

॥ सा विद्या या विमुक्तये ॥

Established by Mahatma Gandhi in 1920



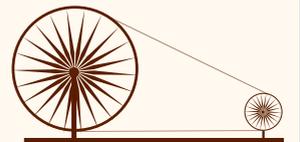
Gujarat Vidyapith(DU)
Ahmedabad, Gujarat - 380 009



AUDITED ANNUAL ACCOUNTS
OF
GUJARAT VIDYAPITH(DU), AHMEDABAD
FOR THE FINANCIAL YEAR



2024-25



INDEPENDENT AUDITOR'S REPORT

ગુજરાત વિદ્યાપીઠ
મુખ્ય કાર્યાલય
આવક નંબર. ૭.૬૦...
તા. ૧૬/૧૦/૨૫..

To,
The Members of
Gujarat Vidyapith (DU), Ahmedabad.

Opinion: -

We have audited the financial statements of Gujarat Vidyapith (DU), Ahmedabad, which comprise the balance sheet as at March 31, 2025, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by Bombay Public Trust Rules, 1961 in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India of the state of affairs of the entity as at March 31, 2025 and its excess of Income for the year ended on that date.

Basis for Opinion: -

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI together with ethical requirements that are relevant to our audit of financial statement under Bombay Public Trust Rules, 1961 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with Bombay Public Trust Rules, 1961 that give true and fair view of the financial position, financial performance in accordance with the accounting principles accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and

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Head Office : 4th Floor, Aditya Building, Near Sardar Patel Seva Samaj, Mithakhali Six Roads, Ellisbridge, Ahmedabad - 380015

Branch Office : 204, Sakar Complex, Opp. Abs Tower, Old Padra Road, Vadodara - 390015.



maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Management is responsible for overseeing the entity's financial reporting process.

Other Matter

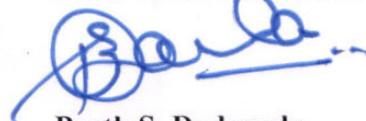
During the year, Gujarat Vidyapith Mandal has transferred 13 Extension Activities to Gujarat Vidyapith (DU). Accordingly, Financial Statements of the Gujarat Vidyapith (DU) for the period ended March 31, 2025 has been prepared after necessary financial impact of the 13 Extension Activities into Financial Statement of the Gujarat Vidyapith (DU). Financial Statement of Gujarat Vidyapith (DU) for the period ended March 31, 2025 is not comparable with the previous year's financial statement to that extent.

Auditor's Responsibilities for the Audit of the Financial Statements: -

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Ahmedabad
Date: 24/09/2025

For Dhirubhai Shah & Co LLP
Chartered Accountants
FRN: 102511W/W100298



Parth S. Dadawala
M. No: 134475
Partner
UDIN:25134475BMIWTB8287



GFR 12-A

[[See Rule 238 (1)]]

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION

UTILIZATION CERTIFICATE FOR THE YEAR 2024-25 IN RESPECT OF RECURRING/NON-RECURRING

GRANTS-IN-AID/SALARIES/PENSION CREATION OF CAPITAL ASSETS

1. Name of the Scheme: Gujarat Vidyapith (DU), Ahmedabad
2. Whether recurring or non-recurring grants : Non-plan Maintenance grant (Recurring & Non-Recurring)
3. Grants position at the beginning of the Financial year (Recurring)
- | | | | |
|-------|----------------------|---------|----------------------|
| (i) | Cash in Hand/ Bank: | ₹ Lakhs | } As mentioned below |
| (ii) | Unadjusted advances: | ₹ Lakhs | |
| (iii) | Total: | ₹ Lakhs | |
4. Details of grants received, expenditure incurred and closing balances: (Actuals) (₹ In Lakhs)

Unspent Balance s of Grants received years [figure as at Sl. No. 3 (iii)]	Intere st Earne d thereo n + Intern al Receipt s	Intere st depos ited back to the Gover nmen t	Grant received during the year				Total Available funds(1+2-3+4)	Expenditu re incurred (approve d Expense)	Closing Balances (5-6)
1	2	3	4				5	6	7
			Grant-in-Aid Salary (OH-36)						
391.50	0.00	0.00	1	1-1/2024(DU)GEN-36	29-04-24	465.47			
			2	1-1/2024(DU)SC-36	29-04-24	30.69			
			3	1-1/2024(DU)ST-36	29-04-24	15.34			
			4	1-1/2024(DU) GEN-36	24-05-24	465.47			
			5	1-1/2024(DU) SC-36	24-05-24	30.69			
			6	1-1/2024(DU) ST-36	24-05-24	15.34			
			7	1-1/2024(DU) GEN-36	07-06-24	479.57			
			8	1-1/2024(DU) SC-36	07-06-24	31.62			
			8	1-1/2024(DU) ST-36	07-06-24	15.81			
			10	1-1/2024(DU) GEN-36	05-08-24	294.95			
			11	1-1/2024(DU) SC-36	05-08-24	19.60			
			12	1-1/2024(DU) ST-36	05-08-24	9.80			
			13	1-1/2024(DU) GEN-36	23-08-24	294.95			
			14	1-1/2024(DU) SC-36	23-08-24	19.60			
			15	1-1/2024(DU) ST-36	23-08-24	9.80			
			16	1-1/2024(DU) GEN-36	27-09-24	568.37			
			17	1-1/2024(DU) SC-36	27-09-24	37.73			



			18	1-1/2024(DU) ST-36	27-09-24	18.90				
			19	1-1/2024(DU)GEN-36	14-11-24	514.04				
			20	1-1/2024(DU)SC-36	14-11-24	34.13				
			21	1-1/2024(DU)ST-36	14-11-24	17.07				
			22	1-1/2024(DU) GEN-36	20-11-24	514.04				
			23	1-1/2024(DU) SC-36	20-11-24	34.13				
			24	1-1/2024(DU) ST-36	20-11-24	17.07				
			25	1-1/2024(DU) SC-36	17-12-24	35.17				
			26	1-1/2024(DU) ST-36	17-12-24	17.59				
			27	1-1/2024(DU)GEN-36	17-12-24	529.61				
			28	1-1/2024(DU) GEN-36	07-03-25	926.89				
			29	1-1/2024(DU) SC-36	07-03-25	54.91				
			30	1-1/2024(DU) ST-36	07-03-25	27.49				
						5545.84				
				Less: Advance grant return to UGC in March 25		74.49				
				Grant-in-Aid Salary Received under TSA OH-36		5471.35	5862.85	5330.22	532.63	
				Grant-in-Aid General (OH-31)						
-0.08	0.00	0.00	1	1-1/2024 (DU) GEN-31	29-04-24	124.23				
			2	1-1/2024 (DU) SC-31	29-04-24	8.26				
			3	1-1/2024 (DU) ST-31	29-04-24	4.13				
			4	1-1/2024(DU) GEN-31	24-05-24	210.73				
			5	1-1/2024(DU) SC-31	24-05-24	13.97				
			6	1-1/2024(DU) ST-31	24-05-24	7.00				
			7	1-1/2024(DU) GEN-31	07-06-24	210.73				
			8	1-1/2024(DU) SC-31	07-06-24	13.97				
			9	1-1/2024(DU) ST-31	07-06-24	7.00				
			10	1-1/2024(DU) GEN-31	05-08-24	150.77				
			11	1-1/2024(DU) SC-31	05-08-24	10.02				
			12	1-1/2024(DU) ST-31	05-08-24	5.01				
			13	1-1/2024(DU) GEN-31	23-08-24	150.77				
			14	1-1/2024(DU) SC-31	23-08-24	10.02				
			15	1-1/2024(DU) ST-31	23-08-24	5.01				
			16	1-1/2024(DU) GEN-31	27-09-24	196.40				
			17	1-1/2024(DU) SC-31	27-09-24	13.06				
			18	1-1/2024(DU) ST-31	27-09-24	6.54				
			19	1-1/2024(DU)GEN-31	14-11-24	130.68				
			20	1-1/2024(DU)SC-31	14-11-24	8.69				
			21	1-1/2024(DU)ST-31	14-11-24	4.34				



			22	1-1/2024(DU) GEN-31	20-11-24	130.68				
			23	1-1/2024(DU) SC-31	20-11-24	8.69				
			24	1-1/2024(DU) ST-31	20-11-24	4.34				
			25	1-1/2024(DU) SC-31	17-12-24	8.95				
			26	1-1/2024(DU)GEN-31	17-12-24	134.64				
			27	1-1/2024(DU)ST-31	17-12-24	4.47				
				Grant-in-Aid General received under TSA OH-31		1583.08	1583.00	1606.23	-23.23	
-285.95	0.00	0.00		Grant for creation of Capital Assets (OH-35)		-285.95	178.19	-464.14		
				Less: Contribution of Sponsoring Society Gujarat Vidyapith Mandal (217.07 GVP Contribution+68.88 grant transferred from 12th plan scheme)		285.95	0.00	285.95		
				Grant for creation of Capital Assets (OH-35)					-178.19	
-447.84	0.00	0.00		Non-Salary Components		-447.84	599.51	-1047.35		
				Less: Contribution of Sponsoring Society Gujarat Vidyapith Mandal (447.84+67.78)		-447.84	0.00	515.62		
				Non-Salary Components					-531.73	

Grant-in-Aid Salary (OH-36) Rs. **5,15,00,000/-** was transferred to Commercial Bank for Salary and other expenditure of March-2025 and out of which Rs. **5,16,98,047/-** was disbursed.

Details of grants position at the end of the year:(After Contribution of Gujarat Vidyapith Manc

- (i) Cash in Hand/Bank: ₹ 0 Lakhs
(ii) Unadjusted Advances: ₹ 66.18 Lakhs
(iii) Total: ₹ 66.18 Lakhs

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.



- (ii) There exist internal control for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in assets creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instruction and scheme guidelines
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grant-in-aid.
- (vii) It has been ensured that the physical and financial performance under Non-plan maintenance grant (name of the Scheme has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statements for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at **Annexure - II** duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at **Annexure-II** (to be formulated by the Ministry/Department concerned as per their requirement/specification).

Signature: _____

Name: Amit Jani

Finance Officer

Place: Ahmedabad

Date: 24.09.2025

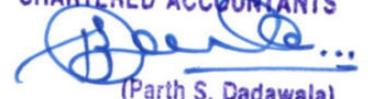
Signature: _____

Name: Dr. Himanshu Patel

Registrar



For, DHIRUBHAI SHAH & CO LLP
CHARTERED ACCOUNTANTS


(Parth S. Dadawala)

Partner

M.No.134475

FRN : 102511W/W100298

GUJARAT VIDYAPITH (DU) : AHMEDABAD – 380 009
PROVISIONAL UTILIZATION CERTIFICATE (Receipt & Payments Accounts)
FINANCIAL YEAR: 2024-25

(Rs.in Lakhs)

Receipt	Income	Amount	Payment	Expenditure	Amount
Opening Balance as on 01.04.2024			TSA Head (OH-36)		
Grant-in-Aid Salary (OH-36)	391.50	391.50	Grant-in-Aid Salary (OH-36)		
Grant-in-Aid General -Pension (OH-31)	-0.08	-0.08	1) Salary of Regular Faculty -Teaching (36.01)	3377.19	
			2) Salary of Regular Non-Faculty/Non-Teaching Staff (36.02)	1086.84	
			3) Medical Claim Expenses (36.03)	5.66	
Grant for creation of Capital Assets (OH-35)	-285.95		4) Leave Encashment (36.04)	185.04	
Less: Grant transferred from 12th plan scheme during 2024-25	68.88		5) LTC- Leave Travel Concession (36.05)	7.70	
	-217.07		6) Retirement Benefits (36.07)	435.31	
Non-Salary/Recurring Components	-447.84	-664.91	7) Other Expenditure -CEA (36.09)	24.43	
			8) Contribution to NPS (New Pension Scheme)	204.77	
			9) Contribution to PF (Provident Fund)	3.26	5330.22
UGC Grants sanctioned and received during 2024-25			TSA Head (OH-31)		
Grant-in-Aid Salary (OH-36)	5,545.84		Grant-in-Aid General -Pension (OH-31)		
less: Grant return back to UGC	74.49		1) Pension and Pensionary Benefits (31.01)	1338.74	
	5,471.35	5471.35	2) Contractual Employees [Teaching]	64.21	
			3) Contractual Employees [Non- Teaching]	40.12	
Grant-in-Aid General -Pension (OH-31)	1,583.08	1583.08	4) Security Staff/Housekeeping Expense	163.15	1606.23
			Non-Salary/Recurring Components		
Grant for creation of Capital Assets (OH-35)	0.00	0.00	1) Academic Expenses	194.48	
			2) Administrative Expenses	156.37	
			3) Transportation Expenses	4.21	
			4) Repairs and Mtc. Expenses	157.56	
			5) Other Expenses	86.90	599.51
Internal Receipts:			TSA Head (OH-35)		
Academic Receipts	330.51		Grant for creation of Capital Assets (OH-35)		
Other Income	52.12		1) Building (35.01)	1.53	
State Government Grant	0.90	383.52	2) Equipments (35.02)	150.45	
			3) Library/Books/Fixture (35.03)	2.24	
			4) Furniture & Fixture (35.04)	1.64	
			5) Other Capital Expenses (35.05)	11.63	167.49
Extension Activity Income-GVM		603.16	Extension Activity Expense-GVM		719.98
Contribution of Sponsoring Society Gujarat Vidyapith Mandal			Closing Balance as on 31.03.2025		
Opening balance for creation of Capital Assets (OH-35)	285.95		Grant-in-Aid Salary (OH-36)		532.63
Less: Grant transferred from 12th plan scheme during 2024-25	68.88		Grant-in-Aid General -Pension (OH-31)		-23.23
	217.07		Grant for creation of Capital Assets (OH-35)	-167.49	
Opening balance for Non-Salary/Recurring Components	447.84	664.91	Non-Salary/Recurring Components	-148.20	-315.69
			Extension Activity -GVM		-116.82
Contribution of Sponsoring Society Gujarat Vidyapith Mandal		67.78			
		8500.31			8500.31

*Amount of Rs.74,49,273/- returned to UGC on dtd.29th March 25 under OH-36 GIA Salary head.



Place: Ahmedabad

Date: 24-09-2025

For and on behalf of the Gujarat Vidyapith

Finance Officer

Registrar

GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

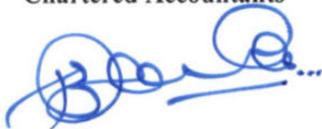
BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. in Lakhs)

Particulars	Sch.	As at 31-03-2025	As at 31-03-2024
<u>SOURCES OF FUNDS :</u>			
UNRESTRICTED FUNDS :			
Corpus	1	0.00	0.00
General fund	2	76.88	0.00
Designated/Earmarked funds	3	1.63	1.63
Reserve Fund of Department	3.1	173.60	0.00
RESTRICTED FUNDS	4	7317.14	6553.16
CAPITAL ASSETS RESERVE (GVM)	4.1	123.19	0.00
LOANS/BORROWINGS :	5	336.96	839.17
Secured			
Unsecured			
CURRENT LIABILITIES & PROVISIONS	6	876.76	1142.23
TOTAL		8906.16	8536.19
<u>APPLICATION OF FUNDS :</u>			
FIXED ASSETS : *			
Tangible Assets Acquired through Government Grant (Shown at nominal value as per As- 12)	7	7317.14	6553.16
Tangible Assets Acquired out of Own Funds		1.63	1.63
Intangible Assets		0.00	0.00
FIXED ASSETS (GVM)	4.1	123.19	0.00
INVESTMENTS :	8	104.76	348.67
CURRENT ASSETS	9	1218.18	1120.20
LOANS, ADVANCES & DEPOSITS	10	141.26	512.52
TOTAL		8906.16	8536.18
Notes to Accounts	20		

As per our report of Even Date
Dhirubhai Shah & Co LLP.
Chartered Accountants

For and on behalf of the Gujarat Vidyapith



Parth S Dadawala
Partner
M.No 134475
UDIN : 25134475BMIWTB8287




Finance Officer



Registrar

Place: Ahmedabad
Date: 24/09/2025

GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs. in Lakhs)

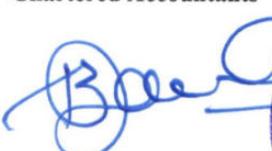
Particulars	Sch.	For the Year 2024-25	For the Year 2023-24
<u>INCOME :</u>			
Academic Receipts	11	330.51	249.23
Grants & Donations	12	7788.02	7332.28
Other Incomes	13	52.12	31.98
Contribution by GVM	13.1	603.41	0.00
TOTAL (A)		8774.05	7613.50
<u>EXPENDITURE :</u>			
Staff Payments & Benefits	14	6936.45	6443.52
Academic Expenses	15	239.75	78.14
Administrative and General Expenses	16	156.37	157.46
Transportation Expenses	17	4.21	5.68
Repairs & maintenance	18	157.56	100.62
Other Expenses	19	41.63	30.69
Extension Activity Expenses - GVM	13.1	720.23	0.00
TOTAL (B)		8256.19	6816.10
Balance being excess of Income over Expenditure(A-B)		517.86	797.39
Transfer to/from Designated fund		0.00	0.00
<u>Assets Purchased during the year</u>			
Building		1.53	95.29
Equipments		150.45	0.00
Books		2.24	0.38
Furniture and Equipment		1.64	43.82
Other Capital Expense		11.63	0.00
		167.49	139.49
Balance Being Surplus (deficit) Carried to General Fund		350.38	657.90
Notes to Accounts	20		

As per our report of Even Date

Dhirubhai Shah & Co LLP.

Chartered Accountants

For and on behalf of the Gujarat Vidyapith




Parth S Dadawala

Partner

M.No 134475

UDIN : 25134475BMIWTB8287


Finance Officer


Registrar

Place: Ahmedabad

Date: 24/09/2025

GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

**SCHEDULE 1
CORPUS**

(Rs. in Lakhs)

Particulars	CURRENT YEAR	PREVIOUS YEAR
Balance as at the beginning of the year	0.00	0.00
Add: Contributions towards Corpus	0.00	0.00
Deduct: Asset written off during the year created out of corpus	0.00	0.00
BALANCE AT THE YEAR-END	0.00	0.00

**SCHEDULE 2
GENERAL FUND**

(Rs. in Lakhs)

Particulars	CURRENT YEAR	PREVIOUS YEAR
Balance as at the beginning of the year	-342.38	268.10
Add: Transferred to Income Expenditure Account (Non-Salary)	0.00	0.00
Add: Contributions towards General Fund	0.00	0.00
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	350.38	657.90
Less: Transferred to Income Expenditure Account	68.88	1268.39
BALANCE AT THE YEAR-END	76.88	-342.39



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 3
DESIGNATED/EARMRAKED FUNDS

(Rs. in Lakhs)

Particulars	H.E. Develop. Fund	H.E. Develop. Fund (Assets)	TOTAL	
			Current Year	Previous Year
a) Opening balance of the funds	0.00	1.63	1.63	1.63
b) Additions to the funds:				
i. Donation/Grants	0.00	0.00	0.00	0.00
ii. Income from investments made of the funds	0.00	0.00	0.00	0.00
iii. Accrued interest on investments of the funds	0.00	0.00	0.00	0.00
iv. Other additions (Specify nature)	0.00	0.00	0.00	0.00
TOTAL (a+b)	0.00	1.63	1.63	1.63
c) Utilisation/expenditure towards objectives of funds				
i. Capital Expenditure :				
- Fixed Assets	0.00	0.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
ii. Revenue Expenditure :				
- Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00
- Rent	0.00	0.00	0.00	0.00
- Depreciation	0.00	0.00	0.00	0.00
- Transferred to Income Expenditure account	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
TOTAL (c)	0.00	0.00	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a+b-c)	0.00	1.63	1.63	1.63



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 3.1

RESERVE FUND OF DEPARTMENT

(Rs. in Lakhs)

Particulars	CURRENT YEAR	PREVIOUS YEAR
Hostel Kitchen Maintenance Fund		
Opening Balance	0.00	0.00
Addition during the year	51.15	0.00
Reduction during the year	0.00	0.00
Closing balance	51.15	0.00
Pustak Bhandar Fund		
Opening Balance	0.00	0.00
Addition during the year	122.45	0.00
Reduction during the year	0.00	0.00
Closing balance	122.45	0.00
BALANCE AT THE YEAR-END	173.60	0.00



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 4

RESTRICTED FUNDS

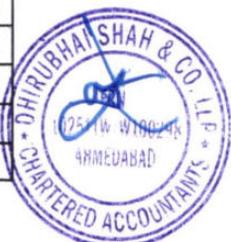
(Rs. in Lakhs)

Particulars	FUND WISE BREAK UP				TOTAL	
	Books	Furniture & Equipment	Building	Fixed Assets Fund	Current Year	Previous Year
a) Opening balance of the funds	755.45	2080.08	3717.63	0.00	6553.16	6264.48
b) Additions to the funds:						
i. Donation/Grants	109.49	309.11	345.38	0.00	763.98	139.49
ii. Income from investments made of the funds	0.00	0.00	0.00	0.00	0.00	0.00
iii. Accrued interest on investments of the funds	0.00	0.00	0.00	0.00	0.00	0.00
iv. Other additions (Specify nature)	0.00	0.00	0.00	0.00	0.00	149.19
TOTAL (a+b)	864.94	2389.19	4063.01	0.00	7317.14	6553.16
c) Utilisation/expenditure towards objectives of funds						
i. Capital Expenditure :						
- Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
ii. Revenue Expenditure :						
- Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
- Rent	0.00	0.00	0.00	0.00	0.00	0.00
- Other administrative expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (C)	0.00	0.00	0.00	0.00	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a+b-c)	864.94	2389.19	4063.01	0.00	7317.14	6553.16



SCHEDULE 4.1
FUNDS AGAINST ASSETS OF GVM

	FUND	ASSETS
AHA B.Ed. Hostel Sarshaman	2,71,603.00	2,71,603.00
AHA boigas kumar sadra Sarshaman	6,325.00	6,325.00
AHA kumar Hostel randheja Sarshaman	1,95,136.00	1,95,136.00
AHA pewarblock	3,28,848.00	3,28,848.00
AHA samajvidya sadara Sarshaman	2,83,467.00	2,83,467.00
AHA Sarshaman	9,08,497.00	9,08,497.00
AHA Vinay Mandir Hostel Sarshaman	3,19,888.00	3,19,888.00
GVP Pustak Bhandar Prakashan	54,261.00	54,261.00
GVP Pustak Bhandar Sarsaman	4,23,869.00	4,23,869.00
GVP Pustak Bhandar Software	3,26,305.00	3,26,305.00
Hindi Prachar Samiti- Computer	1,48,641.00	1,48,641.00
Hindi Prachar Samiti - Sarsaman	8,00,348.00	8,00,348.00
Hindi Prapogation-Pustak	1,88,910.00	1,88,910.00
Hindi Prapogation - Sarsaman	2,77,166.00	2,77,166.00
I.T.I. Shahibaug - Computer	26,800.00	26,800.00
I.T.I. Shahibaug - Dress Making Sadhan	3,18,468.00	3,18,468.00
I.T.I. Shahibaug - Electrical Sadhan	23,583.00	23,583.00
I.T.I. Shahibaug Electronics	1,13,832.00	1,13,832.00
I.T.I. Shahibaug - Furniture	2,81,632.00	2,81,632.00
I.T.I. Shahibaug - Hath Ojar	1,406.00	1,406.00
I.T.I. Shahibaug - ITI Sadhan	1,56,325.00	1,56,325.00
I.T.I. Shahibaug - Library Vikas	16,422.00	16,422.00
J.J.Bajaj Nature Centre Air Conditioner	1,81,340.00	1,81,340.00
J.J.Bajaj Nature Centre Building	33,980.00	33,980.00
J.J.Bajaj Nature Centre Equipment	8,73,739.00	8,73,739.00
J.J.Bajaj Nature Centre Furniture	4,33,177.00	4,33,177.00
J.J.Bajaj Nature Centre Kitchen Equipments	45,684.00	45,684.00
KHA biogas kanya sadra sarshaman	7,48,018.00	7,48,018.00
KHA kanya hostel randheja sarshaman	3,68,002.00	3,68,002.00
KHA samajvidya sarshaman	9,04,223.00	9,04,223.00
KVMHE Farnichary	1,07,038.00	1,07,038.00
KVMHE granthalay books	2,157.10	2,157.10
KVMHE prayogshala sadhan	82,175.80	82,175.80
KVMHE sadhan sarnjam	1,37,088.00	1,37,088.00
KVMHE Steel Kabat	17,940.00	17,940.00
Moraraji Desai Aarogyadhaam Sadhan Saranjam	69,997.00	69,997.00
Satyagrah Aashram Smarak Air Condition	1.00	1.00
Satyagrah Aashram Smarak Books	14,070.00	14,070.00
Satyagrah Aashram Smarak Electrical Installation	34,968.00	34,968.00
Satyagrah Aashram Smarak Pradarshan	1,52,457.00	1,52,457.00
Satyagrah Aashram Smarak Sarsaman	3,47,832.00	3,47,832.00
Satyagrah Aashram Smarak Sevak Nivas	41,556.00	41,556.00
Satyagrah Aashram Smarak Wall Construction	5,98,602.00	5,98,602.00
Self ITI- Shahibaug Furniture	64,951.00	64,951.00
Self ITI- Shahibaug Sadhan	3,70,007.00	3,70,007.00
SHS Hostel Sarshaman	4,91,505.00	4,91,505.00
Swimming Pool - Dead Stock	7,26,286.00	7,26,286.00
Grand Total	1,23,18,525.90	1,23,18,525.90



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 5

LOANS/BORROWINGS

SECURED LOANS

(Rs. in Lakhs)

	Particulars	CURRENT YEAR		PREVIOUS YEAR	
1	Central Government		0.00		0.00
2	State Government (Specify)		0.00		0.00
3	Financial Institutions :				
	a) Term Loans	0.00		0.00	
	b) Interest accrued and due	0.00	0.00	0.00	0.00
4	Banks:				
	a) Term Loans				
	- Interest accrued and due	0.00		0.00	
	b) Other Loans (Specify)				
	- Interest accrued and due	0.00	0.00	0.00	0.00
5	Other Institutions and Agencies		0.00		0.00
6	Debentures and Bonds		0.00		0.00
7	Others (Specify)		0.00		0.00
	Total		0.00		0.00

UNSECURED LOANS

(Rs. in Lakhs)

	Particulars	CURRENT YEAR		PREVIOUS YEAR	
1	Central Government		0.00		0.00
2	State Government (Specify)		0.00		0.00
3	Financial Institutions		0.00		0.00
4	Banks:				
	a) Term Loans	0.00		0.00	
	b) Other Loans (Specify)	0.00	0.00	0.00	0.00
5	Other Institutions and Agencies		0.00		0.00
6	Debentures and Bonds		0.00		0.00
7	Fixed Deposits		0.00		0.00
8	Others (Specify) - Loan from Gujarat Vidyapith				
	Gujarat Vidyapith				
	Loan from Gujarat Vidyapith Mandal	336.96		839.17	
	Loan from Gujarat Vidyapith for recurring exps	0.00	336.96	0.00	839.17
	Total		336.96		839.17



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 6

CURRENT LIABILITIES & PROVISIONS

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
A. CURRENT LIABILITIES :				
1. Deposits from students		230.67		9.05
2. Sundry Creditors		18.42		30.75
3. Statutory Liabilities :				
CGST	0.68			
CPF(NPS)	28.73			
GST TDS	2.54			
LIC	0.92			
NPS Liability	0.02			
Professional Tax	0.65			
Receivable TCS	0.02			
SGST	0.68			
ITI EPF, Income tax & P.Tax payment receipt	0.00			
Tds from Contractors 194 C	0.40			
Tds from Contractors 194 J	0.20	34.86		29.91
5. Other current Liabilities :				
a) Recovery of Employees (amount credited under Audit objection)	26.49		20.33	
b) Unutilised Grants	492.28		444.83	
c) Grants in advance	0.00		478.82	
d) Others	15.81	534.58	64.64	1008.62
TOTAL (A)		818.53		1078.33

Particulars	CURRENT YEAR		PREVIOUS YEAR	
B. PROVISIONS :				
1. Expenses payable :				
a) Electricity expense	0.00		4.00	
b) Telephone expense	0.00		0.20	
c) Others	0.80	0.80	2.27	6.47
2. Others (Specify)				
Payable 7th CPC arrear	57.43	57.43	57.43	57.43
TOTAL (B)		58.23		63.90
TOTAL (A+B)		876.76		1142.23



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE-7
FIXED ASSETS

(Rs. in Lakhs)

DESCRIPTION	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	Rate Of Depreciation	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year end	As at the beginning of the year	On Additions During the year	On Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
Assets acquired through Government Grant											
I. Land:											
a) Freehold	N.A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Leasehold		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Buildings (Annexure - 1) :											
a) On Freehold Land		3717.63	345.38	0.00	4063.01	0.00	0.00	0.00	0.00	4063.01	3717.64
b) On Leasehold Land		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Ownership Flats/ Premises	N.A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Superstructures on Land not belonging to educational institutions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
III. Furniture & fixtures/Equipments	N.A	2080.08	309.11	0.00	2389.19	0.00	0.00	0.00	0.00	2389.19	2080.08
IV. Library books	N.A	755.45	109.49	0.00	864.94	0.00	0.00	0.00	0.00	864.94	755.45
A. Total of Current Year		6553.16	763.98	0.00	7317.14	0.00	0.00	0.00	0.00	7317.14	6553.16
Assets acquired through Own Funds											
V. Fixed assets purchased from H.E. Development Fund											
a) Furniture & fixtures	10%	1.63	0.00	0.00	1.63	0.00	0.00	0.00	0.00	1.63	1.63
b) Computer/peripherals	60%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Vehicle/Office Equipment/Electric Installations/Plant & Machinery/Sports Equipment.	15%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Total of Current Year		1.63	0.00	0.00	1.63	0.00	0.00	0.00	0.00	1.63	1.63
VI. Capital Work-in-progress TRANSFER TO ASSETS											
C. NET WORK-IN-PROGRESS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (A+B+C)		6554.79	763.98	0.00	7318.78	0.00	0.00	0.00	0.00	7318.78	6554.79



SUMMARY OF THE BUILDINGS
(As per the Balance Sheet of Gujarat Vidyapith(DU), Ahmedabad
As on 31-03-2025)

Annexure -1
(Rs. In lakhs)

Sr. No.	Particular	Opening balance	Addition during the year	Closing balance
1. AHMEDABAD CAMPUS				
1	Mahadev Desai Sankul Building	227.22	0.00	227.22
2	Sahyog Chhatralay	3.07	0.00	3.07
3	Guest House	36.84	0.00	36.84
4	Girls' Hostel	355.64	2.22	357.86
5	Pranjivan Vidyarthi Bhavan	215.94	0.00	215.94
6	Staff Quarters	202.50	-3.07	199.43
7	Gymnasium Building	3.42	0.00	3.42
8	Central Library	75.64	0.00	75.64
9	Kumar Vinay Mandir	4.65	0.00	4.65
10	Central Office Building	75.67	0.00	75.67
11	Memnagar Staff Quarters	2.08	0.00	2.08
12	Open Stadium	1.46	0.00	1.46
13	Education Faculty Building (IASE)	69.49	0.00	69.49
14	Health Center	5.01	0.00	5.01
15	Hirak Mahotsav Hall	68.22	0.00	68.22
16	V C Residence	47.31	0.00	47.31
17	Morarji Desai Mandapam	152.90	0.00	152.90
18	Canteen	16.20	0.00	16.20
19	Kumar Chhatralay	62.54	0.00	62.54
20	Security Cabin - 2 Nos.	1.06	0.00	1.06
21	Sport Infrastructure Construction of Swimming pool	25.35	0.00	25.35
	Total Ahmedabad	1,652.21	-0.85	1,651.36
2. Sadra Campus				
1	Boys Hostel	173.64	0.00	173.64
2	Basic Edu. & Science	11.16	0.00	11.16
3	Staff Quarters	15.17	0.00	15.17
4	Library Building	167.19	0.00	167.19
5	Microbiology Hostels	114.60	0.00	114.60
6	Microbiology College	89.55	0.00	89.55
7	Microbiology Staff Quarters	8.70	0.00	8.70
8	M.D. College Building	32.43	0.00	32.43
9	Health Centre	7.11	0.00	7.11
10	Campus development	62.70	0.00	62.70
11	Micro Campus Development	4.80	0.00	4.80
12	Stadium and Play Fields	40.71	0.00	40.71
13	Girls Hostel	112.14	0.00	112.14
14	Major Repairs and Ext.	37.03	0.00	37.03
15	Workshops	43.19	0.00	43.19
16	Ladies Hostel	396.99	0.00	396.99
17	Borewell construction	22.96	0.00	22.96
18	Fixing Aluminium Window for Girl's hostel & Sevak Nivas	1.64	0.00	1.64
19	Prayer Hall at Physical Education College	0.00	142.08	142.08
20	Canteen	0.00	15.87	15.87
21	Drainage Lines	0.00	58.10	58.10
	Total Sadra	1,341.70	216.05	1,557.75



SUMMARY OF THE BUILDINGS
(As per the Balance Sheet of Gujarat Vidyapith(DU), Ahmedabad
As on 31-03-2025)

Annexure -1

(Rs. In lakhs)

Sr. No.	Particular	Opening balance	Addition during the year	Closing balance
3. Randheja Campus				
1	Girls' Hostel	89.99	32.10	122.09
2	M.D. College	258.54	0.00	258.54
3	Staff Quarters	3.38	0.00	3.38
4	Library Bldg.	30.60	95.23	125.83
5	Health Centre	1.88	0.00	1.88
6	Campus development	40.25	0.00	40.25
7	Major Repairs	9.46	0.00	9.46
8	MRM Building	104.54	0.00	104.54
9	Renovation of Toilet Block	9.34	2.85	12.19
10	Renovation of Toilet Block	17.22	0.00	17.22
11	Overhead Watertank	21.74	0.00	21.74
12	Overhead Watertank	28.92	0.00	28.92
13	Overhead Watertank	5.48	0.00	5.48
	Total Randheja	621.35	130.18	751.52
4. Other Works				
1	Field work centre (Vth Plan) Gota	1.14	0.00	1.14
2	Animal Husbandry shed	0.75	0.00	0.75
3	Fieldwork extension centre at Gota (Thaltej)	2.39	0.00	2.39
4	Fieldwork Centre Ambheti (Sixth & Seven Plan)	2.60	0.00	2.60
5	P. F. Institution Building(Shahibaug Campus)	5.49	0.00	5.49
6	Security cabin at Ahmedabad & Sadra campus	0.83	0.00	0.83
7	Toilet Blocks at 3 campuses	11.82	0.00	11.82
8	HEPSN Scheme construction of Ramp	5.24	0.00	5.24
9	Rain water harvesting system	19.21	0.00	19.21
10	Critical Input	52.91	0.00	52.91
	Total other works	102.37	0.00	102.37
	Grand Total	3,717.63	345.38	4,063.01
	Total value as on 31/03/2025			4,063.01



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 8

INVESTMENTS

INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Rs. in Lakhs)

Particulars		CURRENT YEAR		PREVIOUS YEAR	
1	In Central Government Securities	0.00		0.00	
2	In State Government Securities	0.00		0.00	
3	Other approved Securities	0.00		0.00	
6	Others (to be specified)	0.00		0.00	
	Investment with GVP for 12th Plan Grant	0.00		61.18	
	Investment with GVP for House Building & PF	0.00		267.88	
	Investment with GVP for Karmchari PF	1.50		1.50	
	<u>FD of employees recovery as per court's Order-</u>				
	- Jayeshkumar Chauhan	1.58		1.11	
	- Yatishbhai Thakar	10.38		7.75	
	- Sevantibhai Panchal	0.39		0.29	
	- Prahladbhai Parmar	1.35		1.01	
	- Pritiben Shah	9.56	24.76	7.96	348.67
	<u>FD with State bank of India</u>				
	Anusnatak Hostel Ahmedabad	35.00		0.00	
	Kumar Hostel Ahmedabad	45.00	80.00	0.00	0.00
	TOTAL		104.76		348.67

SCHEDULE 9

CURRENT ASSETS

(Rs. in Lakhs)

Particulars		CURRENT YEAR		PREVIOUS YEAR	
1	Stock:				
	a) Gujarat Vidyapith Pustak Bhandar Stock	129.20		0.00	
	b) AHA Kumar Chhatralay Kitchen Stock	0.81		0.00	
	c) KHA Kitchen Stock	0.72			
	d) SHS Hostel Kitchen Stock	0.39	131.12	0.00	0.00
2	Sundry Debtors:				
	a) Debts Outstanding for a period exceeding six months	0.00		0.00	
	b) Others	2.49	2.49	1.15	1.15
3	Cash balances in hand (including cheques/ drafts and imprest)	0.81	0.81	0.00	0.00
4	Bank Balances (to be further classified as earmarked fund or otherwise)				
	* With Scheduled Banks:		1083.76		1119.05
	TOTAL		1218.18		1120.20



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

**SCHEDULE 10
LOANS, ADVANCES & DEPOSITS**

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
1 Advances to employees:				
a) LTC	4.25		4.25	
b) Other	0.47	4.72	5.81	10.06
2 Long Term Advances to employees:				
a) Vehicle loan	0.00		0.00	
b) Home loan	0.00		-0.26	-0.26
3 Advances and other amounts recoverable in cash or in kind or for value to be received:				
a) On Capital Account	0.00		0.00	
b) to suppliers	0.00		0.00	
c) Others - Provident Fund Account	60.01	60.01	0.00	0.00
4 Prepaid Expenses :				
a) Insurance	0.00		0.33	
b) Other expenses	0.00	0.00	15.22	15.55
5 Deposits :				
a) Telephone	0.31		0.18	
b) Electricity	20.30		26.40	
c) Others	2.98	23.59	2.87	29.44
6 Grants Receivable:				
Salary Grant Receivable for the year 2020-21	0.00		436.41	
Pension Grant Receivable (7th CPC)	0.00		100.00	
Grant to be received		52.94		457.74
Less: Salary Grant Received for the year 2020-21	0.00		536.41	
Pension Grant Receivable from UGC for Grant in Aid Sanction 31.01	0.00		452.42	
Grant Receivable from UGC for Grant in Aid Sanction 31.04	0.00		184.52	
Grant Receivable from UGC for Grant in Aid Sanction 31.05	0.00		18.76	
Grant Receivable from UGC for Grant in Aid Sanction 31.06	0.00		35.14	
	0.00		790.83	
7 Other receivables				
Non-salary expense to be receivable 2019-20	0.00		479.05	
	0.00		1269.88	
Less: Grant receivable transfer to General fund account	0.00	0.00	1269.88	0.00
TOTAL		141.26		512.52



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

**SCHEDULE 11
ACADEMIC RECEIPTS**

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
FEE FROM STUDENTS				
Academic :				
1 Tuition fee	146.14		114.90	
2 Admission fee	15.07		0.42	
3 Enrolment Fee	4.52		0.18	
4 Library Admission fee	2.77		1.10	
5 Library Members Subscription	1.02		0.34	
6 Laboratory fee	19.79		16.41	
7 Art & Craft fee	0.70		0.93	
8 Registration fee	6.23		5.55	
9 Curricular Activities fee	6.89		5.21	
10 Enhancing Professional Competency fee	6.49		2.60	
11 Student Support & Welfare fee	2.33		2.06	
12 Desertation Fees	0.17		0.00	
13 RAC Fees	0.60	212.70	0.00	149.70
Examinations :				
1 Annual Examination fee	20.00		17.31	
2 Mark sheet, certificate fee	0.00	20.00	10.04	27.35
Hostel fee		57.00		52.24
Other fees :				
1 Identity card fee	0.06		0.00	
2 Fine/Miscellaneous other fee	0.69		0.00	
3 Medical fee/ Health check-up fee	0.25		2.12	
4 Sports fees	14.43		1.21	
5 Convocation fee	8.89		8.33	
6 UGC NET SLET Coching Fees	0.22		0.00	
7 Kalabhavan Fees	1.09	25.63	0.00	11.66
Sale of prospectus including admission forms		15.18		8.29
TOTAL		330.51		249.23



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 12

GRANTS & DONATIONS

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
1 Central Government				
a) Grant Received	7054.43		6852.57	
b) Grant in Advance	0.00		478.82	
	7054.43		7331.38	
2 State Government(s)	0.90		0.90	
3 Government Agencies	0.00		0.00	
4 Institutions/Welfare Bodies	0.00		0.00	
5 International Organisations	0.00		0.00	
6 Support of Sponsoring Society Gujarat Vidyapith Mandal	732.69	7788	0.00	7332.28
TOTAL		7788.02		7332.28

SCHEDULE 13

OTHER INCOME

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
A. Income from Land & Building :				
1 Hostel Room Rent (Maintenance exps.)	0.13		0.00	
2 License fee	3.65		4.46	
3 Hire Charges of Auditorium/Play ground/Convention Centre, etc	11.00		2.85	
4 Electricity & Borewell	0.15	14.93	4.22	11.54
B. Sale of Institutes publications - Vidyapith Trimasik		0.06		0.05
C. Income from holding events :				
Hackathon Programme 2025	3.38	3.38		
D. Interest on Savings Accounts:				
1 With Scheduled Banks	6.25		1.08	
2 With Non-Scheduled Banks	0.00		0.00	
3 Others	0.00	6.25	0.00	1.08
E. Others :				
1. Misc. receipts	27.43		12.38	
2. RTI fees	0.00		0.02	
3. Sale of application form (recruitment), Stationery fees etc.	0.07		6.84	
4. Transportation Income	0.00	27.50	0.08	19.31
TOTAL		52.12		31.98



SCHEDULE 13.1
EXTENSION ACTIVITY INCOME & EXPENDITURE (GVM)

No.	Details of Extension Activity	Income	Expenditure
1	Vinay Mandir Fees	9,000.00	20,08,249.00
2	Kumar Vinay Mandir Balvatika	-	1,360.00
3	Hindi Prachar Samiti	17,58,982.82	14,19,987.48
4	Badminton Fees	20,89,600.00	7,25,597.00
5	Gymnasium Fees	12,500.00	
6	Ramat Gamat Play Ground Income	10,95,737.34	4,71,576.00
7	Tribal Research and Training Centre Exps	-	1,77,348.00
8	ITI - Vikas Dept. Course Fees / Income	1,31,400.00	1,08,300.00
9	Self ITI Income	1,49,770.00	4,14,043.00
10	Satyagrah Kochrab Ashram Income	8,69,000.02	10,56,335.00
12	Administrative and Office Exps paid by GVM	-	9,63,848.00
13	Building Repairs & Mainte.Exps paid by GVM	-	31,62,181.00
14	Swimming Pool Fees	32,14,960.03	27,96,874.00
15	Swimming Rent	66,000.00	
16	GVM Paritoshik Exps	-	3,92,530.00
17	GVM Swabhiman Shishyavruti		32,75,000.00
18	Bharatiya Sankruti Sangrahalay / Museum		22,13,846.00
19	Naturopathy Centre, Ahmedabad	5,89,785.00	5,19,237.52
20	Naturopathy Centre Randheja	11,49,732.00	15,02,421.00
21	UHP Centre Exps (Universal Healing Programme)	-	1,49,972.00
22	Bharatiya Bhasa Sanskruti Santhan	8,73,501.00	18,69,607.00
23	Kanya Chhatralay Ahmedabad	69,46,859.00	69,71,304.20
24	Kumar Chhatralay Ahmedabad	94,24,752.00	92,63,699.00
25	Kumar Vinay Mandir HE	1,34,97,022.00	1,09,81,528.00
26	Sharirik Shikshan Chhatralay Sadra	42,91,039.00	42,56,659.00
27	Kosh Department Exps	-	43,355.00
28	Samata & Vikas Dept. Exps	-	4,20,377.00
29	Gujarat Vidyapith Pustak Bhandar Annexure-14.1.2	1,41,46,552.10	1,41,46,552.10
30	Transferred Department Closing Balnace:		
	A. Kumar Chhatralay Ahmedabad (to Hostel Maintenance Fund)		1,61,053.00
	B. Kanya Chhatralay Ahmedabad (to Hostel Maintenance Fund)	24,445.20	
	C. Sharishik Shikshan Chhatralaya Sadra (to Hostel Maintenance Fund)		34,380.00
	D. Kumar Vinay Mandir Highr Education (to KVMHE DEO Grant DEVA)		25,15,494.00
	Total	6,03,40,637.51	7,20,22,713.30



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 14

STAFF PAYMENTS & BENEFITS

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
a) Salaries and Allowances				
(i) Faculty	3369.84		3111.75	
(ii) Non Faculty	1085.07		1228.94	
(iii) Contribution to New Pension Scheme	213.89		182.93	
(iv) Contribution to Provident Fund	3.26	4672.07	3.84	4527.46
b) Other Components				
(i) Leave Encashment	184.60		138.77	
(ii) LTC	7.70		9.64	
(iii) Children Education Allowance	24.43		24.03	
(iv) Medical facility	5.66		10.70	
(v) Retirement and Terminal Benefits	435.75	658.15	299.91	483.05
c) Grant-in-Aid General				
(i) Pension and Persionary Benefits	1338.74		1147.59	
(ii) Contractual Employees [Teaching]	64.21		39.59	
(iii) Contractual Employees[Non-teaching]	40.12		9.53	
(iv) Security Staff/ House Keeping Expense	163.15	1606.23	236.30	1433.01
TOTAL		6936.45		6443.52



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 15

ACADEMIC EXPENSES

(Rs. in Lakhs)

Particulars		CURRENT YEAR		PREVIOUS YEAR	
a)	Laboratory expenses		11.99		9.17
b)	Honorarium / sitting fees / Expert Fees		13.78		12.98
c)	Seminar/Workshop		8.37		0.30
d)	Payment to visiting faculty		2.88		8.70
e)	Examination		10.11		13.61
f)	Student Welfare expenses		3.02		0.50
g)	Admission expenses		3.61		2.00
h)	Convocation expenses		21.73		14.93
i)	Publications		0.06		0.00
j)	Membership Subscription/Periodicals Expenses		8.54		4.76
k)	Hostel Maintenance Expenses		45.27		2.02
l)	Others (specify):				
	Book Fair Exps	0.13		0.00	
	Binding of Books	0.52		0.26	
	Celebration of festival expenses	20.43		1.24	
	Certificate course of Yoga Exps.	0.00		1.07	
	Celebration of Youth Festivals	1.84		0.00	
	Craft Expenses	0.38		0.02	
	Extention Expense	2.36		-0.43	
	IQAC Dept.'s Exps.	0.67		0.00	
	Practical Expense	0.00		0.05	
	Sports contingency	11.09		5.87	
	Vidyapith Trimasik	0.00		1.08	
	Gramjivan Padyatra Expense	53.41		0.00	
	Faculty Development Programme	0.06		0.00	
	Food & Nutrition Dept. Expense	0.36		0.00	
	Vikas Dept. Expense	4.51		0.00	
	Vyas Mandir Expense	0.39		0.00	
	Sponsorship	1.00		0.00	
	Field Study/ Field work	0.21		0.00	
	Hackathon Programme 2025	0.98		0.00	
	Kalabhav Exps	2.27		0.00	
	AICTE Approval Charges	8.23		0.00	
	NCTE Fees	0.53		0.00	
	Exhibition Exps	1.03	110.40	0.00	9.15
TOTAL			239.75		78.14



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 16

ADMINISTRATIVE AND GENERAL EXPENSES

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
a) Electricity and power		61.97		65.01
b) Borewell Exps.		1.72		11.67
c) Insurance		0.68		0.33
d) Property Tax		33.12		35.00
e) Postage & telegram		0.69		0.75
f) Telephone and Internet Charges		3.51		3.58
g) Printing and Stationary		16.56		11.46
h) Traveling and Conveyance Expenses		4.32		8.12
i) Expenses on Seminar/Workshops		0.65		0.00
j) Health centre exp		2.76		3.20
k) Auditors Remuneration		7.93		0.00
l) Professional Charges		5.87		0.00
m) Advertisement and Publicity		9.31		18.11
n) Consultancy fees		0.54		0.06
o) Hospitality Expense		0.04		0.17
p) BOM, FC & Other Committee		6.10		0.00
q) Staff Welfare Expense		0.61		0.00
TOTAL		156.37		157.46

SCHEDULE 17

TRANSPORTATION EXPENSES

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
1 Vehicles (owned by educational institution) :				
a) Running expenses including repairs & maintenance	1.44		4.30	
b) Insurance expenses	2.77	4.21	1.38	5.68
TOTAL		4.21		5.68



GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 18

REPAIRS & MAINTENANCE

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
a) Building		121.00		85.84
b) Furniture & Fixture		27.31		14.67
c) Plant & Machinery		0.00		0.00
d) Office Equipments		4.32		0.00
e) Cleaning material & services		0.42		0.00
f) Garden Maintenance Expenses		4.50		0.11
TOTAL		157.56		100.62

SCHEDULE 19

OTHER EXPENSES

(Rs. in Lakhs)

Particulars	CURRENT YEAR		PREVIOUS YEAR	
a) Contingency Expense	41.52		30.61	
b) Guest house maintenance Expense	0.02		0.08	
c) Women cell Expense	0.08	41.63	0.00	30.69
TOTAL		41.63		30.69



SCHEDULE 20

SIGNIFICANT ACCOUNTING POLICIES

1 Accounting Policies:

- a) Accounts are maintained on cash basis.
- b) Fixed assets:
 - i. Fixed assets which are purchased from own funds are stated at cost of acquisition, i.e. cost of assets including all attributable expenses directly incurred in connection with acquisition
- c) Employee's Benefits:
 - i. Gratuity Liability under the payment of Gratuity act is not recorded as the same is paid from the grant received from UGC.
 - ii. Earned Leave accruing to employees is not recorded as the same is paid to the employees from UGC grant.
 - iii. Retirement Benefits in the form of provident fund/superannuation/pension scheme whether in pursuance of any law or otherwise is not recorded as the same is paid from UGC grant.
- d) Previous year figures have been regrouped, wherever necessary.

2 Disclosure in relation to funds :

- a) In respect of each major fund, opening balance, additions during the period, deductions/utilisation during the period and balance at the end
- b) Assets, such as investments, and liabilities belonging to each fund separately.
- c) Restrictions, if any, on the utilisation of each fund balance NA
- d) Restrictions, if any, on the utilisation of specific assets NA

3 Educational Institutions has disclosed following information on public domain :

- | | |
|---|---------------|
| a) No. of students | 2140 Students |
| b) Number of teachers | 87 Teachers |
| c) Collection on account of building fund and expenditure thereof | NIL |
| d) Collection for sports activities and expenditure thereof | |
| Sports fees | 14.43 Lakhs |
| Sports expenditure | 11.09 Lakhs |



e) Collection for co-curricular activities and expenditure thereof	NIL
f) Collection on account of development charges and expenditure thereof	NIL
g) Collection for medical expenses and expenditure thereof	
Medical fees	0.25 Lakhs
Health check up expense, Health Center expense & Student Welfare exper	6.08 Lakhs
h) Compliance with statutory dues like EPF & ESIC	NIL
i) Salary structure of teachers	As per UGC norm

4 Rounding Of Figures.

As in the current financial statement all the amounts are shown in lakhs the amounts which are below ` 500/- are reflected as zero value in the financial statement.

5 Assets Acquired Under Grant

In previous years i.e. prior to financial year 2013-14 all the grants from UGC for purchase of assets are initially transferred to respective asset fund a/c on the liabilities side at cost of the assets, without providing any depreciation on the same assets. The same assets are also shown on the Asset side of balance sheet at cost.

From the Financial Year 2013-14 to Financial Year 2020-21 assets created out of UGC grant was shown in the accounts at a nominal value of ₹1/- adopting accounting standard-12 second method (In Schedule -4 and Schedule-7 of balance sheet reflects the full value of assets-respective grants received) Keeping in view of letter dated 21st December, 2021 from Internal Audit Wing, Principal Chief Controller of Accounts, Ministry of education and their recommendation with effect from the current Financial Year 2021-22, it is decided to show the cost of assets created out of the UGC fund as Gross Assets on the face of the balance sheet and in Schedule-7 and respective funds in Schedule-4.



6 During the financial year 2024–25, as per the permission granted, the income and expenditure of the following Extension Activities of Gujarat Vidyapith Mandal have been transferred to the Books of Accounts of Gujarat Vidyapith (Deemed to be University):

1	2	3	4	5	6	7
Hindi Prachar Samiti	Samata Vikas	Vikas (Self-Finance ITI, Shahibaug)	Vikas (ITI, Shahibaug)	Satyagrah Kochrab Ashram	Swimming Pool	Morarji Desai Aarogyadham
8	9	10	11	12	13	
Kudarati Upchar Kendra, Randheja	Pustak Bhandar	Gujarat Kumar Vinay Mandir	Kumar Chhatralary Ahmedabad	Kanya Chhatralary Ahmedabad	Sharishik Shikshan Chhatralary Sadra	

7 Gujarat Vidyapith Mandal has given Support Contribution to the Gujarat Vidyapith(DU) for Rs.7,32,94,294.71 during the year 2024-25.

Dhirubhai Shah & Co LLP.
Chartered Accountants

For and on behalf of the Gujarat Vidyapith




Parth S Dadawala
Partner
M.No 034745
UDIN : 25134475BMIWTB8287


Finance Officer


Registrar

Place: Ahmedabad
Date: 24/09/2025