



Mootha S.K. & Co.,
Chartered Accountants
Sanjay Kumar Mootha F.C.A.

AUDIT REPORT

We have examined the attached Balance Sheet of **SETH CHUNILAL AMARCHAND BOHARA LAW COLLEGE, RAICHUR** as at 31st March 2020 and the Receipt & Payment Account and Income & Expenditure account for the year ended on that date annexed there to. These financial statements are the responsibility of the College. Our responsibility is to express an opinion on these financial statements based on our examination.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurances about the financial statement are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion and we report that:

1. Tuition fees, other fees and Management fees due from Students for the financial year 2019-20 is Rs. 3,77,580/-, the details are as under:

Tuition and other Fees	Rs. 55,580/-
Management Fees	Rs. 3,22,000/-

Subject to above,

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts have been maintained so far it appears from our examination of the books of accounts produced before us.
3. The Balance sheet, Receipt and payment account and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.
4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts gave a true and fair view in conformity with the accounting principles generally accepted in India:
 - i) In the case of the Balance Sheet of the state of affairs of the College as on 31.03.2020, and
 - ii) In the case of Income & Expenditure Account, of the Deficit of the above College for the year ending on 31.03.2020.
 - iii) In the case of Receipts & Payment Account, of the amount received and paid for the year ended on 31.03.2020.

Place: Raichur

Date: 18.06.2020.

For Mootha S.K.& Co.,
Chartered Accountants
F.R. No. 008245S.



(Signature)
(CA Sanjay Kumar Mootha)
Proprietor,

M.No. 206245

UDIN: 20206245AAAACE3515

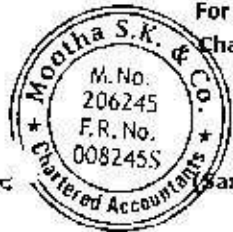
TARANATH SHIKSHANA SAMSTHE'S

SETH CHUNNILAL AMARCHAND BOHRA LAW COLLEGE, RAICHUR

BALANCE SHEET AS AT 31ST MARCH, 2020

<u>CAPITAL & LIABILITY</u>	<u>SCHEDULE</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCHEDULE</u>	<u>AMOUNT</u>
CAPITAL FUND	1	6,194,613.80	FIXED ASSETS	2	4,853,593.00
Amount payable to Joint Directorate of College Education being balance represented in Joint Account		1,693,126.00	ADVANCES	3	148,742.72
Amount of Scholarships Payable to students / refundable to Government			CASH & BANK BALANCES	4	3,472,580.06
GOI SC/ST Scholarships A/c	153,693.00				
GOK P.M. Scholarship A/c	<u>57,721.00</u>	211,414.00			
Other Liabilities		97,798.00			
Library Deposit					
Represented by balance in SBA/c	4,448.00				
Additional Library Deposit deposited in college account	<u>273,516.00</u>	277,964.00			
		<u>8,474,915.80</u>			<u>8,474,915.80</u>

"As per our report of even date attached."



For MOOTHA S.K. & Co.,
Chartered Accountants

(Signature)
(Sanjay Kumar Mootha)
Proprietor
(M.No. 206245 ; F.R. No. 008245S)

Place: Raichur
Date: 18.06.2020

For S C A B LAW COLLEGE

(Signature)
CHAIRMAN

(Signature)
SECRETARY

(Signature)
PRINCIPAL

(Signature)
Principal
Seth Chunnilal Amarchand
Bohra Law College, Raichur

TARANATH SHIKSHANA SAMSTHE'S

SETH CHUNILAL AMARACHAND BOHARA LAW COLLEGE, RAICHUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARY TO STAFF :			ACTUAL RECEIPTS BY FEES :		
Teaching Staff	4,301,456.00		Tuition fees.	148,040.00	
Non Teaching Staff	3,377,176.00		Admission fees.	4,010.00	
Salary to Part time lecturer	46,000.00	7,724,632.00	Library fees.	32,000.00	
			Reading room fees.	16,200.00	
EXPENDITURE TOWARDS SPECIFIC FEES			Cycle stand fees	32,600.00	
Reading Room Expenses	7,118.00		Games and Sports fees.	48,300.00	
Indian Red Cross Society Fees	2,565.00		TC & BC Fees	33,900.00	
H H S Centenary Building Fund Remitted	34,200.00	43,883.00	OTHER MISCELLANEOUS FEES :		
			a) Moot Court Fees	83,000.00	
CONTINGENCIES			b) Identity Card fees:	16,900.00	
KSLU Affiliation & Application Fees	203,000.00		c) Miscellaneous fees.	20,410.00	
Printing and Stationary expenses	57,345.00		d) Medical Exam fees	16,600.00	
Light & Water Charges	45,097.00		e) Cultural Activities fees	82,000.00	
T.A. and D.A. to Staff. Members	34,976.00		f) BCI Registration Fees	82,000.00	
Repairs & Maintenance	21,015.00		g) Internal Examination Fees	49,500.00	
Audit Fees	40,400.00		h) Orientation / Seminar Fees	87,400.00	
Dress Code Expenses	34,500.00		i) College Development Fees	99,600.00	
Orientation/Seminar / Workshop Expenses	27,000.00		j) H H S Centenary Building Fund	32,800.00	570,210.00
University Annual fees	60,000.00				885,260.00
Games Expenses	20,000.00		INTEREST RECEIVED FROM BANK ON:		
Postage, Telegram and Telephone charges	7,460.00		a) Principal Account	13,383.00	
Advertisement expenses.	3,600.00		b) Deduction Account	2,309.00	15,692.00
Bank Charges	7,234.00				
Scavenger Salary	12,000.00		MISCELLANEOUS RECEIPTS		
KRF Relief Fund	22,435.00		Sale of Forms & Registration Fees	57,600.00	
College Website Development Charges	2,242.00		SWF & TBF Fees	4,806.00	
Miscellaneous expenses.	25,617.00	623,921.00	University Admission Registration Fees	2,400.00	
			University Admission Late Fees	600.00	
EXCESS OF INCOME OVER EXPENDITURE		1,535,757.00	University Career Guidance Fees	80.00	



University College Development Fees	80.00	
University Examination & Application Fees	10,470.00	
University Moot Court Fees	160.00	
University Special Fees	2,340.00	
University Sports Development Fees	300.00	
University Games & Sports Fees	140.00	
University Student Aid Fund Fees	80.00	
University Student Welfare Fees	80.00	
University Teachers Benefit Fund Fees	80.00	
University Youth Festival	160.00	
University Photocopy/RV/CV fees	71,460.00	
Indian Red Cross Society	8,020.00	
NAAC Expenses reimbursed	99,448.00	
KRF Relief Fund	22,435.00	
Dress Code Fees	66,700.00	
Loss of Books	1,170.00	348,609.00

GRANT RECEIVED FROM UNIVERSITY 7,678,632.00

GRANT RECEIVED FROM MANAGEMENT 1,000,000.00

9,928,193.00

9,928,193.00

"As per our report of even date attached."

For MOOTHA S.K. & Co.,
Chartered Accountants
M.No. 206245
F.R.No. 008245S
Sanjay Kumar Mootha
Proprietor
(M.No. 206245 ; F.R. No. 008245S)

For S C A B LAW COLLEGE

Chairman
CHAIRMAN

Secretary
SECRETARY

Principal
PRINCIPAL

Seth Chandra Kumar Reddy
Bharati Law College, Raichur

Place: Raichur
Date: 18.06.2020

SETH CHUNNILAL AMARCHAND BOHRA LAW COLLEGE, RAICHUR

**SCHEDULE ATTACHED TO AND FORMING PART OF BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNT**

ACCOUNTING YEAR ENDED: 31.03.2020

Schedule 1 : Capital Fund

Opening Balance	4,658,856.80
Add: Surplus for the year	1,535,757.00
	<u>6,194,613.80</u>

Schedule 2 : Other Liabilities

Opening Balance	79,648.00
Scholarship Payable	15,750.00
Professional Tax Payable	2,400.00
	<u>97,798.00</u>

Schedule 2 : Fixed Assets

Sl.No	Particulars	Opening Balance	Addition during the year	Closing Balance
1	Buildings	2,979,353.00	-	2,979,353.00
2	Furniture & Fixtures	642,306.00	-	642,306.00
3	Equipments	490,268.00	-	490,268.00
4	Books	403,605.00	143,695.00	547,300.00
5	Electrical Installation	2,337.00	-	2,337.00
6	Computers	166,529.00	-	166,529.00
7	Bio Metric Equipment	25,500.00	-	25,500.00
		<u>4,709,898.00</u>	<u>143,695.00</u>	<u>4,853,593.00</u>

Schedule 3 : Advances

a) Sri Basavraj (Peon)	300.00
b) SCAB Law College Employees Association	135,000.00
c) Advance to Principal for Conducting Examination	13,442.72
	<u>148,742.72</u>

Schedule 4 : Cash and Bank Balances

Canara Bank - Principal Account	1,455,850.78
Canara Bank - GOI SC/ST Scholarships account	153,693.00
Canara Bank - GOK Post matrix scholarship A/c	57,721.00
Canara Bank - Library Deposit Account	4,448.00
Canara Bank - Salary Deduction Account	107,736.20
State Bank of India - Joint Account	1,693,126.00
Cash in hand	5.10
	<u>3,472,580.08</u>




TARAVATHI SHIKSHAK SAMITHI,
SETHU CHUNILAL ASHRAFF AND BOHARA LAL LAW COLLEGE, RAICHUR - 591001
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2019-2020(01-04-2019 TO 31-03-2020)

RECEIPTS			PAYMENTS		
	Amount	Amount	Amount	Amount	Amount
1. OPENING BALANCE BY			1. EMPLOYEE COST		
1.01 Balance in Savings Banks Accounts at Canara Bank L.V.D College Branch, Raichur			1.01 Salary to Teaching Staff	1,701,450.00	
a) Principal Account (S.B. A/C No. 7013)	189,013.50		1.02 Salary to Non Teaching staff	3,57,175.00	
b) Additional Library Deposit Account (S.B. A/C No. 7014)	4,297.00		1.03 Salary to Part-time Lecturers	40,000.00	7,74,625.00
c) Government of India Scholarship Account (S.B. A/C No. 7015)	62,271.00		2. EXPENDITURE TOWARDS SPECIFIC FEES		
d) Post-Matric Scholarship Account (S.B. A/C No. 7016)	33,654.00		2.01 Reading Room Expenses	7,238.50	
e) Principal Prof Tax Deduction A/C (S.B. A/C No. 14318)	3,651.20		2.02 Harward High School Centenary Building Fund returned	34,265.00	41,503.50
1.02 Balance in SFM Joint Account No.62456426350	279,325.00		3. GOVERNMENT OF INDIA SCHOLARSHIP ACCOUNT		
1.03 Cash in Hand	510	572,276.80	3.01 GOVERNMENT OF INDIA SCHOLARSHIP ACCOUNT		
			a) Disbursed to Students	154,458.00	
			3.02 GOVERNMENT OF INDIA SCHOLARSHIP ACCOUNT		
2. ACTUAL RECEIPTS BY FEES:			a) Disbursed to Students	54,820.00	209,278.00
2.01 Tuition Fees			4. KARNATAKA STATE LAW UNIVERSITY FEES		
a) College Account	148,030.00	3,48,780.00	(Represented by Receipts Receipt)		
b) Joint Account	160,740.00	4,010.00	4.01 University Adm. Registration Fees	44,000.00	
2.02 Admission Fees		4,010.00	4.02 University Career Guidance and Fees	47,765.00	
2.03 Cycle stand Fees		32,602.00	4.03 University College Development Fees	13,792.50	
2.04 Games and Sports Fees		48,300.00	4.04 University Examination & Application Fees	27,225.00	
2.05 Library Fees		32,006.00	4.05 University Court Fees	27,225.00	
2.06 TC & BC Fees		33,930.00	4.06 University Knowledge Network Fees	41,785.00	
2.07 Reading room Fees		16,209.00	4.07 University Special Fees	9,100.00	
2.08 (OTHER MISCELLANEOUS FEES:		475,799.00	4.08 University Sports development Fees	51,600.00	
a) Cultural Activities Fees		87,000.00	4.09 University Games & Sports Fees	24,680.00	
b) Identity Card Fees		16,930.00	4.10 University Student Aid Fund	15,760.00	
c) Medical Exam Fees		16,609.00	4.11 University Student Welfare Fund	13,760.00	
d) Miscellaneous Fees		20,418.00	4.12 University Teachers development fund	13,760.00	
e) Court Fees		87,000.00	4.13 University Youth Festival	27,520.00	
f) BCI Registration Fees		82,050.00	4.14 University photographs/RSVP Fees	65,620.00	
g) Internal Exam Fees		45,500.00	4.15 University Annual Fees	60,000.00	
h) Orientation/Seminar Fees		87,430.00	4.16 University Admission Fees	12,885.00	1,75,700.00
i) College Development Fees		99,605.00	5. CAPITAL EXPENDITURE FOR		
j) Misc expenses			5.01 Purchase of Library Books	143,495.00	
k) Harward High School Centenary Building Fund		32,800.00	5.02 Repair and Renewal Expenses	21,015.00	164,510.00
		570,210.00	1,040,000.00		
3. OTHER INCOME					
3.01 Interest received from Banks on SB Accounts					
a) Government of India Scholarship Account		7,717.00			
b) Principal Account		17,381.50			
c) Post-Matric Scholarship Account		1,127.50			
d) Additional Library Deposit Account		151.00			
e) Joint account		16,867.50			
f) Professional Tax Deduction Account		2,769.50			
3.02 Sale of Lorus and Registration Fees		57,600.00			
3.03 KRF Relief Fund		22,415.00			
3.04 T.A & D.A		5,400.00			
3.05 DRESS CODE FUND		66,200.00			
		189,780.00			
Total C/F		1,808,001.80	Total C/F		9,385,608.10


(B. VITERAHALLIAPPA)
CHAIRMAN/M.C.
Managing Committee




(S. VIDYA KUMARI)
SECRETARY/M.C.
Managing Committee


(B. CHANNAPPA)
PRINCIPAL
Sethu Channal Ashraff and Bohara Lal Law College, Raichur

Contd. 2

		Total B/F	1,808,004.89			Total B/F	9,385,608.00
4 GRANTS-IN-AID RECEIVED				6 MISCELLANEOUS PAYMENTS			
4.01 Salary Grant received from J.D.E. Gulkarga and credited to Joint Account		7,815,739.00		6.01 Income Tax deducted from Staff Salary returned		127,500.00	
4.02 Salary Arrears (Principal) Grant received from J.D.E. Gulkarga and credited to Joint Account		690,883.00		6.02 Profession Tax Deducted from staff salary returned		39,090.00	
4.05 Doreness Allowance Grant received from J.D.E. Gulkarga and credited to Joint Account		253,291.00		6.03 Other Deduction from Staff Salary (such as L.C., PFDF etc) returned		492,530.25	
5 SCHOLARSHIPS:				6.04 SWF & TDF Returned		2,211.00	
5.01 GOI SC/ST Scholarship Received from Government of Karnataka Social Welfare Office		212,063.00		6.05 KRF Relief Fund		52,435.00	
5.02 GOI Post Matric scholarship		77,760.00	319,823.00	6.06 Indian Red Cross Samsitha Fees paid		2,265.00	399,000.00
6 MISCELLANEOUS RECEIPTS				7 CONTINGENCIES:			
(Represented by Respective Payments)				7.01 Advertisement Expenses		3,600.00	
6.01 Income Tax deducted from Staff Salary		122,500.00		7.02 K.M.U. Admission and Application Fees		203,000.00	
6.02 Profession Tax Deducted from Staff Salary		47,000.00		7.03 Orientation/Seminar/Workshop Expenses		27,000.00	
6.03 Other Deduction from Staff Salary (Such as L.C., PFDF etc)		409,506.00		7.04 Bank Charges		6,692.00	
6.04 SWF & TDF Fees		7,260.00		7.05 Postage, Telegram and Telephone charges		7,486.00	
6.05 Ganesh (Advance) Returner		96,750.00		7.06 Printing and Stationary		57,345.00	
6.06 Loss of Bonds		1,170.00		7.07 T.A. and D.A.		40,476.00	
6.07 NAAC Fees Return to College Account 14518		49,348.00		7.08 Water & Light Expenses		289.00	
6.08 Indian Red Cross Samsitha Fees		8,070.00	786,651.00	7.09 College Website Development Charges		2,242.00	
7 KARNATAKA STATE LAW UNIVERSITY FEES				7.10 Scavenger		17,000.00	
(Represented by Respective Payments)				7.11 Petty Expenses		3,966.66	
7.01 University Adm Registration Fees		118,499.00		7.12 Descom expenses		43,857.00	
7.02 University Career Guidance fund Fees		13,840.00		7.13 Discs Code Expenses		31,506.00	
7.03 University College Development Fees		13,840.00		7.14 Audit Fees		45,400.00	
7.04 University Examination & Application Fees		219,740.00		7.15 Games Expenses (Convenor)		26,500.00	
7.05 University Mock Court Fees		27,680.00		7.16 Miscellaneous Expenses		27,215.00	378,429.00
7.06 University Knowledge network Fees		41,280.00					
7.07 University Special Fees		11,440.00		8 KSLU'S AM ADVANCE AND REMUNERATION ACCOUNT			
7.08 University Sports development Fees		51,560.00		8.01 Remuneration for DEC 2018 Examination		44,279.00	
7.09 University Games & Sports Fees		24,270.00		8.02 Advance to Principal for June 2019 Examination		29,000.00	
7.10 University Student Aid fund		13,840.00		8.03 Remuneration for June 2019 Examination		35,000.00	
7.11 University Student Welfare fund		13,840.00		8.04 Advance to Principal for Dec 14 Examination		11,600.00	110,300.00
7.12 University Teachers development fund		13,840.00					
7.13 University Youth Festival		27,680.00					
7.14 University photocopy /RVCV Fees		13,840.00					
7.15 University Admission Late Fees		13,840.00	1,271,200.00				
8 LIBRARY DEPOSIT (Refundable to Students)							
8.01 Collected from students and deposited in College Account			38,500.00				
		Total Cr	12,986,676.89			Total Cr	10,021,460.00

(B. VEERABHADRAPPA)
CHAIRMAN, M.C.C.
Mangaluru



(M. VIJAY KANARI)
SECRETARY, M.C.C.
Mangaluru

(PADMALA)
PRINCIPAL
Mangaluru
Kannada University

Total B/F 12,986,676.80

Total B/F 10,621,468.00

9 LARAYATH SHIKSHANA SAMITHI ACCOUNT (Received from Management)

9.01 Received to TSS towards LC Condition Deposit jointly 1,000,000.00

1,000,000.00 1,000,000.00

10 KSLU EXAM ADVANCE AND REMUNERATION ACCOUNT

10.01 Remuneration and Reimbursement of Balance for Dec-18 Exam 41,279.60

10.02 Remuneration and Reimbursement of Advance for Jun-19 Exam 11,000.00

10.03 Remuneration and Reimbursement of Balance for June -19 Exam 44,090.28

10.04 Remuneration and Reimbursement of Advance for Dec-19 Exam 11,000.00

107,369.28 107,369.28

Grand Total 18,094,046.08

2 CLOSING BALANCE OF

9.01 Balances in Savings Bank Accounts at Canara Bank L.A.D. College, Branch, Halehu

a) Principal Account (S.D. A/c No. 7013) 1,455,850.78

b) GOI SCST Scholarship (S.H. A/c No. 7015) 153,693.00

c) Post-Matric Scholarship (S.H. A/c No. 7016) 52,724.00

d) Additional Library Deposit (S.H. A/c No. 7014) 4,448.00

e) Professional Tax Deduction (S.B.A/c 14518) 107,726.20

1,774,442.98 1,774,442.98

9.02 Balance at SHI Joint A/c (S.B. A/c No. 62426430350) 1,697,176.00

9.03 Cash in Hand 5.10

3,471,665.08 3,471,665.08

Grand Total 14,094,046.08

On behalf of the Management, we hereby certify that the Expenditure shown above have been actually incurred and that no part of it relates to Scholarships or articles for which a special grant is sanctioned under the Grant-in Aid

(U. VEERABHADRAPPA)
CHAIRMAN, M.C.
Chairman
Managing Committee

(MULAY KUMAR)
SECRETARY, M.C.
Secretary
Managing Committee

(PADMALI)
PRINCIPAL
Principal
Smt. Chinnel Amarschand
Electro Law College, Dapichol

We hereby certify that we have audited the Accounts of the College for the year 2019-2020 and the Receipts and Payments shown in the statement are correctly stated and are in agreement with Books of Accounts maintained in Computer System

"As per our report of even date attached"
for SMOOHA S.K. & Co
Chartered Accountants,
Firm Reg. No. 0682455



CA Sanjay Kumar Moudha
Proprietor
M.No. 206245

Place:- Raichur

Date - 18/06/2020

Taranath Shikshana Samsthe's
SETHI CHUNILAL AMARACHAND BOHARA LAW COLLEGE, RAICHUR - 584103.

INDIAN RED CROSS SAMSTHE

FINANCIAL STATEMENT OF ACCOUNTS FOR THE YEAR 2019-2020, (FROM 01-04-2019 TO 31-03-2020)

RECEIPTS		Rs.	Ps.	PAYMENTS		Rs.	Ps.
1	OPENING BALANCE B/F : Balance in SB A/c No.2797101014004 at Canara Bank LVD College counter, Raichur maintained in the name of Red Cross Samsthe SCAB Law College Raichur	9,583.00		1	Payment of Indian Red Cross Society Activities 2019-20		8,600.00
2	Bank Interest on SB Account	140.00		2	CLOSING BALANCES C/F : Balance in SB A/c No.2797101014004 at Canara Bank LVD College counter, Raichur maintained in the name of Red Cross Samsthe SCAB Law College Raichur		1,123.00
TOTAL :		9,723.00		TOTAL :			9,723.00

Place : RAICHUR

Date: 18-06-2020

PRINCIPAL

----- AUDITOR'S CERTIFICATE -----

Sethi Ch. Bohara Law College, Raichur

We hereby certify that we have audited the accounts of the Samsthe for the year 2019-2020 and that the Receipts and Payments shown in the statement are correctly stated and are in agreement with the Books of Accounts maintained in Computer System

Place : RAICHUR

Date: 18-06-2020

"As per our Report of Even Date Attached"
for MOOHA S.K. & CO
Chartered Accountants,
Firm Regn. No. 008245S



A. Sanjay Kumar Mootha

Proprietor

M.No. - 206245

MOOHA S.K. & CO. CHARTERED ACCOUNTANTS