



HARISH VASANTH & ASSOCIATES  
CHARTERED ACCOUNTANTS

No 218, J P Royale,  
5th Floor (501),  
Sampige Road,  
Malleshwaram,  
Bengaluru - 560 003

2017-18

## INDEPENDENT AUDITOR'S REPORT

To  
The Board of Trustees  
JANATHA EDUCATION SOCIETY®  
VIVEKANANDA COLLEGE OF LAW, Gayathrinagar, Bangalore – 560055.

We have audited the accompanying financial statements of **Vivekananda College of Law**, A unit of **JANATHA EDUCATION SOCIETY®** (“the Society”), which comprise the Balance Sheet as at March 31, 2018, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31<sup>st</sup> March 2018.

### Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2018, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Principal

1

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### Report on other Legal and Regulatory Requirements

We report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- The Financial Statements dealt with by this report are in agreement with the books of accounts;

### For Harish Vasanth & Associates

Chartered Accountants

*G. M. Harish*

Harish S G

Partner

M No: 218217

Date: 05/12/2022

Place: Bengaluru



UDIN : 22218217 BUC BMV8510

*[Signature]*  
Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**BALANCE SHEET AS ON 31st MARCH 2018**

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
<b>Capital Account</b>		<b>Fixed Assets</b>	
General Fund	(1,20,59,220)	Computers & Peripherals	79,699
<b>Current Liabilities</b>		Furniture & Fixtures	9,25,936
Alumni Association	67,000	Plant & Machinery	1,80,100
Deposit-Others	45,000	<b>Current Assets</b>	
NSS Fund	52,526	Advance to Staff	1,95,000
Out Standing Liabilities	2,41,689	Deposit- Bescom	51,349
Scholarship Account	2,36,447	Deposit National Law School	5,000
Tution Fee-Gok Payable	9,88,873	Prepaid Expenses	9,60,707
<b>Branch / Divisions</b>		Salary Advance Staff	2,85,000
Janatha Education Society	1,58,26,067	Cash-in-hand	5,000
		Cash-at-Bank	17,10,591
		Fixed Deposit	10,00,000
<b>TOTAL</b>	<b>53,98,382</b>	<b>TOTAL</b>	<b>53,98,382</b>

For Vivekananda College of Law

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

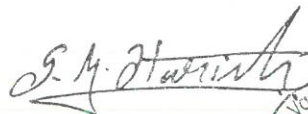
  
Principal

Authorised Signatory  
Vivekananda College Of Law

Bengaluru-560 021

Place: Bangalore

Date: 05/12/2022



Harish S G

Partner

M.No. 218217

FRN: 012361S



  
Principal

VIVEKANANDA COLLEGE OF LAW

# 12/1, 3rd Cross, Maruthi Extn

Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
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**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018**

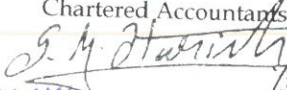
EXPENDITURE	AMOUNT Rs.		INCOME	AMOUNT Rs.
FO Affiliation Fee	50,000	BY	College Fee	35,65,597
Bank Charges	22,376		Interest on SB Account	98,653
Conveyance Charges	2,280		Grant Staff Salary Received	62,43,427
① Depreciation	3,96,696		Tuition Fee	24,75,770
E P F Employers Contribution	5,84,564		Excess of expenditure over income	48,51,405
E S I C Employer Contribution	65,709			
Electricity Charges	1,42,368			
Examination Expenses	8,963			
Felicitation & Function Expenses	1,65,107			
Honorarium to Guest Lecturer	5,45,600			
Inspection Charges	5,000			
Meeting Expenses	4,546			
✓ News Paper & Periodicals	1,11,869			
Office -Maintenance	61,850			
Pooja Expenses	16,800			
Postage & Telegraph	8,659			
Printing & Stationery	1,66,260			
Rates & Taxes	2,59,297			
Repairs & Maintenance - Building	85,999			
Repairs & Maintenance - Computers	53,829			
Repairs & Maintenance - Off Equipment	13,418			
Repairs & Maintenance - Lift	34,464			
Security Service Charges	2,52,080			
Seminar & Workshop Expenses	98,243			
Sports Expenses	1,56,545			
Staff Salary	75,90,144			
Staff Salary-Grant	62,43,427			
Travelling Expenses	16,707			
Telephone Charges	29,782			
Water Charges	28,109			
Web & Internet Charges	14,160			
<b>TOTAL</b>	<b>1,72,34,851</b>			<b>1,72,34,851</b>

For Vivekananda College of Law

As per our report of even date  
For **HARISH VASANTH & ASSOCIATES**  
Chartered Accountants

  
Principal  
Authorised Signatory  
Vivekananda College of Law

  
Principal

  
Harish S G  
Partner



Place: Bangalore - 560 021  
Date: 05/12/2022

**VIVEKANANDA COLLEGE OF LAW**  
# 12/1, 3rd Cross, Maruthi Extension  
Gayathri Nagar, Bengaluru-560 055

M.No. 218217  
FRN: 012361S

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018**

	RECEIPTS	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.
<b>TO</b>	<b>Opening Balance</b>		<b>BY</b>	Affiliation Fee	8,81,000
	Cash-at-Bank	8,63,845		Advances to Staff	8,24,365
	Cash-on-hand	3,976		Bank Charges	22,376
	Advance to Staff	4,20,006		Purchase of Computer	82,184
	College Fee	32,02,950		Conveyance Charges	2,180
	Deposits	1,09,870		Electricity Charges	1,41,803
	Examination Fee	24,04,653		EPF Contribution	5,84,564
	Examination Remuneration	1,61,143		ESIC Contribution	65,709
	Interest on SB A/c	1,01,238		Examination Expenses	2,556
	Other Receipts	1,29,883		Examination Fee Remitted	20,30,990
	Scholarship Received	1,95,926		Exam Remuneration Remitted	1,61,143
	S A F-Scholarship Received	96,000		Felicitation & Function Expenses	1,43,107
	Tution Fee	35,64,850		Honorarium to Guest Lecture	4,96,800
	University Fee	13,93,280		Internet Charges	14,160
	Inter Institutions Receipts	50,11,000		Library Books	1,07,349
				Meeting Expenses	2,945
				News papers & Periodicals	2,33,519
				N S S Unit	11,310
				Office Maintenance	54,094
				Pooja Expenses	8,800
				Postage & Telegraphs	7,515
				Printing & Stationery	62,791
				Rates & Taxes	2,992
				Repairs & Maintenance-Buildings	64,869
				Repairs & Maintenance-Computer	13,418
				Repairs & Maintenance-Lift	35,526
				Repairs & Maintenance-Off Equit	42,679
				Salary Deductions	9,41,767
				Salary to Staff	66,95,198
				Scholarship Disbursed	44,518
				Security Service Charges	2,51,660
				Seminar & Workshop Expenses	1,67,743
				Sports Expenses	1,75,200
				S A F Scholarship Disbursed	96,000
				Telephone Charges	28,388
				Travelling Expenses	16,707
				University Fee Paid	13,80,245
				Water Charges	29,859
				Inter Institutions Payments	15,000
				<b>Closing Balance</b>	
				Cash-at-Bank	17,10,591
				Cash-on-hand	5,000
	<b>TOTAL</b>	<b>1,76,58,620</b>		<b>TOTAL</b>	<b>1,76,58,620</b>

For Vivekananda College of Law

Principal  
Authorised Signatory  
Vivekananda College Of Law  
Place: Bangalore  
Date: 05/12/2022

As per our report of even date  
For HARISH VASANTH & ASSOCIATES  
Chartered Accountants

Harish S G  
Partner  
M.No. 218217  
FRN: 0123615



**INDEPENDENT AUDITOR'S REPORT**

To  
The Board of Trustees  
JANATHA EDUCATION SOCIETY®  
VIVEKANANDA COLLEGE OF LAW, Gayathrinagar, Bangalore – 560055.

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**Opinion**

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis of opinion**

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Principal

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# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021



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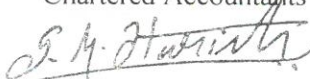
### Report on other Legal and Regulatory Requirements

We report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
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- The Financial Statements dealt with by this report are in agreement with the books of accounts;

### For Harish Vasanth & Associates

Chartered Accountants



Harish S G

Partner

M No: 218217

Date: 05/12/2022

Place: Bengaluru



UDEN: 22218217BUCBPK8867

  
Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**BALANCE SHEET AS ON 31st MARCH 2019**

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
<b>Loans (Liability)</b>			<b>Capital Account</b>		
<b>Current Liabilities</b>			General Fund		1,93,52,290
Scholarship Account	91,757		<b>Fixed Assets</b>		
Univty Fees Due	18,910		FAMS	14,89,983	
Adv From Kslu Seminars/exam	1,72,830		Library Books	1,61,130	16,51,113
Alumni Association	67,000		<b>Current Assets</b>		
ESIC Employee Contribution	3,165		Closing Stock		
NSS Unit	47,305		Cash	8,745	
Outstanding Liabilities for Expenses	60,549		Bank Accounts	26,42,647	
P F Employee Contbn	64,574		Advance to Others	41,375	
Professional Tax Payable	4,600		Deposit- Bescom	51,349	
Staff Salary Grant Payable	17,45,989		FD Ksca 512-039 dt 8.11.17 Gen	10,67,045	
Student Welfare Fund GOK	-200		Interest Accrued But Not Due	27,633	
Suspense A/c Recd From SBI	93,770		Prepaid Expenses	14,80,513	
T D S Payable	6,949		Salary Advance Staff	2,85,000	
Teachers Welfare Fund GOK	-120		Salary Grant Receivable	17,45,989	
Tutiom Fee-GIA	16,09,509		Tds Ded by Bank on FD	7,450	73,57,746
Uniform Fee	1,500	3988087			
<b>Branch / Divisions</b>					
Janatha Education Society		2,43,73,062			
<b>TOTAL</b>		<b>2,83,61,149</b>	<b>TOTAL</b>		<b>2,83,61,149</b>

For Vivekananda College of Law

  
Principal

Vivekananda College Of Law

Bengaluru-560 021

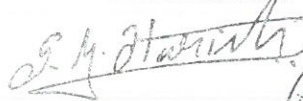
Place: Bangalore

Date:05/12/2022

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants



Harish S G

Partner

M.No. 218217

FRN: 012361S



  
Principal

VIVEKANANDA COLLEGE OF LAW

# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021



**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

	EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To	<b>Indirect Expenses</b>		<b>Indirect Incomes</b>	
	Advertisement Expenses	37,038	Admission Fees	46,088
	Affiliation & Service Charges Unvty - Exp	7,20,000	Admission Fine	
	AMC CHARGES - LIFT	50,155	Affiliation & Service Charges Fees	1,65,900
	Bank Charges	14,770	Bonafide Certificate Fee	12,188
	Conveyance Expenses	2,270	Computr & Internet Fee	55,300
	Depreciation	3,25,341	Cultural Fees	1,38,250
	Electricity Charges	1,42,768	Endowment Lecture Fees	2,76,500
	E S I C Employer Contribution	97,102	Identity Card Fees	55,300
	Exam Expenses	62,089	Interest From Bank	25,749
	Felicitation & Function Exps	1,03,806	Interest on Fixed Deposit	1,02,128
	Honorarium Exps	5,82,098	Legal Aid Fees	55,300
	Inspection Expenses	3,87,475	Library Fees	2,78,117
	Journals & Periodicals	1,60,135	Medical Fees	33,873
	Law Forum Function Exps	4,786	Mid-Term Exam Fees	55,300
	Meeting Expenses	31,371	Miscellaneous Fees	2,44,795
	News Paper & Periodicals	27,621	Moot Court Fees	1,65,900
	Office Maintenance	52,789	No-Due Fees	1,060
	PF Employer's Contribution	5,10,106	Nss Bhavan Fee	24,376
	Pooja Expenses	19,000	Prior Period Exp / Income	1,69,222
	Postage and Telegraph	11,937	Prospectus & Application Fees	1,600
	Printing & Stationery	1,93,335	Reading Room Fees	84,567
	Rates & Taxes	12,756	Salary Grant Recd	64,27,481
	Repairs & Maint - Building	1,47,633	Sports Fees	1,67,517
	Repairs & Maint - Computers	531	T C Fee	24,376
	Repairs & Maint - Off Equipment	1,26,126	Tution Fees	17,17,538
	Salary to Grant Staff	64,27,481		
	Security Service Charges	3,88,638	<b>Excess of expenditure over income</b>	<b>77,75,231</b>
	Seminar / Workshop Exps	53,262		
	Sports Expenses	1,43,661		
	Staff Salary	70,95,913		
	TA & DA	21,848		
	Telephone Charges 23123775	36,778		
	Telephone Charges 23323303	9,066		
	Water Charges	76,117		
	Web & Internet Charges	15,818		
	Zerox Machine-Maintenance	12,036		
	<b>TOTAL</b>	<b>1,81,03,656</b>	<b>TOTAL</b>	<b>1,81,03,656</b>

For Vivekananda College of Law


  
Principal  
Vivekananda College Of Law  
Bangalore-560 021  
Date:05/12/2022

As per our report of even date

For **HARISH VASANTH & ASSOCIATES**  
Chartered Accountants

  
Harish S G  
Partner  
M.No. 218217  
FRN: 0123615



  
Principal  
**VIVEKANANDA COLLEGE OF LAW**  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bangalore-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

RECEIPTS		AMOUNT Rs.	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.	AMOUNT Rs.
<b>To</b>	<b>Opening Balance</b>			<b>BY</b>	<b>Current Liabilities</b>		
	Bank Accounts	17,10,590.98			Admission Fine-University	88,000.00	
	Cash	5,000.00	17,15,590.98		Chief Minister Relief Fund	18,494.00	
	<b>Current Liabilities</b>				ESIC Employee Contribution	35,829.00	
	Admission Fine-University	97,560.00			Exam Remuneration	1,82,873.00	
	Adv From Kslu Seminars/exam	1,72,830.00			Flag Fees Dept	15,020.00	
	Exam Remuneration	1,82,873.00			Honararium Payable	5,34,879.00	
	Flag Gees Dept	14,100.00			NSS Unit	20,621.00	
	NSS Unit	15,400.00			P F Employee Contbn	6,80,751.00	
	Professional Tax Payable	4,800.00			Professional Tax Payable	55,000.00	
	Student Aid Fund - JES	1,19,000.00			Staff Salary Payable	61,80,065.00	
	Student Loan- Bank	1,49,000.00			Student Aid Fund - JES	1,19,000.00	
	Student Welfare Fund GOK	13,650.00			Student Loan- Bank	1,49,000.00	
	Suspense A/c Recd From SBI	93,770.00			Student Welfare Fund GOK	13,850.00	
	T D S Payable	15,043.00			T D S Payable	61,400.00	
	Teachers Welfare Fund GOK	13,730.00			Teachers Welfare Fund GOK	13,850.00	
	Tution Fee-GIA	6,20,872.00			Transport - Vkit	4,000.00	
	Uniform Fee	1,500.00			Tuition Fee-GIA	236.00	
	Scholarship Account	2,31,645.00			Current Liability	1,84,729.00	
	Univty Fees Due	35,09,195.00	52,54,968.00		Scholarship Account	3,76,335.00	
	<b>Current Assets</b>				Uniform Fee	2,43,903.00	
	Advance to Others		4,49,250.00		Univty Fees Due	34,80,299.00	1,24,58,134
	<b>Branch / Divisions</b>				<b>Fixed Assets</b>		
	Janatha Education Society		95,36,171.00		Library Books	1,22,630.00	
	<b>Indirect Incomes</b>				FAMS	1,43,195.00	2,65,825
	Admission Fees	46,088.00			<b>Current Assets</b>		
	Affiliation & Service Charges Fees	1,65,900.00			Advance to Others	5,14,020.00	
	Bonafide Certificate Fee	12,188.00			Prepaid Expenses	13,14,513.00	
	Computr & Internet Fee	55,300.00			Salary Advance Staff	48,000.00	18,76,533
	Cultural Fees	1,38,250.00			<b>Branch / Divisions</b>		
	Endowment Lecture Fees	2,76,500.00			Janatha Education Society		18,61,960.00
	Identity Card Fees	55,300.00			<b>Indirect Expenses</b>		
	Interest From Bank	25,749.00			Affiliation & Service Charges Univty - Exps	1,05,000.00	
	Legal Aid Fees	55,300.00			AMC CHARGES - LIFT	27,105.00	
	Library Fees	2,78,117.00			Bank Charges	14,770.17	
	Medical Fees	33,873.00			Conveyance Allowance	2,270.00	
	Mid-Term Exam Fees	55,300.00			Electricity Charges	1,25,773.00	
	Miscellaneous Fees	4,74,573.00			E S I C Employer Contribution	97,102.00	
	Moot Court Fees	1,65,900.00			Exam Expenses	55,812.00	
	No-Due Fees	1,060.00			Felicitatn & Function Exps	86,806.00	
	Nss Bhavan Fee	24,376.00			Inspection Expenses	37,475.00	
	Prospectus & Application Fees	1,600.00			Journals & Periodicals	40,750.00	
	Reading Room Fees	84,567.00			Law Forum Function Exps	4,786.00	
	Sports Fees	1,67,517.00			Meeting Expenses	6,371.00	
	T C Fee	24,376.00			News Paper & Periodicals	31,067.00	
	Tution Fees	21,75,049.00	43,16,883.00		Office Maintenance	55,657.00	
	<b>Balance C/d</b>		2,12,72,863		PF Employer's Contribution	5,10,106.00	12,00,850
					<b>Balance C/d</b>		1,76,63,302

Contd.....2

Principal  
**VIVEKANANDA COLLEGE OF LAW**  
1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021



Balance B/d		2,12,72,863	Balance B/d		1,76,63,302
<b>Indirect Expenses</b>					
Advertisement Expenses			Pooja Expenses	12,000.00	
Exam Expenses	43,723.00		Postage and Telegraph	11,937.00	
News Paper & Periodicals	3,446.00		Printing & Stationery	1,53,335.00	
Office Maintenance	2,868.00		Rates & Taxes	6,856.00	
Repairs & Maint - Off Equipment	14,400.00		Repairs & Maint - Building	35,520.00	
Seminar / Workshop Exps	54,300.00		Repairs & Maint - Computers	531.00	
Sports Expenses	24,000.00	1,42,737.00	Repairs & Maint - Off Equipment	1,11,194.00	
			Security Service Charges	3,54,961.00	
			Seminar / Workshop Exps	1,07,562.00	
			Sports Expenses	1,45,561.00	
			TA & DA	21,848.00	
			Telephone Charges 23123775	33,988.00	
			Telephone Charges 23323303	9,066.00	
			Water Charges	68,693.00	
			Web & Internet Charges	15,818.00	
			Xerox Machine-Maintenance	12,036.00	11,00,906
			<b>Closing Balance</b>		
			Bank Accounts	26,42,646.81	
			Cash	8,745.00	26,51,392
<b>Total</b>		<b>2,14,15,600</b>	<b>Total</b>		<b>2,14,15,600</b>

For Vivekananda College of Law

*[Signature]*  
Principal

Authorised Signatory  
Vivekananda College Of Law

Place: Bangalore  
Date: 05/12/2022

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

*[Signature]*  
Harish S G

Partner

M.No. 218217

FRN: 0123615



*[Handwritten mark]*



HARISH VASANTH & ASSOCIATES  
CHARTERED ACCOUNTANTS

No 218, J P Royale,  
5th Floor (501),  
Sampige Road,  
Malleswaram,  
Bengaluru - 560 003

2019-20

## **INDEPENDENT AUDITOR'S REPORT**

To  
The Board of Trustees  
JANATHA EDUCATION SOCIETY®  
VIVEKANANDA COLLEGE OF LAW, Gayathrinagar, Bangalore – 560055.

We have audited the accompanying financial statements of **Vivekananda College of Law**, A unit of **JANATHA EDUCATION SOCIETY® (“the Society”)**, which comprise the Balance Sheet as at March 31, 2020, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31<sup>st</sup> March 2020.

### **Opinion**

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### **Basis of opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Gayathri Extn  
Gayathri Nagar, Bengaluru-560 021

1



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### Report on other Legal and Regulatory Requirements

We report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- The Financial Statements dealt with by this report are in agreement with the books of accounts;

**For Harish Vasanth & Associates**

Chartered Accountants

*Harish S G*

Harish S G

Partner

M No: 218217

Date: 05/12/2022

Place: Bengaluru



UDEN - 22218217 BUCBQP1657

*LS*  
Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**BALANCE SHEET AS ON 31st MARCH 2020**

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
<b>Loans (Liability)</b>		<b>Capital Account</b>	
<b>Current Liability</b>		General Fund	2,67,64,540
Univty Fees Due	2,62,275	<b>Fixed Assets</b>	
Adv From Kslu Seminars/exam	1,72,830	FAMS	16,14,182
Alumni Association	67,000	Library Books	1,99,251
Chief Minister Relief Fund	37,001	<b>Current Assets</b>	
ESIC Employee Contribution	1,252	Cash	301
Family Benifit Fund	2,830	Bank Accounts	36,90,853
NSS Unit	47,305	Accrued Interest on FD	32,991
O/s Liabilities for Expenses	4,23,210	Advance to Others	91,200
P F Employee Contbn	59,363	Balance Fee Receivable	5,115
Professional Tax Grant Staff	56,600	Deposit- Bescom	51,349
Professional Tax Payable	4,400	FD Ksca 512-039 dt 8.11.17	11,38,585
Salary Grant Payable	5,66,276	Prepaid Exp	2,96,022
Scholarship A/c (BT/BCM)	32,142	Salary Advance Staff	2,91,097
Scholarship A/c (SC/ST)	72,970	Salary Grant Receivable	5,66,276
Student Loan- Bank	15,000	Tds Ded by Bank on FD	15,400
Tutiom Fee-GIA	21,31,209		
Uniform Fee	3,25,003		
<b>Branch / Divisions</b>			
Janatha Education Society	3,04,80,496		
<b>TOTAL</b>	<b>3,47,57,162</b>	<b>TOTAL</b>	<b>3,47,57,162</b>

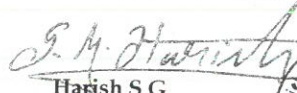
For Vivekananda College of Law

  
Principal

Vivekananda College Of Law  
Bengaluru-560 021


Place: Bangalore  
Date: 05/12/2022

As per our report of even date  
For HARISH VASANTH & ASSOCIATES  
Chartered Accountants

  
Harish S G

Partner  
M.No. 218217  
FRN: 012361S




  
Principal  
**VIVEKANANDA COLLEGE OF LAW**  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

EXPENDITURE	AMOUNT Rs.		INCOME	AMOUNT Rs.
FO Administrative Exp	15,95,542	BY	Admission Fees	60,560
Establishment Exp	1,52,05,493		Affiliation & Service Charges Fees	1,77,900
Student & Institution Amenities	19,17,541		Bonafide Certificate Fee	11,820
Depreciation	3,98,752		Computr & Internet Fee	59,300
			Cultural Fees	1,48,250
			Endowment Lecture Fees	2,96,500
			Exam Exp - Inc	71,680
			Identity Card Fees	59,300
			Inspection Fees	34,160
			Interest From Bank on SB A/c	24,808
			Interest on Fixed Deposit	84,848
			Legal Aid Fees	59,300
			Library Fees	3,55,600
			Medical Fees	53,310
			Mid-Term Exam Fees	59,300
			Miscellaneous Fees	2,47,430
			Miscellaneous Receipts	57,470
			Moot Court Fees	1,77,900
			Nss Bhavan Fee	23,640
			Prior Period Exp / Income	-2,600
			Reading Room Fees	1,30,320
			Salary Grant Recd	70,65,752
			Sports Fees	2,37,000
			T C Fee	23,640
			Tution Fees	21,87,507
			Excess of expenditure over income	74,12,633
<b>TOTAL</b>	<b>1,91,17,328</b>			<b>1,91,17,328</b>

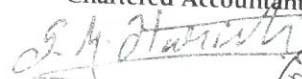
For Vivekananda College of Law

  
Principal  
Authorised Signatory  
Vivekananda College Of Law  
Bangalore-560 021  
Place: Bangalore  
Date: 05/12/2022

  
Principal

**VIVEKANANDA COLLEGE OF LAW**  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

As per our report of even date  
For **HARISH VASANTH & ASSOCIATES**  
Chartered Accountants



Harish S G  
Partner  
M.No. 218217  
FRN: 012361S



**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY@  
Gayathrinagar, Bangalore - 560055

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

	RECEIPTS	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.
<b>TO</b>	<b>Opening Balance</b>		<b>BY</b>	<b>Administrative Exp</b>	12,85,888
	Bank Accounts	26,43,031		Advance to Others	3,61,370
	Cash	8,745		Chief Minister Relief Fund	16,580
	Administrative Exp	1,000		ESIC Employee Contribution	23,125
	Admission Fees	60,560		Establishment Exp	14,85,697
	Adv From Kslu Seminars/exam	50,000		Exam Remuneration	2,08,085
	Advance to Others	2,38,225		FAMS	4,31,854
	Affiliation & Service Charges Fees	1,77,900		Flag Fees	3,375
	Bonafide Certificate Fee	11,820		Flag Fees Dept	11,820
	Chief Minister Relief Fund	37,001		Library Books	4,000
	Computr & Internet Fee	59,300		O/s Liabilities for Expenses	60,549
	Cultural Fees	1,48,250		P F Employee Contbn	7,15,990
	Endowment Lecture Fees	2,96,500		Prepaid Exp	1,70,022
	Establishment Exp	1,63,736		Professional Tax Payable	53,400
	Exam Exp - Inc	51,690		Salary Advance Staff	23,387
	Exam Remuneration	2,08,085		Scholarship A/c (BT/BCM)	1,71,500
	Family Benifit Fund	1,350		Scholarship A/c (SC/ST)	1,46,530
	Flag Fees	3,355		Staff Loan Vkit	28,000
	Flag Fees Dept	11,820		Staff Salary Payable	60,44,956
	Identity Card Fees	59,300		Student Aid Fund - JES	84,000
	Inspection Fees	34,160		Student & Institution Amenities	5,66,159
	Interest From Bank on SB A/c	24,808		Student Loan- Bank	60,000
	Legal Aid Fees	59,300		Student Welfare Fund GOK	14,775
	Library Fees	3,55,600		Suspense A/c Recd From SBI	48,000
	Medical Fees	53,310		T D S Payable	2,29,997
	Mid-Term Exam Fees	59,300		Teachers Welfare Fund GOK	15,775
	Miscellaneous Fees	2,47,430		Transport - Vkit	3,500
	Miscellaneous Receipts	9,250		Tuition Fees	12,968
	Moot Court Fees	1,77,900		Uniform Fee	11,097
	Nss Bhavan Fee	23,640		Univty Fees Due	45,74,930
	O/s Liabilities for Expenses	7,899			
	Professional Tax Grant Staff	27,000		<b>Branch / Divisions</b>	
	Reading Room Fees	1,30,320		Janatha Education Society	20,000
	Salary Advance Staff	17,290			
	Scholarship A/c (BT/BCM)	1,83,225		<b>Closing Balance</b>	
	Scholarship A/c (SC/ST)	1,45,560		Bank Accounts	36,90,853
	Sports Fees	2,37,000		Cash	301
	Student Aid Fund - JES	84,000			
	Student & Institution Amenities	9,725			
	Student Loan- Bank	75,000			
	Student Welfare Fund GOK	14,775			
	Suspense A/c Recd From SBI	6,70,296			
	T C Fee	23,640			
	T D S Payable	2,23,048			
	Teachers Welfare Fund GOK	15,175			
	Tutiom Fee-GIA	5,21,700			
	Tuition Fees	21,95,360			
	Uniform Fee	3,34,600			
	Univty Fees Due	48,36,505			
	<b>Branch / Divisions</b>				
	Janatha Education Society	55,50,000			
	<b>TOTAL</b>	<b>2,05,78,484</b>		<b>TOTAL</b>	<b>2,05,78,484</b>

For Vivekananda College of Law

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

*(Signature)*  
**Principal**  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Nagar  
Gayathrinagar, Bangalore - 560055  
Date: 05/12/2022

*(Signature)*  
**Harish S G**  
Partner

M.No. 218217

FRN: 012361S







HARISH VASANTH & ASSOCIATES  
CHARTERED ACCOUNTANTS

No 218, J P Royale,  
5th Floor (501),  
Sampige Road,  
Malleshwaram,  
Bengaluru - 560 003

2020-21

## INDEPENDENT AUDITOR'S REPORT

To  
The Board of Trustees  
JANATHA EDUCATION SOCIETY®  
VIVEKANANDA COLLEGE OF LAW, Gayathrinagar, Bangalore – 560055.

We have audited the accompanying financial statements of **Vivekananda College of Law**, A unit of **JANATHA EDUCATION SOCIETY® (“the Society”)**, which comprise the Balance Sheet as at March 31, 2021, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31<sup>st</sup> March 2021.

### Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### Report on other Legal and Regulatory Requirements

We report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- The Financial Statements dealt with by this report are in agreement with the books of accounts;

### For Harish Vasanth & Associates

Chartered Accountants

*Harish S G*

Harish S G

Partner

M No: 218217

Date: 05/12/2022

Place: Bengaluru



UDEN - 22218217 BUC BRF 7540

*VA*  
Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 02\*

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**BALANCE SHEET AS ON 31st MARCH 2021**

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
<b>Current Liabilities</b>		<b>Capital Account</b>	
Univty Fees Due	1,14,675	General Fund	2,96,84,287
Adv From Kslu Seminars/exam	1,72,830	<b>Fixed Assets</b>	
Alumni Association	67,000	FAMS	15,30,426
ESIC Employee Contribution	1,135	<b>Current Assets</b>	
Family Benifit Fund	7,090	Cash	493
Flag Fees Dept	3,570	Bank Accounts	38,80,985
NSS Unit	73,905	Accrued Interest on FD	26,766
O/s Liabilities for Expenses	20,375	Advance to Others	65,000
P F Employee Contbn	56,516	Balance Fee Receivable 2020-21	1,53,100
Professional Tax Payable	4,000	Deposit- Bescom	51,349
Salary Grant Payable	9,15,602	FD Ksca 512-039 dt 8.11.17	12,16,218
Scholarship A/c (BT/BCM)	6,171	Prepaid Exp	1,69,444
Scholarship A/c (SC/ST)	72,970	Salary Advance Staff	2,51,000
Student Loan- Bank	15,000	Salary Grant Receivable	9,15,602
Student Welfare Fund GOK	14,600		
T D S Payable	378		
Teachers Welfare Fund GOK	14,600		
Tutiom Fee-GIA	26,27,575		
Uniform Fee	39,403		
<b>Branch / Divisions</b>			
Janatha Education Society	3,37,17,275		
<b>TOTAL</b>	<b>3,79,44,670</b>	<b>TOTAL</b>	<b>3,79,44,670</b>

For Vivekananda College of Law

Principal

Vivekananda College Of Law  
Bangaluru-560 021

Place: Bangalore

Date: 05/12/2022

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

Harish S G

Partner

M.No. 218217

FRN: 012361S



Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Nagar,  
Gayathri Nagar, Bangalore-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

	EXPENDITURE	AMOUNT Rs.		INCOME	AMOUNT Rs.
TO	Indirect Expenses		BY	Indirect Incomes	
	Adminstrative Exp	8,50,972		Admission Fees	89,040
	Establishment Exp	1,70,80,989		Affiliation & Service Charges Fees	1,75,200
	Student & Institution Amenities	6,06,313		Bonafide Certificate Fee	10,580
	Depreciation	3,30,996		Computr & Internet Fee	58,400
				Cultural Fees	1,53,800
				Endowment Lecture Fees	2,92,000
				Exam Exp - Inc	67,418
				Flag Fees	11,640
				Identity Card Fees	58,400
				Interest From Bank on SB A/c	12,158
				Interest on Fixed Deposit	78,594
				Legal Aid Fees	58,400
				Library Fees	3,44,900
				Medical Fees	50,910
				Mid-Term Exam Fees	58,400
				Miscellaneous Fees	74,800
				Miscellaneous Receipts	13,600
				Moot Court Fees	1,75,200
				No due Fee	900
				Nss Bhavan Fee	23,360
				Prior Period Exp / Income	65,541
				Reading Room Fees	1,24,630
				Salary Grant Recd	1,04,63,332
				Sports Fees	2,28,100
				T C Fee	21,160
				Tution Fees	32,39,060
				<b>Excess of expenditure over income</b>	<b>29,19,747</b>
	<b>TOTAL</b>	<b>1,88,69,270</b>			<b>1,88,69,270</b>

For Vivekananda College of Law

*[Signature]*  
Principal

Vivekananda College Of Law  
Bengaluru-560 021  
Place: Bangalore  
Date: 05/12/2022

As per our report of even date

For **HARISH VASANTH & ASSOCIATES**

Chartered Accountants

*[Signature]*  
Harish S G

Partner

M.No. 218217

FRN: 012361S



*[Signature]*  
Principal  
**VIVEKANANDA COLLEGE OF LAW**  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

	RECEIPTS	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.
<b>TO</b>	<b>Opening Balance</b>		<b>BY</b>	Administrative Exp	6,29,873
	Bank Accounts	36,90,853		Advance to Others	1,78,000
	Cash	301		Chief Minister Relief Fund	55,334
	Administrative Exp	14		Earmarked Funds	58,500
	Admission Fees	88,880		ESIC Employee Contribution	13,437
	Advance to Others	1,83,700		Establishment Exp	10,88,718
	Affiliation & Service Charges Fees	1,74,900		Exam Remuneration	84,350
	Bonafide Certificate Fee	10,560		FAMS	47,989
	Chief Minister Relief Fund	18,333		O/s Liabilities for Expenses	3,25,185
	Computr & Internet Fee	58,300		P F Employee Contbn	6,72,145
	Cultural Fees	1,53,550		Prepaid Exp	76,614
	Earmarked Funds	39,900		Professional Tax Payable	2,25,391
	Endowment Lecture Fees	2,91,500		Salary Advance Staff	2,00,000
	Establishment Exp	2,22,845		Scholarship A/c (BT/BCM)	25,971
	Exam Exp - Inc	74,218		Scholarship A/c (SC/ST)	69,790
	Exam Remuneration	84,350		Staff Salary Payable	48,18,556
	Family Benifit Fund	1,560		Student & Institution Amenities	4,06,359
	Flag Fees	11,640		Suspense A/c Recd From SBI	5,240
	Flag Fees Dept	2,935		T D S Payable	9,24,294
	Identity Card Fees	58,300		Uniform Fee	2,90,800
	Interest From Bank on SB A/c	12,158		Univty Fees Due	49,05,100
	Legal Aid Fees	58,300			
	Library Fees	3,44,300		<b>Branch / Divisions</b>	
	Medical Fees	50,820		Janatha Education Society	1,06,13,600
	Mid-Term Exam Fees	58,300			
	Miscellaneous Fees	2,94,446		<b>Closing Balance</b>	
	Miscellaneous Receipts	14,851		Bank Accounts	38,80,985
	Moot Court Fees	1,74,900		Cash	493
	Nss Bhavan Fee	29,280			
	Professional Tax Grant Staff	65,991			
	Reading Room Fees	1,24,410			
	Salary Advance Staff	6,097			
	Scholarship A/c (SC/ST)	69,790			
	Sports Fees	2,27,700			
	Student Welfare Fund GOK	14,575			
	Suspense A/c Recd From SBI	40,000			
	T C Fee	21,120			
	T D S Payable	9,24,672			
	Teachers Welfare Fund GOK	14,575			
	Tution Fee-GIA	4,96,320			
	Tution Fees	29,24,450			
	Uniform Fee	5,200			
	Univty Fees Due	47,54,890			
	<b>Branch / Divisions</b>				
	Janatha Education Society	1,37,02,940			
	<b>TOTAL</b>	<b>2,95,96,724</b>		<b>TOTAL</b>	<b>2,95,96,724</b>

For Vivekananda College of Law

*(Signature)*  
**Principal**  
Authorised Signatory  
Vivekananda College Of Law  
Bangalore-560 021  
Date: 05/12/2022

*(Signature)*  
**Principal**  
VIVEKANANDA COLLEGE  
# 12/1, 3rd Cross, Madhuvani  
Gayathri Nagar, Bangalore

As per our report of even date  
For **HARISH VASANTH & ASSOCIATES**  
Chartered Accountants

*(Signature)*  
**Harish S G**  
Partner  
M.No. 218217  
FRN: 012361S





HARISH VASANTH & ASSOCIATES  
CHARTERED ACCOUNTANTS

No 218, J P Royale,  
5th Floor (501),  
Sampige Road,  
Malleshwaram,  
Bengaluru - 560 003

2021-22

## INDEPENDENT AUDITOR'S REPORT

To  
The Board of Trustees  
JANATHA EDUCATION SOCIETY®  
VIVEKANANDA COLLAGE OF LAW, Gayathrinagar, Bangalore-560055.

We have audited the accompanying financial statements of **Vivekananda College Of Law**, A unit of **JANATHA EDUCATION SOCIETY® ("the Society")**, which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31<sup>st</sup> March 2022.

### Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

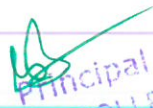
### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

  
Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### Report on other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of accounts;

### For Harish Vasanth & Associates

Chartered Accountants

*Harish S G*

Harish S G

Partner

M No: 218217

Date: 05/12/2022

Place: Bengaluru



UDIN: 22218217BECBRW6200

*[Signature]*  
Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**BALANCE SHEET AS ON 31st MARCH 2022**


LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
<b>Current Liabilities</b>		<b>Capital Account</b>	
Univty Fees Due	9,99,650	General Fund	3,20,03,004
Alumni Association	67,000		
ESIC Employee Contribution	1,018	<b>Fixed Assets</b>	
Exam Remuneration	1,23,600	FAMS	15,00,925
Family Benifit Fund	8,460		
NSS Unit	90,755	<b>Current Assets</b>	
O/s Liabilities for Expenses	98,996	Cash	1,360
P F Employee Contbn	57,019	Bank Accounts	57,68,100
Professional Tax Grant Staff	1,000	Accrued Interest on FD	71,130
Professional Tax Payable	4,000	Advance to Others	45,000
Salary Grant Payable	10,34,657	Balance Fee Receivable 2021-22	33,000
Scholarship A/c (BT/BCM)	6,171	Deposit- Bescom	51,349
Scholarship A/c (SC/ST)	79,350	FD Ksca 512-039 dt 8.11.17	12,16,218
Student Loan- Bank	15,000	Prepaid Exp	1,54,425
T D S Payable	2,10,780	Salary Grant Receivable	10,34,657
Teachers Welfare Fund GOK	7,705		
Tutiom Fee-GIA	30,22,755		
Uniform Fee	48,203		
<b>Branch / Divisions</b>			
Janatha Education Society	3,60,03,049		
<b>TOTAL</b>	<b>4,18,79,168</b>	<b>TOTAL</b>	<b>4,18,79,168</b>


For Vivekananda College of Law

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

  
Principal  
Vivekananda College Of Law  
Authorised Signatory  
Bengaluru-560021

  
Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560021

  
Harish S G  
Partner  
M.No. 218217  
FRN: 012361S



Place: Bangalore

Date: 05/12/2022



**VIVEKANANDA COLLEGE OF LAW**  
A Unit Of JANATHA EDUCATION SOCIETY®  
Gayathrinagar, Bangalore - 560055

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

	RECEIPTS	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.
<b>TO</b>	<b>Opening Balance</b>		<b>BY</b>	Administrative Exp	15,70,800
	Bank Accounts	38,80,985		Admission/ Appln/ Fine Fees-Dept	45,780
	Cash	493		Adv - Others	2,36,260
	Admission Fees	90,720		Building Fund	88,68,000
	Affiliation & Service Charges Fees	1,86,300		Earmarked Funds	3,08,500
	Bonafide Certificate Fee	10,260		ESIC Employees Contbn	13,460
	Building Fund - JES	1,12,72,085		Establishment Exp	12,91,851
	Computr & Internet Fee	62,100		Exam Remuneration	79,325
	Cultural Fees	1,55,250		FAMS	2,63,201
	Earmarked Funds	3,08,500		Flag Fee	30,490
	Endowment Lecture Fees	3,09,500		Outstanding Liabilities	20,375
	Exam Exp - Inc	1,18,247		P F Employees Contbn	6,55,208
	Exam Remuneration	1,90,075		P T Payable	75,800
	Family Benifit Fund	1,370		Prepaid Exps	1,54,425
	Flag Fees	5,445		Scholarship A/c (SC/ST)	4,84,160
	Flag Fees Dept	10,245		Scholarship A/c -BCM	25,000
	Identity Card Fees	62,100		Staff Salary Payable	59,50,868
	Interest From Bank on SB A/c	12,405		Student & Institution Amenities	6,78,914
	Legal Aid Fees	62,100		SWF & TWF-Dept	61,020
	Library Fees	3,61,300		TDS on Salary 192B	9,03,313
	Medical Exam Fees	51,780		Univty / Board Fees Due	34,43,200
	Mid-Term Exam Fees	62,970			
	Miscellaneous Fees	3,01,369		<b>Closing Balance</b>	
	Miscellaneous Receipts	32,696		Bank Accounts	57,68,100
	Moot Court Fees	1,86,000		Cash	1,360
	Nss Bhavan Fee	41,930			
	Professional Tax Grant Staff	27,400			
	Reading Room Fees	1,29,060			
	Scholarship A/c (SC/ST)	4,90,540			
	Scholarship BCM	25,000			
	Sports Fee	2,37,600			
	Student & Institution Amenities	31,700			
	S W F Gok	7,125			
	T D S Payable / Tds Ded by Bk	10,71,578			
	T C Fee	20,520			
	Teachers Welfrae Fund GOK	24,275			
	Tution Fees	58,92,902			
	Tution / Lab Fee-Joint Account	3,95,180			
	Univty Fees	8,800			
	Univerisity Fees Due	42,91,505			
	<b>Branch / Divisions</b>				
	Janatha Education Society	5,00,000			
	<b>TOTAL</b>	<b>3,09,29,410</b>		<b>TOTAL</b>	<b>3,09,29,410</b>

For Vivekananda College of Law

Principal  
Authorised Signatory

Place: Bangalore  
Date: 05/12/2022

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

Harish S G  
Partner

M.No. 218217  
FBN: 012361S



Vivekananda College of Law

Place: Bangalore

Date: 05/12/2022

VIVEKANANDA COLLEGE OF LAW

# 12/1, 3rd Cross, Maruthi Extn

Gayathri Nagar, Bengaluru-560055

JANATHA EDUCATION SOCIETY®				
VIVEKENANDA COLLEGE OF LAW, BANGALORE.				
YEAR	① Total Expenditure Excluding Salary (INR in lakhs)	② Expenditure for infrastructure augmentation (INR in lakhs)	③ Expenditure on maintenance of academic facilities(Excluding Salary for human resources)(INR in lakhs)	④ Expenditure on maintenance of Physical facilities(excluding salary for human resources ) (INR in lakhs)
2017-2018	2751007	396696	1914521	439790



Signature of Auditor's

5/12/2022

UDIN - 22218217BUCBMV 8510

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

JANATHA EDUCATION SOCIETY®				
VIVEKENANDA COLLEGE OF LAW, BANGALORE.				
YEAR	Total Expenditure Excluding Salary (INR in lakhs)	Expenditure for infrastructure augmentation (INR in lakhs)	Expenditure on maintenance of academic facilities(Excluding Salary for human resources)(INR in lakhs)	Expenditure on maintenance of Physical facilities(excluding salary for human resources ) (INR in lakhs)
2018-2019	39,51,206	3,25,341	32,86,750	3,39,115



Signature of Auditor's

5/12/2022

UDIN - 22218217BUCBPK 8867

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

JANATHA EDUCATION SOCIETY®				
VIVEKENANDA COLLEGE OF LAW, BANGALORE.				
YEAR	Total Expenditure Excluding Salary (INR in lakhs)	Expenditure for infrastructure augmentation (INR in lakhs)	Expenditure on maintenance of academic facilities(Excluding Salary for human resources)(INR in lakhs)	Expenditure on maintenance of Physical facilities(excluding salary for human resources ) (INR in lakhs)
2019-2020	39,11,835	3,98,752	34,19,428	93,655

Signature of Auditor's



5/12/2022

UDIN - 22218217BUCBQP 1657

Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

JANATHA EDUCATION SOCIETY®				
VIVEKANANDA COLLEGE OF LAW, BANGALORE.				
YEAR	Total Expenditure Excluding Salary (INR in lakhs)	Expenditure for infrastructure augmentation (INR in lakhs)	Expenditure on maintenance of academic facilities(Excluding Salary for human resources)(INR in lakhs)	Expenditure on maintenance of Physical facilities(excluding salary for human resources ) (INR in lakhs)
2020-2021	17,88,281	3,30,996	13,54,736	1,02,549



Signature of Auditor's

5/12/2022

UDIN-22218217 BUCBRF7540

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

JANATHA EDUCATION SOCIETY®				
VIVEKANANDA COLLEGE OF LAW, BANGALORE.				
YEAR	Total Expenditure Excluding Salary (INR in lakhs)	Expenditure for infrastructure augmentation (INR in lakhs)	Expenditure on maintenance of academic facilities(Excluding Salary for human resources)(INR in lakhs)	Expenditure on maintenance of Physical facilities(excluding salary for human resources ) (INR in lakhs)
2021-2022	30,41,180	2,92,702	26,00,425	1,48,053

Signature of Auditor's



5/12/2022

UDIN-22218217 BUCBRW6200

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

2017-2018

<b>JANATHA EDUCATION SOCIETY®</b>	
<b>VIVEKANANDA COLLEGE OF LAW, BANGALORE</b>	
SCHEDULE FORMING PART OF ACCOUNTS <span style="float: right;">FY 01.04.2017 TO 31.03.2018.</span>	
PARTICULAR	YEAR ENDED 31.03.2018
<b>SCHEDULE A: DETAILS OF FEES COLLECTED</b>	
College Fee	35,65,597
Tuition Fee	24,75,770
Grant Staff Salary Received	62,43,427
<b>TOTAL</b>	<b>1,22,84,794</b>
<b>SCHEDULE B: DETAILS OF OF OTHER RECEIPTS</b>	
Interest on SB Account	98,653
<b>TOTAL</b>	<b>98,653</b>
<b>SCHEDULE C: DETAILS OF OF SALARY &amp; ESTABLISHMENT</b>	
E P F Employers Contribution	5,84,564
E S I C Employer Contribution	65,709
Staff Salary	75,90,144
Staff Salary-Grant	62,43,427
<b>TOTAL</b>	<b>1,44,83,844</b>
<b>SCHEDULE D: DETAILS OF OF ADMINISTRATIVE EXPENCES</b>	
Conveyance Charges	2,280
Electricity Charges	1,42,368
Travelling Expenses	16,707
Telephone Charges	29,782
Water Charges	28,109
Web & Internet Charges	14,160
Office -Maintenance	61,850
Postage &Telegraph	8,659
Printing & Stationery	1,66,260
Affiliation Fee	50,000
Pooja Expenses	16,800
Bank Charges	22,376
Rates & Taxes	2,59,297
News Paper & Periodicals	1,11,869
<b>TOTAL</b>	<b>9,30,517</b>
<b>SCHEDULE E: DETAILS OF OF MAINTENANCE EXPENCES</b>	
Repairs & Maintenance - Building	85,999
Repairs & Maintenance - Computers	53,829
Repairs & Maintenance - Off Equipment	13,418
Repairs & Maintenance - Lift	34,464
Security Service Charges	2,52,080
<b>TOTAL</b>	<b>4,39,790</b>
<b>BREAK-UP EXPENDITURE ON ACADEMIC ACTIVITIES ( In Rs.)</b>	
<b>2017-2018</b>	
Examination Expenses	8,963
Felicitation & Function Expenses	1,65,107
Honorarium to Guest Lecturer	5,45,600
Inspection Charges	5,000
Meeting Expenses	4,546
Seminar & Workshop Expenses	98,243
Sports Expenses	1,56,545
<b>TOTAL</b>	<b>9,84,004</b>
<b>BREAK-UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES ( In Rs.)</b>	
<b>2017-2018</b>	
Depreciation	396696
<b>TOTAL</b>	<b>396696</b>

\*3 ✓  
\*4  
\*3 ✓  
\*2

Signature of Auditor

*G. M. Harish*  
8/12/2017  
BENGALURU  
Chartered Accountants

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

UDIN - 22218217 R.R. & P.M. R.S. 10

JANATHA EDUCATION SOCIETY®			
VIVEKANANDA COLLEGE OF LAW, BANGALORE.			
BALANCE SHEET AS AT 31.03.2018			
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Capital Account</b>		<b>Fixed Assets</b>	
General Fund	-1,20,59,220	Computers & Peripherals	79,699
		Furniture & Fixtures	9,25,936
		Plant & Machinery	1,80,100
<b>Current Liabilities</b>			
Alumni Association	67,000		
Deposit-Others	45,000	<b>Current Assets</b>	
NSS Fund	52,526	Advance to Staff	1,95,000
Out Standing Liabilities	2,41,689	Deposit- Bescom	51,349
Scholarship Account	2,36,447	Deposit National Law School	5,000
Tution Fee-Gok Payable	9,88,873	Prepaid Expenses	9,60,707
		Salary Advance Staff	2,85,000
<b>Branch / Divisions</b>			
Janatha Education Society	1,58,26,067	Cash-in-hand	5,000
		Cash-at-Bank	17,10,591
		Fixed Deposit	10,00,000
<b>Total</b>	<b>53,98,382</b>	<b>Total</b>	<b>53,98,382</b>

Signature of Auditor's



UDIN - 2248217 BUCBMU8510

12/02/2022

Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

Signature of Principal  
Vivekananda College Of Law  
Bengaluru-560 021

2018-19

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
SCHEDULE FORMING PART OF ACCOUNTS	
PARTICULAR	YEAR 31.03.2019
<b>SCHEDULE A: DETAILS OF FEES COLLECTED</b>	
Admission Fees	46,088
Affiliation & Service Charges Fees	1,65,900
Bonafide Certificate Fee	12,188
Computr & Internet Fee	55,300
Cultural Fees	1,38,250
Endowment Lecture Fees	2,76,500
Identity Card Fees	55,300
Legal Aid Fees	55,300
Library Fees	2,78,117
Medical Fees	33,873
Mid-Term Exam Fees	55,300
Miscellaneous Fees	2,44,795
Moot Court Fees	1,65,900
No-Due Fees	1,060
Nss Bhavan Fee	24,376
Prospectus & Application Fees	1,600
Reading Room Fees	84,567
Sports Fees	1,67,517
T C Fee	24,376
Tution Fees	17,17,538
<b>TOTAL</b>	<b>36,03,845</b>
<b>SCHEDULE B: DETAILS OF OF OTHER RECEIPTS</b>	
Interest From Bank	25,749
Interest on Fixed Deposit	1,02,128
Salary Grant Recd	64,27,481
Other Income	1,69,222
<b>TOTAL</b>	<b>67,24,580</b>

<b>SCHEDULE C: DETAILS OF OF SALARY &amp; ESTABLISHMENT</b>	
E S I C Employer Contribution	97,102
PF Employer's Contribution	5,10,106
Salary to Grant Staff	64,27,481
Staff Salary	70,95,913
TA & DA	21,848
<b>TOTAL</b>	<b>1,41,52,450</b>

<b>SCHEDULE D: DETAILS OF OF ADMINISTRATIVE EXPENCES</b>	
Advertisement Expenses	37,038
AMC CHARGES - LIFT	50,155
Conveyance Expenses	2,270
Electricity Charges	1,42,768
Journals & Periodicals	1,60,135
News Paper & Periodicals	27,621
Pooja Expenses	19,000
Postage and Telegraph	11,937
Printing & Stationery	1,93,335
Security Service Charges	3,88,638
Telephone Charges 23123775	36,778
Telephone Charges 23323303	9,066
Water Charges	76,117
Web & Internet Charges	15,818
Bank Charges	14,770
Rates & Taxes	12,756
<b>TOTAL</b>	<b>11,98,202 *3</b>

<b>SCHEDULE E: DETAILS OF OF MAINTENANCE EXPENCES</b>	
Office Maintenance	52,789
Repairs & Maint - Building	1,47,633
Repairs & Maint - Computers	531
Repairs & Maint - Off Equipment	1,26,126
Zerox Machine-Maintenance	12,036
<b>TOTAL</b>	<b>3,39,115 *4</b>



*S. M. Harish*  
 Signature of Auditor  
 12/2/2022

*[Signature]*  
 Principal  
 VIVEKANANDA COLLEGE OF LAW  
 # 12/1, 3rd Cross, Maruthi Extn  
 Gayathri Nagar, Bengaluru-560 021


*[Signature]*  
 Signature of Principal  
 VIVEKANANDA COLLEGE OF LAW  
 Bengaluru-560 021

179628867

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
BREAK-UP EXPENDITURE ON ACADEMIC ACTIVITIES ( In Rs.)	YEAR 2018-2019
Affiliation & Service Charges Unvty - Exps	7,20,000
Exam Expenses	62,089
Felicitations & Function Exps	1,03,806
Honorarium Exps	5,82,098
Inspection Expenses	3,87,475
Law Forum Function Exps	4,786
Meeting Expenses	31,371
Seminar / Workshop Exps	53,262
Sports Expenses	1,43,661
<b>TOTAL</b>	<b>20,88,548</b> *3

BREAK-UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES ( In Rs.)	YEAR 2018-2019
Depreciation	325341
<b>TOTAL</b>	<b>325341</b> * 2

Signature of Auditor

*[Handwritten Signature]*  
 5/12/2022  


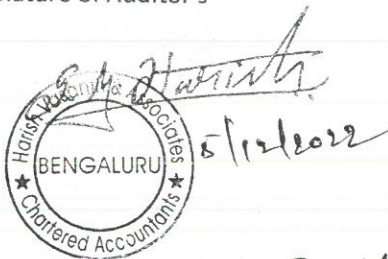
Signature of Principal

*[Handwritten Signature]*  
 Vivekananda College of Law  
 Bengaluru-560 021

*[Handwritten Signature]*  
 Principal  
 VIVEKANANDA COLLEGE OF LAW  
 # 12/1, 3rd Cross, Maruthi Extn  
 Gayathri Nagar, Bengaluru-560 021

JANATHA EDUCATION SOCIETY®			
VIVEKENANDA COLLEGE OF LAW, BANGALORE.			
BALANCE SHEET AS AT 31.03.2019			
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Loans (Liability)</b>		<b>Capital Account</b>	
<b>Current Liabilities</b>		General Fund	1,93,52,290
Scholarship Account	91,757		
Univty Fees Due	18,910	<b>Fixed Assets</b>	
Adv From Kslu Seminars/exam	1,72,830	FAMS	14,89,983
Alumni Association	67,000	Library Books	1,61,130
ESIC Employee Contribution	3,165		
NSS Unit	47,305	<b>Current Assets</b>	
Outstanding Liabilities for Expenses	60,549	<b>Closing Stock</b>	
P F Employee Contbn	64,574	Cash	8,745
Professional Tax Payable	4,600	Bank Accounts	26,42,647
Staff Salary Grant Payable	17,45,989	Advance to Others	41,375
Student Welfare Fund GOK	-200	Deposit- Bescom	51,349
Suspense A/c Recd From SBI	93,770	FD Ksca 512-039 dt 8.11.17 Gen	10,67,045
T D S Payable	6,949	Interest Accrued But Not Due	27,633
Teachers Welfare Fund GOK	-120	Prepaid Expenses	14,80,513
Tutiom Fee-GIA	16,09,509	Salary Advance Staff	2,85,000
Uniform Fee	1,500	Salary Grant Receivable	17,45,989
		Tds Ded by Bank on FD	7,450
<b>Branch / Divisions</b>			
Janatha Education Society	2,43,73,062		
<b>TOTAL</b>	<b>2,83,61,149</b>	<b>TOTAL</b>	<b>2,83,61,149</b>

Signature of Auditor's



UDDN-22218217BUCBPK8267

Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

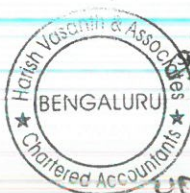
Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021



2019-2020

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
SCHEDULE FORMING PART OF ACCOUNTS	FY 01.04.2019 TO 31.03.2020
PARTICULAR	YEAR 31.03.2020
<b>SCHEDULE A: DETAILS OF FEES COLLECTED</b>	
Admission Fees	60,560
Affiliation & Service Charges Fees	1,77,900
Bonafide Certificate Fee	11,820
Computr & Internet Fee	59,300
Cultural Fees	1,48,250
Endowment Lecture Fees	2,96,500
Exam Exp - Inc	71,680
Identity Card Fees	59,300
Inspection Fees	34,160
Legal Aid Fees	59,300
Library Fees	3,55,600
Medical Fees	53,310
Mid-Term Exam Fees	59,300
Miscellaneous Fees	2,47,430
Moot Court Fees	1,77,900
Nss Bhavan Fee	23,640
Reading Room Fees	1,30,320
Sports Fees	2,37,000
T C Fee	23,640
Tution Fees	21,87,507
<b>TOTAL</b>	<b>44,74,417</b>
<b>SCHEDULE B: DETAILS OF OF OTHER RECEIPTS</b>	
Interest From Bank on SB A/c	24,808
Interest on Fixed Deposit	84,848
Miscellaneous Receipts	57,470
Prior Period Exp / Income	-2,600
Salary Grant Recd	70,65,752
<b>TOTAL</b>	<b>72,30,278</b>
<b>SCHEDULE C: DETAILS OF OF SALARY &amp; ESTABLISHMENT</b>	
E S I C Employers Contbn	78638
Honorarium Exp	945508
PF Employer's Contribution	514351
Salary Staff - Grant	7065752
Salary Staff Non Grant	6601244
<b>TOTAL</b>	<b>1,52,05,493</b>
<b>SCHEDULE D: DETAILS OF OF ADMINISTRATIVE EXPENCES</b>	
Advertisement Exp	3,540
Affiliation & Service Charges Unvty - Exp	7,26,000
Annual Fee	90,000
Bank Charges	48,190
Conveyance Exp	1,800
Electricity Charges	1,60,959
Exam Exp	1,13,142
House Keeping Charges	1,46,537
Meeting Exp	7,183
Office Maintenance	41,933
Pooja Exp	14,740
Postage and Telegrams	5,338
Printing & Stationery	93,840
Rates & Taxes	6,422
TA & DA Exp	24,163
Telephone Charges	17,050
Water Charges	88,092
Xerox / Duplo M/c Service Charges	6,613
<b>TOTAL</b>	<b>15,95,542</b>
<b>SCHEDULE E: DETAILS OF OF MAINTENANCE EXPENCES</b>	
AMC - Lifts	43963
Repairs & Maint - Computers	2511
Rep & Maint - Buildings	23686
Rep & Maint Office Equipments	23495
<b>TOTAL</b>	<b>93655</b>



Signature of Auditor  
5/12/2022

Principal

Signature of Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Bengaluru-560 021

UDIN-22218217BUCBAP1657

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
BREAK-UP EXPENDITURE ON ACADEMIC ACTIVITIES ( In Rs.)	YEAR 2019-2020
College Day Exp	53919
Felicitations & Function Exp	38410
Inspection Exp	1055880
Law Forum Function Exp	6823
News Paper & Periodicals	290197
Security Service Charges	252520
Seminar / Workshop Exp	83164
Sports Exp	28225
Web & Internet Charges	14748
<b>TOTAL</b>	<b>18,23,886</b>
<b>BREAK-UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES ( In Rs.)</b>	
<b>YEAR 2019-2020</b>	
Depreciation	3,98,752
<b>TOTAL</b>	<b>3,98,752</b>

\*3

\*2

Signature of Auditor



*Harish Vasanth*  
8/10/2022

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

*[Signature]*  
Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

<b>JANATHA EDUCATION SOCIETY®</b>			
<b>VIVEKENANDA COLLEGE OF LAW, BANGALORE.</b>			
<b>BALANCE SHEET AS AT 31.03.2020</b>			
<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>Loans (Liability)</b>		<b>Capital Account</b>	
<b>Current Liability</b>		General Fund	2,67,64,540
Univty Fees Due	2,62,275		
Adv From Kslu Seminars/exam	1,72,830	<b>Fixed Assets</b>	
Alumni Association	67,000	FAMS	16,14,182
Chief Minister Relief Fund	37,001	Library Books	1,99,251
ESIC Employee Contribution	1,252		
Family Benifit Fund	2,830	<b>Current Assets</b>	
NSS Unit	47,305	Cash	301
O/s Liabilities for Expenses	4,23,210	Bank Accounts	36,90,853
P F Employee Contbn	59,363	Accrued Interest on FD	32,991
Professional Tax Grant Staff	56,600	Advance to Others	91,200
Professional Tax Payable	4,400	Balance Fee Receivable	5,115
Salary Grant Payable	5,66,276	Deposit- Bescom	51,349
Scholarship A/c (BT/BCM)	32,142	FD Ksca 512-039 dt 8.11.17	11,38,585
Scholarship A/c (SC/ST)	72,970	Prepaid Exp	2,96,022
Student Loan- Bank	15,000	Salary Advance Staff	2,91,097
Tutiom Fee-GIA	21,31,209	Salary Grant Receivable	5,66,276
Uniform Fee	3,25,003	Tds Ded by Bank on FD	15,400
<b>Branch / Divisions</b>			
Janatha Education Society	3,04,80,496		
<b>TOTAL</b>	<b>3,47,57,162</b>	<b>TOTAL</b>	<b>3,47,57,162</b>

Signature of Auditor's



5/12/2022

UDDN9221821FBUCBQP1657

Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

OF LAW  
Gayathri Nagar, Bengaluru-560 021

2020-21

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
SCHEDULE FORMING PART OF ACCOUNTS	
FY 01-04 2020 TO 31-03-2021	
PARTICULAR	YEAR 31.03.2021
<b>SCHEDULE A: DETAILS OF FEES COLLECTED</b>	
Admission Fees	89,040
Affiliation & Service Charges Fees	1,75,200
Bonafide Certificate Fee	10,580
Computr & Internet Fee	58,400
Cultural Fees	1,53,800
Endowment Lecture Fees	2,92,000
Exam Exp - Inc	67,418
Flag Fees	11,640
Identity Card Fees	58,400
Legal Aid Fees	58,400
Library Fees	3,44,900
Medical Fees	50,910
Mid-Term Exam Fees	58,400
Miscellaneous Fees	74,800
Moot Court Fees	1,75,200
No due Fee	900
Nss Bhavan Fee	23,360
Reading Room Fees	1,24,630
Sports Fees	2,28,100
T C Fee	21,160
Tution Fees	32,39,060
<b>TOTAL</b>	<b>53,16,298</b>
<b>SCHEDULE B: DETAILS OF OF OTHER RECEIPTS</b>	
Interest From Bank on SB A/c	12,158
Interest on Fixed Deposit	78,594
Miscellaneous Receipts	13,600
Salary Grant Recd	1,04,63,332
Other Income	65,541
<b>TOTAL</b>	<b>1,06,33,225</b>
<b>SCHEDULE C: DETAILS OF OF SALARY &amp; ESTABLISHMENT</b>	
Covid 19 Relief - Staff	200000
E S I C Employers Contbn	58088
Honorarium Exp	546305
PF Employer's Contribution	484325
Salary Staff - Grant	10463332
Salary Staff Non Grant	5328939
<b>TOTAL</b>	<b>1,70,80,989</b>
<b>SCHEDULE D: DETAILS OF OF ADMINISTRATIVE EXPENCES</b>	
Advertisement Exp	1,400
Affiliation & Service Charges Unvty - Exp	1,02,000
Annual Fee	1,80,000
Bank Charges	8,598
Electricity Charges	1,30,950
Exam Exp	34,895
House Keeping Charges	1,54,846
Meeting Exp	1,990
Office Maintenance	38,597
Pooja Exp	12,500
Postage and Telegrams	2,577
Printing & Stationery	57,990
Rates & Taxes	828
TA & DA Exp	21,874
Telephone Charges	5,216
Water Charges	88,088
Xerox / Duplo M/c Service Charges	8,623
<b>TOTAL</b>	<b>8,50,972</b> *3
<b>SCHEDULE E: DETAILS OF OF MAINTENANCE EXPENCES</b>	
AMC - Lifts	44300
Repairs & Maint - Computers	318
Rep & Maint - Buildings	17628
Rep & Maint Office Equipments	40303
<b>TOTAL</b>	<b>102549</b> *4



Signature of Auditor  
*[Handwritten Signature]*  
 5/12/2022

Principal  
*[Handwritten Signature]*

VIVEKANANDA COLLEGE OF LAW  
 # 12/1, 3rd Cross, Maruthi Extension, VIVEKANANDA College Of Law  
 Gayathri Nagar, Bengaluru-560 021 Bengaluru-560 021

2020-21

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
BREAK-UP EXPENDITURE ON ACADEMIC ACTIVITIES ( In Rs.)	YEAR 2020-2021
Cultural / College Day Exps	3,155
Felicitation & Function Exp	76,599
News Paper & Periodicals	7,482
Security Service Charges	1,98,240
Seminar / Workshop Exp	22,176
Sports Exp	41,992
Web & Internet Charges	1,54,120
<b>TOTAL</b>	<b>5,03,764</b> *3

BREAK-UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES ( In Rs.)	YEAR 2020-2021
Depreciation	3,30,996
<b>TOTAL</b>	<b>3,30,996</b> *2

Signature of Auditor



*H. Vasanth*  
5/12/2022

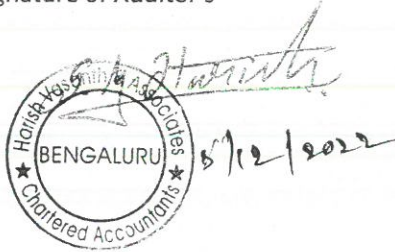
Signature of Principal

Vivekananda College Of Law  
Bengaluru-560 021

Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

<b>JANATHA EDUCATION SOCIETY®</b>			
<b>VIVEKANANDA COLLEGE OF LAW, BANGALORE.</b>			
<b>BALANCE SHEET AS AT 31.03.2021</b>			
<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>Current Liabilities</b>		<b>Capital Account</b>	
Univty Fees Due	1,14,675	General Fund	2,96,84,287
Adv From Kslu Seminars/exam	1,72,830		
Alumni Association	67,000	<b>Fixed Assets</b>	
ESIC Employee Contribution	1,135	FAMS	15,30,426
Family Benifit Fund	7,090		
Flag Fees Dept	3,570	<b>Current Assets</b>	
NSS Unit	73,905	Cash	493
O/s Liabilities for Expenses	20,375	Bank Accounts	38,80,985
P F Employee Contbn	56,516	Accrued Interest on FD	26,766
Professional Tax Payable	4,000	Advance to Others	65,000
Salary Grant Payable	9,15,602	Balance Fee Receivable 2020-21	1,53,100
Scholarship A/c (BT/BCM)	6,171	Deposit- Bescom	51,349
Scholarship A/c (SC/ST)	72,970	FD Ksca 512-039 dt 8.11.17	12,16,218
Student Loan- Bank	15,000	Prepaid Exp	1,69,444
Student Welfare Fund GOK	14,600	Salary Advance Staff	2,51,000
T D S Payable	378	Salary Grant Receivable	9,15,602
Teachers Welfare Fund GOK	14,600		
Tutiom Fee-GIA	26,27,575		
Uniform Fee	39,403		
<b>Branch / Divisions</b>			
Janatha Education Society	3,37,17,275		
<b>TOTAL</b>	<b>3,79,44,670</b>	<b>TOTAL</b>	<b>3,79,44,670</b>

Signature of Auditor's



Principal

VIVEKANANDA COLLEGE OF LAW  
#12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

Signature of Principal  
Principal  
Vivekananda College Of Law  
Bengaluru-560 021

DTN: 22218217BQCBRF7560

2021 - 2022

2021 - 22

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
SCHEDULE FORMING PART OF ACCOUNTS	
Fy. 01.04.2021 To 31.03.2022	
PARTICULAR	YEAR 31.03.2022
<b>SCHEDULE A: DETAILS OF FEES COLLECTED</b>	
Admission Fee	45,500
Affiliation & Service Charges Fees	1,88,400
Computer Fee	62,800
Cultural Activity Fee	1,57,000
Endowment Lecture Fees	3,13,000
Examination Exp / Fee	97,413
Identity Card Fees	62,800
Legal Aid Fees	62,800
Library Fees	3,64,800
Medical Exam Fees	52,200
Mid-Term Exam Fees	63,670
Miscellaneous Fees	3,06,149
Moot Court Fees	1,88,100
Nss Bhavan Fee	25,080
Flag fee	5,445
Other Income	1,72,830
Salary Grant Recd	1,28,27,359
Sports Fees	2,39,700
T C Fee	30,780
Tuition Fees	64,03,502
Reading Room Fees	1,30,110
<b>TOTAL</b>	<b>2,17,99,438</b>
<b>SCHEDULE B: DETAILS OF OF OTHER RECEIPTS</b>	
Interest From SB Account	12,405
Interest on Fixed Deposits	44,364
Miscellaneous Receipts	30,196
<b>TOTAL</b>	<b>86,965</b>
<b>SCHEDULE C: DETAILS OF OF SALARY &amp; ESTABLISHMENT</b>	
E S I C Employers Contbn	62,592
Honorarium Exp	8,19,997
PF Employer's Contribution	5,20,602
Salary Staff - Grant	1,28,27,359
Salary Staff Non Grant	69,33,390
<b>TOTAL</b>	<b>2,11,63,940</b>

SCHEDULE D: DETAILS OF OF ADMINISTRATIVE EXPENCES	
PARTICULAR	YEAR ENDED 31.8.2022
Affiliation & Service Charges Unvty - Exp	1,80,830
Bank Charges	12,314
Bar Council of India	10,50,000
Electricity Charges	1,45,078
Meeting Exp	20,000
Office Maintenance	1,404
Pooja Exp	14,500
Postage and Telegrams	4,175
Printing & Stationery	78,318
Rates & Taxes	5,922
TA & DA Exp	20,000
Telephone Charges	4,689
Water Charges	1,76,196
<b>TOTAL</b>	<b>17,13,426 * 3</b>

SCHEDULE E: DETAILS OF OF MAINTENANCE EXPENCES	
PARTICULAR	YEAR ENDED 31.8.2022
AMC - Lifts and others	61,613
Repairs & Maint - Computers	885
Rep & Maint - Buildings	7,000
Rep & Maint Office Equipments	78,555
<b>TOTAL</b>	<b>148053 * 4</b>



Signature of Auditor  
S. M. Harish  
8/12/2022


Principal  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 02

Signature of Principal  
Principal  
Vivekananda College Of Law  
Bengaluru-560 021

JANATHA EDUCATION SOCIETY®	
VIVEKANANDA COLLEGE OF LAW, BANGALORE	
BREAK-UP EXPENDITURE ON ACADEMIC ACTIVITIES ( In Rs.)	YEAR 2021-2022
Cultural / College Day Exps	3,930
Examination Exp/Fee	1,35,000
Felicitation & Function Exp	88,417
House Keeping Services	1,49,544
News Paper & Periodicals	2,09,650
Security Service Charges	2,20,517
Seminar / Workshop Exp	15,000
Sports Exp	9,600
Web & Internet Charges	55,341
<b>TOTAL</b>	<b>8,86,999</b> *3

BREAK-UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES ( In Rs.)	YEAR 2021-2022
Depreciation	2,92,702
<b>TOTAL</b>	<b>2,92,702</b> *2

Signature of Auditor

*G. M. Harish*  
 5/12/2022  


Signature of Principal

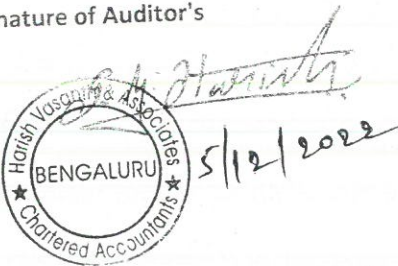
*[Signature]*  
 VIVEKANANDA COLLEGE OF LAW  
 Bengaluru-560 021

*[Signature]*  
 Principal  
 VIVEKANANDA COLLEGE OF LAW  
 # 12/1, 3rd Cross, Maruthi Extn  
 Gayathri Nagar, Bengaluru-560 021



JANATHA EDUCATION SOCIETY®			
VIVEKANANDA COLLEGE OF LAW, BANGALORE.			
BALANCE SHEET AS AT 31.03.2022			
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Current Liabilities</b>		<b>Capital Account</b>	
Univty Fees Due	9,99,650	General Fund	3,20,03,004
Alumni Association	67,000		
ESIC Employee Contribution	1,018	<b>Fixed Assets</b>	
Exam Remuneration	1,23,600	FAMS	15,00,925
Family Benifit Fund	8,460		
NSS Unit	90,755	<b>Current Assets</b>	
O/s Liabilities for Expenses	98,996	Cash	1,360
P F Employee Contbn	57,019	Bank Accounts	57,68,100
Professional Tax Grant Staff	1,000	Accrued Interest on FD	71,130
Professional Tax Payable	4,000	Advance to Others	45,000
Salary Grant Payable	10,34,657	Balance Fee Receivable 2021-22	33,000
Scholarship A/c (BT/BCM)	6,171	Deposit- Bescom	51,349
Scholarship A/c (SC/ST)	79,350	FD Ksca 512-039 dt 8.11.17	12,16,218
Student Loan- Bank	15,000	Prepaid Exp	1,54,425
T D S Payable	2,10,780	Salary Grant Receivable	10,34,657
Teachers Welfare Fund GOK	7,705		
Tutiom Fee-GIA	30,22,755		
Uniform Fee	48,203		
<b>Branch / Divisions</b>			
Janatha Education Society	3,60,03,049		
<b>TOTAL</b>	<b>4,18,79,168</b>	<b>TOTAL</b>	<b>4,18,79,168</b>

Signature of Auditor's



Principal

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

Signature of Principal  
Vivekananda College Of Law  
Bengaluru-560 021

UDIN: 22218217BQCBRW6200

Budget Estimate for the Year 2017-18

RECEIPTS

PAYMENTS

Sl No	Receipts	Budget Estimate for 2015-16	Actuals of 2015-16	Budget Estimate of 2016-17	Revised Estimate of 2016-17	Budget Estimate of 2017-18
A.	Course Fees	250,000	230,070	250,000	250,000	250,000
1	Admission Fee	0	283,200	0	300,000	300,000
2	Affiliation and Service Charges	100,000	109,620	100,000	100,000	100,000
3	Application & Prospectus Fee	250,000	236,000	250,000	250,000	250,000
4	Computer & Internet Fee	150,000	141,300	150,000	150,000	150,000
5	Cultural Programme Fee	100,000	94,200	100,000	100,000	100,000
6	Endowment Lecture Fee	100,000	101,361	100,000	100,000	50,000
7	Exam Expenses- Receipts	50,000	47,300	50,000	50,000	50,000
8	Identity Card Fee	100,000	72,525	100,000	75,000	50,000
9	Interest from Bank - SB A/c	20,000	10,000	20,000	10,000	10,000
10	Law Forum (JES)	100,000	94,400	100,000	100,000	100,000
11	Legal Aid Programme Fee	120,000	67,000	120,000	90,000	90,000
12	Library Deposit	250,000	232,340	250,000	250,000	250,000
13	Library Fee	150,000	141,600	0	150,000	150,000
14	Mid Term Exam Fee	169,600	205,155	150,000	180,000	180,000
15	Miscellaneous Fee	200,000	188,300	169,600	200,000	200,000
16	Moot Court Fee	8,000	8,770	8,000	8,000	10,000
17	No Due Fees	150,000	139,800	0	150,000	150,000
18	Reading Room Fee	100,000	93,200	150,000	150,000	100,000
19	Sports Fee (College)	9,460,000	6,978,060	10,000,000	10,000,000	10,000,000
20	Tuition Fee					

Sl No	Payments	Budget Estimate for 2015-16	Actuals of 2015-16	Budget Estimate of 2016-17	Revised Estimate of 2016-17	Budget Estimate of 2017-18
A.	Indirect Expenses	10,000	0	10,000	10,000	10,000
1	Academic Tour	125,000	0	125,000	0	0
2	Advertisement	25,000	0	25,000	10,000	10,000
3	Professional Fees	15,000	9,957	15,000	15,000	15,000
4	Bank Charges	10,000	10,304	10,000	10,000	10,000
5	Computer & Internet Fee	26,400	24,000	26,400	24,000	24,000
6	Conveyance Allowance	150,000	102,123	150,000	120,000	120,000
7	Electricity & Water Charges	10,000	0	10,000	10,000	10,000
8	English Grammar Classes	60,000	44,848	60,000	40,000	40,000
9	ESIC Employer Contribution	175,000	34,115	175,000	175,000	175,000
10	Felicitaton & Function Expns	10,000	0	10,000	10,000	10,000
11	Garden Maintenance	1,000,000	835,000	1,000,000	800,000	800,000
12	Honarium	20,000	5,951	20,000	20,000	20,000
13	Law Forum (JES)	100,000	0	100,000	50,000	50,000
14	Legal aid fund	8,000	7,425	8,000	8,000	8,000
15	Meeting Expenses	300,000	241,952	300,000	170,000	170,000
16	News Paper & Periodicals/ Library Journals	15,000	11,000	15,000	15,000	15,000
17	NSS Bhavan activities	65,000	57,819	65,000	65,000	65,000
18	Office Maintenance	690,000	693,188	600,000	700,000	700,000
19	PF Employer Contribution	20,000	12,802	20,000	15,000	15,000
20	Poola Expenses					

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021

21	Postage & Telegraph	15,000	7,444	15,000	10,000	10,000
22	Printing & Stationery	150,000	63,701	150,000	150,000	150,000
23	Rates & Taxes	6,000	4,116	6,000	6,000	6,000
24	Refreshers Course	25,000	0	25,000	10,000	10,000
25	Rep & Maint (Building, Computer & Office Equipment)	50,000	21,600	50,000	25,000	25,000
26	Rep & Maint Xerox Machine	25,000	13,293	25,000	15,000	15,000
27	Salary	8,900,000	7,774,189	8,900,000	8,500,000	8,500,000
28	Security Service Charges	240,000	216,000	240,000	240,000	240,000
29	Seminar & Workshop Expenses/Moot Court Exps/National Level Seminar	400,000	29,325	400,000	150,000	150,000
30	Sports Expenses	30,000	0	30,000	45,000	45,000
31	TA & DA	15,000	10,682	15,000	10,000	10,000
32	Telephone Allowance	20,000	12,000	20,000	12,000	12,000
33	Telephone Charges	55,000	62,937	55,000	60,000	60,000
34	VCL Grant In Aid Purpose	50,000	0	50,000	50,000	50,000
35	Web Site Maintenance	20,000	0	20,000	0	0
36	N A A C	100,000	0	100,000	50,000	50,000
37	Bar Council of India	300,000	0	300,000	300,000	0
38	Student Aid Fund - JES	90,000	0	90,000	90,000	90,000
39	Conveyance Expenses	12,000	4,414	12,000	10,000	10,000
40	AMC - Lift	35,000	30,545	35,000	35,000	35,000
<b>Total A</b>		<b>13,282,400</b>	<b>10,340,730</b>	<b>13,282,400</b>	<b>12,035,000</b>	<b>11,735,000</b>
<b>B. University Expenses</b>						
1	Annual Fee	20,000	20,000	20,000	20,000	20,000
2	Exam Expenses	150,000	72,737	150,000	100,000	100,000
<b>Total B</b>		<b>170,000</b>	<b>92,737</b>	<b>170,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Total</b>		<b>13,452,400</b>	<b>10,433,467</b>	<b>13,452,400</b>	<b>12,155,000</b>	<b>11,855,000</b>

Principal  
 VEKANANDA COLLEGE OF LAW  
 12/1, 3rd Cross, Maruthi Extn





RECEIPTS						PAYMENTS							
Sl No	Receipts	Budget Estimate for 2017-18	Actuals of 2017-18	Budget Estimate of 2018-19	Revised Estimate of 2018-19	Budget Estimate of 2019-20	Sl No	Payments	Budget Estimate for 2017-18	Actuals of 2017-18	Budget Estimate of 2018-19	Revised Estimate of 2018-19	Budget Estimate of 2019-20
<b>A. Course Fees</b>													
1	Admission Fee	250,000	37,600	80,000	94,080	94,080	1	Academic Tour	10,000	0	10,000	10,000	10,000
2	Affiliation and Service Charges	446,300	266,500	250,000	168,000	168,000	2	Professional Fees	10,000	0	10,000	10,000	10,000
3	Application & Prospectus Fee	100,000	45,100	26,000	40,000	40,000	3	Bank Charges	20,000	21,727	20,500	20,000	20,000
4	Computer & Internet Fee	250,000	106,600	100,000	56,000	56,000	4	Computer & Internet Fee	10,000	14,160	50,000	50,000	50,000
5	Cultural Programme Fee	150,000	266,500	250,000	168,000	168,000	5	Conveyance Allowance	30,000	0	30,000	30,000	30,000
6	Endowment Lecture Fee	100,000	266,500	250,000	280,000	280,000	6	Electricity & Water Charges	120,000	157,172	175,000	175,000	175,000
7	Exam Expenses- Receipts	100,000	88,593	160,000	100,000	100,000	7	English Grammar Classes	10,000	0	10,000	0	0
8	Identity Card Fee	50,000	53,700	50,000	56,000	56,000	8	ESIC Employer Contribution	40,000	65,709	35,000	65,000	65,000
9	Interest from Bank - SB A/c	100,000	101,238	100,000	100,000	100,000	9	Felicitation & Function Expts	165,000	165,107	200,000	200,000	200,000
10	Law Forum (JES)	10,000	0	50,000	20,000	20,000	10	Garden Maintenance	10,000	0	20,000	20,000	20,000
11	Legal Aid Programme Fee	200,000	266,500	250,000	56,000	56,000	11	Honorarium	800,000	545,600	800,000	800,000	800,000
12	Library Deposit	90,000	0	0	0	0	12	Inspection Expenses	0	5,000	75,000	75,000	75,000
13	Library Fee	250,000	266,000	250,000	323,120	323,120	13	Law Forum (JES)	20,000	0	40,000	40,000	40,000
14	Mid Term Exam Fee	150,000	266,500	250,000	56,000	56,000	14	Legal aid fund	50,000	0	50,000	50,000	50,000
15	Miscellaneous Fee	180,000	160,560	86,000	158,800	158,800	15	Meeting Expenses	8,000	4,546	8,000	8,000	8,000
16	Moot Court Fee	200,000	532,440	500,000	168,000	168,000	16	News Paper & Periodicals/ Library Journals	150,000	117,134	200,000	200,000	200,000
17	No Due Fees	18,400	8,400	7,000	6,000	6,000	17	NSS Bhavan activities	15,000	9,526	15,000	20,000	20,000
18	Reading Room Fee	150,000	159,600	150,000	127,120	127,120	18	Office Maintenance	65,000	45,515	70,000	70,000	70,000
19	Sports Fee (College)	100,000	266,000	250,000	211,120	211,120	19	PF Employer Contribution	700,000	584,564	700,000	650,000	650,000
20	Tuition Fee	9,645,000	3,092,335	940,000	1,989,040	1,989,040	20	Pooja Expenses	15,000	16,800	20,000	20,000	20,000
21	Mess Charges	0	64,870	0	0	0	21	Postage & Telegraph	10,000	8,659	15,000	15,000	15,000
22	Medical Examination Fee	0	31,980	30,000	52,080	52,080	22	Printing & Stationery	150,000	103,551	150,000	200,000	200,000
23	T C Fee	0	23,500	24,000	24,640	24,640	23	Rates & Taxes	5,000	2,992	15,000	5,000	5,000
24	Bonafide	0	0	20,000	12,320	12,320	24	Refreshers Course	10,000	0	10,000	10,000	10,000
<b>Sub Total A</b>		<b>12,539,700</b>	<b>6,371,016</b>	<b>4,073,000</b>	<b>4,266,320</b>	<b>4,266,320</b>	25	Rep & Maint (Building, Computer & Office Equipment)	111,166	150,000	150,000	150,000	150,000

# 12/1, 3rd Cross, Marathi Extn  
Gayathri Nagar, Bengaluru-560 021  
VIVEKANANDA COLLEGE OF LAW  
BENGALURU

B. Other Fees									
1	Flag Fee	10,000	10,660	10,000	11,200	11,200			
2	N S S	20,000	20,140	20,000	44,640	44,640			
3	S A F - JES	90,000	96,000	90,000	100,000	100,000			
4	S W F - GOK	12,500	13,325	12,500	14,000	14,000			
5	Student Welfare Fund University	12,500	42,240	40,000	44,800	44,800			
6	T W F - GOK	12,500	14,165	12,500	14,400	14,400			
7	University Admn fine	80,000	73,500	80,000	75,000	75,000			
8	University Career Guidance Fee	35,000	42,240	40,000	44,800	44,800			
9	University College Development Fee	35,000	42,240	40,000	44,800	44,800			
10	University Exam Fee	1,800,000	2,050,060	1,850,000	2,200,000	2,200,000			
11	University Exam Remuneration	85,000	161,143	120,000	170,000	170,000			
12	University Knowledge Network Fee	110,000	126,720	120,000	134,400	134,400			
13	University Moot Court Fee	72,500	84,480	80,000	89,600	89,600			
14	University Registration Fee	262,800	376,000	384,000	480,000	480,000			
15	University Special Fee	153,000	146,200	102,000	170,000	170,000			
16	University Sports Development Fee	200,000	232,320	220,000	246,400	246,400			
17	University Student Aid Fee	35,000	42,240	40,000	44,800	44,800			

26	Rep & Maint Xerox Machine	15,000		0	10,000	20,000	20,000		
27	Salary	8,500,000	7,614,832	9,500,000	9,500,000	9,500,000	9,500,000		
28	Security Service Charges	240,000	231,080	250,000	300,000	300,000	300,000		
29	Seminar & Workshop Expenses/Moot Court Exps/National Level Seminar	150,000	317,743	250,000	350,000	350,000	350,000		
30	Sports Expenses	45,000	176,200	250,000	250,000	250,000	250,000		
31	TA & DA	10,000	16,707	20,000	20,000	20,000	20,000		
32	Telephone Allowance	12,000	0	12,000	12,000	12,000	12,000		
33	Telephone Charges	60,000	27,053	35,000	35,000	35,000	35,000		
34	VCL Grant in Aid Purpose	50,000	0	50,000	50,000	50,000	50,000		
35	Web Site Maintenance	20,000	0	20,000	50,000	50,000	50,000		
36	N A A C	50,000	0	100,000	100,000	100,000	100,000		
37	Bar Council of India	0	0	500,000	1,050,000	1,050,000	1,050,000		
38	Student Aid Fund - JES	90,000	96,000	90,000	100,000	100,000	100,000		
39	Conveyance Expenses	10,000	2,280	10,000	10,000	10,000	10,000		
40	AMC - Lift	35,000	34,464	40,000	100,000	100,000	100,000		
41	Janatha Education Society/VHS, VPUC-W- Sports Contribution	20,000	5,000	10,000	10,000	10,000	10,000		
<b>Total A</b>		<b>11,755,000</b>	<b>10,500,287</b>	<b>14,025,500</b>	<b>14,850,000</b>	<b>14,850,000</b>	<b>14,850,000</b>		
<b>B. University Expenses</b>									



Principal

VIVEKANANDA COLLEGE OF LAW

# 12/1, 3rd Cross, Maruthi Extn

Gayathri Nagar, Bengaluru-560 021

Grand Total (Total A + Total B)	15,698,000	10,498,659	7,479,000	8,357,560	8,357,560
Deficit	115,000	4,019,171	11,618,000	11,649,040	11,649,040
Grand Total	15,813,000	14,517,830	19,097,000	20,006,600	20,006,600

*(Signature)*  
K. RAJASHEKHAR

**Manager's Accounts**  
Janatha Education Society  
Bangalore-560 055

C	Sports Articles	30,000	24,000	30,000	50,000	50,000
1	Computer & Printers	60,000	82,184	100,000	100,000	100,000
2	Furniture & Fixtures	50,000	9,800	100,000	200,000	200,000
3	Library Books	300,000	157,063	500,000	500,000	500,000
4	Office Equipment	10,000	0	100,000	100,000	100,000
5	Total C	450,000	268,047	830,000	950,000	950,000
	Grand Total (Total A + Total B + Total C)	15,813,000	14,517,830	19,097,000	20,006,600	20,006,600
	Surplus	0	0	0	0	0
	Grand Total	15,813,000	14,517,830	19,097,000	20,006,600	20,006,600

**PRINCIPAL**  
VIVEKANANDA COLLEGE OF LAW  
#12/1, 3rd Cross,  
Maruthi Extension, Gayathrinagar,  
Bangalore-560-021

**PRINCIPAL**  
VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Maruthi Extn  
Gayathri Nagar, Bengaluru-560 021





RECEIPTS						PAYMENTS							
SI No	Receipts	Budget Estimate for 2018-19	Actuals of 2018-19	Budget Estimate of 2019-20	Revised Estimate of 2019-20	Budget Estimate of 2020-21	SI No	Payments	Budget Estimate for 2018-19	Actuals of 2018-19	Budget Estimate of 2019-20	Revised Estimate of 2019-20	Budget Estimate of 2020-21
<b>A. Course Fees</b>						<b>A. Administrative Expenses</b>							
1	Admission Fee	80,000	46,088	94,080	89,600	89,600	1	Advertisement Exps	0	66606	0	0	0
2	Affiliation and Service Charges	2,50,000	1,65,900	1,68,000	1,68,000	1,68,000	2	Bar Council of India	5,00,000	3,50,000	10,50,000	10,50,000	15,00,000
3	Application & Prospectus Fee	26,000	1,600	40,000	0	0	3	Bank Charges	20,500	14,657	20,000	20,000	20,000
4	Computer & Internet Fee	1,00,000	55,300	56,000	56,000	56,000	4	Computer & Internet Exps	50,000	52,596	50,000	70,000	70,000
5	Cultural Programme Fee	2,50,000	1,38,250	1,68,000	1,50,000	1,50,000	5	Conveyance Expenses	40,000	2,270	40,000	10,000	10,000
6	Exam Expenses- Receipts	1,60,000	43,723	1,00,000	55,000	55,000	6	Electricity & Water Charges	1,75,000	2,18,885	1,75,000	2,50,000	2,50,000
7	Identity Card Fee	50,000	55,300	56,000	56,000	56,000	7	ESIC Employer Contribution	35,000	97,102	65,000	1,50,000	1,50,000
8	Interest from Bank - SB A/c & FD	1,00,000	1,27,877	1,00,000	1,28,000	1,28,000	8	Felicitation & Function Exps	2,00,000	1,03,806	2,00,000	1,25,000	1,50,000
9	Law Forum (JES)	50,000	20,000	20,000	0	0	9	Garden Maintenance	20,000	0	20,000	0	0
10	Legal Aid Programme Fee	2,50,000	55,300	56,000	56,000	56,000	10	Honarium	8,00,000	5,82,098	8,00,000	8,00,000	9,00,000
11	Library Fee	2,50,000	2,78,117	3,23,120	3,36,000	3,36,000	11	Inspection Expenses	75,000	37,475	75,000	75,000	75,000
12	Mid Term Exam Fee	2,50,000	55,300	56,000	56,000	56,000	12	Law Forum (JES)	40,000	4,786	40,000	20,000	20,000
13	Miscellaneous Fee	86,000	2,69,171	1,58,800	1,82,000	1,82,000	13	Legal Aid Fund	50,000	0	50,000	50,000	50,000
14	Moot Court Fee	7,50,000	4,42,400	4,48,000	4,50,000	4,50,000	14	Meeting Expenses	8,000	31,371	8,000	50,000	50,000
15	No Due Fees	7,000	1,060	6,000	5,000	5,000	15	News Paper & Periodicals/ Library Journals	2,00,000	1,87,756	2,00,000	2,75,000	3,00,000
16	Reading Room Fee	1,50,000	84,567	1,27,120	1,23,200	1,23,200	16	NSS Bhavan activities	15,000	20,621	20,000	22,400	22,400
17	Sports Fee (College)	2,50,000	1,67,517	2,11,120	1,68,000	1,68,000	17	Office Maintenance	70,000	52,789	70,000	70,000	70,000
18	Tuition Fee	9,40,000	17,17,538	19,89,040	20,24,400	20,24,400	18	PF Employer	7,00,000	5,10,106	6,50,000	6,50,000	6,50,000
19	Medical Examination Fee	30,000	33,873	52,080	50,400	50,400	19	Professional Fees	10,000	0	10,000	10,000	10,000
20	T C Fee	24,000	24,376	24,640	22,400	22,400	20	Pooja Expenses	20,000	19,000	20,000	25,000	30,000
21	Bonafide	20,000	12,188	12,320	11,200	11,200	21	Postage & Telegraph	15,000	11,937	15,000	15,000	20,000
<b>Sub Total A</b>		<b>40,73,000</b>	<b>37,95,445</b>	<b>42,66,320</b>	<b>41,87,200</b>	<b>41,87,200</b>	22	Printing & Stationery	1,50,000	1,93,335	2,00,000	3,00,000	3,00,000
<b>B. Other Fees</b>						23	Rates & Taxes	15,000	12,756	5,000	15,000	15,000	
1	Flag Fee	10,000	15,020	11,200	14,000	14,000	24	Refreshers Course	10,000	0	10,000	1,00,000	1,00,000
2	NSS S Bhavan fee	20,000	24,376	44,640	25,000	25,000	25	Rep & Maint (Building, Computer & Office Equipment)	1,50,000	2,74,290	1,60,000	3,00,000	3,00,000
<b>Principal</b>						26	Rep & Maint Xerox Machine	20,000	12,036	20,000	20,000	20,000	25,000
<b>3 SVVIVEKANANDA COLLEGE OF LAW</b>						27	Salary (Non-Grant)	95,00,000	70,95,913	95,00,000	95,00,000	95,00,000	95,00,000
<b>4 S.W.F. BOK, 3rd Cross, Maruthi Bktn 12500 02+</b>		<b>13,650</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>							

5	Student Welfare Fund University	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
6	T W F - GOK	12,500	13,730	14,400	14,400	14,000	14,000	14,000	14,000
7	University Admn fine	80,000	97,560	75,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
8	University Career Guidance Fee	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
9	University College Development Fee	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
10	University Exam Fee	18,50,000	23,80,075	22,00,000	25,00,000	25,00,000	25,00,000	25,00,000	25,00,000
11	University Exam Remuneration	1,20,000	1,82,873	1,70,000	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000
12	University Knowledge Network Fee	1,20,000	1,28,160	1,34,400	1,34,400	1,34,400	1,34,400	1,34,400	1,34,400
13	University Moot Court Fee	80,000	85,440	89,600	89,600	89,600	89,600	89,600	89,600
14	University Registration Fee	3,84,000	2,88,000	4,80,000	3,84,000	3,84,000	3,84,000	3,84,000	3,84,000
15	University Special Fee	1,02,000	66,300	1,70,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
16	University Sports Development Fee	2,20,000	2,34,960	2,46,400	2,46,400	2,46,400	2,46,400	2,46,400	2,46,400
17	University Student Aid Fee	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
18	University Teachers Development Fee	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
19	University Youth Festival	80,000	85,440	89,600	89,600	89,600	89,600	89,600	89,600
20	Youth unit of Indian Red Cross Society	25,000	27,300	28,000	28,000	28,000	28,000	28,000	28,000
21	Salary- Grant	0	64,27,481	0	0	0	0	0	0
	<b>Sub Total B</b>	<b>34,06,000</b>	<b>1,04,02,965</b>	<b>40,91,240</b>	<b>41,63,400</b>	<b>41,63,400</b>	<b>41,63,400</b>	<b>41,63,400</b>	<b>41,63,400</b>

28	Security Service Charges	2,50,000	3,88,638	3,00,000	4,00,000	4,00,000	4,00,000	4,00,000	4,00,000
29	Salary Grant	0	64,27,481	0	0	0	0	0	0
30	Seminar/Workshop/ Moot Court Exps	2,50,000	53,262	3,50,000	8,00,000	8,00,000	8,00,000	8,00,000	8,00,000
31	Sports Expenses	2,50,000	1,43,661	2,50,000	2,50,000	2,50,000	2,50,000	2,50,000	2,50,000
32	TA & DA	20,000	21,848	20,000	30,000	30,000	30,000	30,000	30,000
33	Telephone Allowance	12,000	0	12,000	12,000	12,000	12,000	12,000	12,000
34	Telephone Charges	35,000	9,066	35,000	20,000	20,000	20,000	20,000	20,000
35	VCL Grant in Aid Purpose	50,000	0	50,000	50,000	50,000	50,000	50,000	50,000
36	Web site Maintenance	20,000	0	50,000	20,000	20,000	20,000	20,000	20,000
37	N A A C	1,00,000	0	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
38	Student Aid Fund - JES	1,00,000	1,19,000	1,00,000	0	0	0	0	0
39	AMC - Lift	40,000	50,155	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
	<b>Total A</b>	<b>1,40,15,500</b>	<b>1,71,65,302</b>	<b>1,48,40,000</b>	<b>1,57,54,400</b>	<b>1,57,54,400</b>	<b>1,57,54,400</b>	<b>1,57,54,400</b>	<b>1,57,54,400</b>
<b>B. University Expenses</b>									
1	Annual Fee	1,00,000	0	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
2	Exam Expenses	1,00,000	62,089	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
3	Flag Fee	10,000	15,020	11,200	20,000	20,000	20,000	20,000	20,000
4	Miscellaneous Expenses	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000
5	Student Welfare Fund GOK	7,500	13,850	14,000	14,000	14,000	14,000	14,000	14,000
6	Student Welfare Fund University	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
7	Teachers Welfare Fund GOK	12,500	13,850	14,400	14,400	14,400	14,400	14,400	14,400
8	University Admission Fine	2,38,000	97,560	75,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
9	University Affiliation & Service Charges Exps	6,00,000	7,20,000	50,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
10	University Career Guidance Fee	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
11	University College Development Fee	40,000	42,720	44,800	44,800	44,800	44,800	44,800	44,800
12	University Exam Fee	18,50,000	23,80,075	22,00,000	25,00,000	25,00,000	25,00,000	25,00,000	25,00,000
13	University Exam Remuneration	1,20,000	1,82,873	1,70,000	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000
14	University Knowledge Network Fee	1,20,000	1,28,160	1,34,400	1,34,400	1,34,400	1,34,400	1,34,400	1,34,400
15	University Moot Court Fee	80,000	85,440	89,600	89,600	89,600	89,600	89,600	89,600
16	University Registration Fee	3,84,000	2,88,000	4,80,000	3,84,000	3,84,000	3,84,000	3,84,000	3,84,000
17	University Special Fee	1,02,000	66,300	1,70,000	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
18	University Sports	2,20,000	2,34,960	2,46,400	2,46,400	2,46,400	2,46,400	2,46,400	2,46,400

VIVEKANANDA COLLEGE OF LAW  
 # 12/1, 3rd Cross, Maruthi Exp  
 Gayathri Nagar, Bangalore



RECEIPTS						PAYMENTS							
Sl No	Receipts	Budget Estimate for 2019-20	Actuals of 2019-20	Budget Estimate of 2020-21	Revised Estimate of 2020-21	Budget Estimate of 2021-22	Sl No	Payments	Budget Estimate for 2019-20	Actuals of 2019-20	Budget Estimate of 2020-21	Revised Estimate of 2020-21	Budget Estimate of 2021-22
TOTAL STRENGTH		560	591	560	560	565	TOTAL STRENGTH		560	591	560	560	565
A. Course Fees						A. Indirect Expenses							
1	Admission Fee	89,600	94,720	89,600	89,600	90,400	1	Advertisement Exps	0	0	0	0	0
2	Affiliation and Service	1,68,000	1,77,900	1,68,000	1,68,000	1,69,500	2	Bar Council of India	10,50,000	0	15,00,000	0	10,50,000
3	Application & Prospectus Fee	0	0	0	5,000	8,000	3	Bank Charges	20,000	48,190	20,000	15,000	20,000
4	Computer & Internet Fee	56,000	59,300	56,000	56,000	56,500	4	Computer & Internet Exps	70,000	0	70,000	2,00,000	2,00,000
5	Cultural Programme Fee	1,50,000	1,48,250	1,50,000	1,40,000	1,41,250	5	Conveyance Expenses	10,000	1,800	10,000	5,000	10,000
6	Exam Expenses- Receipts	55,000	71,680	55,000	55,000	55,000	6	Electricity & Water Charges	2,50,000	2,49,051	2,50,000	2,50,000	2,60,000
7	Identity Card Fee	56,000	59,300	56,000	56,000	56,500	7	ESIC Employer Contribution	1,50,000	78,638	1,50,000	80,000	1,00,000
8	Interest from Bank - SB A/c & FD	1,28,000	1,09,443	1,28,000	1,00,000	1,10,000	8	Felicitation & Function Exps	1,25,000	1,00,054	1,50,000	1,00,000	1,50,000
9	Law Forum (IES)	0	0	0	0	0	9	Garden Maintenance	0	0	0	0	0
10	Legal Aid Programme Fee	56,000	59,300	56,000	56,000	56,500	10	Honarium	8,00,000	9,45,508	9,00,000	6,00,000	6,00,000
11	Library Fee	3,36,000	3,55,600	3,36,000	3,36,000	3,39,000	11	Inspection Expenses	75,000	5,880	75,000	10,000	70,000
12	Mid Term Exam Fee	56,000	59,300	56,000	56,000	56,500	12	Law Forum (IES)	20,000	6,823	20,000	0	0
13	Miscellaneous Fee	1,82,000	3,06,880	1,82,000	2,02,500	1,88,000	13	Legal Aid Fund	50,000	0	50,000	10,000	50,000
14	Moot Court Fee	4,50,000	1,77,900	4,50,000	1,68,000	1,69,500	14	Meeting Expenses	50,000	7,183	50,000	10,000	20,000
15	No Due Fees	5,000	0	5,000	0	0	15	News Paper & Periodicals/ Library Journals	2,75,000	2,90,197	3,00,000	3,00,000	2,50,000
16	Reading Room Fee	1,23,200	1,30,320	1,23,200	1,23,200	1,24,300	16	NSS Bhavan activities	22,400	0	22,400	5,000	22,600
17	Sports Fee (College)	1,68,000	2,37,000	1,68,000	2,24,000	2,26,000	17	Office Maintenance	70,000	38,723	70,000	40,000	50,000
18	Tuition Fee	20,24,400	21,95,360	20,24,400	40,63,100	49,66,375	18	PF Employer Contribution	6,50,000	5,14,351	6,50,000	5,25,000	6,00,000
19	Medical Examination Fee	50,400	53,310	50,400	50,400	50,850	19	Professional Fees	10,000	0	10,000	5,000	5,000
20	T C Fee	22,400	23,640	22,400	22,400	22,600	20	Poola Expenses	25,000	15,740	30,000	15,000	20,000
21	Bonafide	11,200	11,820	11,200	11,200	11,300	21	Postage & Telegraph	15,000	5,338	20,000	10,000	20,000
Sub Total A		41,87,200	43,31,023	41,87,200	59,82,400	68,98,075	22	Printing & Stationery	3,00,000	93,840	3,00,000	1,50,000	2,00,000
B. Other Fees							23	Rates & Taxes	15,000	6,422	15,000	10,000	15,000
1	Flag Fee	14,000	15,395	14,000	14,000	14,125	24	Refreshers Course	1,00,000	0	1,00,000	0	10,000

VIVEKANANDA COLLEGE OF LAW  
# 12/1, 3rd Cross, Narahalli, Extn  
Gayathri Nagar, Bengaluru-560 021





RECEIPTS						PAYMENTS												
Sl No	Receipts	Budget Estimate for 2020-21	Actuals of 2020-21	Budget Estimate of 2021-22	Revised Estimate of 2021-22	Budget Estimate of 2022-23	Sl No	Payments	Budget Estimate for 2020-21	Actuals of 2020-21	Budget Estimate of 2021-22	Revised Estimate of 2021-22	Budget Estimate of 2022-23					
<b>TOTAL STRENGTH</b>						<b>560</b>	<b>585</b>	<b>TOTAL STRENGTH</b>						<b>560</b>	<b>585</b>	<b>565</b>	<b>565</b>	<b>585</b>
<b>A. Course Fees</b>																		
1	Admission Fee	89,600	89,040	90,400	93,600	93,600	1	Advertisement Exps	0	1,400	0	5,000	5,000					
2	Affiliation and Service	1,68,000	1,75,200	1,69,500	1,75,500	1,75,500	2	Bar Council of India	0	0	10,50,000	10,50,000	0					
3	Application & Prospectus Fee	5,000	0	8,000	8,000	8,000	3	Bank Charges	15,000	8,611	20,000	20,000	20,000					
4	Computer & Internet Fee	56,000	58,400	56,500	58,500	58,500	4	Computer & Internet Exps	2,00,000	1,54,120	2,00,000	2,00,000	2,00,000					
5	Cultural Programme Fee	1,40,000	1,53,800	1,41,250	1,46,250	1,46,250	5	Conveyance Expenses	5,000	0	10,000	10,000	10,000					
6	Endowment/Guest Lecture	0	2,92,000	0	2,92,500	2,92,500	6	Electricity & Water Charges	2,50,000	2,19,038	2,60,000	2,60,000	2,60,000					
7	Exam Expenses- Receipts	55,000	67,418	55,000	80,000	80,000	7	ESIC Employer Contribution	80,000	58,088	1,00,000	70,000	75,000					
8	Identity Card Fee	56,000	58,400	56,500	58,500	58,500	8	Felicitation & Function Exps	1,00,000	76,599	1,50,000	1,50,000	2,00,000					
9	Interest from Bank - SB A/c & FD	1,00,000	1,23,743	1,10,000	1,25,000	1,25,000	9	Garden Maintenance	0	0	0	50,000	50,000					
10	Law Forum (IES)	0	0	0	20,000	20,000	10	Honararium	6,00,000	5,46,305	6,00,000	6,50,000	7,00,000					
11	Legal Aid Programme Fee	56,000	58,400	56,500	58,500	58,500	11	Inspection Expenses	10,000	0	70,000	70,000	70,000					
12	Library Fee	3,36,000	3,44,900	3,39,000	3,51,000	3,51,000	12	Law Forum (IES)	0	0	0	0	0					
13	Mid Term Exam Fee	56,000	58,400	56,500	58,500	58,500	13	Legal Aid Fund	10,000	0	50,000	50,000	50,000					
14	Miscellaneous Fee	2,02,500	46,800	1,88,000	2,60,400	2,60,400	14	Meeting Expenses	10,000	1,990	20,000	20,000	20,000					
15	Moot Court Fee	1,68,000	1,75,200	1,69,500	1,75,500	1,75,500	15	News Paper & Periodicals/ Library Journals	3,00,000	7,482	2,50,000	2,50,000	3,00,000					
16	No Due Fees	0	900	0	1,000	1,000	16	NSS Bhavan activities	5,000	0	22,600	22,600	23,400					
17	Reading Room Fee	1,23,200	1,24,630	1,24,300	1,28,700	1,28,700	17	Office Maintenance	40,000	10,597	50,000	50,000	50,000					
18	Sports Fee (College)	2,24,000	2,28,100	2,26,000	2,34,000	2,34,000	18	PF Employer Contribution	5,25,000	4,84,325	6,00,000	6,00,000	6,00,000					
19	Tuition Fee	40,63,100	32,81,365	49,66,375	56,97,725	58,99,275	19	Professional Fees	5,000	0	5,000	5,000	5,000					
20	Medical Examination Fee	50,400	50,910	50,850	52,650	52,650	20	Pooja Expenses	15,000	12,500	20,000	25,000	50,000					
21	T C Fee	22,400	21,160	22,600	23,400	23,400	21	Postage & Telegraph	10,000	12,577	20,000	20,000	20,000					
22	Bonafide	11,200	10,580	11,300	11,700	11,700	22	Printing & Stationery	1,50,000	57,990	2,00,000	2,00,000	2,00,000					
<b>Sub Total A</b>		<b>59,82,400</b>	<b>54,19,346</b>	<b>68,98,075</b>	<b>81,10,925</b>	<b>83,12,475</b>	23	Rates & Taxes	10,000	4,250	15,000	15,000	15,000					
<b>B. Other Fees</b>							24	Refreshers Course	60,000	0	10,000	50,000	50,000					

Gayathri Nagar, Bengaluru 560 027

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**4.1.4.1 Expenditure for infrastructure augmentation excluding salary year wise during last five years (INR in Lakhs)**

Year	2017-18	2018-19	2019-20	2020-21	2021-22
INR in lakhs(Rs)	3,96,696	3,25,341	3,98,752	3,30,996	2,92,702

**Expenditure for infrastructure augmentation excluding salary in percentage:**

Year	Percentage (%)
2017-18	14.42
2018-19	8.24
2019-20	10.20
2020-21	18.51
2021-22	9.62
<b>Total</b>	<b>60.99</b>

Average percentage= $60.99/5=12.20\%$

  
Principal  
**VIVEKANANDA COLLEGE OF LAW**  
# 12/1, 3rd Cross, Maruthi Extn.  
Gayathri Nagar, Bangalore -560 021