



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



**INTERNAL AUDIT REPORT**  
**FOR THE YEAR ENDED ON 31/03/2024**

**R.M Kothari & Co**  
**Chartered Accountants**

96, II Floor, GNB Road, Silpukhuri, Near SBI Evening  
Branch,

Guwahati - 781003

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**R.M. KOTHARI & Co.**  
Chartered Accountants

**INTERNAL AUDIT REPORT**

To,

*The Management,*

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

We have carried out the Internal Audit of **NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY**, Lachitpur Amingaon, Guwahati - 781031, Kamrup (R), Assam for the year 2023-24 as per the scope of work vide appointment letter No. NLUJAA/AC/F/Internal Audit/2021/61 dated 17/10/2023.

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

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

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

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

Date: 24/08/2024

Place: Guwahati



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

*Harsh Agarwal*

**CA Harsh Agarwal**  
Partner

Membership No.: 315605  
UDIN: 24315605BKCRBK4162





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## Annexure-B: GENERAL CHECKLIST OF INTERNAL AUDIT

(Forming part of the Internal Audit report)

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

SI	Particulars	Audit Observation
1	<b>Income</b>	
1.1	Whether all revenue has been properly accounted in the books of accounts	Academic Receipt verified from records maintained in excel sheet in terms of number of student year wise, and accounted for as per the sheet.
1.2	Whether any revenue leakage detected during the financial year	No, such leakage detected.
1.3	Whether all grants have been accounted in accordance with their respective sanctions	All grants have been properly accounted and utilized during the FY 2023-24.
1.4	Whether Interest on Bank / Investment have been properly accounted	Interest on Bank FD accounted for as per the FD statement.
1.5	Whether any income has been written off and if yes whether proper approval for the same has been received	No such income of current year written off during the year.
2	<b>Expenditure</b>	
2.1	Whether all expenses have been properly booked and supported by proper vouchers and bills	Expenses are booked properly and supported by vouchers and bills.
2.2	Whether all expense have been met from their appropriate budget	The expensed were within the sanction limits only.
2.3	Whether all expenses have approved by the competent authority	Yes, all expenses were found to be generally approved by competent authority.
2.4	Whether all expenses have been booked under correct head? If no please mention the cases and whether necessary rectification has been done	Expenses were found to be booked under correct head.
2.5	Whether provisions for expenditure relating to current year and expected to be paid in next year has been done	Yes provisions have been created.



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Br : Jaipur, Meghalaya & Tripura





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2.6	Whether expenditure relating spreading over more than one financial year have been proper accounted under Prepaid Expenditure /Deferred Expenditure	No such expenditure found in the current year.
2.7	Whether there is any expenditure being capital in nature but debited to Income & Expenditure Account	No such expenditure found.
2.8	Whether there is any expenditure being revenue expenditure in nature and which is not debited to Income & Expenditure account	No such case found during our audit.
2.9	Whether proper depreciation has been charged as per the rates prescribed by MHRD	Yes, Proper Depreciation has been charges as per guidelines.
3	<b>Procurement Process</b>	
3.1	Whether the Institute has any procurement guideline, Please describe	The guidelines applicable are being followed by the Institute.
3.2	Whether all procurements have been properly made in accordance with the procurement guidelines. Any deviation needs to be reported	Yes, except as per reported in Annexure "A"
3.3	Whether tender fees ,security deposits etc. have been collected as and where applicable	Yes all such fees and deposits have been taken.
3.4	Whether Statutory Deductions have been made from payment	All applicable deductions have been done in the current year.
4	<b>Statutory Compliances</b>	
4.1	Whether GST is collected and paid on all taxable supplies	GST is collected and paid.
4.2	Whether TDS-GST has been deducted from vendor payment in case where contracts value exceeds Rs. 2.5 Lakhs	TDS-GST has been deducted.
4.3	Whether the Statutory Returns (GST and TDS) have been filed?	GST & TDS Returns for FY 2023-24 have been filed.
4.4	Whether TDS have been deducted and paid under Income Tax Act ,1961 as and where applicable	TDS have been deducted and paid on time.



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



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7.3	Whether BRS have been prepared on regular basis?	BRS was prepared at the end of the year the balance is tallied with bank.
7.4	Whether the BRS contain any cheques which have been time barred (outstanding for more than 3 year)	No such cases recorded.
7.5	Whether any abnormal / Unidentified amount found in the BRS which needs to be brought to the notice of the management	No such matter recorded.
8	<b>HR Section</b>	
8.1	Whether the salaries have been paid timely to all employees	Yes, Salaries are paid timely.
8.2	Whether the provisions of ESI, PF& TDS have been complied at the time of payment of Salaries	Yes, The provisions of ESI, PF and TDS are complied.
8.3	Whether the provision of retirement benefits have been made on regular basis	<p>The provision for Gratuity has been made in the current year for current year and previous years also.</p> <p>The provision for Earned Leave Encashment is not made. The estimation may be approved and provision should be done on accrual basis.</p>
9	<b>Others</b>	
9.1	Any other matter that needs to be brought to the notice of the management	As per reported in Annexure "A"





**OBSERVATION FORMING PART OF AUDIT REPORT  
FOR THE FINANCIAL YEAR 2023-24**

**Annexure - A**

SI No.	Auditors Observation	Managements Reply	Auditor's remarks
1.	<b>Maintenance of vouchers:</b> The following deficiency has been observed at many institutions regarding maintenance of vouchers: - Debit vouchers has not been attached in few cases. - Work Order Copy has not been attached in most of vouchers. - Attendance sheet not attached in refreshment bills paid. - Bank Payment advice has not been attached along with vouchers - Boarding pass not attached in some of the TA bills of air.	Observations are noted and will be taken care in future.	Dropped
2	Fixed Assets Registers is not updated	Updation of fixed asset register is in process	Stand
3.	EPF Default under 14B is Rs. 49,123.00 and under 7Q is Rs. 59,704.00 since 2018.	Matter will be taken up with EPFO office for further action.	Stand
<b>Following Grants and donations reflects negative as on 31/03/2024:</b>			
4.	- ICSSR Impress Scheme of Rs. -62,500.00	Communication will be made with the office of ICSSR for expedient resolution of the matter.	Stand
	- National Women Commission (PFMS) of Rs. -18,782.2	Amount received in April 2024.	
	- CLAT Consortium of NLU of Rs. -60,00,000.00	Utilization Certificate for FY 2023-24 submitted to CLAT Consortium and fund received in FY 2024-25.	Dropped
	- Sub Registrar Training of Rs. -1,12,000.00	Advance payment was made and subsequently adjusted in April 2024.	Stand
<b>Following advances reflects negative as on 31/03/2024:</b>			
5.	- Bhriugu Ram Nath of Rs. -2,394.00 - Preeti Chakravarty of Rs. -50,000.00 - Satyajit Deb of Rs. -2,000.00 - Shangky Khonwar of Rs. 50,000.00	This is because of provision entry made on 31-3-2024 for the month of March 2024	Dropped
<b>Following creditors reflects negative as on 31/03/2024:</b>			
6.	- Rahul Deka (MESS) of Rs. 8,946.00	The matter has arisen as owing to an oversight of SBI-ICD Amingaon. The matter has been communicated to the concerned branch; however, resolution of the matter is pending. The said branch shall be contacted for resolution of the matter.	Stand
	- Hotel Red Rose of Rs. 3,00,000.00	Advance payment made for booking of rooms for Sub-registrar training programme and the same is adjusted in April 2024.	Dropped
	- Kailash Das (MESS) of Rs. 7,966.00	The matter has arisen as owing to an oversight of SBI-ICD Amingaon. The matter has been communicated to the concerned branch; however, resolution of the matter is pending. The said branch shall be contacted for resolution of the matter.	Stand
	- Minu Deka (MESS) of Rs. 8,946.00		
	- Nipu Kumar (MESS) of Rs. 8,946.00		
	- Pranab Das (MESS) of Rs. 7,946.00		





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

**BALANCE SHEET AS AT 31st March, 2024**

Sl No	PARTICULARS	Schedule	(Amount in Rs.)	
			CURRENT YEAR	PREVIOUS YEAR
			2023-24	2022-23
<b>I</b>	<b><u>SOURCES OF FUNDS</u></b>			
1	<b>UNRESTRICTED FUNDS</b>			
	(a) Corpus Fund	1	18,71,28,321.00	18,71,28,321.00
	(b) General Fund	2	4,33,57,456.82	3,30,28,460.36
	(c) Capital Grant in aid (buildings a/c)		1,17,18,48,118.41	1,17,18,48,118.41
	(d) Capital Grant in Aid( Clat)		2,89,71,707.00	2,89,71,707.00
2	<b>RESTRICTED FUNDS</b>	3	-54,26,727.17	48,052.00
3	<b>LOANS AND BORROWINGS</b>			
	(a) Secured		0.00	0.00
	(b) Unsecured		0.00	0.00
4	<b>Current Liabilities</b>	4	7,33,39,075.53	4,98,09,891.68
	<b>Total (A)</b>		<b>1,49,92,17,951.90</b>	<b>1,47,08,34,550.76</b>
<b>II</b>	<b><u>APPLICATION OF FUNDS</u></b>			
1)	<b>FIXED ASSETS</b>			
	(i) Tangible Assets	5	78,51,41,744.45	83,31,26,444.45
	(ii) Intangible Assets			
	(iii) Capital Work in Progress			
2)	<b>INVESTMENTS</b>			
	(i) Long Term	6	56,12,92,487.02	58,22,44,296.00
	(ii) Short Term			
3)	<b>CURRENT ASSETS</b>	7	13,60,76,390.38	4,48,27,222.76
4)	<b>LOANS, ADVANCES AND DEPSOITS</b>	8	1,67,07,330.05	1,06,36,587.55
	Notes on Accounts & Significant Accounting policies	16		
	<b>Total (B)</b>		<b>1,49,92,17,951.90</b>	<b>1,47,08,34,550.76</b>

As per our report of even date annexed.,

Date : 24/08/2024

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, 2024**

PARTICULARS	Schedule	(Amount in Rs.)						
		CURRENT YEAR					PREVIOUS YEAR	
		Unrestricted Funds			Restricted Funds	Total		Total
		Corpus Fund	Designated Fund	General Fund				
Income								
Academic Fees	9			4,03,47,146.70		4,03,47,146.70	3,93,67,403.00	
Govt. Grants	10			11,19,73,000.00		11,19,73,000.00	9,90,00,000.00	
Other Incomes	11			4,37,74,908.11		4,37,74,908.11	4,34,47,432.82	
Prior Period						-	0.00	
Total (A)				19,60,95,054.81		19,60,95,054.81	18,18,14,835.82	
Expenditure								
Staff Salaries & Benefits	12			9,07,76,174.00		9,07,76,174.00	9,25,89,199.00	
Academic Expenses	13			73,01,132.00		73,01,132.00	62,25,812.00	
Administrative Expenses	14			4,56,48,176.91		4,56,48,176.91	2,86,69,778.74	
Depreciation	5			5,01,31,857.00		5,01,31,857.00	5,55,43,877.00	
Financial Costs	15			8,718.44		8,718.44	15,095.20	
Total (B)				19,38,66,058.35		19,38,66,058.35	18,30,43,761.94	
Balance being excess of Income over Expenditure (A-B)				22,28,996.46		22,28,996.46	(12,28,926.12)	
Balance being surplus / (deficit) carried over to General Funds				22,28,996.46		22,28,996.46	(12,28,926.12)	

As per our report of even date annexed,

Date : 24/08/2024  
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 31<sup>st</sup> MARCH, 2024**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<b>To Opening Balance:</b>			<b>By Expenditure incurred:</b>		
Cash at Bank	4,48,27,222.76	4,48,27,222.76	Events	23,966.00	
Cash in Hand	0.00		General Contingency	85,52,063.00	
<b>To Grant-in-aid Received</b>		11,19,73,000.00	Guest House/ Vc Residence Maintenance	5,362.00	
<b>To Sale of Fixed Assets</b>		3,71,500.00	Library	4,600.00	
<b>To Other Grant Received:</b>			Staff Salaries	4,12,878.00	
CLAT Consortium of NLU's	1,01,60,000.00		Student Bar Council	1,10,250.00	
IRP	24,31,705.00		Ailet Exam Conducting Expenses	21,600.00	
Sub Registrar Training	4,000.00		Clat Exam Expenditutre	1,42,151.00	
National Women Commission (PFMS)	8,17,425.00		Medical Expenses (Health Centre)	1,148.00	
NSS Grant	1,50,000.00	1,35,63,130.00	National Insurance Co. Ltd	57,971.00	
<b>To Other Fees &amp; Income Received:</b>			Nlsiu -Exam Conducting Expenses	15,800.00	
Admission Fees	2,77,605.50		Protocol	4,190.00	
Interest on IT Refund	3,147.00		Rates And Taxes	600.00	
Abhibveera 2024	1,800.00		Repair & Maintenance	25,755.00	
Application Fees - Admission	97,300.00		Sports Goods	350.00	
Fine Collected	3,900.00		Tata Sky	7,027.00	93,85,711.00
Misc Collection	2,68,301.00		<b>By Other Grant Expenditure:</b>		
Moot Court Sponsorship Fees Recd	1,00,000.00		IPR	97,426.97	
Prize (Moot- Court)	50,000.00		Sub Registrar Training Programme	1,16,000.00	
Registration Fee Online Short Course On Ipr Rights	43,759.00		National Women Commission (PFMS)	4,41,761.00	
Registration Fee Abhiveera 2023	400.00		NSS Grant	4,800.00	6,59,987.97
Registration Fee- Aduj	1,69,300.00		<b>By Bank Charges</b>		8,718.44
Registration Fee For Judicial Exam Training Program	36,000.00		<b>BY Fixed Assets</b>		1,300.00
Registration Fee -Mun 3.0	63,080.00		<b>By Bank FD's Created</b>		80,00,000.00
Registration Fee-Online Short Term Course	3,750.00		<b>By Other Current Assets:</b>		
Registration Fee-Short-Term Course On Oblear	88,750.00		Loans & Advances(Assets)	61,16,467.00	
Seminar-7 Days Course On Insolvency	2,30,950.00		TDS	1,58,87,248.00	
Seminar- Oil And Gas Law Field Trip To Sivasagar	20,000.00		Fees Receivable	6,463.00	2,20,10,178.00
Sponsorship- Aduj	2,44,804.00	19,43,335.47	<b>By Other Current liabilities Paid</b>		12,82,12,657.74
Other Income	2,40,488.97		Round off		4.00
<b>To Interest Income:</b>					
Bank Interest	3,58,916.00	35,33,485.00			
Interest on Fixed Deposits	31,74,569.00	5,53,46,115.00			
<b>To Bank FD's Matured (Excluding Interest)</b>					
<b>To Indirect Expenditure:</b>					
Student Bar Council	80,000.00				
Ailet Exam Conducting Expenses	48,000.00				
Clat Exam Expenditutre	2,08,200.00				
Nlsat 2024 Exam Conducting Expenses	17,800.00				
Nlsiu -Exam Conducting Expenses	15,800.00				
Rounded Off	1.40	3,69,801.40			
<b>To Other Current Assets:</b>					
Loans & Advances(Assets)	2,70,632.00				
PHD Batch	28,000.00				
Income Tax Refund	1,19,633.00				
Sundry Debtors	4,52,700.00				
Fees Receivable	6,78,01,173.00	6,86,72,138.00			
<b>To Other Current liabilities:</b>					
Sundry Creditors	4,44,666.60				
EMD Deposit	1,15,000.00				
Security Deposit	25,000.00				
Goods & Service Tax	5,84,748.00				
Proessional Tax	330.00				
Tax Deducted at Source (TDS)	12,77,211.00				
Bipul Chandra Sarma	14,500.00				
Kotak Mahindra General Insurance Com. Ltd	8,966.00				
Mess Fee Advance	13,334.00				
Nandarani Choudhury	3,000.00				
Prakash Narayan Bhuyan	42,727.00				
State Police Accountability Commission	11,58,168.00		<b>By Closing Balance:</b>		
Subhrajyoti Sengupta	26,568.80	37,14,219.40	Cash at Bank	13,60,76,389.88	
<b>To Suspense (SBI)</b>		41,000.00	Cash in Hand	0.00	13,60,76,389.88
<b>Total</b>		<b>30,43,54,947.03</b>	<b>Total</b>		<b>30,43,54,947.03</b>

As per our report of even date annexed.,

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



*Agarwal*  
CA Harsh Agarwal  
Partner  
Membership No 315605

Date : 24/08/2024  
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 31-03-2024

Schedule 1 : CORPUS FUND	CURRENT YEAR	PREVIOUS YEAR
<b>Particulars</b>		
Balance at the beginning of the year	18,71,28,321.00	18,71,28,321.00
Balance at the end of the year	18,71,28,321.00	18,71,28,321.00

Schedule 2 : GENERAL FUND	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	3,30,28,460.36	3,41,20,560.48
Add / (Less) : Previous Year suspense receipt recognised & adjusted	0.00	(12,250.00)
Add / (Less) : Sundry Debtor - Niti Aayog written off.	0.00	(18,802.00)
Add / (Less) : Shyam Singh Kumre	0.00	(50,000.00)
Add / (Less) : Previous Years Expenditure Reversed	21,00,000.00	2,17,878.00
Add / (Less) : Net Surplus during the financial year	22,28,996.46	(12,28,926.12)
Add / (Less) : Trfd. From CLAT Consortium of NLU	60,00,000.00	0.00
Balance at the end of the year	4,33,57,456.82	3,30,28,460.36

Schedule 3 : RESTRICTED FUND	CURRENT YEAR	PREVIOUS YEAR
<b>A) Restrcted Fund</b>		
1) Received from AC boragohain for Gold Medal	4,53,591.00	4,30,174.00
Add : Interest accrued on the fund invested (including prior period interest)	-	23,417.00
a)	4,53,591.00	4,53,591.00
<b>B) Grants &amp; Donations</b>		
1) Department of Industrial promotion and Policy	59,166.03	2,29,195.00
2) ICSSR Impress Scheme (excess expenditure)	(62,500.00)	(62,500.00)
3) National Women Commission (PFMS) (excess expenditure)	(18,782.20)	2,18,436.00
4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2024)	(60,00,000.00)	(10,00,000.00)
5) Project on NIA (Terrorist related Cases)	18,600.00	18,600.00
6) NSS Grant	1,64,742.00	90,730.00
7) Ministry of Law And Justice	70,456.00	1,00,000.00
8) Sub Registrar Training	(1,12,000.00)	0.00
b)	(58,80,318.17)	(4,05,539.00)
TOTAL (a+b)	-54,26,727.17	48,052.00

Schedules - 4 CURENT LIABILITIES & PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
<b>A) CURRENT LIABILITIES</b>		
1. Deposits from Students (Annexure A)	2,16,98,335.00	1,42,59,783.00
2. Sundry Creditors (Annexure B)	32,59,064.53	45,84,211.68
3. Statutory Liabilities (Annexure C)	15,84,187.00	18,32,276.00
<b>4. Other Current Liabilities</b>		
a) Earnest Money Deposits (Annexure D)	3,50,459.00	3,31,459.00
b) Security Deposits (Annexure E)	10,60,724.00	9,68,724.00
c) Reimbursement of Expenses payable (Annexure F)	12,558.00	0.00
TOTAL a)	2,79,65,327.53	2,19,76,453.68
<b>B) PROVISIONS</b>		
1. Expenses Payable	0.00	0.00
2. Provisions for Gratuity Payable	2,17,49,384.00	1,44,80,468.00
3. Provisions for EL Payable	2,36,24,364.00	1,33,52,970.00
TOTAL b)	4,53,73,748.00	2,78,33,438.00
TOTAL (a+b)	7,33,39,075.53	4,98,09,891.68





Particulars of depreciation allowance as per the Income Tax Act, 1962

Description of the assets	Gross Block					Rate of depreciation	Depreciation				WDV as on 31.03.24	WDV as on 31.03.23
	Cost at the beginning	Addition before September	Addition after September	Deduction during the year	Cost at the end		As at the Beginning	During the year	Deduction	As at the end of the year		
<b>BLOCK 'A' (15%) Plant and Machinery</b>												
Generator	945,405	-	-	-	945,405	15%	945,405	-	-	945,405	944,871	11,11,613
Gym Equipment	49,65,934	-	-	-	49,65,934	15%	38,54,321	1,66,742	-	40,21,063	2,96,572	3,48,988
Digital Podium	15,17,400	-	-	-	15,17,400	15%	11,68,492	52,336	-	12,20,828	7,203	8,474
Room Heater	41,950	-	-	-	41,950	15%	33,476	1,271	-	34,747	2,10,081	2,47,154
Water Purifier	945,169	-	-	-	945,169	15%	6,98,015	37,073	-	7,35,088	8,90,059	2,59,064
Air Conditioner	11,10,263	-	-	-	11,10,263	15%	8,51,199	38,860	-	8,90,059	2,20,204	2,13,014
Digital Copier	915,107	-	-	-	915,107	15%	7,02,093	31,952	-	7,34,045	1,81,062	54,469
Mobile Phone	2,42,114	-	-	-	2,42,114	15%	1,82,645	8,170	-	1,90,815	87,391	1,02,813
Projector	4,53,778	-	-	-	4,53,778	15%	3,50,965	15,422	-	3,66,387	1,07,896	1,26,937
Office Equipment	5,24,257	-	-	-	5,24,257	15%	3,97,320	19,041	-	4,16,361	9,60,890	2,27,195
Library Book Scanner	27,1885	-	-	-	27,1885	15%	9,26,811	34,079	-	9,60,890	43,762	51,485
EPBX System	4,004,579	-	-	-	4,004,579	15%	2,20,400	7,723	-	2,28,123	7,80,215	8,23,681
Electrical Equipment	1,13,274	-	-	-	1,13,274	15%	31,80,898	1,30,046	-	33,10,944	17,988	21,162
Fire Fighting Equipment	46,989	-	-	-	46,989	15%	32,112	3,774	-	35,886	9,251	10,883
Water Cooler	19,000	-	-	-	19,000	15%	13,365	1,632	-	14,997	4,793	5,635
Water Tank	3,10,000	-	-	-	3,10,000	15%	1,82,768	19,885	-	2,02,653	1,08,147	1,27,232
CCTV	9,13,244	-	-	-	9,13,244	15%	9,00,508	1,910	-	9,02,418	10,826	12,736
Grass Cutter Machine	5,49,070	-	-	-	5,49,070	15%	2,42,458	45,992	-	2,88,450	2,60,620	3,06,612
UPS - 6KVA for ICT	1,38,000	-	-	-	1,38,000	15%	29,498	1,23,310	-	1,62,808	6,98,754	1,08,502
Printer / Photocopier	1,04,550	-	-	-	1,04,550	15%	2,23,486	1,23,310	-	3,46,796	1,16,867	8,22,064
Equipments	1,85,70,704	87,058	43,109	-	1,86,60,871	15%	68,83,934	17,69,307	-	86,53,241	1,00,47,630	1,16,86,770
<b>Total (A)</b>	<b>3,97,77,678</b>	<b>87,058</b>	<b>1,29,889</b>	<b>-</b>	<b>3,99,14,625</b>		<b>2,21,21,275</b>	<b>25,24,245</b>	<b>-</b>	<b>2,46,45,520</b>	<b>1,43,68,905</b>	<b>1,66,76,403</b>
<b>BLOCK 'B' (15%)</b>												
Vehicle	56,90,497	-	-	8,24,200	57,20,145	15%	44,48,674	1,90,721	-	46,39,395	10,80,750	12,41,823
Vehicle - Mahindra	11,87,184	-	-	-	11,87,184	15%	2,53,761	1,40,013	-	3,93,774	7,93,410	9,33,423
Vehicle - Toyota	16,38,568	-	-	-	16,38,568	15%	3,54,519	1,95,607	-	5,50,126	11,08,442	13,04,049
Scooter (Capitalised during 21-22)	62,859	-	-	-	62,859	15%	36,712	3,834	-	40,546	21,723	25,557
<b>Total (B)</b>	<b>85,98,518</b>	<b>8,53,848</b>	<b>-</b>	<b>8,24,200</b>	<b>86,28,166</b>		<b>50,93,666</b>	<b>5,30,175</b>	<b>-</b>	<b>56,23,841</b>	<b>30,04,325</b>	<b>35,04,852</b>
<b>BLOCK 'C' (40%) Computer/Peripherals</b>												
Computers	1,00,60,570	-	-	-	1,00,60,570	40%	98,98,086	64,924	-	99,63,010	97,490	1,62,484
Printer and Scanner	3,25,092	-	-	-	3,25,092	40%	4,65,743	25,340	-	4,91,083	38,009	63,349
Computer Accessories	4,36,612	-	-	-	4,36,612	40%	4,29,124	2,995	-	4,32,119	4,493	7,488
Computer Software	1,25,7580	3,540	10,620	-	1,27,17,100	40%	10,99,798	66,653	-	11,66,451	1,05,289	1,57,782
Computer Tools and Other Equipment	9,89,723	6,60,360	89,626	15,00,000	25,49,897	40%	6,52,448	4,17,059	6,00,000	4,69,507	2,29,598	3,37,275
Desktop Computers	25,56,897	-	-	-	25,56,897	40%	16,18,738	3,75,264	-	19,94,002	5,62,895	9,38,159
Laptops	1,59,381	-	-	-	1,59,381	40%	96,833	25,091	-	1,21,944	37,637	62,728
LAN, WAN Equipments etc	16,90,226	45,600	243,300	-	17,39,126	40%	8,78,923	3,99,465	-	12,78,388	7,40,948	8,11,313
Mobile Phone	81,200	-	-	-	81,200	40%	42,880	13,528	-	57,008	23,292	38,820
Webcam Book	13,500	-	-	-	13,500	40%	7,020	2,392	-	9,612	3,888	6,480
Waterpump, Battery, Stretlight etc	6,16,354	-	-	-	6,16,354	40%	3,20,504	1,18,340	-	4,38,844	1,77,510	2,95,850
Equip and Server	24,73,916	-	-	-	24,73,916	40%	29,85,010	35,562	-	30,20,572	53,344	88,906
<b>Total (C)</b>	<b>2,08,65,261</b>	<b>7,09,700</b>	<b>3,83,746</b>	<b>15,00,000</b>	<b>2,04,58,707</b>		<b>1,78,94,627</b>	<b>15,48,853</b>	<b>6,00,000</b>	<b>1,85,43,510</b>	<b>16,15,197</b>	<b>29,70,634</b>
<b>BLOCK 'D' - Furniture and Fixture</b>												
Furniture	5,92,21,173	4,70,100	2,09,811	-	5,99,01,084	10%	2,63,77,607	33,41,857	-	2,97,19,464	3,01,81,620	3,28,43,566
Air Cooler	42,000	-	-	-	42,000	10%	12,200	2,480	-	19,680	22,320	24,800
Wooden Podium	97,098	-	-	-	97,098	10%	63,242	3,386	-	66,628	30,470	33,856
Volley Ball Court	25,94,000	-	-	-	25,94,000	10%	8,23,237	1,57,070	-	9,80,367	14,13,633	15,70,703
<b>Total (D)</b>	<b>6,17,54,271</b>	<b>4,70,100</b>	<b>2,09,811</b>	<b>-</b>	<b>6,24,34,182</b>		<b>2,72,81,346</b>	<b>35,04,793</b>	<b>-</b>	<b>3,07,86,139</b>	<b>3,16,48,043</b>	<b>3,44,72,925</b>
<b>BLOCK 'E' Books &amp; Periodicals</b>												
Library Books & Journals	2,57,88,332	73,137	9,54,268	15,00,000	2,53,15,737	100%	2,54,46,992	-6,08,389	15,00,000	2,33,38,603	19,77,134	3,41,340
<b>Total (E)</b>	<b>2,57,88,332</b>	<b>73,137</b>	<b>9,54,268</b>	<b>15,00,000</b>	<b>2,53,15,737</b>		<b>2,54,46,992</b>	<b>-6,08,389</b>	<b>15,00,000</b>	<b>2,33,38,603</b>	<b>19,77,134</b>	<b>3,41,340</b>
<b>BLOCK 'F' Land</b>												
Land Development	3,84,97,084	-	-	-	3,84,97,084	0%	-	-	-	-	3,84,97,084	3,84,97,084
<b>Total (F)</b>	<b>3,84,97,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,84,97,084</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,84,97,084</b>	<b>3,84,97,084</b>
<b>BLOCK 'G' Electrification</b>												
Electrification	15,50,94,346	-	-	-	15,50,94,346	10%	4,31,14,568	1,15,97,978	-	5,47,12,546	10,43,81,800	11,59,79,778
<b>Total (G)</b>	<b>15,50,94,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,50,94,346</b>		<b>4,31,14,568</b>	<b>1,15,97,978</b>	<b>-</b>	<b>5,47,12,546</b>	<b>10,43,81,800</b>	<b>11,59,79,778</b>
<b>BLOCK 'H' Roads</b>												
Internal Road, Drain, Culvert	2,86,34,163	-	-	-	2,86,34,163	5%	40,83,948	12,27,511	-	53,11,459	2,33,22,704	2,45,50,215
<b>Total (H)</b>	<b>2,86,34,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,86,34,163</b>		<b>40,83,948</b>	<b>12,27,511</b>	<b>-</b>	<b>53,11,459</b>	<b>2,33,22,704</b>	<b>2,45,50,215</b>
<b>BLOCK 'I' Buildings</b>												
69,42,04,937	69,42,04,937	-	-	-	69,42,04,937	5%	9,80,71,725	2,98,06,661	-	12,78,78,386	56,63,26,551	59,61,33,212
2,98,06,661	2,98,06,661	-	-	-	2,98,06,661	5%	9,80,71,725	2,98,06,661	-	12,78,78,386	56,63,26,551	59,61,33,212
29,11,40,004	29,11,40,004	-	-	-	29,11,40,004	5%	2,53,05,147	5,01,31,857	21,00,000	29,11,40,004	78,51,41,743	83,31,26,443
88,72,35,609	88,72,35,609	-	-	-	88,72,35,609	5%	5,55,43,877	2,17,878	-	24,31,08,147	83,31,26,443	88,72,35,609
<b>TOTAL OF CURRENT YEAR</b>	<b>1,07,50,17,957</b>	<b>8,41,692</b>	<b>8,10,697</b>	<b>4,35,756</b>	<b>1,07,62,34,590</b>		<b>18,77,82,148</b>	<b>5,55,43,877</b>	<b>21,00,000</b>	<b>24,31,08,147</b>	<b>83,31,26,443</b>	<b>88,72,35,609</b>
<b>TOTAL OF PREVIOUS YEAR</b>	<b>1,07,50,17,957</b>	<b>8,41,692</b>	<b>8,10,697</b>	<b>4,35,756</b>	<b>1,07,62,34,590</b>		<b>18,77,82,148</b>	<b>5,55,43,877</b>	<b>21,00,000</b>	<b>24,31,08,147</b>	<b>83,31,26,443</b>	<b>88,72,35,609</b>





**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 31-03-2024

**SCHEDULE 6 - INVESTMENTS**

	Opening as on 01.04.2023	FD Made during the year	Add Interest during the year	Interest Under/(Over) booked in PY	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2024
<b>A) Corpus Investment</b>							
CANARA 4182401000181/11 MD 10.11.23 @ 6.40%	1,07,38,436.00	0.00	7,15,772.02	0.00	-	-	1,14,54,208.02
CANARA 4182401000181/12 MD 13.11.23 @ 6.40%	1,07,32,356.00	0.00	8,02,751.00	0.00	-	-	1,15,35,107.00
SBI 32672139145 MD 23.11.18 @8.50%	1,20,57,159.00	0.00	0.00	0.00	-	-	1,20,57,159.00
SBI 34165243057 MD 08.09.18 @7.25%	86,94,383.00	0.00	0.00	0.00	-	-	86,94,383.00
SBI 36408428007 MD 08.09.18 @6.50%	1,45,64,093.00	0.00	0.00	0.00	-	-	1,45,64,093.00
SBI 37799865019 MD 07.07.2019 @7%	1,58,17,345.00	0.00	8,50,772.00	-80,578.00	-	-	1,65,87,539.00
SBI 37799902245 MD 07.07.2019 @7%	1,58,17,345.00	0.00	8,50,772.00	-80,578.00	-	-	1,65,87,539.00
SBI 37799902722 MD 07.07.2019 @7%	1,58,17,345.00	0.00	8,50,772.00	-80,578.00	-	-	1,65,87,539.00
SBI 37799903293 MD 07.07.2019 @7%	1,58,17,345.00	0.00	8,50,772.00	-80,578.00	-	-	1,65,87,539.00
SBI 399999478914 MD	1,10,91,052.00	0.00	7,65,368.00	-35,279.00	-	-	1,18,21,141.00
SBI 39358312095 @5.1% 29.05.2020 to 08.06.2021	1,66,82,554.00	0.00	9,24,493.00	-52,973.00	-	-	1,75,54,074.00
SBI 39358312630 @5.1% 29.05.2020 to 08.06.2021	1,66,82,554.00	0.00	9,24,493.00	-52,973.00	-	-	1,75,54,074.00
SBI 39358312958 @5.1% 29.05.2020 to 08.06.2021	1,66,82,554.00	0.00	9,24,493.00	-52,973.00	-	-	1,75,54,074.00
SBI 39358313305 @5.1% 29.05.2020 to 08.06.2021	1,66,82,554.00	0.00	9,24,493.00	-52,973.00	-	-	1,75,54,074.00
SBI 41799342938 MD 31.03.2025 @7%	1,00,01,924.00	0.00	0.00	0.00	-	-	1,00,01,924.00
<b>Total (A)</b>	<b>20,78,78,999.00</b>	<b>0.00</b>	<b>93,84,951.02</b>	<b>-5,69,483.00</b>	<b>-</b>	<b>-</b>	<b>21,66,94,467.02</b>
<b>B) Restricted Fund Investment</b>							
SBI 38445613942 (GOLD MEDAL AWARD)	4,53,591.00	0.00	0.00	0.00	-	-	4,53,591.00
<b>Total (B)</b>	<b>4,53,591.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>4,53,591.00</b>
<b>C) General Investment</b>							
Axis Bank 922040058786696 dated 31.03.2022	52,70,343.00	-	3,61,292.00	736.00	-	-	56,32,371.00
Axis Bank 922040058787770 dated 31.03.2022	52,70,343.00	-	3,61,292.00	736.00	-	-	56,32,371.00
Axis Bank 922040058790158 dated 31.03.2022	52,70,343.00	-	3,61,292.00	736.00	-	-	56,32,371.00
Axis Bank 922040078247922	3,10,18,317.00	-	19,35,841.00	0.00	-	-	3,29,54,158.00
Axis Bank 923040065965335	1,00,00,000.00	-	7,41,886.00	0.00	-	-	1,07,41,886.00
Axis Bank 923040065975141	1,00,00,000.00	-	7,41,886.00	0.00	-	-	1,07,41,886.00
Axis Bank 923040065976225	1,00,00,000.00	-	7,41,886.00	0.00	-	-	1,07,41,886.00
CANARA 4182401000210/31 MD 10.01.24 @ 6.92%	68,12,814.00	-	3,62,660.00	0.00	-	71,75,474.00	0.00





**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 31-03-2024

SCHEDULE 6 - INVESTMENTS							
	Opening as on 01.04.2023	FD Made during the year	Add Interest during the year	Interest Under/(Over) booked in PY	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2024
CANARA 4182401000210/32 MD 10.01.24 @ 6.92%	68,12,814.00	-	3,62,660.00	0.00	-	71,75,474.00	0.00
CANARA 4182401000210/33 MD 10.01.24 @ 6.92%	68,12,814.00	-	3,62,660.00	0.00	-	71,75,474.00	0.00
CANARA 4182401000210/35 MD 10.01.24 @ 6.92%	68,12,814.00	-	3,62,660.00	0.00	-	71,75,474.00	0.00
CANARA 4182401000210/36 MD 10.01.24 @ 6.92%	68,12,814.00	-	3,62,660.00	0.00	-	71,75,474.00	0.00
CANARA 140044758256/1 MD 15.04.25 @ 6.01%	1,06,57,602.00	-	1,55,871.00	0.00	-	-	1,08,13,473.00
CANARA 140044770423/1 dated 31.03.2022	88,90,802.00	-	-	0.00	-	-	88,90,802.00
SBI 37477974670 MD 18.01.19 @6.25%	67,14,685.00	-	4,62,753.00	-30,192.00	-	-	71,47,246.00
SBI 37477976087 MD 18.01.19 @6.25%	67,14,685.00	-	4,62,753.00	-30,192.00	-	-	71,47,246.00
SBI 37477977263 MD 18.01.19 @6.25%	28,20,168.00	-	1,94,356.00	-12,681.00	-	-	30,01,843.00
SBI 38251325782 MD 11.02.2020 @6.80%	62,95,591.00	-	4,34,498.00	-19,242.00	-	-	67,10,847.00
SBI 38445490973 MD 08.05.2019 @6.8%	59,46,670.00	-	3,09,230.00	1,920.00	-	-	62,57,820.00
SBI 38445519257 MD 08.05.2020 @6.8%	59,46,670.00	-	3,09,230.00	1,920.00	-	-	62,57,820.00
SBI 38445577650 MD 08.05.2020 @6.8%	59,46,670.00	-	3,09,230.00	1,920.00	-	-	62,57,820.00
SBI 38445583074 MD 08.05.2020 @6.8%	59,46,670.00	-	3,09,230.00	1,920.00	-	-	62,57,820.00
SBI 38445591110 MD 08.05.2020 @6.8%	59,46,670.00	-	3,09,230.00	1,920.00	-	-	62,57,820.00
SBI 38445600159 MD 08.05.2020 @6.8%	59,46,670.00	-	3,09,230.00	1,920.00	-	-	62,57,820.00
SBI 38445605385 MD 08.05.2020 @6.8%	87,02,329.00	-	4,52,525.00	2,811.00	-	-	91,57,665.00
FD 39541667786	1,11,15,515.00	-	6,34,144.00	-29,127.00	-	-	1,17,20,532.00
FD 39541669557	1,11,15,515.00	-	6,34,144.00	-29,127.00	-	-	1,17,20,532.00
FD 39541671088	1,11,15,515.00	-	6,93,804.00	0.00	-	1,18,09,319.00	0.00
FD 39541672945	1,01,66,530.00	-	6,67,465.00	0.00	-	1,08,33,995.00	0.00
FD 39541674635	1,05,00,634.00	-	5,99,064.00	-27,516.00	-	-	1,10,72,182.00
FD SBI 40016297020 MD 17/02/2022	1,10,86,186.00	-	7,71,181.00	-30,413.00	-	-	1,18,26,954.00
FD SBI 40016298591 MD 17/02/2022	1,10,86,186.00	-	7,71,181.00	-30,413.00	-	-	1,18,26,954.00
FD SBI 40016299210 MD 17/02/2022	1,10,86,186.00	-	7,71,181.00	-30,413.00	-	-	1,18,26,954.00
FD SBI 40016299470 MD 17/02/2022	1,10,86,186.00	-	7,71,181.00	-30,413.00	-	-	1,18,26,954.00
FD SBI 40016299731 MD 17/02/2022	1,10,86,186.00	-	7,71,181.00	-30,413.00	-	-	1,18,26,954.00
FD SBI 40016299800 MD 17/02/2022	1,94,242.00	-	13,512.00	-533.00	-	-	2,07,221.00
SBI 41799345441 MD 31.03.2025 @7%	80,01,539.00	-	-	0.00	-	-	80,01,539.00
SBI 41799350381 MD 31.03.2025 @7%	60,01,154.00	-	-	0.00	-	-	60,01,154.00
SBI 41806040454 MD 04.04.2025 @7%	0.00	80,00,000.00	-	0.00	-	-	80,00,000.00
SBI FD 40078483976	1,10,66,036.00	-	7,71,181.00	-10,263.00	-	-	1,18,26,954.00





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

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Schedules Annexed to forming part of the Financial Statements as on 31-03-2024

<b>SCHEDULE 6 - INVESTMENTS</b>							
	Opening as on 01.04.2023	FD Made during the year	Add Interest during the year	Interest Under/(Over) booked in PY	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2024
SBI FD 40078485747	1,42,88,192.00	-	9,95,730.00	-13,252.00	-	-	1,52,70,670.00
FD 40108545810	59,70,492.00	-	4,16,438.00	-374.00	-	-	63,86,556.00
FD 40888218770 - SBI-31.03.2022	1,05,20,401.00	-	7,33,798.00	-564.00	-	-	1,12,53,635.00
<b>Total (C)</b>	<b>36,28,55,993.00</b>	<b>80,00,000.00</b>	<b>2,10,91,996.00</b>	<b>-3,38,589.00</b>	<b>-</b>	<b>5,85,20,684.00</b>	<b>33,30,88,716.00</b>
<b>D) Retirement Benefit Scheme</b>							
SBI 41799344287 MD 31.03.2025 @7%	1,10,55,713.00	-	-	0.00	-	-	1,10,55,713.00
<b>Total (D)</b>	<b>1,10,55,713.00</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>1,10,55,713.00</b>
<b>Total (A+B+C+D)</b>	<b>58,22,44,296.00</b>	<b>80,00,000.00</b>	<b>3,04,76,947.02</b>	<b>-9,08,072.00</b>	<b>-</b>	<b>5,85,20,684.00</b>	<b>56,12,92,487.02</b>





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Schedules Annexed to forming part of the Financial Statements as on 31-03-2024

<b>Schedules - 7 CURRENT ASSETS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. Cash in Hand	2,388.00	0.00
2. Bank Balances		
- In Savings Accounts (Annexure G)	55,61,301.90	51,44,066.26
- In Current Accounts (Annexure G)	22,52,755.97	3,92,55,064.49
3. Sbi Sweep Balances	12,82,59,944.01	4,28,092.01
Balance at the end of the year	13,60,76,389.88	4,48,27,222.76

  

<b>Schedules - 8 LOANS, ADVANCES &amp; DEPOSITS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. Advance to Employees		
a) Salary (Annexure H)	9,52,000.00	3,99,000.00
2. Advance and other amounts receivable in cash or kind or for value to be receivable		
a) Advance to Sundry Parties (Annexure I)	(82,794.85)	(3,11,322.85)
3. Deposits		
a) Security Deposit -Reliance Retails Ltd.	1,000.00	1,000.00
b) Security Deposit with APDCL	35,10,118.00	35,10,118.00
c) Tax Deducted at Source	14,50,450.32	15,63,620.32
d) LPG (Security Deposits)	5,800.00	5,800.00
4. Other Recievables		
a) Fee Receivables	1,08,57,256.58	54,54,872.08
b) Receivable from Anita Sur (Electricity Charges)	13,500.00	13,500.00
c) Niti Aayog	0.00	0.00
Balance at the end of the year	1,67,07,330.05	1,06,36,587.55





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Schedules Annexed to forming part of the Financial Statements as on 31-03-2024

Schedules - 9 ACADEMIC FEES		CURRENT YEAR	PREVIOUS YEAR
<b>Fees From Students</b>			
<b>A) Academics</b>			
Admission Fee		11,50,000.00	5,75,000.00
Tuition Fees		2,42,15,000.00	2,43,25,000.00
Library Fees		19,77,000.00	18,25,000.00
Moot Court Fees		14,45,000.00	15,05,000.00
Journal Fees		8,20,000.00	8,40,000.00
Total (1)		2,96,07,000.00	2,90,70,000.00
<b>B) Examination</b>			
Exam Fees		20,55,000.00	19,46,000.00
Repeat/ Re-Register Exam Fees		1,02,755.00	1,26,000.00
Term Paper & Dissertation Fees		1,95,000.00	1,80,000.00
Total (2)		23,52,755.00	22,52,000.00
<b>B) Other Fees</b>			
Internet Service Charges Recd		29,04,000.00	27,77,000.00
Campus Development Fees		20,80,000.00	18,44,000.00
Student Bar Association Fees		1,57,500.00	1,50,000.00
Internship Placement Fees		16,40,000.00	16,80,000.00
Application Fees - Admission		97,300.00	0.00
Alumni Fees		9,80,000.00	8,10,000.00
Institutional Charges		88,185.00	4,13,789.00
PHD Application Fees		45,250.00	73,500.00
Thesis Evaluation Fees - Phd.		15,000.00	90,000.00
Admission Fee (Suspense)		2,32,605.50	30,000.00
PHD Registration Fees		30,000.00	1,20,000.00
Misc Collection		1,17,551.20	57,114.00
Total (3)		83,87,391.70	80,45,403.00
Total (1+2+3)		4,03,47,146.70	3,93,67,403.00
Schedules - 10 GOVT. GRANTS		CURRENT YEAR	PREVIOUS YEAR
Grant in Aid Received		11,19,73,000.00	9,90,00,000.00
Total		11,19,73,000.00	9,90,00,000.00
Schedules - 11 OTHER INCOME		CURRENT YEAR	PREVIOUS YEAR
1 Hostel Rent & Amenities		99,97,350.00	1,19,01,685.00
Student Welfare Fund		16,40,000.00	16,75,000.00
Library Fine		(594.00)	500.00
Fine Collected		6,400.00	14,500.00
Xerox Print Collection		64,197.57	68,255.50
Abhiveer 2024		1,800.00	0.00
Reg.- Misc Collection		2,19,000.00	0.00
Tender Fees Received		0.00	9,000.00
Total (1)		1,19,28,153.57	1,36,68,940.50
2. Interest on Savings Bank Account			
With Scheduled banks		3,58,916.00	5,60,117.00
Total (2)		3,58,916.00	5,60,117.00
3. Interest on Term Deposits			
Interest Received		3,04,76,947.02	2,73,93,251.00
Interest Received (Previous Year)		-9,08,072.00	2,76,699.00
Total (3)		2,95,68,875.02	2,76,69,950.00





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<b>4. Others</b>		
Registration Fees - Adjusted	1,69,300.00	1,449.00
Fees for Oral Defence Evaluation of Thesis	15,000.00	1,05,000.00
Registration Fees for Judicial Exam Training Program	(1,49,000.00)	1,88,000.00
Interest on IT refund	3,147.00	18,784.00
Interest on SD with APDCL	2,38,512.52	26,859.32
Registration Fees for VOX Anatolis (MOOT COURT)	0.00	50,500.00
Registration Fees for Short Term Course on OBLEaR	51,250.00	9,750.00
Registration Fee - MUN 3.0	63,080.00	21,000.00
Registration Fee on Diff. Workshop	0.00	16,500.00
Registration Fee on online short course on IPR Rights	43,759.00	0.00
Registration Fee on online short term course	3,750.00	0.00
Registration Fee on Abhiveera 2023	400.00	0.00
Seminar - 7 Days Course on InSolveny	2,30,950.00	0.00
Seminar - Oil and Gas Law Field Trip to Sivasagar	20,000.00	0.00
Sponsorship - Adusjted	2,44,804.00	0.00
Moot Court Sponsorship Fees	1,00,000.00	0.00
HRA Deduction	8,84,011.00	11,10,583.00
Total (4)	19,18,963.52	15,48,425.32
Total (1+2+3+4)	4,37,74,908.11	4,34,47,432.82

<b>Schedules - 12 STAFF PAYMENT AND BENEFITS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
NPS Contribution	2,87,570.00	-2,23,549.00
Children Education Allowance	6,65,911.00	4,89,121.00
Gratuity Expenditure	0.00	10,49,197.00
Helper Allowance	1,14,800.00	0.00
Honorarium	6,12,675.00	5,08,130.00
Leave Salary and PF Contribution	3,17,192.00	5,58,700.00
Leave Travel Consession (LTC)	1,63,973.00	2,67,914.00
Liveries To Group D Staff	57,290.00	1,43,247.00
Medical Insurance/Reimbursement	7,73,415.00	6,93,652.00
Pf Contribution- Employer'S Share	58,84,489.00	60,64,274.00
Retirement Benefits (EL Provision)	1,02,71,394.00	46,38,226.00
Retirement Benefits (Gratuity Expenses Provision)	57,68,916.00	64,15,361.00
Salary (Faculty)	3,23,37,313.00	3,75,55,192.00
Salary (Officers)	58,69,241.00	83,24,340.00
Salary (Staff)	2,71,82,995.00	2,53,35,394.00
Teaching/ Admin Allowance	4,69,000.00	7,70,000.00
Total	9,07,76,174.00	9,25,89,199.00

<b>Schedules - 13 ACADEMIC EXPENSES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Conference/ Seminars Etc.	0.00	26,203.00
Convocation Expenditure	0.00	32,10,211.00
Exam & Study Material/ Courseware/ Ph.D. Prog.	8,99,750.00	66,238.00
Guest Lecture/ Visiting Fac/ Resource Per./ Refree Hon	56,04,824.00	28,95,750.00
Publication- Expenses	7,03,562.00	4,400.00
University Functional Centres	14,886.00	18,889.00
Student Participation in Various Confe, Semi etc	78,110.00	4,121.00
Total	73,01,132.00	62,25,812.00





**NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM**  
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<b>Schedules - 14 ADMINISTRATIVE EXPENSES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>General Administrative Expenses</b>		
Annual Cultural Events	24,48,601.00	3,81,127.00
Accommodation of University Guests	59,159.00	2,000.00
Advertisement And Publicity	1,77,286.00	24,486.00
Alert Exam Conducting Expenses	0.00	(4.00)
Annual Assets Insurance Premium	1,34,098.00	1,88,874.00
Annual Maintenance Expenses	13,23,401.00	11,27,920.00
Campus Beautification	1,00,767.00	1,30,158.00
Clat Exam Expenditure	12,650.00	0.00
Development of Facilities & Amenities	3,00,000.00	0.00
Electrical Items/ Spares	1,80,936.00	1,34,613.00
Electrical Sub-Station Maintenance	7,10,262.00	7,26,821.00
Electricity	66,00,451.52	53,93,072.00
Faculty Recruitment Expenses	5,000.00	30,000.00
Guest House/ Vc Residence Maintenance	45,919.00	25,312.00
Hospitality, Entertainment & Campus Beautification	30,796.00	46,576.00
House Keeping Services	74,69,565.00	57,81,100.00
Internet & Intranet	70,140.00	89,610.00
Labour Charges	1,50,106.00	1,12,350.00
Legal & Professional Fees	1,15,000.00	20,000.00
Library	27,97,287.00	21,28,647.00
Local Conveyance	18,914.00	7,843.00
Maintenance Of The Office Vehicles	96,510.00	97,877.00
Medical Expenses (Health Centre)	2,85,490.00	1,52,440.00
Membership Regis., Bci Inspection, Ugc Affl. Etc.	3,83,825.00	50,000.00
Mess Expenses	79,65,782.00	0.00
Minor Works	-5,82,894.00	4,44,000.00
Office Consumables	17,31,587.00	16,58,610.00
Other Meetings Includes AC, FC, EC And GC Meetings.	2,12,000.00	2,94,000.00
Other Programmes	1,67,050.00	2,01,603.00
Plumbing and Sanitary	1,43,086.00	1,32,210.00
Pol Expenses	9,19,000.00	8,19,525.00
Postage & Courier	33,207.00	32,444.00
Professional Services (Includes Audit Fees)	1,79,636.00	1,43,100.00
Protocol	68,150.00	30,750.00
Rates & Taxes	600.00	550.00
Recruitment Co Ordination Committee	0.00	1,58,650.00
Recruitments	3,13,830.00	2,96,737.00
Rent Rates And Taxes	0.00	1,340.00
Repair & Maintenance	7,60,814.00	7,81,380.00
Rounded Off	2.60	12.00
Security Charges	83,50,402.00	59,77,042.00
Sports Goods	1,74,108.00	1,16,187.00
Student Bar Council	10,41,482.00	6,05,573.00
Telephone Expenditure	96,631.19	1,05,785.74
Travel Expenses	5,30,309.60	2,17,963.00
Water Charges	27,230.00	1,495.00
<b>Total</b>	<b>4,56,48,176.91</b>	<b>2,86,69,778.74</b>

<b>Schedules - 15 BANK CHARGES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Bank Charges	8,718.44	15,095.20
<b>Total</b>	<b>8,718.44</b>	<b>15,095.20</b>





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

**Schedule : 16 - Notes to Accounts & Significant Accounting Policies**

**SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTES TO ACCOUNTS**

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.

- 1
- 2 Depreciation has been charged on W.D.V. as per rates provided in Income Tax Act, 1961
- 3 Cash balance as informed by the management has been taken in the books of Accounts
- 4 Mess Receipts have been proportionately deferred and balance taken as income in Income & Expenditure Account as on 31.03.2022.
- 5 Interest on Corpus Fund and Special Purpose Grants have been capitalised proportionately due to non segregation of Investments
- 6 Provision for Expenses and capital Works have been taken as per estimate of the management
- 7 Balances of Sundry Debtors & Creditors are subject to Confirmation and reconciliation  
Value of Fixed Assets received from Govt of Assam recognised in FY 2020-21 was credited to Corpus Fund. The same has been credited to a separate ledger "Capital Grant in Aid" for better presentation of financial statement and reconcile corpus fund with corpus investment. Similar treatment has been done with the accumulated depreciation on such fixed assets  
(i) Depreciation prior to FY 2020-21 has been debited to Corpus Fund.  
(ii) Gross value and accumulated depreciation has been accounted separately
- 9 Axis Bank (Dummy admission fees collection) remains unconcilled as on 31/03/2024.  
There was a provision for Library Books created in financial year 2021-22 amounting to Rs. 4,35,756.00 as payment of the same was due. However, the books were not received and consequently no liability for payment of the same arises as such the provision has been written off in current year and respective entries have also been passed in fixed assets & depreciations ledger.
- 10
- 11 Provision for retirement benefits for the Financial Year 2023-24 has been estimated & accounted for in the books of accounts.
- 12 An amount of Rs. 60,00,000.00 of CLAT Consortium of NLU was booked in General Reserved in the year 2022-23, which has been adjusted with the Restricted fund (Grants & Donations) CLAT Consortium.

