

MANMOHAN SINGH & CO.



CHARTERED ACCOUNTANTS

2nd Floor, Vyapar Bhawan
Lalji Hirji Road, Ranchi - 834001
Ph. No. : +91651-2201322

AUDIT REPORT

Name of Organisation : NUSRL

Year : 01/10/2016 to 31/03/2017

**NATIONAL UNIVERSITY OF
STUDY & RESEARCH IN LAW**

**NUSRL CAMPUS NAGRI,
KANKE,RANCHI .**

**STATEMENT OF ACCOUNTS
FOR THE HALF YEAR ENDED 31ST MAR, 2017.**

**M/S MANMOHAN SINGH & CO.
(CHARTERED ACCOUNTANTS)
2nd Floor, Vyapar Bhawan,
Lalji Hirji Road, Ranchi-834001
Phone: 0651-2201322
Mobile: 09334460555
Email:jpsharmaca@gmail.com**

INTERNAL AUDITOR'S REPORT

We have audited the financial statements comprising the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet as on 31st Mar, 2017, which is in agreement with the books of accounts maintained. The responsibility of maintaining the books of accounts is of the management; our responsibility is to express our opinion on the books of accounts.

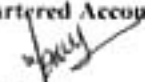
We have conducted the Internal Audit in accordance with the generally accepted auditing standards. These standards require that we plan and prepare the audit and obtain reasonable assurance about whether the financial statements are free of material misstatements.

We have obtained all the information's & explanations which is to the best of our knowledge and belief was necessary for the purpose of our audit. In our opinion proper books of accounts have been kept by the above institution.

In our opinion and to the best of our information and according to the explanations given to us, the books of accounts give a true & fair view subject to notes to accounts and observation of:

1. In the case of Receipt & Payment Account, the excess of receipts over payments for the period ended on 31st Mar, 2017.
2. In the case of Income & Expenditure Account, the financial result for the period ended on 31st Mar, 2017.
3. In the case of Balance Sheet, the financial position as on 31st Mar, 2017.

For Manmohan Singh & Co
Chartered Accountants


CA J.P.Sharma
(Partner)
M. No. - 402655

Date: 16.09.2017
Place: Ranchi

NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI
BALANCE SHEET
as on 31 st March 2017

SOURCES OF FUNDS	Schedule	Current Half Year	Previous Half Year
SUBRESTRICTED FUNDS			
Corpus			
General Fund	1	35,071,775.07	35,071,775.07
Designated/Earmarked Funds	2	189,588,700.10	168,777,672.38
RESTRICTED FUND	3	31,408,976.00	25,128,932.00
LOANS/BORROWINGS	4	514,770,247.50	514,770,247.50
Secured	5	-	-
Unsecured		-	-
CURRENT LIABILITIES & PROVISIONS	6	10,595,565.00	12,779,478.00
TOTAL(A)		781,435,263.67	756,528,104.95
APPLICATION OF FUNDS			
FIXED ASSETS	7	45,014,075.03	45,975,566.29
Tangible			
Intangible			
Capital Work-in-Progress			
INVESTMENTS	8	15,461,507.81	15,354,554.81
Long Term			
Short Term			
CURRENT ASSETS	9	234,180,938.83	208,320,106.85
LOANS, ADVANCES & DEPOSITS	10	486,778,742.00	486,877,877.00
TOTAL(B)		781,435,263.67	756,528,104.95
Notes to Accounts	22		

For Manmohan Singh & Co
Chartered Accountants

CA I.P. Sharma
(Partner)
M. No. - 402655



Place: Ranchi
Date : 16.09.2017

NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI
INCOME & EXPENDITURE ACCOUNT
FOR THE HALF YEAR ENDED 31st March 2017

	Schedule	Current Half Year				Previous Half Year	
		Unrestricted Funds		Restricted Fund	Total	Total	
		Corpus	Designated Fund				General Fund
INCOME							
Academic Receipts	11	-	-	51,496,574.84	-	51,496,574.84	57,043,279.00
Grants & Donation	12	-	-	10,000.00	-	10,000.00	-
Income from Investments	13	-	-	-	-	-	-
Other Income	14	-	-	4,075,621.38	-	4,075,621.38	1,465,179.75
TOTAL(A)		-	-	55,572,196.22	-	55,572,196.22	58,508,458.75
EXPENDITURE							
Staff Payment & Benefits	15	-	-	24,930,756.20	-	24,930,756.20	14,754,969.00
Academic Expenses	16	-	-	494,925.00	-	494,925.00	1,046,569.00
Salaries & General Expenses	17	-	-	10,368,241.36	-	10,368,241.36	10,832,112.41
Transportation Expenses	18	-	-	538,129.00	-	538,129.00	1,757,888.00
Repairs & Maintenance Expenses	19	-	-	134,011.00	-	134,011.00	753,500.00
Depreciation	7	-	-	1,879,430.76	-	1,879,430.76	1,521,189.89
Interest Costs	20	-	-	4,659.88	-	4,659.88	4,620.00
Other Expenses	21	-	-	-	-	-	-
TOTAL(B)		-	-	38,771,548.50	-	38,771,548.50	32,223,768.19
Balance being Excess of Income over Expenditure (A-B)		-	-	20,811,627.72	-	20,811,627.72	21,796,039.66
Transfer to/from Designated Fund		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Other Specific		-	-	-	-	-	-
Balance being Surplus/Deficit Carried to General Fund/ Restricted Fund		-	-	20,811,627.72	-	20,811,627.72	21,296,039.66
Items on Accounts	22	-	-	-	-	-	-

For Mandeep Singh & Co
 Chartered Accountants

CA J.P. Sharma
 (Partner)
 No. No. - 802465



Place: Ranchi
 Date: 15.09.2017

NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI
RECEIPT & PAYMENT ACCOUNT
FOR THE HALF YEAR ENDED 31st March 2017

RECEIPT	AMOUNT[Rs.]	PAYMENT	AMOUNT[Rs.]
To Balance b/d:		By University Program	190,436.00
BOI - 2980 (Grant A/c)	29,889,262.25	By Staff Payment & Bonuses	15,955,429.00
BOI - 3104 (Fees A/c)	151,227,153.84	By Academic Expenses	111,921.00
BOI - 4940 (Mess A/c)	3,716,074.65	By Tea & Refreshment	2,180.00
BOI - 4535 (Security Fees)	11,579,797.23	By Salary Advances to Staff	176,000.00
BOI - 6091 (Development Fees)	7,569,457.00	By Administrative & General Expenses	2,539,516.34
BOI - 6046 (CLAT A/c)	4,328,963.88	By Transportation Expenses	536,139.00
Cash	9,378.00	By Repairs & Maintenance Expenses	348,440.00
To Academic Receipts	52,811,474.00	By Finance Costs	4,668.50
To Income from Investments	6,005,705.00	By Professional Tax	31,514.00
To Expense Advances Recovered From Staff		By Advances for Expenses	462,160.00
To Misc. Receipts	10,000.00	By Advances for Provident Fund	7,928,638.00
To Rent Received From Bank of India	27,000.00	By Payment to Creditors	8,173,172.00
To Legal Aid Fee	17,303.00	By TDS Payment on -	
To Seminar Fees	98,987.00	Salary	681,200.00
To TDS on Salary & Vendors	169,850.00	Vendor	279,506.00
To Electricity Bill Reimbursement	171,912.00	By Refund to student:-	
To University Program	180,000.00	a) Mess Security	695,000.00
To CLAT 15 Annual Share	7,000,304.84	b) Library Security	777,860.00
		c) Hostel Security	739,690.00
		By Security Money	50,000.00
		By Fee Refund to student	186,000.00
		By Fixed Assets Purchase	832,134.00
		By Balance c/d	
		BOI - 2980 (Grant A/c)	30,593,174.25
		BOI - 3104 (Fees A/c)	176,007,572.54
		BOI - 4940 (Mess A/c)	2,754,992.53
		BOI - 4535 (Security Fees)	9,626,742.61
		BOI - 6091 (Development Fees)	7,721,104.00
		BOI - 6046 (CLAT A/c)	4,918,445.88
		Ass Bank - 930	2,549,282.00
		Cash	8,125.00
TOTAL	274,762,542.89	TOTAL	274,762,542.89

For M/s Manmohan Singh & Co.
Chartered Accountants

CA P. Sharma
(Partner)
M. No. - 402655



Place: Ranchi
Date: 16/05/2017

FINANCIAL STATEMENTS - COMPANY FINANCIALS

2018			
Account	Current Year	Previous Year	Change
Assets	100,000	100,000	0
Liabilities	100,000	100,000	0
Equity	100,000	100,000	0

2017			
Account	Current Year	Previous Year	Change
Assets	100,000	100,000	0
Liabilities	100,000	100,000	0
Equity	100,000	100,000	0

Account	2018		2017		2016	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Assets	100,000	100,000	100,000	100,000	100,000	100,000
Liabilities	100,000	100,000	100,000	100,000	100,000	100,000
Equity	100,000	100,000	100,000	100,000	100,000	100,000

Account	2018		2017		2016	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Assets	100,000	100,000	100,000	100,000	100,000	100,000
Liabilities	100,000	100,000	100,000	100,000	100,000	100,000
Equity	100,000	100,000	100,000	100,000	100,000	100,000



STATEMENT OF FINANCIAL POSITION

	Current Half Year	Previous Half Year
1. Capital Investments		
2. Bank Investments Specific		
3. Financial Institutions		
a. Term Loans		
b. Interest accrued and due		
4. Bonds		
a. Term Loans		
b. Interest accrued and due		
c. Government Agency Fund - Interest		
d. Interest accrued and due		
5. Other Institutions and Agencies		
6. Endowments and Reserves		
7. Other Specific		
Total		

Note: Amounts due within one year

STATEMENT OF FINANCIAL POSITION

	Current Half Year	Previous Half Year
1. Capital Investments		
2. Bank Investments Specific		
3. Financial Institutions		
a. Term Loans		
b. Interest accrued and due		
4. Bonds		
a. Term Loans		
b. Interest accrued and due		
c. Other Loans Specific		
d. Interest accrued and due		
5. Other Institutions and Agencies		
6. Endowments and Reserves	0	
7. Other Specific		
8. Other Specific		
Total		

Note: Amounts due within one year

STATEMENT OF FINANCIAL POSITION - INVESTMENTS

	Current Half Year	Previous Half Year
1. Government Securities		
2. Deposits from staff		
3. Deposits from students		
a. Bank Deposits	1,211,170.00	6,174,950.00
b. Other Deposits	1,770,490.00	1,770,950.00
c. Other Deposits	1,451,230.00	11,991,021.00
4. Deposits from students		11,991,021.00
a. On Demand Deposits		
b. Other Deposits from students		
5. Deposits from other contributors	10,000.00	10,000.00
		10,000.00
Total		20,000.00



C. Interest income, net of exp. in				
D. Interest expense, net				
E. Interest on lease/financing				
F. Interest expense, net				
G. Other income				
H. Other expense				
I. Other income/expense				
J. Other income				
K. Other expense				
L. Other income/expense				
M. Other income				
N. Other expense				
O. Other income/expense				
P. Other income				
Q. Other expense				
R. Other income/expense				
S. Other income				
T. Other expense				
U. Other income/expense				
V. Other income				
W. Other expense				
X. Other income/expense				
Y. Other income				
Z. Other expense				
AA. Other income/expense				
AB. Other income				
AC. Other expense				
AD. Other income/expense				
AE. Other income				
AF. Other expense				
AG. Other income/expense				
AH. Other income				
AI. Other expense				
AJ. Other income/expense				
AK. Other income				
AL. Other expense				
AM. Other income/expense				
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AO. Other expense				
AP. Other income/expense				
AQ. Other income				
AR. Other expense				
AS. Other income/expense				
AT. Other income				
AU. Other expense				
AV. Other income/expense				
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AZ. Other income				
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BQ. Other income/expense				
BR. Other income				
BS. Other expense				
BT. Other income/expense				
BU. Other income				
BV. Other expense				
BW. Other income/expense				
BX. Other income				
BY. Other expense				
BZ. Other income/expense				
CA. Other income				
CB. Other expense				
CC. Other income/expense				
CD. Other income				
CE. Other expense				
CF. Other income/expense				
CG. Other income				
CH. Other expense				
CI. Other income/expense				
CJ. Other income				
CK. Other expense				
CL. Other income/expense				
CM. Other income				
CN. Other expense				
CO. Other income/expense				
CP. Other income				
CQ. Other expense				
CR. Other income/expense				
CS. Other income				
CT. Other expense				
CU. Other income/expense				
CV. Other income				
CV. Total	11,171,476.00	11,171,476.00	11,171,476.00	11,171,476.00



Worksheet 4 - Fixed Assets

Description	Rate	2023 Balance			Total
		Land/Improvements	Buildings	Other Assets	
A. Land					
a. Tract 1					
b. Tract 2					
B. Buildings	10%				
a. On Tract 1		288,225.00			
b. On Tract 2					
c. Depreciable Policy Program					
Net Refunding in					
a. 2023	10%				
b. 2024	10%	1,000,000.00			
c. 2025 & Beyond	10%	11,700,000.00			
d. Office Equipment	10%	1,000,000.00			
e. Computer/Software/Peripherals	10%	1,000,000.00			
f. Motor Vehicles	10%	1,000,000.00		10,000.00	
g. Office Furniture	10%	1,000,000.00		10,000.00	
h. Leasehold Improvements	10%	1,000,000.00		10,000.00	
i. Other Fixed Assets	10%	1,000,000.00		10,000.00	
DEPRECIATION, DEPLETION, & AMORTIZATION	10%	1,000,000.00		1,000.00	
Net Book Value	10%	10,000,000.00		10,000.00	
Total		11,700,000.00		11,000.00	



SCHEDULE 4 - INVESTMENTS

MUTUAL FUNDS - FEDERAL GOVERNMENT/STATE/LOCAL FUNDS

	CURRENT FISCAL YEAR	PREVIOUS FISCAL YEAR
1. U.S. Federal Government Securities		
2. U.S. State Government Securities		
3. Other Government Securities		
4. Bonds		
5. Derivatives and Swaps		
6. Cash Equivalents		
TOTAL		

MUTUAL FUNDS - OTHER

	CURRENT FISCAL YEAR	PREVIOUS FISCAL YEAR
1. U.S. Federal Government Securities		
2. U.S. State Government Securities		
3. Other Government Securities		
4. Bonds		
5. Derivatives and Swaps		
6. Cash Equivalents	25,812,347.00	25,293,324.00
TOTAL	25,812,347.00	25,293,324.00

SCHEDULE 5 - CASH AND DEPOSITS

	CURRENT FISCAL YEAR	PREVIOUS FISCAL YEAR
1. Cash		
a. Deposits and Savings		
b. Loans		
c. Certificates		
2. Deposits Held		
a. Deposits Held for a period exceeding 90 months		
b. Other		
TOTAL	8,025.00	8,025.00
3. Investment Securities		
a. With Scheduled Maturity Restrictions		
i. With Scheduled Maturity Beyond 90	25,251,120.00	25,251,120.00
ii. With Scheduled Maturity 90 or Less	28,811,264.00	28,811,264.00
iii. Current Accounts	8,888,251.00	8,888,251.00
b. With Maturity Accounts		
i. Savings Accounts		
c. With Non-Scheduled Maturity		
i. Current Accounts		
ii. With Maturity Accounts		
iii. Savings Accounts		
4. Cash Balances (From Accounts)		
5. Cash (Other - Savings Accounts)		
TOTAL	29,938,635.00	29,938,635.00



APPENDIX 10 - GENERAL INFORMATION & NOTES

	CURRENT YEAR YEAR		PREVIOUS YEAR YEAR
	Revenue \$K	Cost \$K	
1. Advances to employees, other than on account of			
a. Salary		25,000.00	
b. Bonus			
c. CTC			
d. Medical Advances			
e. Interest Advances		10,000.00	
f. Other Advances		10,000.00	
2. Loans from Advances to employees, interest free/nil			
a. Interest free			
b. Interest free			
3. Advances to the Government			
4. Advances and other advances to employees if said if it was			
a. In cash to be received			
b. In kind to be received			
c. In cash to be received			
d. In kind to be received			
5. Advances to Government			
a. Advances			
b. Advances to Government			
6. Advances			
a. Advances			
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7. Advances to Government			
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y. Advances to Government			
z. Advances to Government			
TOTAL		1,000,000.00	999,999.99



Schedules Forming Part of Income & Expenditure (11-21)

SCHEDULE 11 - ACADEMIC RECEIPTS

	CURRENT HALF YEAR (GENERAL A/c)	CURRENT HALF YEAR (EARMARKED A/c)	PREVIOUS HALF YEAR
FEE FROM STUDENTS			
Academics			
1 Tuition fee	30,832,760.00	-	24,961,296.00
2 Admission fee			1,560,000.00
3 Placement Fee			-
4 Library Admission fee/Multimedia Fees	2,675,000.00	-	2,865,000.00
5 Laboratory fee			-
6 Student Welfare Fees	533,000.00	-	536,660.00
7 Registration fee			-
8 Syllabus fee			-
9 Application Form			-
10 Late Fee			-
11 Maintenance	2,670,000.00	-	2,875,000.00
12 Campus Development Fee			-
Total (A)	36,510,760.00	-	32,799,956.00
Examinations			
1 Improvement fee			-
2 Annual Examination fee	1,112,000.00	-	1,222,000.00
3 Fine Attendance Shortage	765,000.00	-	140,000.00
4 Fine for Exam Fee			-
5 Fine for Library	26,925.00	-	-
6 Fine Unfair Means			-
7 CLAT	7,000,204.84		-
8 Interview Application Fees			-
9 Repeat Exam Fees	110,000.00	-	51,000.00
Total (B)	9,034,129.84	-	1,413,000.00
Other fees			
1 Library Competition			-
2 Internet Charges	2,670,000.00	-	2,870,000.00
3 Support Service Charges	3,218,035.00	-	3,438,000.00
4 Teaching Material Fees	1,584,000.00	-	1,686,000.00
5 Hostel fee	434,650.00	-	4,732,363.00
6 Library Fine			24,910.00
7 Mess Fees			-
8 Seminar Fees			-
9 PhD Application Fee			52,000.00
10 Resolution fee			-
11 Development Fee (CLAT)			-
12 Makeup Fees			-
13 Other Fee	55,000.00	-	27,000.00
Total (C)	7,951,685.00	-	17,330,273.00
Sale of publications			
1. Sale of syllabus and Question Paper, etc.			-
2. Sale of prospectus including admission forms			-
Total (D)	-	-	-
GRAND TOTAL (A+B+C+D)	53,496,574.84	-	52,643,229.00



SCHEDULE 12 - GRANTS & DONATIONS (Irrevocable Grants & Subsidies Received)

	CURRENT HALF YEAR (RESTRICTED FUND A/C)	CURRENT HALF YEAR-GENERAL A/C)	PREVIOUS HALF YEAR
1) Central Government			-
2) State Government(s)			-
3) Government Agencies		10,000.00	-
4) Institutions/Welfare Bodies (World Bank Project)			-
5) International Organizations			-
6) Donation & Sponsorship/Seminar)			-
TOTAL	-	10,000.00	-

SCHEDULE 13- INCOME FROM INVESTMENTS

Disbursement from Earmarked/Endowment Fund	CURRENT HALF YEAR	PREVIOUS HALF YEAR
1) Interest		-
a) On Govt. Securities		-
b) Other Bonds/Debt-instruments		-
2) Income received		-
a) MFC (Fixed ac)	-	-
b) Interest on FD		-
3) Income accrued		-
a) Each Fund separately		-
4) Others (Specify)		-
TOTAL	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS		

Disbursement from Earmarked/Endowment Fund	CURRENT HALF YEAR	PREVIOUS HALF YEAR
1) Interest		-
a) On Govt. Securities		-
b) Other Bonds/Debt-instruments		-
2) Income received		-
a) Each Fund separately		-
3) Income accrued		-
a) Each Fund separately		-
4) Others (Specify)		-
TOTAL	-	-



SCHEDULE 14- OTHER INCOME

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
A. Income from Land & Building			
1. Hostel Room Rent			-
2. License fee			-
3. Hire Charges of Auditorium/Play ground/Convention Centre.			-
4. Electricity & water charges		121,912.00	45,088.00
5. Rent from Bank Premises		27,000.00	27,000.00
Total(A)		148,912.00	72,088.00
B. Sale of Institute's publications (B)			
			-
C. Income from holding events			
1. Gross Receipts from annual function/ sports carnival			-
Less: Direct expenditure incurred on the annual function/ sports			-
2. Gross Receipts from fetes			-
Less: Direct expenditure incurred on the fetes			-
3. Gross Receipts for educational tours			-
Less: Direct expenditure incurred on the tours			-
4. Others (to be specified and separately disclosed)			-
OPJ MOOT COURT PROGRAM			-
Seminar on Combating Corruption			-
Total (C)		-	-
D. Interest on Term Deposits:			
a) With Scheduled Banks		5,277,965.38	1,906,647.00
b) With Non-Scheduled Banks			-
c) With Institutions			-
d) Others			-
Total(D)		5,277,965.38	1,906,647.00
E. Interest on Savings Accounts:			
a) With Scheduled Banks		638,744.00	1,473,844.25
b) With Non-Scheduled Banks			-
c) With Institutions			-
d) Others			-
Total(E)		638,744.00	1,473,844.25
F. Interest On Loans:			
a) Employees/Staff			-
b) Others			-
Total(F)		-	-
G. Interest on Debtors and Other Receivables (G)			
			-
H. Others			
1. Income from consultancy			-
2. RTI Fees			-
3. Income from Royalty			-
4. Sale of application form (recruitment)			-
5. Misc. receipts (Saranggi Programme, Sale of Old Newspaper)			13,000.00
6. Profit on Sale/disposal of Assets:			-
a) Owned assets			-
b) Assets acquired out of grants, or received free of cost			-
7. Seminar Registration			-
8. Interest Refunded			-
9. Recovery of leave salary contribution for VC			-
10. Recovery of Pension contribution for VC			-
Total (H)		-	13,000.00
GRAND TOTAL (A+B+C+D+E+F+G+H)		6,075,621.38	3,465,579.25



SCHEDULE 15 – STAFF PAYMENTS & BENEFITS

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS YEAR
a) Salaries and Wages	-	15,775,138.00	15,311,955.00
b) Allowances and Bonus	-	-	-
c) Contribution to Provident Fund	-	-	-
d) Contribution to Other Fund (specify)	-	-	-
e) Staff Welfare Expenses	-	-	-
f) Retirement and Termination Benefits	-	-	-
g) LTC facility	-	-	-
h) Medical facility	-	-	-
i) Children Education Allowance	-	-	-
j) Honorarium	-	182,291.00	115,825.00
k) TA/DA expenses	-	-	-
l) Extra Overtime Allowance	-	-	-
TOTAL	-	15,955,429.00	15,547,290.00

SCHEDULE 16 – ACADEMIC EXPENSES

	CURRENT HALF YEAR (RESTRICTED FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS YEAR
a) Laboratory expenses	-	-	-
b) Field work/Participation (CLAT NUJ BHOPAL)	-	-	-
c) Seminar/Workshop	-	-	29,082.00
d) Consultancy Services B.T. Manra	-	-	-
e) AT Facilitation	-	-	-
f) CLAT Expenses	-	-	-
g) Poster making Competition	-	-	-
h) Convocation expenses	-	36,203.00	111,733.00
i) Publications	-	-	-
j) Stipend/means-cum-merit scholarship	-	-	-
k) Subscription Expenses	-	-	-
l) Online Library Expenses	-	-	100,465.00
m) Hostel Expenses	-	40,546.00	30,974.00
n) Laundry Expenses	-	9,217.00	-
o) Medical Expenses	-	26,205.00	36,023.00
p) Placement Expenses	-	600.00	14,634.00
TOTAL	-	111,921.00	332,919.00



SCHEDULE 15 – STAFF PAYMENTS & BENEFITS

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
a) Salaries and Wages	-	16,830,718.00	16,042,186.00
b) Allowances and Bonus	-	-	-
c) Contribution to Provident Fund	-	7,928,638.00	-
d) Contribution to Other Fund (specify)	-	-	-
e) Staff Welfare Expenses	-	-	-
f) Retirement and Terminal Benefits	-	-	-
g) LTC facility	-	-	-
h) Medical facility	-	-	-
i) Children Education Allowance	-	-	-
j) Honorarium	-	171,400.00	313,267.00
k) TA/DA expenses	-	-	1,516.00
l) Extra Overtime Allowance	-	-	-
TOTAL	-	24,930,756.00	16,356,969.00

SCHEDULE 16 – ACADEMIC EXPENSES

	CURRENT HALF YEAR RESTRICTED FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
a) Laboratory expenses	-	-	-
b) Field work/Participation (CLAT-NLU BHOPAL)	-	-	-
c) Seminar/Workshop	-	143,347.00	169,697.00
d) Consultancy Services-BIT Meera	-	-	-
e) CLAT Examination	-	-	-
f) CLAT Expenses	-	-	-
g) Essay Competition	-	-	-
h) Convocation expenses	-	-	362,539.00
i) Publications	-	-	-
j) Stipend/means-cum-merit scholarship	-	-	-
k) Subscription Expenses	-	-	-
l) Online Library Expenses	-	474,660.00	851,076.00
m) Hostel Expenses	-	32,561.00	20,154.00
n) Games Expenses	-	17,722.00	15,990.00
o) Medical Expenses	-	26,035.00	157,329.00
p) Placement Expenses	-	600.00	17,784.00
TOTAL	-	694,925.00	1,196,569.00



01.10.16 to 31.03.17

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	CURRENT HALF YEAR (RESTRICTED FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	CURRENT HALF YEAR (REMARKED A/C)	PREVIOUS YEAR
a) Electricity and power	-	1,692,955.00	-	1,452,907.00
b) Water charges	-	-	-	-
c) Office Expenses	-	1,857.00	-	15,166.00
d) Rent, Rates and Taxes (including property tax)	-	-	-	-
e) Postage & telegram	-	17,601.00	-	13,542.00
f) Telephone and internet Charges	-	382,876.38	-	208,710.41
g) Printing and Stationery	-	528,488.00	-	750,808.00
h) Traveling and Conveyance Expenses	-	47,002.00	-	50,643.00
i) Expenses on Seminar/Workshops	-	-	-	-
j) Medical Expenses	-	75,136.00	-	104,289.00
k) Auditor's Remuneration	-	-	-	64,783.00
l) Registration & Inspection (Bar Council)	-	-	-	-
m) Advertisement and Publicity	-	1,000.00	-	-
n) Newspapers, Magazines & Journals	-	202,801.00	-	24,942.00
o) Mess Service Expenses	-	-	-	-
p) Security Service Charges	-	-	-	461,679.00
q) Miscellaneous Expenses	-	-	-	-
r) Meeting expenses	-	-	-	-
s) Legal Expenses	-	1,200.00	-	320.00
t) Annual Day Expenses	-	-	-	-
u) Hospitality/Programme Function Expenses	-	290,436.00	-	1,29,576.00
v) Membership Fees to SI	-	-	-	-
w) World Bank Project Expenses	-	-	-	-
x) Professional Fee @ 1% Retain	-	-	-	-
y) Tea & Refreshment	-	2,180.00	-	95,881.00
z) Generator Expenses	-	-	-	-
TOTAL	-	2,794,132.38	-	3,338,675.41

SCHEDULE 18 - TRANSPORTATION EXPENSES

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS YEAR
1. Vehicles (owned by educational institution)			
a) Running expenses	-	439,526.00	691,906.00
b) Repairs & maintenance	-	24,616.00	143,658.00
c) Insurance expenses	-	71,597.00	95,815.00
2. Vehicles taken on rent/lease			
a) Rent/lease expenses	-	-	-
TOTAL	-	535,739.00	931,379.00

SCHEDULE 19 - REPAIRS & MAINTENANCE

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS YEAR
a) Building			
b) Furniture & Fixture			
c) Vehicle			
d) Office Equipments	-	109,455.00	1,79,715.00
e) Cleaning material & services	-	34,544.00	33,063.00
f) Office Maintenance	-	16,697.00	58,863.00
g) Campus Development Expenses & Gardening	-	86,349.00	1,7,184.00
h) Hostel Maintenance	-	1,000.00	-
TOTAL	-	248,445.00	283,825.00



SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	CURRENT HALF YEAR (RESTRICTED FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	CURRENT HALF YEAR (HEARMARKED A/C)	PREVIOUS HALF YEAR
a) Electricity and power	-	1,452,955.00	-	1,452,957.00
b) Water charges	-	-	-	-
c) Office Expenses	-	23,619.00	-	27,562.00
d) Rent, Rates and Taxes (including property tax)	-	112,800.00	-	112,000.00
e) Postage & Telegram	-	17,601.00	-	13,542.00
f) Telephone and Internet Charges	-	997,218.36	-	973,469.61
g) Printing and Stationery	-	476,069.00	-	978,260.00
h) Traveling and Consequence Expenses	-	54,836.00	-	49,117.00
i) Expenses on Seminar/Workshops	-	-	-	-
j) Medical Expenses	-	64,936.00	-	104,289.00
k) Auditors Remuneration	-	-	-	64,783.00
l) Registrar & Inspection/Bar Council	-	-	-	650,000.00
m) Advertisement and Publicity	-	1,000.00	-	115,526.00
n) Newspapers, Magazines & Journals	-	202,809.00	-	28,942.00
o) Mess Service Expenses	-	1,505,232.00	-	1,301,879.00
p) Security Service Charges	-	918,000.00	-	521,718.00
q) Miscellaneous Expenses	-	-	-	-
r) Meeting expenses	-	-	-	-
s) Legal Expenses	-	1,200.00	-	33,800.00
t) Annual Day Expenses	-	-	-	-
u) University Programme/Junction Expenses	-	290,649.00	-	159,807.00
v) Membership Fees to UJ	-	-	-	-
w) World Bank Project Expenses	-	-	-	-
x) Tea & Refreshment	-	30,290.00	-	25,881.00
y) Office Expenses	-	-	-	-
TOTAL	-	10,388,241.36	-	10,832,112.61

SCHEDULE 18 - TRANSPORTATION EXPENSES

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
1. Vehicles (owned by educational institutions)			
a) Running expenses	-	439,720.00	693,906.00
b) Repairs & maintenance	-	26,416.00	268,127.00
c) Insurance expenses	-	71,597.00	95,815.00
2. Vehicles taken on rent/lease			
a) Rent/lease expenses	-	-	-
TOTAL	-	538,133.00	1,157,848.00



SCHEDULE 19 – REPAIRS & MAINTENANCE

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
a) Building	-	-	-
b) Furniture & Fixture	-	-	-
c) Vehicle	-	144,077.00	184,158.00
d) Office Equipments	-	57,456.00	82,230.00
e) Cleaning material & services	-	34,944.00	11,061.00
f) Office Maintenance	-	11,200.00	18,865.00
g) Hostel Maintenance	-	-	-
h) Campus Development/ Ground Development/ Gardening	-	88,334.00	17,184.00
TOTAL	-	336,011.00	353,500.00

SCHEDULE 20 – FINANCE COSTS

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
a) Interest on fixed loans	-	-	-
b) Interest on other loans	-	-	-
c) Bank charges	-	4,659.88	4,630.10
d) Others (specify)	-	-	-
TOTAL	-	4,659.88	4,630.10

SCHEDULE 21 – OTHER EXPENSES

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS HALF YEAR
a) Provision for Bad and Doubtful Debts/Advances	-	-	-
b) Irrecoverable Balances Written-off	-	-	-
c) Interest on Income Tax	-	-	-
d) Professional Fee	-	-	-
e) Excess Tax Paid	-	-	-
TOTAL	-	-	-



SCHEDULE 20 – FINANCE COSTS

	CURRENT HALF YEAR (FUND A/C)	CURRENT HALF YEAR (GENERAL A/C)	PREVIOUS YEAR
a) Interest on fixed loans			-
b) Interest on other loans			-
c) Bank charges		4,668.50	4,630.10
d) Others (specify)			172.75
TOTAL	-	4,668.50	4,752.85



National University of Study and Research in Law, Ranchi		
Bank Reconciliation Statement for the Month of -March 2017		
BANK ACCOUNT NO.-490710110004940		
Balance as per Bank Book(our ledger) as on 31-03-17		2754992.53
Add: cheque issued but not presented in bank during the period		0.00
Add: Amount credited by bank but not entered into our ledger		0.00
Less: TD5 in Sept. 16 debited by bank but not entered in our ledger		7795.00
Less: TD5 in Oct'16 to March'17 debited by bank but not entered in our ledger		4,509.00
Balance as per Bank Statement as on 31-03-2017		2742688.53
CALCULATION OF BANK BALANCE AS ON 31-03-2017	AMOUNT	
SWEEP GENERAL BALANCE AS ON 31-03-2017	2,716,000.00	
ADD: SAVING BALANCE AS ON 31-03-2017	26,688.53	
TOTAL AVAILABLE BANK BALANCE AS ON 31-03-2017	2,742,688.53	
	Diff.	0.00



National University of Study and Research in Law,Ranchi		
Bank Reconciliation Statement for the Month of MARCH-2017		
BANK ACCOUNT NO -490710110002980		
Balance as per Bank Book(our ledger) as on 31-03-2017		30,593,174.25
Add: cheque issued but not presented in bank during the period		0.00
Add: Amount credited by bank but not entered into our ledger		0.00
Less: Amount debited by bank but not entered in our ledger		0.00
Balance as per Bank Statement as on 31-03-2017		30,593,174.25
CALCULATION OF BANK BALANCE AS ON 31-03-2017	AMOUNT	
SWEEP GENERAL BALANCE AS ON 31-03-2017	30,567,000.00	
ADD: SAVING BALANCE AS ON 31-03-2017	26,174.25	
TOTAL AVAILABLE BANK BALANCE AS ON 31-03-2017	30,593,174.25	

National University of Study and Research in Law,Ranchi		
Bank Reconciliation Statement for the Month of MARCH-2017		
BANK ACCOUNT NO -490710110006091		
Balance as per Bank Book(our ledger) as on 31.03.2017		7,723,104.00
Add: cheque issued but not presented in bank during the period		0.00
Add: Amount credited by bank but not entered into our ledger		0.00
Less: Amount debited by bank but not entered in our ledger		0.00
Balance as per Bank Statement as on 31.03.2017		7,723,104.00
CALCULATION OF BANK BALANCE AS ON 31.03.2017	AMOUNT	
SWEEP GENERAL BALANCE AS ON 31.03.2017	0.00	
ADD: SAVING BALANCE AS ON 31.03.2017	7,723,104.00	
TOTAL AVAILABLE BANK BALANCE AS ON 31.03.2017	7,723,104.00	

National University of Study and Research in Law,Ranchi		
Bank Reconciliation Statement for the Month of MARCH-2017		
BANK ACCOUNT NO -490710110006946		
Balance as per Bank Book(our ledger) as on 31.03.2017		4,918,445.88
Add: cheque issued but not presented in bank during the period		0.00
Add: Amount credited by bank but not entered into our ledger		0.00
Less: TDS Debited by bank but not entered in our ledger from BR5 Sept- 2016		88,988.00
Less: TDS & Bank Charges debited by bank but not entered in our ledger(67091+460) (From OCT'16 TO MARCH-17)		67,551.00
Balance as per Bank Statement as on 31-03-17		4,761,906.88



National University of Study and Research in Law,Ranchi			
Bank Reconciliation Statement for the Month of MARCH-2017			
BANK ACCOUNT NO.-490710110004535			
Balance as per Bank Book(our ledger) as on 31.03.2017			9,626,242.61
Add: cheque issued but not presented in bank during the period			0.00
Add: Amount credited by bank but not entered into our ledger			0.00
Less: TDS Debited by Bank in Sept-2016 but not entered in Our Ledger			48,614.00
Less: TDS Debited by Bank from oct-2016 to march-2017 but not entered in Our Ledger			24,930.00
Balance as per Bank Statement as on 31.03.2017			9,552,698.61
CALCULATION OF BANK BALANCE AS ON 31.03.2017		AMOUNT	
SWEEP GENERAL BALANCE AS ON 31.03.2017		9,526,000.00	
ADD: SAVING BALANCE AS ON 31.03.2017		26,698.00	
TOTAL AVAILABLE BANK BALANCE AS ON 31.03.2017		9,552,698.00	

National University of Study and Research in Law,Ranchi			
Bank Reconciliation Statement for the Month of MARCH-2017			
BANK ACCOUNT NO.-916010039700930(Axis Bank)			
Balance as per Bank Book(our ledger) as on 31.03.2017			2,549,282.00
Add: cheque issued but not presented in bank during the period			0.00
Add: Amount credited by bank but not entered into our ledger			0.00
Balance as per Bank Statement as on 31-03-17			2,549,282.00



NOTES OF ACCOUNTS

Notes annexed and forming part of the Balance Sheet as on 31.03.2017 and Income & Expenditure Accounts for the Half Year ended 31st Mar, 2017.

1. Significant Accounting Policies

Basis Of Accounting:

The accounts have been prepared under the historical cost convention on an accrual basis as a going concern with revenue recognized and expenses accounted on accrual basis & applicable mandatory standards except fees from students which is accounted on cash basis

Inflation

The assets and liabilities are recorded at historical cost to the institute. These cost are not adjusted to reflect the changing value of purchasing power of money.

Fixed Assets

Fixed Assets are stated at cost of acquisition or construction all costs relating to the attributable to construction or acquisition of fixed assets upto the date of the assets is put to use.

2. National University of Study & Research In Law, Ranchi is Teaching & Training Institute. It is non profit making Institute. As such its accounting policies are based on non commercial pattern.

3. The assets are shown at its original cost. The depreciation on fixed assets have been provided in the account on the basis of Written Down Value Method. As and when any assets is declared condemned/un-serviceable and is disposed off then the original value of such assets is reduced from the fixed assets. The Institute is following the provisions as per schedule III under company's Act 2013.

4. The system of accounts is based on accrual basis except fees from student

5. As being the education system, the payment of income tax on the surplus of the organization is exempt from tax.

6. It is certified that the assets are not obsolete/unusable shown in the accounts.

7. The amount of Provident Fund neither deducted but deposited to requisite fund .

8. Bank Reconciliation for Bank account no.490710110003104(bank of india) has not been completed(in progress will be completed soon) at the time of signing of report



NATIONAL UNIVERSITY OF STUDY AND RESEARCH IN LAW

Internal Audit Report for the Half Year ending 31.03.2017.

The internal audit was carried on by us according to the scope provided by NUSRI and the observation during our audit is as follows:

FIXED ASSETS

1. Land and Building Rs.2.47 crore

The University is situated on land provided by GOJ and Building has been constructed and it is being used by the University since last four years but hand-over/take-over has not been done till date. University Building is still under WIP head.

2. Unadjusted/Unrealised loans and advances of Rs.08.33 lakh

Out of total asset valued Rs.77.63 crore, a sum of Rs.08.33 lakh was lying unadjusted against loans and advances as on 31.3.17. However, the above sum of loans and advances were still continuing under this various University programs .Out of the above amount, Rs. 1.76 lakh given as salary Advance.

CURRENT ASSETS

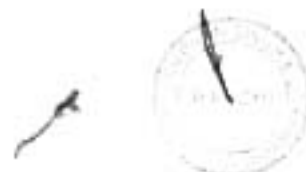
1. Expenses Advances

It was found that staff advances were not being adjusted in time. In many cases they were pending for more than a year.

Name	Balance due as	Due Date	Purpose
Ajit Kumar Bara	1542	07/04/2014	Labour Payment
Alok Prabhu	60000	25/05/2016	Seminar
Anjani Nandan	5790	24/04/2015	Hriday work
Dilip Mridha	1300	26/04/2016	Mobile
Dilmohan Ram	1260	09/06/2016	Mobile
Divya Prakash	31900	01/04/2014	University work
Gulsan Kumar	600	19/09/2015	Road Tax work
Hasina Khatun	1200	18/04/2016	Mobile
Hira Lal Mehta	13350	6/11/2014	Literary Fest
Irfan Khan	8700	23/12/2016	Work



Irfan Khan	8700	23/12/2016	Work
Mainan Kumar	5400	18/11/2016	Moot Court
Mangal Singh Negi	675	13/08/2016	Work
Manoj Kumar Oraon	1250	09/09/2016	Expense Work
Mrityunjay Mayank	23700	08/05/2015	Economic Seminar, Gym committee(3000)
Pramod Pandey	23900	13/05/2016	Advance for road permit, Pollution, & fitness
Pratit Gulsan	1200	18/04/2016	Mobile
Rabindra Kewat	4964	07/05/2014	Work
Rabindra Kumar Pathak	1400	30/09/2016	Mobile purchase
Ravi Kumar Pandey	22960	09/09/2014	Mobile, Computer lab, electric items
Sabary Handopadhyay	1000	10/08/2015	Lock purchase
Saket Kumar	2100	31/07/2014	Labour payment
Santosh Sharma	19958	09/09/2014	Office work
Sityajeet Kumar Singh	500	06/05/2015	Stationery
Shiv Nath Minz	19500	31/07/2014	Road Permit, Pollution and fitness
Surka Oraon	460	14/04/2014	Towel and perfume
Sumitra Mondal	16900	27/09/2014	Networking
Suresh Ram	240	24/01/2015	Bamboo Clinic
Vikas Kumar	33088	04/09/2014	Various Work



ACTION TAKEN BY MANAGEMENT

The management has initiated for bill submission. All the purposes for which the advances were granted have been completed (in some cases work may not be completed) but no bill is submitted for the same.

3. Deposit with CPWD (DR RS.5,00,00,000.00)

The amount has been paid to CPWD towards construction of the institute building. The amount is pending adjustment for want of the bill and hence shows as advance.

CURRENT LIABILITIES

1. TDS

Taxes such as TDS are collected from time-to-time, there are some instances where not done.

Date	Chq no.	Amount	Remark
02/05/2016	111	10399	Amount Rs. 4915 deducted
10/05/2016	4823	54403	Amount of Rs. 477 deducted but deposited Rs. 544
19/10/2016	127	10632	Amount Rs. 2662 deducted
10/12/2016	133	14663	Amount Rs. 255 deducted but deposited Rs. 293

2. Other General Queries

- The no. of pages of the registers has not been certified by any authority in the organization.
- Fee collected are deposited by the accountant on daily basis but not recorded in books on daily basis.
- Student wise fees Ledger has not been maintained and fees is accounted for on receipt basis
- Vouchers are not made, all payments made on office note and some of the office note does not contain any reference no.
- Voucher no. not maintained in any voucher as well as the same is not mentioned in Tally.
- Deductions and contribution to PF has not been recorded but payment of a consolidated amount has been made for last five years.
- BRS of General account was not prepared on time basis, hence it is difficult to monitor possible fraud, if any.
- Physical verification of Fixed Assets has not been done during the Financial Year under audit.
- Record of library books has not been maintained in proper manner by the NUSRL, physical verification of library books has never been done up to the Financial Year 2016-17
- Biometric device is installed at the university, if it contain leave records, whatever deduction made on which ever basis, proper document sheet printed from bi-metrics has not been attached with salary details.



- Labour attendance sheet of labours and attendance register of sweepers of Boys Hostel of have been verified by authorized person, without any stamp.
- Fee receipt book not certified by any authorized person.

Vouching & Verification

- i) TDS had been deducted on Net Amount (i.e. excluding Service tax Amount), but payment made including Service tax for the following Voucher No.:-

Date	Ch no.
01/12/2016	7927

- ii) Various State Cheques standing in the BRS of A/c No 3104 are recommended to be reversed back into the cash book, details as follows:

Cheques pending for Payment

DATE	CHEQUE NO	AMT
22/10/2014	2252	2,811.00
19/12/2014	2379	8,780.00
14/02/2015	2479	2,000.00
10/05/2015	2703	1,000.00
06/08/2015	2907	17,303.00
23.12.2015	3306	129.00
27.01.2016	3361	15534.00
28.01.2016	3367	2000.00
	3559	1000.00
22.02.2016		
22.02.2016	3565	1,000.00
31.03.2016	4301	7,040.00
09.05.2016	4798	1,000.00
17.06.2016	5110	61,533.00
30.06.2016	5150	4,000.00

Note:- If any payment made for Expired Cheque [more than 3 month] , please ensure that the expired cheque entry has been made or not in ledger.

For M/s Manmohan Singh & Co.
Chartered Accountants

CA J P Sharma
(Partner)



Date: 16/09/2017