

# AUDIT REPORT

## NAME

### **BODOLAND UNIVERSITY**

RANGALIKHATA, DEBARGAON  
KOKRAJHAR – 783370, ASSAM

2021 - 2022

## STATEMENT OF ACCOUNTS/DOCUMENTS

01. INDEPENDENT AUDIT REPORT
02. BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2022
03. RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022
04. INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022
05. FINANCIAL YEAR ENDING ON 31.03.2022
06. ASSESSMENT YEAR : 2022-2023

## AUDITOR

### **HARISH K AGARWAL & CO.**

CHARTERED ACCOUNTANTS  
A.O.C. ROAD, BONGAIGAON  
P.O. & DIST. BONGAIGAON  
ASSAM – 783380

**BODOLAND UNIVERSITY**  
**RANGALIKHATA, DEBARGAON**  
**KOKRAJHAR, ASSAM-783370**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

<b>PARTICULARS</b>	<b>Schedule</b>	<b>FY 2021-22</b>	<b>FY 2020-21</b>
<b>INCOME</b>			
Academic Receipts	<b>11</b>	12,44,53,733.64	5,33,70,474.00
Grants & Donations	<b>12</b>	17,38,74,913.00	19,20,96,000.00
Income From Investment	<b>13</b>	1,57,56,045.00	3,57,25,057.00
Other Incomes	<b>14</b>	19,34,518.00	25,12,075.00
<b>Total (A)</b>		<b>31,60,19,209.64</b>	<b>28,37,03,606.00</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits	<b>15</b>	20,02,89,603.00	16,94,54,333.00
Academic Expenses	<b>16</b>	1,14,18,650.00	92,34,572.00
Administrative & General Expenses	<b>17</b>	2,42,21,271.66	1,59,56,974.00
Transportation Expenses	<b>18</b>	2,13,885.00	10,67,726.00
Repairs and Maintenance	<b>19</b>	22,67,835.00	34,41,138.00
Finance Costs	<b>20</b>	33,931.33	39,381.93
Statutory Deduction & Deposits	<b>21</b>	-	-
<b>Fund Released to</b>			
Bio Tech Consortium [FIST Project]		-	-
Mushroom Spawn Unit		-	-
SERB Project		-	-
<b>Total (B)</b>		<b>23,84,45,175.99</b>	<b>19,91,94,124.93</b>
<b>Balance being excess of Income over Expenditure (A-B) Transfer to Balance Sheet (General Fund)</b>		<b>7,75,74,033.65</b>	<b>8,45,09,481.07</b>

As per our Report of even date attached

For Harish K Agarwal & Co

Chartered Accountants

Firm's Registration No.: 325104E




Harish Kumar Agarwala, Partner

Membership No. : 061829

UDIN: 23061829BGSNMB3478

Place : Bongaigaon

Date : 20.01.2023

  
Finance Officer  
Bodoland University  
Kokrajhar

  
REGISTRAR  
BODOLAND UNIVERSITY  
KOKRAJHAR

**BODOLAND UNIVERSITY**  
**RANGALIKHATA, DEBARGAON**  
**KOKRAJHAR, ASSAM-783370**

**BALANCE SHEET AS ON 31.03.2022**

SOURCES OF FUND	SCH	FY 2021-22	FY 2020-21
CORPUS FUND	1	-	-
GENERAL FUND	2	1,11,59,38,502.49	1,03,46,27,625.00
DESIGNATED/EARMARKED FUNDS	3	1,05,49,460.00	-
RESTRICTED FUNDS	4	-	-
LOANS/BORROWINGS	5	-	-
CURRENT LIABILITIES & PROVISIONS	6 & 6(A)	1,10,38,631.00	98,50,396.00
<b>TOTAL</b>		<b>1,13,75,26,593.49</b>	<b>1,04,44,78,021.00</b>
<b>APPLICATION OF FUND</b>			
		<b>FY 2021-22</b>	<b>FY 2020-21</b>
FIXED ASSETS	7	38,49,90,424.00	33,88,14,663.00
INVESTMENTS	8	42,19,50,562.00	41,51,39,563.00
CURRENT ASSETS	9	32,60,60,032.49	28,48,17,269.00
LOANS ADVANCES & DEPOSITS	10	45,25,575.00	57,06,526.00
<b>TOTAL</b>		<b>1,13,75,26,593.49</b>	<b>1,04,44,78,021.00</b>

As per our Report of even date attached

For Harish K Agarwal & Co  
Chartered Accountants  
Firm's Registration No.: 325104E





Harish Kumar Agarwala, Partner  
Membership No. : 061829  
UDIN: 23061829BGSNMB3478

Place : Bongaigaon  
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Finance Officer  
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KOKRAJHAR

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS		Sch.	Current Year	Previous Year	PAYMENTS		Sch.	Current Year	Previous Year
<b>To Opening Balance</b>									
a) Cash in Hand			2,16,510.00	10,136.00	By Caution Money Paid		1,34,640.00	-	-
b) <b>Bank Balance</b>					By Purchase of Fixed Assets		4,61,75,761.00	3,75,52,724.00	
General Fund			10,91,32,988.50	13,77,15,525.81	By Investment in FDR		5,00,00,000.00	6,14,39,393.00	
Capital Fund			2,20,031.50	2,57,69,613.00	By Staff Payment & Benefits		18,71,70,378.00	15,83,83,572.00	
Salary Fund			12,02,92,224.50	15,77,35,428.50	By Academic Expenses		1,14,18,650.00	92,34,572.00	
Exam Fund			4,426.50	4,426.50	By Administrative & General Expenses		2,42,21,271.66	1,59,56,974.00	
Provident Fund			5,13,62,649.50	-	By Transportation Expenses		2,13,885.00	10,67,726.00	
Fellowship Fund			3,15,701.50	-	By Repairs & Maintenance		22,67,835.00	34,41,138.00	
To Reserve and Surplus			37,36,843.84	3,73,03,451.12	By Security Deposit Refund		10,58,091.00	13,13,837.00	
					By Bank Charges		33,931.33	39,381.93	
					By Contribution to Provident Fund		2,78,80,068.00	5,11,23,344.00	
<b>To Grants and Donations</b>					<b>By FUND RELEASED TO PROJECT</b>				
State Government		12	17,34,95,000.00	18,64,65,000.00	SERB Project				
Government Agencies (ICSSR)		12	-	2,91,000.00	DBT MCF Project				1,75,000.00
ASTE Council		12	-	90,000.00					
SERB Anthelmatic Plant & Project		12	-	50,000.00					
Project Grant		12	3,79,913.00	-	<b>By ADVANCES TO</b>				
					Teaching and Non Teaching Staff		38,22,273.00	23,00,000.00	
<b>To Grant Received</b>		3	1,05,49,460.00	-					
<b>To PF/NPS Contribution deducted from Employees Salary</b>					<b>By Closing Balances:</b>				
Maturity of FDR			1,58,36,031.00	1,30,77,498.00	Cash Balance				
Income Tax Refund Received			5,54,76,668.00	-	General Fund		1,37,720.00	2,16,510.00	
<b>To Fund received from BIT Govt</b>					Bank Balance				
Musroom Spawn			20,03,180.00	-	General Fund				
<b>To Repayment of Loan</b>		12	-	52,00,000.00	Capital Fund				
Teaching and Non Teaching Staff					Salary Fund				
To Academic Receipts			50,52,118.00	8,88,405.00	Provident Fund		10,91,32,988.50	10,91,32,988.50	
To Other Income		11	12,44,53,733.64	5,33,70,474.00	Examination Fund		1,02,57,557.50	2,20,031.50	
To Caution Money		14	19,34,518.00	25,12,075.00	Fellowship Fund		13,41,01,687.50	12,02,92,224.50	
To Security Deposit		6 (A)	-	3,22,100.00	Other Savings Bank Account		7,08,74,445.50	5,13,62,649.50	
To Bank Interest		6 (A)	12,78,320.00	6,87,208.00			4,426.50	4,426.50	
To Interest on IT Refund		13	19,89,082.00	20,79,853.00			4,31,006.50	3,15,701.50	
			70,530.00	-			75,70,711.18	-	
<b>TOTAL</b>			<b>67,77,99,929.48</b>	<b>62,35,72,193.93</b>			<b>67,77,99,929.48</b>	<b>62,35,72,193.93</b>	

As per our Report of even date attached

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Chartered Accountants  
Firm's Registration No.: 325104E



Harish Kumar Agarwal, Partner  
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