

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

BALANCE SHEET AS AT 31st March,2020

(Amount in Rs.)

SI No	PARTICULARS	Schedule	CURRENT YEAR	PREVIOUS YEAR
			2019-20	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

Date : 12-08-2020
Place : 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

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

(Amount in Rs.)

PARTICULARS	Schedule	CURRENT YEAR				PREVIOUS YEAR	
		Corpus Fund	Designated Fund	General Fund	Restricted Funds	Total	
							Total
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	54,847,069.95
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
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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	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	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 Anatis (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
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

Date : 12-08-2020
Place : Guwahati



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

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

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 Revenue 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) Restrictd Fund		
1) Received from AC boraqohain for Gold Medal	305,000.00	305,000.00
(Add) : Interest accrued on the fund invested (including prior period interest)	100,162.00	-
	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
	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	-	-
2. Deposits from Students (Annexure a)	14,601,100.00	13,616,185.00
3. Sundry Creditors (Annexure b)	16,974,453.00	3,661,944.85
4. Advance Received	-	-
5. Statutory Liabilities (Annexure c)	738,633.00	1,224,314.00
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	-	-
3. Cash in Hand	46,470.00	105,598.00
4. Bank Balances		
- In Savings Accounts (Annexure q)	105,397,957.68	22,006,813.68
- In Current Accounts (Annexure q)	8,914,879.24	3,295,024.64
Balance at the end of the year	114,359,306.92	25,426,361.32



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 Receivables		
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



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
Devapрати 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
Lakshmi 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	-
Thrapthti Perumal	-	25,000.00
Hanshadhar Malakar	-	120,060.00
Unique Books	-	186,205.00
Total	16,974,453.00	3,661,944.85



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 Mudoj 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
Shafiqz 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



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 Advance	14,000.00	
Britanjay Basumatary Salary Advance	40,000.00	45,000.00
Diqanta 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



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- Adui	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

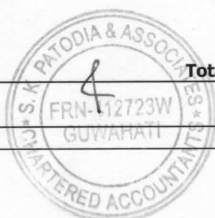


Schedules - 12 STAFF PAYMENT AND BENEFITS	CURRENT YEAR	PREVIOUS YEAR
Pf Contribution- Employer'S Share	4,432,341.00	4,477,489.00
Children Education Allowance	258,798.00	235,863.00
Honorarium	443,694.00	532,000.00
Leave Travel Consession(Ltc)	77,942.00	63,525.00
Liveries To Group D Staff	59,350.00	46,800.00
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 Reqs., Bci Inspection, Uqc 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 , Magazines & 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 Activities	-	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



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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	-	689,600.00			10,682,709.00
SBI 34165243057 MD 08.09.18 @7.25%	7,023,285.00	-	491,579.00			7,514,864.00
SBI 36408428007 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 136106000035592 MD 21.01.18-05.06.19 @6.50%	5,627,676.00	-	43,849.00		5,671,525.00	-
IDBI 136106000036333 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



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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		
BLOCK "A" (15%) Plant and Machinery										
Generator	1,576,304	-	-	630,899	945,405	945,405	319,425	-	1,810,077	630,899
Gym Equipment	4,965,934	-	-	-	4,965,934	2,836,432	894,001	-	568,139	2,129,502
Digital Podium	1,517,400	-	-	-	1,517,400	1,517,400	100,260	-	949,261.00	668,399
Room Heater	41,950	-	-	-	41,950	25,717	2,435	-	13,798	16,233
Water Purifier	945,169	-	-	-	945,169	471,699	71,021	-	402,449	473,470
Air Conditioner	1,110,263	-	-	-	1,110,263	613,978	74,443	-	421,842	496,285
Digital Copier	915,107	-	-	-	915,107	507,037	61,211	-	346,899	408,070
Mobile Phone	242,114	-	-	-	242,114	137,769	15,652	-	153,421.00	88,693
Projector	453,778	-	-	-	453,778	256,822	29,543	-	167,413	104,345
Office Equipment	524,257	-	-	-	524,257	281,085	36,476	-	206,696	196,956
Library Book Scanner	1,154,006	-	-	-	1,154,006	718,773	65,285	-	784,058.00	435,233
EPBX System	271,885	-	-	-	271,885	173,256	14,794	-	369,948	98,629
Electrical Equipment	4,004,579	-	-	-	4,004,579	2,426,664	236,687	-	1,341,228	1,577,915
Sports Equipment	103,674	-	-	-	103,674	75,423	3,238	-	79,661.00	28,251
Fire Fighting Equipment	46,989	-	-	-	46,989	26,139	3,128	-	20,850	20,850
Water Tank	19,000	-	-	-	19,000	8,206	1,619	-	9,175	10,794
Water Cooler	310,000	-	-	-	310,000	66,262	36,561	-	207,177	243,788
CCTV	913,244	-	-	-	913,244	888,845	3,660	-	892,505.00	24,399
Grass Cutter Machine	119,500	-	323,470	-	442,970	8,962	40,841	-	49,803.00	110,538
Total (A)	19,235,153	-	323,470	630,899	18,927,724	11,317,475	1,117,279	-	6,492,970	7,917,678
BLOCK "B" (15%)										
Vehicle	5,479,193	-	-	-	5,479,193	3,444,323	305,231	-	1,729,639	2,034,870
Total (B)	5,479,193	-	-	-	5,479,193	3,444,323	305,231	-	1,729,639	2,034,870
BLOCK "C" (40%)										
Computer/Peripherals										
Computers	10,060,570	-	-	-	10,060,570	8,806,834	501,494	-	752,242	1,253,736
Printer and Scanner	287,615	-	178,866	-	466,481	176,436	80,245	-	209,801	111,180
Computer Accessories	433,072	3,540	-	-	436,612	378,833	23,112	-	34,667	54,239
Computer Softwares	835,832	56,824	-	-	892,656	737,676	61,992	-	92,988	98,156
Computer Tools and Other Equipment	407,132	-	-	-	407,132	138,476	107,462	-	161,194	268,656
Equip and Server	2,473,916	-	-	-	2,473,916	1,787,915	274,400	-	411,601	686,001
Total (C)	14,498,138	60,364	178,866	-	14,737,368	12,026,170	1,048,705	-	1,662,493	2,471,968
BLOCK "D" - Furniture and Fixture										
Furniture	26,076,701	-	-	-	26,076,701	12,906,807	1,316,989	-	11,852,905	13,169,894
Air Cooler	42,000	-	-	-	42,000	4,200	7,980	-	34,020	37,800
Wooden Podium	97,098	-	-	-	97,098	45,496	5,160	-	46,442	51,602
Volley Ball Court	-	2,394,000	-	-	2,394,000	-	239,400	-	2,154,600	-
Total (D)	26,215,799	2,394,000	-	-	28,609,799	12,956,503	1,565,329	-	14,087,967	13,259,296
BLOCK "E" Books & Periodicals										
Library Books & Journals	20,157,248	295,671	55,009	-	20,507,928	19,426,765	1,053,659	-	27,504	730,483
Total (E)	20,157,248	295,671	55,009	-	20,507,928	19,426,765	1,053,659	-	27,504	730,483
TOTAL OF CURRENT YEAR	85,585,531	2,750,035	557,345	630,899	88,262,012	59,171,236	5,090,293	-	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	-	26,414,295	27,002,668



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Annexure G -Bank Balances

Sl No	Bank Name	Account Number	Balance 31.03.20	Balance 31.03.19	
A	In Current Accounts				
	SBI	32432292915	85,861,430.35	5,556,341.77	
	Canara Bank	3667201000059	334,901.31	8,834,476.31	
	Axis Bank	912020047748260	19,201,626.02	7,615,995.60	
	Total (A)			105,397,957.68	22,006,813.68
B	In Savings Accounts				
	State Bank of India	31917334024	44,352.00	42,876.00	
	State Bank of India	31917337229	2,339,018.00	919,593.00	
	State Bank of India	31917253474	103,186.61	170,953.01	
	State Bank of India	31917381687	89,948.29	161,180.29	
	State Bank of India	31917340833	397,390.66	774,043.66	
	State Bank of India	38777163992	3,733,150.00	-	
	State Bank of India	31640447405	1,673,645.00	405,768.00	
	State Bank of India	31917277304	13,919.00	504,810.00	
	Canara Bank	4182101001052	520,262.68	315,793.68	
	Axis Bank	912010044375576	7.00	7.00	
	Total (B)			8,914,879.24	3,295,024.64
	Grand Total			114,312,836.92	25,301,838.32



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

Schedule : 16 - Notes to Accounts & Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

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

NOTES TO ACCOUNTS

- 1 Income for grants has been booked on actual receipt basis and Income from Interest have been booked as per Bank Certificate obtained, and in case where no bank Confirmation was available it has been booked on the basis of simple Interest rate of Fixed Deposit.
- 2 Depreciation has been charged on W.D.V. as per rates provided in Income Tax Act, 1961
- 3 Cash balance as informed by the management has been taken in the books of Accounts
- 4 Mess Receipts have been proportionately deffered and balance taken as income in Income & Expenditure Account as on 31.03.2020. The same has been done due to change in management policy regarding refund of unutilised Hostel fee
- 5 Interest on Corpus Fund and Special Purpose Grants have been capitalised proportionately due to non seggregation of Investments
- 6 Provision for Expenses and capital Works have been taken as per estimate of the management
- 7 Balances of Sundry Debtors & Creditors are subject to Confirmations

