

HARISH VASANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

No 218, J P Royala,
5th Floor (601),
Samplige Road,
Malleshwaram,
Bengaluru - 860 003

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
JANATHA EDUCATION SOCIETY®
VIVEKANANDA COLLEGE OF LAW
No.12/1, 3rd Cross, Maruthi Extension, Gayathri Nagar, Bengaluru-560021.

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, 2023, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2023.

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, 2023, 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~~ 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 the financial statements.

Bengaluru-560 021

PRINCIPAL

VIVEKANANDA COLLEGE OF LAW

12/1, 3rd Cross, Gayathri Nagar

Maruthi Extension, Bengaluru-560 021

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aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Partner

M No: 218217

FRN: 012361S



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

Date: 04/01/2025

Place: Bangalore


Principal

Vivekananda College Of Law
Bengaluru-560 021


Vivekananda College of Law
a unit of Janatha Education Society

Receipts and Payments account for the Year Ended 31st March 2023

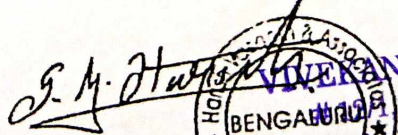
Receipts	Amount	Payments	Amount
Opening Balance		Administrative Exp	7,37,736
Bank Accounts	57,68,100	Advance to Others	6,55,899
Cash	1,360	Building Fund-JES	1,42,31,781
Admission Fees	40,080	Chief Minister Relief Fund	7,932
Advance to Others	4,95,480	Earmarked Fund	2,91,811
Bonafide Certificate Fee	11,220	PSIC Employee Contribution	3,877
Building Fund-JES	1,48,57,700	Establishment Exp	17,54,884
Chief Minister Relief Fund	7,932	Exam Remuneration	2,69,765
Earmarked Fund	18,000	Extraordinary Expenses	15,86,811
Exam Exp - Inc	1,43,962	Family Benefit Fund	1,210
Exam Remuneration	1,16,925	Flag Fees	15,299
Family Benefit Fund	1,210	NSS Unit	46,842
Flag Fees	12,525	O/s Liabilities for Expenses	96,896
Interest From Bank on SB A/c	17,141	P F Employee Contbn	7,22,882
Library Fees	50,100	Prepaid Exp	6,10,289
Medical Fees	15,060	Professional Tax Grant Staff	28,288
Miscellaneous Receipts	3,084	Professional Tax Payable	39,258
No-Due Fees	600	Scholarship A/c (BT/BCM)	25,888
Nss Bhavan Fee	20,040	Staff Salary Payable	66,59,610
NSS Unit	58,900	Student Aid Fund - JES	1,55,888
Professional Tax Grant Staff	27,800	Student & Institution Amenities	20,88,794
Reading Room Fees	35,070	Student Loan- Bank	85,888
Scholarship A/c (BT/BCM)	40,880	Student Welfare Fund GOK	15,550
Scholarship A/c (SC/ST)	3,080	T D S Payable	14,71,881
Sports Fees	50,100	Teachers Welfare Fund GOK	16,220
Student Aid Fund - JES	1,05,000	Tuition Fee-GIA	2,86,700
Student & Institution Amenities	2,67,500	Tuition Fees	4,33,620
Student Loan- Bank	85,000	Univty Fees Due	78,65,570
Student Welfare Fund GOK	12,525	Fixed Assets	
T C Fee	20,040	FAMS	2,02,119
T D S Payable	12,71,343	Branch / Divisions	
Teachers Welfare Fund GOK	12,525	Janatha Education Society	5,00,000
Tuition Fee-GIA	4,88,720	Closing Balance	
Tuition Fees	1,29,07,224	Bank Accounts	49,05,064
Univty Fees Due	68,43,250	Cash	97
Branch / Divisions			
Janatha Education Society	24,30,000		
Total	4,62,39,476	Total	4,62,39,476


For Vivekananda College of Law


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


Principal
Vivekananda College of Law
Bengaluru-560021

Place: Bangalore
Date: 04/01/2025


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


BENGALURU
Chartered Accountants

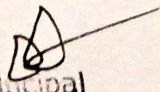

PRINCIPAL
VIVEKANANDA COLLEGE OF LAW
3rd Cross, Gayathri Nagar
Extension, Bengaluru-560 021

Vivekananda College of Law
a unit of Janatha Education Society®

Income and Expenditure Account for the Year Ended 31st March 2023


Expenditure	Amount		Income	Amount	
Administrative Exp			Admission Fees	99,360	
Advertisement Exp	64,280		Application and prospectus Fee	1,87,200	
Affiliation & Service Charges Unvty - Exp	60,000		Affiliation & Service Charges Fees	1,87,200	
Annual Fee	90,000		Bonafide Certificate Fee	13,560	
Bank Charges	19,044		Computr & Internet Fee	3,12,000	
Conveyance Exps	6,400		Cultural Fees	1,56,000	
Electricity Charges	1,97,773		Exam Exp - Inc	1,45,392	
Meeting Exp	3,024		Identity Card Fees	62,400	
Office Maintenance	40,948		Interest From Bank on SB A/c	17,141	
Pooja Exp	12,547		Interest on Fixed Deposit	96,983	
Postage and Telegraph	4,562		Legal Aid Fees	62,400	
Printing & Stationery	1,37,708		Library Fees	3,73,800	
Rates & Taxes	8,925		Medical Fees	56,010	
TA & DA Exp	39,728		Mid-Term Exam Fees	62,400	
Telephone Charges 23323303	5,871		Miscellaneous Receipts	11,544	
Water Charges	2,46,950		Moot Court Fees	1,87,200	
Zerox Machine-Maintenance	23,069	9,60,829	No due Fee	600	
Establishment Exp			Nss Bhavan Fee	24,720	
ESIC Employer Contribution	39,737		Reading Room Fees	1,36,860	
Honorarium Exp	12,22,180		Salary Grant Recd	1,19,69,385	
PF Employer's Contribution	5,40,129		Sports Fees	2,49,000	
Salary to Staff-Grant	1,19,69,385		T C Fee	24,720	
Staff Salary	73,98,274	2,11,69,705	Tution Fees	1,00,46,519	2,44,82,394
Extraordinary Item			Excess of expenditure over income		14,71,161
Salary Arrears FY 2020-21		15,08,200			
Student & Institution Amenities					
AMC Charges - LIFT	46,000				
Exam Exp	1,08,134				
Felicitation / Function Exps	2,31,230				
House Keeping Charges	1,83,411				
Inspection Charges	9,920				
Law Forum Function Exp	21,115				
Moot Court Exps	12,900				
News Paper & Periodicals	2,27,000				
NAAC Expenses	56,825				
Repairs & Maint - Building	5,36,985				
Repairs & Maint - Computers	18,487				
Repairs & Maint - Off Equipment	4,880				
Seminar / Workshop Exp	1,20,063				
Security Service Charges	2,25,223				
Sports Exp	65,739				
Web & Internet Charges	1,46,957	20,14,869			
Depreciation		2,99,952			
Total		2,59,53,555	Total		2,59,53,555

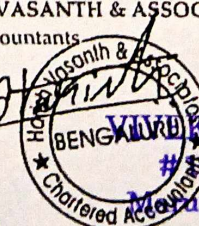
For Vivekananda College of Law



Principal
Vivekananda College Of Law
Bengaluru-560 021

Place: Bangalore
Date: 04/01/2025

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 LA
#1, 3rd Cross, Gayathri Nagar
Gayathri Extension, Bengaluru-560 02

Vivekananda College of Law
a unit of Janatha Education Society®

Balance Sheet as at 31st March 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Current Liabilities			Capital Account		
Univty Fees Due	1,02,485		General Fund		3,34,74,165
Alumni Association	67,000		Fixed Assets		14,03,093
ESIC Employee Contribution	737		(As per Schedule)		
NSS Unit	1,03,013		Current Assets		
O/s Liabilities for Expenses	1,19,357		Cash	97	
P F Employee Contbn	63,865		Bank Accounts	49,05,064	
Professional Tax Grant Staff	4,400		Accrued Interest on FD	37,347	
Salary Grant Payable	11,18,377		Advance to Others	1,18,500	
Scholarship A/c (BT/BCM)	22,051		Deposit- Bescom	51,349	
Scholarship A/c (SC/ST)	82,430		FD Ksca 512-039 dt 8.11.17	13,46,984	
Student Loan- Bank	15,000		Prepaid Exp	6,10,809	
T D S Payable	11,042		Salary Grant Receivable	11,18,377	81,88,526
Tution Fee-GIA	32,24,775	49,82,735			
Uniform Fee	48,203				
Branch / Divisions					
Janatha Education Society		3,80,83,049			
Total		4,30,65,784	Total		4,30,65,784

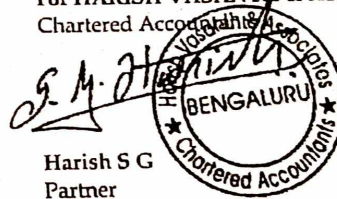
For Vivekananda College of Law

Principal

Vivekananda College Of Law
Bengaluru-560 021

Place: Bangalore
Date: 04/01/2025

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

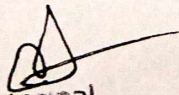



Harish S G
Partner
M.No. 218217
FRN: 0123615

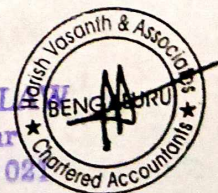
PRINCIPAL
VIVEKANANDA COLLEGE OF LAW
12/1, 3rd Cross, Gayathri Nagar
Maruthi Extension, Bengaluru-560 021

Financial Year 2022-23

PARTICULAR	AMOUNT
SCHDEULE A: DETIALS OF FEES COLLECTED	
Admission Fee	99,360
Application & Prospectus Fee	1,87,200
Affiliation & Service Charges Fee	1,87,200
Bonafide Certificate Fee	13,560
Computer / Internet Fee	3,12,000
Cultural Activity Fee	1,56,000
Examination Exp-Inc	1,45,392
Identity Card Fees	62,400
Legal Aid Fees	62,400
Library Fees	3,73,800
Mid Term Exam Fees	62,400
Medical Exam Fees	56,010
Moot Court Fees	1,87,200
Miscellaneous Receipts	11,544
NSS Bhavan Fee	24,720
No Due Fee	600
Reading Room Fees	1,36,860
Salary Grant Received	1,19,69,385
Sports Fees	2,49,000
TC Fees	24,720
Tution Fees	1,00,46,519
TOTAL	2,43,68,270
SCHDEULE B: DETIALS OF OTHER RECEIPTS	
Interest From SB Account	17,141
Interest on Fixed Deposits	96,983
TOTAL	1,14,124
SCHDEULE C: DETIALS OF SALARY & ESTABLISHMENT	
ESIC Employers Contribution	39,737
Honorarium Exp	12,22,180
PF Employer's Contribution	5,40,129
Salary Staff Grant	1,19,69,385
Salary Staff Non-Grant	73,98,274
Salary Arrears Fy 20-21	15,08,200
TOTAL	2,26,77,905


 Principal
 Vivekananda College Of Law
 Bengaluru-560 021


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



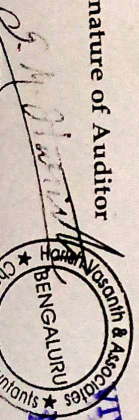
SCHEDULE D: DETAILS OF ADMINISTRATIVE EXPENSES	
Advertisement Exp	64,280
Affiliation & Service Charges Univty-Exp	60,000
Annual Fee	90,000
Bank Charges	19,044
Conveyance Exp	6,400
Electricity Charges	1,97,773
Meeting Exp	3,024
Office Maintenance	40,948
Pooja Exp	12,547
Postage and Telegrams	4,562
Printing & Stationery	1,37,708
Rates & Taxes	8,925
TA & DA Exp	39,728
Telephone Charges	5,871
Water Charges	2,46,950
Zeorx Machine Maintenance	23,069
TOTAL	9,60,829

SCHEDULE E: DETAILS OF MAINTENANCE EXPENSES	
AMC -Lift and Other	46,000
Repairs & Maintenance -Computers	18,487
Repairs & Maintenance -Building	5,36,985
Repairs & Maintenance - office Equipments	4,880
TOTAL	6,06,352

BREAK UP EXPENDITURE ON ACADEMIC ACTIVITIES	
Examination Exp	1,08,134
Felicitatation & Function Exp	2,31,230
House Keeping Services	1,83,411
Inspection Charges	9,920
Law Forum Function Exp	21,115
News Paper & Periodicals	2,27,000
Moot court Exp	12,900
NAAC Expenses	56,825
Security Charges	2,25,223
Seminar / Workshop Exp	1,20,063
Sports Exp	65,739
Web & Internet Charges	1,46,957
TOTAL	14,08,517

BREAK UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES	
Depreciation	2,99,952
TOTAL	2,99,952

Signature of Auditor



PRINCIPAL
VIVEKANANDA COLLEGE OF LAW
 # 12/1, ...
 Vivekananda College of Law
 Bengaluru-560 021

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
JANATHA EDUCATION SOCIETY®
VIVEKANANDA COLLEGE OF LAW
No.12/1, 3rd Cross, Maruthi Extension, Gayathri Nagar, Bengaluru- 560021.

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, 2024, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2024.

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, 2024, 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



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Bengaluru-560 021

PRINCIPAL

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aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

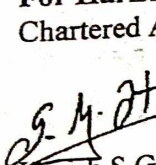
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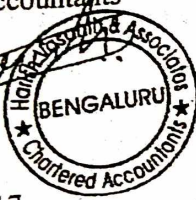
Report on other Legal and Regulatory Requirements

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;
- 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;

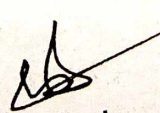
For Harish Vasanth & Associates
Chartered Accountants


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



Date: 04/01/2025
Place: Bangalore


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


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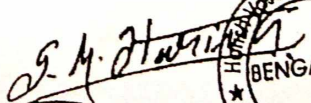
Receipts and Payments account for the Year Ended 31st March 2024


Receipts	Amount	Payments	Amount
Opening Balance		Administrative Exp	10,49,982
Bank Accounts	49,05,064	Advance to Others	8,17,526
Cash	97	Building Fund-JES	1,50,78,500
Advance to Others	5,59,500	Current Liability	5,74,250
Building Fund-JES	1,50,78,500	Earmarked Fund	3,37,500
Establishment Exp	2,07,000	ESIC Employee Contribution	6,115
Exam Exp - Inc	1,44,030	Establishment Exp	16,07,324
Exam Remuneration	4,98,919	Exam Remuneration	4,98,919
Flag Fees	3,355	Family Benefit Fund	1,290
Flag Fees Dept	285	Flag Fees	20,230
Interest From Bank on SB A/c	26,529	Flag Fees Dept	3,660
Miscellaneous Receipts	71,618	NSS Unit	82,736
No-Due Fees	700	O/s Liabilities for Expenses	1,19,357
NSS Unit	1,21,750	P F Employee Contbn	6,75,903
Salary Grant Recd	14,09,780	Professional Tax Grant Staff	25,800
Salary Grant Receivable	97,310	Professional Tax Payable	32,800
Scholarship A/c (BT/BCM)	25,000	Scholarship A/c (BT/BCM)	25,000
Student Aid Fund - JES	2,17,000	Staff Loan Vkit	90,000
Student & Institution Amenities	53,800	Staff Salary Payable	67,76,790
Student Loan- Bank	1,00,800	Student Aid Fund - JES	2,17,000
T D S Payable	1,24,797	Student & Institution Amenities	26,94,688
Tution Fee-GIA	54,760	Student Loan- Bank	1,00,800
Tution Fees	1,98,34,664	Student Welfare Fund GOK	6,740
Univty Fees Due	51,01,345	T D S Payable	16,05,517
		Teachers Welfare Fund GOK	17,690
		Tution Fee-GIA	32,200
		Tution Fees	64,120
		Univty Fees Due	68,22,405
		Fixed Assets	
		FAMS	7,84,795
		Closing Balance	
		Bank Accounts	84,66,904
		Cash	62
Total	4,86,36,603	Total	4,86,36,603

For Vivekananda College of Law

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


Principal
Vivekananda College of Law
Bengaluru-560 021


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


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

Place: Bangalore
Date: 04/01/2025

Income and Expenditure Account for the Year Ended 31st March 2024

Expenditure	Amount		Income	Amount	
Administrative Exp					
Advertisement Exp	43,433		Admission Fees	1,08,000	
Affiliation & Service Charges Univty - Exp	1,88,500		Affiliation & Service Charges Fees	2,02,500	
Annual Fee	90,000		Bonafide Certificate Fee	13,500	
Bank Charges	19,204		Computer & Internet Fee	3,37,500	
Conveyance Exp	1,200		Cultural Fees	4,05,000	
Electricity Charges	2,23,823		Exam Exp - Inc	1,85,480	
Food and Beverages	1,08,607		Guest Lecturers Allowance	3,37,500	
Meeting Exp	20,405		Identity Card Fees	67,500	
Office Maintenance	51,891		Interest From Bank on SB A/c	26,529	
Pooja Exp	13,500		Interest on Fixed Deposit	1,57,324	
Postage and Telegraph	11,008		Legal Aid Fees	1,35,000	
Printing & Stationery	1,42,267		Library Fees	4,05,000	
Professional Charges	1,18,000		Medical Fees	60,750	
Rates & Taxes	11,809		Mid-Term Exam Fees	67,500	
TA & DA Exp	25,326		Miscellaneous Receipts	1,19,821	
Telephone Charges 23323303	4,659		Moot Court Fees	2,02,500	
Transportation Charges	44,000		No-Due Fees	700	
Water Charges	1,93,710		Nss Bhavan Fee	27,000	
Zerox Machine-Maintenance	8,024	13,15,366	Prospectus & Application Fees	2,02,500	
			Reading Room Fees	1,48,500	
Establishment Exp			Salary Grant Recd	1,42,40,345	
ESIC Employer Contribution	24,060		Sports Fees	2,70,000	
Honorarium Exp	10,19,303		T C Fee	27,000	
PF Employer's Contribution	4,59,236		Tuition Fees	1,40,00,579	3,17,48,030
Salary to Staff-Grant	1,42,40,345	2,32,63,655			
Staff Salary	75,20,711				
Student & Institution Amenities					
AMC Charges - LIFT	46,000				
College Day Exp	27,925				
Exam Exp	1,57,512				
Felicitation / Function Exps	2,19,388				
House Keeping Charges	1,98,701				
Journals & Periodicals	2,22,350				
Moot Court Expenses	29,081				
NAAC Accreditation	5,90,024				
NAAC Expenses	3,32,539				
Repairs & Maint - Building	7,63,902				
Repairs & Maint - Computers	2,76,120				
Repairs & Maint - Off Equipment	74,115				
Republic Day Exp	4,865				
Security Service Charges	2,37,096				
Seminar / Workshop Exp	31,934				
Sports Article-Non FAMS	67,167				
Sports Exp	1,25,709	36,97,136			
Web & Internet Charges	2,92,708				
		4,03,876			
Depreciation					
		30,67,997			
Excess of income over expenditure					
		3,17,48,030	Total		3,17,48,030
Total					

For Vivekananda College of Law

Principal
Vivekananda College of Law
Bengaluru-560 021
Place: Bangalore
Date: 04/01/2025

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

Principal
Harish S G
Partner
No. 218217
PRINCIPAL
VIVEKANANDA COLLEGE OF LAW
12/1, 3rd Cross, Gayathri Nagar
Maruthi Extension, Bengaluru-560 021

Vivekananda College of Law
a unit of Janatha Education Society®

Balance Sheet as at 31st March 2024


Liabilities	Amount	Amount	Assets	Amount	Amount
Current Liabilities			Capital Account		
Univty Fees Due	1,26,125		General Fund		3,04,06,168
Alumni Association	67,000		Fixed Assets		18,67,744
ESIC Employee Contribution	194		(As per Schedule)		
Family Benifit Fund	110		Current Assets		
NSS Unit	1,42,027		Cash	62	
O/s Liabilities for Expenses	2,37,750		Bank Accounts	84,66,904	
P F Employee Contbn	68,111		Advance to Others	1,67,726	
Professional Tax Grant Staff	2,200		Deposit- Bescom	51,349	
Professional Tax Payable	2,800		FD Ksca 512-039 dt 8.11.17	14,30,100	
Scholarship A/c (BT/BCM)	22,051		Interest Accured on FD	1,02,322	
Scholarship A/c (SC/ST)	82,430		Prepaid Exp	4,08,000	
Student Loan- Bank	15,000		Salary Grant Receivable	1,37,310	1,07,63,773
Student Welfare Fund GOK	10,135				
T D S Payable	1,45,322	41,68,590			
Tution Fee-GIA	32,47,335				
Branch / Divisions					
Janatha Education Society		3,88,69,095			
Total		4,30,37,685	Total		4,30,37,685

For Vivekananda College of Law


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


Principal
Vivekananda College of Law
Bengaluru-560 021

Place: Bangalore
Date: 04/01/2025


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

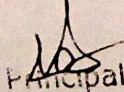


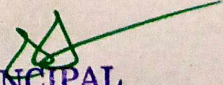

PRINCIPAL
VIVEKANANDA COLLEGE OF LAW
12/1, 3rd Cross, Gayathri Nagar
Maruthi Extension, Bengaluru-560 021

JANATHA EDUCATION SOCIETY®
VIVEKANANDA COLLEGE OF LAW
 No.12/1, 3rd Cross, Maruthi Extension, Gayathri Nagar, Bengaluru- 560021.

Financial Year 2023-24

PARTICULAR	AMOUNT
SCHDEULE A: DETIALS OF FEES COLLECTED	
Admission Fee	1,08,000
Affiliation & Service Charges Fee	2,02,500
Bonafide Certificate Fee	13,500
Computer / Internet Fee	3,37,500
Cultural Activity Fee	4,05,000
Endowment Lecture Fee	3,37,500
Examination Exp-Inc	1,85,480
Identity Card Fees	67,500
Legal Aid Fees	1,35,000
Library Fees	4,05,000
Mid Term Exam Fees	67,500
Medical Exam Fees	60,750
Moot Court Fees	2,02,500
Miscellaneous Receipts	1,19,821
NSS Bhavan Fee	27,000
No Due Fee	700
Prospectus & Application Fees	2,02,500
Reading Room Fees	1,48,500
Salary Grant Received	1,42,40,345
Sports Fees	2,70,000
TC Fees	27,000
Tution Fees	1,40,00,579
TOTAL	3,15,64,175
SCHDEULE B: DETIALS OF OTHER RECEIPTS	
Interest From SB Account	26,529
Interest on Fixed Deposits	1,57,326
TOTAL	1,83,855


 Principal
 Vivekananda College Of Law
 Bengaluru-560 021


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



SCHDEULE C: DETIALS OF SALARY & ESTABLISHMENT

ESIC Employers Contribution	
Honorarium Expenses	24,060
PF Employer's Contribution	10,19,303
Salary Staff Grant	4,59,236
Salary Staff Non-Grant	1,42,40,345
TOTAL	75,20,711
	2,32,63,655

SCHDEULE D: DETIALS OF ADMINISTRATIVE EXPENCES

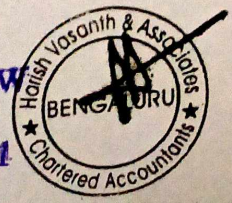
Advertisement Exp	43,433
Affiliation & Service Charges Univty-Exp	1,88,500
Annual Fee	90,000
Bank Charges	15,204
Conveyance Exp	1,200
Electricity Charges	2,23,823
food And Beverages	1,08,607
Meeting Exp	20,405
NAAC Accreditation	5,90,024
NAAC Expenses	3,32,539
Office Maintenance	51,891
Pooja Exp	13,500
Postage and Telegrams	11,008
Printing & Stationery	1,42,267
Professional Charges	1,18,000
Rates & Taxes	11,809
TA & DA Exp	25,326
Telephone Charges	4,659
Transportation Charges	44,000
Water Charges	1,93,710
Zeorx Machine Maintenance	8,024
TOTAL	22,37,929

SCHDEULE E: DETIALS OF MAINTENANCE EXPENSES

AMC -Lift and Other	46,000
Repairs & Maintenance -Computers	2,76,120
Repairs & Maintenance -Building	7,63,902
Repairs & Maintenance - office Equipments	74,115
TOTAL	11,60,137

Principal
 Vivekananda College Of Law
 Bengaluru-560 021

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




BREAK UP EXPENDITURE ON ACADEMIC ACTIVITIES

College Day Exps	
Examination Exp	27,925
Felicitation & Function Exp	1,57,512
House Keeping Services	2,19,388
Journals & Periodicals	1,98,701
Moot court Exp	2,22,350
Republic Day Exp	29,081
Security Charges	4,865
Seminar / Workshop Exp	2,37,096
Sports Articles Non FAMS	31,934
Sports Exp	67,167
Web & Internet Charges	1,25,709
TOTAL	16,14,436

BREAK UP EXPENDITURE ON ACADEMIC PHYSICAL FACILITIES

Depreciation	4,03,876
TOTAL	4,03,876

S. M. Hanumanth


Signature of Auditor

S. M. Hanumanth
 Principal
 Vivekananda College Of Law
 Bengaluru-560 021


S. M. Hanumanth
 PRINCIPAL
 VIVEKANANDA COLLEGE OF LAW
 # 12/1, 3rd Cross, Gayathri Nagar
 Maruthi Extension, Bengaluru-560 021

JANATHA EDUCATION SOCIETY®
VIVEKANANDA COLLEGE OF LAW

No.12/1, 3rd Cross, Maruthi Extension, Gayathri Nagar, Bengaluru- 560021.

Financial Year 2022-23

Year	Total Expenditure (Excluding Salary for human resources)	Expenditure on infrastructure augmentation	Expenditure on maintenance of academic facilities (Excluding Salary for human resources)	Amount in Lakhs	
				Expenditure on maintenance of Physical Facilities (Excluding salary for human resources)	
2022-2023	32.76	3.00	23.69	6.06	


Principal
Vivekananda College Of Law
Bengaluru-560 021

For Harish Vasanth & Associates
CHARTERED ACCOUNTANTS
(FRN: 012361S)




HARISH S G
Partner
M.No. 218217


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

Date: 08/01/2025
Place: Bangalore


UDIN: 25218217BMKZEX1074

JANATHA EDUCATION SOCIETY®
VIVEKANANDA COLLEGE OF LAW

No.12/1, 3rd Cross, Maruthi Extension, Gayathri Nagar, Bengaluru- 560021.

Financial Year 2023-24

Year	Total Expenditure (Excluding Salary for human resources)	Expenditure on infrastructure augmentation	Expenditure on maintenance of academic facilities (Excluding Salary for human resources)	Amount in Lakhs	
				Expenditure on maintenance of Physical Facilities (Excluding salary for human resources)	11.60
2023-2024	54.16	4.04	38.52		



Principal
Vivekananda College Of Law
Bengaluru-560 021

For Harish Vasanth & Associates
CHARTERED ACCOUNTANTS
(FRN: 012361S)



HARISH S G
Partner
M.No. 218217

UDIN: 25218217BMKZEYS160


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

Date: 08/01/2025
Place: Bangalore

Janatha Education Society (B) Bengaluru - 560055
 Division: Vivekananda College of Law
 Budget Estimate for the Year 2025-26

SI No	Receipts	RECEIPTS			PAYMENTS			Budget Estimate of 2025-26	650
		Budget Estimate for 2023-24	Actuals of 2023-24	Budget Estimate of 2024-25	Budget Estimate of 2023-24	Actuals of 2023-24	Budget Estimate of 2024-25		
TOTAL STRENGTH		625	675	630	650	650	625	675	630
A Course Fees									
1	Admission Fee	1,00,000	1,08,000	1,00,800	1,04,000	1,04,000	80,000	43,433	1,00,000
2	Affiliation and Service Charges	1,87,500	2,02,500	1,89,000	1,95,000	1,95,000	0	0	10,50,000
3	Application & Prospectus Fee	1,87,500	2,02,500	1,89,000	1,95,000	1,95,000	25,000	15,204	30,000
4	Computer & Internet Fee	3,12,500	3,37,500	3,15,000	3,25,000	3,25,000	3,00,000	2,92,708	3,00,000
5	Cultural Programme Fee	3,75,000	4,05,000	3,78,000	5,20,000	5,20,000	10,000	1,200	15,000
6	Endowment /Guest Lecture	3,12,500	3,37,500	3,15,000	3,25,000	3,25,000	6,00,000	4,17,533	7,00,000
7	Exam Expenses- Receipts	1,50,000	1,85,480	1,60,000	2,00,000	2,00,000	40,000	24,060	40,000
8	Identity Card Fee	62,500	67,500	63,000	97,500	97,500	4,00,000	2,52,178	4,50,000
9	Interest from Bank - SB A/c & FD	1,00,000	1,83,855	1,05,000	1,85,000	1,85,000	25,000	0	30,000
10	Law Forum (IES)	30,000	0	30,000	30,000	30,000	14,00,000	10,19,303	15,00,000
11	Legal Aid Programme Fee	1,25,000	1,35,000	1,26,000	1,30,000	1,30,000	70,000	0	90,000
12	Library Fee	3,75,000	4,05,000	3,78,000	3,90,000	3,90,000	30,000	0	40,000
13	Mid Term Exam Fee	62,500	67,500	63,000	65,000	65,000	1,50,000	0	1,50,000
14	Miscellaneous Receipt	30,000	118	40,000	40,000	40,000	20,000	20,425	20,000
15	Moot Court Fee	1,87,500	2,02,500	1,89,000	1,95,000	1,95,000	3,50,000	2,22,355	4,00,000
16	No Due Fees	1,000	700	1,000	1,000	1,000	2,00,000	82,755	2,00,000
17	Reading Room Fee	1,37,500	1,48,500	1,38,600	1,43,000	1,43,000	50,000	34,354	60,000
18	Sports Fee (College)	2,50,000	2,70,000	2,52,000	2,60,000	2,60,000	6,00,000	4,38,238	6,50,000
19	Tuition Fee	1,03,50,000	1,98,34,664	1,08,67,500	1,10,95,000	1,10,95,000	5,000	0	5,000
20	Medical Examination Fee	56,250	60,750	56,700	58,500	58,500	30,000	13,500	30,000
21	T C Fee	25,000	27,000	25,200	26,000	26,000	20,000	13,028	20,000
22	Bonafide	12,500	13,500	12,600	13,000	13,000	1,50,000	1,50,000	2,00,000
23	College Magazine Fee	0	0	0	65,000	65,000	0	0	0
24	S A F /Student Safety Fee	0	0	0	1,36,500	1,36,500	15,000	0	0
25	Sub Total A	1,34,29,750	2,31,95,067	1,39,94,400	1,46,58,000	1,46,58,000			

(Signature)
 Principal
 Vivekananda College of Law
 Bangalore-560 021

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B. Other Fees		15,625	20,230	15,750	19,500	19,500	1,50,000	0
1	Flag Fee						20,00,000	11,05,110
2	N S S Bhavan fee	25,000	27,000	25,200	26,000	26,000		
3	S A F - JES	1,50,000	2,17,000	1,50,000	1,50,000	1,50,000		
4	S W F - GOK	15,625	16,875	15,750	16,250	16,250		
5	Salary Staff Grant	1,50,00,000	1,42,40,345	1,70,00,000	1,65,00,000	1,65,00,000		
6	Student Welfare Fund University	50,000	81,000	50,400	1,62,500	1,62,500		
7	T W F - GOK	15,625	17,690	15,750	16,250	16,250		
8	University Admn fine	1,40,000	1,09,900	1,50,000	1,20,000	1,20,000		
9	University Career Guidance Fee	50,000	81,000	50,400	1,62,500	1,62,500		
10	University College Development Fee	50,000	81,000	50,400	1,62,500	1,62,500		
11	University Exam Fee	60,00,000	42,52,445	65,00,000	50,00,000	50,00,000		
12	University Exam Remuneration	2,50,000	4,98,919	2,60,000	3,00,000	3,00,000		
13	University Knowledge Network Fee	1,50,000	1,89,000	1,51,200	2,27,500	2,27,500		
14	University Moot Court Fee	1,00,000	1,21,500	1,00,800	1,62,500	1,62,500		
15	University Registration Fee	3,50,000	4,31,000	3,60,000	9,60,000	9,60,000		
16	University Special Fee	1,20,000	64,000	1,30,000	1,00,000	1,00,000		
17	University Sports Development Fee	2,75,000	3,10,500	2,77,200	3,25,000	3,25,000		
18	University Student Aid Fee	50,000	81,000	50,400	1,62,500	1,62,500		
19	University Teachers Development Fee	50,000	81,000	50,400	2,60,000	2,60,000		
20	University Youth Festival	1,00,000	1,21,500	1,00,800	2,27,500	2,27,500		
21	Youth unit of Indian Red Cross Society	31,250	33,750	31,500	32,500	32,500		
22	JES (Funds Transfer)	0	1,50,78,500	0	1,70,00,000	1,70,00,000		
Sub Total B		2,29,88,125	3,61,55,154	4,10,93,950	4,20,93,000	4,20,93,000		
26	Refreshers Course						1,50,000	
27	Rep & Maint (Building, Computer & Office Equipment)						20,00,000	11,05,110
28	Rep & Maint Xerox Machine						25,000	
29	Salary (Non- Grant)						1,00,00,000	78,65,711
30	Security & House keeping Charges						5,00,000	4,35,797
31	Salary Staff Grant						1,50,00,000	1,42,40,345
32	Seminar & Workshop Exps/National Level						5,00,000	1,14,815
33	Sports Expenses						1,50,000	1,25,709
34	TA & DA						50,000	25,326
35	Telephone Charges/College Mobile						20,000	4,659
36	VCL Grant In Aid Purpose						30,000	0
37	Web site Maintenance						50,000	0
38	N A A C						6,00,000	12,26,868
39	Student Aid Fund - JES						1,50,000	2,17,000
40	AMC - Lift						80,000	46,000
41	Janatha Education						20,000	0
Total A		3,38,95,000	2,84,62,485	3,69,70,000	3,60,81,500	3,60,81,500		1,46,81,500
B. University Expenses								
1	Annual Fee						1,50,000	1,50,000
2	Exam Expenses						1,50,000	1,57,512
3	Flag Fee						15,625	20,230
4	Miscellaneous Expenses						10,000	10,000
5	Student Welfare Fund GOK						15,625	16,250
6	Student Welfare Fund University						50,000	81,000
7	Teachers Welfare Fund GOK						15,625	17,690
8	University Admission fines						1,40,000	1,09,900

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9	University Admission & Service Charges Expend	7,00,000	1,88,500	50,000	1,00,000	30,000	1,00,000
10	University Career Guidance Fee	50,000	81,000	50,400	1,00,000	50,400	1,00,000
11	University College Development Fee	50,000	81,000	50,400	1,00,000	50,400	1,00,000
12	University Exam Fee	60,00,000	41,52,445	65,00,000	45,00,000	65,00,000	45,00,000
13	University Exam Remuneration	2,50,000	4,38,919	2,60,000	1,00,000	2,60,000	1,00,000
14	University Knowledge Network Fee	1,50,000	1,69,000	1,51,200	1,00,000	1,51,200	1,00,000
15	University Moot Court Fee	1,00,000	1,21,500	1,00,800	1,00,000	1,00,800	1,00,000
16	University Registration Fee	3,50,000	4,31,000	3,60,000	3,60,000	3,60,000	3,60,000
17	University Special Fee	1,15,000	64,000	1,20,000	1,00,000	1,20,000	1,00,000
18	University Sports Development Fee	2,75,000	3,10,500	2,77,200	3,15,000	2,77,200	3,15,000
19	University Student Aid Fee	50,000	81,000	50,400	1,00,000	50,400	1,00,000
20	University Teachers Development Fee	50,000	81,000	50,400	1,00,000	50,400	1,00,000
21	University Youth Festival	1,00,000	1,21,500	1,00,800	1,00,000	1,00,800	1,00,000
22	Youth unit of Indian Red Cross Society	10,000	10,110	12,000	32,500	12,000	32,500
	Total B	87,96,875	69,94,546	86,91,250	83,77,000	83,77,000	83,77,000
	C. Capital Expenditure Budget						
1	Sports Articles	1,50,000	67,167	2,00,000	2,00,000	2,00,000	2,00,000
2	Computer & Printers	3,00,000	2,97,902	2,00,000	2,00,000	2,00,000	2,00,000
3	Furniture & Fixtures	3,00,000	2,24,000	2,00,000	2,00,000	2,00,000	2,00,000
4	Library Books	3,50,000	83,733	3,50,000	3,50,000	3,50,000	3,50,000
5	Office Equipment	50,000	2,71,720	50,000	2,00,000	50,000	2,00,000
	Total C	11,50,000	9,44,722	10,00,000	11,50,000	10,00,000	11,50,000
	Grand Total (A + B + C)	4,38,41,875	3,64,01,754	4,66,61,250	4,66,61,250	4,66,61,250	4,66,61,250
	Surplus	0	2,29,48,467			1,01,42,500	1,25,42,500
	Grand Total	4,38,41,875	3,64,01,754	4,66,61,250	4,66,61,250	4,66,61,250	4,66,61,250

M.A. Jaisankar
Chairman, VCL
Chairman
Governing Council
Vivekananda College of Law
BENGALURU-560 021

Principal
Vivekananda College Of Law
Bengaluru-560 021

Internal Auditor
Sri Sathya Education Society

Checked
on 17/12/24

Prepared by
Principal
Vivekananda College Of Law
Bengaluru-560 021



VIVEKANANDA COLLEGE OF LAW

AN INSTITUTE OF JANATHA EDUCATION SOCIETY ®

Accredited with B++ Grade by NAAC

Recognised by Bar Council of India & Affiliated to Karnataka State Law University, Hubballi

No.12/1, 3rd Cross, Maruthi Extension, Gayathrinagar, Bengaluru - 560021

Phone No.080-23323303, Email: vivekanandacollegeoflaw@gmail.com, Website:<https://vcljes.edu.in>



4.4.1.1. Expenditure incurred on maintenance of infrastructure (physical and academic support facilities), excluding salary component during 2023-2024 (INR in Lakhs)

Year	2023-2024
INR in Lakhs(Rs)	50,12,000

Expenditure incurred on maintenance of infrastructure in percentage:

Year	Percentage(%)
2023-2024	92.54%


Principal

VIVEKANANDA COLLEGE OF LAW

12/1, 3rd Cross, Maruthi Extn.

Gayathri Nagar, Bangalore - 560 021