

**ASSAM UNIVERSITY, Silchar-788011.**  
**ANNUAL ACCOUNTS 2012-2013**  
**EXPLANATORY MEMORANDUM**

Assam University is a Central University established in 1994 (Act XXIII of 1989). It is a NAAC accredited institution of higher learning with multi-disciplinary programmes. It has 56 affiliated colleges spread in five districts of Assam. The university runs Post Graduate programmes in 43 disciplines - 34 in the main campus and 9 in its setellite campus at Diphu, head quarter of the Karbi - Anglong, a hill district of Assam.

Annual accounts of Assam University are being drawn on historical cost basis and prepared in the format prescribed for Central autonomous bodies by the Ministry of Human Resource Development in consultation with the Comptroller & Auditor General of India. Since 2005-2006 these accounts are being maintained on accrual basis.

Financial parameters reflecting functional growth of the University in key areas are tabulated below alongside position obtaining in preceeding four years:

**A. GOVERNMENT GRANTS RECEIVED:**

	<u>In lakhs of ₹</u>				
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-13</b>
XI Plan Development Grant	1,050.00	800.00	3,750.00	1,130.60	750.00
XII Plan Development Grant	-	-	-	-	4,300.00
Merged Schemes and Scholarship	105.00	-	160.00	-	72.50
OBC reservation	1,611.00	2,000.00	2,500.00	1,700.00	200.00
Diphu Campus	-	1,500.00	-	-	-
Faculty of Engineering	-	1,000.00	-	-	1,510.00
Non-Plan Maintenance Grant	2,117.38	1,772.32	3,574.16	3,353.64	2,951.69
<b>Total</b>	<b>4,883.38</b>	<b>7,072.32</b>	<b>9,984.16</b>	<b>6,184.24</b>	<b>9,784.19</b>

**B. NON PLAN EXPENDITURE**

	<u>In lakhs of ₹</u>				
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Salary	1,626.87	2,305.90	2,706.38	2,961.68	3,529.37
Non Salary	450.00	212.78	272.62	812.16	1,081.43
<b>Total</b>	<b>2,076.87</b>	<b>2,518.68</b>	<b>2,979.00</b>	<b>3,773.84</b>	<b>4,610.80</b>

**C. RESEARCH PROJECTS INCLUDING WORKSHOP/ SEMINARS**

In lakhs of ₹

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-11</b>	<b>2011-2012</b>	<b>2012-2013</b>
No. of Projects	129	165	214	261	327
Inflow of Funds	333.98	499.01	930.12	1,169.18	1,472.42
Outflow of Funds	138.53	380.73	393.90	827.07	870.23

**D. REVENUE EARNINGS**

In lakhs of ₹

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Academic Receipt	345.39	400.14	524.62	705.77	783.82
Interest (including accrued)	111.72	126.64	196.68	394.75	370.44
others	12.01	12.22	23.40	28.60	38.19
<b>Total</b>	<b>469.12</b>	<b>539.00</b>	<b>744.70</b>	<b>1129.12</b>	<b>1192.45</b>

**E. DONATION & ENDOWMENTS:**

In lakhs of ₹

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Capitalised Value	7.77	8.77	8.77	8.77	8.77
Accumulated interest	3.65	4.88	4.38	4.74	5.72

**F.ASSETS (cumulative value)**In lakhs of ₹

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Buildings	5,406.94	5,443.43	9,049.36	10,275.58	11,714.30
Other	2,998.70	3,581.14	4,701.14	4,815.80	5,945.49
<b>Total</b>	<b>8,405.64</b>	<b>9,024.57</b>	<b>13,750.50</b>	<b>15091.38</b>	<b>17659.79</b>

**G.REVENUE EXPENDITURE**In lakhs of ₹

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Academic Expenditure	229.65	385.48	494.23	511.03	913.88
Establishment Expenditure	1,840.61	3,000.68	3,789.21	4,424.78	4,534.41
Administrative Expenditure	359.57	441.74	625.00	752.67	925.63
Maintanance Expenditure	84.97	62.85	62.21	99.16	115.86
Financial (Depreciation)	370.66	398.51	450.78	583.62	647.85
<b>Total</b>	<b>2,885.46</b>	<b>4,289.26</b>	<b>5,421.43</b>	<b>6371.26</b>	<b>7137.63</b>

**H. INVESTMENTS**In lakhs of ₹

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
University Funds	2,912.40	1,503.61	4,973.60	4,746.50	6,645.93
Employee Funds (PF etc.)	655.86	796.88	1,295.96	1,959.73	2,531.69
<b>Total</b>	<b>3,568.26</b>	<b>2,300.49</b>	<b>6,269.56</b>	<b>6,706.23</b>	<b>9,177.62</b>

## **AUDIT**

The Principal Accountant General (Audit) Assam conducts audit of accounts and transactions of Assam University on behalf of the Comptroller & Auditor General of India who is the Statutory Auditor.

Audit of accounts till 2011-12 has been completed as per schedule.

Accounts were certified and unqualified.

**FINANCE OFFICER**

**VICE-CHANCELLOR**