



**NATIONAL LAW UNIVERSITY AND JUDICIAL
ACADEMY, ASSAM**



INTERNAL AUDIT REPORT
FOR THE YEAR ENDED ON 31/03/2023

R.M Kothari & Co
Chartered Accountants
96, II Floor, GNB Road, Silpukhuri, Near SBI Evening
Branch,
Guwahati -781003
Phone No: +91 - 8822553345
Email: rmkco.ghy@gmail.com



R.M. KOTHARI & Co.
Chartered Accountants

INTERNAL AUDIT REPORT

To,
The Management,
National Law University and Judicial Academy, Assam
Lachitpur Amingaon, Guwahati- 781031
Kamrup (R), Assam

We have carried out the Internal Audit of **NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY**, Lachitpur Amingaon, Guwahati - 781031, Kamrup (R), Assam for the year 2022-23 as per the scope of work vide appointment letter dated 09/02/2023.

Our scope of work includes preparation of Receipt & Payment Account, Income & Expenditure Account and the Balance Sheet of the University and undertakes verification in detail rather than test check basis, review of procurement process, statutory compliances etc. and evaluate the existing Internal Control Systems etc.

We have conducted the Internal Audit as per the scope of work and the auditing standards generally accepted in India. Our observations, reservations and recommendations have been expressed in the executive summary of this report as Annexure -A.

Subject to our Observations/ reservations as per Annexure - A in this report, in our opinion,

- a) Proper books of accounts have been maintained by the University so far.
- b) The Financial Statements for the year ending 31st March, 2023, comprising Balance Sheet, Income & Expenditure Account and Receipts & Payment Account are in agreement with the books of accounts and present a true and fair view of the affairs of the Institute.
- c) Notes on Accounts and Significant Account Policy form part of the Financial Statements

Date: 20/07/2023
Place: Guwahati

Yours faithfully,
For, **R.M. Kothari & Co.**
Chartered Accountants
FRN. No.: 000143C



Harsh Agarwal
CA Harsh Agarwal
Partner

Membership No.: 315605
UDIN: 23315605BGWISR5035

**OBSERVATION FORMING PART OF AUDIT REPORT
FOR THE FINANCIAL YEAR 2022-23**

| SI No. | Auditors Observation | Managements Reply | Annexure - A | |
|--------|---|---|---|--|
| | | | Auditor's remarks | |
| 1. | Professional Tax Return not filed during the year. | Submitted to you for your inputs. | Pending | |
| 2. | Work Order Copy has not been attached in most of vouchers. | Work orders against bills are duly maintained in concerned files. A copy of the same will be maintained in the voucher file, henceforth, as indicated by the auditor. | Dropped | |
| 3. | Refreshments are purchased from "Malakar Fast Food" no food license obtained/ produced before us. | Noted for compliance. | Dropped | |
| 4. | Following Registers were not updated: 1. Fixed Assets Register 2. EMD Register | 1. Fixed Asset Register has been updated. 2. EMD Register has been opened and will be maintained henceforth. | Dropped | |
| 5. | House Keeping Service has been outsourced to "M/s. North Eastern Security Services", while making payment of salary, attendance of the worker is not verified from the bill claimed by the party nor any supporting documents produced before us to verify the same. | The attendance record for the period from July 2022 to March 2023 has been duly maintained in the concerned file. | Dropped | |
| 6. | File No. NLUJAA/ADMIN/E/ENGR/MAIT/2017-18 Payment Voucher No. 399, Dated: 12/09/2022, Amounting to Rs. 4,44,000.00 paid to M/s. Prem Kumar Ray for repairing works which was to be completed within 1 month from the date of work order i.e., 17/03/2022, but no actual completion date found in completion letter issued by Asst. Eng. as the same does not specify the date. Moreover, the bill was raised by the party on 22/07/2022 which seems that work was not completed within the stipulated time and no penalty was charged to party as amount was paid in full. | It is informed herein that though the repairing work (at University Boys and Girls hostel) was stipulated to be completed by 17-03-2022, the same was impeded owing to objection raised by residents of Girl's hostel, who were not comfortable with the presence of male workers in the said premises. The contractor had duly apprised the University of the matter: whereafter, the repair work in the Girl's hostel was postponed to summer vacation (mid June-July) and duly completed in the said period. | Dropped | |
| 7. | File No. NLUJAA/ADMIN/E/MEDICAL/2017-18 Medicines are purchased from "Pradhan Mantri Bhartiya Janaushadhi Kendra" during the year. No NIT was called for purchase of medicines party was selected directly without any proper tender process. | It is brought to your attention that University procures medicines from "Pradhan Mantri Bhartiya Janaushadhi Kendra" as the same is an enterprise under Govt. of India wherefrom quality medicines can be procured at maximum discount. The matter will be submitted to University Purchase Committee for ratification. | PMBJK is not a GoI Enterprise and rather a private organisation who has been provided medicines for sale at 20% margin on MRP by Bureau of Pharma Public Sector Undertakings of India (BPPU). | |



**OBSERVATION FORMING PART OF AUDIT REPORT
FOR THE FINANCIAL YEAR 2022-23**

| SI No. | Auditors Observation | Managements Reply | Annexure - A Auditor's remarks |
|--------|---|--|-----------------------------------|
| 8. | <p><u>File No. NLUJAA/ADMIN/F/ENTER/2017-18/01</u> Payment voucher No. 213, Dated: 29/06/2022, Amounting to Rs. 57,665.00 paid to M/s. Apex Vision Professional LLP for pre Bihu Celebration. Quotation was collected from 3 Parties, namely</p> <ol style="list-style-type: none"> 1. M/s. Apex Vision Professional LLP 2. M/s. Abhinav Kashyap 3. M/s. Glameve Pro Events India Pvt. Ltd. <p>Out of the 3 parties, Party 1 & 3 as stated above have common phone number + 91-79825 57319 in their letter head it seems that both the parties are related and same should not be accepted. Further no supporting documents like PAN Card, GST Registration Certificate or Trade License has been obtained from the parties.</p> | <p>The University Financial Regulation, u/p IX.3(b) (Purchase of Goods without Quotation) permit purchase of goods of value of Rs. 50,000/- to Rs. 1,00,000/- with approval of Vice- Chancellor and without quotation. With reference to the aforesaid, kindly note the following:</p> <ol style="list-style-type: none"> a) Copy of the cited Regulation- A1 b) Value of the 'good'- A2/B2/C2 c) Prior approval of the Vice- Chancellor- A3/B3/C3 <p>Further, it has been communicated to the auditor that the University has to address the demands of the students (who are a volatile group) on priority basis, as it happened with items no.8 (pre-bihu celebration), item no.10 (Mess requirement) and item no.11 (sports goods). Therefore the Financial Regulation of the University makes provision to address such extra-ordinary circumstances.</p> <p>It is emphasized that the University has acted according to its regulation.</p> | Dropped |
| 9. | <p><u>File No. NLUJAA/ADMIN/CONST/2017</u> Payment Voucher No. 64, Dated 02/05/2022, Amounting to Rs. 17,60,000.00 (3rd & Final RA), contact value Rs. 88,00,000.00, paid to M/s. Akriti Constructions for construction of canteen building inside university campus which was to be completed by January 2021 as per work order no. NLUJAA/ADMIN/CONST/2017/686, Dated 09/06/2020 issued to the party but the same was completed on 09/12/2021 for which no extension was requested by the party. Further no Completion letter found issued by Asst. Eng. and penalty was also not deducted for delay completion as per the agreement.</p> | <p>The delay in construction is owing to COVID-19 pandemic and subsequent closure of University and other public activities as per orders and SoPs issued by Government intermittently during the course of pandemic. Upon completion of the work an internal committee of the University and the Building Committee submitted completion report , whereupon final payment was made to the contractor.</p> | Dropped |



**OBSERVATION FORMING PART OF AUDIT REPORT
FOR THE FINANCIAL YEAR 2022-23**

| Sl No. | Auditors Observation | Managements Reply | Annexure - A Auditor's remarks |
|--------|---|--|-----------------------------------|
| 10. | <p><u>File No. NLUJAA/ADMIN/F/MESS-STD/2020/01</u> Payment voucher No. 215, Dated: 29/06/2022, Amounting to Rs. 62,500.00 paid to M/s. Jay Pee Trading Corporation for purchase of mees items. Quotation was collected from 3 Parties, namely</p> <ol style="list-style-type: none"> 1. M/s. Jay Pee Trading Corporation 2. M/s. Aklesh Enterprise 3. M/s. Tirupati Marketing <p>Out of the 3 parties, Party 1 & 3 as stated above have common phone number + 91-9435047801 in their letter head it seems that both the parties are related and same should not be accepted. Further supporting documents PAN Card & GST Registration Certificate has been obtained only from M/s. Jay Pee Trading Corporation.</p> | <p>The University Financial Regulation, u/p IX.3(b) (Purchase of Goods without Quotation) permit purchase of goods of value of Rs. 50,000/- to Rs. 1,00,000/- with approval of Vice- Chancellor and without quotation. With reference to the aforesaid, kindly note the following:</p> <ol style="list-style-type: none"> a) Copy of the cited Regulation- A1 b) Value of the 'good'- A2/B2/C2 c) Prior approval of the Vice- Chancellor- A3/B3/C3 <p>Further, it has been communicated to the auditor that the University has to address the demands of the students (who are a volatile group) on priority basis, as it happened with items no.8 (pre-bihu celebration), item no.10 (Mess requirement) and item no.11 (sports goods). Therefore the Financial Regulation of the University makes provision to address such extra-ordinary circumstances.</p> <p>It is emphasized that the University has acted according to its regulation.</p> | Dropped |
| 11. | <p><u>File No. NLUJAA/ADMIN/F/SPORTS-STD/2022</u> Payment voucher No. 186, Dated: 16/06/2022, Amounting to Rs. 54,770.00 paid to M/s. D P Enterprise for purchase of sports item for ARJUN 2.0. Quotation was collected from 3 Parties, namely</p> <ol style="list-style-type: none"> 1. M/s. D P Enterprise (GSTIN: 18AILPM5401G1ZB) 2. M/s. Sports Galaxy 3. M/s. Gear UP - A unit of DP Enterprise (GSTIN: 18AILPM5401G4Z8) <p>Out of the 3 parties, Party 1 & 3 as stated above have same proprietor i.e, Mr. Ashish Maggu as both the parties are related and same should not be accepted. Further supporting documents PAN Card & GST Registration Certificate has been obtained only from M/s. Jay Pee Trading Corporation.</p> | <p>The University Financial Regulation, u/p IX.3(b) (Purchase of Goods without Quotation) permit purchase of goods of value of Rs. 50,000/- to Rs. 1,00,000/- with approval of Vice- Chancellor and without quotation. With reference to the aforesaid, kindly note the following:</p> <ol style="list-style-type: none"> a) Copy of the cited Regulation- A1 b) Value of the 'good'- A2/B2/C2 c) Prior approval of the Vice- Chancellor- A3/B3/C3 <p>Further, it has been communicated to the auditor that the University has to address the demands of the students (who are a volatile group) on priority basis, as it happened with items no.8 (pre-bihu celebration), item no.10 (Mess requirement) and item no.11 (sports goods). Therefore the Financial Regulation of the University makes provision to address such extra-ordinary circumstances.</p> <p>It is emphasized that the University has acted according to its regulation.</p> | Dropped |





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Annexure-B: GENERAL CHECKLIST OF INTERNAL AUDIT (Forming part of the Internal Audit report)

Based on the scope of work and our understanding on Internal Audit, we have developed a comprehensive checklist to cover all the functions of NLUJAA and a Summary of such areas and functions covered during the Internal Audit and observation found there upon have been listed below. The Coverage may be modified as per requirements of the scope of audit as and when sought by the management.

| SI | Particulars | Audit Observation |
|-----|--|---|
| 1 | Income | |
| 1.1 | Whether all revenue has been properly accounted in the books of accounts | Academic Receipt verified from records maintained in excel sheet in terms of number of student year wise, and accounted for as per the sheet. |
| 1.2 | Whether any revenue leakage detected during the financial year | No, such leakage detected. |
| 1.3 | Whether all grants have been accounted in accordance with their respective sanctions | All grants have been properly accounted and utilized during the FY 2022-23. |
| 1.4 | Whether Interest on Bank / Investment have been properly accounted | Interest on Bank FD accounted for as per the FD statement. |
| 1.5 | Whether any income has been written off and if yes whether proper approval for the same has been received | No such income of current year written off during the year. |
| 2 | Expenditure | |
| 2.1 | Whether all expenses have been properly booked and supported by proper vouchers and bills | Expenses are booked properly and supported by vouchers and bills. |
| 2.2 | Whether all expense have been met from their appropriate budget | The expensed were within the sanction limits only. |
| 2.3 | Whether all expenses have approved by the competent authority | Yes, all expenses were found to be generally approved by competent authority. |
| 2.4 | Whether all expenses have been booked under correct head? If no please mention the cases and whether necessary rectification has been done | Expenses were found to be booked under correct head. |
| 2.5 | Whether provisions for expenditure relating to current year and expected to be paid in next year has been done | Yes provisions have been created. |





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| | | |
|-----|---|--|
| 2.6 | Whether expenditure relating spreading over more than one financial year have been proper accounted under Prepaid Expenditure /Deferred Expenditure | No such expenditure found in the current year. |
| 2.7 | Whether there is any expenditure being capital in nature but debited to Income & Expenditure Account | No such expenditure found. |
| 2.8 | Whether there is any expenditure being revenue expenditure in nature and which is not debited to Income & Expenditure account | No such case found during our audit. |
| 2.9 | Whether proper depreciation has been charged as per the rates prescribed by MHRD | Yes, Proper Depreciation has been charges as per guidelines. |
| 3 | Procurement Process | |
| 3.1 | Whether the Institute has any procurement guideline, Please describe | The guidelines applicable are being followed by the Institute. |
| 3.2 | Whether all procurements have been properly made in accordance with the procurement guidelines. Any deviation needs to be reported | Yes, except as per reported in Annexure "A" |
| 3.3 | Whether tender fees ,security deposits etc. have been collected as and where applicable | Yes all such fees and deposits have been taken. |
| 3.4 | Whether Statutory Deductions have been made from payment | All applicable deductions have been done in the current year. |
| 4 | Statutory Compliances | |
| 4.1 | Whether GST is collected and paid on all taxable supplies | GST is collected and paid. |
| 4.2 | Whether TDS-GST has been deducted from vendor payment in case where contracts value exceeds Rs. 2.5 Lakhs | TDS-GST has been deducted. |
| 4.3 | Whether the Statutory Returns (GST and TDS) have been filed? | GST & TDS Returns for FY 2022-23 have been filed. |
| 4.4 | Whether TDS have been deducted and paid under Income Tax Act ,1961 as and where applicable | TDS have been deducted and paid on time. |





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| | | |
|-----|---|---|
| 4.5 | Whether all statutory deduction like ESI, EPF, Cess etc. have deducted and paid on timely basis | ESI and PF for Contractual staff are paid by the contractor and verified by Institute before release of payment. EPF is deducted and paid on Salary on regular basis. |
| 5 | Fixed Assets | |
| 5.1 | Whether all assets procured during the year and put to use have been accounted under Fixed Assets | Generally assets procured during the year have been accounted under fixed assets in the current year only. |
| 5.2 | Whether all assets have been recorded at total cost including all incidental expenses as per Accounting Standard -10 | Yes, all assets have been recorded at total cost as per AS-10. |
| 5.3 | Whether Fixed Assets Register have been maintained | Fixed assets Register is maintained by the Institute. |
| 5.4 | Whether all assets have been properly Identified through the use of Assets Identification number | Assets Tagging has been done in the Institute. |
| 5.5 | Whether Fixed Assets Verification is done on regular internal i.e. at least once in a year. Please specify | Fixed Assets Verification is done by the Institute. |
| 5.6 | Whether there exists any obsolete assets that needs to be written off and discarded as identified by the management | No such record have maintained by the Institute. |
| 6 | Accounting of Advances & Liabilities | |
| 6.1 | Whether all advance to vendors/employees have been properly accounted and settled on timely basis. Any unusual outstanding advance on year ending needs to be specified | Reported in Schedule of Financial Statement. |
| 6.2 | Whether all liabilities have been accounted on accrual basis | Yes the same is on accrual basis. |
| 7 | Cash and Bank | |
| 7.1 | Whether Cash Book and Petty cash Book have been properly maintained and signed by appropriate authority on regular basis | Yes, cash book and petty cash book are maintained properly. |
| 7.2 | Whether all bank balances have been confirmed with the bank | Yes, Bank Balance verified and BRS prepared. |

2nd Floor, 96, GNB Road, Silpukhuri, Near SBI Evening Branch, Guwahati -781003, Assam

Office: +91 - 88225 53345 e-mail: rmkco.ghy@gmail.com

Br : Jaipur, Meghalaya & Tripura





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| | | |
|-----|---|--|
| 7.3 | Whether BRS have been prepared on regular basis? | BRS was prepared at the end of the year the balance is tallied with bank. |
| 7.4 | Whether the BRS contain any cheques which have been time barred (outstanding for more than 3 year) | No such cases recorded. |
| 7.5 | Whether any abnormal / Unidentified amount found in the BRS which needs to be brought to the notice of the management | No such matter recorded. |
| 8 | HR Section | |
| 8.1 | Whether the salaries have been paid timely to all employees | Yes, Salaries are paid timely. |
| 8.2 | Whether the provisions of ESI, PF& TDS have been compiled at the time of payment of Salaries | Yes, The provisions of ESI, PF and TDS are complied. |
| 8.3 | Whether the provision of retirement benefits have been made on regular basis | The provision for Gratuity has been made in the current year for current year and previous years also. The provision for Earned Leave Encashment is not made. The estimation may be approved and provision should be done on accrual basis. |
| 9 | Others | |
| 9.1 | Any other matter that needs to be brought to the notice of the management | The Institute should file its Income Tax Return and claim refund of TDS .The Institute is eligible for exemption under Section 10(23C)(iiiab) of the Income Tax Act 1961. |



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

BALANCE SHEET AS AT 31st March,2023

| Sl No | PARTICULARS | Schedule | (Amount in Rs.) | |
|-----------|---|----------|-------------------------|--------------------------|
| | | | CURRENT YEAR 2022-23 | PREVIOUS YEAR 2021-22 |
| I | SOURCES OF FUNDS | | | |
| 1 | UNRESTRICTED FUNDS | | | |
| | (a) Corpus Fund | 1 | 187,128,321.00 | 187,128,321.00 |
| | (b) General Fund | 2 | 33,051,877.36 | 34,120,560.48 |
| | (c) Capital Grant in aid (buildings a/c) | | 1,171,848,118.41 | 1,171,848,118.41 |
| | (d) Capital Grant in Aid(Clat) | | 28,971,707.00 | 29,971,707.00 |
| 2 | RESTRICTED FUNDS | 3 | 24,635.00 | 592,846.00 |
| 3 | LOANS AND BORROWINGS | | | |
| | (a) Secured | | - | - |
| | (b) Unsecured | | - | - |
| 4 | Current Liabilities | 4 | 49,809,891.68 | 41,680,611.53 |
| | Total (A) | | 1,470,834,550.76 | 1,465,342,164.42 |
| II | APPLICATION OF FUNDS | | | |
| 1) | FIXED ASSETS | | | |
| | (i) Tangible Assets | 5 | 833,126,444.45 | 887,235,810.45 |
| | (ii) Intangible Assets | | | |
| | (iii) Capital Work in Progress | | | |
| 2) | INVESTMENTS | | | |
| | (i) Long Term | 6 | 582,244,296.00 | 480,938,847.00 |
| | (ii) Short Term | | | |
| 3) | CURRENT ASSETS | 7 | 44,827,222.76 | 86,659,964.97 |
| 4) | LOANS, ADVANCES AND DEPSOITS | 8 | 10,636,587.55 | 10,507,542.00 |
| | Notes on Accounts & Significant Accounting policies | 16 | | |
| | Total (B) | | 1,470,834,550.76 | 1,465,342,164.42 |

As per our report of even date annexed.,

Date : 20/07/2023
Place : Guwahati



For R M Kothari & Co.
Chartered Accountants
FRN: 000143C

Harsh Agarwal

CA Harsh Agarwal
Partner
Membership No 315605

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

Income & Expenditure Account for the year ending 31st March,2023

| PARTICULARS | Schedule | (Amount in Rs.) | | | | | PREVIOUS YEAR Total | |
|--|-----------------|--------------------|--|-----------------------|-------|-----------------------|------------------------|-------|
| | | CURRENT YEAR | | | | Restricted Funds | | Total |
| | | Unrestricted Funds | | | Total | | | |
| Corpus Fund | Designated Fund | General Fund | | | | | | |
| Income | | | | | | | | |
| Academic Fees | 9 | | | 39,367,403.00 | | 39,367,403.00 | 33,756,941.00 | |
| Govt. Grants | 10 | | | 99,000,000.00 | | 99,000,000.00 | 103,399,000.00 | |
| Other Incomes | 11 | | | 43,470,849.82 | | 43,470,849.82 | 21,005,964.00 | |
| Prior Period | | | | | | - | 0.00 | |
| Total (A) | | | | 181,838,252.82 | | 181,838,252.82 | 158,161,905.00 | |
| Expenditure | | | | | | | | |
| Staff Salaries & Benefits | 12 | | | 92,589,199.00 | | 92,589,199.00 | 72,668,444.00 | |
| Academic Expenses | 13 | | | 6,225,812.00 | | 6,225,812.00 | 2,179,200.00 | |
| Administrative Expenses | 14 | | | 28,669,778.74 | | 28,669,778.74 | 29,234,324.74 | |
| Depreciation | 5 | | | 55,543,877.00 | | 55,543,877.00 | 62,830,921.00 | |
| Financial Costs | 15 | | | 15,095.20 | | 15,095.20 | 15,514.00 | |
| Total (B) | | | | 183,043,761.94 | | 183,043,761.94 | 166,928,403.74 | |
| Balance being excess of Income over Expenditure (A-B) | | | | (1,205,509.12) | | (1,205,509.12) | (8,766,498.74) | |
| Balance being surplus / (deficit) carried over to General Funds | | | | (1,205,509.12) | | (1,205,509.12) | (8,766,498.74) | |

As per our report of even date annexed.,

Date : 20/07/2023
Place : Guwahati



For R M Kothari & Co.
Chartered Accountants
FRN: 000143C

Harsh Agarwal

CA Harsh Agarwal
Partner
Membership No 315605

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
:: LACHITPUR AMINGAON : GUWAHATI-781031 ::

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEARING ENDING AS ON 31st MARCH, 2023

| Receipts | Amount (Rs.) | Amount (Rs.) | Payments | Amount (Rs.) | Amount (Rs.) |
|--|---------------|-----------------------|--|---------------|-----------------------|
| To Opening Balance: | | | | | |
| Cash at Bank | 86,659,964.97 | | By Expenditure incurred: | | |
| Cash in Hand | 0.00 | 86,659,964.97 | Academic Activities | 2,000.00 | |
| To Grant-in-aid Received | | 99,000,000.00 | Programme and Events | 340.00 | |
| To Other Grant Received: | | | General Contingency | 6,130,056.00 | |
| IPR | 2,002,358.00 | | Guest House/ VC Residence Maintenance | 5,156.00 | |
| Ministry of Law And Justice | 100,000.00 | | Student Bar Council | 92,800.00 | |
| National Women Commission (PFMS) | 675,325.00 | | Director, Assam Adm. Staff College Soc. | 2,000.00 | |
| OIL India Ltd. | 81,000.00 | | Repair & Maintenance | 13,040.00 | |
| Sub Registrar Training Programme | 2,648,234.00 | | Shastri Indo-Canadian Institute | 50,000.00 | |
| Clat Exam | 3,195,477.00 | 8,702,394.00 | Tata Sky Recharge | 12,462.00 | |
| To Other Fees & Income Received: | | | Medical Expenses | 642.00 | |
| Admission Fees | 30,000.00 | | Rates & Taxes | 550.00 | |
| Interest on IT Refund | 18,784.00 | | National Insurance Co. Ltd | 188,874.00 | |
| PHD Application Fees | 73,500.00 | | Protocol | 6,130.00 | 6,504,050.00 |
| Registration Fees for Judicial Exam Training Prog. | 188,000.00 | | By Other Grant Expenditure: | | |
| Registration Fees MUN 3.0 | 21,000.00 | | IPR | 74,370.00 | |
| Registration Fees on Different Workshop | 16,500.00 | | Sub Registrar Training Programme | 100,000.00 | |
| Registration Fees for VOX Anatolis (MOOT COURT) | 50,500.00 | | CLAT Exam Expenditure | 14,270.00 | |
| Registration Fees for Short Term Course on OBLEaR | 9,750.00 | | NSS Grant | 10,000.00 | 198,640.00 |
| Registration Fees - Adjusted | 1,449.00 | | By Bank Charges | | 15,095.20 |
| Hostel Rent & Amenities | 1,468.00 | | By General Reserve | | 50,000.00 |
| Other Income | 289,869.50 | 700,820.50 | By Bank FD's Created | | 95,053,587.00 |
| To Interest Income: | | | By Other Current Assets: | | |
| Bank Interest | 560,117.00 | | Loans & Advances(Assets) | 6,016,137.15 | |
| Interest on Fixed Deposits | 983,239.00 | 1,543,356.00 | Fees Receivable | 13,518,000.00 | 19,534,137.15 |
| To Bank FD's Matured (Excluding Interest) | | 20,458,266.00 | By Other Current liabilities Paid | | 129,441,499.56 |
| To Indirect Expenditure: | | | Round off | | 9.00 |
| Ailet Exam Conducting Expenses | 85,903.00 | | By Suspense (SBI) | | 129,828.00 |
| NLSIU Exam Conducting Expenditure | 15,780.00 | | | | |
| Travel Expenses | 18,035.00 | 119,718.00 | | | |
| To Other Current Assets: | | | | | |
| Loans & Advances(Assets) | 43,572.00 | | | | |
| Salary Advance Refunded (Bijan Kr. Sarma) | 446.00 | | | | |
| Income Tax Refund | 248,396.00 | | | | |
| Sundry Debtors | 118,282.00 | | | | |
| Fees Receivable | 76,360,854.20 | 76,771,550.20 | | | |
| To Other Current liabilities: | | | | | |
| Sundry Creditors | 126,257.00 | | | | |
| EMD Deposit | 109,059.00 | | | | |
| Security Deposit | 94,000.00 | | | | |
| Reimbursement of Expenses Payable | 20,000.00 | | | | |
| Goods & Service Tax | 514,017.00 | | | | |
| Tax Deducted at Source (TDS) | 870,736.00 | | | | |
| Labour Cess | 17,600.00 | 1,751,669.00 | By Closing Balance: | | |
| To Suspense (SBI) | | 46,330.00 | Cash at Bank | 44,827,222.76 | |
| | | | Cash in Hand | 0.00 | 44,827,222.76 |
| Total | | 295,754,068.67 | Total | | 295,754,068.67 |

As per our report of even date annexed.,

For R M Kothari & Co.
Chartered Accountants
FRN: 000143C



Harsh Agarwal

CA Harsh Agarwal
Partner
Membership No 315605

Date : 20/07/2023
Place : Guwahati

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

Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

| Schedule 1 : CORPUS FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|----------------|--------------------|
| Particulars | | |
| Balance at the beginning of the year | 187,128,321.00 | 1,100,165,406.00 |
| Add : Depreciation prior to capitalisation debited to corpus fund now rectified | 0.00 | 233,282,657.00 |
| Less : Grant in Aid for Building accounted separately | 0.00 | (1,168,338,000.00) |
| Add : Interest on FD created out of Corpus for current period | 0.00 | 9,307,685.00 |
| Add : Interest on FD created out of Corpus for previous period | 0.00 | 12,710,573.00 |
| Balance at the end of the year | 187,128,321.00 | 187,128,321.00 |

| Schedule 2 : GENERAL FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|----------------|------------------|
| Balance at the beginning of the year | 34,120,560.48 | 285,977,084.22 |
| Add / (Less) : Previous Year suspense receipt recognised & adjusted | (12,250.00) | 0.00 |
| Add / (Less) : Sundry Debtor - Niti Aayog written off. | (18,802.00) | 0.00 |
| Add / (Less) : Shyam Singh Kumre | (50,000.00) | 0.00 |
| Add / (Less) : Previous Years Expenditure Reversed | 217,878.00 | 0.00 |
| Add / (Less) : TDS not appearing in books accounted | 0.00 | 522,897.00 |
| Add / (Less) : Mess Advance accounting rectified | 0.00 | 2,007,735.00 |
| Add/(Less): Transfer to Corpus Fund (Interest on Corpus FD for prior periods) | 0.00 | (12,710,573.00) |
| Add/(Less): Depreciation prior to capitalisation debited to corpus fund now rectified | 0.00 | (233,282,657.00) |
| Add/(Less): liability transferred | 0.00 | 228,500.00 |
| Add/(Less): Unclaimed booking fee | 0.00 | 106,700.00 |
| Add/(Less): Unclaimed amount | 0.00 | 2,000.00 |
| Add / (Less) : Net Surplus during the financial year | (1,205,509.12) | (8,766,498.74) |
| Add / (Less) : Scooter purchased in 2017-18 capitalised during the year | 0.00 | 35,373.00 |
| Balance at the end of the year | 33,051,877.36 | 34,120,560.48 |

| Schedule 3 : RESTRICTED FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------------|-------------------|
| A) Restricted Fund | | |
| 1) Received from AC boragohain for Gold Medal | 430,174.00 | 405,162.00 |
| Add : Interest accrued on the fund invested (including prior period interest) | | 25,012.00 |
| | 430,174.00 | 430,174.00 |
| B) Grants & Donations | | |
| 1) Department of Industrial promotion and Policy | 229,195.00 | 90,975.00 |
| 2) ICSSR Impress Scheme (excess expenditure) | (62,500.00) | (62,500.00) |
| 3) National Women Commission (PFMS) (excess expenditure) | 218,436.00 | (86,933.00) |
| 4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2020) | (1,000,000.00) | 0.00 |
| 5) Project on NIA (Terrorist related Cases) | 18,600.00 | 18,600.00 |
| 6) NSS Grant | 90,730.00 | 102,530.00 |
| 7) Ministry of Law And Justice | 100,000.00 | 100,000.00 |
| | (405,539.00) | 162,672.00 |
| TOTAL (a+b) | 24,635.00 | 592,846.00 |

| Schedules - 4 CURENT LIABILITIES & PROVISIONS | CURRENT YEAR | PREVIOUS YEAR |
|---|----------------------|----------------------|
| A) CURRENT LIABILITIES | | |
| 1. Deposits from Students (Annexure A) | 14,259,783.00 | 10,969,520.00 |
| 2. Sundry Creditors (Annexure B) | 4,584,211.68 | 10,909,209.50 |
| 3. Statutory Liabilities (Annexure C) | 1,832,276.00 | 1,946,907.00 |
| 4. Other Current Liabilities | | |
| a) Earnest Money Deposits (Annexure D) | 331,459.00 | 312,400.00 |
| b) Security Deposits (Annexure E) | 968,724.00 | 763,724.00 |
| c) Reimbursement of Expenses payable (Annexure F) | 0.00 | (1,000.00) |
| TOTAL a) | 21,976,453.68 | 24,900,760.50 |
| B) PROVISIONS | | |
| 1. Expenses Payable | 0.00 | 0.00 |
| 2. Provisions for Gratuity Payable | 14,480,468.00 | 8,065,107.00 |
| 3. Provisions for EL Payable | 13,352,970.00 | 8,714,744.00 |
| TOTAL b) | 27,833,438.00 | 16,779,851.00 |
| TOTAL (a+b) | 49,809,891.68 | 41,680,611.50 |



| Schedules - 7 CURRENT ASSETS | CURRENT YEAR | PREVIOUS YEAR |
|------------------------------------|---------------|----------------|
| 1. Cash in Hand | 0.00 | 0.00 |
| 2. Bank Balances | | |
| - In Savings Accounts (Annexure G) | 5,144,066.26 | 5,698,594.27 |
| - In Current Accounts (Annexure G) | 39,255,064.49 | (1,980,823.69) |
| 3. Sbi Sweep Balances | 428,092.01 | 82,942,194.39 |
| Balance at the end of the year | 44,827,222.76 | 86,659,964.97 |

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam
Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

SCHEDULE 6 - INVESTMENTS

| | Opening as on 31.03.2022 | FD Made during the year | Add Interest during the year | Interest Under/(Over) booked in PY | TDS Deduction | Less : Matured During the year | Balance as on 31.03.2023 |
|---|-----------------------------|----------------------------|---------------------------------|--|------------------|-----------------------------------|-----------------------------|
| A) Corpus Investment | | | | | | | |
| CANARA 4182401000181/09 MD 10.11.21 @5.10 Qtrly | 10,001,211.00 | - | 317,970.00 | 161,253.00 | - | 10,480,434.00 | 0.00 |
| CANARA 4182401000181/10 MD 10.11.21 @5.10 Qtrly | 9,999,663.00 | - | 322,243.00 | 158,004.00 | - | 10,479,910.00 | 0.00 |
| CANARA 4182401000181/11 MD 10.11.23 @ 6.40% | 0.00 | 10,480,434.00 | 258,002.00 | - | - | - | 10,738,436.00 |
| CANARA 4182401000181/12 MD 13.11.23 @ 6.40% | 0.00 | 10,479,910.00 | 252,446.00 | - | - | - | 10,732,356.00 |
| SBI 32672139145 MD 23.11.18 @8.50% | 11,407,364.00 | - | 649,795.00 | - | - | - | 12,057,159.00 |
| SBI 34165243057 MD 08.09.18 @7.25% | 8,234,597.00 | - | 459,786.00 | - | - | - | 8,694,383.00 |
| SBI 36408428007 MD 08.09.18 @6.50% | 13,793,899.00 | - | 770,194.00 | - | - | - | 14,564,093.00 |
| SBI 37799865019 MD 07.07.2019 @7% | 14,990,682.00 | - | 826,663.00 | - | - | - | 15,817,345.00 |
| SBI 37799902245 MD 07.07.2019 @7% | 14,990,682.00 | - | 826,663.00 | - | - | - | 15,817,345.00 |
| SBI 37799902722 MD 07.07.2019 @7% | 14,990,682.00 | - | 826,663.00 | - | - | - | 15,817,345.00 |
| SBI 37799903293 MD 07.07.2019 @7% | 14,990,682.00 | - | 826,663.00 | - | - | - | 15,817,345.00 |
| SBI 39999478914 MD | 10,514,607.00 | - | 576,445.00 | - | - | - | 11,091,052.00 |
| SBI 39358312095 @5.1% 29.05.2020 to 08.06.2021 | 15,803,563.00 | - | 878,991.00 | - | - | - | 16,682,554.00 |
| SBI 39358312630 @5.1% 29.05.2020 to 08.06.2021 | 15,803,563.00 | - | 878,991.00 | - | - | - | 16,682,554.00 |
| SBI 39358312958 @5.1% 29.05.2020 to 08.06.2021 | 15,803,563.00 | - | 878,991.00 | - | - | - | 16,682,554.00 |
| SBI 39358313305 @5.1% 29.05.2020 to 08.06.2021 | 15,803,563.00 | - | 878,991.00 | - | - | - | 16,682,554.00 |
| SBI 41799342938 MD 31.03.2025 @7% | 10,000,000.00 | - | 1,924.00 | - | - | - | 10,001,924.00 |
| Total (A) | 187,128,321.00 | 30,960,344.00 | 10,431,421.00 | 319,257.00 | - | 20,960,344.00 | 207,878,999.00 |
| B) Restricted Fund Investment | | | | | | | |
| SBI 38445613942 (GOLD MEDAL AWARD) | 430,174.00 | - | 23,417.00 | - | - | - | 453,591.00 |
| Total (B) | 430,174.00 | - | 23,417.00 | - | - | - | 453,591.00 |
| C) General Investment | | | | | | | |
| Axis Bank 922040058786696 dated 31.03.2022 | 5,000,000.00 | - | 270,343.00 | - | - | - | 5,270,343.00 |
| Axis Bank 922040058787770 dated 31.03.2022 | 5,000,000.00 | - | 270,343.00 | - | - | - | 5,270,343.00 |
| Axis Bank 922040058790158 dated 31.03.2022 | 5,000,000.00 | - | 270,343.00 | - | - | - | 5,270,343.00 |
| Axis Bank 922040078247922 | 0.00 | 30,000,000.00 | 1,018,317.00 | - | - | - | 31,018,317.00 |



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

Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

SCHEDULE 6 - INVESTMENTS

| | Opening as on 31.03.2022 | FD Made during the year | Add Interest during the year | Interest Under/(Over) booked in PY | TDS Deduction | Less : Matured During the year | Balance as on 31.03.2023 |
|---|-----------------------------|----------------------------|---------------------------------|--|------------------|-----------------------------------|-----------------------------|
| Axis Bank 923040065965335 | 0.00 | 10,000,000.00 | - | - | - | - | 10,000,000.00 |
| Axis Bank 923040065975141 | 0.00 | 10,000,000.00 | - | - | - | - | 10,000,000.00 |
| Axis Bank 923040065976225 | 0.00 | 10,000,000.00 | - | - | - | - | 10,000,000.00 |
| CANARA 4182401000210/19 MD 10.01.19 @5.25% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/20 MD 10.01.19 @5.25% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/21 MD 10.01.19 @5.25% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/22 MD 10.01.19 @5.25% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/23 MD 10.01.19 @5.25% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/24 MD 10.01.19 @5.25% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/31 MD 10.01.24 @ 6.92% | 6,458,422.00 | - | 258,417.00 | (5,947.00) | - | 6,710,892.00 | 0.00 |
| CANARA 4182401000210/32 MD 10.01.24 @ 6.92% | 0.00 | 6,710,892.00 | 101,922.00 | - | - | - | 6,812,814.00 |
| CANARA 4182401000210/33 MD 10.01.24 @ 6.92% | 0.00 | 6,710,892.00 | 101,922.00 | - | - | - | 6,812,814.00 |
| CANARA 4182401000210/34 | 0.00 | 6,710,892.00 | 101,922.00 | - | - | - | 6,812,814.00 |
| CANARA 4182401000210/35 MD 10.01.24 @ 6.92% | 0.00 | 6,710,892.00 | 101,922.00 | - | - | - | 6,812,814.00 |
| CANARA 4182401000210/36 MD 10.01.24 @ 6.92% | 0.00 | 6,710,892.00 | 101,922.00 | - | - | - | 6,812,814.00 |
| CANARA 140044758256/1 MD 15.04.25 @ 6.01% | 10,085,984.00 | - | 571,618.00 | - | - | - | 10,657,602.00 |
| CANARA 140044770423/1 dated 31.03.2022 | 8,414,016.00 | - | 476,786.00 | - | - | - | 8,890,802.00 |
| SBI 38959340093 @6.25% 29.11.19 to 29.11.20 | 5,591,733.00 | - | 293,556.00 | (6,328.00) | - | 5,878,961.00 | 0.00 |
| SBI 37477974670 MD 18.01.19 @6.25% | 6,358,590.00 | - | 356,095.00 | - | - | - | 6,714,685.00 |
| SBI 37477976087 MD 18.01.19 @6.25% | 6,358,590.00 | - | 356,095.00 | - | - | - | 6,714,685.00 |
| SBI 37477977263 MD 18.01.19 @6.25% | 2,670,608.00 | - | 149,560.00 | - | - | - | 2,820,168.00 |
| SBI 38251325782 MD 11.02.2020 @6.80% | 5,969,015.00 | - | 326,576.00 | - | - | - | 6,295,591.00 |
| SBI 38445490973 MD 08.05.2019 @6.8% | 5,639,662.00 | - | 307,008.00 | - | - | - | 5,946,670.00 |
| SBI 38445519257 MD 08.05.2020 @6.8% | 5,639,662.00 | - | 307,008.00 | - | - | - | 5,946,670.00 |
| SBI 38445577650 MD 08.05.2020 @6.8% | 5,639,662.00 | - | 307,008.00 | - | - | - | 5,946,670.00 |
| SBI 38445583074 MD 08.05.2020 @6.8% | 5,639,662.00 | - | 307,008.00 | - | - | - | 5,946,670.00 |
| SBI 38445591110 MD 08.05.2020 @6.8% | 5,639,662.00 | - | 307,008.00 | - | - | - | 5,946,670.00 |
| SBI 38445600159 MD 08.05.2020 @6.8% | 5,639,662.00 | - | 307,008.00 | - | - | - | 5,946,670.00 |
| SBI 38445605385 MD 08.05.2020 @6.8% | 8,253,055.00 | - | 449,274.00 | - | - | - | 8,702,329.00 |



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Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

SCHEDULE 6 - INVESTMENTS

| | Opening as on 31.03.2022 | FD Made during the year | Add Interest during the year | Interest Undey/(Over) booked in PY | TDS Deduction | Less : Matured During the year | Balance as on 31.03.2023 |
|-----------------------------------|-----------------------------|----------------------------|---------------------------------|--|------------------|-----------------------------------|-----------------------------|
| FD 39541667786 | 10,530,598.00 | - | 584,917.00 | - | - | - | 11,115,515.00 |
| FD 39541669557 | 10,530,598.00 | - | 584,917.00 | - | - | - | 11,115,515.00 |
| FD 39541671088 | 10,530,598.00 | - | 584,917.00 | - | - | - | 11,115,515.00 |
| FD 39541672945 | 9,631,552.00 | - | 534,978.00 | - | - | - | 10,166,530.00 |
| FD 39541674635 | 9,948,074.00 | - | 552,560.00 | - | - | - | 10,500,634.00 |
| FD SBI 40016297020 MD 17/02/2022 | 10,513,799.00 | - | 572,387.00 | - | - | - | 11,086,186.00 |
| FD SBI 40016298591 MD 17/02/2022 | 10,513,799.00 | - | 572,387.00 | - | - | - | 11,086,186.00 |
| FD SBI 40016299210 MD 17/02/2022 | 10,513,799.00 | - | 572,387.00 | - | - | - | 11,086,186.00 |
| FD SBI 40016299470 MD 17/02/2022 | 10,513,799.00 | - | 572,387.00 | - | - | - | 11,086,186.00 |
| FD SBI 40016299731 MD 17/02/2022 | 10,513,799.00 | - | 572,387.00 | - | - | - | 11,086,186.00 |
| FD SBI 40016299800 MD 17/02/2022 | 184,213.00 | - | 572,387.00 | - | - | - | 11,086,186.00 |
| FD SBI 40098501517 MD 17/02/2022 | 8,408,111.00 | - | 10,029.00 | (548.00) | - | - | 11,086,186.00 |
| SBI 41799345441 MD 31.03.2025 @7% | - | 8,000,000.00 | 437,056.00 | - | - | 8,844,619.00 | 194,242.00 |
| SBI 41799350381 MD 31.03.2025 @7% | - | 6,000,000.00 | 1,539.00 | - | - | - | 0.00 |
| SBI FD 40078483976 | - | - | 1,154.00 | - | - | - | 8,001,539.00 |
| SBI FD 40078485747 | 10,510,920.00 | - | 555,116.00 | - | - | - | 6,001,154.00 |
| FD 40108545810 | 13,571,439.00 | - | 716,753.00 | - | - | - | 11,066,036.00 |
| FD 40888218770 - SBI-31.03.2022 | 5,675,159.00 | - | 295,333.00 | - | - | - | 14,288,192.00 |
| FD 40888218770 - SBI-31.03.2022 | 10,000,000.00 | - | 520,401.00 | - | - | - | 5,970,492.00 |
| Total (C) | 293,380,352.00 | 114,265,352.00 | 16,959,704.00 | (42,558.00) | - | 61,706,857.00 | 362,855,993.00 |

D) Retirement Benefit Scheme

| | | | | | | | |
|-----------------------------------|-----------------------|-----------------------|----------------------|-------------------|----------|----------------------|-----------------------|
| SBI 41799344287 MD 31.03.2025 @7% | 0.00 | 11,053,587.00 | 2,126.00 | - | - | - | 11,055,713.00 |
| Total (D) | 0.00 | 11,053,587.00 | 2,126.00 | - | - | - | 11,055,713.00 |
| Total (A+B+C+D) | 480,938,847.00 | 156,279,283.00 | 27,416,668.00 | 276,699.00 | - | 82,667,201.00 | 582,244,296.00 |



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

Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

| Schedules - 8 LOANS, ADVANCES & DEPOSITS | CURRENT YEAR | PREVIOUS YEAR |
|--|----------------------|----------------------|
| 1. Advance to Employees | | |
| a) Salary (Annexure H) | 399,000.00 | 449,500.00 |
| 2. Advance and other amounts receivable in cash or kind or for value to be receivable | | |
| a) Advance to Sundry Parties (Annexure I) | (311,322.85) | (96,682.00) |
| 3. Deposits | | |
| a) Security Deposit -Reliance Retails Ltd. | 1,000.00 | 1,000.00 |
| b) Liabilities for centre for Child Right | 0.00 | 0.00 |
| c) Security Deposit with APDCL | 3,510,118.00 | 3,510,118.00 |
| d) Tax Deducted at Source | 1,563,620.32 | 1,776,157.00 |
| e) LPG (Security Deposits) | 5,800.00 | 5,800.00 |
| 4. Other Recievables | | |
| a) Fee Receivables | 5,454,872.08 | 4,829,347.00 |
| b) Receivable from Anita Sur (Electricity Charges) | 13,500.00 | 13,500.00 |
| c) Niti Aayog | 0.00 | 18,802.00 |
| Balance at the end of the year | 10,636,587.55 | 10,507,542.00 |



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

| Schedules - 9 ACADEMIC FEES | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------|----------------|
| Fees From Students | | |
| A) Academics | | |
| Admission Fee | 575,000.00 | 457,244.00 |
| Tuition Fees | 24,325,000.00 | 23,775,000.00 |
| Library Fees | 1,825,000.00 | 1,660,000.00 |
| Moot Court Fees | 1,505,000.00 | 1,495,000.00 |
| Journal Fees | 840,000.00 | 406,250.00 |
| Total (1) | 29,070,000.00 | 27,793,494.00 |
| B) Examination | | |
| Exam Fees | 1,946,000.00 | 1,902,000.00 |
| Repeat/Re-Register Exam Fees | 126,000.00 | 46,000.00 |
| Term Paper & Dissertation Fees | 180,000.00 | 150,000.00 |
| Total (2) | 2,252,000.00 | 2,098,000.00 |
| B) Other Fees | | |
| Internet Service Charges Recd | 2,777,000.00 | 1,032,000.00 |
| Campus Development Fees | 1,844,000.00 | 1,635,000.00 |
| Student Bar Association Fees | 150,000.00 | 147,500.00 |
| Internship Placement Fees | 1,680,000.00 | -10,000.00 |
| Application Fees | 0.00 | 105,000.00 |
| Alumni Fees | 810,000.00 | 900,000.00 |
| Institutional Charges | 413,789.00 | 0.00 |
| PHD Application Fees | 73,500.00 | 0.00 |
| Processing Charge From Withdrawn Students | 0.00 | 3,000.00 |
| Thesis Evaluation Fees - Phd. | 90,000.00 | 15,000.00 |
| Admission Fee (Suspense) | 30,000.00 | 0.00 |
| PHD Registration Fees | 120,000.00 | 0.00 |
| Misc Collection | 57,114.00 | 37,947.00 |
| Total (3) | 8,045,403.00 | 3,865,447.00 |
| Total (1+2+3) | 39,367,403.00 | 33,756,941.00 |
| Schedules - 10 GOVT. GRANTS | | |
| | CURRENT YEAR | PREVIOUS YEAR |
| Grant in Aid Received | 99,000,000.00 | 103,399,000.00 |
| Total | 99,000,000.00 | 103,399,000.00 |
| Schedules - 11 OTHER INCOME | | |
| | CURRENT YEAR | PREVIOUS YEAR |
| 1 Hostel Rent & Amenities | 11,901,685.00 | 5,187,850.00 |
| Student Welfare Fund | 1,675,000.00 | 295,000.00 |
| Library Fine | 500.00 | 0.00 |
| Fine Collected | 14,500.00 | 0.00 |
| Xerox Print Collection | 68,255.50 | 0.00 |
| Tender Fees Received | 9,000.00 | 0.00 |
| Total (1) | 13,668,940.50 | 5,482,850.00 |
| 2. Interest on Savings Bank Account With Scheduled banks | 560,117.00 | 417,258.00 |
| Total (2) | 560,117.00 | 417,258.00 |



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

Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

| 3. Interest on Term Deposits | | |
|---------------------------------------|----------------------|----------------------|
| Interest Received | 27,416,668.00 | 23,126,821.00 |
| Interest Received (Previous Year) | 276,699.00 | 0.00 |
| Less : Transferred to Corpus Fund | 0.00 | (9,307,685.00) |
| Less : Transferred to Restricted Fund | 0.00 | (25,012.00) |
| Total (3) | 27,693,367.00 | 13,794,124.00 |

| 4. Others | | |
|--|----------------------|----------------------|
| Registration Fees - Gurjit Singh Memorial Moot Court | 0.00 | 55,000.00 |
| Registration Fees - Adjusted | 1,449.00 | 0.00 |
| Fees for Oral Defence Evaluation of Thesis | 105,000.00 | 15,000.00 |
| Registration Fees for Judicial Exam Training Program | 188,000.00 | 0.00 |
| Interest on IT refund | 18,784.00 | 2,810.00 |
| Interest on SD with APDCL | 26,859.32 | 286,751.00 |
| Registration Fees for VOX Anatolis (MOOT COURT) | 50,500.00 | 0.00 |
| Registration Fees for Short Term Course on OBLeaR | 9,750.00 | 0.00 |
| Registration Fee - MUN 3.0 | 21,000.00 | 0.00 |
| Registration Fee on Diff. Workshop | 16,500.00 | 0.00 |
| HRA Deduction | 1,110,583.00 | 952,171.00 |
| Total (4) | 1,548,425.32 | 1,311,732.00 |
| Total (1+2+3+4) | 43,470,849.82 | 21,005,964.00 |

| Schedules - 12 STAFF PAYMENT AND BENEFITS | | |
|---|----------------------|----------------------|
| | CURRENT YEAR | PREVIOUS YEAR |
| NPS Contribution | (223,549.00) | 64,021.00 |
| Pf Contribution- Employer'S Share | 6,064,274.00 | 4,783,732.00 |
| Children Education Allowance | 489,121.00 | 403,965.00 |
| Honorarium | 508,130.00 | 605,750.00 |
| Leave Salary and PF Contribution | 558,700.00 | 880,741.00 |
| Leave Travel Consession (LTC) | 267,914.00 | 26,376.00 |
| Gratuity Expenditure | 1,049,197.00 | 0.00 |
| Liveries To Group D Staff | 143,247.00 | 70,564.00 |
| Medical Insurance/Reimbursement | 693,652.00 | 234,221.00 |
| Salary (Faculty) | 37,555,192.00 | 27,669,677.00 |
| Salary (Officers) | 8,324,340.00 | 6,889,935.00 |
| Salary (Staff) | 25,335,394.00 | 22,228,627.00 |
| Teaching/ Admin Allowance | 770,000.00 | 445,000.00 |
| Retirement Benefits (Gratuity Expenses Provision) | 6,415,361.00 | 0.00 |
| Retirement Benefits (EL Provision) | 4,638,226.00 | 8,365,835.00 |
| Total | 92,589,199.00 | 72,668,444.00 |

| Schedules - 13 ACADEMIC EXPENSES | | |
|---|---------------------|---------------------|
| | CURRENT YEAR | PREVIOUS YEAR |
| Conference/ Seminars Etc. | 26,203.00 | 0.00 |
| Convocation Expenditure | 3,210,211.00 | 0.00 |
| Exam & Study Material/Courseware/Ph.D. Prog. | 66,238.00 | 157,200.00 |
| Guest Lecture/Visiting Fac/Resource Per./Refree Hon | 2,895,750.00 | 2,000,500.00 |
| Publication- Expenses | 4,400.00 | 0.00 |
| University Functional Centres | 18,889.00 | 0.00 |
| Student Participation in Various Confe, Semi etc | 4,121.00 | 21,500.00 |
| Total | 6,225,812.00 | 2,179,200.00 |



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Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

| Schedules - 14 ADMINISTRATIVE EXPENSES | CURRENT YEAR | PREVIOUS YEAR |
|---|--------------|---------------|
| General Administrative Expenses | | |
| Annual Cultural Events | 381,127.00 | 0.00 |
| Other Meetings Includes AC, FC, EC And GC Meetings. | 294,000.00 | 259,250.00 |
| Other Programmes | 201,603.00 | 15,370.00 |
| Electricity | 5,393,072.00 | 3,989,969.00 |
| Internet & Intranet | 89,610.00 | 0.00 |
| Office Consumables | 1,658,610.00 | 1,021,790.00 |
| Recruitments | 296,737.00 | 292,653.00 |
| Pol Expenses | 819,525.00 | 652,032.00 |
| Rent Rates And Taxes | 1,340.00 | 1,640.00 |
| Telephone Expenditure | 105,785.74 | 97,774.14 |
| Advertisement And Publicity | 24,486.00 | 9,282.00 |
| Annual Assets Insurance Premium | 179,497.00 | 101,594.00 |
| Campus Beautification | 130,158.00 | 29,843.00 |
| Electrical Items/ Spares | 134,613.00 | 241,460.00 |
| Hospitality & Entertainment | 46,576.00 | 69,979.00 |
| House Keeping Services | 5,781,100.00 | 3,399,619.00 |
| Labour Charges | 112,350.00 | 5,700.00 |
| Maintenance Of The Office Vehicles | 97,877.00 | 107,114.00 |
| Membership Regis., Bci Inspection, Ugc Affl. Etc. | 50,000.00 | 709,000.00 |
| Minor Works | 444,000.00 | 243,389.00 |
| Postage & Courier | 32,444.00 | 25,447.00 |
| Security Charges | 5,977,042.00 | 4,180,694.00 |
| Local Conveyance | 7,843.00 | 1,921.00 |
| Water Charges | 1,495.00 | 0.00 |
| Guest House/ Vc Residence Maintenance | 25,312.00 | 0.00 |
| University Guest House Maintenance | 0.00 | 57,674.00 |
| Legal & Professional Fees | 20,000.00 | 0.00 |
| Legal And Consultancy Services | 0.00 | 75,000.00 |
| Professional Services (Includes Audit Fees) | 143,100.00 | 141,940.00 |
| Library | 2,128,647.00 | 0.00 |
| News Paper , Magazines & Book Bindings | 0.00 | 76,475.00 |
| Online Library Services | 0.00 | 2,381,344.00 |
| Renewal Of Journals And Subscriptions | 0.00 | 53,544.00 |
| Student Bar Council | 605,573.00 | 0.00 |
| Moot Court Competition | 0.00 | 23,644.00 |
| Campus And Hostel Welfare Activities | 0.00 | 402,779.00 |
| Recruitment Co Ordination Committee | 158,650.00 | 0.00 |
| Student Welfare Activities | 0.00 | 290,000.00 |
| Annual Maintenance Expenses | 1,127,920.00 | 1,363,222.00 |
| Accomodation of University Guests | 2,000.00 | 9,600.00 |
| Electrical Sub-Station Maintenance | 726,821.00 | 725,800.00 |
| Rates & Taxes | 550.00 | 690.00 |
| Medical Expenses (Health Centre) | 152,440.00 | 28,839.00 |
| Faculty Recruitment Expenses | 30,000.00 | 0.00 |
| Nationa Insurance Company Ltd. | 9,377.00 | 0.00 |
| Plumbing and Sanitary | 132,210.00 | 178,553.00 |
| Protocol | 30,750.00 | 12,100.00 |
| BCI Inspection Expenses | 0.00 | 120,094.00 |
| Repair & Maintenance | 781,380.00 | 5,834,402.00 |
| Rounded Off | 12.00 | 5.60 |
| Development of Facilities & Amenities | 0.00 | 1,760,000.00 |
| Sports Goods | 116,187.00 | 15,074.00 |
| Pest Control Management Pvt Ltd | 0.00 | (10,154.00) |



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| | | |
|--------------------------------|----------------------|----------------------|
| Travel Expenses | 217,963.00 | 239,549.00 |
| Alert Exam Conducting Expenses | (4.00) | (1,370.00) |
| Total | 28,669,778.74 | 29,234,324.74 |

| Schedules - 15 BANK CHARGES | CURRENT YEAR | PREVIOUS YEAR |
|-----------------------------|------------------|------------------|
| Bank Charges | 15,095.20 | 15,514.00 |
| Total | 15,095.20 | 15,514.00 |



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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| Annexure A) : DEPOSIT FROM STUDENTS | CURRENT YEAR | PREVIOUS YEAR |
|--|----------------------|----------------------|
| Admission Fee Refundable(Old A/Cs) Suspense Reciepts (yet to be identified) | 45,820.00 | 45,820.00 |
| Advance Fee From Students Mess Fee Advance | 3,533,963.00 | 593,700.00 |
| Deposits From Students Hostel Caution Money Deposit | 3,100,000.00 | 2,960,000.00 |
| Libary Caution Money Deposit | 4,320,000.00 | 4,250,000.00 |
| Mess Caution Money Deposit | 3,260,000.00 | 3,120,000.00 |
| Total | 14,259,783.00 | 10,969,520.00 |

| Annexure B) : List Of Sundry Creditors | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------------|----------------------|
| Airtel | 0.00 | 2,729.00 |
| APDCL | 0.00 | 331,518.00 |
| Arihant Advertising Agency | 0.00 | 4,454.00 |
| BSNL | 0.00 | 3,087.00 |
| D.N. Buragohain | 0.00 | 5,000.00 |
| Debajit Das (MESS) | (5,219.00) | 0.00 |
| Debasish Dutta | 4,000.00 | 0.00 |
| Diwakar Dalmia | 3,465.00 | 0.00 |
| Dr. Debasis Poddar | 10,500.00 | 0.00 |
| Dr. N K Chakeaborty | 5,000.00 | 0.00 |
| Eastern Power Engineering | 0.00 | 58,500.00 |
| Erahul Deka (MESS) | (8,946.00) | 0.00 |
| G R Raghavendra | 4,000.00 | 0.00 |
| Gayatree Enterprises | 0.00 | 476,800.00 |
| Hanshadhar Malakar | 0.00 | 13,520.00 |
| Himanshu Ranjan Nath | 0.00 | 4,800.00 |
| Hue Service Private Limited | (598,790.00) | 0.00 |
| IIT, Guwahati | 28,125.00 | 28,125.00 |
| Innovative Enterprizes | 0.00 | 240,670.00 |
| Jimani Goswami | 1,500.00 | 0.00 |
| Kailash Das (MESS) | (8,946.00) | 0.00 |
| Macintel Solution | 0.00 | 7,500.00 |
| Mahesh Travel P Ltd | 0.00 | 19,244.00 |
| Manoj Kumar Sinha | 5,000.00 | 0.00 |
| Mehul Shah | 0.00 | 9,000.00 |
| Minu Deka (MESS) | (8,946.00) | 0.00 |
| Mukesh Chand Kestwal | 4,000.00 | 0.00 |
| NEDFI | 29,730.00 | 0.00 |
| Nipu Kumar (MESS) | (8,946.00) | 0.00 |
| North Eastern Security Services Pvt Ltd | 0.00 | 379,344.00 |
| Pranab Das (MESS) | (8,946.00) | 0.00 |
| Prof. Dr V.K. Ahuja | 35,000.00 | 35,000.00 |
| Provision For Expenses | 4,917,690.18 | 8,913,117.00 |
| R.S Computer | 0.00 | 191,700.00 |
| Ram Niwas Sharma | 90,000.00 | 0.00 |
| Ramani Deka Newspaper | 0.00 | 2,598.00 |
| Reliance Jio | 0.00 | 1,063.00 |
| S,K Patodia & Associates | 0.00 | 118,000.00 |
| Sai Enterprises | 0.00 | 24,440.00 |



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

| | | |
|------------------------|---------------------|----------------------|
| South Coast Restaurant | (60.00) | 0.00 |
| Sukanya Mukherjee | 45,000.00 | 39,000.00 |
| The Economist | 0.50 | 0.50 |
| Upasana Devi | 45,000.00 | 0.00 |
| Vijender Kumar | 5,000.00 | 0.00 |
| Total | 4,584,211.68 | 10,909,209.50 |

| Annexure - C) Statutory Liabilities | CURRENT YEAR | PREVIOUS YEAR |
|--|---------------------|----------------------|
| Statutory Liabilities | | |
| Employees Pf Contribution | 971,971.00 | 939,762.00 |
| GPF/GIS Payable | 0.00 | 110,400.00 |
| Gst Payable | 103,922.00 | 143,182.00 |
| NPS Payable | 128,042.00 | 128,042.00 |
| P. Tax | 13,738.00 | 13,946.00 |
| TDS - Contract And Others | 50,689.00 | 105,159.00 |
| TDS - Professional | 115,593.00 | 10,100.00 |
| TDS - Rent | 41,786.00 | 0.00 |
| TDS - Salary | 406,535.00 | 496,316.00 |
| Total | 1,832,276.00 | 1,946,907.00 |

| Annexure - D) Earnest Money & Security Deposits | CURRENT YEAR | PREVIOUS YEAR |
|--|---------------------|----------------------|
| EMD Jay Pee Tradinb Corporation | 27,000.00 | 45,000.00 |
| EMD Amarendra Deka | 2,000.00 | 0.00 |
| EMD Audio Vibration | 50,000.00 | 50,000.00 |
| EMD B2B System | 27,400.00 | 27,400.00 |
| EMD Biswajeet | 4,000.00 | 0.00 |
| EMD Converge Systems And Services Pvt. Ltd. | 10,000.00 | 10,000.00 |
| EMD Digit Enterprise | 5,059.00 | 0.00 |
| EMD Digitek Solutions | 0.00 | 1,000.00 |
| EMD EDU Printers | 9,000.00 | 0.00 |
| EMD Fitness Corner | 5,000.00 | 5,000.00 |
| EMD Garima Associates | 0.00 | 10,000.00 |
| EMD Innovative Enterprise | 41,000.00 | 85,000.00 |
| EMD Jyoti Enterprise | 10,000.00 | 10,000.00 |
| EMD M/s. Assam Pest Control | 5,000.00 | 0.00 |
| EMD M/s. F & B | 50,000.00 | 0.00 |
| EMD Money- B.M Associates | 4,000.00 | 4,000.00 |
| EMD North Eastern Security Services (NESS) | 26,000.00 | 25,000.00 |
| EMD Of Navanita Printers | 5,000.00 | 5,000.00 |
| EMD Pest Control Management Pvt Ltd | 5,000.00 | 5,000.00 |
| EMD Sarighat Active | 16,000.00 | 0.00 |
| EMD Sivaditya | 25,000.00 | 25,000.00 |
| EMD SS Grapics | 5,000.00 | 5,000.00 |
| Total | 331,459.00 | 312,400.00 |

| Annexure - E Security Deposits | CURRENT YEAR | PREVIOUS YEAR |
|---------------------------------------|---------------------|----------------------|
| Caution Money - PHD | 150,000.00 | 0.00 |
| EMD Aakriti Construction | 440,000.00 | 440,000.00 |
| EMD Digital Eneterprise | 5,000.00 | 5,000.00 |
| EMD Mudoi Enterprise | 20,000.00 | 10,000.00 |
| EMD Saru Steel Industry | 5,000.00 | 5,000.00 |
| EMD Tirupati Marketing | 25,000.00 | 40,000.00 |



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| | | |
|-------------------------|-------------------|-------------------|
| SD Amarendra Phukan | 36,117.00 | 36,117.00 |
| SD Asia Law House | 60,000.00 | 30,000.00 |
| SD Bombay Books | 30,000.00 | 30,000.00 |
| SD Book Corporation | 30,000.00 | 30,000.00 |
| SD Eastern Book House | 30,000.00 | 30,000.00 |
| SD Research Co Books | 30,000.00 | 30,000.00 |
| SD Satyam Books Pvt Ltd | 60,000.00 | 30,000.00 |
| SD VSSS | 25,000.00 | 25,000.00 |
| Security Deposit B2B | 22,607.00 | 22,607.00 |
| Total | 968,724.00 | 763,724.00 |

| Annexure - F Reimbursement Of Expenses Payable | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------------|----------------------|
| Shikhamoni Talukdar | 0.00 | (6,000.00) |
| Justice Monajit Bhuyan | 0.00 | 5,000.00 |
| Total | 0.00 | (1,000.00) |

| Annexure H- Salary Advance | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------------|----------------------|
| Aparajita Dutta Hazarika - Salary Advance | 15,000.00 | 0.00 |
| Bijan Kr. Sarma- Salary Advance | 30,000.00 | 40,000.00 |
| Diganta Gogoi-Salary Advance | 40,000.00 | 40,000.00 |
| Gauri Kanta Das- Salary Advance | 24,000.00 | 12,500.00 |
| Gobindra Saharia Salary Advance | 0.00 | 8,000.00 |
| Hadiul Abedin-Salary Advance | 5,000.00 | 15,000.00 |
| Himanshu Ranjan Nath Salary Advance | 45,000.00 | 35,000.00 |
| Jimani Goswami- Salary Advance | 25,000.00 | 24,000.00 |
| Jyotiprasad Baishya Salary Advance | 5,000.00 | 5,000.00 |
| Khanin Barman- Salary Advance | 10,000.00 | 20,000.00 |
| Kondababu Katipam- Salary Adv | 0.00 | 15,000.00 |
| Manindra Nath- Salary Advance | 0.00 | 35,000.00 |
| Mukut Deka -Salary Advance | 0.00 | 5,000.00 |
| Nandarani Choudhury Salary Advance | 35,000.00 | 45,000.00 |
| Pankaj Jyoti Bharali- Salary Advance | 35,000.00 | 0.00 |
| Saheb Choudhury- Salary Advance | 5,000.00 | 0.00 |
| Sanjiv Kr. Deka- Salary Advance | 40,000.00 | 0.00 |
| Santanu Gogoi- Salary Advance | 5,000.00 | 0.00 |
| Sarat Ch Sarma-Salary Advance | 40,000.00 | 45,000.00 |
| Satyajit Deb- Salary Advance | 35,000.00 | 40,000.00 |
| Showaif Ahmed Salary Advance | 5,000.00 | 0.00 |
| Subhash Dutta Salary Advance | 0.00 | 20,000.00 |
| Uday Ch. Baruah- Salary Advance | 0.00 | 45,000.00 |
| Total | 399,000.00 | 449,500.00 |

| Annexure I : Advance To Sundry Parties | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------------|----------------------|
| Chavhan Nisha Amol | (45,000.00) | 0.00 |
| Dhrubajit Gogoi | (45,000.00) | 0.00 |
| Diptimoni Boruah | 731.00 | 0.00 |
| Dr Sriparna B Baruah | (4,000.00) | 0.00 |
| Gaurav Raj | 0.00 | (14,344.00) |
| J.P Baishya | (1,500.00) | 0.00 |
| M.M. Alish Aijaja | (45,000.00) | 0.00 |
| Mess Advance (Run By University) | 5,000.00 | 0.00 |



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| | | |
|---------------------------------------|--------------|-------------|
| Monmi Gohain | 60,000.00 | 60,000.00 |
| Monmi Gohain (Provisional Settlement) | (60,000.00) | (60,000.00) |
| Monzurur Kabir Choudhury | (34,200.00) | 0.00 |
| Navarupa Bhuyan | (41,850.00) | 0.00 |
| Nishibrata Hazarika | 0.00 | (50,000.00) |
| Prakash Tripathi | 0.00 | (25,000.00) |
| Preeti Chakravarty | (45,000.00) | 0.00 |
| Shailendra Kumar | (5,504.00) | 0.00 |
| Shangky Khonwar | (45,000.00) | 0.00 |
| Snigdha Vishnoi | 0.00 | (1,500.00) |
| Society -Du | 0.00 | (29,000.00) |
| Suspense A/C | 0.15 | 23,162.00 |
| Usha Tandon | (5,000.00) | 0.00 |
| Total | (311,322.85) | (96,682.00) |



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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Annexure G -Bank Balances

| SI No | Bank Name | Account Number | Balance 31.03.23 | Balance 31.03.22 |
|-------|--|-----------------|----------------------|-----------------------|
| A | In Current Accounts | | | |
| | SBI | 32432292915 | 36,425,546.18 | (2,169,696.00) |
| | Canara Bank | 3667201000059 | 2,818,518.31 | 145,972.31 |
| | Axis Bank | 912020047748260 | 11,000.00 | 42,900.00 |
| | Total (A) | | 39,255,064.49 | (1,980,823.69) |
| B | In Savings Accounts | | | |
| | State Bank of India | 31917334024 | 48,090.00 | 46,813.00 |
| | State Bank of India | 31917337229 | 3,068,340.00 | 1,961,539.00 |
| | State Bank of India | 31917253474 | 301,498.20 | 29,211.20 |
| | State Bank of India | 31917381687 | 44,784.29 | 43,595.29 |
| | State Bank of India | 31917340833 | 9,206.66 | 8,962.66 |
| | State Bank of India | 38777163992 | 53,091.00 | 50,267.00 |
| | State Bank of India | 31640447405 | 178,235.11 | 1,125,502.82 |
| | State Bank of India | 31917277304 | 15,093.00 | 14,692.00 |
| | Canara Bank | 4182101001052 | 40,286.68 | 39,139.68 |
| | Axis Bank | 912010044375576 | 7.00 | 7.00 |
| | Axis Bank | 4440 | 1,202,536.92 | 2,213,845.62 |
| | Axis Bank(Dummy admission fees collection) | | 182,897.40 | 165,019.00 |
| | Total (B) | | 5,144,066.26 | 5,698,594.27 |
| | Grand Total | | | 44,399,130.75 |

