

NATIONAL LAW UNIVERSITY, ASSAM



NATIONAL LAW UNIVERSITY, ASSAM FINANCIAL REGULATIONS

February, 2015

NATIONAL LAW UNIVERSITY, ASSAM

FINANCIAL REGULATIONS

To establish financial systems and to regulate the financial affairs of the University and matters incidental thereto.

CHAPTER – I General Provisions

I.1. Name of the Regulations : These Regulations may be called the 'National Law University, Assam Financial Regulations'.

I.2. Application : These Regulations shall be followed by all Departments / Centres / Units / Offices etc. in conducting all the academic and administrative activities of the University.
The Regulations shall come into force with immediate effect once notified under the authority of the Executive Council. These Regulations shall supersede all the existing Regulations on the concerned subjects.

I.3. Jurisdiction and upkeep of Records : All records, vouchers, books of accounts, and other documents are to be maintained by the University at its Head Quarter.

I.4. Interpretations : Unless the context otherwise requires, the following terms in the Regulations shall be interpreted as follows:

'Accounts' means and includes Books of Accounts of the University and all its Departments, Centres, Units and Offices etc.

'A.G. Audit' means Audit undertaken by the Accountant General's Office, Government of India.

'Annual Account' means Annual Accounts mentioned in the Act of National Law University and Judicial Academy, Assam Act, 2009 and includes Receipts and Payments Accounts; Income and Expenditure Accounts; Statement of affairs; and the University Fund Accounts.

'Audit' means statutory audit by a reputed firm of Chartered Accountants appointed by the Executive Council.

'Books of Accounts' means and includes all books of primary entries and Books of Accounts, i.e., Journals, Day Books, Ledgers and includes records of cash transaction, assets and liabilities, inventories, personal accounts and the University Funds.

'Executive Council' means the Executive Council of the University under Section 11 of the National Law University and Judicial Academy, Assam Act, 2009.

'Finance Committee' means the Finance Committee of the University under Section 15 of the National Law University and Judicial Academy, Assam Act, 2009.

'Finance Officer' means the Finance Officer of the University who is responsible for maintaining the financial records of the University.

'General Council' means the General Council of the University under Section 9 of the National Law University and Judicial Academy, Assam Act, 2009.

'Notified' means notified by the University on its website and in any other method as may be directed by the Executive Council or the Vice-Chancellor.

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'Registrar' means Registrar of the University and includes any officer who discharges the functions of a Registrar or any of the function either under the authority reposed by the Executive Council or the Vice-Chancellor or so delegated by the Registrar, as the case may be.

'Regulations' means the National Law University, Assam Financial Regulations.

'State Audit' means the Audit undertaken by the State Government.

'University' means National Law University and Judicial Academy, Assam.

'Vice-Chancellor' means the Vice-Chancellor of the University under Section 17 of the National Law University and Judicial Academy, Assam Act, 2009.

CHAPTER - II

Funds of the University

II.1. Authorized Officer for receiving funds : All sums received on account of the University shall be received in the name of the Registrar and shall be forthwith sent by him to the bank(s) for credit to the accounts concerned. Thereafter, all receipts for the money received shall be signed by the Finance Officer on behalf of the Registrar.

II.2. Capital Receipts : All receipts from grants, endowments and donations shall be deposited in the Capital Fund of the University, which are to be kept in a scheduled bank under suitable heads of account and shall be used only for the purposes for which the Executive Council or the Vice-Chancellor has accorded prior sanction. The Accounts shall be opened in the name of the University. The Registrar shall be competent to open the bank accounts under the following distinct heads :

- (a) Current Account;
- (b) Saving Bank Account;
- (c) Special Endowed Trusts;
- (d) General Endowment Fund Accounts; and
- (e) under such other 'heads' as may be required from time to time and approved by the Executive Council.

No *inter se* transfer shall be made from accounts (c), (d) and (e) to any other head without the prior permission of the Vice-Chancellor.

Provided that the Vice-Chancellor in the event of immediate need, in exercise of his special powers, may use such amount for the purpose for which funds were not made available and shall place the matter before the ensuing meeting of the Executive Council for ratification.

II.3. Revenue Receipts : All revenue receipts from the students on account of collection of tuition fee and other fee charged including penalty, fine and interest accrued by the University from time to time shall be kept in the University fund and kept in bank accounts in scheduled bank(s) under suitable heads of account.

II.4. Mode of Receipts : (i) All receipts to the University are to be collected by the University by way of demand drafts/bank transfers/bank deposits as far as practicable.

Provided that the same can directly be paid to the University account under an appropriate head and the bank shall communicate such information to the University next working day.

(ii) Generally, no cash shall be received by the University. In exceptional cases wherever cash received it shall be deposited in the bank on the same day. If it is a bank holiday or if the cash is received after the bank business hours, it shall be deposited on the next working day.

II.5. Revenue Payments : The Vice-Chancellor may authorize the Registrar to incur expenditure on revenue heads within the prescribed limits prescribed by the budget.

II.6. Verification of Bills : All bills shall be checked by the Accountant / Superintendent to whom such duty is assigned; and verified as correct by the Finance Officer and then signed by the Registrar. When the sanction of the Vice-Chancellor is required for the payment of any bill, the Registrar shall obtain such sanction before the payment is made and shall endorse a reference to the order in question on the bill.

II.7. Sanction of Advance : To meet required expenditure, the Registrar may sanction advances up to Rs. 25,000/- (Rupees Twenty Five Thousand Only) against the budget provision; and the Vice-Chancellor shall be the sanctioning authority for advances above Rs. 25,000/- (Rupees Twenty Five Thousand Only). The Heads of Centre may obtain advances as per their requirement after obtaining the sanction of the competent authority.

II.8. Adjustment of Advances : The Registrar shall be competent to approve adjustment of the advances. The person holding the advance shall be responsible for its judicious spending and submitting the adjustment account within one month of the completion of the event or purpose for which such advance has been sanctioned. The concerned Accountant/ Superintendent and the Finance Officer shall be jointly responsible for adjusting the amount of the advance.

II.9. Operation of Bank Accounts : Payments shall be made by crossed cheques signed by the Finance Officer and the Registrar up to an amount of Rs. 5,00,000/- (Rupees Five Lakh only) and payments above Rs. 5,00,000/- (Rupees Five Lakh only) shall be signed by the Finance Officer, the Registrar and the Vice-Chancellor.

II.10. Statutory Payments : All statutory payments like Employees Provident Fund, Professional Tax, Tax Deduction at Source (TDS) etc., shall be paid within the time prescribed by the respective Acts and necessary returns shall be filed on time. The member of the staff who is allotted this duty shall be held solely responsible for any delay in the deposits of the aforesaid payments or filing of returns.

II.11. Salary Register : Computerized pay slip / record shall contain the following forms or such other forms as may be directed by the Vice-Chancellor :

1. Sl. No.
2. Name and Designation
3. Pay and Scale of Pay
4. AGP
5. D.A.
6. H.R.A.
7. C.C.A.
8. TA and DA on TA
9. Other Allowances, if any
10. Total Gross Salary
11. Income Tax
12. Provident Fund
13. Recoveries (others)





14. Professional Tax
15. Total Recoveries
16. Net Salary
17. Any other head as may be required from time to time for purposes of keeping accounts and as approved by the Vice-Chancellor.

II.12. Authentication of Expenditure : All vouchers for expenses shall be signed by the Finance Officer and approved by the Registrar before the expenses are incurred.

II.13. Mode of Payment : All payments above Rs.10,000/- (Rupees Ten Thousand only) shall ordinarily be made by crossed cheques or draft. Payment of taxes/others to Government Department / Moot and Seminar Registration can be made by way of online transfer after the approval of the Registrar and / or the Vice-Chancellor.

14. Imprest Account : There shall be a separate account for meeting all contingency expenses for day-to-day administration of the University, which shall be by imprest amount limited to Rs. 50,000/- (Rupees Fifty Thousand only) for a period of a fortnight and the Registrar may authorize an Official of the University to spend cash not exceeding Rs. 2,000/- (Rupees Two Thousand only) per voucher out of that account. The Official shall take prior approval of the Registrar for such expenditure. An amount of Rs. 5,000/- (Rupees Five Thousand only) imprest may be kept by each office of the university. The imprest amount shall be recouped with the approval of the Registrar.

II.15. Authentication of Accounts : The accounts shall be authenticated as follows :

- (a) The cash balances must be closed every day and signed by the Finance Officer, which shall be checked and verified by the Registrar weekly.
- (b) All books of accounts should be balanced at the end of every month, which shall be verified and signed by the Registrar.
- (c) On-going communication expenses shall be verified on the day-to-day basis by the Finance Officer on vouchers passed by the Registrar.

CHAPTER – III **Corpus Fund**

III.1. Corpus Fund : A Corpus Fund shall be created to enable the University to eventually become financially self-supporting to at least meet its recurring expenses. Such Fund shall be created out of the savings made by the University and the contributions/ donations etc. received by the University.

III.2. Investment of Corpus Fund : The corpus fund shall be invested in fixed deposit in the scheduled bank(s) so as to earn optimum interest. The sanctity of the amount put in corpus fund shall be preserved and such money shall not be spent.

III.3. Utilization of Interest : The interest earned on corpus fund may however be used for capital or maintenance expenditure with the approval of Finance Committee and Executive Council. The surplus amount, if any, may be reinvested in the Corpus Fund.


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III.4. Maintenance of Accounts : Separate cash book shall be maintained for the corpus fund account, which shall be duly audited. Statement of accounts of every financial year shall be placed before the Finance Committee, the Executive Council and the General Council along with the Budget Proposals.

CHAPTER – IV **Properties and Assets of the University**

IV.1. Properties and Assets : All properties and assets of the University including documents, digital signatures, securities and other important deeds and documents shall stand in the name of National Law University and Judicial Academy, Assam and be held in trust by the Registrar under the supervision of the Vice-Chancellor.

IV.2. Property Register : Property Register shall be completed by incorporating details regarding additions, sales and depreciation. Similarly, the Accession Register in respect of books be kept and necessary entries be made in respect of loss/damage etc. at periodic physical verification by competent authority appointed by the Vice-Chancellor. Identification marks shall be provided on the books purchased and other fixed assets of the University.

CHAPTER – V **Donations / Endowments**

V.1. Authorization of Receiving Endowments : The Vice-Chancellor may receive donations or endowments for and on behalf of the University from Corporate Sector Indian and Foreign, Public at large and such other bodies as are specially constituted for that purpose or specific purpose but without any other conditionality.

Provided that in the event of any condition from funding agency/institution/person, the matter shall be placed before the Executive Council.

Provided further that the use of the name of the funding agency / institution / person attached to the object shall not be considered as condition.

Provided further that such funds shall be made available on entering into a formal Memorandum of Understanding, which shall be signed by the Registrar.

CHAPTER – VI **Accounting System**

VI.1. Financial Year : The Annual accounting period for the University shall be between April 1 and March 31.

VI.2. System of Accounting : The Account shall be kept on double entry system in English on cash basis. All monies received and spent shall be immediately brought into account in the University Cash Book.

VI.3. Books of Account to be Maintained : The University shall maintain the following books, in English, of accounts either manually or computerized or if feasible in both forms:

- (a) Cash book to record cash transactions;
- (b) Books for recording assets and liabilities including Register for inventories;

- (c) Books for recording fees to be collected from the students on various heads of accounts;
- (d) Salary records for the faculty members and the administrative staff;
- (e) Appropriate day book necessary for credit transactions;
- (f) Ledger containing accounts;
- (g) Register for Investment;
- (h) Central Stock Register;
- (i) Asset Register;
- (j) Provident Fund Register; and
- (k) Any other book of accounts as required from time to time and approved by the Vice-Chancellor.

VI.4. Person in-charge of the Accounting Section Responsible for keeping the Books of Accounts : The Finance Officer of the University would be the Head of the Department of Finance and Accounts, and shall under the supervision of the Registrar be responsible for keeping the books of accounts and financial records.

VI.5. Annual Accounts : (i) Annual accounts shall be prepared by the Finance Officer immediately on closure of the Financial year, who will then arrange for the audit of such accounts. Such annual audited Financial Accounts and Annual Report shall be signed by the Finance Officer, the Registrar and the Vice-Chancellor within 60 days from the completion of the financial year and shall be placed in the ensuing Finance Committee and the Executive Council meetings for approval and recommendation of the same to the General Council.
(ii) The annual audited accounts and annual report shall be placed before the General Council for approval.

Explanation : The annual account shall comprise of the annual receipts and payments account; income and expenditure account; and statement of assets and liabilities.

VI.6. Books of Accounts : The books of Accounts and Registers shall be computerized and pagged on the first and the title page and the number of pages of the book or Register shall be noted and signed by the Finance Officer and the Registrar.

VI.7. Receipt Forms : Receipt forms shall be numbered consequently and bound into books of 100 forms each. On the front page of each book shall be entered first and last number of the receipts in that book. Receipts shall be in duplicate. The first shall be given to the payer and the carbon copy shall be retained in the books. Receipt shall be signed by the Finance Officer or such other person duly authorized by the Vice-Chancellor.

VI.8. Bills : The Accountant / Finance Officer shall examine the bills presented for payment and upon being satisfied that the claim is admissible, shall make the requisite payment after obtaining the authorization of the Registrar / the Vice-Chancellor. The entry in the Cash Book shall show whether the payment is made in cash or by cheque. The bills and the relevant receipts shall be tagged together and shall be numbered consecutively for the year as payment voucher.

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VL9. Receipt : All money received and spent shall be immediately brought into computerized accounts in the Cash Book and the ledger.

VL10. Audit : (a) Statutory Auditor : The Executive Council shall appoint an independent practicing Chartered Accountant to audit the accounts of the University on annual basis, on such terms and conditions as may be stipulated by the Executive Council and mutually agreed upon between the auditor and the University.

(b) Duties of the Statutory Auditor : It shall be duty of the auditor (Chartered Accountant) to prepare an Annual Audit Report of such accounts of the University certifying that :

- (i) the accounts of the University are properly kept;
- (ii) the state of balance shown therein agrees with the bank accounts;
- (iii) all payments are supported by the proper documents and that they are under the proper sanction;
- (iv) all receipts and payments are properly classified; and
- (v) all legal requirements are complied with.

VL11. Internal Auditor : The Vice-Chancellor may constitute an Internal Audit Committee consisting of the University employees. Subject to the availability of resources, the University may also employ a whole time Assistant Audit Officer for conducting such Internal Audit or engage a Chartered Accountant as Internal Auditor.

VL12. Remarks of the Auditor in the Annual Accounts : The Finance Officer shall prepare, in consultation with the Registrar, explanations on remarks made by the auditor in the annual accounts and place the same before the Finance Committee and the Executive Council.

CHAPTER – VII

Books of Accounts

VII.1. Maintenance of Registers :

The following Registers shall be maintained :

1. Cash Book
2. Ledger
3. Fixed Deposit Register
4. Fixed Asset Register
5. Stock Register
6. Purchase Register
7. Maintenance of quarters Register
8. Asset Register
9. Advance to staff Register
10. Advance to students Register
11. Advance to others Register
12. Loans to staff Register
13. State Government Grant Register
14. UGC Grant Register
15. Gold Medals Endowment Register
16. Endowment lecture Register

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17. Students welfare fund Register
18. TA/DA Register
19. LTC Register
20. Budget Control Register
21. EMD Register
22. Security Deposit Register
23. Measurement books (M. Book)
24. Any other Register as desired by the Vice-Chancellor from time to time.

VII.2. Retention of Vouchers : All vouchers in support of the items of expenditure shall be retained for a period of five years. More than five years old vouchers may, with the sanction of the Vice-Chancellor, be destroyed.
Provided that all accounts or documents relating to trust, donations, and subscriptions shall be retained, and provided that these are not required in any court case or enquiry matters.

CHAPTER - VIII

Budget

VIII.1. Approval of Budget Estimates : The Budget Estimates, recommended by the Finance Committee, shall be considered and approved by the Executive Council and the General Council of the University not later than 31st March of each year.

VIII.2. Basis of Budget Estimates : In the Budget Estimates, credit shall be taken for the amount of interests and profits of the General Endowment Fund, the amount of the Government Grant, subscription and donations received from the sources during the previous two years, excluding from this average of any subscriptions given for investments of exceptionally large amount and for income from fees calculated on the bills of the actual income of the two previous years, revised figures for the current year and the expected estimates for the budget year in the same way.

VIII.3. Budget Heads : The Budget shall contain the various 'heads' under which the expenditure is sanctioned.

VIII.4. Re-appropriation of Funds : The Vice-Chancellor may sanction re-appropriation of the amount provided in one or more 'sub-heads' to the other 'sub-heads' out of the provision made for a particular Head.

VIII.5. Investments : The Vice-Chancellor may order that any un-invested balance at the credit of any particular trust or trusts or of any other University Account shall be invested in Government securities or in fixed deposit for the benefits of the account concerned.

CHAPTER – IX

Purchase of Goods

IX.1. Definition of Goods : The term 'goods' includes all articles, material, commodities, livestock, furniture, fixtures, raw material, spares, instruments, machinery, equipment, industrial plant, etc., purchased or otherwise acquired for the use of the University but excludes books, publications, electronic data bases, periodicals, etc. for a library.

IX.2. Indent : Every purchase case shall be initiated on receipt of a written requirement / requisition, with detailed specification.

IX.3. Purchase of Goods without Quotation :

- (a) Goods up to the value of Rs.50,000/- (Rupees Fifty Thousand Only) on each occasion can be purchased from reliable supplier with a certificate from the Registrar which states that :
'I am personally satisfied that the goods purchased are of requisite quality and specification and have been purchased from a reliable supplier at reasonable price'.
- (b) In exceptional circumstances, goods of value from Rs. 50,001/- up to Rs.1,00,000/- on each occasion can be purchased with the prior approval of the Vice-Chancellor;
- (c) Similarly, goods may be purchased from reputed Malls / Stores of reputed brands such as Godrej, Bombay Dyeing, Raymond, Philips, Sunflame, Kenwood, Nokia, Samsung, L.G., Sony, Richard Murphy, Blackberry, DELL, Apple, HP, Lenovo etc.;
- (d) Purchases made on the spot selected by a Committee consisting of Senior Officers/ Accounts Officer appointed by the Vice-Chancellor;
- (e) Purchases made from the authorized dealers of the specific brands at the rates fixed by their principals; and
- (f) Purchases made from the Government Departments' store or from the Institutions patronized by the Government, e.g., the Central Jail, the Government Emporium, the Work Centres, Co-operative Stores, etc.

IX.4. Purchase of Goods with Quotation : (a) Goods valuing above Rs. 1,00,001/- up to Rs. 5,00,000/- may be purchased on recommendation of a Purchase Committee consisting of three faculty members and one member from the Accounts Section. At least three sealed quotations are to be invited before any purchase is made.

- (b) The sealed quotations are to be opened before the Purchase Committee and a comparative analysis of rates is to be done. The Committee shall ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.
- (c) Before recommending placement of purchase order, the members of the Committee shall jointly record the following certificate :-
'Certified that we the members of the Purchase Committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite quality and specifications and reasonably priced and the supplier recommended is reliable and competent to supply the goods in question'.
Provided that the larger purchases shall not be split in smaller lots so as to qualify under direct purchase.

IX.5. Purchase by Tender / Quotation : (i) A Committee of five members (three Faculty members, one member from Accounts Section and a Technical Person) may be constituted for drafting the limited/advertised tender. The same Committee will open the bids and give recommendations on the basis of comparative statement.

- (ii) Limited tender enquiry is to be made for goods worth more than Rs. 5,00,001/-. Tender document/quotation letter to be sent by speed post/registered post to suppliers. Publicity by advertising in classified column of one newspaper (English / Assamese) and web based publicity may also be given for limited

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tender enquiry. Sufficient time normally 21 days shall be allowed for submission of bids. In exceptional cases, time duration may be less than three weeks.

- (iii) Advertised tender enquiry above Rs. 8,00,000/- by publication of 'Tender Advertisement' in at least one national daily having wide circulation. Tender is also required to be published on the website. If downloading bidding document is priced, clear instructions be given to attach demand draft along with the bid. Website address be given in advertisements. 21 days minimum time be given from the date of publication or availability of tender documents, whichever is later. In exceptional cases, time duration may be less than three weeks.
- (iv) In emergency situations the Vice-Chancellor for reasons to be recorded in writing may take any decision he deems fit.

IX.6. Two Bid System : In the case of open / advertised tender, the bid shall be obtained in two parts :

- (a) Technical bid consisting of all technical details along with commercial terms and conditions; and
- (b) Financial bid indicating item wise price for the items mentioned in technical bid.

It may be clarified in the tender that the technical bid and commercial bid shall be sealed by the bidder in separate covers duly superscribed and both these covers are to be put in a bigger cover which shall also be sealed and duly superscribed. The technical bids are to be opened at the first stage and financial bids of only the technically acceptable offers evaluated by a competent Committee or authority shall be opened for further evaluation. The Purchase Committee constituted for the purchase shall evaluate the technical bids.

Two bid systems may be followed in limited tender in cases where purchase is of plant, machinery of a complex and technical nature and in the cases of contracts. The Purchase Committee constituted for the purpose shall decide this before initiating the purchase.

IX.7. Late Bids : In the case of advertised tender enquiry (open tender) or limited tender enquiry, late bids (i.e., bids received after the date and time for receipt of bids) shall not be considered.

IX.8. Single Tender Enquiry : In case of procurement from single source or items of proprietary nature the following documents be attached :

- (a) Latest proprietary article certificate from the manufacturer in original or notarized in the following format :
"This is to certify that (Name of product) is / are our proprietary product and manufactured only by us".
- (b) Sole authorized distributor certificate from the manufacturer in original or notarized in cases where manufacturer is not supplying the product directly but through a distributor.
- (c) A certificate from the supplier that the item has not been sold at price lower than that quoted to PEC during that financial year. Reasonableness of price may be ensured in single tender purchase.
- (d) Proprietary article certificate is to be given by the concerned Proprietor in the

following format :

- (i) The indented goods are manufactured by (Name of the Company / Brand); and
- (ii) No other make or model is acceptable for the following reasons (to be given).

IX.9. Procurement of Items with DGS&D Rates : Items available under Director General of Supplies and Disposals (DGS&D) Rate contract can be procured without quotation and tender at the prices mentioned in the Rate Contract but the supply order shall be placed at the address specified in the Contract or to any authorized dealer or channel partner certified by the Original Equipment Manufacturer.

IX.10. Bid Security : Earnest money of 2% of the estimated value to be taken from the prospective bidders in case of limited / advertised tender in the form of Account Payee Demand Draft / Bankers Cheque. Suppliers registered with Director General of Supplies and Disposals (DGS&D), National Small Industries Corporation (NSIC), Government approved sources are exempted. Tender without EMD shall be considered unresponsive and rejected.

IX.11. Performance Security : For contracts above value of Rs. 5,00,000/- (Rupees Five Lakh only), performance security of 5% of the value of the contract to be obtained from the successful bidder awarded the contract in the form of Account Payee Demand Draft. Performance security is to be forfeited and credited to the account of the university in the event of breach of contractual obligation by the supplier, in terms of relevant contract.

IX.12. Advance Payment to Supplier : Ordinarily, payments for services rendered or supplies made shall be released only after the services have been rendered or supplies made. Advance payments may be permitted, wherever necessary, in situations such as :

- (a) maintenance contracts for servicing of Air Conditioners, Computers, other costly equipments, etc.
- (b) fabrication contracts, turnkey contracts etc.
- (c) however, such advance payments shall not exceed the following limits :
 - (i) thirty percent of the contract value to private firms;
 - (ii) forty per cent of the contract value to a State or Central government agency or a Public Sector Undertaking;
 - (iii) in case of maintenance contract, the amount shall not exceed the amount payable for six months under the contract; and
 - (iv) in a situation where the service provider accepts work order only with the full payment, order may be placed only with the prior approval of the Vice-Chancellor.

IX.13. Placement of Supply Order : After obtaining necessary approval / financial sanction of the Vice-Chancellor / Registrar supply order shall be placed with the recommended firm giving reference number and date of their quotation. It shall be clearly mentioned in the supply order that the items shall be supplied strictly on the terms and conditions of the tender / limited tender. Following are some standard terms and conditions for limited / open tender:

- (1) Contents of bidding document : All terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters as below :

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- (a) Chapter-I : Instructions to Bidders.
 - (b) Chapter-II : Conditions of Contract.
 - (c) Chapter-III : Schedule of Requirements.
 - (d) Chapter-IV : Specifications and allied Technical details.
 - (e) Chapter-V : Price Schedule (to be utilized by the bidders for quoting their prices)
 - (f) Chapter-VI : Contract / Agreement form, if applicable.
 - (g) Chapter-VII: Other Standard Forms, if any, to be utilized by the purchaser and the bidders.
- (2) The text of the bidding document shall be self-contained and comprehensive without any ambiguities. All essential information, which a bidder needs for sending responsive bid, shall be clearly spelt out in the bidding document in simple language.
 - (3) The bidding document shall contain the criteria for eligibility and qualifications to be met out by the bidders such as minimum level of experience, past performance. Technical capability, manufacturing facilities and financial position etc.
 - (4) The bidding document shall also contain the procedure as well as the date, time and place for sending the bids; date, time and place of opening the bids.
 - (5) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, shall be kept in the bidding document.
 - (6) The bidding document shall indicate clearly that the resultant contract will be interpreted under Indian Laws.
 - (7) The specifications of the required goods shall be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specifications to the extent feasible shall be broad based. Efforts shall be made to use standard specifications which are widely known in the industry.
 - (8) Bidders shall not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.
 - (9) The requirement of bid security (EMD) with the tender and performance security after placing the order / contract may be clearly spelt in the tender. In case of two bid system, the requirements / documents to be enclosed in technical and financial bid may be specified.
 - (10) The provision for claiming liquidated damages in case of delay in supplies and performance may also be made in the tender document.
 - (11) The terms of delivery indicating the delivery point from where the purchaser is to receive/collect the goods may be specified and it can have direct bearing on the quoted prices.
 - (12) The clause of insurance of goods against loss or damage incidental to manufacture or acquisition, transportation, storage and delivery may be mentioned in the tender.

IX.14. Provisions in Tender Document : (i) In Open / Advertised tender which relate to a turnkey contract or contract of special nature to purchase sophisticated and costly equipment, a suitable provision is to be kept in the tender enquiry document for pre-bid conference for clarifying issues and clearing doubts, if any, about the

specification and other allied technical details of plant, equipment and machinery projected in the tender document. The date, time and place of the pre-bid conference shall be indicated in the tender enquiry document for information of interested tenderers. This date shall be sufficiently ahead of tender opening date.

(ii) There shall be suitable provision in the terms and conditions of the tender for claiming liquidated damages of appropriate amount from the supplier to take care of delays in supplies and performance, for which the supplier is responsible. Depending upon the nature and the make of the goods to be ordered and the urgency of requirement, specific percentage, normally 0.5% per week of the delivered price of the delayed goods / services, is to be incorporated in the contract terms.

IX.15. Maintenance of Purchase Records : Purchase file shall be properly page numbered and papers shall be arranged in chronological order (date wise).

IX.16. Competent Authority for Sanction of Expenditure : Every expenditure shall be incurred only when the same has been sanctioned by a competent authority. A sanction order will have to be attached with final voucher indicating the amount in words and figures, Heads of Accounts, financial year and purpose. The competent authority for sanction will be the Vice-Chancellor / the Registrar / the Accounts Officer.

(1) **Rate Contract :** Based on the requirements identified by the Stores and Purchase Section, the University may enter into rate contract arrangement with one or more than one sellers for a specified period. The details of such arrangement shall be negotiated by the Purchase Committee. However, the items available on valid Rate Contract of DGS&D can be procured by placing direct order on the firm.

(2) **Repeat Order :** When a purchase is to be made for an identical item for which purchase was made within 365 days, a repeat order for item may be placed after ensuring that there is no significant reduction in the market price of the item.

(3) **Purchase Under Buy Back System :** When it is decided with the approval of the competent authority to replace the existing old item(s) with a new and better version of the same, the university may trade the existing old item while purchasing the new ones. For this purpose, a suitable clause is to be incorporated in the tender documents so that the prospective and interested bidders offer their quotations accordingly. Depending on the value and conditions of the old item to be traded the items as well as the mode of handing over of old item to the successful bidder shall be decided and the relevant details in this regard suitably incorporated in the tender documents. Suitable provisions shall also be made in the tender documents so as to enable the purchaser either to trade or not to trade the item while purchasing the new one.

Concession on taxes and levies such as Excise Duty, Custom Duty and Sales Tax by the State / Central Government for the procurement of any item for an R&D institution must be availed. The Officer in charge of Stores and Purchase Section shall issue the required declaration /

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certificate to this effect to the seller and shall also furnish the required report to the Government agency wherever required.

IX.17. Foreign Purchase : The procedure outlined for the indigenous purchase shall be allowed for the procurement of items through import. However, the following shall be applicable for the import orders :

- (1) Any category of stores can be purchased from foreign suppliers following Open General License (OGL) list. The other items will be subject to the restrictions on imports as imposed by the Government of India from time to time.
- (2) The provision of exemption in custom duty must be availed and necessary certificate will be issued along with the purchase order.
- (3) The import of the items shall normally be made directly from the foreign principals. In the event if purchase is made through the Indian agent of the foreign supplier, the documentary evidence for the company shall be obtained from the Indian agent that they are authorized to sell the item on behalf of the foreign principals. Any agency commission which shall be payable to the Indian agent will be paid in Indian rupees.
- (4) It must be ensured that the imported items do not fall under the restricted / negative / abandoned category.
- (5) The request for quotation for items to be procured through import may be sent through email in addition to registered post / speed post / courier / fax.
- (6) Payment for import shall normally be made through a Letter of Credit. However, payment can also be made by a Demand Draft.
- (7) The terms of shipment shall be on (Free on Board) FOB price of that country. However, Cost Insurance and Freight (CIF) price may be accepted as a special case on case to case basis depending on the situation. The University will be responsible for placing orders, opening / amending Letter of Credit, insurance, clearance of transportation of goods etc. They will also take remedial actions for short supply / damage to the consignment etc.
- (8) Wherever required, the University shall avail the service of clearing / consolidation agent for foreign consignment arriving by air / sea.
- (9) The University shall maintain import purchase orders register for the centre. The Vice-Chancellor may at his discretion, permit deviation from any of the provision of the purchase procedure; if he is satisfied that such deviation is in the interest of the University.

IX.18. Annual Maintenance Contract

- (1) Depending on cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contracts for a suitable period either with the supplier of the goods or with any other competent firm not necessarily the supplier of the subject goods. Such maintenance contracts are specially needed for sophisticated and costly equipment or machinery which is supposed to be maintained free of charge by the supplier during its warranty period or such other extended periods as the terms of contract may provide for. The paid maintenance shall commence only thereafter.

- (2) The annual maintenance contract, repair contract, repair work from the manufacturer / manufacturer's authorized supplier, in respect of various equipment in the department, may be entered into by the competent authority for maximum of 10% of the equipment cost or Rs.1,00,000/- (Rupees One Lakh only) whichever is less.
- (3) In all other cases, quotations will be invited and normal purchase regulations shall be adhered to.
- (4) In case of renewal of the Annual Maintenance Contract, the following points may be taken care of while sending the proposal for renewal of Annual Maintenance Contract:
 - (a) Annual Maintenance Contract shall be from a prospective date. In order to ensure this, the competent authority shall be required to initiate action for renewal of Annual Maintenance Contract at least 90 days before the expiry of previous Annual Maintenance Contract;
 - (b) In case of renewal, the service report / log book (in case of Photocopier) shall be sent along with the proposal;
 - (c) In case of any increase in the Annual Maintenance Contract cost when compared to previous Annual Maintenance Contract, necessary justification for such increase in price may be obtained from the firm and enclosed along with the indent; and
 - (d) An advance shall be paid against bank guarantee, if the amount is more than Rs.1,00,000/- (Rupees One Lakh only).
- (5) An agreement with the third party on behalf of the University, wherever required to be reduced in writing, shall be signed by the Registrar after due approval of the Vice-Chancellor.

CHAPTER – X

Pay and Allowances

X.1. Pay and Allowances for Tenure Staff : The University shall have the University Grants Commission (UGC) pay scales for its Tenure / Regular Teaching Faculty and State Government Pay Scales for Lower Management and Office Administrative and the University Administrative Services, as the case may be.

X.2. Pay of the Contract Staff : The Vice-Chancellor may appoint Teaching Faculty and other academic and administrative staff on contract basis on such terms and conditions as may be decided by the Vice-Chancellor.

X.3. Financial Terms of the Visiting Faculty / Scholar- in-Residence : The University may invite visiting faculty with appropriate faculty rank on such terms and conditions as may be decided by the Vice-Chancellor. The Vice-Chancellor may also invite an eminent person / professional / Judge of Supreme Court / Vice-Chancellor for appointment as "Scholar-in-Residence" on mutually agreed terms and conditions which shall not be less than the last drawn salary in case of retired persons.

X.4. Allowances : The tenure faculty and non-teaching staff shall be entitled to House Rent, City Compensatory, T.A., D.A. on T.A., Dearness and other allowances as decided by the Executive Council from time to time.

X.5. Casual Staff : The Registrar may appoint casual staff on the day-to-day basis with the prior approval of the Vice-Chancellor on such terms as may be decided by the Vice-Chancellor.

X.6. Temporary Advances : The Vice-Chancellor is authorized to sanction up to Rs. 50,000/- (Rupees Fifty Thousand only) towards Educational / Medical / Laptop / Computer and any emergency Advances to the Teaching and Non-teaching employees and up to Rs. 20,000/- (Rupees Twenty Thousand only) towards Festival Advance to the Non-teaching staff up to the cadre of Superintendent. The advance amount shall be recovered from the salaries of the employees in 10 equal installments.

CHAPTER-XI

Travel Allowance, Daily Allowance and Sitting Fee

XI.1. Members of the General Council, Academic Council, Executive Council and Finance Committee, Planning Board, Vice-Chancellor, Registrar and other Professors :

- (i) They shall be entitled to travel by Air (by economy class) in the case of journeys to attend to the meetings or while on the official tour.
- (ii) If the members are sitting judges of the Supreme Court of India, they are entitled to travel by Air in Executive Class.
- (iii) Vice-Chancellor is entitled to travel in Executive Class and for international travel is entitled to travel in Club Class.
- (iv) They may also travel by AC-I Class by train and claim the actual fares paid by them.
- (v) If a conveyance is not provided to them free of cost, they may also claim the actual conveyance charges spent by them to and from residence to Airport / Railway station and vice-versa.
- (vi) Between the places connected by train, in case they travel by own car or hired conveyance then the actual expenses incurred by them or the train fare equal to AC-I class whichever is less is admissible.
- (vii) Between the places not connected by train, they may travel in their own cars or in hired conveyance in which case they are entitled to either the actual expenses spent by them or mileage allowance at the rate of Rs.14.00 per KM whichever is less (The rate may be modified by the Vice-Chancellor from time to time keeping in view of escalating fuel prices).
- (viii) (a) The members of the authorities (except Vice-Chancellor, Registrar and nominated Professors of the University) shall be treated as University guests and the entire charges towards their lodging, boarding and conveyance shall be met from the University funds in which case the payment of Daily Allowance separately does not arise.
(b) In case of tour of the Vice-Chancellor, he shall be entitled for the payment of Daily Allowance @ Rs.2,000/- per day for halt at any place within the State and for halt outside the State the rate of Daily Allowance shall be Rs.3,000/- per day and for metropolitan cities the Daily Allowance shall be Rs.4,000/- per day.
He may also stay in guest houses/hotels and claim reimbursement of the actual lodging charges on production of actual receipts in support of payment made by him.

- (c) In case of the Registrar and other Professors of the University, they shall be entitled to a payment of Daily Allowance @ Rs. 1,000/- per day for the halts at any place within the State and @ Rs. 2,000/- per day outside the State and for metropolitan cities the Daily Allowance shall be Rs. 3,000/- per day.
- They shall also stay in guest houses and hotels and claim reimbursement at the rate of not exceeding Rs. 2,000/- per day in places within the State, Rs. 3,000/- per day at places outside the State and Rs. 4,000/- per day for metropolitan cities on the production of receipts in support of payments made by them.
- (d) They shall also be entitled for the reimbursement of actual taxi charges spent by them.
- (e) Payment of Daily Allowance shall be reduced by 50% if the number of days for which lodging charges are reimbursed by the University.

XI.2. To the members of the Selection Committees and to the persons invited to participate in Seminars / Workshops / Symposia / Resource Persons / Associate Professors/ Assistant Professors and Class-I Officers of the University other than Registrar/ Staff of the University :

- (i) The members of the Selection Committees and the persons invited to participate in Seminars / Workshops / Symposia / Resource Persons / Associate Professors / Assistant Professors and Class-I Officers of the University other than Registrar shall be entitled to travel by Air in the Economy Class.
- (ii) All other staff members of the University are entitled to travel in AC-III / Sleeper Class while on tour. If they travel by bus between the places connected by train or otherwise, either the actual bus fare paid by them or the AC-III / Sleeper Class fare by train would be payable.

**XI.3. Following are eligible for the payment of Daily allowance at the rates indicated below:
For Halts**

	Within the State	Outside the State	Delhi, Mumbai Calcutta, Chennai and Bangalore
	Rs.	Rs.	Rs.
(i) Members of the Selection Committee Persons invited to participate in Seminars/ Workshops/Symposium/ Resource persons / Associate Professors/ Assistant Professors Class-I Officers of the University other than Registrar	1,000	1500	2000
(ii) Non-teaching Staff	500	750	1000

XI.4. Following are also entitled for the reimbursement of lodging charges for their stay in Guest Houses or Hotels, subject to the production of original receipts in support of the payment made by them, at not more than the rates indicated below :

For Halts

	Within the State	Outside the State	Delhi, Mumbai Calcutta, Chennai
	Rs.	Rs.	Rs.
(i) Members of the Selection Committee Persons invited to participate in Seminars/ Workshops/Symposium/ Resource persons / Associate Professors/ Assistant Professors Class-I Officers of the University other than Registrar	1,000/-	2,000/-	3,000/-
(ii) Non-teaching Staff	750/-	1,000/-	2,000/-

- If the lodging charges are reimbursed to them, their Daily Allowance shall be reduced by 50% for the number of days for which the lodging charges are reimbursed.
- They are eligible for reimbursement of the actual conveyance charges spent by them at their Headquarters or at the camp place to reach the Airport / Railway Station / Bus Stand and place of stay and vice versa.
- The traveling allowance bills of the Teachers, Officers and staff shall require the counter signature of the Registrar before making payment.

XI.5. Regulation of Daily Allowance :

- For purposes of payment of D.A., the total absence from their Headquarters i.e., from the time / date of leaving the Headquarters till the time / date of reaching the Headquarters shall be taken into account.
- The Daily Allowance shall be regulated as shown below:
 - For the absence of every 24 hrs : D.A. at full rate
 - For the fraction of any absence :
 - If the fraction is 12 hours and more : One full D.A.
 - If the fraction is 6 hours and more
But less than 12 hours : Half D.A.
 - If the fraction is less than 6 hours : No D.A.

XI.6. General :

- The journeys shall be performed by the shortest route in cases where the places are connected by more than one route.
- Traveling allowance, daily allowance, sitting fee and conveyance charges admissible as per these regulations, shall be payable to the members of the various Committees at the time of conclusion of the meeting.
- In the case of payment of traveling allowance and daily allowance to any individual, who attended to the University work, but not covered by these

- regulations, the Vice-Chancellor, shall be competent to decide the rate of traveling allowance, daily allowance payable to him / her.
- (iv) The traveling allowance bills shall be preferred within a period of 3 months from the date of completion of the return journey. If they are not claimed within the time limit they shall be rejected.
- (v) In exceptional cases, for reasons to be recorded in writing, the Vice-Chancellor, may relax any of these regulations and grant higher rates of travelling allowance and daily allowance, reimbursement of lodging charges and conveyance charges.

XI.7. Sitting fee for attending Academic Council, Finance Committee, Executive Council, General Council of the University and Selection Committees /Sub-Committee :

- (1) Members of University Bodies : Rs. 6,000/- (Rupees Six Thousand only) including local conveyance allowance.
- (2) Sitting fee for experts in Selection Committees / Sub-Committees: Rs. 5000/- (Rupees Five Thousand only) including conveyance allowance.
- (3) Sitting fee for external members of the Committees / Sub-Committee constituted by the Chancellor / Vice-Chancellor / University Bodies: Rs. 5000/- (Rupees Five Thousand only) including conveyance allowance.

CHAPTER-XII

Medical Reimbursement

- XII.1.** An employee of the university, who has served the university for minimum of one year on contractual and / or tenure basis will be entitled to a maximum payment of Rs.10,000/- (Rupees Ten Thousand only) towards medical expenses. Such claim shall include Medi-claim policy; or naturopathy or other alternative treatment; or other allopathic medical expenses.

Provided that the reimbursement shall be made on submission of the original receipt of the premium paid for medical insurance; or the prescription and bill of the naturopath and the alternative treatment practitioner; or bills along with the prescription by either Chief Medical Officer of a Government Hospital or M.D/M.S. Doctor working in a Reputed Private Hospital or University Doctor.

CHAPTER-XIII

**Research Projects / Consultancy / Training Programmes /
Seminars / Conferences/ Honorarium etc.**

- XIII.1. Research Projects :** Any research project undertaken by the Faculty shall comprise institutional fee of not less than 10% of the sanctioned amount and the funding agencies shall be required to send the funds for utilization through the University. Assets acquired out of these research schemes shall be the property of the University at the end of the Research.

Provided that keeping in view, the importance of the research and the public service rendered by the funding agency, the Vice-Chancellor may approve reduction of the institutional fee and such reduction shall be submitted for ratification to the Executive Council.

XIII.2. Consultancy Services : Members of the Faculty both tenure and non-tenure can provide consultancy services but they are not entitled to establish any separate consultancy centers outside the University. Any consultancy work undertaken by any Faculty member must be communicated to the Vice-Chancellor in writing and should be done with the prior approval of the Vice-Chancellor and all consultancy service charges shall be received through the University. The University shall retain 30% of the Consultancy Fee as Institutional Charges and deduct the TDS as per the stipulations of the Income Tax Act and pay the balance to the concerned Faculty members.

XIII.3. Training Programmes / Seminars / Conferences : Members of the Faculty may undertake organizing Training Programmes / Seminars / Conferences etc. sponsored by various agencies / institutions. The sponsored amount and also the registration fee, if any, by the participants should be received by the University. The University will retain 10% of the amount as Institutional Charges. The travel and other remuneration to the experts and other staff members involved in the programmes shall be made as per the Regulation of the University.

XIII.4. (1) (a) External Resource Person(s) shall be paid honorarium for delivering lectures at the following rates :

- (a) for one hour lecture : Rs. 4,000/- including local conveyance
- (b) for 90 minutes lecture : Rs. 5,000/- including local conveyance
- (c) for two hours lecture : Rs. 7,000/- including local conveyance

(b) Local Resource Person(s) shall be paid honorarium for delivering lectures at the following rates* :

- (a) for one hour lecture : Rs. 1,500/- including conveyance
- (b) for 90 minutes lecture : Rs. 2,250/- including conveyance
- (c) for two hours lecture : Rs. 3,000/- including conveyance

**University teachers would be paid at above rates only after the fulfillment of work load norms of U.G.C. as adopted by the University.*

Prior approval of the Vice-Chancellor should be taken for inviting Resource Persons along with the duration of the lecture(s) and as far as possible local people should be invited to save expenses on accommodation and travel.

- (2) Faculty members who in addition to their teaching and research duties are nominated by the Vice-Chancellor as Chairperson of Research Board; Chairperson of P.G. Council; Convener of Academic and /or Examination Committee; and in such positions required to coordinate, supervise and administer the teaching and examination of the doctoral (Ph. D. and M. Phil); Post-graduate (LL.M.); graduate (B.A.,LL.B. (Hons.)) degree programmes and specialized diploma courses respectively would be paid an amount of Rs.20,000/ p.m.

Irrespective of the number of positions occupied by a faculty member the honorarium would remain constant.

Provided that the Vice-Chancellor may award such honorarium to the Coordinator of any new degree / diploma course launched by the University whose coordination is undertaken by a faculty member in addition to their teaching and research duties.

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- (3) A University Registrar who in addition to the administrative duties of Registrar also discharges the teaching duties of a Professor would be paid an amount of Rs.25,000/-p.m. or if a University Professor is appointed as Registrar and he discharges the duties of Registrar in addition to his own duties as Professor of the University, he would be paid an amount of Rs. 25,000/- p. m.
If the Vice-Chancellor takes classes in addition to his administrative duties, he /she would be paid an amount of Rs. 50,000/- p.m. as teaching allowance.
- (4) Faculty members who in addition to their academic duties, are appointed to administrative positions would be paid honorarium as per following rates :
- | | |
|--------------------------|-------------------|
| (i) Proctor | Rs. 15,000/- p.m. |
| (ii) Chief Warden / OSD | Rs. 10,000/- p.m. |
| (iii) Warden(s) | Rs. 8,000/- p.m. |
| (iv) Assistant Warden(s) | Rs. 6,000/- p.m. |
- (5) Non-Teaching employees who are not given weekly holidays and work beyond office hours on regular basis shall be paid honorarium as per following rates :
- | | |
|---|----------------------|
| (i) Deputy Registrar / Assistant Registrar/
P.P.S. to Vice-Chancellor/
P.S. to Vice-Chancellor | Rs. 10,000/- p.m. |
| (ii) P.S. to Registrar / Finance Officer | Rs. 7,000/- p.m. |
| (iii) Other employees working in the VC's
Office/ Registrar Office /
Finance Officer Office /
Residence of VC/
Residence of Registrar | Rs. Rs. 5,000/- p.m. |
- (6) Evaluation of Dissertation / Thesis :
- | | |
|---|----------------------------|
| (i) Masters Program Dissertation | : Rs. 5,000/- |
| (ii) Ph.D. Thesis | : Rs. 7,000/- |
| (iii) Sitting fee for external examiner for viva-voce examination | : Rs. 5,000/- per session. |

XIII.5. Coordinator's honorarium for Training Programmes / Courses sponsored by External Funding Agencies :

- (i) For One-Day Program: Rs. 10,000/- (Rupees Ten Thousand only) or as stipulated under the scheme.
- (ii) For Two-Day Program: Rs. 15,000/- (Rupees Fifteen Thousand only) or as stipulated under the scheme.
- (iii) For Three-Day to Five-Day Program: Rs. 20,000/- (Rupees Twenty Thousand Only) or as stipulated under the scheme.
- (iv) For Six-Day to Nine-Day Program: Rs. 25,000/- (Rupees Twenty Five only) or as stipulated under the scheme.
- (v) For Ten-Day to Fourteen-Day Program: Rs. 30,000/- (Rupees Thirty Thousand Only) or as stipulated under the scheme.
- (vi) For Fifteen-Day Program: Rs. 35,000/- (Rupees Thirty Five Thousand only) or as stipulated under the scheme.
- (vii) Monthly Program: Rs. 40,000/- (Rupees Forty Thousand only) or as Stipulated under the scheme.

CHAPTER – XIV

Writing off Losses

XIV.1. Competent Authority for Writing of Losses : The following shall be the competent authorities to write off losses as mentioned against each:

1.	The Registrar	Total loss not exceeding Rs.25,000/- in a financial year.
2.	The Vice-Chancellor	Total loss not exceeding Rs. 1,00,000/- in a financial year.
3.	The Standing Committee	loss above Rs. 1,00,000/-.

Provided that there will be a three member, Standing Committee which will consist of two members to be nominated by Executive Council and the Registrar.

XIV.2. Writing off Losses of the University Library Books : The following procedure for writing off losses of the library books of the University Library and of the Research Centres shall be as follows :

- (1) At the time of the annual stock taking, a loss of up to 5 books / journals Rs. 1000 (One Thousand only) may be written off by the Vice-Chancellor on the recommendations of the committee comprising the following :
 - (a) The Registrar;
 - (b) The University Librarian; and
 - (c) Head of a Research Centre, to be nominated by the Vice-Chancellor.
- (2) Writing off losses of the reference books / rare books / rare manuscripts is not covered by the Regulations above. Each such case shall be considered by the Committee mentioned above and the Committee shall recommend the suitable action to be taken in this regard.
- (3) The proposal for writing off losses of the books / journals shall be made by the following :
 - (a) University Library by the Librarian;
 - (b) Department Library by the Head of the department through the University Librarian; and
 - (c) Research Centre by the coordinator of the Research Centre through the University Librarian.

XIV.3. The Procedure for Auction :

- (1) The person in charge of the university property shall initiate the process and take the required steps for the auction of the old / obsolete / unserviceable / irreparable items.
- (2) After approval of the Vice-Chancellor on the recommendations of the Condemnation Committee, the Head of the Department / Section shall forward a copy of the Vice-Chancellor's approval to the Member Secretary, Auction Committee.
- (3) The concerned Department / Section / Centre shall make arrangement to remove the condemned articles / materials from the Department / Section concerned to the place earmarked for their temporary storage, within a week from the date of receipt of the copy of the condemnation report. Items to be disposed of shall be under the custody of Member Secretary, Auction Committee until their disposal.
- (4) The unserviceable materials shall be disposed of periodically

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- through open / sealed tendering.
- (5) The Auction Committee shall decide the mode of auction. As far as possible, the disposal would be through University tender notice/ press tender notice where interested parties would be issued tender forms to quote the rate under sealed cover.
 - (6) The tenders in a sealed cover super scribed "Tenders for Unserviceable Materials", shall be submitted and will be opened in the presence of Committee members and tenderer who may wish to be present.
 - (7) The tenders shall be accompanied with an earnest money @ 10% (Ten percent) of the auction value worked out by the committee for items /stores, by way of demand draft drawn in favour of the Registrar, NLUJAA. The amount shall be refunded on the spot to the unsuccessful bidders for their bids not having been accepted.
 - (8) Tender received without Earnest Money Deposit would be straight away rejected, or shall not be entertained.
 - (9) The tender forms along with the terms and conditions may be obtained from the office of the Registrar on payment as stipulated in Notice Inviting Tenders.
 - (10) The party whose tender is accepted will be required to deposit the balance amount (after adjustment of earnest money deposit) within a period of five days of the receipt of the order / notification. If the amount is not deposited within the aforesaid period, the acceptance of offer shall stand cancelled and the earnest money shall be forfeited.
 - (11) After depositing the balance amount, the party shall lift the goods within a period of seven days. If the goods are not removed within the said period, the tenderer shall have no right or claim to the goods and whatever money has been deposited shall be deemed to have been forfeited. The university shall be free to dispose of the goods in any manner as it may deem fit.
 - (12) The sale account of auction shall be prepared (in triplicate) in the prescribed format and shall be submitted to the Vice-Chancellor duly signed by the Chairman / Members Secretary of Auction Committee.
 - (13) The University shall reserve the right to reject all or any tender without assigning any reason. The decision of the Vice-Chancellor in this behalf on all other matters relating to the disposal shall be final and binding.
 - (14) On receipt of the sale account the department / section / store purchase section will write off the auction items from the inventory /Asset Register.
 - (15) The Members Secretary Auction Committee shall arrange for the handing over of unserviceable materials to the successful tenderer after the deposit of the auction money in the accounts branch of the university.
 - (16) In case of any dispute, the jurisdiction of the matter shall invariably remain with the courts situated at Guwahati, Assam.
 - (17) The tender shall be completed in all respects and shall be duly signed. Late and delayed tenders due to any reason including postal delays shall not be considered. Incomplete and unsigned tenders shall not be considered at all. Offers through fax / email / telegram will not be accepted.
 - (18) Cases not covered by the above regulations will be decided by the Vice-Chancellor in the interest of the University.

XIV.4. Classification of Stores

All stores to be procured shall be classified into three categories, viz., Non Consumable Stores (NCS), Limited Time Asset Stores (LTAS) and Consumable Stores (CS).

- (1) **Non Consumable Stores (NCS)** : Non Consumable Stores are the stores which are intended to be used over a prolonged period before becoming unusable or obsolete and the store having a significant disposal value. The stores which are subsystems or parts of equipment potentially repaired and reused and stores which are fabricated equipment or assembled equipment bought as a single item will be classified as NCS. All NCS will be entered into the Asset register of the university and the NCS Stock Register. For example, these stores are Plant & Machinery, Instruments, Motors, Assembled Instruments, Fabricated Equipment, books etc.
- (2) **Limited Time Asset Stores (LTAS)** : The stores satisfying one of the following conditions shall be classified as LTAS.
 - (a) The stores which have significant value when purchased but rapidly lose their value / relevance with the lapse of time and have very little or negligible disposal value.
 - (b) The stores which can be upgraded either by replacing components / parts or which can be rendered obsolete by the release of new version or addition. (Typically such stores were earlier classified under NCS) LTAS shall be entered into the Limited Time Asset Stores (LTAS) register of the university and in a separate LTAS stock register of the university. For examples, Computers, disc and other peripherals, drives which are computer accessories, software, manuals, printers, monitors and furniture.
- (3) **Consumable Stores (CS)** : Stores satisfying any one of the following conditions shall be classified as Consumable Stores (CS) :
 - (a) Stores which exhaust with the lapse of time.
 - (b) Stores which do not have significant disposal value
 - (c) Spares of equipment which do not fall either in the NCS or LTAS category. For example, Chemicals, medicines, stationary item, printer ribbons and cartridges, floppies, CD ROMs, magnetic tapes, chips and electronic components like resistors, capacitors, connectors etc. Electrical components like wire, switches, plugs, bulbs, tool bits and hand tool etc. CS shall be entered in the CS stock register of the university. For the projects, if any, this shall be entered in the CS stock register of the project.

XIV.5. Category of Approval of Firms :

- (1) Registration of firms shall be done in the respective categories for inviting quotations for the purchase of materials / services / equipment / instruments etc. by verification of their credentials including manufacturing capacity, quality control facilities, past performance, after sales services, financial background etc. The firms obtaining the registration should have valid registration no. of CST / VAT, Service Tax, TIN and PAN etc. The registration of firms will be for a period up to 3 years depending on the nature of the

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supplies to be made by them, if required it can be further extended considering their performance.

- (2) The approved firms shall be liable to be removed from the list of approved firms, if they fail to abide by the terms and conditions or fail to supply the goods on time or supply sub-standard items / goods or make any false declaration to the university or for any other ground which in the opinion of the university is considered to be against the public interest.
- (3) Blacklisting of Firms: Blacklisting of firm(s) can be done on the recommendation of Head of the Section / Department. Officer in charge of Stores and Purchase section shall process such cases and the cases shall be examined by a Committee constituted by the Vice-Chancellor. On the recommendations of Committee final action shall be taken after approval of the Vice-Chancellor. The information of such firms shall be widely circulated by the Officer in charge of Stores and Purchase section to all the concerned.

XIV.6. (1) List of Records to be maintained by Stores and Purchase Section :

- (a) Indigenous purchase orders in serial order in a prescribed format;
- (b) Import purchase orders in serial order in a prescribed format;
- (c) Asset Register;
- (d) Limited Time Asset Register; and
- (e) Record Register for items issued to individual officers.

(2) The Division / Project will maintain the following records :

- (a) Register of Indent;
- (b) A Non Consumable Stores Stock Register;
- (c) A Limited Time Asset Stores Stock Register; and
- (d) A Consumable Stock Register.


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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	PREVIOUS YEAR
			2018-19	2017-18
I	SOURCES OF FUNDS:			
(1)	UNRESTRICTED FUNDS			
	(a) Corpus Fund	1	90,000,000.00	90,000,000.00
	(b) General Fund	2	288,956,131.62	237,455,093.95
	(c) Designated/ Earmarked funds			
(2)	RESTRICTED FUNDS	3	305,000.00	305,000.00
(3)	LOANS AND BORROWINGS			
	(a) Secured			
	(b) Unsecured			
(4)	Current Liabilities	4	21,555,885.85	23,899,683.09
	Unlocated Fund			100,000.00
	TOTAL		400,817,017.47	351,759,777.04
II	APPLICATION OF FUNDS:			
(1)	Fixed Assets			
	(i) Tangible Assets	5	26,414,295.87	26,984,743.92
	(ii) Intangible Assets			
	(iii) Capital Work in Progress			
(2)	INVESTMENTS			
	(i) Long Term	6	342,927,597.67	
	(ii) Current Term			
(3)	CURRENT ASSETS	7	25,426,361.32	316,295,552.12
(4)	LOANS, ADVANCES & DEPOSITS	8	6,048,762.60	8,479,481.00
	TOTAL		400,817,017.47	351,759,777.04

Notes on Accounts

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As per our report of even date annexed. ,

For,

Sanjay Hazarika & Co.

Chartered Accountants

FRN: 312075E

Tridib P. Barua

M.No. : 055641

Partner

Dated : Guwahati, 09/11/2019



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			Restrict ed Funds	Total
			Corpus fund	Design ated Fund	General Fund		
	INCOME						
(i)	Academic Receipts	9			47,002,310.50		47,002,310.50
(ii)	Grants & Donations	18			85,000,000.00		85,000,000.00
(iii)	Other Incomes	10			31,743,657.72		31,743,657.72
	TOTAL (A)				163,745,968.22		163,745,968.22
	EXPENDITURE						
(i)	Staff Payables and Benefits	11			72,466,079.00		72,466,079.00
(ii)	Academic Expenses	12			10,399,778.98		10,399,778.98
(iii)	Administrative and General Expenses	13			12,283,652.00		12,283,652.00
(iv)	Transportation Expenses	14			901,886.15		901,886.15
(v)	Repairs & Maintanance	15			7,093,229.85		7,093,229.85
(vi)	Financial Costs	16			8,678.68		8,678.68
(vii)	Depreciation	17			5,745,593.04		5,745,593.04
	TOTAL (B)				108,898,897.70		108,898,897.70
	Balance being Excess of Income over Expenditure (A-B)				54,847,070.52		54,847,070.52
	Transfer to/from Desingnated Fund						
	Balance being Surplus/ Deficit Carried to General Funds				54,847,070.52		54,847,070.52
	Notes on Accounts	19					

As per our report of even date annexed .

For,

Sanjay Hazarika & Co.

Chartered Accountants

FRN: 312075E



Tridib P. Barua

M.No. 055641

Partner

Dated : Guwahati, 09/11/2019

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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

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

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
To	Opening Balances:		By		
	Cash at Bank	14,257,084.49	By	Salariés	51,953,959.00
	Cash in Hand	11,677.00	By	Salary Advance	1,040,000.00
			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	202,770.00
			By	Campus beautification	11,200.00
To	Grant in Aid (Govt. of Assam)	85,000,000.00	By	Electrical Items/ Spares	10,505.00
			By	Hospitality	25,848.00
To	Admission fees	20,139,017.00	By	House keeping services	4,320.00
To	Academic Receipts	165,000.00	By	Maintenance of office Vehicle	32,478.00
To	Application fees	242,632.35	By	Minor Works	8,122.00
To	Bus collection	161,345.00	By	Postage and courier	29,206.00
To	Repeat Examination fees	193,828.00	By	Security charges	571,550.00
To	Withdrawn Students Processing Charge	999,530.00	By	Water Charges	7,881.00
			By	Academic Activities	3,000.00
To	Xerox, Print Collection	133,635.00	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 Maintenance	42,048.00
			By	Protocol	17,260.00
To	Bank interest	796,114.00	By	Packing & Moving	3,500.00
To	Miscellaneous Collection	147,025.80	By	News Paper-Magazine 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	7,442,070.47	By	Student bar council	21,749.00
To	IPR Seminar Traditional Knowledge	302.00	By	Moot Court Registration Fees & activities	20,000.00
To	Registration Fees- ADUJ	128,552.05	By	House rent & amenities returned	120,000.00
To	Interest on Fixed Deposit	3,765,840.00	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	184,153.00			
To	Registration Fees for student extra curricular activity	2,400.00	By	Loans & Advances Paid(Annexure A)	592,341.00
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)	38,434,025.00
To	Fund received for conducting CLAT examination	75,039.00	By	Current Liabilities paid(Annexure C)	19,021,819.00
To	Fund for recruitment coordination committee	12,980.00			
To	Fund for Shastri INDO Canadian Institute	170,000.00			
To	Cheque for travel expenses returned	30,577.00	By	Payment to Sundry creditors (Safiquaz Zaman Ahmed)	371.00
To	Fund Received for Conference/Seminar	288,006.00	By	Advance paid to Bijan kr Sarma	142,564.00
To	Cheque for event expenses reversed	17,000.00	By	Paid to Bipul sarma	48,000.00
				Mediclaime received from Kotak Mahindra General Insurance Com Ltd	275,661.00
To	Cheque for General Contingency reversed	18,025.00			
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	177,975.00
To	UNDP workshop	200,276.00	By	TDS	8,111,006.00
To	Contribution of national pension scheme	22,838.00	By	GPF	64,800.00
		85,093.00			
To	Mediclaime received TATA AIG General insurance com. ITD				
			By	Earnest Money deposit	15,000.00
To	Fund Received for Gurujit shing Memorial moot court	594,600.00			
			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	185,426,599.00
To	Advance Fee from student	7,500.00			
			By	Opening Balance Yes bank Transferred to CCR	3,717,973.58
To	Mess Expenses Refunded	100,688.00	By	Opening Balance Cash Transferred to CCR	111.00
To	Security deposit Received	100,000.00			
To	Reversal of library assets	7,525.00			
To	Fixed Deposits Matured	159,013,758.00	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	329,000.00			
To	Admission Fess Receivable received	40,674,072.40	By	Closing Balances	
				Cash at Bank	25,301,838.32
				Cash in Hand	105,598.00
	Total	335,851,916.56			335,851,916.56

As per our report of even date annexed.
For,

Sanjay Hazarika & Co.
Chartered Accountants
FRN: 312075E

Tridib P. Barua
M.No. 055641
Partner



Dated: Guwahati, 09/11/2019

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	90,000,000.00	90,000,000.00
Add: Contributions towards Corpus		
Less: Assets written off during the year created out of corpus		
Balance as at the end of the year	90,000,000.00	90,000,000.00

SCHEDULE 2: GENERAL FUND

Particulars	Current Year	Previous year
Balance as at the beginning of the year	237,455,093.95	206,994,279.31
Add/(Less): Balance of net Income/ Expenditure transferred from the Income & Expenditure Account	54,847,070.52	31,535,918.64
Less: Adjustment for Opening Balance	(3,346,032.85)	
Less: Unspent Grant Refunded to GOA		1,075,104.00
Balance as at the end of the year	288,956,131.62	237,455,093.95

SCHEDULE 3: RESTRICTED FUND

Particulars	Current Year	Previous year
1. Received from A.C. Boragohain for Gold Madel	305,000.00	305,000.00
Balance as at the end of the year	305,000.00	305,000.00

SCHEDULE 4: CURRENT LIABILITIES & PROVISIONS

Particulars	Current Year	Previous year
A. CURRENT LIABILITIES		
1 Deposits from Staff		
2 Deposits from Students (List-C)	13,616,185.00	12,955,846.00
3 Sundry Creditors		
a) For Goods and Services (List-D)	3,661,944.85	6,431,859.85
4 Advance Received		
5 Statutory Liabilities (GPF, TDS, GIS, CPF, etc.)		
a) Overdue		
b) Others (List-B)	1,224,314.00	1,199,623.00
6 Other Current Liabilities		
a) Salaries (List C)		22,402.00
b) Receipts against sponsored projects (List-A)	18,600.00	2,438,962.24
c) Earnest Money Deposit (List-D.1)	331,400.00	371,400.00
d) Liabilities for Centre for Child Right		263,051.00
e) Security Deposit (List- D.1)	266,097.00	125,097.00
f) Reimbursement of expenses payable (List-D.3)	859,319.00	41,153.00
7 Mess Expenses Payable	1,550,001.00	
Total (A)	21,527,860.85	23,849,394.09
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)	21,555,885.85	23,899,683.09

SCHEDULE 7: CURRENT ASSETS

Particulars	Current Year	Previous year
1 Stock		
a) Stock of Holograms	18,925.00	18,925.00
2 Sundry Debtors		
a) Debts outstanding for a period exceeding six months		
b) Others		
3 Cash in Hand		
National Law university	105,598.00	11,566.00
Centre for child rights		111.00
4 Bank Balances		
a) With Schedule Banks		
-in current accounts (List-F)	22,006,813.68	7,646,303.21
-in savings accounts (List-F)	3,295,024.64	6,610,781.28
-in term deposits accounts		302,007,865.63
Total	25,426,361.32	316,295,552.12



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)	433,500.00	362,000.00
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)	111,000.00	193,577.00
b) Advance to Employees (List-H)	1,600.00	41,499.00
3. Prepaid Expenses		
a) Insurance		
b) Others		566,217.00
4. Deposits		
a) Advance for Hostel	340,000.00	340,000.00
b) Lease Rent (Adjustables)		
c) Lease Rent (Security Deposit)	639,000.00	639,000.00
d) Tax Deducted at Sources	896,963.00	865,874.00
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	3,447,500.60	5,386,701.00
b) Mess fees receivables	1,511.00	1,511.00
c) Receivable from Anita Sur(Electricity 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	6,048,762.60	8,479,481.00

SCHEDULE 9: ACADEMIC RECEIPTS

Particulars	Current Year	Previous year
Fees from Students		
A) Academics		
1 Admission Fees	450,000.00	415,400.00
2 Tuition Fees	24,253,645.00	22,550,000.00
3 Library Fees	1,671,843.00	1,521,000.00
4 Moot Court Fees	1,511,843.00	1,388,660.00
5 Journal Fees	835,922.00	760,000.00
Total (A)	28,723,253.00	26,635,060.00
B) Examination		
1 Examination Fees	1,942,212.00	1,804,000.00
2 Membership Share of CLAT	7,342,070.47	7,193,965.00
3 Repeat Examination Fee	193,828.00	315,130.00
4 Term Paper & Dissertation Fees	160,000.00	95,000.00
Total (B)	9,638,110.47	9,408,095.00
C) Other Fees		
1 Fine Collected	40,000.00	
2 Internet Service Charges Received	2,674,949.00	2,051,750.00
3 Internship Placement Fees	1,671,843.00	1,520,000.00
4 Student Bar Association Fees	170,000.00	145,000.00
5 Student Welfare Fund	1,671,843.00	1,510,000.00
6 Application Fees	242,632.35	316,282.21
7 Alumni Fees	650,000.00	610,000.00
8 Xerox, Print Collection	133,635.00	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	949,530.00	1,295,000.00
13 Miscellaneous Collection	268,058.68	392,896.00
14 Late Fine on Admission	4,750.00	4,750.00
15 Bus Collection	161,345.00	
16 IPR Seminar traditional knowledge	302.00	
Total (C)	8,640,947.03	7,925,531.21
TOTAL (A+B+C)	47,002,310.50	43,968,686.21



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	9,521,057.00	8,960,000.00
b) Campus Development Fees	1,671,843.00	1,540,000.00
c) Tender fees received	22,000.00	
Total (1)	11,214,900.00	10,500,000.00
2 Sale of Institute's Publication		
Total (2)		
3 Interest on Term Deposits		
a) With Schedule Banks	19,111,433.67	12,964,402.63
b) With Non Schedule Banks	-	
Total (3)	19,111,433.67	12,964,402.63
4 Interest on Savings Accounts		
a) With Schedule Banks	796,114.00	174,082.00
b) With Non Schedule Banks	-	
c) With Institutions	-	
Total (4)	796,114.00	174,082.00
5 Others		
a) Registration Fees -ADUJ	128,552.05	24,987.13
b) Registration Fees on Climate Change	183,853.00	10,000.00
c) Sponsorship-ADUJ		210,000.00
d) Sponsorship-Sports Fest	32,000.00	103,500.00
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	242,905.00	
Total (5)	621,210.05	414,987.13
TOTAL (1+2+3+4+5)	31,743,657.72	24,053,471.76

SCHEDULE 11: STAFF PAYMENT AND BENEFITS

Particulars	Current Year	Previous year
Salaries and Wages		
Teaching Staff	36,046,906.00	18,530,388.00
Non-Teaching Staff	30,089,405.00	24,682,296.00
Contribution to Provident Fund		
Teaching Staff	2,420,117.00	1,592,482.00
Non-Teaching Staff	2,057,372.00	2,110,577.00
Liveries to Group D staff	46,800.00	30,023.00
Staff & Faculty Welfare Expenses		104,987.00
Medical Insurance/reimbursement	653,591.00	430,099.00
Teaching/ Admin Allowance	320,000.00	728,279.00
Honorarium	532,000.00	221,000.00
Leave Encashment & Gratuity Contribution		184,543.00
Children Education Allowances	235,863.00	54,678.00
Leave Travel Concession	63,525.00	71,817.00
TA/DA	500.00	
Total	72,466,079.00	48,741,169.00



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	2,462,236.98	1,894,913.00
Lectures & Seminars	684,344.00	594,437.00
Examination	376,526.00	776,580.00
Medical Expenses	83,912.00	126,814.00
University functional Centre	225,870.00	
Membership Registration		120,560.00
AILET Exam conducting Expenses	(135.00)	(2,050.00)
Shastri Indo Canadian Institute	30,000.00	
Student Bar Council		
Moot Court Activities	1,428,305.00	90,016.00
Moot Court Reimbursement		417,437.00
Gurjit Singh Memorial Moot Court Competition		613,953.00
Sports Activities	358,590.00	588,771.00
Students Welfare Expenses	161,222.00	61,594.00
Academic Activities	45,650.00	185,259.00
Literary Activities	(38,673.00)	96,801.00
Campus and Hostel Welfare Activities	75,232.00	23,392.00
Guest Lecture/ Visiting Faculty etc.	460,121.00	265,339.00
Annual Cultural Events	534,202.00	2,189,383.00
Publication	348,788.00	51,875.00
Cultural Activities	68,500.00	36,408.00
Mess Committee	75,000.00	224,800.00
Convocation Expenses		3,937,140.00
Mess Expenses		187,265.00
National Conference on climate change	543,126.00	
Sports Goods	82,962.00	101,840.00
Sports faculty Development	2,394,000.00	
Total	10,399,778.98	12,582,527.00

SCHEDULE 13: ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Current Year	Previous year
Electricity and Power	5,117,743.00	5,039,515.00
Rent, Rates and Taxes	528,890.00	1,471,756.00
Postage and Telegram	33,806.00	46,719.00
Telephone and Internet Charges	150,502.00	189,279.00
Printing and Stationery	932,373.00	959,483.00
Travelling Expenses	201,796.00	559,830.00
Hospitality	47,192.00	71,688.00
Auditor's Remuneration	28,025.00	28,025.00
Professional Charges	58,460.00	118,000.00
Advertisement and Publicity	58,268.00	513,628.00
Security Service	3,418,592.00	3,692,117.00
Newspaper and Periodicals	51,028.00	93,953.00
Other Recruitment Expenses	458,188.00	809,678.00
Other Consumables/ Other Expenses	185,965.00	142,425.00
Miscellaneous Expenses	157,224.00	137,818.00
Protocol	17,260.00	16,476.00
Other Meetings (AC,DC,EC & GC)	285,778.00	630,938.00
Internet Expenses	4,335.00	15,340.00
Interest on Late Payment of TDS/EPF	3,680.00	
Packing & Moving	3,500.00	184,518.00
Inauguration of NLUJJA		9,519,491.00
University Functional Center		33,149.00
Refreshment	425,338.00	338,841.00
Campus Beautification	11,200.00	5,894.00
Annual assets Insurance Premium	104,509.00	91,226.00
Total	12,283,652.00	24,709,787.00



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	334,384.15	311,156.00
-Repairs and Maintenance	567,502.00	650,131.00
-Insurance Expenses		
Vehicles taken on Rent/ Lease		
-Rent/Lease Expenses		332,749.00
Total	901,886.15	1,294,036.00

SCHEDULE 15: REPAIRS AND MAINTENANCE

Particulars	Current Year	Previous year
House Keeping Services	3,276,794.00	4,453,157.00
Annual Maintenance Expenses	738,644.00	386,412.00
Minor Works	410,452.00	842,280.00
Electrical Item/ Spares	575,296.00	388,536.00
University Guest House Maintenance	163,950.00	226,669.00
Electricity Sub Station Maintenance	672,280.00	844,200.00
Water Charges	7,881.00	14,600.00
Membership Registration, BCI Inspection, UGC AFFL etc	666,000.00	
POL- DG Set	581,931.85	447,091.00
Rounded off	1.00	
Total	7,093,229.85	7,602,945.00

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	5,745,593.04	6,522,641.91
Total	5,745,593.04	6,522,641.91

As per our report of even date annexed. ,

For,

Sanjay Hazarika & Co.

Chartered Accountants

FRN: 312075E



Tridib P. Barua

M.No. : 055641

Partner

Dated : Guwahati, 09/11/2019

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 DEPOSITS	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
		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	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
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

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



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 Advance	-	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
Devapratl 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	-
Thrapthi 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 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



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	
Britanjoy 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

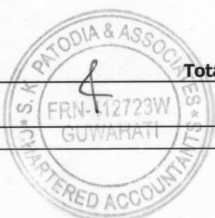


Schedules - 12 STAFF PAYMENT AND BENEFITS	CURRENT YEAR	PREVIOUS YEAR
Pf Contribution- Employer'S Share	4,432,341.00	4,477,489.00
Children Education Allowance	258,798.00	235,863.00
Honorarium	443,694.00	532,000.00
Leave Travel Consession(Ltc)	77,942.00	63,525.00
Liveries To Group D Staff	59,350.00	46,800.00
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 Regis., 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	-	689,606.00			10,682,709.00
SBI 34165243057 MD 08.09.18 @7.25%	7,023,285.00		491,579.00			7,514,864.00
SBI 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



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		
BLOCK "A" (15%) Plant and Machinery											
Generator	1,576,304	-	-	630,899	15%	945,405	945,405	-	-	1,810,077	630,899
Gym Equipment	4,965,934	-	-	-	15%	4,965,934	2,836,432	319,425	-	3,155,857.00	2,129,502
Digital Podium	1,517,400	-	-	-	15%	1,517,400	849,001	100,260	-	949,261.00	668,399
Room Heater	41,950	-	-	-	15%	41,950	25,717	2,435	-	28,152.00	16,233
Water Purifier	945,169	-	-	-	15%	945,169	471,699	71,021	-	542,720.00	473,470
Air Conditioner	1,110,263	-	-	-	15%	1,110,263	613,978	74,443	-	688,421.00	496,285
Digital Copier	915,107	-	-	-	15%	915,107	507,037	61,211	-	568,248.00	408,070
Mobile Phone	242,114	-	-	-	15%	242,114	137,769	15,652	-	153,421.00	88,693
Projector	453,778	-	-	-	15%	453,778	256,822	29,543	-	286,365.00	196,956
Office Equipment	524,257	-	-	-	15%	524,257	281,085	36,476	-	317,561.00	243,172
Library Book Scanner	1,154,006	-	-	-	15%	1,154,006	718,773	65,285	-	784,058.00	435,233
EPBX System	271,885	-	-	-	15%	271,885	173,256	14,794	-	188,050.00	98,629
Electrical Equipment	4,004,579	-	-	-	15%	4,004,579	2,426,664	236,687	-	2,663,351.00	1,577,915
Sports Equipment	103,674	-	-	-	15%	103,674	75,423	3,238	-	79,661.00	28,251
Fire Fighting Equipment	46,989	-	-	-	15%	46,989	26,139	3,128	-	29,267.00	20,850
Water Tank	19,000	-	-	-	15%	19,000	8,206	1,619	-	9,825.00	10,794
Water Cooler	310,000	-	-	-	15%	310,000	62,262	36,561	-	102,823.00	243,728
CCTV	913,244	-	-	-	15%	913,244	888,845	3,660	-	892,505.00	24,399
Grass Cutter Machine	119,500	-	323,470	-	15%	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	-	-	-	15%	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	-	-	-	40%	10,060,570	8,806,834	501,494	-	752,242	1,253,736
Printer and Scanner	287,615	-	178,866	-	40%	466,481	176,436	80,245	-	209,801	111,180
Computer Accessories	433,072	3,540	-	-	40%	436,612	378,833	23,112	-	401,945.00	54,239
Computer Software	835,832	56,824	-	-	40%	892,656	737,676	61,992	-	92,988	98,156
Computer Tools and Other Equipment	407,132	-	-	-	40%	407,132	138,476	107,462	-	161,194	268,656
Equip and Server	2,473,916	-	-	-	40%	2,473,916	1,787,915	107,462	-	2,062,315.00	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	-	-	-	10%	26,076,701	12,906,807	1,316,989	-	11,852,905	13,169,894
Air Cooler	42,000	-	-	-	10%	42,000	4,200	3,780	-	7,980.00	37,800
Wooden Podium	97,098	-	-	-	10%	97,098	45,496	5,160	-	50,656.00	51,602
Volley Ball Court	2,394,000	-	-	-	10%	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	-	100%	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	5,090,203	-	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



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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 31.03.2020. 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 segregation of Investments
- 6 Provision for Expenses and capital Works have been taken as per estimate of the management
- 7 Balances of Sundry Debtors & Creditors are subject to Confirmations



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

BALANCE SHEET AS AT 31st March,2021

(Amount in Rs.)

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

In Terms of Our Internal Audit Report on date

Date : 22-03-2022

Place : Guwahati

UDIN : 22302042AFJOYB3717



For S K Patodia & Associates
Chartered Accountants

FRN: 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, 2021

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

In Terms of Our Internal Audit Report on date

Date : 22-03-2022
Place : Guwahati

UDIN : 22302042AFJOYB3717



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

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

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

Receipts		Amount (Rs.)	Payments	Amount (Rs.)
Opening Cash at bank		11,43,12,836.92		
GST		46,470.00		
Labour Cess			GST	
TDS			P TAX	
Sale of Fixed Assets		4,33,793.00	TDS	
Bank FDS Maturity		3,76,400.00	GPF/GIS	
Sundry Creditors		4,09,862.00	Labour Cess	
EMD Deposit		14,000.00	House Keeping Wage	
Security Deposit		7,73,77,015.00	Current Liabilities	
Loans & Advances (Assets)		2,83,42,204.18	Sundry Creditors	
Income Tax Refund Received (AY 2019-20)		63,000.00	EPF Payable	
Interest on Income Tax Refund		5,92,000.00	Deposits from Students	
Sale of old Newspaper		12,17,879.00	EMD Deposit	
Other Loans & Advances (Asset)		30,090.00	Reimbursement of expense payable	
Bank Charges		21,305.00	Security Deposit	
Clat Exam Expenditure		300.00	Salary Payable	
Fees Receivable		89,712.00	Bank FDS	
Academic Receipts		3,30,600.00	Loans & Advances (Asset)	
Admission Fees		2,37,30,428.38	7th Pay Arrear	
Grant Income		34,500.00	Fees Receivable	
Bank Interest		41,700.00	Bank Charges	
Interest on Bank Sweep		9,81,15,000.00	Tata Sky Recharge	
Interest on Fixed Deposits		41,700.00	Honarium	
NPS Grant		1,44,419.00	HED Higher Education Directory	
IPR Seminar Traditional Knowledge		2,11,248.00	Repair & Maintenance	
National Women Commission (PFMS)		1,02,072.00	Rounded Off	
		6,56,200.00	Shastri Indo-Canadian Institute	
		5,97,500.00	Programme and Events	
		85,500.00	Admission Fees	
		1,19,207.00	Other Income	
			General Contingency	
			Guest House/ VC Residence Maintenance	
			Clat Exam Expenditure	
			Bank Accounts	
			Cash-in-Hand	
Total		34,74,95,244.48	Total	
			1,82,56,492.07	
			4,583.00	
			34,74,95,244.48	
			1,82,61,075.07	

In Terms of Our Internal Audit Report on date

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



Date : 22-03-2022
 Place : Guwahati

UDIN : 22302042AFJOYB3717

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

Schedule 1 : CORPUS FUND

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

Schedule 2 : GENERAL FUND

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

Schedule 2A : PRIOR PERIOD ADJUSTMENTS

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

Schedule 3 : RESTRICTED FUND

A) Restrictd Fund	CURRENT YEAR	PREVIOUS YEAR
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
B) Grants & Donations	4,05,162.00	4,05,162.00
1) Department of Industrial promotion and Policy	3,45,710.00	11,95,000.00
2) ICSSR Impress Scheme (excess expenditure)	-62,500.00	-62,500.00
3) National Women Commission (PFMS) (excess expenditure)	-7,000.00	-1,02,207.00
4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2020)	2,44,933.00	20,27,971.00
5) Project on NIA (Terrorist related Cases)	18,600.00	18,600.00
6) NSS Grant	85,500.00	
TOTAL (a+b)	6,25,243.00	30,76,864.00
	10,30,405.00	34,82,026.00

Schedules - 4 CURENT LIABILITIES & PROVISIONS

A) CURRENT LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
1. Deposits from Students (Annexure a)	1,29,86,235.00	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	-
3. Provisions for EL Payable	3,48,909.00	-
TOTAL b)	89,64,369.00	2,37,550.00
TOTAL (a+b)	2,55,14,300.50	3,31,88,729.00

Schedules - 7 CURRENT ASSETS

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



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

Schedules - 8 LOANS, ADVANCES & DEPOSITS		CURRENT YEAR	PREVIOUS YEAR
1. Advance to Employees			
a) Salary (Annexure h)		4,70,000.00	5,71,000.00
2. Advance and other amounts receivable in cash or kind or for value to be receivable			
a) Advance to Sundry Parties (Annexure i)		-	11,81,455.00
3. Deposits			
a) Advance for Hostel		-	3,40,000.00
b) Liabilities for centre for Child Right		-	11,44,190.00
c) Lease Rent (Security Deposits)		-	6,39,000.00
d) Tax Deducted at Source		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



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
Library Caution Money Deposit	43,10,000.00	39,00,000.00
Mess Caution Money Deposit	33,00,000.00	33,00,000.00
Total	1,29,86,235.00	1,46,01,100.00

Annexure B) : List Of Sundry Creditors		
	CURRENT YEAR	PREVIOUS YEAR
Airtel	2,806.00	-
Alliance Services	1,11,695.00	11,194.00
Apdcl	2,57,514.00	-
Arihant Advertising Agency	1,43,034.00	-
Bsnl	3,035.00	-
Glen view Travels	36,400.00	-
Iit, Guwahati	28,125.00	28,125.00
Meenakshi Borthakur	50,000.00	-
M/S Dulo Service Station	53,480.00	-
Nikita Barooah	25,900.00	-
Provision For Expenses	3,88,561.00	1,69,14,275.00
Sag Infotech Pvt. Ltd.	-	4,720.00
Suryam International Pvt Ltd.	57,309.00	-
Thangzakhup Tombing	-	16,139.00
The Economist	4,849.50	-
Daisy 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



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 - C) Statutory Liabilities

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

Annexure - D) Earnest Money & Security Deposits

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

Annexure - E Security Deposits

	CURRENT YEAR	PREVIOUS YEAR
Emd E-Yantra	-	10,000.00
Emd M/S Brahmaputra Electrical	-	20,000.00
Emd 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



Schedules - 9 ACADEMIC FEES		Schedules - 10 GOVT. GRANTS		Schedules - 11 OTHER INCOME	
A) Academics Fees From Students Admission Fee Tuition Fees Library Fees Moot Court Fees Journal Fees		B) Examination Exam Fees Repeat/Re-Register Exam Fees Term Paper & Dissertation Fees		B) Other Fees Fine Collected Internet Service Charges Recd Campus Development Fees Student Bar Association Fees Internship Placement Fees Application Fees Application Fees- Admission Alumni Fees Xerox/Print Collections Library Fine Processing Charge From Withdrawn Students Admission Late Fees Ipr Seminar Traditional Knowledge Pre Submission Fees- Phd Thesis Evaluation Fees - Phd. Mess Fees Misc Collection Discount Received Registration Fee On Diff. Workshop Registration Fees For Vox Anatolis (Moot Court) Other Receipts	
Total (1)		Total (2+3)		Total	
5,35,000.00	2,41,25,000.00	41,700.00	53,96,264.18	9,81,15,000.00	9,81,15,000.00
2,45,75,000.00	17,55,000.00	19,30,000.00	97,700.00	9,05,00,000.00	9,05,00,000.00
15,35,000.00	3,00,000.00	1,59,500.00	1,59,500.00		
8,45,000.00	8,30,000.00	2,75,45,000.00	21,87,200.00		

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

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

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

Schedules - 14 ADMINISTRATIVE EXPENSES		
General Administrative Expenses		
	CURRENT YEAR	PREVIOUS YEAR
Annual Cultural Events	3,892.00	33,51,317.00
Other Meetings Includes Ac, Fc, Ec And GC Meetings.	3,36,000.00	3,38,654.00
Other Programmes	99,931.00	-
Electricity	37,61,091.00	48,99,148.00
Internet & Intranet	19,470.00	23,364.00
Office Consumables	8,10,784.00	17,54,101.00
Recruitments	4,10,021.00	3,59,067.00
Pol Expenses	6,93,521.00	12,90,298.00
Rent Rates And Taxes	2,75,000.00	5,44,768.00
Telephone Expenditure	1,15,094.00	1,30,342.00
Advertisement And Publicity	3,40,952.00	7,92,702.00
Annual Assets Insurance Premium	1,07,640.00	72,781.00
Campus Beautification	42,200.00	1,63,973.00
Electrical Items/ Spares	73,225.00	2,60,188.00
Hospitality & Entertainment	7,674.00	1,84,592.40
House Keeping Services	29,39,313.00	28,41,661.00
Labour Charges	23,050.00	-
Maintenance Of The Office Vehicles	1,13,817.00	1,92,142.00
Membership Reqs., Bci Inspection, Uqc Affl. Etc.	1,09,000.00	2,62,738.00
Minor Works	5,49,288.00	5,89,734.00
Postage & Courier	29,186.00	65,325.00
Security Charges	36,04,650.00	38,85,350.00
Water Charges	10,100.00	17,102.00
Guest House/ Vc Residence Maintenance	28,056.00	2,25,713.00
University Guest House Maintenance	-	5,900.00
V.C Residence Cum Guest House	-	-
Legal & Professional Fees	-	6,870.00
Legal And Professional Services	-	93,111.00
Professional Services (Includes Audit Fees)	-	-
Library	77,070.00	1,03,848.00
News Paper , Magazines & Book Bindings	46,398.00	22,03,386.00
Online Library Services	23,79,913.00	2,49,719.00
Renewal Of Journals And Subscriptions	16,000.00	3,63,407.40
Student Bar Council	3,02,343.00	26,904.00
Moot Court Competition	3,19,725.00	42,141.00
Campus And Hostel Welfare Activities	-	34,074.00
Cultural Activities	60,000.00	3,38,282.00
Literary Activities	-	68,930.00
Sports Activities	7,43,381.00	7,78,526.00
Student Welfare Activities	6,55,100.00	7,00,900.00
Annual Maintenance Expenses	-	5,806.00
Electrical Sub-Station Maintenance	-	4,80,898.00
Interest On Gst/ Tds	44,117.00	77,472.00
Loss On Sale/Disposal Of Assets	5,74,618.00	68,24,113.00
Medical Expenses (Health Centre)	88,516.00	95,544.00
Mess Expenses (Payment)	1,59,519.00	-
Packing & Moving	35,231.00	11,330.00
Plumbing and Sanitary	-	7,500.00
Protocol	9,76,556.00	6,73,000.00
Purchase/ Hiring Of Vehicles/ Buses	1.80	1.56
Repair & Maintenance	70,40,000.00	-
Rounded Off	-	1,29,209.00
Development of Facilities & Amenities	1,96,677.00	7,03,549.00
Sports Goods	-	-
Travel Expenses	-	-
Total	2,82,18,120.80	3,62,69,481.36

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

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



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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Schedules Annexed to forming part of the Financial Statements as on 31-03-2021

SCHEDULE 6 - INVESTMENTS

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

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HDFC F.Bazar No. 50300405484544 dt 20.02.20 @6.3	1,08,38,409.00	-	6,29,705.00	-	1,14,68,114.00	-
SBI 38959334624 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,16,887.00	-	53,23,224.00	-
SBI 38959337273 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,16,887.00	-	53,23,224.00	-
SBI 38959340093 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,13,564.00	-	-	-
SBI 38959342772 @6.25% 29.11.19 to 29.11.20	51,06,337.00	-	2,22,426.00	-	53,28,763.00	53,19,901.00
SBI 37477974670 MD 18.01.19 @6.25%	57,61,559.00	-	2,84,597.00	-	-	-
SBI 37477976087 MD 18.01.19 @6.25%	57,61,559.00	-	2,84,597.00	-	-	60,46,156.00
SBI 37477977263 MD 18.01.19 @6.25%	24,19,856.00	-	1,19,529.00	-	-	60,46,156.00
SBI 38251325782 MD 11.02.2020 @6.80%	53,93,342.00	-	2,83,646.00	-	-	25,39,385.00
SBI 38445490973 MD 08.05.2019 @6.8%	53,12,012.00	-	36,757.00	-	-	56,76,988.00
SBI 38445519257 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445577650 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445583074 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445591110 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445600159 MD 08.05.2020 @6.8%	53,12,012.00	-	36,757.00	-	-	53,48,769.00
SBI 38445605385 MD 08.05.2020 @6.8%	77,73,574.00	-	53,791.00	-	-	53,48,769.00
FD 39541667786	-	1,00,00,000.00	-	-	-	78,27,365.00
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	-	-	-	1,00,00,000.00
FD 39541674635	-	94,46,826.00	-	-	-	91,46,253.00
FD SBI 40016297020 MD 17/02/2022	-	1,00,00,000.00	-	-	-	94,46,826.00
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	-	1,00,00,000.00	-	-	-	1,00,00,000.00
FD SBI 40098501517 MD 17/02/2022	-	1,75,211.00	-	-	-	1,00,00,000.00
SBI FD 40078483976	-	80,00,000.00	-	-	-	1,75,211.00
SBI FD 40078485747	-	1,00,00,000.00	-	-	-	80,00,000.00
FD 40108545810	-	1,29,11,751.00	-	-	-	1,29,11,751.00
	-	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



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			As at the end of the year		
							As at the beginning	During the year	Deduction			
BLOCK "A"(15%) Plant and Machinery												
Generator	9,45,405	-	-	-	9,45,405	15%	9,45,405	-	-	9,45,405	15,38,565	-
Digital Podium	49,65,934	-	-	-	49,65,934	15%	31,55,857	2,71,512	-	34,27,369.00	5,68,139	18,10,077
Room Heater	15,17,400	-	-	-	15,17,400	15%	9,49,261	85,221	-	10,34,482.00	4,82,918	5,68,139
Water Purifier	41,950	-	-	-	41,950	15%	28,152	2,070	-	30,222.00	11,728	13,798
Air Conditioner	9,45,169	-	-	-	9,45,169	15%	5,42,720	60,367	-	6,03,087.00	3,42,082	4,21,842
Digital Copier	11,10,263	-	-	-	11,10,263	15%	6,88,421	52,029	-	7,51,697.00	3,58,566	3,46,859
Mobile Phone	9,15,107	-	-	-	9,15,107	15%	5,68,248	52,029	-	6,20,277.00	2,94,830	88,693
Projector	2,42,114	-	-	-	2,42,114	15%	1,53,421	13,304	-	1,66,725.00	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	12,575	-	8,39,550.00	3,14,456	3,69,948
EPBX System	2,71,885	-	-	-	2,71,885	15%	1,88,050	2,01,184	-	2,00,625.00	71,260	83,835
Electrical Equipment	40,04,579	-	-	-	40,04,579	15%	26,63,351	4,322	-	28,64,535.00	11,40,044	13,41,228
Fire Fighting Equipment	1,03,674	-	-	-	1,03,674	15%	79,661	2,658	-	83,983.00	29,291	24,013
Water Tank	46,989	-	-	-	46,989	15%	29,267	1,376	-	31,925.00	15,064	7,799
Water Cooler	3,10,000	-	-	-	3,10,000	15%	1,02,823	31,077	-	1,33,900.00	1,76,100	3,91,715
CTV	9,13,244	-	-	-	9,13,244	15%	8,92,505	3,111	-	8,95,616.00	1,76,628	2,07,739
Grass Cutter Machine	4,42,970	-	-	-	4,42,970	15%	49,803	74,890	-	1,24,693.00	4,24,377	3,93,167
BLOCK "B"(15%) Vehicle	1,89,27,724	1,20,100	9,600	14,000	1,73,25,269	15%	1,24,34,754	35,89,370	-	1,60,24,124	2,03,44,569	64,92,970
BLOCK "C"(40%) Computer/Peripherals	54,79,193	-	-	-	54,79,193	15%	37,49,554	2,59,446	-	40,09,000.00	14,70,193	17,29,639
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	-	-	-	4,66,482	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	12,867	-	4,15,812.00	20,800	34,667
Computer Software	8,92,656	-	-	-	8,92,656	40%	7,99,668	71,253	-	8,70,921.00	1,35,199	92,988
Computer Tools and Other Equipment	4,07,132	-	-	-	4,07,132	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	7,52,015	-	22,26,955.00	2,46,561	4,11,601
BLOCK "D" - Furniture and Fixture	1,47,37,368	1,11,022	2,13,048	-	1,50,61,438	10%	1,30,74,875	1,64,640	-	1,38,26,890	12,34,548	16,62,493
Furniture	2,60,76,701	-	-	-	2,60,76,701	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
BLOCK "E" Books & Periodicals	2,86,09,799	3,29,37,944	-	-	6,15,47,743	100%	1,45,21,832	47,02,591	-	1,92,24,423	4,23,23,320	1,40,87,967
Library Books & Journals	2,05,07,928	-	-	-	2,05,07,928	100%	2,04,80,424	3,48,805	-	2,08,29,229.00	3,21,300	27,504
BLOCK "F" Land and Development	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 "G" Electrification	3,84,97,084	-	-	-	3,84,97,084	-	-	-	-	-	3,84,97,084	-
Electrification	15,90,94,346	-	-	-	15,90,94,346	10%	1,59,09,435	-	-	1,59,09,435.00	14,31,84,911	-
BLOCK "H" Roads	2,86,34,163	-	-	-	2,86,34,163	5%	-	14,31,708	-	14,31,708.00	2,72,02,455	-
Internal Road, Drain, Culvert	65,86,04,937	-	-	-	65,86,04,937	5%	3,36,69,522	-	-	3,36,69,522.00	65,45,06,415	-
BLOCK "I" Buildings	65,86,04,937	2,95,71,000	-	-	68,81,75,937	5%	-	3,36,69,522	-	3,36,69,522	65,45,06,415	-
Total (I)	-	-	-	-	-	-	-	-	-	-	-	-
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	50,90,703	-	6,42,61,439	2,40,00,573	2,64,14,796

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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Annexure G -Bank Balances

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



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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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 31.03.2021. The same has been done due to change in management policy regarding refund of unutilised Hostel fee
- 5 Interest on Corpus Fund and Special Purpose Grants have been capitalised proportionately due to non segregation of Investments
- 6 Provision for Expenses and capital Works have been taken as per estimate of the management
- 7 Balances of Sundry Debtors & Creditors are subject to Confirmations
- 8 Building including furniture, fixtures, appliances etc constructed by PWD (Assam) and handed over to NLUAJA during the financial year 2016-2017 which has not been accounted in the books of accounts of Rs 116.00 crore are considered as Fixed Assets during the year as follows:

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

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



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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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 DEPOSITS	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

Income and Expenditure Account for the year ending 31st March, 2022							
PARTICULARS	Sche dule	(Amount in Rs.)					
		CURRENT YEAR					PREVIOUS YEAR
		Unrestricted Funds				Total	
Corpus Fund	Designate d Fund	General Fund	Restrict ed Funds	Total	Total		
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							
Academic Expenses	12			7,26,68,444.00		7,26,68,444.00	6,71,35,298.00
Administrative Expenses	13			21,79,200.00		21,79,200.00	16,50,372.00
Depreciation	14			2,92,34,324.74		2,92,34,324.74	2,82,18,120.80
Prior Period Expenditure	5			6,28,30,921.00		6,28,30,921.00	6,06,62,892.00
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: 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 year 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	BANK CHARGES	15,514.08
GST		MEDICAL EXPENSES (HEALTH CENTRE)	1,032.00
TDS		MESS WAGES	11,000.00
Capital Grants in Aids (CLAT)		PEST CONTROL MANAGMENT PRIVATE LTD	20,658.00
HRA		IPR	3,68,567.00
Bank FDS Matured		Bank FDs	4,35,00,000.00
Sundry Creditors		Loans & Advances	34,21,421.00
EMD Deposit		Sundry Debtors	1,250.00
Security Deposit		FEES RECEIVABLE	1,11,34,366.16
Loans & Advances(Assets)		SUSPENSE A/C	41,162.00
Admission Fees Refundable (old A/c)		CLAT EXAM EXPENDITURE	16,900.00
Registration Fees- Gurjit Singh-Memorial Moot Court		DIRECTOR, ASSAM ADMINISTRATIVE STAFF COLL. S	9,600.00
Pest Control Management Pvt Ltd		GHANA KANTA PEGU	24,000.00
Events		PROTOCOL	1,300.00
General Contingency		Rates and Taxes	690.00
Clat Exam Expenditure		Repair & Maintenance	600.00
Fees Receivable		Other Income	30,000.00
Admission Fees		SHASTRI INDO-CANADIAN INSTITUTE	1,00,000.00
Grant Income		TATA SKY	13,470.00
Other Income		EVENTS	3,180.00
Bank Interest		GENERAL CONTINGENCY	52,47,022.00
Interest on Fixed Deposits		Guest House/ VC Residence Maintenance	5,205.00
Alert Exam Conducting Expenses		Bank Accounts	8,88,29,660.97
NSS Grant		ROUNDED OFF	5.00
National Women Commission (PFMS)			
IPR			
Ministry of Law & Justice			
Provisions			
Suspenses			
Bank Accounts			
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	93,07,685.00	6,00,00,000.00
Add : Interest on FD created out of Corpus for current period	1,27,10,573.00	
Add : Interest on FD created out of Corpus for previous period		
Less:		93,50,55,343.00
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	
Add/(Less): Depreciation prior to capitalisation debited to corpus fund now rectified	-23,32,82,657.00	
Add/(Less): liability transferred	2,28,500.00	
Add/(Less): Unclaimed booking fee	1,06,700.00	
Add/(Less): Unclaimed amount	2000	
Add / (Less) : Net Surplus during the financial year	-87,66,498.74	-98,96,628.62
Add / (Less) : Scooter purchased in 2017-18 capitalised during the year	35373.00	
Balance at the end of the year	3,41,20,560.48	28,59,77,084.22

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 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 boraqahain 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	
a)	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	
b)	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 a)	56,98,594.27	17,88,180.24
- In Current Accounts (Annexure a)	-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
Library 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 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.	-	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		2,000.00
Bishnu Sonar		-
Guneswar Deka		-
Hadiul Abedin		-
Himangshu Sonowal		-
Khanin Barman		-
Kondababu Katipam		5,000.00
Lohit D Naikar		5,000.00
Manindra Nath		-
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	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
	-	7,000.00
Tender Fees Received	-	-
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	-
	-25,012.00	-
Less : Transferred to Restricted Fund	-	-
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	-	80,65,107.00
Retirement Benefits (Gratuity Expenses Provision)	-	3,48,909.00
Retirement Benefits (EL Provision) (calculated upto 31.03.2021)	-	-
Total	83,65,835.00	7,26,68,444.00

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	2,59,250.00	3,892.00
Other Meetings Includes Ac, Fc, Ec And GC Meetings.	15,370.00	3,36,000.00
Other Programmes	39,89,969.00	99,931.00
Electricity	-	37,61,091.00
Internet & Intranet	10,21,790.00	19,470.00
Office Consumables	2,92,653.00	8,10,784.00
Recruitments	6,52,032.00	4,10,021.00
Pol Expenses	1,640.00	6,93,521.00
Rent Rates And Taxes	97,774.14	2,75,000.00
Telephone Expenditure	9,282.00	1,15,094.00
Advertisement And Publicity	1,01,594.00	3,40,952.00
Annual Assets Insurance Premium	29,843.00	1,07,640.00
Campus Beautification	2,41,460.00	42,200.00
Electrical Items/ Spares	69,979.00	73,225.00
Hospitality & Entertainment	33,99,619.00	7,674.00
House Keeping Services	5,700.00	29,39,313.00
Labour Charges	1,07,114.00	23,050.00
Maintenance Of The Office Vehicles	7,09,000.00	1,13,817.00
Membership Reqs., Bci Inspection, Uac Affl. Etc.	2,43,389.00	1,09,000.00
Minor Works	25,447.00	5,49,288.00
Postage & Courier	41,80,694.00	29,186.00
Security Charges	1,921.00	36,04,650.00
Local Conveyance	-	-
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	-
Online Library Services	23,81,344.00	46,398.00
Renewal Of Journals And Subscriptions	53,544.00	23,79,913.00
Student Bar Council		
Moot Court Competition	23,644.00	16,000.00
Campus And Hostel Welfare Activities	4,02,779.00	3,02,343.00
Sports Activities	-	3,19,725.00
Student Welfare Activities	2,90,000.00	60,000.00
Annual Maintenance Expenses	13,63,222.00	-
Accommodation of University Guests	9,600.00	7,43,381.00
Electrical Sub-Station Maintenance	7,25,800.00	-
Rates & Taxes	690.00	6,55,100.00
Medical Expenses (Health Centre)	28,839.00	-
Mess Expenses (Payment)	-	44,117.00
Packing & Moving	-	5,74,618.00
Plumbing and Sanitary	-	88,516.00
Protocol	1,78,553.00	1,59,519.00
BCI Inspection Expenses	12,100.00	35,231.00
Repair & Maintenance	1,20,094.00	-
Rounded Off	58,34,402.00	9,76,556.00
Development of Facilities & Amenities	5.60	1.80
Sports Goods	17,60,000.00	70,40,000.00
Pest Control Management Pvt Ltd	15,074.00	-
Travel Expenses	-10,154.00	-
Alert Exam Conducting Expenses	2,39,549.00	1,96,677.00
Total	2,92,34,324.74	2,82,18,120.80

Schedules - 15 BANK CHARGES

Bank Charges	CURRENT YEAR	PREVIOUS YEAR
	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							Balance as on 31.03.2022
	Opening as on 31.03.2021	FD Made during the year	Add Interest during the year	TDS Deduction	Less : Matured During the year		
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	-	1,00,01,211.00
CANARA 4182401000181/9 MD 10.11.21 @5.10 Qtrly	-	99,62,545.00	38,666.00	-	-	99,99,663.00	99,99,663.00
CANARA 4182401000181/10 MD 10.11.21 @5.10 Qtrly	-	99,62,045.00	37,618.00	-	-	1,14,07,364.00	1,14,07,364.00
SBI 32672139145 MD 23.11.18 @8.50%	1,06,82,709.00	-	7,24,655.00	-	-	82,34,597.00	82,34,597.00
SBI 34165243057 MD 08.09.18 @7.25%	78,16,455.00	-	4,18,142.00	-	-	1,37,93,899.00	1,37,93,899.00
SBI 36408428007 MD 08.09.18 @6.50%	1,30,93,463.00	-	7,00,436.00	-	-	1,49,90,682.00	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	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	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	1,49,90,682.00
SBI 37799903293 MD 07.07.2019 @7%	1,42,33,981.00	-	7,56,701.00	-	-	1,05,14,607.00	1,05,14,607.00
SBI 39999478914 MD	1,00,00,000.00	-	5,14,607.00	-	-	1,58,03,563.00	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	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	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	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	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	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	50,00,000.00
Axis Bank 922040058787770 dated 31.03.2022	-	50,00,000.00	-	-	-	50,00,000.00	50,00,000.00
Axis Bank 922040058790158 dated 31.03.2022	-	50,00,000.00	-	-	-	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 AMING 918040003106675 MD 11.01.19 @6.75%	62,03,484.00	-	2,54,625.00	-	64,58,109.00	-	-
AXIS AMING 918040003154564 MD 11.01.19 @6.75%	62,03,484.00	-	2,54,625.00	-	64,58,109.00	-	-
AXIS AMING 918040003166059 MD 11.01.19 @6.75%	62,03,484.00	-	2,54,625.00	-	64,58,109.00	-	-
AXIS AMING 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	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	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	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
CANARA 140044770423/1 dated 31.03.2022	-	-	-	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 08.05.2020 @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 3844557650 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	1,00,00,000.00	5,30,598.00	-	1,05,30,598.00
FD 39541674635	91,46,253.00	4,85,299.00	-	96,31,552.00
FD SBI 40016297020 MD 17/02/2022	94,46,826.00	5,01,248.00	-	99,48,074.00
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	1,00,00,000.00	5,13,799.00	-	1,05,13,799.00
FD SBI 40098501517 MD 17/02/2022	1,75,211.00	9,002.00	-	1,84,213.00
SBI FD 40078483976	80,00,000.00	4,08,111.00	-	84,08,111.00
SBI FD 40078485747	1,00,00,000.00	5,10,920.00	-	1,05,10,920.00
FD 40108545810	1,29,11,751.00	6,59,688.00	-	1,35,71,439.00
FD 40888218770 - SBI-31.03.2022	54,00,000.00	2,75,159.00	-	56,75,159.00
Total (A+B)	28,41,09,114.00	1,37,96,948.00	53,154.00	29,33,80,352.00
	46,23,74,931.00	2,31,26,821.00	90,349.00	48,09,38,847.00



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		As at the beginning	During the year	As at the end of the year	
BLOCK 'A' (15%) Plant and Machinery									
Gym Equipment	9,45,405	-	-	-	15%	9,45,405	2,30,785	7,14,620	15,38,565
Digital Podium	49,65,920	-	-	-	15%	34,27,369	10,34,482	23,92,887	4,10,480
Room Heater	15,17,400	-	-	-	15%	10,34,482	30,222	10,04,260	2,90,959
Water Purifier	41,950	-	-	-	15%	30,222	6,03,087	31,981,000	11,728
Air Conditioner	9,45,169	-	-	-	15%	7,51,697	53,785	8,05,482,000	3,04,781
Digital Copier	11,10,263	-	-	-	15%	6,20,277	44,225	6,64,502,000	2,50,605
Mobile Phone	2,42,114	-	-	-	15%	1,66,275	11,308	1,77,583,000	75,389
Office Equipment	4,53,778	-	-	-	15%	3,11,427	21,345	3,32,772,000	1,20,556
Library Book Scanner	11,54,006	-	-	-	15%	8,39,550	26,354	8,65,904,000	1,49,338
EPBX System	2,71,885	-	-	-	15%	2,00,625	17,168	2,17,793,000	1,75,692
Electrical Equipment	40,04,579	-	-	-	15%	28,64,535	10,17,007	38,81,542,000	3,14,456
Sports Equipment	1,13,274	-	-	-	15%	83,963	4,394	88,357,000	11,40,044
Fire Fighting Equipment	46,989	-	-	-	15%	31,525	2,260	33,785,000	24,897
Water Cooler	19,000	-	-	-	15%	11,201	1,170	12,371,000	29,291
CCTV	3,10,000	-	-	-	15%	2,03,250	6,629	2,09,879,000	15,004
UPS - EXVA for ICT	9,43,244	-	-	-	15%	6,27,566	2,644	6,34,210,000	1,49,685
Printer / Photocopier	5,40,070	-	-	-	15%	3,54,082	1,24,693	4,78,775,000	1,76,000
Equipments	-	-	-	-	15%	-	78,416	78,416,000	17,628
Total (A)	1,73,25,269	-	1,78,26,509	-	15%	1,60,24,124	31,78,046	1,92,02,170	1,47,26,679
BLOCK 'B' (15%)									
Vehicle - Mahindra	54,79,193	-	-	-	15%	40,09,000	2,20,529	37,88,471,000	14,70,193
Vehicle - Toyota	62,269	-	-	-	15%	40,09,000	1,24,393	41,33,393,000	15,175
Scooter (Capitalised during 21-22)	-	-	-	-	15%	-	5,306	5,306,000	-
Total (B)	55,41,462	-	16,58,568	-	15%	40,35,896	4,39,267	44,75,163	39,12,051
BLOCK 'C' (40%) Computer/Peripherals									
Computers	1,00,60,570	-	-	-	40%	60,36,342	1,80,538	58,55,804,000	2,70,807
Peripherals	5,29,092	-	-	-	40%	3,174,112	70,388	3,245,500,000	4,51,346
Computer Software	10,06,121	-	-	-	40%	6,03,673	1,81,112	6,84,785,000	1,05,581
Computer Tools and Other Equipment	5,55,128	-	-	-	40%	3,33,077	8,120	3,41,197,000	1,75,969
Desktop Computers	-	1,80,044	-	-	40%	1,08,026	32,000	1,40,026,000	20,800
Laptops	-	24,09,599	-	-	40%	14,457,599	4,80,795	19,265,394,000	1,35,199
LAN, WAN Equipments etc	-	1,15,590	-	-	40%	69,351	9,93,299	10,62,650,000	2,04,274
Mobile Phone	-	-	-	-	40%	-	55,034	55,034,000	15,000
Wireless LAN	-	-	-	-	40%	-	3,38,047	3,38,047,000	1,04,547
Waterproofing, Battery, Streetlight etc	-	1,300	-	-	40%	-	784	784,000	64,700
Equip and Server	-	-	-	-	40%	-	16,500	16,500,000	10,800
Total (C)	24,73,916	27,06,533	28,72,552	-	40%	14,85,895	23,25,739	17,11,634,000	4,93,083
BLOCK 'D' - Furniture and Fixture									
Furniture	5,90,14,645	-	-	-	10%	5,31,131,645	40,31,176	5,71,448,821,000	2,46,961
Air Cooler	42,000	-	-	-	10%	37,800	11,802	49,602,000	4,03,11,764
Podium	97,098	-	-	-	10%	87,388	3,062	90,450,000	27,556
Volley Ball Court	23,35,000	-	-	-	10%	20,915,000	4,180	25,095,000,000	37,618
Total (D)	6,15,47,743	-	-	-	10%	5,58,23,645	1,93,914	5,77,63,559,000	41,568
BLOCK 'E' - Books & Periodicals									
Library Books & Journals	2,11,50,529	27,99,361	20,08,574	-	100%	1,92,24,423	42,32,332	1,49,92,091,000	19,39,140
Total (E)	2,11,50,529	27,99,361	20,08,574	-	100%	1,92,24,423	42,32,332	1,49,92,091,000	19,39,140
BLOCK 'F' Land									
Land Development	3,84,97,084	-	-	-	-	3,84,97,084	-	3,84,97,084,000	3,21,300
Total (F)	3,84,97,084	-	-	-	-	3,84,97,084	-	3,84,97,084,000	3,21,300
BLOCK 'G' Electrification									
Electrification	15,90,94,346	-	-	-	100%	15,90,94,346	-	15,90,94,346,000	3,84,97,084
Total (G)	15,90,94,346	-	-	-	100%	15,90,94,346	-	15,90,94,346,000	3,84,97,084
BLOCK 'H' Roads									
Internal Road, Drain, Culvert	2,86,34,163	-	-	-	5%	2,71,885	13,60,123	2,85,495,128,000	14,31,84,911
Total (H)	2,86,34,163	-	-	-	5%	2,71,885	13,60,123	2,85,495,128,000	14,31,84,911
BLOCK 'I' Buildings									
Buildings	68,81,75,937	60,29,000	60,29,000	-	5%	64,99,747	3,30,26,771	68,30,014,718,000	2,72,02,455
Total (I)	68,81,75,937	60,29,000	60,29,000	-	5%	64,99,747	3,30,26,771	68,30,014,718,000	2,72,02,455
TOTAL OF CURRENT YEAR	1,05,40,71,395	1,15,34,894	84,11,668	-		1,26,86,287	6,28,30,921	1,33,14,598,000	88,72,35,809
TOTAL OF PREVIOUS YEAR	8,87,62,012	93,53,24,865	3,04,30,249	14,000		8,87,62,012	6,06,62,892	9,44,29,941,000	92,90,84,795
Assets Purchased in 17-18 recognised in current FY with accumulated depreciation									
Scooter (Capitalised during 21-22)	62,269	-	-	-		62,269	18,77,82,148	18,84,09,417,000	92,90,84,795
Opening accumulated depts.	26,896	-	-	-		26,896	12,49,24,331	12,51,94,237,000	2,40,00,573
Net addition	35,73,000	-	-	-		35,73,000	-	35,73,000,000	-

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

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



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	<u>SOURCES OF FUNDS</u>			
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	<u>APPLICATION OF FUNDS</u>			
1)	FIXED ASSETS			
	(i) Tangible Assets	5	833,126,444.45	887,235,810.45
	(ii) Intangible Assets			
	(iii) Capital Work in Progress			
2)	INVESTMENTS			
	(i) Long Term	6	582,244,296.00	480,938,847.00
	(ii) Short Term			
3)	CURRENT ASSETS	7	44,827,222.76	86,659,964.97
4)	LOANS, ADVANCES AND DEPSOITS	8	10,636,587.55	10,507,542.00
	Notes on Accounts & Significant Accounting policies	16		
	Total (B)		1,470,834,550.76	1,465,342,164.42

As per our report of even date annexed.,

Date : 20/07/2023
 Place : Guwahati



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

Harsh Agarwal

CA Harsh Agarwal
 Partner
 Membership No 315605

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

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

		(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

Harsh Agarwal

CA Harsh Agarwal
Partner
Membership No 315605

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

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

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

As per our report of even date annexed.,

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



Harsh Agarwal

CA Harsh Agarwal
Partner
Membership No 315605

Date : 20/07/2023
Place : Guwahati

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

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

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



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

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

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

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

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

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



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



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



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

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

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



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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

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

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

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

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

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



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

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

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

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

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



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

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



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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Annexure G -Bank Balances

Sl No	Bank Name	Account Number	Balance 31.03.23	Balance 31.03.22
A	In Current Accounts			
	SBI	32432292915	36,425,546.18	(2,169,696.00)
	Canara Bank	3667201000059	2,818,518.31	145,972.31
	Axis Bank	912020047748260	11,000.00	42,900.00
	Total (A)		39,255,064.49	(1,980,823.69)
B In Savings Accounts				
	State Bank of India	31917334024	48,090.00	46,813.00
	State Bank of India	31917337229	3,068,340.00	1,961,539.00
	State Bank of India	31917253474	301,498.20	29,211.20
	State Bank of India	31917381687	44,784.29	43,595.29
	State Bank of India	31917340833	9,206.66	8,962.66
	State Bank of India	38777163992	53,091.00	50,267.00
	State Bank of India	31640447405	178,235.11	1,125,502.82
	State Bank of India	31917277304	15,093.00	14,692.00
	Canara Bank	4182101001052	40,286.68	39,139.68
	Axis Bank	912010044375576	7.00	7.00
	Axis Bank	4440	1,202,536.92	2,213,845.62
	Axis Bank(Dummy admission fees collection)		182,897.40	165,019.00
	Total (B)		5,144,066.26	5,698,594.27
	Grand Total		44,399,130.75	3,717,770.58

