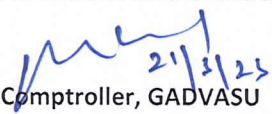


GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA
BALANCE SHEET AS AT 31-03-2022

LIABILITIES	Ann	(in Rs.)	ASSETS	Ann	(in Rs.)
CAPITAL FUND	I	4,431,407,083.21	FIXED ASSETS	III	1,930,298,249.00
			INVESTMENTS (MAIN)	IV	1,660,886,492.00
			INVESTMENTS (OTHER DEPTT)		632,810,699.00
			EMPLOYEE FUND FDR		1,038,933,995.00
			AWARD FUND FDR		28,670,873.00
CURRENT LIABILITIES &			CURRENT ASSETS, LOANS		
CURRENT LIABILITIES	II	686,785,559.71	CASH IN HAND/PERMANENT ADVANCE		289,050.00
EMPLOYEES FUND LIABILITIES		1,056,483,196.23	BANK BALANCES (MAIN)	V	622,963,697.67
AWARD FUND LIABILITIES		29,856,069.90	BANK BALANCES (OTHER DEPTT)		359,245,219.35
			BANK BALANCES (EMP FUND)		38,015,354.23
			BANK BALANCES (AWARD FUND)		1,138,696.90
UNUTILISED GRANTS		112,631,387.00	TDS	VI	3,910,969.90
			NOTES ON ACCOUNTS	VII	
Total		6,317,163,296.05			6,317,163,296.05

For Guru Angad Dev Veterinary and
Animal Sciences University, Ludhiana


Comptroller, GADVASU

Comptroller
Guru Angad Dev Veterinary and
Animal Sciences University, Ludhiana.

The above balance sheet has been prepared/verified
from books of account produced before us

For Devinderpal Singh & Co.
Chartered Accountant

Devinderpal Singh
Partner

M No. 086596

UDIN 23086596B4SVAM5635



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

PARTICULARS	(in Rs.)	PARTICULARS	(in Rs.)
ADVERTISEMENT & NEWSPAPER BILLS	520,913.00	GRANTS RECEIVED	1,245,093,990.00
AMC/REPAIR AND MAINTENANCE	15,991,005.00	ADD: UNUTILISED GRANTS B/F	215,672,830.00
ANNUAL LEASE MONEY	136,368.00	LESS: REFUND OF GRANTS	
CHEMICALS & GLASSWARE	21,697,466.00	LESS: UNUTILISED GRANTS C/F	112,631,387.00
COMPUTER HARDWARE/SOFTWARE/DIGITIZED EXP	13,160,634.00	LESS: GRANT UTILISED FOR FIXED ASSETS	359,384,946.00
DPL WAGES	6,722,684.00	TOTAL	988,750,487.00
ELECTRICITY EXPENSES/REPAIR	31,299,445.00	FEE FROM STUDENT IN OTHER DEPTT	45,632,538.00
EXAMINATION FEES	144,651.00	Interest Earned OTHER DEPARTMENT	111,152,826.00
FERTILIZERS/MANURE	694,082.00	Tender Sale Income (D.S.W.)	65,000.00
FURNITURE REPAIR	41,450.00	VPRRTC INCOME FROM ROOM RENT, SALE OF MILK, HONEY ANIMALS.	2,088,628.00
LABORATORY EXPENSES	17,251,792.00	FEE FROM STUDENT/AWARD (MAIN)	441,089,136.00
LEGAL/CONSULTANCY/AUDIT FEES	1,492,334.00	AUCTION INCOME	2,379,967.00
MACHINERY REPAIR & MAINTAINANCE	4,082,877.00	Rent of Shops & Buildings/License Fee	3,497,603.00
MINERAL FEED INGREDIENTS AND SUPPLEMENTS	65,507,621.00	Refund/Recovery	10,438,378.00
MISC EXPENSES	11,730,108.00	Overhead/Misc Charges	39,713,900.00
MISC. RESEARCH/TEACHING & EXTN. ACTIVITIES	21,543,112.00	Sale of Milk/Fish/Eggs and Other University Product etc.	63,712,958.00
PETROL & DIESEL EXPENSES	9,169,951.00	Interest Income (Main)	34,293,647.00
POSTAGE EXPENSES	208,533.00	FEES RECD FROM STUDENT IN HDFC	6,050,825.00
PRINTING/PUBLICATION/PHOTOCOPY/STATIONERY EXPENSES	6,890,710.00	INTEREST INCOME AWARD FUND	1,483,735.00
PURCHASE OF ANIMALS (CHICKEN/BUFFALO/FISH/EGG ETC)	208,113.00	CPF FDR INTEREST ACCOUNT	1,276,345.00
REGISTRATION /HONORARIUM/AWARD EXP	3,816,945.00	GPF FDR INTEREST ACCOUNT 2021-22	31,231,519.00
RENT OF SHOPS & BUILDINGS EXPENSES	188,736.00	NPS FDR INTEREST	7,959,482.00
REPAIR/WHITEWASH/RENOVATION OF BUILDING	5,619,917.00	Pension fund FDR Interest	14,149,212.00
SALARY/PENSION/ARREAR/PENSIONARY BENEFITS	916,672,395.00		
SCHOLARSHIP & FELLOWSHIP	17,293,968.00		
SEEDS & PLANTS/PACKING/SACK CHARGES	1,659,675.00		
SEMINARS & TRAININGS	6,441,035.00		
STUDENT/EMPLOYEE WELFARE/CULTURAL/SPORTS ACTIVITIES	8,559,778.00		
SUBSCRIPTION/MEMBERSHIP OF ASSOCIATIONS	1,058,495.00		
SUSPENSE ACCOUNT	30,471,955.00		
TA/DA/ACCOMMODATION	1,310,540.00		
TELEPHONE & INTERNET EXPENSES	742,082.00		
TESTING/ANALYSIS/SAMPLING(MILK, SOIL, WATER, FEED TEST, ETC.)	632,347.00		
VEHICLES/REPAIR & MAINTAINANCE /HIRING/INSURANCE/ROAD TAX EXPENSES	3,816,008.00		
STUDENT EXPENSES OTHER DEPARTMENT	95,523,482.00		
BANK CHARGES/OTHER EXPENSES	3,810,914.00		
Grant Disbursed to other Agencies	381,507.00		
Bank Charges (Corpus/Award Fund)	7,050.00		
TRF TO CPF/GPF/PENSION FUND/NPS	54,616,558.00		
TRF TO AWARD FUND	1,476,685.00		
DEPRECIATION	130,686,646.00		

21/3/23

Comptroller
Guru Angad Dev Veterinary and
Animal Sciences University, Ludhiana.

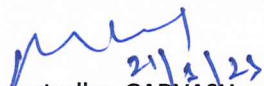


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GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

PARTICULARS	(in Rs.)	PARTICULARS	(in Rs.)
GROSS TOTAL	1,513,280,567.00	GROSS TOTAL	1,804,966,186.00
SURPLUS TRANSFER TO CAPITAL A/C	291,685,619.00	DEFICIT TRANSFER TO CAPITAL	
TOTAL	1,804,966,186.00	TOTAL	1,804,966,186.00

For Guru Angad Dev Veterinary and
Animal Sciences University, Ludhiana

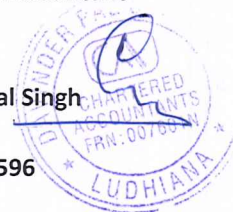

21/1/22
Comptroller, GADVASU

Comptroller
Guru Angad Dev Veterinary and
Animal Sciences University, Ludhiana.

The above Income & Expenditure A/c has been
prepared/verified from books of account produced
before us

For Devinderpal Singh & Co.
Chartered Accountant

Devinderpal Singh
Partner
M No. 086596
UDIN

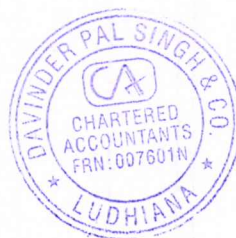


GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA

DETAILS OF CAPITAL FUND ACCOUNT AS ON 31-03-2022

ANNEXURE: I

PARTICULARS	(in Rs.)
RESERVE FUND ACCOUNT (OTHER DEPARTMENT)	358,082,786.64
RESERVE FUND ACCOUNT (MAIN)	1,915,403,202.57
RESERVE FUND IN FIXED ASSETS	1,728,560,941.00
	4,002,046,930.21
Less Unutilised Grant B/f	215,672,830.00
Opening Capital Fund	3,786,374,100.21
Add Grant Utilised for Fixed Assets	359,384,946.00
Add Surplus during the year	291,685,619.00
Add Transfer for Pension Fund	20,923,410.00
Less Depreciation on addition made to Fixed Assets	26,960,992.00
Less Deficit during the year	-
Total	4,431,407,083.21



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA**DETAILS OF CURRENT LIABILITIES AS ON 31-03-2022****ANNEXURE: II**

PARTICULARS	(in Rs.)
1 Deposit Work DSW Engg Unit	651,884,475.71
C.O.F. Security Refundable	1,414,501.00
EARNEST MONEY DSW (EU)	10,385,238.00
KHUSH AWARD	43,200.00
Refundable Security D.S.W. (O.U.)	8,617,789.00
SECURITY PAYABLE TO STUDENTS D.S.W. (O.U.)	526,508.00
STUDENT SECURITY/OTHER SECURITY(COVS)	13,575,212.00
CGST ACCOUNT	36.00
GPF Liability(VC)	338,564.00
SGST ACCOUNT	36.00
Total	686,785,559.71

DETAILS OF EMPLOYEES FUND LIABILITIES AS ON 31-03-2022

PARTICULARS	(in Rs.)
RESERVE FUND EMPLOYEE ACCOUNT	1,022,790,048.23
TRF TO GPF/CPF/PF/NPS FUND INT	54,616,558.00
Less Transfer from Pension Fund to Main Account	20,923,410.00
Total	1,056,483,196.23

DETAILS OF AWARD FUND LIABILITIES AS ON 31-03-2022

PARTICULARS	(in Rs.)
RESERVE FUND (CORPUS FUND/AWARD FUND)	28,379,384.90
TRF TO AWARD FUND INT	1,476,685.00
Total	29,856,069.90



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA

DETAIL OF FIXED ASSETS AS ON 31-03-2022

CHART SHOWING DEPRECIATION ON ASSETS PRESENT AT BEGINNING OF THE YEAR

ANNEXURE: III

ASSETS	RATE OF DEP.	GROSS BLOCK	DEPRECIATION RESERVE	
		BALANCE AS ON 01-04-2021	BALANCE AS ON 01-04-2021	DEPRECIATION PROVIDED ON OLD ASSETS
Tube Wells	15	278,967.00	245,204.00	5,064.00
Electric Installation	10	34,008,828.00	15,765,495.00	1,824,333.00
Plant & Machinery	15	275,818,754.00	139,788,408.00	20,404,552.00
Lab App	10	372,411,326.00	222,746,506.00	14,966,482.00
Off Eqp	10	22,393,885.00	6,837,680.00	1,555,621.00
Vehicle	15	26,495,661.00	18,075,906.00	1,262,963.00
Farm & Field	15	13,470,459.00	11,257,280.00	331,977.00
Computer	40	78,072,456.00	71,382,747.00	2,675,884.00
Furniture	10	58,453,640.00	29,168,703.00	2,928,494.00
A/V Eqp	10	6,220,036.00	4,404,232.00	181,580.00
Live stock	0	22,893,008.00	-	-
Library Books	60	37,891,436.00	36,221,915.00	1,001,713.00
Building	10	1,379,315,284.29	544,473,177.00	83,484,211.00
Capital Work in Progress	0	500,566,736.71	-	-
Other	10	2,097,934.00	1,460,217.00	63,772.00
Total		2,830,388,411.00	1,101,827,470.00	130,686,646.00



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA

CHART SHOWING DEPRECIATION ON ADDITIONS MADE DURING THE YEAR (PURCHASED OUT OF GOVT GRANTS)

ASSETS	RATE OF DEP.	GROSS BLOCK BALANCE AS ON 01-04-2021	ADDITION DURING YEAR	DEPRECIATION RESERVE			Total as on 31-03-2022
				SALE/TRANSFER DURING YEAR	DEPRECIATION ON ADDITIONS	WRITTEN BACK DURING YEAR	
Tube Wells	15	278,967.00	0.00	0	-	0	278,967.00
Electric Installation	10	34,008,828.00	3,435,069.00	0	343,507.00	0	37,443,897.00
Plant & Machinery	15	275,818,754.00	65,300,357.00	0	9,795,054.00	0	341,119,111.00
Lab App	10	372,411,326.00	27,579,592.00	0	2,757,959.00	0	399,990,918.00
Off Equip	10	22,393,885.00	4,708,066.00	0	470,807.00	0	27,101,951.00
Vehicle	15	26,495,661.00	3,995,169.00	0	599,275.00	0	30,490,830.00
Farm & Field	15	13,470,459.00	0.00	0	-	0	13,470,459.00
Computer	40	78,072,456.00	901,456.00	0	360,582.00	0	78,973,912.00
Furniture	10	58,453,640.00	8,458,918.00	0	845,892.00	0	66,912,558.00
A/V Equip	10	6,220,036.00	0.00	0	-	0	6,220,036.00
Live stock	0	22,893,008.00	5,375,336.00	0	-	0	28,268,344.00
Library Books	60	37,891,436.00	5,913,184.00	0	3,547,910.00	0	43,804,620.00
Building	10	1,379,315,284.29	82,400,060.00	0	8,240,006.00	0	1,461,715,344.29
Capital Work in Progress	0	500,566,736.71	233,717,799.00	82,400,060.00	-	0	651,884,475.71
Other	10	2,097,934.00	0.00	0	-	0	2,097,934.00
Total		2,830,388,411.00	441,785,006.00	82,400,060.00	26,960,992.00	0	3,189,773,357.00



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA

CHART SHOWING TOTAL DEPRECIATION

ASSETS	RATE OF DEP.	GROSS VALUE OF ASSETS ON 31-03-2022	OPENING BALANCE OF DEPRECIATION RESERVE	DEPRECIATION ON OLD ASSETS	DEPRECIATION ON NEW ASSETS	TOTAL DEPRECIATION	WDV AS ON 31-03-2022
Tube Wells	15	278,967.00	245,204.00	5,064.00	-	250,268.00	28,699.00
Electric Installation	10	37,443,897.00	15,765,495.00	1,824,333.00	343,507.00	17,933,335.00	19,510,562.00
Plant & Machinery	15	341,119,111.00	139,788,408.00	20,404,552.00	9,795,054.00	169,988,014.00	171,131,097.00
Lab App	10	399,990,918.00	222,746,506.00	14,966,482.00	2,757,959.00	240,470,947.00	159,519,971.00
Off Eqp	10	27,101,951.00	6,837,680.00	1,555,621.00	470,807.00	8,864,108.00	18,237,843.00
Vehicle	15	30,490,830.00	18,075,906.00	1,262,963.00	599,275.00	19,938,144.00	10,552,686.00
Farm & Field	15	13,470,459.00	11,257,280.00	331,977.00	-	11,589,257.00	1,881,202.00
Computer	40	78,973,912.00	71,382,747.00	2,675,884.00	360,582.00	74,419,213.00	4,554,699.00
Furniture	10	66,912,558.00	29,168,703.00	2,928,494.00	845,892.00	32,943,089.00	33,969,469.00
A/V Eqp	10	6,220,036.00	4,404,232.00	181,580.00	-	4,585,812.00	1,634,224.00
Live stock	0	28,268,344.00	-	-	-	-	28,268,344.00
Library Books	60	43,804,620.00	36,221,915.00	1,001,713.00	3,547,910.00	40,771,538.00	3,033,082.00
Building	10	1,461,715,344.29	544,473,177.00	83,484,211.00	8,240,006.00	636,197,394.00	825,517,950.29
Capital Work in Progress	0	651,884,475.71	-	-	-	-	651,884,475.71
Other	10	2,097,934.00	1,460,217.00	63,772.00	-	1,523,989.00	573,945.00
Total		3,189,773,357.00	1,101,827,470.00	130,686,646.00	26,960,992.00	1,259,475,108.00	1,930,298,249.00



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA

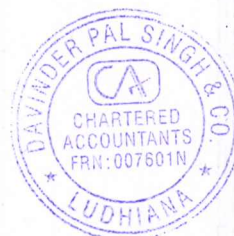
DETAILS OF INVESTMENTS IN FDRs AS ON 31-03-2022

ANNEXURE:IV

PARTICULARS	(in Rs.)
FDR OTHER DEPARTMENT	632,810,699.00
FDR (Long Term)	1,660,886,492.00
Total	2,293,697,191.00

PARTICULARS	(in Rs.)
FDR (EMPLOYEE FUND)	1,038,933,995.00
Total	1,038,933,995.00

PARTICULARS	(in Rs.)
FDR (CORPUS FUND/OTHER AWARD FUND)	28,670,873.00
Total	28,670,873.00



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA**DETAILS OF TDS AS ON 31-03-2022****ANNEXURE:VI**

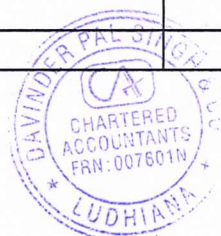
PARTICULARS	(in Rs.)
TDS	
TDS Account (Other Department)	2,937,124.00
TDS ACCOUNT (MAIN)	470,088.90
TDS (EMPLOYEE FUND)	457,257.00
TDS ON FDR (CORPUS FUND/AWARD FUND)	46,500.00
Total	3,910,969.90

GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA**DETAILS OF BANK BALANCE AS ON 31-03-2022****ANNEXURE:V**

PARTICULARS	(in Rs.)
BANK	
Bank Accounts Other deptt	359,245,219.35
BANK ACCOUNTS	622,963,697.67
BANK ACCOUNT (EMPLOYEE FUND)	38,015,354.23
BANK ACCOUNT (CORPUS/AWARD FUND)	1,138,696.90
Total	1,021,362,968.15

GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA**DETAILS OF CASH IN HAND BALANCE AS ON 31-03-2022****ANNEXURE:V**

PARTICULARS	(in Rs.)
CASH AND PERMANENT ADVANCE (ADRC)	7,500.00
CASH AND PERMANENT ADVANCE (ANIMAL NUTRITION)	4,000.00
CASH AND PERMANENT ADVANCE (COABT)	10,000.00
CASH AND PERMANENT ADVANCE (CODST)	30,000.00
CASH AND PERMANENT ADVANCE (COE)	3,000.00
CASH AND PERMANENT ADVANCE (COF)	12,000.00
CASH AND PERMANENT ADVANCE (COVS LDH)	5,000.00
CASH AND PERMANENT ADVANCE (COVS RP)	50,000.00
CASH AND PERMANENT ADVANCE (DSW)	50,000.00
CASH AND PERMANENT ADVANCE (GYNECO. & OBST.)	1,000.00
CASH AND PERMANENT ADVANCE (LIBRARY)	3,000.00
CASH AND PERMANENT ADVANCE (LPT)	2,000.00
CASH AND PERMANENT ADVANCE (MAIN)	30,000.00
CASH AND PERMANENT ADVANCE (MEDICINE)	500.00
CASH AND PERMANENT ADVANCE (MICROBIOLOGY)	1,500.00
CASH AND PERMANENT ADVANCE (PARASITOLOGY)	500.00
CASH AND PERMANENT ADVANCE (PATHOLOGY)	1,000.00
CASH AND PERMANENT ADVANCE (PHARMA. & TOXI.)	1,000.00
CASH AND PERMANENT ADVANCE (PHYSIO. & BIOCHEM.)	2,000.00
CASH AND PERMANENT ADVANCE (PUBLIC HEALTH)	1,050.00
CASH AND PERMANENT ADVANCE (SURG. & RADIO.)	1,000.00
CASH AND PERMANENT ADVANCE (TVCC)	50,000.00
CASH AND PERMANENT ADVANCE (V ANATOMY)	1,000.00
CASH AND PERMANENT ADVANCE (VAHEE)	2,000.00
CASH AND PERMANENT ADVANCE (VP RRTC KALJHARANI)	20,000.00
Total	289,050.00



GURU ANGAD DEV VETERINARY AND ANIMAL SCIENCES UNIVERSITY, LUDHIANA

NOTES ON ACCOUNTS FOR THE YEAR 2021-22

ANNEXURE: VII

1. Books of Accounts are being maintained on cash basis of Accounting.
2. Buildings under the fixed assets include additions in buildings after 01-04-2006 and the value of land and building upto 01-04-2006 has not been included while preparing the balance sheet as the same are not yet available.
3. Cash Balances includes permanent advance balances of different offices kept for specified purposes.
4. Bank Balances includes balances of bank accounts maintained by Deans/Directors of each college/department such as Red Cross Fund, Student Aid Fund, Sports Fund Amalgamated Fund, Hostel Fund, Book Bank Security etc.
5. The Investments and Bank Balances includes balances of Employees Provident Fund and Pension Fund. But the same are being earmarked for respective employees pension and Provident Fund. The University acts as custodian of these funds, which have been shown as liability also.
6. The Investment and Bank Balances includes balances of N.R.I. corpus funds/local corpus fund and other award funds. But the same are being earmarked for respective corpus and other awards funds, as the University acts as custodian of these funds which have been shown as liability also.
7. Court cases regarding E.S.I/E.P.F. of contractual/D.P.L employees is pending in the Court. There is contingent liability of Rs. 15.09 Crore.
8. The income from bank interest includes interest received from banks and interest accrued but not received.
9. Sale of fixed assets through auctions has been treated as income as the assets sold were very old.
10. The rate of depreciation charged on fixed assets is based as per rates applicable under Income Tax Act for preparing audited annual accounts. Depreciation has been charged on Written Down Value Method, Depreciation on fixed assets purchased during the year has not been charged to income & Expenditure Statement.
11. Depreciation of Rs. 13.07 Crore has been charged on fixed assets at the rates applicable under Income Tax Act, whereas assets has been purchased out of grant received for the purchase of these assets and amount of grant have been credited to reserve account.
12. Construction work (as per list attached) are in progress and estimate total construction cost (Estimate Liability) is Rs. 320 Crore (Rupees Three Hundred Twenty Crore Only).
13. The University has paid amount to D.S.W. (Engineering Wing) for construction of building by debiting the same to capital work in progress. However, a sum of Rs. 65.19 Crore was not utilized by the above department and same has been shown as bank balance and deposit work. However, all the payment made upto 31st March has been capitalized under fixed asset (bidding).



Sr. No.	Particular	Amount
1.	University Library	10 crore
2.	University Auditorium	20 crore
3.	Indoor Sports Complex	20 crore
4.	All Weather Swimming Pool	10 crore
5.	Student Centre	10 crore
6.	Faculty Accommodation	113 crore
7.	Staff Accommodation	70 crore
8.	Open Air Theatre For Pashu Palan Mela	5 crore
9.	Incubation Centre	5 crore
10.	Boys Hostel	20 crore
11.	BSL 3 Lab	12 crore
12.	International Guest House	10 crore
13.	Working Women Hostel	10 crore
14.	Boundary Wall	5 crore
15.	Total	320 crore

