

ANNUAL ACCOUNTS

2024-25



Dr. B.R. Ambedkar University Delhi
Lothian Road, Kashmere Gate
Delhi - 110006

DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

BALANCE SHEET AS AT 31st MARCH, 2025

Amount in (Rs.)

SOURCES OF FUNDS	Schedule	2024-25	2023-24
CORPUS/CAPITAL FUND	1	88,91,02,313	1,07,75,90,756
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	1,12,06,41,646	1,06,75,53,333
CURRENT LIABILITIES & PROVISIONS	3	1,31,30,45,844	1,22,25,97,002
		3,32,27,89,803	3,36,77,41,092

APPLICATION OF FUNDS	Schedule	2024-25	2023-24
FIXED ASSETS	4		
- Tangible Assets		1,60,09,80,942	1,62,72,39,432
- Intangible Assets		1,48,98,318	1,97,90,427
- Capital Work- In Progress		7,31,87,623	58,69,623
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
- Long term		-	-
- Short term		29,86,93,586	55,39,16,641
INVESTMENTS-OTHERS	6		
- Corpus Fund		-	-
- Others		-	-
CURRENT ASSETS	7	74,67,91,127	71,90,51,332
LOANS, ADVANCES AND DEPOSITS	8	58,82,38,208	44,18,73,637
Total		3,32,27,89,803	3,36,77,41,092

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

FRN No. 005823N

UDIN:- 25544904BMJNMW3075

CONTROLLER OF FINANCE

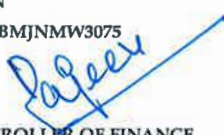
VICE-CHANCELLOR



DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Amount in (Rs.)

Particulars	Schedule	2024-25	2023-24
<u>INCOME</u>			
Academic Receipts	9	12,03,78,068	14,02,58,591
Grants/Subsidies	10	57,78,69,290	75,61,81,272
Income from Investments	11	1,15,75,132	1,65,83,661
Interest Earned	12	39,04,209	33,07,018
Other Income	13	35,57,350	22,72,468
Prior Period Incomes	14	36,65,193	16,29,840
<u>TOTAL (A)</u>		72,09,49,242	92,02,32,850
<u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment Expenses)	15	60,89,72,839	62,22,60,861
Academic Expenses	16	10,88,81,694	11,57,32,885
Administrative & General Expenses	17	11,62,81,713	15,51,45,058
Transportation Expenses	18	4,64,028	4,56,876
Repair & Maintenance	19	3,44,06,119	3,83,40,860
Finance Cost	20	1,02,560	67,017
Depreciation	4	5,64,49,339	6,24,58,520
Other Expenses	21	-	45,065
Prior Period Expenses	22	19,53,985	6,84,924
<u>Total (B)</u>		92,75,12,276	99,51,92,065
-Balance Being Excess Of Income Over Expenditure (A- B)		(20,65,63,034)	(7,49,59,215)
Balance Being Surplus /(Deficit) Carried To Corpus / Capital Fund		(20,65,63,034)	(7,49,59,215)
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		
FRN No. 005823N			
UDIN:- 25544904BMJNMW3075			
 CONTROLLER OF FINANCE		 VICE-CHANCELLOR	



DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE - 1 - CORPUS/CAPITAL FUND

Amount in (Rs.)

Particulars	Schedule	2024-25	2023-24
Opening Balance(Balance at the beginning of the year)		1,07,75,90,756	1,20,09,28,137
Add: Contribution towards Corpus / Capital Fund (Adjustment of Previous Year)			
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	4	8,93,37,882	4,57,61,222
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		-	-
Add: Assets Donated/Gifts Received		-	-
Add: Reversal of Opening Fees Transfer Entry		-	3,94,54,283
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account		-	-
Add: General Fund - SHRM		-	-
Total		1,16,69,28,638	1,28,61,43,642
Less: Reversal of Opening Fees Transfer Entry		-	3,25,48,199
Less: Transfer to Scholarship	2A	21,18,044	33,47,274
Less: Transfer to Learning Enhancement	2A	52,95,110	75,31,368
Less: Transfer to Application Fee	2A	-	1,10,81,606
Less: Transfer to Student Welfare Fund	2A	8,89,235	20,28,515
Less: Amount Transfer to UDF From Corpus (Transfer entry)		-	69,06,586
Less: Amount Transfer to UDF From Fees (Including Bank interest)	Ann-10A	5,94,03,551	6,79,05,706
Less: Amount Transfer to UDF From GIA (Other Income)	Ann-10A	35,57,350	20,69,415
Less: Amount Transfer to UDF From Projects (Overhead income)	Ann-10A	-	1,75,000
Excess/(Deficit) transferred from the Income & Expenditure Account		(20,65,63,034)	(7,49,59,215)
Total		27,78,26,324	20,85,52,885
Closing Balance		88,91,02,313	1,07,75,90,756



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SCHEDULE - 2 - DESIGNATED/EARMARKED FUND

Amount in (Rs.)

Particulars	Schedule	Amount in (Rs.)	
		2024-25	2023-24
		Earmarked Funds	
1	2	3	4
(A)			
a) Opening balance	2A	1,06,75,53,331	88,60,33,296
b) Additions during the year	2A	12,89,65,070	9,45,07,895
c) Income from investments made of the funds	2A	-	-
d) Accrued Interest on investments/ Advances	2A	-	-
e) Interest on Savings Bank a/c	2A	1,93,05,925	2,71,61,485
f) Other additions (Specify nature)	2A		
- Transfer from Tuition Fees/ Total fee	2A	7,12,63,290	8,30,55,165
Total (A)		1,28,70,87,616	1,09,07,57,840
(B)			
Utilisation/ Expenditure towards objectives of funds			
i) Capital Expenditure	2A	12,93,30,068	-
ii) Revenue Expenditure	2A	3,71,15,901	2,32,04,508
Total (B)		16,64,45,969	2,32,04,508
Closing Balances at the year end (A- B)		1,12,06,41,646	1,06,75,53,331
Represented by			
Cash and Bank Balances		39,75,88,024	55,55,49,521
Investment		39,85,70,498	39,85,70,498
Interest accrued but not due		67,62,058	2,62,73,813
Advance		31,77,21,066	8,71,59,500
Total		1,12,06,41,646	1,06,75,53,331



DR.B.R. AMBEDKAR UNIVERSITY DELHI
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Schedule 2A

Earmarked Funds (Refer Annexure 19 & 20)

Name of the Earmarked 1	Opening Balance		Additions during the year			Total		Expenditure on the object during the year	Closing Balance		Total (11+12)
	Earmarked 2	Accumulated Interest 3	Earmarked 4	Transfer from Tuition Fees/ Total Fee 5	Interest 7	Earmarked (2+4+5)	Accumulated Interest (3+7)		Earmarked 11	Accumulated Interest 12	
1. Scholarship	2,40,80,112	9,74,544	1,46,26,320	21,18,044	4,23,066	4,08,24,476	13,97,610	1,01,13,296	3,07,11,180	13,97,610	3,21,08,790
2. Learning Enhancement	13,12,70,697	80,63,813	3,69,46,185	52,95,110	18,22,854	17,35,11,992	98,86,667	96,82,585	16,38,29,407	98,86,667	17,37,16,074
3. Application Fee	5,77,02,790	57,75,023	1,35,38,950	-	6,16,341	7,12,41,740	63,91,364	44,23,059	6,68,18,681	63,91,364	7,32,10,045
4. Student Welfare Fund	3,33,36,713	23,24,716	8,89,235	8,89,235	6,63,353	3,51,15,183	29,88,069	17,92,221	3,33,22,962	29,88,069	3,63,11,031
5. University Development Fund	65,59,09,304	13,89,25,099	4,42,20,560	6,29,60,901	1,56,04,647	76,30,90,765	15,45,29,746	13,73,61,008	62,57,29,757	15,45,29,746	78,02,59,503
6. Facilities & Services Charges	91,90,520	-	1,47,58,980	-	1,19,322	2,39,49,500	1,19,322	26,75,800	2,12,73,700	1,19,322	2,13,93,022
7. Alumni fees	-	-	39,84,840	-	56,342	39,84,840	56,342	3,98,000	35,86,840	56,342	36,43,182
Total	91,14,90,136	15,60,63,195	12,89,65,070	7,12,63,290	1,93,05,925	1,11,17,18,496	17,53,69,120	16,64,45,969	94,52,72,527	17,53,69,120	1,12,06,41,647



DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE - 3 CURRENT LIABILITIES AND PROVISIONS

Amount in (Rs.)

Particulars	Annexure	2024-25	2023-24
A Current Liabilities			
1. Deposits from Staff			-
2. Deposits from Students	1	11,36,57,601	9,60,76,129
3. Sundry Creditors			
a) For Goods and Services	2	2,00,63,527	38,313
b) For Others - Capital Goods	3	-	-
4. Deposit- Others (including EMD, Security Deposit)	4	42,94,145	43,22,418
5. Statutory Liabilities (GPF , TDS ,WC , Tax , CPF , GIS , NPS)			
a) Others	5	19,00,586	9,50,173
6. Other Current Liabilities			
a) Salaries Payable	Ann-18	10,48,494	12,52,659
b) Grant Total Of Sponsered Project (Other Than Consultancy Project)	Sch - 3(a)	7,39,80,756	6,98,12,868
c) Receipts against sponsored fellowship and scholarships	Sch - 3(b)	2,70,260	10,260
d) Receipts against UGC projects	Sch - 3(c)	17,03,920	47,42,542
e) Unutilised Grants	Sch - 10	20,26,82,000	39,20,33,816
f) SHRM Liabilities			
-Student Employee Welfare Fund - SHRM		1,35,31,294	1,35,31,294
-Student Fund - SHRM		5,07,337	5,07,337
-Projects - SHRM		4,80,704	4,80,704
-Other Current Libailites - SHRM		95,078	95,078
g) Other Funds			
- ECCC (Delhi Project)	Sch - 3(c)	-	19,781
- Campus Development	Sch - 3(c)	1,09,076	1,09,076
- Study of New Experiment	Sch - 3(c)	1,47,205	1,47,205
-'Survey/study of Bairwa Community	Sch - 3(c)	7,93,821	7,93,821
-Initiative for Archival Research in Indian Language	Sch - 3(c)	81,59,306	79,60,587
- Aud Consultancy Project	Sch - 3(a)	15,69,324	13,83,366
- Advance Returned by PWD (Granted for Consultant in Dheerpur Campus)		13,26,221	13,26,221
h) Other Liabilities			
- Amount Payable	6	32,05,37,387	36,33,40,443
- Projects Liability	6A	14,72,266	12,57,921
- University Development Fund		30,95,458	30,95,458
-Advance From Universisty Development Fund		26,51,55,245	-
Total (A)		1,03,65,81,008	96,32,87,467
B Provisions			
1. Gratuity	Sch-15A	14,36,58,457	13,83,37,570
2. Accumulated Leave Encashment	Sch-15A	13,28,06,378	12,09,71,965
Total (B)		27,64,64,835	25,93,09,535
Total (A+B)		1,31,30,45,844	1,22,25,97,003



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SCHEDULE - 3 (a) SPONSORED PROJECTS

S.No.	Name of the Project	Opening Balance as on 01.04.2024		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2025	
		Credit	Debit				Credit	Debit
		3	4				5	6
Part - I - CECED Projects								
1	Aga Khan Foundation	1,05,947	-	-	1,05,947	-	1,05,947	-
2	Ahvaan	2,74,439	-	-	2,74,439	-	2,74,439	-
3	Alamb	10,516	-	-	10,516	-	10,516	-
4	Care India (Odisha Project)	50,153	-	-	50,153	-	50,153	-
5	Care India Start Early	3,80,365	-	-	3,80,365	-	3,80,365	-
6	Central Square Foundation	91,479	-	-	91,479	-	91,479	-
7	CIFF	7,59,790	-	-	7,59,790	-	7,59,790	-
8	DHFL	6,26,193	-	-	6,26,193	-	6,26,193	-
9	Katha (MCD School)	87,653	-	-	87,653	-	87,653	-
10	Mobile Creches	81,363	-	-	81,363	-	81,363	-
11	Next Education India Pvt. Ltd	2,50,848	-	-	2,50,848	-	2,50,848	-
12	Plan International India	1,34,842	-	-	1,34,842	-	1,34,842	-
13	World Bank Meghalya	20,823	-	-	20,823	-	20,823	-
14	World Bank Sat	10,49,993	-	-	10,49,993	-	10,49,993	-
15	CECED Resource Fund	2,53,70,246	-	-	2,53,70,246	-	2,53,70,246	-
	TOTAL OF CECED PROJECTS	2,92,94,650	-	-	2,92,94,650	-	2,92,94,650	-
	Interest	1,09,91,248	-	13,66,606	1,23,57,854	-	1,23,57,854	-
	Bank Charges	-	-	-	-	-	-	-
	TOTAL	4,02,85,898	-	13,66,606	4,16,52,504	-	4,16,52,504	-



S.No.	Name of the Project	Opening Balance as on 01.04.2024		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2025	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
Part-II - Projects Other Than CECE								
16	Anil Divan Foundation	6,00,001	-	-	6,00,001	-	6,00,001	-
17	A W Mellom Foundation	2,42,288	-	-	2,42,288	-	2,42,288	-
19	Bharti Gupta Ramola	6,00,000	-	-	6,00,000	-	6,00,000	-
20	Chicago University Fund	1,11,397	-	-	1,11,397	-	1,11,397	-
21	E Qual Project	19,598	-	-	19,598	-	19,598	-
22	HAB, Leiden University	11,86,382	-	-	11,86,382	-	11,86,382	-
23	Help in NGO	1,65,000	-	-	1,65,000	-	1,65,000	-
24	ICSSR Delhi Oralities	2,56,415	-	-	2,56,415	-	2,56,415	-
25	ICSSR Praveen Singh	4,03,049	-	-	4,03,049	-	4,03,049	-
26	India Foundation for the Arts	1,411	-	-	1,411	-	1,411	-
27	Indiana University	32,069	-	-	32,069	-	32,069	-
28	INTACH (Farming in Dryland Central India)	27,484	-	-	27,484	-	27,484	-
29	JIT (Symposium)	49,560	-	-	49,560	-	49,560	-
30	Maritime Conference	39,458	-	-	39,458	-	39,458	-
31	Misc. Fund	24,85,965	-	-	24,85,965	-	24,85,965	-
32	MSUD Fulbright Haysprog.	4,242	-	-	4,242	-	4,242	-
33	National Book Trust	58,325	-	-	58,325	-	58,325	-
34	Nupi	50,337	-	-	50,337	-	50,337	-
35	Sail Project	2,97,210	-	-	2,97,210	-	2,97,210	-
36	SFTIG Grant	26,134	-	-	26,134	-	26,134	-
37	ICSSR Impact COVID-19	-	4,759	1,30,000	1,25,241	35,608	89,633	-
38	NBHM Library Fund	10,066	-	-	10,066	10,066	-	-



S.No.	Name of the Project	Opening Balance as on 01.04.2024		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2025	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
39	CSSRM Project	11,25,000	-	-	11,25,000	-	11,25,000	-
40	Raja Ramnohan Roy Lib. Foundation	1,00,000	-	-	1,00,000	-	1,00,000	-
41	Salt Project	1,60,508	-	-	1,60,508	-	1,60,508	-
42	Aud@city Bank Sponserhip	1,05,500	-	-	1,05,500	-	1,05,500	-
43	ICSSR Project (Prof. Kartik Dave)	8,72,500	-	-	8,72,500	6,75,049	1,97,451	-
44	ICSSR Project (Dr. Anandini Dar)	-	-	-	-	-	-	-
45	CCK Winter School Fees	24,506	-	-	24,506	-	24,506	-
46	NSDL	27,798	-	-	27,798	-	27,798	-
47	ICSSR Project (Dr. Amit Singh)	9,50,000	-	-	9,50,000	3,13,650	6,36,350	-
48	ICSSR Project (Dr. Dheerak Kr. Nite)	2,69,200	-	5,56,500	8,25,700	6,40,490	1,85,210	-
49	ICSSR Project (Dr. Nitin Malik)	1,84,000	-	-	1,84,000	1,73,803	10,197	-
50	ICSSR Project (Dr. Rishab Kr. Mishra)	2,95,000	-	2,25,000	5,20,000	3,03,923	2,16,077	-
51	ICSSR(Urfat Anjem Mir)	-	-	3,50,000	3,50,000	-	3,50,000	-
52	ICSSR(Vikshit Bharat Vision N-East)	-	-	42,89,534	42,89,534	9,84,834	33,04,700	-
53	VVGNLI	1,356	-	-	1,356	-	1,356	-
54	National Minorities Fund project	1,418	-	5,134	6,552	-	6,552	-
	Total Misc.Project	1,07,83,177	4,759	55,56,168	1,63,34,586	31,37,423	1,31,97,163	-
	Bank Interest	27,42,365	-	4,35,089	31,77,454	-	31,77,454	-
	TOTAL	1,35,25,543	4,759	59,91,257	1,95,12,041	31,37,423	1,63,74,618	-

Part III

56	Cengage Sponserhip Fund	18,690	-	-	18,690	-	18,690	-
57	Tech Mahindra Fund	79,214	-	-	79,214	-	79,214	-
58	Sage Publication	24,500	-	-	24,500	-	24,500	-
59	GIZ Consultancy Proeject	43,200	-	-	43,200	-	43,200	-
61	Shastri Indo Canadian Institute Fund	8,679	-	4,200	12,879	-	12,879	-
62	AUD Consultancy Fee	10,52,668	-	-	10,52,668	-	10,52,668	-
63	Azad Foundation	40,000	-	-	40,000	-	40,000	-
64	Kaustav Banerjee(Consultancy Project	-	-	1,43,191	1,43,191	-	1,43,191	-
65	Bank Interest	1,16,415	-	38,567	154,982	-	154,982	-
	TOTAL Consultancy Project	13,83,366	-	1,85,958	15,69,324	-	15,69,324	-



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DR. B.R. AMBEDKAR UNIVERSITY DELHI			
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<u>SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS</u>			
			(Amount in Rs.)
Particulars	Annexure	2024-25	2023-24
A. UGC Grants			
Balance B/F		47,42,542	46,09,449
Add - Receipts during the Year		-	-
Add - Interest Received		1,43,066	1,33,447
Total (A)		48,85,608	47,42,896
Less - Refunds		31,43,888	-
Less - Utilised for Revenue Expenditure		-	-
a) SVS B. Voc. UGC Fund Expsnes		37,800.00	-
b) Start up Project - UGC Fund		-	-
c) UKIERI Project - UGC Fund		-	-
d) Bank charges		-	354
Less - Utilised for Capital Expenditure		-	-
Total (B)		31,81,688	354
Unutilised carried forward (A-B)		17,03,920	47,42,542
B. Grants from State Govt.		-	-
I. Grant in Aid (Government of Delhi)			
Balance B/F		39,20,33,816	41,37,28,800
Less: Adjustment		-	-
Add - Receipts during the Year		47,50,00,000	77,62,71,000
Amount of interest transferred to Grant in Aid - earned on SB		28,55,356	39,76,510
Total (A)		86,98,89,172	1,19,39,76,310
Less - Utilised for Revenue Expenditure		57,78,69,290	75,61,81,272
Less - Utilised for Capital Expenditure		8,93,37,882	4,57,61,222
Total (B)		66,72,07,172	80,19,42,494
Unutilised carried forward (A-B)		20,26,82,000	39,20,33,816
II. ECCC : (Govt of NCT of Delhi)			
Balance B/F		19,781	14,07,324
Add: Receipt during the year		14,36,943	14,17,024
Add: Bank Interest Received		-	39,425
Total (A)		14,56,724	28,63,773
Less Refunds		14,56,724	28,43,992
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		14,56,724	28,43,992
Unutilised carried forward (A-B)		-	19,781



III. Campus Development (Govt of NCT of Delhi)			
Balance B/F		1,09,076	1,09,076
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		1,09,076	1,09,076
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,09,076	1,09,076
Particulars	Annexure	2024-25	2023-24
IV. Study of New Experiment (Govt of NCT of Delhi)			
Balance B/F		1,47,205	1,47,205
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		1,47,205	1,47,205
Less Refunds			
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,47,205	1,47,205
V. Survey/Study of Bairwa Community (Govt of NCT of Delhi)			
Balance B/F		7,93,821	7,93,821
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		7,93,821	7,93,821
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		7,93,821	7,93,821
VI. Initiative for Archival in Indian Language (Govt of NCT of Delhi)			
Balance B/F		79,60,587	76,69,420
Add: Receipt during the year		-	50,00,000
Add: Bank Interest Received		1,98,719	1,89,323
Total (A)		81,59,306	1,28,58,743
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	48,98,156
Less Utilized for Capital Expenditure		-	-
Total (B)		-	48,98,156
Unutilised carried forward (A-B)		81,59,306	79,60,587
Grand Total (I+II+III+IV+V+VI)		21,35,95,328	40,58,06,828



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Schedule 4A - University Grant Commission (UGC)

S. No.		Assets Head	Rate (%)	Gross Block				Depreciation for the Year			Net Block		
				Opening Balance as on 01.04.2024	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2025	Opening Balance as on 01.04.2024	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2025	2024-25	2023-24
Tangible Assets:													
1 Scientific & Laboratory Equipment				50,69,696		-	50,69,696	34,49,234	4,05,575.68	-	38,54,810	12,14,886	16,20,462
2 Office Equipment													
a) Office Equipment Other				26,57,821	-	-	26,57,821	17,61,612	1,99,337	-	19,60,948	6,96,873	8,96,209
b) Voltage & Stabilisers				1,75,301	-	-	1,75,301	1,05,182	13,148		1,18,329	56,972	70,119
3 Audio Visual Equipment													
a) Audio Conference System				3,26,251	-	-	3,26,251	1,95,751	24,469	-	2,20,220	1,06,031	1,30,500
4 Furniture, Fixtures & Fittings													
a) Table/Chairs/sofa/carpet				6,91,106	-	-	6,91,106	6,19,104	51,833	-	6,70,937	20,169	72,002
5 Lib. Books & Scientific Journals													
a) Books				25,07,190	-	-	25,07,190	25,07,189	-	-	25,07,189	1	1
6 Computers & Peripherals													
a) Computers				2,99,24,898	-	-	2,99,24,898	2,99,24,897	-	-	2,99,24,897	1	1
Total (A)				4,13,52,263	-	-	4,13,52,263	3,85,62,969	6,94,362	-	3,92,57,331	20,94,932	27,89,294
Intangible Assets:													
1 Computer Software				1,10,02,327	-	-	1,10,02,327	1,10,02,326	-	-	1,10,02,326	1	1
2 E - Journals				58,20,691	-	-	58,20,691	58,20,690	-	-	58,20,690	1	1
Total (B)				1,68,23,018	-	-	1,68,23,018	1,68,23,016	-	-	1,68,23,016	2	2
Total (A + B)				5,81,75,281	-	-	5,81,75,281	5,53,85,985	6,94,362	-	5,60,80,347	20,94,934	27,89,296

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	Total (A)	74,13,518	1,26,41,467	1,89,35,31,417	28,82,20,315	2,95,00,746	31,44,33,744	1,57,90,97,673	1,61,05,39,051
	Total (A)	1,89,87,59,366							



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Capital Work In Progress:										
1	Dharampur Campus	-	4,05,33,000	-	4,05,33,000	-	-	-	-	4,05,33,000
2	Rohini Campus	-	2,67,85,000	-	2,67,85,000	-	-	-	-	2,67,85,000
3	Madrasa Road	-	-	-	-	-	-	-	-	-
4	Karampura Campus	-	-	-	-	-	-	-	-	-
5	Lodhi Campus	-	58,69,623	-	58,69,623	-	-	-	-	58,69,623
	Total (B)		6,73,18,000		7,31,87,623					7,31,87,623
Intangible Assets:										
1	Computer Software	40%	97,29,032	-	1,06,60,092	92,66,437	8,16,433.60	1,35,613.00	99,47,258	7,12,834
2	E-Journals	40%	18,58,70,095	-	20,00,95,900	16,65,54,230	2,26,89,429.40	33,33,239.80	18,59,10,419	1,41,85,481
	Total (C)		19,55,99,127		21,07,55,992	17,58,20,667	2,35,05,863	34,68,853	19,58,57,677	1,48,98,315
	Total (A+ B+ C)		2,10,02,28,116		2,17,74,75,032	46,40,40,982	5,30,06,609	67,56,170	51,02,91,421	1,66,71,83,611
										1,63,38,21,261



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Schedule 4C - Karampura Campus												
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2024	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2025	Opening Balance as on 01.04.2024	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2025	2024-25	2023-24
Tangible Assets:												
1	Electrical Installation & Equipment	5%	1,00,379	-	-	1,00,379	35,543	5,019	-	40,562	59,817	64,836
2	Plant & Machinery											
3	Office Equipment											
	a) Water Cooler	7.5%	1,70,169	-	-	1,70,169	26,173	12,763	-	38,936	1,31,233	1,43,996
	b) Voltage Stabilizer	7.5%	96,600	-	-	96,600	57,960	7,245	-	65,205	31,395	38,640
	(c) Office Equipment Other	7.5%	2,64,823	25,73,605	-	28,38,428	64,743	2,12,882	-5,74,786	8,52,411	19,86,017	2,00,080
	(d) Air conditioner	7.5%		29,79,131		29,79,131	-	2,23,435	-8,93,739	11,17,174	18,61,957	-
4	Audio Visual Equipment											
	a) Audio Conference System	7.5%	3,36,468	-	-	3,36,468	1,85,990	25,235	-	2,11,225	1,25,243	1,50,478
5	Computers & Peripherals											
	a) Computers	20%	35,723	-	-	35,723	32,043	920	-	32,963	2,760	3,680
6	Furniture, Fixtures & Fittings	7.5%	5,35,287	55,38,960	-	60,74,247	1,30,801	4,55,569	-12,46,266	18,32,636	42,41,611	4,04,486
7	Lib Books & Scientific Journals											
	Land - Leasehold (Perpetual lease)	10%	1,660	-	-	1,660	1,162	166	-	1,328	332	498
8	Small Value Assets											
	a) Other Assets	7.5%	4,20,431	-	-	4,20,431	2,24,324	31,532	-	2,55,856	1,64,575	1,96,107
	Total (A)		19,61,540	1,10,91,696	-	1,30,53,236	7,58,739	9,74,766	-27,14,791	44,48,296	86,04,940	12,02,801





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Schedule 4D - Campus Development											
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				(Amount in Rs.)
			Opening Balance as on 01.04.2024	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2025	Opening Balance as on 01.04.2024	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2025	Net Block
Tangible Assets:											
1	Computers & Peripherals	20%	1,70,950	-	-	1,70,950	1,70,950	-	-	1,70,950	-
2	Books	10%	7,116	-	-	7,116	5,468	712	-	6,180	936
	Total (A)		1,78,066	-	-	1,78,066	1,76,418	712	-	1,77,130	936
	Total (A)		1,78,066	-	-	1,78,066	1,76,418	712	-	1,77,130	936
	GRAND TOTAL		2,16,05,43,003	10,09,80,079	1,26,41,467	2,24,88,81,615	52,03,62,125	5,46,76,449	40,41,379	57,09,97,194	1,63,78,15,006
Schedule 4E - SHRM											
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				(Amount in Rs.)
			Opening Balance as on 01.04.2024	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2025	Opening Balance as on 01.04.2024	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2025	Net Block
Tangible Assets:											
1	Electrical Installation and Equipment	5%	16,42,488	-	-	16,42,488	1,64,248	82,124.00	-	2,46,372	13,96,116
2	Vehicles	10%	6,30,993	-	-	6,30,993	1,26,198	63,099.00	-	1,89,297	4,41,696
3	Office Equipment		-	-	-	-	-	-	-	-	-
a) Photocopier/Duplicator		7.5%	4,12,728	-	-	4,12,728	61,910	30,955.00	-	92,865	3,19,863
b) Air Conditioner		7.5%	3,79,713	-	-	3,79,713	56,956	28,478.00	-	85,434	2,94,279
c) Air Cooler		7.5%	24,738	-	-	24,738	3,710	1,855.00	-	5,565	19,173
d) Water Cooler		7.5%	78,910	-	-	78,910	11,836	5,918.00	-	17,754	61,156
e) Voltage Stabilizer		7.5%	57,328	-	-	57,328	8,600	4,300.00	-	12,900	44,428
f) Office Equipment other		7.5%	9,58,069	-	-	9,58,069	1,43,710	71,855.00	-	2,15,565	7,42,504
4	Audio Visual Equipment		-	-	-	-	-	-	-	-	-
a) Audio Conference System		7.5%	2,08,807	-	-	2,08,807	31,322	15,661.00	-	46,983	1,61,824
5	Computers & Peripherals		-	-	-	-	-	-	-	-	-
a) Computers		20%	18,00,022	-	-	18,00,022	7,20,008	3,60,004.00	-	10,80,012	7,20,010
b) Peripherals		20%	11,83,173	-	-	11,83,173	4,73,270	2,36,635.00	-	7,09,905	4,73,268
6	Furniture, Fixtures & Fittings		-	-	-	-	-	-	-	-	-
a) Cabinet/Almirah/Filling Rack		7.5%	55,091	-	-	55,091	8,264	4,132.00	-	12,396	42,695
b) Table/Chairs/Sofa/Carpet		7.5%	82,438	-	-	82,438	12,366	6,183.00	-	18,549	63,889
c) Wooden Partitions		7.5%	49,941	-	-	49,941	7,492	3,746.00	-	11,238	38,703
d) Other Furniture		7.5%	14,23,031	-	-	14,23,031	2,13,454	1,06,727.00	-	3,20,181	11,02,850
7	Library Books & Scientific Journals		-	-	-	-	-	-	-	-	-
a) Books		10%	72,03,144	-	-	72,03,144	14,40,628	7,20,314.00	-	21,60,942	50,42,202
	Total (A)		1,61,90,614	-	-	1,61,90,614	34,83,972	17,41,986	-	52,25,958	1,09,64,656
Intangible Assets:											
1	Computer Software	40%	59,827	-	-	59,827	47,862	11,964.00	-	59,826	1
	Total (B)		59,827	-	-	59,827	47,862	11,964	-	59,826	1
	Total (A+B)		1,62,50,441	-	-	1,62,50,441	35,31,834	17,53,950	-	52,85,784	1,09,64,657

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Schedule 4F- Lodhi Road Campus												
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2024	Additions during the year	Deductions/A djustments	Closing Balance as on 31.03.2025	Operating Balance as on 01.04.2024	Depreciation for the Year	Deductions/Adj ustments	Closing Balance as on 31.03.2025	2024-25	2023-24
Tangible Assets												
1	Lab Equipment	8%	-	2,36,749	-	2,36,749	-	18,940	-	18,940	2,17,809	-
	Total (A)		-	2,36,749	-	2,36,749	-	18,940	-	18,940	2,17,809	-





DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)										
Schedule 4 - Fixed Assets										
S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block	
			Opening Balance as on 01.04.2024	Additions during the year	Closing Balance as on 31.03.2025	Deductions/Adjustments	Opening Balance as on 01.04.2024	Depreciation for the Year	Closing Balance as on 31.03.2025	(Amount in Rs.)
(A) Tangible Assets										
1	Land - Leasehold (Perpetual lease)	-	1,39,50,33,333	-	1,39,50,33,333	-	-	-	-	1,39,50,33,333
2	Buildings	2%	15,72,92,750	-	15,72,92,750	-	1,60,33,869	31,45,855	1,91,79,724	13,81,13,026
3	Electrical Installation and Equipment	5%	1,21,63,606	-	1,21,63,606	-	50,05,234	6,08,180	56,13,414	65,50,192
4	Scientific & Laboratory Equipment	8%	1,15,68,693	2,36,749	1,18,05,442	-	77,17,081	9,44,435	86,61,517	31,43,925
	Vehicles	10%	13,28,475	-	13,28,475	-	4,05,191	1,32,847	5,38,038	7,90,437
5	Office Equipment									9,23,284
	a) Photocopier/Duplicator	7.5%	19,12,069	-	19,12,069	-	15,61,250	30,955	15,92,205	3,19,864
	b) Air Conditioner	7.5%	2,69,62,435	52,78,560	2,92,61,864	29,79,131	1,94,10,241	21,94,640	2,16,04,880	76,56,984
	c) Air Cooler	7.5%	2,19,687	12,700	2,32,387	-	98,650	17,429	1,16,078	1,21,037
	d) Water Cooler	7.5%	21,70,850	-	21,70,850	-	13,24,256	1,62,814	14,87,070	6,83,780
	e) Voltage Stabilizer	7.5%	31,20,000	-	31,20,000	-	29,47,693	39,512	29,87,205	8,46,594
	f) Office Equipment other	7.5%	2,50,32,455	31,46,076	2,47,73,093	34,05,438	1,17,24,680	18,57,982	1,35,16,524	1,32,795
6	Audio Visual Equipment									1,33,07,775
	a) Audio Conference System	7.5%	75,25,198	-	75,25,198	-	34,62,468	5,64,390	40,26,858	34,98,340
7	Computers & Peripherals									40,62,730
	a) Computers	20%	8,38,16,987	-	8,38,16,987	-	7,44,90,819	24,21,542	7,69,12,361	69,04,626
	b) Peripherals	20%	81,25,382	35,42,215	1,16,67,797	-	74,15,678	9,45,078	85,10,756	31,57,041
8	Furniture, Fixtures & Fittings									7,09,904
	a) Cabinet/Almirah/Filling Rack	7.5%	1,21,26,902	-	1,21,26,902	-	92,77,292	9,09,518	1,01,86,810	19,40,092
	b) Table/Chairs/Sofa/Carpet	7.5%	4,17,31,171	-	4,17,31,171	-	3,41,05,457	31,29,838	3,72,35,295	44,95,876
	c) Wooden Partitions	7.5%	1,60,18,930	-	1,60,18,930	-	1,48,53,819	11,26,407	1,59,80,226	38,704
	d) Other Furniture	7.5%	1,24,73,227	55,76,820	1,17,93,149	62,56,898	48,92,498	8,84,486	51,20,595	66,72,554
9	Library Books & Scientific Journals									75,80,729
	a) Books	10%	13,93,99,068	9,48,843	14,03,47,911	-	11,62,51,915	1,37,84,072	13,00,35,987	1,03,11,924
	Other Assets	7.5%	4,20,431	-	4,20,431	-	2,24,324	31,532	2,55,856	1,64,575
	Total (A)		1,95,84,41,949	1,87,41,963	1,96,45,42,345	1,26,41,467	33,12,02,415	3,29,31,512	36,35,61,399	1,60,09,80,942
11	Capital Work in Progress	-	58,69,623	6,73,18,000	7,31,87,623	-	-	-	-	7,31,87,623
	Total (B)									58,69,623
(C) Intangible Assets:										
S. No.	Assets Head	Rate (%)	Opening Balance as on 01.04.2024	Additions during the year	Closing Balance as on 31.03.2025	Deductions/Adjustments	Opening Balance as on 01.04.2024	Depreciation for the Year	Closing Balance as on 31.03.2025	Net Block
12	Computer Software	40%	2,07,91,186	9,31,060	2,17,22,246	-	2,03,16,625	8,28,397,60	2,10,09,410	7,12,836
13	E-Journals	40%	19,16,90,786	1,42,25,805	20,59,16,591	-	17,23,74,920	2,26,89,429,40	19,17,31,109	1,41,85,482
	Total (C)		21,24,81,972	1,51,56,865	22,76,38,837	-	19,26,91,545	2,35,17,827	21,27,40,519	1,48,98,318
Total (A+B+C)			2,17,67,93,444	10,12,16,828	2,26,53,68,805	1,26,41,467	52,38,93,960	5,64,49,339	57,63,01,918	1,65,28,99,485

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Schedule - 5 INVESTMENTS FROM EARMARKED

(Amount in Rs.)

Particulars	Annexure	2024-25	2023-24
1. In Central Government Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares (AUD Centre for IIE)		1,00,000	1,00,000
5. Debentures and Bonds		-	-
6. Term Deposits with Banks (fees)			
7. Others			
- Corpus		-	-
- Non-Corpus			
8. Investment from saving Bank Account (Fees)		-	-
9. Investment from saving Bank Account (Project)		-	-
10. Investment from saving Bank Account (UDF)		-	-
11. Investment from saving Bank Account (GIA NPS)		-	-
12. Investment from SHRM		69,54,194	69,54,194
Total		70,54,194	70,54,194

Schedule - 5(A) INVESTMENTS FROM EARMARKED

Funds	Annexure	2024-25	2023-24
1.UDF Investment	7	10,23,10,612	29,82,73,000
2.Fees Investment		18,93,28,780	24,85,89,447
Total		29,16,39,392	54,68,62,447

Schedule - 6 INVESTMENTS - OTHERS

Particulars	Annexure	2024-25	2023-24
1. In Central Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares		-	-



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5. Debentures & Bonds		-	-
6. Others (Sweep Investment GIA)		-	-
Total		-	-



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SCHEDULE 7- CURRENT ASSETS

Particulars	Annexure	2024-25	2023-24
1. Stock			
- Stationery		22,29,454	28,10,980
2. Sundry Debtors			
a) Debts Outstanding for a period exceeding six months		9,08,669	8,95,104
b) Others (TDS recoverable)		-	-
3. Cash and Bank Balance			
- Cash & Imprest:			
(a) Cash in hand		-	-
(b) Imprest	8	10,00,574	10,10,542
- Bank Balance:			
a) With scheduled banks			
- In Current Account			
- In Term Deposit Account			
- In Savings Account	9	63,75,37,811	62,20,01,322
b) With non- scheduled banks			
- In Term Deposit Account			
- In Savings Account			
c) Tuition fee Due		-	-
d) Fees Accrued		10,51,14,619	9,23,33,384
Total		74,67,91,127	71,90,51,332

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Particulars	Sub - Schedule	2024-25	2023-24
1. Advance to Employees : (Non - Interest Bearing)			
(A) Grant-in-Aid (GIA) Accounts			
(i) Advance to Staff	8.1	11,88,350	9,05,832
(ii) Seed Money Advance	8.2	59,133	59,133
(iii) LTC Advance	8.3	1,40,619	73,431
(B) Fees Accounts			
(i) For Academic activities	8.4	12,70,662	15,24,637



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(C) Projects Accounts			
(i) From JTT	8.5	50,000	50,000
(ii) From Projects Other than CECED	8.6	4,95,408	1,57,908
(iii) From Ford Foundation	8.7	1,40,000	1,40,000
(iv) From UGC	8.8	80,956	89,956
2. Advances and other amounts recoverable in cash or in kind or for value to be received			
(A) Capital Account			
(i) Advances to PWD and Others	8A	25,06,95,156	30,97,56,864
(B) University Development Fund Accounts			
(i) Advance to Pwd and others	8.9	31,64,50,404	8,56,34,863
(C) Projects Accounts			
(i) Advance to suppliers/institutions for UGC sponsored projects activities	8.10	-	28,800
(ii) TDS Receivable	8.11	1,91,698	1,91,698
(D) Grant-In-Aid(GIA) Accounts			
(i) Advance to Suppliers	8.12	26,79,574	29,96,597
(ii) Amount Recoverable from Staff	8.13	48,504	48,504
(iii) Amount Recoverable from Vendor	8.14	9,285	9,285
(v) Amount Recoverable from Vendor (Karampura Camp)	8.15	30,400	30,400
(E) FEE Accounts			
(i) Advance to Suppliers/ Vendors	8.16	-	-
(ii) TDS Receivable			
(iii) Recovery(Fees A/c GST)		40,160	-
(F) TDS Recoverable	8.17	62,42,920	34,42,218
(G) Advances to CRA Project	8.18	8,60,822	6,40,936
(H) SHRM Advances		21,65,850	21,65,850
3. Deposits			
(a) Telephone Connection Deposits		16,500	16,500
(b) Lease Rent Security for Karampura flat		1,56,000	1,56,000
(c) Security Deposit(Karampura campus)		6,96,148	6,96,148
(d) Electricity connection security		24,750	24,750
(e) Security Deposits (Telephone)		31,450	31,450
4. Income Accrued			
(A) On Investments from Earmarked/Earmarked Funds			
(i) Accrued Interest on UDF		18,57,516	2,13,69,271
(ii) Accrued Interest Fees		26,15,943	1,16,32,605
Total		58,82,38,208	44,18,73,637



DR. B.R. AMBEDKAR UNIVERSITY DELHI
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Sub Schedule-8.1

GIA Accounts-Advances to Employees - for carrying out official assignments

S.NO	Particulars	2024-25	2023-24
1	Aman kumar Singh	6,500	20,000
2	Anshu singh	80,000	40,000
3	AR (Administration)	10,000	10,000
4	Benil Biswas	1,97,700	41,142
5	Budhaditya Das	-	42,728
7	Jyotirmoy Bhattacharya	-	25,000
8	Kopal	45,000	45,000
9	Moggallan Bharti	1,12,875	1,12,875
10	Rajeev Kumar	4,800	26,220
11	Rachna Chaudhary	-2,655	26,550
12	Sunil Kumar Dahiya	-	8,772
13	Sunita Singh	43,539	43,539
14	Suresh Babu	12,000	12,000
15	AIC-AUDF	98,506	98,506
16	Bidhan Chandra Dash	3,43,500	3,43,500
17	Gaurav Gupta(AR) AS	-	10,000
18	Nikhil Singh Charak	990	-
19	Abhishek Bhardwaj	23,000	-
20	Nishant Kumar	50,000	-
21	Oinam Hemlata Devi	8,504	-
22	Rinju Rasaily	78,500	-
23	Salvin Paul	59,000	-
24	Subash	46,788	-
25	Tanya Chaudhary	15,000	-
26	Amit Kumar Mishra	-18,740	-
27	Dharmendra Kumar	-1,430	-
28	Prasad T.S.V. Kammilli	-2,525	-
29	Sachit Sharma	-1,500	-
30	Sanjay Sharma	-3,000	-
31	Satyaketu Sankrit	-3,180	-
32	Sitanshu S Jena	-972	-
33	Noorul Haq	-3,000	-
34	Prakash Singh	-5,000	-
35	Rohan Rai	-5,850	-
	Total	11,88,350	9,05,832

Sub Schedule-8.2

GIA Accounts - Advances to employees - Seed Money Grant for Research

S.NO	Particulars	2024-25	2023-24
1	Bidhan Chandra Dash	59,133	59,133
	Total	59,133	59,133



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Sub Schedule-8.3

GIA Accounts - Advance to Employees - LTC Advances

S.NO	Particulars	2024-25	2023-24
1	LTC Advance NT Diheung	20,000	20,000
2	Deepak Bishla	-	53,431
3	Akha K Mao LTC	45,000	-
4	Ashish Patidar LTC	41,181	-
5	Dinesh Kumar (Lib) LTC	34,438	-
	Total	1,40,619	73,431

Sub Schedule-8.4

Fee Accounts - Advance to Employees - for Academic activities

S.NO	Particulars	2024-25	2023-24
1	Anand Burdhan	-	20,000
2	Kritika Mathur	4,08,900	2,64,500
3	Lawence Liang	4,000	27,475
4	Nokil Singh	-	1,00,000
5	Mahendra Prajapati	30,000	1,40,000
6	Shekhar tokas	-	59,640
7	Pulak Das	-	73,600
8	Sunil kumar Dahiya	-	12,000
9	SVS Imprest	2,04,436	2,05,797
10	Anup Dhar	4,20,300	4,20,300
11	Rohit Negi	-	13,000
12	Asmita Kabra	1,21,335	1,21,335
13	Benil Biswas	47,920	47,920
14	Manoj Kumar	-	19,070
15	Shubhra Bahal	10,979	-
16	Santosh Kumar Singh	22,792	-
	Total	12,70,662	15,24,637

Sub Schedule-8.5

Projects Accounts - Advances to Employees - for JTT project activities

S.NO	Particulars	2024-25	2023-24
1	Anup Kumar Dhar	50,000	50,000
	Total	50,000	50,000

Sub Schedule-8.6

Projects Accounts - Advances to Employees - for Miscellaneous projects activities

S.NO	Particulars	2024-25	2023-24
1	Kartik Dave	1,20,000	22,500
2	Sitansu s Jena	25,000	25,000
3	Dr Nitin Malik	-	10,000
4	DTTDC	44,722	44,722
5	Amit Singh (ICSSR)	2,50,000	-
6	India International Centre	55,686	55,686
	Total	4,95,408	1,57,908

Sub Schedule-8.7

Projects Accounts - Advances to Employees - for Ford Foundation project activities

S.NO	Particulars	2024-25	2023-24
1	Saurabh chowdhury	1,40,000	1,40,000
	Total	1,40,000	1,40,000



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Sub Schedule-8.8

Projects Account - Advances to Employees/ Institutions - for UGC sponsored projects activities

S.NO	Particulars	2024-25	2023-24
1	IIC	80,956	80,956
2	Ankur Rathore	-	9,000
	Total	80,956	89,956

Sub Schedule-8.9

UDF Account - Advances to Pwd and others

S.NO	Particulars	2024-25	2023-24
1	UGC Account Syndicate Bank	2,50,11,097	2,80,00,000
2	E E BPD B- 122 PWD New Delhi	2,62,84,062	5,76,34,863
3	AUD General A/c	16,05,00,000	-
4	AUD Salary A/c	10,46,55,245	-
	Total	31,64,50,404	8,56,34,863

Sub Schedule-8.10

Projects Accounts - Advances to Suppliers/ Institutions for UGC Sponsored projects activities

S.NO	Particulars	2024-25	2023-24
1	Tourism and Hospitality Skill Council	-	28,800
	Total	-	28,800

Sub Schedule-8.11

Projects Accounts - TDS refund receivable

S.NO	Particulars	2024-25	2023-24
1	TDS Receivable (Azim Premji Foundation)	65,200	65,200
2	CECED	1,26,498	1,26,498
	Total	1,91,698	1,91,698

Sub Schedule-8.12

GIA Accounts - Advances to Suppliers/ Institutions

S.NO	Particulars	2024-25	2023-24
1	AUD (ACIIE)	10,40,000	10,40,000
2	Centre for Training & Social Research	70,000	70,000
3	India International Centre	4,67,598	6,07,854
4	India Islamic Cultural Centre	30,000	30,000
5	Inflibnet Centre	21,740	21,740
6	Intelligent Communication Systems India Ltd.	3,14,421	3,14,421
7	Member Secratory NCTE	1,51,000	1,51,000
8	SMS water grace BMW Pvt ltd	1,380	2,500
9	Tourism Hospitality	-	28,800
10	DTTDC Ltd.	1,84,624	1,62,318
11	Indraprastha Gas Ltd.	4,11,673	4,11,673
12	National informatic centre	-	1,35,051
13	Delhi E-Governance Society	11,800	11,800
14	Syncline Films Pvt ltd.	-	9,440
15	BS Traders	-24,662	-
	Total	26,79,574	29,96,597

Sub Schedule-8.13

GIA Accounts - Amount recoverable from staff

S.NO	Particulars	2024-25	2023-24
1	Dhirendera Dutt Dangwal	5,714	5,714
2	M A Sikandar	37,995	37,995
3	Saurbah	1,705	1,705
4	Vikramaditya Sahai (TDS Recov.)	3,090	3,090
	Total	48,504	48,504



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Sub Schedule-8.14

GIA Accounts - Amount recoverable from vendors

S.NO	Particulars	2024-25	2023-24
1	Harish Hospitality	9,285	9,285
	Total	9,285	9,285

Sub Schedule-8.15

GIA Accounts - Advances to suppliers/ institutions from Karampura Campus account

S.NO	Particulars	2024-25	2023-24
1	Loan and Advances Supplier Karampura	30,400	30,400
	Total	30,400	30,400

Sub Schedule-8.16

Fee Accounts - Advances to suppliers/ vendors

S.NO	Particulars	2024-25	2023-24
		-	-
		-	-
	Total	-	-

Sub Schedule-8.17

Tds Receivable

S.NO	Particulars	2024-25	2023-24
1	GIA	-	9,39,481
2	Fees	24,40,879	22,32,050
3	UDF	37,75,746	2,70,687
4	SHRM	26,295	-
	Total	62,42,920	34,42,218

Sub Schedule-8.18

Project Accounts - CRA Project

S.No.	Particulars	2024-25	2023-24
1	Abhay Kumar Dubey	1,91,643	2,00,000
2	IIC	6,28,337	4,21,186
3	Raja Films	40,842	19,750
	Total	8,60,822	6,40,936



DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)					
Sub Schedule-8A Capital Account - Advances to PWD for works and Others					
S.NO	Name of the Division	Opening Balance as on 01.04.2024	Advance paid during the year	Adjustments during the year	Closing Balance as on 31.03.2025
1	BSES Rajdhani Power Ltd. Capital	12,43,424	-	-	12,43,424
2	Executive Engineer, BPD B 122 PWD Delhi		-	-	
	a. EE B-122, PWD Misc. Civil Work L Block KP	18,00,000	-	-	18,00,000
	b. EE B - 122 Repair Boundary Wall Karampura Campus	6,29,580	-	-	6,29,580
	c. EE BPD B 122 Main Block Karampura	30,27,381	-	-	30,27,381
	d. EE, BPD B 122 PWD - Multipurpose Building KP	3,19,972	-	-	3,19,972
3	Executive Engineer, (Civil) PWD Div. 323	7,73,450	-	-	7,73,450
4	Executive Engineer, Elect. - B - 141 - PWD	44,34,661	-	-	44,34,661
5	Executive Engineer, (Electrical) Div. No.353	2,09,876	-	-	2,09,876
6	EE PWD EMD 451- RMO & DG Set Work	48,85,898	-	-	48,85,898
7	EXECUTIVE ENGINEER F-111 PWD NEWDELHI				
	a. EE F- 111 Dheerpur & Rohini Campus	27,00,00,000	-	6,73,18,000	20,26,82,000
	b. EE F-111 PWD Boundary Wall Dheerpur	11,92,000	-	-	11,92,000
8	Executive Engineer M-241 PWD	24,37,864	-	-	24,37,864
9	Secretary , NDMC Advance	93,41,000	-	-	93,41,000
10	Executive Engineer M-241(Lift In admin Block)	17,51,733	7,72,148	-	25,23,881
11	Executive Engineer M-241(Visitor room repairing)	42,00,025	-	-	42,00,025
12	Executive Engineer SRD-1(M-241)(CR Block Rooms)	35,10,000	-	-	35,10,000
13	Executive Engineer (E) B-141 PWD New Delhi	-	4,22,864	-	4,22,864
14	Executive Engineer SRD-1(M-241), PWD	-	75,28,080	4,66,800	70,61,280
	Total	30,97,56,864	87,23,092	6,77,84,800	25,06,95,156



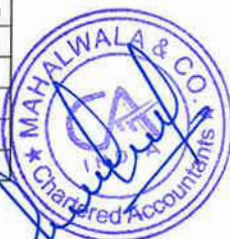
DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

Particulars	Annexure	2024-25	2023-24
FEES FROM STUDENTS			
Academic :			
1. Tuition Fees	10	11,70,24,073	11,92,57,270
2. Admission Fees	20	91,15,891	1,39,51,056
3. Scholarship	20	1,19,50,520	93,15,730
4. Learning Enhancement	20	3,02,56,685	2,29,94,325
5. University Development Fund	20	3,61,93,160	2,75,92,640
6. Facilities & Services Charges	20	1,20,83,180	91,90,520
7. Enrolment Fees		-	-
8. Library Admission Fees		-	-
9. Laboratory Fees		-	-
10. Art & Craft		-	-
11. Registration Fees		-	-
12. Student Welfare Fund	19	-13,751	20,26,402
13. Syllabus Fee		-	-
14. Alumini Fees	20	35,86,840	-
Total (A)		22,01,96,598	20,43,27,943
Examinations :			
1. Admission Test Fees		-	-
2. Annual Examination Fees		-	-
3. Mark Sheets, Certificates		-	-
4. Entrance Examination Fees		-	-
Total (B)		-	-
Other Fees :			
1. Identity Card Fee		-	-
2. Fine/ Miscellaneous Fees/Penalty Fees	10A	16,05,303	9,57,939
3. Medical Fees		-	-
4. Transportation Fees		-	-
5. Hostel Fees	10A	9,36,982	4,40,895
6. Prior period Income (Fees)		-	-
Total (C)		25,42,285	13,98,834
Sale of Publications :			
1. Sale of Admission Forms		-	-
2. Sale of Syllabus and Question Paper		-	-
3. Sale of prospectus including admission forms		-	-
Total (D)		-	-
Other Academic Receipts			
1. Registration fee for workshops, programmes , Processing Fee		-	-
2. Registration fees (Academic Staff College)		-	-
3. Other Academic Receipt	10A	8,11,710	36,25,029
Total (E)		8,11,710	36,25,029
Grand Total (A+B+C+D+E)		22,35,50,593	20,93,51,806
Amount transfer to Earmarked			
Less: Scholarship	20	1,19,50,520	93,15,730
Less: Learning Enhancement	20	3,02,56,685	2,29,94,325
Less: University Development Fund	20	3,61,93,160	2,75,92,640
Less: Facilities & Services Charges	20	1,20,83,180	91,90,520
Less: Alumini Fees	20	35,86,840	-
Less: Student Welfare fund	20	-13,751	-
Less: Admission fund	20	91,15,891	-
Grand Total		12,03,78,068	14,02,58,591



DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)					
SCHEDULE 10- GRANTS /SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)					
Particulars	Plan			(Amount in Rs.)	
	GIA Salary	General	GIA Capital Assets	2024-25	2023-24
Balance B/f	7,13,93,598	5,06,40,218	27,00,00,000	39,20,33,816	41,37,28,800
Less: Adjustment of Unspent Grant	-	-	-	-	-
Unspent Grant As per DHE sanction order.	7,13,93,598	5,06,40,218	27,00,00,000	39,20,33,816	41,37,28,800
Add: Previous year Adjustment for amount spent towards capital expenditure	-	-	-	-	-
Add: Receipts during the Year	40,00,00,000	7,50,00,000	-	47,50,00,000	77,62,71,000
Add: Un-Spent amount received from Erstwhile DIHRM during the Year	-	-	-	-	-
- Amount of Interest earned on depositing GIA Fund	10,74,781	17,80,575	-	28,55,356	39,76,510
Total	47,24,68,379	12,74,20,793	27,00,00,000	86,98,89,172	1,19,39,76,310
Less: Advance paid to Pwd	-	-	-	-	-
Balance	47,24,68,379	12,74,20,793	27,00,00,000	86,98,89,172	1,19,39,76,310
Less : Utilised for Capital Expenditure	-	2,20,19,882	6,73,18,000	8,93,37,882	4,57,61,222
Balance	47,24,68,379	10,54,00,911	20,26,82,000	78,05,51,290	1,14,82,15,088
Less : Utilised for Revenue Expenditure	47,24,68,379	10,54,00,911	-	57,78,69,290	75,61,81,272
Unspent Grant at the end of year 2025	-	-	20,26,82,000	20,26,82,000	39,20,33,816
Utilised for Revenue Expenditure from UDF	12,59,17,586	10,46,35,280	-	23,05,52,866	-
Total Utilised for Revenue Expenditure from Grant & UDF	59,83,85,965	21,00,36,191	-	80,84,22,156	-



DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE 11- INCOME FROM INVESTMENTS FIXED DEPOSIT

(Amount in Rs.)

Particulars	Annexure	2024-25	GIA		Fees	
			2023-24		2024-25	2023-24
1. Interest						
a. On Government Securities		-	-		-	-
b. Other Bonds/Debentures		-	-		-	-
2. Interest on Term Deposits		-	-		-	-
- Interest on Investment(FDR)		-	-		1,15,75,132	1,65,83,661
3. Interest accrued but not due on Term Deposits/ Interest bearing advances to employees		-	-		-	-
4. Interest on Savings Bank Accounts		-	-		-	-
5. Others (Specify)			-		-	-
Total		-	-		1,15,75,132	1,65,83,661
Less: Interest Transferred to Grant in Aid		-	-		-	-
Balance		-	-		1,15,75,132	1,65,83,661

SCHEDULE 12: INTEREST EARNED

(Amount in Rs.)

Particulars	Annexure	2024-25	GIA		Fees	
			2023-24		2024-25	2023-24
1. On Savings Account with scheduled banks		28,55,356	39,76,510		30,89,622	28,58,762
2. On Savings Account with scheduled banks (Fees)		-	-		-	-
3. On Loans		-	-		-	-
a. Employees/Staff		-	-		-	-
b. Others		-	-		8,14,587	4,48,256
4. On Debtors and Other Receivables		-	-		-	-
Total		28,55,356	39,76,510		39,04,209	33,07,018
Less: Interest Transferred to Grant in Aid		28,55,356	39,76,510		-	-
Balance		-	-		39,04,209	33,07,018



DR.B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE 13 · OTHER INCOME

(Amount in Rs.)

Particulars	Annexure	2024-25	2023-24
A. Income from Land and Buildings			
1. Hostel Room/Guest House Rent		-	27,750
2. License Fee		2,90,404	1,02,867
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc		-	-
4. Electricity charges recovered		-	-
5. Water charges recovered		12,285	-
Total (A)		3,02,689	1,30,617
B. Sale of Institute's Publications		-	-
C. Income from holding events			
1. Gross Receipts from Annual function/Sports Carnival		-	-
Less: Direct expenditure incurred on the annual function/ sports carnival		-	-
2. Gross Receipts from fetes		-	-
Less: Direct expenditure incurred on the fetes		-	-
3. Gross Receipts for educational tours		-	-
Less: Direct expenditure incurred on the tours		-	-
4. Others (to be specified and separately disclosed)		-	-
Total (C)		-	-
D. Others			
1. Income from Consultancy		-	-
2. RTI Fees		-	352
3. Income from Royalty		-	-
4. Sale of application form/recruitment fees		11,41,000	-
5. Misc. receipts (Sale of tender form, waste paper, Books, Cash prize money,sale out of scrap etc)		1,00,769	84,655
6. Profit on Sale/disposal of Assets		-	-
a) Owned assets		-	-
b) Assets received free of cost		-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organisations		-	-
Total (D)		12,41,769	85,007



E. Others (specify)			
- Photocopy Charges		848	2,702
- Misc. Income		17,56,080	1,14,290
- Sponsorship		-	-
- Election Fees		-	-
- ID Card Fees		-	64,600
- Library Fine		1,67,104	-
- Degree Fees/transcript/dissasertion fees		32,460	79,400
- Crech (Receipt)		53,700	71,700
- Duplicate identity card		2,700	5,150
-Electricity Charges Receipt		-	2,847
-Fine Collection		-	13,155
-Short & Excess		-	-
- Forfeited Performance Gurantee		-	15,28,000
Total (E)		20,12,892	18,81,844
Total (A+B+C+D+E)		35,57,350	20,97,468
Overhead - Project(F)		-	1,75,000
Total (F)		-	1,75,000
Grand Total (A+B+C+D+E+F)		35,57,350	22,72,468

SCHEDULE 14- PRIOR PERIOD INCOME

Particulars	Annexure	2024-25	2023-24
1.. Other Income-Fees Income		1,348	16,29,840
2.. Prior Period income(Reversal of depreciation)		36,63,845	-
Total		36,65,193	16,29,840



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SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rs.)

Particulars	Annexure	2024-25			2023-24		
		Teaching	Non -Teaching	Total	Teaching	Non -Teaching	Total
a) (i) Salaries and Wages	11	23,43,95,232	7,71,49,076	31,15,44,308	24,11,36,262	7,45,41,209	31,56,77,471
(ii) Salaries of Visiting Professor	12	2,64,07,000	-	2,64,07,000	1,16,71,790	-	1,16,71,790
b) Allowances and Bonus	13	16,96,52,344	3,15,24,636	20,11,76,980	14,49,95,137	2,36,60,227	16,86,55,364
c) Contribution to Other Fund							
- NPS University Contribution		3,91,53,780	56,18,954	4,47,72,734	3,55,71,864	47,47,874	4,03,19,738
- CPF University Contribution(NT)		-	-	-	-	3,85,380	3,85,380
d) Staff Welfare Expenses		-	-	-	-	-	-
e) Retirement and Terminal Expenses	14	1,42,91,696	51,75,257	1,94,66,953	2,98,07,581	4,82,85,988	7,80,93,569
f) Leave Travel Concession (LTC)		10,36,006	2,76,533	13,12,539	7,31,959	2,12,769	9,44,728
g) Medical Reimbursement		19,15,874	18,59,514	37,75,388	14,70,715	14,91,606	29,62,321
h) Children Education Allowance		2,14,312	2,66,625	4,80,937	1,62,450	18,90,000	35,14,500
i) Honorarium (Salary Head)		36,000	-	36,000	36,000	-	36,000
Total		48,71,02,244	12,18,70,595	60,89,72,839	46,70,45,808	15,52,15,053	62,22,60,861

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SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars	Pension	Gratuity	Leave		Total
			Encashment	Encashment	
Opening Balance as on 1st April, 2024	-	13,83,37,570	12,09,71,965	25,93,09,535	
Addition : Capitalized value of Contributions Received from other Organizations	-		-	-	
Total (a)	-	13,83,37,570	12,09,71,965	25,93,09,535	
Less- Actual Payment during the year (b)	-	1,74,548	30,91,451	32,65,999	
Balance Available c (a-b)	-	13,81,63,022	11,78,80,514	25,60,43,536	
Provision required as per Actuarial Valuation (d)	-	13,83,37,570	12,09,71,965	25,93,09,535	
A. Provision to be made in the current year (d-c)	-	54,95,435	1,49,25,864	2,04,21,299	
Total	-	14,36,58,457	13,28,06,378	27,64,64,835	



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SCHEDULE 16- ACADEMIC EXPENSES

		(Amount in Rs.)	(Amount in Rs.)
Particulars	Annexure	2024-25	2023-24
GIA Expenditure			
a) Laboratory Expenses		-	-
b) Field Work /Participation in Conferences			
- Field Based Learning		1,36,849	1,51,881
- Research Project		1,09,750	1,20,469
- Research Project Exp.(MRPG)		30,000	31,000
c) Expenses on Seminars / Workshops		31,00,011	38,92,063
- Audcity Expenditure		-	-
- Consultative meeting		11,75,934	18,03,222
- Meeting of Statutory Bodies		3,89,183	4,69,259
- Selection Committee		13,63,761	98,69,827
d) Payment to Guest/Adjunct/ Visiting faculty	15	85,900	7,42,950
e) Examination		7,43,116	7,01,474
f) Convocation Expenses		63,89,826	53,70,693
g) Publications			
- Journals / Periodicals / Subscription/Softwares		2,83,973	3,35,955
- Stipends/ Prizes / Awards		1,42,12,960	60,31,239
h) Subscription Expenses		1,25,080	5,04,889
i) Others			
-(i) Professional Development Of Faculty & Staff		1,63,527	18,121
-(ii) Earn While You Learn Scheme		17,000	-
-(iii) Gym/ Games/ Sports		48,539	20,468
-(iv) New Initiatives		-	4,79,580
-(v) Seed Money Expenses		3,38,680	3,66,582
-(vi) Travel Allowance (Foreign)		1,49,455	17,77,549
-(vii) NAAC Expense		-	-
-(viii) G-20 Expenses		-	5,70,634
-(ix) Outreach & Extensions Divisions		-	7,988
-(x) Fellowship-AUDMRFS		1,17,45,674	1,40,38,171
-(xi) Travel Grant		1,37,811	7,28,654
Total (A)		4,07,47,029	4,80,32,668
Fees Expenditure			
a) Student Welfare Expenses		-	20,24,288
b) Admission Expenses		-	28,69,450
c) Fee Waiver		6,38,17,679	4,42,39,714
d) Fee Refund		43,16,986	1,85,66,765
Total (B)		6,81,34,665	6,77,00,217
Total (A+B)		10,88,81,694	11,57,32,885



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SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

		(Amount in Rs.)	(Amount in Rs.)
Particulars	Annexure	2024-25	2023-24
A. Infrastructure			
a) Electricity and Power		1,56,77,156	1,74,60,264
b) Water Charges		18,26,356	25,70,162
c) Rent, Rates and Taxes (including property tax)		37,56,602	4,63,45,318
Total A		2,12,60,114	6,63,75,744
B. Communication			
a) Postage and Stationery		63,086	43,353
b) Telephone, Fax and Internet Charges		27,16,714	31,97,437
Total B		27,79,800	32,40,790
C. Others			
a) Printing and Stationery (consumption)		35,07,236	37,31,505
b) Travelling and Conveyance Expenses	16	5,05,381	6,11,734
c) Hospitality		8,66,725	6,38,181
d) Auditors Remuneration		-	3,00,000
e) Professional Charges		1,74,700	17,70,000
f) Advertisement and Publicity		16,78,480	74,181
g) Medical Expense		69,320	43,701
h) Others	17	8,54,39,957	7,83,59,222
Total C		9,22,41,799	8,55,28,524
Total (A+B+C)		11,62,81,713	15,51,45,058

SCHEDULE 18-TRANSPORTATION EXPENSES

		(Amount in Rs.)	(Amount in Rs.)
Particulars	Annexure	2024-25	2023-24
1. Vehicle (onwed by Institution)			
a) Running expenses		-	80,567
b) Repair & maintenance		3,46,328	2,71,579
c) Insurance expenses		-	-
2. Vehicle taken on rent/lease			
a) Rent/lease expenses		-	-
3. Vehicle (Taxi) hiring expenses			
		1,17,700	1,04,730
Total		4,64,028	4,56,876



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SCHEDULE 19- REPAIRS & MAINTENANCE

Particulars	Annexure	(Amount in Rs.)	(Amount in Rs.)
		2024-25	2023-24
a) Buildings		73,08,163	1,27,10,933
b) Furniture & Fixtures		48,843	-
c) Plant & Machinery		-	-
d) Office Equipment		1,00,27,928	98,33,005
e) Computers		80,603	38,656
f) Cleaning Material & Services		1,58,98,009	1,53,19,137
g) Book binding charges		-	-
h) Gardening		7,57,663	3,21,175
i) Estate Maintenance		-	-
j) Others (if any)		2,84,910	1,17,954
Total		3,44,06,119	3,83,40,860

SCHEDULE 20- FINANCE COSTS

Particulars	Annexure	(Amount in Rs.)	(Amount in Rs.)
		2024-25	2023-24
Bank Charges			
- GIA		84,337	66,699
- Fees	10	18,152	318
- Bank Charges (19924)		71	-
Total		1,02,560	67,017

SCHEDULE 21: OTHER EXPENSES

Particulars	Annexure	(Amount in Rs.)	(Amount in Rs.)
		2024-25	2023-24
a) Provision for Bad and Doubtful Debt/Advances		-	45,065
b) Irrecoverable Balance Written-off		-	-
c) Grants/Subsidies to other institutions/organizations		-	-
d) Other (Specify)		-	-
Total		-	45,065

SCHEDULE 22: PRIOR PERIOD EXPENSES

Particulars	Schedule	2024-25	2023-24
1. Other Expenses		15,68,998	6,84,924
2. Prior Period adjustment(Office equipment)		93,750	-
2. Prior Period (Reversal of sale of assets)		2,04,458	-
2. Prior Period (Loss on sale of assets)		86,779	-
Total		19,53,985	6,84,924



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Annexure - 1

Deposits from Students(Old Policy)

S. No.	Student Fee Liability	Opening Balance as on 01.04.2024		Additions during the year		Total		Expenditure during the year		Closing Balance as on 31.03.2025		Total
		Deposit	Accumulated Interest	Additions during the year	Interest during the year	Deposit	Accumulated Interest			Deposit	Accumulated Interest	
1	Cautions Money	2,73,77,179	42,99,714	-	4,86,290	2,73,77,179	47,86,004	55,72,000		2,18,05,179	47,86,004	2,65,91,183
2	Co-Curricular	52,27,437	6,80,483	7,98,335	23,143	60,25,772	7,03,626	5,000		60,20,772	7,03,626	67,24,398
3	Course Material	1,00,60,622	12,09,672	6,042	70,693	1,00,66,664	12,80,365	3,20,000		97,46,664	12,80,365	1,10,27,029
4	Extra Mural	2,94,38,823	9,62,849	2,36,297	5,85,374	2,96,75,120	15,48,223	3,66,686		2,93,08,434	15,48,223	3,08,56,657
	Total	7,21,04,061	71,52,718	10,40,674	11,65,500	7,31,44,735	83,18,218	62,63,686		6,68,81,049	83,18,218	7,51,99,267

Deposits from Students(Revised Policy)

S. No.	Student Fee Liability	Opening Balance as on 01.04.2024		Additions during the year		Total		Expenditure during the year		Closing Balance as on 31.03.2025		Total
		Deposit	Accumulated Interest	Additions during the year	Interest during the year	Deposit	Accumulated Interest			Deposit	Accumulated Interest	
1	Cautions Money	83,10,000	-	96,52,500		1,79,62,500	-	-		1,79,62,500	-	1,79,62,500
2	Course Material	12,64,000	-	18,73,949		31,37,949	-	-		31,37,949	-	31,37,949
3	Extra Mural	54,39,350	-	95,18,405		1,49,57,755	-	8,77,250		1,40,80,505	-	1,40,80,505
4	Industry Interface Fees	18,06,000	-	18,77,380		36,83,380	-	4,06,000		32,77,380	-	32,77,380
	Total	1,68,19,350	-	2,29,22,234	-	3,97,41,584	-	12,83,250		3,84,58,334	-	3,84,58,334



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Annexure - 2

Sundry Creditors-Goods

Amount in (Rs.)

S. No.	Particulars	2024-25	2023-24
1	Ravinder kumar	-	600
2	Swastik Construction Co.	37,713	37,713
3	Priya singh	2,700	-
4	Arora Travels	570	-
5	Instant holidays	-18,900	-
6	Abha Publicity	51,620	-
7	Abhay Kumar	62,775	-
8	Achal Pandey	3,000	-
9	Addnum Textech Industries	4,355	-
10	Aim High	47,166	-
11	Amit Vashist	3,000	-
12	Arjunsinh Chandra Rana	5,000	-
13	Arms Peripherals	5,344	-
14	Ashish Patidar	4,500	-
15	A Square Techlogies	6,114	-
16	Bhagat Construction	4,75,155	-
17	Bookswell Communication	-3,91,107	-
18	BSES Rajdhani Power Limited	3,39,490	-
19	Capital Books Pvt Ltd	60,658	-
20	C. Raghav Reddy	2,271	-
21	Cyclops Security and Allied Services Pvt Ltd	34,77,281	-
22	Digitech Computer	3,92,669	-
23	Divine Caterers	1,18,450	-
24	Diwakar Mishra	16,249	-
25	Eklavy Associates	24,899	-
26	Employment News/Rozgar Samachar	38,915	-
27	Goswami Brothers	480	-
28	Govind Traders	5,090	-
29	Gul Khan Enterprises	2,65,950	-
30	Heeraman Tiwari	5,850	-
31	India Habitat Centre	20,060	-
32	J.D. International	67,919	-
33	JS Tourist Taxi Enterprises	12,555	-
34	Kamalini Asthana	7,500	-
35	Kanhaiya Tripathi	10,000	-
36	Kartik Enterprises	49,540	-
37	Krish Surgicals	61,770	-
38	Lal Chand Ram	9,850	-
39	Laxmi Steel Emporium	792	-
40	Mahendra Prajapati (SoL)	12,818	-



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41	Manoj Kumar Jena	5,850	-
42	Maya & Sons	1,67,530	-
43	Mayur Enterprises	2,124	-
44	Megamax Services Pvt Ltd	2,05,465	-
45	Mohinder J.S. Rupal	28,035	-
46	MTNL Delhi	21,706	-
47	My Galaxy My World	9,600	-
48	Nalini Asthana	7,500	-
49	Nandan Nawn	3,850	-
50	Navi Harish Hospitality Pvt Ltd	1,154	-
51	Neena Sinha	3,850	-
52	Neothell India	80,797	-
53	Nilika Mehrotra	7,500	-
54	Nita Mathur	4,000	-
55	N Nakkeeran	5,818	-
56	Pentagon Tech Fusion Services Pvt Ltd	3,83,953	-
57	Priya Gupta	3,000	-
58	Prof. Anu Singh Lathar (VC)	52,590	-
59	Raj Bhawan Singh	16,717	-
60	Ramesh C Gaur	3,850	-
61	Ratnesh Bharti	4,500	-
62	Register, IGDTUW- Salary/Gia SBI A/c	6,71,142	-
63	RK Electricals	22,486	-
64	Rukmini Sen	11,803	-
65	Sahil Heavy Labour Work	3,175	-
66	Satish Kumar	5,000	-
67	Satish Pandey	3,000	-
68	Satyam Books Pvt Ltd	70,953	-
69	Savitri Singh	3,850	-
70	SCS International	49,950	-
71	Secretary NDMC	48,309	-
72	Shagun Gowns	32,857	-
73	Shiv kumar	545	-
74	SIS Limited	39,27,051	-
75	S.K. Dubey	1,905	-
76	Skytarang Solutions	1,11,802	-
77	Somendra Mohan Patnaik	3,850	-
78	Space 4 Business Solutions Pvt Ltd	1,85,600	-
79	SVT Enterprises	14,328	-
80	Technical Bureau India Pvt. Ltd.	2,45,228	-
81	The Chief Post Master	3,428	-
82	TPDDL-593	2,250	-
83	Turinitin India Private Limited	8,55,038	-
84	Unity Enterprises	19,852	-



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85	Urmila	5,715	-
86	Utility Forms Pvt. Ltd.	1,03,317	-
87	Vandana Shukla	9,291	-
88	Vardhman Books	14,268	-
89	Vinay Dhahiya	3,000	
90	Zam Zam Aircorn	5,58,357	-
91	Manoj Rana	6,000	
92	Stale cheques Pending :		
	(a) GIA A/c (Stale Cheques)	9,34,530	-
	(b) Fees A/c (Stale Cheque Fee)	58,16,196	-
	Total	2,00,63,526	38,313

Annexure - 3

Sundry Creditors- Capital Goods

S. No.	Particulars	2024-25	2023-24
		-	-
	Total	-	-

Annexure - 4

Earnest Money Deposits

S. No.	Party's Name	2024-25	2023-24
1	A.K.Enterprises (EMD)	-	-
2	Bhagat construction EMD	24,300	
3	All India society for environment couse	1,000	1,000
4	Amitash Gas Engineers EMD	2,865	2,865
5	Annapoorna Ind. Corp.	7,000	7,000
6	Aone Copier Services Pvt. Ltd.	20,000	20,000
7	Art design print solution	25,000	25,000
8	Artline Press & Publishers P. Ltd.	50,000	50,000
9	Atlantic Publishers & Distributors Pvt. Ltd(EMD)	27,368	27,368
10	Aviva Books Company	10,000	10,000
13	Bharatiya Sahitya Bhavana(EMD)	17,368	17,368
15	Biz Technologies Ltd	12,000	12,000
16	Book Seller (EMD)	10,000	10,000
17	Bookwell Publication	10,000	10,000
18	Brijwasi Book Distributors(EMD)	27,368	27,368
20	Chhavi Farms & Nursery (EMD)	4,000	4,000
21	Communication & Network	25,000	25,000
22	Cummins Sales & Services Pvt. Ltd. (EMD)	2,596	2,596
23	Decor Modular Systems P. Ltd. EMD	10,000	10,000
24	Deepa Engg. co.	1,500	1,500
25	Dilawar Khan	5,000	5,000
27	Efficient Book Distribution	10,000	10,000



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28	Elite Pub. & Distributors	10,000	10,000
29	Empire Furniture Co.	15,000	15,000
30	Foundtek Consultants P. Ltd.	6,000	6,000
33	Glodyne Technoserve Ltd.	16,000	16,000
34	Govinda Book Hourse	17,368	17,368
35	Gulkhan	5,000	5,000
36	Gunjan Associates	2,50,000	2,50,000
37	Gupta Caterers & Maintenance	25,000	25,000
38	Hitech Erectors Pvt. Ltd. EMD	1,29,827	1,29,827
39	Home style	28,250	28,250
40	IANS India Pvt. Ltd.	36,000	36,000
41	Indica Publishers & Distributors P. Ltd	27,368	27,368
42	Informatics publishing ltd.	5,000	5,000
43	Intakab Alam	500	500
45	International Book Agency	10,000	10,000
46	International Book Centre	17,368	17,368
47	International Book Distributors	10,000	10,000
48	Iris Global Services Pvt. Ltd	1,53,428	1,53,428
50	Jagjeet Singh	6,500	6,500
55	Jaishree Medical Devices	-	9,000
56	Jay mahaveer engg. ydyog.	500	500
57	Junati Innvations P. Ltd.	22,200	22,200
59	Kilaso Books	10,000	10,000
60	Kiran Book Service EMD	17,368	17,368
61	K.K. Book Distributors	10,000	10,000
62	Kool Planet Enterprises	3,000	3,000
63	Krona Liquatec Ltd.	12,250	12,250
64	Malika AirConditioning Co.	40,500	68,100
65	Manohar Pub. & Distributors	10,000	10,000
66	Manoj Kumar	1,000	1,000
68	Methodox pvt. ltd.	500	500
69	Mukhija Travels EMD	34,940	34,940
70	Neo Tell India	12,500	12,500
71	Newage Furniture Innovation Pvt. Ltd.	500	500
72	New Way Office Automation Technology	5,000	5,000
73	N.V. Enterprises	20,000	20,000
74	Ollevacomp It Services Pvt. Ltd.	10,438	10,438
75	Overseas Press India P Ltd	10,000	10,000
76	Pragati Publications	7,368	7,368
77	Prakashan Sansthan	20,000	20,000
79	Rajkamal Prakashan P. Ltd.	20,000	20,000
80	Rajmala construction Pvt. Ltd. .	1,500	1,500
83	Red Rose Book Enterpriese	10,000	10,000
84	R K Books	10,000	10,000



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85	RNK Sun Systems P Ltd.	5,000	5,000
87	Sadik	5,000	5,000
88	Sakshi Nursery	1,000	1,000
90	Segment Book Distributors	10,000	10,000
92	Software One	2,000	2,000
94	Stri Shakti.	20,000	20,000
96	Sunrise Books EMD	17,368	17,368
97	Swastik Construction Company	8,00,000	8,00,000
98	Synergy Books India	10,000	10,000
99	Synergy Solutions	5,000	5,000
100	Systech Technocraft Services (P) Ltd	85,395	85,395
102	Technocal Burean India P. Ltd.	7,368	7,368
103	The Book Seller	7,368	7,368
104	The Cooling Lab	3,00,000	3,00,000
106	Today & Tomorrow's Printers and Publishers	10,000	10,000
108	Uppal Book Store	10,000	10,000
109	Vani Prakashan (EMD)	10,000	10,000
110	Vardhman Books	17,368	17,368
111	Capital Books Pvt. Ltd	7,368	7,368
112	CBS Publisher & Distributors Pvt Ltd.	17,368	17,368
113	Infokart india Ltd. EMD	17,368	17,368
114	Jain Books & Periodicals EMD	7,368	7,368
115	Ram Naresh Parmar EMD	7,500	7,500
116	RSM & Associates	10,000	10,000
117	Satish Serial Publication EMD	10,000	10,000
118	Satyam Books Publication EMD	17,368	17,368
119	Tarun Books Pvt. Ltd. EMD	7,368	7,368
120	Viva Books Pvt. Ltd. EMD	17,368	17,368
121	Gams and Associates	10,000	10,000
122	Metrohm india pvt ltd.	17,000	17,000
123	Shaurya sales EMD	80,000	80,000
124	Qaawali Builders Devel EMD	1,000	-
125	ETA Techno Project India EMD	14,000	-
TOTAL		29,24,481	29,21,781

Performance Guarantee

S. No.	Party's Name	2024-25	2023-24
1	Alert Pest Control	17,200	17,200
2	Ambika Caterers and Canteen	60,000	60,000
3	Avior Technologies P. Ltd	6,200	6,200
4	Bhambra Glass Concepts	11,250	11,250
5	City Computers	700	700
6	Delhi Trophy. Com	7,140	7,140
7	Dev Buildtech	-	-



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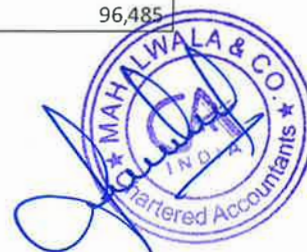
8	Empire Furniture Co.	3,000	3,000
9	GPS Office Equipment Pvt. Ltd	20,000	20,000
10	Gathbandhan farms	-	67,575
11	IANS India Pvt Ltd	18,000	18,000
12	Intex Industries	2,500	2,500
13	I P Pasricha & Co.	20,650	20,650
14	Junati Innovations	15,000	15,000
15	Kendriya Bhandar	56,000	56,000
16	Prateek computer peripherals	21,900	21,900
17	Creanovation Labs P vt Ltd	6,635	6,635
18	Turnitindia Edication Pvt. Ltd. PG	51,563	51,563
19	KPS Electro India Pvt. Ltd. (PG)	-	50,000
20	Zamzam Aircon PG	49,100	-
	Total B	3,66,838	4,57,813

Retention Money

1	A Z Associates	345	345
2	AK Enterprise	13,000	-
3	Chhavi Farms & Nursery	3,112	3,112
4	Bhagat Construction	10,100	14,400
5	Baljeet Builders	-	13,000
6	Chem Eco Engineers	-	1,200
7	Decor Modular Systems P. Ltd	14,190	14,190
8	Deepa Eng. Co.	1,00,000	1,00,000
9	Dev Buildtech	16,775	775
10	Gulkhan	13,019	13,019
11	GS Enterprises retention amount	5,935	-
12	GS Enterprises & Infotech	4,000	4,000
13	Sulabh International Services Org	3,66,957	3,66,957
14	Sanjay Power Project P. Ltd	-	7,850
15	SVM Tlnfraaestate P. Ltd.	65,730	65,730
16	Time Planners	6,425	6,425
17	Turnitin LLC	54,582	54,582
18	Swastik Construction P. Ltd.	1,56,704	1,56,704
19	Mani Control System	6000	11000
20	Vikas Electricals Works	1050	1050
21	Sawali builders retention amount	4467	-
22	Savitar service pvt	44500	-
23	Star construction	7450	-
	Total C	8,94,341	8,34,339

Securities Deposits

S. No.	Party's Name	2024-25	2023-24
1	Security Deposit	96,485	96,485



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2	Ankur Dhir	12,000	12,000
	Total (D)	1,08,485	1,08,485
	Grand Total(A+B+C+D)	42,94,145	43,22,418

Annexure - 5

Statutory Dues

S. No.	Particulars	2024-25	2023-24
1	GIA		
	TDS 192A	17,000	32,210
	TDS 194C	5,77,571	2,21,822
	TDS 194C-Capital	29,913	-
	TDS 194I	-	2,200
	TDS 194J	8,981	23,752
	TDS on CGST (Capital)	7,501	14,046
	TDS on SGST (Capital)	7,501	14,046
	TDS on IGST (Capital)	15,001	75,358
	TDS on CGST - GST @1%	2,61,504	75,818
	TDS on GST	2,23,686	2,23,686
	TDS on IGST - @ 2%	13,401	5,798
	TDS on SGST - GST @1%	2,61,503	75,817
	TDS-194J (Guest/ Adjunct Faculty)	2,73,750	1,17,000
	Reverse charge GST	99,934	-
	Total(A)	17,97,245	8,81,553
2	Fees		
	TDS 194C	3,745	3,360
	TDS 194J	6,300	5,950
	TDS on CGST @ 1%	41,408	13,316
	TDS on SGST @ 1%	41,408	13,316
	Total(B)	92,860	35,942
3	NSDL		
	TDS on CGST @ 1%	5,241	4,823
	TDS on SGST @ 1%	5,241	4,823
		10,481	9,646
4	Project		
	TDS 194C	-	732
	TDS 194J	-	22,300
		-	23,032
	Grand Total (A+B)	19,00,586	9,50,173



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Annexure - 6

Amount Payable

(Amount in Rs.)

S. No.	Particulars	2024-25	2023-24
1	Audit Fees Payable	3,00,000	10,58,492
2	Stale cheques Pending :	-	-
	(a) GIA A/c (Stale Cheques)	-	9,10,518
	(b) Fees A/c (Stale Cheque Fee)	-	49,32,321
3	Employees Liability:	-	-
	Employees deduction	-	-
	NPS Liability	-	-
	(a) Interest on NPS	44,47,189	38,27,376
	(b) NPS (NSDL) Fund Employee Share (Administrative Staff)	-	-
	(c) NPS (NSDL) Fund Employee Share (Academic Staff)	55,64,711	66,90,133
	(d) Shefalee jain(NPS Recovery)	-	4,401
	Leave Salary Received from Previous Employer (Retirement Benefit)	-	-
	- Sanjay Kumar	6,48,830	6,48,830
	-Sameer Saini	4,94,170	4,94,170
	-Anshu Gupta	43,279	43,279
	-Bipul Kumar Srivastav	3,42,442	3,42,442
	-Harsh Kapoor	26,665	26,665
	Sunalini kumar	-	-
	-Ajay Kumar Thakur	31,384	31,384
	Gratuity Received from Previous Employer (Retirement Benefit)	-	-
	-Ajay Kumar Thakur	32,844	32,844
	-Harsh Kapoor	10,892	10,892
	(e) EPF 13%	3,310	3,310
	(f) ESI 4.75%	25,547	25,547
4	Provision for expenses payable	86,22,453	2,36,40,707
5	Ground Rent (Dheerpur Campus)	29,97,33,449	29,97,33,449
6	Bonus Payable	1,94,823	1,94,823
7	Learning Enhancement	-	77,504
8	Salary Outstanding	-	45,76,766
9	LIC Cliam(Kuldeep Negi)	-	3,50,000
10	Fees Refund tuition fees 23-24	-	1,56,84,590
11	NPS contrbution Payable-NTS	15,399	-
	Total	32,05,37,387	36,33,40,443



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Annexure - 6A

Projects Liability

(Amount in Rs.)

S. No.	Particulars	2024-25	2023-24
1	University Grant Commission (UGC)	11,14,418	11,75,401
2	Performance Guarantee	61,514	61,514
3	Project other liability	2,80,462	5,134
4	Navi Harish Hospitality Pvt. Ltd.	15,872	15,872
	TOTAL	14,72,266	12,57,921

Annexure - 7

Others Investments (UDF)

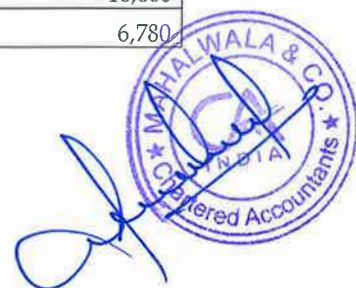
(Amount in Rs.)

S. No.	Particulars	2024-25	2023-24
1	Academic Chairs Fund	-	5,97,00,000
2	Central Pool of UDF	8,00,00,000	12,00,00,000
3	Research endowment Fund	-	5,97,00,000
4	Student Travel & Exchange Fund	2,23,10,612	5,88,73,000
	Total	10,23,10,612	29,82,73,000

Annexure - 8

Imprest Accounts

S. No.	Particulars	2024-25	2023-24
	GIA		
1	Advance To AR Estate (Imprest)	-	15,000
2	AR Estate	86,032	91,429
3	AR VCO Imprest A/c	-9,411	9,798
4	Aud-Imprest R&D	19,445	19,625
5	Aud IT A/c No. 6600502336	16,859	6,859
6	AUD SGA Account	8,240	10,000
7	Aud Imprest A/c (SVS)	26,647	45,706
8	Dean Imprest (SHS)	10,000	10,000
9	Director CPRC	10,000	10,000
10	Director, IQAC Imprest A/c	13,975	13,975
11	E&M Unit	40,825	40,825
12	Finance (Imprest)	50,000	-
13	Director CPSH A/c	10,000	10,000
14	Hostel Imprest KP Campus	17,606	17,606
15	Imprest CELE	10,000	10,000
16	Imprest (Academic services)	34,675	26,608
17	Imprest a/c (Campus Development)	6,205	6,205
18	Health Centre Imprest	10,606	10,606
19	Student Services Imprest A/c	6,780	6,780



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20	AR Governance Imperst A/c	10,000	10,000
21	CCK	9,266	9,266
22	Dean IAD	17,505	1,154
23	EMC	21,648	21,648
24	Imprest-EOO	5,000	5,000
25	Estate	-	-5,401
26	Imperest (AES)	8,709	8,709
27	AR Admin. Imperst	4,246	10,000
28	IT	-	237
29	Dean SBPPSE	10,000	10,000
30	Manjeet Singh Rana	-	8,067
31	Manshi Thapliyal	232	232
32	Imprest (OSD Karampura Campus)	91,800	91,800
33	Dean Planning	2,841	11,292
34	Director CPRC	5,880	5,880
35	Imperest Proctor Office	3,714	3,714
36	School of Design	9,932	9,932
37	Dean SHE Imprest A/c	-3,521	-3,521
38	Imprest - SLGC (Karampura)	10,000	17,000
39	SLS	10,637	10,637
40	Imprest (SOL)	10,368	10,368
41	Dean SDS	10,000	10,000
42	SVS (Karampura)	-	27,852
43	Osd Lodhi Road	15,010	15,010
44	PVC Office Imprest A/c	2,960	2,960
45	Radharani Chakravarty	9,304	9,304
46	Imprest SCCE	10,000	10,000
47	Imprest (VCO,VC)	2,50,000	2,50,000
48	Dean SHRM Imprest	45,000	45,000
49	Dean Imprest (SUS)	-3,471	-6,620
50	Registrar Aud	20,000	20,000
51	Director, CRA-IILKS Imprest	10,000	10,000
52	Imprest librarian	15,000	10,000
53	Imprest Dy. Warden Girls Hostel Karampura	175	10,000
54	Imprest SES Lodhi Road	9,855	-
55	Nitin Kumar SO	10,000	-
Total		10,00,574	10,10,542

Annexure - 9

Bank Balance

S. No.	Particulars	2024-25	2023-24
	GIA A/cs		
1	Canara Bank Dwarka - 2226	84,51,010	65,46,081
2	Canara Bank - Salary A/c - 54376	1,19,76,283	6,98,86,320



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3	Canara Bank Kashmere Gate - 51660	1,03,39,440	-1,57,98,292
4	Canara Bank Capital A/c No. 55631	60,13,826	1,74,65,079
5	Indian Bank - 94062	2,03,442	1,96,595
6	Punjab & Sind Bank - Capital A/c - 19657	67,76,658	26,400
	TOTAL(A)	4,37,60,658	7,83,22,184
7	Canara Bank - NPS Fund - 3872	1,71,16,529	1,75,98,143
8	Punjab & Sind Bank - 19924	59,65,656	60,97,914
9	SBI EMD A/c - 9896	-	79,05,931
	TOTAL(B)	2,30,82,186	3,16,01,989
	TOTAL(A+B)	6,68,42,843	10,99,24,172
	Fees A/c		
10	Application Fee A/c 25941	-	1,55,037
11	Caution Money 56598	-	4,98,034
12	Course Material A/c 56871	-	50,651
13	ICICI Bank Tuition Fee-037801008331	4,75,87,931	3,16,36,766
14	Indian Bank A/c 356463 (Scholarship)	-	4,13,899
15	Indian Bank A/c 56688 (Co-Curricular)	-	1,07,904
16	Indian Bank A/c 56779 (Extra Mural)	-	66,585
17	Learning Enhancement A/c 56269	-	6,82,121
18	Punjab & Sind Bank SWF (19545)	-	1,19,24,723
19	Tuition Fee 459545 (Indian Bank)	35,69,318	11,47,976
20	ICICI Bank Co-Curricular 8865	13,32,117	5,32,257
21	ICICI Bank Caution Money 8866	1,61,83,251	1,22,01,113
22	ICICI Bank Course Material 8867	38,31,248	15,37,485
23	ICICI Bank Student Welfare Fund 8868	1,99,27,696	1,89,98,536
24	ICICI Bank Extra Mural 8869	2,71,73,928	1,14,33,573
25	ICICI Bank Scholarship 8870	1,71,36,235	1,07,43,782
26	ICICI Bank Learning Enhancement 8871	7,09,58,987	4,11,44,575
27	ICICI Bank Application Fee 8872	2,46,63,542	1,42,38,636
28	ICICI Bank A/c- Facility & Services-61946	93,09,842	-
	TOTAL	24,16,74,096	15,75,13,653
	Project A/cs		
28	Canara Bank - 4066 CECEd	4,16,83,718	4,03,17,112
29	Punjab & Sind Bank - 19379	52,55,593	29,90,169
30	Canara Bank - 54826 (SIA Unit Project)	11,45,229	11,53,994
31	Punjab & Sind Bank - 20102 (FAUD)	17,73,027	17,25,699
32	Canara Bank- 7012	32,24,038	31,18,337
33	Indian Bank A/c No. 6487880543	3,95,043	7,00,704
34	Canara Bank - 89560 UGC Grant	16,84,478	46,85,300
35	Punjab & Sind Bank - 19655 (Ford Foundation)	28,70,045	27,93,433



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36	Punjab & Sind Bank 19669 - (CRA Projects)	73,24,003	73,45,170
37	Punjab & Sind Bank - 19678 (PWC)	52,974	51,560
38	Punjab & Sind Bank - 19670 (Rohini Ghadiok Foundation)	5,98,358	5,82,386
39	Punjab & Sind Bank - 19735 (DIC)	5,40,546	5,26,117
40	Canara Bank - 7027 TEDT	51,20,350	49,52,479
44	Indian Bank - 33790 (ECCC)	-	19,781
45	Punjab & Sind Bank - 19656	15,43,539	13,57,581
46	Punjab & Sind Bank (Misc Project) (19545)	1,22,24,164	-
	TOTAL	8,54,35,105	7,23,19,821
	UNIVERSITY DEVELOPMENT FUND		
46	Indian Bank A/c No. 6475140852 (Student Travel)	-	80,71,603
47	Indian Bank A/c No. 6475141595(Academic Chair)	-	66,80,087
48	Indian Bank A/c No. 6475142328 (Research Earmarked)	-	95,95,048
49	Indian Bank A/c No. 6475142963(Central Pool)	-	25,21,97,096
50	Canara Bank A/c No.42452(Central Pool)	23,78,46,230	
	TOTAL	23,78,46,230	27,65,43,834
	SHRM		
51	Canara Bank - SHRM	42,82,118	42,81,038
52	State Bank of India- SHRM	14,57,419	14,18,804
	TOTAL	57,39,537	56,99,842
	GRAND TOTAL	63,75,37,811	62,20,01,322



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**ANNEXURES TO SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2025****Annexure - 10****Fees from Students (Old Policy)**

(Amount in Rs.)

	Particulars	2024-25	2023-24
	Tuition Fee	5,85,60,924	9,32,34,768
Less:	Fee Refund	-	1,55,22,310
	Gross Tuition Fee	5,85,60,924	7,77,12,458
Less:	Fees Waiver	3,73,80,484	4,42,39,714
	Total Tuition Fee	2,11,80,440	3,34,72,745
Less:	Transfer to Scholar Ship	21,18,044	33,47,274
Less:	Transfer to Learning Enhancement	52,95,110	75,31,368
Less:	Transfer to SWF	8,89,235	20,26,402
	Total Tuition Fee	1,28,78,051	2,05,67,701

Fees from Students (Revised Policy)

(Amount in Rs.)

	Particulars	2024-25	2023-24
	Tuition Fee	5,84,63,149	2,60,22,502
Less:	Fee Refund	43,16,986	30,44,455
	Gross Tuition Fee	5,41,46,163	2,29,78,047
Less:	Fees Waiver	2,64,37,195	-
	Total Tuition Fee	2,77,08,968	2,29,78,047
	Total Tuition Fee	2,77,08,968	2,29,78,047

Annexure - 10A**Amount to be transferred to UDF**

(Amount in Rs.)

	Particulars	2024-25	2023-24
	Net Tuition Fee(A+B)	4,05,87,019	4,35,45,748
Add:	Bank Interest/Sweep Interest Fee	1,46,64,754	1,94,42,423
Add:	Other Income	8,14,587	5,25,283
Add:	Prior Period Income	1,348	-
Add:	Late Fee Fine	16,05,303	7,93,146
Add:	Other Academic receipt	8,11,710	31,58,529
Add:	Hostel Fees	9,36,982	4,40,895
Less:	Bank charges Fee	18,152	318
	Amount from Fees to be transferred to UDF	5,94,03,551	6,79,05,706
Add:	Overhead income	-	1,75,000
Add:	Other income of GIA	35,57,350	20,69,415
	Total Amount to be transferred to UDF	6,29,60,901	7,01,50,121



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Annexure - 11

Salaries & Wages

(Amount in Rs.)

S. No.	Particulars	2024-25		2023-24	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary Contractual	1,13,80,879	3,97,40,709	2,43,61,524	4,24,30,165
2	Basic Pay	19,44,34,448	3,53,20,124	18,67,36,439	3,01,78,950
3	Salary Arrear	80,40,927	20,88,243	74,93,953	19,32,094
4	Salary Expenditure (SHRM)	2,05,38,978	-	2,25,44,346	-
	Total	23,43,95,232	7,71,49,076	24,11,36,262	7,45,41,209

Annexure - 12

Salaries of Visiting Professors

(Amount in Rs.)

S. No.	Particulars	2024-25		2023-24	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Adjunct Faculty Salary Head	-	-	-	-
2	Guest Faculty (Salary Head)	2,64,07,000	-	1,16,71,790	-
	Total	2,64,07,000	-	1,16,71,790	-

Annexure - 13

Allowances and Bonus

(Amount in Rs.)

S. No.	Particulars	2024-25		2023-24	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Dearness Allowance	9,91,78,035	1,80,58,540	7,97,75,260	1,28,77,266
2	Bonus	-	2,55,596	-	-
3	House Rent Allowance	5,17,41,990	91,42,158	4,82,36,037	76,11,477
4	Transport Allowance	1,85,52,319	38,12,785	1,68,03,840	29,88,789
5	Personal/cash allowance	-	2,55,557	1,80,000	1,82,695
6	Deputation and Special Allowance	1,80,000	-	-	-
	Total	16,96,52,344	3,15,24,636	14,49,95,137	2,36,60,227

Annexure - 14

Retirement and Terminal Benefits

(Amount in Rs.)

S. No.	Particulars	2024-25		2023-24	
		Teaching	Non Teaching	Teaching	Non-Teaching
1	Leave Salary Contribution	1,42,91,696	-	2,98,07,581	-
2	Pension contribution	-	9,74,688	-	28,39,324
3	Gratuity	-	42,00,569	-	4,54,46,664
4	Leave Encashment	-	-	-	-
	Total	1,42,91,696	51,75,257	2,98,07,581	4,82,85,988



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Annexure - 15**Payment to Guest/Adjunct/Visiting Faculty**

(Amount in Rs.)

S. No.	Particulars	2024-25	2023-24
1	Adjunct faculty (MS)	-	-
2	Adjunct faculty (WS)	-	-
3	Guest Faculty (MS)	70,700	50,700
4	Guest Faculty (WS)	15,200	1,07,100
5	Visiting Faculty (MS)	-	5,85,150
	Total	85,900	7,42,950

Annexure - 16**Travelling/Conveyance Expenses**

(Amount in Rs.)

S. No.	Particulars	2024-25	2023-24
1	TA-Domestic	1,24,147	3,40,132
2	Conveyance	3,81,234	2,71,602
	Total	5,05,381	6,11,734

Annexure - 17**Administrative Expenses - Others**

S. No.	Particulars	2024-25	2023-24
1	ERP/ University vide Resource management system	7,77,030	5,48,700
2	Foreign Exchange Fluctuation	-1,177.00	-
3	Leasing of House Residential	-	-
4	Misc. Office Expenses	5,91,988	2,90,370
5	Newspaper Reimbursement	2,05,485	2,14,623
6	Office contingency	9,22,212	3,35,627
7	Legal Expenses	2,61,948	3,99,760
8	Security Expenses	5,17,43,612	4,70,67,790
9	Wages to Contractual Employee	2,96,54,516	2,84,35,441
10	Recruitment Expenses	6,47,453	-
11	Sanitation Expense	-	-
12	Reimbursement of Mobile Set	1,93,895	20,000
13	Reimbursement of Brief Case,Ladies Purse,	4,42,692	10,46,119
14	Short and excess	303	792
	Total	8,54,39,957	7,83,59,222



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Annexure - 18

Salary Payble

S. No.	Particulars	2024-25	2023-24
1	Siddharth Narayan	61,910	61,910
2	Mr. Praveen Bhatt	66,416	66,416
3	Ms. Manjula Khan	1,42,135	1,42,135
4	Ms. Manjula Khan	16,914	16,914
5	Dr. Rajan Krishnan	-	1,27,795
6	Ms. Vidya Shivdas	71,613	71,613
7	Mr. Vidya Shivdas	17,143	17,143
8	Dr. Suchitra Balasubrahmanyam	1,41,671	1,41,671
9	Mr. Pankaj Kumar	51,725	51,725
10	Dr. Anup Kumar Dhar	97,486	97,486
11	Dr. Pawan Kumar	16,235	16,235
12	Dr. Shubhra Gupta	16,235	16,235
13	Ms. Severin Kuok	13,654	13,654
14	Dr. Awadhesh Kumar Tripathi, Asstt Prof. (Cont.)	92,145	92,145
10	Dr. Amol Padwad	38,201	38,201
11	Sumana Datta	19,396	19,396
12	Shafalee Jain	-	16,505
13	Sumana Datta	14,649	14,649
14	Sandeep Kumar Singh	28,034	28,034
15	Ankush Rathore	-	66,816
16	Neha Sinha	6,951	-
17	Ravinder Kumar(SHRM)	1,35,981	1,35,981
	Totals	10,48,494	12,52,659



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Annexure 19 (As per Old Policy)

Name of the Earmarked Fund	Opening Balance		Additions during the year				Total		Expenditure on the object during the year	Closing Balance		Total
	Earmarked	Accumulated Interest	Earmarked	Transfer from Tuition Fees	Interest	Earmarked	Accumulated Interest	Earmarked		Accumulated Interest		
1	2	3	4	5	7	(2+4)	(3+7)	10	11	12	(11+12)	
1. Scholarship	1,47,64,382	974,544	-	21,18,044	4,23,066	1,68,82,426	13,97,610	74,37,496	94,44,930	13,97,610	1,08,42,540	
2. Learning Enhancement	10,82,76,372	80,63,813	-	52,95,110	18,22,854	11,35,71,482	98,86,667	29,93,085	11,05,78,397	98,86,667	12,04,65,064	
3. Application Fee	5,77,02,790	57,75,023	-	-	6,16,341	5,77,02,790	63,91,364	-	5,77,02,790	63,91,364	6,40,94,154	
4. Student Welfare Fund	3,33,36,713	23,24,716	8,89,235	8,89,235	6,63,353	3,51,15,183	29,88,069	17,92,221	3,33,22,962	29,88,069	3,63,11,031	
5. University Development Fund	62,83,16,664	13,89,25,099	-	6,29,60,901	1,56,04,647	69,12,77,565	15,45,29,746	12,93,33,608	56,19,43,957	15,45,29,746	71,64,73,703	
Total	84,23,96,921	15,60,63,195	8,89,235	7,12,63,290	1,91,30,261	91,45,49,446	17,51,93,456	14,15,56,410	77,29,93,036	17,51,93,456	94,81,86,492	

Annexure 20 (As per Revised Policy)

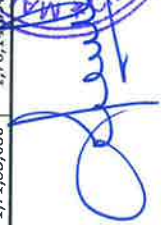
Name of the Earmarked Funds	Opening Balance		Additions during the year				Total		Expenditure on the object during the year	Closing Balance		Amount transfer to Academic fee
	Earmarked	Accumulated Interest	Earmarked	5	Interest	Earmarked	Accumulated Interest	Earmarked		Accumulated Interest		
1	2	3	4	5	7	(2+4)	(3+7)	10	11	12	(11+12)	(4-10)
1. Scholarship	93,15,730	-	1,46,26,320	-	-	2,39,42,050	-	26,75,800	2,12,66,250	-	2,12,66,250	1,19,50,520
2. Learning Enhancement	2,29,94,325	-	3,69,46,185	-	-	5,99,40,510	-	66,89,500	5,32,51,010	-	5,32,51,010	3,02,56,685
3. Application Fee	-	-	1,35,38,950	-	-	1,35,38,950	-	44,23,059	91,15,891	-	91,15,891	91,15,891
4. University Development Fund	2,75,92,640	-	4,42,20,560	-	-	7,18,13,200	-	80,27,400	6,37,85,800	-	6,37,85,800	3,61,93,160
5. Facilities & Services Charges	91,90,520	-	1,47,58,980	-	1,19,322	2,39,49,500	1,19,322	26,75,800	2,12,73,700	1,19,322	2,13,93,022	1,20,83,180
6. Alumni Fees	-	-	39,84,840	-	56,342	39,84,840	56,342	3,98,000	35,86,840	56,342	36,43,182	35,86,840
Total	6,90,93,215	-	12,80,75,835	-	1,75,664	19,71,69,050	1,75,664	2,48,89,559	17,22,79,491	1,75,664	17,24,55,155	10,31,86,276



DR. B.R. AMBEDKAR UNIVERSITY DELHI 2024-25
Established by the Government of NCT of Delhi
NPS TIER - I ACCOUNT

BALANCE SHEET AS AT 31st MARCH, 2025

2024-25		LIABILITIES		2024-25	2023-24	ASSETS		2024-25	2023-24
		NPS Tier - I Account				NPS Tier - I Account			
		Faculty Staffs				Subscription and Contribution due for 3/15			
91,40,516		Opening Balance			66,90,132				
6,07,69,561		Add: NPS Contributions			6,64,26,931				
83,122		Add: NPS Contributions Transferred Received			41,134				
		Add: NPS Contributions from University							
		Add: Adjusted From Interest							
6,33,03,067		Less: Transferred to NSDL			6,75,69,492				
-		Less: Excess Contribution Refund			-				
	66,90,132					Investments			
				55,88,705	66,90,132	Canara Bank - A/c No. 3872		1,71,16,529.00	1,75,98,143
						Sweep Investment Account			
		Administrative Staffs							
9,232		Opening Balance			-				
76,02,099		Add: NPS Contributions			88,93,403				
		Add: NPS Contributions Transferred Received			93,122			16,551	16,551
		Add: NPS Contributions from University			28,538				
76,11,331		Less: Transferred to NSDL			89,86,525				
		Less: Excess Contribution Refund							
		Bank Interest							
33,78,664		Opening Balance			38,27,377				
5,74,171		Add: Interest received during year			6,19,813				
		Add: Interest received on Investment							
		Less: Transferred to NSDL/Payment							
1,24,507		Less: Adjustment from Interest							
951		Less: Bank Charges							
	38,27,377								
				44,47,190	38,27,377				
		Corpus Fund							
70,97,185		Opening Balance							
	70,97,185				70,97,185				
	1,76,14,694	Total		1,71,33,080		Total		1,71,33,080	1,76,14,694

DR. B.R.AMBEDKAR UNIVERSITY DELHI 2024-25
Established by the Government of NCT of Delhi
NPS TIER - I ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

RECEIPT	2024-25	2023-24	PAYMENT	2024-25	2023-24
Opening Balance as on 01.04.2024	1,75,98,143	1,95,93,571			
NPS Tier-I Account			Investment		
Employee's Subscription			NPS Contribution Transfer to NSDL	7,65,56,017	7,09,14,398
Faculty Staffs			Sweep Investment	-	-
Administrative Staffs	2,73,14,285	2,52,80,819	TDS on Salary	-	-
NPS Contribution Received	33,96,109	28,63,457	Interest Paid		1,24,507
University Contribution			Bank Charges		951
Faculty Staffs	3,91,53,780	3,55,71,864	Transfer to Salary A/c		
Administrative Staffs	55,90,416	47,47,874			
Sweep Investment					
Tds Received		6,243			
Interest received on Investment			Excess Contribution Refund	-	-
Interest on saving Bank Account	6,19,813	5,74,171			
Interest on Sweep investment			Closing Balance (Bank A/c)	1,71,16,529	1,75,98,143
Total	9,36,72,547	8,86,37,999	Total	9,36,72,547	8,86,37,999




DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE-23
SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting. Provisions have been made as far as possible for all known assets, liabilities, expenses, income and known losses but personal claims like medical claims, child education allowance, LTC etc. have been accounted for on receipt basis.

2. REVENUE RECOGNITION

- a. Fees from Students collected separately for each semester has been accounted for on accrual basis and admission fee & interest on savings bank account are accounted on cash basis.
- b. Interest on Investments is accounted for on accrual basis.

3. FIXED ASSETS AND DEPRECIATION

- a. Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- b. Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets:

i.	Land (Lease Hold)	0%
ii.	Buildings	2%
iii.	Electrical Installation & Equipment	5%
iv.	Scientific & Laboratory Equipment	8%
v.	Office Equipment	7.5%
vi.	Audio Visual Equipment	7.5%
vii.	Computers & Peripherals	20%
viii.	Furniture, Fixtures & Fittings	7.5%
ix.	Lib. Books & Scientific Journals	10%
x.	Vehicle	10%

Intangible Assets (Amortization):

i.	E-Journals	40%
ii.	Computer Software	40%

- c. Depreciation is provided for the whole year on the additions during the year.
- d. Assets acquired from project is not taken into fixed assets of AUD, the same will be taken into AUD stock after the completion of project and on physical handing over to GIA. This will however be subject to project terms and conditions.



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- e. Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Therefore, depreciation is calculated on the additions during the year separately at the application rate of depreciation.
- f. Where the individual value of the assets purchased is less than Rs. 2000/- (except Library Books) are treated as Small Value Assets and 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
- g. According to Accounting Standard 10 Property Plant and Equipment, Land – Leasehold(perpetual lease) has been valued on purchase Value and Depreciation on Land is to be charged at 0%

4. INTANGIBLE ASSETS:

Computer Software and E-Journals are grouped under Intangible Assets.

5. STOCKS

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure. Except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6. RETIREMENT BENEFITS

Provision for Gratuity and Leave Encashment are provided on the basis of Actuarial valuation. Capitalized value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the institutions, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the provision for Pension Account. The Actual payments of pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions.

7. INVESTMENTS

- a. Long term investments are carried at their cost or face value whichever is lower. However, any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

8. EARMARKED FUNDS

The following long-term funds are earmarked for specific purposes.

- i. Scholarship
- ii. Learning Enhancement
- iii. Student Welfare Fund
- iv. Application Fees
- v. Facilities & Services Charges
- vi. Alumni Fees
- vii. University Development Fund



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Separate bank accounts have been maintained for above funds and interest on savings bank account is credited to the respective funds. The expenditure and advances are debited to the fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and Accrued Interest.

9. UNIVERSITY DEVELOPMENT FUND

The following Funds were under University Development Fund (UDF) in Dr. B.R Ambedkar University Delhi

- i. Student Travel and Exchange Programme Fund
- ii. Academic Chairs Fund
- iii. Research Endowment Fund
- iv. Central Pool of UDF

During the Financial Year 2023-24, the above funds have been merged in Central Pool of UDF. The funds have its own investment, which is maintained in the form of Saving Bank Account(s) and Fixed Deposits.

The income from investment of Earmarked Fund is added to the Fund. The interest on savings Bank account is also added to the fund. The expenditure is met from the balance available under the Earmarked Fund as per the approved policy in this regard. The balance in the fund is carried forward every year.

10. GOVERNMENT AND UGC GRANTS

Governments Grants and UGC grants are accounted for on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as amount in transit.

11. SPONSORED PROJECTS

- a. In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions-Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- b. The institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

12. INCOME TAX

The income of University is exempt from Income Tax under section 10(23C)(iiiab) of the Income Tax Act, 1961, Hence no provision is therefore made in the accounts.



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SCHEDULE-24

NOTES TO ACCOUNTS

1. FIXEDASSETS:

- a. Additions in the year to fixed assets in Schedule 4 include assets purchased out of Grant-in-Aid.
- b. Depreciation Amounting to Rs. 5,64,49,339/- has been charged during the financial year.
- c. Fixed Assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors. Assets not returned to sponsor organization have been shown in Appendix 1.
- d. Assets representing the Earmarked Funds have been separately shown in the Schedule 2.
- e. As per the approval of the Hon'ble Lieutenant Governor on 11.06.2021 and with the Notification No.DHE.20(70)/AUD/2020-21/1475 dated 14.06.2021 issued by the Director (Higher Education), GNCTD along with the approval of the Board of Management in its 32nd meeting held on 12.07.2021, all Assets and liabilities of DIHRM have been merged into Dr. B.R Ambedkar University Delhi w.e.f. 31.03.2023. After the merger, consolidated annual accounts for the financial year 2023-24 are being prepared.
- f. As per the instructions of CAG in the SAR of F.Y. 2023-24, separate schedule of all the Campuses of the University for the fixed assets has now been incorporated in the Schedule 4.
- g. As per the instructions of CAG in the SAR of F.Y. 2023-24 in respect of Obsolete and unserviceable assets having gross value of 8.19 lakh, the same has been corrected in the gross block of fixed assets and adjusted the effect depreciation retrospectively from the FY 2021-22, further appropriate prior period effects of same are reflected in annual account of FY 2024-25 by passing rectification entry therein in Sch. 4.
- h. As instructed by the CAG in the SAR of F.Y. 2023-24, the printer valued at ₹ 7.5 lakh has been reclassified from 'Other Equipment' (7.5% rate of depreciation) to 'Computer Peripherals' (20% rate of depreciation). The corrective effect has been appropriately reflected in the annual accounts in Sch. 4, and the additional depreciation has been provided as a prior period item during the current year. Further, this reclassification is in line with the format of financial statements for Central Higher Educational Institutions as prescribed by the Ministry of Education (MoE), wherein, under Schedule 4 (Fixed Assets), the asset head 'Computer/Peripherals' includes computers, printers, and other peripherals such as UPS, etc.
- i. As per the instructions of CAG in the SAR of F.Y. 2023-24, the fixed assets (furniture, air conditioner, office equipment) which were earlier included in the Schedule 4B of Kashmere Gate campus are now transferred to the Schedule 4C of Karampura Campus.
- j. The amortization on E-journals and Computer software has been reinstated and reversal of the same has been made through prior period income.



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2. Temporary Advance From University Development Fund (UDF)

During the current financial year (2024-25), the University has incurred an expenditure amounting to Rs. 83.04 crores against the Revised Estimates of Rs 87 crores as approved and intimated by the GNCTD.

The trend of last five years indicate that during the last month of the FY, the University receives the last/ balance installment of the GIA in accordance with the RE approved and intimated in the month of November/ December of the respective financial year.

This financial year (2024-25) the last installment of GIA received on the last day of the financial year by the University resulting in total GIA received of Rs. 59.99 crores only against Rs. 87 crores as approved and intimated in the Revised estimate by the GNCTD.

The additional amount of Rs. 23.06 crore has been spent over and above the GIA received during the current financial year. This amount was utilised by transferring from UDF, as a temporary advance, in terms of the decision of the BoM. However, the University could not transfer back the funds to UDF, due to the shortfall in the receipt of GIA.

The University has been continuously following up with the DHE, GNCTD for release of Rs.23.06 crores spent by the University from University Development Fund. Once the balance amount of Rs. 23.06 crores of the RE 2024-25 is received by the University, necessary entries in the book of accounts for adjustment of advance from the UDF shall be carried out.

3. LOANS AND ADVANCES:

Construction works assigned to PWD were shown consolidated as Division -wise instead of each work-wise, now details have been shown work-wise in Annexure 8A in current year.

4. LIABILITY:

- a. In compliance with the CAG's observations in the SAR for FY 2023-24, the balances previously classified under 'State Cheque Liability' in Annexure 6 have been reclassified and disclosed under 'Sundry Creditors' in Annexure 2 for the current financial year.
- b. The Actuarial Valuation figures have been shown in Schedule 15A and Annexure 14 and the effect of the same has been taken the Income and Expenditure Account.
- c. In compliance to the instructions of the FINAT cell, Office of the Principal Accountant General (Audit) during the F.Y. 2021-22 and DP (Cell), Delhi (CAG) during the F.Y. 2024-25, the liability of unclaimed caution deposit of Rs. 17,55,000/- has been reduced (upto the batch of 2017-18).
- d. The NPS liability of Rs. 91.49 lakh (both teaching and non-teaching) as on F.Y. 2022-23, was reduced to Rs.66.90 lakhs in F.Y. 2023-24 which has been further reduced to Rs.55.64 lakhs in F.Y. 2024-25.
- e. A contingent liability of Rs.90.06 lakh (plus interest) stands for the legal matter.
- f. Capital Commitment for the F.Y. 2024-25 is Rs.3.37 crores for all the campuses of the University.
- g. As per the instructions of CAG in the SAR for the F.Y. 2022-23, the Caution Deposit is represented as under:



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Current Students	-	Rs.3,97,67,679/- till 2024-25.
Ex-Students	-	NIL.

5. CAPITAL/CORPUS FUND (SCHEDULE 1):

As per policy of the University academic receipts are used to create Earmarked funds, including those for Scholarship, Learning enhancement, Student Welfare Funds, Application Fees, Facility & Services Charges, Alumni Fees and UDF.

6. DEPOSITS FROM STUDENTS (SCHEDULE 3, ANNEXURE 1) & EARMARKED FUND (SCHEDULE 2)

In accordance with the University's fee structure, various non-refundable deposits are received from students, including but not limited to the Student Welfare Fund, Course Material Fees, Alumni Fees, Industrial Interface, Extra Mural Activities, and Co-Curricular Activities. These deposits are treated as follows:

Student Welfare Fund (SWF) & Application Fees:

A separate fund is created for the Student Welfare Fund as detailed in Schedule 2A along with other funds for Scholarship, Learning Enhancement, Application Fee & University Development Fund. In addition, the University contributes an equal proportion towards the SWF, in alignment with the established policy.

As per the instruction of CAG in the SAR of F.Y. 2023-24 the application fee and student welfare fund which are included correspondingly in the academic receipts and expenditure a/c but now these are shown in the Earmarked funds. During the current year the respective funds are not included in the Academic receipts. Similarly, the effect of expenditure are also not shown in the Expenditure A/c.

Investments in Earmarked Fund is reflected in Schedule 5 A.

Other Student Funds:

Deposits related to Caution Money, Extra Mural Activities, Co-Curricular Activities, and Course Material Fees are classified under current liabilities on the balance sheet. These are not routed through the Income & Expenditure Account.

A separate fund is created in current liabilities for each of these categories.

Interest and Expenditure:

Interest earned on these funds is credited in separate accounts maintained for this purpose. The expenditure from these funds is incurred from the balance available in the fund. This approach ensures that the funds are accurately accounted for and reflects the true financial position related to student deposits and their utilization.

The University collects component wise fees from Students for making expenditure on student specific activities. For maintaining uniformity in accounting treatment for various components of fees structure as student welfare fund is taken to designated Funds, a separate ledger is created for each of such fees and is shown as Liability after incorporating the inflows and outflows in it during the Financial Year.



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7. EXPENDITURE IN FOREIGN CURRENCY:

Particulars	Amount (In Rs.)
Membership & Subscription	NIL
Purchase of E-Journals	75,40,928/-

8. PRIOR PERIOD EXPENSES:

As per Accounting Standard 5, as mentioned above, prior period items include income or expenses that occur in the current period due to errors or omission while preparing financial statements of one or more Prior periods. These do not encompass other adjustments so demanded by situations which are no doubt related to the prior periods but are established in the current period.

During the FY 2024-25, expenditure of Rs. 15,68,998/- has been accounted for under prior-period expenses in Schedule 22.

9. ACADEMIC RECEIPTS

- a. From the Academic Year 2023-24 with the approval of the board management in its 44th meeting held on 29th May 2023, the fees' structure has been revised and following component wise fee has been implemented across all the programmes:

Tuition Fees	Scholarship Fund	Learning Enhancement Fund	Facilities and Services Charges	University Development Fund	Extra Mural Fund	Other Allied Alumni Activity Fees
25%	10%	25%	10%	30%	Rs. 5000/ Rs. 2500	Rs. 500/ Rs. 5000

Note: Other than above components Industry Interface Fees of Rs. 15,000/- , Course Material Fees 12,000/- in respect to MBA Programme and Thesis Fees of Rs. 4,000/- for Phd programmes.

As per the CAG instructions the University has created separate funds for Scholarship, Learning Enhancement, Application fees, Facility and Services Charges, Alumni Fee and University Development Funds.

- b. The total fee (including Tuition Fees) earned during the financial year 2024-25 is Rs. 22,35,50,593/- which is 6.78% higher than the fee earned during last year. During the current financial year, accrued fee amounting to Rs. 10.51 crores is included in the above amount.



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10. OTHER INCOME

As per the instructions of CAG in the SAR of FY 2023-24, recruitment fees which include in schedule 9 of academic receipts are now booked under Schedule 13 of other income in F.Y. 2024-25.

11. CURRENT ASSETS, LOANS AND ADVANCES:

In the opinion of the Management, the current assets, loans, advances and deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

12. The accounts of the university are prepared in accordance with the revised format of financial statements and schedules as circulated by the Ministry of Human Resource Development, Department of Higher Education.
13. The previous year's figures have been rearranged and regrouped, wherever necessary.
14. Figures in the final accounts have been rounded off to the nearest rupee.
15. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2025 and the Income & Expenditure account for the year ended on that date.



RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2025

DR.B.R. AMBEDKAR UNIVERSITY DELHI

RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2025

Receipts	2024-25	2023-24	Payments	(Amount in Rs.)	
				2024-25	2023-24
VI. Receipts against sponsored Fellowships and Scholarships					
	2,60,000	2,60,000	VI. Term Deposits with Scheduled Banks		
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital		
a) Earmarked/Earmarked funds	52,15,940	2,71,61,485	Work-in-Progress		
b) Other investments			a) Tangible Assets	79,44,990	1,65,89,330
			b) Intangible Assets	1,55,67,289	2,76,90,590
			b) Capital Works- in- Progress		
VIII. Interest received on			VIII Other Payments including statutory payments		
a) Bank Deposits	1,36,88,508	1,17,15,086			
b) Savings Bank Accounts	34,64,727	33,07,018			
IX. Investments encashed		25,34,22,572	IX. Refunds of Grants		
X. Term Deposits with Scheduled Banks encashed			X. Deposits and Advances		
			- Advance to vendors		
			- LTC Advances	1,24,181	
			- Deposit - Others (including EMD, Security Deposits)		
			- Advance to Staff-GIA	2,60,595	1,71,464
			- Advance to Staff-Fees	5,60,655	9,22,082
			- Advance to Staff-Projects	4,75,371	1,10,408
			- Advance to Parties	22,306	
			- Advances - Projects	3,70,000	5,08,129
			- Imprest to Staff	1,10,816	2,83,896
			- Advances- Against capital works		
			- Advances-G20		
			- Advances-PWD from GIA	82,56,292	1,05,16,932
			- Advances-PWD from UDF		3,58,56,600
			- Sundry Debtors		
			- Deposit from Students	1,06,52,811	



DR.B.R. AMBEDKAR UNIVERSITY DELHI

RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2025

		(Amount in Rs.)	
Receipts		2023-24	2024-25
XI. Other income (including Prior Period Income)			
- Indirect Income		-	15,35,156
- Receipts against projects		-	-
- Prior Period Income		-	-
- Receipts against projects		-	-
XII. Deposits and Advances			
- Deposit - Others (including EMD, Security Deposits)		-	88,400
- Deposit from Students		1,84,07,050	2,57,77,623
- Advance Recovered from Staff - GIA		40,52,265	2,48,924
- Advance Recovered from Staff - Fees		11,74,250	1,93,477
- Advance Recovered from Staff - Project		7,49,291	-
- Advance Recovered from Parties-GIA		-	-
- Imperst to staff		-	41,000
XIII. Miscellaneous Receipts including Statutory Receipts			
XIV. Any Other Receipts			
XV. Amount Received in Fees other than Tution Fee			
		22,72,468	15,92,553
TOTAL		2,31,53,93,832	1,83,72,92,892

FRN No. 005823N
UDIN:- 25544904BMJNMW3075

20/03/25

CONTROLLER OF FINANCE

Dr. B. R. Ambedkar
VICE-CHANCELLOR



DR. B.R. AMBEDKAR UNIVERSITY DELHI
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APPENDIX -01

Project Name	Assets	Assets Purchase value	Assets Purchase Year	Original Cost as on 01.04.2024	Additions during the Year(Rs.)	Total	Rate of Depre.	Notional Depreciation Opening Balance	Notional depreciation for the Year	Total Notional Depreciation	Total book value on 31.03.2025
1 SAIL	Equipment	15,62,524	2014-15	3,90,631.40	0	3,90,631.40	7.50%	11,71,892.60	1,17,189.30	12,89,081.90	2,73,442.10
2 Equal	Computer & Peripherals	7,55,821	2014-15	1	0	1	20%	7,55,821	-	7,55,821.00	1.00
3 NUPI	Computer	99,250	2014-15	1	0	1	20%	99,250	-	99,250.00	1.00
4 Equal	Equipment	2,87,200	2015-16	93,340.00	0	93,340.00	7.50%	1,93,860.00	21,540.00	2,15,400.00	71,800.00
5 World Bank	Computer	99,126	2015-16	1	0	1	20%	99,126.00	-	99,126.00	1.00
6 Sail	Equipment	3,33,175	2016-17	1,33,269.75	0	1,33,269.75	7.50%	1,99,905.26	24,988.13	2,24,893.39	1,08,281.62
7 Equal	Equipment	82,000	2016-17	32,800.00	0	32,800.00	7.50%	49,200.00	6,150.00	55,350.00	26,650.00
8 BVLF	Computer	2,42,958	2016-17	1	0	1	20%	2,42,958.00	-	2,42,958.00	1.00
9 Equal	Equipment	6,37,200	2017-18	2,54,880.00	0	2,54,880.00	7.50%	3,82,320.00	47,790.00	4,30,110.00	2,07,090.00
10 NUPI	Computer	99,800	2017-18	1	0	1	20%	99,800.00	-	99,800.00	1.00
11 Disha	Computer	1,72,272	2017-18	1	0	1	20%	1,72,272.00	-	1,72,272.00	1.00
12 NIH Yale	Computer	99,750	2017-18	1	0	1	20%	99,750.00	-	99,750.00	1.00
13 Ford	Computer	99,559	2017-18	1	0	1	20%	99,559.00	-	99,559.00	1.00
14 Ford	Furniture	44,600	2017-18	21,185.00	0	21,185.00	7.50%	23,415.00	3,345.00	26,760.00	17,840.00
15 Ford	Equipment	34,858	2017-18	16,557.30	0	16,557.30	7.50%	18,300.70	2,614.35	20,915.05	13,942.95
16 SERB	Equipment	96,544	2017-18	45,858.40	0	45,858.40	7.50%	50,685.60	7,240.80	57,926.40	38,617.60
17 DIC	Computer	12,94,870	2017-18	1	0	1	20%	12,94,870.00	-	12,94,870.00	1.00
18 HAB	Computer	1,31,559	2017-18	1	0	1	20%	1,31,559.00	-	1,31,559.00	1.00
19 HAB	Computer	1,00,249	2018-19	1	0	1	20%	1,00,249.00	-	1,00,249.00	1.00
20 SRTT	Equipment	1,44,100	2018-19	79,255.00	0	79,255.00	7.50%	64,845.00	10,807.50	75,652.50	68,447.50
21 SRTT	Furniture	1,44,606	2018-19	79,533.10	0	79,533.10	7.50%	65,072.90	10,845.45	75,918.35	68,687.65
22 SRTT	Furniture	2,66,750	2019-20	1,66,718.50	0	1,66,718.50	7.50%	1,00,031.50	20,006.25	1,20,037.75	1,46,712.25
23 SRTT	Equipment	6,13,375	2019-20	3,83,359.75	0	3,83,359.75	7.50%	2,30,015.26	46,003.13	2,76,018.39	3,37,356.62
24 SRTT	Books	1,60,104	2019-20	80,052.20	0	80,052.20	10.00%	80,051.80	16,010.40	96,062.20	64,041.80
25 ICSSR	Computer	89,199	2019-20	1.00	0	1	20%	89,199.00	-	89,199.40	1.00
26 SVS B Voc.	Equipment	2,44,985	2019-20	1,53,115.25	0	1,53,115.25	7.50%	91,869.76	18,373.88	1,10,243.64	1,34,741.37
27 UGC Start Up	Computer & Peripherals	3,42,566	2019-20	1.00	0	1	20%	2,74,053.20	68,513.20	3,42,566.00	1.00
	Total	82,79,000		19,30,569	0	19,30,569		62,79,932	4,21,417	67,01,349	15,77,664

