

AUDIT REPORT

NAME

BODOLAND UNIVERSITY
RANGALIKATHA, DEBARGAON
KOKRAJHAR – 783370, ASSAM

F.Y. 2022-23

STATEMENT OF ACCOUNTS/DOCUMENTS

01. ITR FOR THE AY 2023-24
02. INDEPENDENT AUDIT REPORT
03. BALANCE SHEET AS ON 31ST MARCH 2023
04. INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023
05. RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2023
06. FINANCIAL YEAR ENDING ON 31.03.2023

AUDITOR

HARISH K AGARWAL & CO
CHARTERED ACCOUNTANTS
A.O.C. ROAD, BONGAIGAON
P.O. & DIST. BONGAIGAON
ASSAM – 783380

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS		PAYMENTS			
Sch.	Current Year	Previous Year	Sch.	Current Year	Previous Year
To Opening Balance					
a) Cash in Hand	1,37,720.00	2,16,510.00	6(A)	2,97,480.00	1,34,640.00
b) Bank Balance			6	35,56,362.00	-
General Fund	10,00,25,590.81	10,91,32,988.50	7	5,82,29,302.00	4,61,75,761.00
Capital Fund	1,02,57,557.50	2,20,031.50	15	25,79,86,416.00	18,71,70,378.00
Salary Fund	13,41,01,687.50	12,02,92,224.50	16	2,62,59,155.00	1,14,18,650.00
Exam Fund	4,426.50	4,426.50	17	2,99,69,971.08	2,42,21,271.66
Provident Fund	7,08,74,445.50	5,13,62,649.50	18	28,74,620.00	2,13,885.00
Fellowship Fund	4,31,006.50	3,15,701.50	19	84,27,000.00	22,67,835.00
Other Savings Bank Account	75,70,711.18	-	20	42,700.56	33,931.33
			10	5,52,657.00	-
To Reserve and Surplus	61,12,378.50	37,36,843.84		40,870.00	-
To Corpus Fund	10,00,000.00	-			
To Duties and Taxes					
Forest Royalty	6,88,106.00	-		6,88,106.00	-
Goods & Services Tax	16,52,295.00	-		3,59,373.00	-
Tax Deducted at Source (TDS)	1,55,11,767.00	-		1,77,19,389.00	-
Professional Tax	5,50,898.00	-			
Labour Cess	3,59,373.00	-			
To Grants and Donations					
State Government (GIA Non Plan)	32,86,15,000.00	17,34,95,000.00	3	1,04,43,075.00	-
HYCTC Project	45,00,000.00	-			
Project Grant	21,19,277.30	3,79,913.00			
State Government (Plan Grant)	47,90,640.00	-			
Grant Received	-	1,05,49,460.00			
To Repayment of Loans					
Teaching and Non Teaching Staff	27,97,910.00	50,52,118.00		29,53,120.00	38,22,273.00
To Security Deposit Money Received					
To PF/PS Contribution deducted from Employees Salary	65,54,601.00	12,78,320.00	6(A)	47,50,994.00	10,58,091.00
To Maturity of FDR	2,05,79,603.00	1,58,36,031.00		3,36,28,210.00	2,78,80,068.00
To Income Tax Refund Received	5,63,63,554.00	5,54,76,668.00		6,28,40,222.00	5,00,00,000.00
To Academic Receipts	12,57,677.00	20,03,180.00			
To Other Income	17,76,20,500.64	12,44,53,733.64			
To Bank Interest	24,19,002.00	19,34,518.00			
To Interest on IT Refund	25,04,716.00	19,89,082.00			
	74,794.00	70,530.00			
Balance C/d	95,94,75,237.93	67,77,99,929.48		53,32,80,864.64	35,43,96,783.99



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INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

PARTICULARS	Schedule	FY 2022-23	FY 2021-22
INCOME			
Academic Receipts	11	✓ 17,76,20,500.64	12,44,53,733.64
Grants & Donations	12 ✓	✓ 34,00,24,917.30	17,38,74,913.00
Income From Investment	13	1,39,06,979.00	1,57,56,045.00
Other Incomes	14	✓ 24,19,002.00	19,34,518.00
Total (A)		53,39,71,398.94	31,60,19,209.64
EXPENDITURE			
Staff Payments & Benefits	15	✓ 27,37,89,159.00	20,02,89,603.00
Academic Expenses	16	2,62,59,155.00	1,14,18,650.00
Administrative & General Expenses	17	2,99,69,971.08	2,42,21,271.66
Transportation Expenses	18	28,74,620.00	2,13,885.00
Repairs and Maintenance	19	✓ 84,27,000.00	22,67,835.00
Finance Costs	20	42,700.56	33,931.33
Statutory Deduction & Deposits	21	-	-
Total (B)		34,13,62,605.64	23,84,45,175.99
Balance being excess of Income over Expenditure (A-B) Transfer to Balance Sheet (General Fund)		19,26,08,793.30	7,75,74,033.65

As per our Report of even date attached

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

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Harish Kumar Agarwala, Partner
Membership No. : 061829
UDIN: 24061829BKAETT5995

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21/02/24

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21/02/24
REGISTRAR
BODOLAND UNIVERSITY
KOKRAJHAR

Place : Bongaigaon
Date : 14.02.2024

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

BALANCE SHEET AS ON 31.03.2023

SOURCES OF FUND	SCH	FY 2022-23	FY 2021-22
CORPUS FUND	1	10,00,000.00	-
GENERAL FUND	2	1,31,46,64,794.29	1,11,59,38,502.49
DESIGNATED/EARMARKED FUNDS	3	1,06,385.00	1,05,49,460.00
RESTRICTED FUNDS	4	-	-
LOANS/BORROWINGS	5	-	-
CURRENT LIABILITIES & PROVISIONS	6 & 6(A)	1,23,05,689.00	1,10,38,631.00
TOTAL		1,32,80,76,868.29	1,13,75,26,593.49
APPLICATION OF FUND			
		FY 2022-23	FY 2021-22
FIXED ASSETS	7	44,32,19,726.00	38,49,90,424.00
INVESTMENTS	8	43,72,80,409.00	42,19,50,562.00
CURRENT ASSETS	9	43,03,76,526.29	32,60,60,032.49
LOANS ADVANCES & DEPOSITS	10	1,72,00,207.00	45,25,575.00
TOTAL		1,32,80,76,868.29	1,13,75,26,593.49

As per our Report of even date attached

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

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Harish Kumar Agarwala, Partner
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