

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam

BALANCE SHEET AS AT 31st March,2021

(Amount in Rs.)

SI No	PARTICULARS	Schedule	CURRENT YEAR	PREVIOUS YEAR
			2020-21	2019-20
I	SOURCES OF FUNDS			
1	UNRESTRICTED FUNDS			
	(a) Corpus Fund	1	1,10,01,65,406.00	10,51,10,063.00
	(b) General Fund	2	28,59,77,084.22	35,58,73,712.84
2	RESTRICTED FUNDS	3	10,30,405.00	34,82,026.00
3	LOANS AND BORROWINGS			
	(a) Secured		-	-
	(b) Unsecured		-	-
4	Current Liabilities	4	2,55,14,300.53	3,31,88,729.00
	Total		1,41,26,87,195.75	49,76,54,530.84
II	APPLICATION OF FUNDS			
1)	FIXED ASSETS			
	(i) Tangible Assets	5	92,90,84,796.45	2,40,00,574.92
	(ii) Intangible Assets			
	(iii) Capital Work in Progress			3,06,00,000.00
2)	INVESTMENTS			
	(i) Long Term	6	46,23,74,931.00	32,33,17,821.00
	(ii) Short Term			
3)	CURRENT ASSETS	7	1,82,61,075.07	11,43,59,306.92
4)	LOANS, ADVANCES AND DEPOSITS	8	29,66,393.23	53,76,828.00
	Notes on Accounts & Significant Accounting policies	16		
	Total (B)		1,41,26,87,195.75	49,76,54,530.84

In Terms of Our Internal Audit Report on date

Date : 22-03-2022
Place : Guwahati

UDIN : 22302042AFJOYB3717



For S K Patodia & Associates
Chartered Accountants
FRN: 11723W

Prabesh Agarwal
CA Prabesh Agarwal
Partner | M. No. 302042

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam

Income & Expenditure Account for the year ending 31st March, 2021

PARTICULARS	Sche dule	CURRENT YEAR					(Amount in Rs.)	
		Unrestricted Funds			Restrict ed Funds	Total	PREVIOUS YEAR	
		Corpus Fund	Designate d Fund	General Fund			Total	
Income								
Academic Fees	9			3,51,28,464.18		3,51,28,464.18		4,89,02,081.16
Govt. Grants	10			9,81,15,000.00		9,81,15,000.00		9,05,00,000.00
Other Incomes	11			1,45,45,747.00		1,45,45,747.00		2,06,07,858.33
Total (A)				14,77,89,211.18		14,77,89,211.18		16,00,09,939.49
Expenditure								
Staff Salaries & Benefits	12			6,71,35,298.00		6,71,35,298.00		5,68,72,311.00
Academic Expenses	13			16,50,372.00		16,50,372.00		22,25,446.00
Administrative Expenses	14			2,82,18,120.80		2,82,18,120.80		3,62,69,481.36
Depreciation	5			6,06,62,892.00		6,06,62,892.00		50,90,203.00
Prior Period Expenditure				-		-		1,89,180.15
Financial Costs	15			19,157.00		19,157.00		17,236.76
Total (B)				15,76,85,839.80		15,76,85,839.80		10,06,63,858.27
Balance being excess of Income over Expenditure (A-B)				-98,96,628.62		-98,96,628.62		5,93,46,081.22
Balance being surplus / (deficit) carried over to General Funds				-98,96,628.62		-98,96,628.62		5,93,46,081.22

In Terms of Our Internal Audit Report on date

Date : 22-03-2022
Place : Guwahati

UDIN : 22302042AFJOYB3717



For S K Patodia & Associates
Chartered Accountants
FRN: 112723W
Prabesh Agarwal
CA Prabesh Agarwal
Partner | M. No. 302042

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
Lachitpur Amlingaon, Guwahati-781031, Kamrup (R) Assam

Receipts and Payments Account for the year ending as on 31st March 2021

Receipts		Payments	
Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
11,43,12,836.92	34,74,95,244.48	1,82,56,492.07	34,74,95,244.48
Opening Cash in hand		Cash-in-Hand	
GST		Bank Accounts	
Labour Cess		Clat Exam Expenditure	
TDS		Guest House/ VC Residence Maintenance	
Sale of Fixed Assets		General Contingency	
Bank FDS Matured		Other Income	
Sundry Creditors		Admission Fees	
EMD Deposit		Programme and Events	
Security Deposit		Shastri Indo-Canadian Institute	
Loans & Advances (Assets)		Rounded Off	
Income Tax Refund Received (AY 2019-20)		Repair & Maintenance	
Interest on Income Tax Refund		HED Higher Education Directory	
Sale of old Newspaper		Honarium	
Other Loans & Advances (Asset)		Tata Sky Recharge	
Bank Charges		Bank Charges	
Clat Exam Expenditure		Fees Receivable	
Fees Receivable		7th Pay Arrear	
Academic Receipts		Loans & Advances (Asset)	
Admission Fees		Bank FDS	
Grant Income		Salary Payable	
Other Income		Security Deposit	
Bank Interest		Reimbursement of expense payable	
Interest on Bank Sweep		EMD Deposit	
Interest on Fixed Deposits		Deposits from Students	
IPR Seminar Traditional Knowledge		EPF Payable	
NSS Grant		Sundry Creditors	
National Women Commission (PFMS)		Current Liabilities	
		House Keeping Wage	
		Labour Cess	
		GPF/GIS	
		TDS	
		P TAX	
		GST	
		Total	

In Terms of Our Internal Audit Report on date

For S K Patodia & Associates
Chartered Accountants
FRN: 12273W
Prabesh Agarwal
CA Prabesh Agarwal
Partner | M. No. 302042



Date : 22-03-2022
Place : Guwahati

UDIN : 22302024FAFOYB3717

Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

Schedule 1 : CORPUS FUND

Particulars	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year		9,00,00,000.00
Add : Contributions towards Corpus	10,51,10,063.00	-
Add : Interest on FD created out of Corpus including prior period interest capitalisation	6,00,00,000.00	-
Add:	-	1,51,10,063.00
Balance at the end of the year	93,50,55,343.00	-
	1,10,01,65,406.00	10,51,10,063.00

Schedule 2 : GENERAL FUND

Particulars	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year		28,89,56,131.62
Less: Transfer to Corpus Fund	35,58,73,712.84	-
Add: Net Surplus during the financial year	6,00,00,000.00	-
Add / (Less) : Prior Period Adjustments	-98,96,628.62	5,93,46,081.22
Balance at the end of the year	-	75,71,500.00
	28,59,77,084.22	35,58,73,712.84

Schedule 2A : PRIOR PERIOD ADJUSTMENTS

Add :	CURRENT YEAR	PREVIOUS YEAR
Sport facility development expenses (capital nature) debited to I/E now capitalised	-	50,00,000.00
Volleyball Court Development Expenses (capital nature) debited to I/E now capitalised	-	23,94,000.00
Prior Period Revenue booked (Net)	-	1,77,500.00
Balance at the end of the year	-	75,71,500.00

Schedule 3 : RESTRICTED FUND

A) Restrcted Fund	CURRENT YEAR	PREVIOUS YEAR
1) Received from AC boragohain for Gold Medal (Add) : Interest accrued on the fund invested (including prior period interest)	4,05,162.00	3,05,000.00
	-	1,00,162.00
B) Grants & Donations	4,05,162.00	4,05,162.00
1) Department of Industrial promotion and Policy	3,45,710.00	11,95,000.00
2) ICSSR Impress Scheme (excess expenditure)	-62,500.00	-62,500.00
3) National Women Commission (PFMS) (excess expenditure)	-7,000.00	-1,02,207.00
4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2020)	2,44,933.00	20,27,971.00
5) Project on NIA (Terrorist related Cases)	18,600.00	18,600.00
6) NSS Grant	85,500.00	-
	6,25,243.00	30,76,864.00
TOTAL (a+b)	10,30,405.00	34,82,026.00

Schedules - 4 CURENT LIABILITIES & PROVISIONS

A) CURRENT LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
1. Deposits from Students (Annexure a)		1,46,01,100.00
2. Sundry Creditors (Annexure b)	1,29,86,235.00	1,69,74,453.00
3. Statutory Liabilities (Annexure c)	18,70,396.50	7,38,633.00
4. Other Current Liabilities	7,45,176.00	-
a) Earnest Money Deposits (Annexure d)		3,26,400.00
b) Security Deposits (Annexure e)	3,32,400.00	1,38,724.00
c) Reimbursement of Expenses payable (Annexure f)	6,03,724.00	1,52,988.00
d) 7th pay Arrear	12,000.00	18,881.00
	-	18,881.00
TOTAL a)	1,65,49,931.50	3,29,51,179.00
A) PROVISIONS		
1. Expenses Payable	5,50,353.00	2,37,550.00
2. Provisions for Gratuity Payable	80,65,107.00	-
3. Provisions for EL Payable	3,48,909.00	-
TOTAL b)	89,64,369.00	2,37,550.00
TOTAL (a+b)	2,55,14,300.50	3,31,88,729.00

Schedules - 7 CURRENT ASSETS

Particulars	CURRENT YEAR	PREVIOUS YEAR
1. Cash in Hand	4,583.00	46,470.00
2. Bank Balances		
- In Savings Accounts (Annexure g)	17,88,180.24	10,53,97,957.68
- In Current Accounts (Annexure g)	25,98,311.83	89,14,879.24
3. Sbi Sweep Balances	1,38,70,000.00	-
Balance at the end of the year	1,82,61,075.07	11,43,59,306.92



Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

Schedules - 8 LOANS, ADVANCES & DEPOSITS		
	CURRENT YEAR	PREVIOUS YEAR
1. Advance to Employees		
a) Salary (Annexure h)	4,70,000.00	5,71,000.00
2. Advance and other amounts receivable in cash or kind or for value to be receivable		
a) Advance to Sundry Parties (Annexure i)	-	11,81,455.00
3. Deposits		
a) Advance for Hostel	-	3,40,000.00
b) Liabilities for centre for Child Right	-	11,44,190.00
c) Lease Rent (Security Deposits)	-	6,39,000.00
d) Tax Deducted at Source	-	9,46,581.00
e) LPG (Security Deposits)	11,64,887.00	5,800.00
f) SD Dr Valina Brahma	5,800.00	55,000.00
4. Other Recievables		
a) Fee Receivables		
b) Receivable from Anita Sur (Electricity Charges)	12,93,403.62	4,41,500.00
c) Niti Aayog	13,500.00	13,500.00
d) SD Indrani Das	18,802.00	18,802.00
	-	20,000.00
Balance at the end of the year	29,66,392.62	53,76,828.00



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Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

Annexure a) : DEPOSIT FROM STUDENTS		
	CURRENT YEAR	PREVIOUS YEAR
Admission Fee Refundable(Old A/Cs)		
Ramesh Chandra Srivastava	25,000.00	25,000.00
Sunaina Premchandra - Fees Refundable	1,78,500.00	1,78,500.00
Vaibhav Gaur-Admission Fee Refundable	25,000.00	25,000.00
Advance Fee From Students		
Mess Fee Advance	20,07,735.00	37,52,600.00
Deposits From Students		
Hostel Caution Money Deposit	31,40,000.00	34,20,000.00
Library Caution Money Deposit	43,10,000.00	39,00,000.00
Mess Caution Money Deposit	33,00,000.00	33,00,000.00
Total	1,29,86,235.00	1,46,01,100.00
Annexure B) : List Of Sundry Creditors		
	CURRENT YEAR	PREVIOUS YEAR
Airtel	2,806.00	-
Alliance Services	1,11,695.00	11,194.00
Apdcl	2,57,514.00	-
Arihant Advertising Agency	1,43,034.00	-
Bsnl	3,035.00	-
Glen view Travels	36,400.00	-
Iit, Guwahati	28,125.00	28,125.00
Meenakshi Borthakur	50,000.00	-
M/S Dulo Service Station	53,480.00	-
Nikita Barooah	25,900.00	-
Provision For Expenses	3,88,561.00	1,69,14,275.00
Sag Infotech Pvt. Ltd.	-	4,720.00
Suryam International Pvt Ltd.	57,309.00	-
Thangzakhup Tombing	-	16,139.00
The Economist	4,849.50	-
Daisy Chanqmai	46,250.00	-
Mehul Shah	46,250.00	-
Mudoi Enterprise	50,894.00	-
Sourabh Roy	8,856.00	-
Sukanya Mukherjee	43,012.00	-
Upasana Devi	46,250.00	-
Utpal Sharma	5,976.00	-
Booking Fee (Admission)	4,60,200.00	-
Total	18,70,396.50	1,69,74,453.00



Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

Annexure - C) Statutory Liabilities

Statutory Liabilities	CURRENT YEAR	PREVIOUS YEAR
Employees Pf Contribution		
Gpf/Gis Payable	7,24,046.00	-
Gst Payable	-	14,800.00
Tds - Ccr	-	11,764.00
Tds - Contract And Others	-	35,000.00
Tds - Professional	1,704.00	13,394.00
Tds - Rent	19,426.00	10,175.00
Tds - Salary	-	5,500.00
	-	6,48,000.00
Total	7,45,176.00	7,38,633.00

Annexure - D) Earnest Money & Security Deposits

	CURRENT YEAR	PREVIOUS YEAR
Emd Audio Vibration	50,000.00	50,000.00
Emd B2B System	27,400.00	27,400.00
Emd Bombay Books	30,000.00	30,000.00
Emd Converge Systems And Services Pvt. Ltd.	10,000.00	10,000.00
Emd Eastern Book House	30,000.00	20,000.00
Emd Fitness Corner	5,000.00	5,000.00
Emd Rapid Radio Solutions Pvt Ltd	10,000.00	-
Emd Innovative Enterprise	20,000.00	65,000.00
Emd Jay Pee Tradinb Corporation	15,000.00	5,000.00
Emd Money- B.M Associates	4,000.00	4,000.00
Emd M/S Jay Pee Trading Corporation	-	50,000.00
Emd Of Navanita Printers	5,000.00	5,000.00
Emd Garima Associates	10,000.00	-
Emd Research Co Books	30,000.00	30,000.00
Emd Sivaditya	25,000.00	25,000.00
Emd- Shiva Enterprises	1,000.00	-
Sd- Book Corporation	30,000.00	-
Sd- Satyam Books Pvt Ltd	30,000.00	-
Total	3,32,400.00	3,26,400.00

Annexure - E Security Deposits

	CURRENT YEAR	PREVIOUS YEAR
Emd E-Yantra	-	10,000.00
Emd M/S Brahmaputra Electrical	-	20,000.00
Emd Mudoj Enterprise	30,000.00	10,000.00
Emd Digital Eneterprise	5,000.00	-
Emd Saru Steel Industry	5,000.00	5,000.00
Emd Shree Solutions	-	5,000.00
Emd Tirupati Marketing	10,000.00	5,000.00
Sd Amarendra Phukan	36,117.00	36,117.00
Sd- Asia Law House	30,000.00	-
Sd Vsss	25,000.00	25,000.00
Security Deposit- B2B	22,607.00	22,607.00
Emd Aakriti Construction	4,40,000.00	-
Total	6,03,724.00	1,38,724.00

Annexure - F Reimbursement Of Expenses Payable

	CURRENT YEAR	PREVIOUS YEAR
Payal Swar	-	18,229.00
Ankur Kalita	-	1,200.00
Aviral Vats	2,000.00	2,000.00
Bishnu Sonar	-	1,800.00
Guneswar Deka	-	600.00
Hadiul Abedin	-	600.00
Himangshu Sonowal	-	16,159.00
Khanin Barman	5,000.00	5,000.00
Kondababu Katipam	5,000.00	5,000.00
Lohit D Naikar	-	1,00,000.00
Manindra Nath	-	600.00
Shikhamoni Talukdar	-	1,200.00
Uday Cahdra Baruah	-	600.00
Total	12000	1,52,988.00



PREVIOUS YEAR	CURRENT YEAR	Total
5,000.00	10,000.00	15,000.00
25,000.00	30,000.00	55,000.00
14,000.00	-	14,000.00
40,000.00	-	40,000.00
50,000.00	45,000.00	95,000.00
32,000.00	18,000.00	50,000.00
10,000.00	-	10,000.00
-	9,000.00	9,000.00
25,000.00	8,000.00	33,000.00
25,000.00	45,000.00	70,000.00
5,000.00	35,000.00	40,000.00
25,000.00	25,000.00	50,000.00
15,000.00	35,000.00	50,000.00
35,000.00	35,000.00	70,000.00
-	35,000.00	35,000.00
5,000.00	-	5,000.00
40,000.00	-	40,000.00
40,000.00	30,000.00	70,000.00
30,000.00	-	30,000.00
40,000.00	-	40,000.00
40,000.00	-	40,000.00
45,000.00	40,000.00	85,000.00
30,000.00	40,000.00	70,000.00
40,000.00	40,000.00	80,000.00
30,000.00	40,000.00	70,000.00
25,000.00	30,000.00	55,000.00
30,000.00	25,000.00	55,000.00
25,000.00	30,000.00	55,000.00
5,000.00	-	5,000.00
5,71,000.00	4,70,000.00	10,41,000.00
5,71,000.00	4,70,000.00	10,41,000.00

Annexure H - Salary Advance

- Bijan Kr. Sarma - Salary Advance
- Bipul Chandra Sarma - Salary Advance
- Bishnu Sonar - Salary Advance
- Britanjoy Basumatary - Salary Advance
- Diganta Gogoi - Salary Advance
- Gauri Kanta Das - Salary Advance
- Gurnmildi Laxi - Salary Advance
- Guneswar Deka - Salary Advance
- Hadulil Abedin - Salary Advance
- Himanshu Ranjan Nath - Salary Advance
- Khanin Barman - Salary Advance
- Kondababu Katpam - Salary Adv
- Mamindra Nath - Salary Advance
- Mukut Deka - Salary Advance
- Nandaran Choudhury - Salary Advance
- Pankaj Jyoti Bharali - Salary Advance
- Pradip Kr Sarma - Salary Advance
- Raken Boro - Salary Advance
- Sanjiv Kr. Deka - Salary Advance
- Santanu Gogoi - Salary Advance
- Sarat Ch Sarma - Salary Advance
- Satyajit Deb - Salary Advance
- Shafiquz Zaman Ahmed - Salary Advance
- Subhash Dutta - Salary Advance
- Thangzakhup Tombing - Salary Advance
- Uday Ch. Baruah - Salary Advance

Annexure I : Advance To Sundry Parties

PREVIOUS YEAR	CURRENT YEAR	Total
1,69,000.00	-	1,69,000.00
1,873.00	-	1,873.00
1,48,800.00	-	1,48,800.00
8,00,000.00	-	8,00,000.00
1,782.00	-	1,782.00
60,000.00	-	60,000.00
11,81,455.00	-	11,81,455.00

- Booking Fee (Admission)
- Nandaran Choudhury
- Pradip Kumar Sarma
- Ajit Chandra Kalita
- Hanshadhar Malakar
- Mamoni Gohain



Schedules - 9 ACADEMIC FEES	
Fees From Students	
A) Academics	
Admission Fee	4,60,000.00
Tuition Fees	2,45,75,000.00
Library Fees	17,55,000.00
Moot Court Fees	3,00,000.00
Journal Fees	8,30,000.00
B) Examination	
Exam Fees	2,75,45,000.00
Exam Fees	8,30,000.00
Repeat/Re-Register Exam Fees	19,30,000.00
Term Paper & Dissertation Fees	97,700.00
B) Other Fees	
Fine Collected	1,59,500.00
Internet Service Charges Recd	21,87,200.00
Internet Service Charges Recd	1,50,000.00
Campus Development Fees	17,00,000.00
Student Bar Association Fees	8,80,000.00
Internship Placement Fees	17,00,000.00
Application Fees	16,60,000.00
Application Fees- Admission	27,500.00
Alumni Fees	39,500.00
Xerox/Print Collections	8,70,000.00
Library Fine	54,609.00
Processing Charge From Withdrawn Students	6,397.00
Admission Late Fees	12,17,100.00
For Seminar Traditional Knowledge	5,000.00
Pre Submission Fees- Phd	28,500.00
Thesis Evaluation Fees - Phd	15,000.00
Mess Fees	30,000.00
Misc Collection	83,29,783.00
Discount Received	1,500.00
Registration Fee On Diff. Workshop	1,000.00
Registration Fees For Vox Anatolis (Moot Court)	5,200.00
Other Receipts	78,000.00
Total (1)	2,91,70,000.00
Total (2)	22,68,500.00
Total (3)	1,74,63,581.16
Total (1+2+3)	4,89,02,081.16
Schedules - 10 GOVT. GRANTS	
Grant in Aid Received	9,81,15,000.00
CURRENT YEAR	9,81,15,000.00
PREVIOUS YEAR	9,05,00,000.00
Schedules - 11 OTHER INCOME	
1 Hostel Rent & Amenities	99,30,000.00
Student Welfare Fund	16,90,000.00
Tender Fees Received	7,000.00
2. Sale of Institute's publications	8,94,000.00
With Scheduled banks	-
With Non Scheduled banks	-
With institutions	-
3. Interest on Savings Bank Account	2,11,248.00
Interest Received	1,06,981.00
Less : Transferred to Corpus Fund	-
Less : Transferred to Restricted Fund	-
4. Interest on Term Deposits	2,31,25,012.33
Interest Received	-1,51,10,063.00
Less : Transferred to Restricted Fund	-1,00,162.00
5. Others	1,22,58,680.00
Registration Fees- Adul	-
Fees for Oral Defence Evaluation of Thesis	-
Interest on Bank Sweep	15,000.00
Interest on IT refund	1,02,072.00
Interest on SD with APDCL	21,305.00
Sale of old Newspaper	7,56,460.00
Hra Deduction	2,86,682.00
300.00	21,305.00
15,000.00	7,56,460.00
Total (1)	8,94,000.00
Total (2)	-
Total (3)	2,11,248.00
Total (4)	1,22,58,680.00
Total (5)	11,81,819.00
Total (1+2+3+4+5)	1,45,45,747.00
PREVIOUS YEAR	2,06,07,858.33

Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

Schedules - 12 STAFF PAYMENT AND BENEFITS		
	CURRENT YEAR	PREVIOUS YEAR
Pf Contribution- Employer'S Share	42,95,362.00	44,32,341.00
Children Education Allowance	3,76,989.00	2,58,798.00
Honorarium	2,04,554.00	4,43,694.00
Leave Salary and PF Contribution	7,32,862.00	-
Leave Travel Consession(Ltc)	1,10,361.00	77,942.00
Liveries To Group D Staff	1,01,427.00	59,350.00
Medical Insurance/Reimbursement	8,01,227.00	5,21,084.00
Salary (Faculty)	2,42,34,574.00	2,27,71,350.00
Salary (Officers)	67,97,631.00	75,75,288.00
Salary (Staff)	2,09,63,438.00	2,06,11,964.00
Teaching/Admin Allowance	1,02,857.00	1,20,000.00
Ta/Da	-	500.00
Retirement Benefits (Gratuity Expenses Provision)	80,65,107.00	-
Retirement Benefits (EL Provision))	3,48,909.00	-
Total	6,71,35,298.00	5,68,72,311.00

Schedules - 13 ACADEMIC EXPENSES		
	CURRENT YEAR	PREVIOUS YEAR
Conference/ Seminars Etc.	9,937.00	3,38,274.00
Exam & Study Material/Courseware/Ph.D. Prog.	1,92,771.00	3,48,399.00
Guest Lecture/Visiting Fac/Resource Per./Refree Hon	13,26,500.00	10,45,800.00
Publication- Expenses	1,06,079.00	3,45,240.00
University Functional Centres	15,085.00	1,47,733.00
Total	16,50,372.00	22,25,446.00

Schedules - 14 ADMINISTRATIVE EXPENSES		
General Administrative Expenses		
	CURRENT YEAR	PREVIOUS YEAR
Annual Cultural Events	3,892.00	33,51,317.00
Other Meetings Includes Ac, Fc, Ec And GC Meetings.	3,36,000.00	3,38,654.00
Other Programmes	99,931.00	-
Electricity	37,61,091.00	48,99,148.00
Internet & Intranet	19,470.00	23,364.00
Office Consumables	8,10,784.00	17,54,101.00
Recruitments	4,10,021.00	3,59,067.00
Pol Expenses	6,93,521.00	12,90,298.00
Rent Rates And Taxes	2,75,000.00	5,44,768.00
Telephone Expenditure	1,15,094.00	1,30,342.00
Advertisement And Publicity	3,40,952.00	7,92,702.00
Annual Assets Insurance Premium	1,07,640.00	72,781.00
Campus Beautification	42,200.00	1,63,973.00
Electrical Items/ Spares	73,225.00	2,60,188.00
Hospitality & Entertainment	7,674.00	1,84,592.40
House Keeping Services	29,39,313.00	28,41,661.00
Labour Charges	23,050.00	-
Maintenance Of The Office Vehicles	1,13,817.00	1,92,142.00
Membership Reqs., Bci Inspection, Uqc Affl. Etc.	1,09,000.00	2,62,738.00
Minor Works	5,49,288.00	5,89,734.00
Postage & Courier	29,186.00	65,325.00
Security Charges	36,04,650.00	38,85,350.00
Water Charges	10,100.00	17,102.00
Guest House/ Vc Residence Maintenance	28,056.00	2,25,713.00
University Guest House Maintenance	-	5,900.00
V.C Residence Cum Guest House	-	-
Legal & Professional Fees	-	6,870.00
Legal And Professional Services	-	93,111.00
Professional Services (Includes Audit Fees)	-	-
Library	77,070.00	1,03,848.00
News Paper , Maqazins & Book Bindings	46,398.00	22,03,386.00
Online Library Services	23,79,913.00	2,49,719.00
Renewal Of Journals And Subscriptions	16,000.00	3,63,407.40
Student Bar Council	3,02,343.00	26,904.00
Moot Court Competition	3,19,725.00	42,141.00
Campus And Hostel Welfare Activities	-	34,074.00
Cultural Activities	-	3,38,282.00
Literary Activities	-	68,930.00
Sports Activities	60,000.00	7,78,526.00
Student Welfare Activities	-	7,00,900.00
Annual Maintenance Expenses	-	5,806.00
Electrical Sub-Station Maintenance	7,43,381.00	4,80,898.00
Interest On Gst/ Tds	6,55,100.00	77,472.00
Loss On Sale/Dispoal Of Assets	-	68,24,113.00
Medical Expenses (Health Centre)	-	95,544.00
Mess Expenses (Payment)	44,117.00	11,330.00
Packing & Moving	5,74,618.00	7,500.00
Plumbing and Sanitary	88,516.00	6,73,000.00
Protocol	1,59,519.00	-
Purchase/ Hiring Of Vehicles/ Buses	35,231.00	1,29,209.00
Repair & Maintenance	-	7,03,549.00
Rounded Off	9,76,556.00	-
Development of Facilities & Amenities	1.80	1.56
Sports Goods	70,40,000.00	-
Travel Expenses	-	-
Total	2,82,18,120.80	3,62,69,481.36



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Schedules - 15 BANK CHARGES		
	CURRENT YEAR	PREVIOUS YEAR
Bank Charges	19,157.00	17,236.76
Total	19,157.00	17,236.76



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Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

SCHEDULE 6 - INVESTMENTS

	Opening as on 31.03.2020	FD Made during the year	Add Interest during the year	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2021
A) Corpus Investment						
CANARA 4182401000181/1 MD 10.11.18 @6.50%	92,09,491.00	-	4,57,300.00			96,66,791.00
CANARA 4182401000181/2 MD 13.11.18 @6.50%	92,09,491.00	-	4,52,998.00			96,62,489.00
SBI 32672139145 MD 23.11.18 @8.50%	1,06,82,709.00	-	-			1,06,82,709.00
SBI 34165243057 MD 08.09.18 @7.25%	75,14,864.00	-	3,01,591.00			78,16,455.00
SBI 36408428007 MD 08.09.18 @6.50%	1,26,00,276.00	-	4,93,187.00			1,30,93,463.00
SBI 37799865019 MD 07.07.2019 @7%	1,39,73,308.00	-	2,60,673.00			1,42,33,981.00
SBI 37799902245 MD 07.07.2019 @7%	1,39,73,308.00	-	2,60,673.00			1,42,33,981.00
SBI 37799902722 MD 07.07.2019 @7%	1,39,73,308.00	-	2,60,673.00			1,42,33,981.00
SBI 37799903293 MD 07.07.2019 @7%	1,39,73,308.00	-	2,60,673.00			1,42,33,981.00
SBI 39999478914 MD	-	-	2,60,673.00			1,42,33,981.00
SBI 39358312095 @5.1% 29.05.2020 to 08.06.2021	-	1,00,00,000.00	-			1,00,00,000.00
SBI 39358312630 @5.1% 29.05.2020 to 08.06.2021	-	1,50,00,000.00	-			1,50,00,000.00
SBI 39358312958 @5.1% 29.05.2020 to 08.06.2021	-	1,50,00,000.00	-			1,50,00,000.00
SBI 39358313305 @5.1% 29.05.2020 to 08.06.2021	-	1,50,00,000.00	-			1,50,00,000.00
Total (A)	10,51,10,063.00	7,00,00,000.00	27,47,768.00	-	-	17,78,57,831.00
B) Restricted Fund Investment						
SBI 38445613942 (GOLD MEDAL AWARD)	4,05,162.00	-	2,824.00			4,07,986.00
Total (B)	4,05,162.00	-	2,824.00	-	-	4,07,986.00
C) General Investment						
AXIS 919040089432346 @6.65% 28.11.19 to 12.06.21	51,14,929.00	-	3,48,719.00			54,63,648.00
AXIS 919040089434591 @6.65% 28.11.19 to 12.06.21	51,14,929.00	-	3,48,719.00			54,63,648.00
AXIS 919040089436681 @6.65% 28.11.19 to 12.06.21	51,14,929.00	-	3,48,719.00			54,63,648.00
AXIS 919040089440486 @6.65% 28.11.19 to 12.06.21	51,14,929.00	-	3,48,719.00			54,63,648.00
AXIS AMING 909040012567332 MD 27.07.2020 @ 7.75%	1,09,14,792.00	-	2,69,852.00			54,63,648.00
AXIS-AMING 909040012669852 MD 27.07.2020 @ 7.75%	1,09,12,543.00	-	2,72,101.00		1,11,84,644.00	-
AXIS AMINGAON 918040003154564 MD 11.01.19 @6.75%	1,63,68,814.00	-	4,08,151.00		1,11,84,644.00	-
AXIS AMINGAON 918040003106675 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00		1,67,76,965.00	-
AXIS AMINGAON 918040003154564 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00		-	62,03,484.00
AXIS AMINGAON 918040003166059 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00		-	62,03,484.00
AXIS AMINGAON 918040003169537 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00		-	62,03,484.00
CANARA 4182401000210/1 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00		-	61,35,330.00
CANARA 4182401000210/2 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00		-	61,35,330.00
CANARA 4182401000210/3 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00		-	61,35,330.00
CANARA 4182401000210/4 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00		-	61,35,330.00
CANARA 4182401000210/5 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00		-	61,35,330.00
CANARA 4182401000210/6 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00		-	61,35,330.00
HDFC AMINGAON 50300314673349 MD 19.02.2020@7.30%	53,65,000.00	-	3,56,826.00			57,21,826.00
HDFC AMINGAON 50300314408781 MD 15.02.2020 @7.30%	53,65,000.00	-	3,56,811.00			57,21,811.00



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HDFC F.Bazar No. 50300405484544 dt 20.02.20 @6.3	1,08,38,409.00	-	6,29,705.00	-	1,14,68,114.00	-
SBI 38959334624 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,16,887.00	-	53,23,224.00	-
SBI 38959337273 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,16,887.00	-	53,23,224.00	-
SBI 38959340093 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,13,564.00	-	-	-
SBI 38959342772 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,22,426.00	-	53,28,763.00	53,19,901.00
SBI 37477974670 MD 18.01.19 @6.25%	57,61,559.00	-	2,84,597.00	-	-	-
SBI 37477976087 MD 18.01.19 @6.25%	57,61,559.00	-	2,84,597.00	-	-	60,46,156.00
SBI 37477977263 MD 18.01.19 @6.25%	24,19,856.00	-	1,19,529.00	-	-	60,46,156.00
SBI 38251325782 MD 11.02.2020 @6.80%	53,93,342.00	-	2,83,646.00	-	-	25,39,385.00
SBI 38445490973 MD 08.05.2019 @6.8%	53,12,012.00	-	36,757.00	-	-	56,76,988.00
SBI 38445519257 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445577650 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445583074 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445591110 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445600159 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445605385 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
FD 39541667786	77,73,574.00	-	53,791.00	-	-	53,48,769.00
FD 39541669557	-	1,00,00,000.00	-	-	-	78,27,365.00
FD 39541671088	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD 39541672945	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD 39541674635	-	91,46,253.00	-	-	-	1,00,00,000.00
FD SBI 40016297020 MD 17/02/2022	-	94,46,826.00	-	-	-	91,46,253.00
FD SBI 40016298591 MD 17/02/2022	-	1,00,00,000.00	-	-	-	94,46,826.00
FD SBI 40016299210 MD 17/02/2022	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD SBI 40016299470 MD 17/02/2022	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD SBI 40016299731 MD 17/02/2022	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD SBI 40016299800 MD 17/02/2022	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD SBI 40098501517 MD 17/02/2022	-	1,75,211.00	-	-	-	1,00,00,000.00
SBI FD 40078483976	-	80,00,000.00	-	-	-	1,75,211.00
SBI FD 40078485747	-	1,00,00,000.00	-	-	-	80,00,000.00
FD 40108545810	-	1,29,11,751.00	-	-	-	1,00,00,000.00
	-	54,00,000.00	-	-	-	1,29,11,751.00
Total (A+B)	21,78,02,596.00	13,50,80,041.00	92,59,692.00	-	7,80,33,215.00	28,41,09,114.00
	32,33,17,821.00	20,50,80,041.00	1,20,10,284.00	-	7,80,33,215.00	46,23,74,931.00



SCHEDULE 5 : FIXED ASSETS

Particulars of depreciation allowance as per the Income tax Act, 1962

Description of the assets	Gross Block					Rate of depreciation	Depreciation					WDV as on 31.03.21	WDV as on 31.03.20
	Cost at the beginning	Addition before September	Addition after September	Deduction during the year	Cost at the end		As at the Beginning	During the year	Deduction	As at the end of the year			
BLOCK "A"(15%) Plant and Machinery													
Generator	9,45,405	-	-	-	9,45,405	15%	9,45,405	2,71,512	-	9,45,405	15,38,565	18,10,077	
Gym Equipment	49,65,934	-	-	-	49,65,934	15%	31,55,857	85,221	-	34,27,369.00	4,82,918	5,68,139	
Digital Pedium	15,17,400	-	-	-	15,17,400	15%	41,950	2,070	-	30,222.00	11,728	13,298	
Room Heater	41,950	-	-	-	41,950	15%	5,42,720	60,367	-	6,03,087.00	3,42,082	4,02,449	
Water Purifier	9,45,169	-	-	-	9,45,169	15%	6,88,421	52,029	-	7,51,697.00	3,58,566	4,21,842	
Air Conditioner	11,10,263	-	-	-	11,10,263	15%	5,68,248	13,304	-	6,20,277.00	2,94,830	3,46,859	
Digital Copier	9,15,107	-	-	-	9,15,107	15%	1,53,421	25,112	-	1,66,725.00	1,42,301	1,67,413	
Mobile Phone	2,42,114	-	-	-	2,42,114	15%	3,17,561	55,492	-	3,48,565.00	1,75,692	2,06,696	
Projector	4,53,778	-	-	-	4,53,778	15%	7,84,058	12,575	-	2,00,625.00	3,14,456	3,69,948	
Office Equipment	5,24,257	-	-	-	5,24,257	15%	1,88,050	2,01,184	-	2,86,535.00	71,260	83,835	
Library Book Scanner	11,54,006	-	-	-	11,54,006	15%	26,63,351	4,322	-	83,983.00	11,40,044	13,94,228	
EPBX System	2,71,885	-	-	-	2,71,885	15%	79,661	2,658	-	83,983.00	29,291	44,013	
Electrical Equipment	40,04,579	-	-	-	40,04,579	15%	9,825	1,376	-	31,925.00	15,064	17,712	
Sports Equipment	1,03,674	-	-	-	1,03,674	15%	1,02,823	31,077	-	1,13,900.00	7,799	3,175	
Fire Fighting Equipment	46,989	-	-	-	46,989	15%	8,92,505	3,111	-	1,24,616.00	1,76,100	2,07,177	
Water Tank	19,000	-	-	-	19,000	15%	49,803	74,880	-	1,24,616.00	17,628	20,739	
Water Cooler	3,10,000	-	-	-	3,10,000	15%	5,49,070	25,98,790	-	25,98,790.00	4,24,372	4,24,372	
CTV	9,13,244	-	-	-	9,13,244	15%	1,24,34,754	35,69,370	-	1,60,24,124	2,03,44,569	64,92,970	
Grass Cutter Machine	4,42,970	-	-	-	4,42,970	15%	1,24,34,754	25,98,790	-	1,60,24,124	1,47,26,429	3,93,167	
Equipments	1,89,27,724	1,20,100	9,600	14,000	3,63,68,693	15%	37,49,554	2,59,446	-	40,09,000.00	14,70,193	17,28,639	
BLOCK "B"(15%) Vehicle	54,79,193	-	-	-	54,79,193	15%	37,49,554	2,59,446	-	40,09,000.00	14,70,193	17,28,639	
BLOCK "C"(40%) Computer/Peripherals	1,00,60,570	-	-	-	1,00,60,570	40%	93,08,328	3,00,897	-	96,09,225.00	4,51,345	7,52,242	
Computers	4,66,482	-	-	-	4,66,482	40%	2,56,681	96,942	-	3,53,123.00	1,75,969	34,020	
Printer and Scanner	4,36,612	-	-	-	4,36,612	40%	4,01,945	13,867	-	4,15,812.00	20,800	34,667	
Computer Accessories	8,92,656	56,824	-	-	9,49,480	40%	7,99,668	21,253	-	8,70,921.00	1,38,199	92,988	
Computer Software	4,07,132	54,198	-	-	4,61,330	40%	2,45,938	1,04,916	-	3,50,854.00	2,04,274	4,11,601	
Computer Tools and Other Equipment	24,73,916	1,11,022	-	-	25,84,938	40%	20,62,315	1,64,640	-	22,26,955.00	2,46,961	4,11,601	
Equip and Server	1,47,37,568	1,11,022	2,13,048	-	1,50,61,438	40%	1,30,74,875	7,52,015	-	1,38,26,890	12,54,548	16,62,493	
BLOCK "D" - Furniture and Fixture	2,60,76,701	3,29,37,944	-	-	5,90,14,645	10%	1,42,23,796	44,79,085	-	1,87,02,881.00	4,03,11,764	1,18,52,905	
Furniture	42,000	-	-	-	42,000	10%	7,980	3,402	-	11,382.00	30,618	34,020	
Air Cooler	97,098	-	-	-	97,098	10%	50,656	4,644	-	55,300.00	41,798	46,442	
Wooden Podium	23,94,000	-	-	-	23,94,000	10%	2,39,400	2,15,460	-	4,54,860.00	19,39,140	21,54,600	
Volley Ball Court	2,86,09,799	3,29,37,944	-	-	6,15,47,743	10%	1,45,21,832	47,02,591	-	1,92,24,423	1,93,91,400	1,40,87,967	
BLOCK "E" Books & Periodicals	2,05,07,928	-	6,42,601	-	2,11,50,529	100%	2,04,80,424	3,48,805	-	2,08,29,229.00	3,21,300	27,504	
Library Books & Journals	2,05,07,928	-	6,42,601	-	2,11,50,529	100%	2,04,80,424	3,48,805	-	2,08,29,229.00	3,21,300	27,504	
BLOCK "F" Land Land Development	-	3,84,97,084	-	-	3,84,97,084	-	-	-	-	-	-	-	
BLOCK "G" Electrification	-	15,90,94,346	-	-	15,90,94,346	10%	1,59,09,435	-	-	1,59,09,435.00	14,31,84,911	-	
BLOCK "H" Roads Internal Road, Drain, Culvert	-	2,86,34,163	-	-	2,86,34,163	5%	14,31,708	-	-	14,31,708.00	2,72,02,455	-	
BLOCK "I" Buildings	-	65,86,04,937	2,95,71,000	-	68,81,75,937	5%	3,36,69,522	-	-	3,36,69,522.00	65,45,06,415	-	
TOTAL OF CURRENT YEAR	8,82,62,012	93,53,24,865	3,04,36,249	14,000	1,05,40,09,126	-	6,42,61,439	6,06,62,892	-	12,49,24,331	92,90,84,795	2,40,00,573	
TOTAL OF PREVIOUS YEAR	8,55,85,531	27,50,035	5,57,345	6,30,899	8,82,62,012	-	5,91,71,236	50,90,203	-	6,42,61,439	2,40,00,573	2,64,14,796	



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Annexure G -Bank Balances

Sl No	Bank Name	Account Number	Balance 31.03.21	Balance 31.03.20
A	In Current Accounts			
	SBI	32432292915	9,34,301.35	8,58,61,430.35
	Canara Bank	3667201000059	44,546.31	3,34,901.31
	Axis Bank	912020047748260	8,09,332.58	1,92,01,626.02
	Total (A)		17,88,180.24	10,53,97,957.68
B	In Savings Accounts			
	State Bank of India	31917334024	45,570.00	44,352.00
	State Bank of India	31917337229	19,53,028.00	23,39,018.00
	State Bank of India	31917253474	38,913.20	1,03,186.61
	State Bank of India	31917381687	42,419.29	89,948.29
	State Bank of India	31917340833	8,577.66	3,97,390.66
	State Bank of India	38777163992	60,887.00	37,33,150.00
	State Bank of India	31640447405	3,98,853.00	16,73,645.00
	State Bank of India	31917277304	14,302.00	13,919.00
	Canara Bank	4182101001052	35,754.68	5,20,262.68
	Axis Bank	912010044375576	7.00	7.00
	Total (B)		25,98,311.83	89,14,879.24
Grand Total			43,86,492.07	11,43,12,836.92



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam

Schedule : 16 - Notes to Accounts & Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

- 1 Books of Accounts have been prepared as a going concern and adopting a mercantile system of book keeping
- 2 There is no change in accounting policy from previous years
- 3 Income of the University is exempt from Income Tax u/s 10(23C)(iiiab) of the Income Tax Act 1961

NOTES TO ACCOUNTS

- 1 Income for grants has been booked on actual receipt basis and Income from Interest have been booked as per Bank Certificate obtained, and in case where no bank Confirmation was available it has been booked on the basis of simple Interest rate of Fixed Deposit.
- 2 Depreciation has been charged on W.D.V. as per rates provided in Income Tax Act, 1961
- 3 Cash balance as informed by the management has been taken in the books of Accounts
- 4 Mess Receipts have been proportionately deferred and balance taken as income in Income & Expenditure Account as on 31.03.2021. The same has been done due to change in management policy regarding refund of unutilised Hostel fee
- 5 Interest on Corpus Fund and Special Purpose Grants have been capitalised proportionately due to non segregation of Investments
- 6 Provision for Expenses and capital Works have been taken as per estimate of the management
- 7 Balances of Sundry Debtors & Creditors are subject to Confirmations
- 8 Building including furniture, fixtures, appliances etc constructed by PWD (Assam) and handed over to NLUAJA during the financial year 2016-2017 which has not been accounted in the books of accounts of Rs 116.00 crore are considered as Fixed Assets during the year as follows:

Particulars	Amount (Rs.)
Buildings	78,78,60,904.00
Electrification	22,97,22,541.00
Furniture	4,75,04,937.00
Land Development	3,84,97,084.00
Equipments	3,04,98,710.00
Roads	3,42,53,824.00
TOTAL	1,16,83,38,000.00

- (i) Depreciation prior to FY 2020-21 has been debited to Corpus Fund.
- (ii) Gross value and accumulated depreciation has been accounted separately
- 9 Provision for gratuity as per "Payment of Gratuity Act, 1972" as on 30.03.2021 has been created & debited to Revenue expenditure a/c for the year ending 31.03.2021
- 10 Provision for Earned Leave Encashment is estimated at Rs. 87,14,744/- as on 31.03.2021 but provision created rs. 3,48,909/- due to limitation of sanctioned fund availability for the purpose

