

**ANNUAL STATEMENT OF
ACCOUNTS
FINANCIAL YEAR 2024-25**



Bihar Animal Sciences University

Patna- 800014 (Bihar), India



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Executive Summary of Annual Statement of Accounts for the Financial Year 2024-25

Bihar Animal Sciences University (herein after referred as BASU) has been established with its headquarters at Patna through an act of Bihar State (BASU Act No. 15 of 2016, notified in the Bihar Gazette on 29 August 2016). The accompanying financial statements comprise the Balance Sheet as at 31st March, 2025, the Statement of Income and Expenditure Account for the year ended as on 31st March 2025, Receipts and Payments Account and a summary of the significant accounting policies and notes to account.

Our responsibility is to prepare these financial statements based on records made available to us that give a true and fair view of the financial position, financial statements of the University in accordance with the accounting principles generally accepted in India, including the Accounting Standards as issued by the Institute of Chartered Accountants of India.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements and prepared financial statement as per Ministry of Human Resource development, Government of India vide order No. 29-4/2012-PD date 17th April 2015 in consultation with C&AG office. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements on the basis of accounting described in significant accounting policies and notes to account.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial



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statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting described in significant accounting policies and notes to account.

University's Responsibility for the financial statements:

University is responsible for providing us details, documents, cash book, bank statement and all other necessary explanation which will help us for preparation of these financial statements that give a true and fair view of the financial position, financial performance of the University in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Ministry of Human Resource development, Government of India vide order No. 29-4/2012-FD date 17th April 2015 in consultation with C&AG office.

Management retains responsibility for the financial information and the basis on which it is prepared and presented. That responsibility includes application by management of the judgment required for the preparation and presentation of the financial information, including the selection and application of appropriate accounting policies and, where needed, developing reasonable accounting estimates.

Executive summary of financial statements:

- 1) **Grant/Funds from Bihar Government, other agencies and utilization thereof:** University has received Grant/funds from Bihar Government to the tune of Rs. 95.27 Crore for the purpose payment of salary, pension and other expenses and the same has been utilized by the university and same has been transferred in respective schedules and recognized as income to the extent of revenue expenditure incurred from such grants/fund.





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- 2) **Receipt of the university from Internal Sources:** During the Financial Year 2024-25, University has received Rs 2.20 Crore from students, Rs 4.96 Crore from other sources and university has earned interest on saving bank account and deposits of Rs 2.30 Crore.
- 3) **PLA Unutilized Grant:** During the Financial Year 2024-25, University has received total grant in PLA CFMS Rs 95.27 Crore and unspent balance from previous year of Rs. 124.64 Crore and University has utilized Rs 83.05 Crore under revenue and capital expenditure and an amount of unspent balance of Rs. 131.86 Crore remains unutilized at the end of financial year.

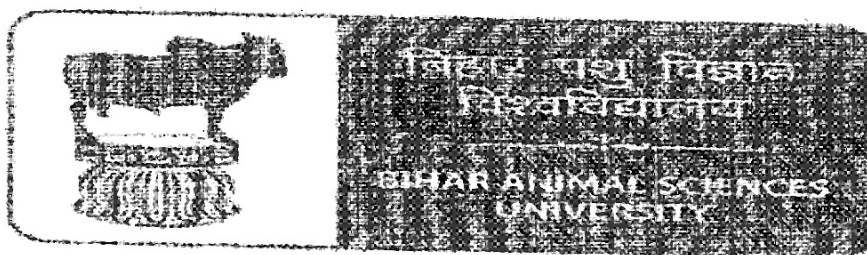
Date: 31/10/2025
Place: Patna

For A K H B & Associates
Chartered Accountants



Harsh Bhagat

(AUTHORIZED SIGNATORY)



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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

BALANCE SHEET AS AT 31st MARCH 2025

(Figures shown Rs. in Crore)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
CORPUS / CAPITAL FUND	1	123.12	103.86
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	0.00	0.00
CURRENT LIABILITIES & PROVISIONS	3	145.25	169.75
TOTAL		268.37	273.60
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
FIXED ASSETS	4		
Tangible Assets		33.65	31.42
Intangible Assets		0.02	0.04
Capital Works in Progress		3.96	4.38
INVESTMENTS FROM EARMARKED / ENDOWMENT	5		
Long Term		0.00	0.00
Short Term			
INVESTMENTS - OTHERS	6	0.00	0.00
CURRENT ASSETS	7	228.50	235.82
LOANS, ADVANCES & DEPOSITS	8	2.24	1.94
TOTAL		268.37	273.60

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna



311023 434895

Comptroller
Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

(Figures shown, Rs. in Crore)

Particulars	Schedule	Current Year (2024-25)	Previous Year (2023-24)
INCOME			
Academic Receipts	9	2.20	1.67
Grants / Subsidies	10	92.41	83.96
Income from Investments	11	0.00	0.00
Interest Earned	12	2.30	2.33
Other Incomes	13	4.96	4.27
Prior Period Income	14	0.00	0.00
TOTAL (A)		101.86	92.24
EXPENDITURE			
Staff Payments and Benefits (Establishment Expenses)	15	62.20	54.11
Academic Expenses	16	3.52	4.48
Administrative and General Expenses	17	23.81	23.59
Repairs & Maintenance	18	0.66	1.08
Finance Costs	19	0.00	0.02
Depreciation	4	3.56	3.61
Others Expenses	20	0.57	1.14
Prior Period Expenses	21	0.00	0.00
TOTAL (B)		94.33	88.04
Balance being excess of income over Expenditure (A-B)		7.54	4.20
Transfer to / from Designated fund		0.00	0.00
Building fund		0.00	0.00
Others (specify)		0.00	0.00
Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)		7.54	4.20

SIGNIFICANT ACCOUNTING POLICIES 22

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 23

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Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

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Assistant Comptroller
Bihar Animal Sciences University, Patna

[Signature]
31/10/2025
Assistant Comptroller
Bihar Animal Sciences University, Patna



M. No. - 434895
311025

[Signature]
31/10/2025
Comptroller
Bihar Animal Sciences University
Patna

Bihar Animal Sciences University
Patna- 800014 (Bihar), India

BALANCE SHEET AS AT 31st MARCH 2025

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
CORPUS / CAPITAL FUND	1	1,23,11,73,882.98	1,03,85,64,554.88
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	0.00	0.00
CURRENT LIABILITIES & PROVISIONS	3	1,45,25,20,506.50	1,69,74,64,579.44
TOTAL		2,68,36,94,389.48	2,73,60,29,134.32
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
		(2024-25)	(2023-24)
FIXED ASSETS	4		
Tangible Assets		32,64,74,601.17	31,41,79,226.17
Intangible Assets		3,39,247.00	3,90,745.00
Capital Works In Progress		3,95,69,600.00	4,38,03,830.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		0.00	0.00
Short Term			
INVESTMENTS - OTHERS (Short Term)	6	0.00	0.00
CURRENT ASSETS	7	2,28,50,16,962.11	2,35,42,07,535.56
LOANS, ADVANCES & DEPOSITS	8	2,23,93,979.20	1,94,39,797.59
TOTAL		2,68,36,94,389.48	2,73,60,29,134.32

SIGNIFICANT ACCOUNTING POLICIES 22

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 23

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna



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M. No. - 434895

Comptroller
Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Particulars	Schedule	Current Year (2024-25)	Previous Year (2023-24)
INCOME			
Academic Receipts	9	2,19,29,518.00	1,67,24,960.80
Grants / Subsidies	10	92,41,14,525.75	83,94,09,898.50
Income from Investments	11	0.00	0.00
Interest Earned	12	2,29,77,872.00	2,32,93,556.20
Other Incomes	13	4,95,50,577.01	4,27,28,532.03
Prior Period Income	14	0.00	0.00
TOTAL (A)		1,01,86,22,792.74	92,23,56,947.53
EXPENDITURE			
Staff Payments and Benefits	15	62,19,85,722.00	54,30,58,012.00
Academic Expenses	16	3,51,32,706.00	4,48,18,597.00
Administrative and General Expenses	17	23,81,15,374.52	23,59,41,685.50
Repairs & Maintenance	18	65,93,264.48	1,08,30,700.00
Finance Costs	19	17,563.25	1,63,283.83
Depreciation	4	3,56,33,831.00	3,61,45,273.00
Others Expenses	20	56,88,171.39	1,14,19,293.00
Prior Period Expenses	21	0.00	0.00
TOTAL (B)		94,32,66,732.64	88,03,76,844.13
Balance being excess of Income over Expenditure (A-B)		7,53,56,060.10	4,19,80,103.40
Transfer to / from Designated fund		0.00	0.00
Building fund		0.00	0.00
Others		0.00	0.00
Balance being Surplus/(Deficit) Carried to Capital Funds (Sch 1)		7,53,56,060.10	4,19,80,103.40

SIGNIFICANT ACCOUNTING POLICIES 22
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 23



Assistant Comptroller
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna

Comptroller
31/10/2025

Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE -1 CORPUS/CAPITAL FUND.

Particulars		Current Year (2024-25)	Previous Year (2023-24)
	Balance at the beginning of the year	1,03,85,64,554.88	87,26,46,357.48
Add:	Contributions towards Corpus/Capital Fund	0.00	0.00
Add:	Grants from Govt. of India and State Government to the extent utilized for Capital Expenditure and Others	11,72,53,268.00	12,39,38,094.00
Add:	Adjustment from Corpus for Deficit	0.00	0.00
Add:	Assets Purchased out of sponsored projects, where ownership vests in the institution	0.00	0.00
Add:	Assets Donated/Gifts Received	0.00	0.00
Add:	Opening Balance Adjustment/Bank Reconciliation/CAG Para Adjustments	0.00	0.00
Add:	Excess of Income over expenditure transferred from the Income & expenditure account	7,53,56,060.10	4,19,30,103.40
(Deduct)	Deficit transferred from the Income & expenditure Account	0.00	0.00
Balance at the year end		1,23,11,73,882.98	1,03,85,64,554.88

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

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Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna



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Comptroller
Bihar Animal Sciences University
Patna

Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 2 DESIGNATED/EARMARKED/ENDOWMENT FUNDS

S.No.	Name of Project	Opening Balance as on 01.04.2024	Grant in Aid	Other Receipts	Total available Fund	Expenses for the Year	Adjustment on Account of Regrouping	Refund of Grant	Unspent Fund as on 31.03.2025
1	Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna



311025
M. No. - 434895

Assistant Comptroller
Bihar Animal Sciences University, Patna

31/10/2024
Assistant Comptroller
Bihar Animal Sciences University, Patna

Comptroller
Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

Particulars	Current Year (2024-25)	Previous Year (2023-24)
A. CURRENT LIABILITIES		
1. Advance/Refunds/Adjustments	0.00	0.00
2. Deposits from students	0.00	0.00
3. Sundry Creditors		
a) For Goods & Services	0.00	0.00
b) Others	0.00	0.00
4. Deposit-Others (including EMD, Security Deposit)	85,46,212.00	93,78,813.00
5. Statutory Liabilities (CPE, TDS, WC TAX, CPE, GIS, NPS)		
a) Overdue	0.00	0.00
b) Others	2,09,08,117.56	2,59,79,583.56
6. Unutilized Grants (Refer Sch 10)	1,31,86,30,760.00	1,42,69,24,282.06
7. Interest Earned on Grant (Refundable)	0.00	0.00
8. Receipt Against Sponsored Project	3,94,95,217.94	12,82,20,984.82
9. Other Mis Funds/Receipts	6,49,40,199.00	10,69,60,916.00
TOTAL (A)	1,45,25,20,506.50	1,69,74,64,579.44
B. PROVISIONS		
1. Taxation	0.00	0.00
2. Gratuity	0.00	0.00
3. Superannuation Pension	0.00	0.00
4. Leave Encashment	0.00	0.00
5. Trade warranties/claims	0.00	0.00
TOTAL (B)	0.00	0.00
TOTAL (A+B)	1,45,25,20,506.50	1,69,74,64,579.44

Assistant Controller (Operation)
Bihar Animal Sciences University, Patna

Assistant Controller
Bihar Animal Sciences University, Patna

Assistant Controller
Bihar Animal Sciences University, Patna



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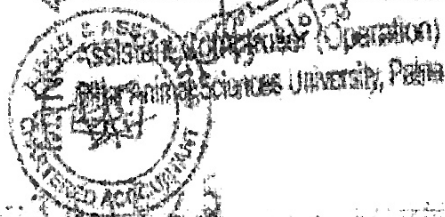
Comptroller
Bihar Animal Sciences University
Patna

Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 4 FIXED ASSETS

S.No.	Assets Heads	Rate of Dep.	Net Block				Depreciation for the year	Net WDV Block 31.03.2025
			Op WDV 01.04.2024	Additions	Deductions	CI Balance		
1	Building	2.00%	2,19,95,603.00	49,40,285.00	0.00	2,69,35,888.00	5,38,718.00	2,63,97,170.00
2	Plant and Machinery	5.00%	81,07,432.00	10,57,534.00	0.00	91,64,966.00	4,58,248.00	87,06,718.00
3	Electrical Equipment & Installation	5.00%	4,90,13,629.17	34,25,515.00	0.00	5,24,39,144.17	26,21,957.00	4,98,17,187.17
4	Furniture, fixtures and Fittings	7.50%	4,30,97,312.61	2,80,23,763.00	0.00	7,11,21,075.61	53,34,081.00	6,57,86,994.61
5	Laboratory Equipment	8.00%	8,52,85,976.85	1,03,22,809.00	0.00	9,56,08,785.85	76,48,703.00	8,79,60,082.85
6	Audio Visual Equipment	7.50%	50,91,102.66	11,34,134.00	0.00	72,25,236.66	5,41,899.00	66,83,343.66
7	Computers/Peripherals	20.00%	7,47,31,973.88	36,89,415.00	0.00	7,84,21,388.88	1,56,84,278.00	6,27,37,110.88
8	Office Equipments	5.00%	2,54,653.00		0.00	2,54,653.00	12,733.00	2,41,920.00
9	Sports Equipment	7.50%	19,92,345.00	5,83,461.00	0.00	24,95,806.00	1,87,185.00	23,08,621.00
10	Library Books and Scientific Journals	10.00%	21,67,035.00	5,90,283.00	0.00	27,57,318.00	2,75,732.00	24,81,586.00
11	Vehicles	10.00%	1,71,68,143.00	7,23,290.00	0.00	1,78,91,433.00	17,89,143.00	1,61,02,290.00
12	Farm Equipments	5.00%	33,98,313.00	30,94,458.00	0.00	64,92,771.00	3,24,639.00	61,68,132.00
13	Kitchen Equipments	5.00%	8,75,707.00	2,64,761.00	0.00	11,40,468.00	57,023.00	10,83,445.00
Total (A)			31,41,79,226.17	5,77,69,708.00	0.00	37,19,48,934.17	3,54,74,333.00	33,64,74,601.17
14	Capital Work in progress (B)		4,38,03,830.00	0.00	42,34,230.00	3,95,69,600.00	0.00	3,95,69,600.00
Total (B)			4,38,03,830.00	0.00	42,34,230.00	3,95,69,600.00	0.00	3,95,69,600.00
S.No.	Intangible Assets		Op WDV 01.04.2024	Additions	Deductions	CI Balance	Amortization for the year	31.03.2025
15	Computer Software	40%	3,98,745.00		0.00	3,98,745.00	1,59,498.00	2,39,247.00
16	E-Journals	40%	0.00	0.00	0.00	0.00	0.00	0.00
17	Patents	9 Years	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)			3,98,745.00	0.00	0.00	3,98,745.00	1,59,498.00	2,39,247.00
Grand Total (A+B+C)			35,83,81,801.17	5,77,69,708.00	42,34,230.00	41,19,17,279.17	3,56,33,831.00	37,62,83,448.17



ASSISTANT COMPTROLLER
Bihar Animal Sciences University, Patna

31/10/2025
Bihar Animal Sciences University, Patna

31/10/2025
Comptroller
Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 5 INVESTMENT FROM EARMARKED/ENDOWMENT FUND

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. In Central Government Securities	0.00	0.00
2. In State Government Securities	0.00	0.00
3. Other approved securities	0.00	0.00
4. Shares	0.00	0.00
5. Debentures and Bonds	0.00	0.00
6. Term Deposits with Banks	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE - 5 A INVESTMENT FROM EARMARKED/ENDOWMENT FUND

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. Endowment fund investment	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE - 6 INVESTMENT SHORT TERM

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. In Central Government Securities	0.00	0.00
2. In State Government Securities	0.00	0.00
3. Other approved securities	0.00	0.00
4. Shares	0.00	0.00
5. Debentures and Bonds	0.00	0.00
6. Others (Specify):		
Term Deposit With Bank	0.00	0.00
TOTAL	0.00	0.00

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna



434895

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3/27 Comptroller 31/10/2025
Bihar Animal Sciences University
Patna

1462

Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 7 CURRENT ASSETS

Particulars	(Amount in Rs.)	
	Current Year (2024-25)	Previous Year (2023-24)
1. Stock:		
a) Stores and Spares	3.00	0.00
b) Loose Tools	0.00	0.00
c) Publications	0.00	0.00
d) Laboratory chemicals, consumables and glass ware	0.00	0.00
e) Building Material	0.00	0.00
f) Electrical Material	0.00	0.00
g) Stationery	0.00	0.00
h) Water supply material	0.00	0.00
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
b) Others (specify)	0.00	0.00
3. Cash and Bank Balances		
a) With Scheduled Banks:		
- In Savings and Other Accounts	2,28,34,72,113.11	2,35,69,37,193.56
- In Cheque in Remittance (CIR)	15,44,849.00	12,70,342.00
b) With non-Scheduled Banks:		
- In term deposit Accounts	0.00	0.00
- In Savings Accounts	0.00	0.00
4. Post Office-Savings Accounts	0.00	0.00
TOTAL	2,28,50,16,962.11	2,35,82,07,535.56

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna

Assistant Comptroller
Bihar Animal Sciences University, Patna



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M. No. - 434895

By *com. to. Sh.*
Comptroller 31/10/2025
Bihar Animal Sciences University
Patna

Bihar Animal Sciences University
Patna-800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

SCHEDULE- 7A BALANCE IN BANK & PL ACCOUNTS

Particulars	(Amount in Rs.)	
	Current Year (2024-25)	Previous Year (2023-24)
BANK ACCOUNTS		
BASU BOM A/c 43126294806 - NLM		
BASU ICICI A/c 238201000239 PFMS DBT		
BASU SBI A/c 11435537733 - LFC	37,17,418.34	58,63,205.47
BASU SBI A/c 30921501071 - PSP Revolving	32,91,972.35	73,00,796.06
BASU SBI A/c 32069842978 - DST/TIST/PSP/NASF	1,90,61,144.00	42,45,761.00
BASU SBI A/c 37081819385 - FLAN	3,56,18,121.65	4,53,46,567.35
BASU SBI A/c 37595723700 - MAHEP/ADWAS	79,55,706.50	36,15,000.50
BASU SBI A/c 37624483043 - Pension Fund	1,56,750.00	1,52,597.00
BASU SBI A/c 37624553828 - Non Plan	33,59,05,743.50	48,75,21,974.00
BASU SBI A/c 37624557685 - Non Operative Fund	25,74,801.98	22,40,633.89
BASU SBI A/c 37624594626 - DWP	10,21,40,471.50	13,03,14,265.30
BASU SBI A/c 37624621799 - Estate Officer	47,83,720.00	46,52,021.00
BASU SBI A/c 38283956186 - EPF	28,95,254.51	28,10,547.51
BASU SBI A/c 38574992173 - ETT Project	2,55,64,803.00	2,76,79,726.00
BASU SBI A/c 38658011566 - Student Online Fee	4,34,49,193.82	3,49,51,800.42
BASU SBI A/c 39660201946 - FR&TC	1,72,01,264.10	1,13,39,538.10
BASU SBI A/c 39747718537 - Basu Fund	6,55,86,176.50	4,34,69,088.50
BASU SBI A/c 39999087409 - GIS	842.00	823.00
BASU SBI A/c 42286247141 - Natural Farming	2,437.00	2,373.00
BASU SBI A/c 42256252494 - Skill Development	651.00	0.00
BASU SBI A/c 42328376071 - CFLD Pulse	207.00	203.00
BASU SBI A/c 42973888676 - AICCP, PS- Project	11,53,539.50	0.00
BASU SBI A/c 43092227042 - Holding A/c	0.00	0.00
BASU SBI A/c 43183834685 - Naden	21,329.50	0.00
BASU SBI A/c 43666113101 - DBU Samwal	3,02,932.50	0.00
BASU SBI A/c 44286254413 - RPI Project	65.00	48.00
BASU SBI A/c No 41941855346 - PFMS	0.00	0.00
BASU SBI A/c 37624552670 - ICAR GRANT ACCOUNT	0.00	0.00
BASU SBI A/c 42602113276 - NLM PROJECT	0.00	0.00
BASU SBI A/c 42206255819 - CFLD PULSE	0.00	0.00
BASU SBI A/c 43125927819 - BASU KVK - JAMUI SALARY	0.00	0.00
BASU SBI A/c 43124705346 - BASU KVK - JAMUI CONTINGENCY	0.00	0.00
BASU SBI A/c 41628097197 - BASU - RECRUITMENT FEE	0.00	0.00
BASU SBI A/c 43106445170 - AnGR BASU	0.00	0.00
BASU SBI A/c 43183820865 - PVC PATHA-ICAR SCHEME 4237	0.00	0.00
BASU SBI A/c 43232506025 - ICAR GRANT	0.00	0.00
BASU SBI A/c 43222509179 - AINP ch. LIFS	0.00	0.00

Assistant Controller (Operation)
Bihar Animal Sciences University, Patna

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Bihar Animal Sciences University, Patna

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31/10/25
M. No. - 434895

31/10/25
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Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

BVC ALLAHABAD BANK	35,682.64	35,682.64
BVC SBI A/c 11435537531 - Main	5,62,56,695.57	5,19,13,233.57
BVC SBI A/c 11435542381 - GIS 70%	1,010.94	982.94
BVC SBI A/c 11435544945 - Library Xerox Machine	1,47,078.58	1,43,181.58
BVC SBI A/c 11435550936 - Marriage Advance	58,455.00	58,455.00
BVC SBI A/c 11435550947 - Festival Advance	31,184.27	30,358.27
BVC SBI A/c 11435612667 - Book Bank	1,71,788.00	1,71,788.00
BVC SBI A/c 35780637006 - LPT Revolving Fund	2,38,622.50	1,98,298.00
BVC SBI A/c 39952032168 - MCC Revolving Fund	2,85,643.72	2,09,10,371.00
BVC SBI A/c 43939193911 - CFMS	40,532.50	0.00
COF Kishanganj SBI A/c 38683596387 - Main	8,96,19,050.00	2,92,98,900.00
COF Kishanganj SBI A/c 39878862592 - RPS	14,02,439.10	13,60,102.10
COVAS KISHANGANJ SBI A/c 42247200666 - RDT	19,56,155.75	1,41,672.00
COVAS KISHANGANJ SBI A/c 4161340747 - Main	2,40,42,798.00	4,59,63,233.00
KVK BOI A/c 60428350497 - GK43	0.00	0.00
KVK SBI A/c 42325432728 - CFLD Oilseed	0.00	0.00
KVK SBI A/c 42325261744 - Soil Development	2,45,471.00	0.00
KVK SBI A/c 38478990416 - Main	85,97,596.76	83,78,389.00
KVK SBI A/c 39478938010 - Revolving Fund	24,33,043.37	14,59,135.09
KVK SBI A/c 42056374399 - Natural Farming	4,49,083.00	4,36,360.00
KVK SBI A/c 42325751026 - RPL/Scaling	36,293.00	34,006.00
KVK SBI A/c 42399541636 - CFLD Pulse	1,59,175.00	1,54,957.00
KVK SBI A/c 60473457290 - Shyama Farm	84,682.94	3,76,214.65
SGIDT A/c 35168522728 Auto Sweep (Student Online)	5,34,279.00	55,66,505.00
SGIDT SBI A/c 11435537666 - Main	7,25,21,331.86	7,23,14,551.86
SGIDT SBI A/c 11435558493 - Student Account	50,20,856.00	3,48,612.30
SGIDT SBI A/c 37716035557 - Student Credit Card	0.00	0.00
SGIDT SBI A/c 49022879824 - CFMS	16,267.50	0.00
TOTAL (A)	96,48,41,353.11	1,11,05,45,118.56

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna



311025
M. No. - 434865

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Comptroller
Bihar Animal Sciences University
Patna

Bihar Animal Sciences University
Patna-800014 (Bihar), India

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

PL ACCOUNTS		
01. BASU Salary General - 16893	17,59,16,555.00	11,47,03,620.00
02. BASU Salary SC - 16892	19,29,00,561.00	10,37,39,648.00
03. BASU Salary ST - 16899	6,05,16,000.00	3,05,14,000.00
04. BASU Infra General - 16894	13,19,13,634.00	7,97,03,929.00
05. BASU Infra SC - 16897	29,52,44,718.00	18,66,77,199.00
06. BASU Infra ST - 16900	6,06,50,000.00	3,06,50,000.00
07. BASU CNC General - 16895	21,11,28,142.00	18,84,33,157.00
08. BASU CNC SC - 16898	17,39,15,053.00	9,27,49,544.00
09. BASU CNC ST - 16896	3,24,00,000.00	1,24,00,000.00
10. BASU COF Salary General - 16901	0.00	0.00
11. BASU COF Salary SC - 16903	0.00	0.00
12. BASU COF Salary ST - 16905	4,00,000.00	4,00,000.00
13. BASU COF Infra General - 16906	0.00	0.00
14. BASU COF Infra SC - 16904	0.00	0.00
15. BASU COF Infra ST - 16906	0.00	0.00
16. BASU COF CNC General - 16902	0.00	0.00
17. BASU COF CNC SC - 16908	0.00	0.00
18. BASU COF CNC ST - 16907	0.00	0.00
19. BASU Non Plan Salary - 16862	24,26,529.00	28,47,20,267.00
20. BASU Non Plan Infra - 17579	42,27,618.00	14,29,46,580.00
21. BASU Non Plan CNC - 17580	9,19,703.00	15,12,78,730.00
22. PR & TC Salary General - 19620	1,09,20,000.00	0.00
23. PR & TC Salary SC - 19622	29,12,000.00	0.00
24. PR & TC Salary ST - 19621	7,28,000.00	0.00
25. PR & TC INFRA General - 19623	84,75,000.00	0.00
26. PR & TC Infra SC - 19624	22,60,000.00	0.00
27. PR & TC Infra ST - 19625	5,65,000.00	0.00
28. PR & TC CNC General - 19626	2,53,24,000.00	0.00
29. PR & TC CNC SC - 19627	47,53,000.00	0.00
30. PR & TC CNC ST - 19628	16,68,000.00	0.00
31. SVC-CNC-General - Child PL A/c - 17580	2,07,572.00	0.00
32. SVC-Infra-General - Child PL A/c - 17579	13,23,406.00	0.00
33. COF-CNC-General - Child PL A/c - 16905	39,94,642.00	0.00
34. COF-CNC-General - Child PL A/c - 16902	9,95,183.00	78,62,032.00
35. COF-CNC-SC - Child PL A/c - 16906	46,22,292.00	49,09,112.00
36. COF-CNC-ST - Child PL A/c - 16907	7,44,467.00	7,62,003.00
37. COF-Infra-General - Child PL A/c - 16904	40,40,000.00	1,66,63,069.00
38. COF-Infra-SC - Child PL A/c - 16901	28,03,000.00	28,00,000.00
39. COF-Infra-ST - Child PL A/c - 16906	4,68,000.00	4,00,000.00
40. COVAS-CNC-General - Child PL A/c - 17580	26,39,070.00	0.00
41. COVAS-Infra-General - Child PL A/c - 17579	21,65,749.00	0.00
42. SCUD-CNC-General - Child PL A/c - 17580	5,075.00	0.00
43. SCUD-Infra-General - Child PL A/c - 17579	6,05,660.00	0.00
TOTAL (B)	1,31,86,30,760.00	1,24,63,92,075.00
TOTAL (A+B)	2,28,34,72,113.17	2,35,69,37,193.56

Assistant Comptroller (Operation)
Bihar Animal Sciences University, Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE - 8 LOANS, ADVANCES & DEPOSITS

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. Advances to employees: (Non-interest bearing)		
a) General, CNE, Imprest and Project Advance	1,27,77,943.40	99,21,405.79
b) Medical Advance	0.00	0.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	0.00	0.00
b) Home loan	0.00	0.00
c) Computer loan	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	0.00	0.00
b) to Suppliers	75,000.00	75,000.00
4. Prepaid Expenses		
a) Insurance	0.00	0.00
b) Other expenses	0.00	0.00
5. Deposits		
a) Telephone	0.00	0.00
b) Lease Rent	0.00	0.00
c) Electricity	0.00	0.00
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	0.00	0.00
b) On Investments-Others		
c) On Loans and Advances	0.00	0.00
d) Others (includes income due unrealized)	0.00	0.00
7. Others		
a) Income Tax TDS	95,41,035.80	94,43,311.80
b) Debit balances in Sponsored Fellowships	0.00	0.00
c) Grants Receivable	0.00	0.00
TOTAL	7,23,93,979.20	1,94,39,797.59

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 9 ACADEMIC RECEIPTS

Particulars	Current Year	Previous Year
	(2024-25)	(2023-24)
Fee from Students		
1. Academic Receipts (Including Admission, Tuition, Semester & Other Fees)	2,19,79,518.00	1,67,24,960.00
TOTAL	2,19,79,518.00	1,67,24,960.00

Assistant Controller (Operation)
Bihar Animal Sciences University Patna



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Bihar Animal Sciences University
Patna-800014 (Bihar), India

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 10 GRANTS/SUBSIDIES (IRREVOCABLE GRANTS & SUBSIDIES)

Particulars	Grant	General/ST/SC	PU Code / Child PU Code	Opening Balance as on 01.04.2024	Add: Receipts During the Year	Total Grant Available during the year	Less: Balance of Grant	Less: Inter Head Transfer	Less: Utilised for Expenditure	Closing Balance as on 31.03.2025	
PLAN BASH	Salary	General	16005	11,10,33,620.00	15,00,00,000.00	26,10,33,620.00	0.00	0.00	5,88,71,968.00	17,11,61,652.00	
		SC	16002	79,27,33,518.00	10,00,00,000.00	20,27,33,518.00	0.00	0.00	98,39,687.00	19,29,00,561.00	
		ST	16009	3,02,08,000.00	3,00,00,000.00	6,02,08,000.00	0.00	0.00	0.00	6,02,08,000.00	
		Subtotal		24,10,00,000.00	28,00,00,000.00	50,10,00,000.00	0.00	0.00	7,87,11,055.00	42,88,35,345.00	
	Infra	General	16006	7,59,53,929.00	5,00,00,000.00	12,59,53,929.00	0.00	0.00	77,22,845.00	11,81,31,004.00	
		SC	16007	10,55,77,200.00	30,00,00,000.00	30,55,77,200.00	0.00	0.00	14,32,561.00	20,42,44,719.00	
		ST	16000	3,03,01,000.00	3,00,00,000.00	6,03,01,000.00	0.00	0.00	0.00	6,03,01,000.00	
		Subtotal		21,18,32,129.00	38,00,00,000.00	59,18,32,129.00	0.00	0.00	92,05,426.00	38,28,25,002.00	
	CNC	General	16008	17,34,13,157.00	11,92,00,000.00	29,26,13,157.00	0.00	0.00	8,15,50,076.00	21,10,83,081.00	
		SC	16004	9,07,48,548.00	8,00,00,000.00	17,07,48,548.00	0.00	0.00	9,43,481.00	16,98,15,053.00	
		ST	16006	1,46,00,000.00	1,00,00,000.00	2,46,00,000.00	0.00	0.00	0.00	2,46,00,000.00	
		Subtotal		27,87,61,701.00	20,92,00,000.00	48,79,61,701.00	0.00	0.00	8,22,98,557.00	40,56,63,144.00	
	Total of PLAN				73,18,59,397.00	68,00,00,000.00	1,41,18,59,397.00	0.00	0.00	17,04,00,045.00	1,24,14,59,162.00
GOP PLAN	Salary	General	16001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		SC	16003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		ST	16005	1,00,000.00	0.00	1,00,000.00	0.00	0.00	0.00	1,00,000.00	
		Subtotal		1,00,000.00	0.00	1,00,000.00	0.00	0.00	0.00	1,00,000.00	
	Infra	General	16009	1,00,000.00	0.00	1,00,000.00	0.00	0.00	0.00	1,00,000.00	
		SC	16003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		ST	16005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		Subtotal		1,00,000.00	0.00	1,00,000.00	0.00	0.00	0.00	1,00,000.00	
	CNC	General	16002	76,22,032.00	0.00	76,22,032.00	0.00	0.00	1,36,42,909.00	72,40,081.00	
		SC	16004	40,00,103.00	0.00	40,00,103.00	0.00	0.00	60,00,000.00	5,00,103.00	
		ST	16007	7,62,003.00	0.00	7,62,003.00	0.00	0.00	2,05,211.00	46,22,292.00	
		Subtotal		1,23,84,138.00	0.00	1,23,84,138.00	0.00	0.00	17,47,110.00	2,14,167.00	
	Total of GOP PLAN				3,10,45,302.00	0.00	3,10,45,302.00	0.00	0.00	23,00,296.00	62,61,242.00
										1,98,43,285.00	1,40,82,022.00

Assistant Comptroller (Operation)
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31.10.25

M. No. - 434885

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Bihar Animal Sciences University
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SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 11 INCOME FROM INVESTMENT

Particulars	Earmarked/Endowment Funds		Other Investments	
	Current Year (2024-25)	Previous Year (2023-24)	Current Year (2024-25)	Previous Year (2023-24)
1. Interest				
a) On Govt. Securities	0.00	0.00	0.00	0.00
b) Other Bonds/ Debentures	0.00	0.00	0.00	0.00
2. Interest on Term Deposits	0.00	0.00	0.00	0.00
3. Income Accrued but not due on Term Deposits/Interest bearing advances to employees	0.00	0.00	0.00	0.00
4. Interest on Savings Bank Accounts	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
Transferred to Earmarked/Endowment Funds	0.00	0.00	0.00	0.00
Balance	0.00	0.00	0.00	0.00

SCHEDULE - 12 INTEREST EARNED

Particulars	Current Year (2024-25)	Previous Year (2023-24)
1. On Accounts with Banks		
a) Savings Accounts (Including Sweep)	2,29,77,872.00	2,32,93,556.20
2. On Debtors and Other Receivable	0.00	0.00
Total	2,29,77,872.00	2,32,93,556.20

Assistant Comptroller (Operation)

Bihar Animal Sciences University, Patna



311025

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 13 OTHER INCOME

Particulars	Current Year (2024-25)	Previous Year (2023-24)
A) Sale of Farm Product	1,30,18,208.75	7,28,26,376.48
B) Veterinary Receipts	82,93,695.51	82,22,096.80
C) Rent, Auction, Rent, Tender & Other	1,08,40,102.00	1,49,11,501.06
D) Recovery	77,76,752.00	42,63,698.00
E) Other Income	96,21,838.75	25,04,860.49
Grand Total	4,95,50,577.01	4,27,28,532.03

SCHEDULE - 14 PRIOR PERIOD INCOME

Particulars	Current Year (2024-25)	Previous Year (2023-24)
A) Academic Receipts	0.00	0.00
B) Income from Investments	0.00	0.00
C) Interest earned	0.00	0.00
TOTAL	0.00	0.00

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Comptroller 31/10/2025
Bihar Animal Sciences University
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Bihar Animal Sciences University
Patna-800014 (Bihar), India

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SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE A/C

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Salaries and Wages-BVC	0.00	32,73,35,667.00	32,73,35,667.00	0.00	28,51,53,734.00	28,51,53,734.00
Salaries and Wages-SGDET	0.00	12,18,30,656.00	12,18,30,656.00	0.00	9,95,98,619.00	9,95,98,619.00
Salaries and Wages-BASU	2,95,79,451.00	0.00	2,95,79,451.00	5,51,23,540.00	0.00	5,51,23,540.00
Salaries and Wages-COF	4,91,31,601.00	0.00	4,91,31,601.00	2,64,13,648.00	0.00	2,64,13,648.00
Salaries and Wages-KVR	1,78,40,938.00	0.00	1,78,40,938.00	1,53,33,782.00	0.00	1,53,33,782.00
Salaries and Wages-COVAS	0.00	7,64,67,409.00	7,64,67,409.00	0.00	5,73,28,499.00	5,73,28,499.00
TOTAL	9,65,51,990.00	52,54,33,722.00	62,19,85,722.00	9,51,71,170.00	44,18,66,842.00	54,13,58,012.00

SCHEDULE - 16 ACADEMIC EXPENSES

Particulars	Current Year (2024-25)			Previous Year (2023-24)		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Attahermentes Chemical Etc	95,28,343.00	54,80,700.00	91,09,043.00	58,04,683.00	69,98,074.00	1,28,02,757.00
B) Examination Expenses	9,83,329.00	11,539.00	9,74,868.00	7,87,301.00	2,68,047.00	9,55,348.00
C) Fellowship	95,50,461.00	0.00	95,50,461.00	37,99,010.00	50,710.00	38,14,728.00
D) Honorarium	2,42,164.00	2,08,950.00	4,51,114.00	5,42,823.00	61,9789.00	13,02,605.00
E) Games & Sports Items	2,52,947.00	5,59,897.00	8,12,844.00	5,15,528.00	9,42,986.00	14,59,514.00
F) Stipend	17,07,089.00	1,07,35,389.00	1,24,42,478.00	98,70,471.00	1,41,85,356.00	1,97,55,827.00
G) Seminar Expenses	15,20,479.00	6,52,498.00	19,71,877.00	26,21,645.00	6,04,255.00	33,05,900.00
H) Student Welfare Expenses	0.00	0.00	0.00	0.00	20,38,916.00	20,38,916.00
TOTAL	1,75,84,832.00	1,76,47,874.00	3,52,32,706.00	1,89,31,445.00	2,58,87,132.00	4,48,18,577.00

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21/10/2025
Assistant Comptroller
Bihar Animal Sciences University, Patna



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M. No. - 434895

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Comptroller
Bihar Animal Sciences University
Patna

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Bihar Animal Sciences University
Patna- 800014 (Bihar), India

journals at a higher rate of 40 % as against depreciation of 10 % provided in respect of library books.

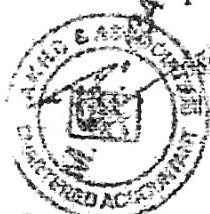
- e. Expenditure on acquisition of software has been separated from computer and peripheral, as apart from being intangible assets, the rate of obsolesce in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40 % against depreciating of 20 % divided in respect of computers and peripherals.
- f. Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on written down method at the following rates:

S.N.	Name of Assets	Dep. %
1	Land	0%
2	Site Development	2%
3	Buildings	2%
4	Roads & Bridges	2%
5	Tube wells & Water Supply	2%
6	Sewerage & Drainage	2%
7	Electrical Installation and equipment	5%
8	Plant & Machinery & Office Equipment	5%
9	Scientific & Laboratory Equipment	8%
10	Office Equipment	7.50%
11	Audio Visual Equipment	7.50%
12	Computers & Peripherals	20%
13	Furniture, Fixtures & Fittings	7.50%
14	Vehicles	16%
15	Lib. Books & Scientific Journals	10%
16	Computer Software	40%
17	E-journals	40%

- g. Depreciation is provided for the whole year on additions during the year.
- h. Where an asset is fully depreciated it will be carried at a residual of Rs.1.00 in the Balance Sheet and will not be further depreciated. Thereafter, Depreciation is calculated on the addition of each year separately at the rates of depreciation for respective assets.

4. Stocks

Expenditure on purchase of chemicals, glassware, publications, printing & stationery items, other stores is accounted as revenue expenditure in the year of purchase.



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SCHEDULE: 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

As on 31.03.2025, the claim in the suits and arbitration cases by contractors amounted to Rs. NIL.

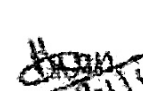
2. Bihar Animal Sciences University (BASU) has been established with its headquarter at Patna through an act of Bihar State (BASU Act No. 15 of 2016, notified in the Bihar Gazette on 29 August 2016).

3. Corpus/Capital Fund:

Prior period rectification adjustment entries if any have been accounted in Annual Accounts for the FY 2024-25.


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Bihar Animal Sciences University, Patna

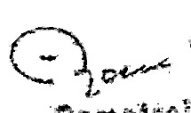

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