

KONSOLYDEBYLANÇO

Public Administration Code 490

Year: 2025

Name of Public Administration Gümüşhane University (Consolidated)

| ACTIVE ACCOUNTS | | | | PASSIVE ACCOUNTS | | | | | |
|-----------------|---|-----------|-------------------|-------------------|-----------|--|-----------|-------------------|-------------------|
| | YEAR 2023 | YEAR 2024 | YEAR 2025 | | YEAR 2023 | YEAR 2024 | YEAR 2025 | | |
| 1 | CURRENT ASSETS | 0,00 | 160.662.957,84 | 239.213.755,98 | 3 | SHORT-TERM FOREIGN RESOURCES | 0,00 | 23.317.805,02 | 25.482.170,12 |
| 10 | READY-MADE ASSETS | 0,00 | 16.039.146,50 | 10.381.239,91 | 30 | SHORT-TERM DOMESTIC FINANCIAL DEBTS | 0,00 | 70.183,05 | 7.716.809,64 |
| 102 | BANK ACCOUNTS | 0,00 | 9.857.839,41 | 436.061,93 | 303 | FINANCIAL DEBTS TO PUBLIC ADMINISTRATIONS ACCOUNT | 0,00 | 70.183,05 | 7.716.809,64 |
| | CHECKS ISSUED AND SENT 103 ORDERS ACCOUNT (-) | 0,00 | -72.417,53 | -2.629.128,58 | 32 | OPERATING LIABILITIES | 0,00 | 28.572,48 | 480.803,40 |
| 104 | PROJECT SPECIAL ACCOUNT | 0,00 | 5.846.835,94 | 11.976.680,31 | 320 | BUDGET TRUST ACCOUNT | 0,00 | 28.572,48 | 480.803,40 |
| | 109 FROM BANK CREDIT CARDS ACCOUNTS RECEIVABLE | 0,00 | 406.888,68 | 597.626,25 | 33 | TRUSTED FOREIGN SOURCES | 0,00 | 9.167.362,38 | 1.840.178,65 |
| 12 | OPERATING RECEIVABLES | 0,00 | 45.758.028,23 | 87.130.200,41 | | DEPOSITS AND GUARANTEES RECEIVED 330 ACCOUNT | 0,00 | 373.469,20 | 195.279,12 |
| | 120 ACCOUNTS RECEIVABLE FROM REVENUE | 0,00 | 45.731.560,60 | 87.111.646,11 | 333 | TRUST ACCOUNT | 0,00 | 8.793.893,18 | 1.644.899,53 |
| | 121 ACCOUNTS RECEIVABLE FROM REVENUES ACCOUNT | 0,00 | 26.467,63 | 18.554,30 | 36 | OTHER OBLIGATIONS TO BE PAID | 0,00 | 13.796.874,36 | 16.156.556,39 |
| 13 | INSTITUTIONAL RECEIVABLES | 0,00 | 52.547.587,72 | 84.321.003,79 | | TAXES AND FUNDS PAYABLE 360 ACCOUNT | 0,00 | 7.486.847,07 | 6.250.860,02 |
| | 132 LOANS GRANTED BY THE INSTITUTION ACCOUNTS RECEIVABLE | 0,00 | 70.184,49 | 8.744.583,60 | 361 | SOCIAL SECURITY PAYMENT TO BE MADE CALCULATION OF DEDUCTIONS | 0,00 | 5.843.773,84 | 9.275.399,73 |
| 135 | SINGLE TREASURY INSTITUTIONS ACCOUNTS RECEIVABLE FROM THE ACCOUNT | 0,00 | 52.477.403,23 | 75.576.420,19 | | FUNDS OR OTHER PUBLIC 362 MADE ON BEHALF OF THE ADMINISTRATIONS COLLECTION ACCOUNT | 0,00 | 466.171,13 | 558.176,16 |
| 14 | OTHER RECEIVABLES | 0,00 | 311.433,92 | 434.374,41 | 363 | PUBLIC ADMINISTRATION SHARES ACCOUNT | 0,00 | 82,32 | 72.120,48 |
| | Accounts receivable from 140 people | 0,00 | 311.433,92 | 434.374,41 | 37 | PROVISIONS FOR DEBTS AND EXPENSES | 0,00 | 243.000,00 | 76.088,24 |
| 15 | STOCKS | 0,00 | 13.582.816,65 | 15.369.849,01 | 372 | SEVERANCE PAY PROVISION ACCOUNT | 0,00 | 243.000,00 | 76.088,24 |
| | 150 INITIAL RAW MATERIALS AND SUPPLIES ACCOUNT | 0,00 | 13.582.816,65 | 15.369.849,01 | 38 | REVENUES FOR THE COMING MONTHS AND EXPENSE ACCRUALS | 0,00 | 11.895,07 | 211.816,12 |
| 16 | ADVANCE PAYMENTS | 0,00 | 32.364.555,91 | 41.577.088,45 | | REVENUE FOR THE COMING MONTHS: 380 ACCOUNT | 0,00 | 11.895,07 | 211.816,12 |
| | 162 OFF-BUDGETARY ADVANCES AND LOANS ACCOUNT | 0,00 | 32.364.555,91 | 41.577.088,45 | 39 | OTHER SHORT-TERM FOREIGN INVESTORS SOURCES | 0,00 | -82,32 | -1.000.082,32 |
| 19 | OTHER CURRENT ASSETS | 0,00 | 59.388,91 | 0,00 | | DEPOSITS AND GUARANTEES GIVEN 399 ACCOUNT | 0,00 | -82,32 | -1.000.082,32 |
| | 190 SHARE ACCOUNT | 0,00 | 59.388,91 | 0,00 | 4 | LONG-TERM FOREIGN RESOURCES | 0,00 | 105.420.118,62 | 178.501.929,78 |
| 2 | FIXED ASSETS | 0,00 | 22.019.523.199,39 | 27.899.204.347,21 | 43 | OTHER LIABILITIES | 0,00 | 128.000,93 | 100.014,02 |
| | 22 OPERATING RECEIVABLES | 0,00 | 667.181,17 | 463.128,84 | | DEPOSITS AND GUARANTEES RECEIVED 430 ACCOUNT | 0,00 | 128.000,93 | 100.014,02 |
| | DEPOSITS AND GUARANTEES GIVEN 226 ACCOUNT | 0,00 | 667.181,17 | 463.128,84 | 47 | PROVISIONS FOR DEBTS AND EXPENSES | 0,00 | 105.118.884,97 | 178.198.869,25 |
| 24 | FINANCIAL FIXED ASSETS | 0,00 | -100.000,00 | -88.888,91 | 472 | SEVERANCE PAY PROVISION ACCOUNT | 0,00 | 105.118.884,97 | 178.198.869,25 |
| | 242 TO REVOLVING FUND ORGANIZATIONS INVESTED CAPITAL ACCOUNT | 0,00 | 0,00 | 11.111,09 | 48 | REVENUES FOR FUTURE YEARS AND EXPENSE ACCRUALS | 0,00 | 173.232,72 | 203.046,51 |
| | 247 CAPITAL COMMITMENTS ACCOUNT (-) | 0,00 | -100.000,00 | -100.000,00 | | REVENUES FOR FUTURE YEARS 480 ACCOUNT | 0,00 | 173.232,72 | 203.046,51 |
| 25 | TANGIBLE FIXED ASSETS | 0,00 | 22.018.956.018,22 | 27.898.830.107,28 | 5 | OWN RESOURCES | 0,00 | 22.051.448.233,59 | 27.934.434.003,29 |
| | 250 LAND AND PLOTS ACCOUNT | 0,00 | 19.557.312.896,23 | 24.837.787.378,22 | 50 | NET VALUE | 0,00 | 867.994.786,89 | 869.722.339,98 |
| | 251 UNDERGROUND AND ABOVEGROUND STRUCTURES ACCOUNT | 0,00 | 280.254.813,57 | 368.034.807,64 | | 500 NET VALUE CALCULATION | 0,00 | 867.994.786,89 | 869.722.339,98 |
| | 252 BUILDINGS ACCOUNT | 0,00 | 2.575.939.245,52 | 3.275.540.261,04 | 51 | VALUE MOVEMENTS | 0,00 | -17.700,00 | -17.700,00 |
| | 253 FACILITIES, MACHINERY AND EQUIPMENT ACCOUNT | 0,00 | 17.905.497,82 | 23.623.928,10 | | | | | |

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| ACTIVE ACCOUNTS | | | | PASSIVE ACCOUNTS | | | |
|--|-------------|--------------------------|--------------------------|--|-------------|--------------------------|--------------------------|
| | YEAR 2023 | YEAR 2024 | YEAR 2025 | | YEAR 2023 | YEAR 2024 | YEAR 2025 |
| 254 VEHICLE ACCOUNTS | 0,00 | 15.888.097,39 | 22.196.599,29 | 519 VALUE MOVEMENTS RESULTS ACCOUNT | 0,00 | -17.700,00 | -17.700,00 |
| 255 FIXED ASSETS ACCOUNT | 0,00 | 61.877.168,31 | 67.590.768,65 | 57 POSITIVE ACTIVITIES IN PREVIOUS YEARS RESULTS | 0,00 | 17.632.061.255,04 | 23.430.393.347,16 |
| 257 ACCUMULATED DEPRECIATION AND COMPENSATION FOR IMPAIRMENT ACCOUNT (-) | 0,00 | -490.221.700,62 | -695.943.635,66 | 570 POSITIVE ACTIVITIES IN PREVIOUS YEARS CALCULATION OF RESULTS | 0,00 | 17.632.061.255,04 | 23.430.393.347,16 |
| 26 INTANGIBLE ASSETS | 0,00 | 0,00 | 0,00 | 58 NEGATIVE ACTIVITIES IN PREVIOUS YEARS RESULTS | 0,00 | -1.264.710.921,63 | -2.248.657.218,77 |
| 260 RIGHTS ACCOUNT | 0,00 | 2.350.898,81 | 6.300.894,25 | 580 NEGATIVE ACTIVITIES IN PREVIOUS YEARS CALCULATION OF RESULTS (-) | 0,00 | -1.264.710.921,63 | -2.248.657.218,77 |
| 268 ACCUMULATED DEPRECIATION AND COMPENSATION FOR IMPAIRMENT ACCOUNT (-) | 0,00 | -2.350.898,81 | -6.300.894,25 | 59TH PERIOD ACTIVITY RESULTS | 0,00 | 4.816.120.813,29 | 5.882.993.234,92 |
| 29 OTHER FIXED ASSETS | 0,00 | 0,00 | 0,00 | 590 PERIOD POSITIVE ACTIVITY RESULT ACCOUNT | 0,00 | 5.942.203.192,92 | 7.424.717.628,36 |
| 294 STOCKS TO BE DISPOSED OF AND TANGIBLE FIXED ASSETS ACCOUNT | 0,00 | 119.775,57 | 115.856,50 | 591 PERIOD NEGATIVE ACTIVITY CALCULATION OF RESULT (-) | 0,00 | -1.126.082.379,63 | -1.541.724.393,44 |
| 299 ACCUMULATED DEPRECIATION ACCOUNT (-) | 0,00 | -119.775,57 | -115.856,50 | | | | |
| ASSETS SET | 0,00 | 22.180.186.157,23 | 28.138.418.103,19 | PASSIVE SET | 0,00 | 22.180.186.157,23 | 28.138.418.103,19 |

| Notes to the Balance Sheet: | YEAR 2023 | YEAR 2024 | YEAR 2025 |
|---|-----------|--------------|---------------|
| 910 GUARANTEE LETTERS RECEIVED ACCOUNT | 0,00 | 5.697.213,00 | 7.140.233,40 |
| 911 GUARANTEE LETTERS RECEIVED TRUST ACCOUNT | 0,00 | 5.697.213,00 | 7.140.233,40 |
| 920 EXPENSE COMMITMENTS ACCOUNT | 0,00 | 47.685,61 | 10.128.366,72 |
| 921 IN EXCHANGE FOR EXPENSE COMMITMENTS ACCOUNT | 0,00 | 47.685,61 | 10.128.366,72 |
| 948 MONITORED ON BEHALF OF OTHER UNITS ACCOUNTS RECEIVABLE | 0,00 | 2.526.483,53 | 7.903.833,79 |
| 949 MONITORED ON BEHALF OF OTHER UNITS ACCOUNTS RECEIVABLE | 0,00 | 2.526.483,53 | 7.903.833,79 |
| 962 DEFERRED OR PUBLIC INSTALLMENT DEBTS ACCOUNT | 0,00 | 7.001.625,50 | 4.966.221,43 |
| 963 SEVERANCE PAY PROVISION ACCOUNT | 0,00 | 7.001.625,50 | 4.966.221,43 |
| 993 RENTAL OF TANGIBLE FIXED ASSETS AND EASEMENT REVENUES ACCOUNT | 0,00 | 1.738.934,49 | 1.738.934,49 |
| 998 OTHER MEMORANDUM ACCOUNTS | 0,00 | 3.358.166,86 | 3.358.166,86 |
| 999 OTHER MEMORANDUM ACCOUNTS IN EXCHANGE ACCOUNT | 0,00 | 5.097.101,35 | 5.097.101,35 |

Footnote:

This table includes data from Gümüşhane University's revolving fund, both for the controlling and controlled entities.

This table was created by eliminating the capital investments made by the controlling public administration in the institutions and organizations it controls, as well as the debt, receivables, income, and expenditure transactions between these administrations, as shown in the controlling public administration's financial statement.