

GIRIJANANDA CHOWDHURY UNIVERSITY ASSAM (GCU)
(AN INSTITUTION OF SHRIMANTA SHANKAR ACADEMY)

BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	2024-25 (Rs.)	ASSETS	2024-25 (Rs.)
<u>CAPITAL ACCOUNT</u> (As per Schedule A)	(3,98,92,955)	<u>PROPERTY, PLANT & EQUIPEMENTS</u> (As per Schedule C)	5,33,98,933
<u>CURRENT LIABILITIES</u> (As per Schedule B)	85,23,853	<u>INVESTMENT</u> (As per Schedule D)	2,28,72,274
<u>BRANCH/DIVISION</u>		<u>BRANCH/DIVISION</u>	
GIMT Azara	6,60,43,840	GIMT Tezpur	
GIPS Azara	15,68,68,032	GIPS Tezpur	2,56,75,439
SSA Hostel Azara	1,12,96,649		
SSA School Section	51,71,056	<u>CURRENT ASSETS</u> (As per Schedule E)	1,43,84,567
		<u>CASH & BANK</u>	
		HDFC Bank A/c No.50200078750955	7,80,91,582
		SBI A/c No.41088347774	1,35,40,211
		<u>CASH IN HAND</u>	47,469
	20,80,10,475		20,80,10,475

In terms of our report of even date annexed.

For, **HARI SINGH & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 323509E

RAJESH JAIN
PARTNER
M. No. 060695

GUWAHATI
THE 22ND DAY OF OCTOBER, 2025



FOR AND ON BEHALF OF THE SOCIETY

PRESIDENT

SECRETARY

GIRIJANANDA CHOWDHURY UNIVERSITY ASSAM (GCU)
(AN INSTITUTION OF SHRIMANTA SHANKAR ACADEMY)

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

PARTICULARS	2024-25 (Rs.)	PARTICULARS	2024-25 (Rs.)
To Advertisement & Publicity	45,63,107	By Admission Fees (PhD)	37,12,500
To Administration Charges	35,958	By Semester Fees Received	2,38,26,450
To Bank Charges & Commission	5,506	By Interest on STDR	12,23,500
To Computer Consumables	4,24,950	By Other Receipt	81,13,956
To Employer's Contribution to P.F.	4,31,616	By Miscellaneous receipts	5,970
To Research and Development	71,400		
To Electricity	41,07,493		
To General Expenses	44,737		
To Honorarium	2,44,000		
To House Rent	1,59,996		
To Laboratory Consumable	9,48,808		
To Office Expenses	3,98,722		
To Printing & Stationery	12,75,072		
To Remuneration	6,49,240		
To Remuneration to Guest faculty	25,25,750		
To Repair & Maintenance	1,04,93,446		
To Salary & Wages	1,43,67,690		
To Staff Selection Expenses	-		
To Staff Welfare	1,19,550		
To Social Welfare Expenses	-		
To Student Welfare Expenses	-		
To Telephone Charges	1,75,393		
To Employers Health Insurance	30,150		
To Audit fees	20,000		
To Travelling Expenses	1,16,110		
To Web Site Development	49,279		
To Waiver to Students	1,06,500		
To Other Expenses	89,06,181		
To Depreciation	59,38,613		
		By Deficit transferred to Capital A/c	1,93,26,891
	5,62,09,267		5,62,09,267

In terms of our report of even date annexed.

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CHARTERED ACCOUNTANTS
FRN: 323509E

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GIRIJANANDA CHOWDHURY UNIVERSITY ASSAM (GCU)
(AN INSTITUTION OF SHRIMANTA SHANKAR ACADEMY)

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

SCHEDULE - A: CAPITAL FUND

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Deficit transferred from I/E Account	1,93,26,891	By Balance b/d	(2,09,65,086)
To Balance c/d	(3,98,92,955)	By SBI Life Insurance	3,99,022
	(2,05,66,064)		(2,05,66,064)

SCHEDULE - B: CURRENT LIABILITIES & PROVISIONS

PARTICULARS	2024-25 (Rs.)
Current liabilities for expenses	54,91,646
Professional Tax	1,22,812
TDS on salary	49,000
TDS 194J	4,576
TDS on House Rent Payable	11,154
TDS on House Rent	1,333
TDS on Advertising	2,000
TDS on Wages	2,742
TDS Payable	8,685
EPF Payable	78,369
ESIC Payable	252
Audit fees payable	20,000
Alumni Association Fees	1,25,000
Current liabilities for Capital expenses	42,342
Other Current liabilities	3,19,850
Akan Madhav	1,092
Caution Money	22,33,000
Caution Money(LLM Sem)	10,000
	85,23,853

SCHEDULE - D: INVESTMENT

Sl no	PARTICULARS	OPENING	ADDITION	TOTAL	TDS	CLOSING
1	STDR A/c No.41097178779	1,08,85,562	6,11,750	1,14,97,312	61,175	1,14,36,137
2	STDR A/c.No.41097183531	1,08,85,562	6,11,750	1,14,97,312	61,175	1,14,36,137
		2,17,71,124	12,23,500	-	1,22,350	2,28,72,274

SCHEDULE - E: CURRENT ASSETS

PARTICULARS	2024-25 (Rs.)
TDS on STDR	3,19,142
TDS Receivable	45,32,073
TCS Recievable	83,571
TDS on Cash Withdrawl	7,578
Anupam Alluminium Agencies	10,000
Morbon Enterprises	81,000
KD Iron & Co.	8,01,738
N R-City Water Pvt.Ltd.	88,980
SBI Life Insurance Co. Ltd.	65,285
Advance for Land	12,50,000
Advance to Supplier	10,60,100
Excess Fees	1,32,100
Innovation	2,64,000
Tuition Fees Receivable(GCU)	56,47,000
Tuition Fees Receivable(GIPS Tez)	42,000
	1,43,84,567



GIRIJANANDA CHOWDHURY UNIVERSITY ASSAM (GCU)
(AN INSTITUTION OF SHRIMANTA SHANKAR ACADEMY)
UNIT: TEZPUR-ASSAM

SCHEDULE - C: PROPERTY, PLANT & EQUIPMENTS

PARTICULARS	AS AT 01/04/2024 (Rs)	ADDITIONS		AS AT 31/03/2025 (Rs)	DEPRECIATION		WDV ON 31/03/2025 (Rs)
		BEFORE 180 DAYS (Rs)	AFTER 180 DAYS (Rs)		RATE (Rs)	AMOUNT (Rs)	
BLOCK A: (10%) Furniture & Fixture	5,70,772		75,695	6,46,467	10%	60,862	5,85,605
BLOCK B: (15%) Mobile Handset IT Equipment C C Camera Digital Panel board LED Display Screen Electrical Installations Fan Geyser(Heater) Laboratory Equipment Musical Instruments Sound System GYM Equipments Street light College bus Other Equipments	31,184 6,77,445 1,96,307 3,31,500 3,41,888 1,26,396 4,088 16,94,456 36,928 2,26,891 2,47,000 1,05,315 39,04,016 21,523			31,184 6,77,445 1,96,307 3,31,500 9,38,698 2,64,376 4,07,531 4,088 41,56,373 73,678 2,26,891 2,47,000 1,05,315 39,04,016 21,523	15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	4,678 1,01,617 29,446 49,725 70,402 71,111 61,130 613 6,23,456 11,052 34,034 37,050 15,797 5,85,602 3,228	26,506 5,75,828 1,66,861 2,81,775 8,68,296 5,35,153 3,46,401 3,475 35,32,917 62,626 1,92,857 2,09,950 89,518 33,18,414 18,295
BLOCK B: (40%) Computer & Accessories Library Books Printer Software Software ERP	43,69,151 8,38,506 4,97,401 8,42,782 1,12,330	7,12,028 4,44,316 4,93,339	35,64,300 64,582 6,45,462	86,45,479 13,47,404 4,97,401 19,81,583 1,12,330	40% 40% 40% 40% 40%	27,45,332 5,26,045 1,98,960 6,63,541 44,932	59,00,147 8,21,359 2,98,441 13,18,042 67,398
BLOCK C: (0%) Building Construction (CWTP) Land & Site Development Site Development	84,81,288 7,27,052	1,16,96,656 9,96,291	1,22,23,398 54,385	3,24,01,342 7,27,052 10,50,676	0% 0% 0%	- - -	3,24,01,342 7,27,052 10,50,676
	2,01,06,364	2,14,00,286	1,78,30,896	5,93,37,546		59,38,613	5,33,98,933

