



**ANNUAL AUDIT REPORT**  
**For**  
**FINANCIAL YEAR 2022-23**

**National Law University, Jodhpur**

DATED: 25/10/2023

***Independent Auditor's Report***

To  
NATIONAL LAW UNIVERSITY,  
Jodhpur.

**Report on the Financial Statements**

We have audited the accompanying financial statements of NATIONAL LAW UNIVERSITY, JODHPUR ("the University"), which comprise the Balance Sheet as at March 31, 2023 and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the University as per the Act. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

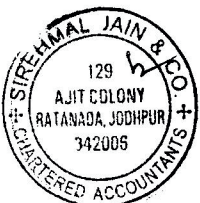
**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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**SIREH MAL JAIN & COMPANY**  
**CHARTERED ACCOUNTANTS**

129, AJEET COLONY,  
RATANADA,  
JODHPUR 342006

**CA. SIREH MAL JAIN**  
**M.COM., F.C.A.**

**MOB.No.9413847774**  
**Tel.No.0291-2510046**

DATED:

-2-

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the National Law University, Jodhpur as at March 31, 2023;
- b) in the case of the statement of Income & Expenditure Account, of the **excess of Income over Expenditure (SURPLUS)** for the year ended on that date; and

Report on Other Legal and Regulatory Requirements

1. As required by the Act, we report that:
  - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the National Law University so far as appears from our examination of those books
  - c) The Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the books of account.

**Yours Faithfully,**  
**For SIREHMAL JAIN & COMPANY,**  
**CHARTERED ACCOUNTANTS,**  
**FIRM REG.No.000065C**



*S.M. Jain*  
**(CA S.M. JAIN)**  
**M.No.008374**

**Place: Jodhpur**  
**Date: 25/10/2023**

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

**BALANCE SHEET AS ON 31st MARCH, 2023**

LIABILITIES	SCHEDULE	AMOUNT (₹)	
		AS ON 31.03.2023	AS ON 31.03.2022
ACCUMULATED FUND	1	537343236	530833374
CAPITAL GRANT FOR BUILDING	2	17122200	17122200
CAPITAL GRANT FOR REPAYMENT OF HOSTEL BUILDING	2A	11410778	12011345
CAPITAL GRANT FOR UGC FUND & XII PLAN A/C	2B	1249700	1192293
EARMARKED FUND	3	74074924	72687714
CURRENT LIABILITIES	4	26937476	22862205
EMPLOYEES PROVIDENT FUND A/C		143997465	124874522
<b>TOTAL</b>		<b>812135779</b>	<b>781583653</b>

ASSETS	SCHEDULE	AMOUNT (₹)	
		AS ON 31.03.2023	AS ON 31.03.2022
FIXED ASSETS (AS PER CHART)	5	190177954	206895717
BUILDING (WORK - IN PROGRESS)	6	27756200	23756200
INVESTMENT: EARMARKED FUND & OTHERS	7	553927585	522197997
CASH & BANK BALANCES	8	34098561	24114931
ADVANCE, SECURITY DEPOSIT & OTHER CURRENT ASSETS	9	6175479	4618808
<b>TOTAL</b>		<b>812135779</b>	<b>781583653</b>

Statement of Significant Accounting policies  
and notes forming part of Accounts

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FOR NATIONAL LAW UNIVERSITY

*Hair*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

S OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,

*AK*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

FIRM REG.No.000065C  
*S.M. Jain*  
(CA S. M. JAIN)  
M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
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JODHPUR

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NATIONAL LAW UNIVERSITY  
NH-65, NAGAU ROAD  
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I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE BALANCE SHEET

ACCUMULATED FUND

SCHEDULE NO. 01

S.NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	BALANCE AS PER LAST ACCOUNT ADD:-SURPLUS / (DEFICIT) TRANSFERRED FROM INCOME & EXPENDITURE A/C		530833374 6509861	535497564 -4664190
TOTAL			<u>537343236</u>	<u>530833374</u>

RMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED

FOR NATIONAL LAW UNIVERSITY

FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,  
FIRM REG.No.000065C

*Kaur*

(PROF. HARPREET KAUR)  
( VICE- CHANCELLOR)

*[Signature]*

(ANKIT SINGHAL)  
REGISTRAR (I/c)

*[Signature]*

(CA S. M. JAIN)  
M. NO.008374

PLACE: JODHPUR  
DATED: 25/10/2023



SIREH MAL JAIN & COMPANY  
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31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGOUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T.YEAR-2023-2024

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**CAPITAL GRANT FOR BUILDING**

**SCHEDULE NO. 02**

S.NO.	PARTICULARS	S	AMOUNT (₹)	AMOUNT (₹)
			AS AT	AS AT
			31.03.2023	31.03.2022
1	GRANT RECD. FROM RAJASTHAN GOVT.			
	BALANCE AS PER LAST ACCOUNT		17122200	17122200
	ADD: RECD. DURING THE YEAR		0	0
	<b>TOTAL</b>		<b>17122200</b>	<b>17122200</b>

**CAPITAL GRANT FOR REPAYMENT OF HOSTEL BUILDING**

**SCHEDULE NO. 02 A**

S.NO.	PARTICULARS	S	AMOUNT (₹)	AMOUNT (₹)
			AS AT	AS AT
			31.03.2023	31.03.2022
1	GRANT RECD. FROM RAJASTHAN GOVT.			
	BALANCE AS PER LAST ACCOUNT		12011345	12643521
	LESS: DEFERRED INCOME CHARGED TO I&E A/C IN PROPORTION TO DEPRECIATION CHARGED ON HOSTEL BUILDING		600567	632176
	<b>TOTAL</b>		<b>11410778</b>	<b>12011345</b>

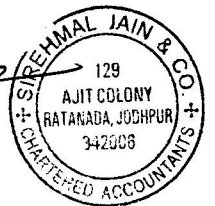
FOR NATIONAL LAW UNIVERSITY

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
FOR SIREH MAL JAIN & COMPANY,  
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FIRM REG.No.000065C

*Kaur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

*S. M. Jain*  
(CA S. M. JAIN)  
M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

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A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE BALANCE SHEET

CAPITAL GRANT FOR UGC FUND & XII PLAN A/C

SCHEDULE NO. 02 B

S.NO.	PARTICULARS	DETAILS	AMOUNT (₹)	AMOUNT (₹)
			AS AT 31.03.2023	AS AT 31.03.2022
1	GRANT RECD. FROM UGC			
	BALANCE AS PER LAST ACCOUNT		1166843	1166843
	ADD.RECD. DURING THE YEAR		57407	0
			<hr/>	<hr/>
			1224250	1166843
2	UGC GRANT (XII PLAN) A/C			
	BALANCE AS PER LAST ACCOUNT		25450	25450
			<hr/>	<hr/>
			25450	25450
			<hr/>	<hr/>
			1249700	1192293

TOTAL

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
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FOR NATIONAL LAW UNIVERSITY

*Waur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

*[Signature]*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

*[Signature]*  
(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

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A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE BALANCE SHEET

EARMARKED FUNDS

SCHEDULE NO. 03

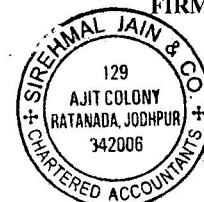
S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	ENDOWMENT FUND FROM NEW INDIA ASSURANCE COMPANY LTD			
	BALANCE AS PER LAST ACCOUNT		4000000	4000000
	ADD: INTEREST RECD.		366000	183000
	LESS: AMOUNT TRANSFERRED TO INCOME & EXPENDITURE A/C		366000	183000
	<b>SUB-TOTAL</b>		<b>4000000</b>	<b>4000000</b>
2	ENDOWMENT FUND FROM GENERAL INSURANCE CORPORATION OF INDIA			
	BALANCE AS PER LAST ACCOUNT		3500000	3500000
	ADD: INTEREST RECD.		320250	160125
	LESS: AMOUNT TRANSFERRED TO INCOME & EXPENDITURE A/C		320250	160125
	<b>SUB - TOTAL</b>		<b>3500000</b>	<b>3500000</b>
3	RESERVE BANK OF INDIA CORPUS FUND A/C			
	BALANCE AS PER LAST YEAR		4357173	4022264
	ADD: INTEREST RECD.		0	394909
	LEES: EXPENDITURE DURING THE YEAR		4357173	4417173
			129360	60000
	<b>SUB - TOTAL</b>		<b>4227813</b>	<b>4357173</b>
4	REPAIR AND MAINTENANCE FUND A/C			
	BALANCE AS PER LAST YEAR		41432923	31751451
	ADD: INTEREST RECD		1198694	9681472
	<b>SUB - TOTAL</b>		<b>42631617</b>	<b>41432923</b>
5	GOLD MEDALS ENDOWMENT FUNDS	SCH- 3A,	4715494	4397618
	<b>SUB - TOTAL</b>		<b>4715494</b>	<b>4397618</b>
6	FUND FROM CLAT		15000000	15000000
	<b>GRAND TOTAL</b>		<b>74074924</b>	<b>72687714</b>

FOR NATIONAL LAW UNIVERSITY

*Maur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,

*ANKIT SINGHAL*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)



FIRM REG. No. 000065C  
(CA S. M. JAIN)

M. NO.008374

PLACE: JODHPUR  
DATED: 25/10/2023



SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

**GOLD MEDALS ENDOWMENT FUNDS**

**SCHEDULE NO.-3A**

S.No.	Name of Gold Medal	Balance as	Addition /	Expenses	Balance as
		on 01.04.2022	Interest	during the	on 31.03.2023
		(₹)	during the	during the	(₹)
			Year	Year	
a)	TRILOKCHAND MANGILAL SANCHETI CHARITABLE TRUST GOLD MEDAL	221566	18262	8809	231019
b)	SUDHA JAGDISH CHANDRA N. MUNDRA GOLD MEDAL	60427	11844	8809	63462
c)	LATE GOPAL MAL MEHTA GOLD MEDAL	47271	47874	8809	86336
d)	SHRI Sampat Raj Bhandari Gold Medal	226208	18262	8809	235661
e)	LAXMI DEVI NARSINGHDAS MUNDRA GOLD MEDAL	60426	11844	8809	63461
f)	SMT. PUSHAB KANWAR NEMICHAND DAKALIA CHARITABLE TRUST GOLD MEDAL	225361	18262	17618	226005
g)	SH. P.P.RAO ENDOWMENT FUND	12611	9238	0	21849
h)	SH. MATHUR AMAR LAXMI GOLD MEDAL FUND	206708	91083	13809	283982
i)	LATE NANI BALA MITRA GOLD MEDAL FUND	257543	83026	8809	331760
j)	LATE JUSTICE CHANDMAL LODHA GOLD MEDAL FUND	212863	20560	8809	224614
k)	LATE TARA MASSEY MEMORIAL GOLD MEDAL FUND	220507	23312	8809	235010
l)	MILOND BANERJI MEMORIAL GOLD MEDAL FUND	195563	16165	8809	202919
m)	SMT. VANDANA DEVENDRA MEHTA GOLD MEDAL FUND	215307	0	8809	206498
n)	SHAH GOLD MEDAL	194524	19300	8809	205015
o)	JUSTICE SHRIKISHNAN MAL LODHA GOLD MEDAL	221783	0	8809	212974
p)	LATE PRANITA MEHTA MEMORIAL GOLD MEDAL FUND	314085	37491	8809	342767
q)	Y.K.TIWARI MEMORIAL GOLD MEDAL FUND	347635	37491	8809	376317
r)	LATE PRANITA MEHTA MEMORIAL BEST MOOTER GOLD MEDAL	314085	37491	8809	342767
s)	Dr. Ranjana M Massey Gold Medal For U/G A/c	262897	2637	8809	256725
T)	PROF. SHASTRI MEMORIAL GOLD MEDAL A/C	273542	1721	8809	266454
U)	Lakshmi Rama Shanker Pradhan Gold Medal A/c	306706	2002	8809	299899
<b>TOTAL</b>		<b>4397618</b>	<b>507865</b>	<b>189989</b>	<b>4715494</b>

FOR NATIONAL LAW UNIVERSITY

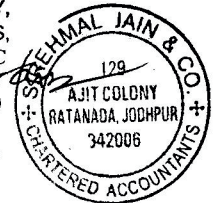
*Kaur*  
(PROF. HARPREET KAUR)  
(VICE-CHANCELLOR)

*Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATT,  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,  
FIRM REG No.000065C

(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
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A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGPUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE BALANCE SHEET

CURRENT LIABILITIES

SCHEDULE NO. 04

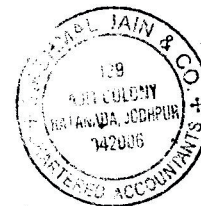
S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	AMOUNT (₹)
			AS AT 31.03.2023	AS AT 31.03.2022
1	GST PAYABLE		130898	25702
2	SUNDRY CREDITORS		1121000	0
2	LIBRARY REFUNDABLE DEPOSITS		6020062	5996562
3	LEGAL AID COMMITTEE		252971	74516
4	HOSTEL REFUNDABLE DEPOSITS		3991130	3974130
5	MESS REFUNDABLE DEPOSITS		4436558	4419558
6	SCHOLARSHIPS PAYABLE A/C		287338	1187338
7	OTHER REFUNDABLE		3323314	2039133
8	R.S.R.D.C.C. LTD.		121600	121600
9	PROGRAMMES & PROJECTS A/C	SCH-4A	67500	67500
10	SECURITY DEPOSITS & EARNEST MONEY		1053453	829009
11	C.P.W.D. PAYABLE A/C		3655000	3655000
12	CLAT 2022		1135	0
13	CLAT 2023		13488	0
14	TDS PAYABLE		998261	65769
15	ACCRUED INTEREST ON LIC GROUP GRATUITY SCHEME		1463768	406388
			<b>26937476</b>	<b>22862205</b>

FOR NATIONAL LAW UNIVERSITY

TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,  
FIRM REG.No.000065C

*Naur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

*Ankit Singh*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)



*S.M. Jain*  
(CA S. M. JAIN)

M. NO.008374

PLACE: JODHPUR  
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SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

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M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGOUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T.YEAR-2023-2024

PROGRAMMES & PROJECTS

SCHEDULE NO.-4A

S. No.	PARTICULARS	Balance as	Addition	Expenditure	Transfer to	Balance as
		on 01.04.2022	during the	during the	Income &	on 31.03.2023
		( )	Year	Year	Exp A/c	( )

a) UGC PROJECT (II) A/C 67500 0 0 0 67500

**TOTAL 67500 0 0 0 67500**

FOR NATIONAL LAW UNIVERSITY

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*Kaur*  
(PROF. HARPREET KAUR)  
( VICE- CHANCELLOR)

*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

*S.M. Jain*  
(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

S.No.	Name of Assets	Balance as		Addition (₹)		Deduction	Total	Rate of Dep.	Month	Amount of Depreciation (₹)	Balance as on 31.03.2023 (₹)
		on 01.04.2022 (₹)	Up to Sep. - 2022	After Sep. 2022	2022						
<b>A Block</b>											
1	Air conditioners	3040943.00					3040943.00	10%	12	304094.00	2736849.00
2	Electric Equipments & Fittings	6106395.00		50976.00			6157371.00	10%	12 & 6	613188.00	5544183.00
3	Furniture & Coolers	5230993.00	32820.00	31860.00			5295673.00	10%	12 & 6	527974.00	4767699.00
4	Gymnasium	377411.00	421550.00				798961.00	10%	12	79896.00	719065.00
5	Lingua Phone	32219.00					32219.00	10%	12	3222.00	28997.00
6	Multimedia Projectors LCD	575428.00					575428.00	10%	12	57543.00	517885.00
7	Office Equipments	68329.00					68329.00	10%	12	6833.00	61496.00
8	Other Fixture & Fittings & Electrical Appliances	7679316.00		183957.00			7863273.00	10%	12 & 6	777129	7086144.00
9	Permanent articles	539266.00					539266.00	10%	12.00	53927.00	485339.00
10	R O System	145874.00					145874.00	10%	12	14587.00	131287.00
11	Science Equipments	249942.00					249942.00	10%	12	24994.00	224948.00
12	Sports Goods	269885.00					269885.00	10%	12	26989.00	242896.00
13	Surgical Equipment	235892.00					235892.00	10%	12	23589.00	212303.00
14	Water Cooler	426541.00		60000.00			486541.00	10%	12 & 6	45654.00	440887.00
15	Bio.Waste Processor A/c	518056.00					518056.00	10%	12	51806.00	466250.00
16	Water Sprinkle System	40567.00					40567.00	10%	12	4057.00	36510.00
	<b>SUB Total (A)</b>	<b>25537057.00</b>	<b>454370.00</b>	<b>326793.00</b>		<b>0.00</b>	<b>26318220.00</b>			<b>2615482.00</b>	<b>23702738.00</b>
<b>B Block</b>											
1	Computer Equipments	1783564.00	78850.00	318389.00		0.00	2180803.00	40%	12	808643.00	1372160.00
2	Computer Software	8036.00	0.00	0.00		0.00	8036.00	40%	12	3214.00	4822.00
3	LAN	4114.00	0.00	0.00		0.00	4114.00	40%	12	1646.00	2468.00
4	SOLAR POWER PLANT	6048727.00	0.00	0.00		0.00	6048727.00	40%	12	2419491.00	3629236.00
5	Library Books	1524574.00	4331.00	0.00		13429.00	1515476.00	40%	12.00	606190.00	909286.00
	<b>SUB Total (B)</b>	<b>9369015.00</b>	<b>83181.00</b>	<b>318389.00</b>		<b>13429.00</b>	<b>9757166.00</b>			<b>3839184.00</b>	<b>5917972.00</b>
<b>C Block</b>											
1	Vehicles	2106862.00	3088070.00	0.00		0.00	5194932.00	15%	12	779240.00	4415692.00
	<b>SUB Total (C)</b>	<b>2106862.00</b>	<b>3088070.00</b>	<b>0.00</b>		<b>0.00</b>	<b>5194932.00</b>			<b>779240.00</b>	<b>4415692.00</b>



S.No.	Name of assets	Balance as		Addition ( )		Deduction ( )	Total ( )	Rate of Dep.	Month	Amount of Depreciation ( )	Balance as on 31.03.2023 ( )
		on 01.04.2022 ( )	Up to Sep. 2022	After Sep. 2022							
	<b>D Block</b>										
1	Land ( Free of Cost)	0.00					0.00	0%		0.00	0.00
	<b>SUB Total (D)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0%</b>		<b>0.00</b>	<b>0.00</b>
	<b>E Block( Buildings)</b>										
1	Faculty Residence	18530089.00	0.00	0.00	0.00	0.00	18530089.00	5%	12	926504.00	17603585.00
2	Hostel Buildings	37645207.00	0.00	0.00	0.00	0.00	37645207.00	5%	12	1882260.00	35762947.00
3	International Guest House	333178.00	0.00	0.00	0.00	0.00	333178.00	5%	12	16659.00	316519.00
4	Staff Quarters	5714834.00	0.00	0.00	0.00	0.00	5714834.00	5%	12	285742.00	5429092.00
5	V.C Residence with Servant Quarter	859917.00	0.00	0.00	0.00	0.00	859917.00	5%	12	42996.00	816921.00
	<b>SUB Total (E)</b>	<b>63083225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63083225.00</b>			<b>3154161.00</b>	<b>59929064.00</b>
	<b>F Block( Buildings)</b>										
1	Admin Block	8032762.00	0.00	0.00	0.00	0.00	8032762.00	10%	12	803276.00	7229486.00
2	Basket Ball Court	46592.00	0.00	0.00	0.00	0.00	46592.00	10%	12	4659.00	41933.00
3	Cafeteria	1769845.00	0.00	0.00	0.00	0.00	1769845.00	10%	12	176985.00	1592860.00
4	Compound Wall	3324391.00	0.00	0.00	0.00	0.00	3324391.00	10%	12	332439.00	2991952.00
5	Convenient Shop & Hall	284593.00	0.00	0.00	0.00	0.00	284593.00	10%	12	28459.00	256134.00
6	Cricket Pitch	62611.00	0.00	0.00	0.00	0.00	62611.00	10%	12	6261.00	56350.00
7	CWR	161366.00	0.00	0.00	0.00	0.00	161366.00	10%	12	16137.00	145229.00
8	Ext. Electric Works	1394565.00	0.00	97775.00	0.00	0.00	1492340.00	10%	12 & 6	144345.00	1347995.00
9	Faculty Buildings	5220849.00	0.00	0.00	0.00	0.00	5220849.00	10%	12	522085.00	4698764.00
10	Internal Road & Rostrum	4724218.00	0.00	0.00	0.00	0.00	4724218.00	10%	12	472422.00	4251796.00
11	Library Block	8845345.00	0.00	0.00	0.00	0.00	8845345.00	10%	12	884535.00	7960810.00
12	Mess Buildings	10704931.00	0.00	0.00	0.00	0.00	10704931.00	10%	12	1070493.00	9634438.00
13	Sport Complex	2046568.00	0.00	0.00	0.00	0.00	2046568.00	10%	12	204657.00	1841911.00
14	Tennis Court	1713983.00	0.00	0.00	0.00	0.00	1713983.00	10%	12	171398.00	1542585.00
15	Tube Well	273614.00	0.00	0.00	0.00	0.00	273614.00	10%	12	27361.00	246253.00
16	Vehicle Shed	367502.00	0.00	0.00	0.00	0.00	367502.00	10%	12	36750.00	330752.00
17	Water Pipe Line	278490.00	0.00	0.00	0.00	0.00	278490.00	10%	12	27849.00	250641.00
18	Halls of Learning Ext.	21590325.00	0.00	0.00	0.00	0.00	21590325.00	10%	12	2159033.00	19431292.00
19	Bank Branch Building	1950049.00	0.00	0.00	0.00	0.00	1950049.00	10%	12	195005.00	1755044.00
20	Convention Centre A/c	25951423.00	0.00	0.00	0.00	0.00	25951423.00	10%	12	2595142.00	23356281.00
21	Day Care Centre	624608.00	0.00	0.00	0.00	0.00	624608.00	10%	12	62461.00	562147.00
22	Dispensary Building	3255650.00	0.00	0.00	0.00	0.00	3255650.00	10%	12	325565.00	2930085.00
23	Development of Horticulture work	4175278.00	0.00	0.00	0.00	0.00	4175278.00	10%	12	417528.00	3757750.00
	<b>SUB Total (F)</b>	<b>106799558.00</b>	<b>0.00</b>	<b>97775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106897333.00</b>			<b>10684845.00</b>	<b>96212488.00</b>
	<b>TOTAL A to F</b>	<b>206895717.00</b>	<b>3625621.00</b>	<b>742957.00</b>	<b>13429.00</b>	<b>211250866.00</b>	<b>21072912.00</b>				<b>190177954.00</b>

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED.

FOR SIRHE MAL JAIN & COMPANY,

CHARTERED ACCOUNTANTS,  
FIRM REG. NO. 000065C

S.M. JAIN,  
M.No. 008374



(ANKIT SINGHAL)  
REGISTRAR (I/c)

FOR NATIONAL LAW UNIVERSITY

*Waur*

(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

PLACE : JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T.YEAR-2023-2024

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**BUILDING (WORK - IN PROGRESS)**

**SCHEDULE NO. 06**

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	CONSTRUCTION ADVANCE TO R.S.R.D.C.C LTD., BALANCE AS PER LAST ACCOUNT	1405000		
	ADD:-ADDITION DURING THE YEAR	0		
	LESS:COMPLETED DURING THE YEAR	0	1405000	1405000
2	CONSTRUCTION ADVANCE TO C.P.W.D. A./C BALANCE AS PER LAST ACCOUNT	13653220		
	ADD: ADDITION DURING THE YEAR			
	LESS:COMPLETED DURING THE YEAR	0	13653220	13653220
3	CONSTRUCTION ADVANCE TO CPWD (ELECT FUND A/C) BALANCE AS PER LAST ACCOUNT	7497980		
	ADD:- ADDITION DURING THE YEAR	4000000		
	LESS:COMPLETED DURING THE YEAR	0	11497980	7497980
4	ADVANCE TO CPWD(U/F) A/C BALANCE AS PER LAST ACCOUNT	1200000		
	ADD:- ADDITION DURING THE YEAR			
	LESS:COMPLETED DURING THE YEAR	0	1200000	1200000

**TOTAL**

**27756200**

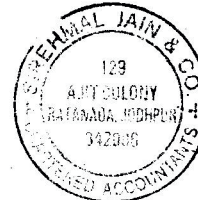
**23756200**

FOR NATIONAL LAW UNIVERSITY

IS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,  
FIRM REG.No.000065C

*Naur*  
(PROF. HARPREET KAUR)  
( VICE- CHANCELLOR)

*[Signature]*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)



*[Signature]*  
(G A S. M. JAIN)

M. NO.008374

PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE BALANCE SHEET

INVESTMENT: EARMARKED FUND & OTHER

SCHEDULE NO. 07

S NO.	PARTICULARS	DETAILS	AMOUNT (₹) AS AT - 31.03.2023	AMOUNT (₹) AS AT 31.03.2022
1	F.D.R. WITH STATE BANK OF INDIA, JU. (NEW INDIA ASSURANCE CO. LTD FUND A/C)		4000000	4000000
2	F.D.R. WITH STATE BANK OF INDIA, STADIUM BRANCH (GOLD MEDAL FUND A/C)		5269383	4874890
3	F.D.R. WITH STATE BANK OF INDIA JODHPUR (R.B.I. CORPUS FUND A/C)		4967219	4967219
4	F.D.R WITH STATE BANK OF INDIA, JU (GIC ENDOWMENT FUND)		3500000	3500000
5	F.D.R. WITH STATE BANK OF INDIA, JODHPUR (NLU CPF A/C) BALANCE AS PER LAST ACCOUNT ADD: FD RENEWAL DURING THE YEAR ADD: ACCRUED INTEREST LESS: MATURED DURING THE YEAR		33026836 28672339 562208 28535362	34264038 2077379 1698152 5012733
			<b>33726021</b>	<b>33026836</b>
6	F.D.R. WITH SBI NLU BRANCH (GOLD MEDAL) BALANCE AS PER LAST ACCOUNT ADD: DURING THE YEAR ADD: INTEREST RECD AND ACCRUED INTEREST LESS: WITHDRAWALS DURING THE YEAR LESS T.D.S FROM INTEREST		960716 0 0 0 0	900000 300000 61827 300000 1111
			<b>960716</b>	<b>960716</b>
7	FDR FOR BUILDING RECONSTRUCTION / MAINTENANCE FUND A/C a) (i) WITH SBI NLU BRANCH a) (ii) WITH HDFC BANK		71811358 122350757 194162115	70566409 112797640 183364049
8	FDR WITH SBI FOR OTHER INFRASTRUCTURE DEVELOPMENT FUND i) WITH SBI STADIUM BRANCH ii) WITH SBI NLU BRANCH		51844599 61048310 112892909	48215687 58555094 106770781
9	FDR FOR UNFORSEEN CONTINGENCY FUND i) F.D.R. WITH SBI NLU BRANCH ADD: DURING THE YEAR		33748954 30000000 63748954	77628564 0 77628564
10	F.D.R. WITH SBI (CPF) BALANCE AS PER LAST ACCOUNT ADD: DURING THE YEAR ADD: RENEW DURING THE YEAR ADD: ACCRUED INTEREST LESS: MATURED DURING THE YEAR LESS T.D.S FROM INTEREST		90851653 11500000 7130037 4992721 8896818 499282 105078311	60911129 37200000 25945569 2885520 35802004 288561 90851653
11	INVESTMENT IN LIC GROUP GRATUITY SCHEME TOTAL		25621957 553927585	12253289 522197997

FOR NATIONAL LAW UNIVERSITY

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,  
FIRM REG.No.000065C

(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

(ANKIT SINGHAL)  
REGISTRAR (I/c)

(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T.YEAR-2023-2024

**SCHEDULES FORMING PART OF THE BALANCE SHEET**

**CASH & BANK BALANCE**

**SCHEDULE NO. 08**

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	CASH IN HAND (IMPREST)		10000	10000
2	STATE BANK OF INDIA( SB A/C), JODHPUR		1339182	504910
3	TREASURY P.D. A/C , JODHPUR		1566063	1566063
4	HDFC BANK LTD, JU (SB A/C)		2742430	1746057
5	STATE BANK OF INDIA, JU (IPR CHAIR A/C)		242882	231967
6	SBI ,NLU BRANCH, JU (CPF A/C)		3726709	52874
7	SBI SB A/C , NLU BRANCH, JU.		20241202	17778004
8	SBI ,NLU BRANCH, JU.(UGC FUND A/C)		978594	921187
9	SBI SB A/C , NLU BRANCH, JU.		2043425	116404
10	SBI A/C (MOOT COURT FUND A/C)		856752	856752
11	SBI A/C (SCHOLARSHIP FUND )A/C		351322	330713
<b>TOTAL</b>			<b>34098561</b>	<b>24114931</b>

**ADVANCE; SECURITY DEPOSIT & OTHER CURRENT ASSETS**

**SCHEDULE NO. 09**

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	ADVANCE FOR EXPENSES		352428	9000
2	AMOUNT RECEIVABLE FROM UGC A/C		271107	271107
3	PHED WATER CON. SECURITY		4440	4440
4	NCW CONFERENCE		12657	5444
5	TDS A/C (RECOVERABLE)		942633	2952821
6	TDS ON NLU CPF INVESTMENT		523265	943159
7	TDS ON SBI RENT		0	104172
8	SECURITY WITH FILM SOCIETY FEDERATION		2000	2000
9	SUNDRY DEBTORS		4050646	310362
10	TELEPHONE SECURITY DEPOSIT		15203	15203
11	GAS CONNECTION SECURITY DEPOSIT		1100	1100
<b>TOTAL</b>			<b>6175479</b>	<b>4618808</b>

FOR NATIONAL LAW UNIVERSITY

IS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED

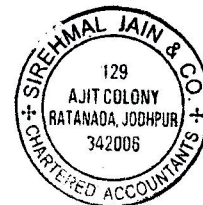
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,

FIRM REG. No.000065C

(CA S. M. JAIN)

(PROF. HARPREET KAUR)  
( VICE- CHANCELLOR)

(ANKIT SINGHAL)  
REGISTRAR (I/c)



M. NO.008374

PLACE: JODHPUR  
DATED: 25/10/2023



SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

NATIONAL LAW UNIVERSITY  
NH-65, NAGPUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

S NO.	PARTICULARS	SCHEDULE	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
<b>INCOME</b>				
1	FEES & OTHER RECEIPTS FROM STUDENTS	I	184232608	147009775
2	OTHER RECEIPTS	II	978695	1009782
3	SEMINAR, WORKSHOP & SPECIAL LECTURES	III	6722113	1560518
4	SALES - APPLICATION FORMS PG		0	52000
5	INTEREST FROM BANK FDR		18329501	17455875
6	INTEREST FROM BANK SAVING A/C		1146796	1047396
7	INTEREST ON I.T. REFUND		232228	117796
8	RENT RECD FROM SBI BANK, JODHPUR		412500	412500
9	GRANT RECEIVED FROM CLAT		0	17500000
10	DEFERRED INCOME FROM CAPITAL GRANT FOR REPAYMENT OF HOSTEL BUILDING RECD. FROM RAJASTHAN GOVERNMENT		600567	632176
11	AMOUNT TRANSFERRED FROM ENDOWMENT FROM G I C ENDOWMENT FUND A/C		320250	160125
12	AMOUNT TRANSFERRED FROM ENDOWMENT FROM N.I.A.C ENDOWMENT. FUND A/C		366000	183000
<b>TOTAL A</b>			<b>213341258</b>	<b>187140943</b>



CONTD..2

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**

I.T. YEAR-2023-2024

NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023**

S NO.	PARTICULARS	SCHEDULE	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
<b>EXPENDITURE</b>				
1	SALARIES	IV	148210486	144606054
2	RENT, RATES, TAXES, & INSURANCE	V	894095	903059
3	WORKSHOP/SEMINAR/SPECIAL LECTURES	VI	4584504	661654
4	POSTAGE, TELEGRAM & TELEPHONE EXP	VII	265810	280768
5	VEHICLES FUEL INS. & MAINTENANCE EXP	VIII	389641	302263
6	OTHER EXPENSES	IX	7055891	6185867
7	ADVERTISEMENT EXP.		70922	45141
8	AUDIT FEE		60000	120000
9	CAMPUS DEVELOPMENT & MAINTENANCE EXP.		484852	202604
10	COMPUTER STATIONERY & MAINTENANCE		194371	558752
11	CONFERENCE PARTICIPATIONS EXP.		14741	11184
12	CONVENTION CENTRE EXP.		31370	0
13	CONVOCATION EXP.		651768	59958
14	E-BOOK SUBSCRIPTION		399323	0
15	ELECTRICITY & WATER EXP.		10763137	3693238
16	EXAMINATION & EDUCATION EXP.		941845	1278574
17	GRATUITY PAYMENT		2359972	304726
18	I P R CHAIRS EXP.		0	21874
19	INTERNET & WEBSITE HOSTING CHARGES		1319808	1507411
20	INSURANCE CENTER EXP. A/C		687275	1064124
21	MEMBERSHIP & SUBSCRIPTION EXP.		100000	119006
22	NEWSPAPER, BOOKS & JOURNAL EXP(PERIODICALS)		230727	194609
23	ON LINE LIBRARY CHARGES		3665259	3540966
24	PHOTOCOPY & STUDY MATERIAL EXP.		208829	330917
25	PRINTING & STATIONERY EXP.,		119892	59765
26	PLACEMENT EXP		181385	0
27	PROSPECTUS AND INFORMATION BROCHURE		56168	51300
28	SCHOLASTICS/UNIVERSITY JOURNAL EXP.		152000	145599
29	SECURITY EXP.		1267357	0
30	TRAVELLING EXP.		132416	409802
31	VISITING / GUEST FACULTY EXP.		239641	112000
32	LEGAL FEE UNDER RCM		25000	65000
33	DEPRECIATION (AS PER CHART)	5	21072912	24556418
<b>TOTAL (B)</b>			<b>206831397</b>	<b>191392633</b>
<b>SURPLUS / (DEFICIET) TRANSFERRED TO ACCUMULATED FUND A/C (TOTAL A - TOTAL B)</b>			<b>6509861</b>	<b>-4664190</b>
<b>TOTAL</b>			<b>213341258</b>	<b>186728443</b>

Statement of significant accounting  
policies & notes forming part of Accounts.

SCH. 10

FOR NATIONAL LAW UNIVERSITY

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHED

FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,

FIRM REG. No. 000065C

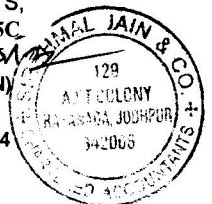
(CA S. M. JAIN)

M. NO. 008374

(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

(ANKIT SINGHAL)  
REGISTRAR (I/c)

PLACE: JODHPUR  
DATED: 25/10/2023



SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGAU ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT

**INCOME**

**FEES & OTHER RECEIPTS FROM STUDENTS**

**SCHEDULE NO. I**

S. NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	ADMISSION FEES		1932000	2312250
2	CERTIFICATE FEES		18000	59000
3	EXAMINATION FEES		2442500	2462500
4	GYM & SPORTS FEES		1860000	0
5	HALLS OF RESIDENCE CHARGES		13760000	2462500
6	INSURANCE SCHOOL FEES		1265000	1265000
7	INTERNET CHARGES RECEIPTS		4767500	2486000
8	LIBRARY & MULTIMEDIA FEES		3381000	2955100
9	MIGRATION FEES		48000	38000
10	MOOTCOURT FEES		1860000	0
11	PH. D FEES & SALE OF FORM		1608500	1435250
12	PROCESSING FEES		1000	0
13	PROVISIONAL CERTIFICATE FEES		5000	8000
14	REVALUATION FEES		90400	53500
15	SEMESTER FEES		78120582	76425666
16	SEMESTER PAPER REPEAT FEES		122000	83000
17	STUDENT WELFARE FEES		1860000	0
18	SUPPORT SERVICE CHARGES		9052500	3980000
19	TRANSCRIPT FEES		103800	111800
20	NRI STUDENTS FEES		54973000	44609625
21	FEE FROM STUDENT		2950826	4433250
22	OTHER FEES FROM STUDENTS		3546000	1829334
23	JOURNAL FEES		465000	0
	<b>TOTAL</b>		<b>184232608</b>	<b>147009775</b>

**OTHER RECEIPTS**

**SCHEDULE NO II**

S. NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	CONVENTION CENTRE FACILITY CHARGES		288000	93000
2	LICENSE FEES FOR STAFF QUARTERS		265050	374126
3	FACILITY CHARGES		306000	50500
4	MISC. RECEIPTS		1530	10276
5	PG 2022		12000	0
6	SALE OF T-SHIRTS		2971	0
7	SALE OF SCRAP		53144	0
8	PROF. SHASTRI SCHOLARSHIP RECEIPT		50000	50000
9	MOURT COURT A/C INTEREST RECEIPT		0	12027
10	CLAT 2021		0	7353
	<b>TOTAL</b>		<b>978695</b>	<b>597282</b>

FOR NATIONAL LAW UNIVERSITY

*Naur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

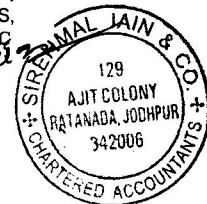
*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACH  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,

FIRM REG. No. 000065C

(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGPUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT  
INCOME-SEMINAR, WORKSHOP & SPECIAL LECTURES / PROJECT

SCHEDULE NO. III

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	ANTITRUST LAW MOOT COURT COMPETITION		225424	150847
2	CIPS ESSAY COMPETITION		0	1398
3	CARTAL CONFERENCE		142373	0
4	CULTURAL FEST		2721489	0
5	DEAL NEGOTIATION COMPETITION		203602	0
6	ESSAY COMPETITION		50000	34120
7	HSF-ILP LECTURE		59322	0
8	IPLP CONCLAVE		4661	0
9	IBC CERTIFICATE COURSE		180932	385593
10	ITEC TRAINING PROGRAMME		1824675	700000
11	INSTITUTIONAL INCOME FROM PROJECTS		0	65000
12	NEGOTIATION COMPETITION		668974	0
13	PARLIAMENT DEBATE COMPETITION A/C		296186	90678
14	MEDIATION COMPETITION		15254	104237
15	RTE EVENT		300492	0
16	SPORTS FESTIVAL		6356	0
17	OTHER SEMINAR / WORKSHOP RECEIPT		22373	28644
		<b>TOTAL</b>	<b>6722113</b>	<b>1560518</b>

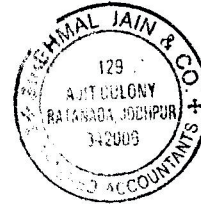
FOR NATIONAL LAW UNIVERSITY

*Maur*  
(PROF. HARPREET KAUR)  
( VICE- CHANCELLOR)

PLACE: JODHPUR  
DATED: 25/10/2023

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACHE  
FOR SIREH MAL JAIN & COMPANY,  
CHARTERED ACCOUNTANTS,  
FIRM REG.No.000065C.

*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)



*S.M. Jain*  
(CA S. M. JAIN)

M. NO.008374

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

NATIONAL LAW UNIVERSITY  
NH-65, NAGOUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT  
SALARIES

SCHEDULE NO. IV

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	SALARY OF TEACHING STAFF		66298773	63033540
2	SALARY OF ADMINISTRATION STAFF		81911713	81572514
TOTAL			148210486	144606054

RENT, RATES, TAXES, & INSURANCE

SCHEDULE NO. V

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	BUILDING INSURANCE		152700	116325
2	STAFF INSURANCE		741395	786734
TOTAL			894095	903059

FOR NATIONAL LAW UNIVERSITY

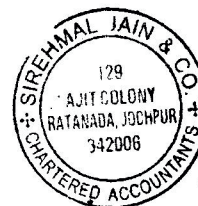
*Kaur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACH  
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CHARTERED ACCOUNTANTS,  
FIRM REG.No.000065C

*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

*Sireh Mal Jain*  
(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**  
NH-65, NAGOUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T.YEAR-2023-2024

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT**

**EXPENDITURES**

**EXPENSES OF WORKSHOP / SEMINAR/SPECIAL LECTURES/PROJECT**

**SCHEDULE VI**

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	ANTITRUST LAW MOOTCOURT COMPT. EXP.		957478	100000
2	ADR COMPETITION		8726	0
3	CARTAL CONFERENCE A/C		192246	0
4	CULTURAL FEST		1013174	0
5	ESSAY COMPETITION		94120	0
6	MOOT COURT COMPETITIONS/ SEMINAR EXP.		53513	0
7	MOOT COURT SPONSORSHIP EXP.		289924	0
8	PARLIAMENT DEBATE COMPETITION EXP		338841	146000
9	ITEC TRAINING PROGRAMME		1275437	310677
10	IP CONCLAVE		3000	0
11	IBBI CERTIFICATE		166906	35000
12	MEDIATION COMPETITION		122048	50000
13	RTE EVENT		34101	
14	SEMINAR ON GENDER STUDIES		34151	0
15	OTHER SEMINAR / WORKSHOP		840	19977
	<b>TOTAL</b>		<b>4584504</b>	<b>661654</b>

FOR NATIONAL LAW UNIVERSITY

*Maur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

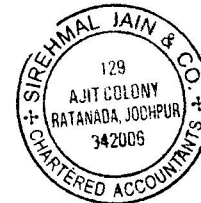
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PLACE: JODHPUR  
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SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
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01.04.2022 TO  
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**NATIONAL LAW UNIVERSITY**  
NH-65, NAGPUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT  
POSTAGE, TELEGRAM & TELEPHONE EXP.

SCHEDULE NO. VII

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	POSTAGE & COURIER EXP.		102723	127469
2	TELEPHONE EXP.		163087	153299
	<b>TOTAL</b>		<b>265810</b>	<b>280768</b>

VEHICLE FUEL, INSURANCE & MAINTENANCE EXP

SCHEDULE NO. VIII

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	VEHICLE FUEL CHARGES		220761	230793
2	VEHICLE INSURANCE & MAINTENANCE EXP		168880	71470
	<b>TOTAL</b>		<b>389641</b>	<b>302263</b>

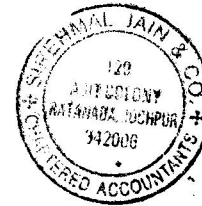
FOR NATIONAL LAW UNIVERSITY

IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTA  
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CHARTERED ACCOUNTANTS,  
FIRM REG No. 000065C

*Kaur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

*ANKH SINGHAL*  
(ANKH SINGHAL)  
REGISTRAR (I/c)

*S. M. Jain*  
(CA S. M. JAIN)



M. NO.008374

PLACE: JODHPUR  
DATED: 25/10/2023

SIREH MAL JAIN & COMPANY  
CHARTERED ACCOUNTANTS

129, AJEET COLONY  
JODHPUR

CA. SIREH MAL JAIN  
M.COM., F.C.A.

A/C PERIOD  
01.04.2022 TO  
31.03.2023

**NATIONAL LAW UNIVERSITY**

NH-65, NAGOUR ROAD  
MANDORE  
JODHPUR (RAJASTHAN)

I.T. YEAR-2023-2024

**SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT**

**OTHER EXPENSES**

**SCHEDULE NO.IX**

S NO.	PARTICULARS	DETAILS	AMOUNT (₹)	
			AS AT 31.03.2023	AS AT 31.03.2022
1	BANK CHARGES		0	3373
2	ELECTRIC & MAINTENANCE EXP.		890692	887275
3	GENERAL EXP.		147698	302608
4	GYM EXP.		0	9200
5	INTEREST EXP		0	2603
6	LIBRARY EXP.		36669	7198
7	LEGAL EXP.		0	100
8	MEDICAL EXP. & REMUNERATION EXP.		387177	47347
9	MEETING AND VISITORS EXP.		332315	100936
10	MENTOS/GIFT ITEMS		23352	0
11	PROBONO CLUB		36	0
12	Ph. D EXPENSES		129024	155355
13	PROFESSIONAL FEES		90000	174958
14	REPAIRS & MAINTENANCE (OTHERS)		800304	693371
15	REPAIRS & MAINTENANCE OF BUILDING		2184830	2245330
16	SCHOLARSHIP PAID		1235000	1350000
17	SPORTS & CULTURAL PROGRAMME		31645	23900
18	SPORTS GOODS (CONSUMABLE)		159090	0
19	STUDENT WELFARE EXP.		524131	120611
20	PROF. SHASTRI SCHOLARSHIP		50000	50000
21	REVERSE CHARGE TAX		4500	11700
22	MISC EXP		29419	0
23	ROUND OFF		9	2
	<b>TOTAL</b>		<b>7055891</b>	<b>6185867</b>

FOR NATIONAL LAW UNIVERSITY

*Kaur*  
(PROF. HARPREET KAUR)  
(VICE- CHANCELLOR)

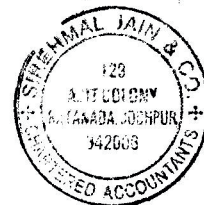
IN TERMS OF OUR REPORT OF EVEN DATED: 25/10/2023 ATTACH  
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CHARTERED ACCOUNTANTS,

*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

FIRM REG. No. 000065C

(CA S. M. JAIN)

M. NO.008374



PLACE: JODHPUR  
DATED: 25/10/2023



**SIREH MAL JAIN & COMPANY**  
**CHARTERED ACCOUNTANTS**

129, AJEET COLONY,  
RATANADA,  
JODHPUR 342006

**CA. SIREH MAL JAIN**  
M.COM., F.C.A.

**MOB.No.9413847774**  
**Tel.No.0291-2510046**

**A/C PERIOD :**  
**01.04.2022 TO**  
**31.03.2023**

**NATIONAL LAW UNIVERSITY**  
**NH-65, NAGAU ROAD,**  
**MANDORE,**  
**JODHPUR (RAJASTHAN)**

**I. T. YR.: 2023-2024**

**SCHEDULE-10**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES:**

01. The Accounts are prepared on Historical Cost Basis & Accounts are maintained on Cash Method except Employees Provident Fund A/c on accrual Method.
02. Fixed Assets are stated at Historical Cost less depreciation. Depreciation is provided on the written down value method.
03. Govt. Grants (AS-12):-
  - a. Capital grants received from Govt. of Rajasthan against repayment of Hostel Building's, Bank Loan has been accounted for as per AS-12 "Accounting for Govt. Grants". The grant is recognized as deferred Income in Income & Expenditure account over the life of Assets.
04. Advances given to RSRDCC LTD & CPWD Fund amounting Rs. 2.78 Crore not adjusted due to necessary details are not available.

**B. NOTES ON ACCOUNTS:**

01. Fifty (50) Acres Land situated at Nagaur Road, Mandore, Jodhpur allotted by Govt. of Rajasthan is free of cost.
02. The Income of University is exempted u/s 10(23C) (vi) of the Income Tax Act, 1961. The Unique Registration No. (URN) for approval u/s 10(23C)(vi) of the I. T .Act, 1961 is **AAAJN0195MC20164** by the Principal Commissioner of Income Tax by order Dated 23-09-2021 valid till 31-03-2026.
03. Previous year figures have been re-grouped and re-classified wherever considered necessary.

**IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED.**

**FOR NATIONAL LAW UNIVERSITY**

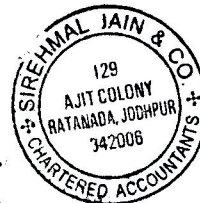
*Haur*  
(Prof. Harpreet kaur)  
Vice Chancellor

*Ankit Singhal*  
(ANKIT SINGHAL)  
REGISTRAR (I/c)

**PLACE : JODHPUR**  
**DATED : 25/10/2023**

**FOR SIREH MAL JAIN & COMPANY,**  
**CHARTERED ACCOUNTANTS,**  
Firm Reg. No.000065C

*Sireh Mal Jain*  
(CA S.M.JAIN)  
M.NO.008374





**National Law University  
NH-62, Nagour Road,  
Mandore, Jodhpur - 342304  
Rajasthan (India)**

**Website: [www.nlujodhpur.ac.in](http://www.nlujodhpur.ac.in)**

**eMail: [nlujod-rj@nic.in](mailto:nlujod-rj@nic.in)**