

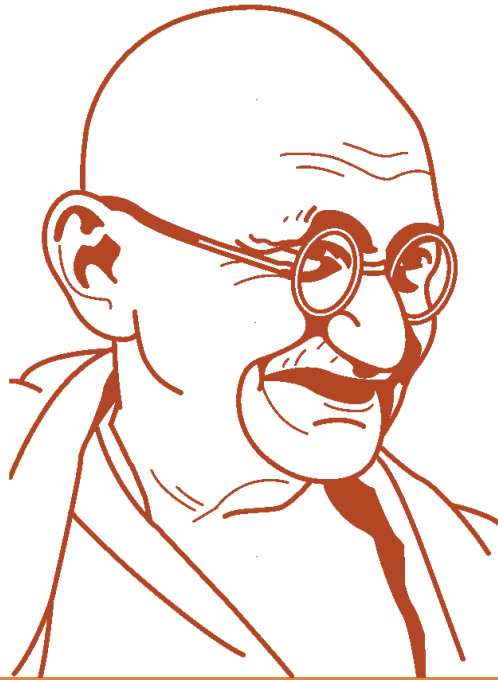
॥ सा विद्या या विमुक्तये ॥



Founded by Mahatma Gandhi in 1920

**Gujarat Vidyapith(DU)**

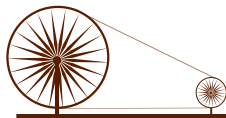
Ahmedabad, Gujarat - 380 009



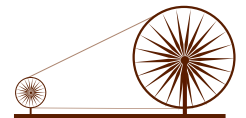
**AUDITED ANNUAL ACCOUNTS**

**OF**

**GUJARAT VIDYAPITH(DU), AHMEDABAD  
FOR THE FINANCIAL YEAR**



**2025-26**



## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinion:-**

We have audited the financial statements of Gujarat Vidyapith (DU), Ahmedabad, which comprise the balance sheet as at March 31, 2026, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by The Bombay Public Trust Rules, 1961 in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India of the state of affairs of the entity as at March 31, 2026 and its excess of Income for the year ended on that date.

### **Basis for Opinion:-**

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

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

Management is responsible for the preparation of these financial statements in accordance with The Bombay Public Trust Rules, 1961 that give true and fair view of the financial position, financial performance in accordance with the accounting principles accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the entity and for preventing and

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**Head Office :** 4th Floor, Aditya Building, Near Sardar Patel Seva Samaj, Mithakhali Six Roads, Ellisbridge, Ahmedabad - 380006.

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



detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

**Place: Ahmedabad**  
**Date: 22/09/2026**



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

A handwritten signature in blue ink, appearing to read "Parth S. Dadawala", with a horizontal line underneath it.

**Parth S. Dadawala**  
**M. No: 134475**  
**Partner**  
**UDIN: 26134475JRUSNS8183**

| GFR 12-A                                                                                                                                             |                                                                                      |                                           |                                                             |                     |                                                        |              |                                       |                                         |                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------|---------------------|--------------------------------------------------------|--------------|---------------------------------------|-----------------------------------------|-------------------------|
| [See Rule 238 (1)]                                                                                                                                   |                                                                                      |                                           |                                                             |                     |                                                        |              |                                       |                                         |                         |
| FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION                                                                    |                                                                                      |                                           |                                                             |                     |                                                        |              |                                       |                                         |                         |
| UTILIZATION CERTIFICATE FOR THE YEAR 2025-26 IN RESPECT OF RECURRING / NON-RECURRING GRANTS-IN-AID / SALARIES / PENSION / CREATION OF CAPITAL ASSETS |                                                                                      |                                           |                                                             |                     |                                                        |              |                                       |                                         |                         |
| 1                                                                                                                                                    | Name of the Scheme :                                                                 |                                           |                                                             |                     | Gujarat Vidyapith (DU), Ahmedabad                      |              |                                       |                                         |                         |
| 2                                                                                                                                                    | Whether recurring or non-recurring grants :                                          |                                           |                                                             |                     | Non-Plan Maintenance Grant (Recurring & Non-Recurring) |              |                                       |                                         |                         |
| 3                                                                                                                                                    | Grants position at the beginning of the Financial Year (Recurring) :                 |                                           |                                                             |                     | (Amount in ₹)                                          |              |                                       |                                         |                         |
|                                                                                                                                                      | (i) Cash in Hand / Bank                                                              |                                           |                                                             |                     | As mentioned Below                                     |              |                                       |                                         |                         |
|                                                                                                                                                      | (ii) Unadjusted Advances (Schedule 10 – Loans, Advances & Deposits as at 31.03.2025) |                                           |                                                             |                     | As mentioned Below                                     |              |                                       |                                         |                         |
|                                                                                                                                                      | (iii) Total                                                                          |                                           |                                                             |                     | As mentioned Below                                     |              |                                       |                                         |                         |
| 4                                                                                                                                                    | Details of grants received, expenditure incurred and closing balances (Actuals) :    |                                           |                                                             |                     | (Amount in ₹)                                          |              |                                       |                                         |                         |
| Unspent Balance of Grants of previous years [Sl. No. 3 (iii)]                                                                                        | Interest Earned thereon + Internal Receipts                                          | Interest deposited back to the Government | Grant received during the year                              |                     |                                                        |              | Total Available Funds (1 + 2 + 3 + 4) | Expenditure incurred (approved expense) | Closing Balance (5 – 6) |
|                                                                                                                                                      |                                                                                      |                                           | Sl. No.                                                     | Sanction Letter No. | Date                                                   | Amount       |                                       |                                         |                         |
| 1                                                                                                                                                    | 2                                                                                    | 3                                         | 4                                                           |                     |                                                        |              | 5                                     | 6                                       | 7                       |
| A. GRANT-IN-AID — SALARIES (Object Head 36)                                                                                                          |                                                                                      |                                           |                                                             |                     |                                                        |              |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | Sl. No.                                                     | Sanction Letter No. | Date                                                   | Amount       |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 1                                                           | 1-1/2025(DU) GEN-36 | 15-05-2025                                             | 5,03,58,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 2                                                           | 1-1/2025(DU) SC-36  | 15-05-2025                                             | 33,44,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 3                                                           | 1-1/2025(DU) ST-36  | 15-05-2025                                             | 16,72,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 4                                                           | 1-1/2025(DU) GEN-36 | 22-05-2025                                             | 5,03,58,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 5                                                           | 1-1/2025(DU) ST-36  | 22-05-2025                                             | 16,72,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 6                                                           | 1-1/2025(DU) SC-36  | 22-05-2025                                             | 33,44,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 7                                                           | 1-1/2025(DU) GEN-36 | 20-06-2025                                             | 5,18,84,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 8                                                           | 1-1/2025(DU) SC-36  | 20-06-2025                                             | 34,46,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 9                                                           | 1-1/2025(DU) ST-36  | 20-06-2025                                             | 17,22,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 10                                                          | 1-1/2025(DU) GEN-36 | 21-08-2025                                             | 4,15,65,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 11                                                          | 1-1/2025(DU) SC-36  | 21-08-2025                                             | 27,55,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 12                                                          | 1-1/2025(DU) ST-36  | 21-08-2025                                             | 13,81,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 13                                                          | 1-1/2025(DU) GEN-36 | 25-08-2025                                             | 4,15,65,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 14                                                          | 1-1/2025(DU) SC-36  | 25-08-2025                                             | 27,55,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 15                                                          | 1-1/2025(DU) ST-36  | 25-08-2025                                             | 13,81,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 16                                                          | 1-1/2025(DU) GEN-36 | 18-09-2025                                             | 4,28,25,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 17                                                          | 1-1/2025(DU) SC-36  | 18-09-2025                                             | 28,39,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 18                                                          | 1-1/2025(DU) ST-36  | 18-09-2025                                             | 14,23,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 19                                                          | 1-1/2025(DU) GEN-36 | 19-11-2025                                             | 6,58,36,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 20                                                          | 1-1/2025(DU) SC-36  | 19-11-2025                                             | 30,12,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 21                                                          | 1-1/2025(DU) ST-36  | 19-11-2025                                             | 15,92,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 22                                                          | 1-1/2025(DU) GEN-36 | 12-12-2025                                             | 3,39,16,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 23                                                          | 1-1/2025(DU) SC-36  | 12-12-2025                                             | 15,52,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 24                                                          | 1-1/2025(DU) ST-36  | 12-12-2025                                             | 8,20,000     |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 25                                                          | 1-1/2025(DU) GEN-36 | 19-02-2026                                             | 9,16,64,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 26                                                          | 1-1/2025(DU) SC-36  | 19-02-2026                                             | 30,18,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 27                                                          | 1-1/2025(DU) ST-36  | 19-02-2026                                             | 20,12,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 28                                                          | 1-1/2025(DU) GEN-36 | 03-03-2026                                             | 4,72,21,000  |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 29                                                          | 1-1/2025(DU) SC-36  | 03-03-2026                                             | 15,54,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | 30                                                          | 1-1/2025(DU) ST-36  | 03-03-2026                                             | 10,36,000    |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | Total grant sanctioned and received during the year (OH-36) |                     |                                                        | 55,95,22,000 |                                       |                                         |                         |
|                                                                                                                                                      |                                                                                      |                                           | Less : Excess grant refunded to the UGC on 23.03.2026       |                     |                                                        | 2,75,88,065  |                                       |                                         |                         |
| 5,32,63,000                                                                                                                                          | 0                                                                                    | 0                                         | Net grant received under TSA (OH-36)                        |                     |                                                        | 53,19,33,935 | 58,51,96,935                          | 64,13,88,597                            | 4,38,08,338             |



| B. GRANT-IN-AID GENERAL — PENSION (Object Head 31)          |   |   |                                      |                     |            |              |              |              |
|-------------------------------------------------------------|---|---|--------------------------------------|---------------------|------------|--------------|--------------|--------------|
|                                                             |   |   | Sl. No.                              | Sanction Letter No. | Date       | Amount       |              |              |
|                                                             |   |   | 1                                    | 1-1/2025(DU) GEN-31 | 15-05-2025 | 1,47,02,000  |              |              |
|                                                             |   |   | 2                                    | 1-1/2025(DU) SC-31  | 15-05-2025 | 9,79,000     |              |              |
|                                                             |   |   | 3                                    | 1-1/2025(DU) ST-31  | 15-05-2025 | 4,89,000     |              |              |
|                                                             |   |   | 4                                    | 1-1/2025(DU) GEN-31 | 22-05-2025 | 1,47,02,000  |              |              |
|                                                             |   |   | 5                                    | 1-1/2025(DU)/SC-31  | 22-05-2025 | 9,79,000     |              |              |
|                                                             |   |   | 6                                    | 1-1/2025(DU) ST-31  | 22-05-2025 | 4,89,000     |              |              |
|                                                             |   |   | 7                                    | 1-1/2025(DU) GEN-31 | 20-06-2025 | 1,51,48,000  |              |              |
|                                                             |   |   | 8                                    | 1-1/2025(DU) SC-31  | 20-06-2025 | 10,08,000    |              |              |
|                                                             |   |   | 9                                    | 1-1/2025(DU) ST-31  | 20-06-2025 | 5,04,000     |              |              |
|                                                             |   |   | 10                                   | 1-1/2025(DU) GEN-31 | 21-08-2025 | 91,03,000    |              |              |
|                                                             |   |   | 11                                   | 1-1/2025(DU) SC-31  | 21-08-2025 | 6,05,000     |              |              |
|                                                             |   |   | 12                                   | 1-1/2025(DU) ST-31  | 21-08-2025 | 3,00,000     |              |              |
|                                                             |   |   | 13                                   | 1-1/2025(DU) GEN-31 | 25-08-2025 | 91,03,000    |              |              |
|                                                             |   |   | 14                                   | 1-1/2025(DU) SC-31  | 25-08-2025 | 6,05,000     |              |              |
|                                                             |   |   | 15                                   | 1-1/2025(DU)/ST-31  | 25-08-2025 | 3,00,000     |              |              |
|                                                             |   |   | 16                                   | 1-1/2025(DU) GEN-31 | 18-09-2025 | 93,79,000    |              |              |
|                                                             |   |   | 17                                   | 1-1/2025(DU) SC-31  | 18-09-2025 | 6,24,000     |              |              |
|                                                             |   |   | 18                                   | 1-1/2025(DU) ST-31  | 18-09-2025 | 3,09,000     |              |              |
|                                                             |   |   | 19                                   | 1-1/2025(DU)GEN-31  | 19-11-2025 | 2,82,42,000  |              |              |
|                                                             |   |   | 20                                   | 1-1/2025(DU) SC-31  | 19-11-2025 | 15,82,000    |              |              |
|                                                             |   |   | 21                                   | 1-1/2025(DU)/ST-31  | 19-11-2025 | 5,64,000     |              |              |
|                                                             |   |   | 22                                   | 1-1/2025(DU) GEN-31 | 12-12-2025 | 1,45,49,000  |              |              |
|                                                             |   |   | 23                                   | 1-1/2025(DU) SC-31  | 12-12-2025 | 8,15,000     |              |              |
|                                                             |   |   | 24                                   | 1-1/2025(DU) ST-31  | 12-12-2025 | 2,91,000     |              |              |
|                                                             |   |   | 25                                   | 1-1/2025(DU) GEN-31 | 19-02-2026 | 2,01,06,000  |              |              |
|                                                             |   |   | 26                                   | 1-1/2025(DU) SC-31  | 19-02-2026 | 17,70,000    |              |              |
|                                                             |   |   | 27                                   | 1-1/2025(DU) ST-31  | 19-02-2026 | 12,24,000    |              |              |
|                                                             |   |   | 28                                   | 1-1/2025(DU) GEN-31 | 03-03-2026 | 1,03,57,000  |              |              |
|                                                             |   |   | 29                                   | 1-1/2025(DU)/SC-31  | 03-03-2026 | 9,12,000     |              |              |
|                                                             |   |   | 30                                   | 1-1/2025(DU) ST-31  | 03-03-2026 | 6,31,000     |              |              |
|                                                             |   |   | 31                                   | 1-1/2025(DU) GEN-31 | 27-03-2026 | 67,79,000    |              |              |
| Total grant sanctioned and received during the year (OH-31) |   |   |                                      |                     |            | 16,71,50,000 |              |              |
| Less : Excess grant refunded to the UGC on 23.03.2026       |   |   |                                      |                     |            | 17,03,142    |              |              |
| -23,23,000                                                  | 0 | 0 | Net grant received under TSA (OH-31) |                     |            | 16,54,46,858 | 16,31,23,858 | 16,13,15,365 |
| 5,09,40,000                                                 | 0 | 0 | T O T A L                            |                     |            | 69,73,80,793 | 74,83,20,793 | 70,27,03,962 |
|                                                             |   |   |                                      |                     |            |              | 4,56,16,831  |              |

#### Rectification Note

Discrepancies pertaining to the previous financial year have been reviewed and duly rectified in the current records.

#### Transfer Note — FY 2025-26

During March 2026, ₹ 8,22,02,304 was transferred to the Commercial Bank for Salary and Pension under the General, SC and ST categories. Category-wise transfer was: General-Pension ₹ 2,43,99,702; SC-Pension ₹ 12,71,511; ST-Pension ₹ 4,79,225; General-Salary ₹ 5,34,61,866; SC-Salary ₹ 15,54,000 and ST-Salary ₹ 10,36,000. Against the total transfer, ₹ 8,20,98,744 was disbursed, leaving ₹ 1,03,560 as balance, comprising ₹ 14,077 salary deduction and ₹ 89,483 pension not released owing to the demise of the pensioner.

#### 5 Details of grants position at the end of the year :

- Cash in Hand / Bank
- Unadjusted Advances (Schedule 10 – Loans, Advances & Deposits as at 31.03.2026)
- Total

(Amount in ₹)

0

30,94,664

30,94,664



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

**Kinds of checks exercised :**

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act / Rules / Standing Instructions and have been duly audited by the designated auditors. The figures depicted above tally with the audited figures mentioned in the financial statements / accounts.
- (ii) There exist internal controls for safeguarding public funds / assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation, etc., and periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered into that are in violation of the relevant Act / Rules / Standing Instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas / districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and the terms and conditions of the grant-in-aid.
- (vii) It has been ensured that the physical and financial performance under the Non-Plan Maintenance Grant has been according to the requirements prescribed in the guidelines issued by the Government of India, and the performance / targets achieved statements for the year to which the utilization of the fund relates resulted in outcomes given at Annexure-I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry / Department concerned as per their requirements / specifications).
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries are enclosed at Annexure-II (to be formulated by the Ministry / Department concerned as per their requirements / specifications).

Signature : \_\_\_\_\_

**Name : Shweta Sharma**

Branch Head, Accounts Branch

Gujarat Vidyapith, Ahmedabad

(Branch Head of the Finance Branch)

Place : Ahmedabad

Date : 22.09.2026

Signature : \_\_\_\_\_

**Name : Dr. Himanshu Patel**

Registrar

(Head of the Organization)

Gujarat Vidyapith (DU), Ahmedabad

**For, DHIRUBHAI SHAH & CO LLP**

**CHARTERED ACCOUNTANTS**

(Parth S. Dadawala)

Partner

Membership No. 134475

FRN : 102511W/W100298

UDIN : 26134475JRUSNS8183



| GUJARAT VIDYAPITH (DU) : AHMEDABAD – 380 009                                       |                 |                                                               |                 |
|------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------|-----------------|
| RECEIPTS AND PAYMENTS ACCOUNT — GRANT AND FUND POSITION                            |                 |                                                               |                 |
| (Provisional Utilization Certificate for Grants Received) · FINANCIAL YEAR 2025-26 |                 |                                                               |                 |
| Annexure-II to the GFR 12-A Utilization Certificate · Amounts in ₹                 |                 |                                                               |                 |
| RECEIPTS                                                                           | Amount (₹)      | PAYMENTS                                                      | Amount (₹)      |
| Opening Balance as on 01.04.2025                                                   |                 | TSA Head (OH-36) — Grant-in-Aid Salary                        |                 |
| Grant-in-Aid Salary (OH-36)                                                        | 5,32,62,877.00  | 1) Salary of Regular Faculty – Teaching (36.01)               | 32,71,68,545.00 |
| Grant-in-Aid General – Pension (OH-31)                                             | (23,23,290.00)  | 2) Salary of Regular Non-Faculty / Non-Teaching Staff (36.02) | 13,86,31,347.00 |
|                                                                                    |                 | 3) Medical Claim Expenses (36.03)                             | 13,52,553.00    |
| Total opening balance                                                              | 5,09,39,587.00  | 4) Leave Encashment (36.04)                                   | 2,04,48,993.00  |
|                                                                                    |                 | 5) LTC – Leave Travel Concession (36.05)                      | 8,04,209.00     |
|                                                                                    |                 | 6) Retirement & Terminal Benefits (36.07)                     | 4,19,82,492.00  |
|                                                                                    |                 | 7) Other Expenditure – Children Education Allowance (36.09)   | 24,63,750.00    |
| UGC Grants sanctioned and received during 2025-26                                  |                 | 8) Contribution to NPS (National Pension System)              | 1,39,91,141.00  |
| Grant-in-Aid Salary (OH-36) — gross, per sanction register                         | 55,95,22,000.00 | 9) Contribution to PF (Provident Fund)                        | 3,47,664.00     |
| Grant-in-Aid General – Pension (OH-31) — gross, per sanction register              | 16,71,50,000.00 | 10) Less : Salary Recovery                                    | (58,02,097.00)  |
| Total grant received                                                               | 72,66,72,000.00 | Total — OH-36 (Schedule 14 Part A)                            | 54,13,88,597.00 |
|                                                                                    |                 | TSA Head (OH-31) — Grant-in-Aid General – Pension             |                 |
|                                                                                    |                 | 1) Pension and Pensionary Benefits (31.01)                    | 15,29,14,786.00 |
|                                                                                    |                 | 2) Contribution to NPS (National Pension System)              | 84,00,579.00    |
|                                                                                    |                 | Total — OH-31 (Schedule 14 Part A)                            | 16,13,15,365.00 |
|                                                                                    |                 | RETURN TO UGC                                                 |                 |
|                                                                                    |                 | Grant refunded to UGC on 23.03.2026 – Salary (OH-36)          | 2,75,88,065.00  |
|                                                                                    |                 | Grant refunded to UGC on 23.03.2026 – Pension (OH-31)         | 17,03,142.00    |
|                                                                                    |                 | Total Returned to UGC                                         | 2,92,91,207.00  |
|                                                                                    |                 | Closing Balance as on 31.03.2026                              |                 |
|                                                                                    |                 | Grant-in-Aid Salary (OH-36)                                   | 4,38,08,215.00  |
|                                                                                    |                 | Grant-in-Aid General – Pension (OH-31)                        | 18,08,203.00    |
| TOTAL RECEIPTS                                                                     | 77,76,11,587.00 | TOTAL PAYMENTS AND CLOSING BALANCES                           | 77,76,11,587.00 |

**Note 1 — Refund of excess grant**

₹ 2,92,91,207 was refunded to the University Grants Commission on 23.03.2026 as excess grant, comprising ₹ 2,75,88,065 under Grant-in-Aid Salaries (OH-36) and ₹ 17,03,142 under Grant-in-Aid General – Pension (OH-31). Grant received is shown gross on the receipts side and the refund is shown on the payments side

**Note 2 — Salary recovery**

Salary of Regular Faculty – Teaching is shown at ₹ 32,71,68,545 gross, with recovery of ₹ 58,02,097 deducted separately at item 10. Net ₹ 32,13,66,448 agrees with Schedule 14 Part A of the audited accounts.

Signature : \_\_\_\_\_

Name : Shweta Sharma

Branch Head, Accounts Branch  
(Branch Head of the Finance Branch)  
Gujarat Vidyapith (DU), Ahmedabad

Signature : \_\_\_\_\_

Name : Dr. Himanshu Patel

Registrar  
(Head of the Organization)  
Gujarat Vidyapith (DU), Ahmedabad

Place : Ahmedabad

Date : 22.09.2026

For, DHIRUBHAI SHAH & CO LLP  
CHARTERED ACCOUNTANTS

(Parth S. Dadawala)

Partner

Membership No. 134475

FRN : 102511W/W100298

UDIN : 26134475JRUSNS8183



**GUJARAT VIDYAPITH (DU), AHMEDABAD- 380 009**

**BALANCE SHEET AS AT 31ST MARCH, 2026**

(Rs. in Lakhs)

| Particulars                          | Sch. | As at<br>31-03-2026 | As at<br>31-03-2025 |
|--------------------------------------|------|---------------------|---------------------|
| <b><u>SOURCES OF FUNDS :</u></b>     |      |                     |                     |
| CORPUS                               | 1    | -                   | -                   |
| GENERAL FUND                         | 2    | 16.88               | 16.88               |
| RESERVE FUND OF DEPARTMENT           | 3    | -                   | 173.60              |
| RESTRICTED FUNDS                     | 4    | 7,347.97            | 7,318.77            |
| CAPITAL ASSETS FUND (GVM)            | 4.1  | 124.72              | 123.19              |
| LOANS/BORROWINGS :                   | 5    | 109.42              | 336.96              |
| CURRENT LIABILITIES & PROVISIONS     | 6    | 832.09              | 876.76              |
| <b>TOTAL</b>                         |      | <b>8,491.07</b>     | <b>8,906.16</b>     |
| <b><u>APPLICATION OF FUNDS :</u></b> |      |                     |                     |
| FIXED ASSETS                         | 7    | 7,347.97            | 7,318.77            |
| CAPITAL ASSETS RESERVE (GVM)         | 4.1  | 124.72              | 123.19              |
| INVESTMENTS :                        | 8    | 26.38               | 104.76              |
| CURRENT ASSETS                       | 9    | 961.06              | 1,218.18            |
| LOANS, ADVANCES & DEPOSITS           | 10   | 30.95               | 141.26              |
| <b>TOTAL</b>                         |      | <b>8,491.07</b>     | <b>8,906.16</b>     |

Notes to Accounts Schedule - 20

As per our report of Even Date

Dhirubhai Shah & Co LLP.

Chartered Accountants

For and on behalf of the Gujarat Vidyapith



Parth S Dadawala

Partner

M.No 134475

UDIN : 26134475JRUSNS8183




Branch Head

Place: Ahmedabad

Date : 22.09.2026



Registrar

**GUJARAT VIDYAPITH (DU), Ahmeadabad - 380009**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31st March, 2026**

(Rs. in Lakhs)

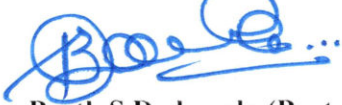
| Particulars                                               | Sch. | For the Year<br>31-03-2026 | For the Year<br>31-03-2025 |
|-----------------------------------------------------------|------|----------------------------|----------------------------|
| <b><u>INCOME :</u></b>                                    |      |                            |                            |
| Academic Receipts                                         | 11   | 379.41                     | 330.64                     |
| Grants & Donations                                        | 12   | 6,974.71                   | 7,055.33                   |
| Contribution by GVM                                       | 12   | 400.00                     | 732.69                     |
| Other Incomes                                             | 13   | 320.51                     | 51.99                      |
| Extension Activity Income (GVM)                           | 13.1 | 638.81                     | 603.41                     |
| <b>TOTAL</b>                                              |      | <b>8,713.43</b>            | <b>8,774.06</b>            |
| <b><u>EXPENDITURE :</u></b>                               |      |                            |                            |
| Staff Payments & Benefits (UGC Grant)                     | 14   | 7,384.76                   | 6,936.45                   |
| Academic Expenses                                         | 15   | 175.16                     | 195.13                     |
| Administrative Expenses                                   | 16   | 202.82                     | 245.38                     |
| Repairs & Maintenance                                     | 17   | 490.45                     | 159.00                     |
| Extension Activity Expenses (GVM)                         | 13.1 | 594.25                     | 720.23                     |
| <b><u>Assets Purchased during the year</u></b>            |      |                            |                            |
| 1) Building                                               |      | 0.00                       | 1.53                       |
| 2) Equipments                                             |      | 28.02                      | 150.45                     |
| 3) Library/Books/Fixture                                  |      | 1.21                       | 2.24                       |
| 4) Furniture & Fixture Equipment                          |      | 6.50                       | 1.64                       |
| 5) Other Capital Expenses                                 |      | 0.00                       | 11.63                      |
| <b>TOTAL</b>                                              |      | <b>8,883.15</b>            | <b>8,423.67</b>            |
| <b>Balance Being Surplus/Deficit Carried to GV Mandal</b> |      | <b>-169.72</b>             | <b>350.38</b>              |

Notes to Accounts Schedule - 20

As per our report of Even Date

Dhirubhai Shah & Co LLP.

Chartered Accountants



Parth S Dadawala (Partner)

M.No 134475

UDIN : 26134475JRUSNS8183



For and on behalf of the Gujarat Vidyapith



Branch Head

Place: Ahmedabad

Date : 22.09.2026



Registrar

**GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009****SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2026****SCHEDULE 1****CORPUS**

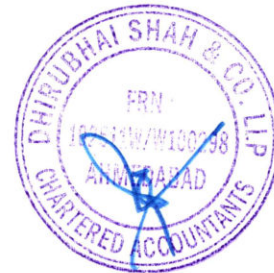
(Rs. in Lakhs)

| Particulars                                                   | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|---------------------------------------------------------------|-----------------|------------------|
| Balance as at the beginning of the year                       | -               | -                |
| Add: Contributions towards Corpus                             | -               | -                |
| Less: Asset written off during the year created out of corpus | -               | -                |
| <b>BALANCE AT THE YEAR-END</b>                                | -               | -                |

**SCHEDULE - 2****GENERAL FUND**

(Rs. in Lakhs)

| Particulars                                                                           | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|---------------------------------------------------------------------------------------|-----------------|------------------|
| Balance as at the beginning of the year<br>(income & Expenditure balance t/f earlier) | 76.88           | 76.88            |
| <b>BALANCE AT THE YEAR-END</b>                                                        | <b>76.88</b>    | <b>76.88</b>     |



## RESERVE FUND OF DEPARTMENT

(Rs. in Lakhs)

| Particulars                                                                                                                                                                              | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|
| <b>1. Hostel Kitchen Maintenance Fund</b>                                                                                                                                                |                 |                  |
| Opening Balance                                                                                                                                                                          | 51.15           | -                |
| Addition during the year                                                                                                                                                                 | 1.94            | 51.15            |
| Closing balance                                                                                                                                                                          | 53.09           | 51.15            |
| Less - out of amount show in Income & Expenditure<br>Hostel Maintenance Espenses<br>Year 2024-25 Expenses Rs.45,26,674/-<br>Year 2025-26 Expenses Rs.15,35,657/-<br>Total Rs.60,62,331/- | (53.09)         | -                |
| Total - A                                                                                                                                                                                | -               | 51.15            |
| <b>2. Pustak Bhandar Fund</b>                                                                                                                                                            |                 |                  |
| Opening Balance                                                                                                                                                                          | 122.45          | -                |
| Addition during the year                                                                                                                                                                 | -               | 122.45           |
| Closing balance                                                                                                                                                                          | 122.45          | 122.45           |
| Less -transferred to I&E for w/o                                                                                                                                                         | (122.45)        | -                |
| Total - B                                                                                                                                                                                | -               | 122.45           |
| <b>BALANCE AT THE YEAR-END (A+B)</b>                                                                                                                                                     | -               | 173.60           |



GUJARAT VIDYAPITH(DU), Ahmedabad- 380 009  
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

**SCHEDULE 4  
RESTRICTED FUNDS**

(Rs. in Lakhs)

| Particulars                                    | FUND WISE BREAK UP |                       |          |                   | TOTAL        |               |
|------------------------------------------------|--------------------|-----------------------|----------|-------------------|--------------|---------------|
|                                                | Books              | Furniture & Equipment | Building | Fixed Assets Fund | Current Year | Previous Year |
| Opening balance of the funds                   | 864.94             | 2,390.82              | 4,063.01 | -                 | 7,318.77     | 7,318.77      |
| Add: Additions in Assets during the year (GVM) | 1.21               | 43.37                 | -        | -                 | 44.57        |               |
| Less: Asset disposal during the year           | -                  | -                     | (15.38)  | -                 | (15.38)      | -             |
| NET BALANCE AS AT THE YEAR-END                 | 866.15             | 2,434.19              | 4,078.38 | -                 | 7,347.97     | 7,318.77      |

**SCHEDULE 4.1  
FUNDS AGAINST DEPARTMENT ASSETS**

| No. | Department Name                        | FUND        | ASSETS      |
|-----|----------------------------------------|-------------|-------------|
| 1   | Bhasha Sanskruti Mandir (Hindi Bhavan) | 14,15,065   | 14,15,065   |
| 2   | Arogyadham Ahmedabad                   | 69,997      | 69,997      |
| 3   | Arogyadham Randheja                    | 15,67,920   | 15,67,920   |
| 4   | Chatrlaya Ahmedabad                    | 18,28,836   | 18,28,836   |
| 5   | Chatrlaya Randheja                     | 5,63,138    | 5,63,138    |
| 6   | Chatrlaya Sadra                        | 24,33,538   | 24,33,538   |
| 7   | Kumar Vinay Mandir                     | 3,46,399    | 3,46,399    |
| 8   | Prakashan Mandir (Pustak Bhandar)      | 8,04,435    | 8,04,435    |
| 9   | Ramat Gamat Sankul                     | 7,26,286    | 7,26,286    |
| 10  | Satyagrah Ashram Smarak                | 13,42,971   | 13,42,971   |
| 11  | VIKAS (ITI)                            | 13,73,426   | 13,73,426   |
|     |                                        |             |             |
|     | Grand Total                            | 1,24,72,011 | 1,24,72,011 |



**SCHEDULE 5**  
**UNSECURED LOANS**

(Rs. in Lakhs)

| Particulars                                                      | CURRENT YEAR  | PREVIOUS YEAR |
|------------------------------------------------------------------|---------------|---------------|
| <b>Loan from Gujarat Vidyapith Trust (Mandal)</b>                | -             | -             |
| Opening Balance                                                  | 336.96        | 336.96        |
| Less- During the Year Loan from Gujarat Vidyapith Trust (Mandal) | 57.82         | -             |
| Less -25-26 H.E deficit adjusted against loan                    | (169.72)      | -             |
|                                                                  | 109.42        |               |
| <b>TOTAL CLOSING BALANCE</b>                                     | <b>109.42</b> | <b>336.96</b> |

**SCHEDULE 6**  
**CURRENT LIABILITIES**

(Rs. in Lakhs)

| Particulars                                                   | CURRENT YEAR  | PREVIOUS YEAR |
|---------------------------------------------------------------|---------------|---------------|
| 1 Deposits - (Hostel Food)                                    | 185.24        | 177.80        |
| 2 Deposits - (Library )                                       | 53.04         | 52.87         |
| 3 EMD, Security Deposit, Retention Money                      | 38.34         | 76.65         |
| <b>4 Statutory Liabilities :</b>                              |               |               |
| 1 CGST                                                        | 1.87          | 0.68          |
| 2 SGST                                                        | 1.87          | 0.68          |
| 3 GST TDS                                                     | 0.49          | 2.54          |
| 4 TDS from Contractors 194 C                                  | 0.58          | 0.40          |
| 5 TDS from Contractors 194 J                                  | -             | 0.20          |
| 6 Income Tax                                                  | 52.35         | -             |
| 7 Professional Tax                                            | 0.00          | 0.65          |
| 8 Life Insurance Corporation of Employees                     | 0.92          | 0.92          |
| 9 NPS Liability                                               | 26.75         | 0.02          |
| 10 CPF(NPS)                                                   | 28.73         | 28.73         |
| 11 Receivable TCS                                             | -             | 0.02          |
| 12 Contribution to Pension Fund to Be Paid                    | 0.18          | -             |
| 13 ITI EPF, Income tax & P.Tax payment receipt                | 0.48          | -             |
| <b>5 Other Liabilities</b>                                    |               |               |
| 1 Recovery of Employees (As per the direction of High Court ) | 29.60         | 26.49         |
| 2 Unutilised Grants - (Housing Loan, Salary Arrears & other)  | 324.55        | 492.28        |
| 3 Others Projects - (SCHEDULE 6.1)                            | 87.09         | 15.81         |
| <b>TOTAL (A)</b>                                              | <b>832.09</b> | <b>876.74</b> |



**SCHEDULE 6.1**  
**OTHERS PROJECTS**

| No.      | Project Name                                            | Credit    | Debit     |
|----------|---------------------------------------------------------|-----------|-----------|
| <b>1</b> | <b>NSS Grant</b>                                        |           |           |
| 1        | NSS Regular Activity (NIC)                              | 7,85,253  |           |
| 2        | NSS Special Camp                                        | 1,40,000  |           |
| <b>2</b> | <b>Project GVM &amp; Samta - Vikas</b>                  |           |           |
| 1        | Samata - Dahod Gazeteer Project                         |           | 21,74,916 |
| 2        | Samata - Adivasi Gazeteer Project                       |           | 15,381    |
| 3        | Samata - 21 Century In Gandhian Humanism                |           | 70,132    |
| 4        | Samata - Arthik Vikas Darshan Project                   |           | 57,161    |
| 5        | Samata - Matar Project                                  |           | 1,91,443  |
| 6        | Samata - Gujarat Sahitya Academy Parisamvad             |           | 1,02,348  |
| 7        | Samata - Gujarat Sahitya Akadami                        | 50,000    |           |
| 8        | Samata - Monograph Project                              | 5,00,000  |           |
| 9        | Samata - C.S.R. Project                                 | 22,929    |           |
| 10       | Samata - Pashupalak Sarve Project                       | 1,41,906  |           |
| 11       | Samata - Project-Nat Natda Bazingar Project             | 1,43,341  |           |
| 12       | Samata - Project-Teachers Training V.K.Y                | 10,30,200 |           |
| 13       | Samata - Project-Training Artizen - V.K.Y.              | 12,387    |           |
| 14       | Samata - Promotion Folk Dance Project                   | 3,53,000  |           |
| 15       | Samata - Sabarmati Aashram Smarak Prakalp Project       | 4,06,196  |           |
| 16       | Samata - Office maintenance exps                        |           | 11,497    |
| 17       | Samata - Exps to be paid                                | 3,377     |           |
| 18       | Samata - Gu.Vi. TDS Project                             |           | 1,169     |
| 19       | Samata ane Vikas - Bank Exps                            |           | 767       |
| 20       | Samata ane Vikas - Bank Interest                        | 59,878    |           |
| <b>4</b> | <b>Research Project</b>                                 |           |           |
| 1        | Childline Project                                       |           | 35,459    |
| 2        | Children with Special Needs(Cwsn) Impact Asses. Project | 44,451    |           |
| 3        | Gap in Education in Tribal Area Project                 | 13,46,660 |           |
| 4        | CCI- Project MSW (Manoj Parmar)                         |           | 36,958    |
| 5        | CWMG-Sampurna Gandhi Vangmay Project (SGV)              |           | 8,632     |
| 6        | A211 Puratatva and Sangrahalay Grant                    | 2,59,432  |           |
| 7        | CSSRAS- Mahesh Narayan Dixit                            | 1,00,001  |           |
| 8        | GCERT Project Grant                                     | 2,66,105  |           |
| 9        | GSBTM Project 616 (2021-22/1236)                        | 6,28,254  |           |
| 10       | GSBTM Project 626 (2022-23/00018341)                    | 9,47,901  |           |
| 11       | KCG Grant                                               | 25,000    |           |
| 12       | SSIP- 2022-23 Grant Nipa Shah                           | 4,46,247  |           |
| 13       | SSIP Contribution From GVP Advance-Nipa Shah            |           | 2,50,000  |
| 14       | Nipa Shah- Ideathon 2023(Fund From Bandhan Bank)        | 25,436    |           |
| 15       | ICSSR Sanction No.02/54/2019-20 MJ/RPR Grant            | 80,000    |           |
| 16       | ICSSR-Gita Dharmpal                                     | 4,76,760  |           |
| 17       | ICSSR Intra Ineqaulity Project                          | 9,00,000  |           |
| 18       | Minor Research Project- Amisha Shah                     | 10,000    |           |
| 19       | MGNCRE Project - Lokesh Jain                            |           | 28,109    |
| 20       | Pro Handicraft Lokesh Jain                              |           | 97,363    |
| 21       | Women Empowerment & Poverty Alerviation Proj.           | 9,82,574  |           |
| 22       | Project                                                 | 4,94,724  |           |



|                                                |                                                     |                    |                  |
|------------------------------------------------|-----------------------------------------------------|--------------------|------------------|
| <b>5</b>                                       | <b>Seminars/Conference/Program</b>                  |                    |                  |
| 1                                              | Psychiatric Social Work Exps                        |                    | 7,43,503         |
| 2                                              | Celebration of 150th Gandhi Jayanti                 | 3,71,931           |                  |
| 3                                              | Gandhian Non-Violence Course Fund (From Jamnalal)   | 99,358             |                  |
| 4                                              | Gandhian Society                                    | 17,440             |                  |
| 5                                              | Seminar Under AICTE-VAANI - Dr. Rajiv Patel         |                    | 37,049           |
| 6                                              | International Seminar (Economics) 2025, ICSSR Rural |                    | 14,517           |
| 7                                              | Gujarat for Hosting of International Seminar        | 11,40,000          |                  |
| 8                                              | ICSSR-APSRT International Seminar-Naresh Chauhan    | 12,389             |                  |
| 9                                              | ICSSR CRP-SBA 2023-964 Naresh Chauhan               | 88,581             |                  |
| 10                                             | International Conference on Mapping Gandhi          | 11,934             |                  |
| 11                                             | ISTM                                                | 36,379             |                  |
| <b>6</b>                                       | <b>Fellowship</b>                                   |                    |                  |
| 1                                              | ICSSR Fellowship Devendrakumar Solanki              | 89,333             |                  |
| 2                                              | ICSSR Fellowship - Rahul Vanani                     | 74                 |                  |
| 3                                              | Asha Vadarvala Fellowship                           | 13,667             |                  |
| 4                                              | Zapadia Sonal Fellowship                            | 22,581             |                  |
|                                                | <b>Grand Total</b>                                  | <b>1,25,85,680</b> | <b>38,76,404</b> |
| <b>as on 31-03-2026 Balance (Credit-Debit)</b> |                                                     |                    | <b>87,09,276</b> |



GUJARAT VIDYAPITH(DU), Ahmedabad-380 009  
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

**SCHEDULE-7  
FIXED ASSETS**

(Rs. in Lakhs)

| DESCRIPTION                       | Rate Of Deprecia-<br>tion | GROSS BLOCK                                      |                                       |                                  |                                       | DEPRECIATION                          |                                       |                                        |                                | NET BLOCK                             |                                           |
|-----------------------------------|---------------------------|--------------------------------------------------|---------------------------------------|----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------------|--------------------------------|---------------------------------------|-------------------------------------------|
|                                   |                           | Cost/valuation As<br>at beginning of<br>the year | Additions<br>during the<br>year (GVM) | Deductions<br>during the<br>year | Cost/<br>valuation at<br>the year end | As at the<br>beginning<br>of the year | On<br>Additions<br>During the<br>year | On<br>Deductions<br>during<br>the year | Total up to<br>the year<br>end | As at the<br>current year<br>end 2026 | As at the<br>previous<br>year end<br>2025 |
| 1 Land:                           | N.A                       | -                                                | -                                     | -                                | -                                     | -                                     | -                                     | -                                      | -                              | -                                     | -                                         |
| 2 Buildings (Annexure - 1) :      | N.A                       | 4,063.01                                         | -                                     | 15.38                            | 4,047.63                              | -                                     | -                                     | -                                      | -                              | 4,047.63                              | 4,063.01                                  |
| 3 Furniture & fixtures/Equipments | N.A                       | 2,390.82                                         | 43.37                                 | -                                | 2,434.19                              | -                                     | -                                     | -                                      | -                              | 2,434.19                              | 2,389.19                                  |
| 4 Library books                   | N.A                       | 864.94                                           | 1.21                                  | -                                | 866.15                                | -                                     | -                                     | -                                      | -                              | 866.15                                | 864.94                                    |
| <b>Total (A)</b>                  |                           | <b>7,318.77</b>                                  | <b>44.57</b>                          | <b>15.38</b>                     | <b>7,347.97</b>                       | <b>-</b>                              | <b>-</b>                              | <b>-</b>                               | <b>-</b>                       | <b>7,347.97</b>                       | <b>7,317.14</b>                           |



**DETAILS OF THE BUILDINGS**  
**Gujarat Vidyapith (DU)**  
**Ahmedabad as on 31-03-2026**

**Schdedule- 7.1**

(Rs. In lakhs)

| No.                                    | Particular                                                                  | Opening balance | Addition-Removed during the year | Closing balance |
|----------------------------------------|-----------------------------------------------------------------------------|-----------------|----------------------------------|-----------------|
| <b>1. AHMEDABAD GANDHI CAMPUS MAIN</b> |                                                                             |                 |                                  |                 |
| 1                                      | Mahadev Desai Sankul Building<br>(1963, 1969, 1989, 1990, 1998, 2010, 2012) | 227.22          | -                                | 227.22          |
| 2                                      | Sahyog Chhatralay - (1988)                                                  | 3.07            | -                                | 3.07            |
| 3                                      | Athithi Grah - (1968, 1969, 2007, 2010)                                     | 36.84           | -                                | 36.84           |
| 4                                      | Kanya Chatralay - (1970, 1991, 1996, 2017, 2021)                            | 357.86          | -                                | 357.86          |
| 5                                      | Pranjivan Vidyarthi Bhavan - (1925)                                         | 215.94          | -                                | 215.94          |
| 6                                      | Staff Quarters - (1961, 1962, 1971, 1996)                                   | 199.43          | -3.63                            | 195.80          |
| 7                                      | Gymnasium Building - (1976)                                                 | 3.42            | -                                | 3.42            |
| 8                                      | Central Library - (1955, 1974, 1985, 1988, 1996)                            | 75.64           | -                                | 75.64           |
| 9                                      | Kumar Vinay Mandir (1970)                                                   | 4.65            | -                                | 4.65            |
| 10                                     | Central Office Building -(1974, 1998, 2011)                                 | 75.67           | -                                | 75.67           |
| 11                                     | Open Stadium - (1987)                                                       | 1.46            | -                                | 1.46            |
| 12                                     | Education Faculty Building (IASE)<br>(1968, 1989, 1991, 2004)               | 69.49           | -                                | 69.49           |
| 13                                     | Health Center- (1998)                                                       | 5.01            | -                                | 5.01            |
| 14                                     | Hirak Mahotsav Hall (ICT Building) - (1992)                                 | 68.22           | -                                | 68.22           |
| 15                                     | Acharya Niwas (V C Residence ) - (2012)                                     | 47.31           | -                                | 47.31           |
| 16                                     | Morarji Desai Mandapam (2008)                                               | 152.90          | -                                | 152.90          |
| 17                                     | Canteen (2010)                                                              | 16.20           | -                                | 16.20           |
| 18                                     | Kumar Chhatralay - (1969, 1994, 1995, 1996, 2012)                           | 62.54           | -1.66                            | 60.88           |
| 19                                     | Security Cabin - 2 Nos. (2024)                                              | 1.06            | -                                | 1.06            |
| 20                                     | Sport Infrastructure / Swimming pool (1971)                                 | 25.35           | -                                | 25.35           |
| <b>Total</b>                           |                                                                             | <b>1,649.28</b> | <b>-5.29</b>                     | <b>1,643.99</b> |
| <b>2. AHMEDABAD MEMNAGAR CAMPUS</b>    |                                                                             |                 |                                  |                 |
| 1                                      | Memnagar Staff Quarters - (1972)                                            | 2.08            | -                                | 2.08            |
| <b>Total</b>                           |                                                                             | <b>2.08</b>     | <b>-</b>                         | <b>2.08</b>     |
| <b>3. AHMEDABAD GOTA CAMPUS</b>        |                                                                             |                 |                                  |                 |
| 1                                      | Field work centre - Gota                                                    | 1.14            |                                  | 1.14            |
| <b>Total</b>                           |                                                                             | <b>1.14</b>     | <b>-</b>                         | <b>1.14</b>     |
| <b>4. AHMEDABAD THALTEJ CAMPUS</b>     |                                                                             |                 |                                  |                 |
| 1                                      | Extension centre at Thaltej                                                 | 2.39            | -                                | 2.39            |
| <b>Total</b>                           |                                                                             | <b>2.39</b>     | <b>-</b>                         | <b>2.39</b>     |
| <b>5. AHMEDABAD SHAHIBAG CAMPUS</b>    |                                                                             |                 |                                  |                 |
| 1                                      | Shahibaug Institution Building                                              | 5.49            |                                  | 5.49            |
| <b>Total</b>                           |                                                                             | <b>5.49</b>     | <b>-</b>                         | <b>5.49</b>     |



| <b>6. Sadra Campus</b>              |                                                                  |                 |               |                 |
|-------------------------------------|------------------------------------------------------------------|-----------------|---------------|-----------------|
| 1                                   | Kumar Chhatralay - (1980, 1984, 1996)                            | 173.64          | -             | 173.64          |
| 2                                   | Basic Edu.&Science - (1992, 1993, 1995, 1996, 2002)              | 11.16           | -             | 11.16           |
| 3                                   | Staff Quarters - (1981, 1985, 1990, 1995)                        | 15.17           | -             | 15.17           |
| 4                                   | Library Building - (2012, 2023)                                  | 167.19          | -             | 167.19          |
| 5                                   | Microbiology Hostels - (1997, 2012, 2017)                        | 114.60          | -             | 114.60          |
| 6                                   | Microbiology College -(1990, 1996, 2002, 2009)                   | 89.55           | -             | 89.55           |
| 7                                   | Microbiology Staff Quarters - (1985,1988, 1990)                  | 8.70            | -             | 8.70            |
| 8                                   | M.D. College Building - (1989, 1990)                             | 32.43           | -             | 32.43           |
| 9                                   | Health Centre - (1990, 2007)                                     | 7.11            | -             | 7.11            |
| 10                                  | Campus development                                               | 62.70           | -             | 62.70           |
| 11                                  | Micro Campus Development                                         | 4.80            | -             | 4.80            |
| 12                                  | Stadium and Play Fields                                          | 40.71           | -             | 40.71           |
| 13                                  | Girls Hostel - (2011)                                            | 112.14          | -             | 112.14          |
| 14                                  | Major Repairs and Ext.                                           | 37.03           | -             | 37.03           |
| 15                                  | Workshops - (2010)                                               | 43.19           | -             | 43.19           |
| 16                                  | Ladies Hostel - (2021)                                           | 396.99          | -             | 396.99          |
| 17                                  | Borewell construction - (2002, 2021)                             | 22.96           | -             | 22.96           |
| 18                                  | Fixing Aluminium Window for Girl's hostel & Sevak Nivas - (2023) | 1.64            | -             | 1.64            |
| 19                                  | Prayer Hall at Physical Education College - (2017)               | 142.08          | -             | 142.08          |
| 20                                  | Canteen (12th Plan) - (2017)                                     | 15.87           | -             | 15.87           |
| 21                                  | Drainage Lines (12th Plan) - (2017)                              | 58.10           | -             | 58.10           |
| 22                                  | Animal Husbandry shed - (1985)                                   | 0.75            | -             | 0.75            |
| <b>Total Sadra</b>                  |                                                                  | <b>1,558.50</b> | <b>-</b>      | <b>1,558.50</b> |
| <b>7. Randheja Campus</b>           |                                                                  |                 |               |                 |
| 1                                   | Kanya Chatralay - (2000, 2017, 2023)                             | 151.50          | -             | 151.50          |
| 2                                   | M.D. College -(1985, 1986, 1990, 1996, 1997, 1998, 2010)         | 258.54          | -10.09        | 248.45          |
| 3                                   | Staff Quarters - (1981, 1985, 1987)                              | 3.38            | -             | 3.38            |
| 4                                   | Library Bldg - (2013, 2017)                                      | 125.83          | -             | 125.83          |
| 5                                   | Health Centre - (1990)                                           | 1.88            | -             | 1.88            |
| 6                                   | Campus development                                               | 40.25           | -             | 40.25           |
| 7                                   | Major Repairs                                                    | 9.46            | -             | 9.46            |
| 8                                   | MRM Building - (2010)                                            | 104.54          | -             | 104.54          |
| 9                                   | Overhead Watertank - (2023 2024)                                 | 56.14           | -             | 56.14           |
| <b>Total Randheja</b>               |                                                                  | <b>751.52</b>   | <b>-10.09</b> | <b>741.44</b>   |
| <b>8. Other Works</b>               |                                                                  |                 |               |                 |
| 1                                   | Fieldwork Centre Ambheti (Sixth & Seven Plan) - (1985)           | 2.60            | -             | 2.60            |
| 2                                   | Security cabin at Ahmedabad & Sadra campus - (2001)              | 0.83            | -             | 0.83            |
| 3                                   | Toilet Blocks at 3 campuses - (2001)                             | 11.82           | -             | 11.82           |
| 4                                   | HEPSN Scheme construction of Ramp - (2008)                       | 5.24            | -             | 5.24            |
| 5                                   | Rain water harvesting system - (2011, 2012)                      | 19.21           | -             | 19.21           |
| 6                                   | Critical Input - (1988, 1989)                                    | 52.91           | -             | 52.91           |
| <b>Total other works</b>            |                                                                  | <b>92.61</b>    | <b>-</b>      | <b>92.61</b>    |
| <b>Grand Total</b>                  |                                                                  | <b>4,063.01</b> | <b>-15.38</b> | <b>4,047.63</b> |
| <b>Total value as on 31/03/2026</b> |                                                                  |                 |               | <b>4,047.63</b> |



**SCHEDULE 8**  
**INVESTMENTS**

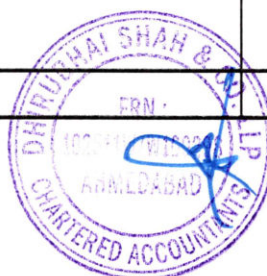
(Rs. in Lakhs)

| Particulars                                                    | CURRENT YEAR | PREVIOUS YEAR |
|----------------------------------------------------------------|--------------|---------------|
| 1 Investment with GVP (Sunny Thomas)                           | 1.50         | 1.50          |
| 2 <b><u>FD of employees recovery as per court's Order-</u></b> |              |               |
| - Jayeshkumar Chauhan                                          | 1.69         | 1.58          |
| - Yatishbhai Thakar                                            | 11.10        | 10.38         |
| - Sevantibhai Panchal                                          | 0.42         | 0.39          |
| - Prahladbhai Parmar                                           | 1.45         | 1.35          |
| - Pritiben Shah                                                | 10.23        | 9.56          |
| 3 <b><u>FD with State bank of India</u></b>                    |              |               |
| Anusnatak Hostel Ahmedabad                                     | -            | 35.00         |
| Kumar Hostel Ahmedabad                                         | -            | 45.00         |
| <b>TOTAL</b>                                                   | <b>26.38</b> | <b>104.76</b> |

**SCHEDULE 9**  
**CURRENT ASSETS**

(Rs. in Lakhs)

| Particulars                                          | CURRENT YEAR  | PREVIOUS YEAR   |
|------------------------------------------------------|---------------|-----------------|
| 1 <b>Stock</b>                                       |               |                 |
| 1 Pustak Bhandar Books Stock                         | 115.16        | 129.20          |
| 2 Grocery Stock - Ahmedabad Hostel                   | 1.69          | 1.53            |
| 3 Grocery Stock - Sadra Hostel                       | 0.34          | 0.39            |
| 2 Employees Ph.D Increment Recovery                  | 29.69         | 2.49            |
| Receivable Power Grid & Others                       | 13.84         |                 |
| 3 Cash balances in hand                              | -             | -               |
| 4 Bank Balances - Including Grant fund               |               | 1,083.76        |
| Gujarat Vidyapith Uchch Sikshan Vibhag - 10295513986 | 590.66        |                 |
| HE Central Bank of India Current Bank 10690244640    | 24.78         |                 |
| HE Central Bank of India Saving Bank 10690244651     | 56.59         |                 |
| HE Housing Loan SBI BANK 32776137854                 | 28.82         |                 |
| HE SBI - 00000033871752331                           | 18.05         |                 |
| HE SBI (Surabhi) - 41069961211                       | 4.48          |                 |
| HE SBI Project A/c No.41767711814                    | 22.92         |                 |
| I.T.I. Shahibaug - SBI -8331                         | 0.57          |                 |
| J. J. Bajaj Naturopathy center Randheja SBI - 6299   | 4.14          |                 |
| Kumar Vinay Mandir HE Axis Bank                      | 0.36          |                 |
| Kumar Vinay Mandir HE state Bank of India            | 6.40          |                 |
| Phy. Education Hostel Sadra Bank of india -173       | 42.58         |                 |
| <b>TOTAL</b>                                         | <b>961.06</b> | <b>1,217.37</b> |



## LOANS/ ADVANCES & DEPOSITS

(Rs. in Lakhs)

| Particulars  |                                        | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|--------------|----------------------------------------|-----------------|------------------|
| <b>1</b>     | <b>Loan/ Advances</b>                  |                 |                  |
| 1            | LTC                                    | 4.25            | 4.25             |
| 2            | Advances Employee                      | 3.49            | 0.47             |
| <b>2</b>     | <b>Advances Provident Fund Account</b> | -               | 60.01            |
| <b>3</b>     | <b>Deposits</b>                        |                 |                  |
| 1            | Telephone                              | 0.31            | 0.31             |
| 2            | Electricity                            | 13.93           | 20.30            |
| 3            | Gas & others                           | 8.97            | 2.98             |
| 4            | Grants Receivable:                     | -               | 52.94            |
| <b>TOTAL</b> |                                        | <b>30.95</b>    | <b>141.26</b>    |



**SCHEDULE 11**  
**ACADEMIC RECEIPTS**

(Rs. in Lakhs)

| Particulars                             | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|-----------------------------------------|-----------------|------------------|
| <b>1 Academic</b>                       |                 |                  |
| 1 Academic-Tuition fee                  | 270.17          | 146.14           |
| 2 Online Application fee                | 10.72           | 15.07            |
| 3 Library Members Subscription          | 0.96            | 1.02             |
| 4 Library Admission fee                 | -               | 2.77             |
| 5 Laboratory fee                        | -               | 19.79            |
| 6 Art & Craft fee                       | -               | 0.70             |
| 7 Registration fee                      | -               | 6.23             |
| 8 Curricular Activities fee             | -               | 6.89             |
| 9 Enhancing Professional Competency fee | -               | 6.49             |
| 10 Student Support & Welfare fee        | -               | 2.33             |
| 11 Desertation Fees                     | -               | 0.17             |
| 12 RAC Fees                             | -               | 0.60             |
| 13 Sports                               | -               | 14.43            |
| <b>2 Examination fee</b>                | 33.36           | 20.00            |
| <b>3 Hostel Accomodation fees</b>       | 47.13           | 57.13            |
| <b>4 Other fees</b>                     |                 |                  |
| 1 Convocation                           | 7.32            | 8.89             |
| 2 Recruitment Application               | 2.36            | 4.52             |
| 2 Kala Mandir                           | 3.65            | 1.09             |
| 3 Miscellaneous                         | 3.74            | 16.39            |
| <b>TOTAL</b>                            | <b>379.41</b>   | <b>330.64</b>    |

**SCHEDULE 12**  
**GRANTS & DONATIONS**

(Rs. in Lakhs)

| Particulars                                                  | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|--------------------------------------------------------------|-----------------|------------------|
| <b>1 Central Government</b>                                  |                 |                  |
| Grant Received UGC                                           | 6,973.81        | 7,054.43         |
| <b>2 State Government(s)</b>                                 | 0.90            | 0.90             |
| <b>3 Grant from Sponsoring body Gujarat Vidyapith Mandal</b> | 400.00          | 732.69           |
| <b>TOTAL</b>                                                 | <b>7,374.71</b> | <b>7,788.02</b>  |



**SCHEDULE 13**  
**OTHER INCOME**

(Rs. in Lakhs)

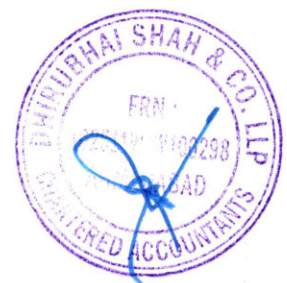
| Particulars                                                | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|------------------------------------------------------------|-----------------|------------------|
| <b>1 Income from Ground &amp; Building</b>                 |                 |                  |
| 1 Rent Income - (Auditorium/Play ground/Convention Centre) | 75.80           | 11.15            |
| 2 Leave and License fee (Staff Quarters)                   | 3.71            | 3.65             |
| <b>2 Interest on Savings Accounts with Scheduled Banks</b> | 11.34           | 6.25             |
| <b>3 Others</b>                                            |                 |                  |
| 1 Seminar/Workshop Fees                                    | 25.07           | 3.38             |
| 2 Misc. receipts                                           | 12.38           | 27.56            |
| 3 Prior Period Income w/o                                  | 0.84            |                  |
| 4 RTI fees                                                 | 0.00            | -                |
| 5 Old courses fund w/o                                     | 15.81           | -                |
| 6 Pushtak Bhandar fund balance w/o                         | 122.45          | -                |
| 7 Hostel fund balance w/o                                  | 53.09           | -                |
| <b>TOTAL</b>                                               | <b>320.51</b>   | <b>51.99</b>     |



**SCHEDULE 13.1****EXTENSION ACTIVITY INCOME & EXPENDITURE (GVM)**

(Rs. in Lakhs)

| No.                                            | Details of Extension Activity                  | Income             | Expenditure        |
|------------------------------------------------|------------------------------------------------|--------------------|--------------------|
| 1                                              | Vinay Mandir Higher Secondary DEO Std-11-12    | 51,57,734.00       | 51,57,734.00       |
| 2                                              | Vinay Mandir (Vidyavatika to Higher Secondary) | 37,050.00          | 7,21,725.00        |
| 3                                              | Hindi Prachar Samiti                           | 7,17,543.00        | 1,92,960.00        |
| 4                                              | Badminton                                      | 24,99,500.00       | 8,19,000.00        |
| 5                                              | Gymnasium                                      | 39,500.00          | -                  |
| 6                                              | Play Ground                                    | 7,88,415.61        | 1,78,187.00        |
| 7                                              | Ashmita Mandir (TRTI)                          | 44,24,472.00       | 44,24,472.00       |
| 8                                              | VIKAS (ITI) Course                             | 96,158.31          | 4,02,543.00        |
| 9                                              | Satyagrah Kochrab Ashram                       | 7,00,000.00        | 6,58,285.00        |
| 12                                             | Swimming Pool                                  | 32,05,850.00       | 8,51,918.00        |
| 14                                             | Paritoshik / Award                             | -                  | 3,33,442.00        |
| 15                                             | SWAPNA (Swabhiman Schollarship)                | -                  | 5,19,387.00        |
| 16                                             | Bharatiya Sankruti Sangrahalay / Museum        | -                  | 2,92,652.00        |
| 17                                             | Naturopathy Centre, Ahmedabad                  | 12,77,171.00       | 4,08,651.00        |
| 18                                             | Naturopathy Centre Randheja                    | 9,87,127.00        | 8,52,286.00        |
| 19                                             | UHP Centre (Universal Healing Programme)       | -                  | 23,312.00          |
| 20                                             | Bhasa Sanskruti Mandir                         | 12,63,500.00       | 17,56,461.00       |
| 22                                             | Kumar/Kanya Chhatralay Ahmedabad               | 2,33,01,179.00     | 2,17,88,076.62     |
| 24                                             | Kumar/Kanya Chhatralay Sadra                   | 57,89,947.00       | 57,81,052.65       |
| 25                                             | Kosh Department                                | -                  | 3,00,757.00        |
| 26                                             | Samvidhan Mandir (Samata & Vikas)              | -                  | 1,50,000.00        |
| 27                                             | Gujarat Vidyapith Prakashan Mandir             | 1,32,53,650.67     | 1,36,10,906.59     |
| 28                                             | Khadisutra                                     | 3,83,540.00        | 2,00,695.00        |
| <b>Transferred Department Closing Balnace:</b> |                                                |                    |                    |
|                                                | Unspent Satyagrah Kochrab Ashram Grant         | (41,715.00)        | -                  |
| <b>Total</b>                                   |                                                | <b>6,38,80,623</b> | <b>5,94,24,503</b> |



**SCHEDULE 14**  
**STAFF PAYMENTS & BENEFITS FROM GRANT**

(Rs. in Lakhs)

| <b>A</b>         | <b>Particulars</b>                                       | <b>CURRENT YEAR</b> | <b>PREVIOUS YEAR</b> |
|------------------|----------------------------------------------------------|---------------------|----------------------|
| <b>1</b>         | <b>Salaries and Allowances (OH-36)</b>                   |                     |                      |
| 1                | Salary of Regular Faculty -Teaching (36.01)              | 3,213.66            | 3,369.84             |
| 2                | Salary of Regular Non-Faculty/Non-Teaching Staff (36.02) | 1,386.31            | 1,085.07             |
| 3                | Contribution to New Pension Scheme (Up To Oct.2026)      | 139.91              | 213.89               |
| 4                | Contribution to PF (Provident Fund)                      | 3.48                | 3.26                 |
| <b>2</b>         | <b>Other Components (OH-36)</b>                          |                     |                      |
| 1                | Medical Claim Expenses (36.03)                           | 13.53               | 5.66                 |
| 2                | Leave Encashment (36.04)                                 | 204.49              | 184.60               |
| 3                | LTC- Leave Travel Concession (36.05)                     | 8.04                | 7.70                 |
| 4                | Retirement & Terminal Benefits (36.07)                   | 419.82              | 435.75               |
| 5                | Other Expenditure - Children Education Allowance (36.09) | 24.64               | 24.43                |
| <b>3</b>         | <b>Grant-in-Aid General-Pension (OH-31)</b>              |                     |                      |
| 1                | Pension and Pensionary Benefits (31.01)                  | 1,529.15            | 1,338.74             |
| 2                | Contribution to New Pension Scheme (From Nov.2026)       | 84.01               | -                    |
| <b>TOTAL (A)</b> |                                                          | <b>7,027.04</b>     | <b>6,668.96</b>      |

**SCHEDULE 15**  
**STAFF PAYMENTS & BENEFITS FROM GVM**

|                    | <b>Particulars</b>                     | <b>CURRENT YEAR</b> | <b>PREVIOUS YEAR</b> |
|--------------------|----------------------------------------|---------------------|----------------------|
| 1                  | Contractual Employees [Teaching & POP] | 114.77              | 64.21                |
| 2                  | Contractual Employees[Non-teaching]    | 182.57              | 40.12                |
| 3                  | Security Staff/ House Keeping Expense  | 60.38               | 163.15               |
| <b>TOTAL (A+B)</b> |                                        | <b>357.72</b>       | <b>267.49</b>        |



**SCHEDULE 16**  
**ACADEMIC EXPENSES**

(Rs. in Lakhs)

| Particulars  |                                                | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|--------------|------------------------------------------------|-----------------|------------------|
| 1            | Laboratory                                     | 9.58            | 11.99            |
| 2            | Honorarium / Sitting fees with TA Claim        | 8.02            | 13.78            |
| 3            | Seminar/Workshop/Conference/Program            | 15.72           | 9.02             |
| 4            | Visiting Faculty                               | 3.44            | 2.88             |
| 5            | Examination                                    | 2.79            | 10.11            |
| 6            | Admission expenses                             | 2.00            | 3.61             |
| 7            | Convocation expenses                           | 31.84           | 21.73            |
| 8            | Publications                                   | 0.30            | 0.06             |
| 9            | Subscription of Journals/Periodicals & Binding | 5.83            | 9.06             |
| 10           | International Course Gandhi Dharshan           | 0.74            | -                |
| 11           | Fees Expenses NCERT/NCTE/AICTE                 | 0.30            | 8.29             |
| 12           | Extension Activity                             | 18.16           | 14.30            |
| 13           | Book Fair                                      | 0.57            | 0.13             |
| 14           | Chintan Shibir                                 | 3.78            | -                |
| 15           | Gramjivan Padyatra                             | 33.72           | 53.41            |
| 16           | Sports Equipment & Tournament participation    | 12.01           | 11.09            |
| 17           | Celebration of Yuva Bharti                     | 4.52            | 1.84             |
| 18           | Celebration of Festival                        | 7.63            | 20.43            |
| 19           | Celebration of Khel Bharati                    | 7.25            | -                |
| 20           | Scholarship/Fellowship (UGC Net Fee)           | 5.61            | -                |
| 21           | Student Welfare expenses                       | 1.30            | 3.02             |
| 22           | Craft (Skill Enhancement)                      | 0.08            | 0.38             |
| <b>TOTAL</b> |                                                | <b>175.16</b>   | <b>195.13</b>    |



**SCHEDULE 17****ADMINISTRATIVE AND GENERAL EXPENSES**

(Rs. in Lakhs)

| Particulars                                           | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|-------------------------------------------------------|-----------------|------------------|
| 1 Hostel Maintenance Expenses                         | 15.36           | 45.27            |
| 2 Electricity                                         | 50.72           | 61.97            |
| 3 Borewell Repairs Maintenance                        | 2.82            | 1.72             |
| 4 Insurance Office Equipments                         | 0.38            | 0.68             |
| 5 Property Tax                                        | 48.20           | 33.12            |
| 6 Postage                                             | 0.30            | 0.69             |
| 7 Telephone and Internet Charges                      | 10.46           | 3.51             |
| 8 Printing and Stationary                             | 10.21           | 16.56            |
| 9 Traveling and Conveyance Expenses                   | 1.93            | 4.32             |
| 10 Health/Welness exp                                 | 4.77            | 2.76             |
| 11 Auditors Remuneration                              | 7.11            | 7.93             |
| 12 Professional Charges                               | 6.29            | 5.87             |
| 13 Advertisement and Publicity                        | 8.11            | 9.31             |
| 14 Consultancy fees                                   | -               | 0.54             |
| 15 Hospitality Expense                                | 3.14            | 0.04             |
| 16 Statutory and Other Committees (Sitting Fees & TA) | 2.00            | 6.10             |
| 17 Vehicale Insurance expenses                        | 1.41            | 2.77             |
| 18 Miscellaneous Expense                              | 20.85           | 41.62            |
| 19 Bank Charges                                       | 0.15            | -                |
| 20 Write-off pending Receivables                      | 0.02            | -                |
| 21 Staff Welfare Expense                              | 8.58            | 0.61             |
| <b>TOTAL</b>                                          | <b>202.82</b>   | <b>245.38</b>    |



**SCHEDULE 18**  
**REPAIRS & MAINTENANCE**

(Rs. in Lakhs)

| Particulars                                      | CURRENT<br>YEAR | PREVIOUS<br>YEAR |
|--------------------------------------------------|-----------------|------------------|
| 1 Building                                       | 437.79          | 121.00           |
| 2 Furniture & Fixture                            | 29.45           | 27.31            |
| 3 Computer and Laboratory & Scientific Equipment | 2.08            | -                |
| 4 Office Equipments                              | 8.22            | 4.32             |
| 5 Vehicale Running Maintenance                   | 2.42            | 1.44             |
| 6 Cleaning material & services                   | 3.78            | 0.42             |
| 7 Garden Maintenance Expenses                    | 6.70            | 4.50             |
| <b>TOTAL</b>                                     | <b>490.45</b>   | <b>159.00</b>    |



**GUJARAT VIDYAPITH(DU), Ahmeadabad- 380 009**  
**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2026**

**SCHEDULE 19**

**SIGNIFICANT ACCOUNTING POLICIES**

**1 Accounting Policies:**

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

**2 Disclosure in relation to funds :**

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

**3 Educational Institutions has disclosed following information on public domain :**

|                                                                          |                  |
|--------------------------------------------------------------------------|------------------|
| a) No. of students                                                       | 1945 Students    |
| b) Number of teachers                                                    | 87 Teachers      |
| c) Collection for sports activities and expenditure thereof              |                  |
| Sports expenditure                                                       | 19.63 Lakhs      |
| d) Collection for medical fees                                           | 0.05 Lakhs       |
| Health check up expense, Health Center expense & Student Welfare expense | 6.07 Lakhs       |
| e) Compliance with statutory dues like EPF & ESIC                        | N.A.             |
| f) Salary structure of teachers                                          | As per UGC norms |

**4 Rounding Of Figures.**

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

**5 Assets Acquired Under Grant**

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



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

7 Gujarat Vidyapith Mandal has given Support Contribution to the Gujarat Vidyapith(DU) for Rs.4,00,00,000/- & Profit and Loss Account Rs.1,76,71,132.14 during the year 2025-26

**Dhirubhai Shah & Co LLP.**  
**Chartered Accountants**

**For and on behalf of the Gujarat**  
**Vidyapith**



**Parth S Dadawala**  
**Partner**  
**M.No 034745**  
**UDIN : 26134475JRUSNS8183**



**Branch Head**



**Registrar**

**Place: Ahmedabad**  
**Date : 22.09.2026**