

**Minutes of 20th Meeting of General Council held on May 25, 2018 at 5.00 P.M.
in the Conference Hall of NLUJA, Assam, Hajo Road, Amingaon, Kamrup
(R) Guwahati-31.**

**Following are the Members of the
General Council**

1. Hon'ble Shri Justice Ajit Singh
Chief Justice, Gauhati High Court
Chancellor, NLUJA, Assam
2. Hon'ble Shri Justice Jasti Chelameswar
Judge, Supreme Court of India.
3. Hon'ble Shri Justice D.N. Choudhury
Former Judge, Supreme Court of India
4. Hon'ble Shri Justice P. G. Agarwal
Former Judge, Gauhati High Court
5. Prof. R. C. Barpatragohain
Advocate General of Assam &
Chairman, Bar Council of Assam
6. Prof. (Dr.) J. S. Patil
Vice-Chancellor, NLUJA, Assam
7. Shri Ranjit Narayan Deka
Rector, Assam Jatiya Bidyalaya,
Noonmati
8. Shri Manan Kumar Mishra
Chairman, Bar Council of India,
New Delhi.
9. Prof. (Dr.) Mihir Kanti Chaudhuri
Advisor, Education Department,
Govt. of Assam
10. Dr. Amarjyoti Choudhury
Vice-Chancellor, Assam Down Town
University
11. Hon'ble Shri Justice A.C. Upadhyay
Director, Judicial Academy, Assam
12. Dr. D.N. Buragohain
Former Director, Indian Institutes of
Technology Guwahati

Members Present

1. Hon'ble Shri Justice Ajit Singh.
2. Hon'ble Shri Justice D.N. Choudhury
3. Hon'ble Shri Justice P. G. Agarwal
4. Hon'ble Shri Justice Hrishikesh Roy
5. Prof. R. C. Barpatragohain
6. Prof. (Dr.) J. S. Patil.
7. Prof. (Dr.) Mihir Kanti Chaudhuri.
8. Hon'ble Shri Justice A.C. Upadhyay
9. Prof. (Dr.) R. Venkata Rao
10. Shri Debeswar Malakar, IAS
11. Smti Krishna Gohain, IAS
12. Shri S. K. Sharma
13. Mr. Miftahuddin Ahmed
14. Prof. (Dr.) Yugal Kishore

13. Prof. (Dr.) R. Venkata Rao
Vice-Chancellor, National Law
School of India University, Bangalore
14. Smti T. Y. Das, IAS
Chief Secretary, Govt. of Assam
15. Shri Debeswar Malakar, IAS
Secretary, Finance Department, Govt. of
Assam
16. Smti Krishna Gohain, IAS
Secretary, Dept. of Higher Education,
Govt. of Assam
17. Shri S. K. Sharma
Legal Remembrancer (LR) - cum-
Commissioner & Secretary to
Government of Assam, Judicial
Department.
18. Mr. Miftahuddin Ahmed
Registrar, NLUJA, Assam
19. Prof. (Dr.) Yugal Kishore
Professor of Law, NLUJA, Assam
20. Hon'ble Shri Justice Hrishikesh Roy
Judge, Gauhati High Court, Guwahati.

With the permission of Hon'ble Chairman, Governing Council & Chancellor of NLUJA, Assam Prof. (Dr.) J.S. Patil, Vice-Chancellor extended a very warm welcome to all the Hon'ble Members of the General Council for their continuous support and presence in the meeting.

Thereafter, the following items were placed before the General Council and after due deliberations the following decisions were taken:

Agenda	Resolution
Item No.1 PRESENTATION OF MINUTES OF 19 TH MEETING OF GENERAL COUNCIL HELD ON 21 ST FEBRUARY, 2018 AT 5.00 P.M. IN THE CONFERENCE HALL OF NLUJA, ASSAM, HAJO ROAD, AMINGAON, KAMRUP (R) GUWAHATI-31 AND ACTION TAKEN THEREON.	No further action was called for.

<p>Item No.2.</p> <p>THE ANNUAL BUDGET OF NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM FOR THE FINANCIAL YEAR 2018-19 IS PLACED AT ANNEXURE-A FOR CONSIDERATION.</p>	<p>Budget of Rs.13,58,15,756/- (Rupees Thirteen Core Fifty Eight Lakh Fifteen Thousand Seven Hundred Fifty Six) only for Financial Year 2018-19 (detail at Annexure-A) was approved by the General Council</p>
<p>Item No.3.</p> <p>THE INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17 CONDUCTED BY M/S BHUYAN AND ASSOCIATES, 2-B ALAKANANDA APARTMENTS AND ACTION TAKEN THEREON IS PLACED AT ANNEXURE-B FOR CONSIDERATION.</p>	<p>The General Council considered and approved the Audit Report for the Financial Year 2016-17 of NLUJA, Assam and action taken thereon (detail at Annexure-B).</p> <p>The council also suggested that Internal Auditor should visit regularly at least two times in every 3 months and supervise the accounts of NLUJA, Assam.</p>
<p>Item No.4</p> <p>ANY OTHER ITEMS WITH PERMISSION OF THE CHAIR</p>	
<p>A. National Law University and Judicial Academy, Assam Alumni Association Regulation.</p>	<p>The General Council approved and ratified the NLUJAA Alumni Association Regulation (at Annexure-C).</p>
<p>B. Annual Report of National Law University and Judicial Academy, Assam for the year 2017-18</p>	<p>The General Council approved the NLUJAA Annual Report for the year 2017-18 with some editing (at Annexure-D).</p>
<p>C. National Law University and Judicial Academy, Assam Regulation for Admission of International Students to B.A., LL.B (Hons.) Five Year Integrated Course and LL.M One Year Degree Programme</p>	<p>The General Council approved the National Law University and Judicial Academy, Assam Regulation for Admission of International Students to B.A., LL.B (Hons.) Five Year Integrated Course and LL.M One Year Degree Programme (Regulation at Annexure-E)</p>
<p>D. Approval for observing Foundation Day of National Law University and Judicial Academy, Assam on 1st September of every year</p>	<p>The General Council unanimously approved the observance of Foundation Day of NLUJA, Assam on 1st September of every year.</p>

The meeting ended with a vote of thanks.

Minutes of 21st Meeting of General Council held on 1st May, 2019
at 10.30 a.m. in the Conference Hall of NLUJA, Assam,
Hajo Road, Amingaon, Kamrup, Guwahati-31.

**Following are the Members of the
General Council**

1. Hon'ble Shri Justice A. S. Bopanna
Chief Justice, Gauhati High Court
Chancellor, NLUJA, Assam
2. Hon'ble Shri Justice Ajit Singh
Former Chief Justice, Gauhati High
Court.
3. Hon'ble Shri Justice D.N. Choudhury
Former Judge, Supreme Court of India
4. Hon'ble Shri Justice P. G. Agarwal
Former Judge, Gauhati High Court
5. Prof. R. C. Barpatragohain
Advocate General of Assam
6. Prof. (Dr.) J. S. Patil
Vice-Chancellor, NLUJA, Assam
7. Shri Ranjit Narayan Deka
Rector, Assam Jatiya Bidyalaya,
Noonmati
8. Shri Manan Kumar Mishra
Chairman, Bar Council of India,
New Delhi.
9. Shri Nilayananda Dutta
Chairman, Bar Council of Assam
10. Prof. (Dr.) Mihir Kanti Chaudhuri
Advisor, Education Department,
Govt. of Assam
11. Dr. Amarjyoti Choudhury
Vice-Chancellor, Assam Down Town
University
12. Smti Aparna Ajitsaria
Director, Judicial Academy, Assam

Members Present

1. Hon'ble Shri Justice A. S. Bopanna.
2. Hon'ble Shri Justice D.N. Choudhury
3. Hon'ble Shri Justice P. G. Agarwal
4. Prof. (Dr.) J. S. Patil.
5. Shri Ranjit Narayan Deka
6. Prof. (Dr.) Mihir Kanti Chaudhuri.
7. Dr. Amarjyoti Choudhury
8. Prof. (Dr.) R. Venkata Rao
9. Smti Aparna Ajitsaria
10. Dr. D.N. Buragohain
11. Mr. Miftahuddin Ahmed
12. Hon'ble Shri Justice A. K. Goswami

13. Dr. D.N. Buragohain
Former Director, Indian Institutes of
Technology, Guwahati
14. Prof. (Dr.) R. Venkata Rao
Vice-Chancellor, National Law
School of India University, Bangalore
15. Shri Alok Kumar, IAS
Chief Secretary, Govt. of Assam
16. Shri Samir Kumar Sinha, IAS
Principal Secretary,
Finance Department, Govt. of Assam
17. Smti Krishna Gohain, IAS
Secretary, Dept. of Higher Education,
Govt. of Assam
18. Shri S. K. Sharma
Legal Remembrancer (LR) - cum-
Commissioner & Secretary to
Government of Assam, Judicial
Department.
19. Mr. Miftahuddin Ahmed
Registrar, NLUJA, Assam
20. Hon'ble Shri Justice A. K. Goswami
Judge, Gauhati High Court, Guwahati.

With the permission of Hon'ble Chairman, Governing Council & Chancellor of NLUJA, Assam Prof. (Dr.) J.S. Patil, Vice-Chancellor extended a very warm welcome to all the Hon'ble Members of the General Council for their continuous support and presence in the meeting.

Thereafter, the following items were placed before the General Council and after due deliberations the following decisions were taken:

Agenda	Resolution
Item No.1 Presentation of minutes of 20 th Meeting of General Council held on 25 th May, 2018 in the Conference Hall of NLUJA, Assam, Hajo Road, Amingaon, Kamrup, Guwahati-31 and action taken thereon.	No further action was called for.

<p>Item No.2.</p> <p>The Annual Budget of National Law University and Judicial Academy, Assam for the Financial Year 2019-20 was placed for approval.</p>	<p>The General Council approved the Annual Budget of Rs.18,31,54,424/- (Rupees Eighteen Core Thirty One Lakh Fifty Four Thousand Four Hundred Twenty Four) only of National Law University and Judicial Academy, Assam for the Financial Year 2019-20 (detail at Annexure-A).</p> <p>The council also recommended the following</p> <ul style="list-style-type: none"> i) Keep budgetary provision for HEFA Scheme for raising fund for upliftment of students. ii) Earmark more budget for Academic activities. iii) Earmark fund for Research Centre. iv) Provision for Start Up. v) Provision for incubation centre for the benefit of student.
<p>Item No.3.</p> <p>The Internal Audit Report for the Financial Year 2017-18 conducted by M/S Sanjay Hazarika & Co., G.N.B. Road, Silpukhuri, Guwahati-3 and action taken thereon was placed at Annexure-B for consideration.</p>	<p>The General Council considered and approved the Internal Audit Report for the Financial Year 2017-18 conducted by M/S Sanjay Hazarika & Co., G.N.B. Road, Silpukhuri, Guwahati-3 and action taken thereon (detail at Annexure-B).</p> <p>The council recommended to restrict the use of nos. of lift during the non-functional time to minimize electricity.</p>
<p>Item No.4.</p> <p>Approval for Annual Report of National Law University and Judicial Academy, Assam for the year 2018-19 was placed at Annexure -C.</p>	<p>The General Council approved the Annual Report of National Law University and Judicial Academy, Assam for the year 2018-19 (at Annexure-C).</p> <p>The General Council also recommended the following</p> <ul style="list-style-type: none"> i) To avoid contractual appointment and it is also desired by His excellency, Hon'ble Governor of Assam. ii) To start CBCS from the next year.

	<p>iii) To complete Ph.D by Younger Faculty of NLUJA, Assam at the earliest.</p> <p>iv) To recruit a permanent Placement Officer with the Human Resource background.</p> <p>v) To Popularise the CLAT in the neighbouring states of NE for attracting more students.</p> <p>vi) To reflect the performance of students of this university who have undergone Judicial Service in the Annual Report.</p> <p>The General Council recommended to constitute committee for Anti-plagiarism.</p>
<p>Item No.5.</p> <p>Approval for :</p> <p>i. Memorandum of Association (MoA) proposed by Consortium of National Law Universities (Registered under Karnataka Societies Registration Act, 1960 and the rules framed thereunder).</p> <p>ii. Bye-Laws proposed by Consortium of National Law Universities (Registered under Karnataka Societies Registration Act, 1960 and the rules framed thereunder).</p>	<p>The General Council approved i) Memorandum of Association (MoA) and ii) Bye-Laws proposed by Consortium of National Law Universities (Registered under Karnataka Societies Registration Act, 1960 and the rules framed thereunder) and recommended the same for editing by Professional Editor (At Annexure-D & Annexure -E respectively) .</p>
<p>Item No.6</p> <p>Consideration of appeal submitted by Mr. Utkarsh Srivastava (at Annexure - F) who had dropped out of the B.A.LL.B(Hons.) Five Years Integrated Course in Academic year 2018-19 after he was promoted to the Third Year (Vth Semester).</p>	<p>The General Council considered the appeal submitted by Mr. Utkarsh Srivastava (at Annexure - F) for resumption of his study from Vth semester, 3rd Year B.A.LL.B(Hons.) Five Years Integrated Course and approved.</p>
<p>Item No.7</p> <p>ANY OTHER ITEMS WITH PERMISSION OF THE CHAIR</p>	
<p>A. Approval for rename of the centre as Centre for Advance Research on Intellectual Property Laws (CARIP).</p>	<p>The General Council approved the Centre for Research on Intellectual Property Laws (CRIPL) with the modification by deleting the word Advance.</p>
<p>B. Approval for National Law University and Judicial Academy, Assam IPR Policy.</p>	<p>The General Council deferred matter for next General Council meeting</p>

C. Approval for National Law University and Judicial Academy, Assam Regulation for IT.	The General Council approved the National Law University and Judicial Academy, Assam Regulation for IT with editing (at Annexure-G)
<p>D. Approval for following centre which have established/will be established by the University.</p> <ul style="list-style-type: none"> i. Human Rights and International Humanitarian Law Centre. ii. Centre for Air and Space Laws. iii. Centre for Gender Justice. iv. Centre for Sports, Entertainment and Media Law. v. Centre for Cyber Laws. 	<p>The General Council approved the establishment of the following Centres.</p> <ul style="list-style-type: none"> i. Human Rights and International Humanitarian Law Centre. ii. Centre for Air and Space Laws. iii. Centre for Gender Justice. iv. Centre for Sports, Entertainment and Media Law. v. Centre for Cyber Laws.
E. Approval for construction of Multipurpose Stadium at National Law University and Judicial Academy by M/S Akriti Construction.	<p>The General Council approved the construction of Multipurpose Stadium at National Law University and Judicial Academy, Assam by M/S Akriti Construction.</p> <p>The Council recommended to constitute National Law University and Judicial Academy, Assam Building and Construction Monitoring Committee with a Member from PWD, Govt. of Assam.</p> <p>The Council also recommended the name of Prof. D. N. Buragohain, Former Director, IIT, Guwahati for the committee.</p>

The meeting ended with a vote of thanks.

Minutes of 23rd Meeting of General Council held on 10th November, 2020

at 3.00 p.m. in the Conference Hall of NLUJA, Assam,
Hajo Road, Amingaon, Kamrup, Guwahati-31.

**Following are the Members of
the General Council**

1. Hon'ble Shri Justice N. Kotiswar Singh, Chief Justice (Acting), Gauhati High Court Chancellor, NLUJA, Assam
2. Hon'ble Shri Justice Ajit Singh Former Chief Justice, Gauhati High Court.
3. Hon'ble Shri Justice D.N. Choudhury Former Judge, Supreme Court of India
4. Hon'ble Shri Justice P. G. Agarwal Former Judge, Gauhati High Court
5. Prof. R. C. Barpatragohain Advocate General of Assam
6. Smt. Aparna Ajitsaria Vice-Chancellor (In-Charge), NLUJA, Assam
7. Shri Ranjit Narayan Deka Rector, Assam Jatiya Bidyalaya, Noonmati
8. Shri Manan Kumar Mishra Chairman, Bar Council of India, New Delhi.
9. Shri Hafiz Rashid Ahmed Chowdhury Chairman, Bar Council of Assam
10. Prof. (Dr.) Mihir Kanti Chaudhuri Advisor, Education Department, Govt. of Assam
11. Dr. Amarjyoti Choudhury Vice-Chancellor, Assam Down Town University

Members Present

1. Hon'ble Shri Justice N. Kotiswar Singh.
2. Hon'ble Shri Justice Ajit Singh (online)
3. --
4. --
5. --
6. Smt. Aparna Ajitsaria
7. --
8. --
9. Shri Hafiz Rashid Ahmed Chowdhury (online)
10. Prof. (Dr.) Mihir Kanti Chaudhuri
11. Dr. Amarjyoti Choudhury

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| 12. Smti Aparna Ajitsaria
Director, Judicial Academy,
Assam | 12. -- |
| 13. Dr. D.N. Buragohain
Former Director, Indian Institutes
of Technology, Guwahati | 13. Dr. D.N. Buragohain
(online) |
| 14. Prof. (Dr.) R. Venkata Rao
Former Vice-Chancellor, National
Law School of India University,
Bangalore | 14. Prof. (Dr.) R. Venkata Rao
(online) |
| 15. Shri Jishnu Baruah
Chief Secretary, Govt. of Assam | 15. Shri Jishnu Baruah
(online) |
| 16. Shri Samir Kumar Sinha, IAS
Principal Secretary,
Finance Department, Govt. of
Assam | 16. -- |
| 17. Shri Deepak Majumdar, IAS
Secretary, Dept. of Higher
Education, Govt. of Assam | 17. -- |
| 18. Shri Aparesh Chakravarty
Legal Remembrancer (LR) - cum-
Secretary to Government of
Assam, Judicial Department. | 18. Shri Aparesh Chakravarty
(online) |
| 19. Mr. Miftahuddin Ahmed
Registrar, NLUJA, Assam | 19. Mr. Miftahuddin Ahmed |

With the permission of Hon'ble Chairman, General Council & Chancellor of NLUJA, Assam, Smt. Aparna Ajitsaria, Vice-Chancellor (In-Charge), NLUJA, Assam extended a warm welcome to all the Hon'ble Members of the General Council for their continuous support and presence in the meeting.

Thereafter, the following items were placed before the General Council and after due deliberations the corresponding resolutions were taken:

Agenda	Resolution
Item No. 1	
Presentation of Minutes of the 21 st General Council Meeting and 22 nd General Council meeting held on 1 st May, 2019 at 10.30 a.m.	No further action was called for.

and 14th September, 2019 at 11.00 a.m. respectively in the Conference Hall of NLUJA, Assam, Hajo Road, Amingaon, Kamrup, Guwahati-31 and resolution taken.

Item No. II.

Annual Budget of Rs.18,01,03,542/- (Rupees Eighteen Core One Lakh Three Thousand Five Hundred Forty Two) only of National Law University and Judicial Academy, Assam for the year 2020-21

Annual Budget of Rs.18, 01, 03,542/- (Rupees Eighteen Core One Lakh Three Thousand Five Hundred Forty Two) only of National Law University

and Judicial Academy, Assam (details appended as **Annexure-A**) for the year 2020-21 was approved by the esteemed Council. However, some recommendations were made for incorporation in the future, viz. :

- 1. Budget allocation for academic activities to be enhanced, by downsizing allocations against ancillary heads of expenditure.*
- 2. Financial prudence to be exercised in future while planning annual budget.*

Item No. III.

Internal Audit Report for the Financial Year 2018-19 of NLUJA, Assam submitted by M/S Sanjay Hazarika & Co., G.N.B. Road,

The General Council took note of the Internal Auditor's Report for Financial Year 2018-19 (details appended as **Annexure-B**) and approved the

Silpukhuri, Guwahati-3 and action taken thereon

University's Action Taken Report thereon, with a few recommendations recorded hereunder:

1. *In order to ensure that all those who claim travel support from the University submit Boarding Passes, a standing notification may be issued to that effect.*
2. *Rules pertaining to 'Administrative Allowance' be reformed in concurrence with rules of 'Overtime Allowance' recommended by Government of Assam and/or Government of India.*

Item No. IV

Adoption of 27% percent reservation for OBC (NCI.) students in the UG and PG courses conducted by the University from Academic Year 2020- 2021.

Approved. The revised reservation policy implemented from Academic Year 2020- 2021 is at **Annexure-C**.

Item No. V.

'Rules Pertaining to Grant of Merit cum Means Scholarship' to support economically under-privileged students pursuing UG Course.

The General Council approved the '**Rules Pertaining to Grant of Merit cum Means Scholarship**' (appended as **Annexure D**), with the recommendations that:

1. *The rules should explicitly mention that the scholarship granted will be deposited in the account of the beneficiary through Direct Bank Transfer (DBT) or adjusted with Admission Renewal Fee, by the University*
2. *Details of bank account may be sought in the 'Application Form for Grant of Merit cum Means Scholarship'*

Item No.VI

Annual Report of National Law University and Judicial Academy, Assam for the year 2019

The General Council approved the Annual Report (appended as **Annexure E**) with the recommendation that:

1. *Faculty members must be encouraged to publish in reputed journals with high impact factor*
2. *Institutional incentives ought to be devised in order to encourage research contribution of faculty members.*

Item No. VII

Memorandum by students of B.A., LL.B (Hons.) Five Year Integrated Course, Year II IV for partial waiver of Annual Fee for Academic Year 2020-21

Considered the payment of the following components of the Annual Renewal Fee at present, in two equal instalments:

Tuition Fee – INR 75,000/-

Examination Fee – INR 5,000/-

Campus Development Fee INR
5,000/-

Internship Placement Fee – INR 5,000/-

Decision on payment of the other components would be taken in due course as and when on-campus activities resume.

Item No. VIII

Intimation regarding conduct of Semester End Examination, 2019-20

The esteemed council is hereby apprised that with the approval of the Academic Council, the University has conducted :

- Repeat Examination for students of B.A., LL.B (Hons.) Five Year Integrated Course, Year V on the basis of Project Work as per recommendation of the **Bar Council of India** vide its **Press Release** dated **09.06.2020**
- Semester End Examination for students of B.A., LL.B (Hons.) Five Year Integrated Course, Year V and One Year LL.M Degree Programme in the Online Mode in consonance with **UGC Revised Guidelines on Examination and Academic Calendar for the Universities in view of COVID-19 Pandemic** dated **06.07. 2020**

The General Council considered conduct of Semester End and Repeat Examination for students of B.A., LL.B (Hons.) Five Year Integrated Course, Year V and One Year LL.M Degree Programme as per BCI and UGC Guidelines issued from time to time and approved the same.

- Semester End Examination for students of B.A., LL.B (Hons.) Five Year Integrated Course, Year I- IV on the basis of project work and/or assignments as recommended by the UGC in its communique dated 29.04.2020 and 06.07. 2020

Item No. IX

Academic Reforms in concurrence with BCI and UGC Guidelines to be initiated from Academic Year 2020-21 with students admitted to B.A., LL.B (Hons.) Five Year Integrated Course, Year I

Considering adoption of the following modalities:

- Re-structured course of B.A., LL.B (Hons.) Five Year Integrated Course appended as Annexure F
- Continuous Evaluation Scheme appended as Annexure G and
- Choice Based Credit System appended as at Annexure H.

The General Council approved the proposed Academic Reforms with the recommendation that:

1. Centre for Languages be established by the University, with the view to promoting bi-lingual legal education, as recommended by National Education Policy, 2020.

Item No.X

Intimation regarding MoUs signed by the University

MoUs with the following universities have been signed by National Law University and

The General Council took note of the various MoUs signed by the University.

Judicial Academy, Assam in the recent times:

1. Apex University, Arunachal Pradesh
2. University of Science and Technology, Meghalaya
3. Royal Global University, Guwahati

Item No.XI

Regulations Relating to Ph.D. (Doctor of Philosophy) Programme, 2019

The General Council approved the 'Regulations Relating to Ph.D. (Doctor of Philosophy) Programme, 2019'. However, the following recommendations were made for incorporation in the proposed regulation:

1. Recognition of a Supervisor: *Only a full time / permanent faculty who holds Ph.D. Degree can be a Supervisor for a Ph.D. scholar provided that she / he has completed at least three years teaching experience and has published at least two (02) quality research articles in peer -reviewed journals after obtaining Ph.D. degree from any one of the Indian or Foreign Universities or a full time / permanent faculty who has completed three years of post-doctoral research and has published at least three (03) quality*

research articles in peer -reviewed journals.

2. *Submission of Thesis:* *While the copies of thesis submitted for evaluation to External examiners should not mention the name of the Supervisor, the final copies of thesis, submitted thereafter, to the University for record should distinctly mention the name of the Supervisor.*
3. *Thesis Evaluation period* *be reduced to 4 months in the interest of the research scholar and her/his career. Recommended break-up of evaluation period:*
 - *Time allowed for evaluation shall be limited to two (02) calendar months*
 - *With the provision of two (02) months grace period, with intermittent reminder at the completion of one (01) month*
 - *Course Work Certificate to be embodied in the final copy of the thesis*
 - *The range of colors suggested for the hard cover may include light blue, maroon and black in addition to the single prescribed color*
 - *Form II - Admission to*

*Ph.D Programme : Father's
name/Husbands name be
replaced with Parent's
name /Guardian's name:*

Item No.XII

NLUJA, Assam Intellectual Property Rights
Policy, 2020

The General Council approved the
NLUJA, Assam Intellectual Property
Rights Policy, 2020 with the
recommendation that the section on
revenue generation and revenue sharing
be parsed out in terms of:

1. The begetter's share
2. The institution's share
3. Contribution to Student Welfare
Fund

The meeting ended with a vote of thanks.

Minutes of 25th Meeting of General Council held on 26th August, 2022
at 5.00 p.m. in the Conference Hall of NLUJA, Assam,
Hajo Road, Amingaon, Kamrup, Guwahati-31.

Sl. No.	Following are the Members of the General Council	Members Present
1.	Hon'ble Shri Justice R. M. Chhaya. Chief Justice, Gauhati High Court. Chancellor, NLUJA, Assam	1. Hon'ble Shri Justice R. M. Chhaya.
2.	Hon'ble Shri Justice N. Kotiswar Singh, Judge, Gauhati High Court.	2. Hon'ble Shri Justice N. Kotiswar Singh
3.	Hon'ble Shri Justice A. K. Goswami. Chief Justice, Chhattisgarh High Court	3. Hon'ble Shri Justice A. K. Goswami (online)
4.	Hon'ble Mr. Justice B. P. Katakey Former Judge, Gauhati High Court	--
5.	Hon'ble Mr. Justice Manojit Bhuyan. Former Judge, Gauhati High Court	4. Hon'ble Mr. Justice Manojit Bhuyan.
6.	Mr. Devajit Saikia Advocate General of Assam	--
7.	Prof. (Dr.) V. K. Ahuja Vice-Chancellor, NLUJA, Assam	5. Prof. (Dr.) V. K. Ahuja
8.	Dr. Amlandeep Das, Former Head of Department. English, Cotton University	6. Dr. Amlandeep Das
9.	Mr. Manan Kumar Mishra Chairman, Bar Council of India, New Delhi	7. Mr. A. K. Sharma (online)
10.	Mr. Gajanand Sahewalla Chairman, Bar Council of Assam	8. Mr. Gajanand Sahewalla
11.	Prof. (Dr.) Mihir Kanti Chaudhuri Advisor, Education Department, Govt. of Assam	--
12.	Dr. Amarjyoti Choudhury Vice-Chancellor, Assam Down Town University	--
13.	Hon'ble Mr. Justice (Retd.) Mir Alfaz Ali Director, Judicial Academy, Assam	9. Hon'ble Mr. Justice (Retd.) Mir Alfaz Ali



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| 14. Dr. D.N. Buragohain
Former Director, Indian Institutes of
Technology, Guwahati | 10. Dr. D.N. Buragohain |
| 15. Prof. (Dr.) R. Venkata Rao
Former Vice-Chancellor, National
Law School of India University,
Bangalore | 11. Prof. (Dr.) R. Venkata Rao
(online) |
| 16. Mr. Jishnu Baruah, IAS
Chief Secretary, Govt. of Assam | -- |
| 17. Shri Samir Kumar Sinha, IAS
Principal Secretary,
Finance Department, Govt. of Assam | 12. Shri Manish Thakur, IAS
Commissioner & Secretary, Finance
Department. (online) |
| 18. Mr. Deepak Majumdar, IAS
Secretary, Dept. of Higher
Education, Govt. of Assam | 13. Mr. Deepak Majumdar, IAS
(online) |
| 19. Shri Binod Kumar Chetri
<i>Legal Remembrancer (LR) - cum-</i>
Commissioner & Secretary to
Government of Assam, Judicial
Department. | 14. Shri Binod Kumar Chetri
(online) |
| 20. Dr. Indranoshee Das, ACS
Registrar, NLUJA, Assam | 15. Dr. Indranoshee Das, ACS |
| 21. Prof. (Dr.) Debasis Poddar
Professor of Law, NLUJA, Assam | 16. Prof. (Dr.) Debasis Poddar |



Agenda	Resolution
Item No.1 Presentation of minutes of the 24 th General Council Meeting held on April 21, 2021 at 05:00 p.m. in the Conference Hall of NLUJA, Assam, Hajo Road, Amingaon, Guwahati 31	No further action was called for.
Item No.2 Annual Budget of National Law University and Judicial Academy, Assam	The Hon'ble General Council approved the Annual Budget of INR.16, 84, 50, 465/- (<i>Rupees Sixteen Core Eighty Four Lakh Fifty Thousand Four Hundred Sixty Five only</i>) of National Law University and Judicial Academy (NLUJA), Assam for the Financial Year 2022-23.
Item No.3 Internal Audit Report for the Financial Year 2020-21 and action taken thereon	The Hon'ble General Council approved the Internal Audit Report for the Financial Year 2020-21 and action taken thereon.
Item No.4 Statutory Audit Report for the Financial Years 2020-21 and action taken thereon	The Hon'ble General Council approved the Statutory Audit Report for the Financial Years 2020-21 and action taken thereon. Further, the Hon'ble General Council was apprised of the audit observation with regard to amount paid by University towards former Vice-Chancellor Prof. (Dr.) Vijender Kumar's travel from Guwahati to Delhi and back, in order to attend a meeting at NITI Ayog, New Delhi (Annexure-B): Wherefore, it was put forward by the Council that the matter may be reconciled as per provisions of University Service Regulation, Chapter-II, Under para No. II.5, Pt. No.: 6 "Travelling Allowance at the rates equivalent to the rank of Secretary to Government of India or such higher rates as may be fixed by the Executive Council:" and



Under para No. II.5.

Pt. No.: 10 "The Vice Chancellor shall be deemed to be on duty for attending:

(a) Any meeting called by the Central or State Government, Public Services, UPSC, PSC, UGC, AIU, AICTE, BCI, other Statutory Bodies, NGOs; any other University, or on for any other public purpose; and

(b) National and international conferences to present the University/sign MoUs on behalf of the University."

Item No.5

Annual Report, 2021 of National Law University and Judicial Academy, Assam

The Hon'ble General Council approved the Annual Report, 2021 of National Law University and Judicial Academy, Assam.

Item No.6

Revision of Fee Structure for the Ph.D. Programme of National Law University and Judicial Academy, Assam

The General Council approved the revision of Fee Structure for the Ph.D Programme of National Law University and Judicial Academy, Assam w.e.f Academic Year 2022-23 at **Annexure-A**.

Item No.7

Increase in the intake capacity of LL.M One Year Degree Programme conducted by National Law University and Judicial Academy, Assam w.e.f. Academic Year 2022-23

The Hon'ble General Council approved the increase of intake capacity of LL.M One Year Degree Programme from **30** to **40** seats w.e.f. Academic Year 2022-23.



Item No.8

Grant of concession in Admission Renewal Fee
- Academic Year 2021-22

The General Council ratified the concession
in Admission Renewal Fee for the Academic
Year 2021-22 as hereunder:

Sl. No.	Head Under which Concession was Granted	Amount in INR
1	Student Welfare Fund	5000/-
2	Partial waiver of Internet Service Fee	5000/-
Total Amount:		10.000/-

Item No.9

Purchase of vehicles for the University in view
of the decrepit condition of the existing vehicles

The General Council ratified the purchase of
vehicles for the University in view of the
decrepit condition of the existing vehicles

Item No.10

Any other item(s) with the permission of the
Chair



**MINUTES OF THE 27TH GENERAL COUNCIL MEETING OF NLUJA, ASSAM HELD
ON 5TH AUGUST, 2023 AT 1:15 PM AT THE CONFERENCE HALL OF THE
GAUHATI HIGH COURT (NEW BLOCK)**

Sl. No.	Members of the General Council	Members Present
1.	Hon'ble Mr. Justice Sandeep Mehta Chief Justice, Gauhati High Court, Chancellor, NLUJAA	1. Hon'ble Mr. Justice Sandeep Mehta
2.	Hon'ble Mr. Justice Lanusungkum Jamir Judge, Gauhati High Court, Guwahati	2. Hon'ble Mr. Justice Lanusungkum Jamir
3.	Hon'ble Mr. Justice A. K. Goswami Former Chief Justice, Chhattisgarh High Court	----
4.	Hon'ble Mr. Justice B. P. Katakey Former Judge, Gauhati High Court	----
5.	Hon'ble Mr. Justice Manojit Bhuyan Former Judge, Gauhati High Court	3. Hon'ble Mr. Justice Manojit Bhuyan (Through VC)
6.	Mr. Devajit Lon Saikia Advocate General of Assam	----
7.	Prof. (Dr.) V.K. Ahuja Vice-Chancellor, NLUJA, Assam	4. Prof. (Dr.) V.K. Ahuja
8.	Prof. Amlandeep Das Former Head of the Department of English, Cotton University, Guwahati	5. Prof. Amlandeep Das (Through VC)
9.	Mr. Manan Kumar Mishra Chairman, Bar Council of India, New Delhi	----
10.	Mr. Chinmoy Choudhury Chairman, Bar Council of Assam	----
11.	Prof. (Dr.) Mihir Kanti Chaudhuri Advisor, Chancellor's Secretariat, Raj Bhawan, Guwahati	----
12.	Dr. Amarjyoti Choudhury Former Vice-Chancellor, Assam Down Town University, Guwahati, Editor, Dainik Assam	----

*Minutes of the 27th meeting of the General Council of NLUJA, held on 5th August, 2023
At 1:15 P.M. in the Conference Hall of the Gauhati High Court (New Block)*




- | | |
|---|---|
| 13. Hon'ble Mr. Justice (Retd.) Mir Alfaz Ali
Director, Judicial Academy, Assam | 6. Hon'ble Mr. Justice (Retd.) Mir Alfaz Ali |
| 14. Dr. D.N. Buragohain
Former Director, Indian Institutes of Technology Guwahati | 7. Dr. D.N. Buragohain
(Through VC) |
| 15. Prof. (Dr.) R. Venkata Rao
Former Vice-Chancellor, National Law School of India University, Bangalore
Chairperson, VIPS, New Delhi | 8. Prof. (Dr.) R. Venkata Rao
(Through VC) |
| 16. Mr. Paban Kumar Borthakur, IAS
Chief Secretary, Govt. of Assam | 9. Mr. Paban Kumar Borthakur, IAS.
(Through VC)
---- |
| 17. Mr. Samir Kumar Sinha
Principal Secretary, Finance Department, Government of Assam | |
| 18. Shri. Narayan Konwar, IAS
Secretary, Department of Higher Education, Government of Assam | ---- |
| 19. Shri Kuntal Sharma Pathak
Legal Remembrancer & Secretary, Judicial Department, Government of Assam | 10. Shri Kuntal Sharma Pathak
(Through VC) |
| 20. Dr. Nandarani Choudhury
Assistant Registrar (Academic)
cum Finance Officer (Incharge), NLUJA, Assam | 11. Registrar, NLUJA, Assam |
| 21. Prof. (Dr.) Debasis Poddar
Professor of Law, NLUJA, Assam | 12. Prof. (Dr.) Debasis Poddar
(Through VC) |

Item No.1:

Presentation of minutes of the 26th General Council meeting of NLUJA, Assam held on 12.12.2022 in online mode and action taken thereon.

Resolution:

The minutes of the 26th General Council meeting of NLUJA, Assam held on 12.12.2022 in online mode and action taken report is perused. The agendum no.3 of the said meeting is dealt with separately as Item No.8 (additional item) in today's meeting.

Item No.2:

Annual Budget of National Law University and Judicial Academy, Assam for the Financial Year 2023-24.

Resolution:

The Annual Budget of Rs.18,30,28,174/- of National Law University and Judicial Academy, Assam for the Financial Year 2023-24 is approved.

Item No.3:

Internal Audit Report for the Financial Year 2021-22 and action taken thereon.

Resolution:

The action taken report on the Internal Audit Report for the Financial Year 2021-2022 is approved.

Item No.4:

Statutory Audit Report for the Financial Year 2021-22 and action taken thereon.

Resolution:

The action taken report on the Statutory Audit Report for the Financial Year 2021-22 is approved.

*Minutes of the 27th meeting of the General Council of NLUJA, held on 5th August, 2023
At 1:15 P.M. in the Conference Hall of the Gauhati High Court (New Block)*




Item No.5:

Annual Report, 2022 of National Law University and Judicial Academy, Assam.

Resolution:

The Annual Report, 2022 of National Law University and Judicial Academy, Assam is approved with appreciation.

Item No.6:

Emendation of Regulation Pertaining to "Temporary Advances".

Resolution:

The proposed emendation of regulation pertaining to "Temporary Advances, of the Financial Regulations of National Law University and Judicial Academy, Assam, for enhancing the limit of sanctioning authority of Vice-Chancellor is approved. As such, the Vice-Chancellor is authorized to sanction up to **Rs.75,000/-** (Seventy Thousand only) towards educational/medical/laptop/computer and any emergency advances to the permanent and non-teaching employees and up to **Rs.25,000/-** (Twenty Five Thousand only) towards festival to the non-teaching staff up to the cadre of Superintendent. The advance amount shall be recovered from the salaries of the employees in twelve equal installments.

Item No.7:

Progress in the construction of 300 Bedded Boys Hostel, Vice-Chancellor's Residence and Faculty Residence of National Law University and Judicial Academy, Assam at Amingaon.

Minutes of the 27th meeting of the General Council of NLUJA, held on 5th August, 2023 At 1:15 P.M. in the Conference Hall of the Gauhati High Court (New Block)



Resolution:

The General Council is apprised of the tardy progress of the construction of 300 Bedded Boys Hostel, Vice-Chancellor's Residence and Faculty Residence of National Law University and Judicial Academy, Assam due to scarcity of funds. The General Council observes that funds for construction of the infrastructure mentioned in the agenda are urgently required. Therefore, it is resolved that the State Government be requested to release funds so as to sustain the construction projects of NLUJAA through this financial year. It is also resolved to request the State Government that when budget is sanctioned in future, the same be bifurcated between National Law University, Assam and Judicial Academy, Assam at the Government level at the stage of allocation of the same.

Item No.8 (any other matter):

Matter relating to regularization of discrepancies in the appointment of non-teaching staff members of NLUJA, Assam.

Resolution:

The agendum no.3 of the Minutes of the meeting of the 26th General Council held on 12.12.2022, with regard to the regularization of discrepancies in the appointment of non-teaching staff members of NLUJA, Assam, is discussed threadbare. As informed, the Chief Minister, Assam has approved the proposal of NLUJA, Assam for ex-post facto approval for the four posts of Electrician, Plumber, Carpenter and Gardener to the Finance Department. As such, necessary follow-up steps are to be taken in this regard.

Further, it is noted that the process with regard to the remainder 19 posts (out of 23 posts) is underway and the proposal for their

*Minutes of the 27th meeting of the General Council of NLUJA, held on 5th August, 2023
At 1:15 P.M. in the Conference Hall of the Gauhati High Court (New Block)*



regularization is pending with the State Government for response. Hence, it is resolved that the matter is deferred awaiting response from the State Government.



[Justice Sandeep Mehta]



[Prof. (Dr.) V.K. Ahuja]

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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur Amingaon, Guwahati
Kamrup(R), Assam

AUDIT REPORT FOR FINANCIAL YEAR 2018-2019



SANJAY HAZARIKA & Co.
CHARTERED ACCOUNTANTS

Email : info@sanjayhazarikaandco.com

G.N.B. ROAD, SILPUKHURI
GUWAHATI - 781 003
Phone/Fax : 91-361-2667 685

Website : www.sanjayhazarikaandco.com

AUDITORS' REPORT

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

We have audited the attached Balance Sheet of the **National Law University And Judicial Academy**, Assam, (Established by the Assam Act XXV of 2009), Lachitpur Amingaon, Guwahati-781031, Kamrup (R), Assam, as at 31st March, 2019 and the Income & Expenditure Account and Receipts & Payments Account for the Period ended on that date annexed thereto. These Financial Statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to our observations annexed hereto, we report that:-

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit;
- In our opinion, proper books of account as required by law have been kept by the institute so far as appears from our examination of those books;
- The Balance Sheet, Income and Expenditure Account and Receipts and Payment Account referred to in this report are in agreement with the books of accounts; and
- Subject to our observations annexed, in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:-



- (a) In the case of Balance Sheet, of the *state of affairs* of the institute as at 31st march 2019,
- (b) In the case of Income & Expenditure Account, of the *Excess of Income over Expenditure* of the institute for the year ended 31st march 2019, and
- (c) In the case of Receipts & Payment Account, of the *financial transactions* of the institute for the year ended 31st march 2019.

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 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	By		
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
			By	Security deposit	80,000.00
To	Cheque reversed(DN Choudhury)	6,000.00			
To	Cheque received against advance	11,228.00	By	Investment	
To	Tds amount received from Rabin Bhuyan	10,000.00		Fixed Deposits made	185,426,599.00
To	Cheque reversed(RC barpatragohain)	6,000.00	By	Opening Balance Yes bank Transferred to CCR	3,717,973.58
To	Miscellaneous Receipt	65,000.00	By	Opening Balance Cash Transferred to CCR	111.00
To	Advance Fee from student	7,500.00			
			By	Opening Balance of Bank A/C No 31917340833 rectified	115.00
To	Mess Expenses Refunded	100,688.00			
To	Security deposit Received	100,000.00	By	Closing Balances	
To	Reversal of library assets	7,525.00		Cash at Bank	25,301,838.32
To	Fixed Deposits Matured	159,013,758.00		Cash in Hand	105,598.00
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			
	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,

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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 R. 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-4 OF CURRENT LIABILITIES & PROVISIONS

LIST-A: Sponsored Projects

Head of Accounts	Current year	Previous Year
1 University Grant Commission		
2 Ministry		
3 Others		
Project on NIA	18,600.00	18,600.00
Potection of the Rights of Children		(67,069.00)
UNICEF Sponsored Project		2,487,431.24
TOTAL	18,600.00	2,438,962.24

LIST-B: Statutory Liabilities

Head of Accounts	Current year	Previous Year
Statutory Liabilities		
Employees PF Contribution	711,914.00	576,031.00
Professional Tax(adjustmernt)		13,350.00
TDS- Contract & Others		92,192.00
TDS- Rent		6,400.00
TDS- Salary	512,400.00	493,250.00
TDS- Professional		22,400.00
VAT Payables		
Penalty on TDS		(4,000.00)
Total	1,224,314.00	1,199,623.00

LIST-C: Deposits from Student

Head of Accounts	Current year	Previous Year
Deposits from Student		
Admission Fees Refundables	279,500.00	280,500.00
Hostel Caution Money Deposit	3,300,000.00	3,020,000.00
Library Caution Money Deposit	3,730,000.00	3,460,000.00
Mess Caution Money Deposit	3,280,000.00	3,020,000.00
Advance Mess Fees	3,009,185.00	3,175,346.00
Advance Fee from students	7,500.00	
Admission Fee received in Advance	5,000.00	
Fee received in Advance	5,000.00	
	13,616,185.00	12,955,846.00
Payable to Staff		
Salary	22,402.00	22,402.00
	22,402.00	
Total	13,638,587.00	12,978,248.00

LIST-D: Sundry Creditors

Head of Accounts	Current year	Previous Year
ADUJ		5,000.00
Airtel	6,022.00	16,168.00
Alliance Services	161,761.00	84,449.00
Ankita Paul	1,120.00	1,120.00
Anuska Rangta	10,000.00	
APDCL	375,285.00	430,862.00
APS Advertising Pvt. Ltd.	6,804.00	10,722.00
Aquazone		15,000.00
Asia Law House	340,477.00	
Arihant Advertising Agency		10,104.00
Bikash Sonar		3,000.00
Balaji Computers	8,652.00	
BSNL	3,588.00	2,721.00
Book Corporation	311,764.00	
Climax	234,820.00	
Digitek Solution		5,702.00
Devaprati Sarma	840.00	
Devarshi Paul;	10,000.00	
Dhanjit kalita	5,000.00	
Dipsikha	9,594.00	
Divya sarma	150.00	
D N Choudhury	6,000.00	
DP Enterprise	23,752.00	
DR. J K Bhattacharyee	1,000.00	
DR Malabika Chpoudhury	3,000.00	
Dulamani Kalita	9,180.00	
Eastern Power Engineering		69,600.00
Elite Computers & Communication Pvt. Ltd.	6,550.00	6,550.00

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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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Expression Ad. Agency Pvt. Ltd.		6,762.00
Glen View Travels		34,656.00
Handadhar Malakar	120,060.00	18,082.00
Hanumant Mour		500.00
Hemen baishya	3,000.00	
Ingenious Graphic	67,069.00	108,924.00
Innovative Enterprizes	344,125.00	256,937.00
IIT,Guwahati	9,450.00	
IT Works		9,499.00
J.S Patil		20,000.00
Jupiter Mercantiles		119,840.00
Jay pee trading Corporation	100,559.00	
Kalyan Baruah	3,000.00	
Krishanu Kar	3,999.00	
Laksmi offset press	6,900.00	
Manohar kumar rathore	150.00	
Mahesh travels pvt ltd	65,598.00	
Meenakshi Borthakur	25,000.00	22,500.00
Mohan Law House	35,400.85	35,401.00
Nikita Barooah	62,000.00	31,500.00
North Eastern Security Services Pvt. Ltd.		753,740.00
Origin Infosolution		15,340.00
Ranjit Kaushik	2,070.00	2,070.00
Redkarn Trading & Services Pvt. Ltd.		128,368.00
R.S. Computer	5,605.00	19,105.00
Shree Solution		12,154.00
Siddhi Vinayak Service Station	110,722.00	45,367.00
Sujen ID System	1,600.00	1,600.00
SOFT Crop	1,500.00	
Thrapthi Perumal	25,000.00	
TEDx		61,697.00
Zakir Hussain		66,409.00
Adrita Goswami		14,078.00
Assam book Binding House		22,000.00
Audio Vibration		2,346,576.00
B M Store		77,770.00
Darshan Upadhyaya		9,105.00
Debayan Banarje		13,904.00
F&B	144,900.00	79,575.00
Ganapati Enterprise	75,000.00	875,011.00
India Security press	15,032.00	20,629.00
Indrani Das	38,000.00	28,800.00
jhuma Das		10,000.00
krishna kant Jain		18,385.00
Maa Durga Enterprise		34,560.00
M/S S-Tech	18,880.00	
M/s PSK Enterprise	188,320.00	28,675.00
Nilachal Traders	3,580.00	243,719.00
N.S. Steel Fabrication		16,000.00
P.N Communication		5,653.00
Pranav S	50,000.00	
Radission Blue	132,848.00	107,872.00
Rishov Jyoti bora	5,000.00	
Ritu Raj	10,000.00	
R C Barpatragohain	6,000.00	
Sagnika Banerjee		20,900.00
Sanjukta Gogoi		11,645.00
Sudarshan Goswami		574.00
Sudip Das		
Sanjay Upadhaya	1,478.00	
S C Sarkar & Sons Pvt Ltd	258,535.00	
Tathagat Sharma		2,000.00
Tractor India Pvt Ltd		12,980.00
Unique Books	186,205.00	
Total	3,661,944.85	6,431,860.00

LIST-D.2: Advance to Sundry Parties

Head of Accounts	Current year	Previous Year
Abhisek dhar		3,000.00
Abhisek Khare	6,000.00	6,000.00
Himanshu R Nath		38,981.00
Mamoni gohain	90,000.00	2,000.00
Rabin bhuyan		10,000.00
Sorov jhunjhnwala	15,000.00	15,000.00
Utkarsh kumar		59,866.00
Association of indian Universities		5,000.00
Purnima Das		5,800.00
Sudip Das		47,930.00
	111,000.00	193,577.00



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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LIST-D.1: EARNEST MONEY & SECURITY DEPOSIT

Head of Accounts	Current year	Previous Year
1 EMD Deposit		
B.M. Associates	4000	4,000.00
DE DJ VETS		25,000.00
Innovative Enterprise	50000	65,000.00
Hewlett Packward India S.P.L.		25,000.00
Ganapati Enterprise	100000	100,000.00
Audio Vibration	50000	50,000.00
South Coast		50,000.00
Converge Systems and services pvt ltd	10000	
Fitness Corner	5000	
Sivadiya	25000	25,000.00
Jay Pee Trading Corporation	50000	
Premier Solution	10000	
B2B System	27400	27,400.00
	331,400.00	371,400.00
2 Security Deposit from Parties		
1 Amarendra Phukan	45,000.00	45,000.00
2 VNN Tech-CC TV	72,340.00	72,340.00
3 VSSS	25,000.00	25,000.00
4 Elite Computers	1,150.00	1,150.00
5 NESS (P) Ltd.	100,000.00	55,000.00
6 B2B System	22,607.00	22,607.00
		(96,000.00)
	266,097.00	125,097.00
Total	597,497.00	496,497.00

LIST-D.3: List of Reimbursemt of Expenses payable

Particulars	Current year	Previous Year
Adrita Bhuyan	1,006.00	
Ajit Chandra kalita	2,165.00	
Akshoy Bohra	1,000.00	
Ankur kalita	1,200.00	
Aviral Vats	2,000.00	
Amit Jain	2,000.00	
Bipul Sarma	4,364.00	
Bijan Kr Sarma		4,350.00
Bishnu Sonar	1,890.00	5,874.00
Dipankar Pathak	2,000.00	
International Infrastructures	49,000.00	
HRD Commercial & Industrial Security Force Ltd	261,718.00	
Hadidul Abedin	600.00	
Ganeswar Deka	600.00	
Lohit D Naikar	50,000.00	
Kishor Kumar Dere	14,000.00	
Mahamaya Estates Pvt Ltd	25,482.00	
Manindra Nath	3,428.00	
Mohan Pieries	45,500.00	
Nandrani Choudhury	20,394.00	
Pankaj Deka	13,269.00	
Pradip Kumar sarma	1,200.00	
Khanin Barman	5,000.00	9,550.00
Kondababu Katipam	5,000.00	3,710.00
Namrata Gogoi		569.00
Saumya Sunidhi	1,500.00	
Security Expenses Payable	323,400.00	
Safiquaz Zaman ahmed	116.00	
Sikhamoni Talukdar	1,200.00	
Uday Chandra Baruah	600.00	
Tanushree Baruah		17,100.00
Silkalay	19,687.00	
Total	859,319.00	41,153.00

As per our report of even date annexed .

For,

Sanjay Hazarika & Co.

Chartered Accountants

FRN: 312075E



Tridib P. Baruah

M.No. 055641

Partner

Dated : Guwahati, 09/11/2019

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

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

LIST-F: Bank Balances on 31.03.2019

SI No	Bank Name	Account No.	Current Year	Previous Year
A	In Current Accounts			
1	State Bank of India	32432292915	5,556,341.77	6,398,885.47
2	Canara Bank	3667201000059	8,834,476.31	39,493.84
3	Axis Bank	912020047748260	7,615,995.60	1,207,923.90
	Total (A)		22,006,813.68	7,646,303.21
B	In Savings Accounts			
1	State Bank of India	31917340833	774,043.66	184,406.21
2	State Bank of India	31917334024	42,876.00	41,407.00
3	State Bank of India	31917253474	170,953.01	112,840.01
4	State Bank of India	31917326976		13,824.00
5	State Bank of India	31917381687	161,180.29	108,346.29
6	State Bank of India	31640447405	405,768.00	1,406,263.00
7	State Bank of India	31917277304	504,810.00	441,134.00
8	State Bank of India	31917337229	919,593.00	34,773.00
9	UCO Bank	19250110012086		20,079.56
10	Axis Bank	912010044375576	7.00	7.00
11	ICICI Bank	129901000118		172,381.00
12	Axis Bank	913020026045439		176,500.00
13	Canada Bank	(Adwik Ujjanpon)	315,793.68	180,846.63
14	Yes Bank(Child Rights)	6594600000111		3,717,973.58
15	HDFC BANK	50100244277593		
	Total(B)		3,295,024.64	6,610,781.28
TOTAL (A+B)			25,301,838.32	14,257,084.49

LIST-G: List of Salary Advances to Employees

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



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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

Lachitpur, Amingaon,

Guwahati-781031, Kamrup (R), Assam

Raken Boro	30,000.00	
SANTANU GOGOI	35,000.00	35,000.00
SARAT CH SARMA		20,000.00
SHAFIQUEZ ZAMAN AHMED		10,000.00
SHOWAIF AHMED		20,000.00
UDAY CH. BARUAH	15,000.00	20,000.00
Total	433,500.00	362,000.00

LIST-H: List of Other Advances to Employees

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

Bank Reconciliation Statement as on 31.03.2019

Particulars	Amount	Amount
Current account		
1 State Bank of India (31640447405)		
Balance as per Book as on 31.03.2019		405,768.00
Add: Chq issued but not yet cleared up to 31.03.2019		
Date Chq. No		
	804.00	
	13,922.00	
	11,677.00	
	14,400.00	
31-03-2019	67,870.00	
NEFT	7,700.00	
	3,800.00	
	85,308.00	205,481.00
Balance as per Pass Book as on 31.03.2019		611,249.00

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 5: Fixed Assets for the year ended 31.03.2019

Particulars	Gross Block				Rate of Depreciation	Depreciation			Net Block			
	Cost as at the beginning	Addition before Sept, 2018	Addition after Sept 18	Deduction during the year		Cost as at End	As at the beginning	During the Year	Deduction during the year	As at the End	WDV Current Year	WDV Previous Year
i Block A												
PLANT & MACHINERY												
Generator	1,576,304.00				15%	1,576,304.00	834,070.40	111,335.04		945,405.44	630,898.56	742,233.60
Gym Equipment	4,509,004.00	343,435.00			15%	4,965,934.00	2,470,652.15	365,780.15		2,836,432.30	2,129,501.70	2,038,351.85
Digital Podium	1,517,400.00		113,495.00		15%	1,517,400.00	731,048.85	117,952.67		849,001.52	668,398.48	786,351.15
Room Heater	41,950.00				15%	41,950.00	22,853.05	2,864.54		25,717.59	16,232.41	19,096.95
Water Purifier	805,169.00		140,000.00		15%	945,169.00	400,499.30	71,200.46		471,699.76	473,469.25	404,669.70
Air Conditioner	1,110,263.00				15%	1,110,263.00	526,398.85	87,579.62		613,978.47	496,284.53	583,864.15
Digital Copier	915,107.00				15%	915,107.00	435,025.30	72,012.26		507,037.56	408,069.45	480,081.70
Mobile Phone	242,114.00				15%	242,114.00	119,355.30	18,413.81		137,769.11	104,344.90	122,758.70
Printer & scanner	287,616.00				15%	287,616.00	156,817.15	19,619.83		176,436.98	111,179.02	130,798.85
Projector	453,778.00				15%	453,778.00	222,065.45	34,756.88		256,822.33	196,955.67	231,712.55
Office Equipment	497,617.00	26,640.00			15%	524,257.00	238,172.60	42,912.66		281,085.26	243,171.74	259,444.40
Library Book Scanner	1,154,006.00				15%	1,154,006.00	641,967.70	76,805.75		718,773.45	435,232.56	512,038.30
EPBX System	271,885.00				15%	271,885.00	155,851.50	17,405.03		173,256.53	98,628.48	116,033.50
Electrical Equipment	4,004,579.00				15%	4,004,579.00	2,148,208.45	278,455.58		2,426,664.03	1,577,914.97	1,856,370.55
Sports Equipment	103,674.00				15%	103,674.00	70,438.15	4,985.38		75,423.53	28,250.47	33,235.85
Fire Fighting Equipment	46,989.00				15%	46,989.00	22,460.55	3,679.27		26,139.82	20,849.18	24,528.45
Water Tank	19,000.00				15%	19,000.00	6,301.85	1,904.72		8,206.57	10,793.43	12,698.15
Water Cooler	310,000.00				15%	310,000.00	23,250.00	43,012.50		66,262.50	243,737.50	286,750.00
CCTV	913,244.00				15%	913,244.00	884,540.00	4,305.60		888,845.60	24,398.40	28,704.00
Grass Cutter Machine			119,500.00		15%	119,500.00		8,962.50		8,962.50	110,537.50	17,925.00
ii Block B												
Vehicle	5,479,193.00				15%	5,479,193.00	3,085,229.20	359,094.57		3,444,323.77	2,034,869.23	2,393,963.80
iii Block C												
Computers/ Peripherals												
Computers	8,762,865.85	1,297,705.00			40%	10,060,570.85	7,971,010.31	835,824.22		8,806,834.53	1,253,736.32	791,855.54
Computer Accessories	418,237.00		14,835.00		40%	433,072.00	347,618.90	31,214.24		378,833.14	54,238.86	70,618.10
Computer Softwares	771,819.81	64,013.00			40%	835,832.81	672,239.49	65,437.33		737,676.82	98,155.99	99,580.32
Computer Tools & other Equipment	285,252.00		121880.00		40%	407,132.00	138,476.80	138,476.80		138,476.80	268,655.20	268,655.20
Equip. and Server	1,567,558.00	902,700.00	3,658.00		40%	2,473,916.00	1,331,800.40	456,114.64		1,787,915.04	686,000.96	235,757.60
iv. Block D												
FURNITURE & FIXTURES												
Furniture	25,837,661.17		239,040.00		10%	26,076,701.17	11,456,766.42	1,450,041.48		12,906,807.90	13,169,893.28	14,380,894.75
Air Cooler			42,000.00		10%	42,000.00		4,200.00		4,200.00	37,800.00	
Wooden Podium	97,098.00		97,098.00		10%	97,098.00	39,762.60	5,733.54		45,496.14	51,601.86	57,335.40

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

Particulars	Gross Block					Rate of Depreciation	Depreciation			Net Block	
	Cost as at the beginning	Addition before Sept, 2018	Addition after Sept 18	Deduction during the year	Cost as at End		As at the beginning	During the Year	Deduction during the year	WDV Current Year	WDV Previous Year
v. Block E Books & Periodicals Library Books & Journals	18,696,256.00		1,460,992.00		20,157,248.00	100%	18,411,240.00	1,015,512.00		730,496.00	285,016.00
Total of Current Year	80,410,387.83	2,919,745.00	2,255,400.00		85,585,532.83		53,425,643.92	5,745,593.04		26,414,295.87	27,002,668.91
Total of Previous Year	78,490,586.83	754,954.00	1,164,847.00		80,410,387.83		46,903,002.00	6,522,641.91		26,984,743.92	31,587,587.83
vi. Capital Books in Progress											
Transfer to Assets											
Net Work in Progress											
Total	80,410,387.83	2,919,745.00	2,255,400.00		85,585,532.83		53,425,643.92	5,745,593.04		26,414,295.87	27,002,668.91

As per our report of even date annexed

For,

Sanjay Hazarika & Co.

Chartered Accountants

FRN: 312075E



Tridip 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 18: GRANTS AND DONATION

Particulars	Unrestricted Funds			Restricted Funds	Current Year	Previous Year
	Corpus Fund	Designed	General fund			
1 In Central Government						
2 State Government(s)						
3 Government Agencies						
4 Institutions/Welfare Bodies						
5 International Organisation						
6 Others (Specify)						
Total					85,000,000.00	65,000,000.00

As per our report of even date annexed. ,

For,

Sanjay Hazarika & Co.
Chartered Accountants
FRN: 312075E



Tridib Barua
M.No : 955641
Partner

Dated : Guwahati, 09/11/2019

Schedule 6: Investments

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

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

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

Annexure B: Payment to Sundry Creditors Receipts & payments Accounts)		
Particulars	1-Apr-2018 to 31-Mar-2019	
	Transactions	
		Payments
Abhra Das		20000.00
ABIONA		331500.00
A.C UPADHYAY		6000.00
ADG(INCHARGE)PUBLICATIONS DIVISION M/O I&B		460.00
ADRITA GOSWAMI		14078.00
AIRTEL		86048.00
AJIT SINGH		6000.00
AKSHAY PATHAK		7000.00
ALLIANCE SERVICES		414421.00
ALL INDIA REPORTERS P LTD.		35040.00
AMALESH ADHIKARY		5000.00
APARAJITA BARUAH		26000.00
APDCL		5179364.00
APS ADVERTISING PVT LTD		58326.00
APURBA KUMAR SARMA		6000.00
AQUAZONE		277500.00
ARBITRATION LAW REPORTER		16670.00
ARIHANT ADVERTISING AGENCY		35148.00
ARUNAV BHATTACHARYA		300.00
ARUN RATHI & ASSOCIATES		15460.00
ASHOKA FURNISHING		52360.00
ASHOK PUBLISHING HOUSE		11000.00
ASSAM BOOK BINDING HOUSE		22000.00
ASSAM TYRE SERVICE		11600.00
ASSOCIATION OF INDIAN UNIVERSITIES , AIU HOUSE		50000.00
AUDIO VIBRATION		2346576.00
B2B SYSTEMS		8900.00
BALAJI COMPUTERS		149945.00
BANAJIT BHUYAN		5000.00
BAR COUNCIL OF INDIA		582000.00
BIMAL AUTO AGENCY		21667.00
BINAPANI ART		6750.00
BMG INFORMATICS		902700.00
B.M. STORE		77770.00
Brahamaputra Associates		30875.00
BRAHMAPUTRA MOTORS AMINGAON		10271.00
BSNL		39038.00
CHIRADEEP BASAK		23600.00
CHRONICLE PUBLISHING PVT. LTD.		2510.00

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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
HAZO ROAD, LACHITPUR, AMINGAON
GUWAHATI, KAMRUP
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COMMERCIAL DIGITAL SOLUTIONS	15400.00
CONVERGE SYSTEMS AND SERVICES LTD.	237416.00
CURRENT TAX REPORTER	9892.00
CYBER MEDIA INDIA LTD.	3700.00
DARSHAN UPADHYAYA	9105.00
DEBAYAN BANERJEE	13904.00
DEBESWAR MALAKAR	12000.00
DEEPAK DHAL	16520.00
DELNET	13570.00
DIGITEK SOLUTION	69951.00
D.L.T. PUBLICATIONS PVT. LTD.	17100.00
D.N CHOUDHURY	6000.00
DOROTHY SUCHIANG	5000.00
D.P. ENTERPRISE	218711.00
DR BHASKAR KR. CHAKRAVARTY	30652.00
Eastern Book Company	14860.00
EASTERN BOOK CO.PVT. LTD.	275000.00
Eastern Power Engineering	282000.00
ECONOMIC & POLITICAL	4725.00
EXPRESSION AD AGENCY PVT. LTD.	6762.00
FAIZAN MUSTAFA	6000.00
F&B	1579995.00
GAGAN SARMA	4000.00
GANAPATI ENTERPRISE	7992380.00
GARGYA AUTOCITY PVT. LTD.	73983.00
GAURI KANTA DAS	20915.00
GLEN VIEW TRAVELS	34656.00
GODREJ & BOYCE MFG. CO. LTD.	324990.00
HAGE ASHA	1000.00
HANSHADHAR MALAKAR	217843.00
HIMANGSHU GOSWAMI	8000.00
Himanshu R Nath	23021.00
HOTEL BHARGAV GRAND	41131.00
HRISHIKESH ROY	6000.00
ICC PUBLICATION	3490.00
IIT, GUWAHATI	15750.00
INDIA SECURITY PRESS	33197.00
INDIA TODAY	4498.00
INDRANI DAS	259000.00
Ingenious Graphic	139674.00
INNOVATIVE ENTERPRIZES	1038834.00
ISHRAT HUSSAIN	25026.00
IT WORKS	9499.00
Jay Pee Trading Corporation	495937.00

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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
HAZO ROAD, LACHITPUR, AMINGAON
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JENTU GIBA	1000.00
JHON WILLY & SONS INC	51993.00
JHUMA DAS	10000.00
JIMSI TASSAR	6000.00
J K SERVICES	89208.00
JOGENDRA BHARALI	5000.00
JOURNAL OF DISPUTE RESOLUTION	2468.00
J.S PATIL	481216.00
JUPITER MERCANTILES	119840.00
JURI GOSWAMI	2000.00
JUSTICE SUMAN SHYAM	6000.00
JYOTI JOJODIA MOZIKA	2800.00
KALPANA SARATHI	9000.00
KALYAN BARUA	7200.00
KONE ELEVATORS INDIA PVT. LTD.	741746.00
KRISHANU KAR	1375.00
KRISHNA GOHAIN	12000.00
KRISHNA KANT JAIN	22035.00
KULDEEP DEKA	300.00
LIVING MEDIA INDIA LTD	13167.00
LUCY REMRUATI	23550.00
MAA DURGA ENTERPRISE	137810.00
MADHU JAROLIYA	10000.00
MAHESH TRAVELS P LTD.	71902.00
MANUPATRA INFORMATION SOLUTION PRIVATE LIMITED	118000.00
MEENAKSHI BORTHAKUR	215000.00
M.J. ENTERPRISES	8500.00
M.K BHANDARI	71494.00
M.K CHOUDHURY	6000.00
MOHIT SINGH	3000.00
MOUSUMI MAHANTA	7000.00
M/S BAJRANG LECTRICAL WORKS	6985.00
M/S B.D. ASSOCIATES	2394000.00
M/S PSK ENTERPRISE	66832.00
N.H. MOHAN	300.00
NIKITA BAROOAH	276350.00
NILACHAL TRADERS	427095.00
NIVEDITA JHA	2500.00
NORTH EASTERN SECURITY SERVICES PVT. LTD	5226903.00
NORTH EAST LAW HOUSE	9350.00
NRIPENDRA RAM KALITA	300.00
N.S. STEEL FABRICATION	16000.00
ORIGIN INFOSOLUTION	24190.00
OUTLOOK PUBLISHING INDIA PVT. LTD.	3998.00

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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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GUWAHATI, KAMRUP
Pin Code: 781031

PANKAJ SAIKIA	1280.00
PARAMJIT S. JASWAL	24000.00
PARTHA DURLAV DAS	300.00
PARTHA SHANKAR BISWAS	3300.00
P.G. AGARWAL	6000.00
P.N. COMMUNICATION	5653.00
POOJA BATTERY	5840.00
POOJA SINGH	1000.00
PRANAV PRAKASH PANDEY	1566.00
PRIYADARSHI DIVYANSHU	19460.00
PROF.V.K. AHUJA	10868.00
RADISSON BLU(HOTEL)	333212.00
RAHUL GOSWAMI	3000.00
R.C.BARPATRAGOHAIN	50000.00
Relx India Pvt. Ltd.	383928.00
ROYAL COLLECTION	5000.00
R.S.COMPUTER	157170.00
R.VENKAT RAO	79868.00
SAGE PUBLICATIONS PVT.LTD.	29180.00
SAG INFOTECH PVT. LTD.	14750.00
SAGNIKA BANERJEE	20900.00
SAHEB CHOUDHURY	720.00
SANJUKTA GOGOI	11645.00
SARAT SARMA- REIMBURSEMENT	6720.00
SERVICE LAW REPORTER	7750.00
SHAH JAMANUDDIN ALI AHMED	3000.00
SHREE SOLUTION	56636.00
SHWETA BHUYAN	300.00
SIDDARTH MARWAH	7000.00
SIDDHI VINAYAK SERVICE STATION	846575.00
SOFTCROP	16500.00
S.P MOTORS	8285.00
SPORTS COMMITTEE NLUD CUTTACK	67250.00
SREENIVASULLU N.S	20000.00
SUDARSHAN GOSWAMI	18046.00
SUKUMAR NANDI	3000.00
SUPRATIM DAS	300.00
TAPAN CHANDRA SARMA	12000.00
TATHAGAT SHARMA	42465.00
TAXATION PUBLISHERS (P) LTD.	9500.00
THANGZAKHUP TOMBING	7519.00
THOMSON REUTERS SOUTH ASIA PVT. LTD.	337580.00
TRACTOR INDIA PRIVATE LTD	12980.00
TRIMURTI INFO ASSOCIATES	36630.00
UNITED INDIA INSURANCE CO. LTD.	88551.00

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NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
HAZO ROAD, LACHITPUR, AMINGAON
GUWAHATI, KAMRUP

Pin Code: 781031

USHNISH GUHA	2000.00
UTKARSH KUMAR	3500.00
VINOD PUBLICATION P LTD.	11250.00
VISHAL GOYAL	9000.00
WILLIAMS HEIN & CO. INC	270188.00
ZAKIR HUSSAIN	133489.00
Grand Total	38434025.00

As per our report of even date annexed. ,

For,

Sanjay Hazarika & Co.

Chartered Accountants

FRN: 312075E




Tridib P. Barua

M.No. : 055641

Partner

Dated: 09/11/2019, Guwahati

NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM

HAZO ROAD, LACHITPUR, AMINGAON

GUWAHATI, KAMRUP

Pin Code: 781031

Receipts & payments account, Annexure C: Payment to Current Liabilities*Current Liabilities*

Particulars	NATIONAL LAW UNIVERSITY AND	
	1-Apr-2018 to 31-Mar-2019	
	Transactions	
		Payments
9.9 GROUP PVT LTD		3798.00
ABHA AGRAWAL		4000.00
ABHA MISHRA		25880.00
ABHISHEK RATHORE		4500.00
ACHIN JANA		6000.00
ADITYA ENGINEERING		110433.00
ADRITA BHUYAN		5000.00
Akand Pratap Singh		7900.00
AKHAND PRATAP SING BHADORIA		1500.00
ALLCARE		11000.00
AMAZON.IN		17233.00
AMIT JAIN		1000.00
AMVALIKA SENAPATI		7000.00
ANGEL HABAMON SYIEM		3000.00
ANGSHUMAN BORA		3000.00
ANIMESH JHA		3000.00
ANINDITA PHUKAN		27000.00
ANKIT TODE		500.00
ANKUR KALITA		2000.00
ANMOL SHRIVASTAVA		12050.00
ANTARA BORDOLOI		20865.00
ANTARNIHITA MISHRA		2000.00
ANUPAMA DEVI		500.00
ARADHANA SATISH NAIR		2000.00
ARCHIT MISHRA		7000.00
ARMAN ALI		3000.00
Arun Chandra Upadhyay		5000.00
ARUN KUMAR SINGH		35000.00
ARYAN SERVICES		2500.00
ASHISH RANSON		8748.00
AVIRAL VINAYAK JAROLIA		28880.00
BAHARUN SAIKIA		500.00
BEDANTA KAUSHIK		3000.00
BHAGAT SINGH JADON		10025.00
BHRIGOO KUMAR KASHYAP		3000.00
BIMAL CHANDRA DEKA		900.00



Contd..

BISHNU SONAR	12374.00
BOIDURJYA MANI DEKA	3500.00
BRIJBHAN SINGH	10355.00
CHHAYA BHARDWAJ	3000.00
CIVIL SERVICE TIMES	3600.00
COMPETION REVIEW PVT LTD	1650.00
DAISY CHANGMAI	8500.00
DEBASISH BASISTHA	4000.00
DEBASISH BHATTACHARYA	3000.00
DHRUBA KUMAR BHATTACHARYYA	7400.00
DILIP MAZUMDER	6000.00
DINESH KUMAR BHAMU	1200.00
DIPANKAR DAS SOUND SET	38500.00
DIPANKAR PATHAK	8000.00
DIPANKAR SARMA	9000.00
DIPJYOTI DEKA	3000.00
DIRECTOR ULS PANJAB UNIVERSITY	30000.00
Divyanshu Priyadarshi	4000.00
DR DEBASIS PODDAR	2050.00
DR.H. RAGHAVENDRA CHAR	24024.00
DR NAVEEN KUMAR	15040.00
Dr P.C. Bhattacharyya	4000.00
Dr RAMAN MITTAL	8000.00
DR SIDDHARTH MISRA	2390.00
EPF PAYABLE	8975117.00
EQBAL HUSSAIN	4000.00
E YANTRA	1297705.00
FILZAH BELAL	10000.00
FITNESS CORNER	132495.00
GAINWELL COMMOSALES PVT LTD	14160.00
GARGI DHANG	714.00
GAUTAM BORUAH	3000.00
GAUTAM MAZUMDER	5000.00
GENERAL BOOK BINDING WORKS	7104.00
GLOBE PUBLICATION PVT LTD	178364.00
GOBINDRA SAHARIA	5734.00
G.R. Raghavender	4000.00
G.S. SACHDEVA	10000.00
GUNESWAR DEKA	11800.00
HADIUL ABEDIN	14700.00
HAFIZ RASHID AHMED CHOUDHURY	3000.00
HAGIBUR RAHMAN	3000.00
HARVARD LAW REVIEW	8944.00
HIMANGSHU SONOWAL	6463.00
HOSTEL CAUTION MONEY DEPOSIT	650000.00
HOTEL VRINDRA REGENCY	14250.00
HRD COMMERCIAL & INDUSTRIAL SECURITY FORCE PVT LTD	1043066.00



Contd..

INDIAN ENTERPRISE (INDIAN AIR TRAVEL)	309828.00
INDUSTRIAL MACHINERY STORES	45061.00
INTERNATIONAL INFRASTRUCTURES	424400.00
IRFAN HASIEB	3000.00
JAHNAVI BARUA	500.00
J & K GROUPS	68700.00
JOGRAJ BORAH	3000.00
JUSTICE N.KOTISWAR SINGH	6000.00
KAMLESH CH. KAUSHIK	20933.00
KANKANA BAISHYA	3510.00
Kanthi Meenakship	4000.00
Karthik Shiva B	2000.00
Kavita Jain	1500.00
KAVITA SINGH	3000.00
KERAKI BANERJEE BORDOLOI	4000.00
KHANIN BARMAN	74550.00
KHUKAN GHOSH	4400.00
KISHOR KUMAR DERE	8000.00
K.N. CHOUDHURY	40000.00
KONDABABU KATIPAM	81778.00
KORPAL WATECH	2225.00
KRISHNA KANTA MAHANTA	3000.00
Kumar Salva Raghuvanshi	2000.00
KUNTALA ROY CHOUDHURY	11004.00
KUSHAL GURJAR	21047.00
KUSHBOO DAMANI	700.00
LAWS MEDIA PVT LTD	900.00
LEENA BARUA	10000.00
LIBRARY CAUTION MONEY DEPOSIT	740000.00
LIDIA KHARKONGOR KHAR	14644.00
LOHIT D NAIKAR	169273.00
MAHAMAYA ESTATES PVT LTD	44202.00
Maina Engineering	10910.00
MAMON SAIKIA SUNDI	3000.00
MANASH SARANIA	3000.00
MANINDRA NATH	8150.00
MANISHA BHARATI	2500.00
MANISHA BHARTI	50157.00
MANJIT KR DAS	3000.00
MANOJIT BISWAS	3000.00
MANVEEN SINGH	3000.00
MAYASHREE GHARPHALIA	1200.00
MEHUL SHAH	5505.00
MESS CAUTION MONEY DEPOSIT	650000.00
MESS FEE ADVANCE	653054.00
MINAKSHI BUJAR BARUAH	500.00
MINAKSHI HOSPITALITY SERVICE PVT LTD	3519.00



Contd..

M.N. NANDAKISHWOR SINGH	3796.00
MOHAN PIERIES	82000.00
Mostakin Ali	170000.00
M/S IDEAL SOLUTIONS	311520.00
M/s Labanya Cleaners	28600.00
NAFISA YOUNIS	19000.00
NAMRATA GOGOI- ADV A/C.	14290.00
NANDARANI CHOUDHURY	112569.00
NANDITA S.JHA	5000.00
Narendran	4000.00
NIHARIKA TANWAR	5000.00
NISSAR AHMED	5000.00
ORAVEL STAYS PVT LTD	254765.00
PANKAJ DEKA	36794.00
PARTHA PRATIM MEDHI	3000.00
PLN RAJA	7000.00
PRADHAN MANTRI BHARATIYA JANAUSHADHI KENDRA	83912.00
PRANAB SHARMA	3000.00
PRANJAL DAREKAR	10350.00
PRATIYOGITA DARPAN	1880.00
PRATYUSH PRAN SARMA	3000.00
PREMIER SOLUTIONS	195408.00
PRINCE RAJ	19792.00
PRITI SAXENA	4000.00
PROBAL MUKHERJEE	3000.00
RAHUK KR CHOUDHURY	1500.00
RAJENDRA KR DWIVEDI	16700.00
RAJIB KR SARMAN	10000.00
RAJIB SARKAR	56090.00
RANJIT KUMAR DEV CHOUDHURY	3000.00
RATUL GOSWAMI	3000.00
RITRE OO LYNDOH	500.00
Robin Phukan	18000.00
ROHIT GHOSH	52070.00
SAKSHI TYAGI	5000.00
SANJAY HAZARIKA AND CO	28025.00
SANJAY KR SINGH	3000.00
SANJIVAN CHAKRABORTY	7850.00
SARASU ESTHER THOMAS	11000.00
SATISH KUMAR RAI	3000.00
SBI, GENERAL INSURANCE CO.LTD	15958.00
SHAHNAAZ RAHMAN	500.00
SHASHANK SAURABH	10000.00
SHIKHAMONI TALUKDAR	5570.00
SHOUBHIK BHATTACHARJEE	6000.00
SHRADHANJALI SARMA	3000.00
SHUBHANGI JAIN	16570.00



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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	<u>SOURCES OF FUNDS</u>			
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	<u>APPLICATION OF FUNDS</u>			
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

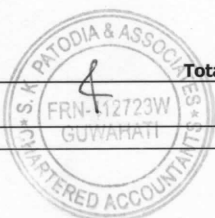


Schedules - 12 STAFF PAYMENT AND BENEFITS	CURRENT YEAR	PREVIOUS YEAR
Pf Contribution- Employer'S Share	4,432,341.00	4,477,489.00
Children Education Allowance	258,798.00	235,863.00
Honorarium	443,694.00	532,000.00
Leave Travel Consession(Ltc)	77,942.00	63,525.00
Liveries To Group D Staff	59,350.00	46,800.00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



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

SCHEDULE 6 - INVESTMENTS						
	Opening as on 31.03.2019	FD Made during the year	Add Interest during the year	TDS Deduction	Less : Matured During the year	Balance
A) Corpus Investment						
CANARA 4182401000181/1 MD 10.11.18 @6.50%	8,319,493.00	-	889,998.00			9,209,491.00
CANARA 4182401000181/2 MD 13.11.18 @6.50%	8,319,494.00	-	889,997.00			9,209,491.00
SBI 32672139145 MD 23.11.18 @8.50%	9,993,103.00	-	689,606.00			10,682,709.00
SBI 34165243057 MD 08.09.18 @7.25%	7,023,285.00		491,579.00			7,514,864.00
SBI 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	1,341,228
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	66,262	36,561	-	102,823.00	243,788
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



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

Annexure G -Bank Balances

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



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

Schedule : 16 - Notes to Accounts & Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

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

NOTES TO ACCOUNTS

- 1 Income for grants has been booked on actual receipt basis and Income from Interest have been booked as per Bank Certificate obtained, and in case where no bank Confirmation was available it has been booked on the basis of simple Interest rate of Fixed Deposit.
- 2 Depreciation has been charged on W.D.V. as per rates provided in Income Tax Act, 1961
- 3 Cash balance as informed by the management has been taken in the books of Accounts
- 4 Mess Receipts have been proportionately 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	Cash-in-Hand		1,82,61,075.07
GST		46,470.00	Bank Accounts		4,583.00
Labour Cess			Ciat Exam Expenditure		1,01,832.00
TDS			Guest House/ VC Residence Maintenance		5,200.00
Sale of Fixed Assets			General Contingency		57,02,299.00
Bank FDS Matured			Other Income		28,800.00
Sundry Creditors			Admission Fees		45,000.00
EMD Deposit			Programme and Events		1,970.00
Security Deposit			Shastri Indo-Canadian Institute		50,000.00
Loans & Advances (Assets)			Rounded Off		1.72
Income Tax Refund Received (AY 2019-20)			Repair & Maintenance		16,650.00
Interest on Income Tax Refund			HED Higher Education Directory		21,500.00
Sale of old Newspaper			Honararium		12,000.00
Other Loans & Advances (Asset)			Tata Sky Recharge		3,196.00
Bank Charges			Bank Charges		19,160.00
Ciat Exam Expenditure			Fees Receivable		27,40,108.00
Fees Receivable			7th Pay Arrear		18,881.00
Academic Receipts			Loans & Advances (Asset)		29,18,043.00
Admission Fees			Bank FDS		20,50,80,041.00
Grant Income			Salary Payable		4,14,01,584.00
Other Income			Security Deposit		57,000.00
Bank Interest			Reimbursement of expense payable		3,81,310.00
Interest on Bank Sweep			EMD Deposit		1,27,000.00
Interest on Fixed Deposits			Deposits from Students		90,000.00
IPR Seminar Traditional Knowledge			EPF Payable		80,96,971.00
NSS Grant			Sundry Creditors		5,15,91,122.61
National Women Commission (PFMS)			Current Liabilities		32,37,369.08
			House Keeping Wage		2,37,550.00
			Labour Cess		3,76,400.00
			GPF/GIS		1,15,600.00
			TDS		61,55,326.00
			P TAX		1,55,352.00
			GST		4,46,903.00
			Total		34,74,95,244.48
			Total		34,74,95,244.48

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 : 22302042AF3JOYB3717

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			
b) Receivable from Anita Sur (Electricity Charges)		12,93,403.62	4,41,500.00
c) Niti Aayog		13,500.00	13,500.00
d) SD Indrani Das		18,802.00	18,802.00
		-	20,000.00
Balance at the end of the year		29,66,392.62	53,76,828.00



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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



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

Schedules - 9 ACADEMIC FEES		
Fees From Students		
A) Academics		
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+2+3)		
3,51,28,464.18		
4,89,02,081.16		
Schedules - 10 GOVT. GRANTS		
Grant in Aid Received		
Total		
9,81,15,000.00		
9,05,00,000.00		
CURRENT YEAR		
PREVIOUS YEAR		
9,05,00,000.00		
Schedules - 11 OTHER INCOME		
CURRENT YEAR		
PREVIOUS YEAR		
1,16,27,000.00		
1,06,981.00		
Total (2)		
2,11,248.00		
2,11,248.00		
Total (3)		
2,11,248.00		
1,22,58,680.00		
1,22,58,680.00		
Total (4)		
1,22,58,680.00		
1,22,58,680.00		
Total (5)		
11,81,819.00		
1,45,45,747.00		
Total (1+2+3+4+5)		
1,45,45,747.00		
2,06,07,858.33		
5. Others		
Registration Fees- Adul		
Fees for Oral Defence Evaluation of Thesis		
Interest on Bank Sweep		
Interest on SD with APDCL		
Sale of old Newspaper		
Hra Deduction		
4. Interest on Term Deposits		
Interest Received		
Less : Transferred to Corpus Fund		
Less : Transferred to Restricted Fund		
3. Interest on Savings Bank Account		
With Scheduled banks		
With Non Scheduled banks		
With institutions		
2. Sale of Institute's publications		
Tender Fees Received		
1. Hostel Rent & Amenities		
Student Welfare Fund		
CURRENT YEAR		
PREVIOUS YEAR		
4,32,000.00		
4,55,000.00		
7,000.00		
8,94,000.00		
Total (1)		
8,94,000.00		
Total (2)		
-		
-		
Total (3)		
2,11,248.00		
2,11,248.00		
Total (4)		
1,22,58,680.00		
1,22,58,680.00		
Total (5)		
11,81,819.00		
1,45,45,747.00		
Total (1+2+3+4+5)		
1,45,45,747.00		
2,06,07,858.33		

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	-	500.00
Retirement Benefits (Gratuity Expenses Provision)	80,65,107.00	-
Retirement Benefits (EL Provision))	3,48,909.00	-
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 Affil. 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	-	3,38,282.00
Literary Activities	60,000.00	68,930.00
Sports Activities	-	7,78,526.00
Student Welfare Activities	-	7,00,900.00
Annual Maintenance Expenses	-	5,806.00
Electrical Sub-Station Maintenance	7,43,381.00	4,80,898.00
Interest On Gst/ Tds	6,55,100.00	77,472.00
Loss On Sale/Disposal Of Assets	-	68,24,113.00
Medical Expenses (Health Centre)	-	95,544.00
Mess Expenses (Payment)	44,117.00	11,330.00
Packing & Moving	5,74,618.00	7,500.00
Plumbing and Sanitary	88,516.00	6,73,000.00
Protocol	1,59,519.00	1.56
Purchase/ Hiring Of Vehicles/ Buses	35,231.00	1,29,209.00
Repair & Maintenance	-	7,03,549.00
Rounded Off	9,76,556.00	-
Development of Facilities & Amenities	1.80	-
Sports Goods	70,40,000.00	-
Travel Expenses	-	-
Total	2,82,18,120.80	3,62,69,481.36

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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



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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	-	-	1,11,84,644.00
AXIS-AMING 909040012669852 MD 27.07.2020 @ 7.75%	1,09,12,543.00	-	2,72,101.00	-	-	1,11,84,644.00
AXIS AMINGAON 918040003154564 MD 11.01.19 @6.75%	1,63,68,814.00	-	4,08,151.00	-	-	1,67,76,965.00
AXIS AMINGAON 918040003106675 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00	-	-	62,03,484.00
AXIS AMINGAON 918040003166059 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00	-	-	62,03,484.00
AXIS AMINGAON 918040003169537 MD 11.01.19 @6.75%	58,31,212.00	-	3,72,272.00	-	-	62,03,484.00
CANARA 4182401000210/1 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00	-	-	61,35,330.00
CANARA 4182401000210/2 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00	-	-	61,35,330.00
CANARA 4182401000210/3 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00	-	-	61,35,330.00
CANARA 4182401000210/4 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00	-	-	61,35,330.00
CANARA 4182401000210/5 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00	-	-	61,35,330.00
CANARA 4182401000210/6 MD 10.01.19 @6.50%	58,07,694.00	-	3,27,636.00	-	-	61,35,330.00
HDFC AMINGAON 50300314673349 MD 19.02.2020@7.30%	53,65,000.00	-	3,56,826.00	-	-	57,21,826.00
HDFC AMINGAON 50300314408781 MD 15.02.2020 @7.30%	53,65,000.00	-	3,56,811.00	-	-	57,21,811.00

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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	During the year	Deduction	As at the end of the year			
BLOCK "A"(15%) Plant and Machinery	Generator Gym Equipment Digital Podium Room Heater Water Purifier Air Conditioner Digital Copier Mobile Phone Office Equipment Library Book Scanner EPBX System Electrical Equipment Sports Equipment Fire Fighting Equipment Water Tank Water Cooler CTV Grass Cutter Machine Equipments	9,45,405 49,65,934 15,17,400 41,950 9,45,169 11,10,263 9,15,107 2,42,114 4,53,778 5,24,257 11,54,006 2,71,885 40,04,579 1,03,674 46,889 19,000 3,10,000 9,13,244 4,42,970	- - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	9,45,405 49,65,934 15,17,400 41,950 9,45,169 11,10,263 9,15,107 2,42,114 4,53,778 5,24,257 11,54,006 2,71,885 40,04,579 1,03,674 46,889 19,000 3,10,000 9,13,244 5,49,070	15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	9,45,405 31,55,857 9,49,261 28,152 5,42,720 6,88,421 5,68,248 1,53,421 2,86,365 3,17,561 7,84,058 1,88,050 26,63,351 79,661 29,267 9,825 1,02,823 8,92,505 49,803	2,71,512 - 85,221 2,070 60,367 63,276 52,029 13,304 25,112 31,004 55,492 12,575 2,01,184 4,322 2,688 1,376 31,077 3,111 74,890	- - - - - - - - - - - - - - - - - - - -	9,45,405 34,27,369.00 10,34,482.00 30,222.00 6,03,087.00 7,51,697.00 6,20,277.00 1,66,725.00 3,11,477.00 3,48,565.00 8,39,550.00 2,00,625.00 28,64,535.00 83,983.00 31,925.00 11,201.00 1,33,900.00 8,95,616.00 1,24,693.00	15,38,565 4,82,918 11,728 3,42,082 3,58,566 4,02,449 2,94,830 75,389 88,693 3,14,456 1,75,692 71,260 29,231 15,064 7,759 9,175 2,07,177 3,33,167	- - - - - - - - - - - - - - - - - - -
BLOCK "B"(15%) Vehicle	Vehicle	54,79,193	-	-	-	54,79,193	15%	37,49,554	2,59,446	-	40,09,000	14,70,193	17,29,639
BLOCK "C"(40%) Computer/Peripherals	Computers Printer and Scanner Computer Accessories Computer Software Computer Tools and Other Equipment Equip and Server	1,00,60,570 4,66,482 4,36,612 8,92,656 4,07,132 24,73,916	- - - - - -	- - - - - -	- - - - - -	1,00,60,570 5,29,092 4,36,612 10,06,120 5,55,128 24,73,916	40% 40% 40% 40% 40% 40%	93,08,328 2,56,681 4,01,945 7,99,668 2,45,938 20,62,315	3,00,897 96,442 13,867 71,253 1,04,916 7,52,015	- - - - - -	96,09,225.00 3,53,123.00 4,15,812.00 8,70,921.00 3,50,854.00 22,26,955.00	4,51,345 1,75,969 20,800 34,667 92,988 4,11,601	7,52,242 2,09,801 34,667 92,988 1,61,194 16,62,493
BLOCK "D" - Furniture and Fixture	Furniture Air Cooler Wooden Podium Volley Ball Court	2,60,76,701 42,000 97,098 23,94,000	3,29,37,944 - - -	- - - -	- - - -	5,90,14,645 42,000 97,098 23,94,000	10% 10% 10% 10%	1,42,23,796 7,980 50,656 2,39,400	44,79,085 3,402 4,644 2,15,460	- - - -	1,87,02,881.00 11,382.00 55,300.00 4,54,860.00	4,03,11,764 30,618 41,798 19,39,140	1,18,52,905 34,020 46,442 21,54,600
BLOCK "E" Books & Periodicals	Library Books & Journals	2,05,07,928	-	-	-	2,11,50,529	100%	2,04,80,424	3,48,805	-	2,08,29,229.00	3,21,300	27,504
BLOCK "F" Land and Development	Land Development	-	-	-	-	3,84,97,084	-	-	-	-	-	-	-
BLOCK "G" Electrification	Electrification	-	-	-	-	15,90,94,346	10%	-	-	-	-	-	-
BLOCK "H" Roads	Internal Road, Drain, Culvert	-	-	-	-	2,86,34,163	5%	-	-	-	-	-	-
BLOCK "I" Buildings	Total (I)	-	-	-	-	65,86,04,937	5%	-	-	-	-	-	-
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	2,64,14,296

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 31.03.21	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
Lachitpur Amingaon, Guwahati-781031, Kamrup (R) Assam

Schedule : 16 - Notes to Accounts & Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

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

NOTES TO ACCOUNTS

- 1 Income for grants has been booked on actual receipt basis and Income from Interest have been booked as per Bank Certificate obtained, and in case where no bank Confirmation was available it has been booked on the basis of simple Interest rate of Fixed Deposit.
- 2 Depreciation has been charged on W.D.V. as per rates provided in Income Tax Act, 1961
- 3 Cash balance as informed by the management has been taken in the books of Accounts
- 4 Mess Receipts have been proportionately 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





INTERNAL AUDIT REPORT

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

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

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

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



Head Office

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

Guwahati Office Branches

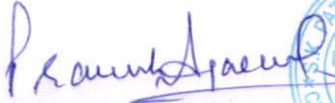
: 1st Floor. Sagar Bizplex, Near Nikon Showroom, Bora Service, G.S. Road, Lachitnagar, Guwahati -781007, Assam
: New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Hyderabad | Patna | Bhopal | Ranchi | Chandigarh | Raipur |



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

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

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


CA Prabesh Agarwal
Partner | MRN: 302042



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

Head Office

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

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

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

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

2. Review of procurement procedures:

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

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

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

Suggestion :

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

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

7. Other Matters/ Suggestions for improvement

No such matter found.



Annexure-B : GENERAL CHECKLIST OF INTERNAL AUDIT**(forming part of the Internal Audit report)**

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

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



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



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



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



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



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


BALANCE SHEET AS AT 31st March, 2022

SI No	PARTICULARS	Schedule	(Amount in Rs.)	
			CURRENT YEAR 2021-22	PREVIOUS YEAR 2020-21
I SOURCES OF FUNDS				
1 UNRESTRICTED FUNDS				
(a) Corpus Fund	1		18,71,28,321.00	1,10,01,65,406.00
(b) General Fund	2		3,41,20,560.48	28,59,77,084.22
(c) Capital Grant in aid (buildings a/c)			1,17,18,48,118.41	
(d) Capital Grant in Aid(Clat)			2,99,71,707.00	
2 RESTRICTED FUNDS	3		5,92,846.00	10,30,405.00
3 LOANS AND BORROWINGS				
(a) Secured			-	-
(b) Unsecured			-	-
4 Current Liabilities	4		4,16,80,611.53	2,55,14,300.50
Total			1,46,53,42,164.42	1,41,26,87,195.72
II APPLICATION OF FUNDS				
1) FIXED ASSETS				
(i) Tangible Assets	5		88,72,35,810.45	92,90,84,797.03
(ii) Intangible Assets				
(iii) Capital Work in Progress				
2) INVESTMENTS				
(i) Long Term	6		48,09,38,847.00	46,23,74,931.00
(ii) Short Term				
3) CURRENT ASSETS	7		8,66,59,964.97	1,82,61,075.07
4) LOANS, ADVANCES AND 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			-		-	-
Total (B)				15,514.00		15,514.00	19,157.00
Balance being excess of Income over Expenditure (A-B)				16,69,28,403.74		16,69,28,403.74	15,76,85,839.80
				-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	46,398.00
Online Library Services	23,81,344.00	23,79,913.00
Renewal Of Journals And Subscriptions	53,544.00	16,000.00
Student Bar Council		
Moot Court Competition	23,644.00	3,02,343.00
Campus And Hostel Welfare Activities	4,02,779.00	3,19,725.00
Sports Activities	2,90,000.00	60,000.00
Student Welfare Activities	13,63,222.00	-
Annual Maintenance Expenses	9,600.00	7,43,381.00
Accommodation of University Guests	7,25,800.00	6,55,100.00
Electrical Sub-Station Maintenance	690.00	-
Rates & Taxes	28,839.00	44,117.00
Medical Expenses (Health Centre)	-	5,74,618.00
Mess Expenses (Payment)	-	88,516.00
Packing & Moving	1,78,553.00	1,59,519.00
Plumbing and Sanitary	12,100.00	35,231.00
Protocol	1,20,094.00	-
BCI Inspection Expenses	58,34,402.00	9,76,556.00
Repair & Maintenance	5.60	1.80
Rounded Off	17,60,000.00	70,40,000.00
Development of Facilities & Amenities	15,074.00	-
Sports Goods	-10,154.00	-
Pest Control Management Pvt Ltd	2,39,549.00	1,96,677.00
Travel Expenses	-1,370.00	-
Alert Exam Conducting Expenses	-	-
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

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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

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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	9,45,405	15,38,565
Digital Podium	49,65,920	-	-	-	15%	34,27,369	7,42,582	36,58,154	4,10,480
Room Heater	15,17,400	-	-	-	15%	10,34,482	3,02,222	11,06,920	1,17,728
Water Purifier	41,950	-	-	-	15%	30,222	6,03,087	31,981,000	3,04,781
Air Conditioner	9,45,169	-	-	-	15%	7,51,697	53,785	8,05,482,000	2,50,605
Digital Copier	11,10,263	-	-	-	15%	6,03,087	44,225	6,47,312	1,20,556
Mobile Phone	9,15,107	-	-	-	15%	6,20,277	11,308	6,31,585	1,20,556
Office Equipment	2,42,114	-	-	-	15%	1,66,275	21,345	1,87,620	1,20,556
Library Book Scanner	4,53,778	-	-	-	15%	3,11,427	26,354	3,37,781	1,20,556
EPBX System	11,54,036	-	-	-	15%	8,39,550	1,168	8,40,718	1,20,556
Electrical Equipment	2,71,885	-	-	-	15%	2,00,625	1,13,274	2,11,759	1,20,556
Sports Equipment	40,04,579	-	-	-	15%	28,64,535	1,71,007	30,35,542	1,20,556
Fire Fighting Equipment	1,13,274	-	-	-	15%	83,963	4,394	88,357	1,20,556
Water Tank	46,989	-	-	-	15%	31,925	2,260	34,185	1,20,556
Water Cooler	19,000	-	-	-	15%	11,201	1,170	12,371	1,20,556
CCTV	3,10,000	-	-	-	15%	1,12,000	26,415	1,28,804	1,20,556
UPS - EXVA for ICT	9,43,244	-	-	-	15%	6,35,516	2,644	6,38,160	1,20,556
Printer / Photocopier	5,40,070	-	-	-	15%	3,75,051	63,667	3,81,718	1,20,556
Equipments	-	-	-	-	15%	1,24,693	78,416	1,30,350	1,20,556
Total (A)	1,73,25,269	-	1,38,00,550	-	15%	1,60,24,124	31,78,046	1,92,02,170	2,03,44,569
BLOCK 'B' (15%)									
Vehicle - Mahindra	54,79,193	-	-	-	15%	40,09,000	2,20,529	42,29,529	14,70,193
Vehicle - Toyota	62,269	-	-	-	15%	45,867	89,039	1,34,906	15,175
Scooter (Capitalised during 21-22)	-	-	-	-	15%	-	5,306	5,306	-
Total (B)	55,41,462	-	11,87,184	-	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	97,89,763	2,70,807
Peripherals	5,29,092	-	-	-	40%	3,17,455	70,388	3,32,111	4,51,346
Computer Software	10,06,121	-	-	-	40%	6,03,673	1,81,200	7,84,873	1,05,581
Computer Tools and Other Equipment	5,55,128	-	-	-	40%	3,33,077	8,120	3,41,197	4,73,132
Laptops	-	1,80,044	-	-	40%	8,70,921	1,39,121	10,05,042	12,480
LAN, WAN Equipments etc	-	24,09,599	-	-	40%	1,39,121	1,39,121	2,78,242	2,21,340
Mobile Phone	-	1,15,590	-	-	40%	3,50,854	9,93,299	4,80,795	1,35,199
Mobile Phone	-	-	-	-	40%	-	1,59,581	1,59,581	15,45,688
Waterproofing, Battery, Streetlight etc	-	1,300	-	-	40%	16,90,236	55,034	17,45,270	2,04,274
Equip and Server	-	-	13,500	-	40%	81,200	3,38,047	3,80,047	1,04,547
Total (C)	24,73,916	27,06,533	28,72,552	-	40%	13,82,955	16,500	15,000	64,700
BLOCK 'D' - Furniture and Fixture									
Furniture	5,90,14,645	-	-	-	40%	3,54,087	1,23,271	3,76,358	4,93,083
Air Cooler	42,000	-	-	-	40%	25,200	1,23,271	1,23,271	10,800
Podium	97,098	-	-	-	40%	58,259	1,23,271	1,23,271	10,800
Volley Ball Court	23,35,000	-	-	-	40%	13,99,500	23,25,739	23,25,739	4,93,083
Total (D)	6,15,47,743	-	-	-	40%	1,38,26,890	21,50,943	1,59,77,833	46,82,690
BLOCK 'E' - Books & Periodicals									
Library Books & Journals	2,11,50,529	27,99,361	20,08,574	-	100%	1,83,516	40,31,176	2,27,34,057	3,62,80,588
Total (E)	2,11,50,529	27,99,361	20,08,574	-	100%	1,83,516	40,31,176	2,27,34,057	3,62,80,588
BLOCK 'F' Land									
Land Development	3,84,97,084	-	-	-	100%	3,84,97,084	-	3,84,97,084	4,03,11,764
Total (F)	3,84,97,084	-	-	-	100%	3,84,97,084	-	3,84,97,084	4,03,11,764
BLOCK 'G' Electrification									
Electrification	15,90,94,346	-	-	-	100%	15,90,94,346	-	15,90,94,346	17,45,270
Total (G)	15,90,94,346	-	-	-	100%	15,90,94,346	-	15,90,94,346	17,45,270
BLOCK 'H' Roads									
Internal Road, Drain, Culvert	2,86,34,163	-	-	-	100%	2,86,34,163	-	2,86,34,163	19,39,140
Total (H)	2,86,34,163	-	-	-	100%	2,86,34,163	-	2,86,34,163	19,39,140
BLOCK 'I' Buildings									
Buildings	68,81,75,937	60,29,000	60,29,000	-	5%	64,81,75,937	3,02,72,926	67,84,488	3,84,97,084
Total (I)	68,81,75,937	60,29,000	60,29,000	-	5%	64,81,75,937	3,02,72,926	67,84,488	3,84,97,084
TOTAL OF CURRENT YEAR	1,05,40,71,395	1,15,34,894	84,11,668	-		1,26,86,272	6,28,30,921	1,33,14,593	14,31,84,911
TOTAL OF PREVIOUS YEAR	8,87,62,012	93,53,24,865	3,04,30,249	14,000		9,81,15,527	6,06,62,892	10,40,78,419	14,31,84,911
Assets Purchased in 17-18 recognised in current FY with accumulated depreciation									
Scooter (Capitalised during 21-22)	62,269	-	-	-		62,269	-	62,269	92,90,84,795
Operating accumulated depts.	26,896	-	-	-		26,896	-	26,896	2,40,00,573
Net addition	35,73,000	-	-	-		35,73,000	-	35,73,000	92,90,84,795

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Annexure G -Bank Balances

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



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Schedule : 16 - Notes to Accounts & Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

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

NOTES TO ACCOUNTS

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





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



**INTERNAL AUDIT REPORT
FOR THE YEAR ENDED ON 31/03/2023**

R.M Kothari & Co
Chartered Accountants

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

Guwahati - 781003

Phone No: +91 - 8822553345

Email: rmkco.ghy@gmail.com



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 2022-23 as per the scope of work vide appointment letter dated 09/02/2023.

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,

- Proper books of accounts have been maintained by the University so far.
- The Financial Statements for the year ending 31st 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.
- Notes on Accounts and Significant Account Policy form part of the Financial Statements

Date: 20/07/2023
Place: Guwahati

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



Harsh Agarwal

CA Harsh Agarwal
Partner

Membership No.: 315605
UDIN: 23315605BGWISR5035

**OBSERVATION FORMING PART OF AUDIT REPORT
FOR THE FINANCIAL YEAR 2022-23**

SI No.	Auditors Observation	Annexure - A	
		Managements Reply	Auditor's remarks
1.	Professional Tax Return not filed during the year.	Submitted to you for your inputs.	Pending
2.	Work Order Copy has not been attached in most of vouchers.	Work orders against bills are duly maintained in concerned files. A copy of the same will be maintained in the voucher file, henceforth, as indicated by the auditor.	Dropped
3.	Refreshments are purchased from "Malakar Fast Food" no food license obtained/ produced before us.	Noted for compliance.	Dropped
4.	Following Registers were not updated: 1. Fixed Assets Register 2. EMD Register	1. Fixed Asset Register has been updated. 2. EMD Register has been maintained henceforth.	Dropped
5.	House Keeping Service has been outsourced to "M/s. North Eastern Security Services", while making payment of salary, attendance of the worker is not verified from the bill claimed by the party nor any supporting documents produced before us to verify the same.	The attendance record for the period from July 2022 to March 2023 has been duly maintained in the concerned file.	Dropped
6.	File No. NLUJAA/ADMIN/F/ENGR/MAIT/2017-18 Payment Voucher No. 399, Dated: 12/09/2022, Amounting to Rs. 4,44,000.00 paid to M/s. Prem Kumar Ray for repairing works which was to be completed within 1 month from the date of work order i.e., 17/03/2022, but no actual completion date found in completion letter issued by Asst. Eng. as the same does not specify the date. Moreover, the bill was raised by the party on 22/07/2022 which seems that work was not completed within the stipulated time and no penalty was charged to party as amount was paid in full.	It is informed herein that though the repairing work (at University Boys and Girls hostel) was stipulated to be completed by 17-03-2022, the same was impeded owing to objection raised by residents of Girl's hostel, who were not comfortable with the presence of male workers in the said premises. The contractor had duly apprised the University of the matter: whereafter, the repair work in the Girl's hostel was postponed to summer vacation (mid June-July) and duly completed in the said period.	Dropped
7.	File No. NLUJAA/ADMIN/F/MEDICAL/2017-18 Medicines are purchased from "Pradhan Mantri Bhartiya Janaushadhi Kendra" during the year. No NIT was called for purchase of medicines party was selected directly without any proper tender process.	It is brought to your attention that University procures medicines from "Pradhan Mantri Bhartiya Janaushadhi Kendra" as the same is an enterprise under Govt. of India wherefrom quality medicines can be procured at maximum discount. The matter will be submitted to University Purchase Committee for ratification.	PMBJK is not a GoI Enterprise and rather a private organisation who has been provided medicines for sale at 20% margin on MRP by Bureau of Pharma Public Sector Undertakings of India (BPPU).



**OBSERVATION FORMING PART OF AUDIT REPORT
FOR THE FINANCIAL YEAR 2022-23**

Sl No.	Auditors Observation	Managements Reply	Annexure - A Auditor's remarks
8.	<p><u>File No. NLUJAA/ADMIN/F/ENTER/2017-18/01</u> Payment voucher No. 213, Dated: 29/06/2022, Amounting to Rs. 57,665.00 paid to M/s. Apex Vision Professional LLP for pre Bihu Celebration. Quotation was collected from 3 Parties, namely</p> <ol style="list-style-type: none"> 1. M/s. Apex Vision Professional LLP 2. M/s. Abhinav Kashyap 3. M/s. Glameve Pro Events India Pvt. Ltd. <p>Out of the 3 parties, Party 1 & 3 as stated above have common phone number + 91-79825 57319 in their letter head it seems that both the parties are related and same should not be accepted. Further no supporting documents like PAN Card, GST Registration Certificate or Trade License has been obtained from the parties.</p>	<p>The University Financial Regulation, u/p IX.3(b) (Purchase of Goods without Quotation) permit purchase of goods of value of Rs. 50,000/- to Rs. 1,00,000/- with approval of Vice- Chancellor and without quotation. With reference to the aforesaid, kindly note the following:</p> <ol style="list-style-type: none"> a) Copy of the cited Regulation- A1 b) Value of the 'good'- A2/B2/C2 c) Prior approval of the Vice- Chancellor- A3/B3/C3 <p>Further, it has been communicated to the auditor that the University has to address the demands of the students (who are a volatile group) on priority basis, as it happened with items no.8 (pre-bihu celebration), item no.10 (Mess requirement) and item no.11 (sports goods). Therefore the Financial Regulation of the University makes provision to address such extra-ordinary circumstances.</p>	Dropped
9.	<p><u>File No. NLUJAA/ADMIN/CONST/2017</u> Payment Voucher No. 64, Dated 02/05/2022, Amounting to Rs. 17,60,000.00 (3rd & Final RA), contact value Rs. 88,00,000.00, paid to M/s. Akriti Constructions for construction of canteen building inside university campus which was to be completed by January 2021 as per work order no. NLUJAA/ADMIN/CONST/2017/686, Dated 09/06/2020 issued to the party but the same was completed on 09/12/2021 for which no extension was requested by the party. Further no Completion letter found issued by Asst. Eng. and penalty was also not deducted for delay completion as per the agreement.</p>	<p>The delay in construction is owing to COVID-19 pandemic and subsequent closure of University and other public activities as per orders and SoPs issued by Government intermittently during the course of pandemic. Upon completion of the work an internal committee of the University and the Building Committee submitted completion report , whereupon final payment was made to the contractor.</p>	Dropped



**OBSERVATION FORMING PART OF AUDIT REPORT
FOR THE FINANCIAL YEAR 2022-23**

Sl No.	Auditors Observation	Managements Reply	Annexure - A Auditor's remarks
10.	<p><u>File No. NLUJAA/ADMIN/E/MESS-STD/2020/01</u> Payment voucher No. 215, Dated: 29/06/2022, Amounting to Rs. 62,500.00 paid to M/s. Jay Pee Trading Corporation for purchase of mee items. Quotation was collected from 3 Parties, namely</p> <ol style="list-style-type: none"> 1. M/s. Jay Pee Trading Corporation 2. M/s. Aklesh Enterprise 3. M/s. Tirupati Marketing <p>Out of the 3 parties, Party 1 & 3 as stated above have common phone number + 91-9435047801 in their letter head it seems that both the parties are related and same should not be accepted. Further supporting documents PAN Card & GST Registration Certificate has been obtained only from M/s. Jay Pee Trading Corporation.</p>	<p>The University Financial Regulation, u/p IX.3(b) (Purchase of Goods without Quotation) permit purchase of goods of value of Rs. 50,000/- to Rs. 1,00,000/- with approval of Vice- Chancellor and without quotation. With reference to the aforesaid, kindly note the following:</p> <ol style="list-style-type: none"> a) Copy of the cited Regulation- A1 b) Value of the 'good'- A2/B2/C2 c) Prior approval of the Vice- Chancellor- A3/B3/C3 <p>Further, it has been communicated to the auditor that the University has to address the demands of the students (who are a volatile group) on priority basis, as it happened with items no.8 (pre-bihu celebration), item no.10 (Mess requirement) and item no.11 (sports goods). Therefore the Financial Regulation of the University makes provision to address such extra-ordinary circumstances.</p> <p>It is emphasized that the University has acted according to its regulation.</p>	Dropped
11.	<p><u>File No. NLUJAA/ADMIN/E/SPORTS-STD/2022</u> Payment voucher No. 186, Dated: 16/06/2022, Amounting to Rs. 54,770.00 paid to M/s. D P Enterprise for purchase of sports item for ARJUN 2.0. Quotation was collected from 3 Parties, namely</p> <ol style="list-style-type: none"> 1. M/s. D P Enterprise (GSTIN: 18AILPM5401G1ZB) 2. M/s. Sports Galaxy 3. M/s. Gear UP - A unit of DP Enterprise (GSTIN: 18AILPM5401G4Z8) <p>Out of the 3 parties, Party 1 & 3 as stated above have same proprietor i.e, Mr. Ashish Maggu as both the parties are related and same should not be accepted. Further supporting documents PAN Card & GST Registration Certificate has been obtained only from M/s. Jay Pee Trading Corporation.</p>	<p>The University Financial Regulation, u/p IX.3(b) (Purchase of Goods without Quotation) permit purchase of goods of value of Rs. 50,000/- to Rs. 1,00,000/- with approval of Vice- Chancellor and without quotation. With reference to the aforesaid, kindly note the following:</p> <ol style="list-style-type: none"> a) Copy of the cited Regulation- A1 b) Value of the 'good'- A2/B2/C2 c) Prior approval of the Vice- Chancellor- A3/B3/C3 <p>Further, it has been communicated to the auditor that the University has to address the demands of the students (who are a volatile group) on priority basis, as it happened with items no.8 (pre-bihu celebration), item no.10 (Mess requirement) and item no.11 (sports goods). Therefore the Financial Regulation of the University makes provision to address such extra-ordinary circumstances.</p> <p>It is emphasized that the University has acted according to its regulation.</p>	Dropped





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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	Income	
1.1	Whether all revenue has been properly accounted in the books of accounts	Academic Receipt verified from records maintained in excel sheet in terms of number of student year wise, and accounted for as per the sheet.
1.2	Whether any revenue leakage detected during the financial year	No, such leakage detected.
1.3	Whether all grants have been accounted in accordance with their respective sanctions	All grants have been properly accounted and utilized during the FY 2022-23.
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	Expenditure	
2.1	Whether all expenses have been properly booked and supported by proper vouchers and bills	Expenses are booked properly and supported by vouchers and bills.
2.2	Whether all 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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Chartered Accountants

2.6	Whether expenditure relating spreading over more than one financial year have been proper accounted under Prepaid Expenditure /Deferred Expenditure	No such expenditure found in the current year.
2.7	Whether there is any expenditure being capital in nature but debited to Income & Expenditure Account	No such expenditure found.
2.8	Whether there is any expenditure being revenue expenditure in nature and which is not debited to Income & Expenditure account	No such case found during our audit.
2.9	Whether proper depreciation has been charged as per the rates prescribed by MHRD	Yes, Proper Depreciation has been charges as per guidelines.
3	Procurement Process	
3.1	Whether the Institute has any procurement 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	Statutory Compliances	
4.1	Whether GST is collected and paid on all taxable supplies	GST is collected and paid.
4.2	Whether TDS-GST has been deducted from vendor payment in case where contracts value exceeds Rs. 2.5 Lakhs	TDS-GST has been deducted.
4.3	Whether the Statutory Returns (GST and TDS) have been filed?	GST & TDS Returns for FY 2022-23 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	Fixed Assets	
5.1	Whether all assets procured during the year and put to use have been accounted under Fixed Assets	Generally assets procured during the year have been accounted under fixed assets in the current year only.
5.2	Whether all assets have been recorded at total cost including all incidental expenses as per Accounting Standard -10	Yes, all assets have been recorded at total cost as per AS-10.
5.3	Whether Fixed Assets Register have been maintained	Fixed assets Register is maintained by the Institute.
5.4	Whether all assets have been properly Identified through the use of Assets Identification number	Assets Tagging has been done in the Institute.
5.5	Whether Fixed Assets Verification is done on regular internal i.e. at least once in a year. Please specify	Fixed Assets Verification is done by the Institute.
5.6	Whether there exists any obsolete assets that needs to be written off and discarded as identified by the management	No such record have maintained by the Institute.
6	Accounting of Advances & Liabilities	
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	Cash and Bank	
7.1	Whether Cash Book and Petty cash Book have been properly maintained and signed by appropriate authority on regular basis	Yes, cash book and petty cash book are maintained properly.
7.2	Whether all bank balances have been confirmed with the bank	Yes, Bank Balance verified and BRS prepared.

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Br : Jaipur, Meghalaya & Tripura





R.M. KOTHARI & Co.

Chartered Accountants

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	HR Section	
8.1	Whether the salaries have been paid timely to all employees	Yes, Salaries are paid timely.
8.2	Whether the provisions of ESI, PF& TDS have been compiled 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	Others	
9.1	Any other matter that needs to be brought to the notice of the management	The Institute should file its Income Tax Return and claim refund of TDS .The Institute is eligible for exemption under Section 10(23C)(iiiab) of the Income Tax Act 1961.



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

BALANCE SHEET AS AT 31st March, 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 Anatis (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

Schedule 1 : CORPUS FUND	CURRENT YEAR	PREVIOUS YEAR
Particulars		
Balance at the beginning of the year	187,128,321.00	1,100,165,406.00
Add : Depreciation prior to capitalisation debited to corpus fund now rectified	0.00	233,282,657.00
Less : Grant in Aid for Building accounted separately	0.00	(1,168,338,000.00)
Add : Interest on FD created out of Corpus for current period	0.00	9,307,685.00
Add : Interest on FD created out of Corpus for previous period	0.00	12,710,573.00
Balance at the end of the year	187,128,321.00	187,128,321.00

Schedule 2 : GENERAL FUND	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	34,120,560.48	285,977,084.22
Add / (Less) : Previous Year suspense receipt recognised & adjusted	(12,250.00)	0.00
Add / (Less) : Sundry Debtor - Niti Aayog written off.	(18,802.00)	0.00
Add / (Less) : Shyam Singh Kumre	(50,000.00)	0.00
Add / (Less) : Previous Years Expenditure Reversed	217,878.00	0.00
Add / (Less) : TDS not appearing in books accounted	0.00	522,897.00
Add / (Less) : Mess Advance accounting rectified	0.00	2,007,735.00
Add/(Less): Transfer to Corpus Fund (Interest on Corpus FD for prior periods)	0.00	(12,710,573.00)
Add/(Less): Depreciation prior to capitalisation debited to corpus fund now rectified	0.00	(233,282,657.00)
Add/(Less): liability transferred	0.00	228,500.00
Add/(Less): Unclaimed booking fee	0.00	106,700.00
Add/(Less): Unclaimed amount	0.00	2,000.00
Add / (Less) : Net Surplus during the financial year	(1,205,509.12)	(8,766,498.74)
Add / (Less) : Scooter purchased in 2017-18 capitalised during the year	0.00	35,373.00
Balance at the end of the year	33,051,877.36	34,120,560.48

Schedule 3 : RESTRICTED FUND	CURRENT YEAR	PREVIOUS YEAR
A) Restricted Fund		
1) Received from AC boragohain for Gold Medal	430,174.00	405,162.00
Add : Interest accrued on the fund invested (including prior period interest)		25,012.00
B) Grants & Donations	430,174.00	430,174.00
i) Department of Industrial promotion and Policy	229,195.00	90,975.00
2) ICSSR Impress Scheme (excess expenditure)	(62,500.00)	(62,500.00)
3) National Women Commission (PFMS) (excess expenditure)	218,436.00	(86,933.00)
4) CLAT Consortium of NLU (Unspent Balance as on 31.03.2020)	(1,000,000.00)	0.00
5) Project on NIA (Terrorist related Cases)	18,600.00	18,600.00
6) NSS Grant	90,730.00	102,530.00
7) Ministry of Law And Justice	100,000.00	100,000.00
b)	(405,539.00)	162,672.00
TOTAL (a+b)	24,635.00	592,846.00

Schedules - 4 CURENT LIABILITIES & PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
A) CURRENT LIABILITIES		
1. Deposits from Students (Annexure A)	14,259,783.00	10,969,520.00
2. Sundry Creditors (Annexure B)	4,584,211.68	10,909,209.50
3. Statutory Liabilities (Annexure C)	1,832,276.00	1,946,907.00
4. Other Current Liabilities		
a) Earnest Money Deposits (Annexure D)	331,459.00	312,400.00
b) Security Deposits (Annexure E)	968,724.00	763,724.00
c) Reimbursement of Expenses payable (Annexure F)	0.00	(1,000.00)
TOTAL a)	21,976,453.68	24,900,760.50
B) PROVISIONS		
1. Expenses Payable	0.00	0.00
2. Provisions for Gratuity Payable	14,480,468.00	8,065,107.00
3. Provisions for EL Payable	13,352,970.00	8,714,744.00
TOTAL b)	27,833,438.00	16,779,851.00
TOTAL (a+b)	49,809,891.68	41,680,611.50



Schedules - 7 CURRENT ASSETS	CURRENT YEAR	PREVIOUS YEAR
1. Cash in Hand	0.00	0.00
2. Bank Balances		
- In Savings Accounts (Annexure G)	5,144,066.26	5,698,594.27
- In Current Accounts (Annexure G)	39,255,064.49	(1,980,823.69)
3. Sbi Sweep Balances	428,092.01	82,942,194.39
Balance at the end of the year	44,827,222.76	86,659,964.97

SCHEDULE 5: FIXED ASSETS

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

Description of the assets	Gross Block					Rate of depreciation	Depreciation				WDV as on 31.03.23	WDV as on 31.03.22
	Cost at the beginning	Addition before September	Addition after September	Deduction during the year	Cost at the end		As at the beginning	During the year	Deduction	As at the end of the year		
BLOCK 'A'(15%) Plant and Machinery												
Generator	945,405	-	-	-	945,405	15%	945,405	196,167	-	945,405	1,111,613	1,307,780
Gym Equipment	4,965,934	-	-	-	4,965,934	15%	3,658,154	1,307,780	-	3,658,154	4,100,480	4,100,480
Digital Podium	1,517,400	-	-	-	1,517,400	15%	1,106,920	410,480	-	1,106,920	1,166,492	1,166,492
Room Heater	41,950	-	-	-	41,950	15%	31,881	9,069	-	31,881	8,474	9,969
Water Purifier	945,169	-	-	-	945,169	15%	654,399	290,770	-	654,399	33,476	33,476
Air Conditioner	1,110,263	-	-	-	1,110,263	15%	805,482	304,781	-	805,482	690,015	690,015
Digital Copier	915,107	-	-	-	915,107	15%	664,502	250,604	-	664,502	213,014	213,014
Mobile Phone	242,114	-	-	-	242,114	15%	178,033	64,081	-	178,033	54,469	54,469
Projector	453,778	-	-	-	453,778	15%	332,822	120,956	-	332,822	102,813	102,813
Office Equipment	524,257	-	-	-	524,257	15%	374,919	149,338	-	374,919	126,937	126,937
Library Book Scanner	1,154,006	-	-	-	1,154,006	15%	886,718	267,288	-	886,718	227,195	227,195
EPBX System	271,885	-	-	-	271,885	15%	211,314	60,571	-	211,314	51,485	51,485
Electrical Equipment	4,004,579	-	-	-	4,004,579	15%	3,005,542	999,037	-	3,005,542	3,180,898	3,180,898
Sports Equipment	113,274	-	-	-	113,274	15%	88,377	24,897	-	88,377	21,162	21,162
Fire Fighting Equipment	46,989	-	-	-	46,989	15%	34,185	12,804	-	34,185	3,610	3,610
Water Tank	19,000	-	-	-	19,000	15%	12,971	6,029	-	12,971	1,365	1,365
Water Cooler	310,000	-	-	-	310,000	15%	190,000	120,000	-	190,000	12,732	12,732
CCTV	913,244	-	-	-	913,244	15%	684,260	228,984	-	684,260	14,984	14,984
Grass Cutter Machine	549,070	-	-	-	549,070	15%	389,300	159,770	-	389,300	306,612	306,612
UPS - 6KVA for ICT	136,000	-	-	-	136,000	15%	103,000	33,000	-	103,000	29,498	29,498
Printer / Photocopier	1,045,550	-	-	-	1,045,550	15%	784,116	261,434	-	784,116	822,064	822,064
Equipments	17,226,309	474,553	269,642	-	18,570,704	15%	13,853,555	4,717,149	-	13,853,555	11,866,770	12,981,154
Total (A)	38,053,483	474,553	269,642	-	38,797,678		19,202,170	2,919,105	-	22,121,275	16,676,403	18,813,131
BLOCK 'B'(15%)												
Vehicles	5,479,193	-	-	-	5,479,193	15%	4,229,529	1,249,664	-	4,229,529	1,249,664	1,249,664
Vehicles - Mahindra	1,187,184	-	-	-	1,187,184	15%	890,009	297,175	-	890,009	93,423	93,423
Vehicles - Toyota	1,658,568	-	-	-	1,658,568	15%	1,243,393	415,175	-	1,243,393	1,304,049	1,304,049
Scooter (Capitalised during 21.22)	62,269	-	-	-	62,269	15%	52,202	10,067	-	52,202	36,712	36,712
Total (B)	8,287,214	211,304	-	-	8,498,518		4,475,163	615,243	-	5,090,366	3,504,852	3,912,051
BLOCK 'C'(40%) Computer/Peripherals												
Computers	10,060,570	-	-	-	10,060,570	40%	9,789,763	270,807	-	9,789,763	162,484	270,807
Printer and Scanner	529,092	-	-	-	529,092	40%	423,311	105,781	-	423,311	63,349	105,781
Computer Accessories	436,612	-	-	-	436,612	40%	423,311	13,301	-	423,311	7,288	12,480
Computer Software	1,226,282	-	-	-	1,226,282	40%	1,005,042	221,240	-	1,005,042	157,782	221,240
Computer Tools and Other Equipment	796,283	-	-	-	796,283	40%	480,795	315,488	-	480,795	315,488	315,488
Desktop Computers	2,556,897	-	-	-	2,556,897	40%	1,943,299	613,598	-	1,943,299	1,618,738	1,618,738
Laptops	159,881	-	-	-	159,881	40%	135,904	23,977	-	135,904	104,547	104,547
LAN, WAN Equipments etc	1,690,236	-	-	-	1,690,236	40%	1,014,141	676,095	-	1,014,141	811,313	1,352,189
Mobile Phone	81,200	-	-	-	81,200	40%	48,720	32,480	-	48,720	64,700	64,700
Webcam Book	13,500	-	-	-	13,500	40%	8,100	5,400	-	8,100	10,800	10,800
Waterpump, Battery, Streetlight etc	616,354	-	-	-	616,354	40%	375,812	240,542	-	375,812	295,850	295,850
Equip and Server	2,473,916	-	-	-	2,473,916	40%	1,484,349	989,567	-	1,484,349	88,906	148,177
Total (C)	20,640,523	33,349	190,889	-	20,864,761		15,977,833	1,916,794	-	17,894,627	2,970,634	4,662,690
BLOCK 'D'- Furniture and Fixture												
Furniture	59,014,645	-	-	-	59,014,645	10%	53,113,181	5,901,464	-	53,113,181	32,843,566	36,280,588
Air Cooler	42,000	-	-	-	42,000	10%	37,800	4,200	-	37,800	27,556	27,556
Wooden Podium	97,088	-	-	-	97,088	10%	87,379	9,709	-	87,379	37,618	37,618
Volley Ball Court	2,394,000	-	-	-	2,394,000	10%	2,154,600	239,400	-	2,154,600	1,570,703	1,745,226
Total (D)	61,547,743	103,286	103,242	-	61,754,271		55,250,760	6,141,373	-	58,392,133	34,472,925	38,090,988
BLOCK 'E' Books & Periodicals												
Library Books & Journals	25,958,464	18,700	246,924	435,756	26,349,144	100%	26,349,144	-	-	26,349,144	115,979,778	128,866,420
Total (E)	25,958,464	18,700	246,924	435,756	26,349,144		26,349,144	-	-	26,349,144	115,979,778	128,866,420
BLOCK 'F' Land												
Land Development	38,497,084	-	-	-	38,497,084	0%	-	-	-	-	38,497,084	38,497,084
Total (F)	38,497,084	-	-	-	38,497,084		-	-	-	-	38,497,084	38,497,084
BLOCK 'G' Electrification												
Electrification	159,094,346	-	-	-	159,094,346	10%	143,184,911	15,909,435	-	143,184,911	115,979,778	128,866,420
Total (G)	159,094,346	-	-	-	159,094,346		143,184,911	15,909,435	-	159,094,346	115,979,778	128,866,420
BLOCK 'H' Roads												
Internal Road, Drain, Culvert	28,634,163	-	-	-	28,634,163	5%	27,202,455	1,431,708	-	27,202,455	24,550,215	25,842,332
Total (H)	28,634,163	-	-	-	28,634,163		27,202,455	1,431,708	-	28,634,163	24,550,215	25,842,332
BLOCK 'I' Buildings												
Buildings	694,204,937	-	-	-	694,204,937	5%	659,599,293	34,605,644	-	659,599,293	596,133,212	627,508,644
Total (I)	694,204,937	-	-	-	694,204,937		659,599,293	34,605,644	-	694,204,937	596,133,212	627,508,644
TOTAL OF CURRENT YEAR	1,073,017,957	841,892	810,697	435,756	1,074,286,346		583,438,777	18,543,877	217,878	601,820,432	833,126,443	887,235,809
TOTAL OF PREVIOUS YEAR	1,054,071,395	11,534,894	9,411,648	0	1,075,017,937		124,924,331	62,830,921	0	187,755,252	887,235,809	929,120,170



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SCHEDULE 6 - INVESTMENTS

	Opening as on 31.03.2022	FD Made during the year	Add Interest during the year	Interest Under/(Over) booked in PY	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2023
A) Corpus Investment							
CANARA 4182401000181/09 MD 10.11.21 @5.10 Qtrly	10,001,211.00	-	317,970.00	161,253.00	-	10,480,434.00	0.00
CANARA 4182401000181/10 MD 10.11.21 @5.10 Qtrly	9,999,663.00	-	322,243.00	158,004.00	-	10,479,910.00	0.00
CANARA 4182401000181/11 MD 10.11.23 @ 6.40%	0.00	10,480,434.00	258,002.00	-	-	-	10,738,436.00
CANARA 4182401000181/12 MD 13.11.23 @ 6.40%	0.00	10,479,910.00	252,446.00	-	-	-	10,732,356.00
SBI 32672139145 MD 23.11.18 @8.50%	11,407,364.00	-	649,795.00	-	-	-	12,057,159.00
SBI 34165243057 MD 08.09.18 @7.25%	8,234,597.00	-	459,786.00	-	-	-	8,694,383.00
SBI 36408428007 MD 08.09.18 @6.50%	13,793,899.00	-	770,194.00	-	-	-	14,564,093.00
SBI 37799865019 MD 07.07.2019 @7%	14,990,682.00	-	826,663.00	-	-	-	15,817,345.00
SBI 37799902245 MD 07.07.2019 @7%	14,990,682.00	-	826,663.00	-	-	-	15,817,345.00
SBI 37799902722 MD 07.07.2019 @7%	14,990,682.00	-	826,663.00	-	-	-	15,817,345.00
SBI 37799903293 MD 07.07.2019 @7%	14,990,682.00	-	826,663.00	-	-	-	15,817,345.00
SBI 39999478914 MD	10,514,607.00	-	576,445.00	-	-	-	11,091,052.00
SBI 39358312095 @5.1% 29.05.2020 to 08.06.2021	15,803,563.00	-	878,991.00	-	-	-	16,682,554.00
SBI 39358312630 @5.1% 29.05.2020 to 08.06.2021	15,803,563.00	-	878,991.00	-	-	-	16,682,554.00
SBI 39358312958 @5.1% 29.05.2020 to 08.06.2021	15,803,563.00	-	878,991.00	-	-	-	16,682,554.00
SBI 39358313305 @5.1% 29.05.2020 to 08.06.2021	15,803,563.00	-	878,991.00	-	-	-	16,682,554.00
SBI 41799342938 MD 31.03.2025 @7%		10,000,000.00	1,924.00	-	-	-	10,001,924.00
Total (A)	187,128,321.00	30,960,344.00	10,431,421.00	319,257.00	-	20,960,344.00	207,878,999.00
B) Restricted Fund Investment							
SBI 38445613942 (GOLD MEDAL AWARD)	430,174.00	-	23,417.00	-	-	-	453,591.00
Total (B)	430,174.00	-	23,417.00	-	-	-	453,591.00
C) General Investment							
Axis Bank 922040058786696 dated 31.03.2022	5,000,000.00	-	270,343.00	-	-	-	5,270,343.00
Axis Bank 922040058787770 dated 31.03.2022	5,000,000.00	-	270,343.00	-	-	-	5,270,343.00
Axis Bank 922040058790158 dated 31.03.2022	5,000,000.00	-	270,343.00	-	-	-	5,270,343.00
Axis Bank 922040078247922	0.00	30,000,000.00	1,018,317.00	-	-	-	31,018,317.00



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SCHEDULE 6 - INVESTMENTS

	Opening as on 31.03.2022	FD Made during the year	Add Interest during the year	Interest Under/(Over) booked in PY	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2023
Axis Bank 923040065965335	0.00	10,000,000.00	-	-	-	-	10,000,000.00
Axis Bank 923040065975141	0.00	10,000,000.00	-	-	-	-	10,000,000.00
Axis Bank 923040065976225	0.00	10,000,000.00	-	-	-	-	10,000,000.00
CANARA 4182401000210/19 MD 10.01.19 @5.25%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/20 MD 10.01.19 @5.25%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/21 MD 10.01.19 @5.25%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/22 MD 10.01.19 @5.25%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/23 MD 10.01.19 @5.25%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/24 MD 10.01.19 @5.25%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/31 MD 10.01.24 @ 6.92%	6,458,422.00	-	258,417.00	(5,947.00)	-	6,710,892.00	0.00
CANARA 4182401000210/32 MD 10.01.24 @ 6.92%	0.00	6,710,892.00	101,922.00	-	-	-	6,812,814.00
CANARA 4182401000210/33 MD 10.01.24 @ 6.92%	0.00	6,710,892.00	101,922.00	-	-	-	6,812,814.00
CANARA 4182401000210/34	0.00	6,710,892.00	7,033.00	-	-	6,717,925.00	0.00
CANARA 4182401000210/35 MD 10.01.24 @ 6.92%	0.00	6,710,892.00	101,922.00	-	-	-	6,812,814.00
CANARA 4182401000210/36 MD 10.01.24 @ 6.92%	0.00	6,710,892.00	101,922.00	-	-	-	6,812,814.00
CANARA 140044758256/1 MD 15.04.25 @ 6.01%	0.00	6,710,892.00	101,922.00	-	-	-	10,657,602.00
CANARA 140044770423/1 dated 31.03.2022	10,085,984.00	-	571,618.00	-	-	-	8,890,802.00
SBI 38959340093 @6.25% 29.11.19 to 29.11.20	8,414,016.00	-	476,786.00	-	-	-	0.00
SBI 37477974670 MD 18.01.19 @6.25%	5,591,733.00	-	293,556.00	(6,328.00)	-	5,878,961.00	6,714,685.00
SBI 37477976087 MD 18.01.19 @6.25%	6,358,590.00	-	356,095.00	-	-	-	6,714,685.00
SBI 37477977263 MD 18.01.19 @6.25%	6,358,590.00	-	356,095.00	-	-	-	2,820,168.00
SBI 38251325782 MD 11.02.2020 @6.80%	2,670,608.00	-	149,560.00	-	-	-	6,295,591.00
SBI 38445490973 MD 08.05.2019 @6.8%	5,969,015.00	-	326,576.00	-	-	-	5,946,670.00
SBI 38445519257 MD 08.05.2020 @6.8%	5,639,662.00	-	307,008.00	-	-	-	5,946,670.00
SBI 38445577650 MD 08.05.2020 @6.8%	5,639,662.00	-	307,008.00	-	-	-	5,946,670.00
SBI 38445583074 MD 08.05.2020 @6.8%	5,639,662.00	-	307,008.00	-	-	-	5,946,670.00
SBI 38445591110 MD 08.05.2020 @6.8%	5,639,662.00	-	307,008.00	-	-	-	5,946,670.00
SBI 38445600159 MD 08.05.2020 @6.8%	5,639,662.00	-	307,008.00	-	-	-	5,946,670.00
SBI 38445605385 MD 08.05.2020 @6.8%	8,253,055.00	-	449,274.00	-	-	-	8,702,329.00



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SCHEDULE 6 - INVESTMENTS

	Opening as on 31.03.2022	FD Made during the year	Add Interest during the year	Interest Under/(Over) booked in PY	TDS Deduction	Less : Matured During the year	Balance as on 31.03.2023
FD 39541667786	10,530,598.00	-	584,917.00		-	-	11,115,515.00
FD 39541669557	10,530,598.00	-	584,917.00		-	-	11,115,515.00
FD 39541671088	10,530,598.00	-	584,917.00		-	-	11,115,515.00
FD 39541672945	9,631,552.00	-	534,978.00		-	-	10,166,530.00
FD 39541674635	9,948,074.00	-	552,560.00		-	-	10,500,634.00
FD SBI 40016297020 MD 17/02/2022	10,513,799.00	-	572,387.00		-	-	11,086,186.00
FD SBI 40016298591 MD 17/02/2022	10,513,799.00	-	572,387.00		-	-	11,086,186.00
FD SBI 40016299210 MD 17/02/2022	10,513,799.00	-	572,387.00		-	-	11,086,186.00
FD SBI 40016299470 MD 17/02/2022	10,513,799.00	-	572,387.00		-	-	11,086,186.00
FD SBI 40016299731 MD 17/02/2022	10,513,799.00	-	572,387.00		-	-	11,086,186.00
FD SBI 40016299800 MD 17/02/2022	10,513,799.00	-	572,387.00		-	-	11,086,186.00
FD SBI 40098501517 MD 17/02/2022	184,213.00	-	10,029.00		-	-	11,086,186.00
SBI 41799345441 MD 31.03.2025 @7%	8,408,111.00	-	437,056.00	(548.00)	-	8,844,619.00	194,242.00
SBI 41799350381 MD 31.03.2025 @7%	-	8,000,000.00	1,539.00	-	-	-	0.00
SBI FD 40078483976	-	6,000,000.00	1,154.00	-	-	-	8,001,539.00
SBI FD 40078485747	10,510,920.00	-	555,116.00		-	-	6,001,154.00
FD 40108545810	13,571,439.00	-	716,753.00		-	-	11,066,036.00
FD 40888218770 - SBI-31.03.2022	5,675,159.00	-	295,333.00		-	-	14,288,192.00
	10,000,000.00	-	520,401.00		-	-	5,970,492.00
Total (C)	293,380,352.00	114,265,352.00	16,959,704.00	(42,558.00)	-	61,706,857.00	362,855,993.00

D) Retirement Benefit Scheme

SBI 41799344287 MD 31.03.2025 @7%	0.00	11,053,587.00	2,126.00	-	-	-	11,055,713.00
Total (D)	0.00	11,053,587.00	2,126.00	-	-	-	11,055,713.00
Total (A+B+C+D)	480,938,847.00	156,279,283.00	27,416,668.00	276,699.00	-	82,667,201.00	582,244,296.00



NATIONAL LAW UNIVERSITY AND JUDICIAL ACADEMY, ASSAM
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Schedules Annexed to forming part of the Financial Statements as on 31-03-2023

Schedules - 8 LOANS, ADVANCES & DEPOSITS	CURRENT YEAR	PREVIOUS YEAR
1. Advance to Employees		
a) Salary (Annexure H)	399,000.00	449,500.00
2. Advance and other amounts receivable in cash or kind or for value to be receivable		
a) Advance to Sundry Parties (Annexure I)	(311,322.85)	(96,682.00)
3. Deposits		
a) Security Deposit -Reliance Retails Ltd.	1,000.00	1,000.00
b) Liabilities for centre for Child Right	0.00	0.00
c) Security Deposit with APDCL	3,510,118.00	3,510,118.00
d) Tax Deducted at Source	1,563,620.32	1,776,157.00
e) LPG (Security Deposits)	5,800.00	5,800.00
4. Other Recievables		
a) Fee Receivables	5,454,872.08	4,829,347.00
b) Receivable from Anita Sur (Electricity Charges)	13,500.00	13,500.00
c) Niti Aayog	0.00	18,802.00
Balance at the end of the year	10,636,587.55	10,507,542.00



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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



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

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

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

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



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Schedules - 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)



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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



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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



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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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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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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)



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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

