



**SANAT & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

43, H. G. Basak Road, (Near Tripura Info.com)

Post Office Chowmuhani,

Agartala, West Tripura, Pin - 799001.

☎ : 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

Ref. No. ....

Date .....

## INDEPENDENT AUDITORS' REPORT

To

THE EXECUTIVE COUNCIL,

NATIONAL LAW UNIVERSITY TRIPURA

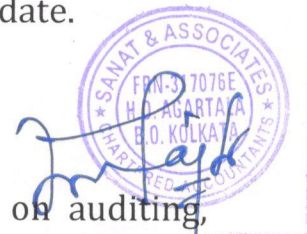
### Opinion

We have audited the accompanying financial statements of National Law University Tripura ("the University"), which comprise of the balance sheet as at 31<sup>st</sup> March 2024, and the statement of Income & Expenditure, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the National Law University, Tripura Act (Established By The Tripura Act No. 3 of 2022) and rules and regulations made there under, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the University as at 31<sup>st</sup> march 2023, and its Income over Expenditure and cash flows for the year ended as on that date.

### Basis for opinion

We conducted our audit in accordance with the Standards on auditing, generally applicable in India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the University in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made





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thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

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

### Management's responsibility for the financial statements

The University is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the University in accordance with the Accounting Principles generally accepted in India, including the applicable Accounting standards.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act and rules and regulation made there under for safeguarding of the assets of the University and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the University's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the University or to cease operations, or has no realistic alternative but to do so.





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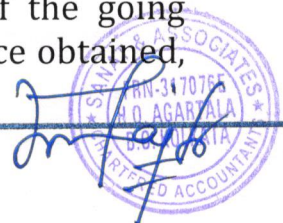
### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained,

**B.O. : 28/6, Gariahat Road South, Kolkata - 700031**





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whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of the misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

We also report that:

- a) We have sought and 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 University so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Income & Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

**Place:**Agartala

**Date:** 19.08.2024

**For SANAT & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.317076E

**CA Dinen Majumdar**  
Partner

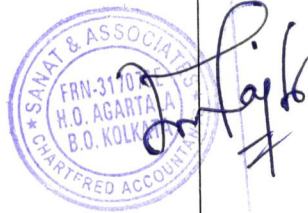


**UDIN : 24504491BKARBU6873**

(Membership No. 504491)

**National Law University Tripura**  
**Narsingarh, Agartala, West Tripura**  
**Receipts & Payments A/C for the year ended-31.03.2024**

Dr			Cr.		
RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance :-</b>			<b>Duties &amp; Taxes</b>		
Cash-in-hand	-		GST	43,106.00	
<b>Cash at bank</b>			Income Tax	10,98,839.00	
SBI A/c-4513	84,70,362.72		Professional Tax	2,022.00	11,43,967.00
SBI A/c- 2163		84,70,362.72			
HDFC A/c- 4022			<b>Employee Liability</b>		
<b>Grant-in-Aid</b>			EPF		3,32,640.00
Received From Director of Higher Education		2,00,48,805.00	<b>Tuition &amp; Application Fees Refund To Student</b>		32,92,059.00
<b>Indirect Incomes</b>			<b>Fixed Assets</b>		
Bank Interest	2,94,460.00		Aquagaurd	52,600.00	
Tuition & Application Fees received	1,39,27,002.00		CCTV	82,750.00	
CLAT Received	67,400.00		Computer & Accessories	9,76,299.00	
FDW Registration Fees	3,12,505.00		Genset	9,12,696.00	
Others Receives	22,754.00		EPABX System	51,389.00	
Ph. D Course Fee	11,27,500.00		Furniture	2,26,647.00	
International Project registration Fee	74,501.00		Water Cooler	3,68,030.00	26,70,411.00
SRS Received	4,87,790.00		<b>Indirect Expenses</b>		
COTPA Project	3,02,500.00	1,66,16,412.00	Admission Test Fee	13,770.00	
<b>Duties &amp; Taxes</b>			Advertisement Exp.	1,79,331.00	
GST	62,940.00		Bank Charge	1,150.50	
Income Tax	11,67,988.00		Electric Bill	34,531.00	
Professional Tax	11,426.00	12,42,354.00	EPF & Gratuity From Employer	5,57,403.00	
<b>Employee Liability</b>			Office Expenses	1,80,337.00	
EPF	3,32,640.00		Printing Stationary	3,12,271.00	
Earnest Money	22,500.00	3,55,140.00	Telephone & Internet Bill	42,531.00	
<b>Advances received / Adjustment:</b>			Cyber Law & Cyber Security Expe	16,500.00	
Adv. to R.K. Mishra	50,000.00		Director of Audit ( Salary)	80,245.00	
Adv. to Shishir Debnath	30,000.00		Dustbin	10,000.00	
Adv. to Bimal Das	10,000.00		E-Filling Charge	7,398.00	
Adv. to Nachikata Mittal	15,000.00		Electrical Equipment	26,290.00	
Adv. to Ripan Battacharjee	5,000.00		Electric Connection	28,07,780.00	
Adv. to Tanuj Debbarma	10,000.00		Exam Expenses	32,400.00	
LTC Adv. to Ygesh Pratap Singh (VC)	50,000.00		Fees for Question Paper Setters	78,000.00	
Adv. to E.E. Mohanpur	40,00,000.00	41,70,000.00	Fiber Installation	10,730.00	
			Fire Entinguisher	57,245.00	
			Fuel Expenses	17,310.00	
			Geysers	15,500.00	
			Guest House Rent	35,000.00	
			Hall Booking Expenses	8,037.00	
			Hiring Charge of Vehicle	6,57,272.00	
			Hiring of Sound System	4,500.00	
			Honorarium	5,34,094.00	
			Internet Connection	5,59,802.00	
			Labour Payment	1,700.00	
			Medical Reimbershment	23,717.00	
			Mics. Expenditure	1,22,539.00	
			Mobile Phone	21,289.00	
			New University Registration	50,021.00	
			Notice Board	3,500.00	
			Power Bank	3,000.00	
			Programme Expenses	35,725.00	
			Refreshment	1,24,966.00	
			Remuneration Expenses	2,510.00	
			Rep. & Mtc. Expenses	24,336.00	
			RTI Bill	3,500.00	
			Salary (VC & Others)	62,09,896.00	
			Security Guard Expenses	3,87,155.00	
C/F		5,09,03,073.72	C/F	1,32,93,281.50	74,39,077.00



**Janardhan Kar**  
 (Janardhan Kar)  
 Accounts Officer,  
 National Law University, Tripura.

**N. Mishra**  
 Registrar (I/c)  
 National Law University, Tripura  
 Agartala

**Prof. Dr. Yogesh Pratap Singh**  
 Vice-Chancellor  
 National Law University, Tripura  
 Narsingarh.

B/F	-	5,09,03,073.72	B/F	1,32,93,281.50	74,39,077.00
			Smart TV	29,990.00	
			Speaker	3,400.00	
			Subscription	1,534.00	
			TNGCL Gas Expenses	5,000.00	
			Training Expenses	16,557.00	
			Traveling Expenses	4,89,486.00	
			Tripod Screen	13,600.00	
			Wages of Cleaner	1,34,535.00	
			Website Development Charge	30,000.00	
			Repair & maintenance of ST boys hostel	40,00,000.00	
			Bar Council of India & others	5,04,523.00	
			Zoom License	1,300.00	1,85,23,206.50
			<b>Advances</b>		
			Adv. to Bimal Das	10,000.00	
			Adv. to E.E. Mohanpur	16,53,218.00	
			Adv. to EERDD, Gorkhabasti	10,08,000.00	
			Adv. to Nachikata Mittal	15,000.00	
			Adv. to Ripan Battacharjee	5,000.00	
			Adv. to Shishir Debnath	20,000.00	
			Adv. to Tanuj Debbarma	10,000.00	
			LTC Adv. to Ygesh Pratap Singh	50,000.00	27,71,218.00
			<b>Opening Balance :-</b>		
			Cash-in-hand		
			<b>Cash at bank</b>		
			SBI A/c-4513	72,85,625.22	
			SBI A/c- 2163	1,25,78,386.00	
			HDFC A/c- 4022	23,05,561.00	2,21,69,572.22
C/F		5,09,03,073.72	C/F		5,09,03,073.72

For, SANAT & ASSOCIATES  
Chartered Accountants

CA. Dinen Majumdar,  
Partner.  
FRN No- 0317076E  
Membership No:504491  
Date: 19.08.2024  
Place: Agartala

*Janardhan Kar*  
**(Janardhan Kar)**  
Accounts Officer,  
National Law University, Tripura.

*N. Mahapatra*  
**Registrar (I/c)**  
National Law University, Tripura  
Agartala.

*Prof. (Dr.) Yogesh Pratap Singh*  
**Prof. (Dr.) Yogesh Pratap Singh**  
Vice-Chancellor  
National Law University, Tripura  
Narsingarh.

**National Law University Tripura**  
**Narsingarh, Agartala, West Tripura**  
**BALANCE SHEET AS AT 31st MARCH, 2024**

SOURCES OF FUNDS	SCHEDULE	AS AT 31-03-2024	AS AT 31-03-2023
<b>UNRESTRICTED FUNDS</b>			
General Fund			
School/ Other Fund	2	2,76,14,694.97	1,34,07,506.42
Designated Funds	3	-	-
<b>RESTRICTED FUNDS</b>	4	-	-
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee Benefits	5	-	-
Other Non-Current Liabilities	6		
<b>CURRENT LIABILITIES &amp; Provisions</b>	7	1,43,021.00	22,134.00
<b>Total</b>		<b>2,77,57,715.97</b>	<b>1,34,29,640.42</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Tagible Assets	8	29,26,925.75	8,99,277.70
Intangible assets		-	-
Capital Work -in- Progress			
<b>LONG-TERM INVESTMENT</b>			
<b>OTHER NON-CURRENT ASSTES</b>			
<b>CURRENT ASSETS</b>	9	2,21,69,572.22	84,70,362.72
<b>SHORT-TERM INVESTMENT</b>	11		
<b>SHORT-TERM LOANS, ADVANCE &amp; DEPOSITS</b>	12	26,61,218.00	40,60,000.00
<b>TOTAL</b>		<b>2,77,57,715.97</b>	<b>1,34,29,640.42</b>

For, SANAT & ASSOCIATES  
Chartered Accountants

CA.Dinen Majumdar  
Partner.  
FRN No- 0317076E  
Membership No:504491  
Date: 19.08.2024  
Place: Agartala



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National Law University, Tripura  
Narsingarh.



**National Law University Tripura  
Narsingarh, Agartala, West Tripura**

**INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024**

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED MARCH 31,2024	FOR THE YEAR ENDED MARCH 31, 2023
<b>INCOME</b>			
Academic Receipts	13	1,63,21,952.00	24,90,009.72
Other Operating Income	14	2,00,48,805.00	1,39,00,000.00
Income from Investments	15	-	-
Other Incomes	16	2,94,460.00	1,48,482.50
<b>Total (A)</b>		<b>3,66,65,217.00</b>	<b>1,65,38,492.22</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits	17	-	-
Academic Expenses	18	13,770.00	21,02,520.00
Expenditure on Projects, Grants & Schemes	19	-	-
Administrative & General Expenses	20	2,16,53,470.00	9,13,493.00
Repairs & Maintenance	21	24,336.00	-
Finance Costs	22	1,150.50	383.50
Depreciation	8	6,42,762.95	1,14,589.30
Other Expenses	23	1,22,539.00	-
<b>Total (B)</b>		<b>2,24,58,028.45</b>	<b>31,30,985.80</b>
Balance being excess of Income & over Expenditure		1,42,07,188.55	1,34,07,506.42
<b>Transferred to Designated Funds :</b>			
<b>Buiding Fund</b>			
<b>Depreciation</b>			
<b>Balance being Surplus (Deficit) carried to General Fund</b>		<b>1,42,07,188.55</b>	<b>1,34,07,506.42</b>
Significant Accounting Policies			
Notes to Accounts			

For, SANAT & ASSOCIATES  
Chartered Accountants

CA.Dinen Majumdar  
Partner.  
FRN No- 0317076E  
Membership No:504491  
Date: 19.08.2024  
Place: Agartala



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**Registrar (I/c)**  
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**Prof. (Dr.) Yogesh Pratap Singh**  
Vice-Chancellor  
National Law University, Tripura  
Narsingarh.

**National Law University Tripura**  
**Cash Flow Statement for the year ended march 31, 2024**

PARTICULARS	FOR THE YEAR ENDED MARCH 31,2024	FOR THE YEAR ENDED MARCH 31, 2023
<b>Cash flows from activities</b>		
<b>Income for the year</b>	1,42,07,188.55	1,34,07,506.42
Adjustments:		
Transfer to Designated Funds		
Depreciation for the year	6,42,762.95	1,14,589.30
Loss on sale/write-off assets (profit on sale of assets)		
Advances and receivables written off		
Prior period Income		
Finance Charge		
<b>Operating cash flows before working capital changes</b>	<b>1,48,49,951.50</b>	<b>1,35,22,095.72</b>
Decrease/(Increase) in Sundry Debtors		
Decrease/(Increase) in accrued interest on short-term deposits		
Decrease/(Increase) in loans and advances	13,98,782.00	-40,60,000.00
Increase/(Decrease) in Current Liabilities & provisions	1,20,887.00	22,134.00
<b>Net cash provided by/ (used in) operating activities (A)</b>	<b>1,63,69,620.50</b>	<b>94,84,229.72</b>
<b>Cash flows from investing activities</b>		
purchase of assets including capital work-in-progress and capital advances	-26,70,411.00	-10,13,867.00
Proceeds from sale of assets		
Investment in long term deposits		
Other Non- Current Liabilities		
Other Non- Current Assets		
Interest income from long-term deposits		
<b>Net cash provided by investing activities (B)</b>	<b>-26,70,411.00</b>	<b>-10,13,867.00</b>
<b>Cash flows from financing activities</b>		
Receipt of General funds		
Increase/(Decrease) in Restricted Funds		
Increase/(Decrease) in Designated Funds		
Increase/(Decrease) in Long-term Employee Benefit Funds		
<b>Net cash provided by/ (used in) financing activities (c.)</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>1,36,99,209.50</b>	<b>84,70,362.72</b>
Cash and cash equivalents at the beginning of the year	84,70,362.72	-
Cash and cash equivalents at the end of the year	2,21,69,572.22	84,70,362.72

For, SANAT & ASSOCIATES  
Chartered Accountants

CA. Diner Majumdar  
Partner.

FRN No- 0317076E

Membership No:504491

Date: 19.08.2024

Place: Agartala

## National Law University Tripura Schedules to Balance Sheet

PARTICULARS		AS AT 31-3-2024	AS AT 31-3-2023
<b>2</b>	<b>School Fund</b>		
	Balance as at the beginning of the year	1,34,07,506.42	
	Add: Contribution towards School fund		
	Less: Payment from School Fund		
	Add: Balance of net Income/ Expenditure transferred from the Income & Expenditure Account	1,42,07,188.55	1,34,07,506.42
	<b>Closing Balance</b>	<b>2,76,14,694.97</b>	<b>1,34,07,506.42</b>

Designated Funds		AS AT 31-3-2024	AS AT 31-3-2023
<b>3</b>	Building Fund		
	Depreciation Fund		
	Employee Welfare Fund		
	Research Center Fund		
	Scholarship Fund		
	<b>Total</b>	-	-

Restricted Funds		AS AT 31-3-2024	AS AT 31-3-2023
<b>4</b>			
	<b>Total</b>	-	-


Provision for Employee Benefits		AS AT 31-3-2024	AS AT 31-3-2023
<b>5</b>	Earned Leave Fund		
	Provident & Pension Fund		
	Gratuity Fund		
	Salary Equalisation Fund		
	<b>Total</b>	-	-

Other Non-Current Liabilities		AS AT 31-3-2024	AS AT 31-3-2023
<b>6</b>	Rental Diposit		
	<b>Total</b>	-	-



  
**(Janardhan Kar)**  
 Accounts Officer,  
 National Law University, Tripura.

  
**Registrar (I/c)**  
 National Law University, Tripura  
 Agartala.

  
**Prof. (Dr.) Yogesh Pratap Singh**  
 Vice-Chancellor  
 National Law University, Tripura  
 Narsingam.


Current Liabilities & Provisions		AS AT 31-3-2024	AS AT 31-3-2023
7	<b>Current Liabilities</b>		
	Diposite fom student		
	Diposite fom Creditors		
	Sundry Creditors		
	Salaries Payable		
	Other payable to employees		
	Unutilised Project & Grant		
	Fees received in advance		
	Corporate credit card payable		
	Statutory liabilities	1,43,021.00	22,134.00
Other student payable			
<b>Total (A)</b>	<b>1,43,021.00</b>	<b>22,134.00</b>	
	<b>Provisions</b>		
	Provision for gratuity		
	Provision for Superannuation / Pension		
	Expenses payable		
<b>Total (B)</b>	<b>-</b>	<b>-</b>	
<b>Total (A+B)</b>	<b>1,43,021.00</b>	<b>22,134.00</b>	

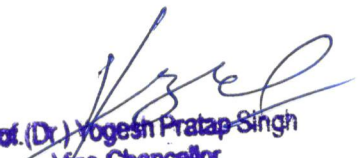
Long-Term Investment		AS AT 31-3-2024	AS AT 31-3-2023
8	With Scheduled Bank		
	With Financial Institution/ Commercel banks		
	Accrued interest onterm diposit		
	<b>Total</b>	<b>-</b>	<b>-</b>

Current Assets		AS AT 31-3-2024	AS AT 31-3-2023
9	Sundry Debtors		
	Cash and Bank balance		
	<b>(a) With Scheduled Bank :</b>		
	In Savings Account	2,21,69,572.22	84,70,362.72
	<b>(b) With Financial Institution/ Commercel banks :</b>		
	In Savings Account		
	(c) Cash Balance in hand (including cheques/ drafts)		
<b>Total</b>	<b>2,21,69,572.22</b>	<b>84,70,362.72</b>	



  
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 Agartala.


  
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 Vice-Chancellor  
 National Law University, Tripura  
 Narsingarh.

**National Law University Tripura**  
Schedules to Income & Expenditure Statement

Schedule	Particulars	FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
13	<b>Academic Receipts</b>		
	Tuition Fees	1,39,27,002.00	22,27,092.72
	Admission /Registration Fees		1,82,004.00
	<b>Examinations</b>		
	Examinations Fees		
	<b>Others fees</b>		
	CLAT Received	67,400.00	
	FDW Registration Fees	3,12,505.00	
	Others Receives	22,754.00	
	Ph. D Course Fee	11,27,500.00	
	Received From International	74,501.00	
	SRS Received	4,87,790.00	
	VHAT Received	3,02,500.00	
<b>Total</b>	<b>1,63,21,952.00</b>	<b>24,09,096.72</b>	
14	<b>Other Operating Income</b>		
	Projects and Grants		
	Income from Consultancy		
	Government Grants Received	2,00,48,805.00	1,39,00,000.00
	Donations Received		
	Profit on Sale of Assets		
	Rental Income		
	Charges and Recoveries		
<b>Total</b>	<b>2,00,48,805.00</b>	<b>1,39,00,000.00</b>	
15	<b>Income from Investments</b>		
	<b>Interest from Investments</b>		
	From Scheduled Bank		
	From Commercial Bank/ Financial Institutions		
<b>Total</b>	-	-	
16	<b>Other Income</b>		
	Interest on Savings Accounts	2,94,460.00	1,48,099.00
	Other Interest Income		383.50
	Interest on Staff Loans		
	Miscellaneous Income		
<b>Total</b>	<b>2,94,460.00</b>	<b>1,48,482.50</b>	

  
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		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Staff Payment &amp; Benefits</b>		
	Contribution to Pension Fund		
	Gratuity		
	Earned Leave Encashment		
	Medical Expenses		
17	Salaries and Wages		
	<b>Total</b>	-	-

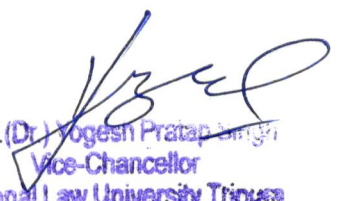
		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Academic Expenses</b>		
	Convocation Expenses		
	Examination Expenses		
	Honorarium to Visiting faculty & Resource persons		
	Membership fees to Professional Bodies & Associations		5,00,000.00
18	Stipend/means-cum-merit scholarship		
	Admission Test Fee	13,770.00	
	Student Welfare Expenses		
	<b>Total</b>	<b>13,770.00</b>	<b>5,00,000.00</b>

		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Expenditure on Projects, Grants &amp; Schemes</b>		
19			
	<b>Total</b>	-	-

		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Administrative &amp; General Expenses</b>		
	Advertisement and Publicity	1,79,331.00	5,62,958.00
	Office Expenses	1,80,337.00	36,423.00
20	Electric Bill	34,531.00	7,078.00
	Telephone & Internet Bill	42,531.00	12,860.00
	EPF & Gratuity From Employer	5,57,403.00	1,96,140.00
	Printing, Stationary & Photocopy	3,12,271.00	45,398.00
	Mobile Phone		51,436.00
	Telephone		1,200.00
	Cyber Law & Cyber Security Expenses	16,500.00	
	Director of Audit ( Salary)	80,245.00	
	Dustbin	10,000.00	
	E-Filling Charge	7,398.00	
	Electrical Equipment	26,290.00	
	Electric Connection	28,07,780.00	
	Exam Expenses	32,400.00	
	Fees for Question Paper Setter	78,000.00	
	Fiber Installation	10,730.00	
	Fire Etinguisher	57,245.00	
	Fuel Expenses	17,310.00	
	Geysers	15,500.00	

  
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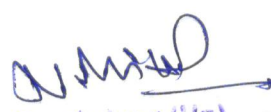
Guest House Rent	35,000.00	
Hall Booking Expenses	8,037.00	
Hiring Charge of Vehicle	6,57,272.00	
Hiring of Sound System	4,500.00	
Honorarium	5,34,094.00	
Internet Connection	5,59,802.00	
Labour Payment	1,700.00	
Medical Reimbursement	23,717.00	
Mobile Phone	21,289.00	
New University Registration	50,021.00	
Notice Board	3,500.00	
Power Bank	3,000.00	
Programme Expenses	35,725.00	
Refreshment	1,24,966.00	
Remuneration Expenses	2,510.00	
RTI Bill	3,500.00	
Salary (VC & Others)	62,09,896.00	16,02,520.00
Security Guard Expenses	3,87,155.00	
Smart TV	29,990.00	
Speaker	3,400.00	
Subscription	1,534.00	
TNGCL Gas Expenses	5,000.00	
Training Expenses	16,557.00	
Traveling Expenses	4,89,486.00	
Tripod Screen	13,600.00	
Wages of Cleaner	1,34,535.00	
Website Development Charge	30,000.00	
Zoom License	1,300.00	
Repair & maintenance of ST boys hostel	40,00,000.00	
Bar Council of India	5,04,523.00	
Tuition & Application Fees Refund To Student	32,92,059.00	
<b>Total</b>	<b>2,16,53,470.00</b>	<b>9,13,493.00</b>

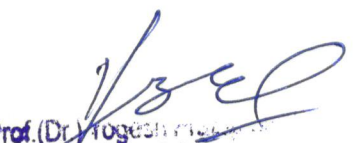
		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Repairs &amp; Maintenance</b>		
21	Building		
	Others	24,336.00	
	<b>Total</b>	<b>24,336.00</b>	<b>-</b>

		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Finance Costs</b>		
22	Bank Charges	1,150.50	383.50
	<b>Total</b>	<b>1,150.50</b>	<b>383.50</b>

		FOR THE YEAR ENDED MARCH 31, 2024	FOR THE YEAR ENDED MARCH 31, 2023
	<b>Other Expenses</b>		
23	Advances and Receivables written off		
	Written-off/Loss on sale of assets		
	Miscellaneous Expenses	1,22,539.00	
	<b>Total</b>	<b>1,22,539.00</b>	<b>-</b>

  
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**National Law University Tripura**  
**Narsingarh, Agartala, West Tripura**

Schedule A : Cash and Bank Balances

Account Code	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization / expenditure	Balance outstanding at the end of the current year
	Cash Balance	-			-
	<b>Bank Balances:</b>				
	SBI A/c-4513	84,70,362.72	2,17,11,078.00	2,28,95,815.50	72,85,625.22
	SBI A/c- 2163		1,48,32,514.00	22,54,128.00	1,25,78,386.00
	HDFC A/c- 4022		26,28,576.00	3,23,015.00	23,05,561.00
	<b>Sub Total(a)</b>	<b>84,70,362.72</b>	<b>3,91,72,168.00</b>	<b>2,54,72,958.50</b>	<b>2,21,69,572.22</b>



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**Prof. (Dr.) Yogesh Pratap Singh**  
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**National Law University Tripura**

**SCHEDULE - 8**

**SCHEDULE OF FIXED ASSETS & CALCULATION AS ON 31ST MARCH, 2024**

Asset Categories	Rate of Depreciation	Cost as on 01.04.2023	Additions During the Year on 30.09.2023	Additions During the Year on 31.03.2024	Total as on 31-03-2024	DEPN up to 31-3-2023	Depreciation on 01.04.2023 to 30.09.2023	Depreciation on 01.10.2023 to 31.03.2024	Cumulative depreciation up to 31-03-2024	Value as on 31-03-2024	Value as on 31-03-23
Computer & Accessories	40%	2,31,450.00	2,86,199.00	6,90,100.00	12,07,749.00	46,290.00	2,07,059.60	1,38,020.00	3,91,369.60	8,16,379.40	1,85,160.00
Furniture	10%	5,77,894.00	2,26,647.00		8,04,541.00	28,894.70	80,454.10	-	1,09,348.80	6,95,192.20	5,48,999.30
Laptop	40%	97,940.00			97,940.00	19,588.00	39,176.00	-	58,764.00	39,176.00	78,352.00
Logo	10%	10,000.00			10,000.00	500.00	1,000.00	-	1,500.00	8,500.00	9,500.00
Xerox Machine	40%	96,583.00			96,583.00	19,316.60	38,633.20	-	57,949.80	38,633.20	77,266.40
CCTV	40%			82,750.00	82,750.00			16,550.00	16,550.00	66,200.00	-
DG Set	15%			9,12,696.00	9,12,696.00			68,452.20	68,452.20	8,44,243.80	-
Water Cooler	15%			3,68,030.00	3,68,030.00			27,602.25	27,602.25	3,40,427.75	-
Aquagaurd	10%		52,600.00		52,600.00		5,260.00	-	5,260.00	47,340.00	-
EP ABX System	40%		51,389.00		51,389.00		20,555.60	-	20,555.60	30,833.40	-
<b>Total (A)</b>		<b>10,13,867.00</b>	<b>6,16,835.00</b>	<b>20,53,576.00</b>	<b>36,84,278.00</b>	<b>1,14,589.30</b>	<b>3,92,138.50</b>	<b>2,50,624.45</b>	<b>7,57,352.25</b>	<b>29,26,925.75</b>	<b>8,99,277.70</b>
<b>Total (B)</b>											
<b>Grand Total (A+B)</b>		<b>10,13,867.00</b>	<b>6,16,835.00</b>	<b>20,53,576.00</b>	<b>36,84,278.00</b>	<b>1,14,589.30</b>	<b>3,92,138.50</b>	<b>2,50,624.45</b>	<b>7,57,352.25</b>	<b>29,26,925.75</b>	<b>8,99,277.70</b>
Intangible Assets											
Previous Year (FY 2022-23)											

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**Prof. (Dr.) Yogesh Prasad Singh**  
 Vice-Chancellor  
 National Law University, Tripura  
 Agartala.



Schedule -7-A : Statutory liabilities

Account Code	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization / expenditure	Balance outstanding at the end of the current year
EPF		-	3,32,640.00	3,32,640.00	-
	Income Tax	21,302.00	11,67,988.00	10,98,839.00	90,451.00
	P.Tax	832.00	11,426.00	2,022.00	10,236.00
	GST	-	62,940.00	43,106.00	19,834.00
	Earnest Money	-	22,500.00	-	22,500.00
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>22,134.00</b>	<b>15,97,494.00</b>	<b>14,76,607.00</b>	<b>1,43,021.00</b>

*Parandhan Kar*  
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 Agartala.

*P. S. E.*  
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 National Law University, Tripura  
 Agartala.



Schedule -12 : Loans, Advances and Deposits

Account Code	Particulars	Opening balance as the beginning of the year	Paid during the current year	Adjustment During This Year	Balance outstanding at the end of the current year
	Adv. to E.E. Mohanpur	40,00,000.00	16,53,218.00	40,00,000.00	16,53,218.00
	Adv. to R.K. Mishra	50,000.00		50,000.00	-
	Adv. to Shishir Debnath	10,000.00	20,000.00	30,000.00	-
	Adv. to Bimal Das		10,000.00	10,000.00	-
	Adv. to FERDD, Gorkhabasti		10,08,000.00		10,08,000.00
	Adv. to Nachikata Mittal		15,000.00	15,000.00	-
	Adv. to Ripan Battacharjee		5,000.00	5,000.00	-
	Adv. to Tannuj Debbarma		10,000.00	10,000.00	-
	LTC Adv. to Ygesh Pratap Singh (VC)		50,000.00	50,000.00	-
	<b>Total Loans, advances and deposits</b>	<b>40,60,000.00</b>	<b>27,71,218.00</b>	<b>41,70,000.00</b>	<b>26,61,218.00</b>

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*Y. S. S.*  
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