: 37692474151	3,68,140.50
17 SBI GU (QCD) A/C: 38213498649	10,038.80
18 SBI GU (McES) A/C: 38747824609	3,897.00
19 SBI GU (BSC) A/C: 37940213518	2,357.00
20 SBI GU (SAIF, Deptt. of USIC) A/c: 33345027119	10,13,711.77
21 SBI GU (ICSSR-0877) A/c: 38468898147	15,00,264.00
22 SBI GU (SERB) A/c: 38422220812	1,08,92,776.50
<u>23 GU DBT A/C</u>	
ICICI GU (DBT) A/c: 726705000244	32,14,595.00
SBI GU (DBT) A/c: 38573921201	5,84,826.00
24 SBI GU (DST) A/c: 39394514021	2,88,879.70
25 SBI GU (MEITY) A/C: 40912161476	3,160.00
	17,96,15,005.29





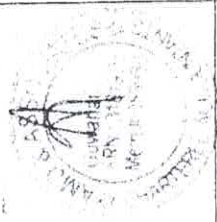
SGST	30,263.00	
Forest Royalty	1,693.00	
Income Tax	60,526.00	
Labour Cess	33,894.00	
Security Deposit	3,38,941.00	
<u>TRG MOLEC BIO A/C</u>		
CGST	1,709.00	1,42,10,316.00
SGST	1,709.00	
<b>Inter Fund Transfers</b>		
GU PRC A/c - 33833945395 (From PROJECT A/c-31817)	39,410.00	
GU SALARY A/C (From PROJECT A/c-31817)	2,46,691.00	2,86,101.00
<b>Direct Incomes</b>		
<b>GRANTS-IN-AID</b>		
AICTE Project Receipts	52,13,225.00	
BSC FUND Receipts	39,04,641.00	
DAE-BRNS FUND Receipts	4,84,107.00	
DBT FUND Receipts	1,20,12,893.00	
DST FUND Receipts	1,05,33,805.00	
GRANT FROM ICAR/ICHR/ICMR/ICPR (RECEIPTS)	27,52,358.00	
ICSSR-0877 FUND Receipts	10,79,750.00	
ISRO PROJECT FUND Receipts	13,04,584.00	
MEITY Project Receipts	1,33,38,926.00	
<b>PROJECT FUND Receipts</b>		
Fellowship Grant	1,12,75,897.00	
Grant From DBT - Govt. of India (GOI) (PROJECT A/C)	2,30,760.00	
Grant From Directorate of Fisheries	1,12,770.00	
Grant From Govt. of Assam (GOA)(PROJECT A/C: 31817)	28,46,400.00	
Grant From ICMR (PROJECT A/C: 31817)	16,26,543.00	
Grant in Aid(SEASC-7496)	47,50,000.00	
Grant in Aid(SITA-62586)	24,00,000.00	
Grants-in-Aid	1,68,85,868.00	
Misc. Receipts (Project Fund)	38,000.00	
RUSA FUND Receipts	9,72,46,826.00	
SAIF FUND Receipts	29,65,809.00	
SEASC FUND Receipts	500.00	
SERB FUND Receipts	74,53,524.00	
TRG-MOLEC BIOLOGY FUND Receipts	7,17,541.00	19,91,74,727.00
<b>Indirect Incomes</b>		
<b>Bank Interest (Income)</b>		
AICTE FUND	5,29,448.00	
AICTE NEQUIP FUND	1,251.00	
ALICE FUND	992.00	
BEFF FUND	470.00	
BSC FUND	4,58,380.00	
DAE BRNS FUND	18,028.00	
DBT FUND	2,38,081.00	
DST FUND	9,36,021.00	
ICMR FUND	43,402.00	
ICSSR-0877 FUND	32,036.00	
ICSSR-3615 FUND	1,090.00	
ISRO FUND	48,812.00	
MEITY FUND	94,683.00	
MoES FUND	11,294.00	
NEC FUND	3,458.00	
NIMHS FUND	9,774.00	
PROJECT FUND	15,38,914.00	
OCD FUND	267.00	

RUSA FUND	11,197.00				
SAIF FUND	63,619.93				
SEASC FUND	2,76,510.00				
SERB FUND	2,97,089.00				
SITA FUND	33,081.00				
TNEIF FUND	21,52,983.00				
TRG MOLEC BIO FUND	22,544.00				
USIS FUND	4,42,427.00				
		72,65,851.93			
Total		54,93,22,659.79	Total		54,93,22,659.79



**GAUhati UNIVERSITY**  
**INSTITUTE OF DISTANCE AND OPEN LEARNING (IDOL)**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
RECEIPTS					
<b>To Opening Balance:</b>			<b>Capital Account</b>		
Bank Account	11,77,76,138.63		Opening Balance difference(Bank)	65,48,989.00	
(Less): Adjustment During the Year	55,13,718.02	11,22,62,420.61	Prior Period Expenditure	5,17,71,356.00	16,14,20,345.00
<b>Capital Account</b>			G. U. A/C	10,31,00,000.00	
Prior Period Income		26,89,17,865.10	<b>Direct Expense</b>		
<b>Direct Income</b>			Diesal (For Office Bolero)		19,000.00
<b>Fees</b>			Exam Centre & Zonal Expenses		31,82,174.00
Course Fees	10,04,500.00		Exam. Remuneration		2,15,755.00
Examination Fees	43,19,000.00		Generator Fuel		10,000.00
Less : Fees returned	(1,000.00)	53,22,500.00	Imprest A/c		33,806.00
Bank Interest		50,986.00	Insurance Premium (Office Bolero)		13,106.00
Miscellaneous Receipts (Other Income)		5,32,070.00	Internet		5,07,400.00
Prospectus Sale		3,600.00	Maintenance of Equipment & Repair		2,61,931.00
<b>Investments</b>			Misc. Exp.		2,60,077.00
Fixed Deposit (SBI)	9,90,00,000.00		Printing & Stationaries		86,009.00
Fixed Deposit (HDFC)			Remittance to Study Centre		51,93,000.00
Fixed Deposit (SBI)	66,11,26,019.00	76,01,26,019.00	Salary to Teaching and Non-Teaching		3,37,41,246.00
Interest on Fixed Deposit		3,11,94,348.00	Telephone Charges		5,335.00
<b>Current Liabilities</b>			Contribution to EPFO (Salary IE)		55,66,729.00
<b>Sundry Creditors</b>			<b>Current Assets</b>		
Saraighat Service Centre		11,868.00	Festival Advance		5,00,500.00
<b>Other Current Liabilities</b>			Assam Professional Tax		39,786.00
CGST 1%	3,017.50		Zonal Office, IDOL Exam		35,000.00
SGST 1%	3,017.50		Director, GU IDOL		4,96,400.00
TDS	4,263.00		<b>Loans &amp; Advances:</b>		
Electricity Charges	22,984.00	3,67,265.00	Gautam Sarma		76,000.00
Income Tax	3,08,183.00		Bhaskar Jyoti Acharyya		50,000.00
LICI, GSU	25,800.00		Bhaskar Jyoti Goswami		12,000.00
<b>Loans &amp; Advances:</b>			Ratul Bora (Supervisor GSM)		49,671.00
Polee Saikia	20,000.00		<b>Fixed Assets</b>		
Dr. Dulumoni Goswami	3,00,000.00		Plant & Machinery/Equipment		72,228.00
Prof. Bhupen Narzaree	2,26,300.00		<b>Investments</b>		
Dipankar Saikia	19,523.00	8,03,183.00	Fixed Deposit (SBI)	30,88,36,606.00	
Doctor Sanjay Kumar Singh	2,37,350.00		Fixed Deposit (HDFC)	9,90,00,000.00	
			Fixed Deposit (SBI)	89,18,20,427.00	1,29,96,57,033.00
			<b>Closing Balance</b>		
			Bank Account		
			HDFC Savings A/c-22821450000182	16,65,304.17	
			UBI Current A/c-1839050000578	7,70,066.12	
			SBI Current A/c-10243124775	(31,61,920.64)	
			SBI New Current A/c-36030213473	2,130.48	
			SBI New Savings A/c-41127185197	44,45,767.00	
			SBI Savings A/c-10243129003	(33,65,18,764.92)	
			SBI Savings A/c-31717696366 (CRS)	8,85,011.50	(33,19,12,406.29)
<b>Total</b>		1,17,95,92,124.71	<b>Total</b>		1,17,95,92,124.71





GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 SALARY ACCOUNT NO - 40638575772

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		11,40,42,530.20
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	25/02/2023	991114
2	27/03/2023	991167
3	27/03/2023	239133
4	28/03/2023	239134
5	28/03/2023	239135
6	28/03/2023	239136
7	28/03/2023	239137
		82,84,374.00
<i>Add: Cheques issued in FY 2021-22 but not presented for payment</i>		
	24/03/2022	202630
		20,994.00
<i>Add: Round-Off Difference</i>		20.00
<b>Closing Balance as per Bank Statement:</b>		<b>12,23,47,918.20</b>



GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 SALARY ACCOUNT NO - 10243124991

Bank Reconciliation Statement as on 31.03.2023

Particulars			Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:				11,23,775.08
<i>Add: Cheques issued but not presented for payment</i>				
SL NO.	CHEQUE ISSUE DATE	CHEQUE NO		
1	13/04/2018	974725	2,975.00	
2	25/05/2018	974789	5,000.00	
3	25/05/2018	974790	6,000.00	
4	25/05/2018	974793	2,975.00	
5	14/11/2018	695384	2,500.00	
6	14/11/2018	695385	475.00	
7	14/11/2018	695387	3,000.00	
8	03/12/2018	695424	2,500.00	
9	03/12/2018	695425	475.00	
10	03/12/2018	695429	3,000.00	
11	19/12/2018	695472	475.00	
12	19/12/2018	695476	3,000.00	
13	19/12/2018	695477	2,500.00	
14	08/02/2019	695568	25.00	
15	08/02/2019	695570	25.00	
16	08/02/2019	695571	3,000.00	
17	08/02/2019	695572	475.00	
18	08/02/2019	695573	25.00	
19	08/02/2019	695574	2,500.00	
20	08/02/2019	695576	25.00	
21	08/08/2018	695236	2,500.00	
22	08/08/2018	695237	475.00	
23	08/08/2018	695243	3,000.00	
24	27/09/2018	695309	975.00	
25	27/09/2018	695311	5,000.00	
26	27/09/2018	695318	6,000.00	
27	13/05/2019	879884	1,475.00	
28	13/05/2019	879886	2,500.00	
29	06/12/2020	880319	4,000.00	
30	23/01/2020	880415	2,975.00	
31	05/02/2020	880459	9,23,620.00	
32	07/02/2020	880481	26,071.00	
33	11/09/2020	228561	2,975.00	
34	11/09/2020	228567	64,255.00	
<i>Add: Round-Off Difference</i>			5.40	10,86,776.48
Closing Balance as per Bank Statement:				22,10,551.48

GAUHATI UNIVERSITY  
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
GENERAL ACCOUNT NO - 40639629468

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		3,07,57,799.88
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	27/03/2023	19188
2	31/03/2023	19206
3	31/03/2023	19207
4	31/03/2023	19208
5	31/03/2023	19209
6	31/03/2023	19210
7	31/03/2023	19211
8	31/03/2023	19212
9	31/03/2023	19213
10	31/03/2023	19214
11	31/03/2023	19215
12	31/03/2023	19216
13	31/03/2023	19217
		17,094.00
Closing Balance as per Bank Statement:		3,83,95,990.88



GAUHATI UNIVERSITY  
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
GENERAL ACCOUNT NO - 10243124323

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		51,50,454.03
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	01/07/2019	844555
2	28/08/2019	844651
3	26/10/2019	844743
4	09/01/2020	844849
5	09/01/2020	844850
6	11/01/2020	855856
7	13/01/2020	855857
8	25/02/2020	844919
9	31/03/2020	844987
10	31/03/2020	844996
11	31/03/2020	845116
12		997815
13		997863
14		997891
15		998006
16		695723
17		695781
18		695823
19		695889
20		696073
21		696101
22		696112
23	07/12/2020	228333
24	22/01/2021	228422
25	23/09/2020	845227
		54,12,184.00
<i>Less: Cheque Received but not presented for Payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	24/03/2021	229427
		39,288.00
<i>Less: Cleared in Bank Statements but not recorded in Cash Book</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	17/05/2019	844471
2	25/10/2019	844740
3	21/11/2019	844774
4	13/01/2020	844856
5	15/05/2020	844975
6	18/05/2020	844974
		7,41,049.00
<i>Add: Round-Off Diff.</i>		
		0.50
<b>Closing Balance as per Bank Statement:</b>		<b>97,82,301.50</b>

*(Signature)*

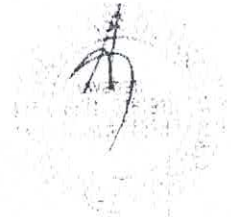
GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 EXAMINATION ACCOUNT NO - 40492883654

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		4,78,43,995.58
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	31/03/2023	229044
2	31/03/2023	229045
		1,92,817.00
		1,02,534.00
<i>Add: Round-Off Diff.</i>	2.00	2,95,353.00
<b>Closing Balance as per Bank Statement:</b>		<b>4,81,39,348.58</b>

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 PROJECT ACCOUNT NO - 10243131817  
Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		4,08,76,950.40
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	26/12/2022	680621
2	31/03/2023	680652
3	31/03/2023	680653
4	31/03/2023	680657
5	31/03/2023	680658
6	31/03/2023	Missing
		1,32,750.00
		10,31,366.00
		4,21,886.00
		37,494.00
		12,703.00
		10,15,243.00
		26,51,442.00
Less: Unreconciled difference brought forwarded since Previous Years		2,39,342.56
<b>Closing Balance as per Bank Statement:</b>		<b>4,32,89,049.84</b>



GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 STUDENT FUND ACCOUNT NO - 10243129592

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)						
Closing Bank Balance as per Bank Book:		1,45,48,672.00						
<i>Add: Cheques issued but not presented for payment</i>								
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%; text-align: left;"><u>SL NO.</u></th> <th style="width: 40%; text-align: left;"><u>CHEQUE ISSUE DATE</u></th> <th style="width: 40%; text-align: left;"><u>CHEQUE NO</u></th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>					-
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>						
Closing Balance as per Bank Statement:		1,45,48,672.00						

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 TNEIF FUND ACCOUNT NO - 37754249955

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		7,12,22,050.00
<i>Add: Cheques issued but not presented for payment</i>		
		-
Closing Balance as per Bank Statement:		7,12,22,050.00



GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 TRG MOLECULAR BIOLOGY ACCOUNT NO - 37480543648

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		11,19,543.00
<i>Add: Cheques issued but not presented for payment</i>		
SL NO.	CHEQUE ISSUE DATE	CHEQUE NO
1	02/02/2023	645710
	1,445.00	1,445.00
Closing Balance as per Bank Statement:		11,20,988.00

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 PRC ACCOUNT NO - 33833945395

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		(3,29,483.75)
<b>Less: Difference in Opening Balance as Follows:</b>		
Bank balance as per bank statement as on 31.3.2022	1,17,05,253.25	
But bank balance as per bank statement as on 01.04.2022	1,11,18,761.25	(5,86,492.00)
<i>Add: Cheques issued but not presented for payment</i>		
SL NO.	CHEQUE ISSUE DATE	CHEQUE NO
1	29/03/2022	236948
2	29/03/2022	236949
3	29/03/2022	236950
4	29/03/2022	236951
5	30/03/2022	236952
	1,34,149.00	
	85,817.00	
	1,56,588.00	
	3,36,298.00	
	2,15,640.00	9,28,492.00
Less: Rounded off		(0.25)
Closing Balance as per Bank Statement:		12,516.00

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 RUSA FUND ACCOUNT NO - 35558748292

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		3,68,953.00
<i>Add: Cheques issued but not presented for payment</i>		
SL NO.	CHEQUE ISSUE DATE	CHEQUE NO
1	05/08/2020	Online
2	05/08/2020	Online
	20,570.00	
	32,220.00	52,790.00
Closing Balance as per Bank Statement:		4,21,743.00

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 DBT FUND ACCOUNT NO : 38573921201

Bank Reconciliation Statement as on 31.03.2023

Particulars			Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:				5,84,826.00
<i>Add: Cheques issued but not presented for payment</i>				
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>		
1	30/03/2023	433187	2,94,286.00	
	30/03/2023	433188	5,714.00	
	31/03/2023	433189	6,88,200.00	
	31/03/2023	433190	1,96,190.00	
	31/03/2023	433191	3,810.00	11,88,200.00
Closing Balance as per Bank Statement:				17,73,026.00

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 ICMR FUND ACCOUNT NO : 39136779811

Bank Reconciliation Statement as on 31.03.2023

Particulars			Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:				20,24,012.50
<i>Less: Cheques issued but not presented for payment</i>				
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>		
1	Difference			
Closing Balance as per Bank Statement:				20,24,012.50



GAUHATI UNIVERSITY  
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
SERB FUND ACCOUNT NO :38422220812

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		1,08,92,776.50
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	14/11/2022	945821
	30/03/2023	945839
	30/03/2023	945840
	30/03/2023	945841
	30/03/2023	945842
		1,09,856.00
		1,48,690.00
		14,99,116.00
		26,602.00
		1,18,447.00
		19,02,711.00
Add: Unreconciled difference brought forwarded since Previous Years		2,284.00
<b>Closing Balance as per Bank Statement:</b>		<b>1,27,97,771.50</b>

GAUHATI UNIVERSITY  
GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
SAIF FUND ACCOUNT NO :33345027119

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		10,13,711.77
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	31/03/2023	681611
	31/03/2023	681612
		93,000.00
		10,190.00
		1,03,190.00
<b>Closing Balance as per Bank Statement:</b>		<b>11,16,901.77</b>

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 ONLINE FUND ACCOUNT NO :37046412533

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		3,05,20,532.21
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	31/03/2023	95184
2	31/03/2023	95185
		9,851.00
		9,365.00
		19,216.00
Rounded off		0.34
<b>Closing Balance as per Bank Statement:</b>		<b>3,05,39,748.55</b>

GAUHATI UNIVERSITY  
 GOPINATH BORDOLOI NAGAR, GUWAHATI - 781014  
 DST FUND ACCOUNT NO :39394514021

Bank Reconciliation Statement as on 31.03.2023

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Bank Balance as per Bank Book:		2,88,879.70
<i>Add: Cheques issued but not presented for payment</i>		
<u>SL NO.</u>	<u>CHEQUE ISSUE DATE</u>	<u>CHEQUE NO</u>
1	07/06/2022	7.6.22
	21/03/2023	21.3.23
		3,574.00
		15,74,120.00
		15,77,694.00
Add: Unreconciled difference brought forwarded since Previous Years		34,941.00
<b>Closing Balance as per Bank Statement:</b>		<b>19,01,514.70</b>

