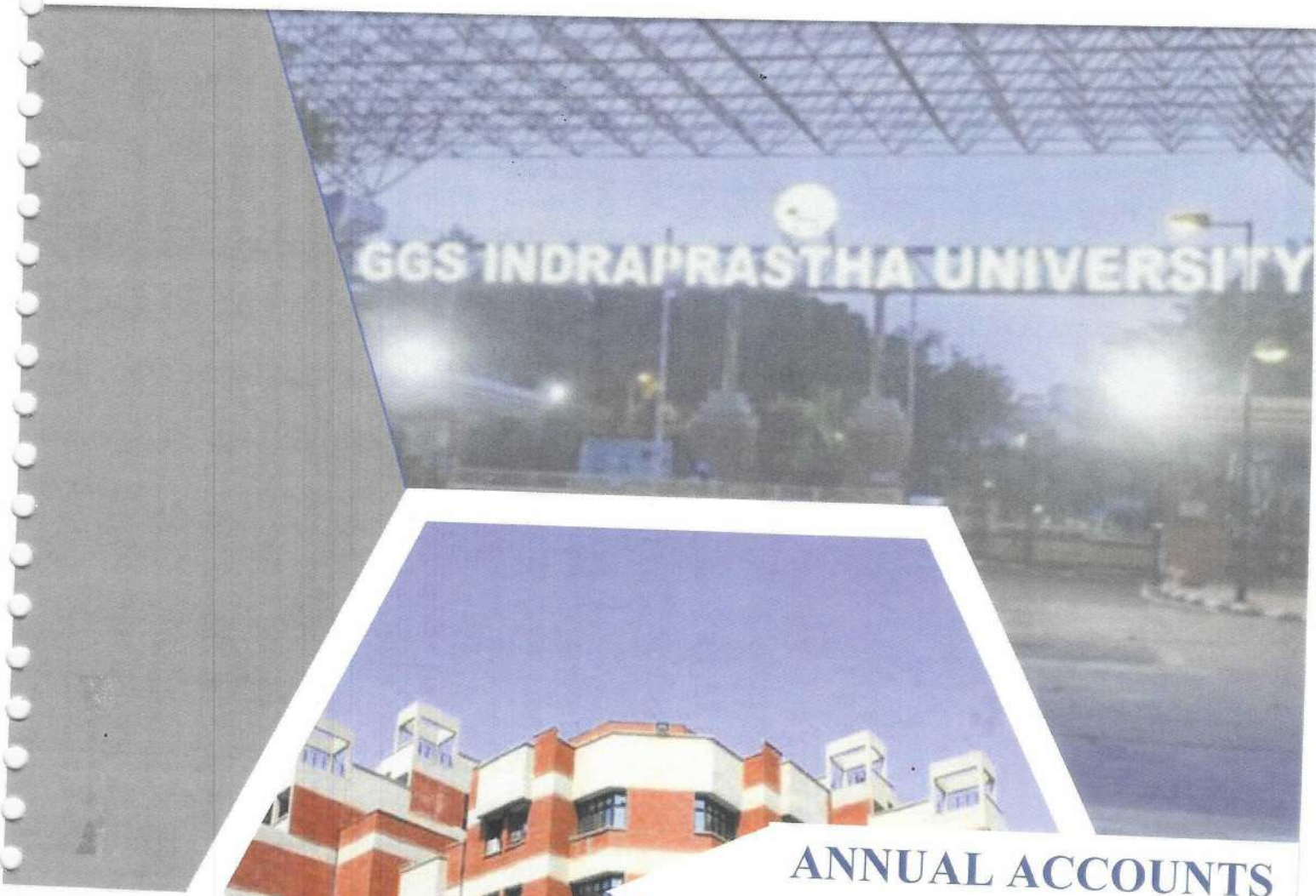
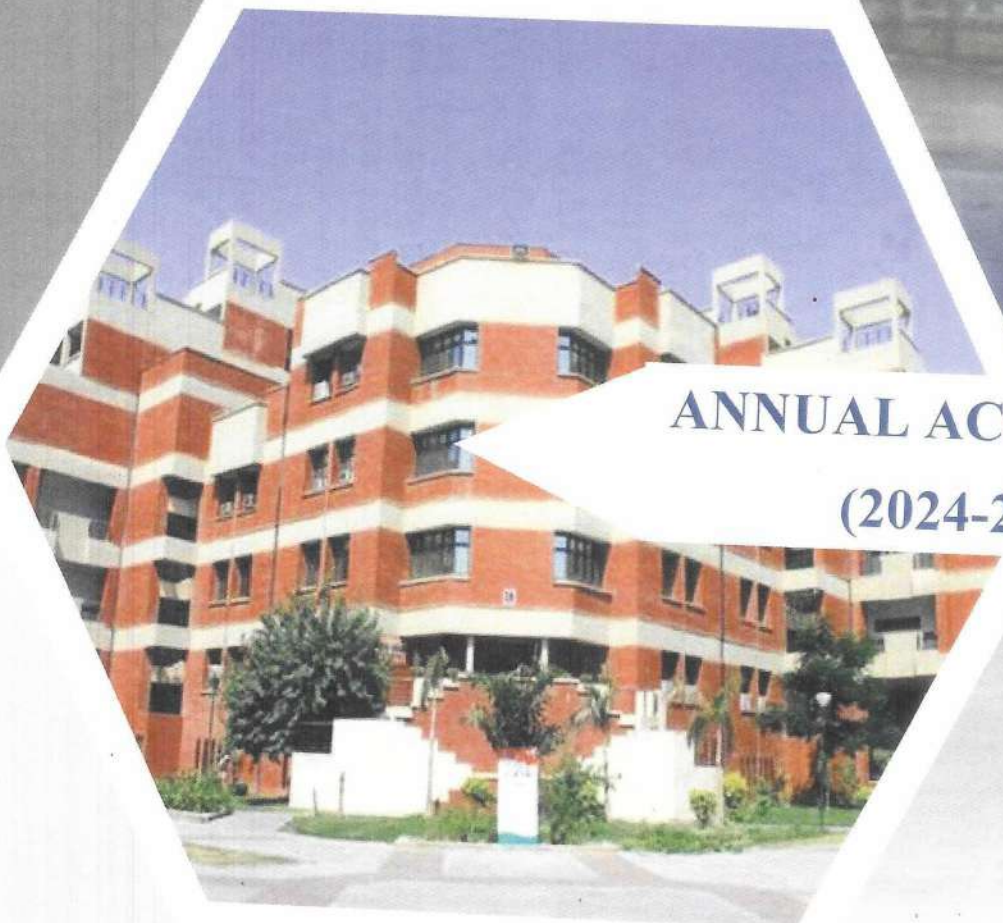
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY





ANNUAL ACCOUNTS

(2024-25)

SECTOR 16C, DWARKA, NEW DELHI - 110078

I.P. PASRICHA & CO
Chartered Accountants

To
The Controller of Finance
Guru Gobind Singh Indraprastha University
Sector -16C Dwarka
New Delhi-110078

Subject: Review of Annual Accounts and Financial Statements for the Financial Year 2024-25

Dear Sir/Madam,

We have reviewed the Annual Accounts of the Guru Gobind Singh Indraprastha University for the Financial Year ended on March 31, 2025. These financial statements are in accordance with the accounting standards generally accepted in India. Apart from assistance in preparation of financial statements, our work includes examine the accounting records on test check basis and disclosure in the financial statements. Our work is focused primarily to review the financial statements of the University and providing assistance to the University personnel for preparation of the same.

On the basis of the accounting records and other information and explanations provided to us by the Management of the University, we have reviewed the Balance sheet of Guru Gobind Singh Indraprastha University as at March 31, 2025, Income and Expenditure Account as on that date and the related Receipts & Payments Accounts for the financial year ended March 31, 2025.

The Balance Sheet, Income and Expenditure Account and the Receipts & Payments Account are in agreement with the books of accounts.

For I.P. Pasricha & Co
Chartered Accountants

I.P. PASRICHA & CO ★ CA NEW DELHI ★ CHARTERED ACCOUNTANTS

Maneet Pal Singh
Partner
Membership No.: 516612
UDIN: 25516612BMIQDA1900

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INDEX

S.No.	Particulars	Page No.
1	**Balance Sheet**	1
2	**Income & Expenditure Account**	2
3	**Receipts and Payment Account**	3-6
4	**Schedules forming part of Balance Sheet and Income and Expenditure Account (Schedule 1 to 24)**	
	Schedule-1-Corpus/Capital Fund	7
	Schedule-2-Designated / Earmarked / Endowment Funds	8
	Schedule-2A-Endowment Funds	8
	Schedule-3(a)-Sponsored Projects	9
	Schedule-3(b)-Sponsored Fellowships And Scholarships	10
	Schedule-3(c)Current Liabilities & Provisions	11
	Schedule-3(d)-Unutilised Grants From Ugc, Government Of India And State Governments	12-13
	Schedule -4-Fixed Assets	14
	Schedule-4A-Grants	15
	Schedule-4B-(University)	16
	Schedule-4C-(EAST DELHI CAMPUS)	17
	Schedule-5-Investments From Earmarked / Endowment Funds	18
	Schedule-5(A)-Investments From Earmarked /Endowment Funds (FundWise)	18
	Schedule-6-Investments- Others	18
	Schedule-7-Current Assets	19
	Schedule-8-Loans, Advances And Deposits	19-20
	Schedule-9-Academic Receipts	21
	Schedule-10-Grants (Subsidies & Irrevocable Grants Received)	24
	Schedule-11-Income From Investments	25
	Schedule-12-Interest Earned	22
	Schedule-13-Other Income	22-23
	Schedule-14-Prior Period Incomes	23
	Schedule-15-Staff Payments & Benefits (Establishment Expenses)	26
	Schedule-16-Academic Expenses	26
	Schedule-17-Administrative And General Expenses	27
	Schedule-18-Transportation Expenses	27
	Schedule-19-Repairs & Maintenance	28
	Schedule-20-Finance Costs	28
	Schedule-21-Other Expenses	28
	Schedule-22-Prior Period Expenses	29
	Schedule -23- Significant Accounting Policies	30-31
	Schedule-24- Contingent Liabilities	32-33

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in RS.)

Particulars	Schedule	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	10,49,99,18,228	9,07,29,43,343
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	5,82,46,54,114	5,73,62,96,422
CURRENT LIABILITIES & PROVISIONS	3	1,16,97,25,726	78,11,63,156
Total		**17,49,42,98,067**	**15,59,04,02,921**
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets		8,94,03,46,942	8,17,08,02,306
Intangible Assets	4	8,77,17,171	7,83,06,567
Capital Work- In Progress		28,83,13,236	56,77,47,447
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS			
- Long term	5	2,43,63,19,171	1,82,51,68,773
- Short term			
INVESTMENTS			
- Corpus Fund	6	-	-
- Others		15,00,000	55,00,000
CURRENT ASSETS	7	4,76,67,09,347	3,99,85,34,775
LOANS, ADVANCES AND DEPOSITS	8	97,33,92,200	94,43,43,053
Total		**17,49,42,98,067**	**15,59,04,02,921**
Significant Accouting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Place: New Delhi
Date:

ASSISTANT REGISTRAR (F&A)

I.P. PASRICHA & CO. CA NEW DELHI CHARTERED ACCOUNTANTS

CONTROLLER OF FINANCE
LINK officer

REGISTRAR

Chartered Accountant
UDIN: 25516612BMIQDA1900

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

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

Particulars	Schedule	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
INCOME			
Academic Receipts	9	3,12,31,97,885	2,64,01,39,488
Grants/Subsidies	10	-	-
Income From Investments	11	-	-
Interest Earned	12	24,21,00,192	20,92,78,654
Other Income	13	10,59,87,531	10,51,33,487
Prior Period Incomes	14	6,83,42,396	88,22,533
TOTAL A		**3,53,96,28,004**	**2,96,33,74,163**
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	1,63,17,18,154	1,67,04,77,222
Academic Expenses	16	39,03,63,354	47,66,71,898
Administrative And General Expenses	17	40,89,63,664	43,08,05,983
Transportation Expenses	18	66,73,817	58,34,273
Repair And Maintainence	19	10,39,18,817	7,64,56,578
Finance Cost	20		
Depreciation	4	18,13,36,475	16,69,90,823
Other Expenses	21	6,41,21,344	3,87,09,843
Prior Period Expenses	22	1,16,63,981	8,33,41,554
TOTAL B		**2,79,87,59,606**	**2,94,92,88,174**
Balance Being Excess Of Income Over Expenditure (A- B)		**74,08,68,398**	**1,40,85,989**
Transfer to/from Designated Funds			
Capital Asset Fund		15,91,70,618	65,14,67,772
Add: Other Exceptional Item(Depreciation Adjustment)			
Balance Being Surplus /(Deficit) Carried To Capital Fund		**58,16,97,780**	**(63,73,81,783)**
Significant Accouting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Place: New Delhi

ASSISTANT REGISTRAR (F&A)

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

CONTROLLER OF FINANCE

REGISTRAR

Chartered Accountant

UDIN: 25516612BMIQDA1900

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2025

Receipts	Receipt FY 2024-25 (In Rs.)	Receipt FY 2023-24 (In Rs.)	Payments	Payment FY 2024-25 (In Rs.)	Payment FY 2023-24 (In Rs.)
I. Opening Balance			**I. Investments made during year**		
a) Cash Balance	-	-	Non Corpus Investment	1,85,00,00,000	1,22,00,00,000
b) Bank Balance			Gratuity Fund Investment	40,87,29,527	-
Current Account	10,73,239	10,54,050	Pension Fund Investment	1,84,69,52,187	-
Savings Account	(12,34,73,497)	(2,47,29,775)	Promoter's Share/Capital Share	-	5,00,000
Deposit Account	1,66,76,05,723	1,39,54,44,268			
II. Investments matured during the year			**II. Loans & Advances paid during the year**		
Gratuity Fund Investment	31,00,00,000	-	Advance against Capital Works	9,02,12,143	30,60,08,761
Pension Fund Investment	1,40,07,00,000	-	Advance to Others	9,58,568	37,99,586
Non-Corpus Invetsments	1,42,00,00,000	1,42,81,00,000	Imprest to Staff	3,47,696	2,70,660
III. Loans & Advances received during the year			LTC Advance to Staff	30,44,951	17,75,894
Advance to Others	74,575	1,11,581	Medical Advance to Staff	8,39,389	5,93,100
Imprest to Staff	42,422	31,242	Advance to Staff	1,37,23,538	1,40,00,644
LTC Advance to Staff	27,18,903	20,54,820	**III. Paymnet to Sundry Debtors**		
Medical Advance to Staff	6,05,790	-	Debtor for License Fee	80	-
Advance to Staff	41,76,407	66,76,593	Debtor GST on Affiliation Fees	25,50,800	-
Advance to Institute	-	8,000	Hardware/Software/Paper Shedder	94,807	-
Advance against Capital Works	-	8,00,00,000	Receivables from Indian Bank	66,519	6,208
IV. Receipts from Sundry Debtors and Receivables			Receivable -CPF	6,00,000	1,60,00,000
Debtor for License Fee	25,71,148	32,20,136	TDS Receivables	84,15,072	13,65,581
Debtor GST on Affiliation Fees	21,07,620	19,33,200	Other Recivables-paymnet	1,82,466	2,41,634
Receivable -CPF	1,79,54,146	25,74,96,381	**IV. Payment against Designated/Earmarked/Endowment Funds**		
Receivable From Institutes	67,52,910	1,93,67,843	Earmarked Fund (Consultancy)	1,75,000	-
TDS Receivables	11,65,193	183	ALLUMINI ASSOCIATION FUNDS	3,731	48,727
Other receivables	10,17,981	21,56,433	Employees Retirement Benefit Fund	1,61,65,573	3,60,31,304
			Endowment Fund	1,24,000	44,000
			Funds From Projects	52,400	-
			Hostel Fund	17,70,126	13,00,963
			Student Welfare Activity Fund	4,41,15,601	3,01,17,403

I.P. PASRICHA & CO. CA NEW DELHI CHARTERED ACCOUNTANTS

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

V. Interest Income			**V. Misc. Payments including Statutory Receipts**		
Interest accrued on Sweep FDR	7,74,65,748	2,56,59,170	Labour Cess	39,79,702	37,17,336
Interest accrued on Non-Corpus Fund	3,74,47,466	6,71,56,999	Service Tax	-	-
Interest accrued on (Pension & Gratuity Fund)	18,91,94,177	-	Income Tax_TDS	25,70,95,864	18,89,37,472
Interest Earned on (Pension & Gratuity Fund)	86,53,042	1,29,42,660	W.C.T Account	-	-
Interest Earned on Saving Accounts	33,49,748	26,63,962	Goods and Services Tax Reverse Charge	12,01,150	11,67,946
Interest Earned on Non-Corpus FDR	9,04,57,612	1,39,96,906	Goods and Services Tax	8,77,48,658	2,01,24,526
Interest earned on Sweep FDR	5,28,42,363	9,14,80,902	Goods and Services Tax_TDS	1,45,34,284	1,34,41,305
Other Interest Income	-	1,848	Subscription received for E-Journals books	-	-
			Amount received for Library books	-	-
VI. Receipts against Designated/Earmarked/Endowment Funds			GST -PFMS	51,914	-
Allumini Association Fund	6,96,233	-	Interest on Late Submission of TDS_GST	1,04,168	-
Depreciation Reserve Fund	26,292	-	Interest Penalty on Late Submission of TDS	5,227	-
Development and Infrastructure fund	7,90,000	-	Pension Charges	34,660	-
Employees Retirement Benefit Fund	5,60,94,822	1,41,43,613	Interest on Late Depost of GST	1,75,933	-
Endowment Fund	21,10,000	-	Interest on TDS	1,06,517	-
Funds From Projects	3,65,000	-			
Hostel Fund	35,91,003	32,64,240	**VI. Deposits**		
INNOVATION AND INCUBATION FUND	1,71,000	-	Earnest Money & Security From Venders	96,33,221	18,70,13,723
Student Welfare Activity Fund	2,000	3,20,300	Deposits from students	1,21,59,000	79,93,000
			Mess Charges (EDC)	96,08,607	52,84,975
VII. Misc. Receipts including Statutory Receipts					
Labour Cess	-	-	**VII. Receipts against sponsored Fellowships and Scholarships**		
Service Tax	-	-	Scholarship-Merit-Cum-Means-DHE	25,400	14,11,13,660
Income Tax_TDS	3,40,52,397	5,84,97,359			
W.C.T Account	-	-	**VIII. Other Reversals**		
Goods and Services Tax Reverse Charge	-	-	Admission Fees	86,94,93,155	38,49,79,522
Goods and Services Tax	1,60,57,222	15,248	Academic Receipts	3,02,88,103	1,71,91,361
Goods and Services Tax_TDS	43,087	-	Previous Running Batches University Share Institute	5,40,000	5,49,550
Subscription received for E-Journals books	-	-	Payment made to Institutes	35,98,99,042	4,46,57,175
Amount received for Library books	-	-	Sunday Liabilities-Uncleared TA/Cheque	6,80,722	3,56,832
Income tax -PFMS	-	500	WITHHELD AMOUNT	32,34,398	58,57,538
			Exam Conduct Expenses	9,20,849	3,89,620
			Exam Evaluation & Secrecy Expenses	73,88,363	-
			Payment to IIM	2,96,400	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

VIII. Other Reversals			**IX. Other Misc. Paymnet**		
Advertisement Expenses on Academic Activities	1,48,486	-	DHE Share 2022-23	10,27,35,825	37,32,73,778
Water Charges	15,33,836	-	DTTE Share 2022-23	-	14,56,56,129
Lab chemicals & consumables	1,63,731	-	DHE Share 2023-24	14,24,33,200	-
Stationary Expenses	20,000	-	GGSIPU Employees CPF Trust	68,22,561	1,46,10,650
Repair and Maintenance of Building	1,99,615	66,769	GGSIPU Employees GPF Trust	2,89,22,161	2,64,88,957
Other Reciepts on reversal of Expenses	25,173	1,43,691	GGS IPU NPS Account	12,05,18,256	10,88,54,440
ESTABLISHMENT EXPENSE	26,07,270	1,17,03,734	GPF Subscription - Anubha Kaushik (GJUST)	21,99,144	-
ADMINISTRATIVE & GENERAL EXPENSES	8,82,931	12,84,850	Sanitation Expenses	73,49,064	-
ACADEMIC EXPENSES	6,72,693	5,09,284	Other Payment to Accounts payable creditors	1,45,40,719	85,89,056
PRIOR PERIOD EXPENSES	22,45,543	-	Payment for Pension	42,33,191	-
Anugoonj Event	-	20,98,800	Payable-Fee Concession	-	2,39,37,125
			Training Programme-DDMA	-	57,16,233
IX. Deposits					
Earnest Money & Security From Venders	61,48,068	2,48,98,045			
Deposits from students	8,20,000	94,10,000	**X. Salary Paid**		
Mess Charges (EDC)	2,21,36,275	1,44,89,000	-For Previous Year	77,75,22,818	68,93,06,711
X. Receipts against Earmarked Funds			**XI. Payment against Earmarked Funds**		
Earmark Fund (CSIR)	11,55,489	11,28,952	Earmark Fund (CSIR)	7,20,804	7,31,040
Earmark Fund(DBT)	1,20,39,910	50,75,548	Earmark Fund(DBT)	66,83,724	17,25,861
Earmark Fund (DST)	49,84,857	1,25,03,991	Earmark Fund (DST)	55,67,416	96,15,754
Earmark Fund-ICMR	43,52,655	12,02,498	Earmark Fund-ICMR	12,28,072	10,22,125
Earmark Fund-ICSSR	88,60,091	67,69,391	Earmark Fund-ICSSR	27,80,138	26,12,934
Earmark Fund(Other)	2,92,36,771	1,16,84,961	Earmark Fund(Other)	3,27,22,897	3,15,49,006
Earmark Fund-SERB	11,04,946	81,74,544	Earmark Fund-SERB	14,97,052	12,87,893
Other receipts against Grant	7,11,226	-	Earmark Fund-UGC	-	4,15,050
			Earmark Fund-AICTE	-	1,56,363
XI. Other Misc. Receipts			Other Payment against Grant	34,92,643	8,53,159
CPF Employer Contribution - Anubha Kaushik	32,00,161	-			
Receipts against CSR	25,00,000	15,00,000	**XII. Payment for Expenses Incurred**		
ICAPIE-2024	1,28,800	-	Other Expenses	9,00,610	2,17,47,301
DHE Share 2022-23	1,63,000	22,64,51,802	ESTABLISHMENT EXPENSE	19,61,42,132	28,86,90,356
DHE Share 2023-24	10,60,95,275	-	ADMINISTRATIVE & GENERAL EXPENSES	1,72,99,984	1,20,23,516
GGSIPU Employees CPF Trust	5,46,364	41,35,530	ACADEMIC EXPENSES	31,45,73,237	38,66,08,240
GGSIPU Employees GPF Trust	13,88,503	-	REPAIR AND MAINTAINENCE	10,822	-
GGS IPU NPS Account	35,39,609	96,45,434	TRANSPORTATION EXPENSES	17,840	75,149

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

GPF Subscription - Anubha Kaushik (GJUST)	21,99,144	-	**XIII. Expenses of Fixed and repair and Maintenance of Building**	42,56,94,439	3,31,392
Payable -Employer Contribution_Nitin Malik	39,75,607	-			
Other Receipts (treated as other current liabilities)	9,67,846	10,87,047	**XIV. Payment against sundry Creditors**		
Fund Received for Conducting Exam	12,68,200	5,67,600	Advance for Narela Campus	5,76,00,000	-
Misc. RTGS-Liabilities	16,49,32,421	1,82,79,965	Pension Fund(Earmarked)	3,37,99,796	-
Previous Running Batches_University Share_Institute	1,07,22,940	9,11,26,600	ADMINISTRATIVE & GENERAL EXPENSES	32,81,30,893	-
Payable to Institute (All)	2,36,375	-	ACADEMIC EXPENSES	1,64,65,354	-
Sunday Liabilities-Uncleared TA/Cheque	8,38,298	24,84,995	Professional Charges to outsourced Fund	2,76,62,496	-
WITHHELD AMOUNT	81,000	-	Payment to Other Creditors	12,63,31,123	1,00,58,48,265
Fund Received for Training Program	-	1,35,33,750			
			XIII. Prior Period Expenses	1,54,92,137	4,73,76,796
XII. Academic Receipts					
Academic Fees	1,08,23,89,121	1,04,68,74,280	**XIV. Closing Balance**		
Other Fees	9,11,17,443	8,73,58,672	a) Cash Balance	-	-
Sale of Publications	-	25,14,30,470	b) Bank Balance		
Other Academic Receipts	3,71,06,64,204	1,92,44,93,143	Current Account	5,73,239	10,73,239
			Savings Account	(26,50,34,475)	-12,34,73,497
XIII. Receipts against sponsored Fellowships and Scholarships			Term Deposit	2,06,03,61,513	1,66,76,05,723
Sponsorship-Silver Jubliee	1,58,000	14,11,13,660			
XIV. Other Income including Prior Period Income					
Receipt from PWD	-	1,37,73,600			
Sale of Fixed assets	-	600			
Prior Period Income	6,56,689	11,18,882			
	10,57,63,20,336	**7,40,91,88,750**		**10,57,63,20,336**	**7,40,91,88,750**

ASSITANT REGISTRAR (F&A)

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

CONTROLLER OF FINANCE

Link officer

REGISTRAR

Chartered Accountant

UDIN: 25516612BMIQDA1900

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

Schedule - 1

(A) Corpus Fund

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
Balance in the beginning of the year		9,07,29,43,343	5,28,12,17,287
Add - Contribution towards Corpus / Capital Fund	1	17,91,47,796	4,75,68,41,192
Add - Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure		-	-
Add - Assets Purchased out of Earmarked Funds		59,81,16,598	1,50,67,330
Add - Assets Purchased out of Sponsored Projects, where ownership vests in the institution		-	-
Add - Assets Donated/Gifts Received		-	-
Add - Other Additions - Interest		9,74,87,138	9,33,42,965
Add - Profit/Loss on sale of Grant Asset		-	54,013
Add - Excess of Income over expenditure trasferred from the Income & Expenditure Account		58,16,97,780	
Total		**10,52,93,92,655**	**10,14,65,22,787**
Deduct - Deficit transferred from the Income & expenditure Account		-	63,73,81,783
Deduct - Adjustments		3,72,74,884	43,61,97,661
Add - Adjustments		78,00,456	
Balance at the year end		**10,49,99,18,228**	**9,07,29,43,343**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Schedule - 2 Designated / Earmarked / Endowment Funds

(Amount in Rs.)

Particulars	Fund Wise Breakup												Total	
	Capital Assets Fund (Work in Progress- Surajmal Vihar)	Surajmal Vihar Building Fund	Student Welfare Activity Fund	Research and Consultancy Fund	Hostel Fund	Endowment Funds	Depreciation Reserve Fund	Employee Retirement Benefit Fund	Alumni Association Fund	EARMARKED FUND (CONSULTANCY PROJECT)	INNOVATION AND INCUBATION FUND	DEVELOPMENT AND INFRASTRUCTURE FUND	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2024 (in Rs.)
Annexures	4	5	6	7	8	9	10	11	12	12.1	12.2	12.3		
(A)														
a) Opening balance	59,77,90,044	8,99,20,331	6,21,13,490	1,89,98,514	88,47,832	16,59,877	2,13,79,03,605	2,79,60,91,439	2,29,71,293	-		-	5,73,62,96,426	8,74,81,19,673
b) Additions during the year	2,03,03,732	19,48,053	5,82,42,260	1,89,700	37,17,643	21,10,000	21,86,11,359	31,58,46,041	73,12,233	7,00,000	1,53,68,500	3,35,50,000	67,78,99,520	91,22,37,668
c) Income from investments made of the funds			48,70,477	14,89,760	2,03,315	2,06,991		21,08,10,420	7,42,158	6,300	5,33,242	12,85,791	22,01,48,453	16,59,71,917
d) Accrued interest on investments/Advances	-						-						-	-
e) Interest on Savings Bank a/c	-	-	-	-		-	-						-	-
f) Other additions (adjustments for Last year Depreciation)	-		-	-	-	-	-77,74,173						-77,74,173	2,04,29,262
Total (A)	61,80,93,776	9,18,68,384	12,52,26,227	2,06,77,974	1,27,68,790	38,76,868	2,34,87,40,791	3,32,27,47,900	3,10,25,683	7,06,300	1,59,01,742	3,48,35,791	6,62,65,70,226	9,84,67,58,520
(B)														
Utilisation/Expenditure towards objectives of funds														
i) Capital Expenditure	61,80,93,776	3,04,25,963	-		-	-	-					5,81,000	64,91,00,738	3,90,19,48,899
ii) Revenue Expenditure	-	-	6,03,62,227	-	17,70,126	1,24,000	-	8,89,14,455	97,565	2,50,000	12,97,000		15,28,15,373	19,37,09,965
III) Transffered to Schedule 1							-						-	-
iv)Prior period adjustment		-			-		-						-	19,500
v) Depreciation reversed back on sold assets							-						-	43,27,298
vi)Other Adjustment (adjustments for Receivable amount)	-	-					-						-	1,04,56,439
Total (B)	61,80,93,776	3,04,25,963	6,03,62,227	-	17,70,126	1,24,000	-	8,89,14,455	97,565	2,50,000	12,97,000	5,81,000	80,19,16,111	4,11,04,62,101
Closing Balances at the year end (A- B)	-	6,14,42,421	6,48,64,000	2,06,77,974	1,09,98,664	38,52,868	2,34,87,40,791	3,23,38,33,445	3,09,28,118	4,56,300	1,46,04,742	3,42,54,791	5,82,46,54,114	5,73,62,96,421

Schedule 2A ENDOWMENT FUNDS

Name of the Endowment	Annexure	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing Balance		TOTAL (2024-25)	TOTAL (2023-24)
		Endowment	Accumulated Interest	Endowment	Accumulated Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest		
1. Endowment Fund - Dr. BP Joshi	9	6,86,502	-	-	53,564	6,86,502	53,564	-	6,86,502	53,564	7,40,066	6,86,502
2. Endowment Fund - M/S ESSAR Power Ltd.		4,10,589	-	-	32,036	4,10,589	32,036	-	4,10,589	32,036	4,42,625	4,10,589
3. Endowment Fund - Sh. Siddharth Khitoliya		5,62,786	-	-	43,053	5,62,786	43,053	22,000	5,40,786	43,053	5,83,839	5,62,786
4. Endowment Fund - Suman-Ashok Sahney Awards		-		21,10,000	78,337	21,10,000	78,337	1,02,000	20,08,000	78,337	20,86,337	
Total		16,59,877	-	21,10,000	2,06,991	37,69,877	2,06,991	22,000	36,45,877	2,06,991	38,52,868	16,59,877

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE - 3 (a) SPONSORED PROJECTS

Name of the Project	Annexure	Balance as on 31st March 2024 (In Rs.)		Receipt/ Recoveries during the year	Total	Expenditure	Balance as on 31st March 2025 (In Rs.)	
		Credit Balance	Debit Balance				Credit Balance	Debit Balance
Sponsored Projects:								
Sponsored Project - DBT	18	21,36,491	-2,07,289	1,24,36,692	1,43,65,894	1,01,42,013	42,23,881	
Sponsored Project - IUAC		88,346	-	-	88,346	-	88,346	-
Sponsored Project - AICTE		4,67,941	-12,70,001	2,47,763	-5,54,297	2,72,113	6,91,354	-15,17,764
Sponsored Project - CSIR		12,94,797	-50,000	12,22,177	24,66,974	19,07,549	5,59,425	-
Sponsored Project - DST		1,42,85,627	-	66,39,687	2,09,25,314	1,24,26,978	84,98,336	
Sponsored Project - SERB		98,82,619	-1,94,002	13,66,473	1,10,55,090	69,69,794	40,85,282	14
Earmark Fund-ICSSR		37,92,941	-2,14,841	91,92,306	1,27,70,406	41,06,624	87,29,542	-65,760
Earmark Fund-ICMR		1,53,350	-	43,52,655	45,06,005	13,47,056	31,58,949	
Sponsored Project - Others		1,43,41,265	-2,87,327	3,19,61,227	4,60,15,165	3,54,06,582	1,06,08,583	-
Sponsored Project - UGC		26,91,636	-84,405	1,14,252	27,21,483	-	28,05,888	-84,405
Earmark Fund (IAC-CPCB)		28,47,488	-	-	28,47,488	28,47,488	-	
Earmark Fund (NMA-USAP)		81,620	-	-	81,620	-	81,620	-
Total		**5,20,64,122**	**-23,07,865**	**6,75,33,232**	**11,72,89,488**	**7,54,26,197**	**4,35,31,206**	**-16,67,915**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Name of the Sponsor	Annexure	Balance as on 31st March 2024 (In Rs.)		Transactions during the year			Balance as on 31st March 2025 (In Rs.)	
		Credit Balance	Debit Balance	Credit Balance	Total	Debit Balance	Credit Balance	Debit Balance
Sponsored Scholarships:								
Sponsorship-Silver Jubliee		-	-	9,43,000	9,43,000	-	9,43,000	-
Grant-UGC-SC/ST Scholarship		1,67,700	-	-	1,67,700	-	1,67,700	-
PG-Scholarship-SundeepRaj		1,50,000	-	-	1,50,000	-	1,50,000	-
Scholarship- Anjani Kumar		9,500	-	-	9,500	-	9,500	-
Scholarship-Earmarked -Sheetal Sehgal		6,000	-	-	6,000	-	6,000	-
Scholarship GNCTD-USIT		2,88,000	-	-	2,88,000	-	2,88,000	-
Scholarship-Kashmir -Saia Perveen		4,120	-	-	4,120	-	4,120	-
Scholarship-USIT		21,390	-	-	21,390	-	21,390	-
Scholarship_ICCR_Monica Habib Samuil Habib_Eqypt		1,96,675	-	-	1,96,675	-	1,96,675	-
Scholarship-Merit-Cum-Means-DHE		25,447	-	-	25,447	25,400	47	
Scholarship_ICCR_Sunil Kumar Sah_Nepal		2,09,250	-	-	2,09,250	-	2,09,250	-
Scholarship-Sh. D.P.Singh-Poor Section		18,000	-	-	18,000	-	18,000	
Sponcership Straegies & Innovations -USMS		32,844	-	-	32,844	-	32,844	-
Sponsarhsip for National Conference-IOCL-USMS		50,000	-	-	50,000	-	50,000	
Total		**11,78,926**	**-**	**9,43,000**	**21,21,926**	**25,400**	**20,96,526**	**-**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Schedule - 3(C) CURRENT LIABILITIES AND PROVISIONS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
A Current Liabilities			
1 Deposits from Staff			
2 Deposits from Students			
- Student Security	13	7,41,71,255	8,06,41,255
- Other Security	14	1,16,69,000	1,15,88,000
3 Sundry Creditors			
a) For Goods and Services	15B	1,05,274	48,17,661
b) For Others			-
4 Deposit - Others (including EMD , Security Deposits)	16	2,36,51,165	1,69,78,318
5 Statutory Labilities (GPF , TDS , WC , Tax , CPF , GIS , NPS)			
a) Overdue			
b) Others	17	1,74,65,941	6,55,11,520
6 Other Current Liabilities			
a) Salaries Payable		10,28,42,070	8,92,64,217
b) Receipts against sponsored projects	18	4,35,31,207	5,20,64,122
c) Receipts against sponsored fellowship and scholarships		20,96,526	11,78,926
d) Unutilised Grants	19		-
e) Grants in Advance			
f) Other Funds			
g) Other Liabilities			
-Account Payable	20	58,70,78,608	17,28,30,369
-Withheld Amount	21	4,90,88,114	4,29,17,181
-Payable to Institutes	22	6,32,25,345	6,44,57,610
-Admission Fees and Other Current Liabilities	23	16,01,77,361	4,97,40,549
-Sundry Liabilities-Uncleared TA/Cheque	23.1	25,68,201	84,26,667
-Credit balance of Sundry Debtors	26 (I)	55,350	2,53,910
-Credit balance of Imprest to Staff	32 (A)	20	10,020
-Credit balance of Receivables	34 (D)	93,565	1,71,43,188
-Credit balance of Receivable from Institutes	35 (A)	1,80,000	1,80,000
-Credit Balance of Advances to Institute	37 (A)	8,000	8,000
-Allumini Association Fund			-
-All Other Liabilities	24 (B)	3,11,18,724	2,04,31,903
Total (A)		**1,16,91,25,726**	**69,84,43,416**



B Provisions

1. For Taxation		-
2. Gratuity		-
3. Superannuation Pension		-
4. Accumulated Leave Encashment		-
5. Commutation Pension		-
6. Trade Warranties / Claims		-
7. Others (Specify)		
- Provision for Doubtful Debts - Receivable-MHRD 6th PC	-	6,49,14,392
- Provision for Doubtful Debts - Receivables-Delhi Govt-6th PC	-	1,62,28,598
- Provision for Doubtful Debts - TDS Recoverable (Prior to A.Y 2012-13)	-	
8. Provision Audit fee -SAR(AGCR)	6,00,000	15,76,750
9. Provision for Doubtful debts(recoverable-MAIT)		-
10. Provision for Narela Campus	-	
Total (B)	**6,00,000**	**8,27,19,740**
Total (A+B)	**1,16,97,25,726**	**78,11,63,156**

SCHEDULE 3(D) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
A. Plan Grants ; Government Of India			
Balance B/F			-
Add - Receipts during the Year			-
Total (a)			-
Less - Refunds			-
Total (b)			-
Unutilised Carried Forward (a-b)			-
B. UGC Grants : Plan	19		
Balance B/F			22,10,290
Add - Receipts during the Year			-
Add - Interest Allocated			-
Total (c)			**22,10,290**
Less - Refunds/Transfer			-
Less - Utilised for Revenue Expenditure			
Less - Utilised for Capital Expenditure			
Total (d)			-
Unutilised Carried Forward (c-d)			**22,10,290**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

C. UGC Grants : Non Plan			
Balance B/F			-
Add - Receipts during the Year			-
	Total (e)		-
Less - Refunds			-
Less - Utilised for Revenue Expenditure			-
Less - Utilised for Capital Expenditure			-
	Total (f)		-
Unutilised Carried Forward (e-f)			-
D. Grants from State Govt.			-
Balance B/F			-
Add - Receipts during the Year			-
	Total (g)		-
Less - Refunds			-
Less - Utilised for Revenue Expenditure			-
Less - Utilised for Capital Expenditure			-
	Total (h)		-
Unutilised Carried Forward (g-h)			-
Grand Total (A+B+C+D)			**22,10,290**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Schedule - 4 FIXED ASSETS

S. No.	Assets Heads	Gross Block				Depreciation for the Year						Net Block	
		Balance as on 31st March, 2024 (in Rs.)	Additions during the year	Deductions / Adjustments	Balance as on 31st March 2025 (in Rs.)	Rate (%)	Accumulated Depreciation Balance as on 31st March, 2024 (in Rs.)	Depreciation for the Year	Deductions / Adjustments	Adjustment to P/L	Accumulated Depreciation Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March, 2024 (in Rs.)
Tangible Assets:													
1	Land	-	-	-	-	0%	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	0%	-	-	-	-	-	-	-
3	Buildings	6,64,80,51,954	72,28,95,070	1,47,28,318	7,35,62,18,706	2%	1,00,18,67,851	12,63,71,158	-73,90,550	-	1,12,08,48,459	6,23,53,70,247	5,64,61,84,105
4	Roads & Bridges	-	-	-	-	2%	-	-	-	-	-	-	-
5	Tubewells and Water Supply	60,23,353	-	-	60,23,353	2%	1,67,931	1,20,467	-	-	2,88,398	57,34,955	58,55,422
6	Sewerage & Drainage	-	-	-	-	2%	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	1,58,51,547	27,08,112	12,03,928	1,73,55,731	5%	11,57,911	9,27,983	-60,196	-	20,25,698	1,53,30,033	1,46,93,636
8	Plant & Machinery	2,04,84,721	5,30,129	-	2,10,14,850	5%	1,78,32,551	2,79,590	-	-	1,81,12,140	29,02,710	26,52,170
9	Scientific & Laboratory Equipment	34,59,30,519	1,96,84,636	-	36,56,15,155	8%	22,36,83,018	1,59,25,532	96,49,407	-	24,92,57,957	11,63,57,197	12,19,01,973
10	Office Equipment	25,88,92,252	70,83,800	-	26,59,76,052	7.5%	18,23,45,810	96,55,054	-	-	19,20,00,864	7,39,75,188	7,65,28,224
11	Audio Visual Equipment	1,77,70,586	94,88,041	-	2,72,58,627	7.5%	22,53,063	25,23,844	-	-	47,76,907	2,24,81,720	1,55,17,523
12	Computers & Peripherals	16,70,20,863	9,33,045	-	16,79,53,908	20%	12,32,66,134	1,26,86,026	-	-	13,59,52,160	3,20,01,748	4,37,54,729
13	Furniture, Fixtures & Fittings	20,62,78,749	7,62,088	-	20,70,40,837	7.5%	10,60,69,033	1,00,36,550	-	-	11,61,05,583	9,09,35,254	10,02,09,716
14	Vehicles	2,70,00,794	12,54,808	-	2,82,55,602	10%	1,28,20,093	18,36,929	-	-	1,46,57,022	1,35,98,580	1,41,80,701
15	Lib. Books & Scientific Journals	45,48,08,706	1,88,61,111	-	47,36,69,817	10%	38,08,14,858	2,24,27,109	-	-	40,32,41,967	7,04,27,850	7,39,01,103
16	Small Value Assets	26,88,262	12,76,042	-	39,64,304	100%	24,83,457	12,76,042	-	-	37,59,499	2,04,805	2,04,805
	Total (A)	8,17,08,02,306	78,54,76,882	1,59,32,246	8,94,03,46,942		2,05,47,61,711	20,40,66,284	21,98,661	-	2,26,10,26,655	6,67,93,20,287	6,11,55,84,107
Intangible Assets:													
1	Computer Software	7,82,91,437	94,10,604	-	8,77,02,041	40%	7,31,63,018	1,45,39,023	-	-	8,77,02,041	-	51,28,419
2	Intellectual Property Right	15,130	-	-	15,130	40%	6,052	6,052	-	-	12,104	3,026	9,078
	Total (B)	7,83,06,567	94,10,604	-	8,77,17,171		7,31,69,070	1,45,45,075	-	-	8,77,14,145	3,026	51,37,497
	Total (A + B)	8,24,91,08,873	79,48,87,486	1,59,32,246	9,02,80,64,113		2,12,79,30,781	21,86,11,359	21,98,661	-	2,34,87,40,800	6,67,93,23,313	6,12,07,21,604
Capital Work in Progress:													
1	East Delhi Campus												
	-Capital Grant	1,99,77,178	-	1,99,77,178	-	-	-	-	-	-	-	-	1,99,77,178
	-Surajmal Vihar Buidling Fund (Corpus)	53,44,11,927	11,79,49,801	65,23,61,728	-	-	-	-	-	-	-	-	53,44,11,927
2	Dwarka Plan												
	-Capital Work - Dwarka Plan (Own Sources)	1,33,58,342	27,49,54,894	-	28,83,13,236		-	-	-	-	-	28,83,13,236	1,33,58,342
	Total (C)	56,77,47,447	39,29,04,695	67,23,38,906	28,83,13,236	-	-	-	-	-	-	28,83,13,236	56,77,47,447
	Grand Total (A+B+C)	8,81,68,56,320	1,18,77,92,181	68,82,71,152	9,31,63,77,349		2,12,79,30,781	21,86,11,359	21,98,661	-	2,34,87,40,800	6,96,76,36,549	6,68,84,69,051

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

SCHEDULE 8A (Grants)

S. No.	Assets Head	Gross Block				Depreciation for the Year					Net Block	
		Balance as on 31st March, 2024 (in Rs.)	Additions during the year	Deductions / Adjustments	Balance as on 31st March, 2025 (in Rs.)	Rate (%)	Accumulated Depreciation Balance as on 31st March, 2024 (in Rs.)	Depreciation for the Year	Deductions / Adjustments	Adjustment to P/L	Accumulated Depreciation Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March, 2024 (in Rs.)
Tangible Assets:													
1	Land					0.0%				-	-	-	-
2	Site Development					0.0%				-	-	-	-
3	Buildings	2,63,38,48,083	1,99,77,178	-	2,65,38,25,261	2.0%	79,56,27,083	3,36,43,465	-1,56,00,912	-	81,36,69,636	1,84,01,55,625	1,45,86,54,617
4	Roads & Bridges	-	-	-	-	2.0%			-	-	-	-	-
5	Tubewells and Water Supply	-	-	-	-	2.0%			-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	2.0%			-	-	-	-	-
7	Electrical Installation and Equipment	-	-	-	-	5.0%			-	-	-	-	-
8	Plant & Machinery	2,04,84,721	5,30,129	-	2,10,14,850	5.0%	1,78,32,551	2,79,590	-	-	1,81,12,141	29,02,709	26,52,170
9	Scientific & Laboratory Equipment XII Plan Fund	13,37,502	-	-	13,37,502	8.0%	9,22,771	71,510	-	-	9,94,281	3,43,221	4,14,731
10	Office Equipment	3,86,23,967	-	-	3,86,23,967	7.5%	2,03,09,905	18,07,860	-	-	2,21,17,765	1,65,06,202	1,83,14,062
11	Audio Visual Equipment				-	7.5%			-	-	-	-	-
12	Computers & Peripherals	1,30,74,571	-	-	1,30,74,571	20.0%	1,30,69,916	-	-	-	1,30,69,916	4,655	4,655
13	Furniture, Fixtures & Fittings	18,65,356	-	-	18,65,356	7.5%	11,88,596	69,603	-	-	12,58,199	6,07,157	6,76,760
14	Vehicles (XII Plan)	31,21,991	-	-	31,21,991	10.0%	13,81,344	2,42,140	-	-	16,23,484	14,98,507	17,40,647
15	Lib. Books & Scientific Journals	2,53,79,230	-	-	2,53,79,230	10.0%	2,53,79,230		-	-	2,53,79,230	-	-
16	Small Value Assets	1,63,485	11,60,716	-	13,24,201	100.0%	1,00,838	11,60,716	-	-	12,61,554	62,647	62,647
	Sub Total (A)	**2,73,78,98,906**	**2,16,68,023**	**-**	**2,75,95,66,929**		**87,58,12,235**	**3,72,74,884**	**-1,56,00,912**	**-**	**89,74,86,206**	**1,86,20,80,723**	**1,48,25,20,289**
Intangible Assets:													
1	Computer Software	-	-	-	-	0%	-	-	-	-	-	-	-
2	E - Journals	-	-	-	-	0%	-	-	-	-	-	-	-
3	Patents	-	-	-	-	0%	-	-	-	-	-	-	-
	Sub Total (B)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Work in Progress:													
1	Surajmal Vihar Building:												1,99,77,178
	-Grant in Aid (Transferred to Fixed Asset- East Delhi Campus)	1,99,77,178	-	1,99,77,178	-	-	-	-	-	-	-	-	1,99,77,178
	Sub Total (C)	**1,99,77,178**	**-**	**1,99,77,178**	**-**								
	Total (A+B+C)	**2,75,78,76,084**	**2,16,68,023**	**1,99,77,178**	**2,75,95,66,929**	**-**	**87,58,12,235**	**3,72,74,884**	**-1,56,00,912**	**-**	**89,74,86,206**	**1,86,20,80,723**	**1,50,24,97,467**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 4B (University)

S. No.	Assets Head	Gross Block				Depreciation for the Year						Net Block	
		Balance as on 31st March, 2024 (in Rs.)	Additions during the year	Deductions / Adjustments	Balance as on 31st March 2025 (in Rs.)	Rate (%)	Accumulated Depreciation Balance as on 31st March, 2024 (in Rs.)	Depreciation for the Year	Deductions / Adjustments	Adjustment to P/L	Accumulated Depreciation Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March, 2024 (in Rs.)
Tangible Assets:													
1	Land	-	-	-	-	0%						-	-
2	Site Development	-	-	-	-	0%						-	-
3	Buildings	1,09,88,53,432	4,56,62,346	-	1,14,45,15,778	2%	14,03,42,431	2,12,75,573	85,04,928	-	17,01,22,932	97,43,92,846	95,85,11,001
4	Roads & Bridges	-	-	-	-	2%	-				-	-	-
5	Tubewells and Water Supply	60,23,353	-	-	60,23,353	2%	1,67,931	1,20,467	-	-	2,88,398	57,34,955	58,55,422
6	Sewerage & Drainage	-	-	-	-	2%	-				-	-	-
7	Electrical Installation and Equipment	1,58,51,547	27,08,112	12,03,928	1,73,55,731	5%	11,57,911	9,27,983	-60,196	-	20,25,698	1,53,30,033	1,46,93,636
8	Plant & Machinery				-	5%	-				-	-	-
9	Scientific & Laboratory Equipment	32,37,46,786	69,18,591	-	33,06,65,377	8%	22,01,15,080	1,33,79,580	-	-	23,34,94,660	9,71,70,716	10,36,31,705
10	Office Equipment	21,95,35,851	70,83,800	-	22,66,19,651	7.5%	16,19,65,464	78,15,082	-	-	16,97,80,546	5,68,39,105	5,75,70,387
11	Audio Visual Equipment	1,71,24,512	94,88,041	-	2,66,12,553	7.5%	21,71,271	24,85,468	-	-	46,56,739	2,19,55,814	1,49,53,241
12	Computers & Peripherals	11,92,99,297	9,33,045	-	12,02,32,342	20%	10,04,51,757	83,75,700	-	-	10,88,27,457	1,14,04,885	1,88,47,540
13	Furniture, Fixtures & Fittings	16,12,34,779	7,62,088	-	16,19,96,867	7.5%	9,99,08,346	69,41,831	-	-	10,68,50,177	5,51,46,690	6,13,26,433
14	Vehicles	2,38,78,803	12,54,808	-	2,51,33,611	10%	1,14,38,749	15,94,789	-	-	1,30,33,538	1,21,00,073	1,24,40,054
15	Library Books & Scientific Journals	42,73,85,290	1,50,73,861	-	44,24,59,151	10%	35,48,80,239	2,19,28,420	-	-	37,68,08,659	6,56,50,492	7,25,05,051
16	Small Value Assets	25,24,777	1,15,326	-	26,40,103	100%	23,82,619	1,15,326	-	-	24,97,945	1,42,158	1,42,158
	Sub Total (A)	2,41,54,58,426	9,00,00,018	12,03,928	2,50,42,54,516		1,09,49,81,798	8,49,60,219	84,44,732	-	1,18,83,86,749	1,31,58,67,767	1,32,04,76,628
Intangible Assets:													
1	Computer Software	7,82,91,437	94,10,604	-	8,77,02,041	40%	7,31,63,018	1,45,39,023	-	-	8,77,02,041	-	51,28,419
2	Intellectual Property Right	15,130	-	-	15,130	40%	6,052	6,052	-		12,104	3,026	9,078
	Sub Total (B)	7,83,06,567	94,10,604	-	8,77,17,171		7,31,69,070	1,45,45,075	-	-	8,77,14,145	3,026	51,37,497
													-
Capital Work in Progress:													-
1	Dwarka Plan												
	Building-Architectural Consultancy-Phase-II Dwarka	1,33,58,342	48,78,065	-	1,82,36,407	-	-	-	-	-	-	1,82,36,407	1,33,58,342
	Building-Lecture Theatre (CWIP)	-	7,16,90,013	-	7,16,90,013	-	-	-	-	-	-	7,16,90,013	-
	Work In Progress-Building (Dwarka Campus)	-	19,83,86,816	-	19,83,86,816	-	-	-	-	-	-	19,83,86,816	-
	Sub Total (C)	1,33,58,342	27,49,54,894	-	28,83,13,236	-	-	-	-	-	-	28,83,13,236	1,33,58,342
							-						-
	Total (A+B+C)	2,50,71,23,336	37,43,65,516	12,03,928	2,88,02,84,924	-	1,16,81,50,868	9,95,05,294	84,44,732	-	1,27,61,00,894	1,60,41,84,029	1,33,89,72,457

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

SCHEDULE -4C(East Delhi Campus)

S. No.	Assets Head	Gross Block				Depreciation for the Year						Net Block	
		Balance as on 31st March, 2024 (in Rs.)	Additions during the year	Deductions / Adjustments	Balance as on 31st March 2025 (in Rs.)	Rate (%)	Accumulated Depreciation Balance as on 31st March, 2024 (in Rs.)	Depreciation for the Year	Deductions / Adjustments	Adjustment to P/L	Accumulated Depreciation Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March, 2024 (in Rs.)
Tangible Assets:													
1	Land	-	-	-	-	0%	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	0%	-	-	-	-	-	-	-
3	Buildings	2,91,53,50,439	65,72,55,546	1,47,28,318	3,55,78,77,667	2%	6,58,98,337	7,14,52,120	-2,94,566	-	13,70,55,891	3,42,08,21,776	2,84,94,52,102
4	Roads & Bridges	-	-	-	-	2%	-	-	-	-	-	-	-
5	Tubewells and Water Supply	-	-	-	-	2%	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	2%	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	-	-	-	-	5%	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	5%	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	2,08,46,231	1,27,66,045	-	3,36,12,276	8%	26,45,167	24,74,442	96,49,407	-	1,47,69,016	1,88,43,260	1,82,01,064
10	Office Equipment	7,32,434	-	-	7,32,434	7.5%	70,441	32,112	-	-	1,02,553	6,29,881	6,61,993
11	Audio Visual Equipment	6,46,074	-	-	6,46,074	7.5%	81,792	38,376	-	-	1,20,168	5,25,906	5,64,282
12	Computers & Peripherals	3,46,46,995	-	-	3,46,46,995	20%	97,44,461	43,10,326	-	-	1,40,54,787	2,05,92,208	2,49,02,534
13	Furniture, Fixtures & Fittings	4,31,78,614	-	-	4,31,78,614	7.5%	49,72,091	30,25,116	-	-	79,97,207	3,51,81,407	3,82,06,523
14	Vehicles	-	-	-	-	10%	-	-	-		-	-	-
15	Library Books & Scientific Journals	20,44,186	37,87,250	-	58,31,436	10%	5,55,389	4,98,689	-	-	10,54,078	47,77,358	14,88,797
16	Small Value Assets	-	-	-	-	100%	-		-		-	-	-
	Sub Total (A)	3,01,74,44,973	67,38,08,841	1,47,28,318	3,67,65,25,496		8,39,67,678	8,18,31,181	93,54,841	-	17,51,53,700	3,50,13,71,796	2,93,34,77,295
Intangible Assets:													
1	Computer Software	-	-	-	-	40%	-	-	-	-	-	-	-
2	Intellectual Property Right	-	-	-	-	40%	-	-	-	-	-	-	-
	Sub Total (B)	-	-	-	-		-	-	-	-	-	-	-
Capital Work In Progress:													
1	**East Delhi Campus**											-	7,07,66,058
	Capital Work-East Delhi Campus (Reserve & Surplus) -38.33Cr	7,07,66,058	-	7,07,66,058	-	-	-	-	-	-	-	-	
	CWIP-Building Surajmal Vihar-PWD	-	8,54,13,752	8,54,13,752	-	-	-	-	-	-	-	-	5,18,08,922
	Capital Works_Surajmal Vihar_Building	5,18,08,922	18,25,821	5,36,34,743	-	-	-	-	-	-	-	-	23,86,21,975
	CWIP-R&S Rs 38.33 Cr (PWD-Surajmal Vihar)	23,86,21,975	1,59,81,910	25,46,03,885	-	-	-	-	-	-	-	-	17,32,14,972
	CWIP_Corpus Fund Surajmal Vihar_PWD	17,32,14,972	1,47,28,318	18,79,43,290	-	-	-	-	-	-	-	-	53,44,11,927
	Sub Total (C)	53,44,11,927	11,79,49,801	65,23,61,728	-	-	-	-	-	-	-	-	
	Total (A+B+C)	3,55,18,56,900	79,17,58,642	66,70,90,046	3,67,65,25,496	-	8,39,67,678	8,18,31,181	93,54,841	-	17,51,53,700	3,50,13,71,796	3,46,78,89,222

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Schedule - 5 INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. In Central Government Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares		-	-
5. Debentures and Bonds		-	-
6. Term Deposits with Banks		2,43,63,19,171	1,82,51,68,773
7. Others		-	-
Total		**2,43,63,19,171**	**1,82,51,68,773**

Schedule - 5(A) INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS (FUND WISE)

Funds	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
Surajmal Vihar Building Fund Investment (Corpus)			
Surajmal Vihar Building Fund Investment (Own Sources)	27 (B)	-	-1,22,231
Student Welfare Activity Fund	27 (B)	6,48,64,000	6,21,13,490
Pension Fund	27 (B)	-	-
Endowment Fund	27 (B)	38,52,868	16,59,875
Research & Development Fund	27 (B)	2,06,77,974	1,89,98,514
Hostel Fund	27 (B)	1,09,98,664	88,47,832
Earmarked Fund	27 (B)	4,56,300	-
Allumini Association Fund	27 (B)	3,09,28,118	2,29,71,293
Innovation and Incubation Fund	27 (B)	1,46,04,742	-
Development and Infrastructure Fund	27 (B)	3,42,54,791	-
Employees Retirement Benefit Fund			
-Gratuity Fund Investment		40,87,29,527	31,00,00,000
-Pension Fund Investment		1,84,69,52,187	1,40,07,00,000
-Others			
Total		**2,43,63,19,171**	**1,82,51,68,773**

SCHEDULE 6 -INVESTMENTS- OTHERS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. In Central Government Securities			
2. In State Government Securities			
3. Other Approved Securities			
4. Shares -IPU-INNOVATION AND INCUBATION FOUNDATION	27 (B)(ii)	10,00,000	50,00,000
5. Promoter's Share/Capital Share - Atal	27 (B)(ii)	5,00,000	5,00,000
6. Debentures and Bonds			
7. Others (Term Deposits with Nationalised Banks)			
- Corpus			
- Non-Corpus			
Total		**15,00,000**	**55,00,000**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 7- CURRENT ASSETS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. Stock			
a) Stores and Spares		28,75,072	38,96,950
b) Loose Tools		-	-
c) Publications		-	-
d) Laboratory chemical , consumables and glass ware		-	-
e) Building Material		-	-
f) Electrical Material		-	-
g) Stationery		-	-
h) Water Supply Material		-	-
2. Sundry Debtors			
a) Debts Outstanding for a period of more than 6 months	26 (II) (A)	2,74,339	5,54,160
b) Others	26 (II) (B)	1,42,63,434	1,17,38,494
3. Cash and Bank Balance			
a) With scheduled banks			
- In Current Account	29	11,29,215	79,60,740
- In term Deposited	28	2,06,03,61,513	1,66,76,05,723
- Non Coupus Investment	27(B)(i)(b)	1,66,93,62,543	1,30,55,31,226
-Coupus Fund	25	1,28,40,33,682	1,13,16,08,479
- In Saving Account	29	-26,55,90,451	-13,03,60,997
b) With non- scheduled banks			
- In Term Deposit Account		-	-
- In Savings Account		-	-
4. Post Office Savings Account		-	-
5. Cash		-	-
Total		**4,76,67,09,347**	**3,99,85,34,775**

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. Advance to Employees : (Non - Interest Bearing)			
a) Salary		-	-
b) Festival		-	-
c) Medical Advance	30	2,33,599	-
d) Other (to be specified)			
-Advance to Staff	31	60,40,285	46,82,658
-Imprest to Staff	32 (B)	80,751	71,733
-LTC Advance to Staff	33	3,01,941	2,02,003
-Advances for Assests/Equipment	36.1	5,76,00,000	-
2. Long term advances to employees : (Interest Bearing)			
a) Vehicle Loan		-	-
b) Home Loan		-	-
c) Others (to be specified)		-	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

3. Advances and other amounts recoverable in cash or in kind or for value to be received			
a) On Capital Account		-	-
b) To Suppliers	15A	3,518	1,52,004
c) Others			
- Receivables	34	14,86,12,925	19,83,45,835
- Receivables from Institutes	35	21,57,60,503	5,25,64,403
- Receivables - Earmarked Fund	35.1	7,09,341	-
- Advances against Capital Works	36	6,98,04,187	9,19,96,467
- Advances to Institutes	37	4,11,989	4,11,989
- Advances to Others	38	84,60,352	60,77,333
4. Prepaid Expenses			
a) Insurance		-	60,738
b) Other Expenses			
-Subscription Expenses - E-Journals		2,54,880	11,93,160
-Repair & Maintenance Building		3,647	3,647
-General Repair & Maintenance		-	20,598
5. Deposits			
a) Telephone		-	-
b) Lease Rent		-	-
c) Electricity		64,81,800	64,81,800
d) AICTE, if any		-	-
e) Others	39	14,77,97,336	14,67,56,612
6. Income Accrued			
a) On Investments from Corpus Fund		5,82,24,739	12,29,11,518
b) On Investments - Surajmal Vihar_Corpus		-	-
c) On Investments - Others	27A	2,35,88,133	3,74,47,466
c) On Investments - Sweep In FDR		11,74,58,961	7,74,65,828
d) On Loans and Advances			
e) Others - Against Security Deposit		4,41,501	4,44,473
f) Interest Accrued (Gratuity)		1,84,11,173	3,10,33,612
g) Interest Accrued (Pension)		8,38,73,123	14,94,56,200
h) Interest Accrued (Pension & Gratuity)-Sweep FDR		2,39,636	87,04,365
g) Interest Accrued on (Hostel Sweep-EDC)		3,29,956	-
7. Other- Current assets receivable from UGC/sponsored projects			
a) Debit balances in Sponsored Projects	Sch-3(a)	16,67,915	23,07,865
b) Debit balances in Sponsored Fellowships & Scholarships		-	-
c) Debit balance of Uncleared/ Excess Liabilities of Admission Fee	23	61,49,633	54,24,133
d) Debit balance of Uncleared/ Excess Liabilities of Admission Fee	24	4,50,377	1,26,613
e) Other receivables from UGC		-	-
8. Claims Receivable		-	-
Total		**97,33,92,200**	**94,43,43,053**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE 9- ACADEMIC RECEIPTS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
FEES FROM STUDENTS			
Academic :			
1. Tuition Fees	40	2,58,24,66,561	2,17,70,02,362
2. Admission Fees		-	-
3. Enrolment Fees		-	-
4. Library Admission Fees		-	-
5. Laboratory Fees		-	-
6. Art & Craft		-	-
7. Registration & Participation Fees		10,88,31,650	7,64,59,000
8. Syllabus Fees		-	-
Total (A)		**2,69,12,98,211**	**2,25,34,61,362**
Examinations :			
1. Admission Test Fees		-	-
2. Annual Examination Fees		-	-
3. Mark Sheets, Certificates		-	-
4. Examination Fees		9,24,82,250	-
Total (B)		**9,24,82,250**	-
Other Fees :			
1. Identity Card Fee		4,200	1,40,600
2. Fine/ Miscellaneous Fees	41	5,40,24,353	10,91,91,254
3. Medical Fees		-	-
4. Transportation Fees		-	-
5. Hostel Fees	42	2,65,30,732	2,30,32,500
6. Misc. Fee		4,35,639	1,20,802
7. Excess Fee During Counselling Process		-	57,500
8. Innovation and Incubation Fee		-	-
Total (C)		**8,09,94,924**	**13,25,42,656**
Sale of Publications :		-	
1. Sale of Admission and Recruitment Forms		25,84,22,500	25,41,35,470
2. Sale of Syllabus and Question Paper		-	-
3. Sale of prospectus including admisson forms		-	-
4. Sale of Affiliation Forms		-	-
5. Sale of Tender Forms		-	-
6. Sale of Tender Form (Recuriment Application form)		-	-
7. Conduct_Ph.D Program at Affiliated Institutes		-	
Total (D)		**25,84,22,500**	**25,41,35,470**
Other Academic Receipts			
1. Registration fee for workshops, programmes		-	-
2. Registration fees (Academic Staff College)		-	-
3. Student welfare Activity Receipt		-	-
Total (E)		-	-
Grand Total (A+B+C+D+E)		**3,12,31,97,885**	**2,64,01,39,488**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 12: INTEREST EARNED

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. On Savings Account with scheduled banks		23,97,198	26,48,561
2. On Security Deposit		37,924	28,137
Add: Interest Transferred From Grant		-	-
-Grant-UGC		-	18,60,290
Less: Interest Transferred to :- (As per sheet attached- Interest Allocation)		-	-
- Grant-UGC		-	33,714
Total (A)		**24,35,122**	**45,03,274**
3. On loans			
a) Employee/Staff		-	-
b) Others (Term Deposits)	43	28,58,07,532	24,35,91,553
c) Interest Receivable-Mait		-	-
d) Interest on LTC Advance		-	459
e) Interest on Advance to staff		-	1,153
d) Interest on LTC Advance		-	-
e) Interest Earned-Employee/Staff		-	165
Less: Interest Transferred to :-		-	-
-Student Welfare Fund		48,70,477	42,02,797
-Accummulated Leave Encashment		3,88,33,078	3,25,33,252
-Grant in aid from UGC		-	-
-Endowment Funds		2,06,991	1,20,536
-Allumini Associatiation Funds		7,42,158	5,89,568
-Reserch & Consultancy Funds		14,89,760	13,61,572
-Surajmal Vihar Building Fund		-	10,226
Total (B)		**23,96,65,070**	**20,47,75,380**
Total (A+B)		**24,21,00,192**	**20,92,78,654**

SCHEDULE 13- OTHER INCOME

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
A. Income from Land and Building			
1. Hostel Room Rent		-	-
2. License Fees		41,84,665	56,48,096
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc		17,06,808	3,57,373
4. Electricity charges recovered		-	-
5. Water charges recovered		-	-
Total		**58,91,473**	**60,05,469**
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		-	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

D. Others		-	
1. Income from consultancy		-	7,58,000
2. RTI fees		3,645	2,442
3. Income from Royalty		-	-
4. Sale of application form (recruitment)		-	-
5. Misc. receipts (Sale of waste paper, etc.)		18,24,580	1,638
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 Organizations		-	-
8 Others (specify)		-	-
- Other Income	44	94,63,033	84,86,933
- Fees from Affiliated Institutes	45	8,87,36,500	7,88,17,000
- Sponsorship and Seminar Fees	46	68,300	80,34,921
- Forfited Security and EMD	-	-	22,76,593
- Registration Fee- Library		-	-
- Income From Uncleared Cheque	-	-	-
- Income From sale of Fixed Asset		-	7,50,491
Total		**10,00,96,058**	**9,91,28,018**
Grand Total (A+B+C+D)		**10,59,87,531**	**10,51,33,487**

SCHEDULE 14- PRIOR PERIOD INCOME

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. Uncleared Cheque/Uncleared Transfer Advices (TA)		60,16,042	-
2. License Fee		1,24,249	-
3. Interest Earned		277	-
4. Other Income		49,575	14,40,921
5. Provision for doubtful debts (recoverable -MAIT)		-	1,61,25,678
6. Wrong recording of Hostel Security in last year		-	28,78,000
7. Wrong Classified as Repair & maintenance in last year		1,11,21,412	1,20,54,355
8. Receivable -CPF Trust		3,42,54,640	-
9. Admission fees		-	77,25,000
11. Other Prior Period Income		6,56,412	-
12. Credit Balance of Prior period Expense		1,79,35,266	-
13. Expenses(Reversal of Prior period income)		-	-
License fee		25,983	-
Reversal of Affiliation fees		-	13,50,000
Refund of EMD		-	17,74,000
Receivable -CPF Trust		-	1,71,27,320
Transferred of Interest to grant Head		6,37,228	15,681
Interest Accrued		11,52,266	9,79,992
Receivable From MAIT (Auburn Prog)		-	70,25,678
Refund of Fees to Student		-	31,28,750
Total		**6,83,42,396**	**88,22,533**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 10- GRANTS {SUBSIDIES {IRREVOCABLE GRANTS RECEIVED)

Particulars	Annexure	University Funds (Plan / Non Plan)			Total	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		Govt. of India	UGC				
			Plan	Specific Schemes			
Balance B/f		-	-	-	-	-	-
Add- Receipts during the Year		-	-	-	-	-	-
Total		-	-	-	-	-	-
Less: Refund to UGC		-	-	-	-	-	-
Balance		-	-	-	-	-	-
Less : Utilised for Capital Expenditure (A)		-	-	-	-	-	-
Balance		-	-	-	-	-	-
Less : Utilised for Revenue Expenditure (B)		-	-	-	-	-	-
Balance c/f (C)		-	-	-	-	-	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 11- INCOME FROM INVESTMENTS

Particulars	Annexure	Earmarked/ Endowment Funds		Other Investments	
		Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
1. Interest					
a. On Government Securities		-	-	-	-
b. Other Bonds/Debentures		-	-	-	-
2. Interest on Term Deposits		-	-	-	-
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees		-	-	-	-
4. Interest on Savings Bank Accounts		-	-	-	-
5. Others (Specify)		-	-	-	-
Total		-	-	-	-
Transferred to Earmarked/ Endowment Funds		-	-	-	-
-Pention & Gratuity		-			
Balance		-	-	-	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		University Funds (Plan / Non Plan)	University Funds (Plan / Non Plan)
a) Salaries and Wages	47	1,18,13,50,569	1,16,03,36,409
b) Allowances and Bonus	48	43,70,091	33,94,747
c) Contribution to Provident Fund	49	9,54,83,781	5,71,96,772
d) Contribution to other fund	50	43,38,742	57,38,204
e) Staff Welfare Expenses	51	33,83,237	26,23,126
f) Retirement and Terminal Expenses		30,90,94,600	40,79,98,069
g) LTC Facility		55,07,544	51,07,071
h) Medical Facility		1,73,34,246	1,70,34,632
i) Children Education Allowance		1,05,54,614	1,07,68,500
j) Honorarium		-	-
k) Others		-	-
-Other Allowances (Electricity, Water & Home Orderly Charges)		1,70,930	1,30,276
-Others Establishment Expenses		1,29,800	1,49,416
Total		**1,63,17,18,154**	**1,67,04,77,222**

SCHEDULE 16- ACADEMIC EXPENSES

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		University Funds (Plan / Non Plan)	University Funds (Plan / Non Plan)
a) Laboratory Expenses	52	98,21,579	93,39,869
b) Field work / Participation in conference		-	-
c) Expenses on Seminars / Workshops	53	1,04,57,464	1,33,98,139
d) Payment to visiting faculty		2,68,75,648	1,86,09,100
e) Examination		-	-
f) NSS Cell Activities		8,22,243	13,064
g) NCC Cell Activities		8,08,095	10,82,085
h) Examination		-	-
- Examination Expenses - CET	54	2,28,03,137	1,94,68,377
- Examination Expense-End Term/Weekend/Suplementry	55	20,71,37,762	28,84,14,893
- Examination Expenses - Other		5,97,952	28,61,889
h) Student Welfare Expenses		-	-
i) Admission Expenses (Counselling Expenses)		1,41,89,516	1,15,25,260
j) Convocation Expenses		-	-
k) Publications (Printing of Magazines & Journals)		2,55,143	6,47,316
l) Stipend/means-cum-merit scholarship		7,56,45,496	6,38,48,949
m) Subscription Expenses		2,17,881	2,03,122
n) Research & Development Expenses	56	36,80,060	37,13,659
o) Others	57	1,70,51,378	4,35,46,176
Total		**39,03,63,354**	**47,66,71,898**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Annexure	Current Year (F.Y. 2024-25) University Funds (Plan / Non Plan)	Previous Year (F.Y. 2023-24) University Funds (Plan / Non Plan)
A. Infrastructure			
a) Electricity and Power		11,55,30,931	9,96,62,591
b) Water Charges		81,83,311	5,46,57,829
c) Insurance		-	-
d) Rent, Rates and Taxes		43,47,570	18,10,092
Total A		**12,80,61,812**	**15,61,30,512**
B. Communication			
a) Postage and Stationery	58	1,08,91,810	1,03,59,799
b) Telephone, Fax and Internet Charges		12,15,332	15,22,943
Total B		**1,21,07,142**	**1,18,82,742**
C. Others			
a) Printing and Stationery		-	-
b) Travelling and Conveyance Expenses	59	40,57,559	37,24,035
c) Hospitality		12,94,268	8,60,438
d) Auditors Remuneration		21,535	12,48,010
e) Professional Charges	60	3,65,54,416	3,17,80,799
f) Advertisement and Publicity	62	1,41,19,172	2,67,83,123
g) Magazines and Journals		-	-
h) Others	63	20,63,05,610	19,11,22,887
i) Written-Off Lost of Books (Liabrary)		-	-
j) Honorarium	61	64,42,150	72,73,437
Total C		**26,87,94,710**	**26,27,92,730**
Total (A+B+C)		**40,89,63,664**	**43,08,05,983**

SCHEDULE 18-TRANSPORTATION EXPENSES

Particulars	Annexure	Current Year (F.Y. 2024-25) University Funds (Plan / Non Plan)	Previous Year (F.Y. 2023-24) University Funds (Plan / Non Plan)
1. Vehicles (Owned by Institution)			
a) Running Expenses		27,38,659	22,96,492
b) Repairs and Maintainence		5,37,788	4,71,326
c) Insurance Expenses		2,65,684	2,65,467
2. Vehicles taken on rent/lease			
a) Rent/lease expenses		-	-
3 Vehicle (Taxi) hiring expenses		31,31,686	28,00,988
Total		**66,73,817**	**58,34,273**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 19- REPAIRS & MAINTENANCE

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		University Funds (Plan / Non Plan)	University Funds (Plan / Non Plan)
a) Buildings		9,76,39,812	7,16,19,478
b) Furniture & Fixtures		-	-
c) Plant & Machinery		-	-
d) Office Equipment		-	-
e) Computers		31,06,745	21,02,830
f) Laboratory & Scientific equipment		-	-
g) Audio Visual equipment		-	-
h) Cleaning Material & Services		-	-
i) Book binding charges		-	-
j) Gardening		-	-
k) Estate Maintenance		-	-
l) Others (General Repair & Maintenance)		31,72,260	27,34,269
Total		**10,39,18,817**	**7,64,56,578**

SCHEDULE 20- FINANCE COSTS

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		University Funds (Plan / Non Plan)	University Funds (Plan / Non Plan)
a) Bank Charges		-	-
b) Others		-	-
Total		-	-

SCHEDULE 21- OTHER EXPENSES

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		University Funds (Plan / Non Plan)	University Funds (Plan / Non Plan)
a) Provision for Bad and Doubtful Debts /Advances			
-TDS Recoverable		-	-
-Receivable-MHRD 6th PC		-	-
-Receivables-Delhi Govt-6th PC		-	-
b) Irrecoverable Balances Written- off		-	-
c) Grants/Subsidies to other institutions/organizations		-	-
d) Interest penalty on Late Submission of TDS		1,08,134	3,66,942
e) Interest on Late Deposit of GST		1,70,906	1,654
f) Others (specify)		-	-
- Excess GST payment		-	-
- Pension Charges		34,660	66,058
- EXPENSES ON GST, INT & PENALTY ON AFF FEES 2017-19		-	3,80,96,709
-EXPENSES ON GST, INT & PENALTY ON AFF FEES 2019-22		6,37,05,114	-
- Interest on Late Submission of TDS_GST		1,02,530	1,78,480
Total		**6,41,21,344**	**3,87,09,843**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 22: PRIOR PERIOD EXPENSES

Particulars	Annexure	Current Year (F.Y. 2024-25)	Previous Year (F.Y. 2023-24)
		University Funds (Plan / Non Plan)	University Funds (Plan / Non Plan)
1. Establishment Expenses		-	-
2. Academic Expenses		-	2,35,07,741
3. Administrative Expenses		-	-
4. Transportation Expenses		-	-
5. Library Subscription		-	-
6. Prior Period Depreciation		-	99,72,823
7. Other Expenses		-	-
- Others		-	4,98,60,990
8. Prior Period Expenses (NPS Arrear)		1,16,63,981	-
Total		**1,16,63,981**	**8,33,41,554**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
SCHEDULE-23:-SIGNIFICANT ACCOUNTING POLICIES (2024-2025)

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 made as far as possible for all known assets, liabilities, expenses, income and known losses but personal claims like medical claims, children education allowance, LTC etc. have been accounted for on receipt basis.

2) REVENUE RECOGNITION

I. Tuition Fees collected from the students of University Schools of Studies are accounted on accrual basis & Fees from Students (i.e. University share) collected separately for each year is accounted on cash basis. Sale of Admission Forms, Scrap, Royalty and Interest on Savings Bank account are accounted on cash basis.

II. Income from Land, Buildings and other Property and interest on investments are accounted for on accrual basis.

3) FIXED ASSETS AND DEPRECIATION

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. Fixed assets are valued at gross value and accumulated depreciation for the current period has been transferred to Depreciation Reserve Fund. Depreciation on fixed assets is provided on Straight Value Method in a manner provided under Section 32 of the Income tax Act, 1961 at the following rates:

Tangible Assets:	
1.Land	0%
2.Buildings	2%
3.Scientific & Laboratory Equipment	8%
4.Office Equipment / Audio Visual Equipment	7.50%
5.Computer & Peripherals	20%
6.Furniture, Fixture & Fittings	7.50%
7. Electrical installation & Equipments	5%
8. Plant & Machinery	5%
9.Vehicles	10%
10.Library Books	10%
11.Small Value Assets	100%
Intangible Assets (Amortization):	
1.E-Journals	40%
2.Computer Software	40%

Depreciation is provided on the additions during the year in the following manner:

Assets acquired and put to use	100% of the amount of depreciation

Depreciation on assets created from UGC and NIC funds etc. have been proportionately debited to the respective grants accounts and credited to Depreciation Reserve Fund (grants). Depreciation on Grant Fund of Rs. 3,72,74,884/- has been transferred to Depreciation Reserve fund in financial year 2024-25.

Also, University Creates Depreciation Reserve Fund on the assets created from own sources. Depreciation Reserve Fund is created by crediting the Depreciation Reserve Fund Account and debiting the Depreciation Account. Depreciation of Rs.18,13,36,475/- has been transferred to Depreciation Reserve Fund in the financial year 2024-2025.

4) INTANGIBLE ASSETS: Computer Software is grouped under Intangible Assets.

Expenditure on acquisition of software has been separated from computers and peripherals. Depreciation is provided in respect of software at a rate of 40%.

5) STOCKS

Expenditure on purchase of chemicals, glassware, publications, and other stores is accounted as revenue expenditure.

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

6) RETIREMENT BENEFITS

Provision for Pension, Gratuity and Leave Encashment are provided on the basis of actuarial valuation in accordance with Accounting Standard-15 issued by the Institute of Chartered Accountants of India.

7) INVESTMENTS

The University's investment represented as Long-term fixed deposits with nationalized banks and the same are carried at their cost. University Investment has been categorized as "Corpus Fund" & "Other-Investments". Under other-investments, all funds other than the corpus fund have been included. Interest accrued on Corpus Fund Investment and on Non-Corpus Investments has been accounted for on the basis of interest certificates received from banks for the financial year 2024-2025.

8) EARMARKED/ENDOWMENT FUNDS

The following long-term funds are earmarked for specific purposes. The interest accrued is credited to the respective funds. 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.

I. Corpus Fund

No grant has been received during the year from Delhi Government on account of Corpus Fund. Interest income from investment of corpus fund has directly been transferred to Corpus Fund and not treated as income of the University. The University has a Corpus Fund Balance of Rs. 1,36,34,69,907/-

II. Earmarked Funds

Funds created for specific purposes (i.e. Student Welfare Activity Fund, Employees Retirement Benefit Fund, Surajmal Vihar Building Fund, etc.) have been shown under the head earmarked funds. The expenditure is carried out by university based on the sanctions and funds received from respective bodies on submission of utilization certificates. University has also bifurcated recurring and non-recurring expenditure incurred and grant received on the basis of sanction order received from various granting institution to the extent possible.

III. Endowment Funds

The University had received Endowments funds from:

Dr. B. P. Joshi	Rs. 4,18,000/- (w.e.f. 2015-16)
M/s Essar Power Ltd.	Rs. 2,50,000/- (w.e.f. 2007-08
Sh.Siddharth khitoliya	Rs. 5,00,000/- (w.e.f. 2019-20)
Suman-Ashok Sawhney Award	Rs. 21,10,000/- (w.e.f. 2024-25)

The endowment funds are received for purpose as specified by the Donors. The university has provided Interest at the rate of 7.80% on Endowment Funds taking into account the average rate of interest on the investments made by the University in Fixed Deposits as on 31.03.2025.

Accordingly the University has provided the Interest to Endowments Fund as Under:-

Name	Amount
1.B.P.Joshi	Rs.53,564/-
2.M/s Essar Power Ltd.	Rs.32,036/-
3.Siddhartha Khitoliya	Rs.43,053/-
4. Suman-Ashok Sawhney Award	Rs. 78,337/-

9) GOVERNMENT AND UGC GRANTS

I. Government Grants and UGC grants are accounted for on realization basis.
II. Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

10) INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS

To the extent not immediately required for expenditure, the amounts available against such funds are deposited in fixed term deposits/savings bank deposits with nationalized banks.
Interest received, interest accrued and interest accrued but not due on such investments are added to the respective funds and not treated as income of the University.

11) INCOME TAX

The Income of the university is exempt from Income tax under Section 10(23C) of the Income Tax Act, 1961, hence no provision is therefore made in the accounts.

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

SCHEDULE-24:- CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS (2024-2025)

1) CONTINGENT LIABILITIES:

I. Following are the details of the cases pending with various judicial forums as on 31/03/2025:-

Judicial Forum	Name of Contractor	Claim/Liability Involved (in Rupees)	Remarks
Delhi High Court	M/s Bridge Roof & Co. (I) Ltd.	Rs. 12,54,15,906/- + Interest @7.5% w.e.f. 27.10.2019	Award Published on 28/09/2019. Petition filed u/s 34 in Delhi High Court to challenge the award. Case is pending in Delhi High Court.
Delhi High Court	M/s EPIL	Rs. 12,80,35,308/-+ 74,58,263/- i.e. Total Rs. 13,54,93,571/- in favour of M/s EPIL.	Arguments completed on 28/12/2021. Arbitrator has given award in favour of M/s EPIL. University and M/s EPIL both challenged the award in Delhi HIGH Court under Section 34.
Delhi High Court	M/s ESS	Rs.43,08,557/- Plus interest of 15% on the principal amount	Arbitration at Arbitrator Justice S.L. Bhayana regarding to prepared software fee
DIAC (Arbitration)/DIAC/9970/12-24	M/s Development Consultant (A)	Rs. 4,14,31,573/- claim amount.	The matter is currently sub-judice before the Ld. Sole Arbitrator.
Directorate General of GST Intelligence Gurugram Zonal Unit	Service Tax Department Govt. of India	Rs.2,52,89,571/- +Interest/Penalty (if applicable)	Reply to the show cause notice issued by the department has already been furnished by the University. Further proceedings in the matter are awaited.
O/o Commissioner of Central Goods and Service Tax, Delhi South Commissionerate, Bhikaji Cama Place, New Delhi	GST Department Govt. of India	Total Claim is for Rs. 18,06,90,655/- out of which Rs. 10,18,01,822/- has been paid and remaining amount is Rs. 7,88,88,833/-	GST on Affiliation Fee payable from 2017-18 to 2022-23 with interest and penalty vide order dated 20-012025 by Addl. Commissioner CGST. University has filed an appeal for Commissioner (Appeal-II).

II. The employees of GGSIP University have filed a case in the High Court of Delhi against the University order regarding reversal of the grant of pay scale and recovery of excess amount. The Delhi High Court stayed the order of the University and the case is still pending before the Hon'ble High Court of Delhi.

2) FIXED ASEETS:

I. During the financial year 2024-2025, the following credits in respect of Fixed Assets were accounted for by crediting the Capital Asset Fund.

Net additions to Fixed Assets pertaining to the University and East Delhi Campus	Rs. 1,59,170,618.32 /-
The Capital Work in Progress for the East Delhi Campus has been capitalized with an amount of	Rs. 5,98,116,598.68 /-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

II. Fixed Assets as set out in Schedule 4 do not include assets purchased out of sponsored projects, held and used by the University, as project contracts include stipulations that all such assets purchased out of project funds will remain the property of the sponsors.

III. Delhi Development Authority has allotted 100 EWS, 30 LIG and 30 MIG flats at Narela for which an advance payment of Rs. 5,76,00,000/- has been paid by the University.

IV. Construction of East Campus of the University has been completed and fully capitalized in the books of accounts of the University.

3) **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.

4) Land measuring 60.46 acres at Sector 16c Dwarka and 7.59 hectare at Surajmal Vihar was allotted by DDA to Govt. of Delhi for construction of Guru Gobind Singh Indraprastha University vide agreement dated 16 March 2004. Govt. of Delhi has paid to DDA a sum of RS. 22.23 Crore as cost of land Dwarka and a sum of Rs. 10.30 crore as Surajmal Vihar Delhi. The land was handed over to GGSIP University for construction of University Campuses however the ownership of the land vests with GNCTD.

5) Salary and other perks to key Management Persons including Vice Chancellor have been paid as per UGC norms & University Statute.

6) The details of Saving Bank Accounts and Fixed Deposit Accounts with Banks are listed in Schedule 7 Current Assets.

7) The accounts of the University are prepared in accordance with the revised format of financial statement and schedules as circulated by the Ministry of Human Resource Development, Department of Higher Education. The previous year's figures have been regrouped/ reclassified, wherever necessary.

8) Corpus Fund comprises of amount received from GNCTD and funds transferred by the University from reserves & surplus in the earlier financial years. The amount transferred by University comes out to Rs.78,55,00,000/- transferred during the financial years 1999-2000 till 2010-2011 and amount received from GNCTD comes out to Rs. 15,50,00,000/-received during the financial years 1999-2000 till 2004-2005.The balance amount in the corpus fund comprises of interest earned on investments made by the University after allocation towards Surajmal Vihar Building Fund.

9) Subscription to E-Books/ E- Journals, which have not been held in physical form, having a fixed tenure has been treated as revenue expenditure and has been charged to Income & Expenditure Account on the basis of number of days used in the current financial year and remaining amount accounted under prepaid expenses and subscription to E-Books/E-Journal shaving a perpetual tenure has been treated as capital expenditure and depreciation has been claimed.

10) Funds transferred to PWD for construction of East Delhi Surajmal Vihar Campus has been transferred from Surajmal Vihar Building Fund to Capital Asset Fund (Work in Progress) so as to depict true state of affairs and better presentation of accounts.

11) Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

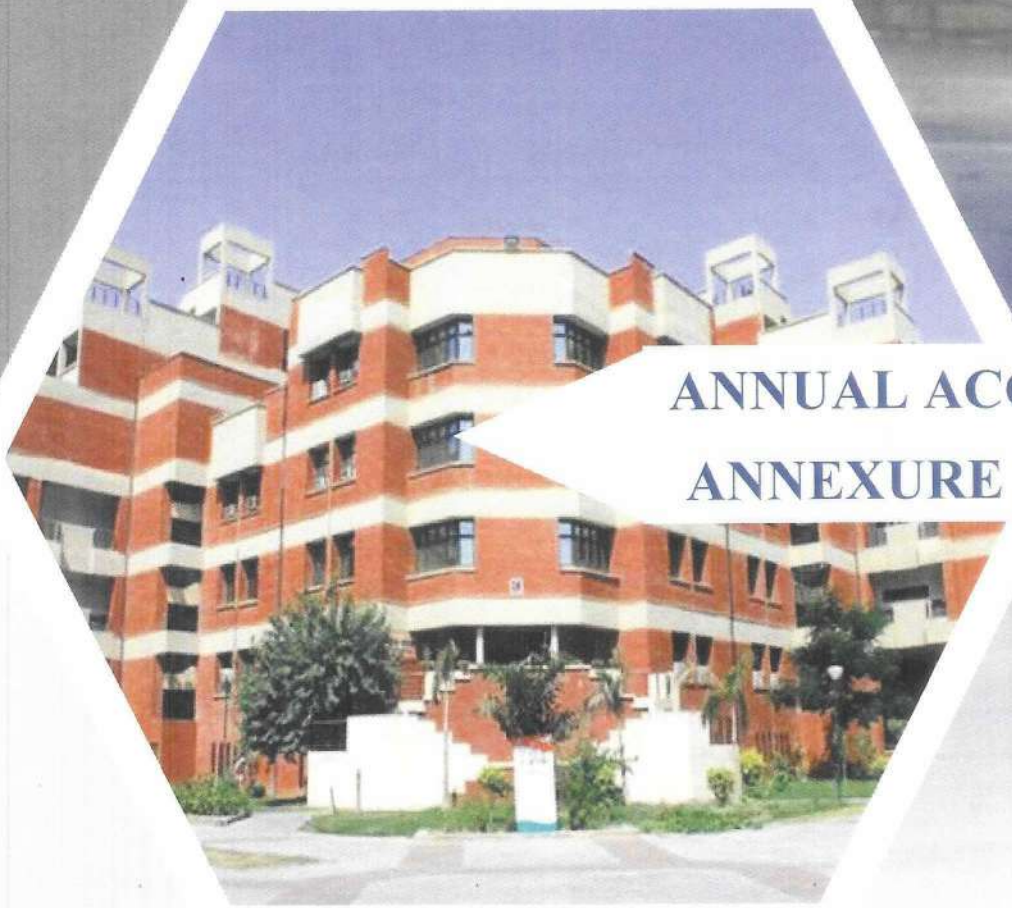
12) Figures in final accounts have been rounded off to the nearest rupee.

13) 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 31st March, 2025.

I.P. PASRICHA & CO. CA NEW DELHI CHARTERED ACCOUNTANTS

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY





ANNUAL ACCOUNTS
ANNEXURE (2024-25)

SECTOR 16C, DWARKA, NEW DELHI - 110078

INDEX

S.No.	Particulars	Page No.
1	**Annexure to Balance Sheet (Annexure-1 to 39)**	
	Annexure-1-Corpus Fund	34-36
	Annexure-2-Employees Retirement Benefit Fund (Provision)	37
	Annexure-3-Capital Assets Funds	38-40
	Annexure-4-Capital Assets Fund (Work in Progress)	41-42
	Annexure-5-Surajmal Vihar Building Fund	42-43
	Annexure-6-Student Welfare Activity Fund	44
	Annexure-7-Research And Consultancy Fund	44
	Annexure-8-Hostel Fund	45
	Annexure-9-Endowment Fund	46
	Annexure-10-Depreciation Reserve Fund and Employment retirement benefit Fund	47
	Annexure-11-Employment Retirment Benefit Fund	48
	Annexure-12-Allumini Association Fund	48
	Annexure-12.1-Earmarked Fund	49
	Annexure-12.2-Innovation and Incubation Fund	49
	Annexure-12.3-Development and Infrastructure Fund	49
	Annexure-12A-Allumini Association Fund	50
	Annexure-12B-Development and Infrastructure Fund	51
	Annexure-13-Student Security	52
	Annexure-14-Other Securities	52
	Annexure-15A-Advance To Sundry Creditors	53
	Annexure-15B-Sundry Creditors	53
	Annexure-16-Earnest Money & Security From Vendors	54-58
	Annexure-17-Statutory Dues	58-59
	Annexure-18-Sponsored Projects	60-64
	Annexure-19-Unutilized Grants From Ugc, Government Of India And State Governments	64
	Annexure-20-Account Payable	65-66
	Annexure-21-Withheld Amount	66-67
	Annexure-22-Payable To Institutes	67
	Annexure-23-Admission Fees And Other Current Liabilities	67
	Annexure-23.1-Sundry Liabilities-Uncleared TA/Cheque	68
	Annexure-24-All Other Liabilities	68
	Annexure-25-Corpus Fund Investment	68-69
	Annexure-26-Sundry Debtor	69-71

	Annexure-27-Others Investments	71
	Annexure-27A-Detail Of Non-Corpus FDR's	74
	Annexure-27(B) Break-Up Of Non-Corpus Fund Investments	71
	Annexure-28-Sweep In FDR's	71-72
	Annexure-29-Bank Balance	72-73
	Annexure-30-Medical Advances To Staff	75
	Annexure-31-Advances To Employees - Non Interest Bearing	75-76
	Annexure-32-Imprest To Staff	76-77
	Annexure-33-Ltc Advance To Staff	77
	Annexure-34-Receivables	77-79
	Annexure-35-Receivable From Institutes	79-81
	Annexure-35.1-Receivable-Earmarked Fund	82
	Annexure-36-Advance Against Capital Works	82
	Annexure-36.1-Advance for Assets/Equipment	82
	Annexure-37-Advances To Institute	83
	Annexure-38-Advances To Others	83
	Annexure-39-Security Deposit	84
2	**Annexure to Income & Expenditure Account (Annexure-40 to 63)**	
	Annexure-40-Fees From Students	85
	Annexure-41-Fine/Miscellaneous Fees	85-86
	Annexure-42-Hostel Fees	86
	Annexure-43-Interest Earned	86
	Annexure-44-Others - Income	86
	Annexure-45-Fees From Affiliated Institutes	87
	Annexure-46-Sponsorship And Seminar Fees	87
	Annexure-47-Salaries	88
	Annexure-48-Allowances And Bonus	88
	Annexure-49-Contribution To Providend Fund	88
	Annexure-50-Contribution To Other Funds	88
	Annexure-51-Staff Welfare Expenses	89
	Annexure-52-Laboratory Expenses	89
	Annexure-53-Expenses On Seminars/Workshops	89
	Annexure-54-Examination Expenses -CET	89
	Annexure-55-Examination Expense-End Term/Weekend/Suplementry	90

	Annexure-56-Research & Consultancy Expenses	90
	Annexure-57-Academic Expenses-Others	90-91
	Annexure-58-Postage & Stationery Expenses	91
	Annexure-59-Administrative Expenses-Travelling And Conveyance	91
	Annexure-60-Professional Charges	91
	Annexure-61-Honorarium	92
	Annexure-62-Administrative Expenses-Advertisement & Publicity	92
	Annexure-63-Administrative Expenses-Others	92
	Interest Allocation working	93-95
	Depreciation working	96-99

ANNEXURES TO SCHEDULES FORMING PART OF BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH, 2025

Annexure - 1

A) Corpus Fund

Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
Opening Balance	1,26,59,82,769	1,17,26,39,804
Add: Contributions towards Corpus/Capital Fund	3,27,92,983	-
Add: Interest Received during Financial Year	-	-
Add: Interest Accrued during Financial Year	6,46,94,155	8,42,23,524
Add: Prior Period adjustment(wrongly booked under Non corpus fund-now rectified)	-	91,19,441
Less. Interest Allocated to Surajmal Vihar Building Fund	-	-
Net Addition (Interest)	**9,74,87,138**	**9,33,42,965**
Total	**1,36,34,69,907**	**1,26,59,82,769**
Less: Amount Transferred to Surajmal Vihar Building Fund	-	-
Less: East Delhi Campus Fund	-	-
Less:Adjusment	-	-
	1,36,34,69,907	**1,26,59,82,769**

Note: Corpus Fund Investment are held in the form of Fixed Deposits with nationalised banks.

Details of Corpus Fund Investment

S.No.	Date of Investment	Account No.	Investment With	Period of Investment	Rate of Interest / YTM	Investment as on 31st March 2025	Interest Accured FY 2023-24	Interest Accured FY 2024-25	Interest Accured as on 31.03.2025
1	16.08.2022	05651400085796	Punjab & Sind Bank	2 years	6.98%	-	4,01,91,199	-	-
2	16.08.2022	05651400085797	Punjab & Sind Bank	2 years	6.98%	-	3,56,09,973	-	-
3	16.08.2024	05651400090020	Punjab & Sind Bank	2 years	7.93%	50,00,00,000	-	2,51,91,767	2,51,91,767
4	16.08.2024	05651400090021	Punjab & Sind Bank	2 years	7.93%	78,40,33,682	-	3,95,02,388	3,95,02,388
Gross Total						**1,28,40,33,682**	**7,58,01,172**	**6,46,94,155**	**6,46,94,155**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

(B) Capital Fund - Reserves & Surplus Fund

Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
Balance in the beginning of the year	1,14,12,72,379	1,37,89,38,008
Add - Contribution towards Corpus / Capital Fund	-	40,00,00,000
Add - Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	-	-
Add - Assets Purchased out of Earmarked Funds	-	-
Add - Assets Purchased out of Sponsored Projects, where ownership vests in the Institution	-	-
Add - Assets Donated/Gifts Received	-	-
Add - Other Additions - Interest	-	-
Add- Transfer from Capital fund to Reserve & Surplus	-	-
Add - Excess of Income over expenditure trasferred from the Income & Expenditure Account	58,16,97,780	-
Total	**1,72,29,70,159**	**1,77,89,38,008**
Deduct - Deficit transferred from the Income & expenditure Account	-	63,73,81,783
Deduct -Transfer to East Delhi Capital Fund	-	-
Deduct - Provision for Doubtful Debts	-	-
Deduct- Transfer of Interest earned from Genereal reserve	-	2,83,846
Balance at the year end (B)	**1,72,29,70,159**	**1,14,12,72,379**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

(c) Capital Assets Fund

Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
Balance in the beginning of the year	6,66,56,88,195	2,72,96,39,475
Add - Transffered From Schedule 2	-	3,70,53,73,420
Add - Contribution towards Corpus / Capital Fund	17,91,47,796	65,14,67,772
Add - Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	-	-
Add - Assets Purchased out of Earmarked Funds	59,81,16,598	1,50,67,330
Add - Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add - Profit/Loss on sale of Grant Asset	-	54,013
Add - Other Additions - Interest	-	-
Add - Excess of Income over expenditure trasferred from the Income & Expenditure Account	-	-
Total	**7,44,29,52,589**	**7,10,16,02,010**
Add- Prior Period Adjustment	78,00,456	-
Deduct - Revenue Expenditure	3,72,74,884	3,59,13,815
Deduct- Transfer to Reserves & Surplus for non-recurring expenditure	-	40,00,00,000
Balance at the year end (C)	**7,41,34,78,161**	**6,66,56,88,195**
Grand Total	**10,49,99,18,228**	**9,07,29,43,343**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 2

Employees Retirement Benefit Fund (Provision)

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
A	Gratuity		
	Closing Balance	-	-
B	Accumulated Leave Encashment		
	Closing Balance	-	-
C	Pension Fund		
	Closing Balance	-	-
D	Commutation Pension		
	Closing Balance	-	-
	Total(A+B+C)		-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 3

Capital Assets Funds

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
A	**Delhi Govt. (East Campus Building)**		
	Opening balance	38,22,22,366	-
	Add : Contribution towards Delhi Govt. fund	1,99,77,178	39,00,22,822
	Less : Withdrawl from Delhi government Grant(Depreciation)	-	78,00,456
	Add: Opening balance adjustment (due to Regrouping & recasting)	78,00,456	-
	Total	**41,00,00,000**	**38,22,22,366**
B	**UGC**		
	Opening balance	12,50,99,035	12,82,35,038
	Add : Contribution towards UGC fund	-	-
	Less : Withdrawl from UGC Fund (Depreciation)	42,31,173	31,90,015
	Add: Addition in UGC Fund (Depreciation of sale of Grant Asset)	-	-
	Add : Profit on sale of Grant Asset	-	54,013
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**12,08,67,863**	**12,50,99,035**
C	**NIC Funds**		
	Opening balance	1,30,905	1,34,245
	Add : Contribution towards NIC fund	-	-
	Less : Withdrawl from NIC Fund (Depreciation)	4,428	3,340
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**1,26,477**	**1,30,905**
D	**Innovative Programe Fund**		
	Opening balance	1,62,312	1,66,453
	Add:Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	5,490	4,141
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**1,56,823**	**1,62,312**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

E	**Capital Fund (Own Sources Dwarka)**		
	Opening balance	1,83,13,99,162	1,61,45,81,250
	Add : Tranfer from Income & Expenditure for acquisition of Assets during Year	9,82,06,694	61,68,17,912
	Add : Prior Period Adjustment	-	-
	Less : Withdrawl from Fund (Tr. To General Reserve)	-	40,00,00,000
	Less: Prior period adjustment	-	-
	A)	**1,92,96,05,856**	**1,83,13,99,162**
	Capital Fund (Own Sources East Campus)		
	Opening balance	3,35,00,00,458	-
	Add : Contribution towards fund	59,81,16,598	3,35,00,00,458
	Add : Tranfer from Income & Expenditure for acquisition of Assets during Year	6,09,63,924	-
	Add : Prior Period Adjustment	-	-
	Less : Withdrawl from Fund (Tr. To General Reserve)	-	-
	Less: Prior period adjustment	-	-
	B)	**4,00,90,80,980**	**3,35,00,00,458**
	Total (A+B)	**5,93,86,86,836**	**5,18,13,99,620**
F	**Development Assistance Tenth Plan (UGC)**		
	Opening balance	10,74,585	11,01,999
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	36,345	27,414
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**10,38,240**	**10,74,585**
G	**Development Assistant XIth Plan (UGC)**		
	Opening balance	55,44,577	56,86,024
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	1,87,533	1,41,447
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**53,57,044**	**55,44,577**
H	**Donation for Equipment**		
	Opening balance	36,476	37,407
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	1,234	931
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**35,243**	**36,476**
I	**Building Fund(GNCTD)**		
	Opening Balance	93,11,59,980	95,49,14,740
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	3,14,94,387	2,37,54,760
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**89,96,65,593**	**93,11,59,980**

I.P. PASRICHA & CO. DELHI CHARTERED ACCOUNTANTS

J	**UGC Merged Scheme XIIth Plan Fund**		
	Opening Balance	1,58,59,463	1,62,64,053
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund		
	'- Depreciation	5,36,411	4,04,590
	'-Others	-	-
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**1,53,23,053**	**1,58,59,463**
K	**Student Welfare Capital Asset Fund (Equipment)**		
	Opening Balance	-	-
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	-	-
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	-	-
		-	
L	**Student Welfare Capital Asset Fund (Building)**		
	Opening Balance	83,06,362	85,18,266
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	2,80,944	2,11,903
	Add: Prior period adjustment due to change in method of Depreciation	-	-
	Total	**80,25,419**	**83,06,362**
M	**Grant-Centre for Excellence (Equip. Grant) Fund**		
	Opening Balance	**1,46,92,510**	-
	Add : Contribution towards fund	-	-
	Less : Withdrawl from Fund (Depreciation)	4,96,941	3,74,820
	Add: Prior period adjustment	-	1,50,67,330
	Total	**1,41,95,569**	**1,46,92,510**
	Total (A+B+C+D+E+F+G+H+I+J+K+L+M)	**7,41,34,78,160**	**6,66,56,88,193**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 4

Capital Assets Fund - CWIP

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
Capital Works In Progress - Surajmal Vihar			
(a)	**Grant from Delhi Govt.**		
	Opening Balance	1,99,77,178	41,00,00,000
	Less: Adjustment as non receipt of the grant amount of surajmal vihar fund in capital asset fund	-	1,04,56,439
	Add: Adjustment as the grant amount receivable from Delhi Govt. for surajmal vihar fund in capital asset fund	-	1,04,56,439
	Less: Adjustment on account of trasfer capitalisation of surajmal vihar fund in capital asset fund	1,99,77,178	39,00,22,822
	Sub-Total (a)	-	**1,99,77,178**
(b)	**Allocated from Corpus Fund(Corpus Surajmal Vihar_CWIP Fund)**		
	Opening Balance	14,89,84,933	3,32,23,84,488
	Add: Tranferred from Capital fund to Capital Asset fund	14,56,973	13,14,58,517
	Add: Adjustment as wrongly credit the grant amount of surajmal vihar fund in capital asset fund	-	-
	Less: Adjustment on account of trasfer capitalisation of surajmal vihar fund in capital asset fund	15,04,41,906	3,30,48,58,072
	Sub-Total (b)	-	**14,89,84,933**
(c)	**Allocated from (Own Sources_Surajmal Vihar_(CWIP) Fund**		
	Opening Balance	5,18,08,922	3,09,79,852
	Add: Tranferred from Capital fund to Capital Asset fund		2,08,29,070
	Less: Adjustment on account of trasfer capitalisation of surajmal vihar fund in capital asset fund	5,16,86,691	-
	Less:Adjustment due to rectification made in head change	1,22,231	-
	Sub-Total (c)	-	**5,18,08,922**
	Total (a+b+c)	-	**22,07,71,033**
East Delhi campus Fund			
(d)	**East Delhi campus-Assets Fund (NR) Corpus 8.07 Cr**		
	Opening Balance	7,06,18,058	6,40,94,812
	Add: Tranferred from Capital fund to Capital Asset fund	-	1,40,28,692
	Less: Adjustment on account of trasfer capitalisation of surajmal vihar fund in capital asset fund	7,06,18,058	75,05,446
	Sub -Total(d)	-	**7,06,18,058**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

(e)	**East Delhi Campus Assets Fund (R&S) Rs.38.33 _CWIP**		
	Opening Balance	30,64,00,953	27,91,28,833
	Add: Tranferred from Capital fund to Capital Asset fund	1,89,68,990	3,02,59,200
	Less: Adjustment on account of trasfer capitalisation of surajmal vihar fund in capital asset fund	32,53,69,943	29,87,080
	Sub -Total(e)	-	**30,64,00,953**
	Total(d+e)	-	**37,70,19,011**
	Total(a+b+c+d+e)	-	**59,77,90,044**

Annexure - 5

Surajmal Vihar Building Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
(a)	Grant from Delhi Govt.		
	Opening Balance	1,19,55,935	19,55,935
	Add: Contribution towards the Fund	18,25,821	1,00,00,000
	Add: Interest Allocated	-	-
	Add - Other Additions	-	-
	Less: Utilsed for Surajmal Vihar Building	1,00,00,000	-
	Less: Adjustment	-	-
	Sub-Total (a)	**37,81,756**	**1,19,55,935**
(b)	Allocated from Corpus Fund		
	Opening balance	14,56,973	13,29,15,490
	Add: Contribution towards fund	-	-
	Add: Interest Allocated	-	-
	Less: Utilsed for Surajmal Vihar Building		13,14,58,517
	Less: Utilised for Corpus Surjamal Vihar_CWIP Fund	14,56,973	-
	Sub-Total (b)	**0**	**14,56,973**
(c)	Allocated from Own Sources		
	Opening Balance	-1,22,231	2,06,96,613
	Add:Contribution towards fund	-	-
	Add: Interest Allocated	-	10,226
	Less: Utilsed for Surajmal Vihar CWIP	-	2,08,29,070
	Less: Utilsed for Surajmal Vihar Building	-	-
	Add: Adjustment	1,22,230	-
	Sub-Total (c)	-	**-1,22,231**
	Total (a+b+c)	**37,81,756**	**1,32,90,677**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

East delhi Campus Fund			
(d)	**East delhi campus Fund (NR) -Corpus -8.07 Cr.**		
	Allocated from Own Sources	-	-
	Opening Balance	27,17,687	1,58,81,146
	Add:Contribution towards fund	-	8,65,233
	Add: Interest Allocated	-	-
	Less: Utilsed for Surajmal Vihar CWIP	-	-
	Less: Utilsed for Surajmal Vihar Building	-	1,40,28,692
	Less: Utilised for East delhi campus	-	-
	Sub -Total(d)	**27,17,687**	**27,17,687**
(e)	**East delhi Capital Fund (Reserve & Surplus)-38.33 Cr.**		
	Allocated from Own Sources		
	Opening Balance	7,39,11,967	10,41,71,167
	Add:Contribution towards fund	-	-
	Add: Interest Allocated	-	-
	Less: Utilsed for Surajmal Vihar CWIP	1,89,68,990	-
	Less: Utilsed for Surajmal Vihar Building	-	3,02,59,200
	Less: Utilised for East delhi campus	-	-
	Sub -Total(e)	**5,49,42,977**	**7,39,11,967**
	Total(d+e)	**5,76,60,664**	**7,66,29,654**
	Grand Tota(a+b+c+d+e)	**6,14,42,421**	**8,99,20,331**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 6

Student Welfare Activity Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	Opening balance	6,21,13,490	5,09,70,046
	Add:Contribution during the year	-	-
	-Academic extention activities	-	-
	-Cultural activities	59,506	2,56,647
	-Sports activities	2,13,478	15,600
	-Subsidies and concession	3,01,000	-
	-Medical Expenses-SWAF	1	-
	-Miscellaneous activities	11,275	-
	-Other receipt from sponsorship etc.	-	1,25,000
	-SWAF received from students/Others	5,76,57,000	5,10,21,000
	-Interest transferred as per audit para of SAR (2012-13)	-	-
	-Interest transferred on SWAF	48,70,477	42,02,797
	Less : Amount Utilised		
	Amount Tranferred to income on account of actual expense incurred out of SWD	-	-
	-Academic extention activities	32,56,132	8,78,286
	-Cultural activities	73,95,274	1,24,25,002
	-Sports activities	62,94,674	46,04,840
	-Subsidies and concession	3,42,70,000	2,49,47,290
	-Miscellaneous activities	44,590	16,22,182
	-Medical Expenses-SWAF	15,64,057	-
	-SWAF received from students/Others	75,37,500	-
	Net Balance of Student Welfare Activity Fund (a)	**6,48,64,000**	**6,21,13,490**

Annexure - 7

Research and Consultancy Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	Opening balance	1,89,98,514	1,76,36,942
	Add: Contribution towards fund	1,89,700	-
	Add: Interest Allocated	14,89,760	13,61,572
	Less: Withdrawl from Fund	-	-
	Total	**2,06,77,974**	**1,89,98,514**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 8

Hostel Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
a)	**Hostel Fund Boys-I_Shivalik**		
	Opening balance	20,80,615	17,07,325
	Add: Contribution towards fund	9,32,517	7,66,603
	Add: Interest Allocated	65,534	55,436
	Less : Withdrawl from Fund	6,43,661	4,48,749
	Total (a)	**24,35,005**	**20,80,615**
b)	**Hostel Fund Boys-II_Araveli Hostel**		
	Opening balance	26,64,807	18,31,501
	Add: Contribution towards fund	8,23,484	8,75,792
	Add: Interest Allocated	12,915	64,636
	Less : Withdrawl from Fund	2,55,997	1,07,122
	Total (b)	**32,45,209**	**26,64,807**
c)	**Hostel Fund-Girls-I_Satpura**		
	Opening balance	14,28,696	10,77,891
	Add: Contribution towards fund	9,14,841	6,80,681
	Add: Interest Allocated	57,376	13,402
	Less: Prior Period Adjustment	-	19,500
	Less : Withdrawl from Fund	5,31,167	3,23,779
	Total (C)	**18,69,746**	**14,28,696**
d)	**Hostel Fund Girls-II_Nilgiri**		
	Opening balance	26,73,715	22,87,338
	Add: Contribution towards fund	7,16,845	7,54,220
	Add: Interest Allocated	67,490	53,470
	Less : Withdrawl from Fund	3,39,301	4,21,313
	Total (d)	**31,18,749**	**26,73,715**
e)	**Hostel Fund (East Delhi Campus)**		
	Opening balance	-	-
	Add: Contribution towards fund	-	-
	Add: Interest Allocated	3,29,956	-
	Less : Withdrawl from Fund	-	-
	Total (e)	**3,29,956**	-
	Grand Total(a+b+c+d+e)	**1,09,98,664**	**88,47,832**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 9

Endowment Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	**Endowment Fund - Dr. BP Joshi**		
	Opening balance	6,86,502	6,37,302
	Add: Addition During the year	-	-
	Add: Interest Allocated	53,564	49,200
	Less: Deduction During the year	-	-
	Sub-Total (A)	**7,40,066**	**6,86,502**
2	**Endowment Fund - M/S Essar Power Ltd.**		
	Opening balance	4,10,589	3,81,163
	Add: Addition During the year	-	-
	Add: Interest Allocated	32,036	29,426
	Less: Deduction During the year	-	-
	Sub-Total (B)	**4,42,625**	**4,10,589**
3	**Endowment Fund - Sh. Siddharth Khitoliya**		
	Opening balance	5,62,786	5,64,876
	Add: Addition During the year	-	-
	Add: Interest Allocated	43,053	41,910
	Less: Deduction During the year	22,000	44,000
	Sub-Total (C)	**5,83,839**	**5,62,786**
4	**Endowment Fund - Suman-Ashok Sahney Awards**		
	Opening balance	-	-
	Add: Addition During the year	21,10,000	-
	Add: Interest Allocated	78,337	-
	Less: Deduction During the year	1,02,000	-
	Sub-Total (D)	20,86,337	-
	Total (A+B+C+D)	**38,52,868**	**16,59,876**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 10

Depreciation Reserve Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
(A)	**DEPRECIATION RESERVE FUND:**		
	(University)		
	As per Last Account	1,17,65,69,308	1,08,02,62,779
	Add: Depreciation charged during the year (P/L)	9,95,05,294	9,21,13,434
	Add: Prior Period Adjustment	26,292	-
	Add: Prior Period Adjustment (P/L)	-	84,18,439
	Less: Depreciation charged on the asset sold during the year	-	39,97,098
	Less: Prior period adjustment	-	-
	Less: Prior period adjustment(P/L)	-	-
	Less: Opening balance adjustment (due to Regrouping & recasting)	-	2,28,245
	Total (A)	**1,27,61,00,894**	**1,17,65,69,308**
(B)	**DEPRECIATION RESERVE FUND:**		
	(From Grants)		
	As per Last Account	86,80,11,778	84,02,28,619
	Add: Depreciation charged during the year	3,72,74,884	2,81,13,359
	Add: Prior Period Adjustment	-	-
	Less: Prior period adjustment	-	-
	Less: Prior period adjustment(P/L)	-	-
	Less:Depreciation charged on the asset sold during the year	-	3,30,200
	Less: Opening balance adjustment (due to regrouping & recasting)	78,00,465	-
	Tota (B)	**89,74,86,197**	**86,80,11,778**
	Total (A+B)	**2,17,35,87,092**	**2,04,45,81,086**
(C)	**DEPRECIATION RESERVE FUND:**		
	(From East Delhi Campus)		
	As per Last Account	9,33,22,518	88,62,044
	Add: Depreciation charged during the year (P/L)	8,18,31,181	8,26,77,845
	Add: Prior Period Adjustment	-	15,54,384
	Add: Opening balance adjustment (due to Regrouping & recasting)	-	2,28,245
	Less:Depreciation charged on the asset sold during the year	-	-
	Tota (C)	**17,51,53,699**	**9,33,22,518**
	Total (A+B +C)	**2,34,87,40,791**	**2,13,79,03,605**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 11

Employee Retirement Benefit Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
(A)	**Accumulated Leave encashment (Earmarked Fund)**		
	Opening balance	51,78,19,815	42,98,70,561
	Add: Addition During the year	1,48,586	7,23,26,766
	Add: Transfer from Accumulated Leave Encashment	3,28,80,318	-
	Add: Interest Allocated	3,88,33,078	3,25,33,252
	Less: Deduction/Adjustment During the year	4,03,87,310	1,69,10,764
	Less: Adjustment (Excess Provision made in previous year)		-
	Total (A)	**54,92,94,487**	**51,78,19,815**
(B)	**Gratuity (Earmarked Fund)**		
	Opening balance	39,85,12,427	31,67,03,435
	Add: Addition During the year	3,28,71,452	7,66,39,398
	Add: Transfer from Gratuity	-	-
	Add: Interest Allocated	3,10,15,855	2,10,63,830
	Less: Deduction During the year	82,66,514	1,58,94,236
	Total (B)	**45,41,33,220**	**39,85,12,427**
(C)	**Pension Fund (Earmarked Fund)**		
	Opening balance	1,87,97,59,197	1,61,28,89,515
	Add: Addition During the year	24,99,45,685	27,35,71,227
	Add: Transfer from Pension Fund	-	-
	Add: Interest Allocated	14,09,61,487	10,59,03,193
	Less: Deduction During the year	4,02,60,631	11,26,04,738
	Total (C)	**2,23,04,05,738**	**1,87,97,59,197**
	Total(A+B+C)	**3,23,38,33,445**	**2,79,60,91,439**

Annexure - 12

Allumini Association Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	Allumini Association Fund		
	Opening balance	2,29,71,293	-
	Add: Transfer from Other Current Liability	-	1,97,30,300
	Add: Contribution towards fund	73,12,233	51,29,085
	Add: Interest Allocated	7,42,158	5,89,568
	Less: Withdrawl from Fund	97,565	24,77,664
	Total	**3,09,28,118**	**2,29,71,293**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 12.1

EARMARKED FUND

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	EARMARKED FUND		
	Opening balance	-	-
	Add: Transfer from Other Current Liability	-	-
	Add: Contribution towards fund	7,00,000	-
	Add: Interest Allocated	6,300	-
	Less: Withdrawl from Fund	2,50,000	-
	Total	**4,56,300**	-

Annexure - 12.2

INNOVATION AND INCUBATION FUND

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	INNOVATION AND INCUBATION		
	Opening balance	-	-
	Add: Transfer from Other Current Liability	-	-
	Add: Contribution towards fund	1,53,68,500	-
	Add: Interest Allocated	5,33,242	-
	Less: Withdrawl from Fund	12,97,000	-
	Total	**1,46,04,742**	-

Annexure - 12.3

DEVELOPMENT AND INFRASTRUCTURE FUND

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	DEVELOPMENT AND INFRASTRUCTURE FUND		
	Opening balance	-	-
	Add: Transfer from Other Current Liability	-	-
	Add: Contribution towards fund	3,35,50,000	-
	Add: Interest Allocated	12,85,791	-
	Less: Withdrawl from Fund	5,81,000	-
	Total	**3,42,54,791**	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 12A

ALLUMINI ASSOCIATION FUNDS

S. No.	Particulars	Opening Balance	Expenditure during the year	Addition during the year	Interest allocated during the year	Closing Balance
1	Allumani Assocation-USDI	6,527	-	2,00,000	2,983	2,09,510
2	Allumini Association - CDMS	1,96,496	-	16,000	5,726	2,18,222
3	Allumini Association M.Sc MC & DD	56,512	-	-	1,582	58,094
4	Allumini Association M.Tech (R&A)	19,564	-	-	548	20,112
5	Allumini Association- USAP	11,95,684	-	1,58,000	35,691	13,89,375
6	Allumini Association USAR	31,16,544	-	12,54,000	1,04,819	44,75,363
7	Allumini Association- USBAS	74,894	-	-	2,097	76,991
8	Allumini Association- USBT	8,65,407	-	1,76,000	26,695	10,68,102
9	Allumini Association- USCT	7,97,449	-	3,20,000	26,809	11,44,258
10	Allumini Association-USDI	3,80,982	-	24,000	11,031	4,16,013
11	Allumini Association- USE	5,69,600	-	1,70,000	18,329	7,57,929
12	Allumini Association- USEM	3,08,758	-	1,64,000	10,913	4,83,671
13	Allumini Association- USHSS	12,00,546	-	5,22,000	40,923	17,63,469
14	Allumini Association- USIT	58,73,595	5,565	14,56,000	1,84,543	75,08,572
15	Allumini Association- USLLS	30,36,897	-	6,02,000	93,461	37,32,358
16	Allumini Association- USMC	4,48,140	-	2,32,000	15,796	6,95,936
17	Allumini Association- USMS	47,21,421	-	12,70,233	1,48,051	61,39,705
18	Allumni Association-CEPS	22,825	-	3,12,000	5,007	3,39,832
19	Allumni Association Fund - B.SC. (Yoga Science)	7,608	-	-	213	7,821
20	Allumni Association-USLA	71,844	92,000	1,28,000	3,776	1,11,620
21	Allumni Contribution Fund(CEPS)	-	-	40,000	560	40,560
22	Allumni Contribution Fund USFIS	-	-	30,000	420	30,420
23	Alumni Contribution Fund_Ph.D.	-	-	2,38,000	2,184	2,40,184
	Total	**2,29,71,293**	**97,565**	**73,12,233**	**7,42,158**	**3,09,28,118**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 12B

DEVELOPMENT AND INFRASTRUCTURE FUND

S. No.	Particulars	Opening Balance	Expenditure during the year	Addition during the year	Interest allocated during the year	Closing Balance
1	Development and Infrastructural Charges-USDI	-	-	11,20,000	43,680	11,63,680
2	Development & Infrastructrual Charges-USE	-	-	8,50,000	33,150	8,83,150
3	Development & Infrastructual Charges- CEDM	-	-	80,000	3,120	83,120
4	Development & Infrastructural Charges-CEPS	-	1,31,000	18,50,000	67,041	17,86,041
5	Development & Infrastructural Charges – USAP	-	-	7,90,000	30,810	8,20,810
6	Development & Infrastructural Charges – USAR	-	-	63,00,000	2,45,700	65,45,700
7	Development & Infrastructural Charges – USBAS	-	-	2,40,000	9,360	2,49,360
8	Development & Infrastructural Charges – USBT	-	-	8,50,000	33,150	8,83,150
9	Development & Infrastructural Charges – USCT	-	-	16,00,000	62,400	16,62,400
10	Development & Infrastructural Charges – USEM	-	-	7,30,000	28,470	7,58,470
11	Development & Infrastructural Charges – USHSS	-	-	26,10,000	1,01,790	27,11,790
12	Development & Infrastructural Charges – USICT	-	-	72,80,000	2,83,920	75,63,920
13	Development & Infrastructural Charges – USLA	-	4,50,000	6,40,000	7,410	1,97,410
14	Development & Infrastructural Charges – USLLS	-	-	30,10,000	1,17,390	31,27,390
15	Development & Infrastructural Charges – USMC	-	-	11,60,000	45,240	12,05,240
16	Development & Infrastructural Charges – USMS	-	-	44,40,000	1,73,160	46,13,160
	Total		5,81,000	3,35,50,000	12,85,791	3,42,54,791

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 13

Student Security

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Student Security (2008-09)	18,50,000	18,55,000
2	Student Security (2009-10)	23,42,000	23,42,000
3	Student Security (2010-11)	15,20,000	15,20,000
4	Student Security (2011-12)	18,65,000	18,70,000
5	Student Security (2012-13)	20,40,000	20,45,000
6	Student Security (2013-14)	22,10,000	22,25,000
7	Student Security (2014-15)	18,50,000	19,05,000
8	Student Security (2015-16)	26,05,000	26,30,000
9	Student Security (2016-17)	23,60,000	24,70,000
10	Student Security (2017-18)	21,00,000	22,15,000
11	Student Security (2018-19)	27,05,000	32,95,000
12	Student Security (2019-20)	22,54,255	40,09,255
13	Student Security (2020-21)	38,45,000	48,55,000
14	Student Security (2021-22)	70,10,000	82,80,000
15	Student Security (2022-23)	1,72,35,000	1,98,95,000
16	Student Security (2023-24)	1,91,90,000	1,92,30,000
17	Student Security (2024-25)	11,90,000	-
	Total	**7,41,71,255**	**8,06,41,255**

Annexure - 14

Other Securities

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Hostel Securities(Boys)	36,13,000	38,68,000
2	Hostel Securities (Girls)	22,55,000	19,60,000
3	Mess Security(Boys)	35,13,000	37,67,000
4	Mess Security (Girls)	22,88,000	19,93,000
	Total	**1,16,69,000**	**1,15,88,000**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 15A

Advance to Sundry Creditors

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Yashoda Super Speciality Hospital	-	-
2	Account Payable for Staff Medical Expense-Rockland Hospital	3,517	3,517
3	Yashoda Super Speciality Hospital	-	
4	Airads Ltd.	-	1,48,486
5	M/s EDCIL India Ltd.	1	1
	Total	3,518	1,52,004

Annexure - 15B

Sundry Creditors

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	BSES Rajdhani Power_VBRE150010184	-	29,60,721
2	BSES Rajdhani Power_VBRE150022771	-	3,81,855
3	Clean Max IPP 1 Pvt. Ltd.	-	64,372
4	DELHI JAL BOARD	-	1,49,850
5	Delhi Metropolitan Education	-	21,600
6	GeneOmbio Technologies Pvt. Ltd.	-	1,596
7	Harish Hospitality	10,598	10,598
8	KITCHEN CATERING	-	1,42,399
9	Kritika Hospitality	-	2,59,376
10	Labindia Instruments Pvt Ltd	14,823	14,823
11	Max Healthcare Institute Limited	15,000	15,000
12	M/s Apex Instruments Co. Pvt. Ltd	-	1,25,280
13	M/s I.P. Pasricha & Co.	2,950	2,950
14	M/s Palmiro Technologies Private Limited	-	1,19,046
15	M/s Polyjack	-	9,399
16	M/s Retro Sales	-	2,43,523
17	M/S. Rockland Hospital_Qutab Institutional Area	36,720	36,720
18	M/sSann India	-	2,20,342
19	NAV UDAY ADVERTISING	6,759	6,759
20	NAV UDAY Enterprises	-	25,470
21	Parth Entertainment and Graphics	1,140	1,140
22	Sigma Gases And Services	-	4,842
23	M/s Syntaxis Enterprises (DMTPR4546G)	17,284	-
24	Sumangla Software & Services	-	-
	Total	1,05,274	48,17,661

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 16

Earnest Money & Security from Vendors

A) Earnest Money Deposited

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	EMD- Advance Educare	30,000	30,000
2	EMD-M/s. AA Globe Services Pvt. Ltd	-	17,000
3	EMD-M/S. ALKEM TECHNOLOGIES	30,000	30,000
4	EMD-M/S. ARK INFOSOLUTION	30,000	30,000
5	EMD-M/S. ARROW PC NETWORK	-	3,01,856
6	EMD-M/s. Bagaria Agencies	2,82,000	2,82,000
7	EMD-M/s. Bliss Refrigeration Pvt. Ltd	8,036	8,036
8	EMD-M/s Bluestar Limited	11,463	11,463
9	EMD-M/s Charan Gupta Consultants Pvt Ltd	6,000	6,000
10	EMD-M/s. Dev Engineers	36,850	-
11	EMD-M/s D.R Engineering	23,555	23,555
12	EMD-M/S. EPPENDORF INDIA PVT. LTD.	43,800	43,800
13	EMD-M/s. Exeliq Tech Solutions	1,43,700	-
14	EMD-M/s. Friendship Time	3,45,000	3,45,000
15	EMD-M/s. Gathbandhan Farms	-	17,000
16	EMD M/s. Geeken Seating Collection Pvt. Ltd.	-	58,400
17	EMD- M/s. Goel Electrical Works	36,850	-
18	EMD-M/s. Kritika HOspitality	-	17,000
19	EMD-M/s. Mahavir Enterprises	-	17,000
20	EMD-M/s. Manak Chand Rajendra Kumar	4,50,000	4,50,000
21	Emd-M/S. MANMOHAN SINGH	26,000	26,000
22	EMD-M/S. MEHTA CAD CAM SYSTEM	1,60,500	1,60,500
23	EMD-M/s M.I Enterprises	-	30,887
24	EMD-M/s. Mohd. Aftab	1,800	1,800
25	EMD-M/s. Mohit Kumar Contractor	69,198	69,198
26	EMD- M/s. M Y Construction	32,120	-
27	EMD-M/s. Nav Uday Enterprises	4,902	4,902
28	EMD - M/s. Nidhi Enterprises	36,850	-
29	EMD-M/s Path Connect Pvt Ltd	5,000	5,000
30	EMD-M/S. PREM KUMAR	20,000	20,000
31	EMD-M/s. Rainbow Construction Co.	31,950	31,950
32	EMD-M/s. Rampal Singh	16,811	-
33	EMD-M/s. R.G Enterprises	-	17,000
34	EMD-M/s. Ronal Enterprises	30,253	30,253
35	EMD-M/s. Sachdeva Furniture House	46,251	19,308
36	EMD-M/s. Satish Brothers	-	88,800
37	EMD-M/s. Satpal Caterers	-	17,000
38	EMD-M/s. SchoolNet India Limited	2,29,500	-
39	EMD-M/s. Shiva Engineering and Technologies Pvt Ltd	59,153	59,153
40	EMD - M/s. Singh Construction Co.	35,496	-
41	EMD-M/s. Skyline Airconditioner	1,42,325	1,42,325
42	EMD-M/S. Soham Impex	-	58,400
43	EMD-M/s. Solution One	84,000	-
44	EMD M/s. Spark Scientific Pvt. Ltd.	9,600	-
45	EMD-M/s. Spincotech Pvt. Ltd	-	1,62,000

I.P. PARERICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

46	EMD - M/s. Super Tent & Furniture House	26,943	-
47	EMD-U LIKE FURNISHERS	20,000	20,000
48	EMD_Crexal Analytics	8,880	8,880
49	EMD_Jasvinder Electric Work	27,771	27,771
50	EMD_M/s. Safe Pro Fire Services Pvt. Ltd.	6,966	6,966
51	EMD_New Tech (India)	9,460	9,460
52	EMD_QRT Lab Pvt. Ltd	11,674	11,674
53	EMD-Inkarp Instruments Pvt Ltd.	1,80,000	-
54	EMD-SPECTRALYTIC SCIENTIFIC INDIA PRIVATE LIMITED	1,80,000	-
		29,90,657	**27,17,337**

B) Performance Security from Vendors

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Perf Gaurantee I.P Pasricha	7,500	7,500
2	Perf Guarantee AMUL	50,000	50,000
3	Perf Guarantee for M/s. Aayomi Graphics	3,000	3,000
4	Performance Guarantee-M/s. Ram Pal Singh	2,89,010	2,89,010
5	Performance Guaranty_Geometric Design Mgmt Service	-	25,000
6	Performance Security-M/s All-Ways Logistice I Pvt L	15,000	15,000
7	PERFORMANCE SECURITY-M/S. MEHTA CAD CAM SYSTEMS	55,224	55,224
8	Performance Security -M/s Schrodinger Inc	21,500	21,500
9	Performance Security Teltos LLP	1,02,448	1,02,448
10	Performance Security_ M/s Ricoh India Ltd.	5,28,023	5,28,023
11	Performance Guarantee-Impetus Packaging Pvt. Ltd.	1,92,930	-
		12,64,635	**10,96,705**

C) Security Deposits From Vendors

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	REAL VALUE SYSTEM- SECURITY DEPOIST	-	8,758
2	Security- Daman Intercool System	13,646	9,751
3	Security Dep.(5 Yr)-Geetanjali Furnishers Pvt. Ltd.	21,664	21,664
4	Security Depbosited -Healthy Chulla	36,000	36,000
5	Security Deposit-Aargus Infotec Pvt. Ltd.	-	70,282
6	Security Deposit - Aastha Contracts India Pvt.Ltd	17,92,250	-
7	Security Deposit -Aditi Enterprises	1,19,557	99,137
8	Security Deposit A.S. Associates	67,651	67,651
9	Security Deposit - Bhagwati Prasad	-	90,024
10	Security Deposit-Bharat Construction & Tank Cleaner	4,774	4,774
11	Security Deposit- Bhardwaj Enterprises	2,433	24,912
12	SECURITY DEPOSIT -BLISS REFRIGERATIN PVT. LTD	28,675	7,375
13	Security Deposit-Blue Star Ltd.	26,131	11,350
14	Security Deposit Cinesonic Audio Visual Pvt Ltd	10,42,520	8,92,718
15	Security Deposit - Cosmos Enterprises	29,320	27,471
16	Security Deposit-Cummins Sales and Service Pvt Ltd	56,168	39,752
17	Security Deposit - De Bono	6,243	6,243
18	Security Deposit-D.R. Engineering Works	61,178	61,178
19	Security Deposited-M/s Overseas Press India Pvt Ltd	1,28,928	23,784
20	Security Deposite-Entyaz Khan	62,501	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

21	Security Deposit-EIL	14,39,720	14,39,720
22	Security Deposite-M/s Academic Book Service	20,000	20,000
23	Security Deposite-M/s A J Books	20,000	20,000
24	Security-Deposite-M/s Chandra Book Binding	5,000	5,000
25	Security Deposite -M/s New India Book Agency	20,000	20,000
26	Security Deposite- M/s Power Engg. Work	51,952	-
27	Security Deposite-M/s Shakeel Ahmed	12,852	-
28	Security Deposite-M/s Shankar's Book Agency Pvt Ltd	20,000	20,000
29	Security Deposite-M/s Star Construction Companay	7,192	7,192
30	Security Deposite-Schindler India P.Ltd(AAECS1548J)	43,985	-
31	Security Deposit-Geetanjali Furnishers Pvt Ltd	70,694	4,02,908
32	Security Deposit-Goel Electric Works	23,533	-
33	Security Deposit- Green O Care Solutions Pvt Ltd	21,114	21,114
34	SECURITY DEPOSIT-Greenway Technologies	4,275	4,275
35	Security Deposit H.S.T. Enterprises	-	9,25,738
36	Security Deposit -HST Enterprises (AAQFH5765D)	11,73,149	-
37	Security Deposit-Imanullah & Co.	1,13,680	1,13,680
38	Security Deposit Johnson Lift	3,75,559	3,61,982
39	Security Deposit - Karara Mujassme (India)	31,562	31,562
40	Security Deposit-Kirpa Fire Protection System	1,312	1,312
41	Security Deposit-Mahesh Chand	-	1,54,526
42	Security Deposit -Minaksh Associates	29,132	29,132
43	Security Deposit- M/s 3 Square Events & Exhibition	19,858	19,858
44	SecurityDeposit-M/s Arsh Alfab	25,850	-
45	Security Deposit- M/s Arya Exhibition & Conference	97,015	1,06,788
46	Security Deposit M/s Ashish Kumar Saini	1,54,228	1,54,228
47	Security Deposit- M/s AV Media Solutions	39,975	39,975
48	Security Deposit-M/s Concept Ceiling	13,558	13,558
49	Security Deposit M/S C.P. Singh	1,62,168	1,62,168
50	Security Deposit-M/s D.A Constructions	91,973	10,493
51	Security Deposit-M/s Entyaz Khan	87,918	13,438
52	Security Deposit- M/s. Evan Automation Pvt. Ltd.	37,415	29,318
53	Security Deposit- M/s Ever Green Enterprises	-	55,000
54	Security Deposit - M/s Garima Sales Corporation	29,672	29,672
55	Security Deposit- M/s Gensys Auto Fab	23,788	-
56	Security Deposit- M/s GH2 Solar Pvt. Ltd	23,725	23,725
57	Security Deposit-M/s Gogia Plastics	-	45,875
58	Security Deposit-M/s Golden Bell Company	12,080	-
59	Security Deposit - M/s Green Solutions	4,02,399	2,29,216
60	Security Deposit-M/s Hi-Tech Accurate Communication	25,700	25,700
61	Security Deposit M/s K.K Furniture	1,06,609	-
62	Security Deposit-M/s Kone Elevator India Pvt. Ltd	5,409	3,349
63	SECURITY DEPOSIT-M/S K S R BROTHER	1,16,747	1,16,747
64	Security Deposit- M/s Kushal Enterprises	4,27,030	-
65	SecurityDeposit-M/s Labotek Technologies Pvt Ltd	1,29,909	-
66	SECURITY DEPOSIT M/s Milestone Corporation	-	4,10,140
67	Security Deposit M/s Mobel House	10,324	10,324
68	Security Deposit-M/s Mohit Kumar	1,16,044	98,729
69	Security Deposit M/s Naresh Kumar	1,75,504	-
70	Security Deposit M/s Naresh Kumar Gupta & Co Pvt Lt	31,55,531	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

71	Security Deposit-M/s Nidhi Enterprises	8,766	8,766
72	Security Deposit-M/s Oorja Energy Engineering Servi	7,237	49,250
73	Security Deposit-M/s Pacific Depths	11,445	-
74	Security Deposit- M/S Pentagon Tech Fusion Services Pvt Ltd	1,57,013	1,57,013
75	Security Deposit - M/s Pragati Business System	1,50,036	30,623
76	Security Deposit-M/s Prashant Khandelwal	4,13,966	4,13,966
77	Security Deposit- M/s Prateek Construction	15,94,300	6,85,181
78	Security Deposit- M/s Primasonic Spectrum Pvt. Ltd	75,923	-
79	Security Deposit -M/s Rahul Associates	25,808	-
80	Security Deposit - M/s Rainbow Construction Co	92,958	32,282
81	Security Deposit M/s Rampal Singh	1,39,893	-
82	Security Deposit-M/s Refair Technical Services	88,513	-
83	Security Deposit-M/s Sahara Engineers & Consultants	4,642	4,642
84	Security Deposit - M/s Shyam Sunder Sharma	5,400	5,400
85	Security Deposit-M/s S.K.Builders	-	1,04,068
86	Security Deposit-M/s. S.N. Enterprises	2,18,471	8,95,176
87	Security Deposit-M/s Spaceworkz Solutions Pvt. Ltd	-	36,908
88	Security Deposit - M/s S Rose Enterprises	32,697	32,697
89	Security Deposit- M/s S & S Engineers	18,315	62,420
90	Security Deposit-M/s Sudhir Electrical Company	14,380	-
91	Security Deposit-M/s Swastik Construction Company	1,20,587	-
92	SECURITY DEPOSIT M/S TORQUE SYSTEM	1,00,103	1,00,103
93	Security Deposit M/s T.S. INFORMATICS PVT LTD	17,518	14,463
94	Security Deposit-M/s Ubesia Air Conditioning	13,881	11,888
95	Security Deposit-M/s U-Fit	-	57,901
96	Security Deposit- M/S YASH ENTERPRISES	4,470	4,470
97	Security Deposit- M/s Yash Films	10,815	10,815
98	Security Deposit-M/s Zahid Hussain	9,606	-
99	Security Deposit- New Tech (India)	-	18,000
100	Security Deposit-Optimum Security Solutions	29,710	29,710
101	Security Deposit- Perfect Audio Visual Systems	31,250	31,250
102	SECURITY DEPOSIT - SANJAY ENTERPRISES	22,385	52,089
103	Security Deposit - Satyam Furniture House	3,897	3,897
104	Security Deposit - SAVI VISION PVT LTD	8,785	8,785
105	Security Deposits-Geetanjali Furniture	55,919	55,919
106	Security Deposit-Siddhansh Engineering Works	7,346	7,346
107	Security Deposits-M/s Handa Control System	5,583	5,583
108	Security Deposits-QRT Labs Pvt.Ltd	20,872	20,872
109	Security Deposit-S.S.Buildcon	52,268	52,268
110	Security Deposit Sudhir Kumar Jain	7,204	7,204
111	Security Deposit-Super Electrical Co.	2,45,401	1,40,319
112	Security Deposit-SurendraSingh	12,600	12,600
113	Security Deposit-Trinity Signs	44,964	84,294
114	Security Deposity-M/s Bhardwaj Enterprises	47,302	-
115	SECURITY DEPOSIT_ICMAI_NIRC_DELHI	-	37,492
116	Security Deposit_Lalit Enterprises	3,603	3,603
117	Security Deposit_ M/s ASN Services Pvt Ltd	6,866	6,866
118	Security Deposit – Ramesh Chandra Roy & Associates	8,100	8,100
119	Security Depsit- M/s GODREJ & BOYCE MFG. CO LTD	3,39,209	3,39,209
120	Security Dposit-Manmohan Singh	45,743	45,743
121	Security From Voltas Ltd	5,57,386	3,51,309
122	Security-Indian Pest Control Services	1,599	1,599
123	Security-MIDAS	6,821	6,821
124	Security Money- Mother Dairy	1,00,000	1,00,000
125	Security Money- M/s. Rajwada Events & Caterers	-	16,000

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

126	Security-M/s. Aachman Hospitality	48,000	48,000
127	Security - M/s. Express Engineers & Spares Pvt. Ltd	31,152	31,152
128	SECURITY M/S FORMFORGE	4,46,630	4,46,630
129	Security M/s K K Furniture	1,47,660	1,47,660
130	Security-M/s. Lritika Hospitality	33,700	33,700
131	Security - M/s. M.I. Enterprises	63,900	2,56,083
132	Security-M/s. Parashar Stationary	51,668	51,668
133	Security-M/s. Pest Managment and Allied Services	2,221	2,221
134	SECURITY M/S SIKKA Associates	3,80,515	2,77,166
135	Security-M/s. Yesha Makeover	18,000	18,000
136	Security - Nav Uday Enterprises	46,726	46,726
137	SECURITY-NIRMAL GLOBAL ENTERPRISES	5,590	5,590
138	SECURITY-P.V.Enterprises	5,520	5,520
139	Security-SAM Engineering	69,344	48,682
140	SECURITY SPECTRUM ENGINEERING TECH PVT. LTD	93,121	1,06,567
141	SECURITY _ AASTHA CONTRACTS INDIA PVT LTD	1	1,44,766
142	Security_M/S. Naresh KUmar	73,733	1,98,337
143	Serucity Deposit_ M/s Geeken Seationg Collection Pv	3,89,482	3,89,482
144	SECURITY DEPSOIT-M.S.S. Associates	12,575	12,575
145	Forfeited EMD of M/S. Sageer Ahmad	-	49,575
		1,93,95,873	**1,31,64,276**
	Total (A+B+C)	**2,36,51,165**	**1,69,78,318**

Annexure - 17

Statutory Dues

A) GST Payables

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	CGST-1% Payable Through PFMS	-	9,536
2	CGST Reverse Chrages	-50,865	-33,018
3	CGST_2.5%	44,106	44,106
4	CGST_@ 9%	32,74,955	59,09,497
5	GST Under Reverse Charge @ 18%	-1,11,910	-
6	GST Payable	1,10,098	1,10,098
7	IGST-2% Payable Through PFMS	-	25,108
8	IGST @ 18%	6,81,993	16,86,123
9	SGST-1% Payable Through PFMS	-	9,536
10	SGST Reverse Charges	-50,863	-33,016
11	SGST_2.5%	44,106	44,106
12	SGST_@ 9%	32,74,958	59,09,500
		72,16,578	**1,36,81,577**

B) Other Taxes Payables

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Labour Cess	6,47,348	2,52,503
		6,47,348	**2,52,503**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

C) TDS Payable

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	TDS - 0.1% (194Q)	8,114	11,962
2	TDS@1%	72,430	72,430
3	TDS Charges-10% (Through PFMS)	500	500
4	TDS Charges-2% (Payable Through PFMS)	15,239	15,239
5	TDS Charges@ 10%	9,45,699	14,16,997
6	TDS Charges@- 2 %	27,69,325	19,47,242
7	TDS Charges@20%	-	-
8	TDS Salary	26,21,204	4,56,70,453
		64,32,511	**4,91,34,823**

D) TDS_GST Payables

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	TDS_CGST@ 1%	15,54,041	11,17,446
2	TDS_IGST@ 2%	2,09,019	3,51,611
3	TDS_SGST@ 1%	14,06,444	9,73,560
		31,69,504	**24,42,617**
	Total	**1,74,65,941**	**6,55,11,520**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 18

Sponsored Projects

S. No.	Particulars	Opening Balance	Expenditure during the year	Receipts during the year	Closing Balance
	Sponsored Project - DBT				
1	DBT-Fellowship-Yashika Sarangle(Dr. Ram Singh)-USBT	1,62,181	6,23,620	6,70,080	2,08,641
2	Grant-DBT (DNMT2) Dr Meenu Kapoor-Rec	(1,94,469)	16,99,633	18,94,430	328
3	Grant-DBT(DNMT2) Dr Meenu Kapoor_NR	(12,820)	6,28,000	6,40,820	-
4	Grant-DBT-Dr. Anuradha Chug, USICT_Rec	-	5,05,017	6,56,280	1,51,263
5	Grant-DBT-Dr. Anuradha Chug, USICT_NR	-	-	9,76,123	9,76,123
6	Grant-DBT-Dr. Sunila_ Dr N.Raghuram_USBT	47,724	-	-	47,724
7	Grant-DBT-Fellowship-Akansha(Dr. Gaurav Pandey)USBT	1,71,707	1,47,702	-	24,005
8	Grant-DBT-Fellowship-Kainat(Dr. Gaurav Pandey)-USBT	27,706	11,38,516	11,10,810	-
9	DBT-BioCARe-Dr. Radha Yadav-USBT-Non Rec	5,39,220	5,34,253	133	5,100
10	DBT-BioCARe-Dr. Radha Yadav-USBT-Rec	11,87,953	11,88,050	359	262
11	Grant-DBT- N Raghuram-USBT	-	3,45,960	3,45,960	-
12	Grant-DBT-BRD-Scheme-N.Raghuram-USBT(Rec)	-	17,27,077	17,27,077	-
13	Grant-HRD-DBT-Dr. Ranjith Kumar - NON REC	-	-	25,00,000	25,00,000
14	Grant-HRD-DBT-Dr. Ranjith Kumar-REC	-	16,04,185	19,14,620	3,10,435
	Total	**19,29,202**	**1,01,42,013**	**1,24,36,692**	**42,23,881**
	Sponsored Project - IUAC				
1	Grant-IUAC-Dr Satyabrata Mohapatra	4,346	-	-	4,346
2	Grant-IUAC- S. Neeleshwar-USBAS	84,000	-	-	84,000
	Total	**88,346**	-	-	**88,346**
	Earmark Fund-AICTE				
1	Grant-AICTC-Award Fund_post Development Activites	1,20,000	-	-	1,20,000
2	Grant-AICTE-Construction-K.K.Aggarwal(SBT)	12,993	-	-	12,993
3	Grant- AICTE-Healthcare-Udita Taneja-USMS	2,68,258	-	-	2,68,258
4	Grant-AICTE-Healthcare-Udita Taneja- USMS- Non Rec.	23,786	-	-	23,786
5	Grant-AICTE IDEA LAB-Prof. Amit Prakash	42,904	24,350	2,47,763	2,66,317
6	Grant-AICTE IDEA LAB-Prof. Amit Prakash Singh (NR)	(12,70,001)	2,47,763	-	(15,17,764)
	Total	**(8,02,060)**	**2,72,113**	**2,47,763**	**(8,26,410)**
	Earmark Fund-CSIR				
1	Grant-CSIR-Arrear Fellowship	1,68,148	-	-	1,68,148
2	Grant-CSIR-Dr Meenu Kapoor-USBT	27,908	27,908	-	-
3	Grant-CSIR-Dr. Meenu Kapoor- USBT- Non Rec.	290	290	-	-
4	Grant-CSIR-Dr. Nimisha Sharma_USBT	698	1,175	1,175	698
5	Grant-CSIR-Dr. Nimisha Sharma_USBT-N.R.	390	391	391	390
6	Grant-CSIR-Dr.N.Raghuram-AshuTyagi	840	-	-	840
7	Grant-CSIR-Dr.RinuSharma-ArjumandBano	638	-	-	638
8	Grant-CSIR-ICKSSD-GAGAN Deep Sharma	(50,000)	-	50,000	-
9	Grant-CSIR-JRF-Aditya Bansal	1,63,082	-	-	1,63,082
10	Grant-CSIR-JRF-Ashish Mittal	53,199	-	-	53,199
11	Grant-CSIR-JRF-Nand Kishore	55,295	-	-	55,295
12	Grant-CSIR-JRF-USBT-Bhumika Madan	69	-	-	69
13	Grant-CSIR-Jyotsana_USBT	10	-	-	10
14	Grant-CSIR-RA-Garima-USBT	11,002	-	-	11,002
15	Grant-CSIR-RamPurtySingh-Deepak Kumar Singh	137	-	-	137
16	Grant- CSIR-Rinu Sharma USBT	-	742	742	-
17	Grant-CSIR-Ritu Chaturvedi-USBT	5,000	-	-	5,000
18	Grant-CSIR-Seminar-Dr. R.K.Mittal-SMS	20,000	-	-	20,000
19	Grant-CSIR-SRF Ankur Sood-USBAS	101	-	-	101
20	Grant-CSIR-SRF-Lunminlal Kipgen-USBT	108	-	-	108
21	Grant-CSIR-SRf-Sujata-USBAS	10,132	-	-	10,132
22	Grant-CSIR-Swati Chaturvedi-USBT	2,693	-	-	2,693
23	Grant_CSIR_CT Ranjith Kumar_NR	1,663	1,688	25	-
24	Grant_CSIR_CT Ranjith Kumar_Rec	70,244	5,205	2,844	67,883
25	CSIR-RIVER YAMUNA-DR. ANSHU GUPTA-USEM	3,150	6,87,264	6,84,114	-
26	CSIR-River Yamuna NR-Dr Anshu Gupta-USEM	7,00,000	7,10,686	10,686	-
27	Grant-CSIR-Aspire-Dr.Meenu Kapoor-USBT-NR	-	2,94,000	2,94,000	-
28	Grant-CSIR-Aspire.Dr.Meenu Kapoor-USBT-R	-	1,78,200	1,78,200	-
	Total	**12,44,797**	**19,07,549**	**12,22,177**	**5,59,425**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

	Earmark Fund (DST)				
1	DST-INSPIRE-Dr. Sushobhan Chowdhury	3,30,432	3,20,271	-	10,161
2	Grant-DST-BDTD-Dr Rinu Sharma (Rec)	-	5,83,093	5,83,093	-
3	Grant-DST-Aaqib Anwaar Butt-USMC	6,000	-	-	6,000
4	Grant-DST-Ayesha Khosla-JRF-USEM	770	-	-	770
5	Grant-DST-Conference-Dr.N.C.Gupta,USEM	50,302	50,989	687	-
6	Grant-DST-Dr Amit Prakash Singh_USICT (NR)	3,41,220	3,41,220	-	-
8	Grant-DST- Dr. Garima Srivastava-USBT	82,584	-	-	82,584
9	Grant-DST-Dr Kusum Payal -USEM	92,328	-	-	92,328
10	Grant-DST-Dr N Raghuram-USBT (Indo-UK)	5,699	-	-	5,699
11	Grant-DST-Dr Sandhya Singh-R	11,752	-	-	11,752
12	Grant-DST-Enterprenourship-SMS	8,216	-	-	8,216
13	Grant-DST-INSPIRE-Prof. P Bhattacharaya-USEM	2,73,662	-	-	2,73,662
14	Grant-DST-Inspire-Shruti Aggarwal, Varun Joshi-USEM	-	3,28,930	3,28,930	-
15	Grant-DST-Kavita Sahu_USBAS	617	4,63,200	4,63,200	617
16	Grant-DST Meeting-Dr. Gagan Deep, USMS	8,60,000	5,56,803	-	3,03,197
17	Grant-DST-Meeting-Nano-USBAS	32,000	-	-	32,000
18	Grant- DST-NMBA-EIA-USEM	44,048	-	-	44,048
19	Grant-DST-RA-Dr. Geetika Suyal-USBT	6,64,540	-	-	6,64,540
20	Grant-DST-R & D(Infrastructure)-Dean USBT	3,00,000	-	-	3,00,000
21	Grant-DST-R&D (Infrastructure)-USBT-NR	44,40,102	-	-	44,40,102
22	Grant-DST-R&D(Infrastructure)-USEM	1,66,850	-	-	1,66,850
23	Grant-DST-Ridhi Saluja_Prof.J.K Garg-USEM	97,733	-	-	97,733
24	Grant-DST-Sarita Devi Sharma-USBAS (NR)	375	-	-	375
25	Grant-DST-Sarita Devi Sharma-USBAS (Rec)	13,787	4,32,566	4,32,566	13,787
26	Grant-DST Scope-Prof NC Gupta (NR)	(15,840)	8,31,400	8,47,240	-
27	Grant-DST-Scope-Prof. NC Gupta (PFMS-1819) (Rec)	(2,347)	23,25,906	23,28,253	-
28	Grant-DST-SERB(NR)-Dr. Biswajit Sarkar, USBT	32,00,000	28,49,860	44,800	3,94,940
29	Grant DST-SERB-Prof. N Raghuram USBT	3,24,485	5,80,408	2,55,923	-
30	Grant-DST-SERB- (R)-Dr. Biswajit Sarkar,USBT	4,57,480	4,22,840	6,405	41,045
31	Grant-DST-Studies-Dr.Ajay Kumar	1,11,712	-	-	1,11,712
32	Grant-DST-Travel-Vinod Kumar	1,00,000	-	-	1,00,000
33	Grant-DST-Wild-Dr.Atul-USBT	2,45,559	-	-	2,45,559
34	Grant-DST-WOS-A-Pooja Seth(Recurring)_USBAS	(798)	-	1,596	798
35	Grant-DST(WOS-A)-Pratibha,AK.Narula (NR)	6,08,513	-	-	6,08,513
36	Grant-DST(WOS-A)-Pratibha, AK.Narula (R)	15,281	-	-	15,281
37	Grant-DST-WOS-A-Yugam-Shruti Aggarwal-USBAS	(238)	-	238	-
38	DST-PAC S&T FOR WOMEN-DR. SANCHITA BANSAL	3,09,900	-	-	3,09,900
39	Grant-DST-SERB-Dr.Rajesh Kumar-Recurring	4,57,607	5,96,767	2,15,284	76,124
40	Grant-DST-MAID-Prof. Mahesh Verma-AI Based Tool for Dental Casts (NR)	1,57,021	4,17,506	2,64,972	4,487
41	Grant-DST-MAID-Prof. Mahesh Verma-AI Based Tool for Dental Casts (Rec)	4,94,275	5,34,967	76,248	35,556
42	Grant- DST-Khyati Chopra-R-(PFMS-1817)	-	1,33,519	1,33,519	-
43	GRANT-DST INSPIRE-Arun, JRF-DR. S.NEELESHWAR (1817)	-	4,87,978	4,87,978	-
44	ITS-SERB (DST)-Prdyut Bhattacharya-2024	-	1,68,755	1,68,755	-
	Total	**1,42,85,627**	**1,24,26,978**	**66,39,687**	**84,98,336**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

	Earmark Fund -SERB				
1	Grant-DST-SERB-Dr. Rajesh Kumar-Non-Recurring	23,72,560	23,72,560	1,36,558	1,36,558
2	Grant-SERB-2-Dr. Nimisha Sharma	2,26,164	1,17,052	9,677	1,18,789
3	Grant-SERB-2, DR. NIMISHA SHARMA(NR)	284	-	5	289
4	Grant-SERB-Dr Geetika Suyal _Dr Rinu Sharma	(50,191)	-	50,205	14
5	Grant-SERB-Dr. Neelesh Sharma-USBAS- Non. Rec.	2,00,000	-	-	2,00,000
6	Grant-SERB-Dr. Neelesh Sharma- USBAS- Rec.	4,00,000	-	-	4,00,000
7	Grant-SERB-Dr Sanjay Keshari Das-USEM	(1,43,811)	-	1,43,811	-
8	Grant-SERB-Dr Sanjay Keshari Das-USEM-N.R.	6	-	-	6
9	Grant-SERB-Dr Sumit Dookia USEM	36,662	-	-	36,662
10	Grant-SERB-EMEQ-Dr. Ram Singh Purty, USBT	5,50,343	-	-	5,50,343
11	Grant-SERB-EMEQ-Dr. Ram Singh Purty,USBT(NR)	14,27,800	-	-	14,27,800
12	Grant-SERB Power (Rec)-Dr. Meenu Kapoor, USBT	1,50,592	1,22,367	4,354	32,579
13	Grant-SERB-2023-26-Prof. Ranjith Kumar CT-USBT-NR	14,98,744	15,39,863	61,813	20,694
14	Grant-SERB-2023-26-Prof. Ranjith Kumar CT-USBT-R	10,86,375	9,94,756	46,982	1,38,601
15	Grant-SERB 2023-26 - Dr. Rinu Sharma - USBT	3,71,398	12,74,432	9,03,120	86
16	Grant-SERB 2023-26 - Dr Rinu Sharma - USBT NR	581	5	5	581
17	SERB-TRDL-S.Neeleshwar/Anjana Bagga-NR	10,00,000	-	6,164	10,06,164
18	SERB-TRDL-S.Neeleshwar/Anjana Bagga-R	5,61,110	5,48,759	3,779	16,130
	Total	**96,88,617**	**69,69,794**	**13,66,473**	**40,85,296**

	Earmark Fund-ICSSR				
1	Grant-ICSSR(20-21)-Dr. Durgesh Tripathi,USMC	48,250	-	-	48,250
2	Grant-ICSSR 2022-23-Dr. Upma Gautam, USLLS	6,000	-	-	6,000
3	Grant ICSSR 2022-23, Durgesh Tripathi, USMC	26,041	83,538	80,000	22,503
4	Grant-ICSSR-Atmanirbhar-Dr. Gaurav Talan, USMS	3,504	45,925	43,750	1,329
5	Grant-ICSSR-CBP-Drugresh Tripathi-USMC	3,44,000	4,44,099	1,00,099	-
6	GRANT-ICSSR-CBP-GAURAV TALAN-USFIS	6,00,000	5,99,676	-	324
7	Grant-ICSSR-Dr. Amit Ahuja-USE	7,074	-	-	7,074
8	Grant-ICSSR-Dr Durgesh Tripathi-USMC	8,754	-	-	8,754
9	Grant-ICSSR-Dr. Sachin Bharti_USMC	26,991	-	1,12,500	1,39,491
10	Grant-ICSSR-Dr. Shilpa Jain, USMS(Pfms-0877)	4,06,203	4,05,922	-	281
11	Grant-ICSSR-Dr. Sunita Kathuria, USE	-	1,98,500	1,98,500	-
12	Grant ICSSR NRC-OER 2021 Dr. Durgesh Tripathi	40,000	-	-	40,000
13	Grant-ICSSR-NRC/Sem-Conf/2023-24-Prof Vijita-USMS	1,39,500	1,41,616	2,116	-
14	Grant-ICSSR-Prof. Vijita, USMS (PFMS-0877)	3,25,000	6,50,000	4,22,500	97,500
15	Grant_ICSSR_Dr. Rajesh (Dr. Durgesh)	2,90,000	2,90,000	-	-
16	ICSSR 2023-24-Dr. Vandana Singh USLLS	83,353	5,51,852	5,18,000	49,501
17	ICSSR-Dr. Kulveen Trehan-USMC-0877	9,00,000	2,94,597	-	6,05,403
18	ICSSR-Fellowship-Dr. Amogh-Dr. Gagan Deep-USMS	1,98,500	-	-	1,98,500
19	ICSSR-NRC_Seminar_Prof. Queeny Pradhan	(37,500)	-	37,500	-
20	ICSSR-SEMINAR-DR.A.K.Saini, USMS	(1,02,341)	-	1,02,341	-
21	ICSSR-Traditional Health-Dr. Tuisem Shimrah-USEM	2,47,613	3,13,373	-	(65,760)
22	ICSSR_2023-24-Dr Durgesh Tripathi-USMC	92,158	87,526	-	4,632
23	ICSSR_Prof. Queeny Pradhan	(75,000)	-	75,000	-
24	ICSSR-LSS-2024-Pof. Vijita Aggarwal	-	-	75,00,000	75,00,000
	Total	**35,78,100**	**41,06,624**	**91,92,306**	**86,63,782**

	Earmark Fund-ICMR				
1	Grant ICMR Dr. Ram Singh Purty_ USBT_REC	-	2,89,428	2,89,428	-
2	Grant-ICMR -Dr Rinu Sharma _USBT	-	1,68,640	1,68,640	-
3	Grant-ICMR-Ranjith Singh, Shivani Raj,SRF	1,53,350	7,70,004	7,88,087	1,71,433
4	Grant-ICMR-2024-27-Prof. Ranjith Kr _USBT-NR	-	-	20,00,000	20,00,000
5	Grant-ICMR-2024-27-Prof. Ranjith Kr _USBT-R	-	1,18,984	11,06,500	9,87,516
	Total	**1,53,350**	**13,47,056**	**43,52,655**	**31,58,949**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

	Earmark Fund-Other				
1	Consultancy Grant (USAP)	3,08,000	-	-	3,08,000
2	Consultancy Grant (USEM)	1,49,733	-	-	1,49,733
3	DMRC Project - Prof. Varun Joshi & Kiranmay Sarma	2,40,000	5,08,760	15,94,400	13,25,640
4	Enterpreneurship Develop Prog for Students(EDP)-DHE	23,17,574	25,33,531	2,15,957	-
5	ERASMUS-2022-23-Prof. Neerja Lugani	15,21,329	5,02,825	-	10,18,504
6	Grant-Amarchand-Microsoft-USLLS	39,390	-	-	39,390
7	Grant-BIRAC-2-Dr Gaurav Pandey_Covid19/USBT	61,163	5,51,845	4,90,682	-
8	Grant-Centre for Excellence (Equipment grant)-East Campus	(60,223)	-	60,223	-
9	Grant-CRPF	1,72,000	-	-	1,72,000
10	Grant-DAE-D.S. Neeleshwar	1,08,232	-	-	1,08,232
11	Grant-Del.Govt. Unathorised Colony-USEM	30,34,687	-	-	30,34,687
12	Grant-Dep-Botany-Dr Kiranmay Sharma-USEM	1,38,847	-	-	1,38,847
13	Grant-Eco Club	54,604	-	-	54,604
14	Grant-Eco Club-Del. Govt. -USCT	10,000	-	-	10,000
15	Grant-Eco Club-Del. Govt.-USEM	33,031	-	-	33,031
16	Grant-Eco-Club-Del.Govt.-USLLS	250	-	-	250
17	Grant FDP-AIR AADC-DR. Anuradha Chugh	-	52,136	1,00,000	47,864
18	Grant for NSS Cell	50,000	-	-	50,000
19	Grant-GBPIHED-2-Dr. Varun Joshi-USEM	30,804	-	-	30,804
20	Grant-GBPIHED-2 Dr. Varun Joshi-USEM (NR)	27,396	-	-	27,396
21	Grant GCRF Prof. N.Raghuram USBT	5,62,334	5,66,394	4,060	-
22	Grant-IAPPD-Cash Prize-USLLS	1,135	-	-	1,135
23	Grant-ILNC-Dr Durgesh Tripathi-USMC	3,19,135	-	-	3,19,135
24	Grant-INTACH-Rajat Ray-USAP	65,000	65,000	-	-
25	Grant-MCD - Unauthorized Colony-Ruchita Gupta- USAP	5,00,000	-	-	5,00,000
26	Grant-MCD-USAP	2,62,127	-	-	2,62,127
27	Grant-Media Lab Asia-Dr Amit Prakesh Singh-USIT	2,42,738	-	-	2,42,738
28	Grant-MEF &CC-Dr Sanjay K Das -USEM	(2,27,104)	-	2,27,104	-
29	Grant-MES-Dr Anubha Kaushik-USEM	8	-	-	8
30	GRANT-MNRE-SOLAR R& D DIVISION - DR. A K NARULA _NR	1,77,045	-	-	1,77,045
31	Grant-M of Law & Justice-Dr. Upma Gautam	-	796	796	-
32	Grant-MSME-Enterpennership Cell-SMS-Sanjeev Mittal	2,36,873	-	-	2,36,873
33	Grant-NBHM-Dr. Rashmi Bhardwaj-USBAS	81,344	7,46,345	6,94,624	29,623
34	Grant-NCW-Dr. Ashish Kumar,USMS	6,72,709	3,99,807	4,072	2,76,974
35	Grant-NCW-Dr.Upma Gautam,USLLS(22-23)	8,35,560	8,35,560	-	-
36	Grant-NHRC-DR. NEELU MEHRA, USLLS	20,646	3,15,617	5,50,440	2,55,469
37	Grant-NHRC-USLLS Moot Court Competition	3,40,437	6,37,261	2,99,295	2,471
38	Grant-NIC	5,89,002	-	-	5,89,002
39	Grant-NMHS-Dr Varun Joshi-USEM	15,559	-	-	15,559
40	Grant-NSS-SPUWAC-Self Defence Training, Prof. Varun	-	9,75,000	9,75,000	-
41	Grant-SERB-CEPS-Dr A K NNarula (NR)	-	-	-	-
42	Grant-SIFE_CSR Club-Dr S Sanjay Kumar	1,40,000	-	-	1,40,000
43	MOEFCC-LTEO-Dr. Sumit Dookia	3,60,573	-	-	3,60,573
44	Scholarship-National Conference on Retail-USMS	2,000	-	-	2,000
45	Scholarship-SARCLE-USLLS	20,000	-	-	20,000
46	REKHI FOUNDATION - USLA	6,00,000	25,000	-	5,75,000
47	Course Material, Stationery and Certificates trainees–Delhi Govt.	-	7,30,797	7,30,797	-
48	Honorarium for the Instructor and Misc. Exp. Delhi Govt.	-	40,26,765	40,26,765	-
49	Kits Comprising of digital BP instrument- Delhi Govt.	-	25,00,400	25,00,400	-
50	Medical Mannequines-Delhi Govt.	-	12,48,336	12,48,336	-
51	Misc. Costof Materials Listed-Delhi Govt	-	42,00,000	42,00,000	-
52	Other Contingent & Unforseen Expenditure- Del Govt.	-	1,24,27,050	1,24,27,050	-
53	Transportation Cost Materials-Delhi Govt	-	5,00,000	5,00,000	-
54	GRant School Moot Court Comp-Dr. Upna Gautan2024-25	-	7,11,226	7,11,226	-
55	ATAL-FDP-USICT-ANURADHA CHUG	-	3,46,131	4,00,000	53,869
	Total	1,40,53,938	3,54,06,582	3,19,61,227	1,06,08,583

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

	Sponsored Project - UGC				
1	Dr. Sanjay Keshri Dass -UGC-Chemicals-USEM	(1,047)	-	-	(1,047)
2	Dr. Sanjay Keshri Dass-UGC-Contingency -USEM	(8,504)	-	-	(8,504)
3	Dr.Sanjay Keshri Dass-UGC-Honorarium Project Fellow	(45,867)	-	-	(45,867)
4	Dr. Sanjay Keshri Das -UGC-Hiring Services-USEM	(10,800)	-	-	(10,800)
5	Dr. Sanjay Keshri Das-UGC-Travel/field Work-USEM	(18,187)	-	-	(18,187)
6	Grant-UGC-Dr. Sanjay Keshari Das-USEM	-	-	84,405	84,405
7	Grant-UGC-Dr. Divya Verma- USMS- Non Rec.	16	-	-	16
8	Grant-UGC-Dr Rohit Dhir-USBAS	25,062	-	-	25,062
9	Grant-UGC-European-Vijita-USMS	60,177	-	-	60,177
10	Grant-UGC-Innovative Program	2,34,289	-	-	2,34,289
11	Grant-UGC-Meritorious Students-USBT	23	-	-	23
12	Grant-UGC-Rajiv Gandhi National Fellowship	2,55,607	-	-	2,55,607
13	Grant UGC- SC/ST Minorties	5,75,195	-	-	5,75,195
	Total (a)	**10,65,964**	-	84,405	**11,50,369**
	Interest on Earmarked fund -UGC (b)	15,41,267	-	29,847	15,71,114
	Total (a+b)	**26,07,231**	-	**1,14,252**	**27,21,483**
	Earmark Fund (IAC-CPCB)				
1	CPCB GPI 2023-24-Dr. Amarjeet Kaur	28,47,488	28,47,488	-	-
	Total	**28,47,488**	**28,47,488**	-	-
	Earmark Fund (NMA-USAP)				
1	National Monuments Authority (Consultancy Project-USAP)	81,620	-	-	81,620
	Total	**81,620**	-	-	**81,620**
	Grand Total	**4,97,56,256**	**7,54,26,197**	**6,75,33,232**	**4,18,63,292**
	Debit balances in Sponsored Projects (Transferred from Sch-3 (a))	**23,07,865**			16,67,915
	Total	**5,20,64,122**	-	-	**4,35,31,207**

Annexure - 19

Unutilized Grants from UGC, Government of India and State Governments

S. No.	Particulars	Opening Balance	Expenditure during the year	Receipts during the year	Closing Balance
	Total (a)	-	-	-	-
	Interest on Grant Received -UGC (b)	-	-	-	-
	Total (a+b)	-	-	-	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS DELHI

Annexure - 20

Account Payable

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	EPIL Payable	30,000	30,000
2	Devlopment Grant Including Laptop Payable	9,20,420	30,73,562
3	DHE Share 2022-23	-	10,25,72,825
4	DHE Share 2023-24	40,04,45,437	2,41,97,275
5	Employee Contribution-NPS (Deputationist) GGSIPU Emp.	6,21,024	1,10,237
6	Employer Contribution-NPS (Deputationist) GGSIPU Emp.	7,74,561	1,54,332
7	Employer Cont. (Teaching) Payable	-	23,26,783
8	GGSIPU Employees CPF Trust	-	-4,21,574
9	GGS IPU NPS Account	-	-19,90,861
10	ICSSR 2023-24- DR. Vandana Singh Payable	-	80,000
11	Payable- Akanksha	-	86,800
12	Payable -AMC & Insurance Charges Lab	-	1,04,312
13	Payable-Angad Car Rentals	12,83,730	2,02,296
14	Payable- Aniket Bharti	-	38,440
15	Payable- Annual Membership Fee to Faculties	-	96,208
16	Payable -Aroon Aviation Services Pvt Ltd	2,10,07,811	2,05,25,876
17	Payable-Babita	-	93,284
18	Payable-Dr. Durgesh Tripathi	46,834	25,457
19	Payable- Dr. Rakesh Angira, USCT	-	2,100
20	Payable-Dr. Shalini Yadava, USE	28,000	-
21	Payable-Elife Networks	-	17,001
22	Payable Exam Expenses on Convocation	-	11,562
23	Payable - Expenses on Meetings Sem/conf/work	11,000	15,399
24	Payable- External Expert-ICSSR Queeny Pradhan	-	87,601
25	Payable - Honorarium to Faculty _USICT (Weekend)	-	4,02,500
26	Payable - Honorarium to Staff_USICT (Weekend)	-	56,500
27	Payable-Honorium to Faculty (USLLS)	-	9,87,000
28	Payable-Honorium to Staff (USLLS)	-	39,000
29	Payable-ICSSR -Dr. A.K.Saini, USMS	-	1,02,341
30	Payable -Ironman Security Service Pvt Ltd	9,00,383	9,00,383
31	Payable-Kore Security SErvices	1,10,47,166	72,43,339
32	Payable- Kriti Marjara	-	80,000
33	Payable- Mahangar Telephone Nigam Ltd, Delhi	-	1,06,813
34	Payable-Medical Superintendent Safdarjung Hospital	6,228	6,228
35	PAYABLE -M/S. SAI COMMUNICAITON PVT. LTD	25,80,248	22,03,324
36	Payable-Nitendra Singh	-	78,740
37	Payable-Payment to Guest Faculty	-	59,200
38	Payable- Priyanka	-	71,120
39	Payable- Prof. Gulshan Kumar, USBAS	17,936	17,936
40	Payable-Prof. Neeraja Lugani Sethi	-	12,980
41	Payable-Prof. Rajesh Kumar, USBAS	-9	-9
42	Payable -Prompt Solve	-	17,305
43	Payable-Rajive Mohan	-	11,758
44	PAYABLE - SANJAY K. DASS - DST PROJECT	1,43,850	1,43,850
45	PAYABLE - SANJAY K. DASS - MoEF&CC	2,28,906	2,28,906
46	Payable- Sanjeev Kumar	-	15,000
47	Payable-Security Expenses	-	22,26,434
48	Payable- Sh. Akhil Das, USAP	-	45,696
49	Payable- Shanky Garg	-	29,210
50	Payable-Shivani Raj	-	44,450
51	Payable-Sidharth Verma	-	1,377
52	Payable to DHE / DTTE	2,43,790	2,43,790
53	Payable to JIMTEC	74,250	74,250
54	Payable to M/s. Pasricha	8,850	5,900
55	Payable to NICASA	5,527	5,527
56	Payable to Saurabh Kumar	71,375	71,375
57	Payable-Vijita Singh Aggarwal	3,27,616	66,350
58	Payable- Yashika Sarangle	-	1,73,600
59	Payable_Contingency Grant to Ph.D. Research Scholar	2,96,120	5,08,831
60	PAYABLE_DR. GEETIKA SUYAL_DR RINU SHARMA_USBT	-	50,205

T.R. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

61	Payable_Dr. Sanjay K Dass_UGC_Recurring	84,405	84,405
62	Payable_Ramesh Kumar Yoga Institute	8,960	8,960
63	Paybale- Audit Fee-SAR (2021-22)	-	5,90,470
64	Salary Teaching (Contract) - Payable	-	43,76,410
65	DHE Share 2024-25	10,49,38,900	
66	FDP-2024-PROF.VARUN JOSHI/TUISEM SHIMRAH-PAYABLE	2,22,600	
67	FRGS-Dr.Rahul Johari-Payable	89,924	
68	Grant-FDP-AIR AADC-Dr.Anuradha Chugh-Payable	52,136	
69	Medical Claims (Payable)	47,517	
70	Payable-Annual Membership Fee to Faculties	2,63,056	
71	Payable-ATAL-FDP-USICT-ANURADHA CHUG	46,671	
72	Payable-Dr.Gaurav Pandery	5,51,845	
73	Payable to Agilent Technologies	3,31,765	
74	Payable to Dynamic Pest & Rodent Control	1,04,532	
75	Payable to Ginger Science Pvt. Ltd.	4,90,542	
76	Payable to JB Decore Pvt. Ltd.	32,88,900	
77	Payable_University Fellowship	1,56,51,268	
78	Payable to Telecommunication Consultants India LTD	30	
79	Payable- Exam_Other Examination Expenses	-55,613	
80	Payable-Sumangla Software & Services	15,390	
81	BSES-Payable	-	
82	Payable to GPF Trust	1,58,49,120	
83	Payable - Employer Contribution_Nitin Malik	39,75,607	-
	Total	58,70,78,608	17,28,30,369

Annexure - 21

Withheld Amount

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
A	**Withheld Amount From Institutes**		
1	Withheld-BKIET	6,30,000	6,30,000
2	Withheld-KIHEAT	6,30,000	6,30,000
3	Withheld-SHDCHE	6,28,500	6,28,500
	Total A	18,88,500	18,88,500
B	**Withheld Amount From Others**		
1	Withheld Amount-Archigroup	7,14,130	7,14,130
2	Withheld -B& R	44,09,521	44,09,521
3	Withheld Amount-EIL	3,50,000	3,50,000
4	Withheld Amount-EPIL	3,73,468	3,73,468
5	Withheld Amount-Johnson Lift	3,30,000	3,30,000
6	Withheld Amount -Voltas Ltd	21,61,200	21,61,200
7	Recovery of FLR EPIL	4,400	4,400
8	Withheld Amount-Cummins Sales and Service Pvt Ltd	25,000	25,000
9	Withheld Amount- Ions Hydra	56,427	56,427
10	Withheld Amount- M/s Prateek Construction	2,74,072	2,74,072
11	Withheld Amount- Ramesh Chandra Roy & Associates	14,160	14,160
12	WITH HELD AMT._HST ENTERPRISES	26,919	26,919
13	Withheld Cinesonic Audio Visual Pvt. Ltd	9,20,608	8,20,608
14	Withheld for Defalts EPIL	7,00,000	7,00,000
15	Withheld for EOT Pending EPIL	2,69,82,700	2,69,82,700
16	Withheld for Water Proofing EPIL	54,190	54,190
17	Withheld-Green O Care Solutions Pvt Ltd	21,114	21,114
18	Withheld-M/s I P Pasricha & Co	22,420	20,650
19	Withheld- M/s Trinity Signs	-	1,00,000
20	Withheld-Premanand Canteen Contractors	6,24,993	1,60,831
21	Withheld -Rebnaissance Aqua Sports Pvt. Ltd	10,000	10,000
22	Withheld-Silicom Electroncis Pvt. Ltd.	-	11,610
23	Withheld - Pawan Kumar Vashishtha	15,000	15,000
24	Withheld_for Mile Stone- Swadeshi Civil Infrstruct	-	31,22,788
25	WITHHELD-ARC Enterprises	-	-
26	With Held EOT- M/s. Acanthus Interior	-	-
27	Withheld -M/s AV Media Solutions	-	-
28	Withheld Amount_Salasar Enterprises	-	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

29	Witheld-Samsoft Solutions	78,246	2,19,893
30	Withheld- M/s T.S. Informatics Pvt Ltd	-	-
31	Withheld-Innovative Solution	10,450	-
32	Withheld-M/s Aastha Contracts India Pvt Ltd (AAUCA0188J)	31,23,021	-
33	Withheld-M/s Labotek Technologies Pvt Ltd	26,79,284	-
34	Withheld- M/s Primasonic Spectrum Pvt. Ltd.	50,000	-
35	Withheld-M/s Refair Technical Services	20,000	-
36	Withheld-M/s Naresh Kumar Gupta & Co. Pvt Ltd	30,17,291	-
37	Withheld Amount Facility Com-M/s. Imanullah & Co.	50,000	50,000
38	WITHHELD_AGAINST_GST_ANUBHA KAUSHIK(30752)	81,000	
	Total B	4,71,99,614	4,10,28,681
	Total (A+B)	4,90,88,114	4,29,17,181

Annexure - 22

Payable to Institutes

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	50% Payable to Institue(Withdrawal)	3,38,000	3,38,000
2	Payable to Institute (All)	5,88,17,345	6,00,49,610
3	Payable to Institutes Shifted From TIHE 16-17	28,80,000	28,80,000
4	Payable to Institutes Students Shifted From_SCS	5,90,000	5,90,000
5	Payable_VMMC Against Vacant Seats	6,00,000	6,00,000
	Total	6,32,25,345	6,44,57,610

Annexure - 23

Admission Fees and Other Current Liabilities

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
Debit balance of Admission Fees and Other Current Liabilities			
1	Excess Fee_Counselling	49,01,133	49,01,133
2	Admission Fee-B.Sc(N) Post Basic 2022-23 Online	40,000	40,000
3	Admission Fees-LLB- 2022-23-Offline	3,000	3,000
4	ADMISSION FEES-BPT/BPO/BASLP/BSC MLT-OFFLINE-23-24	20,000	20,000
5	Admission Fee Paramedical 2023-24 Online	4,60,000	4,60,000
6	ADMISSION FEES-MA ENGLISH-2023-24 OFFLINE	3,84,000	
7	Admission Fees-MPT-2023-24-OFFLINE	85,000	
8	Admission Fees-Ph.D-2023-24 OFFLINE	57,000	
9	Admission Fee B.Tech 2023-24 Online	60,000	
11	Remaining (Academic Fee)	1,39,500	
	Total	61,49,633	54,24,133
Others			
1	Admission Fee (Counselling) 2017-18	15,600	15,600
2	Admission Fee (Counselling) 2019-20	14,71,000	14,71,000
3	Admission Fee (Counselling) 2020-21	8,23,250	8,23,250
4	Admission Fee Counselling 2021-22	68,36,000	68,36,000
5	Admission Fee (Counselling) 2022-23	43,54,001	43,54,001
6	Admission Fee Counselling 2023-24	63,32,000	1,10,37,000
7	Admission Fee Counselling 2024-25	9,83,98,628	-
8	Fund Received for Conducting Exam	49,43,610	11,93,908
9	Misc. RTGS-Liabilities	2,95,00,965	1,78,45,673
10	Previous Running Batches_University Share Institute	38,83,740	27,44,000
11	Excess Fee_Counselling	33,71,426	33,71,426
12	Workshop Participation Fee	48,691	48,691
13	Institute of Vocational Studies	-	-
14	IDEAL INSTITUTE OF MANAGEMENT OF TECHNOLOGY	1,98,450	
	Total	16,01,77,361	4,97,40,549

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 23.1

Sundry Liabilities-Uncleared TA/Cheque

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Uncleared Cheques/ DD	37,642	25,68,082
2	Uncleared Transfer Advices	25,26,308	58,54,334
3	Uncleared Dummy Liabilities_Indian Bank	4,251	4,251
	Total	**25,68,201**	**84,26,667**

Annexure - 24

All Other Liabilities

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
A) Debit balance of All Other Liabilities			
1	Grand Allumni Meet	-	1,26,613
2	Mess Charges (Girls Hostel-EDC)	4,50,377	-
	Total	**4,50,377**	**1,26,613**
B) Others balance of All Other Liabilities			
1	Hostel Welfare Fund (Boys Hostel-EDC)	16,92,217	8,41,533
2	Hostel Welfare Fund (Girls Hostel-EDC)	8,05,245	4,00,000
3	Mess Charges (Boys Hostel-EDC	1,71,94,732	71,44,517
4	Mess Charges (Girls Hostel-EDC)	-	7,67,975
5	Payable- Exam_Conduct Expenses	18,92,648	4,55,975
6	Payable-Exam_Evaluation & Secrecy Expenses	-	86,13,153
7	CSR From Indian Bank	15,00,000	15,00,000
8	CSR-IMCL(APOLLO)-OUTREACH ACTIVITIES	5,180	-
9	NCW-NRI LEGAL AWARENESS TRAINING PROG-DR. M SAKTHIV	4,62,471	7,08,750
10	Grand Allumni Meet	5,03,387	-
11	CPF Employer Contribution - Anubha Kaushik	32,00,161	-
12	ICAIPIE-2024	3,61,800	-
13	Project-Misc. Amt.	35,00,883	-
	Total	**3,11,18,724**	**2,04,31,903**

Annexure - 25

Corpus Fund Investment

S. No.	Particulars		Balance as on 31st March 2024 (In Rs.)
1 (i)	**Corpus Fund Investment (PSB-A/c 05651400090020)**		
	Opening balances		-
	Add: Invested during the year	50,00,00,000	-
	Add: Prior period adjustments		-
	Less: Matured during the year		-
	Sub-Total	**50,00,00,000**	-
(ii)	**Corpus Fund Investment (PSB-A/c 05651400085796)**		
	Opening balances	53,16,08,479	53,16,08,479
	Add: Invested during the year		-
	Add: Prior period adjustments		-
	Less: Matured during the year	53,16,08,479	-
	Sub-Total	-	**53,16,08,479**
(iii)	**Corpus Fund Investment (PSB-A/c 05651400085797)**		
	Opening balances	60,00,00,000	60,00,00,000
	Add: Invested during the year		-
	Add: Prior period adjustments		-
	Less: Matured during the year	60,00,00,000	-
	Sub-Total	-	**60,00,00,000**

I.P. PASRICHA & CO. CA NEW DELHI CHARTERED ACCOUNTANTS

(iii)	Corpus Fund Investment (PSB-A/c 05651400090021)		
	Opening balances	-	-
	Add: Invested during the year	78,40,33,682	-
	Add: Prior period adjustments		-
	Less: Matured during the year	-	-
	Sub-Total	78,40,33,682	-
	Sub- Total(A)	1,28,40,33,682	1,13,16,08,479
2	SURAJMAL VIHAR BUILDING BUILDING FUND INVESTMENT (CORPUS)		
	Opening balances		-
	Add: Invested during the year		-
	Add: Prior period adjustments		-
	Less: Matured during the year		-
	Sub-Total (B)	-	-
	Total (A+B)	1,28,40,33,682	1,13,16,08,479

Annexure - 26

Sundry Debtor

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
I)	Credit Balance of Debtors		
1	Licence Fee_Amul	-	11,484
2	License Fee_Singhal Publication	-	11,487
3	LICENSE FEE_MOTHER DAIRY	-	2,30,939
4	GST_Actioon for Autism National Centre for Autism	24,300	-
5	GST_St. Lawrence College of Higher Education	31,050	-
	Total	55,350	2,53,910
II)			
	A) Debts Outstanding for a period of more than 6 months		
1	License Fee_Aachman Hospitality	-	14,160
2	NBCC (INDIA) LIMITED	-	5,40,000
3	Licence Fee-Premanand Canteen (East Campus)	1,49,466	
4	Licence Fee-Premanand Canteen	1,19,563	
5	License Fee_Yesha Makeovers Delhi	5,310	
	Total (A)	2,74,339	5,54,160
	B) Others Balance of Debtors		
	Debtor GST on Affiliation Fees		
1	GST_Ashtavakra Institute of Rehabiliation Sci & Rec	-	1,21,500
2	GST_BCIHMCT	-	31,050
3	GST_BCIIT	-	48,600
4	GST_BCIP	-	72,900
5	GST_BCIPS	-	79,650
6	GST_Bhagwan Parshuram Institute of Technology	-	2,28,150
7	GST_Bharati Vidyapeeth College of Engineering	3,18,600	-
8	GST_BM Institute of Engineering & Technology	-	71,550
9	GST_Comm-IT Career Academy	28,620	-
10	GST_CPJCHSSL	-	2,70,000
11	GST_Delhi Institute of Rural Development, Holambi	18,720	48,600
12	GST_Delhi Institute of Rural Development, Nangli	-	1,28,250
13	GST_Delhi School of Professional Studies & Research	-	1,24,200
14	GST_Delhi Teachers Training College	-	31,050
15	GST_Delhi Technical Campus	2,12,220	1,64,700
16	GST_Fairfield Institute of Management & Technology	-	6,09,660
17	GST_Gitarattan Institute of Advanced Studies	36,720	31,050
18	GST_Gitarattan International Business School	-	2,17,350
19	GST_Greater Noida Institute of Technology	-	56,700
20	GST_Guru Tegh Bahadur, 4th Cent Engg. College	1,51,200	2,22,750

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

21	GST_Guru Tegh Bahadur Institute of Technology	2,40,840	1,90,350
22	GST_Holy Family Hospital	-	48,600
23	GST_Ideal Institute of Management & Technology	-	1,17,450
24	GST_IILM Institute for Higher Education	2,700	2,700
25	GST_Impact Paramedical & Health Institute	2,83,500	2,83,500
26	GST_Institute for Integrated Learning in Management	2,700	2,700
27	GST_Institute of Innovation in Tech & Mgmt	-	1,86,300
28	GST_ISIC Institute of Rehabilitation Sciences	2,18,700	2,18,700
29	GST_Jagannath International Management School, VK	-	1,59,300
30	GST_Jagannath International Management School_Kalka	-	-
31	GST_JIMS Engineering Management Technical Campus	-	-
32	GST_Kalka Institute for Research & Advanced Studies	9,990	-
33	GST_Kamal Institute of Higher Education & Advance	-	1,59,300
34	GST_Kasturi Ram College of Higher Education	-	1,68,750
35	GST_KCC Institute of Legal & Higher Education	-	3,99,600
36	GST_Lakshmi Bai Batra College of Nursing	-	24,300
37	GST_Leelawati Munshi College of Education, BVB	31,050	31,050
38	GST_Lingaya Lalita Devi Institute of Mgmt & Science	-	1,66,050
39	GST_Maharaja Agrasen College of Nursing	13,500	13,500
40	GST_Maharaja Agrasen Institute of Technology	92,420	8,14,050
41	GST_Maharaja Surajmal Institute of Technology	-	2,02,500
42	GST_Max Super Speciality Hospital	24,300	24,300
43	GST_MBS School of Planning & Architecture	-	31,050
44	GST_Mother Teresa Institute of Management	2,700	2,700
45	GST_New Delhi Institute of Management	-	1,40,400
46	GST_Nihal Institute of Mgmt & Professinal Studies	10,12,500	10,12,500
47	GST_Orkids Foundation	2,700	2,700
48	GST_Pradeep Memorial Comprehensive College of Educa	-	31,050
49	GST_Rajiv Gandhi Cancer Institute & Research Centre	24,300	24,300
50	GST_SGTBIMIT	-	1,97,100
51	GST_Shakuntla College of Nursing	27,000	27,000
52	GST_Shri Balwant Institute of Technology	-	94,500
53	GST_Sirifort Institute of Management Studies	16,200	3,90,150
54	GST_Sri Ram Institute of Teacher Education	-	31,050
55	GST_St. Lawrence College of Higher Education	-	31,050
56	GST_St. Stephens Hospital	-	24,300
57	GST_Tecnia Institute of Advanced Studies	-	3,40,200
58	GST_Tecnia Institute of Teacher Education	5,400	5,400
59	GST_TLM Institute of Paramedical Sciences	-	54,000
60	GST_Trinity Institute of Innovation in Professional	-	1,66,050
61	GST_V D Institute of Technology	-	24,300
62	GST_Vision Institute Of Advanced Studies	5,400	5,400
63	GST_Delhi Metropolitan Education	2,47,860	
64	GST_Institute of Vocational Studies	36,720	
65	GST_Vivekananda Institute of Professional Studies	8,32,620	
		38,99,180	**84,05,910**

Debtor for License fee

1	License Fee_Indian Bank	3,47,335	3,47,335
2	License Fee_Aachman Hospitality	28,320	-
3	License Fee_Saffron Infotech Services (Kiosk)	-	47,200
4	License Fee_Yesha Makeovers Delhi	-	5,310
5	Licence Fee-Premanand Canteen (East Campus)	1,49,466	
6	Licence Fee-Premanand Canteen	3,36,596	
		8,61,717	**3,99,845**

Debtors (Other)

1	Ministry of Ayush, Govt of India	10,00,000	10,00,000
2	INDIAN RENEWABLE ENERGY DEVELOPMENT AGENCY LIMTED	5,90,000	5,90,000
3	Punjab National Bank	1,00,000	1,00,000
4	PUNJAB & SIND BANK	1,18,000	1,18,000
5	Quality Council of India	2,32,000	2,32,000
6	Synokem Pharmaceuticals Ltd	3,00,000	3,00,000
7	Premanand Canteen Contractors	-	5,92,739

I.P. KASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

8	Delhi Metro Rail Corporation	4,24,800	
9	Joint Controlloer of Patents & Designs	12,000	
10	M/S GCB Paper Clips PVT Ltd	16,85,797	
11	National Institute of Disaster Management (NIDM)	41,27,640	
12	National Mission for Clean Ganga	53,700	
13	National Skill Development Corporation	3,18,600	
14	NBCC (INDIA) LIMITED	5,40,000	
		95,02,537	29,32,739
	TOTAL(B)	1,42,63,434	1,17,38,494

Annexure - 27

Others Investments

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	**NON-CORPUS FUND INVESTMENT**		
	Opening balances	1,42,00,00,000	1,62,81,00,000
	Add: Invested during the year	1,85,00,00,000	1,22,00,00,000
	Add: Amount attributable due to Expenditure incurred for Surajmal Vihar Building Fund (Corpus)		-
	Less: Matured during the year	1,42,00,00,000	1,42,81,00,000
	Total (1)	1,85,00,00,000	1,42,00,00,000
2	**Other INVESTMENT**		
	IPU-INNOVATION AND INCUBATION FOUNDATION	10,00,000	50,00,000
	Promoter's Share/Capital Share - Atal	5,00,000	5,00,000
	Total (2)	15,00,000	55,00,000

Annexure-27(B) Break-up of Non-Corpus Fund Investments & Others

(i)	Non-Corpus Fund Investments	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
a) Designated / Earmarked / Endowment Funds			
1	Surajmal Vihar Building Fund (Own Sources)	-	-1,22,231
2	Student Welfare Fund	6,48,64,000	6,21,13,490
3	Research and Consultancy Fund	2,06,77,974	1,89,98,514
4	Hostel Fund	1,09,98,664	88,47,832
5	Endowment Fund	38,52,868	16,59,876
6	Pension Fund	-	-
7	Earmarked Fund	4,56,300	-
8	Allumini Association Fund	3,09,28,118	2,29,71,293
9	Innovation and Incubation Fund	1,46,04,742	-
10	Development and Infrastructure Fund	3,42,54,791	-
	Sub-Total (i)	18,06,37,457	11,44,68,774
b) Other than Designated / Earmarked / Endowment Funds			
1	Others	1,66,93,62,543	1,30,55,31,226
	Total (i)	1,85,00,00,000	1,42,00,00,000
(ii)	Others		
1	IPU-INNOVATION AND INCUBATION FOUNDATION	10,00,000	50,00,000
2	Promoter's Share/Capital Share - Atal	5,00,000	5,00,000
	Sub-Total (ii)	15,00,000	55,00,000
	Total (i & ii)	18,21,37,457	11,99,68,774

Annexure - 28

Sweep in FDR's

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Sweep FDR-7520943624	69,58,07,821	1,19,80,00,000
2	Sweep FDR -7542863380	-	1,24,00,000
3	Sweep in FDR A/c 7554865340	-	82,00,000
4	Sweep in FDR A/c 7559714226	-	5,00,17,690
5	Sweep in FDR A/c No 7749518363	-	4,08,00,000

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

6	Sweep-in-FDR (P&G)- A/c No 7273324467	-	1,44,73,808
7	Sweep in FDR (P&G) No. 7514986066	-	32,39,14,225
8	Sweep in FDR (P&G) No. 7669262309	-	1,00,000
9	Sweep in FDR (P&G) No. 7680409290	-	3,00,000
10	Sweep in FDR (P&G) No. 7685219375	-	1,78,00,000
11	Sweep in FDR (P&G) No. 7715544847	-	16,00,000
12	Sweep-in FDR A/c-7789761207	3,04,00,000	-
13	Sweep-in FDR A/c-7799114292	1,03,00,000	-
14	Sweep-in FDR A/c-7802941447	1,75,00,000	-
15	Sweep-in FDR A/c-7809413136	10,79,00,000	-
16	Sweep-in FDR A/c-7814807872	20,00,000	-
17	Sweep-in FDR A/c-7819761885	1,15,79,00,000	-
18	Sweep-in- FDR (P&G)-7514986066	1,68,28,692	-
19	Sweep-in FDR-Hostel- A/c-7903045163	1,99,75,000	
20	Sweep-in FDR (Hostel)-A/c 7903045902	13,50,000	
21	Sweep-in FDR (Hostel)-A/c 7942548445	1,00,000	
22	Sweep-in FDR (Hostel)-A/c 7942548456	25,000	
23	Sweep-in FDR (Hostel)-A/c 7997579025	1,75,000	
24	Sweep-in FDR (Hostel)-A/c 7998311748	50,000	
25	Sweep-in FDR (Hostel)-A/c 8001323692	50,000	
	Total	2,06,03,61,513	1,66,76,05,723

Annexure - 29

Bank Balance

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
I)	**Saving Bank**		
1	BOM-60423813179 (PFMS-Code-1817)	-	-
2	CANARA BANK-CAN-110103831494	-	-
3	IB (Girls Hostel -I)-6170965812	23,76,746	19,35,696
4	IB- 7257128031 (Pension & Gratuity)	-4,37,697	-1,48,583
5	IB- Boys Hostel-I- 6051398916	24,35,005	20,80,615
6	IB- Boys Hostel-II-6196612915	32,45,209	26,64,807
7	IB- Girls Hostel - 6051410797	26,11,749	21,66,715
8	IB-7063826035	-	-
9	IB-7063834217	-	-
10	IB-7225356906 (AICTE-IDEA Lab Project)	40,51,524	45,21,402
11	IB-7254816268 (NSS,GGSIPU)	51,882	50,480
12	IB-CA-7180510616-CET-I -2022 (Prof. C .S Rai)	-	-
13	ICICI SB A/C No.-343401001074 (USHSS)	4,57,539	4,44,102
14	ICICI-343401001152 (BRD Scheme)	-	-1,83,904
15	Indian Bank - 6002454585	-	-
16	Indian Bank - 7144184391	139	444
17	Indian Bank 890732541	3,98,902	4,15,068
18	Indian Bank 927862927	-29,62,67,291	-10,79,14,058
19	Indian Bank- 946804199	-71,39,493	-4,20,76,154
20	Indian Bank- ICAL-6102834110	2,888	2,888
21	Indian Bank-7493890272 (CET-2023) Prof CS RAi	-	6,97,434
22	Indian Bank-927860555	64,47,507	27,23,659
23	Indian Bank-945604555	6,40,909	48,646
24	Indian Bank-946803683	77,03,849	55,566
25	Indian Bank-965433641	21,54,236	21,54,177
26	PSB (Boys Hostel)- 15364	3	3
27	SBI-40193291589	-	-
28	SBI-41625704060 (PFMS-9230)-NSS	-	-
29	UBI-536402010013134-(PFMS-1819)	356	-
30	IB-8000509199 (CET-2025)	56,75,500	-
31	IB-7937854233-PFMS	87	-
	Total (A)	-26,55,90,451	-13,03,60,997

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

II)	**Current Account**		
1	IB-C/A- 7188346422 (Controller of Examination-II)	4,85,840	4,85,840
2	IB-C/A-6867804640 (28th ICNTRM-2020)	87,399	5,87,399
3	IB-7725183309 (GGSIPU-CET-2024)	-	68,87,500
4	Indian bank (CA)-7799913578 –(GGSIPU Hostel Mess-EDC)	2,23,276	
5	Indian bank (CA)-7799914334 –(GGSIPU Hostel Welfare-EDC)	3,32,700	-
	Total (B)	11,29,215	79,60,739
	Total (A+B)	-26,44,61,236	-12,24,00,258

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 27A

Detail of Non - Corpus FDR'S

S.No.	Date of Investment	Instrument No.	Account No.	Investment With	Period of Investment	Rate of Interest/ YTM	Investment as on 31st March 2024	Investment as on 31st March 2025	Interest Accured as on 31.03.2024	Interest Accured as on 31.03.2025	Prior Period Adjustment	Interest Received during the FY 2024-25	Interest Accrued as on 31.03.2025
1	31-03-2023	-	41804177957	State Bank of India, Dwarka, Sec 11	1 Year, 11 Months	7.75%	20,00,00,000	-	1,44,06,324.00	-	42,466	1,44,48,790	-
2	03-01-2024	0317865	7688742836	Indian Bank	365 Days	7.71%	42,00,00,000	-	79,17,577	-	-	79,17,577	-
3	03-01-2024	0317866	7688750029	Indian Bank	365 Days	7.71%	40,00,00,000	-	75,40,549	-	-	75,40,549	-
4	03-01-2024	0317867	7688760989	Indian Bank	365 Days	7.71%	40,00,00,000	-	75,40,549	-	-	75,40,549	-
5	02-01-2025	310669	6261400064530	Punjab Sindh Bank	440 Days	7.88%	-	50,00,00,000	-	84,58,064	-	-	84,58,064
6	02-01-2025	310670	6261400064531	Punjab Sindh Bank	440 Days	7.88%	-	35,00,00,000	-	59,20,646	-	-	59,20,646
7	02-01-2025	310671	6261400064529	Punjab Sindh Bank	440 Days	7.88%	-	50,00,00,000	-	84,58,064	-	-	84,58,064
8	26.03.2025	571818	5778498492	Central Bank of India	1 Year	7.90%	-	50,00,00,000	-	7,51,359	-	-	7,51,359
					Average	7.80%	1,42,00,00,000	1,85,00,00,000	3,74,05,000	2,35,88,133	42,466	3,74,47,466	2,35,88,133

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 30

Medical Advances to Staff

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Medical Advance-Anil Sharma_TA	-	-
2	MEdical ADvance-Prof. Amarjeet Kaur	2,13,000	-
3	Medical Advance- Ram Kumar LA-I	20,599	-
	Total	2,33,599	-

Annexure - 31

Advances to Employees - Non Interest Bearing

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Advance-A. K. Saini, SMS	97,500	-
2	Advance - Amar Arora, Asstt. Professor	-	20,000
3	Advance-Amit Prakash, SIT	15,79,390	-
4	Advance - Anuradha Chug- Asstt. Prof. - IT	35,000	4,000
5	Advance-Anurag Jain	-	1,82,030
6	Advance-Anu Singh Lathar	3,100	3,100
7	Advance-Arif Ali Khan	-	2,90,945
8	Advance-Ashish Kumar, Asstt. Prof (USMS)	-	28,635
9	Advance-Ashish Payal, SIT	1,10,901	19,993
10	Advance-Dr. Amit Ahuja	-	3,35,513
11	Advance- Dr. Deepak Tripathi	-	9,000
12	Advance-Dr. M.Sakthivel, USLLS	-	7,26,162
13	Advance -Dr. Rajesh Kumar USBAS	-	9,000
14	Advance- Dr Ram Singh Purty	-	1,30,880
15	Advance - DR. Tuisem Shimrah	20,000	10,000
16	Advance-Kamal Kishor (Section Officer)	-	2,001
17	Advance-Kartikeya Chandra	-	29,246
18	Advance-Ms Deekshali Anand	31,235	31,235
19	Advance-Narendra Singh (30888)	-	62,971
20	Advance Neena Sinha	2,500	2,500
21	Advance- Pankaj Aggarwal	-	16,610
22	Advance-P.Bhattacharya	-	2,74,330
23	Advance-Prabhat Mishra, Asstt. Registrar	13,364	23,958
24	Advance- Prof. (Dr) Mahesh Verma, VC	-	3,15,000
25	Advance- Queeny Pradhan, USLLS	1,13,602	1,23,589
26	Advance-Rahul Johari, Asstt. Prof. (USICT)	6,000	6,000
27	Advance-Rakesh Kumar	-	3,40,437
28	Advance Ravinder Kumar(USLLS)	-	17,000
29	Advance-Sartaj Singh Sodi, SIT	38,850	10,450
30	Advance-Sarvesh Dutt Tripathi, CMS	-	5,000
31	Advance-Sayan Chatterjee	3,99,420	3,99,420
32	Advance-Shikha Aggarwal	-	1,41,576
33	Advance- Shikha Mehmi	-	17,599
34	Advance-Shilpa Jain	67,500	94,000
35	Advance -Sh Rakesh Chandra Kesarwani -DR	-	2,26,074
36	Advance - Shubhangi Saxena, Asstt. Professor, USDI	-	1,540
37	Advance-S Sanjay Kumar	19,999	19,999
38	Advance-Sumit Dookia	-	36,600
39	Advance-Sweta Singh (USMC)	-	2,04,623
40	Advance-Udita Taneja-USMS	57,223	5,968

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

41	Advance-Varun Joshi	93,500	-
42	Advance_Gaurav Talan_Asstt. Prof_USMS	1,01,155	4,00,000
43	Advance_Prof. Arinjay Kumar Jain	-	95,674
44	Advance_Sanjay Dalal	-	10,000
45	Advance-Deepak Sharma, CMS	25,000	-
46	Advance-Deepshikha Agarwal	15,000	-
47	Advance -Dr. Kulveen Trehan, Asstt. Prof (USMC)	23,500	-
48	Advance- Dr. Ravi Butola, USAR	29,448	-
49	Advance-Dr. Yogesh Kr. Tyagi	95,000	-
50	Advance -Gagan Deep Sharma	1,20,920	-
51	Advance - Gurujit Singh	16,354	-
52	Advance-Hirdesh Gorh, Section Officer	-	-
53	Advance-Jasjeet Kaur, Section Officer	-	-
54	Advance-Kamaljit Dhiman-Em-40143	750	-
55	Advance-Kiranmay Sharma, SEM	6,95,000	-
56	Advance-Manpreet Kang	1,77,000	-
57	Advance-Nalini Ranjan, PRO	10,000	-
58	Advance-Narender Tyagi, COF	39,857	-
59	Advance - Neelima Markanday	15,000	-
60	Advance- Neeraja Lugani Sethi-USAP	83,008	-
61	Advance-Pushpendra Kr. Mishra (10728)	7,939	-
62	Advance -Rajendra Kumar(AR)	84,000	-
63	Advance- Rakesh Kumar Handa, USLLS	14,075	-
64	Advance-Ramesh Chand Sharma, Section Officer	10,665	-
65	Advance-Rinu Sharma, Asstt. Prof (USBT)	4,00,606	-
66	Advance - R.K. Mittal	20,317	-
67	Advance Ruchika Minocha	8,879	-
68	Advance- Savita Nindrajog-SO	21,750	-
69	Advance-Shivani Goswami	4,362	-
70	Advance-Tanu Dang	10,000	-
71	Advance-Udyan Ghose, SIT	11,68,200	-
72	Advance- Vijita Singh Aggarwal	1,00,000	-
73	Advance-Yogesh Kumar Bhatti	1,416	-
74	Advance _Dr Reema Monga (Em 30846)	12,000	-
75	Advance- Prof. Promila Gupta (30285)	40,000	-
	Total	60,40,285	46,82,658

Annexure - 32

Imprest to Staff

S. No.	Particulars	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2024 (in Rs.)
	A) Credit Balance of Imprest to Staff		
1	Imprest Advance-Dr. Pankaj Aggarwal (East CAmpus)	-	10,000
2	Imprest- Prashant Gaur, JE	20	20
3	Imprest Advance-Prof. Upma Gautam	-	-
	Total (A)	20	10,020
	B) Others		
1	Imprest Advance- Alok Sharma	5,000	4,000
2	Imprest Advance-Anjana Gosain, Dean	5,000	5,000
3	Imprest Advance-Dr. Vijay Kumar , DR(GA)	-	10,000
4	Imprest Advance -Prof. N.C.Gupta-DRC	5,000	5,000
5	Imprest Advance- Shruti Aggarwal USBAS	4,751	4,751
6	Imprest Advance-Yogesh Bhati-AR (SS)	-	5,000
7	Imprest Advance _Dr S.L Bhandakar -COE-II	-	5,000
8	Imprest Coordinator NIC	5,000	5,000
9	Imprest-Deepesh Singh Bhati, JE (Elect)	-	9,982
10	Imprest - DR (Plg., RTI & Legal Cell)	-	2,000

J.P. PAGRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

11	Imprest-P.K.Upmanyu	3,000	3,000
12	Imprest-Registrar	3,000	3,000
13	Imprest-Sitaram-SO (COF Office)	10,000	10,000
14	Imprest Advance - Arvinder Kaur USICT	5,000	-
15	Imprest Advance-Dr. Durgesh Tripathi	5,000	-
16	Imprest Advance Pankaj Agarwal, (East Campus)	-	-
17	Imprest Advance-Prof.A.K.Narula, DIR(CEPS)	-	-
18	Imprest Advance-Prof. Manpreet Kaur Kang(Medical)	-	-
19	Imprest Advance -Prof Meenu Kapoor-Dean USBT	5,000	-
20	Imprest Advance-Prof. Vivek Sachdeva, USHSS	-	-
21	Imprest Advance-Roop Singh	-	-
22	Imprest Advance-Varun Joshi, Dean	-	-
23	Imprest- Dr. Udyan Ghosh	5,000	-
24	Imprest-Prabhat Mishra, AR, GA	10,000	-
25	Imprest-Queeny Pradhan, USLA	-	-
26	Imprest- Tapan Sarkar, USCT	5,000	-
27	Imprest-Anindya Dutta, Dean USBAS	5,000	-
	Total (B)	80,751	71,733

Annexure - 33

LTC Advance to Staff

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	LTC Advance- Amit Thakur, AR(20121)	-	38,930
2	LTC Advance - Beer Singh, GA	-	36,108
3	LTC Advance-Dr. Tuisem Shimrah, (USEM)(30772)	-	22,990
4	LTC Advance- Rajesh Kumar(TA)	-	32,580
5	LTC Advance-U.K.Mandal	-	34,000
6	LTC Advance - Yogender Singh (Asst.)	-	37,395
7	LTC Advance- Dr. Sumit Dookia, 30708	45,904	-
8	LTC Advance- Dr. V.P. Vishwakarma, Asso. Prof	-89,262	-
9	LTC Advance - Prof. Sanjay Dhingra, Prof. USMS	92,325	-
10	LTC ADVANCE - PROF. V.P. VISHWAKARMA, USICT, 30750	89,262	-
11	LTC- Advance-Sarwan Kumar_MTS	10,500	-
12	Ltc Advane _Mahesh Chand (30875), Asst. Prof. USAR	1,23,712	-
13	LTC Advance-Sh. Mukesh Kumar (MTS)	29,500	-
	Total	3,01,941	2,02,003

Annexure - 34

Receivables

S. No.	Particulars	Balance as on 31st March 2025 (in Rs.)	Balance as on 31st March 2024 (in Rs.)
	A) Receivable From Indian Bank		
1	Annual Fee 2016-17_Receivable From Indian Bank	19,01,610	19,01,610
2	Receivable From Indian Bank	30,394	30,377
3	Receivable -Indian Bank - (NR FDR)	65,976	-
4	Receivable-Indian Bank Charges	436	-
	Sub-Total	19,98,416	19,31,987

B) TDS Receivables

Tax collected at Source

1	Receivable-TCS- Force Motors LTD	17,463	17,463
2	Receivable TCS-Godrej & Boyce	472	472
3	Receivable-TCS- Income Tax (BSES Rajdhani)	40,405	40,405
4	Receivable-TCS-Maruti Suzuki I Ltd	28	28
5	Receivable TCS- SML Isuzu Ltd.	24,267	24,267
		82,635	82,635

T.P. PASRICHA & CO. CHARTERED ACCOUNTANTS DELHI

TDS Receivable (2021-22)

1	TDS Recoverable (FY 2021-22)	6,02,213	6,02,213
		6,02,213	**6,02,213**

TDS Receivable (2022-23)

1	TAX Collected At Source (2022-23)	42,377	42,377
2	TDS on Cash Withdrawal (194N) (2022-23)	84,137	84,137
3	TDS on Interest (SBI Sweep FDR) 2022-23	7,93,272	7,93,272
4	TDS on Interest (Sweep FDR) 2022-23	58,66,445	58,66,445
5	TDS Receivable (FY 2022-23)	1,27,85,352	97,44,932
		1,95,71,583	**1,65,31,163**

TDS Receivable (2023-24)

1	TDS on Cash Withdrawal (2023-24)	79,589	79,589
2	TDS on Interest (2023-24)	1,26,96,703	1,26,96,703
3	TDS on Interest (2023-24) SBI	15,97,444	15,97,444
4	TDS Receivables-2023-24 (Others)	-	4,28,682
5	TDS on Interest (Sweep FDR) 2023-24_Indian Bank	12,33,729	12,33,729
6	TDS on Interest (Corpus Fund) 2023-24	-	-
7	TDS Receivables -2023-24 (Others)	4,28,682	-
		1,60,36,147	**1,60,36,147**

TDS Receivable (2024-25)

1	TDS on Interest (FY 2024-25)	2,05,21,493	-
2	TDS on Interest (Sweep FDR) 2024-25 - Indian Bank	3,885	-
3	TDS Receivables From Income Tax (24-25)	15	-
4	TDS_on Rent (Indian Bank)	1,61,748	-
		2,06,87,141	**-**

TDS Recivable(Others)

1	Income Tax Refund Receivable Assessment_2012-13	1,12,33,890	1,12,33,890
2	TDS on Interest	4,00,26,309	4,00,26,309
3	TDS on Interest (Corpus Fund)	1,81,71,066	1,14,62,772
4	TDS on Sponsership	13,915	13,915
5	TDS Recoverable	51,01,673	49,04,437
6	TDS Recoverable (Previous)	1,18,671	1,18,671
7	TDS_Recoverable From Professional Experts	1,75,932	-
8	TDS_Recoverable From Vendors	43,250	-
9	TDS-Receivable-UBI	-	
10	Receivable -Pooja Enterprises	136	
11	TDS_Recoverable From Employee	2,69,142	
		7,51,53,984	**6,77,59,994**
	Sub-Total	**13,21,33,703**	**10,10,12,152**

C) Others

1	Grant-UGC-Estt. of Computer Centre-Receivable	96,720	96,720
2	Grant -UGC-Unassigned- Receivable	88,408	88,408
3	GST Recoverable	25,200	25,200
4	Receivablce-MHRD 6th PC	-	6,49,14,392
5	Receivable-.365 Medicals	100	100
6	Receivable-AICTE-Seminar Grant(SMS)	62,500	62,500
7	Receivable-Ayushman Hospital & Health Services	-	12,009
8	Receivable-Balaji Traders	12,083	12,083
9	Receivable-Brdge People Empowering Research	8,160	8,160
10	Receivable Delhi-Govt (GIA Surajmal Vihar Projec)	-	1,04,56,439

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

11	Receivable From Nimisha Sharma	5,314	5,314
12	Receivable From UGC	3,01,247	3,01,247
13	Receivable- LG Camicals	68	68
14	Receivable- M/s. Entuple Technology Pvt. Ltd.	41,960	41,960
15	Receivable -M/s Mishra Construction Co	2,000	2,000
16	Receivable-M/s Silicon Electronics PVT LTD	4,004	4,004
17	Receivable Pannu Car Rental Pvt. Ltd.	77	77
18	Receivable-Prof. Anubha Kaushik, USEM	-	4,261
19	Receivable-PWD (Civil)	5,90,913	5,90,913
20	Receivables-Delhi Govt-6th PC	-	1,62,28,598
21	Receivable -Shivam Enterprises	200	200
22	Receivables_Grant_UGC_Any One Time Given Basis	13,05,266	13,05,266
23	Receivable TDS 2% From M/s. Eagle Hunter Solution	1,02,625	1,02,625
24	Receivable-TDS-BSES Yamuna Pawer	32,795	32,795
25	Receivable-TDS-Max Healthcare Institute	15,000	15,000
26	Receivable-USR Solutions	-	332
27	Receivable _KTC India PVT Ltd	3,000	3,000
28	Receivable_Sunil Kumar_MTS (50071)	55,346	79,346
29	Recevable- Bhavish Print Solution Ltd	1,711	1,711
30	RECEVABLE_DR. DURGESH TRIPATHI_ICSSR_WORKSHOP	13,000	13,000
31	Receviable - Chief Electoral Office Delhi	2,12,520	2,12,520
32	Receviable From Dir. of Vigiliance, GNCTD (BPJOSHI)	6,000	6,000
33	RECEVIABLE HEAD OF AICTE -USMS	1,60,000	1,60,000
34	Recoverable From B & R Co.	33,904	33,904
35	Recovery-Terminal Benefits Sh Pawan Kr Vashistha TA	3,83,889	3,83,889
36	Short & Excess	5,798	5,798
37	TDS Receivable - Salasar Enterprises	100	100
38	TDS Salary Receivable	1,18,824	1,91,751
39	Receivable -CPF	-	-
40	Receivable-Delhi-Govt (GIA Surajmal Vihar Project)	1,04,56,439	-
41	Receivable-Dr. Priyanka Kumari, CEDM	4,590	-
42	Receivable From- National Institute of Disaster Mgt	2,19,781	-
43	Receivable From Prof. (Dr.) Mahesh Verma, VC_NPS	-	-
44	Receivable-Grant DST-WOS-A-Dr.Pooja Seth(Recurring)	798	-
45	Receivable(ICSSR-CBP)Dr.Durgesh Tripathi	1,00,099	-
46	Receivable-Jitendra Metho	-	-
47	Receivable Kamal Kishore S.O. 20566	-	-
48	Receivable- M/s. Saroj Hospital, Rohini	2,453	-
49	Recoverable From M/s Premanand Canteen Contractor	-	-
50	Receivable-NSS Cell	5,576	-
51	Recoverable-Mother Dairy S.Tax	2,337	-
	Sub-Total	**1,44,80,805**	**9,54,01,695**
	Total (A+B+C)	**14,86,12,925**	**19,83,45,835**

D) Credit Balance of Receivables

1	Receivable -CPF	-	1,70,49,623
2	Receivable -M/s Renaissance Aqua Sports Pvt Ltd	5,565	5,565
3	Tds2%Payable Against PAN NO. AQPPK6867N	88,000	88,000
	Total	**93,565**	**1,71,43,188**

Annexure - 35

Receivable from Institutes

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
i)	**Credit Balance of Receivable from Institutes**		
1	Receivable From -MSIP	20,000	20,000
2	Receivable From Vastu Kala Academy	1,60,000	1,60,000
	Total	**1,80,000**	**1,80,000**

I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

ii) A) Current Year

1	Receivable B.R. Sur Homeopathic Medical College	3,43,000	3,43,000
2	Receivable From Aryabhatt Institute of Technology	3,00,000	3,00,000
3	Receivable From Bhagwan Parshuram Institute of Tech	1,12,000	1,12,000
4	Receivable From B.K. Institute of Education & Tech	89,000	89,000
5	Receivable From BLSITM	39,80,000	39,80,000
6	Receivable From B.M. Institute of Engg. & Technolog	2,84,000	2,84,000
7	Receivable From BPO Safdarjang Hospital, VMMC	5,87,650	5,87,650
8	Receivable From Ch.Brahm Prakash Govt. Engg.	3,65,353	3,65,353
9	Receivable From Delhi Global Institute of Managemen	94,000	94,000
10	Receivable From Delhi Institute of Tool Engineering	1,92,000	1,92,000
11	Receivable From Delhi Metropolitan Education	-	-
12	Receivable From Delhi TEchnical Campus	11,04,000	11,04,000
13	Receivable From ESIC Dental College of Hospital	5,55,000	5,55,000
14	Receivable From ESI Hospital PGIMER	10,61,000	10,61,000
15	Receivable From G.B. Pant Engineering Colleg	11,35,990	11,35,990
16	Receivable From G.B. Pant Institute of Technology	7,96,000	7,96,000
17	Receivable From GIBS	-	67,09,150
18	Receivable From Institute of Innovation	-	-
19	Receivable From Integrated Insttute of Technology	3,06,000	3,06,000
20	Receivable From JIMS Engg.Mgnt.Technical Campus	7,56,000	7,56,000
21	Receivable From Laxmi Bai Batra College of Nursing	21,625	21,625
22	Receivable From Madhu Bala Institute of Comm & Elec	36,000	36,000
23	Receivable From Mahavir Swami Institute of Technolo	4,44,000	4,44,000
24	Receivable From MBS School of Planning and Architec	17,73,000	17,73,000
25	Receivable From National Power Training Institute	36,000	36,000
26	Receivable From PMCC	96,000	96,000
27	Receivable From Pusa Institute of Technology	6,62,500	6,62,500
28	Receivable From Rajiv Gandhi Cancer Institute	48,000	48,000
29	Receivable From Raj Kumar GoelEng. Coll	8,000	8,000
30	Receivable From RML Hospital PGIMER	24,33,500	24,33,500
31	Receivable From St. Stephen's College of Nursing	2,875	2,875
32	Receivable - NIPIED	-	-
33	Receivables-Ch. Braham Prakash Ayurved	3,61,250	3,61,250
34	Receivables-Hindu RaoHospital(MLT)	24,000	24,000
35	Receivale From Morarji Desai National Institute of	26,530	26,530
36	Receiviable From NIPCCD	25,000	25,000
37	Receviable-Anuja Jadawan-Msc (EM)	30,000	30,000
38	Receviable Mayank Mathur _MA (Eco	30,000	30,000
39	Receviable-Priyanka Aroar-Msc Em	30,000	30,000
40	Receviable-rashmi kumar rajora-M.ed	30,000	30,000
41	Receviable-Reny Daniel Msc (Em)	30,000	30,000
42	Receviable-RUPAM Yadav Mtech ECS-01816414219	30,000	30,000
43	Receviable-Shuchita Tuli Ma Eng-01421610919	30,000	30,000
44	Receviable-Varsha Mishra Msc EM	30,000	30,000
45	Recevialble Parav Sharma Btech (CSE) 02416403219	30,000	30,000
46	Recivable From Amity School of Engineering & Techno	4,24,000	4,24,000
	Total (A)	1,87,53,273	2,54,62,423

B) More than One Year

1	Receivable From -ACPS 2009-10	2,23,000	2,23,000
2	Receivable From BERI INSTITUTE	4,40,000	4,40,000
3	Receivable From -BHMC 2009-10	4,000	4,000
4	Receivable From BMJGCE	3,15,000	3,15,000
5	Receivable From Delhi College of Advanced Studies	23,55,000	23,55,000
6	Receivable From MAIT (Auburn Prog)	-	-
7	Receivable From National Centre For Disease Control	24,000	24,000

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

8	Receivable From -NDIIT	46,000	46,000
9	Receivable From TIHE	6,60,000	6,60,000
10	Receivable-Maharaja Agrasen Institute of Management	34,980	34,980
11	Rec_Institutes(Affi. Contd. Fee) Previous Years	20,00,000	20,00,000
12	Rec_Institutes(Affi. Fee/Affi. Contd. Fee) 2018-19	2,10,00,000	2,10,00,000
	Total (B)	**2,71,01,980**	**2,71,01,980**

	C) Receivable from Institutes-Settlement 2024-25		
1	Receivable-Ashtvakra IRSR_2024-25	5,47,500	-
2	Receivable-Bharatiya Vidya Bhavan-2024-25	12,32,500	-
3	Receivable-BVCOE_2024-25	64,98,000	-
4	Receivable-BVICAM_2024-25	22,88,100	-
5	Receivable-Chandraprabha Jain CHS_2024-25	36,25,000	-
6	Receivable-Delhi Metropolitan Education_2024-25	44,74,300	-
7	Receivable-DIAS_2024-25	17,40,000	-
8	Receivable-DIRD Nagli_2024-25	1,81,500	-
9	Receivable-Dr. Akhilesh Dass Gupta ITM_2024-25	89,44,650	-
10	Receivable-DSPSR_2024-25	17,22,125	-
11	Receivable-DTC_2024-25	52,92,500	-
12	Receivable-FiMT_2024-25	51,49,000	-
13	Receivable-GIAST_2024-25	3,65,000	-
14	Receivable-GIBS_2024-25	49,30,000	-
15	Receivable-GNIT GN_2024-25	13,05,000	-
16	Receivable-GRDCE_2024-25	2,19,000	-
17	Receivable-GTBEC 4th Centenary_2024-25	26,82,500	-
18	Receivable-HMRITM_2024-25	25,92,600	-
19	Receivable-Holy Family Hospital_2024-25	36,500	-
20	Receivable-Ideal Instituet of MT_2024-25	13,24,900	-
21	Receivable-IINTM_2024-25	44,32,825	-
22	Receivable-IITM_2024-25	57,44,625	-
23	Receivable-JIMS Kalkaji_2024-25	14,33,100	-
24	Receivable-JIMS Rohini_2024-25	21,48,450	-
25	Receivable-JIMS Vasant Kunj_2024-25	28,54,050	-
26	Receivable-Kalka Institute of R&AS_2024-24	6,55,000	-
27	Receivable-Kamal Institue of HEAT_2024-25	8,72,500	-
28	Receivable-KCCILHE_2024-25	50,02,500	-
29	Receivable-Leelawati Munshi CE_2024-25	3,65,000	-
30	Receivable-Lingaya's Lalita Devi IMS_2024-25	14,15,500	-
31	Receivable-MAIMS_2024-25	76,96,950	-
32	Receivable-MAIT_2024-25	1,35,65,750	-
33	Receivable-MBS SPA_2024-25	16,67,500	-
34	Receivable-MERI_2024-25	37,74,650	-
35	Receivable-MSIT_2024-25	63,32,250	-
36	Receivable-MSI_2024-25	63,94,525	-
37	Receivable-NDIM_2024-25	20,79,750	-
38	Receivable-RDIAS_2024-25	9,10,200	-
39	Receivable-Sirifort IMS_2024-25	6,52,500	-
40	Receivable-Sri Guru Tegh Bahadur IMIT_2024-25	29,37,425	-
41	Receivable-TIAS_2024-25	44,70,650	-
42	Receivable-TIIPS GN_2024-25	12,32,500	-
43	Receivable-TIPS Dwarka_2024-25	37,06,275	-
44	Receivable-VIPS_2024-25	2,17,28,700	-
45	Receivble-BPIT_2024-25	52,86,400	-
46	Receviable-Don Basco IT_2024-25	17,40,000	-
47	Reecivable-JIMSTC GN_2024-25	56,55,000	-
	TOTAL (C)	**16,99,05,250**	**-**
	Total (A+B+C)	**21,57,60,503**	**5,25,64,403**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 35.1

Receivable -Earmarked Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Receivable-Dr.Sanjay Keshari Das-UGC_USEM	84,405	-
2	Receivable-DST-WOS-A-Yugam-Shruti Aggarwal-USBAS	238	-
3	Receivable-Grant-BIRAC-2-Dr.Gaurav pandey-Covid19-USBT	99,884	-
4	Receivable-Grant-Centre of Excellence(Equipment grant)-East Campus	60,223	-
5	Receivable-Grant-CSIR-ICKSSD-GAGAN DEEP SHARMA	50,000	-
6	Receivable-Grant-GCRF Prof.N. Raghuram USBT	4,060	-
7	Receivable-Grant-MEF&CC-Dr.Sanjay K Das-USEM	2,27,104	-
8	Receivable-Grant-SERB-Dr.Sanjay Keshari Das-USEM	1,43,811	-
9	Receivable-ICSSR-NRC/Sem-Conf/2023-24-Prof.Vijita singh Aggarwal-USMS	2,116	-
10	Receivable-ICSSR-NRC--Seminar_Prof.Queen Pradhan	37,500	-
	TOTAL	**7,09,341**	**-**

Annexure - 36

Advance Against Capital Works

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Advance- DTTDC	10,00,000	10,00,000
2	Advance to PWD (Civil)	19,43,511	19,43,511
3	Advance to PWD (Upgradation & Development Work)	16,66,170	16,66,170
4	Advance -BSES Yamuna Power Ltd	-	1,10,08,761
5	**Advance to PWD against Capital Works (Surajmal Vihar)**		
	- Surajmal Vihar (Corpus)	6,51,94,506	7,63,78,025
	Total	**6,98,04,187**	**9,19,96,467**

Annexure - 36.1

Advances for Assests/Equipment

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Advance for Narela Campus	5,76,00,000	-
	Total	**5,76,00,000**	

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 37

Advances to Institute

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
	A) Credit Balance of Advances to Institute		
1	B. M. Institute of Engineering & Technology,Sonepat	8,000	8,000
	Total	**8,000**	**8,000**

B) Other Advances to Institute

1	Advance-BCIPCE	15,000	15,000
2	Advance- DAVP	38,142	38,142
3	Advance_ESIC Dental & PGIMER	1,11,000	1,11,000
4	Advance_Dr. RML Hospital (PGIMER)	2,47,847	2,47,847
	Total	**4,11,989**	**4,11,989**

Annexure - 38

Advances to Others

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Advace to India Government Mint	5,55,076	5,55,076
2	Advance-Centre For Monitoring Indian Eco. Pvt. Ltd	-	-
3	Advance-Consortium of National Law Universities	6,84,400	6,84,400
4	Advance-Dr. Ambedkar International Centre	-	33,040
5	Advance -EdCIL (India) Limited	-	-
6	Advance for Insurance of Vehicle-United India Ins.	-	-
7	Advance-IIM Bangalore-IIMB-CAT-2022	-	1,94,936
8	Advance-India Government Mint, Hyderabd	1,30,811	1,30,811
9	Advance-National Informatics Centre Services Inc.	47,068	47,068
10	Advance-NIMCET-2022 NIT JAMSHEDPUR	-	5,00,000
11	Advance - Pay & Accounts Officer, Ministry of I & B	2,500	2,500
12	Advance Rail Tel Corporation of India Ltd	6,64,123	6,64,123
13	Advance-Secretary NDMC	24,12,593	24,12,593
14	Advance - State Appropriate Authority PC&PNDT, GNCT	-	40,000
15	Advance-UGC	-	88,511
16	Advance-United India Insurance Company Ltd.	71,206	
17	Advance-Zynah	5,40,000	5,40,000
18	Advance_Daljit Singh_Sole Arbitrator_UWD	55,000	55,000
19	Advance_NICSI	1,29,275	1,29,275
20	Advance -MMTC Limited	-	-
21	Advance-Sai Shreeja Cars Pvt. Ltd.	-	-
22	Advance-IIMC CAT-2024	3,06,800	
23	Advance-Spring Entertainment	28,61,500	
	Total	**84,60,352**	**60,77,333**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 39

Security Deposit

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March 2024 (In Rs.)
1	Deposit with FDR	24,000	24,000
2	Secuirty Deposit -Dy. Conservator Forest West	2,000	2,000
3	Security Deposit- Akash Khandelwal	1,100	1,100
4	Security Deposit- Bar Council of India	11,00,000	1,00,000
5	Security Deposit- Coffee Day Global Limited	25,000	25,000
6	Security Deposit- Court of Law	96,243	96,243
7	Security Deposit- DCDRF	96,000	96,000
8	Security Deposit-DSCDRC	2,84,200	2,84,200
9	Security Deposit-FDR-President, District Consumer (A/c 7740893841)	58,002	54,595
10	Security Deposit- IGL	10,43,761	10,43,761
11	Security Deposit- Milan Vihar Society	5,000	5,000
12	Security Deposit - NCDRC	28,500	28,500
13	Security Deposit Registrar, DSCDRC- A/c 6197878500	51,658	48,623
14	Security Deposit-Registrar, DSCDRC-A/c 6226046854	46,902	44,147
15	Security Deposit Registrar, DSCDRC- A/c 6242855550	45,294	43,338
16	Security Deposit Registrar, DSCDRC- A/c 6270252445	57,197	53,999
17	Security Deposit Registrar, DSCDRC- A/c 6272286053	1,94,575	1,83,145
18	Security Deposit Registrar, DSCDRC- A/c 6274667161	27,676	26,050
19	Security Deposit Registrar, DSCDRC- A/c 6279379508	13,868	13,053
20	Security Deposit-Registrar, SCDRC-A/c 6255156352	71,798	64,509
21	Security Deposit-Utkarsh Aren-District Court	72,168	72,168
22	Security Deposit with Deptt of Forest & Wildlife, G	28,000	28,000
23	Security Deposit –Registrar, state Consumer dispute Redressal (A/c 7557532419)	55,162	52,780
24	Security Deposit –The Registrar State Commission-A/c 6229997499	48,194	45,363
25	Security President, State Commission Ranchi	25,000	25,000
26	Security Refundable -ELIFE Networks	2,000	2,000
27	Security-Registrar General Delhi High Court	14,42,94,038	14,42,94,038
	Total	**14,77,97,336**	**14,67,56,612**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

ANNEXURES TO SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Annexure - 40

Fees from Students

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	University Share (Current Year)	46,00,17,150	45,50,84,000
2	University Share (Subsequent Years)	1,04,69,09,236	1,04,54,20,976
3	USS Annual Fee (Current Year)	50,13,31,673	24,80,22,893
4	USS Annual Fee (Subsequent Years)	49,15,84,222	35,39,78,530
5	Weekend Annual-Fee (Subsequent Years)	1,64,75,500	1,58,72,500
6	Migration Fee_(Current Year)	-	-
7	Management Quota (Current Year)	4,84,07,800	4,18,06,000
8	MBA (Disater Management) Fee	-	-1,97,000
9	Ph.D Programme Fee	1,77,40,980	1,31,27,035
10	Remaining (Academic Fee)	-	38,87,429
	Total	**2,58,24,66,561**	**2,17,70,02,362**

Annexure - 41

Fine/Miscellaneous Fees

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Admission Cancellation Charges	96,41,500	1,07,15,000
2	Attestation Fee	17,29,370	14,84,760
3	Bonafide Certificate	50,500	-
4	CET Correction Fee	1,000	4,51,500
5	Confidential Result	5,000	1,03,000
6	Correction / Updation of Degree	14,18,500	1,96,000
7	Digital Transfer_Email	12,42,000	-
8	Duplicate Admit Card	2,56,000	1,23,700
9	Duplicate Marksheet Fee	18,43,000	37,25,500
10	Income From Other Sources	3,252	-
11	Late Fee	9,63,720	1,38,187
12	Liberary Overdue Charges	88,801	2,34,066
13	Migration Certificate Fee	14,48,330	14,81,500
14	Migration Counselling Fee	38,42,700	98,75,000
15	Ph.D Thesis	86,000	-
16	Re-Appearing Fee	1,65,56,960	4,84,79,785
17	Re-Checking Fee	24,40,400	1,74,17,256
18	Registration Fee	4,94,500	6,000
19	Supplementary Fee	22,70,400	
20	Syllabus Print	3,820	-

L.P. BASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

21	Tatkal Fee	25,04,500	-
22	Transcript Fee	70,11,300	1,46,68,000
23	Writer Arrangement_for Exam	1,34,000	92,000
24	Attestation Fee And Supplementary Fees	-	-
25	Mercy Chance Fee	-11,200	-
26	Library Overdue Charges	-	-
27	Inspection of Answer Sheet Fee	-	-
28	Misc Fee	-	-
	Total	**5,40,24,353**	**10,91,91,254**

Annexure - 42

Hostel Fees

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Hostel Fee (Boys Hostel)	1,45,75,782	77,51,000
2	Hostel Fee (Girls Hostel)	1,72,99,250	84,67,000
3	Hostel Fees-EDC-Boys Hostel	-53,44,300	46,99,500
4	Hostel Fees-EDC-Girls Hostel	-	21,15,000
	Total	**2,65,30,732**	**2,30,32,500**

Annexure - 43

Interest Earned

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Interest on FDR (Against LC)		
2	Interest on F.D.R.(Non Corpus) - Before Allocation	11,55,06,288	5,29,97,878
3	Interest on F.D.R. (Sweep Account)	17,03,01,244	16,89,46,650
4	Interest on F.D.R. (Sweep Account) Pension & Gratuity	-	2,16,47,025
	Total	**28,58,07,532**	**24,35,91,553**

Annexure - 44

Others - Income

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	INCOME FROM OVERHEAD	13,84,713	78,23,599
2	Duplicate Medical Card Fee	-	200
3	Income From Day Care Centre	1,40,000	1,32,000
4	Misc. Receipt	76,32,520	65,783
5	Penalty	3,05,800	4,07,400
6	Subscription for Journal IPU	-	800
7	Damage Charges (Auditorium)	-	39,641
8	Receipt From Rertired Pensioners	-	17,509
	Total	**94,63,033**	**84,86,933**

SHERICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 45

Fees from Affiliated Institutes

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Affiliation Application Fee	8,76,000	7,50,000
2	Affiliation Continuation Fee	2,14,45,500	5,52,27,000
3	Affiliation Processing Fee	3,03,04,000	2,28,40,000
4	Affiliation Fees	3,61,11,000	-
5	Affiliation Inspection Fee	-	-
6	Sales of Affiliation Forms	-	-
	Total	**8,87,36,500**	**7,88,17,000**

Annexure - 46

Sponsorship and Seminar Fees

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Sponsorship for Chemcord	-	
2	IPU HEALTH MELA 2023	-	8,48,000
3	Registration Fee From Seminars & Workshops	68,300	2,55,350
4	Sponsorship- IPU Health Mela,	-	62,88,471
5	Sponsorship_Anugoonj 2024	-	6,43,100
	Total	**68,300**	**80,34,921**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 47

Salaries

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Salary Teaching (Regular)	66,55,06,184	57,10,89,973
2	Salary Non-Teaching (Regular)	42,86,65,293	41,52,96,864
3	Salary Teaching (Contractual)	5,40,49,587	4,79,61,634
4	Salary Non-Teaching (Contractual)	3,31,29,505	3,14,87,938
5	Prior period Exp_7th CPC Arear	-	9,45,00,000
6	Salary (Pension)	-	-
	Total	1,18,13,50,569	1,16,03,36,409

Annexure - 48

Allowances and Bonus

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Newspaper Reimbursement to Employees	7,40,550	6,53,290
2	Telephone Internet Expense Reimbursed to Employee	17,64,063	11,11,516
3	Bonus (Non Productivity Linked)	16,07,045	16,29,941
4	Travelling Allowance (Transfer/Retirement)	2,58,433	-
	Total	43,70,091	33,94,747

Annexure - 49

Contribution to Providend Fund

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Employers Contribution to CPF (Teaching)	10,72,673	15,79,180
2	Employers Contribution to CPF (Non-Teaching)	14,05,192	20,86,233
3	Employers Contribution to NPS (Non-Teaching)	2,45,82,097	1,54,85,665
4	Employers Contribution to NPS (Teaching)	5,23,91,652	3,73,73,287
5	Expenses in Gratuity to Employees (Deputatnist)	1,83,047	6,72,407
6	General Provident Fund Employee Contribution (Deficit)	1,58,49,120	-
	Total	9,54,83,781	5,71,96,772

Annexure - 50

Contribution to Other Funds

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Pension Contribution(Deputatnist)	23,63,467	27,65,249
2	Leave Salary Contribution (Deputatnist)	-1,81,320	8,12,282
3	Employer Contribution Deputation	21,56,595	21,60,673
	Total	43,38,742	57,38,204

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 51

Staff Welfare Expenses

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Leave Encashment to Employees	33,24,610	25,13,678
2	Staff Training expenses	32,330	11,800
3	Staff Welfare Expenses	26,297	97,648
	Total	**33,83,237**	**26,23,126**

Annexure - 52

Laboratory Expenses

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	AMC & Insurance Charges for Lab Equipment	22,49,962	6,82,908
2	Lab Chemicals & Consumables	33,64,752	42,24,820
3	Repair & Maintenance of Lab Equipment	8,59,034	15,66,577
4	FRGS-Lab-Chemical / Consumables/glassware	33,47,831	28,65,564
	Total	**98,21,579**	**93,39,869**

Annexure - 53

Expenses on Seminars/Workshops

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Expense on Meeting (BOS/SRC/Experts/Prof (Schools)	9,59,295	8,99,833
2	Expense on Sem/Conf/Work/Orin/Lecture/Moot(Schools)	31,13,871	13,35,222
3	Expenses on General Meetings/ Convocation	53,44,920	1,08,36,256
4	Expenses on General Seminars/Conferences	10,39,378	3,26,828
5	Expenses on Meeting/Seminar/Workshop/Conf- General	-	-
6	Expense on Meeting/Sem/Conf/Work/(Schools)	-	-
	Total	**1,04,57,464**	**1,33,98,139**

Annexure - 54

Examination Expenses - CET

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Exam_Conduct Expenses (CET)	2,23,37,729	1,38,34,605
2	Exam_Hiring of Vehicles (CET)	4,65,408	21,212
3	Exam_Other Examination Expenses(CET)	-	35
4	Exam_Evaluation & Secracy Expenses(CET)	-	56,12,525
5	Evaluation & Secrecy Expenses (CET)	-	
6	Exam_Printing of Material(CET)	-	
	Total	**2,28,03,137**	**1,94,68,377**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 55

Examination Expense-End Term/Weekend/Suplementry

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Exam_Conduct Expenses	13,62,35,206	18,81,26,482
2	Exam_Hiring of Vehicles Expenses	33,31,734	62,13,008
3	Exam_Evaluation & Secracy Expenses	5,67,02,224	8,65,13,013
4	Exam_Printing of Material & Stationery Expenses	1,08,68,598	75,62,390
	Total	**20,71,37,762**	**28,84,14,893**

Annexure - 56

Research & Consultancy Expenses

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Contingency Grant to Ph.D. Research Scholars	7,47,090	17,52,812
2	FRGS-Contingency (Including Special Needs)	6,58,687	5,75,748
3	FRGS-Field Works	2,87,113	4,76,469
4	FRGS-Hiring Service	8,35,864	8,17,037
5	Other Research & Consultancy Expenses	1,55,000	91,593
6	Outstanding Researcher Award	5,75,000	-
7	STEER (Research Scheme)	4,21,306	-
	Total	**36,80,060**	**37,13,659**

Annexure - 57

Academic Expenses - Others

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Expenses on Training & Placement Activity (Schools)	3,22,731	1,68,912
2	Hospitality Expenses (Schools)	1,27,187	2,53,673
3	Bar Council of India Fee	14,00,000	17,15,000
4	CCGPC Expenses	8,983	10,397
5	CDMS	-	1,70,370
6	CEPS	48,84,062	37,74,775
7	CHVE Expenses	1,13,400	37,198
8	Contribution to Atal Incubation Centre (AIC)	-7,000	1,74,00,000
9	Expenditure on Viksit Bharat@2047 Cell	59,665	31,013
10	Expenses on Outreach Programme	1,01,971	-
11	Expenses on Silver Jubilee	19,89,990	87,35,150
12	Grant_Faculties for Development Including Laptop	39,94,979	85,09,792
13	Honorarium to Faculty_CDMS (Weekend)	2,30,000	1,41,500
14	Honorarium to Staff _CDMS (Weekend)	58,200	39,000
15	IPU-IPU (Expenses Seminar/conference)	12,142	24,892
16	Library Books_Subscription Expenses	-	-91,770
17	Mandatory Field Study Trips / Academic Tour	3,44,549	3,78,336
18	OIA_Promotional Activities	1,00,244	4,54,001
19	Other Academic Expenses (School)	18,38,777	9,11,948
20	Other Expenses (IPU-IPR Cell Expesnes)	36,000	-

T.P. PASRICHA & CO. CA NEW DELHI CHARTERED ACCOUNTANTS

21	Other Weekend Expenses_USMS	13,995	2,711
22	Refreshment Weekend Expenses_USMS	11,850	8,400
23	Reimbursement of Annual Membership Charges	3,00,000	1,52,788
24	Reimbursement of Publication Charges	11,09,653	7,18,090
25	Internal Complaint Committee Expenses	-	-
26	Refreshment Weekend Expenses_USICT	-	-
27	Ola_Expense on Colaboration & Other Exchange prog.	-	-
	Total	1,70,51,378	4,35,46,176

Annexure - 58

Postage & Stationery Expenses

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Postage Expenses	4,48,567	3,65,127
2	Stationary Expenses	1,04,43,243	99,94,672
	Total	1,08,91,810	1,03,59,799

Annexure - 59

Administrative Expenses - Travelling and Conveyance

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	TA/DA (Abroad)	32,20,199	27,37,332
2	TA/DA (Domestic)	4,04,695	5,82,457
3	Conveyance Expenses	4,32,665	4,04,246
	Total	40,57,559	37,24,035

Annexure - 60

Professional Charges

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Payment to Lawyer's Etc for Legal Cases	48,92,114	64,58,777
2	Professional Charges Paid to Experts	70,850	1,58,549
3	Professional Charge Other (Consultancy Work)	2,58,000	3,54,000
4	Professional Charges Paid to Outsourced Firm	3,13,03,952	2,47,68,173
5	Professional Fees - CA	29,500	41,300
	Total	3,65,54,416	3,17,80,799

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Annexure - 61

Honorarium

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Honorarium to Staff	6,92,400	4,47,562
2	Honorarium to faculty	-87,750	-
3	Honorarium to Faculty_USICT (Weekend)	7,81,000	18,27,750
4	Honorarium to Faculty_USLLS (Weekend)	17,60,000	16,74,000
5	Honorarium to Faculty_USMS (Weekend)	28,34,000	29,14,725
6	Honorarium to Staff_USICT (Weekend)	1,05,000	1,90,500
7	Honorarium to Staff_USLLS (Weekend)	78,000	78,000
8	Honorarium to Staff_USMS (Weekend)	2,17,500	1,07,500
9	Weekend Duty Payment-UIRC	62,000	33,400
	Total	64,42,150	72,73,437

Annexure - 62

Administrative Expenses - Advertisement & Publicity

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Advertisement Expenses on Academic Activities(Coun)	60,55,224	97,81,187
2	Advertisement Expenses on CET	29,69,164	45,04,535
3	Advertisement Expenses on Tender/notice	13,26,035	6,65,406
4	Advertisement Expenses on Recruitment	11,85,376	12,87,640
5	Other Advertisement & Publicity Expenses	12,81,822	10,92,019
6	Expenses on Promotional Events	1,15,173	61,99,053
7	Photography	92,276	64,900
8	Printing for Publicity	10,94,102	31,88,383
	Total	1,41,19,172	2,67,83,123

Annexure - 63

Administrative Expenses - Others

S. No.	Particulars	Balance as on 31st March 2025 (In Rs.)	Balance as on 31st March, 2024 (In Rs.)
1	Security Expenses	9,01,79,246	7,94,74,759
2	Sanitation Expenses	9,39,25,799	9,67,59,029
3	Horticultural Expenses	1,76,57,664	1,18,39,011
4	News Paper & Magzines	1,60,012	1,51,570
5	Bio-Waste-Disposal Exp	-	69,100
6	Hostel Expenses	30,000	17,500
7	Other Office Expenses	29,50,411	22,47,286
8	Recruitment Expenses	6,65,006	5,64,632
9	Mobile Handset/Brief Case/Ladies Purse Reimburse to Employee	7,37,472	
10	Interest Penalty on Late Submission of TDS	-	-
	Total	20,63,05,610	19,11,22,887

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Details of Interest Allocation

1. Student Welfare Fund

Interest is Allocated on Average Balance of SWAF	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19
Average Rate of Interest (Based on FDR made during the Year)	7.80%	7.72%	5.90%	4.25%	6.17%	7.17%	7.14%
Average Balance of SWAF	6,24,42,007	5,44,40,370	6,67,00,199	9,52,52,023	11,17,17,775	11,78,00,417	12,06,10,472
Interest to be allocated	48,70,477	42,02,797	39,35,312	40,48,211	68,89,263	84,42,363	86,11,588
**Interest is allocated from - Interest Non Corpus FDR ** Refer Schedule 2							
** Calculation of Average Balance Method							
SWAF Opening Balance	6,21,13,490	5,09,70,046	8,63,65,662	10,81,86,594	12,21,38,218	12,21,38,218	12,21,38,218
SWAF Closing Balance(w/o Interest)	6,27,70,524	5,79,10,693	4,70,34,736	8,23,17,451	10,12,97,332	11,34,62,615	11,90,82,725
	12,48,84,015	10,88,80,740	13,34,00,398	19,05,04,045	22,34,35,549	23,56,00,833	24,12,20,943
Average Balance (opening + closing / 2)	6,24,42,007	5,44,40,370	6,67,00,199	9,52,52,023	11,17,17,775	11,78,00,417	12,06,10,472

2. Pension Fund

Interest to be allocated

Simple Interest provided on Opening Balance

Financial Year	Opening Balance	Addition during the year	Closing balance			Interest Rate	Basis	Amount
2016-17	53,97,80,085	-	53,97,80,085			6.63%	Average	3,57,87,420
2017-18	57,55,67,505	-	57,55,67,505			6.25%	Average	3,59,72,969
2018-19	1,05,43,51,672	12,65,55,000	1,18,09,06,672			7.14%	Average	7,52,80,709
2019-20	1,05,43,51,672	12,65,55,000	1,18,09,06,672			7.17%	Average	7,55,61,870
2020-21	1,05,43,51,672	12,65,55,000	1,18,09,06,672			6.17%	Average	-
2021-2022	1,18,09,06,672	26,02,37,149	1,44,11,43,821			4.25%	Average	-
2022-2023	1,44,11,43,821	8,82,86,722	1,52,94,30,543			5.90%	Average	-
2023-2024	-	-	-					
2024-2025	-	-	-					

Note

University has allocated interest on pension fund since its inception.Simple Interest is provided at average rates.

Further, The interest is calculated on opening balance as the contribution in the fund is made on the last date of the Financial Year.

I.P. KASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

3. Interest on Endowment Funds

Interest is allocated on Average Balance of Endowment Fund

Particulars	Opening Balance	Closing Balance	Average Balance			Interest Rate*	Interest Amount
1. Endowment Fund - B.P. Joshi	6,86,502	6,86,502	6,86,502			7.80%	53,564
2. Endowment Fund - M/s Essar Power Ltd.	4,10,589	4,10,589	4,10,589			7.80%	32,036
3. Endowment Fund - Siddharth Khitoliya Award	5,62,786	5,40,787	5,51,787			7.80%	43,053
4. Endowment Fund - Suman-Ashok Sahney Awards	-	20,08,000	10,04,000	-	-	7.80%	78,337
Total	**16,59,877**	**36,45,878**	**16,48,878**			**7.80%**	**2,06,991**

*Interest is allocated on the average rate of Interest of Non Corpus FDR's made during the year.

4. Interest on Research & Consultancy Funds

Particulars	Opening Balance	Closing Balance	Average Balance			Interest Rate*	Interest Amount
Research & Consultancy Fund	1,89,98,514	1,91,88,215	1,90,93,364			7.80%	14,89,760
Total	**1,89,98,514**	**1,91,88,215**	**1,90,93,364**				**14,89,760**

5. Interest on Hostel Funds (Interest distributed on actual basis as per respective ledgers of hostel in tally)

Particulars	Interest Amount
Hostel Fund Boys-I_Shivalik	65,534
Hostel Fund Boys-II_Araveli Hostel	12,915
Hostel Fund-Girls-I_Satpura	57,376
Hostel Fund Girls-II_Nilgiri	67,490
Hostel Fund (East Delhi Campus)	3,29,956
Total	5,33,271

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

7. Interest on Earmarked Funds

Particulars	Opening Balance	Closing Balance	Average Balance			Interest Rate*	Interest Amount
UGC Funds (Unutilized Grant)	10,65,964	10,65,964	10,65,964			2.80%	29,847
Allumini Associatiation Funds	2,29,71,291	3,00,39,961	2,65,05,626			2.80%	7,42,158
Consultancy Fee-NMCG- Prof Anubl	-	4,50,000	2,25,000			2.80%	6,300
Accumulated Leave encashment (Earmarked Fund)	51,78,19,814	47,75,81,090	49,77,00,452			7.80%	3,88,33,078
Gratuity (Earmarked Fund)	39,85,12,427	42,24,09,510	41,04,60,969			5.37%	3,10,15,855
Pension Fund (Earmarked Fund)	1,87,97,59,197	1,98,59,15,165	1,93,28,37,181			5.20%	14,09,61,487
Innovation and Incubation Fund	-	1,36,68,500	68,34,250			7.80%	5,33,242
DEVELOPMENT AND INFRASTRUCTURE FUND	-	3,29,69,000	1,64,84,500			7.80%	12,85,791
Total	**2,82,01,28,693**	**2,93,11,30,189**	**2,87,56,29,441**	-	-		**21,34,07,758**

*Interest is allocated on the average rate of Interest of Saving Bank A/c during the year.

8. Interest on Surajmal Vihar Building Fund

Particulars	Balance as on 31.03.2025(without including interest)	Interest Rate	Interest Amount
Transfer from Non - Corpus Fund	-	7.80%	-
Total	-		-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

Depreciation Schedule for the year ending 31st March 2025

Amount in Rs.

SCHEDULE 4A- FIXED ASSETS-GRANTS			GROSS BLOCK				DEPRECIATION					NET BLOCK	
ASSET HEADS	Rate of dep.	Value on which depreciation is to be calculated on SLM (After considering deletion)	Cost/valuation As at beginning of the year	Additions during the year 2024-25	Deductions during the year 2024-25	Cost/ valuation at the Year-end 2024-25	As at the beginning of the year 01-04-2024	Depreciation During the Year	On Deductions During the year	Adjustment to be made for F.Y 2024-25	Total up to the year-end 31-03-2025	As at the current year-end	As at the previous year-end
1. LAND:	0.0%		-	-	-	-	-	-	-	-	-	-	-
2. Site Development*	0.0%		-	-	-	-	-	-	-	-	-	-	-
3. Buildings**	2.0%	1,66,21,96,061.0	2,63,38,48,083.0	1,99,77,178.0	-	2,65,38,25,261.0	21,30,21,208.0	3,36,43,465.0	1,56,00,912.3	-	23,10,63,760.8	2,42,27,61,500.3	2,04,12,60,492.0
4. Roads & Bridges	2.0%	-	-	-	-	-	-	-	-	-	-	-	-
5. Tubewell & Water Supply	2.0%	-	-	-	-	-	-	-	-	-	-	-	-
6. Sewerage & Drainage	2.0%	-	-	-	-	-	-	-	-	-	-	-	-
7. Electrical Installation & Equipments	5.0%	-	-	-	-	-	-	-	-	-	-	-	-
8. Plant & Machinery	5.0%	50,61,662.0	2,04,84,721.0	5,30,129.0	-	2,10,14,850.0	20,24,664.0	2,79,590.0	-	-	23,04,254.0	1,87,10,596.0	1,84,60,057.0
9. Scientific & laboratory Equipments	8.0%	8,93,869.0	13,37,502.0	-	-	13,37,502.0	5,72,080.0	71,510.0	-	-	6,43,590.0	6,93,912.0	7,65,422.0
10. Office Equipments	7.5%	2,41,04,802.0	3,86,23,967.0	-	-	3,86,23,967.0	64,75,599.1	18,07,860.0		-	82,83,459.1	3,03,40,507.9	3,21,48,367.9
11. Audio Visual Equipments	7.5%	-	-	-	-	-	-	-		-	-	-	-
12. Computers & Peripherals	20.0%	1,45,778.0	1,30,74,571.0	-	-	1,30,74,571.0	1,50,264.0	-			1,50,264.0	1,29,24,307.0	1,29,24,307.0
15. Furniture, Fixtures & Fittings	7.5%	9,28,039.0	18,65,356.0	-	-	18,65,356.0	5,56,824.0	69,603.0	-	-	6,26,427.0	12,38,929.0	13,08,532.0
16. Vehicles	10.0%	24,21,397.0	31,21,991.0	-	-	31,21,991.0	8,87,120.0	2,42,140.0	-	-	11,29,260.0	19,92,731.0	22,34,871.0
17. Library Books & Scientific Journals	10.0%	-	2,53,79,230.0	-	-	2,53,79,230.0	-	-	-	-	-	2,53,79,230.0	2,53,79,230.0
18. Small Value Assets***	100.0%	1,00,400.0	1,63,485.0	11,60,716.0	-	13,24,201.0	1,00,399.0	11,60,716.0	-	-	12,61,115.0	63,086.0	63,086.0
TOTAL (A)		1,69,58,52,008.0	2,73,78,98,906.0	2,16,68,023.0	-	2,75,95,66,929.0	22,37,88,158.1	3,72,74,884.0	1,56,00,912.3	-	24,54,62,129.9	2,51,41,04,799.2	2,13,45,44,364.9
19. CAPITAL WORK IN PROGRESS													
TOTAL (B)													
INTANGIBLE ASSETS	Rate of dep.	Value on which depreciation is to be calculated on SLM (After considering deletion)	Cost/valuation As at beginning of the year	Additions during the year 2024-25	Deductions during the year 2024-25	Cost/ valuation at the Year-end 2024-25	As at the beginning of the year 01-04-2024	Depreciation During the Year	On Deductions During the year	Adjustment to be made for F.Y 2023-24	Total up to the year-end 31-03-2025	As at the current year-end	As at the previous year-end
20. Computer Software	40%	-	-	-	-	-	-	-	-		-	-	-
21. E-Journals	40%	-	-	-	-	-	-	-	-		-	-	-
22. Patents	9 years	-	-	-	-	-	-	-	-		-	-	-
TOTAL (C)			-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL (A+B+C)			2,73,78,98,906.00	2,16,68,023.00	-	2,75,95,66,929.00	22,37,88,158.10	3,72,74,884.00	1,56,00,912.25	-	24,54,62,129.85	2,51,41,04,798.15	2,13,45,44,364.90

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

SCHEDULE 4B- FIXED ASSETS-UNIVERSITY

ASSET HEADS	Rate of dep.	Value on which depreciation is to be calculated on SLM (After considering deletion)	GROSS BLOCK				DEPRECIATION					NET BLOCK	
			Cost/valuation As at beginning of the year	Additions during the year 2024-25	Deductions during the year 2024-25	Cost/ valuation at the Year-end 2024-25	As at the beginning of the year 01-04-2024	Depreciation During the Year	On Deductions During the year	Adjustment to be made for F.Y 2024-25	Total up to the year-end 31-03-2025	As at the current year-end	As at the previous year-end
1. LAND:								-	-		-	-	-
2. Site Development*	0%		-	-	-	-	-	-	-	-	-	-	-
3. Buildings**			1,09,88,53,432.00	4,56,62,346.00	-	1,14,45,15,778.0		-			-		
- Buildings**	2%	26,78,04,194.00					4,94,26,743.64	53,56,084.0	-		5,47,82,827.6	21,30,21,366.36	21,83,77,450.4
A. Buildings-(FY 2017-18)	2%	2,49,283.00					34,902.00	4,986.0	-		39,888.0	2,09,395.00	2,14,381.0
B. Buildings-(FY 2018-19)	2%	22,49,488.00					2,69,940.00	44,990.0	-		3,14,930.0	19,34,558.00	19,79,548.0
C. Buildings-(FY 2019-20)	2%	53,15,296.00					5,31,530.00	1,06,306.0	-		6,37,836.0	46,77,460.00	47,83,766.0
D. Buildings-(FY 2020-21)	2%	2,45,59,145.00					19,64,732.00	4,91,183.0	-		24,55,915.0	2,21,03,230.00	2,25,94,413.0
E. Buildings-(FY 2021-22)	2%	10,54,98,261.00					63,29,895.00	21,09,965.0	-		84,39,860.0	9,70,58,401.00	9,91,68,366.0
F. Buildings-(FY 2022-23)	2%	9,32,51,235.00					31,07,705.00	18,65,025.0	-		49,72,730.0	8,82,78,505.00	9,01,43,530.0
G. Buildings-(FY 2023-24)	2%	51,91,89,366.00			-		1,03,83,787.00	1,03,83,787.0	85,04,928.0		2,92,72,502.0	48,99,16,864.00	50,88,05,579.0
H. Buildings-(FY 2024-25)	2%			4,56,62,346.00	-		-	9,13,247.0			9,13,247.0	4,47,49,099.00	-
4. Roads & Bridges	2%		-	-	-	-	-	-	-		-	-	-
5. Tubewell & Water Supply	2%	60,23,353.00	60,23,353.00	-	-	60,23,353.0	1,67,931.00	1,20,467.0	-		2,88,398.0	57,34,955.00	58,55,422.0
6. Sewerage & Drainage	2%		-	-	-	-	-	-	-		-	-	-
7. Electrical Installation & Equipments	5%	1,58,51,547.00	1,58,51,547.00	27,08,112.00	12,03,928.00	1,73,55,731.0	11,57,911.00	9,27,983.0	60,196.0		20,25,698.0	1,53,30,033.00	1,46,93,636.0
8. Plant & Machinery	5%		-	-	-	-	-	-	-		-	-	-
9. Scientific & laboratory Equipments			32,37,46,785.50	69,18,591.00	-	33,06,65,376.5	-	-	-	-	-		-
- Scientific & laboratory Equipments	8%	7,43,08,772.00					4,79,22,985.40	59,44,702.0	-		5,38,67,687.4	2,04,41,084.60	2,63,85,786.6
A. Scientific & Lab-(FY 2017-18)	8%	43,63,846.00					24,43,756.00	3,49,108.0	-		27,92,864.0	15,70,982.00	19,20,090.0
B. Scientific & Lab-(FY 2018-19)	8%	74,55,643.00					35,78,706.00	5,96,451.0	-		41,75,157.0	32,80,486.00	38,76,937.0
C. Scientific & Lab-(FY 2019-20)	8%	94,97,373.00					37,98,950.00	7,59,790.0	-		45,58,740.0	49,38,633.00	56,98,423.0
D. Scientific & Lab-(FY 2020-21)	8%	37,42,316.00					11,97,540.00	2,99,385.0	-		14,96,925.0	22,45,391.00	25,44,776.0
E. Scientific & Lab-(FY 2021-22)	8%	80,61,967.00					19,34,871.00	6,44,957.0	-		25,79,828.0	54,82,139.00	61,27,096.0
F. Scientific & Lab-(FY 2022-23)	8%	89,16,421.00					10,40,295.16	7,13,314.0	-		17,53,609.2	71,62,811.84	78,76,125.8
G. Scientific & Lab-(FY 2023-24)	8%	4,39,79,824.00					3,46,54,874.00	35,18,386.0	-		3,81,73,260.0	58,06,564.00	93,24,950.0
H. Scientific & Lab-(FY 2024-25)	8%			69,18,591.00			-	5,53,487.0			5,53,487.0	63,65,104.00	-
10. Office Equipments			21,95,35,851.00	70,83,800.00	-	22,66,19,651.0		-			-		-
- Office Equipments	7.5%	5,61,09,544.00					3,52,00,051.60	42,08,216.0			3,94,08,267.6	1,67,01,276.40	2,10,86,948.0
A. Office Equipments-(FY 2017-18)	7.5%	1,96,455.00					1,03,138.00	14,734.0	-		1,17,872.0	78,583.00	93,317.0
B. Office Equipments-(FY 2018-19)	7.5%	31,16,008.00					14,02,206.00	2,33,701.0	-		16,35,907.0	14,80,101.00	17,13,802.0
C. Office Equipments-(FY 2019-20)	7.5%	15,66,746.00					5,87,530.00	1,17,506.0	-		7,05,036.0	8,61,710.00	9,79,216.0
D. Office Equipments-(FY 2020-21)	7.5%	95,93,254.00					28,77,976.00	7,19,494.0	-		35,97,470.0	59,95,784.00	67,15,278.0
E. Office Equipments-(FY 2021-22)	7.5%	49,39,850.00					11,11,467.00	3,70,489.0	-		14,81,956.0	34,57,894.00	38,28,383.0
F. Office Equipments-(FY 2022-23)	7.5%	86,67,847.00					9,38,045.70	6,50,089.0	-		15,88,134.7	70,79,712.30	77,29,801.3
G. Office Equipments-(FY 2023-24)	7.5%	1,29,27,568.00					13,66,974.00	9,69,568.0			23,36,542.0	1,05,91,026.00	1,15,60,594.0
H. Office Equipments-(FY 2024-25)	7.5%			70,83,800.00				5,31,285.0			5,31,285.0	65,52,515.00	-
11. Audio Visual Equipments	7.5%	2,36,51,528.00	1,71,24,512.00	94,88,041.00	-	2,66,12,553.0	21,71,271.00	24,85,468.0	-		46,56,739.0	2,19,55,814.00	1,49,53,241.0
12. Computers & Peripherals			11,92,99,297.00	9,33,045.00	-	12,02,32,342.0		-			-		-
- Computers & Peripherals	20%						-	-	-		-	-	-
A. Computer & Perpherals-(FY 2017-18)	20%						-	-			-	-	-
B. Computer & Perpherals-(FY 2018-19)	20%						-	-	-		-	-	-
C. Computer & Perpherals-(FY 2019-20)	20%						-	-	-		-	-	-
D. Computer & Perpherals-(FY 2020-21)	20%						-	-	-		-	-	-
E. Computer & Perpherals-(FY 2021-22)	20%	3,09,86,044.00					1,96,50,407.40	61,97,209.0			2,58,47,616.4	51,38,427.60	1,13,35,636.6
F. Computer & Perpherals-(FY 2022-23)	20%	53,76,092.00					18,19,697.00	10,75,218.0	-		28,94,915.0	24,81,177.00	35,56,395.0
G. Computer & Perpherals-(FY 2023-24)	20%	45,83,321.00					9,16,664.00	9,16,664.0	-		18,33,328.0	27,49,993.00	36,66,657.0
H. Computer & Perpherals-(FY 2024-25)	20%			9,33,045.00				1,86,609.0			1,86,609.0	7,46,436.00	-
13. Teaching Aid	10%		-			-	-	-	-		-	-	-
14. VSAT	10%		-			-	-	-	-		-	-	-
15. Furniture, Fixtures & Fittings			16,12,35,251.02	7,62,088.00	-	16,19,97,339.0		-			-		-
- Furniture, Fixtures & Fittings	7.5%	7,90,23,564.00					4,75,67,349.50	59,26,767.0	-		5,34,94,116.5	2,55,29,447.50	3,14,56,214.5
A. Furniture, Fixtures-(FY 2017-18)	7.5%	5,49,516.00					2,88,498.00	41,214.0	-		3,29,712.0	2,19,804.00	2,61,018.0
B. Furniture, Fixtures-(FY 2018-19)	7.5%	2,74,017.00					1,23,306.00	20,551.0	-		1,43,857.0	1,30,160.00	1,50,711.0
C. Furniture, Fixtures-(FY 2019-20)	7.5%	11,41,986.00					4,28,245.00	85,649.0	-		5,13,894.0	6,28,092.00	7,13,741.0
D. Furniture, Fixtures-(FY 2020-21)	7.5%	20,59,474.00					6,17,844.00	1,54,461.0	-		7,72,305.0	12,87,169.00	14,41,630.0
E. Furniture, Fixtures-(FY 2021-22)	7.5%	27,48,856.00					6,18,492.00	2,06,164.0	-		8,24,656.0	19,24,200.00	21,30,364.0
F. Furniture, Fixtures-(FY 2022-23)	7.5%	56,16,196.00					6,90,327.00	4,21,215.0	-		11,11,542.0	45,04,654.00	49,25,869.0
G. Furniture, Fixtures-(FY 2023-24)	7.5%	3,82,037.00			-		28,653.00	28,653.0			57,306.0	3,24,731.00	3,53,384.0
H. Furniture, Fixtures-(FY 2024-25)	7.5%			7,62,088.00				57,157.0			57,157.0	7,04,931.00	-

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY 2024-25

16. Vehicles			2,38,78,802.56	12,54,808.00	-	2,51,33,610.6		-			-		-
- Vehicles	10%	24,74,765.00					35,61,159.60	-	-		35,61,159.6	1.00	1.0
A. Vehicles-(FY 2018-19)	10%	8,75,021.00					5,25,012.00	87,502.0	-		6,12,514.0	2,62,507.00	3,50,009.0
B. Vehicles-(FY 2019-20)	10%	15,85,059.00					7,92,530.00	1,58,506.0	-		9,51,036.0	6,34,023.00	7,92,529.0
C. Vehicles-(FY 2020-21)	10%	50,842.00					20,336.00	5,084.0	-		25,420.0	25,422.00	30,506.0
D. Vehicles-(FY 2021-22)	10%	17,63,673.00					5,29,101.00	1,76,367.0	-		7,05,468.0	10,58,205.00	12,34,572.0
E. Vehicles-(FY 2022-23)	10%	55,56,554.00					8,33,483.00	5,55,655.0	-		13,89,138.0	41,67,416.00	47,23,071.0
F. Vehicles-(FY 2023-24)	10%	48,61,944.00			-		4,86,194.00	4,86,194.0	-		9,72,388.0	38,89,556.00	43,75,750.0
G. Vehicles-(FY 2024-25)	10%			12,54,808.00				1,25,481.0			1,25,481.0	11,29,327.00	-
17. Library Books & Scientific Journals			42,73,85,290.39	1,50,73,861.00	-	44,24,59,151.4		-			-		-
- Library Books & Scientific Journals	10%	3,08,74,340.00					2,80,53,946.10	30,87,434.0			3,11,41,380.1	1.00	28,20,393.9
A. Library Books-(FY 2017-18)	10%	1,69,81,460.00					1,18,87,022.00	16,98,146.0	-		1,35,85,168.0	33,96,292.00	50,94,438.0
B. Library Books-(FY 2018-19)	10%	82,55,293.00					49,53,174.00	8,25,529.0	-		57,78,703.0	24,76,590.00	33,02,119.0
C. Library Books-(FY 2019-20)	10%	1,85,46,266.00					92,73,135.00	18,54,627.0	-		1,11,27,762.0	74,18,504.00	92,73,131.0
D. Library Books-(FY 2020-21)	10%	6,64,55,237.00					2,65,82,096.00	66,45,524.0	-		3,32,27,620.0	3,32,27,617.00	3,98,73,141.0
E. Library Books-(FY 2021-22)	10%	3,99,60,133.00					1,19,88,039.00	39,96,013.0	-		1,59,84,052.0	2,39,76,081.00	2,79,72,094.0
F. Library Books-(FY 2022-23)	10%	1,06,63,180.00					16,04,302.40	10,66,318.0	-		26,70,620.4	79,92,559.60	90,58,877.6
G. Library Books-(FY 2023-24)	10%	1,24,74,434.00					12,47,443.00	12,47,443.0	-		24,94,886.0	99,79,548.00	-
H. Library Books-(FY 2024-25)	10%			1,50,73,861.00				15,07,386.0			15,07,386.0	1,35,66,475.00	-
18. Small Value Assets***	100%	8,40,650.00	25,24,777.00	1,15,326.00	-	26,40,103.0	11,57,699.00	1,15,326.0	-	-	12,73,025.0	13,67,078.00	13,67,078.0
TOTAL (A)			2,41,54,58,298.47	9,00,00,018.00	12,03,928.00	2,50,42,54,988.47	39,19,49,868.50	8,49,60,219.00	85,65,124.00	-	48,53,54,819.50	1,27,59,97,902.20	1,26,92,90,186.70
19. CAPITAL WORK IN PROGRESS				-	-	-	-				-	-	
TOTAL (B)			-	-	-	-	-		-		-	-	-

INTANGIBLE ASSETS	Rate of dep.	Value on which depreciation is to be calculated on SLM (After considering deletion)	Cost/valuation As at beginning of the year	Additions during the year 2024-25	Deductions during the year 2024-25	Cost/ valuation at the Year-end 2024-25	As at the beginning of the year 01-04-2024	Depreciation During the Year	On Deductions During the year	Adjustment to be made for F.Y 2024-25	Total up to the year-end 31-03-2025	As at the current year-end	As at the previous year-end
20. Computer Software			7,82,91,437.04	94,10,604.00	-	8,77,02,041.0							
- Computer Software	40%	1,19,33,148.00					1,91,81,046.00	-	-		1,91,81,046.0	1.00	1.0
a) CS-1 (FY 2017-18)	40%	66,37,798.00					92,92,916.00	-	-		92,92,916.0	1.00	1.0
b) CS-2 (FY 2018-19)	40%	11,00,414.00					15,40,579.00	-	-		15,40,579.0	1.00	1.0
c) CS-3 (FY 2019-20)	40%	2,41,500.00					3,38,099.00	-	-		3,38,099.0	1.00	1.0
d) CS-4 (FY 2020-21)	40%	4,95,636.00					5,94,762.00	-	-		5,94,762.0	1.00	1.0
e) CS-5 (FY 2021-22)	40%	50,76,818.00					50,76,818.00	-	-		50,76,818.0	1.00	1.0
f) CS-6 (FY 2022-23)	40%	1,26,94,374.00					77,39,384.00	50,77,750.0	-		1,28,17,134.0	1.00	49,54,990.0
e) CS-7 (FY 2023-24)	40%	1,46,94,317.00			-		58,77,727.00	58,77,727.0			1,17,55,454.0	1.00	88,16,590.0
f) CS-8 (FY 2024-25)	40%			94,10,604.00				35,83,546.0			35,83,546.0	58,27,057.96	
21. E-Journals	40%		-			-	-	-	-		-	-	1.0
22. Patents	9 years		-			-	-	-			-	-	1.0
23. Intellectual Property Right	40%	15,130.00	15,130.00			15,130.0	6,052.0	6,052.0	-		12,104.0	3,026.00	9,078.0
TOTAL (C)			7,83,06,567.04	94,10,604.00	-	8,77,17,171.04	4,96,47,383.00	1,45,45,075.04	-		6,41,92,458.04	58,27,065.96	1,37,71,588.00
GRAND TOTAL (A+B+C)			2,49,37,65,465.51	9,94,10,622.00	12,03,928.00	2,59,19,72,159.51	44,15,97,251.50	9,95,05,294.04	85,65,124.00	-	54,95,47,277.54	1,28,18,24,968.16	1,28,30,61,774.70

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

SCHEDULE 4C- FIXED ASSETS-EAST DELHI CAMPUS

ASSET HEADS	Rate of dep.	Value on which depreciation is to be calculated on SLM (After considering deletion)	GROSS BLOCK				DEPRECIATION					NET BLOCK	
			Cost/valuation As at beginning of the year	Additions during the year 2024-25	Deductions during the year 2024-25	Cost/ valuation at the Year-end 2024-25	As at the beginning of the year 01-04-2024	Depreciation During the Year	On Deductions During the year	Adjustment to be made for F.Y 2024-25	Total up to the year-end 31-03-2025	As at the current year-end	As at the previous year-end
1. LAND:			-			-	-	-	-		-	-	-
2. Site Development*	0%		-			-	-	-	-		-	-	-
3. Buildings**	2%	2,91,53,50,439.00	2,91,53,50,439.00	65,72,55,546.00	1,47,28,318.00	3,55,78,77,667.0	6,58,98,336.00	7,14,52,120.0	2,94,566.0		13,70,55,890.0	3,42,08,21,777.00	2,84,94,52,103.00
4. Roads & Bridges	2%		-			-	-	-	-		-	-	-
5. Tubewell & Water Supply	2%		-			-	-	-	-		-	-	-
6. Sewerage & Drainage	2%		-			-	-	-	-		-	-	-
7. Electrical Installation & Equipments	5%		-			-	-	-	-		-	-	-
8. Plant & Machinery	5%		-			-	-	-	-		-	-	-
9. Scientific & laboratory Equipments	8%	1,81,64,478.00	2,08,46,231.00	1,27,66,045.00	-	3,36,12,276.0	26,20,919.80	24,74,442.0	96,49,407.5	-	1,47,44,769.3	1,88,67,506.74	1,82,25,311.20
10. Office Equipments	7.5%	4,28,164.00	6,10,983.00	-	-	6,10,983.0	70,440.80	32,112.0	-	-	1,02,552.8	5,08,430.20	5,40,542.20
11. Audio Visual Equipments	7.5%	5,11,674.00	6,46,074.00	-	-	6,46,074.0	81,792.00	38,376.0	-		1,20,168.0	5,25,906.00	5,64,282.00
12. Computers & Peripherals	20%	2,15,51,630.36	3,46,46,995.36	-	-	3,46,46,995.4	97,43,533.60	43,10,326.0	-		1,40,53,859.6	2,05,93,135.76	2,49,03,461.76
13. Teaching Aid	10%		-			-			-		-	-	-
14. VSAT	10%		-			-			-	-	-	-	-
15. Furniture, Fixtures & Fittings	7.5%	4,03,34,874.00	4,31,78,613.97	-	-	4,31,78,614.0	51,27,349.00	30,25,116.0	-		81,52,465.0	3,50,26,148.97	3,80,51,264.97
16. Vehicles	10%		-	-	-	-			-	-	-	-	-
17. Library Books & Scientific Journals	10%	11,99,637.00	20,44,186.00	37,87,250.00	-	58,31,436.0	4,25,305.60	4,98,689.0	-	-	9,23,994.6	49,07,441.40	16,18,880.40
18. Small Value Assets***	100%		-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)			3,01,73,23,522.33	67,38,08,841.00	1,47,28,318.00	3,67,64,04,045.33	8,39,67,676.80	8,18,31,181.00	99,43,973.46	-	17,51,53,699.27	3,50,12,50,346.07	2,93,33,55,845.53
19. CAPITAL WORK IN PROGRESS													
TOTAL (B)			-										
INTANGIBLE ASSETS	Rate of dep.	Value on which depreciation is to be calculated on SLM (After considering deletion)	Cost/valuation As at beginning of the year	Additions during the year 2024-25	Deductions during the year 2024-25	Cost/ valuation at the Year-end 2024-25	As at the beginning of the year 01-04-2024	Depreciation During the Year	On Deductions During the year	Adjustment to be made for F.Y 2024-25	Total up to the year-end 31-03-2025	As at the current year-end	As at the previous year-end
20. Computer Software	40%		-	-	-	-	-	-	-		-	-	-
21. E-Journals	40%		-	-	-	-	-	-	-		-	-	-
22. Patents	9 years			-	-	-	-	-			-	-	-
TOTAL (C)			-	-		-	-		-		-	-	-
											-		
GRAND TOTAL (A+B+C)			3,01,73,23,522.33	67,38,08,841.00	1,47,28,318.00	3,67,64,04,045.33	8,39,67,676.80	8,18,31,181.00	99,43,973.46		17,51,53,699.27	3,50,12,50,346.07	2,93,33,55,845.53

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