



G.S. SYAL & CO.
Chartered Accountants
Syal House Lajpat Nagar Market
Jalandhar City

GNA UNIVERSITY

BALANCE SHEET AS ON 31ST MARCH, 2022

LIABILITIES		ASSETS	
DETAIL	AMOUNT(Rs.)	DETAIL	AMOUNT(Rs.)
GENERAL RESERVE		FIXED ASSETS	
Balance	284665476.56	(As per Schedule "A" Annexed)	537935925.55
Add: Excess of Income over expenditure	44885119.96	CURRENT ASSETS, LOANS & ADVANCES	
	329550596.52	A) Current Assets	
LOANS FUNDS		Cash in Hand	224286.29
Karur Vysya Bank OD 430328000063	216950150.30	Karur Vysya Bank-0011	1298331.56
Karur Vysya Bank TL-63	7878479.85	Punjab & Sind Bank C/A 11-1625	4911.50
Karur Vysya Bank TL-77	16616151.89	Fixed Deposit	50676676.93
Karur Vysya Bank TL-14	7905606.00		52204206.28
Karur Vysya Bank T/L/4303723-43	6074173.00	B) Loans & Advances	
Karur Vysya Bank T/L/4303723-57	15229843.00	Amount Recoverable	139550.00
KVB Working Capital Term Loan A/c 9000032	25647194.80	Advance Income Tax	1976417.45
	296301598.84	Advance to Employee	761848.00
UNSECURED LOAN		Fee Receivable	13548555.00
	47150000.00	Post Matriculation Scheme Receivable	197034444.00
CURRENT LIABILITIES & PROVISIONS		Imprest	88600.10
Sundry Creditors	14147303.72	Security Deposit	984203.00
Fee advance	315040.00	Telephone Security	1277.00
GNA - IMT	91674377.30	Security Phagwara Gas Service	6800.00
Professional Tax Payable	4200.00	Security with PSEB	99828.00
Salary Payable	1123055.00		214641522.55
Security Fee Payable	24076097.00		
TDS Payable Contractor	118337.00		
TDS Payable Interest	76838.00		
TDS Payable Professional	110586.00		
TDS Payable Rent	25625.00		
TDS Payable Salary	108000.00		
	131779459.02		
TOTAL Rs....	804781654.38	TOTAL Rs.....	804781654.38

AUDITOR'S REPORT

We have compiled the Balance Sheet and Income & Expenditure Account of GNA University, as at 31st March, 2022 from the books of account of the Trust. The same is correct according to the information and explanations given to us and shown by the books of account subject to our separate report.

For G.S. SYAL & CO.,
CHARTERED ACCOUNTANTS

(GURCHARAN SINGH)
PROPRIETOR
M.N.C. 080075

ACCOUNTANT

PRO-CHANCELLOR

PLACE: JALANDHAR
DATED:

Original





G.S. SYAL & CO.
Chartered Accountants
Syal House Lajpat Nagar Market
Jalandhar City

GNA UNIVERSITY
SCHEDULE : 'A'
FIXED ASSETS AS ON 31ST MARCH, 2022

DESCRIPTION OF ASSETS	W.D.V. as on 01-04-2021	Addition during the year	Sale/transfer	Profit on Sale of Assets	Total	Depreciation	Balance as on 31.03.2022
UNIVERSITY							
Air Conditioner & Cooler	2128136.35	0.00	0.00	0.00	2128136.35	106406.82	2021729.53
Books (Library)	4100211.00	301772.00	0.00	0.00	4401983.00	220099.15	4181883.85
Buiding (Under construction)	255376098.51	1864539.00	0.00	0.00	257240637.51		257240637.51
Building	147487418.64	2543839.00	0.00	0.00	150031257.64	7501562.88	142529694.76
Community Radio Station	0.00	1800039.00	0.00	0.00	1800039.00	90001.95	1710037.05
Computer	28753929.60	3787585.00	0.00	0.00	32541514.60	1627075.73	30914438.87
Fire Extinguisher	49412.45	34456.00	0.00	0.00	83868.45	4193.42	79675.03
Furniture & Fixture	10865477.40	1622262.00	0.00	0.00	12487739.40	624386.97	11863352.43
Labortary Equipment	2628088.90	810356.00	0.00	0.00	3438444.90	171922.25	3266522.66
Land	60212245.00	0.00	0.00	0.00	60212245.00		60212245.00
Lift	5091689.74	0.00	0.00	0.00	5091689.74	254584.49	4837105.25
Office Equipments	3832012.30	1431412.00	0.00	0.00	5263424.30	263171.22	5000253.09
Solar Power Plant	963195.80	3493500.00	0.00	0.00	4456695.80	222834.79	4233861.01
Solar Water Heater	100854.00	0.00	0.00	0.00	100854.00	5042.70	95811.30
Scooter & Motor Cycle A/c	0.00	79600.00	0.00	0.00	79600.00	3980.00	75620.00
Telephone	249537.95	14877.00	0.00	0.00	264414.95	13220.75	251194.20
Sports Equipment	101687.70	1027074.00	0.00	0.00	1128761.70	56438.09	1072323.62
Vehicle	4628812.25	0.00	0.00	0.00	4628812.25	231440.61	4397371.64
Water Sewarage Treatment Plant	516640.80	0.00	0.00	0.00	516640.80	25832.04	490808.76
Workshop Equipments	3352549.85	290987.00	0.00	0.00	3643536.85	182176.84	3461360.01
TOTAL	530437998.24	19102298.00	0.00	0.00	549540296.24	11604370.69	537935925.55

For G.S. SYAL & CO.,
CHARTERED ACCOUNTANTS

(GURCHARAN SINGH)
PROPRIETOR
M.NO. 080075

PLACE: JALANDHAR
DATED:

Ganesh
ACCOUNTANT

Pranay Singh
PRO-CHANCELLOR

Original





G.S. SYAL & CO.
Chartered Accountants
Syal House Lajpat Nagar Market
Jalandhar City

GNA UNIVERSITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

PARTICULARS	DETAIL AMOUNT(Rs.)	PARTICULARS	DETAIL	AMOUNT(Rs.)
To Accreditation Expenses		By Fees A/c		238211381.22
To Advertisement	855500.00			
To Audit Fee	20485748.96			
To Bank Commission	118000.00	By Interest received		2831013.00
To BOS/External Pannel Exp.	682381.97			
To Cad-Cam Course Expenses	27046.00	By Other Income		925029.60
To Computer Rent & Maintenance	867133.00			
To Community Radio Expenses	9609802.00	By Rent received		193850.00
To Donation	23500.00			
To Depreciation	92000.00	By Transportation Fee		6224793.00
To Electricity / Power	11604370.69			
To Examination Expenses	3183968.00	By Grant Alc (Endowment Scholarship)		59453144.00
To E.S.I A/C	1111266.00			
To Expenses CED	332481.00			
To EPF EDLI	908944.00			
To EPF Admin Charges	37281.00			
To ERP Expenses	37215.00			
To Events Exp.	666121.00			
To Employee Provident Fund	1418708.00			
To Family Pension Fund Contribution	273042.00			
To FDP Expenses	620080.00			
To Fee Refund	34950.00			
To Foreign Tour	1072969.00			
To Gratuity	1001223.00			
To Guest Expenses	880532.00			
To HMCT Practical expenses	470559.00			
To Hire Study Education Expenses	235700.93			
To Hostel Expenses	25279.90			
To House Keeping Expenses	1128419.00			
To Insurance Exp	103820.00			
To Interest	366060.00			
To Laboratory Exp. (Physotherapy Lab)	15500191.70			
To Leave with wages	102787.00			
To Legal & Professional expenses	603800.00			
To Marketing Expenses	263220.00			
To Misc. expenses	1275816.00			
To Newspaper & Periodicals Books	887500.57			
To Office expenses	14567.00			
To Other repair	472092.00			
To Pantry Expenses	664522.00			
To Postage T.T.T. A/c	294320.00			
To Printing & Stationery	175814.00			
To Rates & Taxes	1351612.02			
To Rent	29039.00			
To Repair of Building	596625.00			
To Scholarship Expenses	1445470.00			
To Salary	113222133.00			
To Seed Money for R&D	54934316.00			
To Sports Activity & Fees Expenses	551083.00			
To Staff Uniform Expenses	260973.00			
To Staff Welfare Expenses	163195.00			
To Staff Trainee Expenses	32805.00			
To Stipend earn learning programme	2495.00			
To Student Development Expenses	23905.00			
To Student Project Training Expenses	419431.58			
To Student Welfare Expenses	764130.00			
To Subscription & Membership	38905.00			
To T.A & Conveyance	1059036.00			
To Telephone expenses	987053.00			
To Transport Expenses	2039719.00			
To Un-recoverable Amount Written off	1798362.00			
To Visiting Faculty Charges	51.54			
To Vehicle Petrol	779238.00			
To Vehicle Repair	2379361.00			
To Website Maintenance Charges	1250395.00			
To Workshop expenses	212400.00			
To Excess of Income Over Expenditure	63625.00			
	44885119.96			

TOTAL Rs.....

307839210.82

TOTAL Rs....

307839210.82

CERTIFIED CORRECT AS PER OUR CERTIFICATE APPENDED AT THE FOOT OF THE BALANCE SHEET.

For G.S. SYAL & CO.,
CHARTERED ACCOUNTANTS

G.S. SYAL & CO.
19 SEP 2022
CHARTERED ACCOUNTANTS

(GURCHARAN SINGH)
PROPRIETOR
M.NO. 08D075
PLACE: JALANDHAR
DATED:

ACCOUNTANT

PRO-CHANCELLOR

Original

