

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

Kanke, Ranchi

Financial Statements

For the year ended 31st March 2023

NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI

BALANCE SHEET

AS ON 31st MARCH 2023

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
UNRESTRICTED FUNDS			
Corpus	1	13,50,71,775.07	13,50,71,775.07
General Fund	2	67,90,41,308.80	59,75,96,831.17
Designated/Earmarked Funds	3	4,54,09,809.10	4,54,09,809.10
	4	76,94,72,536.50	76,79,72,536.50
RESTRICTED FUND			
LOANS/BORROWINGS			
Secured			-
Unsecured	5	8,01,317.00	-
CURRENT LIABILITIES & PROVISIONS		5,15,59,391.60	5,30,72,984.50
TOTAL(A)		1,68,13,56,138.07	1,59,91,23,936.34
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible	7	86,18,84,579.77	86,74,30,405.10
Intangible			
Capital Work-in-Progress			
INVESTMENTS			
Long Term	8	39,51,33,055.81	37,26,42,981.00
Short Term			
CURRENT ASSETS			
	9	42,27,14,724.09	35,79,05,309.84
LOANS ADVANCES & DEPOSITS			
	10	16,23,778.40	11,45,240.40
TOTAL(B)		1,68,13,56,138.07	1,59,91,23,936.34

Satyajeet Kumar Singh
(Accountant)

Dr. Ashok Ramappa Patil
(Vice Chancellor)

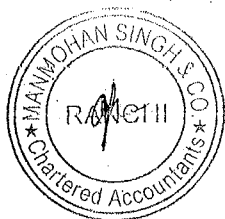


NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI
INCOME & EXPENDITURE ACCOUNT
For the year ended 31ST March, 2023

Particulars	Schedule	Current Year				Previous Year	
		Unrestricted Funds			Restricted Fund	Total	Total
		Corpus	Designated fund	General Fund			
INCOME							
Academic Receipts	11	-	-	18,57,22,945.29	-	18,57,22,945.29	12,35,27,386.18
Grants & Donation	12	-	-	5,85,591.00	-	5,85,591.00	-
Income from Investments	13	-	-	-	-	-	-
Other Income	14	-	-	2,65,72,205.98	-	2,65,72,205.98	2,34,95,113.00
TOTAL(A)		-	-	21,28,80,742.27	-	21,28,80,742.27	14,70,22,499.18
EXPENDITURE							
Staff Payment & Benefits	15	-	-	6,77,08,800.16	-	6,77,08,800.16	5,91,92,707.00
Academic Expenses	16	-	-	55,34,392.00	-	55,34,392.00	7,92,032.00
Administrative & General Expenses	17	-	-	4,55,32,222.00	-	4,55,32,222.00	2,04,19,099.31
Transportation Expenses	18	-	-	3,43,720.00	-	3,43,720.00	11,54,966.00
Repairs & Maintenance Expenses	19	-	-	20,99,063.00	-	20,99,063.00	1,29,056.00
Depreciation	7	-	-	1,02,17,329.34	-	1,02,17,329.34	1,22,13,384.65
Finance Costs	20	-	-	238.14	-	238.14	4,247.29
Other Expense	21	-	-	500.00	-	500.00	1,61,174.00
TOTAL(B)		-	-	13,14,36,264.64	-	13,14,36,264.64	9,55,66,666.25
Balance being Excess of Income over Expenditure(A-B)		-	-	8,14,44,477.63	-	8,14,44,477.63	5,14,55,832.93
Transfer to/from designated Fund		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Other(Specify)		-	-	-	-	-	-
Balance Being Surplus/ Deficit Carried to General Fund/ Restricted Fund		-	-	8,14,44,477.63	-	8,14,44,477.63	5,14,55,832.93
Notes on Accounts	22	-	-	-	-	-	-

Satyajeet Kumar Singh
(Accountant)

Dr. Ashok Ramappa Patil
(Vice Chancellor)



NUSRL,RANCHI(2022-23)
Receipts and Payments
1-Apr-2022 to 31-Mar-2023

Receipts	Amount	Payments	Amount
To Balance b/d			
Bank Accounts	350863946.82	Unicef	3756953.00
Cash-In-Hand	5661.00	Duties & Taxes	1092060.00
		Sundry Creditors	6076164.00
Restricted Fund	1500000.00	Other Current Liabilities	10311121.00
Arya Foods-Emd	100000.00	Statutory Liabilities	11658642.84
Asrbad Hospitality Pvt. Ltd.	100000.00	Camera/ Mobile/ Tv/ Biometric System	774694.00
Emd - Jain Brothers	10000.00	Electricals Installations	517670.00
Emd - Kailash Stores & Co.	2500.00	Generator	20400.00
Emd - Mani Electricals & Electronics	2500.00	Library Books	1200668.00
Emd - New Shubham Electricals	2500.00	Furniture & Fixtures	398352.00
Emd-P.K.Group Co.	2500.00	Investment From Earmarked/Endowment Fund	2000000.00
Emd-Ramaya Corporation	2500.00	Loans & Advances (Asset)	1907353.00
Emd - Sariddhi Trading & Co.	5000.00	Advance To Employee	340480.00
Emd Suneja Sales	10000.00	Tds Receivable	96018.00
Emd- Tulsyan Enterprises	2500.00	Administrative Charges-Epf	62710.00
Unicef	2958920.00	Campus Maintenance	5884.00
Duties & Taxes	1059632.00	Employer Contribution- Esic	18372.00
Statutory Liabilities	11974678.84	Employer Contribution-Epf	6084430.18
Loans & Advances (Asset)	371253.00	Examination Expenses	46612.00
Advance To Employee	227205.00	Guest Lecture	328076.00
Students Fees	184257382.29	On-Line Library	1988895.00
Attendance Fine	30000.00	Refund To The Student	12362918.00
Bank Interest	4383145.00	Salary	61137165.00
Clat Consortium	817888.00	Registration Fee	15000.00
Convocation Fee	25000.00	Amc Expenses	133192.00
Discount	17278.00	Bank Charges	238.14
Internal Electricity Charges	182628.00	Carpenter Wages	11900.00
Library Fine	31055.00	Clat-2022 Expenses	450627.00
New Project	224300.00	Clat Exam Exp.-2023	404325.00
Postal Charges Received By The Student	17300.00	Cleaning And Disinfection Expenses	212801.00
Registration Fee	70600.00	Computer Peripherals	1350.00
Registration Fee For Seminars	23600.00	Conveyance Expenses	525.00
Rent Received	102500.00	Convocation Expenses	1202851.00
Repeat/Revaluation Exam Fee	465120.00	Dish Tv/Tata Sky Recharge	948.00
Sale Of Scrap/Old News Paper	84880.00	Electrical Repairing Expenses	400790.00
Sponsorship For Programme	585591.00	Electricity Bill	3914237.00
Tender Application Fee	47000.00	Emd Returned	100000.00
Professional Tax	114104.00	Foundation Day Exponono	112780.00
Rent For Hon'ble V.C.Residence	36500.00	Fuel Expenses	1376649.00
Round Off	1.16	Gardening Expenses	15408.00
University Programme Exp.	30000.00	Guest Refreshment Expenses	32440.00
Vehicle Repairing	15660.00	Honorarium	390269.00
		Hostel Maintenance Expenses	1641913.00
		Internet And Wifi Expenses	2794416.00
		Legal Expenses	1500.00
		Library Journals	285380.00
		Maintenance Expenses	18752.00
		Medical Expenses	1394482.00
		Medical Exp. Reimbursement	35854.00
		Meeting Expenses	85562.00
		Mess Service Bill	1.00
		Mobile Recharge/Telephone Exp.	53413.00
		Moot Court Competition Exp	13264.00
		News Paper Expenses	5233.00
		Office Expenses	40488.00
		Photocopy & Binding Expenses	9678.00
		Postage & Courier Exp.	27944.00
		Printing Expenses	309577.00
		Pro Bono Club-Programme	3718.00
		Professional Tax	116075.00
		Rent For Hon'ble V.C.Residence	474500.00
		Repair & Maintenance Exp.	301316.00
		Sanitazation Expenses	500.00
		Security Money Refund	3127428.00
		Sports Items	15539.00
		Stationery Expenses	34090.00
		Student Welfare Exp.	19000.00
		Tata Sky/Dth Recharge Exp.	13264.00
		Tea & Refreshment Expenses	39930.00
		Telephone & Mobile Expenses	16005.00
		Tractor Repairing	500.00
		Travelling Expenses	335578.00
		University Programme Exp.	534427.00
		Vehicle Repairing	84411.00
		Vehicle Tax & Insurance	185650.00
		Closing Balance	
		Bank Accounts	415669724.97
		Cash-In-Hand	10711.00
Total	560762809.11	Total	560762809.11



Schedules Forming Part of Balance Sheet(1-10)

SCHEDULE 1-CORPUS

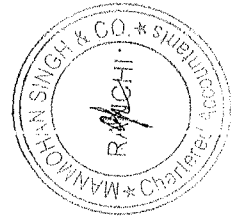
	Current Year	Previous Year
Balance at the beginning of the Year	13,50,71,775.07	13,50,71,775.07
Add: Contribution towards Corpus(Assets Purchased)	-	-
Deduct: Assets written off during the year created out of Corpus	-	-
BALANCE AT THE YEAR END	13,50,71,775.07	13,50,71,775.07

SCHEDULE 2-GENERAL FUND

	Current Year	Previous Year
Balance at the beginning of the Year	24,71,90,998.24	29,89,50,000.00
Add: Contribution towards General Funds	59,75,96,831.17	-
Add/Deduct: Balance of Net Income/(Expenditure) transferred from Income & Expenditure A/c	8,14,44,477.63	5,14,55,832.93
Add: Acquisition of Land	-	-
Less: Transfer to Corpus Fund	-	-
Less: Transfer to Endowment Fund	-	-
BALANCE AT THE YEAR END	67,90,41,308.80	59,75,96,831.17

SCHEDULE 3-DESIGNATED / EARMARKED FUND

	FUND WISE BREAKUP			TOTAL
	MESS FUND	DEVELOPMENT FUND	FUND DD	
				GRANT FOR INTERIOR OF AUDITORIUM
a) Opening balance of the funds	-	-	-	4,54,09,809.10
b) Additions to the Funds:	-	-	-	-
i. Donation/grants/Receipts	-	-	-	-
ii. Income from investments made on account of	-	-	-	-
iii. Accrued interest on investments of the funds	-	-	-	-
iv. Other additions (specify nature)	-	-	-	-
TOTAL (a+b)	-	-	-	4,54,09,809.10
c) Utilisation/Expenditure towards objectives of funds	-	-	-	-
i. Capital Expenditure	-	-	-	-
- Fixed Assets	-	-	-	-
- Others	-	-	-	-
ii. Revenue Expenditure	-	-	-	-
Salaries, Wages and allowances etc	-	-	-	-
Rent	-	-	-	-
Other Administrative Expenses	-	-	-	-
Total	-	-	-	-
TOTAL ©	-	-	-	4,54,09,809.10
NET BALANCE AS AT THE YEAR END (a+b-c)	-	-	-	4,54,09,809.10



SCHEDULE 4-RESTRICTED FUNDS

	FUND WISE BREAKUP				TOTAL	
	BUILDING FUND	SEMINAR/ENDOWMENT FUND	WORLD BANK PROJECT FUND	FUND 00	CURRENT YEAR	PREVIOUS YEAR
a) Opening balance of the funds					76,79,72,536.50	51,72,22,536.50
b) Additions to the Funds:						7,50,000.00
i. Donation/grants/Receipt		15,00,000.00			15,00,000.00	
ii. Income from investments made on account of						
iii. Accrued Interest on investments of the funds						
iv. Other additions (specify nature)						
TOTAL (a+b)		15,00,000.00			15,00,000.00	25,00,000.00
c) Utilization/Expenditure towards objectives of funds					76,94,72,536.50	76,79,72,536.50
i. Capital Expenditure						
- Fixed Assets						
- Others (Other than Objectives)						
Total						
ii. Revenue Expenditure						
Salaries, Wages and allowances etc						
Rent						
Other Administrative Expenses						
Other (Other than Objectives)						
Total						
TOTAL						
NET BALANCE AS AT THE YEAR END (a+b-c)		15,00,000.00			76,94,72,536.50	76,79,72,536.50

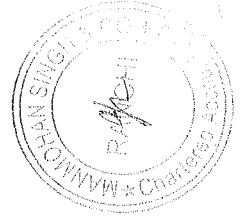
SCHEDULE 5-LOANS/BORROWINGS

SECURED LOANS

	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
a) Term Loans	-	-
Interest accrued and due	-	-
b) Overdraft Against Fixed Deposit	-	-
Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
Total	-	-
Note: Amounts due within one year	-	-

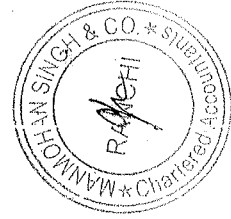
UNSECURED LOANS

	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
a) Term Loans	-	-
Interest accrued and due	-	-
b) Other Loans (Specify)	-	-
Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. UNICEF	-	-
9. Others (Specify)-EMD	5,61,317.00	2,40,000.00
Total	8,01,317.00	-
Note: Amounts due within one year	-	-

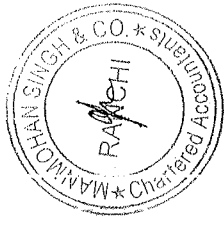


SCHEDULE 6 - CURRENT LIABILITIES & PROVISIONS

	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Deposits from staff				
2. Deposits from students	1,29,33,646.00		1,27,19,546.00	
a) Mess Security				
b) Library Security				
c) Hostel Security				
d) Convocation Security		1,28,38,646.00	1,20,000.00	1,28,38,646.00
e) Refund To Students				
a) For Goods & Services	5,00,000.00		-61,236.50	
b) Mess Contractor-Arya Foods	-61,236.50	4,38,768.50		
3. Security Money-Mess Contractor, canteen	3,44,008.00	8,44,008.00	8,66,508.00	8,05,271.50
4. Interest accrued but not due on:				
a) Secured Loans/borrowings				
b) Unsecured Loans/borrowings				
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, S, NPS):				
a) Overdue(TDS)	-3,18,047.90		7,08,531.00	
b) Overdue(Professional Tax)	1,08,579.00		1,08,579.00	
c) Provident Fund	1,77,022.00		1,77,022.00	
d) ESIC payment			26,724.00	
e) Employee Contribution EPF	36,914.00			
f) Employee Contribution ESIC	12,146.00			
g) Others-GST	1,93,887.00	1,70,500.10	1,03,887.00	11,24,743.00
6. Other current Liabilities				
a) Salaries				
b) Receipts against sponsored projects	1,12,000.00		1,12,000.00	
c) Receipts against sponsored fellowships & scholarships	3,45,000.00		3,45,000.00	
d) Unutilised Grants	3,63,00,000.00		3,63,00,000.00	
f) Grants in advance	1,00,000.00		1,00,000.00	
g) Other funds	4,200.00		4,200.00	
h) Other liabilities	4,200.00	3,68,61,200.00	13,61,350.00	3,92,22,550.00
7. Unceef- Child Rights		5,11,53,117.60		5,29,91,210.50
TOTAL (A)				
B. PROVISIONS				
1. For Taxation				
2. Gratuity				
3. Superannuation/Pension				
4. Accumulated Leave Encashment			81,774.00	81,774.00
5. Audit Fees payable	3,63,794.00			
6. Auditor's travelling Expense Payable	42,480.00			
7. Others (Specify)				
TOTAL (B)		4,06,274.00		
TOTAL (A+B)		5,15,59,391.60	5,30,72,984.50	5,30,72,984.50



Particulars	Rate	Qty/Measurement As at beginning of the year	Additions during the year	Stocks		Production during the year	Consumption during the year	Additions during the year	Balance at the end of the year	Percentage of consumption to balance at the end of the year	Value at the end of the year
				At the beginning of the year	At the end of the year						
1. Land	1%	31,82,54.00									31,82,54.00
2. Buildings	10%	23,20,00.00									23,20,00.00
3. Plant and machinery	10%	18,42,56.00									18,42,56.00
4. Furniture, fixtures & equipment	10%	44,25,00.00									44,25,00.00
5. Motor vehicles	10%	27,02,00.00									27,02,00.00
6. Other assets	10%	31,02,00.00									31,02,00.00
7. Current assets	10%	44,41,25.00									44,41,25.00
8. Other assets	10%	2,34,25.00									2,34,25.00
9. Total		1,30,00,00.00									1,30,00,00.00
10. Additions during the year											
11. Production during the year											
12. Consumption during the year											
13. Balance at the end of the year											
14. Total											



SCHEDULE 8 -- INVESTMENTS

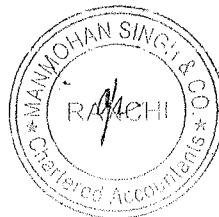
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		
	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Fixed Deposits	13,14,25,788.00	12,30,88,703.00
TOTAL	13,14,25,788.00	12,30,88,703.00

INVESTMENTS OTHERS

	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Fixed Deposits	26,37,07,267.81	24,95,54,278.00
TOTAL	26,37,07,267.81	24,95,54,278.00

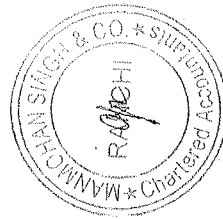
SCHEDULE 9 -- CURRENT ASSETS

	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares		
b) Loose Tools		
c) Publications		
2. Sundry Debtors	4,53,098.00	3,53,098.00
a) Debts Outstanding for a period exceeding six months		
b) Others		
3. Cash balances in hand (including cheques/ drafts and	10,711.00	5,661.00
4. Bank Balances (to be further classified as pertaining to		
a) With Scheduled Banks: Restricted	25,00,48,400.63	25,00,45,323.63
With Scheduled Banks-General A/c	15,23,65,620.75	9,16,66,533.60
With Scheduled Banks-4535	1,32,57,703.59	91,52,089.59
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
b) With non-Scheduled Banks:		
In Current Accounts		
In term deposit Accounts		
In Savings Accounts		
5. Bank Balances (Fees Account)		
6. TDS Refundable	45,08,111.00	57,45,961.90
7. TDS by Bank	10,26,160.12	9,30,142.12
8. ESIC Recovery		
9. Mobile Bill Recovery		
10. Wheel Chair	6,500.00	6,500.00
11. TDS on FD	10,40,419.00	
TOTAL	42,27,14,724.09	35,79,05,309.84



SCHEDULE 10 - LOANS, ADVANCES & DEPOSITS

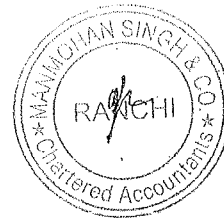
	CURRENT YEAR		PREVIOUS YEAR	
	General A/c	Fund A/c	General A/c	Fund A/c
1. Advances to employees (Non-interest bearing)				
a) Salary and office expense	5,62,338.00			
b) Festival				
c) LTC				
d) Medical Advance				
e) Seminar Advance				
f) Misc. Advances				
2. Long Term Advances to employees (Interest bearing)				
a) Vehicle loan				
b) Home loan				
c) Others (to be specified)				
3. Advances and other amounts recoverable in cash or in kind				
a) On Capital Account				
b) To suppliers				
c) Earnest Money Refunded				
d) Others				
4. Prepaid Expenses				
a) Insurance				
b) Professional Tax				
5. Deposits				
a) Telephone				
b) Lease Rent				
c) Electricity				
d) AICTE, if applicable				
e) MCI, if applicable				
f) To Bar Council of India For Guarantee				
g) Others (to be specified)				
6. Income Accrued	6,64,305.40		6,64,305.40	
a) On Investments from Endowed/ Endowment Funds				
b) On Investments - Others				
c) On Loans and Advances				
d) Others				
7. Other receivable				
a) Debt balances in Sponsored Projects				
b) Debt balances in Fellowship & Scholarship				
c) Grants receivable				
d) Other receivables				
8. Rush Approval				
9. Advances - To Sundry creditors				
10. Advances for construction work				
TOTAL	16,75,778.40		11,45,240.40	



Schedules Forming Part of Income & Expenditure (22-23)

SCHEDULE 11 – ACADEMIC RECEIPTS

		CURRENT YEAR (GENERAL A/c)	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
FEE FROM STUDENTS				
Academic				
1	Tuition fee	18,42,57,382.29	-	11,92,65,022.18
2	Admission fee	-	-	-
3	Enrolment Fee	-	-	-
4	Library Admission fee/Multimedia Fees	-	-	-
5	Compensation-Shortage of Notice	-	-	-
6	Student Welfare Fees	-	-	-
7	Support Service Charges	-	-	-
8	Registration fee	79,200.00	-	-
9	Syllabus fee	-	-	-
10	Application Fee.	-	-	28,000.00
11	UPSC Exam honorarium	-	-	-
12	Examination Fees	-	-	-
13	Maintenance	-	-	-
14	Campus Development Fee	-	-	-
Total (A)		18,43,36,582.29	-	11,92,93,022.18
Examinations				
1	Improvement fee	-	-	-
2	Annual Examination fee	-	-	-
3	Fine Attendance Shortage	30,000.00	-	10,000.00
4	Fine for Exam Fee	-	-	-
5	Fine for Library/ Disciplinary	-	-	-
6	Fine-Unfair Means	-	-	-
7	Clat 2022	8,17,888.00	-	6,65,743.00
8	Retotalling Fees	-	-	-
9	Re-evaluation Fees	-	-	-
10	Repeat Exam Fees	4,65,120.00	-	1,61,400.00
Total (B)		13,13,008.00	-	8,37,143.00
Other fees				
1	Essay Competition	-	-	-
2	Internet Charges	-	-	-
3	Support Service Charges	-	-	-
4	Reading Material Fees	-	-	-
5	Hostel fee	-	-	-
6	Library fine	31,055.00	-	10,220.00
7	Mess Fees	-	-	-
8	Seminar Fees	-	-	-
9	Phd Application Fee	-	-	-
10	Convocation Fees	25,000.00	-	33,87,801.00
11	Registration fee	-	-	-
12	Development Fee (CLAT)	-	-	-
13	Makeup Fees	-	-	-
14	Excess Fees Refunded	-	-	-
15	Admission Withdrawal -Debarred Students/transfer	-	-	-
16	Clat19 - Admission Withdrawal	-	-	-
17	Other	17,300.00	-	-
Total (C)		73,355.00	-	33,97,221.00
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)		18,57,22,945.29	-	12,35,27,386.18



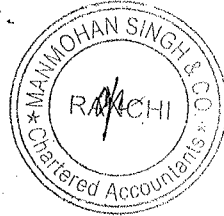
SCHEDULE 12 - GRANTS & DONATIONS (Irrevocable Grants & Subsidies Received)

	CURRENT YEAR (GENERAL FUND A/C)	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
1) Central Government	-	-	-
2) State Government(s)	-	-	-
3) Government Agencies	-	-	-
4) Institutions/Welfare Bodies (World Bank Project)	-	-	-
5) International Organisations	-	-	-
6) Donation & Sponsorship	5,85,591.00	-	-
TOTAL	5,85,591.00	-	-

SCHEDULE 13- INCOME FROM INVESTMENTS

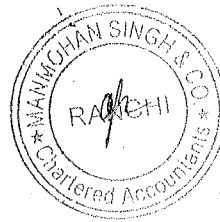
	CURRENT YEAR	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
Investment from Earmarked/Endowment Fund			
1) Interest	-	-	-
a) On Govt. Securities	-	-	-
b) Other Bonds/Debentures	-	-	-
2) Income received	-	-	-
a) MIC (Fund a/c)	-	-	-
b) Interest on FD	-	-	-
3) Income accrued	-	-	-
a) Each Fund separately	-	-	-
4) Others (Specify)	-	-	-
TOTAL	-	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS			

	CURRENT YEAR (GENERAL FUND A/C)	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
Investment from Earmarked/Endowment Fund			
1) Interest	-	-	-
a) On Govt. Securities	-	-	-
b) Other Bonds/Debentures	-	-	-
2) Income received	-	-	-
a) Each Fund separately	-	-	-
3) Income accrued	-	-	-
a) Each Fund separately	-	-	-
4) Others (Specify)	-	-	-
TOTAL	-	-	-



SCHEDULE 14- OTHER INCOME

	CURRENT YEAR (GENERAL FUND A/C)	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
A. Income from Land & Building			
1. Hostel Room Rent	-	-	-
2. License fee	-	-	-
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	-	-	27,927.00
4. Electricity & water charges	1,82,628.00	-	-
5. Rent from incampus Vendor	1,02,500.00	-	22,500.00
6. Rent from Bank Premises	-	-	-
Total(A)	2,85,128.00	-	50,427.00
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)	-	-	-
Environment Protection and Animal Rights	-	-	-
Seminar on Combating Corruption	-	-	-
Total ©	-	-	-
D. Interest on Term Deposits:			
a) With Scheduled Banks	2,15,30,493.81	-	1,67,06,621.00
b) With Non-Scheduled Banks	-	-	-
c) With Institutions	-	-	-
d) Others	-	-	-
Total(D)	2,15,30,493.81	-	1,67,06,621.00
E. Interest on Savings Accounts:			
a) With Scheduled Banks	43,83,145.00	-	62,78,453.00
b) With Non-Scheduled Banks	-	-	-
c) With Institutions	-	-	-
d) Others	-	-	-
Total(E)	43,83,145.00	-	62,78,453.00
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)	-	-	72,080.00
5. Misc. receipts (Satrangi Programme, Sale of Old Newspaper)	1,02,139.17	-	-
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. Faculty Recruitment Fee	-	-	-
9. Tender Application Fees	47,000.00	-	31,000.00
10. Interest Refunded	-	-	-
11. Recovery of leave salary contribution for VC	-	-	-
12. Recovery of Provident Fund contribution	-	-	3,56,532.00
13. Fund received from Program	2,24,300.00	-	-
Total (H)	3,73,439.17	-	4,59,612.00
GRAND TOTAL (A+B+C+D+E+F+G+H)	2,65,72,205.98	-	2,34,95,113.00



SCHEDULE 15 – STAFF PAYMENTS & BENEFITS

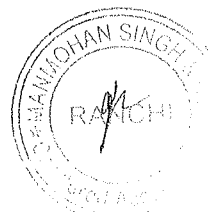
	CURRENT YEAR (GENERAL FUND A/C)	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
a) Salaries and Wages	6,11,37,165.00		5,59,14,516.00
b) Allowances and Bonus			
c) Contribution to Provident Fund	61,27,140.16		27,79,967.00
d) Contribution towards ESIC	18,372.00		
d) Contribution to Other Fund (specify)			5,943.00
e) Staff Welfare Expenses			
f) Retirement and Terminal Benefits			
g) LTC facility			66,281.00
h) Medical facility	35,854.00		
i) Children Education Allowance			4,26,000.00
j) Honorarium	3,90,269.00		
k) TA/DA expenses			
l) Extra Overtime Allowance			
TOTAL	6,77,08,800.16		5,91,92,707.00

SCHEDULE 16 – ACADEMIC EXPENSES

	CURRENT YEAR (GENERAL FUND A/C)	CURRENT YEAR (EARMARKED FUND A/C)	PREVIOUS YEAR
a) Laboratory expenses			
b) Field work/Participation (CLAT-NLIU BHOPAL)			5,316.00
c) Seminar/Workshop			
d) Consultancy Services-BIT Mesra	4,64,325.00		
e) CLAT Examination	4,50,627.00		6,00,529.00
f) CLAT Expenses			
g) Essay Competition			2,64,116.00
h) Convocation expenses	12,02,851.00		
i) Publications			
j) Stipend/means-cum-merit scholarship			
k) Subscription Expenses			14,07,754.00
l) Online Library Expenses	19,88,895.00		
m) Hostel Expenses			
n) Earth work			14,317.00
o) Medical Expenses	13,94,482.00		
p) Faculty Recruitment Expenses			
q) Stationery Expenses			
r) Student Welfare Expenses	19,000.00		
s) Cable TV Expenses	14,212.00		
t) JPSC Exam Expenses			
TOTAL	55,34,392.00		22,92,032.00

SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES

	CURRENT YEAR (GENERAL A/C)	CURRENT YEAR (FUND A/C)	PREVIOUS YEAR
a) Electricity and power	39,14,237.00		17,11,656.31
b) Petrol & diesel	13,76,649.00		3,74,322.00
c) Office Expenses	40,488.00		20,806.00
d) Rent, Rates and Taxes (including property tax)	1,971.00		
e) Postage & Telegram	27,944.00		12,671.00
f) Telephone and Internet Charges	28,63,834.00		27,71,475.00
g) Printing and Stationery	3,53,345.00		1,68,902.00
h) Travelling and Conveyance Expenses	3,37,103.00		1,10,202.00
i) Carpenter- Wages	11,900.00		26,600.00
j) Internal Audit Expense	42,480.00		
k) Statutory Audit fees	1,00,300.00		
l) Internal Audit Fees	1,81,720.00		1,95,290.00
m) Advertisement and Publicity			63,606.00
n) Newspapers, Magazines & Journals	3,40,613.00		14,16,787.00
o) Mess Service Expenses	1,49,28,763.00		17,98,524.00
p) Security Service Charges	21,30,149.00		
q) Sports Consumables	15,539.00		
r) Meeting expenses	85,562.00		
s) Legal Expenses	1,500.00		552.00
t) Administration charges of Provident Fund			
u) University Programme Function Expenses	14,83,416.00		
v) Doctor's Fees			1,14,200.00
w) Guest Lecture Expenses	3,28,076.00		
x) Consultation fee			
y) Examination Expense	1,17,907.00		
z) Professional Fee (E-TDS Return)			
aa) Renewal of G-suit			62,245.00
ab) Program Exp	95,000.00		79,300.00
ac) Moot Court Expenses	13,264.00		
ad) Placement Expenses			
ae) Psychology Test Paper			
af) Refund - fees	1,29,62,918.00		1,09,29,801.00
ag) Refund of Security Fees	31,27,428.00		
ah) Rent - VC Residence	4,38,000.00		4,38,000.00
ai) Refreshment Expenses	72,370.00		46,120.00
aj) VC Residence Expenses	18,752.00		
ak) Misc. Expenses (Cleaning & Disinfection Exp.)	2,12,801.00		2,940.00
al) Electrical Consumables	4,08,798.00		
am) NCW Project exp			75,000.00
an) EMD Returned	1,00,000.00		
TOTAL	4,55,32,222.00		2,04,19,099.31



NOTES TO ACCOUNTS

Notes annexed and forming part of the Balance Sheet as on 31-March-2023 and Income & Expenditure Accounts for the Year ended 31-March-2023.

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

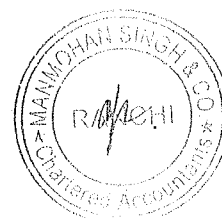
Inflation

The assets and liabilities are recorded at historical cost to the institute. These costs 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 having registration under section 12AA & 80G(5)(vi) of the Income Tax Act, 1961. 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 has been provided in the account on the basis of Written down Value Method. As and when any assets are declared condemned/un-serviceable and are 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. It is certified that the assets are not obsolete/unusable shown in the accounts.
6. Land received by NUSRL under Government Grant
7. On 31st March 2023, there is a Grant liability of Rs. 3,25,00,000.00 received from Clat Consortium, Grant liability of Rs. 25,00,00,000.00 received from Grant Received from HRD Jharkhand Govt. and one Grant Liability of Rs. 38,00,000.00 from CCL which is Still Unutilized.



SCHEDULE 18 -- TRANSPORTATION EXPENSES

	CURRENT YEAR (GENERAL A/C)	CURRENT YEAR (FUND A/C)	PREVIOUS YEAR
1. Vehicles (owned by educational institution)			
a) Running expenses			
b) Repairs & maintenance	95,085.00		8,38,227.00
c) Insurance expenses	2,48,635.00		3,16,739.00
d) Road Tax			
2. Vehicles taken on rent/lease			
a) Rent/lease expenses			
TOTAL	3,43,720.00	-	11,54,966.00

SCHEDULE 19 -- REPAIRS & MAINTENANCE

	CURRENT YEAR (GENERAL A/C)	CURRENT YEAR (FUND A/C)	PREVIOUS YEAR
a) Building			
b) IT	1,350.00		
c) AMC Expense	1,33,192.00		
d) Office Equipments			31,667.00
e) Cleaning material & services			
f) Office Maintenance	3,01,316.00		
g) Hostel Maintenance	16,41,913.00		57,767.00
h) Furniture & Fixture			
i) Campus Development/ Ground Development/ Gardening	21,292.00		39,622.00
TOTAL	20,99,063.00	-	1,29,056.00

SCHEDULE 20 -- FINANCE COSTS

	CURRENT YEAR (GENERAL A/C)	CURRENT YEAR (FUND A/C)	PREVIOUS YEAR
a) Interest on fixed loans			
b) Interest on other loans			
c) Bank charges	238.14		4,247.29
d) Others (specify)			
TOTAL	238.14	-	4,247.29

SCHEDULE 21 -- OTHER EXPENSES

	CURRENT YEAR (GENERAL A/C)	CURRENT YEAR (FUND A/C)	PREVIOUS YEAR
a) Provision for Bad and Doubtful Debts/Advances			
b) Irrecoverable Balances Written-off			
c) Insurance charges			
d) Lawn tennis expense			
d) Addition to Fixed Asset			
e) Hand sanitiser exp.	500.00		1,61,174.00
f) Tds Penalty Charged			
TOTAL	500.00	-	1,61,174.00

