



**AUDIT REPORT OF KARNATAK LAW SOCIETY'S RAJA LAKHAMGOUDA LAW COLLEGE,  
THREE YEAR UNAIDED COURSE FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2023.**

TO THE CHAIRMAN

KARNATAK LAW SOCIETY

I have audited the attached Receipts and Payments Account and Income & Expenditure Account for the year ended on 31<sup>st</sup> March 2023 and the Balance Sheet as at 31<sup>st</sup> March 2023 of the Karnatak Law Society's Raja Lakhamgouda Law College Three Year Unaided Course, Belgaum. These financial statements are the responsibility of the Management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted the audit in accordance with Auditing Standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a 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 the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report as under:

1. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit;
2. In my opinion, proper books of accounts as required by law have been kept so far as appears from my examination of the books;
3. The Balance Sheet, Income and Expenditure account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts;
4. In my opinion, and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view:
  - i. In the case of the Balance Sheet, of the state of affairs as on 31<sup>st</sup> March 2023.
  - ii. In the case of the Income and Expenditure account, the Surplus for the year ended on that date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 0028965

Proprietor  
CA. R. Natarajan  
Chartered Accountant  
M - 025732  
UDIN: 23025732BGYMJD1327

Date: 02.09.2023  
Place: Belgaum

**Karnatak Law Society's  
RAJA LAKHAMGOUDA LAW COLLEGE, BELAGAVI  
THREE YEAR LAW UNAIDED COURSE**

**Receipts & Payments Account for the Period Ending 31st March 2023**

RECEIPTS	AMT	AMT	PAYMENTS	AMT	AMT
<b>To Opening Balances</b>			<b>By Salary Account</b>		
Union Bank of India SB A/c 200322010000306	717,676		Teaching Staff Salary (Net)	494,000	
Union Bank of India SB A/c 200322010000307	154,329	<b>872,005</b>	Office Staff Salary (Net)	69,361	<b>565,379</b>
			ESIC Contribution/Management)	2,018	
			<b>By Office Contingencies &amp; Other Expenses</b>		
<b>To Salary Received From KLS</b>			Bank Comm. & Charges		
<b>To Main Fees</b>			<b>By KU /KSLU Fees paid</b>		
Tuition Fees	101,844		KSLU Examination Fees	206,960	
Tuition Fees (Arrears)	1,886		KSLU Marks Card Fees	45,210	
Admission Fees (Net)	58		KSLU Exam Penal Fees	10,600	
Application Fees (Net)	1,265	<b>105,053</b>	Sale of Examination Application Forms	27,550	
			KSLU Late Admission Penal Fees		
<b>To Interest on S.B and F.D</b>		<b>21,204</b>	KSLU Registration Fees	75,600	
			KSLU Other Fees		
<b>To Dept. &amp; Other Specific Fees</b>			KU/KSLU Photocopy Fees	1,200	
Debating Union Fees	11,000		KU/KSLU Revaluation Fees	41,000	
Oymkhana Fees	42,350		KSLU Special Admission Fees		<b>408,120</b>
College Examination Fees	11,000				
Library Fees	55,000		<b>To Caution Money &amp; Deposits Received</b>		
Moot Court Fees	82,500		College Caution Money		
Magazine Fees	13,780				
Medical Examination Fees	1,265		<b>To Funds</b>		
Students Guide Fees (Net)	2,750		K.S.S.W.F.	-	
Reading Room Fees (Net)	55,000		K.S.T.B.F.	-	
Red Cross Fee	2,700		Students Aid Fund	-	
Seminar Fees (Net)	55,000		<b>By Indirect Payments</b>		
Legal Aid Fees (Net)	5,500		Professional Tax	4,000	
Cultural Activities Fees (Net)	27,500		Bar Council India ID Fees Paid	-	
Identity Card Fees (Net)	40		Sale of Teachers Day Flags	-	
Computer/Internet Fees (Net)	82,500		ESIC Contribution	468	
Library Books Binding Fees (Net)	5,500				
IA/ Test Exam Fees	55,000	<b>508,355</b>	Education Loan Recd.from Bank	40,782	
			Provident Fund Contribution	86,760	<b>132,010</b>
<b>To Other Receipts</b>					
Initial Cash Deposit					
Bank Commission & Charges	5,737				
Security Fees	115,860	<b>121,597</b>			
<b>To Caution Money &amp; Deposits Received</b>					
College Caution Money					
<b>To Funds</b>					
K.S.S.W.F.	1,350				
K.S.T.B.F.	1,350				
Students Aid Fund	2,750	<b>5,450</b>			
<b>To KU /KSLU Fees Received</b>			<b>By Closing Balances</b>		
Examination Fees	154,210		Cash in Hand	-	
Marks Card Fees	35,140		Petty Cash in Hand	-	
Sale of Examination Application Forms	21,190		<b>Cash at Bank</b>		
KSLU Exam Penal Fees	10,600		Union Bank of India SB A/c 200322010000306	899,667	
KSLU Registration Fees	75,600		Union Bank of India SB A/c 200322010000307	149,055	<b>1,049,324</b>
KSLU Other Fees	43,200				
KU/KSLU Photocopy Fees	1,200				
KU/KSLU Revaluation Fees	41,000				
KU/KSLU Late Admission Penal Fees		<b>382,140</b>			
<b>To Indirect Receipts</b>					
Professional Tax	4,000				
Bar Council India ID Fees	5,400				
Sale of Teachers Day Flags	1,620				
ESIC Contribution	468				
Education Loan Recd.from Bank	40,782				
Provident Fund Contribution	86,760	<b>139,030</b>			
<b>Total Rs.</b>		<b>2,154,834</b>	<b>Total Rs.</b>		<b>2,154,833</b>

\* Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamurtham Natarajan & Associates  
Chartered Accountants - FRN 0028968

*R. Natarajan*  
Partner  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 23025732BOYMJD1327  
Date: 02.09.2023  
Place : Belgaum.



*Amith*  
PRINCIPAL  
R.L. LAW COLLEGE  
BELAGAVI

*M.R. Kulkarni*  
CHAIRMAN  
GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI

Karnatak Law Society's  
**RAJA LAKHAMGOUDA LAW COLLEGE, BELAGAVI**  
**THREE YEAR UNAIDED COURSE**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2023**

For the year Ending 31.3.2022	Expenditure	For the year Ending 31.3.2023	For the year Ending 31.3.2022	Income	For the year Ending 31.3.2023
36,600	To Salaries	565,379	-	By Salary Grants	-
569	To Office Contingencies	-	110,071	By Main Fees	105,053
-	To Departmental Expenses	-	514,375	By Departmental Fees	508,355
-	To Depreciation (Net)	-	2,847	By Bank Interest	21,204
718,655	To Surplus	190,830	128,531	By Other Receipts	121,597
			-	By Deficit	-
<b>755,824</b>	<b>Grand Total</b>	<b>756,209</b>	<b>755,824</b>	<b>Grand total</b>	<b>756,209</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 0028965

*R. Natarajan*



Partner  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 23025732BGYMJD1327  
Date: 02.09.2023  
Place : Belgaum.

*Amr*  
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*K.R. K...*  
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GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI

Karnatak Law Society's  
**RAJA LAKHAMGOUDA LAW COLLEGE, BELAGAVI**  
**THREE YEAR UNAIDED COURSE**  
**BALANCE SHEET FOR THE YEAR ENDING 31 ST MARCH 2023**

As on 31.3.2022	Liabilities	Sch	As on 31.3.2023	As on 31.3.2022	Assets	Sch	As on 31.3.2023
5,900	Caution Money and other Deposits	A	5,900	872,005	Closing Cash & Bank Balances	D	1,049,324
147,450	Other Liabilities	B	133,940				
718,655	Income and Expenditure Account	C	909,484				
<b>872,005</b>	<b>Grand Total</b>		<b>1,049,324</b>	<b>872,005</b>	<b>Grand Total</b>		<b>1,049,324</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

  
Partner  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 23025732BGYMJD1327  
Date: 02.09.2023  
Place : Belgaum.



  
PRINCIPAL  
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BELAGAVI

  
CHAIRMAN  
GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31<sup>st</sup> March, 2023**

**SCHEDULE A - CAUTION MONEY AND OTHER DEPOSITS**

Particulars	Balance as on	Receipts During	Payments During	Balance as on
	1.4.2022	the Year	the Year	31.3.2023
College Caution Money	5900.00	0.00	0.00	5900.00
Library Book Deposit	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>5900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5900.00</b>

**SCHEDULE B - OTHER LIABILITIES**

Particulars	Balance as	Receipts	Payments	Balance as
	on 1.4.2022	During the Year	During the Year	on 31.3.2023
KU /KSLU Examination Fees	52750.00	154210.00	206960.00	0.00
KU /KSLU Marks Card Fees	10070.00	35140.00	45210.00	0.00
KU /KSLU Sale of Exam Application Form Fees	6360.00	21190.00	27550.00	0.00
KU /KSLU Examination Penel Fees	0.00	10600.00	10600.00	0.00
KU /KSLU Revaluation Fees	0.00	41000.00	41000.00	0.00
KU /KSLU Phototcopy Fees	0.00	1200.00	1200.00	0.00
Student Aid Fund	2750.00	2750.00	0.00	5500.00
KU /KSLU Registration Fees	0.00	75600.00	75600.00	0.00
KU/KSLU Other Fees	70800.00	43200.00	0.00	114000.00
K.S.S.W.F	1475.00	1350.00	0.00	2825.00
K.S.T.B.F	1475.00	1350.00	0.00	2825.00
Sale of Teachers Day Flags	1770.00	1620.00	0.00	3390.00
K.U. Late Admission Penal Fees	0.00	0.00	0.00	0.00
Bar Council of India ID Fees	0.00	5400.00	0.00	5400.00
KU/KSLU Special Admission Fees	0.00	0.00	0.00	0.00
Education Loan Recd.From Bank	0.00	40782.00	40782.00	0.00
<b>Grand Total</b>	<b>147450.00</b>	<b>435392.00</b>	<b>448902.00</b>	<b>133940.00</b>

**SCHEDULE C - INCOME & EXPENDITURE**

Particulars	Amount
Balance as on 01.04.2022	718654.65
Add : Surplus as per Income & Expenditure A/c	190829.84
<b>Surplus Balance as on 31-3-2023</b>	<b>909484.49</b>

**SCHEDULE D - CLOSING CASH AND BANK BALANCES**

Particulars	Amount	Amount
Closing Cash Balance	0.00	
Closing Petty Cash Balance	0.00	
<b>Closing Bank Balances</b>		
Union Bank of India SB A/c 200322010000306	899666.77	
Union Bank of India SB A/c200322010000307	149657.72	
		1049324.49
<b>Grand Total</b>		<b>1049324.49</b>



**Karnatak Law Society's  
RAJA LAKHMGUDA LAW COLLEGE, BELAGAVI  
THREE YEAR LAW COURSE**

**Receipts & Payments Account for the Period Ending 31st March 2023**

RECEIPTS		AMT	AMT	PAYMENTS		AMT	AMT
<b>To Opening Balances</b>				<b>By Salary Account</b>		7,044,824	
Union Bank of India SB A/c 520101210363417		180,770		Teaching Staff Salary		-	7,044,824
Union Bank of India SB A/c 520101210445048		8,298		Office Staff Salary		-	
Union Bank of India SB A/c 520101212634247		86,093		PF Contribution		-	
Union Bank of India SB A/c 520101205015383		1,565,352					
Union Bank of India SB A/c 520101210326820		515,630					
Union Bank of India SB A/c 520101205033179		2,607,311	<b>4,483,453</b>	<b>By Office Contingencies &amp; Other Expenses</b>			
<b>To Salary Grants</b>			<b>7,044,824</b>	Printing & Stationery		54,006	
				Telephone Charges		10,290	
<b>To Main Fees</b>				Postage Charges		3,394	
Tuition Fees		284,786		Electricity Charges		91,553	
Admission Fees (Net)		3,538		Travelling Expenses		8,525	
Application Fees (Net)		4,054	<b>292,378</b>	Conveyance Charges		1,460	
				Bank Comm. & Charges		-	
<b>To Interest on S.B and F.D</b>				Misc Expenses		14,537	
To Interest on S.B		145,393		Staff Welfare Expenses		1,925	
To Interest on F.D		-	<b>145,393</b>	Meeting Expenses		350,000	<b>835,690</b>
				Bar Council of India Affiliation Fees		-	
<b>To Dept. &amp; Other Specific Fees</b>				<b>By Departmental &amp; Other Specific Expenses</b>			
Debating Union Fees		35,250		Debating Union Expenses		48,225	
Gymkhana Fees		135,713		Gymkhana Expenses		194,808	
College Examination Fees		35,250		College Exam Expenses		28,750	
Library Fees		176,250		Moot Court Expenses (net)		215,420	
Moot Court Fees		204,375		Magazine Expenses		40,730	
Magazine Fees		44,063		Students Guide Expenses		8,813	
Medical Examination Fees		4,054		Reading Room Expenses /news paper		164,607	
Students Guide Fees (Net)		8,813		Medical Exam Expenses		259,678	
Reading Room Fees (Net)		176,250		Security Charges		-	
Red Cross Fee		6,090		Red Cross Activities Expenses		190,657	
Seminar Fees (Net)		176,250		Seminar Expenses		47,920	
Legal Aid Fees (Net)		17,625		Cultural Activities Expenses		2,440	
Cultural Activities Fees (Net)		88,125		Identity Card Expenses		198,843	
Identity Card Fees (Net)		2,440		Computer Maintenance & Internet Exps		23,879	
Computer/Internet Fees (Net)		264,375		Library Books Binding Charges		46,880	
Library Books Binding Fees (Net)		17,625		Legal Aid Expenses		107,116	<b>1,639,779</b>
IA/ Test Exam Fees		175,250	<b>1,627,798</b>	IA/ Test Exam Fees Exps.		-	
<b>To Other Receipts</b>				<b>By Caution Money &amp; Deposit Refund</b>			
Amount collected towards certificate		2,800		Library Book Deposit		400	<b>400</b>
Admission cancellation Fees		5,000		College Caution Money		-	
Other Fees		-					
Bank Receipts		31,754		<b>By Scholarship, Freeships &amp; Endowment Prizes</b>			
Security Fees		365,925	<b>405,479</b>	GOIPM Scholarship to SC/ST Students		28,350	
				GOIPM Scholarship to LIG Students		-	
<b>To Caution Money &amp; Deposits Received</b>				Late Shri. G.P. Kulkarni FreeShip		96,952	<b>125,302</b>
College Caution Money		6,200	<b>6,200</b>	Interest on Endowment Prizes		-	
				<b>By Funds</b>			
<b>To Scholarship, Freeships &amp; Endowment Prizes</b>				K.S.S.W.F.		-	
GOIPM Scholarship to SC/ST Students		28,350		K.S.T.B.F.		-	
GOIPM Scholarship to LIG Students		-		Students Aid Fund		-	
Late Shri G.P. Kulkarni FreeShip		632		<b>By KU /KSLU Fees paid</b>			
Interest on Endowment Prizes		107,544	<b>136,526</b>	KSLU Examination Fees		775,225	
				KSLU Marks Card Fees		188,030	
<b>To Funds</b>				KSLU Exam Penal Fees		37,700	
K.S.S.W.F.		4,350		KU / KSLU Examination Application Form		90,900	
K.S.T.B.F.		4,350		KSLU Admission Penal Fees		21,000	
Students Aid Fund		8,813	<b>17,513</b>	KSLU Registration Fees		332,600	
				KSLU Other Fees		33,000	
<b>To KU /KSLU Fees Received</b>				Exam Fees recd from SC/ST/BCM office		20,265	
Examination Fees		575,930		KU/KSLU Challenge Revaluation		4,200	
Marks Card Fees		142,620		KU/KSLU Revaluation		152,000	
Exam Penal Fees		37,700		KU/KSLU Photocopy		5,200	
KSLU Admission Penal Fees		21,000		Exam Fees recd from SC/ST/BCM office		5,790	
KSLU Special Admission Fees		66,420					
KSLU Registration Fees		335,600		<b>By Purchases out of Fees</b>			
KSLU Other Fees		163,600		Computer & its Accessories		93,000	
KU/KSLU Challenge Revaluation		4,200		Gymkhana Equipments		13,485	
KU/KSLU Revaluation		152,000		Equipment out of IA & College Exam Fees		81,500	
KU/KSLU Photocopy		5,200		Library Books		86,142	<b>374,127</b>
Exam Fees recd from SC/ST/BCM office		5,790	<b>1,510,060</b>				
				<b>By Karnatak Law Society</b>			
<b>Balance C/f</b>			<b>15,639,624</b>	<b>Balance C/f</b>			<b>11,180,242</b>

Contd...

Balance B/f		15,639,624	Balance B/f		11,180,242
<b>To Advances Recovered</b>			<b>By Advances Paid</b>		
Advance for Gymkhana Expenses	244,652		Advance for Gymkhana Expenses	185,557	
Advance for Debating Union Expenses	93,927		Advance for Debating Union Expenses	80,952	
Advance for Seminar Expenses	360,429		Advance for Office Expenses	-	
Advance for Red Cross Activities Expenses	-		Advance for Cultural Activities Expenses	213,571	
Advance for Medical Exam Expenses	3,800		Advance for Legal Aid Expenses	6,200	
Advance for Cultural Activities Expenses	173,366		Advance for Seminar Expenses	346,022	
Advance for Moot Court Expenses	232,313		Advance for Medical Exam Expenses	6,843	
Advance for Legal Aid Expenses	54,074		Advance for Moot court Expenses	281,268	1,120,413
Advance for Office Expenses	-		TDS on FD Interest	-	
		<b>1,162,561</b>			
<b>To Investments on FD</b>	149,607	<b>149,607</b>	<b>By Investments on FD</b>		
FD No.530401042700286 21-22			FD With Union Bank of India 530401042700286		
			FD With UBI 530401042700286 22-23	149,718	149,718
			<b>By Indirect Payments</b>		
			TDS on Salary	1,026,879	
			TDS on Contractor	6,522	
			Professional Tax	9,600	
			Family Benefit Fund	480	
			Group Insurance Premium	2,820	
			Life Insurance Premium	171,936	
			Bar Council India ID Fees Paid	17,400	
			Bemhalagi Debate	3,224	
			Majali Debate	3,216	
			Fee Coession/Education Loan Received	104,425	
			Petty Cash	30,000	
			GST	2,060	
			Sale of Teachers Day Flags	-	
			Contribution towards Punyakoti Schemes	16,000	1,394,562
<b>To Indirect Receipts</b>			<b>By Closing Balances</b>		
TDS on Salary	1,026,879		Cash in Hand	-	
TDS on Contractor	6,522				
Professional Tax	9,600		Petty Cash in Hand	-	
Family Benefit Fund	480		<b>Cash at Bank</b>		
Group Insurance Premium	2,820		Union Bank of India SB A/c 520101210383417	185,854	
Life Insurance Premium	171,936		Union Bank of India SB A/c 520101210445048	8,515	
Bar Council India ID Fees	17,400		Union Bank of India SB A/c 520101212634247	88,917	
Sale of Teachers Day Flags	3,220		Union Bank of India SB A/c 520101205015383	1,842,563	
Petty Cash	30,000		Union Bank of India SB A/c 520101210326820	678,232	
Fee Coession/Education Loan Received	104,425		Union Bank of India SB A/c 520101205033179	1,707,605	4,511,776
Bemhalagi Debate	3,224				
Majali Debate	3,216				
GST	2,060				
Contribution towards Punyakoti Schemes	16,000	<b>1,399,782</b>			
<b>To UOC Grants</b>					
Interest on SB A/c (UGC)	5,137	<b>5,137</b>			
<b>To Karnataka Law Society</b>					
<b>Total Rs.</b>		<b>16,356,711</b>	<b>Total Rs.</b>		<b>18,356,711</b>

\* Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirthan Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R. Natarajan*  
Partner  
CA R. NATARAJAN  
Chartered Accountant,  
M.No 25732  
UDIN: 23025732GYSJJE1709  
Date: 02.09.2023  
Place: Belgaum



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*M.R. Kelle*  
CHAIRMAN  
GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI



Karnatak Law Society's  
RAJA LAKHAMGOUDA LAW COLLEGE, BELAGAVI  
THREE YEAR COURSE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2023

For the year Ending 31.3.2022	Expenditure	For the year Ending 31.3.2023	For the year Ending 31.3.2022	Income	For the year Ending 31.3.2023
6,054,644	To Salaries	7,044,824.00	6,054,644	By Salary Grants	7,044,824.00
102,569	To Office Contingencies	535,690.00	261,847	By Main Fees	292,378.00
1,202,809	To Departmental Expenses	1,539,779.00	1,531,953	By Departmental Fees	1,627,798.00
546,778	To Depreciation (Net) ( as per Schedule G)	549,770.54	131,778	By Bank Interest	145,393.00
481,745	To Surplus		408,323	By Other Receipts	405,479.00
			-	By Deficit	154,191.86
<b>8,388,545</b>	<b>Grand Total</b>	<b>9,670,063.54</b>	<b>8,388,545</b>	<b>Grand total</b>	<b>9,670,063.86</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R. Natarajan*  
Partner  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 23025732BGYMJE1709  
Date: 02.09.2023  
Place : Belgaum.



*Anth*  
PRINCIPAL  
R.L. LAW COLLEGE  
BELAGAVI

*M. R. Kelle*  
CHAIRMAN  
GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI



**RAMAMIRTHAM NATARAJAN & ASSOCIATES**

**CA R. NATARAJAN**

CHARTERED ACCOUNTANT

# 75, 6th Main,  
9th Cross, Malleshwaram,  
BENGALURU - 560 003  
Phone : 080-23348770  
Mobile : 94480 67041  
E-mail : natarajan9@gmail.com

**AUDIT REPORT OF KARNATAK LAW SOCIETY'S RAJA LAKHAMGOUDA LAW COLLEGE,  
FIVE YEAR COURSE FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2023.**

TO THE CHAIRMAN

KARNATAK LAW SOCIETY

I have audited the attached Receipts and Payments Account and Income & Expenditure Account for the year ended on 31<sup>st</sup> March 2023 and the Balance Sheet as at 31<sup>st</sup> March 2023 of the Karnatak Law Society's Raja Lakhamgouda Law College Five Year Course, Belgaum. These financial statements are the responsibility of the Management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted the audit in accordance with Auditing Standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a 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 the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report as under:

1. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit;
2. In my opinion, proper books of accounts as required by law have been kept so far as appears from my examination of the books;
3. The Balance Sheet, Income and Expenditure account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts;
4. In my opinion, and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view:
  - i. In the case of the Balance Sheet, of the state of affairs as on 31<sup>st</sup> March 2023.
  - ii. In the case of the Income and Expenditure account, the Surplus for the year ended on that date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

Partner  
CA. R. Natarajan  
Chartered Accountant  
M - 025732  
UDIN: 23025732BGYMJF5615

Date: 02.09.2023  
Place: Belgaum

Karnatak Law Society's  
**RAJA LAKHMOGUDA LAW COLLEGE, BELAGAVI**  
**FIVE YEAR LAW COURSES**  
 Receipts & Payments Account for the Period ending 31st MARCH 2023

RECEIPTS	AMT	AMT	PAYMENTS	AMT	AMT
<b>To Opening Balances</b>			<b>By Salary Account</b>		
Cash in Hand	1,937,080.31		Teaching Staff Salary	4,851,777.00	
Union Bank of India SB A/c 520101206417280	10,587,480.00		Office Staff Salary	2,522,494.00	
Union Bank of India SB A/c 520101210326782	823,760.92	<b>13,348,321.23</b>	Honorarium to Guest Lecturers	850,600.00	
SBI A/c No 33524300119			Daily Wages	28,000.00	
			ESI Management Contribution	68,800.00	
			P.F. Admn Charges	34,695.00	
			Group Gratuity Premium	298,399.00	<b>8,654,825.00</b>
<b>To Main Fees</b>	8,600,900.00		<b>By Office Contingencies &amp; Other Expenses</b>		
Tuition Fees (Net)	216,000.00		Printing & Stationery	42,154.00	
Arrears of Tuition Fees	12,200.00	<b>8,879,200.00</b>	Postage & Telegrams	2,077.00	
Admission Fees (net)	50,100.00		Telephone Charges	3,761.00	
Application Fees (net)			Repairs & Maintenance	192,168.00	
			Advertisement Charges	19,580.00	
<b>To Dept. &amp; Other Specific Fees</b>			Electricity Charges	149,701.00	
Debating Union Fees	100,200.00		Travelling Expenses (net)	46,045.10	
Oyakhana Fees	203,050.00		Bank Comm. & Charges	-	
College Examination Fees	100,200.00		Miscellaneous Expenses	17,169.00	
College Exam Expenses	1,100.00		Corporation Tax	80,441.00	
Library Fees	502,000.00		Printing of Prospectus	78,656.00	
Moot Court Fees	651,300.00		Water Charges	23,590.00	
Magazine Fees	175,350.00		Conveyance Charges	266,791.34	
Medical Examination Fees	50,100.00		NAAC Expenses	1,050,000.00	
Students Guide Fees	25,050.00		BCI Affiliation Fees	126,204.00	
Reading Room Fees	251,000.00		Vehicle Maintenance	2,500.00	
Seminar Fees	50,100.00		Professional Tax (Annual Reg Fees)	1,160.00	
Legal Aid Fees	25,050.00		Professional Fees	370.00	
Practical Exam Fees	250,500.00		ESIC Damages & Interest	4,564.00	
Cultural Activities Fees	12,300.00		PF Damages	48,380.00	
Identity Card Fees	100,200.00		Insurance Premium for Eqt & Bldg	7,700.00	
Library Books Binding Fees	801,600.00		Uniform Expenses	58,711.00	
Computer/Internet Fees	71,282.00		Staff Welfare expenses	18,081.00	
Seminar Fees (Conducted)	257,400.00		Meeting expenses	28,775.00	
M.K.Nambyar Moot Court Receipts	753,000.00		Office Expenses	8,327.00	
Security Fees	17,500.00		Induction Programme Expenses	7,019.00	<b>2,284,054.44</b>
Red Cross Fees	250,500.00	<b>4,899,282.00</b>	Generator Maintenance Expenses		
IA/ Test /Exam Fees					
			<b>By Contribution to KLS (financial Cost)</b>	250,000.00	<b>250,000.00</b>
<b>To Interest on S.D. A/c s</b>					
On S.B.	381,965.00	<b>453,839.00</b>	<b>By Audit Fees (3 years &amp; 5 Years)</b>		<b>16,000.00</b>
On F.D.	71,874.00				
			<b>By Departmental &amp; Other Specific Expenses</b>		
<b>To Other Receipts</b>			Mootcourt Expenses	50,300.00	
Sale of Prospectus	349,996.00		College Exam Expenses	-	
Library fine	-		Legal Aid Expenses	32,715.00	
Amount collected from aids towards Certificates	3,000.00		Magazine Expenses	19,890.00	
Amount collected from aids towards Pinna/brakeges	26,736.00		Red Cross Fee	-	
Vehicle Maintenance Receipts	-		Reading Room Expenses	2,400.00	
Misc. Receipts	1,530.00		Seminar Expenses	76,509.00	
Sale of Tie/Badge	17,610.00		Identity Card Expenses	13,448.00	
Bank Receipts	78,132.23		Cultural Activity Expenses	69,161.00	
Sale of Tender forms	1,500.00		Sale of Tie/Badge	-	
Misc Income (unclaimed)	16,650.00		Computer Maintenance/Internet Expenses	193,174.98	
Sale of Raddi	4,190.00	<b>499,344.23</b>	M K Nambyar M/c Expenses	737,695.00	
			Practical Exam Expenses	535.00	
<b>To Caution Money &amp; Deposits Received</b>			Security Exps	82,408.00	
Library Book Deposit	2,000.00		Student guide / Syllabus Expenses	2,665.00	
College Caution Money	31,250.00		Binding Charges	16,830.00	<b>1,297,789.98</b>
Library Deposit	62,500.00	<b>95,750.00</b>			
			<b>By Caution Money &amp; Deposits Refunded</b>		
			Library Book Deposit	2,000.00	
			College Caution Money	2,750.00	
			Library Deposit	5,500.00	<b>10,250.00</b>
<b>Balance C/f</b>		<b>28,175,736.46</b>	<b>Balance C/f</b>		<b>12,512,919.42</b>

RECEIPTS	AMT	AMT	PAYMENTS	AMT	AMT
					Contd...
Balance B/f		28,178,736.46	Balance B/f		12,512,919.42
<b>To Scholarships/ Freeships</b>			<b>By Scholarships/ Freeships</b>		
Interest on Prize FD	643.00		Interest on Prize FD	643.00	
Wantamuri Desgut Freeship	2,677.00		Interest on FD	-	
GOIPM Scholarship to LIG Students	-	3,320.00	GOIPM Scholarship to LIG Students	-	
GOIPM Scholarship to SC /ST Stds	-		Wantamuri Desgut Freeship	-	
			GOIPM Scholarship to SC /ST Students	35,850.00	36,493.00
<b>To Funds</b>			<b>By Funds</b>		
K.S.S.W.F.	12,650.00		K.S.S.W.F.	150.00	
K.S.T.B.F.	12,650.00	50,350.00	K.S.T.B.F.	150.00	
Students Aid Fund	25,050.00		Student Aid Fund	-	300.00
		1,299,224.00	<b>By K L Society</b>		21,713.00
<b>To K.L. Society</b>			<b>By KU /KSLU Fees Received</b>		
<b>To KU /KSLU Fees Received</b>			Exam Fees recd from SC/ST/BCM	27,985.00	
Exam Fees recd from SC/ST/BCM	27,985.00		Other Fees	424,400.00	
Other Fees	424,400.00		Examination Fees	2,651,475.00	
Examination Fees	2,651,475.00		Marks Card Fees	666,935.00	
Marks Card Fees	666,935.00		Exam Penal Fees	149,900.00	
Exam Penal Fees	149,900.00		Sale of Exam Application Forms	318,350.00	
Sale of Exam Application Forms	318,350.00		Registration Fees	1,304,600.00	
Registration Fees	1,304,600.00		Special Admission Fees	5,100.00	
Special Admission Fees	5,100.00		Admission Penal Fees	67,000.00	
Admission Penal Fees	67,000.00		KU/ KSLU Revaluation Fees	586,000.00	
KU/ KSLU Revaluation Fees	586,000.00		Unirecity Exam Fees	584,384.00	
Unirecity Exam Fees	584,384.00		KU/ KSLU Photocopy Fees	21,600.00	
KU/ KSLU Photocopy Fees	21,600.00	6,616,129.00	KU/ KSLU Challenge Revaluation	8,400.00	7,299,920.00
KU/ KSLU Challenge Revaluation	8,400.00				
<b>To Advances recovered</b>			<b>By Advances Paid</b>		
Exam Advance	100,000.00		Exam Advance	135,000.00	
Advance for M K Nambyar M/C	50,000.00		Advance for M K Nambyar M/C	50,000.00	
Advance for Cultural Acvt Expenses	10,000.00		Advance for Cultural Acvt Expenses	10,000.00	
Advance for Office Expenses	36,000.00		Advance for Office Expenses	36,000.00	
Advance for Library Expenses	1,000.00		Advance for Magazine Dept	3,500.00	
Advance for Induction Programme Expenses	10,000.00		Advance for NSS Activity(Regular Camp)	29,400.00	
Advance for NSS Activity(regular Camp)	29,400.00		Advance for Library Expenses	1,000.00	
Advance for Travelling Expenses	13,500.00		Advance for Induction Programme Expenses	10,000.00	
Advance for Magazine Dept	3,500.00		Advance for Legal Aid Expenses	20,000.00	
Advance for Mootcourt Expenses	5,000.00		Advance for Mootcourt Expenses	5,000.00	
Advance for Legal Aid Expenses	20,000.00		Festival Salary Advance	25,000.00	
Festival Salary Advance	25,000.00	309,435.00	Advance for Travelling Expa.	13,500.00	
TDS on FD Interest(Corp Bank/UBI)	6,035.00		TDS on FD Interest(Corp Bank)	6,035.00	344,435.00
		4,540.00	<b>By Asset Purchases</b>		
Recovery on loss of Books			Library Books	32,193.00	
<b>To Indirect Receipts</b>			Office Equipments	13,017.00	
TDS on Salary	68,640.00		Computer & Accessories	139,500.00	
TDS on Salary 3 Yr Law	986,310.00		Furniture for NAAC	400,192.00	
TDS on Contractor	9,100.00		Purchase of New Mobile	10,000.00	
TDS on Contractor 3 Yr Law	6,522.00		Renovation of Classroom (Merging of Classroom 5&	40,000.00	
TDS on Professional fees	93,810.00		Renovation of Toilet Blocks	44,055.00	
Family Benefit Fund	480.00		Vehicle	1,163,000.00	
Contribution towards Punyakoti Scheme	16,000.00		Furniture ,Fixture and Fittings	417,926.00	2,259,883.00
Professional Tax	46,600.00				
Professional Tax 3 Year	9,600.00		<b>By Indirect Payments</b>		
Professional Tax 3 Year unaided	4,000.00		TDS on Salary	68,640.00	
Life Insurance Premium	13,308.00		TDS on Salary 3 Yr Law	950,959.00	
P.F. Contribution	1,092,760.00		TDS on Contractor	9,100.00	
GCC Credit Society Loan/ Share	37,200.00		TDS on Contractor 3 Yr Law	6,522.00	
GIT Credit Society Share/ Loan	301,200.00		TDS on Professional fees	93,810.00	
GSLI Premium	7,200.00		Professional Tax	46,600.00	
Sale of Teachers Day Flags	15,180.00		Professional Tax 3 Year	9,600.00	
Bar Council of India ID Fees	50,600.00		Professional Tax 3 Year unaided	4,000.00	
ESI Contribution	18,104.00		Family Benefit Fund	480.00	
Education Loan received	104,560.00		Life Insurance Premium	13,308.00	
Petty Cash	58,000.00		P.F. Contribution	1,086,634.00	
NSS A/c	53,400.00		GCC Credit Society Loan/ Share	37,200.00	
NSS Regular Camp	13,289.00		GIT Credit Society Share/ Loan	301,200.00	
NSS Special Camp	-		GSLI Premium	7,200.00	
Mootcourt (KILPAR)	30,425.00		Sale of Teachers Day Flags	180.00	
Other Liability	-		Bar Council of India ID Fees	50,700.00	
Maintenance Fees	601,200.00	3,690,603.00	ESI Contribution	17,808.00	
GST Output	53,106.00		Education Loan received	104,560.00	
			NSS A/c	13,289.00	
FD with UBI No.530401042700453 21-22	172,909.00		NSS Regular Camp Expenses	13,289.00	
FD with UBI No.KCC 89951	-	172,909.00	NSS Special Camp Expenses	-	
FD with UBI No.160083	-		Petty Cash	58,000.00	
			GST Output	53,106.00	
			Mootcourt (KILPAR)	84,294.00	
			Contribution towards Punyakoti Scheme	16,000.00	
			Maintenance Fees	604,200.00	3,650,679.00
<b>Balance C/f</b>		<b>40,522,246.46</b>	<b>Balance C/f</b>		<b>20,120,042.42</b>
					Contd...

RECEIPTS	AMT	AMT	PAYMENTS	AMT	AMT
Balance B/f		40,522,246.46	Balance B/f		26,126,342.42
			<b>Investment</b>		
			FD with UBI No.200323030000022	54,310.00	
			FD with UBI No.530+01042700453 21-22	4,470.00	
			FD with UBI No.200323030000622	104,052.00	
			FD with UBI No.200323030000623	64,512.00	227,344.00
			<b>By Closing Balances</b>		
			Cash in Hand	-	
			Petty Cash in Hand	-	
			<b>Cash at Bank</b>		
			Union Bank of India SB A/c 520101206417280	2,074,459.24	
			Union Bank of India SB A/c 520101210326782	11,151,291.00	
			SBI A/c No 33524300119	942,809.80	
			SBI A/c No 00000041768597701 (ZSBA)	-	14,168,560.04
<b>GRAND TOTAL</b>		<b>40,522,246.46</b>	<b>GRAND TOTAL</b>		<b>40,522,246.46</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R Natarajan*  
Partner  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 23025732BGYMJF5615  
Date: 02.09.2023  
Place : Belgaum.



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*M. A. K. K.*  
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GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI

Karnatak Law Society's  
RAJA LAKHAMGOUDA LAW COLLEGE, BELAGAVI  
FIVE YEAR LAW COURSES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST March 2023

For the year Ending 31.03.2022	Expenditure	For the year Ending 31.03.2023	For the Year Ending 31.03.2022	Income	For the Year Ending 31.03.2023
7,672,406	To Salaries	8,654,825.00	7,578,930	By Main Fees	8,879,200.00
777,361	To Office Contingencies	2,284,054.44	4,587,560	By Departmental Fees	4,899,282.00
16,000	To Audit Fees (3 & 5 Yrs)	16,000.00	345.380	By Interest on SB & FD	453,839.00
1,034,868	To Departmental Expenses	1,297,789.98	526,969	By Other Receipts	499,344.23
250,000	To Finance Cost to KLS	250,000.00			
506,581	To Depreciation (as per Sch D)	584,197.65		By Deficit	-
2,781,623	To Surplus	1,644,798.16			
<b>13,038,839</b>	<b>Grand Total</b>	<b>14,731,665.23</b>	<b>13,038,839</b>	<b>Grand Total</b>	<b>14,731,665.23</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R Natarajan*

Partner  
CA R. NATARAJAN  
Chartered Accountant.  
M.No 25732  
UDIN: 23025732BGYMJF5615  
Date: 02.09.2023  
Place : Belgaum.



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*H R Kelle*  
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Karnatak Law Society's  
**RAJA LAKHAMGOUDA LAW COLLEGE, BELAGAVI**  
**FIVE YEAR LAW COURSES**  
**BALANCE SHEET AS ON 31ST March 2023**

As on 31.3.2022	Liabilities	Sch	As on 31.3.2023	As on 31.3.2022	Assets	Sch	As on 31.3.2023
233,750	Caution Money & Deposits	A	319,250	6,138,268	Fixed Assets	D	7,809,412
2,362,713	Other Liabilities	B	1,820,376	1,234,915	Fixed Deposits and Investments	E	1,289,350
45,167,634	K.L.Society A/c	C	46,445,145	1,000,000	Deposits	F	1,000,000
86,756	Endowment Prize Fund A/c	J	53,583	220,092	Advances	G	106,572
				25,909,257	Income & Expenditure A/c	H	24,264,460
				13,348,321	Closing Cash & Bank Balances	I	14,168,560
<b>47,850,853</b>	<b>Grand Total</b>		<b>48,638,354</b>	<b>47,850,853</b>	<b>Grand Total</b>		<b>48,638,354</b>

# Figures have been regrouped wherever found necessary  
As per report of even date

For Ramamirtham Natarajan & Associates  
Chartered Accountants - FRN 002896S

*R Natarajan*

Partner  
CA R. NATARAJAN  
Chartered Accountant.

M.No 25732  
UDIN: 23025732BGYMJF5615  
Date: 02.09.2023  
Place : Belgaum.



*Swati*  
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BELAGAVI

*H.R. Kelle*  
CHAIRMAN  
GOVERNING COUNCIL  
R.L. LAW COLLEGE, BELAGAVI

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2023**

**SCHEDULE A - CAUTION MONEY AND OTHER DEPOSITS**

Particulars	Balance as on 1.4.2022	Receipts During the Year	Payments During the Year	Balance as on 31.3.2023
College Caution Money	77750.00	31250.00	2750.00	106250.00
Library Deposits	156000.00	62500.00	5500.00	213000.00
Library Books Deposits	0.00	2,000.00	2000.00	-
<b>Grand Total</b>	<b>233750.00</b>	<b>95750.00</b>	<b>10250.00</b>	<b>319250.00</b>

**SCHEDULE B - OTHER LIABILITIES**

Particulars	Balance as on 1.4.2022	Receipts During the Year	Payments During the Year	Balance as on 31.3.2023
KU /KSLU Examination Fees	646710.00	2651475.00	3297930.00	255.00
KSLU Special Admission Fees	0.00	5100.00	5100.00	-
KSLU Exam Penal Fees	800.00	149900.00	149900.00	800.00
KSLU Marks Card Fees A/c	154280.00	666935.00	821025.00	190.00
KU /KSLU Examination Appln Fees	79920.00	318350.00	398270.00	-
KSSWF	8,470.00	12650.00	150.00	20970.00
KSTBF	21225.00	12650.00	150.00	33725.00
Sale of Teachers Day Flags	27695.00	15180.00	180.00	42695.00
P.F.Contribution	120.00	1092760.00	1086634.00	6,246.00
TDS on Salary 3 Yr Law	-35360.00	986319.00	950959.00	-
ESI Contribution (Employee)	0.00	18104.00	17808.00	296.00
KU /KSLU Admission Penal Fees	2000.00	67000.00	66000.00	3,000.00
KU /KSLU Registration Fees	74085.00	1304600.00	1304600.00	74085.00
KU /KSLU Challenge Revaluation Fees	0.00	8,400.00	8400.00	-
KU /KSLU Revaluation Fees	0.00	586000.00	586000.00	-
KU/KSLU Other Fees	842745.00	424400.00	220500.00	1046645.00
KU/KSLU Photocopy Fees	0.00	21600.00	21600.00	-
Bar Council of India ID Fees	100.00	50600.00	50700.00	0.00
NSS Grants	131664.00	53400.00	13289.00	171775.00
NSS Special Camps	38,679.00	0.00	-	38679.00
NSS Regular Camp	-	13289.00	13289.00	0.00
NSS Prize Amount	0.00	-	-	0.00
Student Aid Fund	-	25050.00	0.00	25,050.00
Maintenance Fees	5400.00	601200.00	604200.00	2,400.00
Exam fees SC ST	10,615.00	27985.00	38600.00	-
Other Liability	353,565.00	0.00	0.00	353,565.00
GST	-	53106.00	53106.00	0.00
Petty Cash	-	58000.00	58000.00	-
<b>Grand Total</b>	<b>2362713.00</b>	<b>9224053.00</b>	<b>9766390.00</b>	<b>1820376.00</b>

**SCHEDULE C - KARNATAK LAW SOCIETY ACCOUNT**

Particulars	Amount
Opening Balance as on 1.4.2022	45167634.04
Add : Receipts during the year	1299224.00
Less: Payments during the year	21713.00
<b>Closing Balance as on 31.3.2023</b>	<b>46445145.04</b>

**SCHEDULE E - FIXED DEPOSITS AND INVESTMENTS**

Particulars	Balance as on 1.4.2022	Payments during the Year	Receipts during the Year	Balance as on 31.3.2023
FD with UBI,(Prize Fund) No.530401042700453 21-22	168439.00	4,470.00	172909.00	-
FD with UBI, 200323030000622	-	104052.00	-	104,052.00
FD with UBI, 200323030000623	-	64512.00	-	64512.00
FD with UBI, (Joint FD with KSLU) 200323030000022	1,066,476.00	54310.00	-	1120786.00
Interest on FD's(Accrued)	-	-	-	-
<b>Grand Total</b>	<b>1234915.00</b>	<b>227344.00</b>	<b>172909.00</b>	<b>1289350.00</b>

**SCHEDULE F - DEPOSITS**

Particulars	Balance as on 1.4.2022	Payments During the Year	Receipts During the Year	Balance as on 31.3.2023
Deposit with B.C.I. New Delhi [B.A.LL.B]	100000.00	-	-	100000.00
Deposit with KSLU Hubballi.[B.B.A., LL.B]	300000.00	-	-	300000.00
Deposit with KSLU Hubballi.[B.A., LL.B ]	300000.00	-	-	300000.00
Deposit with KSLU Hubballi.[ LL.B]	300000.00	-	-	300000.00
<b>Grand Total</b>	<b>1000000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1000000.00</b>

**SCHEDULE J - SCHOLARSHIPS,FREESHIPS AND ENDOWMENT PRIZE FUNDS**

Particulars	Balance as on 1.4.2022	Receipts During the Year	Payments During the Year	Balance as on 31.3.2023
Wantmuri Desgut Freeships	6,056.47	2,677.00	-	8,733.47
GOIPM Scholarship for SC/ST Students	68,700.00	-	35,850.00	32,850.00
GOIPM Scholarship for LIG Students	-	-	-	-
Endowment Prize Funds (D.B.Patil)	12,000.00	-	-	12,000.00
<b>Grand Total</b>	<b>86,756.47</b>	<b>2,677.00</b>	<b>35,850.00</b>	<b>53,583.47</b>





**SCHEDULE G - ADVANCES**

Particulars	Balance as on	Payments During	Receipts	Balance as on
	1.4.2022	the Year	During the Year	31.3.2023
Exam Advance	-	135,000.00	100,000.00	35,000.00
Mootcourt KILPAR	-	84,294.00	30,423.00	53,869.00
University Exam Expenses	212,762.00	381,995.00	584,384.00	10,373.00
Advance for M K Nambyar M/C	-	50,000.00	50,000.00	-
Advance for office Expenses	-	36,000.00	36,000.00	-
Festival Advance	-	25,000.00	25,000.00	-
Advance for NSS Activity	-	29,400.00	29,400.00	-
Advance for Induction Programme Expenses	-	10,000.00	10,000.00	-
Advance for Legal Aid expenses	-	20,000.00	20,000.00	-
Legal Survey	7,330.00	-	-	7,330.00
Advance for Magazine Expenses	-	3,500.00	3,500.00	-
Advance for Cultural Acvt Expenses	-	10,000.00	10,000.00	-
Advance for Library Expenses	-	1,000.00	1,000.00	-
Advance for Mootcourt Expenses	-	5,000.00	5,000.00	-
Advance for Travelling expenses	-	13,500.00	13,500.00	-
TDS on FD Interest(UBI)	-	6,035.00	6,035.00	-
<b>Grand Total</b>	<b>220,092.00</b>	<b>810,724.00</b>	<b>924,244.00</b>	<b>106,572.00</b>

**SCHEDULE H - INCOME AND EXPENDITURE ACCOUNT**

Particulars	Amount
Deficit Balance as on 1.4.2022	25,909,258.28
Less : Surplus as per Income & Expenditure A/c	1,644,798.16
<b>Balance as on 31.3.2023</b>	<b>24,264,460.12</b>

**SCHEDULE I - CLOSING CASH AND BANK BALANCES**

Particulars	Amount	Amount
Closing Cash Balance	-	
Petty Cash Balance	-	
<b>Closing Bank Balances</b>		
Union Bank of India SB A/c 520101206417280	2,074,459.24	
Union Bank of India SB A/c 520101210326782	11,151,291.00	
SBI, A/c No 33524300119	942,809.80	14,168,560.04
SBI A/c No 00000041768597701 (ZSBA)	-	
<b>Grand Total</b>		<b>14,168,560.04</b>