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

**BALANCE SHEET AS AT 31ST MARCH 2019**

| SI | PARTICULARS | SCHEDULE | CURRENT YEAR 2018-19 | PREVIOUS YEAR 2017-18 |
|---|---|---|---|---|
| I | **SOURCES OF FUNDS:** | | | |
| (1) | **UNRESTRICTED FUNDS** | | | |
| | (a) Corpus Fund | 1 | 900,00,000.00 | 900,00,000.00 |
| | (b) General Fund | 2 | 2889,56,131.62 | 2374,55,093.95 |
| | (c )Designated/ Earmarked funds | | | |
| (2) | **RESTRICTED FUNDS** | 3 | 3,05,000.00 | 3,05,000.00 |
| (3) | **LOANS AND BORROWINGS** | | | |
| | (a) Secured | | | |
| | (b) Unsecured | | | |
| (4) | **Current Liabilities** | 4 | 215,55,885.85 | 238,99,683.09 |
| | Unlocated Fund | | | 1,00,000.00 |
| | **TOTAL** | | **4008,17,017.47** | **3517,59,777.04** |
| II | **APPLICATION OF FUNDS:** | | | |
| (1) | **Fixed Assets** | | | |
| | (i) Tangible Assets | 5 | 264,14,295.87 | 269,84,743.92 |
| | (ii) Intangible Assets | | | |
| | (iii) Capital Work in Progress | | | |
| (2) | **INVESTMENTS** | | | |
| | (i) Long Term | 6 | 3429,27,597.67 | |
| | (ii) Current Term | | | |
| (3) | **CURRENT ASSETS** | 7 | 254,26,361.32 | 3162,95,552.12 |
| (4) | **LOANS, ADVANCES & DEPOSITS** | 8 | 60,48,762.60 | 84,79,481.00 |
| | **TOTAL** | | **4008,17,017.47** | **3517,59,777.04** |
| | **Notes on Accounts** | 19 | | |

SPNK & CO. GUWAHATI CHARTERED ACCOUNTANTS

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

| SL | PARTICULARS | Sche No | Current Year | | | | | Previous Year |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted Funds | | | Restricted Funds | Total | Total |
| | | | Corpus fund | Designated Fund | General Fund | | | |
| | **INCOME** | | | | | | | |
| (i) | Academic Receipts | 9 | | | 470,02,310.50 | | 470,02,310.50 | 439,68,686.21 |
| (ii) | Grants & Donations | 18 | | | 850,00,000.00 | | 850,00,000.00 | 650,00,000.00 |
| (iii) | Other Incomes | 10 | | | 317,43,657.72 | | 317,43,657.72 | 240,53,471.76 |
| | | | | | | | - | |
| | **TOTAL (A)** | | | | **1637,45,968.22** | | **1637,45,968.22** | 1330,22,157.97 |
| | **EXPENDITURE** | | | | | | | |
| (i) | Staff Payables and Benefits | 11 | | | 724,66,079.00 | | 724,66,079.00 | 487,41,169.00 |
| (ii) | Academic Expenses | 12 | | | 103,99,778.98 | | 103,99,778.98 | 125,82,527.00 |
| (iii) | Administrative and General Expenses | 13 | | | 122,83,652.00 | | 122,83,652.00 | 247,09,787.00 |
| (iv) | Transportation Expenses | 14 | | | 9,01,886.15 | | 9,01,886.15 | 12,94,036.00 |
| (v) | Repairs & Maintanance | 15 | | | 70,93,229.85 | | 70,93,229.85 | 76,02,945.00 |
| (vi) | Financial Costs | 16 | | | 8,678.68 | | 8,678.68 | 33,133.42 |
| (vii) | Depreciation | 17 | | | 57,45,593.04 | | 57,45,593.04 | 65,22,641.91 |
| | | | | | | | - | |
| | **TOTAL (B)** | | | | **1088,98,897.70** | | **1088,98,897.70** | 1014,86,239.33 |
| | **Balance being Excess of Income over Expenditure (A-B)** | | | | 548,47,070.52 | | 548,47,070.52 | 315,35,918.64 |
| | Transfer to/from Desingnated Fund | | | | | | | |
| | **Balance being Surplus/ Deficit Carried to General Funds** | | | | **548,47,070.52** | | **548,47,070.52** | 315,35,918.64 |
| | Notes on Accounts | 19 | | | | | | |

SPRK & CO. GUWAHATI CHARTERED ACCOUNTANTS

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

**BALANCE SHEET AS AT 31ST MARCH 2019**

| SI | PARTICULARS | SCHEDULE | CURRENT YEAR 2018-19 | PREVIOUS YEAR 2017-18 |
|---|---|---|---|---|
| I | **SOURCES OF FUNDS:** | | | |
| (1) | **UNRESTRICTED FUNDS** | | | |
| | (a) Corpus Fund | 1 | 900,00,000.00 | 900,00,000.00 |
| | (b) General Fund | 2 | 2889,56,131.62 | 2374,55,093.95 |
| | (c )Designated/ Earmarked funds | | | |
| (2) | **RESTRICTED FUNDS** | 3 | 3,05,000.00 | 3,05,000.00 |
| (3) | **LOANS AND BORROWINGS** | | | |
| | (a) Secured | | | |
| | (b) Unsecured | | | |
| (4) | **Current Liabilities** | 4 | 215,55,885.85 | 238,99,683.09 |
| | Unlocated Fund | | | 1,00,000.00 |
| | **TOTAL** | | **4008,17,017.47** | **3517,59,777.04** |
| II | **APPLICATION OF FUNDS:** | | | |
| (1) | **Fixed Assets** | | | |
| | (i) Tangible Assets | 5 | 264,14,295.87 | 269,84,743.92 |
| | (ii) Intangible Assets | | | |
| | (iii) Capital Work in Progress | | | |
| (2) | **INVESTMENTS** | | | |
| | (i) Long Term | 6 | 3429,27,597.67 | |
| | (ii) Current Term | | | |
| (3) | **CURRENT ASSETS** | 7 | 254,26,361.32 | 3162,95,552.12 |
| (4) | **LOANS, ADVANCES & DEPOSITS** | 8 | 60,48,762.60 | 84,79,481.00 |
| | **TOTAL** | | **4008,17,017.47** | **3517,59,777.04** |

**Notes on Accounts** 19

SPRK & CO. GUWAHATI CHARTERED ACCOUNTANTS

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

| SL | PARTICULARS | Sche No | Current Year | | | | | Previous Year |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted Funds | | | Restricted Funds | Total | Total |
| | | | Corpus fund | Designated Fund | General Fund | | | |
| | **INCOME** | | | | | | | |
| (i) | Academic Receipts | 9 | | | 470,02,310.50 | | 470,02,310.50 | 439,68,686.21 |
| (ii) | Grants & Donations | 18 | | | 850,00,000.00 | | 850,00,000.00 | 650,00,000.00 |
| (iii) | Other Incomes | 10 | | | 317,43,657.72 | | 317,43,657.72 | 240,53,471.76 |
| | **TOTAL (A)** | | | | **1637,45,968.22** | | **1637,45,968.22** | 1330,22,157.97 |
| | **EXPENDITURE** | | | | | | | |
| (i) | Staff Payables and Benefits | 11 | | | 724,66,079.00 | | 724,66,079.00 | 487,41,169.00 |
| (ii) | Academic Expenses | 12 | | | 103,99,778.98 | | 103,99,778.98 | 125,82,527.00 |
| (iii) | Administrative and General Expenses | 13 | | | 122,83,652.00 | | 122,83,652.00 | 247,09,787.00 |
| (iv) | Transportation Expenses | 14 | | | 9,01,886.15 | | 9,01,886.15 | 12,94,036.00 |
| (v) | Repairs & Maintanance | 15 | | | 70,93,229.85 | | 70,93,229.85 | 76,02,945.00 |
| (vi) | Financial Costs | 16 | | | 8,678.68 | | 8,678.68 | 33,133.42 |
| (vii) | Depreciation | 17 | | | 57,45,593.04 | | 57,45,593.04 | 65,22,641.91 |
| | **TOTAL (B)** | | | | **1088,98,897.70** | | **1088,98,897.70** | 1014,86,239.33 |
| | **Balance being Excess of Income over Expenditure (A-B)** | | | | 548,47,070.52 | | 548,47,070.52 | 315,35,918.64 |
| | Transfer to/from Desingnated Fund | | | | | | | |
| | **Balance being Surplus/ Deficit Carried to General Funds** | | | | **548,47,070.52** | | **548,47,070.52** | 315,35,918.64 |
| | Notes on Accounts | 19 | | | | | | |

SPRK & CO. GUWAHATI CHARTERED ACCOUNTANTS

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

**BALANCE SHEET AS AT 31ST MARCH 2019**

| SI | PARTICULARS | SCHEDULE | CURRENT YEAR 2018-19 | PREVIOUS YEAR 2017-18 |
|---|---|---|---|---|
| I | **SOURCES OF FUNDS:** | | | |
| (1) | **UNRESTRICTED FUNDS** | | | |
| | (a) Corpus Fund | 1 | 900,00,000.00 | 900,00,000.00 |
| | (b) General Fund | 2 | 2889,56,131.62 | 2374,55,093.95 |
| | (c )Designated/ Earmarked funds | | | |
| (2) | **RESTRICTED FUNDS** | 3 | 3,05,000.00 | 3,05,000.00 |
| (3) | **LOANS AND BORROWINGS** | | | |
| | (a) Secured | | | |
| | (b) Unsecured | | | |
| (4) | **Current Liabilities** | 4 | 215,55,885.85 | 238,99,683.09 |
| | Unlocated Fund | | | 1,00,000.00 |
| | **TOTAL** | | **4008,17,017.47** | **3517,59,777.04** |
| II | **APPLICATION OF FUNDS:** | | | |
| (1) | **Fixed Assets** | | | |
| | (i) Tangible Assets | 5 | 264,14,295.87 | 269,84,743.92 |
| | (ii) Intangible Assets | | | |
| | (iii) Capital Work in Progress | | | |
| (2) | **INVESTMENTS** | | | |
| | (i) Long Term | 6 | 3429,27,597.67 | |
| | (ii) Current Term | | | |
| (3) | **CURRENT ASSETS** | 7 | 254,26,361.32 | 3162,95,552.12 |
| (4) | **LOANS, ADVANCES & DEPOSITS** | 8 | 60,48,762.60 | 84,79,481.00 |
| | **TOTAL** | | **4008,17,017.47** | **3517,59,777.04** |

**Notes on Accounts** 19

SPRK & CO. GUWAHATI CHARTERED ACCOUNTANTS

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

| SL | PARTICULARS | Sche No | Current Year | | | | | Previous Year |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted Funds | | | Restricted Funds | Total | Total |
| | | | Corpus fund | Designated Fund | General Fund | | | |
| | **INCOME** | | | | | | | |
| (i) | Academic Receipts | 9 | | | 470,02,310.50 | | 470,02,310.50 | 439,68,686.21 |
| (ii) | Grants & Donations | 18 | | | 850,00,000.00 | | 850,00,000.00 | 650,00,000.00 |
| (iii) | Other Incomes | 10 | | | 317,43,657.72 | | 317,43,657.72 | 240,53,471.76 |
| | | | | | | | - | |
| | **TOTAL (A)** | | | | **1637,45,968.22** | | **1637,45,968.22** | 1330,22,157.97 |
| | **EXPENDITURE** | | | | | | | |
| (i) | Staff Payables and Benefits | 11 | | | 724,66,079.00 | | 724,66,079.00 | 487,41,169.00 |
| (ii) | Academic Expenses | 12 | | | 103,99,778.98 | | 103,99,778.98 | 125,82,527.00 |
| (iii) | Administrative and General Expenses | 13 | | | 122,83,652.00 | | 122,83,652.00 | 247,09,787.00 |
| (iv) | Transportation Expenses | 14 | | | 9,01,886.15 | | 9,01,886.15 | 12,94,036.00 |
| (v) | Repairs & Maintanance | 15 | | | 70,93,229.85 | | 70,93,229.85 | 76,02,945.00 |
| (vi) | Financial Costs | 16 | | | 8,678.68 | | 8,678.68 | 33,133.42 |
| (vii) | Depreciation | 17 | | | 57,45,593.04 | | 57,45,593.04 | 65,22,641.91 |
| | | | | | | | - | |
| | **TOTAL (B)** | | | | **1088,98,897.70** | | **1088,98,897.70** | 1014,86,239.33 |
| | **Balance being Excess of Income over Expenditure (A-B)** | | | | 548,47,070.52 | | 548,47,070.52 | 315,35,918.64 |
| | Transfer to/from Desingnated Fund | | | | | | | |
| | **Balance being Surplus/ Deficit Carried to General Funds** | | | | **548,47,070.52** | | **548,47,070.52** | 315,35,918.64 |
| | Notes on Accounts | 19 | | | | | | |

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## RECIEPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01-04-2018 TO 31-03-2019

| | RECEIPTS | AMOUNT (Rs.) | | PAYMENTS | AMOUNT (Rs.) |
|---|---|---|---|---|---|
| To | Opening Balances; | | | | |
| | Cash at Bank | 142,67,084.49 | By | Salaries | 519,53,959.00 |
| | | | By | Salary Advance | 10,40,000.00 |
| | Cash in Hand | 11,677.00 | By | Advance to Official | 2,772.00 |
| | | | By | Payment for office consumables | 69,436.00 |
| | | | By | POL Expenses | 6,950.00 |
| | | | By | Rent,Rates & taxes | 2,02,770.00 |
| | | | By | Campus beutification | 11,200.00 |
| To | Grant in Aid ( Govt. of Assam) | 850,00,000.00 | By | Electrical Items/ Spares | 10,505.00 |
| | | - | By | Hospitality | 25,848.00 |
| To | Admission fees | 201,39,017.00 | By | House keeping services | 4,320.00 |
| To | Academic Receipts | 1,65,000.00 | By | Minatenance of office Vehicle | 32,478.00 |
| To | Application fees | 2,42,632.35 | By | Minor Works | 8,122.00 |
| To | Bus collection | 1,61,345.00 | By | Postage and courlor | 29,206.00 |
| To | Repeat Examination fees | 1,93,828.00 | By | Security charges | 5,71,550.00 |
| To | Withdrawn Students Processing Charge | 9,99,530.00 | By | Water Charges | 7,881.00 |
| | | | By | Academic Activities | 3,000.00 |
| To | Xerox, Print Collection | 1,33,635.00 | By | University Guest House Maintenance | 33,657.00 |
| | | | By | Shastri Indo Canadian Institute | 50,000.00 |
| To | Library Fine | 2,059.00 | By | Repairs and Maintanance | 42,048.00 |
| | | | By | Protocol | 17,260.00 |
| To | Bank interest | 7,96,114.00 | By | Packing & Moving | 3,500.00 |
| To | Miscellaneous Collection | 1,47,025.80 | By | News Paper-Megazine,Journal | 965.00 |
| To | Late fine on Admission | 45,250.00 | By | Interest on late payment of TDS | 3,680.00 |
| | | | By | Data Concept | 12,266.00 |
| To | Tender Fees received | 22,000.00 | By | Bank Charges | 9,920.66 |
| To | Membership share of CLAT | 74,42,070.47 | By | Student bar council | 21,749.00 |
| To | IPR Seminar Traditional Knowledge | 302.00 | By | Moot Court Registration Fees & acivities | 20,000.00 |
| To | Registration Fees- ADUJ | 1,28,552.05 | By | House rent & amenities returned | 1,20,000.00 |
| To | Interest on Fixed Deposit | 37,65,840.00 | By | Payment to Faircrow art house | 15,476.00 |
| To | Registration Fees- Gurujit sing memorial moot court | 31,500.00 | | | |
| To | Registration Fees- on climate change | 1,84,153.00 | | | |
| To | Registration Feesfor student extra curricular activity | 2,400.00 | By | **Loans & Advances Paid(Annexure A)** | 5,92,341.00 |
| To | Registration Fees-Sports Fest | 32,000.00 | By | **Current liabilities** | |
| To | Excess expenditure of AILET examination refunded | 15,900.00 | | **Paid to Sundry creditors(Annexure B)** | 384,34,025.00 |
| To | Fund received for conducting CLAT examination | 75,039.00 | By | **Current Liabilities paid(Annexure C)** | 190,21,819.00 |
| To | Fund for recruitment cordination committee | 12,980.00 | | | |
| To | Fund for Shastri INDO Canadian Institute | 1,70,000.00 | | | |
| To | Cheque for travel expenses returned | 30,577.00 | By | Payment to Sundry creditors (Safiquaz Zaman Ahmed) | 371.00 |
| To | Fund Received for Conference/Seminer | 2,88,006.00 | By | Advance paid to Bijan kr.Sarma | 1,42,564.00 |
| To | Cheque for event expenses reversed | 17,000.00 | By | Paid to Bipul sarma | 48,000.00 |
| To | Cheque for General Contingency reversed | 18,025.00 | By | Mediclaim received from Kotak Mahindra General Insurance Com Ltd | 2,75,661.00 |
| To | Cheque for students bar council expenses reversed | 40,000.00 | | | |
| | | | By | Salary reversed(Pradip Kumar Sarma) | 3,600.00 |
| | | | By | Paid to Vipin pandey | 1,000.00 |
| To | Admission Fees Received in Advance | 5,000.00 | By | Professional tax | 1,77,976.00 |
| To | UNDP workshop | 2,00,276.00 | By | TDS | 81,11,006.00 |
| To | Contribution of national pension scheme | 22,838.00 | By | GPF | 64,800.00 |
| To | Mediclaim received TATA AIG General insurance com. ITD | 85,093.00 | | | |
| | | | By | Earnest Money deposit | 15,000.00 |
| To | Fund Received for Gurujl shing Memorial moot court | 5,94,600.00 | | | |
| | | | By | Admission Fee Refundable | 1,000.00 |
| To | Cheque reversed(DN Choudhury) | 6,000.00 | | | |
| To | Cheque received against advance | 11,228.00 | By | Security deposit | 80,000.00 |
| To | Tds amount received from Rabin Bhuyan | 10,000.00 | | | |
| To | Cheque reversed(RC barpatragohain) | 6,000.00 | By | **Investment** | |
| To | Miscellaneous Receipt | 65,000.00 | | Fixed Deposits made | 1854,26,599.00 |
| To | Advance Fee from student | 7,500.00 | | | |
| | | | By | **Opening Balance Yes bank Transferred to CCR** | 37,17,973.58 |
| To | Mess Expenses Refunded | 1,00,688.00 | By | **Opening Balance Cash Transferred to CCR** | 111.00 |
| To | Security deposit Received | 1,00,000.00 | | | |
| To | Reversal of library assets | 7,525.00 | | | |
| To | Fixed Deposits Matured | 1590,13,758.00 | By | Opening Balance of Bank A/C No 31917340833 rectified | 115.00 |
| To | Other Loans and Advances Adjusted | 42,796.00 | | | |
| To | Received from Sundry Debtors | 3,29,000.00 | | | |
| To | Admission Fess Receivable received | 406,74,072.40 | | | |
| | | | By | **Closing Balances** | |
| | | | | Cash at Bank | 253,01,838.32 |
| | | | | Cash in Hand | 1,05,598.00 |
| | **Total** | **3358,51,916.56** | | | **3358,51,916.56** |

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

**Lachitpur, Amingaon,**

**Guwahati-781031, Kamrup ( R ), Assam**

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019**

**SCHEDULE 1: CORPUS FUND**

| Particulars | Current Year | Previous year |
|---|---|---|
| Balance as at the beginning of the year | 900,00,000.00 | 900,00,000.00 |
| Add: Contributions towards Corpus | | |
| Less: Assets written off during the year created out of corpus | | |
| Balance as at the end of the year | **900,00,000.00** | 900,00,000.00 |

**SCHEDULE 2: GENERAL FUND**

| Particulars | Current Year | Previous year |
|---|---|---|
| Balance as at the beginning of the year | 2374,55,093.95 | 2069,94,279.31 |
| Add/(Less): Balance of net Income/ Expenditure transferred from the Income & Expenditure Account | 548,47,070.52 | 315,35,918.64 |
| Less: Adjustment for Opening Balance | (33,46,032.85) | |
| Less: Unspent Grant Refunded to GOA | | 10,75,104.00 |
| Balance as at the end of the year | **2889,56,131.62** | 2374,55,093.95 |

**SCHEDULE 3: RESTRICTED FUND**

| Particulars | Current Year | Previous year |
|---|---|---|
| 1. Received from A.C. Boragohain for Gold Madel | 3,05,000.00 | 3,05,000.00 |
| Balance as at the end of the year | **3,05,000.00** | 3,05,000.00 |

**SCHEDULE 4: CURRENT LIABILITIES & PROVISIONS**

| Particulars | Current Year | Previous year |
|---|---|---|
| **A. CURRENT LIABILITIES** | | |
| 1 Deposits from Staff | - | |
| 2 Deposits from Students (List-C) | 136,16,185.00 | 129,55,846.00 |
| 3 Sundry Creditors | | |
| a) For Goods and Services (List-D) | 36,61,944.85 | 64,31,859.85 |
| 4 Advance Received | | |
| 5 Statutory Liabilities ( GPF, TDS, GIS, CPF, etc.) | | |
| a) Overdue | | |
| b) Others (List-B) | 12,24,314.00 | 11,99,623.00 |
| 6 Other Current Liabilities | | |
| a) Salaries (List C) | | 22,402.00 |
| b) Receipts against sponsored projects ( List-A) | 18,600.00 | 24,38,962.24 |
| c) Earnest Money Deposit (List-D.1) | 3,31,400.00 | 3,71,400.00 |
| d) Liabilities for Centre for Child Right | | 2,63,051.00 |
| e) Security Deposit ( List- D.1) | 2,66,097.00 | 1,25,097.00 |
| f) Reimbursement of expenses payable (List-D.3) | 8,59,319.00 | 41,153.00 |
| 7 Mess Expenses Payable | 15,50,001.00 | |
| **Total (A)** | **215,27,860.85** | 238,49,394.09 |
| **B. PROVISIONS** | | |
| 1 Expenses Payable | | 22,264.00 |
| 2 Audit fees payable | 28,025.00 | 28,025.00 |
| **Total (B)** | 28,025.00 | 50,289.00 |
| **Total (A+B)** | **215,55,885.85** | 238,99,683.09 |

**SCHEDULE 7: CURRENT ASSETS**

| Particulars | Current Year | Previous year |
|---|---|---|
| **1 Stock** | | |
| a) Stock of Holograms | 18,925.00 | 18,925.00 |
| **2 Sundry Debtoes** | | |
| a) Debts outstanding for a period exceeding six months | | |
| b) Others | | |
| **3 Cash In Hand** | | |
| **National Law university** | 1,05,598.00 | 11,566.00 |
| **Centre for child rights** | | 111.00 |
| **4 Bank Balances** | | |
| a) With Schedule Banks | | |
| -in current accounts (List-F) | 220,06,813.68 | 76,46,303.21 |
| -in savings accounts (List-F) | 32,95,024.64 | 66,10,781.28 |
| -in term deposits accounts | | 3020,07,865.63 |
| **Total** | **254,26,361.32** | 3162,95,552.12 |

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

**Schedule 5: Fixed Assets for the year ended 31.03.2019**

| Particulars | Gross Block | | | | | Rate of Depreciation | Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cost as at the beginning | Addition before Septt, 2018 | Addition after Sept 18 | Deduction during the year | Cost as at End | | As at the beginning | During the Year | Deduction during the year | As at the End | WDV Current Year | WDV Previous Year |
| **i Block A** | | | | | | | | | | | | |
| **PLANT & MACHINERY** | | | | | | | | | | | | |
| Generator | 15,76,304.00 | | | | 15,76,304.00 | 15% | 8,34,070.40 | 1,11,335.04 | | 9,45,405.44 | 6,30,898.56 | 7,42,233.60 |
| Gym Equipment | 45,09,004.00 | 3,43,435.00 | 1,13,495.00 | | 49,65,934.00 | 15% | 24,70,652.15 | 3,65,780.15 | | 28,36,432.30 | 21,29,501.70 | 20,38,351.85 |
| Digital Podium | 15,17,400.00 | | | | 15,17,400.00 | 15% | 7,31,048.85 | 1,17,952.67 | | 8,49,001.52 | 6,68,398.48 | 7,86,351.15 |
| Room Heater | 41,950.00 | | | | 41,950.00 | 15% | 22,853.05 | 2,864.54 | | 25,717.59 | 16,232.41 | 19,096.95 |
| Water Purifier | 8,05,169.00 | | 1,40,000.00 | | 9,45,169.00 | 15% | 4,00,499.30 | 71,200.46 | | 4,71,699.76 | 4,73,469.25 | 4,04,669.70 |
| Air Conditioner | 11,10,263.00 | | | | 11,10,263.00 | 15% | 5,26,398.85 | 87,579.62 | | 6,13,978.47 | 4,96,284.53 | 5,83,864.15 |
| Digital Copier | 9,15,107.00 | | | | 9,15,107.00 | 15% | 4,35,025.30 | 72,012.26 | | 5,07,037.56 | 4,08,069.45 | 4,80,081.70 |
| Mobile Phone | 2,42,114.00 | | | | 2,42,114.00 | 15% | 1,19,355.30 | 18,413.81 | | 1,37,769.11 | 1,04,344.90 | 1,22,758.70 |
| Printer & scanner | 2,87,616.00 | | | | 2,87,616.00 | 15% | 1,56,817.15 | 19,619.83 | | 1,76,436.98 | 1,11,179.02 | 1,30,798.85 |
| Projector | 4,53,778.00 | | | | 4,53,778.00 | 15% | 2,22,065.45 | 34,756.88 | | 2,56,822.33 | 1,96,955.67 | 2,31,712.55 |
| Office Equipment | 4,97,617.00 | 26,640.00 | | | 5,24,257.00 | 15% | 2,38,172.60 | 42,912.66 | | 2,81,085.26 | 2,43,171.74 | 2,59,444.40 |
| Library Book Scanner | 11,54,006.00 | | | | 11,54,006.00 | 15% | 6,41,967.70 | 76,805.75 | | 7,18,773.45 | 4,35,232.56 | 5,12,038.30 |
| EPBX System | 2,71,885.00 | | | | 2,71,885.00 | 15% | 1,55,851.50 | 17,405.03 | | 1,73,256.53 | 98,628.48 | 1,16,033.50 |
| Electrical Equipment | 40,04,579.00 | | | | 40,04,579.00 | 15% | 21,48,208.45 | 2,78,455.58 | | 24,26,664.03 | 15,77,914.97 | 18,56,370.55 |
| Sports Equipment | 1,03,674.00 | | | | 1,03,674.00 | 15% | 70,438.15 | 4,985.38 | | 75,423.53 | 28,250.47 | 33,235.85 |
| Fire Fighting Equipment | 46,989.00 | | | | 46,989.00 | 15% | 22,460.55 | 3,679.27 | | 26,139.82 | 20,849.18 | 24,528.45 |
| Water Tank | 19,000.00 | | | | 19,000.00 | 15% | 6,301.85 | 1,904.72 | | 8,206.57 | 10,793.43 | 12,698.15 |
| Water Cooler | 3,10,000.00 | | | | 3,10,000.00 | 15% | 23,250.00 | 43,012.50 | | 66,262.50 | 2,43,737.50 | 2,86,750.00 |
| CCTV | 9,13,244.00 | | | | 9,13,244.00 | 15% | 8,84,540.00 | 4,305.60 | | 8,88,845.60 | 24,398.40 | 28,704.00 |
| Grass Cutter Machine | | | 1,19,500.00 | | 1,19,500.00 | 15% | | 8,962.50 | | 8,962.50 | 1,10,537.50 | 17,925.00 |
| **ii Block B** | | | | | | | | | | | | |
| Vehicle | 54,79,193.00 | | | | 54,79,193.00 | 15% | 30,85,229.20 | 3,59,094.57 | | 34,44,323.77 | 20,34,869.23 | 23,93,963.80 |
| **iii Block C** | | | | | | | | | | | | |
| **Computers/ Peripherals** | | | | | | | | | | | | |
| Computers | 87,62,865.85 | 12,97,705.00 | | | 100,60,570.85 | 40% | 79,71,010.31 | 8,35,824.22 | | 88,06,834.53 | 12,53,736.32 | 7,91,855.54 |
| Computer Accessories | 4,18,237.00 | | 14,835.00 | | 4,33,072.00 | 40% | 3,47,618.90 | 31,214.24 | | 3,78,833.14 | 54,238.86 | 70,618.10 |
| Computer Softwares | 7,71,819.81 | 64,013.00 | | | 8,35,832.81 | 40% | 6,72,239.49 | 65,437.33 | | 7,37,676.82 | 98,155.99 | 99,580.32 |
| Computer Tools & other Equiptment | | 2,85,252.00 | 121880 | | 4,07,132.00 | 40% | | 1,38,476.80 | | 1,38,476.80 | 2,68,655.20 | |
| Equip. and Server | 15,67,558.00 | 9,02,700.00 | 3,658.00 | | 24,73,916.00 | 40% | 13,31,800.40 | 4,56,114.64 | | 17,87,915.04 | 6,86,000.96 | 2,35,757.60 |
| **iv. Block D** | | | | | | | | | | | | |
| **FURNITURE & FIXTURES** | | | | | | | | | | | | |
| Furniture | 258,37,661.17 | | 2,39,040.00 | | 260,76,701.17 | 10% | 114,56,766.42 | 14,50,041.48 | | 129,06,807.90 | 131,69,893.28 | 143,80,894.75 |
| Air Cooler | | | 42,000.00 | | 42,000.00 | 10% | | 4,200.00 | | 4,200.00 | 37,800.00 | |
| Wooden Podium | 97,098.00 | | | | 97,098.00 | 10% | 39,762.60 | 5,733.54 | | 45,496.14 | 51,601.86 | 57,335.40 |

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

| Particulars | Gross Block | | | | | Rate of Depreciation | Depreciation | | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cost as at the beginning | Addition before Sept, 2018 | Addition after Sept 18 | Deduction during the year | Cost as at End | | As at the beginning | During the Year | Deduction during the year | As at the End | WDV Current Year | WDV Previous Year |
| **v. Block E** | | | | | | | | | | | | |
| **Books & Periodicals** | | | | | | | | | | | | |
| Library Books & Journals | 186,96,256.00 | | 14,60,992.00 | | 201,57,248.00 | 100% | 184,11,240.00 | 10,15,512.00 | | 194,26,752.00 | 7,30,496.00 | 2,85,016.00 |
| Total of Current Year | 804,10,387.83 | 29,19,745.00 | 22,55,400.00 | | 855,85,532.83 | | 534,25,643.92 | 57,45,593.04 | | 591,71,236.96 | 264,14,295.87 | 270,02,668.91 |
| **Total of Previous Year** | 784,90,586.83 | 7,54,954.00 | 11,64,847.00 | | 804,10,387.83 | | 469,03,002.00 | 65,22,641.91 | | 534,25,643.91 | 269,84,743.92 | 315,87,587.83 |
| **vi. Capital Books in Progress** | | | | | | | | | | | | |
| Transfer to Assets | | | | | | | | | | | | |
| **Net Work in Progress** | | | | | | | | | | | | |
| **Total** | 804,10,387.83 | 29,19,745.00 | 22,55,400.00 | | 855,85,532.83 | | 534,25,643.92 | 57,45,593.04 | | 591,71,236.96 | 264,14,295.87 | 270,02,668.91 |

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY,ASSAM
[illegible]ZO ROAD, LACHITPUR, AMINGAON
GUWAHATI, KAMRUP
P[illegible] Code: 781031

## Schedule 6: Investments

| Particulars | 1-Apr-2018 to 31-Mar-2019 | | | |
|---|---|---|---|---|
| | Opening Balance | Transactions | | Closing Balance as on 31.03.2019 |
| | | FD created | Interest Accrued& Received During The year | |
| FD AXIS AMING 909040012567332 MD 27.07.2020 @ 7.75% | | 10000000.00 | 108333.00 | 10108333.00 |
| FD AXIS-AMING 909040012669852 MD 27.07.2020 @ 7.75% | | 10000000.00 | 106250.00 | 10106250.00 |
| FD AXIS AMING 919040012664666 MD 27.07.2020 @7.75% | | 15000000.00 | 159375.00 | 15159375.00 |
| FD AXIS AMINGAON 918040003106675 MD 11.01.19 @6.75% | 5075302.00 | | 357913.00 | 5433215.00 |
| FD AXIS AMINGAON 918040003154564 MD 11.01.19 @6.75% | 5075302.00 | | 357913.00 | 5433215.00 |
| FD AXIS AMINGAON 918040003166059 MD 11.01.19 @6.75% | 5075302.00 | | 357913.00 | 5433215.00 |
| FD AXIS AMINGAON 918040003169537 MD 11.01.19 @6.75% | 5075302.00 | | 357913.00 | 5433215.00 |
| FD AXIS AMINGAON 918040062801627 MD 12.07.19 @7.60% | | 15000000.00 | 852255.00 | 15852255.00 |
| FD AXIS AMINGAON 919040013873294 MD20.02.2020@7.75% | | 15000000.00 | 150000.00 | 15150000.00 |
| FD CANARA 4182401000181/1 MD 10.11.18 @6.50% | 7999742.00 | | 319751.00 | 8319493.00 |
| FD CANARA 4182401000181/2 MD 13.11.18 @6.50% | 7995449.00 | | 324045.00 | 8319494.00 |
| FD CANARA 4182401000210/1 MD 10.01.19 @6.50% | 5073125.00 | | 259883.00 | 5333008.00 |
| FD CANARA 4182401000210/2 MD 10.01.19 @6.50% | 5073125.00 | | 259883.00 | 5333008.00 |
| FD CANARA 4182401000210/3 MD 10.01.19 @6.50% | 5073125.00 | | 259883.00 | 5333008.00 |
| FD CANARA 4182401000210/4 MD 10.01.19 @6.50% | 5073125.00 | | 259883.00 | 5333008.00 |
| FD CANARA 4182401000210/5 MD 10.01.19 @6.50% | 5073125.00 | | 259883.00 | 5333008.00 |
| FD CANARA 4182401000210/6 MD 10.01.19 @6.50% | 5073125.00 | | 259883.00 | 5333008.00 |
| FD CANARA 4182401000250/1 MD 05.07.2019 | | 5000000.00 | 244003 | 5244003.00 |
| FD CANARA 4182401000250/2 MD 05.07.2019 | | 5000000.00 | 244003 | 5244003.00 |
| FD HDFC AMIN G 50300314673349 MD 19.02.2020 @7.30% | | 5000000.00 | | 5000000.00 |
| FD HDFC AMINGAON 50300263469038 MD 06.07.19 @6.85% | | 868911.00 | 30263 | 899174.00 |
| FD HDFC AMINGAON 50300314408781 MD 15.02.2020 @7.30 | | 5000000.00 | | 5000000.00 |
| FD HDFC FANCY 50300263441967 MD21.07.2019 @7.25% | | 12500000.00 | 682427 | 13182427.00 |
| FD HDFC FANCY 50300263480577 MD21.07.2019 @7.25% | | 12500000.00 | 682427 | 13182427.00 |
| FD HDFC FANCY B 50300314042071 MD.15.02.2020 @7.50% | | 10000000.00 | 92466 | 10092466.00 |
| FD ICICI AT RD-12991300220 MD 04.04.2019 @7.50% | 353658.00 | | 27279.67 | 380937.67 |
| FD IDBI 136106000035592 MD 21.01.18-05.06.19 @6.50% | 5277614.00 | | 350062.00 | 5627676.00 |
| FD IDBI 136106000036333 MD 17.02.18-02.07.19 @6.50% | 5616429.00 | | 375499.00 | 5991928.00 |
| FD SBI 32672139145 MD 23.11.18 @8.50% | 9337851.00 | | 655252.00 | 9993103.00 |
| FD SBI 32882717913 MD 14.03.19 @7.00% | 341616.00 | | 23717.00 | 365333.00 |
| FD SBI 34165243057 MD 08.09.18 @7.25% | 6549387.00 | | 473898.00 | 7023285.00 |
| FD SBI 36408428007 MD 08.09.18 @6.50% | 11018568.00 | | 758257.00 | 11776825.00 |
| FD SBI 37477974670 MD 18.01.19 @6.25% | 5063369.00 | | 329889.00 | 5393258.00 |
| FD SBI 37477976087 MD 18.01.19 @6.25% | 5063369.00 | | 329889.00 | 5393258.00 |
| FD SBI 37477977263 MD 18.01.19 @6.25% | 2126615.00 | | 138554.00 | 2265169.00 |
| FD SBI 37582807085 MD 06.03.19 @6.40% | 5020000.00 | | 327928.00 | 5347928.00 |
| FD SBI 37582845623 MD 06.03.19 @6.40% | 5000000.00 | | 317019.00 | 5317019.00 |
| FD SBI 37608499405 MD 19.03.19 @6.40% | 8013914.00 | | 523513.00 | 8537427.00 |
| FD SBI 37608522572 MD 19.03.19 @6.40% | 8013914.00 | | 523513.00 | 8537427.00 |
| FD SBI 37608522844 MD 19.03.19 @6.40% | 8013914.00 | | 523513.00 | 8537427.00 |
| FD SBI 37799865019 MD 07.07.2019 @7% | | 12389422.00 | 646930 | 13036352.00 |
| FD SBI 37799902245 MD 07.07.2019 @7% | | 12389422.00 | 646930 | 13036352.00 |
| FD SBI 37799902722 MD 07.07.2019 @7% | | 12389422.00 | 646930 | 13036352.00 |
| FD SBI 37799903293 MD 07.07.2019 @7% | | 12389422.00 | 646930 | 13036352.00 |

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[illegible] & CO. GUWAHATI CHARTERED ACCOUNTANTS

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY,ASSAM
NH 37 ZO ROAD, LACHITPUR, AMINGAON
GUWAHATI, KAMRUP
Pin Code: 781031

| | | | | |
|---|---|---|---|---|
| FD SBI 38251325782 MD 11.02.2020 @6.80% | | *5000000.00* | *46798* | 5046798.00 |
| FD UCO 19250310020081 MD 14.03.16-14.03.19 @7.50% | 610039.00 | | *46744.00* | 656783.00 |
| FD SBI 37608523042 | | | 13154.00 | |
| FD SBI 37608522913 MD 19.03.19 @6.40% | | | 77096.00 | |
| FD AXIS 917040030540542 MD 08.06.2018 @7.10% | | | 141468.00 | |
| FD-SBI 36241047379 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241047186 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241047039 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241046761 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241046546 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241046386 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241046262 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD-SBI 36241038239 MD 07.02.18 @7.10% | | | 122165.00 | |
| FD SBI 37292280568 MD 10.05.18 @6.25% | | | 98529.00 | |
| FD SBI 37292284256 MD 09.05.18 @6.25% | | | 105942.00 | |
| FD SBI 32345000987 MD 23.05.18 @6.90% | | | 37235.00 | |
| FD SBI 32345027900 MD 23.05.18 @6.90% | | | 16590.00 | |
| FD SBI 32626587320 MD 22.07.18 @4.25% | | | 158235.00 | |
| FD CANARA 3667401000794/1 MD 11.04.18 @6.90% | | | 85505.00 | |
| FD CANARA 3667401000795/1 MD 11.04.18 @6.90% | | | 85506.00 | |
| FD SBI 32409222413 MD 04.07.18 @6.75% | | | 1795.00 | |
| FD SBI 37477972979 MD 18.01.19 @6.25% | | | 77600.00 | |
| FD SBI 32409185399 MD 04.07.18 @6.75% | | | 7455.00 | |
| FD UCO 19250310017746 MD 23.05.17-10.08.18 @6.65% | | | 24120.00 | |
| FD AXIS 912040041867211 MD 11.08.2018 @ 6.50% | | | 1858290.00 | |
| **Grand Total** | **152155406** | ***175426599.00*** | ***19111432.67*** | **342927597.7** |

BRY & CO. GUWAHATI CHARTERED ACCOUNTANTS

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## SCHEDULE 8: LOANS, ADVANCES & DEPOSITS

| Particulars | Current Year | Previous year |
|---|---|---|
| **1 Advance to Employees** | | |
| a) Salary ( As per List - G) | 4,33,500.00 | 3,62,000.00 |
| b) Advance Travelling Allowances | 25,000.00 | 25,000.00 |
| **2. Advance and other amounts receivable in cash or kind or for value to be receivable** | | |
| a) Advance to Sundry Parties For Goods and Services (List-D.2) | 1,11,000.00 | 1,93,577.00 |
| b) Advance to Employees (List-H) | 1,600.00 | 41,499.00 |
| **3. Prepaid Expenses** | | |
| a) Insurance | | |
| b) Others | | 5,66,217.00 |
| **4. Deposits** | | |
| a) Advance for Hostel | 3,40,000.00 | 3,40,000.00 |
| b) Lease Rent (Adjustables) | | |
| c) Lease Rent ( Security Deposit) | 6,39,000.00 | 6,39,000.00 |
| d) Tax Deducted at Sources | 8,96,963.00 | 8,65,874.00 |
| e) LPG ( Security Deposit) | 5,800.00 | 5,800.00 |
| f) Jhuma Das ( Security Deposit) | | 20,000.00 |
| **5. Other Receivables** | | |
| a) Admission fee receivables | 34,47,500.60 | 53,86,701.00 |
| b) Mess fees receivables | 1,511.00 | 1,511.00 |
| c) Receivable from Anita Sur( Elecricity Charges) | 13,500.00 | 13,500.00 |
| d) Niti Ayog | 18,802.00 | 18,802.00 |
| e) ICSSR(Shillong) | 6,000.00 | |
| f) National Women Commission | 12,586.00 | |
| g) SD Indrani Das | 96000.00 | |
| **Total** | **60,48,762.60** | 84,79,481.00 |

## SCHEDULE 9: ACADEMIC RECEIPTS

| Particulars | Current Year | Previous year |
|---|---|---|
| **Fees from Students** | | |
| **A) Academics** | | |
| 1 Admission Fees | 4,50,000.00 | 4,15,400.00 |
| 2 Tuition Fees | 242,53,645.00 | 225,50,000.00 |
| 3 Library Fees | 16,71,843.00 | 15,21,000.00 |
| 4 Moot Court Fees | 15,11,843.00 | 13,88,660.00 |
| 5 Journal Fees | 8,35,922.00 | 7,60,000.00 |
| **Total (A)** | 287,23,253.00 | **266,35,060.00** |
| **B) Examination** | | |
| 1 Examination Fees | 19,42,212.00 | 18,04,000.00 |
| 2 Membership Share of CLAT | 73,42,070.47 | 71,93,965.00 |
| 3 Repeat Examination Fee | 1,93,828.00 | 3,15,130.00 |
| 4 Term Paper & Dissertation Fees | 1,60,000.00 | 95,000.00 |
| **Total (B)** | 96,38,110.47 | **94,08,095.00** |
| **C) Other Fees** | | |
| 1 Fine Collected | 40,000.00 | |
| 2 Internet Sevice Charges Received | 26,74,949.00 | 20,51,750.00 |
| 3 Internship Placement Fees | 16,71,843.00 | 15,20,000.00 |
| 4 Student Bar Association Fees | 1,70,000.00 | 1,45,000.00 |
| 5 Student Welfare Fund | 16,71,843.00 | 15,10,000.00 |
| 6 Application Fees | 2,42,632.35 | 3,16,282.21 |
| 7 Alumni Fees | 6,50,000.00 | 6,10,000.00 |
| 8 Xerox, Print Collection | 1,33,635.00 | 50,185.00 |
| 9 Mobile fine | - | - |
| 10 Library Fine | 2,059.00 | 26,120.00 |
| 11 Mess Fee | - | 3,548.00 |
| 12 Withdrawn Students Processing Charge | 9,49,530.00 | 12,95,000.00 |
| 13 Miscellaneous Collection | 2,68,058.68 | 3,92,896.00 |
| 14 Late Fine on Admission | 4,750.00 | 4,750.00 |
| 15 Bus Collection | 1,61,345.00 | - |
| 16 IPR Seminer traditional knowledge | 302.00 | - |
| **Total (C)** | 86,40,947.03 | **79,25,531.21** |
| **TOTAL (A+B+C)** | 470,02,310.50 | **439,68,686.21** |

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

**Lachitpur, Amingaon,**
**Guwahati-781031, Kamrup ( R ), Assam**

## SCHEDULE 10: OTHER INCOME

| Particulars | Current Year | Previous year |
|---|---|---|
| 1. a) Hostel Rent & Amenities | 95,21,057.00 | 89,60,000.00 |
| b) Campus Development Fees | 16,71,843.00 | 15,40,000.00 |
| c) Tender fees received | 22,000.00 | |
| **Total (1)** | **112,14,900.00** | **105,00,000.00** |
| **2 Sale of Institute's Publication** | | |
| **Total (2)** | | |
| **3 Interest on Term Deposits** | | |
| a) With Schedule Banks | 191,11,433.67 | 129,64,402.63 |
| b) With Non Schedule Banks | - | |
| **Total (3)** | **191,11,433.67** | **129,64,402.63** |
| **4 Interest on Savings Accounts** | | |
| a) With Schedule Banks | 7,96,114.00 | 1,74,082.00 |
| b) With Non Schedule Banks | - | |
| c) With Institutions | - | |
| **Total (4)** | **7,96,114.00** | 1,74,082.00 |
| **5 Others** | | |
| a) Registration Fees -ADUJ | 1,28,552.05 | 24,987.13 |
| b) Registration Fees on Climate Change | 1,83,853.00 | 10,000.00 |
| c) Sponshorship-ADUJ | | 2,10,000.00 |
| d) Sponshorship-Sports Fest | 32,000.00 | 1,03,500.00 |
| e) Registration Fees ( Gurjit Singh Memorial Moot Court) | 31,500.00 | 66,500.00 |
| f) Registration Fees for Student Carricular Activity | 2,400.00 | |
| g) HRA Deduction | 2,42,905.00 | |
| **Total (5)** | 6,21,210.05 | **4,14,987.13** |
| **TOTAL (1+2+3+4+5)** | **317,43,657.72** | **240,53,471.76** |

## SCHEDULE 11: STAFF PAYMENT AND BENEFITS

| Particulars | Current Year | Previous year |
|---|---|---|
| **Salaries and Wages** | | |
| Teaching Staff | 360,46,906.00 | 185,30,388.00 |
| Non-Teaching Staff | 300,89,405.00 | 246,82,296.00 |
| **Contribution to Provident Fund** | | |
| Teaching Staff | 24,20,117.00 | 15,92,482.00 |
| Non-Teaching Staff | 20,57,372.00 | 21,10,577.00 |
| Liveries to Group D dtaff | 46,800.00 | 30,023.00 |
| Sataff & Faculty Welfare Expenses | | 1,04,987.00 |
| Medical Insurance/reinbursement | 6,53,591.00 | 4,30,099.00 |
| Teaching/ Admin Allowance | 3,20,000.00 | 7,28,279.00 |
| Honorarium | 5,32,000.00 | 2,21,000.00 |
| Leave Encashment & Gratuity Contribution | | 1,84,543.00 |
| Children Education Allowances | 2,35,863.00 | 54,678.00 |
| Leave Travel Concession | 63,525.00 | 71,817.00 |
| TA/DA | 500.00 | |
| **Total** | **724,66,079.00** | **487,41,169.00** |

SPRK & CO. GUWAHATI CHARTERED ACCOUNTANTS

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## SCHEDULE 12: ACADEMIC EXPENSES

| Particulars | Current Year | Previous year |
|---|---|---|
| Online Library services | 24,62,236.98 | 18,94,913.00 |
| Lectures & Seminars | 6,84,344.00 | 5,94,437.00 |
| Examination | 3,76,526.00 | 7,76,580.00 |
| Medical Expenses | 83,912.00 | 1,26,814.00 |
| University functional Centre | 2,25,870.00 | |
| Membership Registration | | 1,20,560.00 |
| AILET Exam conducting Expenses | (135.00) | (2,050.00) |
| Shastri Indo Canadian Institute | 30,000.00 | |
| **Student Bar Council** | | |
| Moot Court Activities | 14,28,305.00 | 90,016.00 |
| Moot Court Reimburshment | | 4,17,437.00 |
| Gurjit Singh Memorial Moot Court Competition | | 6,13,953.00 |
| Sports Activities | 3,58,590.00 | 5,88,771.00 |
| Students Welfare Expenses | 1,61,222.00 | 61,594.00 |
| Academic Activities | 45,650.00 | 1,85,259.00 |
| Literary Activities | (38,673.00) | 96,801.00 |
| Campus and Hostel Welfare Activities | 75,232.00 | 23,392.00 |
| Guest Lecture/ Visiting Faculty etc. | 4,60,121.00 | 2,65,339.00 |
| Annual Cultural Events | 5,34,202.00 | 21,89,383.00 |
| Publication | 3,48,788.00 | 51,875.00 |
| Cultural Activitis | 68,500.00 | 36,408.00 |
| Mess Committee | 75,000.00 | 2,24,800.00 |
| Convocation Expenses | | 39,37,140.00 |
| Mess Expenses | | 1,87,265.00 |
| National Conference on climate change | 5,43,126.00 | |
| Sports Goods | 82,962.00 | 1,01,840.00 |
| Sports faculty Development | 23,94,000.00 | |
| **Total** | **103,99,778.98** | **125,82,527.00** |

## SCHEDULE 13: ADMINISTRATIVE AND GENERAL EXPENSES

| Particulars | Current Year | Previous year |
|---|---|---|
| Electricity and Power | 51,17,743.00 | 50,39,515.00 |
| Rent, Rates and Taxes | 5,28,890.00 | 14,71,756.00 |
| Postage and Telegram | 33,806.00 | 46,719.00 |
| Telephone and Internet Charges | 1,50,502.00 | 1,89,279.00 |
| Printing and Stationery | 9,32,373.00 | 9,59,483.00 |
| Travelling Expenses | 2,01,796.00 | 5,59,830.00 |
| Hospitallity | 47,192.00 | 71,688.00 |
| Auditor's Remuneration | 28,025.00 | 28,025.00 |
| Professional Charges | 58,460.00 | 1,18,000.00 |
| Advartisement and Publicity | 58,268.00 | 5,13,628.00 |
| Security Service | 34,18,592.00 | 36,92,117.00 |
| Newspaper and Periodicals | 51,028.00 | 93,953.00 |
| Other Recruitment Expenses | 4,58,188.00 | 8,09,678.00 |
| Other Consumables/ Other Expenses | 1,85,965.00 | 1,42,425.00 |
| Miscellanous Expenses | **1,57,224.00** | 1,37,818.00 |
| Protocol | 17,260.00 | 16,476.00 |
| Other Meetings (AC,DC,EC & GC) | 2,85,778.00 | 6,30,938.00 |
| Internet Expenses | 4,335.00 | 15,340.00 |
| Interest on Late Payment of TDS/EPF | 3,680.00 | |
| Packing & Moving | 3,500.00 | 1,84,518.00 |
| Inaguration of NLUJJA | | 95,19,491.00 |
| University Functional Center | | 33,149.00 |
| Refreshment | 4,25,338.00 | 3,38,841.00 |
| Campus Beautification | 11,200.00 | 5,894.00 |
| Annual assets Insuranc Premium | 1,04,509.00 | 91,226.00 |
| **Total** | **122,83,652.00** | **247,09,787.00** |

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,

Guwahati-781031, Kamrup ( R ), Assam

## SCHEDULE 14: TRANSPORTATION EXPENSES

| Particulars | Current Year | Previous year |
|---|---|---|
| **Vehicles owned by Institution** | | |
| -POL-Office Vehicles | 3,34,384.15 | 3,11,156.00 |
| -Repairs and Maintanance | 5,67,502.00 | 6,50,131.00 |
| -Insurance Expenses | | |
| **Vehicles taken on Rent/ Lease** | | |
| -Rent/Lease Expenses | | 3,32,749.00 |
| **Total** | **9,01,886.15** | **12,94,036.00** |

## SCHEDULE 15: REPAIRS AND MAINTENANCE

| Particulars | Current Year | Previous year |
|---|---|---|
| House Keeping Services | 32,76,794.00 | 44,53,157.00 |
| Annual Maintenance Expenses | 7,38,644.00 | 3,86,412.00 |
| Minor Works | 4,10,452.00 | 8,42,280.00 |
| Electrical Item/ Spares | 5,75,296.00 | 3,88,536.00 |
| University Guest House Maintenance | 1,63,950.00 | 2,26,669.00 |
| Electricity Sub Station Maintenance | 6,72,280.00 | 8,44,200.00 |
| Water Charges | 7,881.00 | 14,600.00 |
| Membership Registration,BCI Inspection,UGC AFFL etc | 6,66,000.00 | |
| POL- DG Set | 5,81,931.85 | 4,47,091.00 |
| Rounded off | 1.00 | |
| **Total** | **70,93,229.85** | 76,02,945.00 |

## SCHEDULE 16: FINANCIAL COSTS

| Particulars | Current Year | Previous year |
|---|---|---|
| Bank Charges | 8,678.68 | 33,133.42 |
| **Total** | **8,678.68** | **33,133.42** |

## SCHEDULE 17: DEPRICIATION

| Particulars | Current Year | Previous year |
|---|---|---|
| Provision for Depreciation | 57,45,593.04 | 65,22,641.91 |
| **Total** | **57,45,593.04** | 65,22,641.91 |

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

## SCHEDULE-4 OF CURRENT LIABILITIES & PROVISIONS

### ST-A: Sponsored Projects

| | Head of Accounts | Current year | Previous Year |
|---|---|---|---|
| 1 | **University Grant Commission** | | |
| 2 | **Ministry** | | |
| 3 | **Others** | | |
| | Project on NIA | 18,600.00 | 18,600.00 |
| | Potection of the Rights of Children | | (67,069.00) |
| | UNICEF Sponsored Project | | 24,87,431.24 |
| | **TOTAL** | **18,600.00** | 24,38,962.24 |

### LIST-B: Statutory Liabilities

| | Head of Accounts | Current year | Previous Year |
|---|---|---|---|
| | **Statutory Liabilities** | | |
| | Employees PF Contribution | 7,11,914.00 | 5,76,031.00 |
| | Professional Tax(adjustmemt) | | 13,350.00 |
| | TDS- Contract & Others | | 92,192.00 |
| | TDS- Rent | | 6,400.00 |
| | TDS- Salary | 5,12,400.00 | 4,93,250.00 |
| | TDS- Professional | | 22,400.00 |
| | VAT Payables | | |
| | Penalty on TDS | - | (4,000.00) |
| | **Total** | **12,24,314.00** | **11,99,623.00** |

### LIST-C: Deposits from Student

| | Head of Accounts | Current year | Previous Year |
|---|---|---|---|
| | **Deposits from Student** | | |
| | Admission Fees Refundables | 2,79,500.00 | 2,80,500.00 |
| | Hostel Caution Money Deposit | 33,00,000.00 | 30,20,000.00 |
| | Library Caution Money Deposit | 37,30,000.00 | 34,60,000.00 |
| | Mess Caution Money Deposit | 32,80,000.00 | 30,20,000.00 |
| | Advance Mess Fees | 30,09,185.00 | 31,75,346.00 |
| | Advance Fee from students | 7,500.00 | |
| | Admission Fee received in Advance | 5,000.00 | |
| | Fee received in Advance | 5,000.00 | |
| | | 136,16,185.00 | **129,55,846.00** |
| | **Payable to Staff** | | |
| | Salary | 22,402.00 | 22,402.00 |
| | | 22,402.00 | |
| | **Total** | 136,38,587.00 | **129,78,248.00** |

### ST-D: Sundry Creditors

| Head of Accounts | Current year | Previous Year |
|---|---|---|
| ADUJ | | 5,000.00 |
| Airtel | 6,022.00 | 16,168.00 |
| Alliance Services | 1,61,761.00 | 84,449.00 |
| Ankita Paul | 1,120.00 | 1,120.00 |
| Anuska Rangta | 10,000.00 | |
| APDCL | 3,75,285.00 | 4,30,862.00 |
| APS Advertising Pvt. Ltd. | 6,804.00 | 10,722.00 |
| Aquazone | | 15,000.00 |
| Asia Law House | 3,40,477.00 | |
| Arihant Advertising Agency | | 10,104.00 |
| Bikash Sonar | | 3,000.00 |
| Balaji Computers | 8,652.00 | |
| BSNL | 3,588.00 | 2,721.00 |
| Book Corporation | 3,11,764.00 | |
| Climax | 2,34,820.00 | |
| Digitek Solution | | 5,702.00 |
| Devaprati Sarma | 840.00 | |
| Devarshi Paul; | 10,000.00 | |
| Dhanjit kalita | 5,000.00 | |
| Dipsikha | 9,594.00 | |
| Divya sarma | 150.00 | |
| D N Choudhury | 6,000.00 | |
| DP Enterprise | 23,752.00 | |
| DR. J K Bhattacharyee | 1,000.00 | |
| DR Malabika Chpoudhury | 3,000.00 | |
| Dulumani Kalita | 9,180.00 | |
| Eastern Power Engineering | | 69,600.00 |
| Elite Computers & Communication Pvt. Ltd. | 6,550.00 | 6,550.00 |

Contd...

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
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| | | |
|---|---|---|
| Expression Ad. Agencty Pvt. Ltd. | | 6,762.00 |
| Glen View Travels | | 34,656.00 |
| Handadhar Malakar | 1,20,060.00 | 18,082.00 |
| Hanumant Mour | | 500.00 |
| Hemen baishya | 3,000.00 | |
| Ingenious Graphic | 67,069.00 | 1,08,924.00 |
| Innovative Enterprizes | 3,44,125.00 | 2,56,937.00 |
| IIT,Guwahati | 9,450.00 | |
| IT Works | | 9,499.00 |
| J.S Patil | | 20,000.00 |
| Jupiter Mercantiles | | 1,19,840.00 |
| Jay pee trading Corporation | 1,00,559.00 | |
| Kalyan Baruah | 3,000.00 | |
| Krishanu Kar | 3,999.00 | |
| Laksmi offset press | 6,900.00 | |
| Manohar kumar rathore | 150.00 | |
| Mahesh travels pvt ltd | 65,598.00 | |
| Meenakshi Borthakur | 25,000.00 | 22,500.00 |
| Mohan Law House | 35,400.85 | 35,401.00 |
| Nikita Barooah | 62,000.00 | 31,500.00 |
| North Eastern Security Services Pvt. Ltd. | | 7,53,740.00 |
| Origin Infosolution | | 15,340.00 |
| Ranjit Kaushik | 2,070.00 | 2,070.00 |
| Redkarn Trading & Services Pvt. Ltd. | | 1,28,368.00 |
| R.S. Computer | 5,605.00 | 19,105.00 |
| Shree Solution | | 12,154.00 |
| Siddhi Vinayak Service Station | 1,10,722.00 | 45,367.00 |
| Sujen ID System | 1,600.00 | 1,600.00 |
| SOFT Crop | 1,500.00 | |
| Thraptthi Perumal | 25,000.00 | |
| TEDx | | 61,697.00 |
| Zakir Hussain | | 66,409.00 |
| Adrita Goswami | | 14,078.00 |
| Assam book Binding House | | 22,000.00 |
| Audio Vibration | | 23,46,576.00 |
| B M Store | | 77,770.00 |
| Darshan Upadhyaya | | 9,105.00 |
| Debayan Banarje | | 13,904.00 |
| F&B | 1,44,900.00 | 79,575.00 |
| Ganapati Enterprise | 75,000.00 | 8,75,011.00 |
| India Security press | 15,032.00 | 20,629.00 |
| Indrani Das | 38,000.00 | 28,800.00 |
| jhuma Das | | 10,000.00 |
| krishna kant Jain | | 18,385.00 |
| Maa Durga Enterprise | | 34,560.00 |
| M/S S-Tech | 18,880.00 | |
| M/s PSK Enterprise | 1,88,320.00 | 28,675.00 |
| Nilachal Traders | 3,580.00 | 2,43,719.00 |
| N.S. Steel Fabrication | | 16,000.00 |
| P.N Communication | | 5,653.00 |
| Pranav S | 50,000.00 | |
| Radission Blue | 1,32,848.00 | 1,07,872.00 |
| Rishov Jyoti bora | 5,000.00 | |
| Ritu Raj | 10,000.00 | |
| R C Barpatragohain | 6,000.00 | |
| Sagnika Banerjee | | 20,900.00 |
| Sanjukta Gogoi | | 11,645.00 |
| Sudarshan Goswami | | 574.00 |
| Sudip Das | | |
| Sanjay Upadhaya | 1,478.00 | |
| S C Sarkar & Sons Pvt Ltd | 2,58,535.00 | |
| Tathagat Sharma | | 2,000.00 |
| Tractor India Pvt Ltd | | 12,980.00 |
| Unique Books | 1,86,205.00 | |
| **Total** | **36,61,944.85** | **64,31,860.00** |

**LIST-D.2: Advance to Sundry Parties**

| Head of Accounts | Current year | Previous Year |
|---|---|---|
| Abhisek dhar | | 3,000.00 |
| Abhisek Khare | 6,000.00 | 6,000.00 |
| Himanshu R Nath | | 38,981.00 |
| Mamoni gohain | 90,000.00 | 2,000.00 |
| Rabin bhuyan | | 10,000.00 |
| Sorov jhunjhnwala | 15,000.00 | 15,000.00 |
| Utkarsh kumar | | 59,866.00 |
| Association of indian Universities | | 5,000.00 |
| Purnima Das | | 5,800.00 |
| Sudip Das | | 47,930.00 |
| | 1,11,000.00 | 1,93,577.00 |

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,
Guwahati-781031, Kamrup ( R ), Assam

**LIST-D.1: EARNEST MONEY & SECURITY DEPOSIT**

| | Head of Accounts | Current year | Previous Year |
|---|---|---|---|
| 1 | **EMD Deposit** | | |
| | B.M. Associates | 4000 | 4,000.00 |
| | DE DJ VETS | | 25,000.00 |
| | Innovative Enterprise | 50000 | 65,000.00 |
| | Hewlett Packward India S.P.L. | | 25,000.00 |
| | Ganapati Enterprise | 100000 | 1,00,000.00 |
| | Audio Vibration | 50000 | 50,000.00 |
| | South Coast | | 50,000.00 |
| | Converge Systems and services pvt ltd | 10000 | |
| | Fitness Corner | 5000 | |
| | Sivaditya | 25000 | 25,000.00 |
| | Jay Pee Trading Corporation | 50000 | |
| | Premier Solution | 10000 | |
| | B2B System | 27400 | 27,400.00 |
| | | 3,31,400.00 | 3,71,400.00 |
| 2 | **Security Deposit from Parties** | | |
| 1 | Amarendra Phukan | 45,000.00 | 45,000.00 |
| | VNN Tech-CC TV | 72,340.00 | 72,340.00 |
| 3 | VSSS | 25,000.00 | 25,000.00 |
| | Elite Computers | 1,150.00 | 1,150.00 |
| | NESS (P) Ltd. | 1,00,000.00 | 55,000.00 |
| 6 | B2B System | 22,607.00 | 22,607.00 |
| | | | (96,000.00) |
| | | 2,66,097.00 | 1,25,097.00 |
| | **Total** | 5,97,497.00 | 4,96,497.00 |

**LIST-D.3: List of Reimbursmnt of Expenses payable**

| | Particulars | Current year | Previous Year |
|---|---|---|---|
| | Adrita Bhuyan | 1,006.00 | |
| | Ajit Chandra kalita | 2,165.00 | |
| | Akshoy Bohra | 1,000.00 | |
| | Ankur kalita | 1,200.00 | |
| | Aviral Vats | 2,000.00 | |
| | Amit Jain | 2,000.00 | |
| | Bipul Sarma | 4,364.00 | |
| | Bijan Kr Sarma | | 4,350.00 |
| | Bishnu Sonar | 1,890.00 | 5,874.00 |
| | Dipankar Pathak | 2,000.00 | |
| | International Infrastructures | 49,000.00 | |
| | HRD Commarcial & industrial Security Force Ltd | 2,61,718.00 | |
| | Hadidul Abedin | 600.00 | |
| | Ganeswar Deka | 600.00 | |
| | Lohit D Naikar | 50,000.00 | |
| | Kishor Kumar Dere | 14,000.00 | |
| | Mahamaya Estates Pvt.Ltd | 25,482.00 | |
| | Manindra Nath | 3,428.00 | |
| | Mohan Pieries | 45,500.00 | |
| | Nandrani Choudhury | 20,394.00 | |
| | Pankaj Deka | 13,269.00 | |
| | Pradip Kumar sarma | 1,200.00 | |
| | Khanin Barman | 5,000.00 | 9,550.00 |
| | Kondababu Katipam | 5,000.00 | 3,710.00 |
| | Namrata Gogoi | | 569.00 |
| | Saumya Sunidhi | 1,500.00 | |
| | Security Expenses Payable | 3,23,400.00 | |
| | Safiquaz Zaman ahmed | 116.00 | |
| | Sikhamoni Talukdar | 1,200.00 | |
| | Uday Chandra Baruah | 600.00 | |
| | Tanushree Baruah | | 17,100.00 |
| | Silkalay | 19,687.00 | |
| | **Total** | 8,59,319.00 | 41,153.00 |

SPRK & CO. GUWAHATI CHARTERED ACCOUNTANTS

# NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,

Guwahati-781031, Kamrup ( R ), Assam

**LIST-F: Bank Balances on 31.03.2019**

| Sl No | Bank Name | Account No. | Current Year | Previous Year |
|---|---|---|---|---|
| A | **In Current Accounts** | | | |
| 1 | State Bank of India | 32432292915 | 55,56,341.77 | 63,98,885.47 |
| 2 | Canara Bank | 3667201000059 | 88,34,476.31 | 39,493.84 |
| 3 | Axis Bank | 912020047748260 | 76,15,995.60 | 12,07,923.90 |
| | Total (A) | | 220,06,813.68 | 76,46,303.21 |
| B | **In Savings Accounts** | | | |
| 1 | State Bank of India | 31917340833 | 7,74,043.66 | 1,84,406.21 |
| 2 | State Bank of India | 31917334024 | 42,876.00 | 41,407.00 |
| 3 | State Bank of India | 31917253474 | 1,70,953.01 | 1,12,840.01 |
| 4 | State Bank of India | 31917326976 | | 13,824.00 |
| 5 | State Bank of India | 31917381687 | 1,61,180.29 | 1,08,346.29 |
| 6 | State Bank of India | 31640447405 | 4,05,768.00 | 14,06,263.00 |
| 7 | State Bank of India | 31917277304 | 5,04,810.00 | 4,41,134.00 |
| 8 | State Bank of India | 31917337229 | 9,19,593.00 | 34,773.00 |
| 9 | UCO Bank | 19250110012086 | | 20,079.56 |
| 10 | Axis Bank | 912010044375576 | 7.00 | 7.00 |
| 11 | ICICI Bank | 129901000118 | | 1,72,381.00 |
| 12 | Axis Bank | 913020026045439 | | 1,76,500.00 |
| 13 | Canada Bank | (Adwik Ujjanpon) | 3,15,793.68 | 1,80,846.63 |
| 14 | Yes Bank(Child Rights) | 6594600000111 | | 37,17,973.58 |
| 15 | HDFC BANK | 50100244277593 | | |
| | Total(B) | | 32,95,024.64 | 66,10,781.28 |
| | | **TOTAL (A+B)** | 253,01,838.32 | 142,57,084.49 |

**LIST-G: List of Salary Advances to Employees**

| Particulars | Current Year | Previous Year |
|---|---|---|
| **1 Advances to Employees** | | |
| AKHIL SARMA | | 30,000.00 |
| Ankur Kalita | 15,000.00 | |
| APARAJITA D. HAZARIKA | | 30,000.00 |
| Bipul Chandra Sarma | 35,000.00 | |
| Britanjay basumatari | 45,000.00 | |
| BIJAN KR. SARMA | 30,000.00 | 15,000.00 |
| DIANA KHUMENTHEM | | 20,000.00 |
| DIGANTA GOGOI | 40,000.00 | 15,000.00 |
| GAURI KANTA DAS | 16,000.00 | 8,000.00 |
| Gobindra Saharia | 1,500.00 | |
| GUNESWAR DEKA | | 12,000.00 |
| Gumdi Luxy | 6,000.00 | |
| HADIUL ABEDIN | | 6,000.00 |
| JIMANI GOSWAMI | | 6,000.00 |
| KHANIN BARMAN | 30,000.00 | 35,000.00 |
| KONDABABU KATIPAM | 15,000.00 | 25,000.00 |
| MONMI GOHAIN | 15,000.00 | 25,000.00 |
| Minindra nath | 20,000.00 | |
| Nandrani Choudhury | 45,000.00 | |
| NAMRATA GOGOI | | 30,000.00 |
| Pankaj Jyoti Bharali | 40,000.00 | |

| | | |
|---|---|---|
| Raken Boro | 30,000.00 | |
| SANTANU GOGOI | 35,000.00 | 35,000.00 |
| SARAT CH SARMA | | 20,000.00 |
| SHAFIQUZ ZAMAN AHMED | | 10,000.00 |
| SHOWAIF AHMED | | 20,000.00 |
| UDAY CH. BARUAH | 15,000.00 | 20,000.00 |
| **Total** | **4,33,500.00** | **3,62,000.00** |

**LIST-H: List of Other Advances to Employees**

| Particulars | Current Year | Previous Year |
|---|---|---|
| 1 **Advances to Employees** | | |
| Miftah Uddin Ahmed | | 6,000.00 |
| Shafiquz Zaman | | 33,884.00 |
| Showalf Ahmed | | 1,615.00 |
| Pronoy Joe Sebastian | 1,600.00 | |
| **Total** | **1,600.00** | **41,499.00** |

**Bank Reconciliation Statement as on 31.03.2019**

| Particulars | | Amount | Amount |
|---|---|---|---|
| **Current account** | | | |
| 1 **State Bank of India (31640447405)** | | | |
| Balance as per Book as on 31.03.2019 | | | 4,05,768.00 |
| Add: Chq issued but not yet cleared up to 31.03.2019 | | | |
| Date | Chq. No | | |
| | | 804.00 | |
| | | 13,922.00 | |
| | | 11,677.00 | |
| | | 14,400.00 | |
| 31-03-2019 | | 67,870.00 | |
| | NEFT | 7,700.00 | |
| | | 3,800.00 | |
| | | 85,308.00 | 2,05,481.00 |
| **Balance as per Pass Book as on 31.03.2019** | | | 6,11,249.00 |

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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**SCHEDULE 18: GRANTS AND DONATION**

| Particulars | Unrestricted Funds | | | Restricted Funds | Current Year | Previous Year |
|---|---|---|---|---|---|---|
| | Corpus Fund | Designed | General fund | | | |
| 1 In Central Government | | | | | | |
| 2 State Government(s) | | | | | 850,00,000.00 | 650,00,000.00 |
| 3 Government Agencies | | | | | | |
| 4 Institutions/Welfare Bodies | | | | | | |
| 5 International Organisation | | | | | | |
| 6 Others (Specify) | | | | | | |
| **Total** | | | | | **850,00,000.00** | **650,00,000.00** |

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

**BALANCE SHEET AS AT 31st March,2020**

(Amount in Rs.)

| Sl No | PARTICULARS | Schedule | CURRENT YEAR 2019-20 | PREVIOUS YEAR 2018-19 |
|---|---|---|---|---|
| I | **SOURCES OF FUNDS** | | | |
| 1 | **UNRESTRICTED FUNDS** | | | |
| | (a) Corpus Fund | 1 | 105,110,063.00 | 90,000,000.00 |
| | (b) General Fund | 2 | 355,873,712.84 | 288,956,131.62 |
| 2 | **RESTRICTED FUNDS** | 3 | 3,482,026.00 | 311,014.00 |
| 3 | **LOANS AND BORROWINGS** | | | |
| | (a) Secured | | - | - |
| | (b) Unsecured | | - | - |
| 4 | **Current Liabilities** | 4 | 33,188,729.00 | 21,513,526.85 |
| | **Total** | | **497,654,530.84** | **400,780,672.47** |
| II | **APPLICATION OF FUNDS** | | | |
| 1) | **FIXED ASSETS** | | | |
| | (i) Tangible Assets | 5 | 24,000,574.92 | 26,414,295.88 |
| | (ii) Intangible Assets | | | |
| | (iii) Capital Work in Progress | | 30,600,000.00 | - |
| 2) | **INVESTMENTS** | | | |
| | (i) Long Term | 6 | 323,317,821.00 | 342,927,597.67 |
| | (ii) Short Term | | | |
| 3) | **CURRENT ASSETS** | 7 | 114,359,306.92 | 25,426,361.32 |
| 4) | **LOANS. ADVANCES AND DEPSOITS** | 8 | 5,376,828.00 | 6,012,417.60 |
| | Notes on Accounts & Significant Accounting policies | 16 | | |
| | **Total (B)** | | **497,654,530.84** | **400,780,672.47** |

In Terms of Our Internal Audit Report on date

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

S K PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS FRN 112723W GUWAHATI

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

Date : 12-08-2020
Place : Guwahati

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

**Income & Expenditure Account for the year ending 31st March,2020**

(Amount in Rs.)

| PARTICULARS | Schedule | CURRENT YEAR | | | | | PREVIOUS YEAR |
|---|---|---|---|---|---|---|---|
| | | Unrestricted Funds | | | Restricted Funds | Total | Total |
| | | Corpus Fund | Designated Fund | General Fund | | | |
| **Income** | | | | | | | |
| Academic Fees | 9 | | | 48,902,081.16 | | 48,902,081.16 | 47,002,310.50 |
| Govt. Grants | 10 | | | 90,500,000.00 | | 90,500,000.00 | 85,000,000.00 |
| Other Incomes | 11 | | | 20,607,858.33 | | 20,607,858.33 | 31,743,657.72 |
| **Total (A)** | | | | **160,009,939.49** | | **160,009,939.49** | **163,745,968.22** |
| **Expenditure** | | | | | | | |
| Staff Salaries & Benefits | 12 | | | 56,872,311.00 | | 56,872,311.00 | 72,466,079.00 |
| Academic Expenses | 13 | | | 2,225,446.00 | | 2,225,446.00 | 2,095,649.00 |
| Administrative Expenses | 14 | | | 36,269,481.36 | | 36,269,481.36 | 28,582,898.58 |
| Depreciation | 5 | | | 5,090,203.00 | | 5,090,203.00 | 5,745,593.01 |
| Prior Period Expenditure | | | | 189,180.15 | | 189,180.15 | - |
| Financial Costs | 15 | | | 17,236.76 | | 17,236.76 | 8,678.68 |
| **Total (B)** | | | | **100,663,858.27** | | **100,663,858.27** | **108,898,898.27** |
| **Balance being excess of Income over Expenditure (A-B)** | | | | 59,346,081.22 | | 59,346,081.22<br>- | 54,847,069.95<br>- |
| **Balance being surplus / (deficit) carried over to General Funds** | | | | 59,346,081.22 | | 59,346,081.22 | 54,847,069.95 |

In Terms of Our Internal Audit Report on date

Date : 12-08-2020
Place : Guwahati

S. K. PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-112723W GUWAHATI

**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 Amingaon, Guwahati-781031, Kamrup (R) Assam**

**Receipts and Payments Account for the yearing ending as on 31st March 2020**

| Receipts | | Amount (Rs.) | Payments | | Amount (Rs.) |
|---|---|---|---|---|---|
| Opening Cash at bank | 25,301,838.32 | | GST | | 633,787.00 |
| Opening Cash in hand | 105,598.00 | 25,407,436.32 | P TAX | | 163,874.00 |
| Fees Received (Prior to 19-20) | | 264,500.00 | TDS | | 5,086,308.00 |
| Booking Fee (ADMISSION) | | 27,620,500.00 | GPF/GIS | | 74,000.00 |
| Insurance Claim (Kotak Mahindra - Reimbursable) | | 66,331.00 | Vat payable | | 671.00 |
| GST | | 639,745.00 | Audit fees Payable | | 28,025.00 |
| P Tax | | 4,284.00 | Current Liabilities | | 68,347,099.80 |
| TDS | | 948,608.00 | Sundry Creditors | | 47,267,160.00 |
| VAT Payable | | 671.00 | Advance fee from Students | | 51,338.00 |
| Sundry Creditors - Uncleared Cheque Reversal | | 73,500.00 | Deposits from Students | | 2,370,000.00 |
| Sundry Creditors | | 25,000.00 | EMD Deposit | | 115,000.00 |
| EMD Deposit | | 110,000.00 | Security Deposit | | 465,000.00 |
| Security Deposit | | 420,000.00 | Bank FDs | | 77,698,361.00 |
| Plant & Machineries | | 150,000.00 | TDS dedcuted by bank | | 49,618.00 |
| Bank FDS Matured | | 118,043,274.67 | Loans & Advances (Asset) | | 8,952,528.00 |
| 7th pay Arrears | | 243,493.00 | Admission Fees Receivable | | 500.00 |
| Center for Child rights | | 464,200.00 | Fees Receivable | | 575,500.00 |
| Other Loans & Advances (Asset) | | 86,591.00 | Processing Charges from Students Refund and I | | 37,150.00 |
| ICSSR Shillong | | 6,000.00 | Bank Charges | | 17,249.02 |
| Admission Fees receivable | | 178,000.00 | Medical Expenses (Health Center) | | 4,909.00 |
| Fees Receivable | | 44,604,500.00 | Protocol | | 8,810.00 |
| Academic Receipts | | 830,000.00 | Purchase/Hiring of vehicles | | 7,500.00 |
| Admission Fees | | 328,000.00 | Repair & Maintenance | | 82,279.00 |
| Grant Income | | 90,500,000.00 | Rounded Off | | 2.00 |
| Other Income | | 1,959,748.16 | Shastri Indo-Canadian Institute | | 50,000.00 |
| Bank Interest | | 106,981.00 | Sports goods | | 1,070.00 |
| Discount Received | | 1,000.00 | TA/DA | | 500.00 |
| Interest on Fixed Deposits | | 2,389,875.33 | Travel expenses | | 6,615.00 |
| IPR Seminar Traditional Knowledge | | 28,500.00 | Utpal Sarma new paper | | 44,873.00 |
| Late Fees - Admission | | 5,000.00 | Academic Activities | | 2,540.00 |
| Registration Fee on Diff. Workshop | | 5,200.00 | Annual Cultural Events | | 392,686.00 |
| Registration fees- ADUJ | | 250,481.00 | Security Charges | | 3,885,350.00 |
| Registration fees for Vox Anatolis (Moot Court ) | | 78,000.00 | General Contingency | | 518,633.00 |
| Misc Collection | | 1,500.00 | Guest House/ VC Residence Maintenance | | 28,858.00 |
| Bank Charges | | 12.26 | Library | | 2,505.00 |
| Shastri Indo-Canadian Institute | | 30,000.00 | Student Bar Council | | 7,450.00 |
| Academic Activities | | 30,000.00 | Assam Aarogya nidhi | | 105,019.00 |
| General Contingency | | 1,927.00 | CLAT Consortium of NLUs | | 177,570.00 |
| CLAT Consortium of NLUs | | 14,194,300.00 | Bank Accounts | 114,312,836.92 | |
| Department of Industrial Promotion and Policy | | 1,195,000.00 | Cash-in-Hand | 46,470.00 | 114,359,306.92 |
| ICSSR Impress Scheme | | 187,500.00 | | | |
| National Women Commission ( PFMS) | | 139,986.00 | | | |
| **Total** | | **331,619,644.74** | **Total** | | **331,619,644.74** |

In Terms of Our Internal Audit Report on date

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

S.K. PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-112723W GUWAHATI

Prabesh Agarwal

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

Date : 12-08-2020
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 31-03-2020**

| Schedule 1 : CORPUS FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Particulars | | |
| Balance at the beginning of the year | 90,000,000.00 | 90,000,000.00 |
| Add : Contributions towards Corpus | - | - |
| Add : Interest on FD created out of Corpus including prior period interest capitalisation | 15,110,063.00 | - |
| | - | - |
| Balance at the end of the year | **105,110,063.00** | **90,000,000.00** |

| Schedule 2 : GENERAL FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Balance at the beginning of the year | 288,956,131.62 | 237,455,093.95 |
| Opening Balance Adjustment | - | -3,346,032.85 |
| Add: Net Surplus during the financial year | 59,346,081.22 | 54,847,070.52 |
| Add / (Less) : Prior Period Adjustments | 7,571,500.00 | |
| Balance at the end of the year | **355,873,712.84** | **288,956,131.62** |

| Schedule 2A : PRIOR PERIOD ADJUSTMENTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Add :** | | |
| Sport facility development expenses (capital nature) debited to I/E now capitalised | 5,000,000.00 | |
| Volleyball Court Development Expenses (capital nature) debited to I/E now capitalised | 2,394,000.00 | |
| Prior Period Renevnue booked (Net) | 177,500.00 | |
| Balance at the end of the year | **7,571,500.00** | |

| Schedule 3 : RESTRICTED FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **A) Restrcited Fund** | | |
| 1) Received from AC boragohain for Gold Medal | 305,000.00 | 305,000.00 |
| (Add) : Interest accrued on the fund invested (including prior period interest) | 100,162.00 | - |
| a) | **405,162.00** | **305,000.00** |
| **B) Grants & Donations** | | |
| 1) Department of Industrial promotion and Policy | 1,195,000.00 | - |
| 2) ICSSR Impress Scheme (excess expenditure) | -62,500.00 | - |
| 3) National Women Commission (PFMS) (excess expenditure) | -102,207.00 | -12,586.00 |
| 4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2020) | 2,027,971.00 | - |
| 5) Project on NIA (Terrorist related Cases) | 18,600.00 | 18,600.00 |
| b) | **3,076,864.00** | **6,014.00** |
| TOTAL (a+b) | **3,482,026.00** | **311,014.00** |

| Schedules - 4 CURENT LIABILITIES & PROVISIONS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **A) CURRENT LIABILITIES** | | |
| 1. Deposits from Staff | 14,601,100.00 | 13,616,185.00 |
| 2. Deposits from Students (Annexure a) | 16,974,453.00 | 3,661,944.85 |
| 3. Sundry Creditors (Annexure b) | - | - |
| 4. Advance Received | 738,633.00 | 1,224,314.00 |
| 5. Statutory Liabilities (Annexure c) | | |
| 6 Other Current Liabilities | | |
| a) Salaries | | |
| b) Earnest Money Deposits (Annexure d) | 326,400.00 | 331,400.00 |
| c) Security Deposits (Annexure e) | 138,724.00 | 266,097.00 |
| d) Reimbursement of Expenses payable (Annexure f) | 152,988.00 | 835,560.00 |
| e) 7th pay Arrear | 18,881.00 | - |
| 7 Mess Expenses Payable | - | 1,550,001.00 |
| TOTAL a) | **32,951,179.00** | **21,485,501.85** |
| **A) PROVISIONS** | | |
| 1. Expenses Payable | 237,550.00 | - |
| 1. Audit Fees Payable | - | 28,025.00 |
| TOTAL b) | **237,550.00** | **28,025.00** |
| TOTAL (a+b) | **33,188,729.00** | **21,513,526.85** |

| Schedules - 7 CURRENT ASSETS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **1. Stock** | | |
| a) Stock of Holograms | - | 18,925.00 |
| 2. Sundry Debtors | | |
| a) Debtors Outstanding | 46,470.00 | 105,598.00 |
| 3. Cash in Hand | | |
| 4. Bank Balances | | |
| - In Savings Accounts (Annexure g) | 105,397,957.68 | 22,006,813.68 |
| - In Current Accounts (Annexure g) | 8,914,879.24 | 3,295,024.64 |
| Balance at the end of the year | **114,359,306.92** | **25,426,361.32** |

S. K. PATODIA & ASSOCIATES
FRN 327239W
GUWAHATI
CHARTERED ACCOUNTANTS

| Schedules - 8 LOANS, ADVANCES & DEPOSITS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **1. Advance to Employees** | | |
| a) Salary (Annexure h) | 571,000.00 | 433,500.00 |
| b) Advance Travelling Allowances | - | 25,000.00 |
| **2. Advance and other amounts receivable in cash or kind or for value to be receivable** | | |
| a) Advance to Sundry Parties (Annexure i) | 1,181,455.00 | 88,841.00 |
| b) Advance to Employees | | |
| **3. Prepaid Expenses** | | |
| a) Insurance | | |
| b) Others | | |
| **4. Deposits** | | |
| a) Advance for Hostel | 340,000.00 | 340,000.00 |
| b) Liabilities for centre for Child Right | 1,144,190.00 | - |
| c) Lease Rent (Security Deposits) | 639,000.00 | 639,000.00 |
| d) Tax Deducted at Source | 946,581.00 | 896,963.00 |
| e) LPG (Security Deposits) | 5,800.00 | 5,800.00 |
| f) SD Dr Valina Brahma | 55,000.00 | - |
| **4. Other Recievables** | | |
| a) Fee Receivables | 441,500.00 | 3,447,500.60 |
| b) Mess Fees Receivables | - | 1,511.00 |
| c) Receivable from Anita Sur (Electricity Charges) | 13,500.00 | 13,500.00 |
| d) Niti Aayog | 18,802.00 | 18,802.00 |
| e) ICSSR (Shillong) | - | 6,000.00 |
| f) National Women Commission | - | |
| g) SD Indrani Das | 20,000.00 | 96,000.00 |
| Balance at the end of the year | **5,376,828.00** | **6,012,417.60** |

S. K. PATODIA & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 12723W 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 31-03-2020**

| 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 | 178,500.00 | 178,500.00 |
| Suspense Receipt | | 51,000.00 |
| Vaibhav Gaur-Admission Fee Refundable | 25,000.00 | 25,000.00 |
| **Advance Fee From Students** | | |
| Mess Fee Advance | 3,752,600.00 | 3,009,185.00 |
| Ritambra Kaushik | | 7,500.00 |
| **Deposits From Students** | | |
| Hostel Caution Money Deposit | 3,420,000.00 | 3,300,000.00 |
| Libary Caution Money Deposit | 3,900,000.00 | 3,730,000.00 |
| Mess Caution Money Deposit | 3,300,000.00 | 3,280,000.00 |
| Admission Fees Recd In Advance | - | 5,000.00 |
| Fee Received In Advanve | - | 5,000.00 |
| Total | **14,601,100.00** | **13,616,185.00** |

| Annexure B) : List Of Sundry Creditors | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Airtel | - | 6,022.00 |
| Alliance Services | 11,194.00 | 161,761.00 |
| Ankita Paul | - | 1,120.00 |
| Anushka Rungta | - | 10,000.00 |
| Apdcl | - | 375,285.00 |
| Aps Advertising Pvt Ltd | - | 6,804.00 |
| Asia Law House | - | 340,477.00 |
| Balaji Computers | - | 8,652.00 |
| Book Corporation | - | 311,764.00 |
| Bsnl | - | 3,588.00 |
| Climax | - | 234,820.00 |
| Devaprati Sharma | - | 840.00 |
| Devarshi Paul | - | 10,000.00 |
| Dhanjit Kalita | - | 5,000.00 |
| Dipsikha | - | 9,594.00 |
| Divya Sharma | - | 150.00 |
| D.N Choudhury | - | 6,000.00 |
| D.P. Enterprise | - | 23,752.00 |
| Dr J.K. Bhattachary | - | 1,000.00 |
| Dr Malabika Talukdar | - | 3,000.00 |
| Dulumoni Kalita | - | 9,180.00 |
| Elite Computers & Communication. Pvt. Ltd | - | 6,550.00 |
| F&B | - | 144,900.00 |
| Ganapati Enterprise | - | 75,000.00 |
| Hemen Baishya | - | 3,000.00 |
| Iit, Guwahati | 28,125.00 | 9,450.00 |
| India Security Press | - | 15,032.00 |
| Indrani Das | - | 38,000.00 |
| Ingenious Graphic | - | 67,069.00 |
| Innovative Enterprizes | - | 344,125.00 |
| Jay Pee Trading Corporation | - | 100,559.00 |
| Kalyan Barua | - | 3,000.00 |
| Krishanu Kar | - | 3,999.00 |
| Lakhmi Offset Press | - | 6,900.00 |
| Mahesh Travels P Ltd. | - | 65,598.00 |
| Manohar Kanwar Rathore | - | 150.00 |
| Meenakshi Borthakur | - | 25,000.00 |
| Mohan Law House | - | 35,400.85 |
| M/S Psk Enterprise | - | 188,320.00 |
| M/S S-Tech | - | 18,880.00 |
| Nikita Barooah | - | 62,000.00 |
| Nilachal Traders | - | 3,580.00 |
| Pranav S. | - | 50,000.00 |
| Provision For Expenses | 16,914,275.00 | - |
| Radisson Blu(Hotel) | - | 132,848.00 |
| Ranjit Kaushik | - | 2,070.00 |
| R.C.Barpatragohain | - | 6,000.00 |
| Rishov Jyoti Borah | - | 5,000.00 |
| Ritu Raj | - | 10,000.00 |
| R.S.Computer | - | 5,605.00 |
| Sag Infotech Pvt. Ltd. | 4,720.00 | |
| Sanjay Upadhyay | - | 1,478.00 |
| S C Sarkar & Sons Private Limited | - | 258,535.00 |
| Siddhi Vinayak Service Station | - | 110,722.00 |
| Softcrop | - | 1,500.00 |
| Sujen Id System | - | 1,600.00 |
| Thangzakhup Tombing | 16,139.00 | |
| Thraptthi Perumal | - | 25,000.00 |
| Hanshadhar Malakar | - | 120,060.00 |
| Unique Books | - | 186,205.00 |
| Total | **16,974,453.00** | **3,661,944.85** |

S.K. FATODIA & ASSOCIATES FRN-312723W GUWAHATI CHARTERED ACCOUNTANTS

| Annexure - C) Statutory Liabilities | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Statutory Liabilities** | | |
| Employees Pf Contribution | - | 711,914.00 |
| Gpf/Gis Payable | 14,800.00 | - |
| Gst Payable | 11,764.00 | - |
| Tds - Ccr | 35,000.00 | - |
| Tds - Contract And Others | 13,394.00 | - |
| Tds - Professional | 10,175.00 | - |
| Tds - Rent | 5,500.00 | - |
| Tds - Salary | 648,000.00 | 512,400.00 |
| Total | **738,633.00** | **1,224,314.00** |

| 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 | - |
| Emd Converge Systems And Services Pvt. Ltd. | 10,000.00 | 10,000.00 |
| Emd Eastern Book House | 15,000.00 | - |
| Emd East Info Solution | 5,000.00 | - |
| Emd Fitness Corner | 5,000.00 | 5,000.00 |
| Emd Ganapati Enterprise | - | 100,000.00 |
| Emd Innovative Enterprise | 65,000.00 | 50,000.00 |
| Emd Jay Pee Tradinb Corporation | 5,000.00 | - |
| Emd Money- B.M Associates | 4,000.00 | 4,000.00 |
| Emd M/S Jay Pee Trading Corporation | 50,000.00 | 50,000.00 |
| Emd Of Navanita Printers | 5,000.00 | - |
| Emd Premier Solutions | - | 10,000.00 |
| Emd Research Co Books | 30,000.00 | - |
| Emd Sivaditya | 25,000.00 | 25,000.00 |
| Total | **326,400.00** | **331,400.00** |

| Annexure - E Security Deposits | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Emd E-Yantra | 10,000.00 | - |
| Emd M/S Brahmaputra Electrical | 20,000.00 | - |
| Emd Mudoi Enterprise | 10,000.00 | - |
| Emd Saru Steel Industry | 5,000.00 | - |
| Emd Shree Solutions | 5,000.00 | - |
| Emd Tirupati Marketing | 5,000.00 | - |
| Sd Amarendra Phukan | 36,117.00 | 45,000.00 |
| Sd- Vnn Tech-Cc Tv | - | 72,340.00 |
| Sd Vsss | 25,000.00 | 25,000.00 |
| Security Deposit- B2B | 22,607.00 | 22,607.00 |
| Security Deposit- Elite Computers | - | 1,150.00 |
| Security Deposit- Ness Pvt. Ltd. | - | 100,000.00 |
| Total | **138,724.00** | **266,097.00** |

| Annexure - F Reimbursement Of Expenses Payable | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Payal Swar | 18,229.00 | |
| Adrita Bhuyan | - | 1,006.00 |
| Akshay Bohra | - | 1,000.00 |
| Amit Jain | - | 2,000.00 |
| Ankur Kalita | 1,200.00 | 1,200.00 |
| Aviral Vats | 2,000.00 | 2,000.00 |
| Bipul Sarmah | - | 4,364.00 |
| Bishnu Sonar | 1,800.00 | 1,890.00 |
| Dipankar Pathak | - | 2,000.00 |
| Guneswar Deka | 600.00 | 600.00 |
| Hadiul Abedin | 600.00 | 600.00 |
| Himangshu Sonowal | 16,159.00 | - |
| Hrd Commercial & Industrial Security Force Pvt Ltd | - | 261,718.00 |
| International Infrastructures | - | 49,000.00 |
| Khanin Barman | 5,000.00 | 5,000.00 |
| Kishor Kumar Dere | - | 14,000.00 |
| Kondababu Katipam | 5,000.00 | 5,000.00 |
| Lohit D Naikar | 100,000.00 | 50,000.00 |
| Mahamaya Estates Pvt Ltd | - | 25,482.00 |
| Manindra Nath | 600.00 | 3,428.00 |
| Mohan Pieries | - | 45,500.00 |
| Pankaj Deka | - | 13,269.00 |
| Saumya Sunidhi | - | 1,500.00 |
| Security Expenses Payable | - | 323,400.00 |
| Shafiquz Zaman Ahmed | - | 116.00 |
| Shikhamoni Talukdar | 1,200.00 | 1,200.00 |
| Silkalay | - | 19,687.00 |
| Uday Cahdra Baruah | 600.00 | 600.00 |
| Total | **152,988.00** | **835,560.00** |

S. K. PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS FRN 112723W GUWAHATI

| Annexure H- Salary Advance | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Ankur Kalita Salary Advance | - | 15,000.00 |
| Bijan Kr. Sarma- Salary Advance | 5,000.00 | 30,000.00 |
| Bipul Chandra Sarma- Salary Advance | 25,000.00 | 35,000.00 |
| Bishnu Sonar -Salary Adavance | 14,000.00 | |
| Britanjay Basumatary Salary Advance | 40,000.00 | 45,000.00 |
| Diganta Gogoi-Salary Advance | 50,000.00 | 40,000.00 |
| Gauri Kanta Das- Salary Advance | 32,000.00 | 16,000.00 |
| Gobindra Saharia Salary Advance | - | 1,500.00 |
| Gummidi Laxi Salary Advance | 10,000.00 | 6,000.00 |
| Hadiul Abedin-Salary Advance | 25,000.00 | |
| Khanin Barman- Salary Advance | 25,000.00 | 30,000.00 |
| Kondababu Katipam- Salary Adv | 5,000.00 | 15,000.00 |
| Manindra Nath- Salary Advance | 30,000.00 | 20,000.00 |
| Monmi Gohain Salary Advance | - | 15,000.00 |
| Mukut Deka -Salary Advance | 15,000.00 | |
| Nandarani Choudhury Salary Advance | 35,000.00 | 45,000.00 |
| Pankaj Jyoti Bharali- Salary Advance | - | 40,000.00 |
| Pradip Kr Sarma -Salary Advance | 5,000.00 | |
| Raken Boro Salary Advance | 40,000.00 | 30,000.00 |
| Sanjiv Kr. Deka- Salary Advance | 40,000.00 | |
| Santanu Gogoi- Salary Advance | 30,000.00 | 35,000.00 |
| Sarat Ch Sarma-Salary Advance | 40,000.00 | |
| Satyajit Deb- Salary Advance | 45,000.00 | |
| Shafiquz Zaman Ahmed- Salary Advance | 30,000.00 | |
| Subhash Dutta Salary Advance | 25,000.00 | |
| Uday Ch. Baruah- Salary Advance | 5,000.00 | 15,000.00 |
| Total | **571,000.00** | **433,500.00** |

| Annexure I : Advance To Sundry Parties | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Booking Fee (Admission) | 169,000.00 | - |
| Nandarani Choudhury' | 1,873.00 | -20,394.00 |
| Pradip Kumar Sarma | 148,800.00 | -1,200.00 |
| Ajit Chandra Kalita | 800,000.00 | -2,165.00 |
| Hanshadhar Malakar | 1,782.00 | |
| Sourav Jhunjhunwala | - | 15,000.00 |
| Abhishek Khare | - | 6,000.00 |
| Pronnoy Joe Sebastian | - | 1,600.00 |
| Mamoni Gohain | 60,000.00 | 90,000.00 |
| Total | **1,181,455.00** | **88,841.00** |

S. K. PATODIA & ASSOCIATES
FRN-327723W
GUWAHATI
CHARTERED ACCOUNTANTS

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 31-03-2020**

| Schedules - 9 ACADEMIC FEES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Fees From Students** | | |
| **A) Academics** | | |
| Admission Fee | 460,000.00 | 450,000.00 |
| Tuition Fees | 24,575,000.00 | 24,253,645.00 |
| Library Fees | 1,755,000.00 | 1,671,843.00 |
| Moot Court Fees | 1,535,000.00 | 1,511,843.00 |
| Journal Fees | 845,000.00 | 835,922.00 |
| Total (1) | **29,170,000.00** | **28,723,253.00** |
| **B) Examination** | | |
| Exam Fees | 1,966,000.00 | 1,942,212.00 |
| Membership Of Clat | - | 7,342,070.47 |
| Repeat/Re-Register Exam Fees | 147,500.00 | 193,828.00 |
| Term Paper & Dissertation Fees | 155,000.00 | 160,000.00 |
| Total (2) | **2,268,500.00** | **9,638,110.47** |
| **B) Other Fees** | | |
| Fine Collected | 48,992.16 | 40,000.00 |
| Internet Service Charges Recd | 2,824,000.00 | 2,674,949.00 |
| Campus Development Fees | 1,690,000.00 | 1,671,843.00 |
| Student Bar Association Fees | 152,500.00 | 170,000.00 |
| Internship Placement Fees | 1,690,000.00 | 1,671,843.00 |
| Application Fees | 74,000.00 | 35,126.45 |
| Application Fees- Admission | 382,000.00 | 207,505.90 |
| Alumni Fees | 830,000.00 | 650,000.00 |
| Xerox/Print Collections | 54,609.00 | 133,635.00 |
| Library Fine | 6,397.00 | 2,059.00 |
| Processing Charge From Withdrawn Students | 1,217,100.00 | 949,530.00 |
| Admission Late Fees | 5,000.00 | 4,750.00 |
| Bus Collection | - | 161,345.00 |
| Ipr Seminar Traditional Knowledge | 28,500.00 | 302.00 |
| Misc. Collections | | 268,058.68 |
| Pre Submission Fees- Phd | 15,000.00 | - |
| Thesis Evaluation Fees - Phd. | 30,000.00 | - |
| Mess Fees | 8,329,783.00 | - |
| Misc Collection | 1,500.00 | - |
| Discount Received | 1,000.00 | - |
| Registration Fee On Diff. Workshop | 5,200.00 | - |
| Registration Fees For Vox Anatolis (Moot Court ) | 78,000.00 | - |
| Total (3) | **17,463,581.16** | **8,640,947.03** |
| Total (1+2+3) | **48,902,081.16** | **47,002,310.50** |

| Schedules - 10 GOVT. GRANTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Grant in Aid Received | 90,500,000.00 | 85,000,000.00 |
| Total | **90,500,000.00** | **85,000,000.00** |

| Schedules - 11 OTHER INCOME | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| 1 Hostel Rent & Amenities | 9,930,000.00 | 9,521,057.00 |
| Student Welfare Fund | 1,690,000.00 | 1,671,843.00 |
| Tender Fees Received | 7,000.00 | 22,000.00 |
| Total (1) | **11,627,000.00** | **11,214,900.00** |
| **2. Sale of Institute's publications** | - | - |
| Total (2) | - | - |
| **3. Interest on Savings Bank Account** | | |
| With Scheduled banks | 106,981.00 | 796,114.00 |
| With Non Scheduled banks | | |
| With institutions | | |
| Total (3) | **106,981.00** | **796,114.00** |
| **4. Interest on Term Deposits** | | |
| Interest Received | 23,125,012.33 | 19,111,433.67 |
| Less : Transferred to Corpus Fund | -15,110,063.00 | |
| Less : Transferred to Restricted Fund | -100,162.00 | |
| Total (4) | **7,914,787.33** | **19,111,433.67** |
| **5. Others** | | |
| Registration Fees- Aduj | 250,481.00 | 128,552.05 |
| Registration Fees- Ic On Climate Change | - | 183,853.00 |
| Registration Fees- Gurjit Singh Memorial Moot Cour | - | 31,500.00 |
| Registration Fees- Sports Fest | - | 32,000.00 |
| Registration Fees- Students Extra Curricular Activities | - | 2,400.00 |
| Hra Deduction | 708,609.00 | 242,905.00 |
| Total (5) | **959,090.00** | **621,210.05** |
| Total (1+2+3+4+5) | **20,607,858.33** | **31,743,657.72** |

D. S. K. PATODIA & ASSOCIATES
FRN
CHARTERED ACCOUNTANTS

| Schedules - 12 STAFF PAYMENT AND BENEFITS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Pf Contribution- Employer'S Share | 4,432,341.00 | 4,477,489.00 |
| Children Education Allowance | 258,798.00 | 235,863.00 |
| Honorarium | 443,694.00 | 532,000.00 |
| Leave Travel Consession(Ltc) | 77,942.00 | 63,525.00 |
| Liveries To Group D Staff | 59,350.00 | 46,800.00 |
| Medical Insurance/Reimbursement | 521,084.00 | 653,591.00 |
| Salary (Faculty) | 22,771,350.00 | 36,046,906.00 |
| Salary (Officers) | 7,575,288.00 | 9,619,143.00 |
| Salary (Staff) | 20,611,964.00 | 20,470,262.00 |
| Teaching/Admin Allowance | 120,000.00 | 320,000.00 |
| Ta/Da | 500.00 | 500.00 |
| Total | 56,872,311.00 | 72,466,079.00 |

| Schedules - 13 ACADEMIC EXPENSES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Conference/ Seminars Etc. | 338,274.00 | 684,344.00 |
| Exam & Study Material/Courseware/Ph.D. Prog. | 348,399.00 | 376,526.00 |
| Guest Lecture/Visiting Fac/Resource Per./Refree Hon | 1,045,800.00 | 460,121.00 |
| Publication- Expenses | 345,240.00 | 348,788.00 |
| University Functional Centres | 147,733.00 | 225,870.00 |
| Total | 2,225,446.00 | 2,095,649.00 |

| Schedules - 14 ADMINISTRATIVE EXPENSES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **General Administrative Expenses** | | |
| Annual Cultural Events | 3,351,317.00 | 534,202.00 |
| Other Meetings Includes Ac, Fc, Ec And GC Meetings. | 338,654.00 | 285,778.00 |
| Electricity | 4,899,148.00 | 5,117,743.00 |
| Internet & Intranet | 23,364.00 | 4,335.00 |
| Office Consumables | 1,754,101.00 | 1,700,900.00 |
| Recruitments | 359,067.00 | 314,256.00 |
| Pol Expenses | 1,290,298.00 | 916,316.00 |
| Rent Rates And Taxes | 544,768.00 | 528,890.00 |
| Telephone Expenditure | 130,342.00 | 150,502.00 |
| Advertisement And Publicity | 792,702.00 | 58,268.00 |
| Annual Assets Insurance Premium | 72,781.00 | 104,509.00 |
| Campus Beautification | 163,973.00 | 11,200.00 |
| Electrical Items/ Spares | 260,188.00 | 575,296.00 |
| Hospitality & Entertainment | 184,592.40 | 47,192.00 |
| House Keeping Services | 2,841,661.00 | 3,276,794.00 |
| Maintenance Of The Office Vehicles | 192,142.00 | 161,899.00 |
| Membership Regis., Bci Inspection, Ugc Affl. Etc. | 262,738.00 | 666,000.00 |
| Minor Works | 589,734.00 | 403,452.00 |
| Postage & Courier | 65,325.00 | 33,806.00 |
| Security Charges | 3,885,350.00 | 3,418,592.00 |
| Water Charges | 17,102.00 | 7,881.00 |
| **Guest House/ Vc Residence Maintenance** | | |
| University Guest House Maintenance | 225,713.00 | 163,950.00 |
| V.C Residence Cum Guest House | 5,900.00 | - |
| **Legal & Professional Fees** | | |
| Legal And Professional Services | 6,870.00 | 68,025.00 |
| Professional Services (Includes Audit Fees) | 93,111.00 | 18,460.00 |
| **Library** | | |
| News Paper , Magazins & Book Bindings | 103,848.00 | 51,028.00 |
| Online Library Services | 2,203,386.00 | 2,462,236.98 |
| Renewal Of Journals And Subscriptions | 249,719.00 | - |
| **Student Bar Council** | | |
| Moot Court Competition | 363,407.40 | 1,428,035.00 |
| Academic Acticities | - | 45,650.00 |
| Campus And Hostel Welfare Activities | 26,904.00 | 75,232.00 |
| Cultural Activities | 42,141.00 | 68,500.00 |
| Literary Activities | 34,074.00 | -38,673.00 |
| Mess Activities | - | 75,000.00 |
| Sports Activities | 338,282.00 | 358,590.00 |
| Student Welfare Activities | 68,930.00 | 161,222.00 |
| Ailet Exam Conducting Expenses | - | 135.00 |
| Annual Maintenance Expenses | 778,526.00 | 738,644.00 |
| Electrical Sub-Station Maintenance | 700,900.00 | 672,280.00 |
| Faculty Recruitment Expenses | - | 118,854.00 |
| Interest On Gst/ Tds | 5,806.00 | 3,680.00 |
| International Conference On Climate Changes | - | 543,126.00 |
| Loss On Sale/Disposal Of Assets | 480,898.00 | - |
| Medical Expenses (Health Centre) | 77,472.00 | 83,912.00 |
| Mess Expenses (Payment) | 6,824,113.00 | - |
| Packing & Moving | 95,544.00 | 3,500.00 |
| Protocol | 11,330.00 | 17,260.00 |
| Purchase/ Hiring Of Vehicles/ Buses | 7,500.00 | - |
| Recruitment Co-Ordination Expenses | - | 25,078.00 |
| Repair & Maintenance | 673,000.00 | 412,603.00 |
| Rounded Off | 1.56 | 1.60 |
| Shastri Indo Canadian Institute | - | 30,000.00 |
| Sports Facility Development | - | 2,394,000.00 |
| Sports Goods | 129,209.00 | 82,962.00 |
| Travel Expenses | 703,549.00 | 201,796.00 |
| Total | 36,269,481.36 | 28,582,898.58 |

| Schedules - 15 BANK CHARGES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Bank Charges | 17,236.76 | 8,678.68 |
| Total | 17,236.76 | 8,678.68 |

PATODIA & ASSOCIATES FRN-112123W GUWAHATI CHARTERED ACCOUNTANTS

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

**SCHEDULE 6 - INVESTMENTS**

| | Opening as on 31.03.2019 | FD Made during the year | Add Interest during the year | TDS Deduction | Less : Matured During the year | Balance |
|---|---|---|---|---|---|---|
| **A) Corpus Investment** | | | | | | |
| CANARA 4182401000181/1 MD 10.11.18 @6.50% | 8,319,493.00 | - | 889,998.00 | | | 9,209,491.00 |
| CANARA 4182401000181/2 MD 13.11.18 @6.50% | 8,319,494.00 | - | 889,997.00 | | | 9,209,491.00 |
| SBI 32672139145 MD 23.11.18 @8.50% | 9,993,103.00 | - | 689,606.00 | | | 10,682,709.00 |
| SBI 34165243057 MD 08.09.18 @7.25% | 7,023,285.00 | | 491,579.00 | | | 7,514,864.00 |
| SBI 36408428087 MD 08.09.18 @6.50% | 11,776,825.00 | | 823,451.00 | | | 12,600,276.00 |
| SBI 37799865019 MD 07.07.2019 @7% | 13,036,352.00 | | 936,956.00 | | | 13,973,308.00 |
| SBI 37799902245 MD 07.07.2019 @7% | 13,036,352.00 | | 936,956.00 | | | 13,973,308.00 |
| SBI 37799902722 MD 07.07.2019 @7% | 13,036,352.00 | | 936,956.00 | | | 13,973,308.00 |
| SBI 37799903293 MD 07.07.2019 @7% | 13,036,352.00 | | 936,956.00 | | | 13,973,308.00 |
| **Total (A)** | **97,577,608.00** | | **7,532,455.00** | | | **105,110,063.00** |
| **B) Restricted Fund Investment** | | | | | | |
| SBI 38445613942 (GOLD MEDAL AWARD) | | 381,383.00 | 23,779.00 | | | 405,162.00 |
| **Total (B)** | **-** | **381,383.00** | **23,779.00** | **-** | **-** | **405,162.00** |
| **C) General Investment** | | | | | | |
| AXIS 919040089432346 @6.65% 28.11.19 to 12.06.21 | | 5,000,000.00 | 114,929.00 | | | 5,114,929.00 |
| AXIS 919040089434591 @6.65% 28.11.19 to 12.06.21 | | 5,000,000.00 | 114,929.00 | | | 5,114,929.00 |
| AXIS 919040089436681 @6.65% 28.11.19 to 12.06.21 | | 5,000,000.00 | 114,929.00 | | | 5,114,929.00 |
| AXIS 919040089440486 @6.65% 28.11.19 to 12.06.21 | | 5,000,000.00 | 114,929.00 | | | 5,114,929.00 |
| AXIS AMING 909040012567332 MD 27.07.2020 @ 7.75% | 10,108,333.00 | - | 806,459.00 | | | 10,914,792.00 |
| AXIS AMING 909040012669852 MD 27.07.2020 @ 7.75% | 10,464,163.00 | | 448,380.00 | | | 10,912,543.00 |
| AXIS AMING 919040012664666 MD 27.07.2020 @7.75% | 15,159,375.00 | | 1,209,439.00 | | | 16,368,814.00 |
| AXIS AMINGAON 918040003106675 MD 11.01.19 @6.75% | 5,433,215.00 | | 397,997.00 | | | 5,831,212.00 |
| AXIS AMINGAON 918040003154564 MD 11.01.19 @6.75% | 5,075,302.00 | | 755,910.00 | | | 5,831,212.00 |
| AXIS AMINGAON 918040003166059 MD 11.01.19 @6.75% | 5,433,215.00 | | 397,997.00 | | | 5,831,212.00 |
| AXIS AMINGAON 918040003169537 MD 11.01.19 @6.75% | 5,433,215.00 | | 397,997.00 | | | 5,831,212.00 |
| AXIS AMINGAON 918040062801627 MD 12.07.19 @7.60% | 15,852,255.00 | | 337,486.00 | | 16,189,741.00 | - |
| AXIS AMINGAON 919040013873294 MD20.02.2020@7.75% | 15,150,000.00 | | 1,063,919.00 | | 16,213,919.00 | - |
| CANARA 4182401000210/1 MD 10.01.19 @6.50% | 5,333,008.00 | - | 474,686.00 | | | 5,807,694.00 |
| CANARA 4182401000210/2 MD 10.01.19 @6.50% | 5,333,008.00 | - | 474,686.00 | | | 5,807,694.00 |
| CANARA 4182401000210/3 MD 10.01.19 @6.50% | 5,333,008.00 | - | 474,686.00 | | | 5,807,694.00 |
| CANARA 4182401000210/4 MD 10.01.19 @6.50% | 5,333,008.00 | - | 474,686.00 | | | 5,807,694.00 |
| CANARA 4182401000210/5 MD 10.01.19 @6.50% | 5,333,008.00 | - | 474,686.00 | | | 5,807,694.00 |
| CANARA 4182401000210/6 MD 10.01.19 @6.50% | 5,333,008.00 | - | 474,686.00 | | | 5,807,694.00 |
| CANARA 4182401000250/1 MD 05.07.2019 | 5,244,003.00 | - | 89,005.00 | 24,809.00 | 5,308,199.00 | - |
| CANARA 4182401000250/2 MD 05.07.2019 | 5,244,003.00 | - | 89,005.00 | 24,809.00 | 5,308,199.00 | - |
| HDFC AMIN G 50300314673349 MD 19.02.2020 @7.30% | 5,000,000.00 | - | 365,000.00 | | | 5,365,000.00 |
| HDFC AMINGAON 50300314408781 MD 15.02.2020 @7.30% | 5,000,000.00 | - | 365,000.00 | | | 5,365,000.00 |
| HDFC FANCY B 50300314042071 MD.15.02.2020 @7.50% | 10,092,466.00 | | 678,624.00 | | 10,771,090.00 | - |
| HDFC F Bazar No 50300405484544 dt 20.02.20 @6.3 | | 10,771,090.00 | 67,319.00 | | | 10,838,409.00 |
| ICICI AT RD 12991300220 MD 04.04.2019 @7.50% | 380,937.67 | - | 445.33 | - | 381,383.00 | - |
| IDBI 1361060000035592 MD 21.01.18-05.06.19 @6.50% | 5,627,676.00 | | 43,849.00 | - | 5,671,525.00 | - |
| IDBI 1361060000036333 MD 17.02.18-02.07.19 @6.50% | 5,991,928.00 | | 121,268.00 | - | 6,113,196.00 | - |
| SBI 38959334624 @6.25% 29.11.19 to 29.11.20 | | 5,000,000.00 | 106,337.00 | | | 5,106,337.00 |
| SBI 38959337273 @6.25% 29.11.19 to 29.11.20 | | 5,000,000.00 | 106,337.00 | | | 5,106,337.00 |
| SBI 38959340093 @6.25% 29.11.19 to 29.11.20 | | 5,000,000.00 | 106,337.00 | | | 5,106,337.00 |
| SBI 38959342772 @6.25% 29.11.19 to 29.11.20 | | 5,000,000.00 | 106,337.00 | | | 5,106,337.00 |
| SBI 32882717913 MD 14.03.19 @7.00% | 365,333.00 | | -10,900.00 | | 354,433.00 | - |
| SBI 37477974670 MD 18.01.19 @6.25% | 5,393,258.00 | | 368,301.00 | | | 5,761,559.00 |
| SBI 37477976087 MD 18.01.19 @6.25% | 5,393,258.00 | | 368,301.00 | | | 5,761,559.00 |
| SBI 37477977263 MD 18.01.19 @6.25% | 2,265,169.00 | | 154,687.00 | | | 2,419,856.00 |
| SBI 37582807085 MD 06.03.19 @6.40% | 5,347,928.00 | | 175.00 | | 5,348,103.00 | - |
| SBI 37582845623 MD 06.03.19 @6.40% | 5,317,019.00 | | 12,451.00 | | 5,329,470.00 | - |
| SBI 37608499405 MD 19.03.19 @6.40% | 8,537,427.00 | | 5,128.00 | | 8,542,555.00 | - |
| SBI 37608522572 MD 19.03.19 @6.40% | 8,537,427.00 | | 5,128.00 | | 8,542,555.00 | - |
| SBI 37608522844 MD 19.03.19 @6.40% | 8,537,427.00 | | 5,128.00 | | 8,542,555.00 | - |
| SBI 38251325782 MD 11.02.2020 @6.80% | 5,046,798.00 | | 346,544.00 | | | 5,393,342.00 |
| SBI 38445490973 MD 08.05.2019 @6.8% | | 5,000,000.00 | 312,012.00 | | | 5,312,012.00 |
| SBI 38445519257 MD 08.05.2020 @6.8% | | 5,000,000.00 | 312,012.00 | | | 5,312,012.00 |
| SBI 38445577650 MD 08.05.2020 @6.8% | | 5,000,000.00 | 312,012.00 | | | 5,312,012.00 |
| SBI 38445583074 MD 08.05.2020 @6.8% | | 5,000,000.00 | 312,012.00 | | | 5,312,012.00 |
| SBI 38445591110 MD 08.05.2020 @6.8% | | 5,000,000.00 | 312,012.00 | | | 5,312,012.00 |
| SBI 38445600159 MD 08.05.2020 @6.8% | | 5,000,000.00 | 312,012.00 | | | 5,312,012.00 |
| SBI 38445605385 MD 08.05.2020 @6.8% | | 7,316,978.00 | 456,596.00 | | | 7,773,574.00 |
| UCO 19250310020081 MD 14.03.16-14.03.19 @7.50% | 656,783.00 | | 524.00 | | 657,307.00 | - |
| HDFC AMINGAON 50300263469038 MD 06.07.19 @6.85% | 899,174.00 | | 30,804.00 | | 929,978.00 | - |
| HDFC FANCY 50300263441967 MD21.07.2019 @7.25% | 13,182,427.00 | | 291,446.00 | | 13,473,873.00 | - |
| HDFC FANCY 50300263480577 MD21.07.2019 @7.25% | 13,182,427.00 | | 294,114.00 | | 13,476,541.00 | - |
| **Total (C)** | **245,349,989.67** | **88,088,068.00** | **15,568,778.33** | **49,618.00** | **131,154,622.00** | **217,802,596.00** |
| **Total (A+B+C)** | **342,927,597.67** | **88,469,451.00** | **23,125,012.33** | **49,618.00** | **131,154,622.00** | **323,317,821.00** |

S.K. PATODIA & ASSOCIATES
FRN 312723W
GUWAHATI
CHARTERED ACCOUNTANTS

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

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2020

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 31.03.20 | WDV as on 31.03.19 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 1,576,304 | - | - | 630,899 | 945,405 | 15% | 945,405 | - | - | 945,405.00 | - | 630,899 |
| Gym Equipement | 4,965,934 | - | - | - | 4,965,934 | 15% | 2,836,432 | 319,425 | - | 3,155,857.00 | 1,810,077 | 2,129,502 |
| Digital Podium | 1,517,400 | - | - | - | 1,517,400 | 15% | 849,001 | 100,260 | - | 949,261.00 | 568,139 | 668,399 |
| Room Heater | 41,950 | - | - | - | 41,950 | 15% | 25,717 | 2,435 | - | 28,152.00 | 13,798 | 16,233 |
| Water Purifier | 945,169 | - | - | - | 945,169 | 15% | 471,699 | 71,021 | - | 542,720.00 | 402,449 | 473,470 |
| Air Conditioner | 1,110,263 | - | - | - | 1,110,263 | 15% | 613,978 | 74,443 | - | 688,421.00 | 421,842 | 496,285 |
| Digital Copier | 915,107 | - | - | - | 915,107 | 15% | 507,037 | 61,211 | - | 568,248.00 | 346,859 | 408,070 |
| Mobile Phone | 242,114 | - | - | - | 242,114 | 15% | 137,769 | 15,652 | - | 153,421.00 | 88,693 | 104,345 |
| Projector | 453,778 | - | - | - | 453,778 | 15% | 256,822 | 29,543 | - | 286,365.00 | 167,413 | 196,956 |
| Office Equipment | 524,257 | - | - | - | 524,257 | 15% | 281,085 | 36,476 | - | 317,561.00 | 206,696 | 243,172 |
| Library Book Scanner | 1,154,006 | - | - | - | 1,154,006 | 15% | 718,773 | 65,285 | - | 784,058.00 | 369,948 | 435,233 |
| EPBX System | 271,885 | - | - | - | 271,885 | 15% | 173,256 | 14,794 | - | 188,050.00 | 83,835 | 98,629 |
| Electrical Equipment | 4,004,579 | - | - | - | 4,004,579 | 15% | 2,426,664 | 236,687 | - | 2,663,351.00 | 1,341,228 | 1,577,915 |
| Sports Equipment | 103,674 | - | - | - | 103,674 | 15% | 75,423 | 4,238 | - | 79,661.00 | 24,013 | 28,251 |
| Fire Fighting Equipment | 46,989 | - | - | - | 46,989 | 15% | 26,139 | 3,128 | - | 29,267.00 | 17,722 | 20,850 |
| Water Tank | 19,000 | - | | | 19,000 | 15% | 8,206 | 1,619 | - | 9,825.00 | 9,175 | 10,794 |
| Water Cooler | 310,000 | - | - | - | 310,000 | 15% | 66,262 | 36,561 | - | 102,823.00 | 207,177 | 243,738 |
| CCTV | 913,244 | - | - | - | 913,244 | 15% | 888,845 | 3,660 | - | 892,505.00 | 20,739 | 24,399 |
| Grass Cutter Machine | 119,500 | - | 323,470 | - | 442,970 | 15% | 8,962 | 40,841 | - | 49,803.00 | 393,167 | 110,538 |
| Total (A) | **19,235,153** | **-** | **323,470** | **630,899** | **18,927,724** | | **11,317,475** | **1,117,279** | **-** | **12,434,754** | **6,492,970** | **7,917,678** |
| **BLOCK "B"(15%)** | | | | | | | | | | | | |
| Vehcile | 5,479,193 | - | - | - | 5,479,193 | 15% | 3,444,323 | 305,231 | - | 3,749,554.00 | 1,729,639 | 2,034,870 |
| Total (B) | **5,479,193** | **-** | **-** | **-** | **5,479,193** | | **3,444,323** | **305,231** | **-** | **3,749,554** | **1,729,639** | **2,034,870** |
| **BLOCK "C"(40%)** | | | | | | | | | | | | |
| **Computer/Peripherals** | | | | | | | | | | | | |
| Computers | 10,060,570 | - | - | - | 10,060,570 | 40% | 8,806,834 | 501,494 | - | 9,308,328.00 | 752,242 | 1,253,736 |
| Printer and Scanner | 287,616 | - | 178,866 | - | 466,482 | 40% | 176,436 | 80,245 | - | 256,681.00 | 209,801 | 111,180 |
| Computer Accessories | 433,072 | 3,540 | - | - | 436,612 | 40% | 378,833 | 23,112 | - | 401,945.00 | 34,667 | 54,239 |
| Computer Softwares | 835,832 | 56,824 | - | - | 892,656 | 40% | 737,676 | 61,992 | - | 799,668.00 | 92,988 | 98,156 |
| Computer Tools and Other Equipment | 407,132 | - | - | - | 407,132 | 40% | 138,476 | 107,462 | - | 245,938.00 | 161,194 | 268,656 |
| Equip and Server | 2,473,916 | - | - | - | 2,473,916 | 40% | 1,787,915 | 274,400 | - | 2,062,315.00 | 411,601 | 686,001 |
| Total (C) | **14,498,138** | **60,364** | **178,866** | **-** | **14,737,368** | **-** | **12,026,170** | **1,048,705** | **-** | **13,074,875** | **1,662,493** | **2,471,968** |
| **BLOCK "D" - Furniture and Fixture** | | | | | | | | | | | | |
| Furniture | 26,076,701 | - | - | - | 26,076,701 | 10% | 12,906,807 | 1,316,989 | - | 14,223,796.00 | 11,852,905 | 13,169,894 |
| Air Cooler | 42,000 | - | - | - | 42,000 | 10% | 4,200 | 3,780 | - | 7,980.00 | 34,020 | 37,800 |
| Wooden Podium | 97,098 | - | - | - | 97,098 | 10% | 45,496 | 5,160 | - | 50,656.00 | 46,442 | 51,602 |
| Volley Ball Court | | 2,394,000 | | | 2,394,000 | 10% | - | 239,400 | - | 239,400.00 | 2,154,600 | - |
| Total (C) | **26,215,799** | **2,394,000** | **-** | **-** | **28,609,799** | **0** | **12,956,503** | **1,565,329** | **-** | **14,521,832** | **14,087,967** | **13,259,296** |
| **BLOCK "E" Books & Periodicals** | | | | | | | | | | | | |
| Library Books & Journals | 20,157,248 | 295,671 | 55,009 | | 20,507,928 | 100% | 19,426,765 | 1,053,659 | - | 20,480,424.00 | 27,504 | 730,483 |
| Total (C) | **20,157,248** | **295,671** | **55,009** | **-** | **20,507,928** | **-** | **19,426,765** | **1,053,659** | **-** | **20,480,424** | **27,504** | **730,483** |
| **TOTAL OF CURRENT YEAR** | **85,585,531** | **2,750,035** | **557,345** | **630,899** | **88,262,012** | | **59,171,236** | **5,090,203** | **-** | **64,261,439** | **24,000,573** | **26,414,296** |
| **TOTAL OF PREVIOUS YEAR** | **80,410,387** | **2,919,745** | **2,255,400** | **-** | **85,585,532** | | **53,425,643** | **5,745,593** | | **59,171,236** | **26,414,295** | **27,002,668** |

S.K. PATODIA & ASSOCIATES FRN 322123W GUWAHATI CHARTERED ACCOUNTANTS

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

**BALANCE SHEET AS AT 31st March,2021**

(Amount in Rs.)

| Sl No | PARTICULARS | Schedule | CURRENT YEAR 2020-21 | PREVIOUS YEAR 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 | 28,63,25,993.22 | 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 | 2,51,65,391.53 | 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 DEPSOITS** | 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

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

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

Date : 06-10-2021
Place : Guwahati

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

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

(Amount in Rs.)

| PARTICULARS | Schedule | CURRENT YEAR | | | | | PREVIOUS YEAR |
|---|---|---|---|---|---|---|---|
| | | Unrestricted Funds | | | Restricted Funds | Total | Total |
| | | Corpus Fund | Designated Fund | General Fund | | | |
| **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 Salanes & Benefits | 12 | | | 6,67,86,389.00 | | 6,67,86,389.00 | 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)** | | | | **15,73,36,930.80** | | **15,73,36,930.80** | **10,06,63,858.27** |
| **Balance being excess of Income over Expenditure (A-B)** | | | | -95,47,719.62 | | -95,47,719.62<br>- | 5,93,46,081.22<br>- |
| **Balance being surplus / (deficit) carried over to General Funds** | | | | -95,47,719.62 | | -95,47,719.62 | 5,93,46,081.22 |

In Terms of Our Internal Audit Report on date

Date : 06-10-2021
Place : Guwahati

S.K. PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-112723W GUWAHATI

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

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

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

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

| Receipts | | Amount (Rs.) | Payments | | Amount (Rs.) |
|---|---|---|---|---|---|
| Opening Cash at bank | 11,43,12,836.92 | | GST | | 4,46,903.00 |
| Opening Cash in hand | 46,470.00 | 11,43,59,306.92 | P TAX | | 1,55,352.00 |
| GST | | 4,33,793.00 | TDS | | 61,55,326.00 |
| Labour Cess | | 3,76,400.00 | GPF/GIS | | 1,15,600.00 |
| TDS | | 4,09,862.00 | Labour Cess | | 3,76,400.00 |
| Sale of Fixed Assets | | 14,000.00 | House Keeping Wage | | 2,37,550.00 |
| Bank FDS Matured | | 7,73,77,015.00 | Current Liabilities | | 32,37,369.08 |
| Sundry Creditors | | 2,83,42,204.18 | Sundry Creditors | | 5,15,91,122.61 |
| EMD Deposit | | 63,000.00 | EPF Payable | | 80,96,971.00 |
| Security Deposit | | 5,92,000.00 | Deposits from Students | | 90,000.00 |
| Loans & Advances(Assets) | | 12,17,879.00 | EMD Deposit | | 1,27,000.00 |
| Income Tax Refund Received (AY 2019-20) | | 30,090.00 | Reimbursement of expense payable | | 3,81,310.00 |
| Interest on Income Tax Refund | | 300.00 | Security Deposit | | 57,000.00 |
| Sale of old Newspaper | | 21,305.00 | Salary Payable | | 4,14,01,584.00 |
| Other Loans & Advances (Asset) | | 89,712.00 | Bank FDs | | 20,50,80,041.00 |
| Bank Charges | | 3.00 | Loans & Advances (Asset) | | 29,18,043.00 |
| Clat Exam Expenditure | | 3,30,600.00 | 7th Pay Arrear | | 18,881.00 |
| Fees Receivable | | 2,37,30,428.38 | Fees Receivable | | 27,40,108.00 |
| Academic Receipts | | 34,500.00 | Bank Charges | | 19,160.00 |
| Admission Fees | | 41,700.00 | Tata Sky Recharge | | 3,196.00- |
| Grant Income | | 9,81,15,000.00 | Honararium | | 12,000.00 |
| Other Income | | 1,44,419.00 | HED Higher Education Directory | | 21,500.00 |
| Bank Interest | | 2,11,248.00 | Repair & Maintenance | | 16,650.00 |
| Interest on Bank Sweep | | 1,02,072.00 | Rounded Off | | 1.72 |
| Interest on Fixed Deposits | | 6,56,200.00 | Shastri Indo-Canadian Institute | | 50,000.00 |
| IPR Seminar Traditional Knowledge | | 5,97,500.00 | Programme and Events | | 1,970.00 |
| NSS Grant | | 85,500.00 | Admission Fees | | 45,000.00 |
| National Women Commission ( PFMS) | | 1,19,207.00 | Other Income | | 28,800.00 |
| | | | General Contingency | | 57,02,299.00 |
| | | | Guest House/ VC Residence Maintenance | | 5,200.00 |
| | | | Clat Exam Expenditure | | 1,01,832.00 |
| | | | Bank Accounts | 1,82,56,492.07 | |
| | | | Cash-in-Hand | 4,583.00 | 1,82,61,075.07 |
| **Total** | | **34,74,95,244.48** | **Total** | | **34,74,95,244.48** |

In Terms of Our Internal Audit Report on date

Date : 06-10-2021
Place : Guwahati

S.K. PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-112723W GUWAHATI

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

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

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 31-03-2021**

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

| Schedule 2 : GENERAL FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Balance at the beginning of the year | 35,58,73,712.84 | 28,89,56,131.62 |
| Less: Transfer to Corpus Fund | 6,00,00,000.00 | |
| Add: Net Surplus during the financial year | -95,47,719.62 | 5,93,46,081.22 |
| Add / (Less) : Prior Period Adjustments | - | 75,71,500.00 |
| Balance at the end of the year | **28,63,25,993.22** | **35,58,73,712.84** |

| Schedule 2A : PRIOR PERIOD ADJUSTMENTS<br>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 Renevnue booked (Net) | - | 1,77,500.00 |
| Balance at the end of the year | - | **75,71,500.00** |

| Schedule 3 : RESTRICTED FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **A) Restrcited Fund** | | |
| 1) Received from AC boragohain for Gold Medal | 4,05,162.00 | 3,05,000.00 |
| (Add) : Interest accrued on the fund invested (including prior period interest) | - | 1,00,162.00 |
| a) | **4,05,162.00** | **4,05,162.00** |
| **B) Grants & Donations** | | |
| 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 | |
| b) | **6,25,243.00** | **30,76,864.00** |
| TOTAL (a+b) | **10,30,405.00** | **34,82,026.00** |

| Schedules - 4 CURENT LIABILITIES & PROVISIONS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **A) CURRENT LIABILITIES** | | |
| 1. Deposits from Students (Annexure a) | 1,29,86,235.00 | 1,46,01,100.00 |
| 2. Sundry Creditors (Annexure b) | 18,70,396.50 | 1,69,74,453.00 |
| 3. Statutory Liabilities (Annexure c) | 7,45,176.00 | 7,38,633.00 |
| 4. Other Current Liabilities | | |
| a) Earnest Money Deposits (Annexure d) | 3,32,400.00 | 3,26,400.00 |
| b) Security Deposits (Annexure e) | 6,03,724.00 | 1,38,724.00 |
| c) Reimbursement of Expenses payable (Annexure f) | 12,000.00 | 1,52,988.00 |
| d) 7th pay Arrear | - | 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 | - |
| TOTAL b) | **86,15,460.00** | **2,37,550.00** |
| TOTAL (a+b) | **2,51,65,391.50** | **3,31,88,729.00** |

| Schedules - 7 CURRENT ASSETS | 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** |

S.K. BATOUI & ASSOCIATES CHARTERED ACCOUNTANTS FRN-117723W GUWAHATI

| 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 | 11,64,887.00 | 9,46,581.00 |
| e) LPG (Security Deposits) | 5,800.00 | 5,800.00 |
| f) SD Dr Valina Brahma | - | 55,000.00 |
| **4. Other Recievables** | | |
| a) Fee Receivables | 12,93,403.62 | 4,41,500.00 |
| b) Receivable from Anita Sur (Electricity Charges) | 13,500.00 | 13,500.00 |
| c) Niti Aayog | 18,802.00 | 18,802.00 |
| d) SD Indrani Das | - | 20,000.00 |
| Balance at the end of the year | **29,66,392.62** | **53,76,828.00** |

S.K. PATODIA & ASSOCIATES
FRN-112723W
GUWAHATI
CHARTERED ACCOUNTANTS

**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 31-03-2021**

| 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 |
| Libary 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 Changmai | 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** |

S.K. PATODIA & ASSOCIATES
FRN-112723W
GUWAHATI
CHARTERED ACCOUNTANTS

| Annexure - C) Statutory Liabilities | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Statutory Liabilities** | | |
| Employees Pf Contribution | 7,24,046.00 | - |
| Gpf/Gis Payable | - | 14,800.00 |
| Gst Payable | - | 11,764.00 |
| Tds - Ccr | - | 35,000.00 |
| Tds - Contract And Others | 1,704.00 | 13,394.00 |
| Tds - Professional | 19,426.00 | 10,175.00 |
| Tds - Rent | - | 5,500.00 |
| Tds - Salary | - | 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 Mudoi 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** |

BAJORIA & ASSOCIATES FRN 127723W GUWAHATI CHARTERED ACCOUNTANTS

| Annexure H- Salary Advance | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Bijan Kr. Sarma- Salary Advance | 10,000.00 | 5,000.00 |
| Bipul Chandra Sarma- Salary Advance | 30,000.00 | 25,000.00 |
| Bishnu Sonar -Salary Adavance | - | 14,000.00 |
| Britanjay Basumatary Salary Advance | - | 40,000.00 |
| Diganta Gogoi-Salary Advance | 45,000.00 | 50,000.00 |
| Gauri Kanta Das- Salary Advance | 18,000.00 | 32,000.00 |
| Gummidi Laxi Salary Advance | - | 10,000.00 |
| Guneswar Deka Salary Advance | 9,000.00 | - |
| Hadiul Abedin-Salary Advance | 8,000.00 | 25,000.00 |
| Himanshu Ranjan Nath Salary Advance | 45,000.00 | - |
| Khanin Barman- Salary Advance | 25,000.00 | 25,000.00 |
| Kondababu Katipam- Salary Adv | 35,000.00 | 5,000.00 |
| Manindra Nath- Salary Advance | - | 30,000.00 |
| Mukut Deka -Salary Advance | 10,000.00 | 15,000.00 |
| Nandarani Choudhury Salary Advance | 35,000.00 | 35,000.00 |
| Pankaj Jyoti Bharali- Salary Advance | 35,000.00 | - |
| Pradip Kr Sarma -Salary Advance | - | 5,000.00 |
| Raken Boro Salary Advance | - | 40,000.00 |
| Sanjiv Kr. Deka- Salary Advance | 30,000.00 | 40,000.00 |
| Santanu Gogoi- Salary Advance | - | 30,000.00 |
| Sarat Ch Sarma-Salary Advance | - | 40,000.00 |
| Satyajit Deb- Salary Advance | 40,000.00 | 45,000.00 |
| Shafiquz Zaman Ahmed- Salary Advance | 40,000.00 | 30,000.00 |
| Subhash Dutta Salary Advance | 25,000.00 | 25,000.00 |
| Thangzakhup Tombing Salary Advance | 30,000.00 | - |
| Uday Ch. Baruah- Salary Advance | - | 5,000.00 |
| Total | **4,70,000.00** | **5,71,000.00** |

| Annexure I : Advance To Sundry Parties | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Booking Fee (Admission) | - | 1,69,000.00 |
| Nandarani Choudhury' | - | 1,873.00 |
| Pradip Kumar Sarma | - | 1,48,800.00 |
| Ajit Chandra Kalita | - | 8,00,000.00 |
| Hanshadhar Malakar | - | 1,782.00 |
| Mamoni Gohain | - | 60,000.00 |
| Total | - | **11,81,455.00** |

A.K. PATGIRI & ASSOCIATES
FRN 323W
GUWAHATI
CHARTERED ACCOUNTANTS

**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 31-03-2021**

| Schedules - 9 ACADEMIC FEES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Fees From Students** | | |
| **A) Academics** | | |
| Admission Fee | 5,35,000.00 | 4,60,000.00 |
| Tuition Fees | 2,41,25,000.00 | 2,45,75,000.00 |
| Library Fees | 17,55,000.00 | 17,55,000.00 |
| Moot Court Fees | 3,00,000.00 | 15,35,000.00 |
| Journal Fees | 8,30,000.00 | 8,45,000.00 |
| Total (1) | **2,75,45,000.00** | **2,91,70,000.00** |
| **B) Examination** | | |
| Exam Fees | 19,30,000.00 | 19,66,000.00 |
| Repeat/Re-Register Exam Fees | 97,700.00 | 1,47,500.00 |
| Term Paper & Dissertation Fees | 1,59,500.00 | 1,55,000.00 |
| Total (2) | **21,87,200.00** | **22,68,500.00** |
| **B) Other Fees** | | |
| Fine Collected | - | 48,992.16 |
| Internet Service Charges Recd | 8,80,000.00 | 28,24,000.00 |
| Campus Development Fees | 17,00,000.00 | 16,90,000.00 |
| Student Bar Association Fees | 1,50,000.00 | 1,52,500.00 |
| Internship Placement Fees | 16,60,000.00 | 16,90,000.00 |
| Application Fees | 27,500.00 | 74,000.00 |
| Application Fees- Admission | 39,500.00 | 3,82,000.00 |
| Alumni Fees | 8,70,000.00 | 8,30,000.00 |
| Xerox/Print Collections | - | 54,609.00 |
| Library Fine | - | 6,397.00 |
| Processing Charge From Withdrawn Students | -21,800.00 | 12,17,100.00 |
| Admission Late Fees | - | 5,000.00 |
| Ipr Seminar Traditional Knowledge | - | 28,500.00 |
| Pre Submission Fees- Phd | -15,000.00 | 15,000.00 |
| Thesis Evaluation Fees - Phd. | 60,000.00 | 30,000.00 |
| Mess Fees | - | 83,29,783.00 |
| Misc Collection | 4,364.18 | 1,500.00 |
| Discount Received | - | 1,000.00 |
| Registration Fee On Diff. Workshop | - | 5,200.00 |
| Registration Fees For Vox Anatolis (Moot Court ) | - | 78,000.00 |
| Other Receipts | 41,700.00 | - |
| Total (3) | **53,96,264.18** | **1,74,63,581.16** |
| Total (1+2+3) | **3,51,28,464.18** | **4,89,02,081.16** |

| Schedules - 10 GOVT. GRANTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Grant in Aid Received | 9,81,15,000.00 | 9,05,00,000.00 |
| Total | **9,81,15,000.00** | **9,05,00,000.00** |

| Schedules - 11 OTHER INCOME | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| 1 Hostel Rent & Amenities | 4,32,000.00 | 99,30,000.00 |
| Student Welfare Fund | 4,55,000.00 | 16,90,000.00 |
| Tender Fees Received | 7,000.00 | 7,000.00 |
| Total (1) | **8,94,000.00** | **1,16,27,000.00** |
| **2. Sale of Institute's publications** | - | - |
| Total (2) | - | - |
| **3. Interest on Savings Bank Account** | | |
| With Scheduled banks | 2,11,248.00 | 1,06,981.00 |
| With Non Scheduled banks | | |
| With institutions | | |
| Total (3) | **2,11,248.00** | **1,06,981.00** |
| **4. Interest on Term Deposits** | | |
| Interest Received | 1,22,58,680.00 | 2,31,25,012.33 |
| Less : Transferred to Corpus Fund | - | -1,51,10,063.00 |
| Less : Transferred to Restricted Fund | - | -1,00,162.00 |
| Total (4) | **1,22,58,680.00** | **79,14,787.33** |
| **5. Others** | | |
| Registration Fees- Aduj | - | 2,50,481.00 |
| Fees for Oral Defence Evaluation of Thesis | 15,000.00 | - |
| Interest on Bank Sweep | 1,02,072.00 | - |
| Interest on IT refund | 300.00 | - |
| Interest on SD with APDCL | 2,86,682.00 | - |
| Sale of old Newspaper | 21,305.00 | - |
| Hra Deduction | 7,56,460.00 | 7,08,609.00 |
| Total (5) | **11,81,819.00** | **9,59,090.00** |
| Total (1+2+3+4+5) | **1,45,45,747.00** | **2,06,07,858.33** |

FRN-112/23W GUWAHATI

| 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) | 80,65,107.00 | |
| Total | **6,67,86,389.00** | **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 | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **General Administrative Expenses** | | |
| 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 Regis., Bci Inspection, Ugc 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** | | |
| University Guest House Maintenance | 28,056.00 | 2,25,713.00 |
| V.C Residence Cum Guest House | - | 5,900.00 |
| **Legal & Professional Fees** | | |
| Legal And Professional Services | - | 6,870.00 |
| Professional Services (Includes Audit Fees) | 77,070.00 | 93,111.00 |
| **Library** | | |
| News Paper , Magazins & Book Bindings | 46,398.00 | 1,03,848.00 |
| Online Library Services | 23,79,913.00 | 22,03,386.00 |
| Renewal Of Journals And Subscriptions | 16,000.00 | 2,49,719.00 |
| **Student Bar Council** | | |
| Moot Court Competition | 3,02,343.00 | 3,63,407.40 |
| Campus And Hostel Welfare Activities | 3,19,725.00 | 26,904.00 |
| Cultural Activities | - | 42,141.00 |
| Literary Activities | - | 34,074.00 |
| Sports Activities | 60,000.00 | 3,38,282.00 |
| Student Welfare Activities | - | 68,930.00 |
| Annual Maintenance Expenses | 7,43,381.00 | 7,78,526.00 |
| Electrical Sub-Station Maintenance | 6,55,100.00 | 7,00,900.00 |
| Interest On Gst/ Tds | - | 5,806.00 |
| Loss On Sale/Dispoal Of Assets | - | 4,80,898.00 |
| Medical Expenses (Health Centre) | 44,117.00 | 77,472.00 |
| Mess Expenses (Payment) | 5,74,618.00 | 68,24,113.00 |
| Packing & Moving | 88,516.00 | 95,544.00 |
| Plumbing and Sanitary | 1,59,519.00 | |
| Protocol | 35,231.00 | 11,330.00 |
| Purchase/ Hiring Of Vehicles/ Buses | - | 7,500.00 |
| Repair & Maintenance | 9,76,556.00 | 6,73,000.00 |
| Rounded Off | 1.80 | 1.56 |
| Development of Facilities & Amenities | 70,40,000.00 | |
| Sports Goods | - | 1,29,209.00 |
| Travel Expenses | 1,96,677.00 | 7,03,549.00 |
| Total | **2,82,18,120.80** | **3,62,69,481.36** |

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

BHUTORIA & ASSOCIATES
FRN-112723W
GUWAHATI
CHARTERED ACCOUNTANTS

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

**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 | - | 1,00,00,000.00 | - | | | 1,00,00,000.00 |
| SBI 39358312095 @5.1% 29.05.2020 to 08.06.2021 | - | 1,50,00,000.00 | - | | | 1,50,00,000.00 |
| 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 | - | 1,11,84,644.00 | - |
| AXIS-AMING 909040012669852 MD 27.07.2020 @ 7.75% | 1,09,12,543.00 | - | 2,72,101.00 | - | 1,11,84,644.00 | - |
| AXIS AMING 919040012664666 MD 27.07.2020 @7.75% | 1,63,68,814.00 | - | 4,08,151.00 | - | 1,67,76,965.00 | - |
| AXIS AMINGAON 918040003106675 MD 11.01.19 @6.75% | 58,31,212.00 | - | 3,72,272.00 | - | - | 62,03,484.00 |
| 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 | - |
| 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 | - | - | 53,19,901.00 |
| SBI 38959342772 @6.25% 29.11.19 to 29.11.20 | 51,06,337.00 | - | 2,22,426.00 | - | 53,28,763.00 | - |
| SBI 37477974670 MD 18.01.19 @6.25% | 57,61,559.00 | - | 2,84,597.00 | - | - | 60,46,156.00 |
| 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 | - | - | 25,39,385.00 |
| SBI 38251325782 MD 11.02.2020 @6.80% | 53,93,342.00 | - | 2,83,646.00 | - | - | 56,76,988.00 |
| SBI 38445490973 MD 08.05.2019 @6.8% | 53,12,012.00 | - | 36,757.00 | - | - | 53,48,769.00 |
| 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% | 77,73,574.00 | - | 53,791.00 | - | - | 78,27,365.00 |
| FD 39541667786 | - | 1,00,00,000.00 | - | - | - | 1,00,00,000.00 |
| FD 39541669557 | - | 1,00,00,000.00 | - | - | - | 1,00,00,000.00 |
| FD 39541671088 | - | 1,00,00,000.00 | - | - | - | 1,00,00,000.00 |
| FD 39541672945 | - | 91,46,253.00 | - | - | - | 91,46,253.00 |
| FD 39541674635 | - | 94,46,826.00 | - | - | - | 94,46,826.00 |
| FD SBI 40016297020 MD 17/02/2022 | - | 1,00,00,000.00 | - | - | - | 1,00,00,000.00 |
| FD SBI 40016298591 MD 17/02/2022 | - | 1,00,00,000.00 | - | - | - | 1,00,00,000.00 |
| 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 | - | 1,75,211.00 | - | - | - | 1,75,211.00 |
| FD SBI 40098501517 MD 17/02/2022 | - | 80,00,000.00 | - | - | - | 80,00,000.00 |
| SBI FD 40078483976 | - | 1,00,00,000.00 | - | - | - | 1,00,00,000.00 |
| SBI FD 40078485747 | - | 1,29,11,751.00 | - | - | - | 1,29,11,751.00 |
| FD 40108545810 | - | 54,00,000.00 | - | - | - | 54,00,000.00 |
| **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** |

Kitpi, Amingaon, Guwahati-781031, Kamrup (R), Assam

ED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

## 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 | - | | 9,45,405 | - | - |
| Gym Equipement | 49,65,934 | - | - | - | 49,65,934 | 15% | 31,55,857 | 2,71,512 | - | 34,27,369.00 | 15,38,565 | 18,10,077 |
| Digital Podium | 15,17,400 | - | - | - | 15,17,400 | 15% | 9,49,261 | 85,221 | - | 10,34,482.00 | 4,82,918 | 5,68,139 |
| Room Heater | 41,950 | - | - | - | 41,950 | 15% | 28,152 | 2,070 | - | 30,222.00 | 11,728 | 13,798 |
| Water Purifier | 9,45,169 | - | - | - | 9,45,169 | 15% | 5,42,720 | 60,367 | - | 6,03,087.00 | 3,42,082 | 4,02,449 |
| Air Conditioner | 11,10,263 | - | - | - | 11,10,263 | 15% | 6,88,421 | 63,276 | - | 7,51,697.00 | 3,58,566 | 4,21,842 |
| Digital Copier | 9,15,107 | - | - | - | 9,15,107 | 15% | 5,68,248 | 52,029 | - | 6,20,277.00 | 2,94,830 | 3,46,859 |
| Mobile Phone | 2,42,114 | - | - | - | 2,42,114 | 15% | 1,53,421 | 13,304 | - | 1,66,725.00 | 75,389 | 88,693 |
| Projector | 4,53,778 | - | - | - | 4,53,778 | 15% | 2,86,365 | 25,112 | - | 3,11,477.00 | 1,42,301 | 1,67,413 |
| Office Equipment | 5,24,257 | - | - | - | 5,24,257 | 15% | 3,17,561 | 31,004 | - | 3,48,565.00 | 1,75,692 | 2,06,696 |
| Library Book Scanner | 11,54,006 | - | - | - | 11,54,006 | 15% | 7,84,058 | 55,492 | - | 8,39,550.00 | 3,14,456 | 3,69,948 |
| EPBX System | 2,71,885 | - | - | - | 2,71,885 | 15% | 1,88,050 | 12,575 | - | 2,00,625.00 | 71,260 | 83,835 |
| Electrical Equipment | 40,04,579 | - | - | - | 40,04,579 | 15% | 26,63,351 | 2,01,184 | - | 28,64,535.00 | 11,40,044 | 13,41,228 |
| Sports Equipment | 1,03,674 | - | 9,600 | - | 1,13,274 | 15% | 79,661 | 4,322 | - | 83,983.00 | 29,291 | 24,013 |
| Fire Fighting Equipment | 46,989 | - | - | - | 46,989 | 15% | 29,267 | 2,658 | - | 31,925.00 | 15,064 | 17,722 |
| Water Tank | 19,000 | - | - | - | 19,000 | 15% | 9,825 | 1,376 | - | 11,201.00 | 7,799 | 9,175 |
| Water Cooler | 3,10,000 | - | - | - | 3,10,000 | 15% | 1,02,823 | 31,077 | - | 1,33,900.00 | 1,76,100 | 2,07,177 |
| CCTV | 9,13,244 | - | - | - | 9,13,244 | 15% | 8,92,505 | 3,111 | - | 8,95,616.00 | 17,628 | 20,739 |
| Grass Cutter Machine | 4,42,970 | 1,20,100 | - | 14,000 | 5,49,070 | 15% | 49,803 | 74,890 | - | 1,24,693.00 | 4,24,377 | 3,93,167 |
| Equipments | - | 1,73,25,269 | - | - | 1,73,25,269 | 15% | - | 25,98,790 | | 25,98,790.00 | 1,47,26,479 | - |
| Total (A) | **1,89,27,724** | **1,74,45,369** | **9,600** | **14,000** | **3,63,68,693** | | **1,24,34,754** | **35,89,370** | **-** | **1,60,24,124** | **2,03,44,569** | **64,92,970** |
| **BLOCK "B"(15%)** | | | | | | | | | | | | |
| Vehcile | 54,79,193 | - | - | - | 54,79,193 | 15% | 37,49,554 | 2,59,446 | - | 40,09,000.00 | 14,70,193 | 17,29,639 |
| Total (B) | **54,79,193** | **-** | **-** | **-** | **54,79,193** | | **37,49,554** | **2,59,446** | **-** | **40,09,000** | **14,70,193** | **17,29,639** |
| **BLOCK "C"(40%) Computer/Peripherals** | | | | | | | | | | | | |
| Computers | 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 |
| Printer and Scanner | 4,66,482 | - | 62,610 | - | 5,29,092 | 40% | 2,56,681 | 96,442 | - | 3,53,123.00 | 1,75,969 | 2,09,801 |
| Computer Accessories | 4,36,612 | - | - | - | 4,36,612 | 40% | 4,01,945 | 13,867 | - | 4,15,812.00 | 20,800 | 34,667 |
| Computer Softwares | 8,92,656 | 56,824 | 56,640 | - | 10,06,120 | 40% | 7,99,668 | 71,253 | - | 8,70,921.00 | 1,35,199 | 92,988 |
| Computer Tools and Other Equipment | 4,07,132 | 54,198 | 93,798 | - | 5,55,128 | 40% | 2,45,938 | 1,04,916 | - | 3,50,854.00 | 2,04,274 | 1,61,194 |
| Equip and Server | 24,73,916 | - | - | - | 24,73,916 | 40% | 20,62,315 | 1,64,640 | - | 22,26,955.00 | 2,46,961 | 4,11,601 |
| Total (C) | **1,47,37,368** | **1,11,022** | **2,13,048** | **-** | **1,50,61,438** | | **1,30,74,875** | **7,52,015** | **-** | **1,38,26,890** | **12,34,548** | **16,62,493** |
| **BLOCK "D" - Furniture and Fixture** | | | | | | | | | | | | |
| Furniture | 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 |
| Air Cooler | 42,000 | - | - | - | 42,000 | 10% | 7,980 | 3,402 | - | 11,382.00 | 30,618 | 34,020 |
| Wooden Podium | 97,098 | - | - | - | 97,098 | 10% | 50,656 | 4,644 | - | 55,300.00 | 41,798 | 46,442 |
| Volley Ball Court | 23,94,000 | - | - | - | 23,94,000 | 10% | 2,39,400 | 2,15,460 | - | 4,54,860.00 | 19,39,140 | 21,54,600 |
| Total (D) | **2,86,09,799** | **3,29,37,944** | **-** | **-** | **6,15,47,743** | | **1,45,21,832** | **47,02,591** | **-** | **1,92,24,423** | **4,23,23,320** | **1,40,87,967** |
| **BLOCK "E" Books & Periodicals** | | | | | | | | | | | | |
| 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 |
| Total (E) | **2,05,07,928** | **-** | **6,42,601** | **-** | **2,11,50,529** | **-** | **2,04,80,424** | **3,48,805** | **-** | **2,08,29,229** | **3,21,300** | **27,504** |
| **BLOCK "F" Land** | | | | | | | | | | | | |
| Land Development | - | 3,84,97,084 | - | - | 3,84,97,084 | - | - | - | - | - | 3,84,97,084 | - |
| Total (F) | **-** | **3,84,97,084** | **-** | **-** | **3,84,97,084** | **-** | **-** | **-** | **-** | **-** | **3,84,97,084** | **-** |
| **BLOCK "G" Electrification** | | | | | | | | | | | | |
| Electrification | - | 15,90,94,346 | - | - | 15,90,94,346 | 10% | - | 1,59,09,435 | - | 1,59,09,435.00 | 14,31,84,911 | - |
| Total (G) | **-** | **15,90,94,346** | **-** | **-** | **15,90,94,346** | | **-** | **1,59,09,435** | **-** | **1,59,09,435** | **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 | - |
| Total (H) | **-** | **2,86,34,163** | **-** | **-** | **2,86,34,163** | | **-** | **14,31,708** | **-** | **14,31,708** | **2,72,02,455** | **-** |
| **BLOCK "I" Buildings** | | | | | | | | | | | | |
| Total (I) | - | 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 | - |
| | **-** | **65,86,04,937** | **2,95,71,000** | **-** | **68,81,75,937** | | **-** | **3,36,69,522** | **-** | **3,36,69,522** | **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** | **2,64,14,296** |

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

**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** |

S.K. PATODIA & ASSOCIATES
FRN-[illegible]723W
GUWAHATI
CHARTERED ACCOUNTANTS

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

**BALANCE SHEET AS AT 31st March,2022**

| Sl No | PARTICULARS | Schedule | (Amount in Rs.) CURRENT YEAR 2021-22 | PREVIOUS YEAR 2020-21 |
|---|---|---|---|---|
| I | **SOURCES OF FUNDS** | | | |
| 1 | **UNRESTRICTED FUNDS** | | | |
| | (a) Corpus Fund | 1 | 18,71,28,321.00 | 1,10,01,65,406.00 |
| | (b) General Fund | 2 | 3,41,20,560.48 | 28,59,77,084.22 |
| | (c ) Capital Grant in aid (buildings a/c) | | 1,17,18,48,118.41 | |
| | (d) Capital Grant in Aid( Clat) | | 2,99,71,707.00 | |
| 2 | **RESTRICTED FUNDS** | 3 | 5,92,846.00 | 10,30,405.00 |
| 3 | **LOANS AND BORROWINGS** | | | |
| | (a) Secured | | - | - |
| | (b) Unsecured | | - | - |
| 4 | **Current Liabilities** | 4 | 4,16,80,611.53 | 2,55,14,300.50 |
| | **Total** | | **1,46,53,42,164.42** | **1,41,26,87,195.72** |
| II | **APPLICATION OF FUNDS** | | | |
| 1) | **FIXED ASSETS** | | | |
| | (i) Tangible Assets | 5 | 88,72,35,810.45 | 92,90,84,797.03 |
| | (ii) Intangible Assets | | | |
| | (iii) Capital Work in Progress | | | - |
| 2) | **INVESTMENTS** | | | |
| | (i) Long Term | 6 | 48,09,38,847.00 | 46,23,74,931.00 |
| | (ii) Short Term | | | |
| 3) | **CURRENT ASSETS** | 7 | 8,66,59,964.97 | 1,82,61,075.07 |
| 4) | **LOANS. ADVANCES AND DEPSOITS** | 8 | 1,05,07,542.00 | 29,66,392.62 |
| | Notes on Accounts & Significant Accounting policies | 16 | | |
| | **Total (B)** | | **1,46,53,42,164.42** | **1,41,26,87,195.72** |

In Terms of Our Internal Audit Report on date

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

Date : 05/09/2022
Place : Guwahati

UDIN : 22302042ABXSJM4592

S.K. PATODIA & ASSOCIATES FRN-112723W GUWAHATI CHARTERED ACCOUNTANTS

**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,2022**

(Amount in Rs.)

| PARTICULARS | Schedule | CURRENT YEAR | | | | | PREVIOUS YEAR |
|---|---|---|---|---|---|---|---|
| | | Unrestricted Funds | | | Restricted Funds | Total | Total |
| | | Corpus Fund | Designated Fund | General Fund | | | |
| **Income** | | | | | | | |
| Academic Fees | 9 | | | 3,37,56,941.00 | | 3,37,56,941.00 | 3,51,28,464.18 |
| Govt. Grants | 10 | | | 10,33,99,000.00 | | 10,33,99,000.00 | 9,81,15,000.00 |
| Other Incomes | 11 | | | 2,10,05,964.00 | | 2,10,05,964.00 | 1,45,45,747.00 |
| **Total (A)** | | | | 15,81,61,905.00 | | 15,81,61,905.00 | 14,77,89,211.18 |
| **Expenditure** | | | | | | | |
| Staff Salaries & Benefits | 12 | | | 7,26,68,444.00 | | 7,26,68,444.00 | 6,71,35,298.00 |
| Academic Expenses | 13 | | | 21,79,200.00 | | 21,79,200.00 | 16,50,372.00 |
| Administrative Expenses | 14 | | | 2,92,34,324.74 | | 2,92,34,324.74 | 2,82,18,120.80 |
| Depreciation | 5 | | | 6,28,30,921.00 | | 6,28,30,921.00 | 6,06,62,892.00 |
| Prior Period Expenditure | | | | - | | - | - |
| Financial Costs | 15 | | | 15,514.00 | | 15,514.00 | 19,157.00 |
| **Total (B)** | | | | 16,69,28,403.74 | | 16,69,28,403.74 | 15,76,85,839.80 |
| **Balance being excess of Income over Expenditure (A-B)** | | | | -87,66,498.74 | | -87,66,498.74 | -98,96,628.62 |
| **Balance being surplus / (deficit) carried over to General Funds** | | | | -87,66,498.74 | | -87,66,498.74 | -98,96,628.62 |

In Terms of Our Internal Audit Report on date

For S K Patodia & Associates
Chartered Accountants
FRN: 112723W

CA Prabesh Agarwal
Partner | M. No. 302042

Date : 05/09/2022
Place : Guwahati

UDIN : 22302042ABXSJM4592

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

**Receipts and Payments Account for the yearing ending as on 31st March 2022**

| Receipts | | Amount (Rs.) | Payments | Amount (Rs.) |
|---|---|---|---|---|
| Opening Cash at bank | 1,82,58,492.07 | | Current Liabilities | 8,93,78,341.00 |
| Opening Cash in hand | 4,583.00 | 1,82,61,075.07 | BANK CHARGES | 15,514.08 |
| GST | | 2,07,179.00 | MEDICAL EXPENSES (HEALTH CENTRE) | 1,032.00 |
| TDS | | 5,14,995.00 | MESS WAGES | 11,000.00 |
| Capital Grants in Aids (CLAT) | | 1,85,00,000.00 | PEST CONTROL MANAGMENT PRIVATE LTD | 20,658.00 |
| HRA | | 3,056.00 | IPR | 3,68,567.00 |
| Bank FDS Matured | | 4,66,68,528.00 | Bank FDs | 4,35,00,000.00 |
| Sundry Creditors | | 4,000.00 | Loans & Advances | 34,21,421.00 |
| EMD Deposit | | 1,56,000.00 | Sundry Debtors | 1,250.00 |
| Security Deposit | | 47,000.00 | FEES RECEIVABLE | 1,11,34,366.16 |
| Loans & Advances(Assets) | | 35,200.00 | SUSPENSE A/C | 41,162.00 |
| Admission Fees Refundable (old A/c) | | 45,820.00 | CLAT EXAM EXPENDITUTRE | 16,900.00 |
| Registration Fees- Gurjit Singh-Memorial Moot Court | | 55,000.00 | DIRECTOR, ASSAM ADMINISTRATIVE STAFF COLL. SC | 9,600.00 |
| Pest Control Management Pvt Ltd | | 10,154.00 | GHANA KANTA PEGU | 24,000.00 |
| Events | | 18,000.00 | PROTOCOL | 1,300.00 |
| General Contingency | | 6,841.00 | Rates and Taxes | 690.00 |
| Clat Exam Expenditure | | 4,09,270.00 | Repair & Maintenance | 600.00 |
| Fees Receivable | | 4,71,44,478.28 | Other Income | 30,000.00 |
| Admission Fees | | 12,244.00 | SHASTRI INDO-CANADIAN INSTITUTE | 1,00,000.00 |
| Grant Income | | 10,33,99,000.00 | TATA SKY | 13,470.00 |
| Other Income | | 2,11,515.00 | EVENTS | 3,180.00 |
| Bank Interest | | 4,17,258.00 | GENERAL CONTINGENCY | 52,47,022.00 |
| Interest on Fixed Deposits | | 13,04,028.00 | Guest House/ VC Residence Maintenance | 5,205.00 |
| Alert Exam Conducting Expenses | | 44,010.00 | Bank Accounts | 8,88,29,660.97 |
| NSS Grant | | 2,47,500.00 | ROUNDED OFF | 5.00 |
| National Women Commission ( PFMS) | | 1,92,000.00 | | |
| IPR | | 19,63,647.00 | | |
| Ministry of Law & Justice | | 1,00,000.00 | | |
| Provisions | | 9,450.00 | | |
| Suspenses | | 18,000.00 | | |
| Bank Accounts | | 21,69,696.00 | | |
| **Total** | | **24,21,74,944** | **Total** | **24,21,74,944** |

In Terms of Our Internal Audit Report on date

Date : 05/09/2022
Place : Guwahati

UDIN : 22302042AQXSJM4592

**For S K Patodia & Associates**
**Chartered Accountants**
**FRN: 112723W**

S.K. PATODIA & ASSOCIATES FRN-112723W GUWAHATI CHARTERED ACCOUNTANTS

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

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 31-03-2022**

| Schedule 1 : CORPUS FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Particulars | | |
| Balance at the beginning of the year | 1,100,165,406.00 | 105,110,063.00 |
| Add : Depreciaiton prior to capitalisaition debited to corpus fund now rectified | 233,282,657.00 | |
| Less : Grant in Aid for Building accounted seperately | -1,168,338,000.00 | |
| Add : Contributions towards Corpus | | 60,000,000.00 |
| Add : Interest on FD created out of Corpus for current period | 9,307,685.00 | - |
| Add : Interest on FD created out of Corpus for previous period | 12,710,573.00 | |
| Less: | | 935,055,343.00 |
| Balance at the end of the year | **187,128,321.00** | **1,100,165,406.00** |

| Schedule 2 : GENERAL FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Balance at the beginning of the year | 285,977,084.22 | 355,873,712.84 |
| Add / (Less) : TDS not appearing in books acocunted | 522,897.00 | 60,000,000.00 |
| Add / (Less) : Mess Advance accounting recftified | 2,007,735.00 | |
| Add/(Less): Transfer to Corpus Fund (Interest on Corpus FD for prior periods) | -12,710,573.00 | |
| Add/(Less): Depreciaiton prior to capitalisaition debited to corpus fund now rectified | -233,282,657.00 | |
| Add/(Less): liability transferred | 228,500.00 | |
| Add/(Less): Unclaimed booking fee | 106,700.00 | |
| Add/(Less): Unclaimed amount | 2000 | |
| Add / (Less) : Net Surplus during the financial year | -8,766,498.74 | -9,896,628.62 |
| Add / (Less) : Scooter purchased in 2017-18 capitalised during the year | 35373.00 | |
| Balance at the end of the year | **34,120,560.48** | **285,977,084.22** |

| Schedule 2A : PRIOR PERIOD ADJUSTMENTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Add :** | | |
| Sport facility development expenses (capital nature) debited to I/E now capitalised | - | - |
| Volleyball Court Development Expenses (capital nature) debited to I/E now capitalised | - | - |
| Prior Period Renevnue booked (Net) | - | - |
| Balance at the end of the year | - | - |

| Schedule 3 : RESTRICTED FUND | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **A) Restrcited Fund** | | |
| 1) Received from AC boragohain for Gold Medal | 405,162.00 | 405,162.00 |
| (Add) : Interest accrued on the fund invested (including prior period interest) | 25,012.00 | - |
| a) | **430,174.00** | **405,162.00** |
| **B) Grants & Donations** | | |
| 1) Department of Industrial promotion and Policy | 90,975.00 | 345,710.00 |
| 2) ICSSR Impress Scheme (excess expenditure) | -62,500.00 | -62,500.00 |
| 3) National Women Commission (PFMS) (excess expenditure) | -86,933.00 | -7,000.00 |
| 4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2020) | - | 244,933.00 |
| 5) Project on NIA (Terrorist related Cases) | 18,600.00 | 18,600.00 |
| 6) NSS Grant | 102,530.00 | 85,500.00 |
| 7) Ministry of Law And Justice | 100,000.00 | - |
| b) | **162,672.00** | **625,243.00** |
| TOTAL (a+b) | **592,846.00** | **1,030,405.00** |

| Schedules - 4 CURENT LIABILITIES & PROVISIONS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **A) CURRENT LIABILITIES** | | |
| 1. Deposits from Students (Annexure a) | 10,969,520.00 | 12,986,235.00 |
| 2. Sundry Creditors (Annexure b) | 10,909,209.50 | 1,870,396.50 |
| 3. Statutory Liabilities (Annexure c) | 1,946,907.00 | 745,176.00 |
| 4. Other Current Liabilities | | |
| a) Earnest Money Deposits (Annexure d) | 312,400.00 | 332,400.00 |
| b) Security Deposits (Annexure e) | 763,724.00 | 603,724.00 |
| c) Reimbursement of Expenses payable (Annexure f) | -1,000.00 | 12,000.00 |
| d) 7th pay Arrear | - | - |
| TOTAL a) | **24,900,760.50** | **16,549,931.50** |
| **A) PROVISIONS** | | |
| 1. Expenses Payable | - | 550,353.00 |
| 2. Provisions for Gratuity Payable | 8,065,107.00 | 8,065,107.00 |
| 3. Provisions for EL Payable | 8,714,744.00 | 348,909.00 |
| TOTAL b) | **16,779,851.00** | **8,964,369.00** |
| TOTAL (a+b) | **41,680,611.50** | **25,514,300.50** |

| Schedules - 7 CURRENT ASSETS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| 1. Cash in Hand | - | 4,583.00 |
| 2. Bank Balances | | |
| - In Savings Accounts (Annexure g) | 5,698,594.27 | 1,788,180.24 |
| - In Current Accounts (Annexure g) | -1,980,823.69 | 2,598,311.83 |
| 3. Sbi Sweep Balances | 82,942,194.39 | 13,870,000.00 |
| Balance at the end of the year | **86,659,964.97** | **18,261,075.07** |

S.K. PATODIA & ASSOCIATES
FRN-112723W
GUWAHATI
CHARTERED ACCOUNTANTS

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 31-03-2022**

| Schedules - 8 LOANS, ADVANCES & DEPOSITS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **1. Advance to Employees** | | |
| a) Salary (Annexure h) | 449,500.00 | 470,000.00 |
| **2. Advance and other amounts receivable in cash or kind or for value to be receivable** | | |
| a) Advance to Sundry Parties (Annexure I) | -96,682.00 | - |
| **3. Deposits** | | |
| a) Security Deposit -Reliance Retails Ltd. | 1,000.00 | - |
| b) Liabilities for centre for Child Right | - | - |
| c)Security Deposit with APDCL | 3,510,118.00 | - |
| d) Tax Deducted at Source | 1,776,157.00 | 1,164,887.00 |
| e) LPG (Security Deposits) | 5,800.00 | 5,800.00 |
| **4. Other Recievables** | | |
| a) Fee Receivables | 4,829,347.00 | 1,293,403.62 |
| b) Receivable from Anita Sur (Electricity Charges) | - | 13,500.00 |
| c) Niti Aayog | 18,802.00 | 18,802.00 |
| d) Anita Sur | 13,500.00 | - |
| Balance at the end of the year | **10,507,542.00** | **2,966,392.62** |

S.K. PATODIA & ASSOCIATES
FRN-112123W
GUWAHATI
CHARTERED ACCOUNTANTS

**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 31-03-2022**

| Annexure a) : DEPOSIT FROM STUDENTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Admission Fee Refundable(Old A/Cs)** | | |
| Ramesh Chandra Srivastava | - | 25,000.00 |
| Sunaina Premchandra - Fees Refundable | - | 1,78,500.00 |
| Vaibhav Gaur-Admission Fee Refundable | - | 25,000.00 |
| Suspenses Receipt | 45,820.00 | - |
| **Advance Fee From Students** | | |
| Mess Fee Advance | 5,93,700.00 | 20,07,735.00 |
| **Deposits From Students** | | |
| Hostel Caution Money Deposit | 29,60,000.00 | 31,40,000.00 |
| Libary Caution Money Deposit | 42,50,000.00 | 43,10,000.00 |
| Mess Caution Money Deposit | 31,20,000.00 | 33,00,000.00 |
| Total | **1,09,69,520.00** | **1,29,86,235.00** |

| Annexure B) : List Of Sundry Creditors | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Airtel | 2,729.00 | 2,806.00 |
| Alliance Services | - | 1,11,695.00 |
| Apdcl | 3,31,518.00 | 2,57,514.00 |
| Arihant Advertising Agency | 4,454.00 | 1,43,034.00 |
| Bsnl | 3,087.00 | 3,035.00 |
| D.N. Buragohain | 5,000.00 | - |
| Eastern Power Engineering | 58,500.00 | - |
| Gayatree Enterprises | 4,76,800.00 | - |
| Glen view Travels | - | 36,400.00 |
| Hanshadhar Malakar | 13,520.00 | - |
| Himanshu Ranjan Nath | 4,800.00 | - |
| Innovative Enterprizes | 2,40,670.00 | - |
| Iit, Guwahati | 28,125.00 | 28,125.00 |
| Meenakshi Borthakur | - | 50,000.00 |
| Macintel Solution | 7,500.00 | - |
| Mahesh Travel P Ltd | 19,244.00 | - |
| M/S Dulo Service Station | - | 53,480.00 |
| North Eastern Security Services Pvt Ltd | 3,79,344.00 | - |
| Nikita Barooah | - | 25,900.00 |
| Prof. Dr V.K. Ahuja | 35,000.00 | - |
| Provision For Expenses | 89,13,117.00 | 3,88,561.00 |
| Ramani Deka Newspaper | 2,598.00 | - |
| Reliance Jio | 1,063.00 | - |
| R.S Computer | 1,91,700.00 | - |
| Sag Infotech Pvt. Ltd. | - | - |
| Suryam International Pvt Ltd. | - | 57,309.00 |
| Sai Enterprises | 24,440.00 | - |
| S,K Patodia & Associates | 1,18,000.00 | - |
| Thangzakhup Tombing | - | - |
| The Economist | 0.50 | 4,849.50 |
| Daisy Changmai | - | 46,250.00 |
| Mehul Shah | 9,000.00 | 46,250.00 |
| Mudoi Enterprise | - | 50,894.00 |
| Sourabh Roy | - | 8,856.00 |
| Sukanya Mukherjee | 39,000.00 | 43,012.00 |
| Upasana Devi | - | 46,250.00 |
| Utpal Sharma | - | 5,976.00 |
| Booking Fee (Admission) | - | 4,60,200.00 |
| Total | **1,09,09,209.50** | **18,70,396.50** |

S.K. PATODIA & ASSOCIATES
FRN-11[illegible]723W
GUWAHATI
CHARTERED ACCOUNTANTS

**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 31-03-2022**

| Annexure - C) Statutory Liabilities | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Statutory Liabilities** | | |
| Employees Pf Contribution | 9,39,762.00 | 7,24,046.00 |
| Gpf/Gis Payable | 1,10,400.00 | - |
| Gst Payable | 1,43,182.00 | - |
| NPS Payable | 1,28,042.00 | |
| P Tax | 13,946.00 | - |
| Tds - Contract And Others | 1,05,159.00 | 1,704.00 |
| Tds - Professional | 10,100.00 | 19,426.00 |
| Tds - Rent | - | - |
| Tds - Salary | 4,96,316.00 | - |
| Total | **19,46,907.00** | **7,45,176.00** |

| 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 |
| Emd Converge Systems And Services Pvt. Ltd. | 10,000.00 | 10,000.00 |
| Emd Digitek Solutions | 1,000.00 | - |
| Emd Eastern Book House | - | 30,000.00 |
| Emd Pest Control Management Pvt Ltd | 5,000.00 | - |
| Emd Fitness Corner | 5,000.00 | 5,000.00 |
| Emd Rapid Radio Solutions Pvt Ltd | - | 10,000.00 |
| Emd Innovative Enterprise | 85,000.00 | 20,000.00 |
| Emd Jay Pee Tradinb Corporation | 45,000.00 | 15,000.00 |
| Emd Jyoti Enterprise | 10,000.00 | - |
| Emd Money- B.M Associates | 4,000.00 | 4,000.00 |
| Emd Of Navanita Printers | 5,000.00 | 5,000.00 |
| Emd North Eastern Security Services (NESS) | 25,000.00 | - |
| Emd Garima Associates | 10,000.00 | 10,000.00 |
| Emd Research Co Books | - | 30,000.00 |
| Emd Sivaditya | 25,000.00 | 25,000.00 |
| Emd SS Grapics | 5,000.00 | - |
| Emd- Shiva Enterprises | - | 1,000.00 |
| Sd- Book Corporation | - | 30,000.00 |
| Sd- Satyam Books Pvt Ltd | - | 30,000.00 |
| Total | **3,12,400.00** | **3,32,400.00** |

| Annexure - E Security Deposits | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Emd E-Yantra | | - |
| Emd M/S Brahmaputra Electrical | - | - |
| Emd Mudoi Enterprise | 10,000.00 | 30,000.00 |
| Emd Digital Eneterprise | 5,000.00 | 5,000.00 |
| Emd Saru Steel Industry | 5,000.00 | 5,000.00 |
| Emd Shree Solutions | - | - |
| Emd Tirupati Marketing | 40,000.00 | 10,000.00 |
| Sd Amarendra Phukan | 36,117.00 | 36,117.00 |
| Sd- Asia Law House | 30,000.00 | 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 | 4,40,000.00 |
| SD Bombay Books | 30,000.00 | - |
| SD Book Corporation | 30,000.00 | - |
| SD Eastern Book House | 30,000.00 | - |
| SD Research Co Books | 30,000.00 | - |
| SD Satyam Books Pvt Ltd | 30,000.00 | - |
| Total | **7,63,724.00** | **6,03,724.00** |

| Annexure - F Reimbursement Of Expenses Payable | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Payal Swar | | - |
| Ankur Kalita | | - |
| Aviral Vats | | 2,000.00 |
| Bishnu Sonar | | - |
| Guneswar Deka | | - |
| Hadiul Abedin | | - |
| Himangshu Sonowal | | - |
| Khanin Barman | | 5,000.00 |
| Kondababu Katipam | | 5,000.00 |
| Lohit D Naikar | | - |
| Manindra Nath | | - |
| Shikhamoni Talukdar | -6000 | - |
| Uday Cahdra Baruah | | - |
| Justice Monajit Bhuyan | 5000 | |
| Total | ₹ **-1,000.00** | **12,000.00** |

**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 31-03-2022**

| Annexure H- Salary Advance | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Bijan Kr. Sarma- Salary Advance | 40,000.00 | 10,000.00 |
| Bipul Chandra Sarma- Salary Advance | - | 30,000.00 |
| Diganta Gogoi-Salary Advance | 40,000.00 | 45,000.00 |
| Gauri Kanta Das- Salary Advance | 12,500.00 | 18,000.00 |
| Guneswar Deka Salary Advance | - | 9,000.00 |
| Gobindra Saharia Salary Advance | 8,000.00 | - |
| Hadiul Abedin-Salary Advance | 15,000.00 | 8,000.00 |
| Himanshu Ranjan Nath Salary Advance | 35,000.00 | 45,000.00 |
| Jimani Goswami - Salary Adavance | 24,000.00 | - |
| Jyotiprasad Baishya- Salary Advance | 5,000.00 | - |
| Khanin Barman- Salary Advance | 20,000.00 | 25,000.00 |
| Kondababu Katipam- Salary Adv | 15,000.00 | 35,000.00 |
| Manindra Nath- Salary Advance | 35,000.00 | - |
| Mukut Deka -Salary Advance | 5,000.00 | 10,000.00 |
| Nandarani Choudhury Salary Advance | 45,000.00 | 35,000.00 |
| Pankaj Jyoti Bharali- Salary Advance | - | 35,000.00 |
| Pradip Kr Sarma -Salary Advance | - | - |
| Raken Boro Salary Advance | - | - |
| Sanjiv Kr. Deka- Salary Advance | - | 30,000.00 |
| Santanu Gogoi- Salary Advance | - | - |
| Sarat Ch Sarma-Salary Advance | 45,000.00 | - |
| Satyajit Deb- Salary Advance | 40,000.00 | 40,000.00 |
| Shafiquz Zaman Ahmed- Salary Advance | - | 40,000.00 |
| Subhash Dutta Salary Advance | 20,000.00 | 25,000.00 |
| Thangzakhup Tombing Salary Advance | - | 30,000.00 |
| Uday Ch. Baruah- Salary Advance | 45,000.00 | - |
| Total | **4,49,500.00** | **4,70,000.00** |

| Annexure I : Advance To Sundry Parties | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Booking Fee (Admission) | | - |
| Gaurav Raj | -14,344.00 | - |
| Nishibrata Hazarika | -50,000.00 | - |
| Prakash Tripathi | -25,000.00 | - |
| Society DU | -1,500.00 | |
| Snigdha Vishnoi | -29,000.00 | - |
| Mamoni Gohain | 60,000.00 | - |
| Mamoni Gohain (Provisonal Settlement) | -60,000.00 | |
| Excess Payment by bank (Rs. 8081+ Rs. 8081+ Rs. 7000) | 23,162.00 | |
| Total | **-96,682.00** | - |

S.K. PATODIA & ASSOCIATES
FRN-11723W
GUWAHATI
CHARTERED ACCOUNTANTS

**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 31-03-2022**

| Schedules - 9 ACADEMIC FEES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **Fees From Students** | | |
| **A) Academics** | | |
| Admission Fee | 4,57,244.00 | 5,35,000.00 |
| Tuition Fees | 2,37,75,000.00 | 2,41,25,000.00 |
| Library Fees | 16,60,000.00 | 17,55,000.00 |
| Moot Court Fees | 14,95,000.00 | 3,00,000.00 |
| Journal Fees | 4,06,250.00 | 8,30,000.00 |
| Total (1) | **2,77,93,494.00** | **2,75,45,000.00** |
| **B) Examination** | | |
| Exam Fees | 19,02,000.00 | 19,30,000.00 |
| Repeat/Re-Register Exam Fees | 46,000.00 | 97,700.00 |
| Term Paper & Dissertation Fees | 1,50,000.00 | 1,59,500.00 |
| Total (2) | **20,98,000.00** | **21,87,200.00** |
| **B) Other Fees** | - | - |
| Fine Collected | 10,32,000.00 | 8,80,000.00 |
| Internet Service Charges Recd | 16,35,000.00 | 17,00,000.00 |
| Campus Development Fees | 1,47,500.00 | 1,50,000.00 |
| Student Bar Association Fees | -10,000.00 | 16,60,000.00 |
| Internship Placement Fees | 1,05,000.00 | 27,500.00 |
| Application Fees | - | 39,500.00 |
| Application Fees- Admission | 9,00,000.00 | 8,70,000.00 |
| Alumni Fees | 3,000.00 | -21,800.00 |
| Processing Charge From Withdrawn Students | - | -15,000.00 |
| Pre Submission Fees- Phd | 15,000.00 | 60,000.00 |
| Thesis Evaluation Fees - Phd. | - | - |
| Mess Fees | 37,947.00 | 4,364.18 |
| Misc Collection | - | - |
| Discount Received | - | 41,700.00 |
| Other Receipts | | |
| Total (3) | **38,65,447.00** | **53,96,264.18** |
| Total (1+2+3) | **3,37,56,941.00** | **3,51,28,464.18** |

| Schedules - 10 GOVT. GRANTS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Grant in Aid Received | 10,33,99,000.00 | 9,81,15,000.00 |
| Total | **10,33,99,000.00** | **9,81,15,000.00** |

| Schedules - 11 OTHER INCOME | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| 1 Hostel Rent & Amenities | 51,87,850.00 | 4,32,000.00 |
| Student Welfare Fund | 2,95,000.00 | 4,55,000.00 |
| Tender Fees Received | - | 7,000.00 |
| Total (1) | **54,82,850.00** | **8,94,000.00** |
| **2. Sale of Institute's publications** | - | - |
| Total (2) | - | - |
| **3. Interest on Savings Bank Account** | | |
| With Scheduled banks | 4,17,258.00 | 2,11,248.00 |
| With Non Scheduled banks | | |
| With institutions | | |
| Total (3) | **4,17,258.00** | **2,11,248.00** |
| **4. Interest on Term Deposits** | | |
| Interest Received | 2,31,26,821.00 | 1,22,58,680.00 |
| | -93,07,685.00 | - |
| Less : Transferred to Restricted Fund | -25,012.00 | - |
| Total (4) | **1,37,94,124.00** | **1,22,58,680.00** |
| **5. Others** | | |
| Registration Fees- Gurjit Singh Memorial Moot Court | 55,000.00 | - |
| Fees for Oral Defence Evaluation of Thesis | 15,000.00 | 15,000.00 |
| Interest on Bank Sweep | - | 1,02,072.00 |
| Interest on IT refund | 2,810.00 | 300.00 |
| Interest on SD with APDCL | 2,86,751.00 | 2,86,682.00 |
| Sale of old Newspaper | - | 21,305.00 |
| Hra Deduction | 9,52,171.00 | 7,56,460.00 |
| Total (5) | **13,11,732.00** | **11,81,819.00** |
| Total (1+2+3+4+5) | **2,10,05,964.00** | **1,45,45,747.00** |

FRN 11/723W 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 31-03-2022**

| Schedules - 12 STAFF PAYMENT AND BENEFITS | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| NPS Contribution | 64,021.00 | - |
| Pf Contribution- Employer'S Share | 47,83,732.00 | 42,95,362.00 |
| Children Education Allowance | 4,03,965.00 | 3,76,989.00 |
| Honorarium | 6,05,750.00 | 2,04,554.00 |
| Leave Salary and PF Contribution | 8,80,741.00 | 7,32,862.00 |
| Leave Travel Consession(Ltc) | 26,376.00 | 1,10,361.00 |
| Liveries To Group D Staff | 70,564.00 | 1,01,427.00 |
| Medical Insurance/Reimbursement | 2,34,221.00 | 8,01,227.00 |
| Salary (Faculty) | 2,76,69,677.00 | 2,42,34,574.00 |
| Salary (Officers) | 68,89,935.00 | 67,97,631.00 |
| Salary (Staff) | 2,22,28,627.00 | 2,09,63,438.00 |
| Teaching/Admin Allowance | 4,45,000.00 | 1,02,857.00 |
| Ta/Da | - | - |
| Retirement Benefits (Gratuity Expenses Provision) | - | 80,65,107.00 |
| Retirement Benefits (EL Provision) (calculated upto 31.03.2021) | 83,65,835.00 | 3,48,909.00 |
| Total | 7,26,68,444.00 | 6,71,35,298.00 |

| Schedules - 13 ACADEMIC EXPENSES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Conference/ Seminars Etc. | - | 9,937.00 |
| Exam & Study Material/Courseware/Ph.D. Prog. | 1,57,200.00 | 1,92,771.00 |
| Guest Lecture/Visiting Fac/Resource Per./Refree Hon | 20,00,500.00 | 13,26,500.00 |
| Publication- Expenses | - | 1,06,079.00 |
| University Functional Centres | - | 15,085.00 |
| Student Participation in Various Confe, Semi etc | 21,500.00 | - |
| Total | 21,79,200.00 | 16,50,372.00 |

| Schedules - 14 ADMINISTRATIVE EXPENSES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| **General Administrative Expenses** | | |
| Annual Cultural Events | | 3,892.00 |
| Other Meetings Includes Ac, Fc, Ec And GC Meetings. | 2,59,250.00 | 3,36,000.00 |
| Other Programmes | 15,370.00 | 99,931.00 |
| Electricity | 39,89,969.00 | 37,61,091.00 |
| Internet & Intranet | - | 19,470.00 |
| Office Consumables | 10,21,790.00 | 8,10,784.00 |
| Recruitments | 2,92,653.00 | 4,10,021.00 |
| Pol Expenses | 6,52,032.00 | 6,93,521.00 |
| Rent Rates And Taxes | 1,640.00 | 2,75,000.00 |
| Telephone Expenditure | 97,774.14 | 1,15,094.00 |
| Advertisement And Publicity | 9,282.00 | 3,40,952.00 |
| Annual Assets Insurance Premium | 1,01,594.00 | 1,07,640.00 |
| Campus Beautification | 29,843.00 | 42,200.00 |
| Electrical Items/ Spares | 2,41,460.00 | 73,225.00 |
| Hospitality & Entertainment | 69,979.00 | 7,674.00 |
| House Keeping Services | 33,99,619.00 | 29,39,313.00 |
| Labour Charges | 5,700.00 | 23,050.00 |
| Maintenance Of The Office Vehicles | 1,07,114.00 | 1,13,817.00 |
| Membership Regis., Bci Inspection, Ugc Affi. Etc. | 7,09,000.00 | 1,09,000.00 |
| Minor Works | 2,43,389.00 | 5,49,288.00 |
| Postage & Courier | 25,447.00 | 29,186.00 |
| Security Charges | 41,80,694.00 | 36,04,650.00 |
| Local Conveyance | 1,921.00 | - |
| Water Charges | - | 10,100.00 |
| **Guest House/ Vc Residence Maintenance** | | |
| University Guest House Maintenance | 57,674.00 | 28,056.00 |
| **Legal & Professional Fees** | | |
| Legal And Consultancy Services | 75,000.00 | - |
| Professional Services (Includes Audit Fees) | 1,41,940.00 | 77,070.00 |
| **Library** | | |
| News Paper , Magazins & Book Bindings | 76,475.00 | 46,398.00 |
| Online Library Services | 23,81,344.00 | 23,79,913.00 |
| Renewal Of Journals And Subscriptions | 53,544.00 | 16,000.00 |
| **Student Bar Council** | | |
| Moot Court Competition | 23,644.00 | 3,02,343.00 |
| Campus And Hostel Welfare Activities | 4,02,779.00 | 3,19,725.00 |
| Sports Activities | | 60,000.00 |
| Student Welfare Activities | 2,90,000.00 | - |
| Annual Maintenance Expenses | 13,63,222.00 | 7,43,381.00 |
| Accomodation of University Guests | 9,600.00 | - |
| Electrical Sub-Station Maintenance | 7,25,800.00 | 6,55,100.00 |
| Rates & Taxes | 690.00 | - |
| Medical Expenses (Health Centre) | 28,839.00 | 44,117.00 |
| Mess Expenses (Payment) | - | 5,74,618.00 |
| Packing & Moving | - | 83,516.00 |
| Plumbing and Sanitary | 1,78,553.00 | 1,59,519.00 |
| Protocol | 12,100.00 | 35,231.00 |
| BCI Inspection Expenses | 1,20,094.00 | - |
| Repair & Maintenance | 58,34,402.00 | 9,76,556.00 |
| Rounded Off | 5.60 | 1.80 |
| Development of Facilities & Amenities | 17,60,000.00 | 70,40,000.00 |
| Sports Goods | 15,074.00 | - |
| Pest Control Management Pvt Ltd | -10,154.00 | |
| Travel Expenses | 2,39,549.00 | 1,96,677.00 |
| Alert Exam Conducting Expenses | -1,370.00 | - |
| Total | 2,92,34,324.74 | 2,82,18,120.80 |

| Schedules - 15 BANK CHARGES | CURRENT YEAR | PREVIOUS YEAR |
|---|---|---|
| Bank Charges | 15,514.00 | 19,157.00 |
| Total | 15,514.00 | 19,157.00 |

**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 31-03-2022**

**SCHEDULE 6 - INVESTMENTS**

| | Opening as on 31.03.2021 | FD Made during the year | Add Interest during the year | TDS Deduction | Less : Matured During the year | Balance as on 31.03.2022 |
|---|---|---|---|---|---|---|
| **A) Corpus Investment** | | | | | | |
| CANARA 418240100018 1/1 MD 10.11.18 @6.50% | 96,66,791.00 | - | 3,14,564.00 | 18,810.00 | 99,62,545.00 | - |
| CANARA 418240100018 1/2 MD 13.11.18 @6.50% | 96,62,489.00 | - | 3,17,941.00 | 18,385.00 | 99,62,045.00 | - |
| CANARA 418240100018 1/9 MD 10.11.21 @5.10 Qtrly | - | 99,62,545.00 | 38,666.00 | - | - | 1,00,01,211.00 |
| CANARA 418240100018 1/10 MD 10.11.21 @5.10 Qtrly | - | 99,62,045.00 | 37,618.00 | - | - | 99,99,663.00 |
| SBI 32672139145 MD 23.11.18 @8.50% | 1,06,82,709.00 | - | 7,24,655.00 | - | - | 1,14,07,364.00 |
| SBI 34165243057 MD 08.09.18 @7.25% | 78,16,455.00 | - | 4,18,142.00 | - | - | 82,34,597.00 |
| SBI 36408428007 MD 08.09.18 @6.50% | 1,30,93,463.00 | - | 7,00,436.00 | - | - | 1,37,93,899.00 |
| SBI 37799865019 MD 07.07.2019 @7% | 1,42,33,981.00 | - | 7,56,701.00 | - | - | 1,49,90,682.00 |
| SBI 37799902245 MD 07.07.2019 @7% | 1,42,33,981.00 | - | 7,56,701.00 | - | - | 1,49,90,682.00 |
| SBI 37799902722 MD 07.07.2019 @7% | 1,42,33,981.00 | - | 7,56,701.00 | - | - | 1,49,90,682.00 |
| SBI 37799903293 MD 07.07.2019 @7% | 1,42,33,981.00 | - | 7,56,701.00 | - | - | 1,49,90,682.00 |
| SBI 39999478914 MD | 1,00,00,000.00 | - | 5,14,607.00 | - | - | 1,05,14,607.00 |
| SBI 39358312095 @5.1% 29.05.2020 to 08.06.2021 | 1,50,00,000.00 | - | 8,03,563.00 | - | - | 1,58,03,563.00 |
| SBI 39358312630 @5.1% 29.05.2020 to 08.06.2021 | 1,50,00,000.00 | - | 8,03,563.00 | - | - | 1,58,03,563.00 |
| SBI 39358312958 @5.1% 29.05.2020 to 08.06.2021 | 1,50,00,000.00 | - | 8,03,563.00 | - | - | 1,58,03,563.00 |
| SBI 39358313305 @5.1% 29.05.2020 to 08.06.2021 | 1,50,00,000.00 | - | 8,03,563.00 | - | - | 1,58,03,563.00 |
| **Total (A)** | **17,78,57,831.00** | **1,99,24,590.00** | **93,07,685.00** | **37,195.00** | **1,99,24,590.00** | **18,71,28,321.00** |
| **B) Restricted Fund Investment** | | | | | | |
| SBI 38445613942 (GOLD MEDAL AWARD) | 4,07,986.00 | - | 22,188.00 | - | - | 4,30,174.00 |
| **Total (B)** | **4,07,986.00** | **-** | **22,188.00** | **-** | **-** | **4,30,174.00** |
| **C) General Investment** | | | | | | |
| AXIS 919040089432346 @6.65% 28.11.19 to 12.06.21 | 54,63,648.00 | | 71,382.00 | | 55,35,030.00 | - |
| AXIS 919040089434591 @6.65% 28.11.19 to 12.06.21 | 54,63,648.00 | | 71,382.00 | | 55,35,030.00 | - |
| AXIS 919040089436681 @6.65% 28.11.19 to 12.06.21 | 54,63,648.00 | | 71,382.00 | | 55,35,030.00 | - |
| AXIS 919040089440486 @6.65% 28.11.19 to 12.06.21 | 54,63,648.00 | | 71,382.00 | | 55,35,030.00 | - |
| Axis Bank 922040058786696 dated 31.03.2022 | - | 50,00,000.00 | - | | - | 50,00,000.00 |
| Axis Bank 922040058787770 dated 31.03.2022 | - | 50,00,000.00 | - | | - | 50,00,000.00 |
| Axis Bank 922040058790158 dated 31.03.2022 | - | 50,00,000.00 | - | | - | 50,00,000.00 |
| AXIS AMING 909040012567332 MD 27.07.2020 @ 7.75% | - | | | | | - |
| AXIS-AMING 909040012669852 MD 27.07.2020 @ 7.75% | - | | | | | - |
| AXIS AMING 919040012664666 MD 27.07.2020 @7.75% | - | | | | | - |
| AXIS AMINGAON 918040003106675 MD 11.01.19 @6.75% | 62,03,484.00 | | 2,54,625.00 | | 64,58,109.00 | - |
| AXIS AMINGAON 918040003154564 MD 11.01.19 @6.75% | 62,03,484.00 | | 2,54,625.00 | | 64,58,109.00 | - |
| AXIS AMINGAON 918040003166059 MD 11.01.19 @6.75% | 62,03,484.00 | | 2,54,625.00 | | 64,58,109.00 | - |
| AXIS AMINGAON 918040003169537 MD 11.01.19 @6.75% | 62,03,484.00 | | 2,54,625.00 | | 64,58,109.00 | - |
| CANARA 4182401000210/19 MD 10.01.19 @5.25% | 61,35,330.00 | | 3,31,951.00 | 8,859.00 | | 64,58,422.00 |
| CANARA 4182401000210/20 MD 10.01.19 @5.25% | 61,35,330.00 | | 3,31,951.00 | 8,859.00 | | 64,58,422.00 |
| CANARA 4182401000210/21 MD 10.01.19 @5.25% | 61,35,330.00 | | 3,31,951.00 | 8,859.00 | | 64,58,422.00 |

**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 31-03-2022**

| | | | | | | |
|---|---|---|---|---|---|---|
| CANARA 4182401000210/22 MD 10.01.19 @5.25% | 61,35,330.00 | | 3,31,951.00 | 8,859.00 | | 64,58,422.00 |
| CANARA 4182401000210/23 MD 10.01.19 @5.25% | 61,35,330.00 | | 3,31,951.00 | 8,859.00 | | 64,58,422.00 |
| CANARA 4182401000210/24 MD 10.01.19 @5.25% | 61,35,330.00 | | 3,31,951.00 | 8,859.00 | | 64,58,422.00 |
| CANARA 140044758256/1 dated 31.03.22 | - | 1,00,85,984.00 | | | | 1,00,85,984.00 |
| CANARA 140044770423/1 dated 31.03.2022 | - | 84,14,016.00 | | | | 84,14,016.00 |
| SBI 38959340093 @6.25% 29.11.19 to 29.11.20 | 53,19,901.00 | | 2,71,832.00 | | | 55,91,733.00 |
| SBI 37477974670 MD 18.01.19 @6.25% | 60,46,156.00 | | 3,12,434.00 | | | 63,58,590.00 |
| SBI 37477976087 MD 18.01.19 @6.25% | 60,46,156.00 | | 3,12,434.00 | | | 63,58,590.00 |
| SBI 37477977263 MD 18.01.19 @6.25% | 25,39,385.00 | | 1,31,223.00 | | | 26,70,608.00 |
| SBI 38251325782 MD 11.02.2020 @6.80% | 56,76,988.00 | | 2,92,027.00 | | | 59,69,015.00 |
| SBI 38445490973 MD 08.05.2019 @6.8% | 53,48,769.00 | | 2,90,893.00 | | | 56,39,662.00 |
| SBI 38445519257 MD 08.05.2020 @6.8% | 53,48,769.00 | | 2,90,893.00 | | | 56,39,662.00 |
| SBI 38445577650 MD 08.05.2020 @6.8% | 53,48,769.00 | | 2,90,893.00 | | | 56,39,662.00 |
| SBI 38445583074 MD 08.05.2020 @6.8% | 53,48,769.00 | | 2,90,893.00 | | | 56,39,662.00 |
| SBI 38445591110 MD 08.05.2020 @6.8% | 53,48,769.00 | | 2,90,893.00 | | | 56,39,662.00 |
| SBI 38445600159 MD 08.05.2020 @6.8% | 53,48,769.00 | | 2,90,893.00 | | | 56,39,662.00 |
| SBI 38445605385 MD 08.05.2020 @6.8% | 78,27,365.00 | | 4,25,690.00 | | | 82,53,055.00 |
| FD 39541667786 | 1,00,00,000.00 | | 5,30,598.00 | | | 1,05,30,598.00 |
| FD 39541669557 | 1,00,00,000.00 | | 5,30,598.00 | | | 1,05,30,598.00 |
| FD 39541671088 | 1,00,00,000.00 | | 5,30,598.00 | | | 1,05,30,598.00 |
| FD 39541672945 | 91,46,253.00 | | 4,85,299.00 | | | 96,31,552.00 |
| FD 39541674635 | 94,46,826.00 | | 5,01,248.00 | | | 99,48,074.00 |
| FD SBI 40016297020 MD 17/02/2022 | 1,00,00,000.00 | | 5,13,799.00 | | | 1,05,13,799.00 |
| FD SBI 40016298591 MD 17/02/2022 | 1,00,00,000.00 | | 5,13,799.00 | | | 1,05,13,799.00 |
| FD SBI 40016299210 MD 17/02/2022 | 1,00,00,000.00 | | 5,13,799.00 | | | 1,05,13,799.00 |
| FD SBI 40016299470 MD 17/02/2022 | 1,00,00,000.00 | | 5,13,799.00 | | | 1,05,13,799.00 |
| FD SBI 40016299731 MD 17/02/2022 | 1,00,00,000.00 | | 5,13,799.00 | | | 1,05,13,799.00 |
| FD SBI 40016299800 MD 17/02/2022 | 1,75,211.00 | | 9,002.00 | | | 1,84,213.00 |
| FD SBI 40098501517 MD 17/02/2022 | 80,00,000.00 | | 4,08,111.00 | | | 84,08,111.00 |
| SBI FD 40078483976 | 1,00,00,000.00 | | 5,10,920.00 | | | 1,05,10,920.00 |
| SBI FD 40078485747 | 1,29,11,751.00 | | 6,59,688.00 | | | 1,35,71,439.00 |
| FD 40108545810 | 54,00,000.00 | | 2,75,159.00 | | | 56,75,159.00 |
| FD 40888218770 - SBI-31.03.2022 | - | 1,00,00,000.00 | - | | | 1,00,00,000.00 |
| | 28,41,09,114.00 | 4,35,00,000.00 | 1,37,96,948.00 | 53,154.00 | 4,79,72,556.00 | 29,33,80,352.00 |
| **Total (A+B)** | 46,23,74,931.00 | 6,34,24,590.00 | 2,31,26,821.00 | 90,349.00 | 6,78,97,146.00 | 48,09,38,847.00 |

D TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE 5 : FIXED ASSETS

Particulars of depreciation allowance as per the Income Tax Act, 1961

| Description of the assets | Gross Block | | | | | Rate of depreciation | Depreciation | | | | WDV as on 31.03.22 | WDV as on 31.03.21 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | - | | 9,45,405 | - | - |
| Gym Equipement | 49,65,934 | - | - | - | 49,65,934 | 15% | 34,27,369 | 2,30,785 | - | 36,58,154.00 | 13,07,780 | 15,38,565 |
| Digital Podium | 15,17,400 | - | - | - | 15,17,400 | 15% | 10,34,482 | 72,438 | - | 11,06,920.00 | 4,10,480 | 4,82,918 |
| Room Heater | 41,950 | - | - | - | 41,950 | 15% | 30,222 | 1,759 | - | 31,981.00 | 9,969 | 11,728 |
| Water Purifier | 9,45,169 | - | - | - | 9,45,169 | 15% | 6,03,087 | 51,312 | - | 6,54,399.00 | 2,90,770 | 3,42,082 |
| Air Conditioner | 11,10,263 | - | - | - | 11,10,263 | 15% | 7,51,697 | 53,785 | - | 8,05,482.00 | 3,04,781 | 3,58,566 |
| Digital Copier | 9,15,107 | - | - | - | 9,15,107 | 15% | 6,20,277 | 44,225 | - | 6,64,502.00 | 2,50,605 | 2,94,830 |
| Mobile Phone | 2,42,114 | - | - | - | 2,42,114 | 15% | 1,66,725 | 11,308 | - | 1,78,033.00 | 64,081 | 75,389 |
| Projector | 4,53,778 | - | - | - | 4,53,778 | 15% | 3,11,477 | 21,345 | - | 3,32,822.00 | 1,20,956 | 1,42,301 |
| Office Equipment | 5,24,257 | - | - | - | 5,24,257 | 15% | 3,48,565 | 26,354 | - | 3,74,919.00 | 1,49,338 | 1,75,692 |
| Library Book Scanner | 11,54,006 | - | - | - | 11,54,006 | 15% | 8,39,550 | 47,168 | - | 8,86,718.00 | 2,67,288 | 3,14,456 |
| EPBX System | 2,71,885 | - | - | - | 2,71,885 | 15% | 2,00,625 | 10,689 | - | 2,11,314.00 | 60,571 | 71,260 |
| Electrical Equipment | 40,04,579 | - | - | - | 40,04,579 | 15% | 28,64,535 | 1,71,007 | - | 30,35,542.00 | 9,69,037 | 11,40,044 |
| Sports Equipment | 1,13,274 | - | - | - | 1,13,274 | 15% | 83,983 | 4,394 | - | 88,377.00 | 24,897 | 29,291 |
| Fire Fighting Equipment | 46,989 | - | - | - | 46,989 | 15% | 31,925 | 2,260 | - | 34,185.00 | 12,804 | 15,064 |
| Water Tank | 19,000 | - | - | - | 19,000 | 15% | 11,201 | 1,170 | - | 12,371.00 | 6,629 | 7,799 |
| Water Cooler | 3,10,000 | - | - | - | 3,10,000 | 15% | 1,33,900 | 26,415 | - | 1,60,315.00 | 1,49,685 | 1,76,100 |
| CCTV | 9,13,244 | - | - | - | 9,13,244 | 15% | 8,95,616 | 2,644 | - | 8,98,260.00 | 14,984 | 17,628 |
| Grass Cutter Machine | 5,49,070 | - | - | - | 5,49,070 | 15% | 1,24,693 | 63,657 | - | 1,88,350.00 | 3,60,720 | 4,24,377 |
| UPS - 6KVA for ICT | - | - | 1,38,000 | | 1,38,000 | 15% | - | 10,350 | - | 10,350.00 | 1,27,650 | - |
| Printer / Photocopier | - | - | 10,45,550 | | 10,45,550 | 15% | - | 78,416 | - | 78,416.00 | 9,67,134 | - |
| Equipments | 1,73,25,269 | - | 5,01,240 | - | 1,78,26,509 | 15% | 25,98,790 | 22,46,565 | | 48,45,355.00 | 1,29,81,154 | 1,47,26,479 |
| Total (A) | 3,43,68,693 | - | 16,84,790 | - | 3,60,53,483 | | 1,60,24,124 | 31,78,046 | - | 1,92,02,170 | 1,68,51,313 | 2,03,44,569 |
| **BLOCK "B"(15%)** | | | | | | | | | | | | |
| Vehicle | 54,79,193 | - | - | - | 54,79,193 | 15% | 40,09,000 | 2,20,529 | - | 42,29,529.00 | 12,49,664 | 14,70,193 |
| Vehicle - Mahindra | | | 11,87,184 | | 11,87,184 | 15% | - | 89,039 | - | 89,039.00 | 10,98,145 | - |
| Vehicle - Totyota | | | 16,58,568 | | 16,58,568 | 15% | - | 1,24,393 | - | 1,24,393.00 | 15,34,175 | - |
| Scooter (Capitalised during 21-22) | 62,269 | - | | | 62,269 | 15% | 26,896 | 5,306 | | 32,202.00 | 30,067 | - |
| Total (B) | 55,41,462 | - | 28,45,752 | - | 83,87,214 | | 40,35,896 | 4,39,267 | - | 44,75,163 | 39,12,051 | 14,70,193 |
| **BLOCK "C"(40%) Computer/Peripherals** | | | | | | | | | | | | |
| Computers | 1,00,60,570 | - | - | - | 1,00,60,570 | 40% | 96,09,225 | 1,80,538 | - | 97,89,763.00 | 2,70,807 | 4,51,345 |
| Printer and Scanner | 5,29,092 | - | | - | 5,29,092 | 40% | 3,53,123 | 70,388 | - | 4,23,511.00 | 1,05,581 | 1,75,969 |
| Computer Accessories | 4,36,612 | - | | - | 4,36,612 | 40% | 4,15,812 | 8,320 | - | 4,24,132.00 | 12,480 | 20,800 |
| Computer Softwares | 10,06,120 | 1,80,044 | 40,118 | | 12,26,282 | 40% | 8,70,921 | 1,34,121 | - | 10,05,042.00 | 2,21,240 | 1,35,199 |
| Computer Tools and Other Equipment | 5,55,128 | | 2,41,155 | - | 7,96,283 | 40% | 3,50,854 | 1,29,941 | - | 4,80,795.00 | 3,15,488 | 2,04,274 |
| Desktop Computers | | 24,09,599 | 1,47,298 | | 25,56,897 | 40% | - | 9,93,299 | - | 9,93,299.00 | 15,63,598 | - |
| Laptops | | 1,15,590 | 43,991 | | 1,59,581 | 40% | | 55,034 | - | 55,034.00 | 1,04,547 | - |
| LAN, WAN Equipments etc | | | 16,90,236 | | 16,90,236 | 40% | | 3,38,047 | - | 3,38,047.00 | 13,52,189 | - |
| Mobile Phone | | 1,300 | 79,900 | | 81,200 | 40% | | 16,500 | - | 16,500.00 | 64,700 | - |
| Webcam Book | | | 13,500 | | 13,500 | 40% | | 2,700 | - | 2,700.00 | 10,800 | - |
| Waterpump, Battery, Streetlight etc | | | 6,16,354 | | 6,16,354 | 40% | | 1,23,271 | - | 1,23,271.00 | 4,93,083 | - |
| Equip and Server | 24,73,916 | - | - | - | 24,73,916 | 40% | 22,26,955 | 98,784 | - | 23,25,739.00 | 1,48,177 | 2,46,961 |
| Total (C) | 1,50,61,438 | 27,06,533 | 28,72,552 | - | 2,06,40,523 | | 1,38,26,890 | 21,50,943 | - | 1,59,77,833 | 46,62,690 | 12,34,548 |
| **BLOCK "D" - Furniture and Fixture** | | | | | | | | | | | | |
| Furniture | 5,90,14,645 | - | - | - | 5,90,14,645 | 10% | 1,87,02,881 | 40,31,176 | - | 2,27,34,057.00 | 3,62,80,588 | 4,03,11,764 |
| Air Cooler | 42,000 | - | - | - | 42,000 | 10% | 11,382 | 3,062 | - | 14,444.00 | 27,556 | 30,618 |
| Wooden Podium | 97,098 | - | - | - | 97,098 | 10% | 55,300 | 4,180 | - | 59,480.00 | 37,618 | 41,798 |
| Volley Ball Court | 23,94,000 | - | - | - | 23,94,000 | 10% | 4,54,860 | 1,93,914 | - | 6,48,774.00 | 17,45,226 | 19,39,140 |
| Total (D) | 6,15,47,743 | - | - | - | 6,15,47,743 | | 1,92,24,423 | 42,32,332 | - | 2,34,56,755 | 3,80,90,988 | 4,23,23,320 |
| **BLOCK "E" Books & Periodicals** | | | | | | | | | | | | |
| Library Books & Journals | 2,11,50,529 | 27,99,361 | 20,08,574 | | 2,59,58,464 | 100% | 2,08,29,229 | 41,24,948 | - | 2,49,54,177.00 | 10,04,287 | 3,21,300 |
| Total (E) | 2,11,50,529 | 27,99,361 | 20,08,574 | - | 2,59,58,464 | - | 2,08,29,229 | 41,24,948 | - | 2,49,54,177 | 10,04,287 | 3,21,300 |
| **BLOCK "F" Land** | | | | | | | | | | | | |
| Land Development | 3,84,97,084 | - | - | - | 3,84,97,084 | - | - | - | - | - | 3,84,97,084 | 3,84,97,084 |
| Total (F) | 3,84,97,084 | - | - | - | 3,84,97,084 | - | - | - | - | - | 3,84,97,084 | 3,84,97,084 |
| **BLOCK "G" Electrification** | | | | | | | | | | | | |
| Electrificaton | 15,90,94,346 | - | - | - | 15,90,94,346 | 10% | 1,59,09,435 | 1,43,18,491 | - | 3,02,27,926.00 | 12,88,66,420 | 14,31,84,911 |
| Total (G) | 15,90,94,346 | - | - | - | 15,90,94,346 | | 1,59,09,435 | 1,43,18,491 | - | 3,02,27,926 | 12,88,66,420 | 14,31,84,911 |
| **BLOCK "H" Roads** | | | | | | | | | | | | |
| Internal Road, Drain, Culvert | 2,86,34,163 | - | - | - | 2,86,34,163 | 5% | 14,31,708 | 13,60,123 | - | 27,91,831.00 | 2,58,42,332 | 2,72,02,455 |
| Total (H) | 2,86,34,163 | - | - | - | 2,86,34,163 | | 14,31,708 | 13,60,123 | - | 27,91,831 | 2,58,42,332 | 2,72,02,455 |
| **BLOCK "I" Buildings** | | | | | | | | | | | | |
| | 68,81,75,937 | 60,29,000 | - | - | 69,42,04,937 | 5% | 3,36,69,522 | 3,30,26,771 | - | 6,66,96,293.00 | 62,75,08,644 | 65,45,06,415 |
| Total (I) | 68,81,75,937 | 60,29,000 | - | - | 69,42,04,937 | | 3,36,69,522 | 3,30,26,771 | - | 6,66,96,293 | 62,75,08,644 | 65,45,06,415 |
| **TOTAL OF CURRENT YEAR** | 1,05,40,71,305 | 1,15,34,894 | 94,11,468 | - | 1,07,50,17,667 | | 12,49,51,727 | 6,28,30,921 | - | 18,77,82,148 | 88,72,35,518 | 92,90,84,795 |
| **TOTAL OF PREVIOUS YEAR** | 8,87,62,012 | 93,52,24,865 | 3,04,34,240 | 14,860 | 1,05,48,03,136 | | 6,42,61,439 | 6,06,82,892 | | 12,49,24,331 | 92,90,84,795 | 2,30,80,573 |

**Assets Purchased in 17-18 recognised in current FY with accumulated depreciation**

| | |
|---|---|
| Scooter (Capitalised during 21-22) | 62,269 |
| Opening accumulated depn. | 26,896 |
| **Net addition** | 35,373.00 |

P.S.K. PATODIA & ASSOCIATES
FRN-317238W
GUWAHATI

**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.,

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

CA Harsh Agarwal
Partner
Membership No 315605

Date : 20/07/2023
Place : Guwahati

R.M. KOTHARI & CO. FRN-000143C CHARTERED ACCOUNTANTS

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

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

(Amount in Rs.)

| PARTICULARS | Schedule | CURRENT YEAR | | | | | PREVIOUS YEAR |
|---|---|---|---|---|---|---|---|
| | | Unrestricted Funds | | | Restricted Funds | Total | 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

R.M. KOTHARI & CO. FRN-000143C CHARTERED ACCOUNTANTS

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 | |
| | | | Programme and Events | 340.00 | |
| **To Grant-in-aid Received** | | 99,000,000.00 | General Contingency | 6,130,056.00 | |
| | | | Guest House/ VC Residence Maintenance | 5,156.00 | |
| **To Other Grant Received:** | | | Student Bar Council | 92,800.00 | |
| IPR | 2,002,358.00 | | Director, Assam Adm. Staff College Soc. | 2,000.00 | |
| Ministry of Law And Justice | 100,000.00 | | Repair & Maintenance | 13,040.00 | |
| National Women Commission (PFMS) | 675,325.00 | | Shastri Indo-Canadian Institute | 50,000.00 | |
| OIL India Ltd. | 81,000.00 | | Tata Sky Recharge | 12,462.00 | |
| Sub Registrar Training Programme | 2,648,234.00 | | Medical Expenses | 642.00 | |
| Clat Exam | 3,195,477.00 | 8,702,394.00 | Rates & Taxes | 550.00 | |
| | | | National Insurance Co. Ltd | 188,874.00 | |
| **To Other Fees & Income Received:** | | | Protocol | 6,130.00 | 6,504,050.00 |
| Admission Fees | 30,000.00 | | | | |
| Interest on IT Refund | 18,784.00 | | **By Other Grant Expenditure:** | | |
| PHD Application Fees | 73,500.00 | | IPR | 74,370.00 | |
| Registration Fees for Judicial Exam Training Prog. | 188,000.00 | | Sub Registrar Training Programme | 100,000.00 | |
| Registration Fees MUN 3.0 | 21,000.00 | | CLAT Exam Expenditure | 14,270.00 | |
| Registration Fees on Different Workshop | 16,500.00 | | NSS Grant | 10,000.00 | 198,640.00 |
| Registration Fees for VOX Anatolis (MOOT COURT) | 50,500.00 | | | | |
| Registration Fees for Short Term Course on OBLEaR | 9,750.00 | | **By Bank Charges** | | 15,095.20 |
| Registration Fees - Adjusted | 1,449.00 | | | | |
| 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:** | | | | | |
| Bank Interest | 560,117.00 | | **By Other Current Assets:** | | |
| Interest on Fixed Deposits | 983,239.00 | 1,543,356.00 | Loans & Advances(Assets) | 6,016,137.15 | |
| | | | 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:** | | | | | |
| Ailet Exam Conducting Expenses | 85,903.00 | | Round off | | 9.00 |
| NLSIU Exam Conducting Expenditure | 15,780.00 | | | | |
| Travel Expenses | 18,035.00 | 119,718.00 | **By Suspense (SBI)** | | 129,828.00 |
| **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:** | | |
| | | | Cash at Bank | 44,827,222.76 | |
| To Suspense (SBI) | | 46,330.00 | 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

R.M. KOTHARI & CO. FRN 000143C CHARTERED ACCOUNTANTS

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 capitalisaition debited to corpus fund now rectified | 0.00 | 233,282,657.00 |
| Less : Grant in Aid for Building accounted seperately | 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 acocunted | 0.00 | 522,897.00 |
| Add / (Less) : Mess Advance accounting recftified | 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): Depreciaiton prior to capitalisaition 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) Restrcited 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 |
| a) | 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 |
| b) | (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 |

R.M. KOTHARI & CO. FRN 3C CHARTERED ACCOUNTANTS

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2023

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 31.03.23 | WDV as on 31.03.22 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 945,405 | - | - | - | 945,405 | 15% | 945,405 | - | | 945,405 | - | - |
| Gym Equipement | 4,965,934 | - | - | - | 4,965,934 | 15% | 3,658,154 | 196,167 | - | 3,854,321 | 1,111,613 | 1,307,780 |
| Digital Podium | 1,517,400 | - | - | - | 1,517,400 | 15% | 1,106,920 | 61,572 | - | 1,168,492 | 348,908 | 410,480 |
| Room Heater | 41,950 | - | - | - | 41,950 | 15% | 31,981 | 1,495 | - | 33,476 | 8,474 | 9,969 |
| Water Purifier | 945,169 | - | - | - | 945,169 | 15% | 654,399 | 43,616 | - | 698,015 | 247,154 | 290,770 |
| Air Conditioner | 1,110,263 | - | - | - | 1,110,263 | 15% | 805,482 | 45,717 | - | 851,199 | 259,064 | 304,781 |
| Digital Copier | 915,107 | - | - | - | 915,107 | 15% | 664,502 | 37,591 | - | 702,093 | 213,014 | 250,605 |
| Mobile Phone | 242,114 | - | - | - | 242,114 | 15% | 178,033 | 9,612 | - | 187,645 | 54,469 | 64,081 |
| Projector | 453,778 | - | - | - | 453,778 | 15% | 332,822 | 18,143 | - | 350,965 | 102,813 | 120,956 |
| Office Equipment | 524,257 | - | - | - | 524,257 | 15% | 374,919 | 22,401 | - | 397,320 | 126,937 | 149,338 |
| Library Book Scanner | 1,154,006 | - | - | - | 1,154,006 | 15% | 886,718 | 40,093 | - | 926,811 | 227,195 | 267,288 |
| EPBX System | 271,885 | - | - | - | 271,885 | 15% | 211,314 | 9,086 | - | 220,400 | 51,485 | 60,571 |
| Electrical Equipment | 4,004,579 | - | - | - | 4,004,579 | 15% | 3,035,542 | 145,356 | - | 3,180,898 | 823,681 | 969,037 |
| Sports Equipment | 113,274 | - | - | - | 113,274 | 15% | 88,377 | 3,735 | - | 92,112 | 21,162 | 24,897 |
| Fire Fighting Equipment | 46,989 | - | - | - | 46,989 | 15% | 34,185 | 1,921 | - | 36,106 | 10,883 | 12,804 |
| Water Tank | 19,000 | - | - | - | 19,000 | 15% | 12,371 | 994 | - | 13,365 | 5,635 | 6,629 |
| Water Cooler | 310,000 | - | - | - | 310,000 | 15% | 160,315 | 22,453 | - | 182,768 | 127,232 | 149,685 |
| CCTV | 913,244 | - | - | - | 913,244 | 15% | 898,260 | 2,248 | - | 900,508 | 12,736 | 14,984 |
| Grass Cutter Machine | 549,070 | - | - | - | 549,070 | 15% | 188,350 | 54,108 | - | 242,458 | 306,612 | 360,720 |
| UPS - 6KVA for ICT | 138,000 | - | - | - | 138,000 | 15% | 10,350 | 19,148 | - | 29,498 | 108,502 | 127,650 |
| Printer / Photocopier | 1,045,550 | - | - | - | 1,045,550 | 15% | 78,416 | 145,070 | - | 223,486 | 822,064 | 967,134 |
| Equipments | 17,826,509 | 474,553 | 269,642 | - | 18,570,704 | 15% | 4,845,355 | 2,038,579 | | 6,883,934 | 11,686,770 | 12,981,154 |
| **Total (A)** | 38,053,483 | 474,553 | 269,642 | - | 38,797,678 | | 19,202,170 | 2,919,105 | - | 22,121,275 | 16,676,403 | 18,851,313 |
| **BLOCK "B"(15%)** | | | | | | | | | | | | |
| Vehcile | 5,479,193 | 211,304 | - | - | 5,690,497 | 15% | 4,229,529 | 219,145 | - | 4,448,674 | 1,241,823 | 1,249,664 |
| Vehcile - Mahindra | 1,187,184 | - | - | - | 1,187,184 | 15% | 89,039 | 164,722 | - | 253,761 | 933,423 | 1,098,145 |
| Vehcile - Totyota | 1,658,568 | - | - | - | 1,658,568 | 15% | 124,393 | 230,126 | - | 354,519 | 1,304,049 | 1,534,175 |
| Scooter (Capitalised during 21-22) | 62,269 | - | - | - | 62,269 | 15% | 32,202 | 4,510 | | 36,712 | 25,557 | 30,067 |
| **Total (B)** | 8,387,214 | 211,304 | - | - | 8,598,518 | | 4,475,163 | 618,503 | - | 5,093,666 | 3,504,852 | 3,912,051 |
| **BLOCK "C"(40%) Computer/Peripherals** | | | | | | | | | | | | |
| Computers | 10,060,570 | - | - | - | 10,060,570 | 40% | 9,789,763 | 108,323 | - | 9,898,086 | 162,484 | 270,807 |
| Printer and Scanner | 529,092 | - | - | - | 529,092 | 40% | 423,511 | 42,232 | - | 465,743 | 63,349 | 105,581 |
| Computer Accessories | 436,612 | - | - | - | 436,612 | 40% | 424,132 | 4,992 | - | 429,124 | 7,488 | 12,480 |
| Computer Softwares | 1,226,282 | - | 31,298 | - | 1,257,580 | 40% | 1,005,042 | 94,756 | - | 1,099,798 | 157,782 | 221,240 |
| Computer Tools and Other Equipment | 796,283 | 33,849 | 159,591 | - | 989,723 | 40% | 480,795 | 171,653 | - | 652,448 | 337,275 | 315,488 |
| Desktop Computers | 2,556,897 | - | - | - | 2,556,897 | 40% | 993,299 | 625,439 | - | 1,618,738 | 938,159 | 1,563,598 |
| Laptops | 159,581 | - | - | - | 159,581 | 40% | 55,034 | 41,819 | - | 96,853 | 62,728 | 104,547 |
| LAN, WAN Equipments etc | 1,690,236 | - | - | - | 1,690,236 | 40% | 338,047 | 540,876 | - | 878,923 | 811,313 | 1,352,189 |
| Mobile Phone | 81,200 | - | - | - | 81,200 | 40% | 16,500 | 25,880 | - | 42,380 | 38,820 | 64,700 |
| Webcom Book | 13,500 | - | - | - | 13,500 | 40% | 2,700 | 4,320 | - | 7,020 | 6,480 | 10,800 |
| Waterpump, Battery, Streetlight etc | 616,354 | - | - | - | 616,354 | 40% | 123,271 | 197,233 | - | 320,504 | 295,850 | 493,083 |
| Equip and Server | 2,473,916 | - | - | - | 2,473,916 | 40% | 2,325,739 | 59,271 | - | 2,385,010 | 88,906 | 148,177 |
| **Total (C)** | 20,640,523 | 33,849 | 190,889 | - | 20,865,261 | | 15,977,833 | 1,916,794 | - | 17,894,627 | 2,970,634 | 4,662,690 |
| **BLOCK "D" - Furniture and Fixture** | | | | | | | | | | | | |
| Furniture | 59,014,645 | 103,286 | 103,242 | - | 59,221,173 | 10% | 22,734,057 | 3,643,550 | - | 26,377,607 | 32,843,566 | 36,280,588 |
| Air Cooler | 42,000 | - | - | - | 42,000 | 10% | 14,444 | 2,756 | - | 17,200 | 24,800 | 27,556 |
| Wooden Podium | 97,098 | - | - | - | 97,098 | 10% | 59,480 | 3,762 | - | 63,242 | 33,856 | 37,618 |
| Volley Ball Court | 2,394,000 | - | - | - | 2,394,000 | 10% | 648,774 | 174,523 | - | 823,297 | 1,570,703 | 1,745,226 |
| **Total (D)** | 61,547,743 | 103,286 | 103,242 | - | 61,754,271 | | 23,456,755 | 3,824,591 | - | 27,281,346 | 34,472,925 | 38,090,988 |
| **BLOCK "E" Books & Periodicals** | | | | | | | | | | | | |
| Library Books & Journals | 25,958,464 | 18,700 | 246,924 | 435,756 | 25,788,332 | 100% | 24,954,177 | 710,693 | 217,878 | 25,446,992 | 341,340 | 1,004,287 |
| **Total (E)** | 25,958,464 | 18,700 | 246,924 | 435,756 | 25,788,332 | | 24,954,177 | 710,693 | 217,878 | 25,446,992 | 341,340 | 1,004,287 |
| **BLOCK "F" Land** | | | | | | | | | | | | |
| Land Development | 38,497,084 | - | - | - | 38,497,084 | 0% | - | - | - | - | 38,497,084 | 38,497,084 |
| **Total (F)** | 38,497,084 | - | - | - | 38,497,084 | | - | - | - | - | 38,497,084 | 38,497,084 |
| **BLOCK "G" Electrification** | | | | | | | | | | | | |
| Electrification | 159,094,346 | - | - | - | 159,094,346 | 10% | 30,227,926 | 12,886,642 | - | 43,114,568 | 115,979,778 | 128,866,420 |
| **Total (G)** | 159,094,346 | - | - | - | 159,094,346 | | 30,227,926 | 12,886,642 | - | 43,114,568 | 115,979,778 | 128,866,420 |
| **BLOCK "H" Roads** | | | | | | | | | | | | |
| Internal Road, Drain, Culvert | 28,634,163 | - | - | - | 28,634,163 | 5% | 2,791,831 | 1,292,117 | - | 4,083,948 | 24,550,215 | 25,842,332 |
| **Total (H)** | 28,634,163 | - | - | - | 28,634,163 | | 2,791,831 | 1,292,117 | - | 4,083,948 | 24,550,215 | 25,842,332 |
| **BLOCK "I" Buildings** | | | | | | | | | | | | |
| **Total (I)** | 694,204,937 | - | - | - | 694,204,937 | 5% | 66,696,293 | 31,375,432 | - | 98,071,725 | 596,133,212 | 627,508,644 |
| **TOTAL OF CURRENT YEAR** | 694,204,937 | - | - | - | 694,204,937 | | 66,696,293 | 31,375,432 | - | 98,071,725 | 596,133,212 | 627,508,644 |
| **TOTAL OF PREVIOUS YEAR** | 1,075,017,957 | 841,692 | 810,697 | 435,756 | 1,076,234,590 | | 187,782,148 | 55,543,877 | 217,878 | 243,108,147 | 833,126,443 | 887,235,809 |
| | 1,054,071,395 | 11,534,894 | 9,411,668 | 0 | 1,075,017,957 | | 124,924,331 | 62,830,921 | 0 | 187,755,252 | 887,235,809 | 929,120,170 |

R.M. KOTHARI & CO. FRN: 301243C CHARTERED ACCOUNTANTS

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% | 0.00 | 6,710,892.00 | 101,922.00 | - | - | | 6,812,814.00 |
| 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 | 7,033.00 | - | - | 6,717,925.00 | 0.00 |
| 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 |

R.M. KOTHARI & CO. CHARTERED ACCOUNTANTS FRN 301143C

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 |
|---|---|---|---|---|---|---|---|
| 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 | - | 10,029.00 | | - | - | 194,242.00 |
| FD SBI 40098501517 MD 17/02/2022 | 8,408,111.00 | - | 437,056.00 | (548.00) | - | 8,844,619.00 | 0.00 |
| SBI 41799345441 MD 31.03.2025 @7% | - | 8,000,000.00 | 1,539.00 | - | - | - | 8,001,539.00 |
| SBI 41799350381 MD 31.03.2025 @7% | - | 6,000,000.00 | 1,154.00 | - | - | - | 6,001,154.00 |
| SBI FD 40078483976 | 10,510,920.00 | - | 555,116.00 | | - | - | 11,066,036.00 |
| SBI FD 40078485747 | 13,571,439.00 | - | 716,753.00 | | - | - | 14,288,192.00 |
| FD 40108545810 | 5,675,159.00 | - | 295,333.00 | | - | - | 5,970,492.00 |
| FD 40888218770 - SBI-31.03.2022 | 10,000,000.00 | - | 520,401.00 | | - | - | 10,520,401.00 |
| **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** |

R.M. KOTHARI & CO. CHARTERED ACCOUNTANTS FRN 003143C

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 |

R.M. KOTHARI & CO. CHARTERED ACCOUNTANTS FRN 303

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 - 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 |

R.M. KOTHARI & CO. FRN-[illegible]43C CHARTERED ACCOUNTANTS

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 | 3,81,127.00 | 0.00 |
| Other Meetings Includes AC, FC, EC And GC Meetings. | 2,94,000.00 | 2,59,250.00 |
| Other Programmes | 2,01,603.00 | 15,370.00 |
| Electricity | 53,93,072.00 | 39,89,969.00 |
| Internet & Intranet | 89,610.00 | 0.00 |
| Office Consumables | 16,58,610.00 | 10,21,790.00 |
| Recruitments | 2,96,737.00 | 2,92,653.00 |
| Pol Expenses | 8,19,525.00 | 6,52,032.00 |
| Rent Rates And Taxes | 1,340.00 | 1,640.00 |
| Telephone Expenditure | 1,05,785.74 | 97,774.14 |
| Advertisement And Publicity | 24,486.00 | 9,282.00 |
| Annual Assets Insurance Premium | 1,88,874.00 | 1,01,594.00 |
| Campus Beautification | 1,30,158.00 | 29,843.00 |
| Electrical Items/ Spares | 1,34,613.00 | 2,41,460.00 |
| Hospitality & Entertainment | 46,576.00 | 69,979.00 |
| House Keeping Services | 57,81,100.00 | 33,99,619.00 |
| Labour Charges | 1,12,350.00 | 5,700.00 |
| Maintenance Of The Office Vehicles | 97,877.00 | 1,07,114.00 |
| Membership Regis., Bci Inspection, Ugc Affl. Etc. | 50,000.00 | 7,09,000.00 |
| Minor Works | 4,44,000.00 | 2,43,389.00 |
| Postage & Courier | 32,444.00 | 25,447.00 |
| Security Charges | 59,77,042.00 | 41,80,694.00 |
| 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) | 1,43,100.00 | 1,41,940.00 |
| Library | 21,28,647.00 | 0.00 |
| News Paper , Magazins & Book Bindings | 0.00 | 76,475.00 |
| Online Library Services | 0.00 | 23,81,344.00 |
| Renewal Of Journals And Subscriptions | 0.00 | 53,544.00 |
| Student Bar Council | 6,05,573.00 | 0.00 |
| Moot Court Competition | 0.00 | 23,644.00 |
| Campus And Hostel Welfare Activities | 0.00 | 4,02,779.00 |
| Recruitment Co Ordination Committee | 1,58,650.00 | 0.00 |
| Student Welfare Activities | 0.00 | 2,90,000.00 |
| Annual Maintenance Expenses | 11,27,920.00 | 13,63,222.00 |
| Accomodation of University Guests | 2,000.00 | 9,600.00 |
| Electrical Sub-Station Maintenance | 7,26,821.00 | 7,25,800.00 |
| Rates & Taxes | 550.00 | 690.00 |
| Medical Expenses (Health Centre) | 1,52,440.00 | 28,839.00 |
| Faculty Recruitment Expenses | 30,000.00 | 0.00 |
| Plumbing and Sanitary | 1,32,210.00 | 1,78,553.00 |
| Protocol | 30,750.00 | 12,100.00 |
| BCI Inspection Expenses | 0.00 | 1,20,094.00 |
| Repair & Maintenance | 7,81,380.00 | 58,34,402.00 |
| Rounded Off | 12.00 | 5.60 |
| Development of Facilities & Amenities | 0.00 | 17,60,000.00 |
| Sports Goods | 1,16,187.00 | 15,074.00 |
| Pest Control Management Pvt Ltd | 0.00 | (10,154.00) |

R.M. KOTHARI & CO. FRN 000743C CHARTERED ACCOUNTANTS

**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**

| | | |
|---|---|---|
| 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** |

R.M. KOTHARI & CO. FRN-000743C CHARTERED ACCOUNTANTS