



AUDIT REPORT

1. We have audited the attached Balance Sheet of the **Saraswathi Law College –Chitradurga** as at **31 March 2025**, Income and Expenditure account and Receipt and Payment account for the year ended on the date, annexed thereto, These financial statements are the responsibility of the **Saraswathi Law College –Chitradurga**. Our responsibility is to express an opinion on these financial statements based on Our audit.
2. We conducted Our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the final statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that Our audit provides a reasonable basis for Our opinion.
3. 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.
4. In Our opinion, proper books of account have been kept by the **Saraswathi Law College - Chitradurga**, so far as it appears from Our examination of those books.
5. The balance sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account.
6. In Our opinion and to best of information and according to the explanations given to Us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the balance sheet, of the state of affairs of **Saraswathi Law College - Chitradurga**, as at 31 March 2025

And

  - b) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on the date.

*M. S. Sudhan*  
**Principal**  
**Saraswathi Law College**  
**CHITRADURGA**

Date: 16/06/2025  
Place: Chitradurga

For, Sumanth Anantharam & Co.,  
Chartered Accountants  
Firm Regn. No. 016140s



*Sumanth A*  
**Sumanth A**  
Proprietor (M.No. 237227)

Saraswathi Law College , Near Akashavani, Kelagote, Chitradurga

Saraswathi Education Society ®

Receipts and Payments Accounts for the period 01.04.2024 to 31.03.2025

Receipts	Sch	Rupees	Payments	Sch	Rupees
Opening Balance			Fees Expenses And Refund	1	62,15,173
Canara Bank 13882		2,20,969	Office & Administration Expenses	2	8,03,032
Sbi Scholoreship 8918		1,16,263	Advances Recoveries &		
State Bank Of India 6262		12,13,861	Remittances	3	39,76,757
State Bank Of India Salary 3243		33,567	Salary & Other Benefits	4	1,53,32,857
S B I Current A/C Nss 9790		34,648	Additions to Fixed Assets	6	22,152
Union Bank Of India		24,36,826			
Cash		7,771			
Fees Collection	1	75,69,702			
Advances Recoveries &					
Remittances	3	42,66,030	<b>Closing Balance</b>		
Salary & Other Benefits	4	1,53,34,237	Canara Bank 13882		1,49,238
Other Income	5	61,414	Sbi Scholoreship 8918		3,085
			State Bank Of India 6262		18,87,371
			State Bank Of India Salary 3243		15,750
			S B I Current A/C Nss 9790		-
			Union Bank Of India		28,85,826
			Cash		4,048
<b>Total</b>		<b>3,12,95,288</b>	<b>Total</b>		<b>3,12,95,288</b>

As Per my Report of Even Date  
For , Sumanth Anantharam & Co.,  
Chartered Accountants  
Firm Reg No; 016140S



Sumanth. A  
Proprietor  
Mem No 237227

Date : 16.06.2025  
Place: Chitradurga

*M. S. Seidhe*  
Principal  
Saraswathi Law College  
CHITRADURGA

**Saraswathi Law College, Near Akashavani, Kelagote, Chitradurga**  
**Saraswathi Education Society (R)**

**Schedules To Receipts & Payments Account**

Sl.No	Schedule 1- Fees Collection Expenses And Refund	Receipts	Payments
1	Admission Fees	43,840	3,700
2	Cultural Fees	1,09,600	-
3	Exam Fees	28,08,092	27,82,747
4	I D Card Fees	36,400	9,800
5	Indian Red Cross Fees	27,400	8,190
6	Internal Assignment Fee	76,720	95,329
7	Library Fees	1,09,600	-
8	Loss Of Book Cost	500	-
9	Medical Fees	16,440	-
10	Moot Court Computation Fee	93,000	-
11	Reading Room Fees	54,800	21,577
12	Revaluation Fees	7,10,300	6,31,800
13	Scouts And Guides Fees	49,320	-
14	Sports Fees	1,09,600	12,300
15	Students Insurances Fees	21,800	-
16	T C Fees	150	-
17	Teachers Day Flag Fees	13,700	13,650
18	Tuition Fees	10,30,240	3,77,880
19	University Reg And Admission Fees	22,58,200	22,58,200
<b>Total</b>		<b>75,69,702</b>	<b>62,15,173</b>

Sl.No	Schedule 2- Office & Administration Expenses	Amount
1	Air Books	12,480
2	Audit Fees	6,000
3	Bank Charges	13,184
4	Building Repairs And Maintenances	15,243
5	Cleaning Repairs And Maintenances	8,643
6	Computer Repair And Maintenances	1,14,175
7	Electrical Repairs And Maintenances	20,410
8	Electricity Charges	1,35,701
9	Exam Expenditure	5,000
10	Functional And Other Expenses	1,17,228
11	Law Journal	9,796
12	Law Magazine Printing	70,344
13	Misc Expenditure	5,773
14	Naac Expenditure	1,000
15	N S S Expenditure	54,250
16	Postage Charges	11,350
17	Printing And Stationary	1,03,602
18	Software Renewal Charges	5,600
19	T A & D A	62,300
20	Tds Returns Expenses	6,000
21	Telephone And Internet Expenses	21,153
22	Website Renewal Charges	3,800
<b>Total</b>		<b>8,03,032</b>

*M. S. Sude*  
Principal  
Saraswathi Law College  
CHITRADURGA



*Sude*

Saraswathi Law College, Near Akashavani, Kelagote, Chitradurga  
Saraswathi Education Society (R)

Sl.No	Schedule -3 Advances Recoveries & Remittances	Receipts	Payments
1	Scholarship		
	B C M Scholarship	-	1,09,522
	G O I Student Scholarship	-	2,09,650
2	Affiliation Expenditure Received From Ses	2,000	2,000
3	Affiliation Fees For Llm Received From S E C	2,75,000	2,75,000
4	Affiliation Fees Received From S E S	2,05,500	2,05,500
5	Exam Advances	40,000	40,000
6	Exam Remuneration	1,97,708	1,97,708
7	Family Benefit Fund	2,210	2,210
8	Joint Director Bank Interest / Charges	69,740	-
9	Joint Director Tuition Fees	3,77,880	-
10	K S L U National Conference Amt	5,000	5,000
11	K S L U Safety-deposit Received Form S E C	6,00,000	6,00,000
12	K S L U Sc And St Travelling Fund	3,000	3,000
13	Library Deposit	73,500	-
14	L I C	6,82,378	7,01,435
15	N S S Advance From K S L U	2,13,000	53,500
16	Student Cultrual Activity Received From K S L U	1,000	-
17	Saraswathi Education Society	2,00,000	1,50,000
18	Saraswathi Law College (Management)	-	1,27,648
19	Staff Income Tax	11,67,864	11,67,854
20	Staff Professional Tax	44,200	44,200
21	Twf / Swf	41,100	17,580
22	Volley Ball Tournament Fund Received Form Kslu	64,950	64,950
	<b>Total</b>	<b>42,66,030</b>	<b>39,76,757</b>

Sl.No	Schedule -4 Salary & Other Benefits	Receipts	Payments
1	7Th Pay Difference Amount	50,689	50,689
2	Excess Received 7Th Pay Difference Salary	1,380	-
3	Salary Arrears	3,43,853	3,43,853
4	Salary Grant Form Jd Office	1,49,38,315	12,00,163
5	Salary Paid	-	1,37,38,152
	<b>Total</b>	<b>1,53,34,237</b>	<b>1,53,32,857</b>

Sl.No	Schedule 5- Office Income	Amount
1	Bank Interest	61,414
	<b>Total</b>	<b>61,414</b>

M. S. Sudheer

Principal  
Saraswathi Law College  
CHITRADURGA



*(Handwritten Signature)*

**Saraswathi Law College, Near Akashavani, Kelagote, Chitradurga**  
**Saraswathi Education Society (R)**

Schedule to Balance Sheet

Sl.No	Details of Sundry Liabilities	Amount
1	Grants N S S Grants From P F N	71,000
2	Scholarship Arivu Yogana Scholar B C M Scholarship	520 38,596
3	Family Benefit Fund	200
4	Joint Director Bank Interest / Charges	2,47,375
5	Joint Director Tuition Fees	21,63,876
6	Library Deposit	4,76,800
7	L I C	2,513
8	N S S Advance From K S L U	1,78,000
9	Student Cultrual Activity Received From K S L U	1,000
10	Saraswathi Education Society	1,65,304
11	Staff Income Tax	1,331
12	Twf / Swf	14,480
13	Wrong Cheque Credited	5,086
<b>Total</b>		<b>33,66,081</b>

Sl.No	Details of Loans and Advances	Amount
1	Deposits And Other As Per 17 Bs	1,51,661
2	High Speed Internet Deposit	1,277
3	K E B Security Deposit	3,790
4	Saraswathi Law College (Management)	1,27,648
5	Student Education Loan	56
<b>Total</b>		<b>2,84,432</b>

*M.S. Sudeen*  
**Principal**  
**Saraswathi Law College**  
**CHITRADURGA**



*Sudeen*

Saraswathi Law College , Near Akashavani, Kelagote, Chitradurga  
Saraswathi Education Society ®

Income & Expenditure Account For The Year Ended 31.03.2025

Expenditure	Rupees	Income	Rupees
To Fees Expenses And Refund	62,15,173	By Fees Collection	75,69,702
" Office & Administration Expenses	8,03,032	" Salary & Other Benefits	1,53,34,237
" Salary & Other Benefits	1,53,32,857	" Other Income	61,414
" Net Surplus	6,14,291		
<b>Total</b>	<b>2,29,65,353</b>	<b>Total</b>	<b>2,29,65,353</b>

Balance Sheet As At 31.03.2025

Liabilities	Rupees	Assets	Rupees
<i>Income &amp; Expenditure A/c</i>		<i>Fixed Assets</i>	9,45,079
B/f From Last Year	21,94,456		
Add : Net Surplus	6,14,291	<i>Deposit &amp; Advances As per Sch</i>	2,84,432
	28,08,747		
<i>Sundry Advances As per Sch</i>	33,66,081	<i>Cash &amp; Bank Balances</i>	
		Canara Bank 13882	1,49,238
		Sbi Scholoreship 8918	3,085
		State Bank Of India 6262	18,87,371
		State Bank Of India Salary 3243	15,750
		S B I Current A/C Nss 9790	-
		Union Bank Of India	28,85,826
		Cash	4,048
<b>Total</b>	<b>61,74,828</b>	<b>Total</b>	<b>61,74,828</b>

As Per my Report of Even Date  
For , Sumanth Anantharam & Co.,  
Chartered Accountants  
Firm Reg No ; 016140S



Sumanth. A  
Proprietor  
Mem No 237227

Date : 16.06.2025  
Place: Chitradurga

*M. S. Sudeen*  
**Principal**  
Saraswathi Law College  
CHITRADURGA

Saraswathi Law College , Near Akashavani, Kelagote, Chitradurga  
Saraswathi Education Society ®

Schedule - 8: Fixed Assets

Sl No	Particulars	WDV as on 01.04.2024	Additions during the year	Total	Depreciation		WDV as on 31.03.2025
					%	Amount	
1	Bar Code Machine	1,13,280	-	1,13,280	0%	-	1,13,280
2	C C Camera	90,792	-	90,792	0%	-	90,792
3	Computer	84,423	-	84,423	0%	-	84,423
4	Electronic Syron	9,000	-	9,000	0%	-	9,000
5	Fan	12,024	-	12,024	0%	-	12,024
5	India Bar Review Book	16,000	-	16,000	0%	-	16,000
7	Journal Judgment Book	20,000	-	20,000	0%	-	20,000
8	Law Teller Book	480	-	480	0%	-	480
9	LED TV	16,990	-	16,990	0%	-	16,990
10	Library Books	2,38,844	8,552	2,47,396	0%	-	2,47,396
11	Marker Board	24,600	-	24,600	0%	-	24,600
12	Mike	-	13,600	13,600	0%	-	13,600
13	Moot Court Furniture	48,008	-	48,008	0%	-	48,008
14	New Sound Systems	78,500	-	78,500	0%	-	78,500
	Printers	80,574	-	80,574	0%	-	80,574
16	Projector	42,412	-	42,412	0%	-	42,412
17	Tally Software	20,500	-	20,500	0%	-	20,500
18	Treasury	7,000	-	7,000	0%	-	7,000
19	UPS	18,000	-	18,000	0%	-	18,000
20	Weight Scale	1,500	-	1,500	0%	-	1,500
<b>Total</b>		<b>9,22,927</b>	<b>22,152</b>	<b>9,45,079</b>		-	<b>9,45,079</b>

M. S. Sudee

Principal  
Saraswathi Law College  
CHITRADURGA



*(Signature)*

4.1.4 4 4.2.3.1



**SUMANTH ANANTHARAM & CO**  
CHARTERED ACCOUNTANTS

**Sumanth Ananthram** B.com LLB ACA  
Mobile :9964069964  
E mail:Sumanthpali@gmail.com

AUDIT REPORT

1. We have audited the attached Balance Sheet of the **Saraswathi Education Society - Chitradurga** as at **31 March 2025**, Income and Expenditure account and Receipt and Payment account for the year ended on the date, annexed thereto, These financial statements are the responsibility of the **Saraswathi Education Society - Chitradurga** management. Our responsibility is to express an opinion on these financial statements based on Our audit.
2. We conducted Our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the final statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that Our audit provides a reasonable basis for Our opinion.
3. 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.
4. In Our opinion, proper books of account have been kept by the **Saraswathi Education Society - Chitradurga**, so far as it appears from Our examination of those books.
5. The balance sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account.
6. In Our opinion and to best of information and according to the explanations given to Us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the balance sheet, of the state of affairs of **Saraswathi Education Society - Chitradurga**, as at 31 March 2025

And

- b) In the case of Income and Expenditure Account, of the **SURPLUS** for the year ended on the date.

*M. S. Seidher*  
**Principal**  
**Saraswathi Law College**  
**CHITRADURGA**

Date: 22/12/2025  
Place: Chitradurga



For ,Sumanth Anantharam & Co.,  
Chartered Accountants  
Firm Regn. No. 016140s

*Sumanth A*  
**Sumanth A**  
Proprietor (M.No.237227)

Receipts and Payments Accounts for the period 01.04.2024 to 31.03.2025

Receipts	Sch	Rupees	Payments	Sch	Rupees
<b>Opening Balance</b>			Fees Expenses	1	8,26,326
Canara Bank - 3841		2,27,556	Office & Adm Exp	2	18,83,356
Union Bank - 4690		1,68,161	Salary	3	15,89,635
Cash		1,20,987	Fixed Assets	5	2,95,284
			Advances & Remittances	4	19,97,130
Fees Collection	1	1,03,05,925			
Advances & Remittances	4	6,91,800			
Bank Interest		75,792	<b>Closing Balance</b>		
Complex Rent		5,82,860	Canara Bank - 3841		8,96,736
			Union Bank - 4690		45,03,350
			Cash		1,81,265
<b>Total</b>		<b>1,21,73,082</b>	<b>Total</b>		<b>1,21,73,082</b>

As Per my Report of Even Date

For , Sumanth Anantharam & Co.,  
Chartered Accountants  
FR No; 016140S



(Sumanth. A)  
(Proprietor)  
Mem No 237227

Date : 22.12.2025  
Place: Chitradurga

*M. S. Sudee*  
Principal  
Saraswathi Law College  
CHITRADURGA

Schedules To Receipts & Payments Account

Sl.No	Schedule -1 Fees Collection and Expenses	Receipt	Payment
1	Affiliation Fees	-	4,82,500
2	B C A Affiliation Application Fee	-	5,000
2	B C A Affiliation Fees	-	3,12,826
2	B C I & NAAC Fees	16,08,600	-
2	Capital Expenditure Fees	26,97,855	-
2	Course & Other Fees	41,73,820	-
2	Education Development Fee	2,77,000	-
2	New B C A College A I C T A Fees	-	26,000
2	Sports & Nss Fees	15,48,650	-
	<b>Total</b>	<b>1,03,05,925</b>	<b>8,26,326</b>

Sl.No	Schedule 2- Office & Administration Expenses	Amount
1	Affiliation Expenses	24,919
2	Bank Charges	15,093
3	B C A New Course Affiliation Exp	36,360
4	Building Repairs And Maintenances	84,348
5	Car Insurance	29,640
6	Car Service Charges	11,018
7	College Field Concrete Flooring Expenses	8,00,000
8	Commercial Complex Building Repair Charges	2,54,230
9	Computer Repairs And Maintenances	3,200
10	Conveyance Expenses	27,130
11	Electrical Repairs And Maintenances	49,738
12	Electricity Charges	10,524
13	Function and Nationla Festival Expenses	1,20,450
14	Gardening Expenses	100
15	Lawyer Fees	40,000
16	Library Software Upgrade	42,480
17	Meeting Expenses	32,055
18	Miscellaneous Expenses	12,100
19	Municipal Tax Complex	33,484
20	Orientation Programme Expenses	6,400
21	Postage And Courier Expenses	450
22	Printing And Stationary	18,588
23	Profession Tax	2,500
24	Repairs And Maintenances	9,450
25	Salary Of Administrator	45,000
26	Seminar Expenses	9,000
27	Staff Welfare Expenditure	33,938
28	Ta & Da	7,000
29	Telephone Expenses	1,021
30	Vacant Post Approval Process Expenses	42,760
31	Zonal Level Youth Festival Expenses	80,380
	<b>Total</b>	<b>18,83,356</b>

*M. S. Sude*  
Principal  
Saraswathi Law College  
CHITRADURGA



*[Handwritten Signature]*

Saraswathi Education Society ® Near Akashavani, Kelagote, Chitradurga

Sl.No	Schedule 3- Salary	Amount
1	Library Staff Salary	2,32,000
2	Office Staff Salary	2,96,000
3	Permanent And Part Timer Teaching Staff Salary	10,46,635
4	Watchman Salary	15,000
	<b>Total</b>	<b>15,89,635</b>

Sl.No	Schedule -4 Advances Recoveries and Remittances	Receipt	Payment
1	Commercial Complex Rent Advance	5,00,000	1,14,850
2	Fixed Deposit For Guarantee Fee	-	10,00,000
3	Nataraja D H	40,000	40,000
4	Saraswathi Law College	1,50,000	2,40,480
5	Security Deposit For L L B	-	6,00,000
6	Staff Professional Tax	1,800	1,800
	<b>Total</b>	<b>6,91,800</b>	<b>19,97,130</b>

*M.S. Sudhan*  
Principal  
Saraswathi Law College  
CHITRADURGA



Saraswathi Education Society ® Near Akashavani, Kelagote, Chitradurga

Schedule to Balance Sheet

Sl.No	Details of Funds and advance	During year
1	Building Fund	93,71,842
2	Commercial Complex Rent Advance	11,57,086
3	Endowment Fund	25,000
<b>Total</b>		<b>1,05,53,928</b>

Sl.No	Details of Membership Fund	Amount
1	Life Members Fund	2,510
2	Patron Members	2,500
3	Silver Jubilee Fund	13,312
<b>Total</b>		<b>18,322</b>

Sl.No	Details of Liabilities	Amount
1	Members	8,40,000
2	Saraswathi Law College	28,92,638
3	Smt. M S Sudhadevi	60,000
<b>Total</b>		<b>37,92,638</b>

Sl.No	Details of Loans and Advances	Amount
1	Advance Nijalingappa Memorial Trust	1,45,000
2	Fixed Deposit For Guarantee Fee	10,00,000
3	Security Deposit For L L B	6,00,000
4	Sri H Hanumanthappa (President)	9,37,000
5	Staff Advance	80,000
<b>Total</b>		<b>27,62,000</b>

Sl.No	Details of Deposits	Amount
1	Endowment Fund Deposits With Syndicate Bank	25,000
2	Guarantee Deposit With Bar Council Of India	1,00,000
3	K E B	17,071
4	Syndicate Bank (Puc)	1,20,000
5	Telephone Deposit	4,540
<b>Total</b>		<b>2,66,611</b>

*M. S. Sudeen*  
Principal  
Saraswathi Law College  
CHITRADURGA



*[Handwritten Signature]*

**Income & Expenditure Account For The Year Ended 31.03.2025**

Expenditure	Rupees	Income	Rupees
To Fees Expenses	8,26,326	By Fees Collection	1,03,05,925
" Office & Adm Exp	18,83,356	" Bank Interest	75,792
" Salary	15,89,635	" Complex Rent	5,82,860
" Depreciation	2,52,402		
" Net Surplus	64,12,858		
<b>Total</b>	<b>1,09,64,577</b>	<b>Total</b>	<b>1,09,64,577</b>

**Balance Sheet As At 31.03.2025**

Liabilities	Rupees	Assets	Rupees
<i>Income &amp; Expenditure A/c</i>		<i>Fixed Assets (As Per Sch)</i>	2,35,00,939
B/f From Last Year	55,20,031	<i>Deposit (As Per Sch)</i>	2,66,611
Add: Net Surplus	64,12,858	<i>Loans &amp; Advances (As Per Sch)</i>	27,62,000
	1,19,32,889		
<i>Capital Reserve</i>	43,13,123		
<i>Membership Fund (As Per Sch)</i>	18,322		
<i>M P Grant for Building</i>	15,00,000		
<i>Funds and advance</i>	1,05,53,928		
		<i>Cash &amp; Bank Balances</i>	
<i>Other Liabilities (As per Sch)</i>	37,92,638	Canara Bank - 3841	8,96,736
		Union Bank - 4690	45,03,350
		Cash	1,81,265
<b>Total</b>	<b>3,21,10,900</b>	<b>Total</b>	<b>3,21,10,900</b>

*M. S. Suddan*  
Principal  
Saraswathi Law College  
CHITRADURGA

Date : 22.12.2025  
Place: Chitradurga



As Per my Report of Even Date  
For , Sumanth Anantharam & Co.,  
Chartered Accountants  
FR No; 016140S

*Sumanth A*

(Sumanth. A)  
(Proprietor)  
Mem No 237227

Saraswathi Education Society ® Near Akashavani, Kelagote, Chitradurga

Schedule - 5 Of Fixed Assets For The Year Ended 31 March 2025

Sl.No	Particulars	WDV as on 01-Apr-24	Addition /Deletion during the	Total	Depreciation		WDV as on 31- Mar-25
					%	Amount	
1	Aluminium Partition	2,11,285	-	2,11,285	5%	10,564	2,00,721
2	Biometric Machine	15,004	-	15,004	5%	750	14,254
3	Bore Well And Pump Set	1,22,578	-	1,22,578	5%	6,129	1,16,449
4	Building	73,76,905	-	73,76,905	0%	0	73,76,905
5	C C Camera	1,23,622	-	1,23,622	5%	6,181	1,17,441
6	Computers Purchased	6,24,815	-	6,24,815	5%	31,241	5,93,574
7	D T H Dish Kit	2,658	-	2,658	5%	133	2,525
8	Furniture And Fixtures	5,99,666	-	5,99,666	5%	29,983	5,69,683
9	Grand Vithara Ka16 8238	21,75,974	-	21,75,974	5%	1,08,799	20,67,175
10	Gym Room	3,02,131	-	3,02,131	5%	15,107	2,87,024
11	Land Site	27,34,800	-	27,34,800	0%	0	27,34,800
12	Library Books	1,151	2,95,284	2,96,435	5%	14,822	2,81,613
13	Lunch Table	45,097	-	45,097	5%	2,255	42,842
14	Mic Set	10,005	-	10,005	5%	500	9,505
15	New College Building Construction	84,30,100	-	84,30,100	0%	0	84,30,100
16	New Toilet Building	1,63,500	-	1,63,500	0%	0	1,63,500
17	Realmi Tab Phone	27,833	-	27,833	5%	1,392	26,441
18	Small Gate	13,718	-	13,718	5%	686	13,032
19	Sports Articles	1,58,409	-	1,58,409	5%	7,920	1,50,489
20	U P S Purchased	3,18,806	-	3,18,806	5%	15,940	3,02,866
<b>Grand Total</b>		<b>2,34,58,057</b>	<b>2,95,284</b>	<b>2,37,53,341</b>		<b>2,52,402</b>	<b>2,35,00,939</b>

M.S. Sudevan  
Principal  
Saraswathi Law College  
CHITRADURGA



# Saraswathi Law College, Chitradurga

4.1.4

Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in Lakhs)				
Sl No	Year / Particulars of expenditure	2024-2025		Total
		Clg	Mage	
1	Total payments as per R & P A/c	263.50	65.92	329.42
2	Total Payment Less Salary	110.17	50.02	160.19
3	Actual payments for infrastructure	0.36	9.44	9.80
4	Percentage of 2& 3 Row	0.32%	18.87%	19.19%
5	Average percentage for the past years	19.19%		
6	<b>Calculation of Cost per/unit/Student= Total Expenditure /Number of Students in the year 2024-25=329.42/548=60113(Including Salary)</b>			
7	<b>Calculation of Cost per/unit/Student= Total Expenditure /Number of Students in the year 2024-25 =160.19/548=29231(Excluding Salary)</b>			

Source:- Figure are based on Receipt & Payment. All of the Institutions Audited Statements of respective financial year.

M.S. Sudhakar

**Principal**  
**Saraswathi Law College**  
**CHITRADURGA**



For SUMANTH ANANTHARAM & Co.,  
CHARTERED ACCOUNTANTS  
FRN 016140s

Sumanth A  
PROPRIETOR  
M.NO 237227

Saraswathi Law College, Chitradurga

Average percentage of expenditure, excluding salary for infrastructure augmentation during the last five years (INR in Lakhs)					
Year	Budget Allocated for Infrastructure augmentation	Expenditure for infrastructure augmentation	Total Expenditure Excluding Salary	Expenditure on maintenance of academic facilities (Excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
2024-2025	10.90	9.80	160.19	13.74	0.12

Source: Figures are from institution and management financial accounts for the respective years

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**Principal**  
**Saraswathi Law College**  
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For SUMANTH ANANTHARAM & Co.,  
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FIRM REG NO. 016140e

*[Signature]*  
**SUMANTH.A**  
**PROPRIETOR**  
**M.NO 237227**

**Saraswathi Law College, Chitradurga**

Average percentage of expenditure, excluding salary for infrastructure augmentation during the last five years (INR in Lakhs)															
Year	Budget Allocated for Infrastructure augmentation			Expenditure for infrastructure augmentation			Total Expenditure Excluding Salary			Expenditure on maintenance of academic facilities (Excluding salary for human resources)			Expenditure on maintenance of physical facilities (excluding salary for human resources)		
	Clg	Mang	Total	Clg	Mang	Total	Clg	Mang	Total	Clg	Mang	Total	Clg	Mang	Total
2024-2025	0.90	10.00	<b>10.90</b>	0.36	9.44	<b>9.80</b>	110.17	50.02	<b>160.19</b>	7.67	6.07	<b>13.74</b>	0.12	-	<b>0.12</b>
Total	0.90	10.00	<b>10.90</b>	0.36	9.44	<b>9.80</b>	110.17	50.02	<b>160.19</b>	7.67	6.07	<b>13.74</b>	0.12	-	<b>0.12</b>

Source: Figures are from institution and management financial accounts for the respective years

*M.S. Seelani*  
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For SUMANTH ANANTHARAM & Co.,  
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 FIRM REG NO. 016140s

*[Signature]*

**SUMANTH.A**  
**PROPRIETOR**  
**M.NO 237227**

Saraswathi Law College, Chitrdurga

4.1.4 Expenditure, excluding salary for infrastructure augmentation during the year 2024-25 (INR in Lakhs) &

4.4.1 Expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the year 2024-2025 (INR in Lakhs)

Year	Budget allocated for infrastructure augmentation	Expenditure for infrastructure augmentation	Total Expenditure excluding Salary	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
2024-25	10.90	9.80	160.19	13.74	0.12

*M.S. Seetha*  
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**M.NO 237227**

Saraswathi Law College, Chitrdurga

4.1.4 Expenditure, excluding salary for infrastructure augmentation during the year 2024-25 (INR in Lakhs) &

4.4.1 Expenditure incurred on maintenance of infrastructure (physical and academic support facilities)

excluding salary component during the year 2024-2025 (INR in Lakhs)

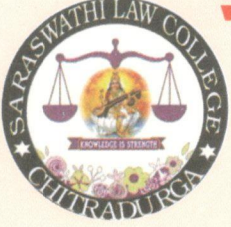
Year	Budget allocated for infrastructure augmentation	Expenditure for infrastructure augmentation	Total Expenditure excluding Salary	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
Aided	0.90	0.36	110.17	7.67	0.12
Un Aided	10.00	9.44	50.02	6.07	---
Total		9.80	160.19	13.74	----

*M. S. Sudhan*  
Principal  
Saraswathi Law College  
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For SUMANTH ANANTHARAM & Co.,  
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SUMANTH.A  
PROPRIETOR  
M.NO 237227



# Saraswathi Law College

NAAC Accredited with 'B' Grade

Akashavani Road, C.K. Pura, Kelagote

**CHITRADURGA-577501 (KARNATAKA)**

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email : slc\_cta@rediffmail.com or slc.cta1965@gmail.com

website : www.saraswathilawcollegecta.com

Re.f No. SLC. /

/

Date :

**Total Expenditure on maintenance of academic facilities  
(Excluding salary for human resources)  
2024-2025**

College		
Sl.No.	Particulars	Amount
1	Air Books	12480
2	Audit Fees	6000
3	Bank Charges	13183.67
4	Cleaning Repairs And Maintenances	8643
5	Computer Repair And Maintenances	114175
6	Electricity Charges	135701
7	Exam Expenditure	5000
8	Functional And Other Expenses	117228
9	Law Journal	9796
10	Law Magazine Printing	70344
11	Misc Expenditure	5773
12	Naac Expenditure	1000
13	N S S Expenditure	54250
14	Postage Charges	11350
15	Printing And Stationary	103602
16	Software Renewal Charges	5600
17	T A & D A	62300
18	Tds Returns Expenses	6000
19	Telephone And Internet Expenses	21153
20	Website Renewal Charges	3800
	<b>Total</b>	<b>767378.67</b>
		<b>7.6737867</b>

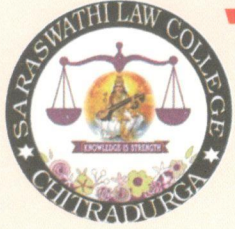
Total 7.67 + 6.07 = 13.74.

*M.S. Sudeen*

Principal

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website : www.saraswathilawcollegecta.com

Ref No. SLC. /

/

Date :

**Total Expenditure on maintenance of academic facilities  
(Excluding salary for human resources)  
2024-2025**

Management		
Sl.No.	Particulars	Amount
1	Affiliation Expenses	24919
2	Bank Charges	15093
3	B C A New Course Affiliation Exp	36360
4	Car Insurance	29640
5	Car Service Charges	11018
6	Computer Repairs And Maintenances	3200
7	Conveyance Expenses	27130
8	Electricity Charges	10524
9	Function and National Festival Expenses	120450
10	Lawyer Fees	40000
11	Library Software Upgrade	42480
12	Meeting Expenses	32055
13	Miscellaneous Expenses	12100
14	Orientation Programme Expenses	6400
15	Postage And Courier Expenses	450
16	Printing And Stationary	18588
17	Profession Tax	2500
18	Seminar Expenses	9000
19	Staff Welfare Expenditure	33938
20	Ta & DA	7000
21	Telephone Expenses	1021
22	Vacant Post Approval Process Expenses	42760
23	Zonal Level Youth Festival Expenses	80380
	<b>Total</b>	<b>607006</b>
		<b>6.07006</b>

*M.S. Sudeen*

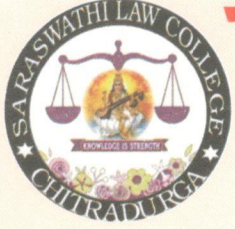
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Saraswathi Law College  
CHITRADURGA

Estd : 1965

Saraswathi Education Society (R)

Ph : 08194-224549

# Saraswathi Law College



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Ref No. SLC. /

/

Date :

**Expenditure on maintenance of physical facilities  
(excluding salary for human resources)**

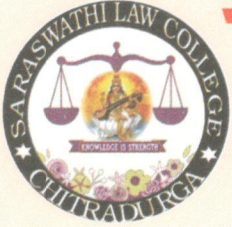
**2024-2025**

**College**

Sl.No.	Particulars	Amount
01	Sports Fees	12300
	<b>Total</b>	<b>0.123</b>

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/

Date :

## Total Expenditure Excluding Salary for the Academic Year

2024-2025

Sl.No.	Particulars	Amount
1	Fees Expenses And Refund	62,15,173
2	Office & Administration Expenses	8,03,032
3	Advances Recoveries & Remittances	39,76,757
4	Salary & Other Benefits	1,53,32,857
5	Additions to Fixed Assets	22,152
	<b>Total</b>	<b>2,63,49,971</b>
		<b>263.50</b>

*M. S. Seetha*

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