

AUDIT REPORT & FINANCIAL STATEMENTS

MAJULI UNIVERSITY OF CULTURE
GARAMUR, MAJULI (ASSAM) 785104

FINANCIAL YEAR 2024-25

Prepared and Submitted by:

Ramesh Rathi & Associates
Chartered Accountant
1st Floor Rathi Bhawan,
Near Ram Mandir, Baruani Bat
Jorhat (Assam) 785001



Ramesh Rath

M.Com (F), FCA, CS, DISA (ICAI)

Ramesh Rath & Associates

Chartered Accountants

1st Floor, Rath Bhawan
Near Ram Mandir, Baruan Bat
Jorhat - 785001 (Assam)

INDEPENDENT AUDITOR'S REPORT

To,
The Members of **Majuli University of Culture**,
Chitadachuk, Garamur, Majuli,
District:-Majuli Assam-785 104

Opinion:

We have audited the financial statements of **Majuli University of Culture**, Chitadachuk, Garamur, Majuli, District:-Majuli Assam-785 104 which comprise the Balance Sheet at 31st March 2025, and the Income & Expenditure account, and the Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2025, and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

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 ethical requirements that are relevant to our audit of the financial statements, 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 opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that 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.

Those charged with governance are responsible for overseeing the entity's financial reporting process.





Ramesh Rath

M.Com (F), FCA, CS, DISA (ICAI)

Ramesh Rath & Associates

Chartered Accountants

1st Floor, Rath Bhawan

Near Ram Mandir, Baruni Bat

Jorhat - 785001 (Assam)

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.

We feel necessary to highlight the below mentioned points: -

1. An expenditure of ₹8,88,656/- relating to prior years was booked under other expenses related to Tejaswita Shilpasala (Hall) in the current year. Further observations:
 - The work was allotted **without inviting tenders**.
 - The initial estimate of ₹5,25,000/- was later revised to ₹9,45,000/- (an increase of ₹4,20,000/-, i.e., over 80% of the original estimate) without documented justification.
2. Non-salary expenditure during the year amounted to ₹75,83,858/- against the budgeted provision of ₹35,00,000/- (exceeding the budget by over 116%).

Date : 18/08/2025

Place: Jorhat

Udin:- 25300909BMIIKO1668

For Ramesh Rath & Associates

Chartered Accountant

(FRN: 327432E)

JORHAT
(ASSAM)

(CA Ramesh Rath)

Proprietor

Membership No. 300909

MAJULI UNIVERSITY OF CULTURE

GARAMUR, MAJULI, ASSAM-785104



BALANCE SHEET

1-Apr-24 to 31-Mar-25

Liabilities	Annexure	Amount (Rs.)	Assets	Annexure	Amount (Rs.)	Amount (Rs.)
Capital Account			Fixed Assets			19684443.00
General Fund	A	32297554.90	Depreciation Fund	D	-7591902.00	
Current Liabilities			Tangible Assets	D	27276345.00	
Caution Money for Students	B	144000.00	Current Assets			13174531.90
Deposit Refundable	C	417420.00	Bank Accounts	E	13112531.90	
			Advances to Employees	F	62000.00	
Total		32858974.90	Total		32858974.90	


FINANCE & ACCOUNTS OFFICER
MUC, MAJULI
 Date : 18.08.2025
 Place : Majuli, Assam


REGISTRAR
MUC, MAJULI
 Registrar of Culture
 Majuli University of Culture
 Majuli

For RAMESH RATHI & ASSOCIATES
Chartered Accountant
 FRN : 327432E

(CA Ramesh Rathi)
 Proprietor
 Membership No. : 300909

MAJULI UNIVERSITY OF CULTURE GARAMUR, MAJULI, ASSAM-785104				Income and Expenditure Account 1-Apr-24 to 31-Mar-25			
Expenditure	Annexure	Amount (Rs.)	Amount (Rs.)	Income	Annexure	Amount (Rs.)	Amount (Rs.)
Direct & Indirect Expenses			5,61,24,401.46	Direct Incomes			41855500.00
Salary & Allowances	G	5,10,32,372.00		Grant Received From DHE (GoA)	O	41855500.00	
Administration & Common Services	H	33,44,618.46		Indirect Incomes			3064439.78
Examination Expenses	I	1,70,113.00		Entrance Fees-MUCET		150502.00	
Repair & Maintenance	J	3,63,252.00		Fees From Students	P	1575346.78	
Academic Expenses	K	1,95,944.00		Hostel Admission/Rent Fees	Q	347500.00	
Library books & Others Library Expenses	L	74,856.00		Interest From Bank/FD	R	660580.00	
University Publication	M	54,590.00		Other Income	S	330511.00	
Other Expenses	N	8,88,656.00		Excess of Expenditure over Income			13400772.68
Indirect Expenses			21,96,311.00				
Depreciation	D	21,87,411.00					
Loss on Sale of Assets		8,900.00					
Total			58320712.46	Total			58320712.46

MAJULI UNIVERSITY OF CULTURE

GARAMUR, MAJULI, ASSAM-785104

FRN: 527432E

Chartered Accountant

For RAMESH RATHI & ASSOCIATES

Proprietor

Membership No.: 300905

REGISTRAR

MUC, MAJULI

Registrar of Culture

Majuli University of Culture

Majuli

FINANCE & ACCOUNTS OFFICER

MUC, MAJULI

Date : 18.08.2025

Place : Majuli, Assam


FINANCE & ACCOUNTS OFFICER
MUC, MAJULI
 Date : 18.08.2025
 Place : Majuli, Assam


REGISTRAR
MUC, MAJULI
 Registrar of Culture
 Majuli University of Culture
 Majuli

For RAMESH RATHI & ASSOCIATES
 Chartered Accountant
 FRN: 399743ZE

 (CA Ramesh Rathi)
 Proprietor
 Membership No. : 300905

MAJULI UNIVERSITY OF CULTURE GARAMUR, MAJULI, ASSAM-785104				Receipts and Payments Accounts 1-Apr-24 to 31-Mar-25			
Receipts		Annexure	Amount (Rs.)	Payments	Annexure	Amount (Rs.)	Amount (Rs.)
Opening Balance			30623427.58	Current Liabilities			23607048.00
Bank Accounts		E	30623427.58	Duties & Taxes Paid	Z	13435.00	
Current Liabilities			11393384.00	Amount Paid to Employees	AA	1095064.00	
Caution Money Received from Students		T	105000.00	Amount Paid to GeM Parties	AB	121005.00	
Deposit Refundable-Receipt		U	17975.00	Amount Paid to Other Parties	AC	3277160.00	
Salary & Wages Received-Contractual		V	180.00	Caution Money Paid to Students	T	1500.00	
Statutory Liabilities Received		W	11270229.00	Deposit Refundable-Paid	U	47975.00	
Current Assets			177423.00	Salary and Wages Paid-Contractual	V	1699417.00	
Advances To Employees-Refunded		X	26423.00	Statutory Liabilities Paid	W	17351492.00	
Advances To Others-Refunded		Y	151000.00	Current Assets			1023526.00
Direct Incomes			41855500.00	Advances Paid to Employees	X	640140.00	
Grant Received From DHE (GoA)			41855500.00	Advances Paid to Others	Y	383386.00	
Indirect Incomes			3064439.78	Direct & Indirect Expenses			49371068.46
Entrance Fees-MUCET			150502.00	Salary & Allowances	G	49329325.00	
Fees From Students		P	1575346.78	Administration & Common Services	AD	41743.46	
Hostel Admission/Rent Fees		Q	347500.00	Closing Balance			13112531.90
Interest From Bank/FD		R	660580.00	Bank Accounts	E	13112531.90	
Other Income		S	330511.00				
Total			87114174.36	Total			87114174.36


FINANCE & ACCOUNTS OFFICER
MUC, MAJULI
 Date : 18.08.2025
 Place : Majuli, Assam


REGISTRAR
MUC, MAJULI, Culture
 Majuli University of Culture
 Majuli

For RAMESH RATHI & ASSOCIATES
 Chartered Accountant
 FRN : 327432E *

 (CA Ramesh Rathi)
 Proprietor
 Membership No. : 300909

Annexure - A :: General Fund		Amount in Rs.
Particulars		Balance Sheet
Opening Balance as on 01.04.2024		45698327.58
Less :- Excess of Expenditure over Income transferred from I&E A/Cs		(13400772.68)
Closing Balance as on 31.03.2025		32297554.90

Annexure - B :: Caution Money for Students		Amount in Rs.
Particulars		Balance Sheet
Aparajita Borah		1,500.00
Arpana Moran		1,500.00
Barasharani Dutta		1,500.00
Barsharani Chutia		1,500.00
Bornita Saikia		1,500.00
Brishtirekha Dutta		1,500.00
Chayanika Tamuli		1,500.00
Dipika Sitoula		1,500.00
Dipsikha Gogoi		1,500.00
Erani Chutia		1,500.00
Gargi Boruah		1,500.00
Ismapiya Bailung		1,500.00
Jasmine Chetia		1,500.00
Kangi Changmai		1,500.00
Krishna Gogoi		1,500.00
Mainuwati Mili		1,500.00
Merina Doley		1,500.00
Pratibha Gogoi		1,500.00
Prerana Saikia		1,500.00
Priyanka Taw		1,500.00
Priyashree Bharali		1,500.00
Rumi Phukan		1,500.00
Satabdi Sonowal		1,500.00
Shyamolee Mout		1,500.00
Trishna Buragohain		1,500.00
Trishna Konwar		1,500.00
Akshaya Randhir		1,500.00
Angkita Gogoi		1,500.00
Ankita Gogoi		1,500.00
Antardeep Saikia		1,500.00
Archana Sonowal		1,500.00



Arpita Hazarika	1,500.00
Asha Kalita	1,500.00
Ballabh Jyoti Dutta	1,500.00
Banashree Das	1,500.00
Barasha Devi	1,500.00
Bharati Sonowal	1,500.00
Bijit Handique	1,500.00
Bishal Singh	1,500.00
Debajani Borah	1,500.00
Dibakar Phukan	1,500.00
Dipasha Phukan	1,500.00
Gayatri Chetia	1,500.00
Gitashri Saikia	1,500.00
Gitimoni Borgohain	1,500.00
Hemanti Gowala	1,500.00
Henry Phukan	1,500.00
Indrajit Chetia	1,500.00
Jayanta Paw	1,500.00
Jintu Kachari	1,500.00
Joy Borah	1,500.00
Krishna Das	1,500.00
Krishna Saikia	1,500.00
Kuwali Devi	1,500.00
Lipika Boruah	1,500.00
Lupamudra Bora	1,500.00
Lupamudra Saikia	1,500.00
Manisha Boruah	1,500.00
Manjit Gohain	1,500.00
Manoj Gogoi	1,500.00
Martina Gogoi	1,500.00
Mayuri Saikia	1,500.00
Monmoyuri Saikia	1,500.00
Monoshree Gogoi	1,500.00
Nilakhi Dutta	1,500.00
Nilam Nayana Borgohain	1,500.00



Nilotpal Gogoi	1,500.00
Nirmali Phukan	1,500.00
Nishita Dutta	1,500.00
Pallab Upadhyai	1,500.00
Papari Chutia	1,500.00
Parbi Dutta	1,500.00
Parishmita Borah	1,500.00
Pongkita Gogoi	1,500.00
Prabin Doley	1,500.00
Prahelika Saikia	1,500.00
Pranami Doley	1,500.00
Pranjal Saikia	1,500.00
Prerana Hatibaruah	1,500.00
Priya Gurung	1,500.00
Priyam Dutta	1,500.00
Priyanka Duarah	1,500.00
Rajdeep Neog	1,500.00
Rakesh Das	1,500.00
Rimpi Bora	1,500.00
Ritashree Boruah	1,500.00
Rituraj Bezbaruah	1,500.00
Ruprekha Sharma	1,500.00
Sadhana Hazarika	1,500.00
Sagarika Moran	1,500.00
Sandana Patir	1,500.00
Shankarjyoti Gogoi	1,500.00
Sukanya Buragohain	1,500.00
Sumsumi Dutta	1,500.00
Tendon Borgohain	1,500.00
Trishnamoni Borah	1,500.00
Total	144000.00

Annexure - C :: Deposit Refundable

Amount in Rs.

Particulars	Balance Sheet
Security Deposit	
Bhaskar Jyoti Bhuyan-SD	79935.00
Hi Rise Infratech Pvt. Ltd.-SD	337485.00
Total	417420.00



MAJULI UNIVERSITY OF CULTURE

GARAMUR, MAJULI, ASSAM-785104



**Details of Annexure
for the F.Y. 24-25**

Annexure - D :: Fixed Assets :: Tangible Assets

Particulars	Rate	Gross Block				Depreciation				WDV as on 31.03.2025
		Opening Balance	Additions		Deletions	Closing Balance	Opening Balance	Additions		Closing Balance
			>180 Days	<180 Days				>180 Days	<180 Days	
Building-Temp. Cons. (Block 5%)	5%	12624200.00	-	-	-	12624200.00	741506.00	594135.00	-	1335641.00
Furniture & Fixtures (Block 10%)	10%	5514458.00	36209.00	505974.00	20000.00	6036641.00	1076516.00	447501.00	25305.00	1541722.00
Office Equip. & Library Books (Block 40%)	40%	2728760.00	-	16999.00	-	2745759.00	1233425.00	598139.00	3400.00	1834964.00
Office Equipments (Block 15%)	15%	1182266.00	155240.00	74360.00	-	1411866.00	299723.00	153810.00	5577.00	459110.00
Vehicle (Block 15%)	15%	4457879.00	-	-	-	4457879.00	2060921.00	359544.00	-	2420465.00
Total		26507563.00	191449.00	597333.00	20000.00	27276345.00	5412091.00	2153129.00	34282.00	7591902.00
										19684443.00

*** Regrouping of assets have been done since few items were booked in wrong blocks in the previous years such as air conditioner in Furniture & Fixtures.



Annexure - E :: Bank Accounts		Amount in Rs.
Particulars	Opening Balance	Closing Balance
CPF Account-PNB A/C-2200200100013470	5920704.00	169832.00
FD-Canara Bank-140089447691	2500000.00	-
FD-Canara Bank-140146114489	-	2665379.00
General Fund-PNB A/C-2200010048301	20379994.58	7675226.98
PNB A/c-2200200100013489	22244.00	11602.00
SBI-41870068961	1800485.00	2590491.92
Total	30623427.58	13112531.90

Annexure - F :: Advances to Employees		Amount in Rs.
Particulars	Balance Sheet	
Dr. Anupam Kaushik Borah-0031-Adv.	12000.00	
Dr. Bhaskarjyoti Baruah-007-Adv.	50000.00	
Total	62000.00	

Annexure - G :: Salary & Allowances		Amount in Rs.
Particulars	R&P A/c	I&E A/c
Salary-Regular	49329325.00	49329325.00
Salary-Contractual	-	1703047.00
Total	49329325.00	51032372.00

Annexure - H :: Administration & Common Services		Amount in Rs.
Particulars	I&E A/c	
Accounts & Audit Expenses	73750.00	
Audit Fees	23600.00	
GST TDS Filing Fees	47200.00	
Utilisation Certificate	2950.00	
Advertisement & Publicity	279355.00	
Advertisement regarding recruitment, admission, NIQ	279355.00	
Bank Charges	363.46	
Celebration of Events & Meeting Expenses	1183415.00	
1st Convocation	678316.00	
2nd DRC Meeting	28460.00	
Bhartiya Bhasa Utsav	3718.00	



Chatra Divas	1002.00	
Foundation Day	43344.00	
Freshers Welcome Convocation	103491.00	
Gandhi Jayanti	5880.00	
Independence Day	13321.00	
International Yoga Day	3490.00	
Meeting of BoM	6160.00	
Republic Day	16633.00	
Screening of Documentary Film	10000.00	
Swaraswati Puja	12770.00	
Varsity Week	199139.00	
Women's Day	44451.00	
World Dance Day	7500.00	
World Theatre Day	4120.00	
Others	1620.00	
Electricity Bill & Connection		465370.00
Boys' Hostel	41550.00	
Girls' Hostel-ME:PO Okum	94762.00	
Girls Hostel-Siang	27310.00	
Tejaswita Shilpasala	15849.00	
Transit Campus	285899.00	
Oil & Lubricants (POL)		332594.00
AS 03 AD 0841-Vehicle (Office Assistant)	2979.00	
AS 29 0564-Vehicle (Registrar)	88599.00	
AS 29 0985-Vehicle (V.C.)	183487.00	
AS29 C0703-Vehicle(Ambulance)	5011.00	
DG Set	40201.00	
Grass Cutter Machine	4353.00	
Others	7964.00	
Other Administrative Expenses		480601.00
1st Convocation-Curtlery Purchase	15167.00	
Expenses on VC Bungalow	1180.00	
Interest on TDS/GST/Others	38730.00	
Girls' Hostel Utensils	22980.00	
Google Workspace for Business	5940.00	
Music Anthem	40000.00	
NPS Maintenance Charges	2650.00	
Office Expenses :		



Tea & Snacks	48459.00	
Administrative	18983.00	
Recruitment Expenses	59618.00	
Seminar/Training/Programme/Workshop/Meeting Exp.	28694.00	
Website Maintenance	194700.00	
Others	3500.00	
Postage & Telegram		70.00
Printing & Stationery		93306.00
Telephone & Internet Charges		17086.00
Travelling Expenses		418708.00
Total		3344618.46

Annexure - I :: Examination Expenses

Amount in Rs.

Particulars	I&E A/c
Printing of Answer Scripts	76992.00
Printing of Certificates, Mark Sheet etc.	11704.00
TA/DA on Examination matters	53709.00
Printing & Stationeries	26439.00
Other Examination Expenditure	1269.00
Total	170113.00

Annexure - J :: Repair & Maintenance

Amount in Rs.

Particulars	I&E A/c
Computers, Machinery & equipments	46429.00
Vehicles Repairing & Maintenance	101932.00
Generator, Inverter, AC maintenance	18500.00
Electrical repairing	94046.00
Plumbing & Water supply	19540.00
Vehicle Insurance	50256.00
Others	32549.00
Total	363252.00

Annexure - K :: Academic Expenditure

Amount in Rs.

Particulars	I&E A/c
Seminar/Training/Programme/Workshop/Meeting Exp.	131813.00
Prize / Awards/Scholarship for Students	64131.00
Total	195944.00



Annexure - L :: Library books & Others Library Expenses		Amount in Rs.
Particulars	I&E A/c	
Purchase of Journals		53900.00
Newspaper & Periodicals		20956.00
Total		74856.00

Annexure - M :: University Publications		Amount in Rs.
Particulars	I&E A/c	
Annual Magazine-Assamese Dept.		6800.00
Annual Report F.Y. 23-24		47790.00
Total		54590.00

Annexure - N :: Other Expenses		Amount in Rs.
Particulars	I&E A/c	
Repairing of Tejaswita Shilpasala		888656.00
Total		888656.00

Annexure - O :: Grant Received From DHE (GoA)		Amount in Rs.	
Particulars	I&E A/c	R&P A/c	
GIA-General Salary	36143000.00		36143000.00
GIA-Non Salary	3500000.00		3500000.00
Student Fees Waiver Refunded	2212500.00		2212500.00
Total	41855500.00		41855500.00

Annexure - P :: Fees From Students		Amount in Rs.	
Particulars	I&E A/c	R&P A/c	
Admission Fees	609560.00		609560.00
Certificate Course Fees	28000.00		28000.00
Examination Fees	748686.78		748686.78
Late Fees from Students	5700.00		5700.00
Migration Certificate Fees	4000.00		4000.00
Non Collegiate Fees	11900.00		11900.00
Registration Fees	167500.00		167500.00
Total	1575346.78		1575346.78



Annexure - Q :: Hostel Rent/Admission Fees		Amount in Rs.
Particulars	I&E A/c	R&P A/c
Boys' Hostel	229000.00	229000.00
Girls' Hostel	118500.00	118500.00
Total	347500.00	347500.00

Annexure - R :: Interest from Bank/FD		Amount in Rs.
Particulars	I&E A/c	R&P A/c
CPF Account-PNB A/C-2200200100013470	86917.00	86917.00
FD-Canara Bank-140089447691	201994.00	201994.00
General Fund-PNB A/C-2200010048301	311394.00	311394.00
PNB A/c-2200200100013489	815.00	815.00
SBI-41870068961	59460.00	59460.00
Total	660580.00	660580.00

Annexure - S :: Other Income		Amount in Rs.
Particulars	I&E A/c	R&P A/c
1st Convocation Fees	243000.00	243000.00
Amount Receipt Against Iron Removal Plant	24750.00	24750.00
Application Fees For Recruitment	54751.00	54751.00
Tender Fees	8000.00	8000.00
Others	10.00	10.00
Total	330511.00	330511.00

Annexure - T :: Caution Money From Students -Receipt/Paid (R&P A/Cs)		Amount in Rs.
Particulars	R&P-Receipts	R&P-Payments
Akshaya Randhir	1500.00	-
Angkita Gogoi	1500.00	-
Ankita Gogoi	1500.00	-
Antardeep Saikia	1500.00	-
Archana Sonowal	1500.00	-
Arpita Hazarika	1500.00	-
Asha Kalita	1500.00	-
Ballabh Jyoti Dutta	1500.00	-
Banashree Das	1500.00	-
Barasha Devi	1500.00	-
Bharati Sonowal	1500.00	-
Bijit Handique	1500.00	-



Bishal Singh	1500.00	-
Debajani Borah	1500.00	-
Dibakar Phukan	1500.00	-
Dipasha Phukan	1500.00	-
Gayatri Chetia	1500.00	-
Gitashri Saikia	1500.00	-
Gitimoni Borgohain	1500.00	-
Hemanti Gowala	1500.00	-
Henry Phukan	1500.00	-
Indrajit Chetia	1500.00	-
Jayanta Paw	1500.00	-
Jintu Kachari	1500.00	-
Joy Borah	1500.00	-
Krishna Das	1500.00	-
Krishna Saikia	1500.00	-
Kuwali Devi	1500.00	-
Lipika Boruah	1500.00	-
Lupamudra Bora	1500.00	-
Lupamudra Saikia	1500.00	-
Manisha Boruah	1500.00	-
Manjit Gohain	1500.00	-
Manoj Gogoi	1500.00	-
Martina Gogoi	1500.00	-
Mayuri Saikia	1500.00	-
Monmoyuri Saikia	1500.00	-
Monoshree Gogoi	1500.00	-
Nilakhi Dutta	1500.00	-
Nilam Nayana Borgohain	1500.00	-
Nilotpall Gogoi	1500.00	-
Nirmali Phukan	1500.00	-
Nishita Dutta	1500.00	-
Pallab Upadhyai	1500.00	-
Papari Chutia	1500.00	-
Parbi Dutta	1500.00	-
Parishmita Borah	1500.00	-
Pongkita Gogoi	1500.00	-
Prabin Doley	1500.00	-
Praheleika Saikia	1500.00	-
Pranami Doley	1500.00	-



Pranjal Saikia	1500.00	-
Prerana Hatibaruah	1500.00	-
Priya Gurung	1500.00	-
Priyam Dutta	1500.00	-
Priyanka Duarah	1500.00	-
Rajdeep Neog	1500.00	-
Rakesh Das	1500.00	-
Rimpi Bora	1500.00	-
Ritashree Boruah	1500.00	-
Rituraj Bezbaruah	1500.00	-
Ruprekha Sharma	1500.00	-
Sadhana Hazarika	1500.00	-
Sagarika Moran	1500.00	-
Sandana Patir	1500.00	-
Shankarjyoti Gogoi	1500.00	-
Sukanya Buragohain	1500.00	-
Sumsumi Dutta	1500.00	-
Tendon Borgohain	1500.00	-
Trishnamoni Borah	1500.00	-
Pori Bhuyan	-	1500.00
Total	105000.00	1500.00

Annexure - U :: Deposit Refundable-Paid/Receipt (R&P A/Cs)

Amount in Rs.

Particulars	R&P-Receipts	R&P-Payments
Earnest Money Deposit(EMD)		
B.N. Agarwala-EMD	9000.00	-
Marcentile Crpos(NE) Pvt. Ltd.-EMD	8975.00	-
Bhaskar Jyoti Bhuyan-EMD	-	5,000.00
B.N. Agarwala-EMD	-	9,000.00
Dipankar Nath-EMD	-	5,000.00
Konark Infotech-EMD	-	5,000.00
Lakheswar Nath-EMD	-	10,000.00
Marcentile Crpos(NE) Pvt. Ltd.-EMD	-	8,975.00
Sanjib Boruah-EMD	-	5,000.00
Total	17975.00	47975.00



Annexure - V :: Salary & Wages-Received/Paid

Amount in Rs.

Particulars	R&P-Receipts	R&P-Payments
Ajay Payeng	-	113100.00
Bhaskar Saikia	-	51000.00
Bijoy Kaman	-	108900.00
Binita Hazarika	-	16000.00
Biswajit Bharali	-	82000.00
Diganta Das	-	105900.00
Dipen Saikia	-	100621.00
Ghana Kanta Nath	-	11500.00
Joni Keot	-	112500.00
Kamal Payeng	-	108900.00
Kanchan Payeng	-	98000.00
Keshab Kaman	-	97500.00
Koushik Borah	-	3000.00
Manash Jyoti Borah	-	87500.00
Momi Payeng Narah	-	98700.00
Prasanta Bhuyan	-	65100.00
Rahul Kalita	180.00	279616.00
Shuhrid Das	-	151080.00
Uttam Narah	-	8500.00
Total	180.00	1699417.00

Annexure - W :: Statutory Liabilities - Receipt/Paid

Amount in Rs.

Particulars	R&P-Receipts	R&P-Payments
GIS	4800.00	4800.00
GPF	412257.00	412257.00
GPF(15.60%)	307929.00	307929.00
Income Tax On Salary & Others	4440677.00	4485395.00
NPS Deduction-Employee's Cont.	2939831.00	2939831.00
Professional Tax-Regular & Contractual	102042.00	105672.00
NPS (Before Registration) :		
Ananta Sarkar-0030-NPS	33124.00	108236.00
Anirban Dutta-0004-NPS	84341.00	378460.00
Aoyana Buragohain-0015-NPS	86677.00	385347.00
Ashish Dutta-0018-NPS	34134.00	138883.00
Babul Nath-0023-NPS	29476.00	104457.00
Bedprakash Goswami-0009-NPS	46752.00	209798.00



Bhaskarjyoti Saikia-0025-NPS	23932.00	84618.00
Bikash Kalita-0028-NPS	23932.00	84618.00
Bipul Chintey-0027-NPS	23932.00	84805.00
Brahmadutta Baruah-0016-NPS	46752.00	209133.00
Dhrubajyoti Borah-0010-NPS	46752.00	209465.00
Dhrubajyoti Payeng-0029-NPS	23932.00	84618.00
Dhruba Jyoti Saikia-0006-NPS	65080.00	291593.00
Dipamoni Regon-0026-NPS	23932.00	84618.00
Dr. Anupam Kaushik Borah-0031-NPS	97474.00	312634.00
Dr. Bhaskar Bhuyan-0036-NPS	202625.00	202625.00
Dr. Bhaskarjyoti Boruah-007-NPS	64193.00	287601.00
Dr. Dimple Saikia-0032-NPS	97474.00	309696.00
Dr. Himadri Saikia-0012-NPS	86677.00	387196.00
Dr. Indraneel Pegu-0035-NPS	106522.00	330484.00
Dr. Kalpana Tayeng-008-NPS	64193.00	287145.00
Dr. Pankajjyoti Borah-0014-NPS	100393.00	446321.00
Dr. Preetima Gogoi-0033-NPS	97474.00	310430.00
Dr. Shrabanika Changmai-0039-NPS	83713.00	106540.00
Dr. Subhajyoti Borgohain-0013-NPS	100393.00	448462.00
Dr. Utpal Narayan Goswami-0011-NPS	106522.00	475878.00
Gunomoni Boruah-0040-NPS	83768.00	108551.00
Himagsu Saikia-0038-NPS	107066.00	107066.00
Khirasindhu Saikia-0003-NPS	84341.00	378460.00
Niranjan Ngtey-0022-NPS	29464.00	119892.00
Nisha Rani Das-0034-NPS	84196.00	269410.00
NPS-Payable	622151.00	622151.00
Priyanka Hatimata-0019-NPS	6037.00	110536.00
Ratul Goswami-0024-NPS	23932.00	84618.00
Satyajit Bhuyan-0041-NPS	65809.00	65809.00
Shekhar Jyoti Neog-0005-NPS	91930.00	409368.00
Sunil Das-0021-NPS	29464.00	119677.00
Tapas Protim Borah-0020-NPS	34134.00	138633.00



Income Tax Refundable to		
Income Tax Refundable to-Comm. Equip. House (21-22)	-	3662.00
Income Tax Refundable to-Mr. Jatin Deka (21-22)	-	15224.00
Income Tax Refundable to-M S Deka (21-22)	-	7612.00
Professional Tax on		
Professional Tax on VC Salary (19-20)	-	2080.00
Professional Tax on VC Salary (22-23)	-	208.00
Professional Tax on VC & Staff Salary (20-21)	-	4116.00
Forest Royalty	-	45300.00
Forest Royalty-Bhakar Jyoti Bhuyan (20-21)	-	5181.00
IT on Forest Royalty-Bhaskar Jyoti Bhuyan (20-21)	-	130.00
Labour Cess	-	67497.00
Labour Cess-Bhaskar Jyoti Bhuyan (20-21)	-	34250.00
Labour Cess-Kakoti Traders (20-21)	-	9992.00
Monopoly-Bhaskar Jyoti Bhuyan (20-21)	-	259.00
Monopoly on Forest Royalty	-	2265.00
Total	11270229.00	17351492.00

Annexure - X :: Advances To Employees-Receipt/Paid

Amount in Rs.

Particulars	R&P-Receipts	R&P-Payments
Bedprakash Goswami-009-Recoverable	6992.00	13000.00
Dr. Himadri Saikia-0012-Recoverable	4642.00	17700.00
Dr. Preetima Gogoi-0033-Recoverable	3082.00	6800.00
Dr. Nisha Rani Das-0034-Recoverable	3364.00	16640.00
Khirasindhu Saikia-003-Recoverable	188.00	167000.00
Utpal Narayan Goswami-011-Recoverable	8155.00	50000.00
Binod Chandra Borah-0002-Adv	-	36000.00
Dr. Ananta Kumar Dutta-0037-Adv.	-	46600.00
Dr. Anupam Kaushik Borah-0031-Adv.	-	12000.00
Dr. Bhaskar Bhuyan-0036-Adv.	-	30000.00
Dr. Bhaskarjyoti Baruah-007-Adv.	-	211500.00
Shekharjyoti Neog-0005-Adv	-	32900.00
Total	26423.00	640140.00



Annexure - Y :: Advances To Others-Receipt/Paid		Amount in Rs.
Particulars	R&P-Receipts	R&P-Payments
Haren Narah	150000.00	150000.00
Prahelika Saikia-SSS-SC-Recoverable	1000.00	3200.00
Chronicle Pub. Pvt. Ltd.-Adv.	-	1400.00
Economic and Political Weekly-Adv.	-	7330.00
Gargi Baruah-L&FAS-SC-Adv.	-	12400.00
Henry Phukan-GS-SC-Adv.	-	81400.00
Ismapiya Bailung-DSS-SC-Adv.	-	8700.00
Linguistic Society of India-Adv.	-	1000.00
Prity Mahela-CS-SC-Adv.	-	29300.00
Sage Publications India Pvt. Ltd.-Adv.	-	10800.00
Samiran Baruah-OGS-SC-Adv.	-	27100.00
The C.P. Rameswari Aiyar Foundation-Adv.	-	500.00
The Oriental Insurance Co. Ltd.-Adv.	-	50256.00
Total	151000.00	383386.00

Annexure - Z :: Duties & Taxes-Paid		Amount in Rs.
Particulars		R&P-Payments
TDS on GST-CGST		6717.50
TDS on GST-SGST		6717.50
Total		13435.00

Annexure - AA :: Amount Paid to Employees		Amount in Rs.
Particulars		R&P-Payments
Anirban Dutta-0004-Payable		13406.00
Aoyana Buragohain-0015-Payable		8880.00
Babul Nath-0023-Payable		11525.00
Bedprakash Goswami-009-Payable		14817.00
Bhaskarjyoti Saikia-0025-Payable		820.00
Brahmadutta Baruah-0016-Payable		1127.00
Dhruba Jyoti Borah-0010-Payable		11805.00
Dhrubajyoti Payeng-028-Payable		2860.00
Dhruba Jyoti Saikia-006-Payable		112117.00
Dr. Ananta Kumar Dutta-0037-Payable		30966.00
Dr. Anupam Kaushik Borah-0031-Payable		18927.00
Dr. Bhaskar Bhuyan-0036-Payable		11822.00
Dr. Bhaskarjyoti Boruah-007-Payable		98594.00
Dr. Binud Ch. Borah-002-Payable		44846.00



Dr. Dimple Saikia-0032-Payable	10141.00
Dr. Himadri Saikia-012-Payable	31393.00
Dr. Indraneel Pegu-034-Payable	9247.00
Dr. Kalpana Tayeng-008-Payable	6620.00
Dr. Nirode Boruah-001-Payable	331338.00
Dr. Nisha Rani Das-0034-Payable	10753.00
Dr. Pankajyoti Borah-0015-Payable	3200.00
Dr. Preetima Gogoi-0033-Payable	2560.00
Dr. Shrabanika Changmai-0039-Payable	3120.00
Dr. Subhojyoti Borgohain-013-Payable	1320.00
Dr. Utpal Narayan Goswami-0011-Payable	22752.00
Himangsu Saikia-0038-Payable	1470.00
Khirasindhu Saikia-003-Payable	186622.00
Niranjan Ngatey-022-Payable	19603.00
Priyanka Hatimata-018-Payable	4000.00
Rahul Kalita-Payable	1050.00
Satyajit Bhuyan-041-Payable	14049.00
Shekharjyoti Neog-005-Payable	40282.00
Sunil Das-0021-Payable	2198.00
Tapas Pratim Borah-019-Payable	10834.00
Total	1095064.00

Annexure - AB :: Amount Paid to GeM Parties

Amount in Rs.

Particulars	R&P-Payment
Advantage-Payable	16999.00
Balaji Enterprises-Payable	11119.00
Max Computer-Payable	12120.00
O P Gupta & Company-Payable	1199.00
RKM Enterprise-Payable	4800.00
Vidya Multi Solution-Payable	69905.00
Vision India-Payable	4863.00
Total	121005.00

Annexure - AC :: Amount Paid to Other Parties

Amount in Rs.

Particulars	R&P-Payment
Aamar Asom-Payable	4700.00
Aharya Production-Payable	62034.00
APDCL-Garamur-Payable	179471.00
APDCL-Jorhat-Payable	285899.00



Arun Hazarika-Payable	5524.00
Asom Aditya-Payables	8138.00
Assam Tribune Pvt. Ltd.	216430.00
Ayang Okum-Payable	46000.00
Barasha Das-Payable	24000.00
Bishnu Kharghoria-Payable	5500.00
B.N. Agarwala & Co.-Payable	482840.00
Borah Paver Block Industry-Payable	23877.00
Chandan Kumar Sarma-Payable	5000.00
Chronicle Pub Pvt. Ltd., Delhi-Payable	2250.00
City Water Solution-Payable	48242.00
Commercial Printing House-Payable	11592.00
Construction Committee, MUC-Payable	388656.00
Dainik Janambhumi-Payable	41160.00
Datacrown Computers Private Limited-Payable	5310.00
Dee Pee Complex-Payable	6013.00
Designer Graphics-Payable	172042.00
Designer Signature-Payable	8142.00
Dhrubajyoti Saharia-Payable	1800.00
Dr. Apurba Kr. Saikia-Payable	2500.00
Dr. Deepi Rekha Kouli-Payable	5000.00
Dr. LakhiNath Pegu-Payable	2880.00
Dr. Pranjal Buragohain-Payable	2500.00
Dr. Raktim Ranjan Saikia-Payable	440.00
Dr. Sabyasachi Mahanta-Payable	3500.00
Economic and Political Weekly-Payable	7630.00
Food Zone-Payable	18662.00
Garamur Liza Fuel Service Centre-Payable	79397.00
Gargi Baruah-L&FAS-SC-Pyable	1190.00
Haricharan Bhuyan-Payable	2500.00



Henry Phukan-GS-SC-Payable	22141.00
Ismapriya Bailung-DSS-SC-Payable	815.00
Jonali Store,Kamalabari-Payable	20956.00
Majuli Service Centre-Payable	241490.00
Mantraa-Payable	39380.00
M/s Borah Motors Pvt. Ltd.-Payable	71291.00
M/s Ramesh Rathi & Associates-Payable	67500.00
NE Tech Solution-Payable	180840.00
New S.M. Enterprise-Payable	19100.00
Nistha Tent House-Payable	254162.00
Niyamiya Batra	4725.00
Pratibha Gogoi-Payable	24000.00
Prity Mahela-CS-SC-Payable	4495.00
Priyam Printers-Payable	2300.00
Prof. Dipak Chetia-Payable	6100.00
Prof. D.K. Chakraborty-Payable	2500.00
Prof. Kandarpa Kumar Deka-Payable	3380.00
Prof. Robin Kumar Dutta-Payable	2500.00
Ranglalls Travel Division-Payable	65633.00
Ranjumoni Saikia-Payable	2500.00
Rupam Bhuyan-Payable	34490.00
Sage Publications India Pvt. Ltd.-Payable	9820.00
Sahitya Akademi-Payable	1300.00
Samiran Baruah-OGS-SC-Payable	9398.00
Secretary, Linguistic Society of India, Pune-Payabl	1000.00
Soumitra Puzari-Payable	4128.00
The C.P. Rameswari Aiyar Foundation-Payable	500.00
Tirupati Marketing Corporation, Guwahati-Payable	13737.00
Vishranta,Dibrugarh-Payable	6160.00
Total	3277160.00

Annexure - AD :: Administration & Common Services (R&P A/Cs)

Amount in Rs.

Particulars	R&P-Payments
Bank Charges	363.46
Interest on TDS/GST/Others	38730.00
Other Administrative Expenses-NPS Charges	2650.00
Total	41743.46



MAJULI UNIVERSITY OF CULTURE
GARAMUR, MAJULI, ASSAM-785104
Details of Advances to Employees



Name of the Employee	Opening Balance (A)	Advance Given (Payments) (B)	Advance Adjusted (C)	Advance Refunded (D)	Closing Balance (E=A+B-C-D)
Bedprakash Goswami-0009-Adv	-	13000.00	6008.00	6992.00	-
Binod Chandra Borah-0002-Adv	-	36000.00	36000.00	-	-
Dr. Ananta Kumar Dutta-0037-Adv.	-	46600.00	46600.00	-	-
Dr. Anupam Kaushik Borah-0031-Adv.	-	12000.00	-	-	12000.00
Dr. Bhaskar Bhuyan-0036-Adv.	-	30000.00	30000.00	-	-
Dr. Bhaskarjyoti Baruah-007-Adv.	-	211500.00	161500.00	-	50000.00
Dr. Himadri Saikia-0012-Adv.	-	17700.00	13058.00	4642.00	-
Dr. Nisha Rani Das-0034-Adv.	-	16640.00	13276.00	3364.00	-
Dr. Preetima Gogoi-0033-Advance	-	6800.00	3718.00	3082.00	-
Khirasindhu Saikia-0003-Adv	-	167000.00	166812.00	188.00	-
Shekharjyoti Neog-0005-Adv	-	32900.00	32900.00	-	-
Utpal Narayan Goswami-011-Adv	-	50000.00	41845.00	8155.00	-
Grand Total	-	640140.00	551717.00	26423.00	62000.00

Details of Advances to Others

Name of the Employee	Opening Balance (A)	Advance Given (Payments) (B)	Advance Adjusted (C)	Advance Refunded (D)	Closing Balance (E=A+B-C-D)
Chronicle Pub. Pvt. Ltd.-Adv.	-	1400.00	1400.00	-	-
Construction Committee,MUC-Adv	500000.00	-	500000.00	-	-
Economic and Political Weekly-Adv.	-	7330.00	7330.00	-	-
Gargi Baruah-L&FAS-SC-Adv.	-	12400.00	12,400.00	-	-
Haren Narah-Adv.	-	150000.00	-	1,50,000.00	-
Henry Phukan-GS-SC-Adv.	-	81400.00	81400.00	-	-
Ismapriya Bailung-DSS-SC-Adv.	-	8700.00	8700.00	-	-
Linguistic Society of India-Adv.	-	1000.00	1000.00	-	-
Prahelika Saikia-SSS-SC-Adv.	-	3200.00	2200.00	1,000.00	-
Prity Mahela-CS-SC-Adv.	-	29300.00	29300.00	-	-
Sage Publications India Pvt. Ltd.-Adv.	-	10800.00	10800.00	-	-
Samiran Baruah-OGS-SC-Adv.	-	27100.00	27100.00	-	-
The C.P. Rameswari Aiyar Foundation-A	-	500.00	500.00	-	-
The Oriental Insurance Co. Ltd.-Adv.	-	50256.00	50256.00	-	-
Grand Total	500000.00	383386.00	732386.00	151000.00	-



NOTES TO THE REPORT

1. The report is to be read in conjunction with the audited accounts and notes appearing thereon, which forms an integral part of this report.
2. The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" these have been concluded on the basis of management certificate/representation.
3. The accompanying financial statements are the responsibilities of the management. The management is responsible for the preparation of these statements that give a true and fair view of the Financial Position and Financial Performance of their concern in accordance with Accounting Standards applicable to them and in accordance with the accounting principles generally accepted in India.
4. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about 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, but not for the purpose of expressing an opinion on the effectiveness of the management internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Date : 18/08/2025
Place: Jorhat

For,
Ramesh Rathi & Associates
Chartered Accountant

FRN: 317432E
JORHAT
CA Ramesh Rathi
Proprietor
MRN: 300909



NOTES ON ACCOUNTS

Disclosure of Accounting Policies :

1. GENERAL:

A. The accounts are prepared on the historical cost basis and on the principles of a going concern.

B. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles

2. REVENUE RECOGNITION:

Expenses and Income considered paid and received respectively are accounted for on Cash basis.

3. DEPRECIATION:

Depreciation on fixed assets has been charged as per Income Tax Rules, 1962 on Written Down Value Method.

4. CHANGE IN METHOD OF ACCOUNTING

The management has made a commendable move by shifting from the single-entry system to the double-entry system of accounting during the year. This transition reflects the management's commitment towards improving accuracy, transparency, and reliability of financial records. Adoption of the double-entry system ensures better control, facilitates proper reporting, and strengthens compliance with Accounting Standards issued by ICAI.

5. REGROUPING OF FIXED ASSETS

The management has taken a positive step by creating and maintaining a Fixed Assets Register. This initiative has enabled regrouping of fixed assets whenever required, thereby facilitating better control and monitoring of assets. The efforts reflect management's intent towards strengthening fixed asset accounting practices, which will further enhance transparency, consistency in reporting, and accuracy in depreciation calculations once a uniform classification policy is also adopted.

Date : 18/08/2025
Place: Jorhat

For,
Ramesh Rathi & Associates
Chartered Accountant

FRN: 227432E


Jorhat
CA. Ramesh Rathi
Proprietor
MRN: 300909