



A. SINGHI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
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AUDITOR'S REPORT

To,  
The Registrar  
Himachal Pradesh National Law University  
16 Miles, Shimla Mandi NH, Ghandal  
Himachal Pradesh  
Shimla 171014

**Subject:** Auditor Report Himachal Pradesh National Law University for FY 2023-2024

We have Audited the accompanying Financial Statements of **Himachal Pradesh National Law University, Ghandal, Shimla**. These financial statements comprise of, Balance Sheet, Income & Expenditure Account & Receipt & Payment Account for the year period **2023-24**. These statements are the responsibility of the Management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the generally accepted Auditing Standards in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the necessary information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit

In our opinion proper books of accounts have been kept by the university so far as it appears from our examination of those books. The balance sheet, income & Expenditure account & receipt & Payment accounts are in agreement with the books of accounts subject to the notes to accounts given.

In our opinion and to the best of our information and according to the explanation given to us the aforesaid financial statements give true and fair view.

- In case of Balance sheet of the state of affairs of the **Himachal Pradesh National Law University** as at 31<sup>st</sup> March 2024
- IN case of Income and Expenditure account of the **Deficit** of Expenditure over Income for the year ended on that date , &
- In case of Receipt & Payment account for the year ended on that date .

For A. Singhi & Associates  
Chartered Accountants

(Amit Chopra)  
Partner  
M No 518064

Date : 30/04/2025  
FRN : 021593N  
UDIN : 25518064BMGWDZ5943

**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY**  
**GHANDAL, SHIMLA, HP.**

**BALANCE SHEET AS AT 31ST MARCH 2024**

(AMOUNT IN RS.)

SOURCES OF FUNDS	SCHEDULE	2023-24	2022-23
UNIVERSITY CAPITAL FUND	1	23,52,36,968.05	25,00,18,579.72
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	12,36,68,109.77	12,05,53,416.96
CURRENT LIABILITIES & PROVISIONS	3	3,05,33,037.75	3,85,40,172.40
<b>TOTAL</b>		<b>38,94,38,115.57</b>	<b>40,91,12,169.08</b>

<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	4		
TANGIBLE		11,66,69,998.60	10,76,97,289.00
INTANGIBLE		5,34,060.60	8,58,274.00
CAPITAL WORK - IN - PROGRESS ( INTANGIBLE)		89,49,999.00	72,00,000.00
<b>INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>	5		
LONG TERM		-	-
SHORT TERM		-	-
<b>INVESTMENTS OTHERS</b>	6		
<b>CURRENT ASSETS</b>	7	21,20,21,393.16	24,90,11,362.00
<b>LOANS,ADVANCES &amp; DEPOSITS</b>	8	5,12,62,664.21	4,43,45,244.08
<b>TOTAL</b>		<b>38,94,38,115.57</b>	<b>40,91,12,169.08</b>
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

As per our report of even date

For Himachal pradesh National Law University

For A singhi & Associates  
Chartered Accountants

Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943



REGISTRAR

Registrar  
H.P National Law  
University, Shimla

**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY - GHANDAL, SHIMLA, HP.**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

(AMOUNT IN RS.)

PARTICULARS	SCHEDULE	2023-24		2022-23
		General A/c	EARMARKED FUNDS A/c	
<b>INCOME</b>				
ACADEMIC RECEIPTS	9	13,22,19,500.00	1,61,79,500.00	14,44,89,082.00
GRANTS/SUBSIDIES	10	-	-	-
INCOME FROM INVESTMENTS	11	46,43,591.00	38,37,396.35	61,90,815.00
INTEREST EARNED	12	18,88,678.15	-	28,01,652.00
OTHER INCOME	13	39,42,712.72	-	39,11,118.50
PRIOR PERIOD INCOME	14	-	-	-
<b>TOTAL (A)</b>		<b>14,26,94,481.87</b>	<b>2,00,16,896.35</b>	<b>15,73,92,667.50</b>
<b>EXPENDITURE</b>				
STAFF PAYMENTS & BENEFITS	15	11,89,63,492.00	-	11,62,07,718.00
ACADEMIC EXPENSES	16	66,60,088.25	38,03,233.54	1,25,96,155.60
ADMINISTRATIVE AND GENERAL EXPENSES	17	1,70,30,128.53	1,73,43,414.00	2,74,20,871.10
TRANSPORTATION EXPENSES	18	20,62,467.58	-	20,52,714.00
REPAIRS & MAINTENANCE	19	22,38,069.52	91,035.00	11,11,234.00
FINANCE COSTS	20	7,104.40	-	6,668.89
DEPRECIATION	4	1,18,20,407.26	-	94,25,967.00
OTHER EXPENSES	21	-	-	42.28
PRIOR PERIOD EXPENSES	22	-	-	-
<b>TOTAL (B)</b>		<b>15,87,81,757.54</b>	<b>2,12,37,682.54</b>	<b>16,88,21,370.87</b>
<b>BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		<b>-1,60,87,275.67</b>	<b>-12,20,786.19</b>	<b>-1,14,28,703.37</b>
<b>TRANSFER TO/ FROM DESIGNATED FUND</b>				
BUILDING FUND		-	-	-
UNIVERSITY WELFARE FUND				16,623.30
OTHERS (COVID RELIEF)			-	-
CORPUS FUND			-	1,50,00,000.00
<b>BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO UNIVERSITY CAPITAL FUND / EARMARKED FUND</b>		<b>-1,60,87,275.67</b>	<b>-12,20,786.19</b>	<b>-2,64,28,703.37</b>

<b>SIGNIFICANT ACCOUNTING POLICIES</b>	23
<b>CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS</b>	24

As per our report of even date

For A singhi & Associates  
Chartered Accountants

Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

REGISTRAR

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University, Shimla

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

RECEIPTS	2023-24	2022-23	PAYMENTS	2023-24	2022-23
<b>I) Opening Balances</b>			<b>I) Expenditure on Fixed Assets</b>		
i) Cash In Hand	114740.00	34430.00	Vehicles		5965119.00
ii) Bank Balance	131713182.00	159595630.99	Books for Library	939126.00	2911549.00
iii) DD In Hand	3560.00	206500.00	Computer and Peripherals	4205942.00	1172384.00
iv) Imprest with Staff	27861.00	17631.00	Internet /wifi equipment		5754300.00
v) IPO In Hand	360.00	2290.00	Electric Equipments/ Fittings	1147873.00	2159025.00
<b>II) Grants &amp; Donation Received</b>			Furniture & Fixture	13309650.46	14803843.00
i) From Government of India		0.00	Water Tube well		0.00
ii) From State Government		0.00	Other Assets	942450.00	803064.00
From H.P. Govt. (For Smart Class room)		1000000.00	Office Equipment	275668.00	2518242.00
Consortium of NLU's	7000000.00	0.00	Water Purifiers		435646.00
Contingency Fund (District Planning Officer)	5030.00		Sports Equipments/GYM Equipments		6803829.00
iii) From other Sources(details)	100000.00	0.00	Other Equipments	71299.00	0.00
Consortium of NLU's for Admission 2023		2000000.00	Projector		384300.00
Clat Entrance test	97800.00	181765.00	Audio Visual Equipments		10787.00
Clat meeting receipt		500000.00	Website/ERP & Other Computer Software	1749999.00	62849.00
Clat Publicity		200000.00	Development of University Building	5211333.00	2574155.00
V) For Conference & Seminar Fund and Moot court	1188366.00	852000.00	Subscription of E- Journals	31827.00	0.00
vi) For Convocation Fund		1095000.00	Small Value Assets		0.00
Mandela Rules: Prisoner Reintegration Workshop		21000.00	Plant & Machinery		0.00
<b>Reserve &amp; Surplus</b>			Shimla Law review		0.00
Reserves for CPF	1193520.00	2044234.00	Payment against Student Scholar ships		364825.00
			<b>II) Grants &amp; Donation and other</b>		0.00
<b>III) Academic Receipts</b>			Consortium of NLU's for Admission 2023. Expenses		1981813.00
- Fee from Students	155836173.00	168968221.50	Convocation Expenses		3748133.00
- Students Scholarships			CLAT Meeting Exp		487796.00
<b>ii) Receipts against Sponsored Projects</b>			Clat Exam Expenses	97800.00	198385.00
CHRD		112500.00	Clat publicity expenses		200000.00
National Commission For Women		121000.00	<b>II) Payments against Sponsored Projects / Schemes</b>		0.00
Pro Bono Club Scheme (Disha)	5368.00	100000.00	Role of Probono ( Dr Chanchal)	1024338.00	689836.00
Role of Probono ( Dr Chanchal)		860550.00	Cyber law and Security	69962.00	0.00
Centre for Compative public law	605700.00	698416.00	Role Of Probono (expenses-Disha)	99951.00	93883.00
ICSSR Project	146118.00		iii) From other Sources(details)	100000.00	
<b>IV) Other Receipt</b>			National Commission For Women-Expenses		115932.00
i) HPNLU Book Exhibition, Library Seminar	268800.00	105000.00	Centre for Compative public law	852899.00	449600.00
ii) Bar council of India			CHRD	165890.00	0.00
<b>a) Interest Received on</b>			i) HPNLU Book Exhibition	170425.00	107362.00
i) Bank Deposit/FDR'S	14646904.00		<b>II) Revenue Expenses</b>		0.00
ii) Loans and Advances			Covid Relief fee Refunds of Students		
iii) Savings Bank Accounts	2717891.00	3511338.00	Staff Salary & Allowances	125525173.18	107472502.00
<b>b) Miscellaneous Receipts</b>			Administrative and General Expenses	1494846.00	554326.00
i) Processing Charges against Cancel Seats	4000.00	19000.00	University Festival & Functions	937337.00	960996.00
ii) Premises Rent	200189.00	171504.00	Vehicle Petrol & Diesel Exp.	1142980.00	1489415.00
iii) Misc. Income/Receipts	44774.00	17988.50	Vehicle Insurance Charges	279378.00	125543.00
iv) Re-evaluation /Re-Appeal Fee	624100.00	555309.00	AILET Entrance Test Expenses		17000.00
v) PHD Entrance Test Fee/AILEE	141300.00	373500.00	Repair & Maintenance (Vehicle)	677244.58	327144.00
Application fee vacant seat	916000.00	526000.00	Repair & Maintenance (Computer & Printer)	88617.00	389743.00
vi) Recruitment Fee	54000.00	1795000.00	Repair & Maintenance (Others)	1523047.52	688587.00
vii) Provisional degree fee	116500.00	87500.00	Bank Charges & Commission	7104.40	6668.89
viii) PH.D Late Submission fee		6000.00	University Publication	464802.00	375712.00
ix) Tender Security Deposits	82000.00	683000.00	Student Hostels Rent	13943757.00	11478635.00
x) Mess Charges Collection from Students	23370260.00	24204167.00	other misc-Exp-hostel	1019011.00	370123.00
Re registration fee	135000.00	40000.00	Student Hostels Electricity & Water Charges	3386688.00	2483832.00
Xii) Tender Fee	151100.00	74000.00	Internet Charges		4300708.00
MBA Entrance fee		22000.00	Advertisement Expenses	205400.00	244709.00
Xiv) Language course fee Received	88500.00		Meeting ,Executive & Academic Council Meeting Exp.	991917.00	731878.00
Xv) RTI Fees	968.00		Sports & Game Expenses	464775.00	1926349.00
Xvi) Consortium of NLU's			Mess Expenses	23115469.00	12343637.00
Xvii) Cheque Issued But Not Cleared		20810.00	Postage & Courier	43475.00	47138.00
Garbage Expenses Collect food tax			Printing & Stationery	1701441.00	1188707.00
Interest /penalty received	1098302.00	42100.00	Moot Court Competitions Exp.	1202621.00	462596.60
Mess security received	741000.00	1392000.00	University Examination Expenses	1725176.00	466113.00
Refundable securities	5110000.00	5050000.00	Telephone & Internet Charges Office	5654037.09	299405.50
			Tour & travelling		
			Moot Court competition (NHRC)		1305313.00
			PH.D Entrance exam		49650.00
			Ph.D Theas Evaluation exp/course work	112309.00	61068.00
			Teaching & Non-Teaching Staff Interview Expenses	321423.94	133657.00
			Visting & Guest Faculty Charges		0.00
			Registration in Association of Indian Universities	1109000.00	59000.00
			Mootcourt Advance payment		300000.00
			Expenses on Conference/Seminars/Workshops	1815703.54	822153.00
			VC Residence Expenses	168264.00	
			Staff & Students Welfare Exp.	672600.00	0.00
			Subscription to Software & Web Hosting Services	941509.00	996230.00
			Electricity and Water Expensees- Others	1752838.00	1541034.00
			Newspaper & Periodicals	184854.63	213387.00
			Legal & Professional Fee	2992939.00	1101334.00
			Staff Medical Reimbursement	674237.00	251644.00
			Subscription to Print Journals	208763.00	24960.00
			Subscription to E-Journals	3530004.00	3229517.00
			Labour/Fright charges		23220.00
			Staff Imprest A/c	14773.00	27861.00
			Other -Misc Admin & Office	246504.00	0.00



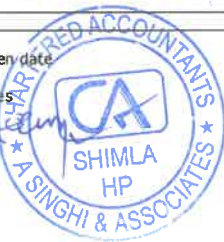
			<b>IV) Investments and Deposits made</b>		0.00
			j) Fixed Deposits With Bank	22300000.00	0.00
			FDR'S With SBI Corpus FUND	15000000.00	
			d) FDR AC-41313486807		500000.00
	5000.00		<b>V) Deposits &amp; Advances</b>		0.00
			i) Securities & Deposits		0.00
			a) Broadband & Telephone Security		0.00
			b) Securty Deposit - HPSEB		8225.00
			HPPWD Dhami	2227502.00	
			<b>II) Advances</b>		0.00
			Refundable securities	1880000.00	204832.00
			Hostel security refund	552000.00	272769.00
			library security refund	573000.00	276769.00
			Mess security refund	519000.00	303000.00
			Tender security refund	82898.00	28937.00
			HPPWD Dhami Girls Hostels Construction (SJVN)		
			b) Mess security refund		0.00
			<b>VI) Closing Balances</b>		0.00
			a) Cash in Hand 31.03.2024	103622.00	135740.00
			b) DD/IPO in Hand 31.03.2024	50000.00	3920.00
			c) Bank Balances as per Books as on 31.03.2024		0.00
			Uco Bank SB A/c (14100110046586)	4306431.27	3057658.27
			UCO Bank SB A/c 14100110046975	1255206.90	8789456.90
			Uco Bank SB A/c 14100110055694	56314.00	54554.00
			Uco Bank SB A/c 14100110051955	497210.86	286463.86
			Uco Bank SB A/c 14100110051801	192211.64	186205.64
			Uco Bank SB A/c 14100110049266	664335.00	643580.00
			Uco Bank SB A/c 14100110059494	16669845.00	16119621.00
			State Bank of India SB A/c -41346788593-CPF	8021.00	2044234.00
			State Bank of India SB A/c 38109063445	2008288.66	1864590.66
			State Bank of India SB A/c 38642375515	355497.00	15267791.00
			State Bank of India SB A/c 38098268952	33305793.72	82975951.06
			State Bank of India SB A/c 42729275987	4650467.00	
			State Bank of India SB A/c 40664401158	10476727.00	
			State Bank of India SB A/c 40667033199 (Protect)	8543.61	423075.61
<b>Total</b>		<b>348549366.00</b>	<b>377312384.99</b>	<b>348549366.00</b>	<b>377307384.99</b>

As per our report of every date

For Himachal pradesh National Law University

For A singhi & Associates  
Chartered Accountants

Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
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**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY**  
**GHANDAL, SHIMLA, HP.**

**Schedules Forming Part of Balance Sheet (1-8)**

**SCHEDULE - 1 UNIVERSITY CAPITAL FUND**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
Balance at the beginning of the year	25,00,18,579.72	28,03,21,402.49
Add: Contributions towards Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to	9,42,450.00	-
Add: Funds from Consortium of NLU,s to the extent utilized for capital	70,00,000.00	37,02,252.00
Less: Earmarked Funds to the extent utilized for capital expenditure	-66,36,786.00	-
Add: Assets Purchased out of Sponsored Projects, where ownership	-	-
Add: Assets Donated/Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	-	-
<b>Total</b>	<b>25,13,24,243.72</b>	<b>28,40,23,654.49</b>
(Deduct) Deficit transferred from the Income & expenditure Account	-1,60,87,275.67	3,40,05,074.77
<b>BALANCE AT THE YEAR-END</b>	<b>23,52,36,968.05</b>	<b>25,00,18,579.72</b>

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
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**SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff-CPF Contribution	-	20,44,234.00
2. Deposits from students	-	-
a) Hostel Security Deposit	8,23,750.00	13,75,750.00
b) Library Security Deposit	8,30,750.00	14,03,750.00
c) Mess Security	23,01,000.00	20,79,000.00
d) Refundable Security -Students	1,08,77,000.00	76,47,000.00
2A. Deposits from Others	-	-
a) Suppliers/Contractors Security Deposits	13,46,830.00	12,54,463.00
3. Sundry Creditors	-	-
a) For Goods & Services	54,77,492.97	85,61,216.00
b) Others	3,56,117.00	3,21,886.00
3. Advances Received	-	-
i) Advance Fee (Student)	17,65,714.50	17,73,979.72
4. Interest accrued but not due on:	-	-
a) Secured Loans/borrowings	-	-
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS):	-	-
a) Overdue	-	-
b) Others	-	-
- NPS/CPF	53,65,138.00	82,77,214.00
- TDS	1,53,228.00	13,83,579.40
- GST TDS	76,358.28	1,21,855.28
6. Other current Liabilities		
a) Salaries	4,37,782.00	2,61,221.00
b) Receipts against sponsored projects	13,525.00	3,72,589.00
c) Receipts against sponsored fellowships & scholarships	-	-
d) Unutilised Grants	-	-
- Salary	-	-
- Non Salary	-	-
e) Grants Utilised for Advances & Prepaid expenditure		
-Advances for Capital Assets	-	10,00,000.00
- Advances Paid for Prepaid Expenses		
e) Grants in advance		
f) Other funds - Department of Justice,Ministry of Law (Pro Bono Club	-	-
g) Other liabilities-	-	-
- Expenses Payable	7,08,352.00	6,62,435.00
- Cheque Issued But Not Yet Presented for Payment		
<b>TOTAL (A)</b>	<b>3,05,33,037.75</b>	<b>3,85,40,172.40</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	-	-
5. Expenses payable	-	-
6. Trade Warranties/Claims	-	-
7. Others (Specify)	-	-
<b>TOTAL (B)</b>	-	-
<b>TOTAL (A+B)</b>	<b>3,05,33,037.75</b>	<b>3,85,40,172.40</b>

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants


Amit Chopra  
Partner  
M NO 518064  
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Place: Shimla  
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**SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (to be specified)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**SCHEDULE 6 - INVESTMENTS OTHERS**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (to be specified)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**SCHEDULE 7 - CURRENT ASSETS**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
<b>1. Stock:</b>	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
<b>2. Sundry Debtors:</b>	-	-
a) Debts Outstanding for a period exceeding six months	-	-
- Student Fee Receivable 2017-18	-	1,09,437.00
- Student Fee Receivable 2018-19	1,59,708.50	18,06,717.50
- Student Fee Receivable 2019-20	4,69,999.00	23,68,215.00
- Student Fee Receivable 2020-21	7,63,079.00	17,54,987.50
- Student Fee Recoverable 2021-22	4,61,118.00	13,96,149.00
- Student Fee Recoverable 2022-23	4,47,562.00	15,90,635.00
b) Others	-	-
- Student Fee Receivable 2023-24	4,08,578.00	-
- Student Fee & Mess Charges Receivable 2020-21	-	-
- Student Fee Recoverable -Excess Refund 2020-21	-	-
- Student Fee Recoverable 2022-23	-	11,22,483.00
- Other	2,506.00	-
<b>3. Cash balance in hand</b>	-	-
a) Cash Imprest A/c	1,03,622.00	1,35,740.00
b) Cash Fee Collection A/c	-	-
c) DD/IPO Collected but not Deposited into Bank	51,500.00	-
<b>4. Bank Balances (to be further classified as pertaining to)</b>	-	-
a) With Scheduled Banks:	-	-
- In Current Accounts	-	-
- In term deposit Accounts	-	-
Term Deposit Pertaining to earmarked fund	8,71,85,544.00	4,33,18,164.00
Term Deposit - Others	4,75,13,284.00	6,36,91,732.00
-In Savings Accounts	7,44,54,892.66	13,17,17,102.00
b) With non-Scheduled Banks:	-	-
-In Current Accounts	-	-
-In term deposit Accounts	-	-
-In Savings Accounts	-	-
5. Post Office- Savings Accounts	-	-
6. Cheque Deposited but Not Yet Credited By Bank	-	-
<b>Total</b>	<b>21,20,21,393.16</b>	<b>24,90,11,362.00</b>

**\*NOTE - NOTES TO ACCOUNTS POINT NO-23 SHOWS THE DETAIL OF BANK ACCOUNTS**

As per our report of even dt.

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants



Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943



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**SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
<b>1. Advances to employees: (Non-interest bearing)</b>		
a) Salary	12,413.00	56,571.00
b) Festival		
c) LTC		
d) Medical Advance		
e) Other (to be specified)	14,773.00	-
Imprest (Vehicle Running Expenses)		
<b>2. Long Term Advances to employees: (Interest bearing)</b>		
a) Vehicle loan		
b) Home loan		
c) Others (to be specified)		
<b>3. Advances and other amounts recoverable in cash or in kind or</b>		
a) On Capital Account		
- HPPWD Dhami for Hostel & Mess Block Construction	4,00,00,000.00	4,00,00,000.00
- HPPWD Dhami For Construction of Main gate	22,27,502.00	-
b) to suppliers	10,326.96	21,716.48
c) Others	1,08,706.00	3,09,365.00
<b>4. Prepaid Expenses</b>		
a) Insurance	64,295.00	37,914.00
b) Other expenses	27,57,877.75	11,65,747.00
<b>5. Deposits</b>		
a) Telephone	20,572.00	20,572.00
b) Lease Rent	-	-
c) Electricity	85,235.00	85,235.00
d) AICTE, if applicable	-	-
e) MCI, if applicable	-	-
f) Others - Security Depsoit for Coffee Machine	12,000.00	12,000.00
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/ Endowment Funds	29,77,255.00	16,45,519.00
b) On Investments- FDR'.S	3,86,720.00	
c) On Loans and Advances		
d) Others - Saving Bank Interest Accrued	36,827.50	2,42,045.00
<b>7. Other receivable</b>		
a) Debit balances in Sponsored Projects	9,21,051.00	90,203.00
b) Debit balances in Fellowship & Scholarship	-	-
c) Grants Recoverable	-	-
d) Other receivables -projects	65,774.00	2,55,108.00
a) TDS Deducted on Sponsorship Fund & FDR'S	15,61,336.00	4,00,332.00
b)TDS Deposited by University Not Adjusted	-	2,917.00
<b>8. Claims Receivable</b>		
<b>Total</b>	<b>5,12,62,664.21</b>	<b>4,43,45,244.48</b>

As per our report of even d.

For A singhi & Associates  
Chartered Accountants

Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943



FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

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Registrar  
H.P National Law  
University, Shimla

**SCHEDULE - 4 FIXED ASSETS**

Sr.	Asset Heads	Amount in Rupees			Net Block			
		Depreciation for the Year.....	Dep for the year	Deductions/ Adjustment	Total Depreciation	31.03.2024	31.03.2023	31.03.2018
		Op Balance 01.04.2023						
1	2	8	10	11	12	13	14	14
1	Land	-	-	-	-	8,82,285.00	8,82,285.00	-
2	Site Development	-	-	-	-	-	-	-
3	Buildings	43,294.00	49,877.60	-	93,171.60	24,44,002.40	24,93,880.00	-
4	Roads & Bridges	-	-	-	-	-	-	-
5	Plant & Machinery	2,77,856.00	58,577.20	-	3,36,433.20	11,12,966.80	11,71,544.00	-
6	Electrical Installations and Equipments	4,50,269.00	3,13,138.70	-	7,63,407.70	61,41,623.30	54,94,809.00	1,19,533.00
7	Tubewells & Water Supply	28,733.00	28,158.26	-	56,891.26	13,79,754.74	14,07,913.00	-
8	Sewerage & Drainage	-	-	-	-	-	-	-
9	Office Equipments	11,92,042.00	6,13,145.78	-	18,05,187.78	76,61,079.23	79,98,557.00	3,56,101.00
10	Scientific & Laboratory & Medical Equipment	-	5,704.00	-	5,704.00	65,595.00	-	-
11	Audio Visual Equipments	1,32,039.00	1,17,182.25	-	2,49,221.25	14,45,247.75	15,62,430.00	1,74,694.00
12	Furniture, Fixtures & Fittings	1,06,13,969.00	46,23,617.08	-	1,52,37,586.08	5,77,79,394.39	4,87,00,361.00	65,03,426.00
13	Computers & Peripherals	64,49,997.00	30,28,419.00	-	94,78,416.00	1,40,43,418.00	1,19,23,445.00	6,87,799.00
14	Sports Equipments	22,408.00	11,122.00	-	33,530.00	1,27,903.00	1,39,025.00	-
15	Vehicles	40,11,601.00	10,71,786.70	-	50,83,387.70	96,46,080.30	1,07,17,867.00	47,00,757.00
16	Other Equipments	1,21,999.00	25,180.10	-	1,47,179.10	2,26,620.90	2,51,801.00	1,27,572.00
17	Lib. Books & Scientific Journals	76,66,616.00	15,18,458.20	-	91,85,074.20	1,37,14,027.80	1,49,53,372.00	1,04,25,362.00
18	Small Value Assets	1,58,073.00	-	-	1,58,073.00	-	-	-
<b>TOTAL(A)</b>		<b>3,11,68,896.00</b>	<b>1,14,64,366.86</b>	<b>-</b>	<b>4,26,33,262.86</b>	<b>11,66,69,998.60</b>	<b>10,76,97,289.00</b>	<b>2,30,95,244.00</b>
19	(B)	-	-	-	-	-	-	-
<b>INTANGIBLE ASSETS</b>		<b>Depreciation for the Year.....</b>						
Sr. No.		Opening Balance	Dep for the year	Deductions/ Adjustment	Total Depreciation	31.03.2024	31.03.2023	31.03.2018
2	Computer Software	15,66,993.00	3,29,917.20	-	18,96,910.20	4,94,875.80	8,24,793.00	38,232.00
22	Subscription of E- Journals	21,04,449.00	19,758.80	-	21,24,207.80	29,638.20	17,570.00	4,71,988.00
23	Web Site Development /Hosting	1,98,989.00	6,364.40	-	2,05,353.40	9,546.60	15,911.00	1,10,080.00
<b>TOTAL(C)</b>		<b>43,13,981.00</b>	<b>3,56,040.40</b>	<b>-</b>	<b>42,26,471.40</b>	<b>5,34,060.60</b>	<b>8,58,274.00</b>	<b>6,20,300.00</b>
24	Capital Work in Progress	-	-	-	-	89,49,999.00	72,00,000.00	-
<b>Grand Total (A+B+C+D)</b>		<b>3,54,82,877.00</b>	<b>1,18,20,407.26</b>	<b>-</b>	<b>4,68,59,734.26</b>	<b>12,61,54,058.20</b>	<b>11,57,55,563.00</b>	<b>2,37,15,544.00</b>



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FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY**  
**GHANDAL, SHIMLA, HP.**

**Schedules Forming Part of Income & Expenditure (9 - 22)**

**SCHEDULE 9- ACADEMIC RECEIPTS**

(AMOUNT IN RS.)

PARTICULARS	2023-24		2022-23
	General A/c	EARMARKED FUNDS A/c	
<b>FEES FROM STUDENTS</b>			
<b>Academic</b>			
1. Tuition Fee	8,67,82,500.00	-	8,60,87,500.00
2. Admission Fee	12,85,000.00	-	12,90,000.00
3. Course Work Fee- Ph.D	-	35,000.00	30,000.00
4. Library Fee	30,30,000.00	-	23,92,500.00
5. Library & Computer Lab Fee - Ph.D	-	-	-
6. Thesis Submission Fee- Ph.D	75,000.00	-	75,000.00
7. Facilities Fee	2,53,04,500.00	-	2,55,54,750.00
<b>TOTAL (A)</b>	<b>11,64,77,000.00</b>	<b>35,000.00</b>	<b>11,54,29,750.00</b>
<b>Examinations</b>			
1. Examination Fee	65,30,000.00	-	56,60,000.00
<b>TOTAL (B)</b>	<b>65,30,000.00</b>	-	<b>56,60,000.00</b>
<b>Other Fees</b>			
Moot Court & Seminar Workshop /Visiting Faculty Fee	31,17,500.00	-	30,87,500.00
Student Bar Council Fund	-	-	-
Student Hostel Internet Fee	-	-	-
Sports & Game Facilities	-	-	-
Student Hostel Electricity Charges	-	-	-
Student Hostel/Hall Fee	-	1,61,44,500.00	1,54,91,832.00
NRI Sponsored Students Fee	-	-	-
Campus Development Fee	60,95,000.00	-	48,20,000.00
<b>TOTAL (C)</b>	<b>92,12,500.00</b>	<b>1,61,44,500.00</b>	<b>2,33,99,332.00</b>
<b>GRAND TOTAL (A+B+C)</b>	<b>13,22,19,500.00</b>	<b>1,61,79,500.00</b>	<b>14,44,89,082.00</b>

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants

REGISTRAR

Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943

Registrar  
H.P National Law  
University, Shimla


**SCHEDULE 11- INCOME FROM INVESTMENTS****(AMOUNT IN RS.)**

PARTICULARS	Earmarked I Endowment Funds		Other Investments	Other Investments
	2023-24	2022-23	2023-24	2022-23
1) Interest				-
A) On Government Securities			-	-
B) Other Bonds/Debentures			-	-
2) Interest on Term Deposits	2,74,268.00	6,30,938.00	46,43,591.00	32,09,723.00
3) Interest accrued but not Received on Term Deposit	29,93,637.00	16,33,036.00	-	-
4) Interest on Saving Bank Accounts	5,54,580.00	4,75,073.00	-	-
5) Interest accrued but nor received on Saving Bank Accounts	14,911.35	2,42,045.00		-
6) Others (Specify)			-	-
<b>TOTAL</b>	<b>38,37,396.35</b>	<b>29,81,092.00</b>	<b>46,43,591.00</b>	<b>32,09,723.00</b>

**SCHEDULE 12- INTEREST EARNED****(AMOUNT IN RS.)**

PARTICULARS	2023-24	2022-23
1) On Saving Accounts With Scheduled Banks	18,88,678.15	28,01,652.00
2) On Loans	-	-
A) Employees/Staff	-	-
B) Others	-	-
3) On Debtors and Other Receivables	-	-
<b>TOTAL</b>	<b>18,88,678.15</b>	<b>28,01,652.00</b>

As per our report of even date

For A singhi & Associates  
Chartered Accountants


Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
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FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

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H.P National Law  
University, Shimla

**SCHEDULE 13- OTHER INCOME**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
Income from Land & Buildings		
Hostel Room Rent		
Rent of University Building to Bank , Mess, Shops & Canteen etc.	2,96,738.00	1,99,324.00
License fee		
Hire Charges of Auditorium/Play ground/Convention Centre, etc	2,32,200.00	
Electricity charges recovered		
Water charges recovered		
<b>TOTAL (A)</b>		
Sale of Institute's publications		
Gross Receipts from annual function/ sports carnival		
Less: Direct expenditure incurred on the annual function/ sports carnival		
Gross Receipts from fetes		
Less: Direct expenditure incurred on the fetes		
Gross Receipts for educational tours		
Less: Direct expenditure incurred on the tours		
Others (to be specified and separately disclosed)		
<b>TOTAL (B)</b>		
Others		
RTI fees	968.00	1,784.00
Application fee Vacant seat and other	1004500	
Gross Recruitment application Fee (recruitment)		17,92,500.00
Less :- Direct Expenditure incurred on recruitment		-1,47,706.00
Entrance Fee	1,20,500.00	3,71,000.00
Examination Fee (Re-Appeal Re-Evaluation Fee,Application fee)	6,23,100.00	11,03,309.00
Misc. receipts (Sale of tender form, waste paper, etc.)	1,61,100.00	74,000.00
Processing Fee charged against Withdrwal of Admission	4,000.00	19,000.00
Fines and penalties	11,45,914.00	83,910.00
Assets received free of cost		
Grants/Donations from Institutions, Welfare Bodies and International		
Gross Receipts against Student Uniform Charges		
Less:- Direct Expenditure incurred on Student Uniform		
Gross Receipts against Student Mess Charges		
Less:- Direct Expenditure incurred on Student Mess		
Organizations		
Other (Specify)		
Gross Receipts against University Welfare Fund		
Less:- Direct Expenditure incurred on University Welfare Fund		
a) Gross Receipt for Ph.D Entrance Fee		
Less: - Direct Expenditure incurred on Ph.D entrance Exam.		
b) Overhead Charged recovered from Projects	12,000.00	2,77,253.00
c ) Refund of Bank Charges		
d ) Misc. Student Receipts (ID Cards, Fine, Provisional Degree etc.)	3,41,692.72	1,36,744.50
License fee (UGC Staff Quarter)		
<b>TOTAL (C)</b>	<b>39,42,712.72</b>	<b>39,11,118.50</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>39,42,712.72</b>	<b>39,11,118.50</b>

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

As per our report of even date

For A singhi & Associates  
Chartered Accountants

  
 Amit Chopra  
 Partner  
 M NO 518064  
 FRN 021593N  
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**SCHEDULE 14- PRIOR PERIOD INCOME****(AMOUNT IN RS.)**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
<b>1) Academic Receipts</b>	-	-
<b>2) Income From Investments</b>	-	-
<b>3) Interest earned</b>	-	-
<b>4) Other Income</b>	-	-
<b>TOTAL</b>	-	-

**SCHEDULE 15- STAFF PAYMENTS & BENEFITS****(AMOUNT IN RS.)**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
<b>A) Teaching Staff</b>		
Salaries & wages	5,06,16,808.00	6,11,24,543.00
Allowances & Bonus	10,21,764.00	7,25,137.00
Contribution to Provident fund	3,18,360.00	13,17,100.00
Contribution to NPS	1,13,35,018.00	67,68,565.00
<b>TOTAL (A)</b>	<b>6,32,91,950.00</b>	<b>6,99,35,345.00</b>
<b>B) Non - Teaching Staff</b>		
Salaries & wages	5,48,50,308.00	4,17,02,400.00
Allowances & Bonus	1,47,000.00	1,06,000.00
Contribution to Provident fund	-	-
Contribution to Other Fund (NPS)	-	42,12,329.00
<b>TOTAL (B)</b>	<b>5,49,97,308.00</b>	<b>4,60,20,729.00</b>
<b>C) Other Staff Payments</b>		
Staff Welfare Expenses	-	-
Retirement and Terminal Benefits	-	-
Transportation Benefits	-	-
LTC Facility	-	-
Medical Facility	6,74,234.00	2,51,644.00
Honorarium	-	-
Other (Specify)	-	-
<b>TOTAL (C)</b>	<b>6,74,234.00</b>	<b>2,51,644.00</b>
<b>GRAND TOTAL(A+B+C)</b>	<b>11,89,63,492.00</b>	<b>11,62,07,718.00</b>

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants

Amit Chopra  
Partner  
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University, Shimla

**SCHEDULE 16- ACADEMIC EXPENSES**

(AMOUNT IN RS.)		
PARTICULARS	2023-24	2022-23
Laboratory expenses		-
Field work/Participation in Conferences		-
Expenses on Conference/Seminars/Workshops	18,15,703.54	18,06,260.60
Moot Court Competition	12,02,621.00	9,04,204.00
Payment to visiting faculty .		
Examination	17,25,176.00	5,53,775.00
Student Welfare expenses	6,72,600.00	
- Sports & Game Exp.	4,64,775.00	18,16,571.00
Admission expenses		
Convocation expenses		25,45,607.00
Publications		3,75,712.00
Subscription to Print Journals	2,48,301.25	
Subscription to E-Journals	32,12,464.00	34,15,868.00
Subscription to Software & Web Hosting Services	9,00,372.00	10,89,090.00
Others (specify)		
Dissertation Exp. LLM/PHD Work	1,12,309.00	30,068.00
Bar Council of India & Others - Registration fee	1,09,000.00	59,000.00
<b>TOTAL</b>	<b>1,04,63,321.79</b>	<b>1,25,96,155.60</b>


**SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES**

(AMOUNT IN RS.)		
PARTICULARS	2023-24	2022-23
Infrastructure		
Electricity and Water Expenses		-
- VC Residence	49,478.00	62,418.00
- Student Hostels	32,47,097.00	25,79,401.00
- University Admin & Office	17,52,838.00	12,07,787.00
Rent, Rates and Taxes (including Property Tax)		
University Office/Room Rent		20,000.00
Student Hostels Rent	1,35,53,334.00	1,29,31,231.00
VC Residence Rent	22,672.00	39,676.00
Generator Running Expenses		
Postage	43,475.00	47,138.00
Telephone Expenses	2,13,484.69	2,85,002.60
Internet Expenses		26,647.00
Internet Leased Circuit Rent-BSNL & JIO	54,40,552.40	43,13,988.50
Others		
Printing and Stationery (consumption)	17,09,937.00	11,53,126.00
Auditors Remuneration	1,88,800.00	3,72,868.00
Legal & Professional Fee	28,04,139.00	7,33,536.00
Advertisement	1,54,338.00	2,99,308.00
Administration & Office Exp.	14,94,846.00	3,51,802.00
Tour & Travelling Exp.		83,580.00
University Publication	4,64,802.00	10,500.00
Teaching Staff Interview Exp.	3,19,923.94	
Executive & Academic Meeting Exp.	9,91,917.00	7,57,118.00
University Function Exp.	9,37,337.00	12,06,301.00
Misc. Office Expenses		
- University Admin & Office	2,46,504.00	29,629.00
- Student Hostels	5,42,983.00	6,57,888.00
Website Expenses		
Newspaper & Journals		
- University Admin & Office	1,95,084.50	2,51,926.00
- Student Hostels		
<b>TOTAL</b>	<b>3,43,73,542.53</b>	<b>2,74,20,871.10</b>

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants

  
  
 Amit Chopra  
 Partner  
 M NO 518064  
 FRN 021593N  
 Place: Shimla  
 Date 30/04/2025  
 UDIN 25518064BMGWDZ5943

  
 REGISTRAR  
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**SCHEDULE 18- TRANSPORTATION EXPENSES**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
<b>Vehicles (owned by institution)</b>		
Running Expenses	11,42,980.00	14,70,075.00
Other Misc	1,80,292.00	40,593.00
<b>Repairs &amp; Maintenance</b>	4,94,852.58	3,76,599.00
<b>Insurance Expenses</b>	2,44,343.00	1,42,227.00
<b>loading and unlaoding expenses</b>		23,220.00
<b>Rent/Lease Expenses</b>		-
- Students Vehicle Rent		-
- Official Vehicle Rent		-
<b>Vehicle (Taxi) Hiring Expenses</b>		-
<b>TOTAL</b>	<b>20,62,467.58</b>	<b>20,52,714.00</b>

**SCHEDULE 19- REPAIRS & MAINTENANCE**

PARTICULARS	(AMOUNT IN RS.)	
	2023-24	2022-23
<b>Buildings - MOOT Court Hall</b>		
<b>Furniture &amp; Fixtures</b>		
<b>Plant &amp; Machinery</b>		
<b>Office Equipment</b>		
<b>Computers</b>	3,89,346.00	4,02,243.00
<b>Laboratory &amp; Scientific equipment</b>		
<b>Audio Visual equipment</b>		
<b>Cleaning Material &amp; Services</b>		
<b>Repair &amp; Maintenance</b>	17,52,609.52	7,08,991.00
<b>Gardening</b>		
<b>Estate Maintenance</b>		
<b>Others (Specify)</b>		
- VC Residence Exp.	96,114.00	
- Students Hostels Reapir & Maintenance	91,035.00	
<b>TOTAL</b>	<b>23,29,104.52</b>	<b>11,11,234.00</b>

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants

Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943



REGISTRAR  
Registrar  
H.P National Law  
University, Shimla

**SCHEDULE 20- FINANCE COSTS****(AMOUNT IN RS.)**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
<b>Bank charges</b>	7,104.40	6,668.89
<b>Others (specify)</b>	-	-
<b>TOTAL</b>	<b>7,104.40</b>	<b>6,668.89</b>

**SCHEDULE 21- OTHER EXPENSES****(AMOUNT IN RS.)**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
<b>Provision for Bad and Doubtful Debts/Advances</b>	-	-
<b>Irrecoverable Balances Written- off</b>	-	42.28
<b>Grants/Subsidies to other institutions/organizations</b>	-	-
<b>Others (specify)</b>	-	-
<b>TOTAL</b>	<b>-</b>	<b>42.28</b>

**SCHEDULE 22: PRIOR PERIOD EXPENSES****(AMOUNT IN RS.)**

<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
<b>Establishment expenses</b>	-	-
<b>Academic expenses</b>	-	-
<b>Administrative expenses</b>	-	-
<b>Transportation expenses</b>	-	-
<b>Repairs &amp; Maintenance</b>	-	-
<b>Other expenses</b>	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

As per our report of even date

**FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY**For A singhi & Associates  
Chartered Accountants



Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943



REGISTRAR

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H.P National Law  
University, Shimla

SCHEDULE 2 – DESIGNATED/EARMARKED FUNDS/ENDOWMENT FUNDS

PARTICULARS	FUND WISE BREAK UP													TOTAL	
	Student Development Fund	Student Bar Council Fund	Student Hostel Fund	Moot Court & Seminar Activities Fund	Moot Court Intra Fund	Campus Development Fund	Dissertation /Conference & Seminar (IIM/IBBA)	Alumni fund	Mess fee Fund	Convocation Fund	University Welfare Fund	Corpus Fund	Hostel & Mess Block Building Fund-SIVN	2023-24	2022-23
A															
a) Opening balance of the funds	15,64,875.00	13,22,500.00	96,59,679.00	1,07,35,050.62	3,90,000.00	1,15,99,250.00	1,55,282.00	10,000.00	78,72,612.00	5,00,000.00	1,86,375.34	6,03,28,868.00	1,62,28,925.00	12,05,53,416.96	8,94,84,413.56
b) Additions to the Funds:-	-	-	-	6,01,916.00	-	-	-	2,10,000.00	2,37,83,354.00	-	-	-	-	8,11,916.00	-
i) Transfer from Fee Account	-	-	1,61,44,500.00	-	-	-	35,000.00	-	-	-	-	-	-	3,99,62,854.00	4,81,60,097.00
ii) Donation for Conducting Conferences	-	-	-	-	-	-	-	-	-	-	-	66,36,786.00	-	66,36,786.00	5,00,000.00
iii) Transfer from University Capital Fund	-	-	-	-	-	-	-	-	-	24,998.00	-	2,49,270.00	-	2,74,268.00	1,50,00,000.00
c) Income from investments made of the	-	-	-	-	-	-	-	-	-	16,382.00	109.23	297,743.00	10,020.12	30,03,924.35	22,63,974.00
d) Accrued interest on investments of the	-	-	-	-	-	-	-	-	32,533.00	-	4,812.00	80,939.00	4,40,920.00	5,99,204.00	1,17,275.00
e) Interest on Saving Bank A/c	-	-	-	-	-	-	-	-	-	-	-	-	-	5,99,204.00	5,99,843.00
f). Other additions (specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-	14,06,000.00	14,06,000.00
TOTAL (A)	15,64,875.00	13,22,500.00	2,58,04,179.00	1,13,36,966.62	3,90,000.00	1,15,99,250.00	1,90,282.00	2,20,000.00	3,16,88,499.00	5,41,380.00	1,91,296.57	7,02,73,276.00	1,66,79,865.12	17,18,02,369.31	15,75,31,622.56
B															
Utilisation/Expenditure towards															
1. Capital Expenditure	-	-	-	-	-	52,11,333.00	-	-	-	-	-	-	-	52,11,333.00	-
- Trf to HPPWD/Dhami	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Moot Court Exp.	-	-	-	12,02,621.00	-	-	-	-	-	-	-	-	-	12,02,621.00	9,04,204.00
- Salaries, Wages and allowances etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Student Hostels Rent	-	-	1,35,53,334.00	-	-	-	-	-	-	-	-	-	-	1,35,53,334.00	1,29,31,231.00
- Convocation Expenses	-	-	91,035.00	-	-	-	-	-	-	-	-	-	-	91,035.00	12,96,000.00
- Student Hostels Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Student Bus Hiring Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Student Hostels Electricity & Water Cha	-	-	32,47,097.00	-	-	-	-	-	-	-	-	-	-	32,47,097.00	25,79,401.00
- Student Hostels Other Misc. Exp	-	-	5,42,983.00	-	-	-	-	-	-	-	-	-	-	2,22,28,227.00	6,57,888.00
- Expenditure Incurred from welfare Fun	-	-	6,72,600.00	-	-	-	-	-	-	-	-	-	-	6,72,600.00	1,67,73,153.00
- Conference & Seminar Exp.	-	-	-	18,15,703.54	-	-	-	-	-	-	-	-	-	18,15,703.54	18,06,260.60
- Dissertation Exp. LL/M/PHD	-	-	-	-	-	-	1,12,309.00	-	-	-	-	-	-	1,12,309.00	30,068.00
- Other Misc. (Bank Charges Etc)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	-	-	1,81,07,049.00	30,18,324.54	-	52,11,333.00	1,12,309.00	-	2,16,85,244.00	-	-	-	-	4,81,34,259.54	3,69,78,205.60
CLOSING BALANCE AS AT THE YEAR-	15,64,875.00	13,22,500.00	76,97,130.00	83,18,642.08	3,90,000.00	63,87,917.00	77,973.00	2,20,000.00	1,00,03,255.00	5,41,380.00	1,91,296.57	7,02,73,276.00	1,66,79,865.12	12,36,68,109.77	12,05,53,416.96
Represented by															
(i) Cash and Bank Balance	15,64,875.00	13,22,500.00	76,97,130.00	83,18,642.08	3,90,000.00	63,87,917.00	77,973.00	2,20,000.00	1,04,76,727.00	5,24,998.00	1,92,211.64	6,72,95,863.00	1,66,69,845.00	12,11,38,681.72	12,04,36,141.06
(ii) Investment (FDRs)	-	-	-	-	-	-	-	-	4,624.00	16,382.00	109.23	29,77,413.00	10,020.12	30,08,548.35	1,17,275.00
(iii) Interest accrued but not received	15,64,875.00	13,22,500.00	76,97,130.00	83,18,642.08	3,90,000.00	63,87,917.00	77,973.00	2,20,000.00	5,41,380.00	1,91,296.57	7,02,73,276.00	1,66,79,865.12	12,36,68,109.77	12,05,53,416.96	-

As per our report of even date

For A Singh & Associates  
Chartered Accountants



Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

H.P. National Law  
University, Shimla

REGISTER

**SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)**

(AMOUNT IN RS.)

Particulars	Govt. of India	Plan		Total Plan	CONSORTIUM OF NLU,s		Non Plan UGC	2023-24	2022-23
		UGC Specific schemes	Plan		Non Plan				
Balance B/f					-			10,00,000.00	37,02,252.00
Add:- Balance B/f of Grants used for Advances to Suppliers for Capital Assest						-			-
Add:- Balance B/f of Grants used for Prepaid Expensed						-			-
Add: Receipts during the year					-	-			10,00,000.00
<b>Grant Received</b>						70,00,000.00		70,00,000.00	
CONSORTIUM OF NATIONAL LAW UNIVERSITIES					-				-
<b>Total</b>					-	70,00,000.00		80,00,000.00	47,02,252.00
Less: Refund					-			57,550.00	-
<b>Balance</b>					-			79,42,450.00	47,02,252.00
Less: Utilised for Capital Expenditure (A)					-			79,42,450.00	37,02,252.00
<b>Balance</b>					-				10,00,000.00
Less: Utilised for Revenue Expenditure (B)					-				-
Less:- Utilised for advances to Suppliers for Capital Assets					-				-
Less:-Utilised for Prepaid Expenditure					-				-
Balance C/f	-	-		-	-		-		10,00,000.00

As per our report of even date

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants



Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943

Registrar  
H.P. National Law  
University, Shimla

**SCHEDULE 3(a) - SPONSORED PROJECTS/CENTERS**

S.NO	TITLE OF PROJECT	FUNDING AGENCY	PROJECT DIRECTOR	OPENING BALANCE		RECEIPTS/ RECOVERIES DURING THE YEAR	TOTAL	EXPENDITURE/ RECOVERIES/ PAYMENTS DURING THE YEAR	CLOSING BALANCE	
				CREDIT	DEBIT				CREDIT	DEBIT
1	Challenges for Protection,Dissemination and Promotion of Human Rights Education through Law Schools. A study of North India	NHRC (NATIONAL HUMAN RIGHTS COMMISSION)	PROF.(DR) S.C RANIA	4,821.00	-		4,821.00		4,821.00	-
2	Impact of Microfinance on the Empowerment of Tribal women of Himachal Pradesh.	ICSSR (INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH)	Dr. DEEPIKA GAUTAM		118.00	1,46,118.00	1,46,000.00	1,46,000.00		-
3	Research and Teaching Dimensions in 21st Century India	ICSSR (INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH)	PROF.(DR) Chanchal Kumar Singh	-	39,500.00		-39,500.00		-	39,500.00
4	Pro Bano Club Scheme (Disha)	Ministry Of Law and Justice	Dr. Alok Kumar	1,00,117.00			1,00,117.00	99,951.00	166.00	
5	Role of Pro Bano Researarch Round table conference	Ministry Of Law and Justice	PROF.(DR) Chanchal Kumar Singh	1,55,151.00			1,55,151.00	6,79,828.00		5,24,677.00
6	Center for Child and Human studies	National Woman Commission	Dr. Chandreshwari Minhas	1,12,500.00			1,12,500.00	165890		53,390.00
7	Center for compartitive public law	ICSSR (INDIAN COUNCIL OF SOCIAL SCIENCE RESEARCH)	PROF.(DR) Chanchal Kumar Singh	-	15,900.00	6,06,798.00	5,90,898.00	8,59,697.00	-	2,68,799.00
8	Center for the National Women Right Commission	Ministry of Human Resources Development	Dr. Alok Kumar	-	34,685.00		-34,685.00		-	34,685.00
9	Centre for Cyber Law and Security and Criminology					78,500.00	78,500.00	69,962.00	8,538.00	
				3,72,589.00	90,203.00			Total	13,525.00	9,21,051.00

As per our report of even date

For A singhi & Associates  
Chartered Accountants



Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943

FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

REGISTRAR  
H.P. National Law  
University, Shimla

**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY - GHANDAL, SHIMLA, HP,  
BANK RECONCILIATION STATEMENT AS ON 31-03-2024**

**ANNEXURE A**

Sr. No.	Name of Bank & Branch	SB Bank Account NO	Balance as per books	Ch Issued But Not Presented for Payment as on 31-03-2024	Interest Accrued as on 31.03.2024	Cheque Deposited But not credited By Bank as on 31-03-2024	Bal. as Per Bank Certificate as on 31/03/2024
1	UCO BANK ,HALOG DHAMI, SHIMLA	14100110046586	43,06,431.27	-	-	-	43,06,431.27
2	UCO BANK ,HALOG DHAMI, SHIMLA	14100110046975	12,55,206.90	-	-	-	12,55,206.90
3	UCO BANK ,HALOG DHAMI, SHIMLA	14100110047743	-	-	-	-	-
4	UCO BANK ,HALOG DHAMI, SHIMLA	14100110051955	4,97,210.86	-	-	-	4,97,210.86
5	UCO BANK ,HALOG DHAMI, SHIMLA	14100110051801	1,92,211.64	-	-	-	1,92,211.64
6	UCO BANK ,HALOG DHAMI, SHIMLA	14100110049266	6,64,335.00	-	-	-	6,64,335.00
7	UCO BANK ,HALOG DHAMI, SHIMLA	14100110055694	56,314.00	-	-	-	56,314.00
8	STATE BANK OF INDIA, GHANDAL, SHIMLA	14100110059494	1,66,69,845.00	-	-	-	1,66,69,845.00
9	STATE BANK OF INDIA, GHANDAL, SHIMLA	38109063445	20,08,288.66	-	-	-	20,08,288.66
10	STATE BANK OF INDIA, GHANDAL, SHIMLA	38642375515	3,55,497.00	-	-	-	3,55,497.00
11	STATE BANK OF INDIA, GHANDAL, SHIMLA	38098268952	3,33,05,793.72	-	-	200.00	3,33,05,593.72
12	STATE BANK OF INDIA, GHANDAL, CPF	40667033199	8,543.61	-	-	-	8,543.61
13	STATE BANK OF INDIA, GHANDAL, MESS FUND	41346788593	8,021.00	-	-	-	8,021.00
14	STATE BANK OF INDIA, GHANDAL, SECURITY	40664401158	1,04,76,727.00	-	-	-	1,04,76,727.00
		42729275987	46,50,467.00	-	-	-	46,50,467.00
<b>Total</b>			<b>7,44,54,892.66</b>	<b>-</b>	<b>-</b>	<b>200.00</b>	<b>7,44,54,692.66</b>

**Detail of Cheque issued but not presented for Payment till 31-03-2024**

Sl. No & DATE	ISSUE IN FAVOUR OF	CH. AMOUNT (RS)	CLEARED ON

**Detail of Cheque Deposited but not credited by Bank till 31-03-2024**

--	--	--	--

**Detail of online fee Deposited through SBI collect but not credited by Bank till 31-03-2024**

Transaction Reference No/ DUM4409534	Ashish meena	100.00	01-04-2024
Transaction Reference No/ DUM4418902	Vaishnavi	100.00	01-04-2024

As per our report of even date

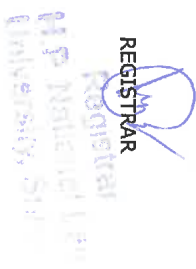
FOR HIMACHAL PRADESH NATIONAL LAW UNIVERSITY

For A singhi & Associates  
Chartered Accountants



Amit Chopra  
Partner  
M NO 518064  
FRN 021593N  
Place: Shimla  
Date 30/04/2025  
UDIN 25518064BMGWDZ5943

REGISTRAR



**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY  
GHANDAL, SHIMLA, HP**

**NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS ON 31/03/2024**

**NOTE-1**

**SCHDULE – 23 : PRINCIPLE ACCOUNTING POLICIES**

**a. Accounts:**

The accompanying financial statements have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the and Generally accepted Accounting principles in India.

**b. Revenue Recognition:**

- Fees from students are accounted on accrual basis semester wise.
- Interest on bank deposits and saving bank accounts are accounted on accrual basis.

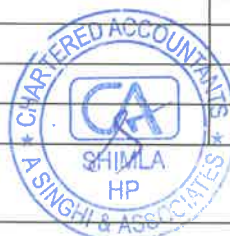
**c. Fixed Assets and Depreciation:**

-Fixed assets are stated at cost of acquisition including the freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

-Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on straight line method, pro-rata with Half yearly rests on the additions during the year at the following rates as prescribed by C&AG and classification of assets as per the UGC & MHRD in the approved format for the preparation of accounts by the Central and State universities.

- Blocks of assets are created and addition is divided in two parts, 1<sup>st</sup> half year additions and 2<sup>nd</sup> half year additions and depreciation is charged on the basis of same, as is done in income Tax Act.

<b>Tangible Assets</b>		
<b>S.No.</b>	<b>Assets</b>	<b>Rate</b>
1	Land	0%
2	Site development	0%
3	Buildings	2%
4	Roads and bridges	2%
5	Tube wells and water supply	2%
6	Sewerages and Drainage	2%
7	Electrical Installation and Equipment	5%
8	Plant and Machinery	5%
9	Scientific, Sports and laboratory equipment	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computer and Peripherals	20%
13	Furniture, Fixture and fittings	7.5%
14	Vehicles	10%
15	Library books and Scientific Journals	10%
<b>Intangible Assets (Amortization)</b>		
1	E-Journals	40%
2	Computer Software	40%
3	Patents and copyrights	9 Years



**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY  
GHANDAL, SHIMLA, HP**

**Schedule -24: Notes on accounts for the F.Y 2023-24**

**A) Fixed Assets:**

1. The university has established in July 2016. The land for university was allotted in favor of the high Court of the Himachal Pradesh. Construction of Building is under progress directly under the High Court of Himachal Pradesh. Already constructed blocks have been hander over to the University for use.
2. During the year no Capital expenditure has been done on Land /Building
3. Physical verification of university assets including library books has not been done since the university has started its activity in the September 2016.
4. Fixed Assets Register is being prepared subject to completion for physical verification, identification and reconciliation with store department.
5. Insurance of assets of the University against risks of Fire, theft and other natural calamities need to be explored.

**B) Grants/ Other Receipts (Donations) :**

1. State Government grant of Rs 10, 00,000/- received in FY 2022-2023 for the set-up of the Smart Classroom in the university for the welfare of the university students, same was shown under the current liabilities as advance as the process for the smart classroom is under the progress during the F.Y. 2022-23, and during the year Rs 942450.00 has been expended on smart class room and Balance of Rs 55550.00 has been refunded back to SASA DRDA Shimla.
2. Rs 942450.00 have been credited to Capital Fund during the year on account of purchase of fixed assets out of grant.
3. Consortium of **NLU**s had given an amount of Rs 70, 00,000.00 during the F.Y 2023-24 to the university as financial support. The university utilized an amount of the Rs 7000000.00 during the year 2023-24 on the Capital Expenditure and the same has been credited to Capital Fund during the year.

**C) Expenditure :**

1. During the Audit, it was noticed that the purchases are made based on the quotations or directly from the authorized dealers under the brand rule without considering the University financial rules that :

**“Tender shall be invited for all the purchase exceeding Rs 1,00,000/-“**



**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY  
GHANDAL, SHIMLA, HP**

Details of the same are as below :

S. NO	Name of Vendor	Expenditure	Amount	Remarks
1	HIMKARA UNNAYAN SAMITI	Furniture & Fixture	2140983.00	Purchases made within the state under the rule of procurement from government department or co-operative Societies etc.
2	Yash Art Studio	Uniform Expenditure	569960.00	Expenditure made within the state directly on the basis of quotation under piece meal
3	Surya traders	Uniform Expenditure	564690.00	Expenditure made within the state directly on the basis of quotation under piece meal
4	Kailash Distt Co-op Marketing	Furniture & Fixture	2272713.00	Purchases made within the state under the rule of procurement from government department or co-operative Societies etc.
5	Kailash Distt Co-op Marketing	Kitchen Equipment	2973600.00	Purchases made within the state under the rule of procurement from government department or co-operative Societies etc.
6	P3Venture	Laptops & Mobile	255800.00	Purchase made within the state under brand rule
7	Karan Sports	Gym Equipments	4525295.00	Purchase made outside the state under the brand rule

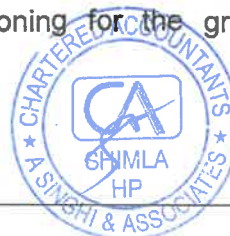
Further, it was also noticed that during the year 2023-24, library books have been purchased by university library department as per the purchase policy of the library approved by the governing body of the university through the notification no HPNLU-B (15)-92(R.O)/2022 Dated 31.08.2022. It is observed that purchases were made from a single vendor only. It is suggested to obtain competitive quotations from other Vendors also for getting competitive Rates.

**2. As per PART IX HIMACHAL PRADESH NATIONAL LAW UNIVERSITY FINANCIAL REGULATIONS 2020, (QUOTATIONS/ TENDERS/ EXPRESSION OF INTEREST).**

**“No quotation shall be invited for all purchase up to Rs 10,000/-.”**

The purchaser is required to certify that purchases are made at the lowest possible market rates. But no such certificate/ undertaking has been obtained on the purchase below Rs 10,000/-.

3. During the Audit of Expenditure on the salaries for the period from the March 2024 to February 2024, it was noticed that university has adopted the Notification No EDN-A-KHA(15)-3/2021 dated 01-08-2022, issued by the principal secretary (Education to the government of Himachal Pradesh). Further, no provision was made towards the salary for the month of the march 2024. The university has not made any provisioning for the gratuity and leave encashment expenditure for the university employees.



**HIMACHAL PRADESH NATIONAL LAW UNIVERSITY  
GHANDAL, SHIMLA, HP**

**d. Government Grants / Consortium Funds:**

- Government grants / consortium funds are accounted on realization basis. To the extent utilized towards capital expenditure, government grants / consortium funds are transferred to the capital funds. Any non-monetary grant received free of cost is reflected at the nominal amount of Rs 1/-.
- Government grants/consortium funds received for the revenue expenditure are treated to the extent utilized as income of the year and transfer to the income and expenditure account.
- Unutilized grant/ funds and advances paid out of the grants are carried forward and exhibited as a liability in the balance sheet.

**e. Designated / Earmarked Funds/ Endowment Funds**

- The following long terms funds are earmarked for the specific purposes. The expenditure is debited to the respective funds. The balance in the respective funds is carried forward and is represented on the assets side by the cash and bank balances, investments and accrued interest.
- Students' development fund
- Student bar council fund
- Student hostel fund
- Moot court and seminar activities fund
- Moot court infra fund
- Campus development fund
- Dissertation/ conference and seminar fund
- Convocation fund
- University welfare fund
- Corpus fund
- Mess fund
- Hostel and mess block building fund (SJVN)

**f. Sponsored projects:**

In respect of ongoing sponsored projects, the amounts received from the sponsors are credited to the head **"current liabilities and provisions– current liabilities – other liabilities –receipt against the sponsored projects"** and as & when expenditure is incurred/advances are paid against such projects, the concerned project account is debited with allocated charges, and the liability account is debited.

- g. Cheques deposited during the year but not credited by bank till the end of the financial year treated as current assets
- h. Demand drafts and Indian postal order (IPO) received and not deposited in to bank shown as DD/IPO in hand at the end of the financial year.
- i. Interest on All deposits/investments is accounted on accrual basis.



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5. Details of the bank Accounts maintained by the university during the year 2023-24 given below:

S.NO	Bank & Branch	Account No.	A/C Type	Remarks
1.	UCO BANK ,HALOG DHAMI, SHIMLA	14100110046586	Saving	General Account
2.	-do-	14100110046975	Saving	General Account
3.	-do-	14100110051955	Saving	Conference fund account
4.	-do-	14100110051801	Saving	Welfare fund account
5.	-do-	14100110049266	Saving	NHRC Sponsored project account
6.	-do-	14100110055694	Saving	Examination account
7.	-do-	14100110059494	Saving	Hostel and mess block building fund account (SJVN)
8.	STATE BANK OF INDIA, GHANDAL, SHIMLA	38109063445	Saving	General account
9.	-do-	38642375515	Saving	Corpus Fund account
10.	-do-	38098268952	Saving	General account
11.	-do-	40667033199	Current	Project account
12.	STATE BANK OF INDIA, GHANDAL, SHIMLA (CPF Fund Account)	41346788593	Saving	CPF Account

**D) Other Points :**

1. An Amount of Rs.2415499.00 has been paid against the procurement of the legal services The detail record regarding this expenditure not found in the university records .
2. Following irregularity/Default in payment of the statutory dues (TDS) as on 31.03.2024 has been outstanding as per details given below :

Financial year	Amount (Rs.)
2020-21	3940/-
2022-23	170/-
<b>Total</b>	<b>4110/-</b>

Concerned officials were advised to take corrective action.



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3. Previous year's figures have been regrouped / reclassified wherever necessary to make them comparable with the current year's classification / disclosure.
4. Contingent liabilities at the year ended 31 March 2024.

S.NO	Particular	Amount ( Rs.)
1	Fixed deposit pledge with District Consumer forum , Rajasthan	Rs 25,000/-
2.	INCOME TAX TDS DEMAND	4110/-

