Chandra Gupta & Associates
CHARTERED ACCOUNTANTS

C-3376, Basement,
Villaggio Vista, Greenfield Colony,
Faridabad, Haryana-121010
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INDEPENDENT AUDITOR'S REPORT

To,

The Members of Governing Body
Dr. Ambedkar Foundation

Opinion

We have audited the Financial Statements of **Dr. Ambedkar Foundation**, which comprises of Balance Sheet as at 31st March 2025, and the Statement of Income and Expenditure, the Statement of Receipt and Payments for the year ended on 31st March 2025 and summary of significant accounting policies and other explanatory information thereon.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements contain the information required by the law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section. We are independent of the entity in accordance with the Code of Ethics that are relevant to audit of our Financial Statement and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion. However attention is invited to the matters referred in the Annexure to this report.

Responsibility of Management for Financial Statements

The Management is responsible for the preparation of these Financial Statements that gives a true and fair view of the financial position, financial performance, Receipt and Payments of the Foundation in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

Chandra Gupta & Associates
Chartered Accountants
New Delhi

Head Office : 177, Block-R, LGF, Greater Kailash-1, New Delhi -110048
Our Branches :
• Faridabad • Solan • Chandigarh • Mohali • Noida • Guwahati • Jaipur • Mumbai • Jharkhand
Overseas :- Vancouver (Canada)

Auditor's Responsibilities for Audit of 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. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. However, such an assessment is not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used, the reasonableness of the accounting estimates made by management, and the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

For Chandra Gupta & Associates
Chartered Accountants
FRN: 000259N

Chandra Gupta & Associates
Chartered Accountants
New Delhi

CA Ashok Kumar Gupta
Partner
M. No. 014845

UDIN: 25014845BMKSDO9441
Date: 10.12.2025
Place : New Delhi

Annexure to the Independent Auditors Report

1. Physical verification of the Books & Papers have not been conducted by the Foundation during the year. Hence, quantity and valuation of book stock have been considered as per the details provided by the management. Statement of closing stock of Books has not been received from the various Distributers. *Hence it is advised to the Foundation that physical verification of books lying at various distributer's place should be conducted.*

2. We observed that Fixed Assets register has not being properly maintained by the Foundation. Therefore, we have not verified physically any assets.

3. Following grants have been given to Institution, Department and other Agencies. However, UCs for the same have not been received yet. This has been pointed out in previous audit reports too.

S. No	Name of Institutions	Amount in (₹)
1	Aligarh Muslim University	5,17,520
2	Habitat World	25,000
3	Kolkata University	2,00,000
4	Central University of Himachal Pradesh	5,00,000
5	DM- Ratnagiri, Maharashtra	62,40,000
6	DC & Magistrate, Alibagh, Maharashtra	1,36,00,000
7	DC- Nagpur (Chincholi)	4,28,71,787
8	National Institute of Smart Govt (NISG)	7,35,000
9	DTC	69,350

4. **Pending Utilization Certificates (UCs) / Acknowledgement of receipts w.r.t various schemes of Foundation:**

   a) <u>**Dr. Ambedkar Medical Aid Scheme:**</u> During the course of audit, we have scrutinized the medical grants released to beneficiaries of SC and ST under **Dr. Ambedkar Medical Aid Scheme** for treatment of specified diseases. We have observed that UCs are still pending for the following year:

S. N	Year	No. of cases UC's pending	Amount Pending
1	2016-2017	14	27,94,254/-
2	2017-2018	36	81,43,000/-
3	2018-2019	47	54,68,000/-
4	2019-2020	37	83,87,128/-
5	2020-2021	7	24,50,000/-
6	2021-2022	60	1,39,04,000/-
7	2022-2023	03	10,50,000/-
8	2023-2024	35	90,23,268/-
9	2024-2025	50	1,35,09,838/-
TOTAL			**6,47,29,488/-**

It is advised to the Foundation to receive UCs immediately from the hospitals.

Chandra Gupta & Associates Chartered Accountants New Delhi

b) <u>**Dr. Ambedkar National Merit Awards to SC and ST students:**</u> We have observed that UCs, Receipts/ Acknowledgements are still pending under **Dr. Ambedkar National Merit Awards Scheme (Class 10th& 12th)** for Years 2015-16 and 2018-19.

Dr. Ambedkar National Merit Awards to SC students (class 12th)

S. No.	Year	Pending UC's	
		No. of cases	Amount (in Rs.)
1.	2015-2016	197	65,00,000
2.	2018-2019	280	75,22,000

Dr. Ambedkar National Merit Awards to SC Students (Class 10th)

S. No.	Year	Pending UC's	
		No. of Cases	Amount (in Rs.)
1.	2018-19	200	48,90,000

For Chandra Gupta & Associates
Chartered Accountants
FRN: 000259N

Ashok Kumar Gupta

CA Ashok Kumar Gupta
Partner
M. No. 014845

Chandra Gupta & Associates
Chartered Accountants
New Delhi

UDIN: 25014845BMKSDO9441
Date: 10.12.2025
Place : New Delhi

Dr. Ambedkar Foundation

15, Janpath, New Delhi - 110001

BALANCE SHEET

as at 31st March 2025

Amount in Rs.

Particulars	Schedule	Current Year as at 31st March 2025	Previous Year as at 31st March 2024
Liabilities			
1. Corpus Fund	1	93,00,00,000.00	92,00,00,000.00
2. Reserve & Surplus	2	2,88,83,54,438.48	2,68,50,96,825.09
3. Grant in Aid	3	33,23,12,983.68	2,27,23,15,003.18
4. Current Liabilities & Provisions	4	3,09,15,908.00	2,82,27,843.32
Total		**4,18,15,83,330.16**	**5,90,56,39,670.55**
Assets			
1. Fixed Assets	5	2,45,16,012.59	2,47,05,451.48
2. Investments	6	3,88,85,76,173.00	3,62,35,62,173.00
3. Current Assets, Loans & Advances	7	26,84,91,144.57	2,25,73,72,046.07
Total		**4,18,15,83,330.16**	**5,90,56,39,670.55**
Significant Accounting Policies and Notes to Accounts	18		

For Chandra Gupta & Associates
Chartered Accountants
FRN : 000259N

Ashok Kumar Gupta
(Partner)
Membership No:014845
Place: New Delhi
Date: 10.12.2025
UDIN : 25014845BMKSD09444

For Dr. Ambedkar Foundation

Nandu Shaw
(Sr. Accounts Officer)

Nandu Shaw
Sr. Accounts Officer
Dr. Ambedkar International Centre
Ministry of Social Justice & Empowerment
Government of India

Hemant Srivastava
(Financial Advisor)

Hemant Kumar Srivastava
Financial Advisor
Dr. Ambedkar International Centre
Ministry of Social Justice and Empowerment
Government of India, New Delhi

Manoj Tiwari
(Director)

Chandra Gupta & Associates
Chartered Accountants
New Delhi

मनोज तिवारी / Manoj Tiwari
निदेशक / Director
डॉ. अम्बेडकर प्रतिष्ठान / Dr. Ambedkar Foundation
सामाजिक न्याय एवं अधिकारिता मंत्रालय
M/o Social Justice & Empowerment
भारत सरकार, नई दिल्ली
Government of India, New Delhi

Dr. Ambedkar Foundation

15, Janpath, New Delhi - 110001

INCOME & EXPENDITURE ACCOUNT

For the year ended 31st March 2025

Amount in Rs.

Particulars	Schedule	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
		CWBA	D.A.F	Total	CWBA	D.A.F	Total
Income							
- Income From Sales	8	4,15,108.00	-	**4,15,108.00**	3,27,219.00		**3,27,219.00**
- Income From Investment	9	-	28,50,08,968.00	**28,50,08,968.00**		23,55,53,654.00	**23,55,53,654.00**
- Interest Earned	10	-	56,68,906.00	**56,68,906.00**		54,93,426.00	**54,93,426.00**
- Other Income	11	-	1,99,01,736.00	**1,99,01,736.00**		1,55,11,735.00	**1,55,11,735.00**
Total (A)		**4,15,108.00**	**31,05,79,610.00**	**31,09,94,718.00**	**3,27,219.00**	**25,65,58,815.00**	**25,68,86,034.00**
Expenditure							
- Establishment Expenses	13	-	1,21,67,355.00	**1,21,67,355.00**	-	85,17,964.00	**85,17,964.00**
- Expenditure Against Schemes	14	-	11,41,37,500.00	**11,41,37,500.00**	-	7,78,13,199.00	**7,78,13,199.00**
- Expenditure on other Programmes / Projects	15	-	97,33,831.00	**97,33,831.00**	-	97,70,682.00	**97,70,682.00**
- Administrative Expenses	16	-	82,12,741.00	**82,12,741.00**	-	9,47,80,580.00	**9,47,80,580.00**
- Depreciation	5	-	1,89,438.85	**1,89,438.85**	-	**2,37,739.55**	2,37,739.55
- Increase/Decrease in Stock	12	4,26,322.50		4,26,322.50	7,72,565.50		7,72,565.50
Total (B)		**4,26,322.50**	**14,44,40,865.85**	**14,48,67,188.35**	**7,72,565.50**	**19,11,20,164.55**	**19,18,92,730.05**
Adjustment		-	-	-	-	-	-
Expenditure after adjustment (C)		**4,26,322.50**	**14,44,40,865.85**	**14,48,67,188.35**	**7,72,565.50**	**19,11,20,164.55**	**19,18,92,730.05**
Balance Being Excess of Expenditure Over Income (C) = (A-B)		**-11,214.50**	**16,61,38,744.15**	**16,61,27,529.65**	**-4,45,346.50**	**6,54,38,650.45**	**6,49,93,303.95**
Prior Period Adjustments (D)	17	-	-	-	-	24,500.00	**24,500.00**
Net Excess of Expenditure over Income (C-D)		**-11,214.50**	**16,61,38,744.15**	**16,61,27,529.65**	**-4,45,346.50**	**6,54,14,150.45**	**6,49,68,803.95**
Transfer to CWBA Publication/General Reserve		-11,214.50	16,61,38,744.15	16,61,27,529.65	-4,45,346.50	6,54,14,150.45	6,49,68,803.95
Significant Accounting Policies and Notes to Accounts	18						

For Chandra Gupta & Associates
Chartered Accountants
FRN : 000259N

Ashok Kumar Gupta
(Partner)
Membership No:014845
Place: New Delhi
Date: 10.12.2025
UDIN: 25014845BMKSDO9441

Chandra Gupta & Associates
Chartered Accountants
New Delhi

For Dr. Ambedkar Foundation

Nandu Shaw
(Sr. Accounts Officer)

Nandu Shaw
Sr. Accounts Officer
Dr. Ambedkar International Centre
Ministry of Social Justice & Empowerment
Government of India

Hemant Srivastava
(Financial Advisor)

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(Director)

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M/o Social Justice & Empowerment
भारत सरकार, नई दिल्ली
Government of India, New Delhi

RECEIPT & PAYMENT ACCOUNT
For the Period ending 31st March 2025
Dr. Ambedkar Foundation
15, Janpath, New Delhi - 110001

Amount in Rs.

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
Opening Balances			**Payments against Schemes/ Programme:**		
- Cash in Hand		-	- Dr. Ambedkar Chairs	6,92,93,697.00	1,74,96,875.00
- Bank Balances 40742359604	37,330.00	35,793.00	- Dr. Ambedkar Medical Aid Scheme	2,10,50,014.00	2,30,24,431.00
- Dr. Ambedkar Foundation A/c No. 55113200233	14,20,19,657.00	22,60,52,498.00	- Dr. Ambedkar National Relief to SC Victims	6,00,000.00	8,00,000.00
Capital:			- Dr. Ambedkar National Merit Awards	11,00,000.00	
- Corpus Fund	1,00,00,000.00	2,00,00,000.00	(a) Secondary Examinations		18,10,000.00
- Grant in Aid-DAIC	29,00,00,000.00	15,50,00,000.00	(b) Senior Secondary Examinations		1,61,80,000.00
Investment					
- Fixed Deposits	3,60,49,86,000.00	3,38,35,93,173.00	- Dr. Ambedkar Death Anniversary	58,07,161.00	43,46,764.00
			- Celebrations of Great Saints (NGO Scheme)	32,41,731.00	25,01,893.00
Revenue Receipts			- Dr. Ambedkar Scheme for Inter Caste Marriages	27,50,000.00	1,60,00,000.00
- Sale of Books	4,15,108.00	3,45,260.00	- Dr. Ambedkar DACE Scheme	1,61,02,058.00	
- Interest on Investments	17,20,84,554.00	12,22,44,722.00	- Dr. Birth Anniversary	39,30,934.00	53,50,498.00
- Interest Accured But not Received	12,82,88,711.00	18,39,93,068.00	**Establishment & Administrative Expenses**	1,94,66,844.68	10,40,20,721.00
- Interest on Saving Account-0233	56,68,906.00	54,93,426.00			
Sundry Recoveries:-					
- Recovery - Medical Aid Scheme	1,80,99,382.00	1,20,01,921.00			
- Recovery of DACE Scheme	18,02,354.00	34,04,568.00	**Other Payments:**		
			- Grant-in-aid-DAIC	29,00,00,000.00	15,50,00,000.00
Refund of unspent advances given to institution:-					
-Dikshabhoomi	25,89,559.00				
Miscellaneous receipts			**Advance to Employee:**		
Misc Income	-	204.00	- Death Anniversary Advance		
Advance from books	98,550.00		- Advance to R.K Tripathi		
DD cancelled of Arbitration exp paid	16,89,824.00		-Advance to Anil Rawat		14,291.00
			Investment:		
			- Fixed Deposits with Banks	3,87,00,00,000.00	3,62,35,62,173.00
			Closing Balances:		
			- Cash in Hand		-
			- Bank Balances 40742359604	1,74,714.32	37,330.00
			- Dr. Ambedkar Foundation A/c No. 55113200233	7,42,62,781.00	14,20,19,657.00
Total	**4,37,77,79,935.00**	**4,11,21,64,633.00**	**Total**	**4,37,77,79,935.00**	**4,11,21,64,633.00**

For Chandra Gupta & Associates
Chartered Accountants
FRN : 000259N

Chandra Gupta & Associates Chartered Accountants New Delhi

Ashok Kumar Gupta
(Partner)
Membership No:014845
Place: New Delhi
Date: 10.02.2025

For Dr. Ambedkar Foundation

Nandu Shaw
(Sr. Accounts Officer)
Nandu Shaw
Sr. Accounts Officer
Dr. Ambedkar International Centre
Ministry of Social Justice & Empowerment
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Hemant Srivastava
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Government of India, New Delhi

Dr. Ambedkar Foundation
15, Janpath, New Delhi - 110001
SCHEDULES FORMING PART OF BALANCE SHEET
As at 31st March 2025

Amount in Rs.

Schedule 1 Corpus Fund	Current Year as at 31st March 2025		Previous Year as at 31st March 2024	
(a) Dr. Ambedkar National Award		2,00,00,000.00		2,00,00,000.00
(b) Dr. Ambedkar International Award		2,50,00,000.00		2,50,00,000.00
(c) Dr. Ambedkar Chair	-	12,00,00,000.00	10,00,00,000.00	
Add: Fund Received	-	-	2,00,00,000.00	12,00,00,000.00
(d) Dr. Ambedkar Overseas Fellowship		8,00,00,000.00		8,00,00,000.00
(e) Dr. Ambedkar National Public Library		5,50,00,000.00		5,50,00,000.00
(f) Govt. of India Corpus Fund		63,00,00,000.00		
Add: Fund Received	-	-		62,00,00,000.00
Balance as at the Year End		93,00,00,000.00		92,00,00,000.00

Amount in Rs.

Schedule 2 Reserve & Surplus	Current Year as at 31st March 2025		Previous Year as at 31st March 2024	
(a) General Reserve - DAF	2,72,22,15,691.64		2,61,96,82,674.64	
Add: Excess of Income over Expenditure	16,61,38,744.15	2,88,83,54,435.79	6,54,14,150.45	2,68,50,96,825.09
Balance as at the Year End		2,88,83,54,435.79		2,68,50,96,825.09

Amount in Rs.

Schedule 3 Grant in Aid	Current Year as at 31st March 2025		Previous Year as at 31st March 2024	
(a) CWBA Publication	10,65,08,184.18		10,69,53,530.68	
Add: Excess of Income over Expenditure				
Less:Excess of expenditure of Income	-11,214.50	10,64,96,969.68	-4,45,346.50	10,65,08,184.18
(b) General Activities		99,00,000.00		99,00,000.00
(c) Dr. Ambedkar International Center Fund		-		1,91,46,25,337.00
(d) CWBA Braille Publication				
(e) Dr. Ambedkar Foundation National Memorial Fund		-		2,41,55,027.00
(f) Dr.Ambedkar-125th Birth Anniversary Fund				
Add: Sale of Coins				
Less: Expenses of 125th Anniversary		21,59,16,014.00		21,71,26,455.00
Balance as at the Year End		33,23,12,983.68		2,27,23,15,003.18

Chandra Gupta & Associates Chartered Accountants New Delhi

Dr. Ambedkar Foundation M/o SJ&E 15, Janpath, New Delhi-110001

Amount in Rs.

Schedule 4 Current Liabilities & Provisions	Current Year as at 31st March 2025		Previous Year as at 31st March 2024	
A. Current Liabilities				
(a) Statutory Liabilities				
TDS Payable	105.00		-	
EPF Payable	1,40,832.00		87,201.32	
CGEGIS Payable	-	**1,40,937.00**	240.00	**87,441.32**
(b) Expenses Payable				
Salary Payable - DAF	-			
DTC	8,312.00	**8,312.00**		
(c) Advance from Customers				
Director of Library Gujrat	37,314.00		37,314.00	
Other	98,550.00	**1,35,864.00**	-	**37,314.00**
(d) Sundry Creditors				
ITDC ASHOK Tour & Travels			-	
M/s Dignus Services			-	
ITDC(PHC)			-	
Alfa Security & Allied Services	-	-	-	-
(e) Other Current Liabilities				
Security Deposit- Detective Premier Security Service	2,13,181.00		2,13,181.00	
Accounting Charges Payable				
Audit Fees Payable				
		2,13,181.00		**2,13,181.00**
B. Provisions				
(a) Provision for Bad Debts (ET & T)	1,85,76,173.00		1,85,76,173.00	
(b) Provision for Pension & Leave Encashment	87,94,964.00		78,08,352.00	
(c) Provision for closing liabilities	13,56,653.00		15,05,382.00	
(d) Provision for Litigation	16,89,824.00	**3,04,17,614.00**		**2,78,89,907.00**
Balance as at the Year End		**3,09,15,908.00**		**2,82,27,843.32**

Chandra Gupta & Associates ★ New Delhi ★ Chartered Accountants

M/o SJ&E ★ 15, Janpath, New Delhi-110001

Schedule 6

Investments

Amount in Rs.

Investments	Current Year as at 31st March 2025		Previous Year as at 31st March 2024	
A. Current Investments				
(a) Fixed Deposit in Schedule Banks				
State Bank of India	1,00,00,00,000.00		39,99,95,000.00	
Canara Bank (ITPO Branch)	60,00,00,000.00		1,30,50,00,000.00	
Indian Overseas Bank	-			
Bank of Maharastra	-		1,00,00,01,000.00	
Punjab National Bank	-		3,99,98,000.00	
Union Bank (Anand Niketan Branch)	7,00,00,000.00		69,99,95,000.00	
Union Bank (Moti Bagh)	1,55,00,00,000.00			
Canara Janpath	65,00,00,000.00	**3,87,00,00,000.00**	15,99,97,000.00	**3,60,49,86,000.00**
B. Non - Current Investments	-	-		
C. Other Investments				
(a) Investment in ET & T ltd. (Company in Liquidation)	1,85,76,173.00	**1,85,76,173.00**	1,85,76,173.00	**1,85,76,173.00**
Balance as at the Year End	**3,88,85,76,173.00**	**3,88,85,76,173.00**	**3,62,35,62,173.00**	**3,62,35,62,173.00**

Chandra Gupta & Associates
Chartered Accountants
New Delhi

M/o SUBE
15, Janpath, New Delhi-110001

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Amount in Rs.

Schedule 7 Current Assets, Loans & Advances	Current Year as at 31st March 2025		Previous Year as at 31st March 2024	
A. Inventories				
Books	83,95,136.83		88,21,459.33	
Papers	4,49,316.00	**88,44,452.83**	4,49,316.00	**92,70,775.33**
B. Sundry Debtors				
NCBH Chennai (Tamil)	13,98,546.00		13,98,546.00	
Image Graphics - Kolkata	2,86,289.00		2,86,289.00	
Peoples Education Society - Kolkata	4,10,000.00		4,10,000.00	
Niswass Orissa (Oriya)	13,50,047.00	**34,44,882.00**	13,50,047.00	**34,44,882.00**
C. Other Current Assets				
Preliminary Exp. for Memorial Building	11,31,648.00	**11,31,648.00**	11,31,648.00	**11,31,648.00**
D. Interest Accured on FDs (Annexure)	11,29,24,414.00	**11,29,24,414.00**	12,82,88,711.00	**12,82,88,711.00**
E. Bank Balance				
Dr. Ambedkar Foundation A/c No. 55113200233	7,42,62,778.42		14,20,19,657.42	
SBI A/C 40742359604 (For EPF)	1,74,714.32	**7,44,37,492.74**	37,330.32	**14,20,56,987.74**
F. Cash in Hand				
G. Loans & Advances				
(a) Advances to Employees				
Ignatius Topno	3,00,000.00		3,00,000.00	
Sh Anil Rawat	-		14,291.00	
Sudhir Hilsayan Editor	3,000.00			
Tanparvesh	-			
D.P.Majhi	32,400.00		32,400.00	
R.K Tripathi	-	**3,35,400.00**	-	**3,46,691.00**
(b) Advances to Institution, Departments and other Agencies				
Aligarh Muslim University	5,17,520.00		5,17,520.00	
Kolkata University	2,00,000.00		2,00,000.00	
DTC	69,350.00		69,350.00	
Central University of Himachal Pardesh.	5,00,000.00		5,00,000.00	
Habitat World	25,000.00		25,000.00	
National Building Construction Corp.	-		1,85,04,00,000.00	
Dr. Ambedkar National Memorial A/c	-		2,20,85,027.00	
Dr. Ambedkar International Centre A/c	-	**13,11,870.00**	2,91,76,469.00	**1,90,29,73,366.00**
Advance Against 125th Birth Anniversary				
Advance: DM Ratnagiri	62,40,000.00		62,40,000.00	
Dikshabhoomi	-		38,00,000.00	
District Collector & Magistrate, Alibagh,Maharshtra	1,36,00,000.00		1,36,00,000.00	
District Collector, Nagpur	4,28,71,787.00	**6,27,11,787.00**	4,28,71,787.00	**6,65,11,787.00**
(c) Advances under Death Anniversary	2,000.00	**2,000.00**		
(d) Security Deposits				
Vigyan Bhawan	75,000.00		75,000.00	
NDPL	74,200.00		74,200.00	
MTNL	12,000.00		12,000.00	
Modem Service Station	10,000.00		10,000.00	
Refund Security Deposit	15,000.00	**1,86,200.00**	15,000.00	**1,86,200.00**
(e) NISG(National Institute Of Smart Government)	7,34,550.00	**7,34,550.00**	7,34,550.00	**7,34,550.00**
H. Assistant Director of Estates	6,540.00	**6,540.00**	6,540.00	**6,540.00**
I. TDS Receivable	**24,19,908.00**	**24,19,908.00**	24,19,908.00	**24,19,908.00**
Balance as at the Year End		**26,84,91,144.57**		**2,25,73,72,046.07**

Chandra Gupta & Associates
Chartered Accountants
New Delhi

Dr. Ambedkar Foundation

15, Janpath, New Delhi - 110001

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

For the year ended 31st March 2025

Amount in Rs.

Schedule 8 Income From Sales	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(a) Sale of Books	4,15,108.00	-	4,15,108.00	3,27,219.00	-	3,27,219.00
(b) Subscription of Patrika	-	-	-	-	-	-
Total	4,15,108.00	-	4,15,108.00	3,27,219.00	-	3,27,219.00

Schedule 9 Income From Investments	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(A) On Term Deposits						
(a) With Schedule Banks		28,50,08,968.00	28,50,08,968.00		23,55,53,654.00	23,55,53,654.00
Total	-	28,50,08,968.00	28,50,08,968.00	-	23,55,53,654.00	23,55,53,654.00

Schedule 10 Interest Earned	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(A) On Saving Accounts						
(a) With Schedule Banks		56,68,906.00	56,68,906.00		54,93,426.00	54,93,426.00
Total	-	56,68,906.00	56,68,906.00	-	54,93,426.00	54,93,426.00

Schedule 11 Other Income	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(a) Miscellaneous Income		-	-		1,05,246.00	1,05,246.00
(b) Refund under Medical Aid Scheme		1,80,99,382.00	1,80,99,382.00		1,20,01,921.00	1,20,01,921.00
(c) Recovery under DACE Scheme		18,02,354.00	18,02,354.00		34,04,568.00	34,04,568.00
Total	-	1,99,01,736.00	1,99,01,736.00	-	1,55,11,735.00	1,55,11,735.00

Dr. Ambedkar Foundation M/o SJ&E * 15, Janpath, N...

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Schedule 12 Increase / Decrease in Stock	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(A) Opening Stock						
(a) Books	88,21,459.33	-	88,21,459.33	87,77,426.83	-	87,77,426.83
(b) Paper	4,49,316.00	-	4,49,316.00	4,49,316.00	-	4,49,316.00
	92,70,775.33	-	92,70,775.33	92,26,742.83	-	92,26,742.83
(B) Purchases						
Less:Stock Adjustment						
Net Purchases	-	-	-	8,16,598.00	-	8,16,598.00
(C) Less: Closing Stock						
(a) Books	83,95,136.83	-	83,95,136.83	88,21,459.33	-	88,21,459.33
(b) Paper	4,49,316.00	-	4,49,316.00	4,49,316.00	-	4,49,316.00
	88,44,452.83	-	88,44,452.83	92,70,775.33	-	92,70,775.33
Net Increase / Decrease (A-B)	4,26,322.50	-	4,26,322.50	7,72,565.50	-	7,72,565.50

Schedule 13 Establishment Expenses	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(a) Salary to Regular Employees	-	1,00,37,257.00	1,00,37,257.00	-	60,97,103.00	60,97,103.00
(b) Salary to Contractual Staff	-	-	-	-	1,23,618.00	1,23,618.00
(c) EPF (Employer's Contribution)	-	6,23,753.00	6,23,753.00	-	5,58,911.00	5,58,911.00
(d) Reimbursement of Medical Expenses	-	1,17,945.00	1,17,945.00	-	92,032.00	92,032.00
(e) Childeren Education Allowance	-	51,802.00	51,802.00	-	54,000.00	54,000.00
(f) Leave Travel Concession	-	76,629.00	76,629.00	-	2,01,321.00	2,01,321.00
(g) Remuneration to Consultants	-	12,59,969.00	12,59,969.00	-	13,90,979.00	13,90,979.00
Total	-	1,21,67,355.00	1,21,67,355.00	-	85,17,964.00	85,17,964.00

Dr. Ambedkar Foundation * M/o SJ&E * 15, Janpath, N...

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Schedule 14 Expenditure against Scheme	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(a) Dr. Ambedkar Chairs		6,92,93,697.00	6,92,93,697.00		1,74,96,875.00	1,74,96,875.00
(b) Dr. Ambedkar Medical Aid Scheme		2,10,50,014.00	2,10,50,014.00		2,30,24,431.00	2,30,24,431.00
(c) Dr. Ambedkar National Relief to SC Victims (Atrocity)		6,00,000.00	6,00,000.00		8,00,000.00	8,00,000.00
(d) Dr. Ambedkar National Merit Awards			-			-
(i) Secondary Examinations (Class 10)		6,10,000.00	6,10,000.00		18,10,000.00	18,10,000.00
(ii) Senior Secondary Examinations (Class 12)		4,90,000.00	4,90,000.00		1,61,80,000.00	1,61,80,000.00
(e) Intercaste Marriage Scheme		27,50,000.00	27,50,000.00		1,60,00,000.00	1,60,00,000.00
(f) Celebrations of Great Saints		32,41,731.00	32,41,731.00		25,01,893.00	25,01,893.00
(g) Dr. Ambedkar DACE Scheme		1,61,02,058.00	1,61,02,058.00		-	-
Total	-	11,41,37,500.00	11,41,37,500.00	-	7,78,13,199.00	7,78,13,199.00

Schedule 15 Expenditure on other Programmes / Projects	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(a) Dr. Ambedkar Birth/Death Aniversary						
(a) Function Expenses		97,33,831.00	97,33,831.00		97,17,262.00	97,17,262.00
(b) Yoga International Day Fun Exp		-	-		53,420.00	53,420.00
Total	-	97,33,831.00	97,33,831.00	-	97,70,682.00	97,70,682.00

Dr. Ambedkar Foundation
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Schedule 16 Administrative Expenses	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(a) Vehicle Hiring Charges		9,18,636.00	9,18,636.00		3,96,111.00	3,96,111.00
(b) Provisional Exp		-1,48,729.00	-1,48,729.00		14,46,382.00	14,46,382.00
(c) Electricity & Water Charges		19,448.00	19,448.00		10,608.00	10,608.00
(d) Audit fees		-	-		59,000.00	59,000.00
(e) Printing & Stationary		4,98,367.00	4,98,367.00		44,958.00	44,958.00
(f) Postage Expenses		3,49,312.00	3,49,312.00		1,35,685.00	1,35,685.00
(g) Telephone Expenses		2,39,922.00	2,39,922.00		25,368.00	25,368.00
(h) Security & Housekeeping Exp		14,23,604.00	14,23,604.00		18,89,729.00	18,89,729.00
(i) Advertisement & Publicity		2,27,706.00	2,27,706.00		50,07,138.00	50,07,138.00
(j) Legal & Professional Charges		8,35,549.00	8,35,549.00		2,37,955.00	2,37,955.00
(k) Bank Charges		-	-			-
(l) Meeting Expenses		1,13,750.00	1,13,750.00		1,35,126.00	1,35,126.00
(m) Miscellaneous Expenses		1,90,372.00	1,90,372.00		27,516.00	27,516.00
(n) Arbitration Exp		-	-		8,24,28,191.00	8,24,28,191.00
(o) Printing-Annual Report Exp		-	-		1,43,400.00	1,43,400.00
(p) Repair & Maintenance - Office Equipment		-	-		1,10,922.00	1,10,922.00
(q) Office Shifting Exp		-	-		8,207.00	8,207.00
(r) Renovation & Interior fit out- DAF		-	-			-
(s) Pension & leave Encashment		9,86,612.00	9,86,612.00		8,96,920.00	8,96,920.00
(t) DEO Expenses		24,94,534.00	24,94,534.00		12,30,885.00	12,30,885.00
(u) Conveyance Expenses		63,658.00	63,658.00		4,82,863.00	4,82,863.00
(v) Certification Expenses		-	-		10,560.00	10,560.00
(w) Translation & Typing Exp		-	-		36,300.00	36,300.00
(x) Internet Charges		-	-			-
(y) Security Audit Exp	-	-	-	-	16,756.00	16,756.00
Total	-	82,12,741.00	82,12,741.00	-	9,47,80,580.00	9,47,80,580.00

Schedule 17 Prior Period Adjustments	Current Year as at 31st March 2025			Previous Year as at 31st March 2024		
	CWBA	D.A.F	Total	CWBA	D.A.F	Total
(A) Death Anniversary Exp		-	-		24,500.00	24,500.00
Total	-	-	-	-	24,500.00	24,500.00

Dr. Ambedkar Foundation M/o SJ&E 15, Janpath, New Delhi-110001

Chandra Gupta & Associates Chartered Accountants New Delhi

Bank Reconcilliation Statement-F.Y 2024-25	
State Bank Of India-S.B. A/c No.- 55113200233	
BANK BALANCE AS PER BOOKS OF ACCOUNTS	7,42,62,778
BALANCE AS PER BANK STATEMENT	7,42,62,781
State Bank Of India-S.B. A/c No.- 55113200233	
BANK BALANCE AS PER BOOKS OF ACCOUNTS	1,74,714
BALANCE AS PER BANK STATEMENT	1,74,714

Dr. Ambedkar Foundation M/o SJ&E 15, Janpath, New Delhi-110001

Chandra Gupta & Associates Chartered Accountants New Delhi

Schedule 5

Fixed Assets & Depreciation Schedule

Fixed Assets	Rate of Depreciation	Gross Block					Depreciation			Net Block	
		Original Cost/Value as on 01.04.2024	Additions During the Year: Before 30 Sept	Additions During the Year: After 30 Sept	Deletions During the Year	Total Cost as on 31.03.2025	Accumulated Depreciation up to 01.04..2024	Depreciation for the year	Depreciation up to 31.03.2025	W.D.V. on 31.03.2025	W.D.V. on 31.03.2024
TANGIBLE ASSETS											
Land for Ambedkar Library (Leasehold)	-	74,32,030.00	-	-	-	74,32,030.00	-	-	-	74,32,030.00	74,32,030.00
Land - Memorial	-	1,60,35,360.00	-	-	-	1,60,35,360.00	-	-	-	1,60,35,360.00	1,60,35,360.00
Photostate Machine	0.40	17,723.84	-	-	-	17,723.84	5,67,558.27	7,089.53	5,74,647.81	10,634.30	17,723.84
Printer	0.40	37,387.14		-	-	37,387.14	3,37,000.10	14,954.86	3,51,954.96	22,432.28	37,387.14
Mobile Phone	0.15	1,321.72	-	-	-	1,321.72	18,392.04	198.26	18,590.29	1,123.46	1,321.72
CCTV Camera	0.40	34.99	-	-	-	34.99	3,03,595.68	14.00	3,03,609.68	21.00	34.99
Computer	0.40	7,408.45	-	-	-	7,408.45	15,26,237.58	2,963.38	15,29,200.96	4,445.07	7,408.45
Office Equipment	0.15	1,03,416.75	-	-	-	1,03,416.75	5,75,673.24	15,512.51	5,91,185.75	87,904.23	1,03,416.75
Three Wheeler	0.15	204.63	-	-	-	204.63	46,613.26	30.69	46,643.96	173.93	204.63
Tube Well Memorial	0.10	66,177.53	-	-	-	66,177.53	2,30,869.42	6,617.75	2,37,487.17	59,559.77	66,177.53
Furniture	0.10	3,50,484.03	-	-	-	3,50,484.03	9,36,202.30	35,048.40	9,71,250.71	3,15,435.62	3,50,484.03
Gallery	0.10	98,323.15	-	-	-	98,323.15	7,40,752.06	9,832.31	7,50,584.37	88,490.83	98,323.15
Portrait - Dr. B.R.Ambedkar	0.10	3,283.78	-	-	-	3,283.78	9,951.36	328.38	10,279.73	2,955.40	3,283.78
Photograph	0.10	1,32,894.37	-	-	-	1,32,894.37	2,54,920.59	13,289.44	2,68,210.03	1,19,604.93	1,32,894.37
Valuable DVD - Dr. B.R.Ambedkar	0.40	6,169.74	-	-	-	6,169.74	2,29,697.10	2,467.90	2,32,165.00	3,701.84	6,169.74
Library Books	0.40	18.01	-	-	-	18.01	4,47,682.98	7.21	4,47,690.18	10.81	18.01
Franking Machine	0.15	24,044.13	-	-	-	24,044.13	99,238.79	3,606.62	1,02,845.41	20,437.51	24,044.13
Steel Shelving Rack	0.10	3,561.97	-	-	-	3,561.97	7,292.26	356.20	7,648.46	3,205.77	3,561.97
Total		**2,43,19,844.21**	-	-	-	**2,43,19,844.21**	**60,83,060.22**	**1,12,317.43**	**64,43,994.46**	**2,42,07,526.78**	**2,43,19,844.21**
INTANGIBLE ASSETS											
Teleserial	0.20	3,85,607.27	-	-	-	3,85,607.27	23,90,990.91	77,121.45	24,68,112.37	3,08,485.82	3,85,607.27
Total		**3,85,607.27**	-	-	-	**3,85,607.27**	**23,90,990.91**	**77,121.45**	**24,68,112.37**	**3,08,485.82**	**3,85,607.27**
Grand Total		**2,47,05,451.48**	-	-	-	**2,47,05,451.48**	**84,74,051.13**	**1,89,438.85**	**89,12,106.82**	**2,45,16,012.59**	**2,47,05,451.48**

Dr. Ambedkar Foundation ★ 15, Janpath, New Delhi-110001 ★ M/o SJ&E

Chandra Gupta & Associates ★ New Delhi ★ Chartered Accountants

Statement of Stock of books & papers as on 31st March,2025							
Sr. No	**Particulars**	**Closing Stock as on 31.03.2025**			**Closing Stock as on 31.03.2024**		
		Quantity	**Rate**	**Value**	**Quantity**	**Rate**	**Value**
A.	**Stock of Books**	**71,836.00**	229.51	**83,95,136.83**	**72,026.00**	229.51	**88,21,459.33**
1	Bengali Books	12344 pcs	42.98	5,30,489.94	12344 pcs	42.98	5,30,489.94
2	English Set	2632 pcs	2250.00	59,22,000.00	2821 pcs	2250.00	63,47,250.00
3	Gujarati Books	32625 pcs	30.10	9,81,919.85	32625 pcs	30.10	9,81,919.85
4	Hindi Books (1-40)	47 pcs	1072.50	50,407.50	48 pcs	1072.50	51,480.00
5	Oriya Books	1100 pcs	52.50	57,750.00	1100 pcs	52.50	57,750.00
6	Punjabi Books	3800 pcs	27.72	1,05,335.32	3800 pcs	27.72	1,05,335.32
7	Tamil Books	15582 pcs	40.90	6,37,380.00	15582 pcs	40.90	6,37,380.00
8	Urdu Books	3706 pcs	29.64	1,09,854.22	3706 pcs	29.64	1,09,854.22
B.	**Stock of Papers for Publicati**	-	-	**4,49,316.00**	-	-	**4,49,316.00**
	Grand Total	**71,836.00**		**88,44,452.83**	**72,026.00**		**92,70,775.33**

Dr. Ambedkar Foundation M/o SJ&E * 15, Janpath, New Delhi-110001 *

Chandra Gupta & Associates Chartered Accountants * New Delhi *

Statement of Stock of books & papers as on 31st March,2025

Sr. No	Particulars	Closing Stock as on 31.03.2025			Closing Stock as on 31.03.2024			Diff-Adjustment to be made
		Quantity	Rate	Value	Quantity	Rate	Value	
A.	**Stock of Books**	**71,836.00**	229.51	**83,95,136.83**	**72,026.00**	229.51	**88,21,459.33**	**-4,26,322.50**
1	Bengali Books	12344 pcs	42.98	5,30,489.94	12344 pcs	42.98	5,30,489.94	-
2	English Set	2632 pcs	2250.00	59,22,000.00	2821 pcs	2250.00	63,47,250.00	(4,25,250.00)
3	Gujarati Books	32625 pcs	30.10	9,81,919.85	32625 pcs	30.10	9,81,919.85	-
4	Hindi Books (1-40)	47 pcs	1072.50	50,407.50	48 pcs	1072.50	51,480.00	(1,072.50)
5	Oriya Books	1100 pcs	52.50	57,750.00	1100 pcs	52.50	57,750.00	-
6	Punjabi Books	3800 pcs	27.72	1,05,335.32	3800 pcs	27.72	1,05,335.32	-
7	Tamil Books	15582 pcs	40.90	6,37,380.00	15582 pcs	40.90	6,37,380.00	-
8	Urdu Books	3706 pcs	29.64	1,09,854.22	3706 pcs	29.64	1,09,854.22	-
B.	**Stock of Papers for Publications**	-	-	**4,49,316.00**	-	-	**4,49,316.00**	-
	Stock (Closing Value as per NRV)-(i)	**71,836.00**		**88,44,452.83**	**72,026.00**		**92,70,775.33**	**-4,26,322.50**
	Stock (Closing value as per cost)-(ii)	**71,836.00**		**1,61,22,806.79**			**1,70,65,799.03**	(9,42,992.24)
	Revaluation loss should be booked-(ii-i)			**72,78,353.96**			**77,95,023.70**	**-5,16,669.74**
	Revaluation loss Booked till 31.03.2024			**77,95,023.70**				
	Revaluation loss reversed in F.Y 2024-25			**-5,16,669.74**				

Calculation of Revaluation loss reversed in F.Y 2024-25 Bookwise:-			
Stock of Books	**Change in Stoc**	**Change in Ra**	**Amount**
English Set	-189 pcs	2720.38	-514151.82
Hindi Books (1-40)	-1 pcs	2517.06	-2517.06
Difference due to Change in Closing Rate of Eng Set			0
Total			**(5,16,668.88)**
Difference due to approximation			(0.86)
Revaluation Loss to be Booked			**(5,16,669.74)**

Dr. Ambedkar Foundation M/o SJ&E 15, Janpath, New Delhi-110001

Chandra Gupta & Associates Chartered Accountants New Delhi

Investment closed at 31.03.2025

S.No.	Amount Invested with	Instrument No.	Date of Investment	Date of Maturity	Period of Investment (Days)	Rate of Interest	Actual Receiving Dt	Amt. of Investment	Interest Amount	Amt. of Maturity	Amt Received	Difference	Period of Investment	Accrued interest for 2021-22	Accrued interest for 2022-23	Accrued interest for 2023-24	Interest for 2024-25	Total Interest	Balance as at 31-03-2024	Balance as per Certificate	Current Investment	Period of Investment	Interest as per certificate as per 2024-25	Difference between int recognised in 2024-25 & Certificate
	Bank of Baroda																							
1	Bank of Baroda	227503000040869	26.10.2023	26-10-2024	365	7.55%	28-10-2024	10,00,00,000	77,66,462	10,77,66,462	10,73,56,668	(4,09,794)	1 Year	0	0	32,93,657	40,63,011	32,93,657	10,32,93,657	10,32,93,657	10,00,00,000	1 Year		
2	Bank of Baroda, Hauz Khas Branch	22750300033603	15-02-2022	16-02-2025	1097	5.35%	17-02-2025	1,99,99,000	34,60,252	2,34,59,252	4,65,54,154	(3,64,350)	3 yr 1 day	138058	555323	11,53,067	28,66,279	18,46,448	2,18,45,448	2,18,45,448	1,99,99,000	3 yr 1 day		
3	Bank of Baroda, Hauz Khas Branch	22750300033608	16-02-2022	17-02-2025	1097	5.35%	17-02-2025	1,99,99,000	34,60,252	2,34,59,252			3 yr 1 day	135181	555342	11,52,904		18,43,427	2,18,42,427	2,18,42,427	1,99,99,000	3 yr 1 day		
4	Bank of Baroda, Hauz Khas Branch	22750300033618	17-02-2022	18-02-2025	1097	5.35%	18-02-2025	1,99,99,000	34,60,252	2,34,59,252	2,32,75,420	(1,83,832)	3 yr 1 day	132305	555362	11,52,740	14,36,013	18,40,407	2,18,39,407	2,18,39,407	1,99,99,000	3 yr 1 day		
5	Cumulative Interest of TDS refunded										6,30,908.00	6,30,908					6,30,908							
	Total							**15,99,97,000**	**1,81,47,218**	**17,91,44,218**	**17,78,17,150**	**(3,27,068)**	-	**4,05,544**	**16,66,027**	**67,52,368**	**89,96,211**	**88,23,939**	**16,88,20,939**	**16,88,20,939**	**15,99,97,000**	-		
	Bank of Maharashtra																							
1	Bank of Maharashtra, UPSC Branch	60472399361	19.12.2023	19-12-2024	365	7.75%	19-12-2024	1,00,00,01,000	7,97,81,657	1,07,97,82,657	1,07,97,82,657	-	1 Year	0	0	2,21,65,838	5,76,15,819	2,21,65,838	1,02,21,66,838	1,02,21,66,838	1,00,00,01,000	1 Year	5,76,15,819	-
	Total							**1,00,00,01,000**	**7,97,81,657**	**1,07,97,82,657**	**1,07,97,82,657**	-	1 Year	-	-	**2,21,65,838**	**5,76,15,819**	**2,21,65,838**	**1,02,21,66,838**	**1,02,21,66,838**	**1,00,00,01,000**	1 Year		
	Canara Bank																							
1	Canara Bank, ITPO Branch	135000164855/1	02.09.2023	02-09-2024	366	7.65%	02-09-2024	15,00,00,000	1,15,06,438	16,15,06,438	16,15,06,439	(1)	366 day	0	0	66,64,932	48,41,507	66,64,932	15,66,64,932	15,66,64,932	15,00,00,000	366 day	48,41,507.00	-
2	Canara Bank, ITPO Branch	135000203520/1	08.01.2024	08-01-2025	366	7.75%	08-01-2025	62,00,00,000	4,81,81,644	66,81,81,644	66,81,81,644	-	366 days	0	0	1,10,58,082	3,71,23,562	1,10,58,082	63,10,58,082	63,10,58,082	62,00,00,000	366 days	3,71,23,562.00	-
3	Canara Bank, Janpath Branch	145000179618/2	27-04-2023	27-04-2024	365	7.75%	29-04-2024	33,50,00,000	2,67,26,828	36,17,26,828	36,17,26,828	-	1 Year	0	0	2,47,40,645	19,86,183	2,47,40,645	35,97,40,645	35,97,40,645	33,50,00,000	1 Year	19,86,183.00	-
4	Canara Bank, Janpath Branch	135000203520/2	05-03-2024	06-03-2025	366	7.85%	06-03-2025	20,00,00,000	1,57,43,014	21,57,43,014	21,57,43,014	-	366 day	0	0	11,61,370	1,45,81,644	11,61,370	20,11,61,370	20,11,61,370	20,00,00,000	366 day	1,45,81,644.00	0.30
	Total							**1,30,50,00,000**	**10,21,57,924**	**1,40,71,57,924**	**1,40,71,57,925**	(1)	-	-	-	**4,36,25,029**	**5,85,32,896**	**4,36,25,029**	**1,34,86,25,029**	**1,34,86,25,029**	**1,30,50,00,000**	-	5,85,32,896	0
	Punjab National Bank																							
1	PNB, Parliament Street	0153001U100003330	15-02-2022	16-02-2025	1097	5.30%	18-02-2025	1,99,99,000	34,25,519	2,34,24,519	2,34,27,920	(3,401)	3 yr 1 day	136767	1088595	11,47,446	10,56,112	23,72,808	2,23,71,808	2,23,71,808	1,99,99,000	3 yr 1 day		
2	PNB, Parliament Street	0153001U100003321	16-02-2022	17-02-2025	1097	5.30%	18-02-2025	1,99,99,000	34,25,519	2,34,24,519	2,34,24,519	-	3 yr 1 day	133918	1088440	11,47,284	10,55,877	23,69,642	2,23,68,642	2,23,68,642	1,99,99,000	3 yr 1 day		
	Total							**3,99,98,000**	**68,51,038**	**4,68,49,038**	**4,68,52,439**	**(3,401)**	-	**2,76,685**	**21,77,035**	**22,94,730**	**21,11,989**	**47,42,450**	**4,47,40,450**	**4,47,40,450**	**3,99,98,000**	-		
	State Bank of India																							
1	SBI, Shastri Bhawan	40901765684	06-04-2022	07-04-2024	732	5.20%	10-04-2024	1,99,99,000	21,80,192	2,21,79,192	2,21,84,114	4,922	2yr 1 day	0	1045389	11,16,007	23,718	21,61,396	2,21,60,396	2,21,60,396	1,99,99,000	2yr 1 day	23,718	-
2	SBI, Shastri Bhawan	40903865836	07-04-2022	08-04-2024	732	5.20%	10-04-2024	1,99,99,000	21,80,192	2,21,79,192	2,21,82,473	3,281	2yr 1 day	0	1042387	11,15,883	25,203	21,58,270	2,21,57,270	2,21,57,270	1,99,99,000	2yr 1 day	25,204	1
3	SBI, Shastri Bhawan	40906356495	08-04-2022	09-04-2024	732	5.20%	10-04-2024	1,99,99,000	21,80,192	2,21,79,192	2,21,80,833	1,641	2yr 1 day	0	1039384	11,15,758	26,691	21,55,142	2,21,54,142	2,21,54,142	1,99,99,000	2yr 1 day	26,692	1
4	SBI, Shastri Bhawan	40914674453	11-04-2022	12-04-2024	732	5.20%	12-04-2024	1,99,99,000	21,80,192	2,21,79,192	2,21,79,192	-	2yr 1 day	0	1030375	11,15,385	34,432	21,45,760	2,21,44,760	2,21,44,760	1,99,99,000	2yr 1 day	34,433	1
5	SBI, Shastri Bhawan	40914673992	12-04-2022	13-04-2024	732	5.20%	15-04-2024	1,99,99,000	21,80,192	2,21,79,192	2,21,82,473	3,281	2yr 1 day	0	1027372	11,15,260	40,841	21,42,632	2,21,41,632	2,21,41,632	1,99,99,000	2yr 1 day	40,841	-
6	State Bank of India	42159349072	08-08-2023	09-08-2024	366	7.70%	09-08-2024	30,00,00,000	2,38,43,917	32,38,43,917	32,38,43,917	-	1 Year 1 day	0	0	1,51,94,195	86,49,722	1,51,94,195	31,51,94,195	31,51,94,195	30,00,00,000	1 Year 1 day	86,49,723	1
	Total							**39,99,95,000**	**3,47,44,877**	**43,47,39,877**	**43,47,53,002**	**13,125**		-	**51,84,907**	**2,07,72,488**	**88,00,607**	**2,59,57,395**	**42,59,52,395**	**42,59,52,395**	**39,99,95,000**	-	88,00,611	4
	Union Bank of India																							
1	Union Bank of India, Shramshakti Bhav	628103030006627	06-04-2022	07-04-2024	732	5.30%	09-04-2024	1,99,99,000	22,24,079	2,22,23,079	2,22,23,079	-	2yr 1 day	0	1063416	11,38,691	21,972	22,02,107	2,22,01,107	2,22,01,107	1,99,99,000	2yr 1 day	29,034	7,062
2	Union Bank of India, Shramshakti Bhav	628103030006629	07-04-2022	08-04-2024	732	5.30%	09-04-2024	1,99,99,000	22,24,079	2,22,23,079	2,22,24,845	1,766	2yr 1 day	0	1060452	11,38,531	26,862	21,98,983	2,21,97,983	2,21,97,983	1,99,99,000	2yr 1 day	28,628	1,766
3	Union Bank of India, Shramshakti Bhav	628103030006631	08-04-2022	09-04-2024	732	5.30%	09-04-2024	1,99,99,000	22,24,079	2,22,23,079	2,22,26,610	3,531	2yr 1 day	0	1057487	11,38,371	31,752	21,95,858	2,21,94,858	2,21,94,858	1,99,99,000	2yr 1 day	28,221	(3,531)
4	Union Bank of India, Shramshakti Bhav	628103030006635	11-04-2022	12-04-2024	732	5.30%	12-04-2024	1,99,99,000	22,24,079	2,22,23,079	2,22,23,079	-	2yr 1 day	0	1048595	11,37,890	37,594	21,86,485	2,21,85,485	2,21,85,485	1,99,99,000	2yr 1 day	37,594	-
5	Union Bank of India, Shramshakti Bhav	628103030006637	12-04-2022	13-04-2024	732	5.30%	15-04-2024	1,99,99,000	22,24,079	2,22,23,079	2,22,29,533	6,454	2yr 1 day	0	1045631	11,37,730	47,172	21,83,361	2,21,82,361	2,21,82,361	1,99,99,000	2yr 1 day	53,626	6,454
6	Union Bank of India, Shramshakti Bhav	352403030656880	23.12.2023	28-12-2024	365	7.75%	30-12-2024	60,00,00,000	4,78,68,946	64,78,68,946	64,78,68,946	-	1 Year	0	0	1,20,07,266	3,58,61,680	1,20,07,266	61,20,07,266	61,20,07,266	60,00,00,000	1 Year	3,58,61,680	-
	Total							**69,99,95,000**	**5,89,89,341**	**75,89,94,341**	**75,89,96,092**	**11,751**	-	-	**52,75,581**	**1,76,98,479**	**3,60,17,032**	**2,29,74,060**	**72,29,69,060**	**72,29,69,060**	**69,99,95,000**	-	3,60,38,783	11,751
				TOTAL				**3,60,49,86,000**	**30,06,72,055**	**3,90,56,58,055**	**3,90,53,59,265**	**(3,05,594)**		**6,76,229**	**1,43,03,550**	**11,33,08,932**	**17,20,84,554**	**12,82,88,711**	**3,73,32,74,711**	**3,73,32,74,711**	**3,60,49,86,000**			

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INVESTMENT AS ON 31.03.2025

S.No.	Amount Invested with	Instrument No.	Date of Investment	Date of Maturity	Period of Investment (Days)	Rate of Interest	Amt. of Investment	Interest Amount	Amt. of Maturity	Period of Investment	Accrued Interest for 2024-25
	CANARA BRANCH-ITPO BRANCH										
1	Canra Bank, ITPO Branch	135000203520/3	21-05-2024	**21-05-2025**	365	7.68%	60,00,00,000	4,60,80,000	64,60,80,000	1year	3,97,67,671.00
	TOTAL						**60,00,00,000**	**4,60,80,000**	**64,60,80,000**	-	**3,97,67,671**
	UNION BANK OF INDIA,MOTI BAGH BRANCH										
2	UBI, Moti Bagh Branch	677703030003610	23-08-2024	**23-08-2025**	365	7.80%	35,00,00,000	2,81,08,956	37,81,08,956	1 year	1,67,57,894.00
3	UBI, Moti Bagh Branch	677703030003656	13-09-2024	**13-09-2025**	365	7.78%	15,00,00,000	1,20,14,909	16,20,14,909	1year	64,78,602.00
7	UBI, Moti Bagh Branch	677703030003839	15-01-2025	**15-01-2026**	365	7.92%	70,00,00,000	5,71,08,410	75,71,08,410	1 year	1,16,24,516.00
8	UBI, Moti Bagh Branch	677703030003945	18-03-2025	**18-03-2026**	365	7.77%	35,00,00,000	2,79,97,706	37,79,97,706	1year	9,50,363.00
	TOTAL						**1,55,00,00,000**	**12,52,29,981**	**1,67,52,29,981**	-	**3,58,11,375**
	UNION BANK OF INDIA, ANAND NIKETAN BRANCH										
4	UBI, Anand Niketan Branch	403503030164688	18-11-2024	**18-11-2025**	365	7.68%	7,00,00,000	55,32,820	7,55,32,820	1 year	19,92,080.00
	TOTAL						**7,00,00,000**	**55,32,820**	**7,55,32,820**	-	**19,92,080**
	SBI, SHASTRI BHAWAN										
5	State Bank of India ,Shastri Bhawan	43637041911	19-12-2024	**19-12-2025**	365	7.85%	1,00,00,00,000	8,08,41,226	1,08,08,41,226	1 Year	2,24,52,520.00
	TOTAL						**1,00,00,00,000**	**8,08,41,226**	**1,08,08,41,226**	-	**2,24,52,520**
	CANARA BANK, JANPATH										
6	Canara Bank, Janpath Branch	145000558195/1	30-12-2024	**31-12-2025**	366	7.85%	65,00,00,000	5,26,97,892	70,26,97,892	1 year 1 day	1,29,00,768.00
	TOTAL						**65,00,00,000**	**5,26,97,892**	**70,26,97,892**	-	**1,29,00,768**

Dr. Ambedkar Foundation M/o SJ&E * 15, Janpath, New Delhi-110001 *

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SUMMARY OF INTEREST ON FIXED DEPOSIT

Interest On Closed Fixed Deposit

S.No.	Name of Bank	Total Investment	Total Maturity	Interest-2024-25	Accrued Int 2023-24	Accrued Int 2022-23	Accrued Int 2021-22	Accrued interest to be reversed
1	BANK OF BARODA	15,99,97,000.00	17,81,44,218.00	89,96,211.00	67,52,368.00	16,66,027.00	4,05,544.00	88,23,939.00
2	BANK OF MAHARASTRA	1,00,00,01,000.00	1,07,97,82,657.00	5,76,15,819.00	2,21,65,838.00	-	-	2,21,65,838.00
3	CANARA BANK	1,30,50,00,000.00	1,40,71,57,923.70	5,85,32,895.70	4,36,25,029.00	-	-	4,36,25,029.00
4	PUNJAB NATIONAL BANK	3,99,98,000.00	4,68,49,038.00	21,11,989.00	22,94,730.00	21,77,035.00	2,70,685.00	47,42,450.00
5	STATE BANK OF INDIA	39,99,95,000.00	43,47,39,877.00	88,00,607.00	2,07,72,488.00	51,84,907.00	-	2,59,57,395.00
6	UNION BANK OF INDIA	69,99,95,000.00	75,89,84,341.00	3,60,27,032.00	1,76,98,479.00	52,75,581.00	-	2,29,74,060.00
	Total	**3,60,49,86,000.00**	**3,90,56,58,054.70**	**17,20,84,553.70**	**11,33,08,932.00**	**1,43,03,550.00**	**6,76,229.00**	**12,82,88,711.00**

Interest On open Fixed Deposit

S.No.	Name of Bank	Total Investment	Total Maturity	Accrued Interest 2024-25
1	CANARA BANK	60,00,00,000.00	64,60,80,000.00	3,97,67,671.00
2	UNION BANK OF INDIA-MOTI BAGH	1,55,00,00,000.00	1,67,52,29,981.00	3,58,11,375.00
3	UNION BANK OF INDIA-ANAND NIKETAN	7,00,00,000.00	7,55,32,820.00	19,92,080.00
4	STATE BANK OF INDIA-SHASTRI BHAWAN	1,00,00,00,000.00	1,08,08,41,226.00	2,24,52,520.00
5	CANARA JANPATH	65,00,00,000.00	70,26,97,892.00	1,29,00,768.00
	TOTAL	**3,87,00,00,000.00**	**4,18,03,81,919.00**	**11,29,24,414.00**

INTEREST RECOGNISED IN 2024-25 **28,50,08,967.70**

Dr. Ambedkar Foundation M/o SJ&E 15, Janpath, New Delhi-110001

Chandra Gupta & Associates Chartered Accountants New Delhi

Dr. Ambedkar Foundation

15, Janpath, New Delhi - 110001

SCHEDULES FORMING PART OF ACCOUNTS

for the year ended 31st March 2025

Schedule 18

Significant Accounting Policies and Notes to Accounts

1 Background

Dr. Ambedkar Foundation (hereinafter referred to as 'The Foundation') is an autonomous body under "Minstry of Social justice and Empowerment" with the objective to promote the ideology and message of Baba Saheb Dr. B. R. Ambedkar among the masses in India as well as abroad. The Foundation was established by the Government of India under the aegis of the Ministry of Welfare (now Ministry of Social Justice and Empowerment) on March 24, 1992 as a registered society under the Societies Registration Act, 1860. The Foundation has been engaged in managing, administering and carrying on the important and long term schemes and programmes identified during the Centenary Celebrations of Bharat Ratna Dr. B. R. Ambedkar. Currently, The Foundation is persuing activities of Translation & publication of writings and speeches of Dr. B.R. Ambedkar, Setting up and funding of Chairs in various Universities/Institutes, Celebration and Organisation of Birth & Death Aniversary of Dr. B.R. Ambedkar, Providing Medical Assistance to weeker section of SC/ST, Scholarship awards to Meritious Students belonging to SC/ST communities in Secondary / Senior Secondary Examinations, etc and any other activity identified during the Centenary Celebrations of Bharat Ratna Dr B.R. Ambedkar.

2 Significant Accounting Policies

2.1 Accounting Convention

(a) The Financial Statements are prepared on the basis of historical cost convention, in accordance with the generally accepted accounting principles in India and are in line with the currently applicable laws and the Guidelines prescribed by the Institute of Chartered Accountants of India. unless otherwise stated and on the accural Method of Accounting.

(b) Accounting policies have been consistently applied during the year. Where a change in accounting policy is necessitated due to changed circumstances, detailed disclosures to that effect alongwith the impact of such change is duly disclosed in the financial statements.

(c) The Accounts are broadly classified under the main groups:
- Ambedkar Foundation (DAF): Referring to main the Corpus Fund based activities.
- Collected Works of Baba Saheb Ambedkar (CWBA): Referring to printing of books and publicity materials for propagating the writings of Baba Saheb Ambedkar in different languages of publishing books for distributions.

(d) Previous Year figures have been re-arranged/regrouped wherever it was necessary.

2.2 Inventory Valuation

(a) The Closing Stock of publication of CWBA has been valued at 50% of the printed sale price for all languages except Hindi, Urdu, Punjabi language, which have been discounted at 10%.

2.3 Investments

(a) Investments are classified into "Current investments" and "Non-Current investments" based on their nature/holding period at the time of acquisition.

(b) Investments classified as "Non-Current investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

(c) Investments classified as "Current investments" are carried at lower of cost and fair value. Provision for Shortfall, if any, on the value of such investments, is made for each investment considered individually and not on entire basis.

(d) Funds received are invested in Fixed Deposits on Short/Long Term investment basis, till such time they are required for meeting the major original expenditure under the respective Corpus Funds.

(e) The revenue receipts out of the investments are used for meeting the expenditures of the Foundation and the balances are kept in Reserves & Surplus for the allocation of the respective Funds.

(f) Cost includes acquisition expenses like brokerage, transfer stamps, etc.

2.4 Fixed Assets

(a) Fixed Assets are stated at Actual cost of acquisition less accumulated depreciation and net of impairment. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of modvat credits, where applicble.

(b) Fixed Asstes received by way of non-monetary grants, (other than towards the corpus fund), are capitalised at values stated, by corresponding credit to capital Reserve.

2.5 Depreciation

(a) Depreciation is provided on Written Down Method as per the rates specified in the Income Tax Act, 1961.

(b) In respect of addition / deletion from Fixed Assets during the year, Depreciation is considered on pro-rata basis.

(c) On assets costing Rs. 5,000 or less, depreciation is fully provided.

2.6 Revenue Recognition

(a) Sales are recognized when the statement of receipt/issue and closing stock are received from respective distributors or on receipt of payments whichever is earlier, price adjustments for sales made during a year are recorded upon receipt of confirmed customer orders.

(b) Sales are net of sales returns, rebate and trade discounts.

(c) Interest earned on Saving Bank A/c of State Bank of India has been booked on receipt basis rather than accrual basis due to practical difficulties.

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2.7 Government Grants

(a) Government Grants of the nature of Contribution towards capital cost of setting up projects are treated as Capital Reserve.

(b) Government Grants/Subsidies are accounted on realization basis.

2.8 Taxation

In view of there being no Taxable income under Income Tax Act 1961, no provision for Income Tax has been considered necessary.

2.9 Establishment Expenses

(a) Retirement benefit of Leave encashment and Gratuity are taken into accounts at the time of their actual payment. No provisions are maintained.

(b) Salary paid to Consultants are shown under head Establishment Expenses.

(c) Monetary Benefits of Children Education Allowance, Medical Allowance, LTC, Honararium, Bonus, etc are also paid to Employees in addition to regular salary.

2.10 Prior Period Adjustments

Expenses/Income pertaining to previous years are booked in the current year under the heads "Prior Period Adjustments" and further disclosed by way of Notes to the Accounts when situation demands.

2.11 Miscellaneous Income

Miscellaneous income for accounting year includes refund from scholorship award, Medical Aid scheme and Other miscellaneous incomes.

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