



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. Sudha
Principal
Saraswathi Law College
CHITRADURGA

Date: 16/06/2025
Place: Chitradurga



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

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	Closing Balance		
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
Total		3,12,95,288	Total		3,12,95,288

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. Sude
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	ID 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
	Total	75,69,702	62,15,173

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
	Total	8,03,032

M. S. Sude
Principal
Saraswathi Law College
CHITRADURGA



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
	Total	42,66,030	39,76,757

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
	Total	1,53,34,237	1,53,32,857

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

M. Sudee

Principal
Saraswathi Law College
CHITRADURGA



[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
Total		33,66,081

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
Total		2,84,432

M. S. Sudheer
Principal
Saraswathi Law College
CHITRADURGA



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 Expense	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		
Total	2,29,65,353	Total	2,29,65,353

Balance Sheet As At 31.03.2025

Liabilities	Rupees	Assets	Rupees
<i>Income & 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	Deposit & Advances As per Sch	2,84,432
	28,08,747		
<i>Sundry Advances As per Sch</i>	33,66,081	<i>Cash & Bank Balances</i>	
		Canara Bank 13882	1,49,238
		Sbi Scholoship 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
			49,45,317
Total	61,74,828	Total	61,74,828

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

Date : 16.06.2025
Place: Chitradurga



Sumanth. A
Proprietor
Mem No 237227

Messure
Principal
Saraswathi Law College
CHITRADURGA

Principals

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
6	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
15	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
Total		9,22,927	22,152	9,45,079		-	9,45,079

[Signature]
Principal
Saraswathi Law College
CHITRADURGA



[Signature]



UTILISATION CERTIFICATE

It is certified that grant of Rs 1,42,398/- (Rupees One lakh Fourty Two Thoudans Three Hundred Nintey Eight only) sanctioned to Saraswathi Law College Chitradurga by the Karnatak State Law University Hubli Dated 11/06/2024 and Date 11/07/2024 has been utilized for the purpose for which it was sanctioned and in accordance with the terms and conditions laid down by the Commission.

As a result of Check or audit objection, if some irregularity is noticed at a later stage, action will be taken to refund, adjust or regularize the object amount.

Signature with seal

M. S. Seelani

Principal

Principal
Saraswathi Law College
CHITRADURGA



For SUMANTH ANANTHARAM & Co.,
CHARTERED ACCOUNTANTS
FIRM REG NO. 015140s

Sumanth A
SUMANTH A
PROPRIETOR
M.NO 237227

M. S. Seelani
Principal
Saraswathi Law College
CHITRADURGA

#6, Pravasi nilaya Building Behind Kanti Sweets
B D Road chitradurga - 577501



Saraswathi Law College , Chitradurga

Statement of Receipts and Payemts Account for the period 01/04/2024 to 31/03/2025

Receipts	Rupees	Payments	Rupees
Opening Balance UBI- 500902010017599	30,950	NSS Program Expenses	
		Bank Charges	239.26
		Banner Printing Charges	4,000.00
		Food Expenses	96,100.00
SB Interest	2,201	Honararium Expenses	6,000.00
		Invitation Printing Expenses	3,200.00
		Photo Expenses	2,000.00
Grant From KSLU	1,42,398	Stationery Expenses	4,400.00
		Shawl and Garland	1,716.00
		Shamiyana and Chairs Rent	9,000.00
		Trasnportation Expenses	15,200.00
			1,41,855
		Closing Balance	
		UBI- 500902010017599	33,054
		Cash in Hand	640
Total Rs	1,75,549	Total Rs.	1,75,549

Signature with seal

M. S. Sudhan

Principal

Principal
Saraswathi Law College
CHITRADURGA

For SUMANTH ANANTHARAM & Co.,
CHARTERED ACCOUNTANTS
FIRM REG NO: 016140s



Sumanth A
SUMANTH A
PROPRIETOR
M.NO 237227

M. S. Sudhan
Principal
Saraswathi Law College
CHITRADURGA

#6, Pravasi nilaya Building Behind Kanti Sweets
B D Road chitradurga - 577501

Saraswathi Law College N S S Utilisation


Near Akashavani
Kelegothe

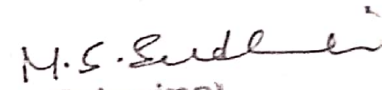
Receipts and Payments


1-Apr-2024 to 31-Mar-2026

Page 1

Receipts	1-Apr-2024 to 31-Mar-2026	Payments	1-Apr-2024 to 31-Mar-2026
Opening Balance	30,950.25	Indirect Expenses	1,41,855.26
Bank Accounts	30,950.25	Bank Charges	239.26
Current Assets	1,42,398.00	Banner Printing Charges	4,000.00
Advances and Remitences	1,42,398.00	Food Expenses	96,100.00
N S S Grant Received From Univercity	1,42,398.00	Honorarium Charges	6,000.00
Indirect Incomes	2,201.00	Invitation and Pamphlets Printing	3,200.00
Bank Interest	2,201.00	Photo Expenses	2,000.00
		Printing and Stationary	4,400.00
		Shall and Garland	1,716.00
		Shamiyana and Chairs Expenses	9,000.00
		Transportation Charges	15,200.00
		Closing Balance	33,693.99
		Bank Accounts	33,053.99
		Cash-in-Hand	640.00
Total	1,75,549.25	Total	1,75,549.25


 NSS PROGRAM OFFICER
 SARASWATHI LAW COLLEGE
 CHITRADURGA


 Principal
 Saraswathi Law College
 CHITRADURGA

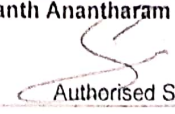

 Principal
 Saraswathi Law College
 CHITRADURGA

INVOICE

Sumanth Anantharam and Co No 06 Pravasi Nilaya B D Road Chitradurga	Invoice No. SA/118/25-26 Delivery Note	Dated 3-Jan-2026 Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
Buyer Saraswathi Law College N S S Office Near Akashavani Kelagothe Chitradurga	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
Terms of Delivery		

SI No.	Particulars	Quantity	Rate	per	Amount
1	Utilisation Certificate				2,000.00
Total					₹ 2,000.00

Amount Chargeable (in words) E. & O.E
INR Two Thousand Only

Declaration for Sumanth Anantharam and Co
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. 
Authorised Signatory

This is a Computer Generated Invoice

M. S. Sude
Principal
Saraswathi Law College
CHITRADURGA