



INTERNAL AUDIT REPORT

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

We have carried out the Internal Audit of **NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam** for the year **2021-2022** as per the scope of work vide appointment letter dated **05.02.2020**.

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

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



Head Office

: Choice House, Shree Shakambhari Corporate Park,
Plot No. 156-58, J. B. Nagar, Andheri (East), Mumbai – 400 099
Tel : +91 226707 9444 – Fax : +91 22 6707 9959 – Email : info@skpatodia.in

Guwahati Office

: 1st Floor. Sagar Bizplex, Near Nikon Showroom, Bora Service, G.S. Road, Lachitnagar, Guwahati -781007, Assam

Branches

: New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Hyderabad | Patna | Bhopal | Ranchi | Chandigarh | Raipur |



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

- a) Proper books of accounts have been maintained by the University so far.
- b) The financial statements for the year ending 31st March 2022, comprising Balance Sheet, Income & Expenditure Account and Receipts & Payment Account are in agreement with the books of accounts and present a true and fair view of the affairs of the Institute.
- c) Notes on Accounts and Significant Account Policy form part of the financial Statements.

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

CA Prabesh Agarwal
Partner | MRN: 302042



Date: 05/09/2022
Place: Guwahati
UDIN: 22302042AQXSJM4592

Head Office

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Annexure-A : EXECUTIVE SUMMARY OF INTERNAL AUDIT
(forming part of the Internal Audit report)

A review of the adequacy and effectiveness of the Internal Control mechanism was conducted by extensive checking of records maintained at the University for the period 01.04.2021 to 31.03.2022. Following points have been noted during the audit.

1. Undertaking verification in details rather on Test Check Basis :

We have verified the Cash book & supporting vouches of expenditure and revenue. Payment vouchers are properly kept in Monthly Voucher files. No major observation found related to voucher verification. Few accounting error were found and rectified by the management on advise by Internal Audit Team before closing the books of accounts.

2. Review of procurement procedures:

We have found that procurement procedures prescribed in the manual on financial regulation have been properly followed by the University.

3. Review of Statutory compliance like PF, TDS, INCOME TAX etc

- (i) The university enjoys exemption from payment of income tax U/s 10(23C)(iiiab). It may be noted that the university has not filed Income tax returns since inception till FY 2017-18 due to which the TDS deducted has not been recovered. Other Statutory deductions, compliances etc. are being made correctly and routinely. They have also been deposited within the prescribed time limits.

Suggestion :

Steps should be taken for refund of previous TDS or write off in the books of accounts.

- (ii) TDS demand as reflected in traces for Financial Year is as follows:
No such Cases

7. Other Matters/ Suggestions for improvement

No such matter found.



Annexure-B : GENERAL CHECKLIST OF INTERNAL AUDIT

(forming part of the Internal Audit report)

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

Sl	Particulars	Audit Observation
1	Income	
1.1	Whether all revenue has been properly accounted in the books of accounts	Academic Receipt verified from records maintained in excel sheet in terms of number of student year wise, and accounted for as per the sheet
1.2	Whether any revenue leakage detected during the financial year	No, such leakage detected.
1.3	Whether all grants have been accounted in accordance with their respective sanctions	All grants have been properly accounted and utilised during the FY 2021-22
1.4	Whether Interest on Banks / Investments have been properly accounted	Interest on Bank FD accounted for as per the FD statement
1.5	Whether any income has been written off and if yes whether proper approval for the same has been received	No such income of current year written off during the year..
2	Expenditure	
2.1	Whether all expenses have been properly booked and supported by proper vouchers and bills	Expenses are booked properly and supported by vouchers and bills.
2.2	Whether all expenses have been met from their appropriate budget	No budget was provided to the Internal Audit. However the expensed were within the sanction limits only
2.3	Whether all expenses have been approved by the competent authority	Yes, all expenses were found to be generally approved by competent



		authority
2.4	Whether all expenses have been booked under correct head? If no please mention the cases and whether necessary rectification has been done	Expenses were found to be booked under correct head
2.5	Whether provisions for expenditure relating to current year and expected to be paid in next year has been done	Yes provisions have been created
2.6	Whether expenditure relating spreading over more than one financial year have been proper accounted under Prepaid Expenditure / Deferred Expenditure	No such expenditure found in the current year
2.7	Whether there is any expenditure being capital in nature but debited to Income & Expenditure Account	No such expenditure found.
2.8	Whether there is any expenditure being revenue expenditure in nature and which is not debited to Income & Expenditure account	No such case found during our audit.
2.9	Whether proper depreciation has been charged as per the rates prescribed by MHRD	Yes, Proper Depreciation has been charges as per guidelines.
3	Procurement Process	
3.1	Whether the Institute has any procurement guidelines. Please describe	The guidelines applicable is being followed by the Institute
3.2	Whether all procurements have been properly made in accordance with the procurement guidelines. Any deviation needs to be reported	Yes, all procurements were done through e tendering process wherever applicable.
3.3	Whether tender fees, security deposits etc have been collected as and where applicable	Yes all such fees and deposits have been taken
3.4	Whether Statutory Deductions have	All applicable deductions have been done



	been made from payment	in the current year
4	Statutory Compliances	
4.1	Whether GST is collected and paid on all taxable supplies	GST is collected and paid.
4.2	Whether TDS- GST has been deducted from vendor payment in case where contracts value exceeds Rs. 2.5 Lakhs	TDS – GST has been deducted.
4.3	Whether the Statutory Returns (GST and TDS) have been filed?	All GST returns (GSTR 3B, GSTR1, GSTR7 for FY 2021-22 have been filed till March 2022)
4.4	Whether TDS have been deducted and paid under Income Tax Act, 1961 as and where applicable	TDS have been deducted and paid on time.
4.5	Whether all statutory deduction like ESI, EPF, Cess etc. have deducted and paid on timely basis	ESI and PF for contractual staff are paid by the contractor and verified by Institute before release of payment. EPF is deducted and paid on Salary on regular basis.
5	Fixed Assets	
5.1	Whether all assets procured during the year and put to use have been accounted under Fixed Assets	Generally assets procured during the year have been accounted under fixed assets in the current year only.
5.2	Whether all assets have been recorded at total cost including all incidental expenses as per Accounting Standard - 10	Yes, all assets have been recorded at total cost as per AS-10
5.3	Whether Fixed Assets Register have been maintained	Fixed Assets Register is maintained by the Institute.
5.4	Whether all assets have been properly identified through the use of Assets Identification number	Assets Tagging has been done in the Institute.
5.5	Whether Fixed Assets Verification is done on regular internal i.e. at least once in a year. Please specify	Fixed Assets Verification is done by the Institute.



5.6	Whether there exists any obsolete assets that needs to be written off and discarded as identified by the management	No such record have been maintained by the Institute.
6	Accounting of Advances & Liabilities	
6.1	Whether all advances to vendors / employees have been properly accounted and settled on timely basis. Any unusual outstanding advance on year ending needs to be specified	Reported in Schedule of Financial Statement
6.2	Whether all liabilities have been accounted on accrual basis	Yes the same is on accrual basis
7.	Cash and Bank	
7.1	Whether Cash Book and Petty cash Book have been properly maintained and signed by appropriate authority on regular basis	Yes cash book and petty cash book are maintained properly
7.2	Whether all bank balances have been confirmed with the bank	Yes, Bank Balance verified and BRS prepared
7.3	Whether BRS have been prepared on regular basis?	BRS was prepared at the end of the year the balance is tallied with bank.
7.4	Whether the BRS contain any cheques which have been time barred (outstanding for more than 3 years)	No Such cases was found
7.5	Whether any abnormal / unidentified amount found in the BRS which needs to be brought to the notice of the management	No such matter recorded
8	HR Section	
8.1	Whether the salaries have been paid timely to all employees	Yes, Salaries are paid timely.
8.2	Whether the provisions of ESI, PF & TDS have been complied at the time of payment of Salaries	Yes, The provisions of ESI, PF and TDS are complied



8.3	Whether the provisions of retirement benefits have been made on regular basis	<p>The provision for Gratuity has been made in the current year for current year and previous years also.</p> <p>The provision for Earned Leave Encashment is not made. The estimation may be approved and provision should be done on accrual basis.</p>
9	Others	
9.1	Any other matter that needs to be brought to the notice of the management	The Institute should file its Income Tax Return and claim refund of TDS. The Institute is eligible for exemption under section 10(23C)(iiiab) of the Income Tax Act 1961.



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


BALANCE SHEET AS AT 31st March, 2022

SI 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 DEPOITS	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

Date : 05/09/2022
 Place : Guwahati

UDIN : 22302042A0XSJM4592

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

Income & Expenditure Account for the year ending 31st March, 2022

PARTICULARS	Schedule	(Amount in Rs.)					PREVIOUS YEAR Total
		CURRENT YEAR				Total	
		Corpus Fund	Designated Fund	General Fund	Restricted Funds		
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

Date : 05/09/2022
Place : Guwahati

UDIN : 22302042ABXSJM4592



For S K Patodia & Associates
Chartered Accountants
FRN: 111723W
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 2022

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
Opening Cash at bank	1,82,56,492.07		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	FEEES 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 EXPENDITURE		16,900.00
Registration Fees- Gurjit Singh-Memorial Moot Court		55,000.00	DIRECTOR, ASSAM ADMINISTRATIVE STAFF COLL. S		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		52,470.00
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		24,21,74,944.35	Total		24,21,74,944.21

Date : 05/04/2022
Place : Guwahati

UDIN : 22302042A0XSJM4592

In Terms of Our Internal Audit Report on date

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 31-03-2022

Schedule 1 : CORPUS FUND	CURRENT YEAR	PREVIOUS YEAR
Particulars		
Balance at the beginning of the year	1,10,01,65,406.00	10,51,10,063.00
Add : Depreciation prior to capitalisation debited to corpus fund now rectified	23,32,82,657.00	
Less : Grant in Aid for Building accounted separately	-1,16,83,38,000.00	
Add : Contributions towards Corpus		6,00,00,000.00
Add : Interest on FD created out of Corpus for current period	93,07,685.00	
Add : Interest on FD created out of Corpus for previous period	1,27,10,573.00	
		93,50,55,343.00
Less:		
Balance at the end of the year	18,71,28,321.00	1,10,01,65,406.00

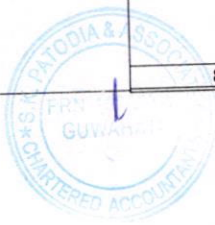
Schedule 2 : GENERAL FUND	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	28,59,77,084.22	35,58,73,712.84
Add / (Less) : TDS not appearing in books accounted	5,22,897.00	6,00,00,000.00
Add / (Less) : Mess Advance accounting rectified	20,07,735.00	
Add/(Less): Transfer to Corpus Fund (Interest on Corpus FD for prior periods)	-1,27,10,573.00	
	-23,32,82,657.00	
Add/(Less): Depreciation prior to capitalisation debited to corpus fund now rectified	2,28,500.00	
Add/(Less): liability transferred	1,06,700.00	
Add/(Less): Unclaimed booking fee	2000	
Add/(Less): Unclaimed amount	-87,66,498.74	-98,96,628.62
Add / (Less) : Net Surplus during the financial year	35373.00	
Add / (Less) : Scooter purchased in 2017-18 capitalised during the year		
	3,41,20,560.48	28,59,77,084.22
Balance at the end of the year		

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 Revenue booked (Net)	-	-
Balance at the end of the year		

Schedule 3 : RESTRICTED FUND	CURRENT YEAR	PREVIOUS YEAR
A) Restricted Fund		
1) Received from AC boraqohain for Gold Medal	4,05,162.00	4,05,162.00
(Add) : Interest accrued on the fund invested (including prior period interest)	25,012.00	
	4,30,174.00	4,05,162.00
B) Grants & Donations		
1) Department of Industrial promotion and Policy	90,975.00	3,45,710.00
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)		2,44,933.00
5) Project on NIA (Terrorist related Cases)	18,600.00	18,600.00
6) NSS Grant	1,02,530.00	85,500.00
7) Ministry of Law And Justice	1,00,000.00	
	1,62,672.00	6,25,243.00
TOTAL (a+b)	5,92,846.00	10,30,405.00

Schedules - 4 CURRENT LIABILITIES & PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
A) CURRENT LIABILITIES		
1. Deposits from Students (Annexure a)	1,09,69,520.00	1,29,86,235.00
2. Sundry Creditors (Annexure b)	1,09,09,209.50	18,70,396.50
3. Statutory Liabilities (Annexure c)	19,46,907.00	7,45,176.00
4. Other Current Liabilities		
a) Earnest Money Deposits (Annexure d)	3,12,400.00	3,32,400.00
b) Security Deposits (Annexure e)	7,63,724.00	6,03,724.00
c) Reimbursement of Expenses payable (Annexure f)	-1,000.00	12,000.00
d) 7th pay Arrear		
TOTAL a)	2,49,00,760.50	1,65,49,931.50
A) PROVISIONS		
1. Expenses Payable		5,50,353.00
2. Provisions for Gratuity Payable	80,65,107.00	80,65,107.00
3. Provisions for EL Payable	87,14,744.00	3,48,909.00
TOTAL b)	1,67,79,851.00	89,64,369.00
TOTAL (a+b)	4,16,80,611.50	2,55,14,300.50

Schedules - 7 CURRENT ASSETS	CURRENT YEAR	PREVIOUS YEAR
1. Cash in Hand		4,583.00
2. Bank Balances		
- In Savings Accounts (Annexure q)	56,98,594.27	17,88,180.24
- In Current Accounts (Annexure q)	-19,80,823.69	25,98,311.83
3. Sbi Sweep Balances	8,29,42,194.39	1,38,70,000.00
Balance at the end of the year	8,66,59,964.97	1,82,61,075.07



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)	4,49,500.00	4,70,000.00
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	35,10,118.00	-
d) Tax Deducted at Source	17,76,157.00	11,64,887.00
e) LPG (Security Deposits)	5,800.00	5,800.00
4. Other Recievables		
a) Fee Receivables	48,29,347.00	12,93,403.62
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	1,05,07,542.00	29,66,392.62



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)	-	25,000.00
Ramesh Chandra Srivastava	-	1,78,500.00
Sunaina Premchandra - Fees Refundable	-	25,000.00
Vaibhav Gaur-Admission Fee Refundable	45,820.00	-
Suspenses Receipt	-	-
Advance Fee From Students	5,93,700.00	20,07,735.00
Mess Fee Advance	-	-
Deposits From Students	29,60,000.00	31,40,000.00
Hostel Caution Money Deposit	42,50,000.00	43,10,000.00
Libary Caution Money Deposit	31,20,000.00	33,00,000.00
Mess Caution Money Deposit	-	-
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 Enterprises	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.	-	57,309.00
Suryam International Pvt Ltd.	24,440.00	-
Sai Enterprises	1,18,000.00	-
S,K Patodia & Associates	-	-
Thangzakhup Tombing	0.50	4,849.50
The Economist	-	46,250.00
Daisy Changmai	9,000.00	46,250.00
Mehul Shah	-	50,894.00
Mudoi Enterprise	-	8,856.00
Sourabh Roy	39,000.00	43,012.00
Sukanya Mukherjee	-	46,250.00
Upasana Devi	-	5,976.00
Utpal Sharma	-	4,60,200.00
Booking Fee (Admission)	-	-
Total	1,09,09,209.50	18,70,396.50



Schedules Annexed to forming part of the Financial Statements as on 31-03-2022

Annexure - C) Statutory Liabilities		
Statutory Liabilities	CURRENT YEAR	PREVIOUS YEAR
Employees PF Contribution		
Gpf/Gis Payable	9,39,762.00	7,24,046.00
Gst Payable	1,10,400.00	-
NPS Payable	1,43,182.00	-
P Tax	1,28,042.00	-
Tds - Contract And Others	13,946.00	-
Tds - Professional	1,05,159.00	1,704.00
Tds - Rent	10,100.00	19,426.00
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	10,000.00	30,000.00
Emd Mudoi Enterprise	5,000.00	5,000.00
Emd Digital Eneterprise	5,000.00	5,000.00
Emd Saru Steel Industry	-	-
Emd Shree Solutions	40,000.00	10,000.00
Emd Tirupati Marketing	36,117.00	36,117.00
Sd Amarendra Phukan	30,000.00	30,000.00
Sd- Asia Law House	25,000.00	25,000.00
Sd Vsss	22,607.00	22,607.00
Security Deposit- B2B	4,40,000.00	4,40,000.00
Emd Aakriti Construction	30,000.00	-
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		-
Bishnu Sonar		-
Guneswar Deka		2,000.00
Hadiul Abedin		-
Himangshu Sonowal		-
Khanin Barman		-
Kondababu Katipam		-
Lohit D Naikar		5,000.00
Manindra Nath		5,000.00
Shikhamoni Talukdar		-
Uday Cahdra Baruah		-
Justice Monajit Bhuyan	-6000	-
	5000	-
Total	₹ -1,000.00	12,000.00



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 Advance	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	-	-
Santanu Gogoi- Salary Advance	-	30,000.00
Sarat Ch Sarma-Salary Advance	-	-
Satyajit Deb- Salary Advance	45,000.00	-
Shafiquz Zaman Ahmed- Salary Advance	40,000.00	40,000.00
Subhash Dutta Salary Advance	-	40,000.00
Thangzakhup Tombing Salary Advance	20,000.00	25,000.00
Uday Ch. Baruah- Salary Advance	-	30,000.00
	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		-
Nishibrata Hazarika	-14,344.00	-
Prakash Tripathi	-50,000.00	-
Society DU	-25,000.00	-
Snigdha Vishnoi	-1,500.00	-
Mamoni Gohain	-29,000.00	-
Mamoni Gohain (Provisonal Settlement)	60,000.00	-
Excess Payment by bank (Rs. 8081+ Rs. 8081+ Rs. 7000)	-60,000.00	-
	23,162.00	-
Total	-96,682.00	-



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	-	-
Internet Service Charges Recd	10,32,000.00	8,80,000.00
Campus Development Fees	16,35,000.00	17,00,000.00
Student Bar Association Fees	1,47,500.00	1,50,000.00
Internship Placement Fees	-10,000.00	16,60,000.00
Application Fees	1,05,000.00	27,500.00
Application Fees- Admission	-	39,500.00
Alumni Fees	9,00,000.00	8,70,000.00
Processing Charge From Withdrawn Students	3,000.00	-21,800.00
Pre Submission Fees- Phd	-	-15,000.00
Thesis Evaluation Fees - Phd.	15,000.00	60,000.00
Mess Fees	-	-
Misc Collection	37,947.00	4,364.18
Discount Received	-	-
Other Receipts	-	41,700.00
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
Less : Transferred to Restricted Fund	-93,07,685.00	-
	-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



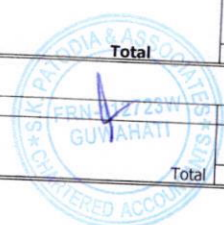
Schedules Annexed to forming part of the Financial Statements as on 31-03-2022

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 Concession(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)	-	3,48,909.00
Total	83,65,835.00	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		
General Administrative Expenses		
	CURRENT YEAR	PREVIOUS YEAR
Annual Cultural Events	-	3,892.00
Other Meetinas Includes Ac, Fc, Ec And GC Meetinas.	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 Reqs., Bci Inspection, Uac Affl. 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 , Magazines & 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
Accommodation 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	-	88,516.00
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



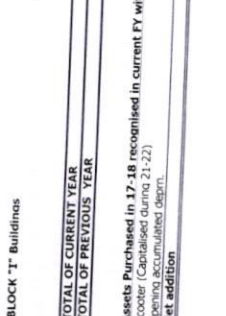
NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
 Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam
 Schedules Annexed to forming part of the Financial Statements as on 31-03-2022

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 4182401000181/1 MD 10.11.18 @6.50%	96,66,791.00	-	3,14,564.00	18,810.00	99,62,545.00	-
CANARA 4182401000181/2 MD 13.11.18 @6.50%	96,62,489.00	-	3,17,941.00	18,385.00	99,62,045.00	-
CANARA 4182401000181/9 MD 10.11.21 @5.10 Qtrly	-	99,62,545.00	38,666.00	-	-	1,00,01,211.00
CANARA 4182401000181/10 MD 10.11.21 @5.10 Qtrly	-	99,62,045.00	37,618.00	-	-	99,99,663.00
CANARA 4182401000181/11 MD 10.11.21 @8.50%	1,06,82,709.00	-	7,24,655.00	-	-	1,14,07,364.00
SBI 32672139145 MD 23.11.18 @7.25%	78,16,455.00	-	4,18,142.00	-	-	82,34,597.00
SBI 34165243057 MD 08.09.18 @7.25%	1,30,93,463.00	-	7,00,436.00	-	-	1,37,93,899.00
SBI 36408428007 MD 08.09.18 @6.50%	1,42,33,981.00	-	7,56,701.00	-	-	1,49,90,682.00
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%	1,00,00,000.00	-	5,14,607.00	-	-	1,05,14,607.00
SBI 39999478914 MD	1,50,00,000.00	-	8,03,563.00	-	-	1,58,03,563.00
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 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	-
AXIS AMINGAON 918040003169537 MD 11.01.19 @6.75%	61,35,330.00	-	3,31,951.00	8,859.00	-	64,58,422.00
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



Lalchitour Amingaon, Guwahati-781031, Kamrup (R) Assam
ANNEXED 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
	Cost at the beginning	Addition before September	Addition after September	Deduction during the year		Cost at the end	During the year	Deduction	
BLOCK 'A' (15%) Plant and Machinery									
Gym Equipment	9,45,405	-	-	-	15%	9,45,405	2,30,785	-	9,45,405
Digital Podium	49,65,924	-	-	-	15%	49,65,924	7,44,888	-	36,58,154.00
Room Heater	15,17,400	-	-	-	15%	15,17,400	2,27,610	-	11,06,920.00
Air Purifier	41,950	-	-	-	15%	41,950	6,292.50	-	31,981.00
Air Conditioner	9,45,169	-	-	-	15%	9,45,169	1,41,775.38	-	7,51,697.00
Digital Copier	11,10,263	-	-	-	15%	11,10,263	1,66,539.45	-	8,05,482.00
Mobile Phone	2,42,114	-	-	-	15%	2,42,114	36,317.10	-	1,80,597.00
Office Equipment	4,53,778	-	-	-	15%	4,53,778	68,066.70	-	3,48,565.00
Library Book Scanner	11,54,006	-	-	-	15%	11,54,006	1,73,100.89	-	9,80,905.11
EPBX System	2,71,885	-	-	-	15%	2,71,885	40,782.77	-	2,31,102.23
Electrical Equipment	40,04,579	-	-	-	15%	40,04,579	600,686.88	-	34,03,892.12
Sports Equipment	1,13,274	-	-	-	15%	1,13,274	17,000.11	-	96,273.89
Fire Fighting Equipment	46,989	-	-	-	15%	46,989	7,048.34	-	40,940.66
Water Tank	19,000	-	-	-	15%	19,000	2,850.00	-	16,150.00
Water Cooler	3,10,000	-	-	-	15%	3,10,000	46,500.00	-	2,63,500.00
Gross Cutter Machine	9,43,244	-	-	-	15%	9,43,244	1,41,486.66	-	8,01,757.34
LUPS - KVA for ICT	5,90,970	-	-	-	15%	5,90,970	88,645.55	-	5,02,324.45
Printer / Photocopier	5,90,970	-	-	-	15%	5,90,970	88,645.55	-	5,02,324.45
Equipments	1,38,000	-	1,38,000	-	15%	1,38,000	20,700.00	-	1,17,300.00
Total (A)	1,73,25,269	-	16,84,790	-	15%	3,80,53,483	5,78,26,509	-	1,82,75,274
BLOCK 'B' (15%)									
Vehicle - Mahindra	54,79,193	-	-	-	15%	54,79,193	8,218,783	-	46,570,410
Vehicle - Toyota	11,87,184	-	11,87,184	-	15%	11,87,184	1,780,771	-	10,091,413
Scooter (Capitalised during 21-22)	62,269	-	16,58,568	-	15%	16,58,568	2,487,852	-	14,097,716
Total (B)	55,41,462	-	28,45,752	-	15%	83,87,214	12,487,311	-	71,384,903
BLOCK 'C' (40%) Computer/Peripherals									
Computers	1,00,60,570	-	-	-	40%	1,00,60,570	40,60,570	-	60,00,000
Scanner	5,29,092	-	-	-	40%	5,29,092	2,11,637	-	3,17,455
Computer Accessories	10,06,321	-	-	-	40%	10,06,321	4,02,529	-	6,03,792
Computer Software	5,55,128	-	-	-	40%	5,55,128	2,22,051	-	3,33,077
Computer Tools and Other Equipment	1,80,044	-	40,118	-	40%	2,20,162	88,065	-	1,32,097
Desktop Computers	24,09,599	-	-	-	40%	24,09,599	9,638,396	-	14,457,203
Laptops	1,15,590	-	-	-	40%	1,15,590	46,236	-	70,354
LAN, WAN Equipments etc	1,300	-	-	-	40%	1,300	520	-	780
Mobile Phone	16,39,300	-	-	-	40%	16,39,300	6,557,160	-	9,835,140
Waterproofing Battery, Straight etc	13,500	-	-	-	40%	13,500	5,400	-	8,100
ENOD and Server	6,16,354	-	-	-	40%	6,16,354	2,465,416	-	3,698,938
Total (C)	24,73,916	27,06,533	28,72,552	-	40%	2,06,40,923	80,78,394	-	1,25,62,529
BLOCK 'D' - Furniture and Fixture									
Furniture	5,90,14,645	-	-	-	10%	5,90,14,645	5,90,146	-	5,84,24,500
Water Cooler	42,000	-	-	-	10%	42,000	4,200	-	37,800
Digital Podium	97,098	-	-	-	10%	97,098	9,709.80	-	87,388.20
Volley Ball Court	23,39,000	-	-	-	10%	23,39,000	2,33,900	-	21,05,100
Total (D)	6,15,47,743	-	-	-	10%	6,15,47,743	6,15,477	-	6,09,32,266
BLOCK 'E' - Books & Periodicals									
Library Books & Journals	2,11,50,529	27,99,361	20,08,574	-	100%	2,11,50,529	2,11,50,529	-	-
Total (E)	2,11,50,529	27,99,361	20,08,574	-	100%	2,11,50,529	2,11,50,529	-	-
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	-	-	-	10%	15,90,94,346	1,590,943	-	14,31,84,913
Total (G)	15,90,94,346	-	-	-	10%	15,90,94,346	1,590,943	-	14,31,84,913
BLOCK 'H' Roads									
Internal Road, Drain, Culvert	2,86,34,163	-	-	-	5%	2,86,34,163	14,317.08	-	2,84,92,446
Total (H)	2,86,34,163	-	-	-	5%	2,86,34,163	14,317.08	-	2,84,92,446
BLOCK 'I' Buildings									
Buildings	68,81,75,937	60,29,000	-	-	5%	68,81,75,937	3,440,899.69	-	65,376,837.31
Total (I)	68,81,75,937	60,29,000	-	-	5%	68,81,75,937	3,440,899.69	-	65,376,837.31
TOTAL OF CURRENT YEAR	1,05,40,71,395	1,15,34,894	94,11,668	-	4%	1,07,50,17,857	6,28,30,921	-	1,01,21,869
TOTAL OF PREVIOUS YEAR	8,87,62,012	93,53,24,865	3,04,10,249	14,000	4%	1,05,40,71,327	6,06,62,892	-	99,34,084,795
Assets Purchased in 17-18 recognised in current FY with accumulated depreciation									
Scooter (Capitalised during 21-22)	62,269	-	-	-	-	62,269	-	-	62,269
Opening accumulated deprec.	26,886	-	-	-	-	26,886	-	-	26,886
Net addition	3,53,73,00	-	-	-	-	3,53,73,00	-	-	3,53,73,00



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Annexure G -Bank Balances

SI No	Bank Name	Account Number	Balance 31.03.22	Balance 31.03.21
A In Current Accounts				
	SBI	32432292915	-21,69,696.00	9,34,301.35
	Canara Bank	3667201000059	1,45,972.31	44,546.31
	Axis Bank	912020047748260	42,900.00	8,09,332.58
	Total (A)		-19,80,823.69	17,88,180.24
B In Savings Accounts				
	State Bank of India	31917334024	46,813.00	45,570.00
	State Bank of India	31917337229	19,61,539.00	19,53,028.00
	State Bank of India	31917253474	29,211.20	38,913.20
	State Bank of India	31917381687	43,595.29	42,419.29
	State Bank of India	31917340833	8,962.66	8,577.66
	State Bank of India	38777163992	50,267.00	60,887.00
	State Bank of India	31640447405	11,25,502.82	3,98,853.00
	State Bank of India	31917277304	14,692.00	14,302.00
	Canara Bank	4182101001052	39,139.68	35,754.68
	Axis Bank	912010044375576	7.00	7.00
	Axis Bank	4440	22,13,845.62	-
	Axis Bank(Dummy admission fees collection)		1,65,019.00	-
	Total (B)		56,98,594.27	25,98,311.83
	Grand Total		37,17,770.58	43,86,492.07



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Schedule : 16 - Notes to Accounts & Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

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

NOTES TO ACCOUNTS

- 1 Income for grants has been booked on actual receipt basis and Income from Interest have been booked as per Bank Certificate obtained, and in case where no bank Confirmation was available it has been booked on the basis of simple Interest rate of Fixed Deposit.
- 2 Depreciation has been charged on W.D.V. as per rates provided in Income Tax Act, 1961
- 3 Cash balance as informed by the management has been taken in the books of Accounts
- 4 Mess Receipts have been proportionately deferred and balance taken as income in Income & Expenditure Account as on 31.03.2022.
- 5 Interest on Corpus Fund and Special Purpose Grants have been capitalised proportionately due to non segregation of Investments
- 6 Provision for Expenses and capital Works have been taken as per estimate of the management
- 7 Balances of Sundry Debtors & Creditors are subject to Confirmation and
- 8 Value of Fixed Assets received from Govt of Assam recognised in FY 2020-21 was credited to Corpus Fund. The same has been credited to a sperate ledger "Capital Grant in Aid" for better presentation of financial statement and reconcile corpus fund with corpus investment. Similar treatment has been dont with the accumulated depreciation on such fixed assets
 - (i) Depreciation prior to FY 2020-21 has been debited to Corpus Fund.
 - (ii) Gross value and accumulated depreciation has been accounted separately
- 9 Provision for gratuity as per "Payment of Gratuity Act, 1972" as on 30.03.2021 has been created & debited to Revenue expenditure a/c for the year ending 31.03.2021
- 10 Provision for Earned Leave Encashement is estimated at Rs. 87,14,744/- as on 31.03.2021. Provision created Rs. 3,48,909/- was created in FY 2020-21 due to limitation of sanctioned fund availability for the purpose and the balance provision amount of Rs. 83,65,835/-has been created in current financial year.
- 11 Provision for retirement benefits for FY 2021-22 has not been estimated or accounted for in the books of account

