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DR. BABASAHEB AMBEDKAR OPEN UNIVERSITY
Jyotirmay Parisar, Sarkhej-Gandhinagar Highway, Chharodi, opp. Shri Balaji Temple,
Ahmedabad, Gujarat 382481

Balance Sheet as at 31st March, 2025

Corpus /Capital Fund and Liabilities		(Amount in ₹)
Liabilities	**Schedule**	**Current Year**
Capital Fund	1	2,96,61,39,780.94
Current Liabilities & Provisions	2	1,80,68,724.09
Total		**2,98,42,08,505.03**
Application of Funds		
Fixed Assets (Net Block including CWIP)	3	1,05,98,67,740.13
Investment	4	1,51,02,29,351.00
Current Assets Loans & Advances	5	41,41,11,413.90
Total		**2,98,42,08,505.03**

For, M/s S.D Mehta & Co.
Chartered Accountants

Shaishav Mehta
(Partner)
Membership No.: 032891

Place: Ahmedabad
Date: 10-08-2025

For,Dr.Babasaheb Ambedkar Open University

Finance Officer
Finance Officer
Dr. Babasaheb Ambedkar Open University
Ahmedabad

DR. BABASAHEB AMBEDKAR OPEN UNIVERSITY
Jyotirmay Parisar, Sarkhej-Gandhinagar Highway, Chharodi, opp. Shri Balaji Temple, Ahmedabad, Gujarat 382481

Income and Expenditure Account
for the year ended 31st March 2025

(Amount in ₹)

A. Income	Schedule	Current Year
Grant in Aid/ Subsidies	6	12,07,43,000.00
Academic Receipts	7	18,44,01,596.00
Income From Investments	8	15,76,09,977.00
Interest Earned	9	33,35,120.00
Other Income	10	25,69,428.00
Total (A)		**46,86,59,121.00**

B. Expenditure		
Salary Expenses	11	11,72,52,926.00
Academic Expenses	12	6,32,37,208.57
Administrative Expenses	13	13,27,84,705.09
Campus Maintenance	14	7,40,30,932.00
Total (B)		**38,73,05,771.66**
Balance being surplus / Deficit carried to Capital Fund (A-B)		**8,13,53,349.34**

For, M/s S.D Mehta & Co.
Chartered Accountants

Shaishav Mehta
(Partner)
Membership No.: 032891

Place: Ahmedabad
Date: 10-08-2025

For,Dr.Babasaheb Ambedkar Open University

Finance Officer
Dr. Babasaheb Ambedkar Open University
Ahmedabad

DR. BABASAHEB AMBEDKAR OPEN UNIVERSITY
Jyotirmay Parisar, Sarkhej-Gandhinagar Highway, Chharodi, opp. Shri Balaji Temple,
Ahmedabad, Gujarat 382481

Receipts and Payments Statement
for the year ended 31st march 2025

(Amount in ₹)

Receipts	Current Year	Payments	Current Year
1. Opening Balance		1.Direct Expense	2,73,92,596.09
a.) Bank Balance	13,80,27,552.56		
b.) Cash	21,500.00	2.Indirect Expense	2,11,10,048.00
2.Direct Income	60,09,78,088.00	3.Centre Expense	4,44,12,637.00
3.Interest Income	160257540	4.Contingency Expense	12,44,11,232.57
4. Current Liabilities & Provisions	25201534	5.Salary Expense	12,26,38,444.00
5.Loans (Liability)	2901615	6. Current Liabilities & Provisions	2,56,67,317.00
6. Investment in FDR	975707718	7.Loans (Liability)	36,92,249.00
7.Current Asset	8258945	8. Fixed Assets	14,64,48,954.00
		9. Advances	1,53,15,044.00
		10. Investment in FDR	1,04,96,59,876.00
		11. Deposit	26,82,690.00
		12. Closing Balance	
		a.) Bank Balance	32,78,22,304.90
		b.) Cash	1,01,100.00
Total	1,91,13,54,492.56	Total	1,91,13,54,492.56

For, M/s S.D Mehta & Co.
Chartered Accountants

Shaishav Mehta
(Partner)
Membership No.: 032891

Place: Ahmedabad
Date: 10-08-2025

For,Dr.Babasaheb Ambedkar Open University

Finance Officer
Dr. Babasaheb Ambedkar Open University
Ahmedabad

Schedules of Balance Sheet and Income & Expenditure for the year 2024-2025

Schedule:- 1 **Capital Fund**

Particulars	Current Year
Balance at the beginning of the year	2,56,39,87,978.94
Add: Adjustments for regrouping of various funds pertaining to the university as per schedule 1A	26,01,03,722.66
Less: Depreciation funds creation (for F.Y. 2024-25)	6,06,94,730.00
Add: Plan Grants to the extent utilized for Capital Expenditure	
Add: Statutory Corpus Reserve as per Universities Act	
Add: Excess of income over Expenditure	8,13,53,349.34
Balance at the year end	**2,96,61,39,780.94**

Schedule:- 1 A **Regrouping of funds**

Particulars	Current Year
Add:	
Corpus funds creation	1,19,57,30,786.00
Depreciation funds creation (for the periods upto 31-03-2024)	46,37,97,785.00
GSFS Deposite fund	45,00,00,000.00
University own fund	6,49,88,961.00
University reserve fund	64,95,74,169.66
Less:	
Old corpus fund regrouped	-4,46,50,624.00
Old Capital grant fund regrouped	-48,22,88,363.00
Old University fund regrouped	-1,26,44,77,253.00
Old Surplus of income and expenditure fund regrouped	-77,25,71,739.00
	-
Balance at the year end	**26,01,03,722.66**

Schedule:- 2 **Current Liabilities & Provisions**

Particulars	Current Year
1. Deposits	
a.) Security Deposit	39,20,719.00
b.) EMD	6,99,211.00
c.) Other Deposit	28,57,405.00
2. Liabilities (TDS , Work Contract Tax etc.)	
a.) Duties & Taxes	
i. Other Deduction	71,112.00
ii. Professional Tax	200.00
iii. NPS Recovery	2.00
iv. Other Creditors	24,96,917.00
V. Duties and Taxes	14,47,634.00
b.) Centre Recovery Adv.	65,637.00
3. Other current liabilities	
a.) Unclassified Account Pending to be Classified AccounT	9,08,486.75
b) Grant Received	56,01,400.00
1) PHD Facility Center	27,00,000.00
2) DR BAOU Sanskrutik Pith	10,00,000.00
3) Scholarship Grant	14,01,400.00
3) Other Grant	5,00,000.00
Total(A+B)	**1,80,68,724.09**

Schedule:- 3 **Fixed Assets (Net Block including CWIP)**

Sr No	Assets Head	Op.Bal	Additions during 2023-24	Deduct/Refund	Cl.Balance
1	Building	66,26,41,807.00	13,33,46,146.00	2,22,08,277.00	77,37,79,676.00
2	Computer	4,39,98,601.00	17,48,003.00		4,57,46,604.00
3	Equipment	4,07,87,573.00	86,45,289.00		4,94,32,862.00
4	Furniture Fixture	10,67,35,029.00	26,60,742.00		10,93,95,771.00
5	Library	1,06,84,627.00	48,774.00		1,07,33,401.00
6	Studio Equipment	5,53,11,162.00			5,53,11,162.00
7	Vehicle	1,16,94,970.13			1,16,94,970.13
8	Center Assets	37,73,294.00	-		37,73,294.00
Total		93,56,27,063.13	14,64,48,954.00	2,22,08,277.00	1,05,98,67,740.13

Note2:- Books of account are maintained on cash basis accounting method so no depreciation charged or calculated on fixed assets

Schedule:- 4 **Investment**

Particulars	Current Year
GSFS LTD	
Investment in FDR	51,46,59,876.00
1. FDR with Bank Of Baroda	-
2.FDR With Indian Bank	-
3. FDR with SBI Gota Branch	-
4. FDR with SBI Sahibag Branch	1,05,44,475.00
5. FDR with UBI Vadaj	19,00,00,000.00
6. FDR with Canara Bank	67,00,00,000.00
7. FDR 40756057051	25,000.00
8. FDR with PNB	-
9. FDR with Ghaltodiya Branch	12,50,00,000.00
Total	**1,51,02,29,351.00**

Schedule:- 5 **Current Assets Loans & Advances**

Particulars	Current Year
A.Current Assets	
1.Cash In Hand	1,01,100.00
2.Bank Balances in Saving Bank Accounts (as per schedule 5.1)	32,78,15,724.90
3.TDS Receivable (as per schedule 5.2)	2,05,62,792.00
4. Deposits (as per schedule 5.3)	12,13,903.00
B.Loans and Advances	
Loans and Advances(As per schedule 5.4)	6,44,17,894.00
Total	**41,41,11,413.90**

Schedule:- 5.1 Saving Bank Account Details

Particulars	Current Year
Bank Balances in Saving Bank Accounts	
Axis Bank - 910010043150237	1,23,964.00
HDFC A/C 50100441441879	4,40,545.98
HDFC A/C 50100441916404	2,15,55,503.59
ICICI Bank A/C 29501001632	1,820.00
SBI A/c - 33039995973	-
SBI EPF A/C 36700179122	7,17,022.98

SBI Gota A/c 104	-3,290.00
SBI GOTA A/C No. 10022832882	29,45,31,655.20
SBI High Court Account - 30255382745	20,99,194.75
SBI SSIP A/C 40662294432	34,477.06
UBI A/C - 313502010060222	2,52,188.16
UBI Bank - 313502010028331	80,62,643.18
Grand Total	**32,78,15,724.90**

Schedule:- 5.2 TDS Receivables

Particulars	Current Year
TDS Receivable	
TDS Receivable 2009-10	8,33,895.00
TDS Receivable 2010-11	33,09,441.00
TDS Receivable 2011-12	45,38,218.00
TDS Receivable 2012-13	48,46,835.00
TDS Receivable 2013-14	38,65,601.00
TDS Receivable 2014-15	9,64,818.00
TDS Receivable 2017-18	16,17,473.00
TDS Receivable 2018-19	55,602.00
TDS Receivable 2019-20	52,606.00
TDS Receivable 2020-21	51,562.00
TDS Receivable 2021-22	2,25,425.00
TDS Receivable A/c	2,01,316.00
Grand Total	**2,05,62,792.00**

Schedule:- 5.3 Deposits

Particulars	Current Year
Deposits	
BSNL SD A/C	10,000.00
Madhuram Bharat Gas Deposits	2,400.00
Regional Center Ahmedabad Bank Deposit	10,000.00
Regional Center Patan Bank Deposit	11,000.00
Regional Center Bhavnagar Bank Deposit	6,000.00
UGVCL SD A/C	11,74,503.00
Grand Total	**12,13,903.00**

Schedule:- 5.4 Loans & Advances

Particulars	Current Year
Loans & Advances (Asset)	
Account Department	20.00
Admin Department	15,000.00
Centre Advance	2,07,42,466.00
Estate Department	-
Exam Department	26,245.00
Other Advance	-18,400.00
Special B.ED	13,434.00
Studio Department	51.00
V.C. Office	-
Advance Income Tax AY- 2012-13	1,04,02,000.00
Advance Tax AY 18-19	3,20,00,000.00
Advance Tax AY 16-17	4,21,672.00
EPF Receivable	-
GST Receivable	1,734.00
Akhilesh Upadhyay -Advance	-
Elnova Private Ltd - Advance	4,720.00
Harish Dahiya - Advance	7,000.00

Jitendra K Parmar-Advance	-
Kamdhenu Khadi Ghar- Advance	2,00,000.00
Post Master A'bad - Advance	10,003.00
Ruchirkumar Joshi -Advance	1,75,000.00
Manish R Bhatt -Advance	3,50,000.00
Sandeep A Harsora -Advance	-
Seti Care -Advance	5,750.00
Shakti Tyres Adv A/c	-
Shreenathji Mandap Suppliers -Advance	11,699.00
Schindler India PVT LTD -Advance	24,500.00
Triveni NX -Advance	25,000.00
Grand Total	**6,44,17,894.00**

Schedule 6 **Grant in Aid/ Subsidies**

Particulars	Current Year
DEB Grant	1,00,00,000.00
CEMCA Grant	5,50,000.00
Other Grant	-
State Government Grant	9,57,00,000.00
Graduate Intern and Apprentice in Higher Edu.	1,08,000.00
Grant in Aid 2024-25 P.Hd. Facility Center	9,00,000.00
ICSSR	75,000.00
Panch Prakalp	2,00,000.00
Raja Rammohan Rai Foundation	1,50,000.00
SETU	2,00,000.00
SSIP Grant	-17,00,000.00
ICSSR Grant 2024-25	1,00,00,000.00
IGNU SWAMY GRANT	45,60,000.00
Total	**12,07,43,000.00**

Schedule 7 **Academic Receipts**

Particulars	Current Year
A.Fees from Students	
a) Academic fees	
Tuition Fees	17,77,10,771.00
b) Other Receipt	
Affiliation Fees	2,50,000.00
Bonafied Certificate Fees	17,700.00
Degree Certificate Fees	8,29,220.00
Duplicate Identity Card Fees	-
Duplicate Mark Sheet Fees	20,150.00
Duplicate Statement Fees	900.00
Miscellaneous Fees	3,18,435.00
Exam Fees	37,53,900.00
Faculty change fees	1,300.00
Migration Certificate Fees	61,500.00
Registration & Readmission Fees	70,100.00
Subject Change Fees	20,600.00
Transcript Certificate Fees	80,100.00
Other Receipt	5,57,067.00
B. Sale of Application Form	
Admission Form Fees	7,09,853.00
Total	**18,44,01,596.00**

Schedule 8 **Income From Investments**

Particulars	Current Year
Interest on GSFS FDR	3,47,24,277.00
Interest on Investment of Govt Grant & UF	12,28,85,700.00
Total	**15,76,09,977.00**

Schedule 9 **Interest Earned**

Particulars	Current Year
Saving bank Interest	33,35,120.00
Total	**33,35,120.00**

Schedule 10 **Other Income**

Particulars	Current Year
National Conf/Inter Conf /Seminar/Workshop/Fees (As per Schedule 10.1)	2,57,033.00
Administrative Charge	70,043.00
Misc. income	1,54,475.00
Other Fees	9,33,188.00
Recruitment Fees	3,88,450.00
Sale of Tender Form Fees	38,000.00
Scrape Income	68,565.00
Recovery	1,74,440.00
Exam Department	59,940.00
Rent Income	4,25,294.00
Total	**25,69,428.00**

Schedule 10.1 **National Conf/Inter Conf /Seminar/Workshop/Fees**

Particulars	Current Year
National Seminar	
Total	-

Schedule 11 **Salary Expenses**

Particulars	Current Year
Salary - Non Teaching Staff	3,41,82,216.00
Salary - Teaching Staff Bonus Expense	7,41,96,220.00
EPF Mang. Contri	2,32,050.00
Medical Reimbursement Exp.	-
NPS Mang. Contri	80,62,709.00
NPS Expenses	5,23,549.00
LTC Expenses	-
GPF Interest	-
Uniform Exps	14,734.00
Bonus Expenses	41,448.00
Total	**11,72,52,926.00**

Schedule 12 **Academic Expenses**

Particulars	Current Year
Exam Expense at LSC	9,91,148.00
Fees Refund	19,11,126.00
Faculty Development Expense	-
Learner Support Services (As per Schedule 12.1)	3,79,88,609.00
Promotion and induction Admission Expense	74,71,684.00
Expense for Conf./Seminar/Workshop/Conv./Etc.	-
Technology Support Expense (As per Schedule I 2.2)	2,25,380.00
Research Fellowship Expense	1,10,000.00
Registration Fees Expense	11,66,730.57
Momentous Expense	4,54,925.00
Programme Expense	21,16,984.00
Honorarium Expense	14,000.00
Hospitality Expenses	4,93,168.00
Prize Expense	1,48,612.00
Exam Expense at Head Quarter	-
Seating Charges	13,94,200.00
Postage and Courier Expense	58,05,562.00
Training Expense	
Scholarship Expense	29,45,080.00
Total	**6,32,37,208.57**

Schedule 12.1 **Learner Support Services**

Particulars	Current Year
Centre Honorarium Expense	2,87,89,000.00
Centre Other Expense	-
B.ED Exam Expense	3,04,360.00
Centre Contingency Expense	-
Centre Exam Expense	88,95,249.00
Councelling Expense	-
Total	**3,79,88,609.00**

Schedule 12.2 **Technology Support Expense**

Particulars	Current Year
Software Expense	2,25,380.00
Total	**2,25,380.00**

Schedule 13 **Administrative Expenses**

Particulars	Current Year
A.) Travelling Expense	
Travelling Expense	21,61,158.00
Travelling Allowance	1,91,114.00
Conveyance Expense	2,44,172.00
Transport Expenses	42,91,541.00
B.) Promotion and Publicity	
Promotion Expenses	-
Advertisement Expenses	54,04,090.00

D.) Legal Charges	
Professional Fees	
Legal Fees	5,51,800.00
Audit Fees	23,68,508.00
	1,23,900.00
E.) Other	
E-Tender Expenses	
Gas Expense	10,325.00
Stationary Expense	10,159.00
Late Filling Fees and interest-TDS	33,81,277.00
Printing Expense For Administration	500.00
Bank Charges	4,78,48,448.00
Insurance Premium	14,266.09
Catering Expense	7,42,947.00
DTP work Expenses	9,55,315.00
Staff Welfare Expenses	10,20,012.00
Misc. Expense	-
Depreciation Expense	3,80,583.00
Consultancy Expense	6,06,94,730.00
Total	23,89,860.00
	13,27,84,705.09

Schedule 14 **Campus Maintenance**

Particulars	Current Year
Building Maintenance Expenses	6,80,617.00
Xerox Expense	10,372.00
Plumbing/Electrical/Furniture Maintaince	83,963.00
Electricity Expense	46,80,231.00
Newspaper/Magazines	-
Equipment Maintaince Expense	92,25,077.00
FUEL-Diesel/Petrol	4,59,347.00
Vehicle Repairing Expense	1,72,638.00
IT Infrastructure Expense	16,57,427.00
Maintenance & Repairing Expense	-
Plantation Expense	-
Remuneration Expense	80,17,729.00
ESLM	1,05,65,261.00
Telephone & Internet Expense	3,77,926.00
Man Power Expense	
Outsourcing Security Man Power	61,95,535.00
Man Power Expense	3,16,56,140.00
Gardener Expense	2,48,668.00
Housekeeping Maintenance	-
Round Off	1.00
Total	7,40,30,932.00

For, M/s S.D Mehta & Co.
Chartered Accountants

Shaishav Mehta
(Partner)
Membership No.: 032891

Place: Ahmedabad
Date: 10-08-2025

For,Dr.Babasaheb Ambedkar Open University

Finance Officer

Vc Finance Officer
Dr. Babasaheb Ambedkar Open University
Ahmedabad