



SHRI DHARMASTHALA MANJUNATHESHWARA LAW COLLEGE
CENTRE FOR POST GRADUATE STUDIES & RESEARCH IN LAW
MANGALURU - 575003

AFFILIATED TO KARNATAKA STATE LAW UNIVERSITY, HUBBALLI
RECOGNIZED BY BAR COUNCIL OF INDIA, NEW DELHI
(NAAC Accredited B⁺ CGPA 2.9)

Sponsored By: Shri Dharmasthala Manjunatheshwara Educational Society®, Ujire, D.K.

Criteria VI: Governance, Leadership and Management

Metric No: 6.4.1: Institution conducts internal and external financial audits regularly. Enumerate the various internal and external financial audits carried out during the last five years with the mechanism for settling audit objections.

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MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)

UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86, GSTIN : 29AAATD4267A5ZV

PRESIDENT :

Dr. D. VEERENDRA HEGGADE

To,
The Principal,
SDM Law College,
MANGALORE.

Date: 28/10/2023

Ref.: SDMESU/2941/23

Dear Sir,

Sub: - **Internal Audit Schedule for the year 2023-24**

This is to bring to your kind notice that the internal audit for the year 2023-24 of your institution will be conducted yearly as per the following Audit Schedule.

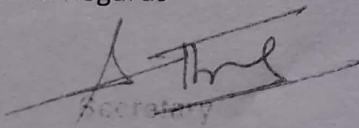
<u>Periodicity</u>	<u>Internal Audit Date</u>
Yearly	15-04-2024 to 20-04-2024

Necessary records, documents and information for the purpose of their Audit to provide along with following:-

- Nominate one knowledge person as Coordinator.
- Well Ventilated Room / Seminar/ Meeting Room with proper sitting arrangement to Auditors.
- Conference / Seminar / Workshop conducted Account to be made available to Auditor for Verifications.
- Any Other fees collected, like Kit fees, Association fees, Alumni fees etc., to be made available to Auditor for Verification.
- Computer Systems.
- Accommodation for Internal Auditors.
- Boarding facilities.

Also ensure available of the concerned staff during the Audit period without sanctioning of long leave as far as possible.

With Regards


Secretary

SDM Educational Society (R)



☎ : 08256 - 236225, 236488

E-Mail : ho@sdmesociety.in Website : www.sdmes.net

Gmail

SDM Law College <sdmlaw@gmail.com>

Fwd: Audit Report of Law College, Mangalore.

SDM Educational Society Ujire <ho@sdmesociety.in>
To: SDM Law College <sdmlaw@gmail.com>

Mon, May 27, 2024 at 11:17 AM

To,

The Principal,
SDM Law College,
Kodialbail,
MANGALORE.


Sir,

Please find enclosed herewith
audit report of your institution
for the period April 23 to March 24.

With Regards

Girish Tantry
Chief Internal Auditor.

--
S.D.M EDUCATIONAL SOCIETY (R),
UJIRE -574 240
BELTHANGADY TALUK
DAKSHINA KANNADA
Ph.: 08256-236225 / 236488
FAX : 08256-236220

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II OM SHREE MANJUNATHAYA NAMAHA II

**SRI DHARMASTHALA
MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)**

UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86
GSTIN : 29AAATD4267A5ZV

PRESIDENT :
Dr. D. VEERENDRA HEGGADE

Date: 21-05-2024

To,
The Principal,
SDM Law College,
Kodialbail, Mangalore.

Ref. : SDMESU/ 1469

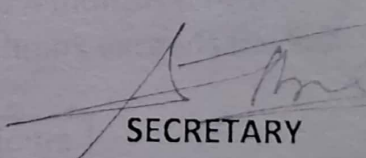
Dear Sir,

**Sub: Internal Audit Report of your units for the period
from 01-04-2023 to 31-03-2024– Original Report.**

We are sending herewith the audit report submitted by our Internal Auditors of your institution, for the above said period.

You are requested to go through the same and submit the compliance report through mail within 15 days of receipt of this letter, setting right all the deficiencies pointed out therein.

With Regards,


SECRETARY

C.C.to:

The President, SDMES Ujire



(4)

☎ : 08256 - 236225, 236488 Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net



"om Sri. Manjunathaya Namaha"
S D M LAW COLLEGE MANGALORE
UN-AIDED SETION

Audit Observation for the Period from 01-04-2023to 31-03-2024.

Sl.No	Observations
01	Receivable from Aided Unit: (Old Outstanding) Advance paid for NSS & other activities to Aided Unit, an amount of Rs. 27,850/- (balance) receivable reflecting in the books of account.
02	Electricity Charges to Vendors: <ul style="list-style-type: none"> • Presently Electricity charges from canteen collecting @Rs. 8.50/- per unit. • Not collecting fixed charges & tax from the vendor inspite of our suggestion in previous report. • It is suggested to implement the above point at the earliest.
03	H.O Approval Not Found: <ul style="list-style-type: none"> ➤ Conveyance /Fuel bill of Rs. 3,432/- paid on 05-03-24 to Principal to visit MLC's daughter marriage function @ Chickmagalore. ➤ Secretary's approval not found for these expenses.
04	Printing of College Magazine: <ul style="list-style-type: none"> • College magazine of 22-23 printing given to one Prakash Offset Printers, Mangalore. • Manjushree Printers quotation not obtained for the same. • It is suggested that for big volume of printing works, quotation to be obtained from Manjushree Printers.
05	H.R. Section: While going through the Biometric attendance of 4 months (From December 23 to March 24), following staffs late hours exceeds the limit. But no action has been taken.

Name of the Staff	Late Hours
Mr. Karthik Anand	19.18
Dr. Santhosh Kumar A	13.59
Mrs. Asha	08.55
Mr. Shailesh N	27.28
Mr. Shubhashchandra	11.14
Mrs. Pramila Suman D souza	09.07
Mr. Vasanth Patil	10.52



06	Library Section: Stock verification report of 2023 made available. Observed that 15 books worth of Rs. 3,675/- missing .																																			
07	Suggestion: Observed that Guest Lecturers are visiting regularly. For their records "Guest Lecture Register" to be maintained.																																			
08	<p>Library Journals Pending:</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Frequency</th> <th>Volume</th> <th>Issues</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>Banking case</td> <td>Monthly</td> <td>3</td> <td>August 2023</td> <td>7,750/-</td> </tr> <tr> <td>Indian Bar Review</td> <td>Quarterly</td> <td>49</td> <td>April 2022 to December 2022</td> <td>16,200/-</td> </tr> <tr> <td>Lex Witness</td> <td>Monthly</td> <td>13</td> <td>November 2023 To December 2023</td> <td>600/-</td> </tr> <tr> <td>Practical lawyer</td> <td>Monthly</td> <td>266 285</td> <td>May 2022 Oct 2023</td> <td>1,990/-</td> </tr> <tr> <td>University News</td> <td>Weekly</td> <td>61</td> <td>April 2023 to June 2023</td> <td>1,250/-</td> </tr> <tr> <td>Yojana</td> <td>Monthly</td> <td>67</td> <td>Jan to April 2023,</td> <td>434/-</td> </tr> </tbody> </table>	Title	Frequency	Volume	Issues	Value	Banking case	Monthly	3	August 2023	7,750/-	Indian Bar Review	Quarterly	49	April 2022 to December 2022	16,200/-	Lex Witness	Monthly	13	November 2023 To December 2023	600/-	Practical lawyer	Monthly	266 285	May 2022 Oct 2023	1,990/-	University News	Weekly	61	April 2023 to June 2023	1,250/-	Yojana	Monthly	67	Jan to April 2023,	434/-
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09	<p>Fees Dues: Outstanding Fees dues from 11 students Rs. 1,07,550/- Fees dues from 51 students Rs. 7,53,000/-</p> <p>Please refer ANNEXURES.</p>																																			
10	All other minor errors/irregularities observed during the course of our audit were brought to the notice of the concerned staff and some of them were rectified during audit time.																																			



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WANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)

UJIRE - 574 240, Dakshina Kannada

Regd. S. No. 35/85-86

GSTIN : 29AAATD4267A5ZV

RESIDENT :

r. D. VEERENDRA HEGGADE

The Principal,
SDM Law College,
Kodialbail,
MANGALORE- 575 003.

Date..... 29/7/2023

Ref. : SDMESU/2036/2023

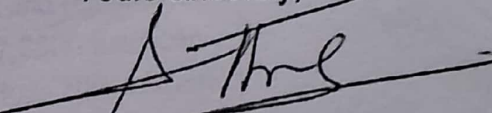
Dear Sir,

**Sub.: Internal Audit report for the period from
April 2022 to February 2023 – (Follow up)**

We are sending herewith the pending items of Internal Audit of SDM Law College, Mangalore, of which are yet to be rectified. You are requested to go through the same and submit the compliance report through EMAIL within 15 days of this letter after rectifying the same.

Thanking you,

Yours sincerely,


SECRETARY.



☎ : 08256-236225, 236488 Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net

(7)

SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2022 to 28-02-2023

Un-Aided

Sl. No	Observation-	Our Reply	HO Remarks
02	Grant Receivable: Karnataka Institute for Law & Parliamentary Reform, Bangalore has organized competition " Model Youth Parliament Competition" in the college in January 2023, for which sanctioned Rs.60,000/-. Out of this Rs. 30,000/- has been received in January 2023. Balance of Rs. 30,000/- is receivable.	We have written a reminder letter	Advised to provide present status. Follow up, if not recovered till date. Recd 16.6.23
04	Receivable from Aided Unit: Advance paid for NSS and other activities to Aided Unit, total amounts to Rs.49,350/- receivable reflecting in the account.	The NSS amount as per KSLU norms was to be opened only by way current account. The current A/C could be opened by initial deposit of Rs.10,000 and the sanctioned amount of Rs.21,500/- from KSLU is already paid back to the management and remaining balance of 17,850/- has been spent for various NSS activities of the college. The University has refused to reimburse Rs.17,850/- Therefore Rs.17,850/- outstanding may be waived off.	Put up to HO separately for waiver to be <u>revised</u>
05	Electricity Charges to Vendors: Observed that college itself has paying Rs.11/74 per unit to MESCOM. But for college canteen, charging Rs.8/00 per unit in the electricity bill. Note : Matter to be looked in.	This will be followed in future	Provide the status Electricity charges as applicable shall be collected. ✓



8



Establishment

Part-time Lecturer's Vacation Salary:

It is observed that for 9 Part-time lecturer's vacation (October 2022) salary worth Rs.53,550/- disbursed. For release of vacation salary, order not found.

Excess Salary Paid in Following Cases:

In following cases, excess salary paid to teaching staff in November 2022 salary.

Name of the Staff	Actual D
Susamma Thomas	07
Shwetha	08

As per KSLU circular N KSLU/Reg/Acd-II/Adms/2022-23/1301 dated 31-10-2022 re-opening of even semester classes was to be on 14/11/2022. Accordingly we have requested the appointment order for the visiting faculty (DLC/330/2022-23 dated 31-10-2022). However since the evaluation of October semester papers were not over the KSLU has postponed the reopening of classes 24/11/2022 (wide circular KSLU/Reg/Acad-II/ Academic/2022-23/1327). The college has informed the visiting faculty to report from 14/11/2022 and as they have reported accordingly they didn't sign attendance register as their appointment order is yet to be issued by the management. From the date of reporting they have been instructed to prepare teaching plan, study materials, PPT slides for the ensuing classes. Since they have reported from 14/11/2022, the college has started their salary from 14/11/2022 itself.

Please clarify the payment of salary during vacation (for Oct.2022)
Explanation for excess salary paid to be given

Reply mail

Sl. No
02

04

0

07 **Employees Service Register:**
Following observation made in Service Register.

- Date wise Earned Leave taken not recorded.
- Employees leave details not recorded since their appointment
- Overall Service Register not maintained properly

We shall update the Service Register within 2 months.

Shall report updated status



9

SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2022 to 28-02-2023

Sl. No	Observation-	HO Remarks	Our Reply
02	Grant Receivable: Karnataka Institute for Law & Parliamentary Reform, Bangalore has organized competition “ Model Youth Parliament Competition” in the college in January 2023, for which sanctioned Rs.60,000/-. Out of this Rs. 30,000/- has been received in January 2023. Balance of Rs. 30,000/- is receivable.	Advised to provide present status. Follow up, if not recovered till date.	Received the amount on 20-06-2023 and paid into a/c no.4762000100180501
04	Receivable from Aided Unit: Advance paid for NSS and other activities to Aided Unit, total amounts to Rs.49,350/- receivable reflecting in the account.	Put up to HO separately for waiver	University will not reimburse these expenditure. Separate letter will be written to H.O. to waive it off
05	Electricity Charges to Vendors: Observed that college itself has paying Rs.11/74 per unit to MESCOM. But for college canteen, charging Rs.8/00 per unit in the electricity bill. Note : Matter to be looked in.	Provide the status Electricity charges as applicable shall be collected.	We are charging the rate as prescribed by <u>MESCOM</u> (copy of bill enclosed)
	Establishment		
06	Part-time Lecturer's Vacation Salary: It is observed that for 9 Part-time lecturer's vacation (October 2022) salary worth Rs.53,550/- disbursed. For release of vacation salary, order not found.	Please clarify the payment of salary during vacation (for Oct.2022) Explanation for excess salary paid to be given	Explanation already given stating all facts clearly.



Excess Salary Paid in Following Cases:

In following cases, excess salary paid to teaching staff in November 2022 salary.

Name of the Staff	Actual Days	Salary Paid	Salary to be Payable
Susamma Thomas	07	Rs.4,760/-	Rs. 1,960/-
Shwetha	08	Rs.9,520/-	Rs. 2,240/-

Explanation already given stating all facts clearly.

07

Employees Service Register:

Following observation made in Service Register.

- Date wise Earned Leave taken not recorded.
- Employees leave details not recorded since their appointment
- Overall Service Register not maintained properly

Shall report updated status

- EL updated upto June 30th, 2023
- All the service register are updated (upto June 30, 2023.)



DLC/ 41 /2023-24

Date : 12-05-2023

The Secretary
SDME Society
UJIRE.

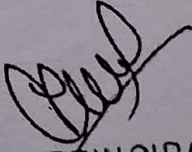
Dear Sir,

Sub. : Internal Audit Report of Law College for the period
from 01-04-2022 to 28-02-2023.

With reference to the above subject, we are forwarding herewith our
reply of Audit Report for the above period for your perusal and necessary
action. Kindly accept the same and oblige.

Thanking you,

Yours faithfully


PRINCIPAL
Shri Dharmasthala Manjunatheswar
Law College, Mangalore

C. C. to :

Chief Internal Auditor
SDME Society
UJIRE.



(12)

SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2022 to 28-02-2023

Un-Aided

No	Observation-	Our Reply
	<p>Grant Receivable:</p> <p>College has conducted National Conference on "Changing Scenario of Environmental Jurisprudence in India" as per guidance of Law University.</p> <p>Total Expense incurred - Rs. 2,42,978-00</p> <p>Amount Received from KSLU - <u>Rs. 2,00,000-00</u></p> <p>Balance amount receivable - <u>Rs. 42,978-00</u></p> <p>Note: Correspondence to be made with University to get the balance amount.</p>	<p>Balance Amount is received on 28-04-2023 from the University.</p>
	<p>Grant Receivable:</p> <p>Karnataka Institute for Law & Parliamentary Reform, Bangalore has organized competition "Model Youth Parliament Competition" in the college in January 2023, for which sanctioned Rs.60,000/-.</p> <p>Out of this Rs. 30,000/- has been received in January 2023.</p> <p>Balance of Rs. 30,000/- is receivable.</p>	<p>We have written a reminder letter</p>
	<p>Salary Advance:</p> <ul style="list-style-type: none">An amount of Rs.10,000/- salary advance paid to Sri. Janardhana, Aided staff in December 2022, not yet recovered.An Amount of Rs. 27,000/- debit balance reflecting in Deranna	<p>Salary advance collected / recovered</p> <p>His monthly installment is approved by the management itself</p>



C.H. account, paid towards salary advance

Receivable from Aided Unit:
Advance paid for NSS and other activities to Aided Unit, total amounts to Rs.49,350/- receivable reflecting in the account.

The NSS amount as per KSLU norms was to be opened only by way current account. The current A/C could be opened by initial deposit of Rs.10,000 and the sanctioned amount of Rs.21,500/- from KSLU is already paid back to the management and remaining balance of 17,850/- has been spent for various NSS activities of the college. The University has refused to reimburse Rs.17,850/- Therefore Rs.17,850/- outstanding may be waived off.

Electricity Charges to Vendors:
Observed that college itself has paying Rs.11/74 per unit to MESCOM. But for college canteen, charging Rs.8/00 per unit in the electricity bill.
Note : Matter to be looked in.

This will be followed in future

Establishment

Part-time Lecturer's Vacation Salary:
It is observed that for 9 Part-time lecturer's vacation (October 2022) salary worth Rs.53,550/- disbursed.
For release of vacation salary, order not found.

As per KSLU circular No. KSLU/Reg/Acd-II/Adms/2022-23/1301 dated 31-10-2022 the re-opening of even semester classes was to be on 14/11/2022. Accordingly we have requested the appointment order for the visiting faculty (DLC/330/2022-23 dated 31-10-2022). However since the evaluation of odd semester papers were not over the KSLU has postponed the reopening of classes to 24/11/2022 (wide circular KSLU/Reg/Acad-II/ Acad-cal/2022-23/1327). The college has informed the visiting faculty to report from 14/11/2022 and all them have reported accordingly. They didn't sign attendance register as their appointment order is yet to be issued by the management. From the date of reporting they have been instructed to prepare teaching plan, study materials, PPT slides for the ensuing classes. Since they have reported from 14/11/2022, the college has started their salary from 14/11/2022 itself.

Excess Salary Paid in Following Cases:
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Susamma Thomas	07	Rs.4,760/-	Rs. 1,960/-
Shwetha	08	Rs.9,520/-	Rs. 2,240/-



In kind regards.

Scanned with CamScanner

<p>Employees Service Register: Following observation made in Service Register.</p> <ul style="list-style-type: none"> • Date wise Earned Leave taken not recorded. • Employees leave details not recorded since their appointment • Overall Service Register not maintained properly 	<p>We shall update the Service Register within 2 months.</p>
<p>8 Applicable TDS Not Made: Applicable TDS not done on Canteen bill during the year.</p>	<p>TDS made in proprietor name of Mr. Yathish Shetty</p>
<p>29 Bio metric Attendance: Reported that in bio matric attendance reports, late hours not accumulated and not made a report of it. Only monthly report generated and printed. Suggested to make a accumulated/consolidated bio matric report of late arrived and early departure. For the purpose of verification (Softcopy only)</p>	<p>With effect from May 2023 (Commencement of even semester classes) we shall be preparing and submitting accumulated / consolidated bio-matric report to the management.</p>
<p>3 Kuvempu University: Cash Book (Kuvempu) A/C Rs.39/- Dr pending since long time. Karnataka Bank SB A/C 4762500101735601 Rs. 48,056/-Dr. No transaction except interest entry in pass book. Note Decision may be taken to close the account.</p>	<p>Yes, we shall close the account</p>
<p>Sport's Materials: Observed that during the year Rs.48,962/- worth sports item purchased, but bills are not been certified by the Physical Director. Note: Every bill has to be certified by the P.D.</p>	<p>Physical Director is instructed to follow the procedure</p>



In kind regards,


[Handwritten signature]

Dues:

Course	No. of Students	Amount
LLM	14	Rs. 3,62,490-00
LLB	53	Rs. 3,01,400-00
BBALLB	21	Rs. 2,49,960-00

Course	Due	Received
LLM	Rs. 3,62,490-00	Rs. 30,000-00 (Received on 12/15/2023)
LLB	Rs. 3,01,400-00	Rs. 61,940-00 (Received on 12/15/2023)
BBALLB	Rs. 2,49,960-00	Rs. 56,080-00 (Received on 12/15/2023)

- i) All fee due students are the students who pay their fees by installments.
- ii) All these are current batch students and fees will be recovered soon after the commencement of the even semester classes.


PRINCIPAL
Sri Dharmasthala Manjunatheswarar
Law College, Mangalore



**SRI DHARMASTHALA
MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)**

UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86, GSTIN : 29AAATD4267A5ZV

PRESIDENT :
Dr. D. VEERENDRA HEGGADE

Date.....18/11/2022.....

To,
The Principal,
SDM Law College
Mangalore.

Ref. : SDMESU/ 3952(2)/2022

*M. Shalini
Mrs. Sabaraj*

Dear Sir,

Sub:- Internal Audit Schedule for the year 2022-23.

This is to bring to your kind notice that the internal audit for the year 2022-23 of your institution will be conducted yearly as per the following Audit Schedule.

<u>Periodicity</u>	<u>Internal Audit Date</u>
Yearly	28-03-2023 to 06-04-2023

Necessary records, documents and information for the purpose of their Audit to provide along with following:-

- Computer Systems & Nominate one knowledge person as Coordinator.
- Well Ventilated Room / Seminar/ Meeting Room with proper sitting arrangement to Auditors.
- Conference / Seminar / Workshop conducted Account to be made available to Auditor for Verifications.
- Any Other fees collected, like Kit fees, Association fees, Alumni fees etc., to be made available to Auditor for Verification.
- Accommodation & Boarding facilities for Internal Auditors.

Also ensure available of the concerned staff during the Audit period without sanctioning of long leave as far as possible.

With kind regards.

[Signature]
Secretary
Sri D.M Educational Society (R)



UJIRE 574 240

☎ : 08256 - 236225, 236488, Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net

**SHRI DHARMASTHALA MANJUNATHESHWARA LAW
COLLEGE AND CENTRE FOR POST GRADUATE STUDIES AND
RESEARCH IN LAW MANGALURU – 575003**

(Reaccredited by NAAC with “B++” Grade)

Fax : 0824-2492636

PRINCIPAL : 2492636

Email : sdmlaw@gmail.com

Web: www.sdmlc.ac.in

OFFICE : 4294360

DLC/ /2022-23

DATE: 30-03-2023

ATTENDANCE CERTIFICATE

This is to certify that the SDMES Ujire Audit Team of following members
have done Audit of our college.

1. Sri. Vigneshwara Sharma - From 29th to 30th March 2023
2. Sri. Chethan Kumar - From 29th to 30th March 2023
3. Sri. Deepak - From 27th to 30th March 2023

Thanking you,


PRINCIPAL



(18)



**SHRI DHARMASTHALA MANJUNATHESHWARA LAW
COLLEGE AND CENTRE FOR POST GRADUATE STUDIES AND
RESEARCH IN LAW MANGALURU – 575003**

(Reaccredited by NAAC with “B++” Grade)

Fax : 0824-2492636

Email : sdmlaw@gmail.com

Web: www.sdmlc.ac.in

PRINCIPAL : 2492636

OFFICE : 4294360

DLC/ /2023-24

DATE: 10-04-2023

ATTENDANCE CERTIFICATE

This is to certify that the Mr. Girish Tantry has done Audit of our college on
01-04-2023 and 03-04-2023.

Thanking you,

PRINCIPAL



(19)



॥ OM SHREE MANJUNATHAYA NAMAH ॥
**SRI DHARMASTHALA
MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)**

UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86
GSTIN : 29AAATD4267A5ZV

PRESIDENT :
Dr. D. VEERENDRA HEGGADE

The Principal,
SDM Law College,
Kodialbail,
MANGALORE- 575 003.

Date..... 30/7/2022

Ref. : SDMESU/ 2770/2022

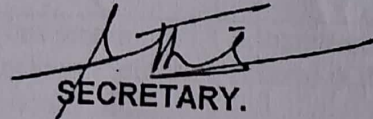
Dear Sir,

**Sub.: Internal Audit report for the period from
April 2021 to March 2022 – (Follow up)**

We are sending herewith the pending items of Internal Audit of
SDM Law College, Mangalore, of which are yet to be rectified. You are
requested to go through the same and submit the compliance report
through EMAIL within 15 days of this letter after rectifying the same.

Thanking you,

Yours sincerely,


SECRETARY.



☎ : 08256 - 236225, 236488 Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net

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SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2021 to 31-01-2022

Sl. No	Observation-	Our Reply	HO Remarks
	Un-Aided section-		
1.0	Accounts		
1.3	Miscellaneous Liabilities: In Miscellaneous liabilities A/c, Rs.5,80,813/- credit balance reflecting in the books of account as on 28-02-2022. ?	This amount will be reversed during this year as the amount is collected as tuition fees from Aided female students. Which is reverted before July 2022.	Confirm the status <i>Revered on</i>
1.4	Receivable from Aided Section: An amount of Rs.25,850/- receivable, reflecting in books since 24/06/20.	Rs. 10,000/- being a/c opening amount for NSS activity. Remaining amount spent NSS activities which is receivable from University.	Follow up for recovery <i>We will follow up</i>
1.9	Student kits: Students kit like court dairy, Movement dairy, Chambers dairy, and files etc 240 qty each printed @ Sharathi Printers, Mangalore. Bill no-383 dt 20/12/21 Rs.79,080/- and Rs. 13,440/-. Observed that Manjusri Press quotation not obtained for all printing works.	These diaries have to be supplied to the students immediately after the commencement of academic year. There would be delay in supply of items by Manjushree Printers.	For comparison of cost advised to get quotation from Manjushree Printers, Ujire <i>We will follow your suggestion</i>
2.0	Library Section		
2.1	Reported that Previous retired principal's Mr. Ravindra B K & Mr. P.D Sebastian borrowed books from library, but not returned. As per software Report- Mr Ravindra B K - books issued 35 for home reference Due date shows 01/01/2016. Mr Sebastian P D- books issued 9 for home reference Due date shows 01/01/2016. Observed that in Library outstanding item list due and overdue report shows. Teaching, non-teaching, public users etc. are pending since long period.	Reminder has sent to retired Principals to return the library books which they have borrowed during their tenure and the librarian is instructed to do the follow-up.	A logical end to be ensured at the earliest
3.0	General Remarks		



<p>3.2 Kuvempu University unit The above unit not closed/locked in EERPMS software. Reported that- this unit stopped functioning in 2020. But Bank (SB) account not closed. Kuvempu university bank A/c no- Karnataka Bank SB-73560. In Bank A/c. Rs. 47,072=50, balance reflecting as on 31-03-2022. Decision may be taken.</p>	<p>Bank account will be closed on approval from H.O. (Separate letter will be written to H.O.)</p>	<p>Submit the present status An amount of Rs. 11,000/- is pending from University. It is waiting for the approval of Afterwards we</p>
<p>3.4 Closing stock: Inventory as on 31/03/21 Rs.102,789/-, Out of this Printing & stationery Rs.9,490/- Exam section- Rs.6,440/- Law journals Rs.86,859/- This Law journals pertaining to old issues & reflecting in stock since long time. Decision may taken to write-off the same from stock, if not required</p>	<p>Law Journal amount of Rs.61,844.58 pertaining to old issues has been written off as on 31-03-2022</p>	<p>To take correction steps for the remaining books We need summary book to give quest ISSUE NO - XI TO XIV</p>
<p>4.2 Fees Dues: Fees dues from 132 students Rs. 19,36,965/-. Please refer ANNEXURE</p>	<p>Fees will be recovered during this semester commenced from 13/06/2022. Fees recovered Rs.14,42,810/- Discontinued students Fees Rs. 3,44,500/- Fees Concession given Rs. 30,600/- Balance Rs. 1,19,055/- Balance Rs.1,19,055/- will be recovered within the end of this semester.</p>	<p>Present status to be updated. Recovered - 66,765/- Balance - 52,290/- (3 Students)</p>



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DLC/ 160 /2022-23

Date : 28-06-2022

The Secretary
SDME Society
UJIRE.

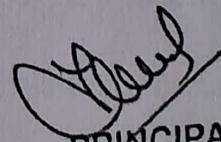
Dear Sir,

Sub. : Internal Audit Report of Law College for the period
from 01-04-2021 to 31-01-2022.

With reference to the above subject, we are forwarding herewith our
reply of Audit Report for the above period for your perusal and necessary
action. Kindly accept the same and oblige.

Thanking you,

Yours faithfully



PRINCIPAL
Shri Dharmasthala Manjunatheshwara
Law College, Mangalore

C. C. to :

Chief Internal Auditor
SDME Society
UJIRE.

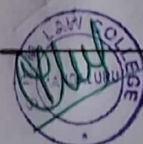


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SDM LAW COLLEGE MANGALORE

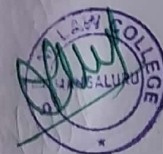
Internal Audit observation for the period 01-04-2021 to 31-01-2022

Sl.No	Observation-
	Un-Aided section-
1.0	Accounts
1.1	Digital valuation - Internet service from Nuron networks Pvt. Ltd, availed for exam/digital valuation purpose. Total spent for the same Rs. 20,500/- during the year. Reported that same will be receivable from Law university. Provision to be made regarding the same in books of account.
1.2	HO approval not obtained. Principal's travelling Taxi bill of Rs. 4,599/- to attend HOI meeting @ Hassan. Global tours & Travells bill no-156 dt 13/4/21. HO approval not found. Suggestion- All travelling bills of HOI to be sanctioned by HO.
1.3	Miscellaneous Liabilities: In Miscellaneous liabilities A/c, Rs.5,80,813/- credit balance reflecting in the books of account as on 28-02-2022. ?
1.4	Receivable from Aided Section: An amount of Rs.25,850/- receivable , reflecting in books since 24/06/20.
1.5	Delay in Advance settlement - It is observed that advance paid to staff for events, not settling in time. Ex: Advance paid to Mr.Sarvesha on 12/11/202, Rs.5,000/- to visit Law university, Hubli on 13/11/21. He has settled the bills on 26/11/21 for Rs.3,320/- and balance of Rs.1,680/- returned on 09/12/21 instead of same day. ?
1.6	Caution Deposit: An amount of Rs.602,250/- caution deposit collected from students, in which non existing batch students amount also found, if not payable, same may be transferred to Income head.
1.7	New land phone- Rs.1,769/- paid on 4/11/21 to Bharati Airtel Telecommunication towards new land phone connection. But till date, installation has not done by the company. Amount Paid on basis of quotation.



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1.8	<p>Kind Information: Printing works given locally- Moot court completions brochures and other printing like screen printing, BBA LLB fest broacher and certificates printed by Exotica event solution, Mangalore. Manjusri Press, Ujire quotation not obtained.</p>
1.9	<p>Student kits: Students kit like court dairy, Movement dairy, Chambers dairy, and files etc 240 qty each printed @ Sharathi Printers, Mangalore. Bill no-383 dt 20/12/21 Rs.79,080/- and Rs. 13,440/-. Observed that Manjusri Press quotation not obtained for all printing works.</p>
2.0	<p>Library Section</p>
2.1	<p>Reported that Previous retired principal's Mr. Ravindra B K & Mr. P.D Sebastian borrowed books from library, but not returned. As per software Report- Mr Ravindra B K - books issued 35 for home reference Due date shows 01/01/2016. Mr Sebastian P D- books issued 9 for home reference Due date shows 01/01/2016. Observed that in Library outstanding item list due and overdue report shows. Teaching, non teaching, public users etc are pending since long period.</p>
2.2	<p>Library Books stock report- Library books stock verification done in Nov. 2021 24 books worth Rs. 6,374/- missing. Library books stock verification of May 2020 29 books worth Rs.11,400/- missing. Library Books stock verification report of May 2019 45 books worth Rs.15,019/- missing. Library Books stock verification report of May 2018 10 books worth Rs.3,835/- missing. Note: Earlier missing books in report may be written-off from Accession register & also in software library module, with the proper procedure.</p>
3.0	<p>General Remarks</p>
3.1	<p>Primary Books- All Primary books printed in Jan 2022 instead of regular monthly printing. Suggestion- primary books to be printed regularly and to be certified by the authorized person [once in a month] depending upon transactions.</p>
3.2	<p>Kuvempu University unit The above unit not closed/locked in EERPMS software. Reported that- this unit stopped functioning in 2020. But Bank (SB) account not closed. Kuvempu university bank A/c no- Karnataka Bank SB-73560. In Bank A/c. Rs. 47,072=50, balance reflecting as on 31-03-2022. Decision may be taken.</p>



25

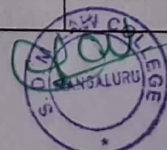
3.3	Salary Aquittance- System Generated Aquittance not printed. Manual register maintained. ? Observed that some employees sign was missing in Aquittance.																												
3.4	Closing stock: Inventory as on 31/03/21 Rs.102,789/- , Out of this Printing & stationery Rs.9,490/- Exam section- Rs.6,440/- Law journals Rs.86,859/- This Law journals pertaining to old issues & reflecting in stock since long time. Decision may taken to write- off the same from stock, if not required																												
3.5	Purchase order not done in software. Suggested to do all PO in Software only.																												
4.0	Fees																												
4.1	Development Fee pending list (non Karnataka 1 st years students 2021-2022) <table border="1" data-bbox="183 1176 1220 1646"> <thead> <tr> <th>S.no</th> <th>Name</th> <th>Class</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Mallikakandukuri</td> <td>1st BBA LLB</td> <td>7,000</td> </tr> <tr> <td>2</td> <td>Kishor R P</td> <td>1ST BA LLB</td> <td>6,000</td> </tr> <tr> <td>3</td> <td>Sandramol Thomas</td> <td>1st LLB</td> <td>6,000</td> </tr> <tr> <td>4</td> <td>Anneyanna Abraham</td> <td>1st LLB</td> <td>6,000</td> </tr> <tr> <td>5</td> <td>Usha</td> <td>2nd LLB (transfer admission)</td> <td>6,000</td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td>31,000</td> </tr> </tbody> </table>	S.no	Name	Class	Amount	1	Mallikakandukuri	1 st BBA LLB	7,000	2	Kishor R P	1 ST BA LLB	6,000	3	Sandramol Thomas	1 st LLB	6,000	4	Anneyanna Abraham	1 st LLB	6,000	5	Usha	2 nd LLB (transfer admission)	6,000		Total		31,000
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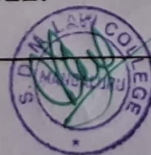
“Om Shri Manjunathaya Namaha”

SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2021 to 31-01-2022

Sl.No	Observation-	Our Reply
	Un-Aided section-	
1.0	Accounts	
1.3	Miscellaneous Liabilities: In Miscellaneous liabilities A/c, Rs.5,80,813/- credit balance reflecting in the books of account as on 28-02-2022. ?	<p>Out of Rs. 5,80,813, Rs. 4,39,920/- reverted on 22/07/2022 and 3/08/2022. Rs.97,760/- SC/ST students Tuition fees was collected during the year 2021-22, waiting for scholarship amount for reverting the same. Rs.16,850/- NSS activities amount wrongly credited to Un-aided account which was transferred to Aided A/C. on 09/03/2022.</p> <p>Rs.2,000- opening balance Library Deposit collected from outsiders.</p> <p>Rs.20,050/- college fees refunded to the student. Remaining untraceable amount is credited to bank a/c. i.e. taken as miscellaneous fee at the end of 31st March.</p>
1.4	Receivable from Aided Section: An amount of Rs.25,850/- receivable , reflecting in books since 24/06/20.	<p>Follow up is in progress.</p>



9	<p>Student kits: Students kit like court dairy, Movement dairy ,Chambers dairy, and files etc 240 qty each printed @ Sharathi Printers, Mangalore. Bill no-383 dt 20/12/21 Rs.79,080/- and Rs. 13,440/-. Observed that Manjusri Press quotation not obtained for all printing works.</p>	<p>The books have to be printed and purchased with immediate effect soon after commencement of academic semester for practical training. Manjushree Printers will be delayed supply.</p>
2.0	<p>Library Section</p>	
2.1	<p>Reported that Previous retired principal's Mr. Ravindra B K & Mr. P.D Sebastian borrowed books from library, but not returned. As per software Report- Mr Ravindra B K - books issued 35 for home reference Due date shows 01/01/2016. Mr Sebastian P D- books issued 9 for home reference Due date shows 01/01/2016. Observed that in Library outstanding item list due and overdue report shows. Teaching, non-teaching, public users etc. are pending since long period.</p>	<p>Follow up action will be initiated very shortly.</p>
3.0	<p>General Remarks</p>	
3.2	<p>Kuvempu University unit The above unit not closed/locked in EERPMS software. Reported that- this unit stopped functioning in 2020. But Bank (SB) account not closed. Kuvempu university bank A/c no- Karnataka Bank SB-73560. In Bank A/c. Rs. 47,072=50, balance reflecting as on 31-03-2022. Decision may be taken.</p>	<p>We are waiting for Centre charge amount from University. Afterwards bank account will be closed on approval from H.O.</p>



Closing stock:

Inventory as on 31/03/21 Rs.102,789/- , Out of this

Printing & stationery Rs.9,490/-

Exam section- Rs.6,440/-

Law journals Rs.86,859/-

This Law journals pertaining to old issues & reflecting in stock since long time.

Decision may taken to write- off the same from stock, if not required

The books are kept as evidence of our publication and we need remaining books as presents to the guests visiting our college (Issue No.11 to 14)

.2

Fees Dues:

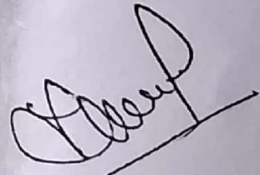
Fees dues from 132 students Rs. 19,36,965/.

Please refer ANNEXURE

Fees recovered Rs.66,395/-

Balance Rs.52,660/-




PRINCIPAL
Sri Dharmasthala Manjunatheshwari
Law College, Mangalore

29

**SHRI DHARMASTHALA MANJUNATHESHWARA LAW
COLLEGE AND CENTRE FOR POST GRADUATE STUDIES AND
RESEARCH IN LAW MANGALURU – 575003**

(Reaccredited by NAAC with “B++” Grade)

Fax : 0824-2492636

Email : sdmlaw@gmail.com

Web: www.sdmlc.ac.in

PRINCIPAL : 2492636

OFFICE : 4294360

DLC/ /2021-22

DATE: 16-03-2022

ATTENDANCE CERTIFICATE

This is to certify that the SDMES Ujire Audit Team of following members
have done Audit of our college.

1. Sri. Vigneshwara Sharma - From 14th to 16th March 2022
2. Sri Rithesh B.G - From 14th to 16th March 2022
3. Sri Chethan Kumar - From 14th to 16th March 2022

Thanking you,


PRINCIPAL

PRINCIPAL

Shri Dharmasthala Manjunatheshwara
Law College, Mangaluru



(30)



**SRI DHARMASTHALA
MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)**

UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86
GSTIN : 29AAATD4267A5ZV

PRESIDENT :
Dr. D. VEERENDRA HEGGADE

To,

The Principal,
SDM Law College
Mangalore. - 575003

Date..... 10/3/21

Ref. : SDMESU/7412/2021

Dear Sir,

Sub:- Internal Audit Schedule for the year 2020-21.

This is to bring to your kind notice that the internal audit for the year 2020-21 of your institution will be conducted yearly as per the following Audit Schedule.

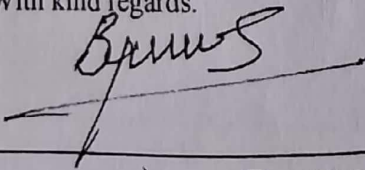
Periodicity	Internal Audit Date
Yearly	24-05-21 to 05-06-21

Necessary records, documents and information for the purpose of their Audit to provide along with following:-

- Nominate one knowledge person as Coordinator.
- Well Ventilated Room / Seminar/ Meeting Room with proper sitting arrangement to Auditors.
- Conference / Seminar / Workshop conducted Account to be made available to Auditor for Verifications.
- Any Other fees collected, like Kit fees, Association fees, Alumni fees etc., to be made available to Auditor for Verification.
- Computer Systems.
- Accommodation for Internal Auditors.
- Boarding facilities.

Also ensure available of the concerned staff during the Audit period without sanctioning of long leave as far as possible.

With kind regards.





☎ : 08256-236225, 236488 Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net

31

|| OM SHREE MANJUNATHAYA NAMAHA ||

**SRI DHARMASTHALA
MANJUNATHESHWARA EDUCATIONAL SOCIETY (Regd.)**

UJIRE - 574 240, Dakshina Kannada
Regd. S. No. 35/85-86
GSTIN : 29AAATD4267A5ZV

PRESIDENT :
Dr. D. VEERENDRA HEGGADE

Date..... 13/11/2020

Ref. : SDMESU/ 5448/2020

The Principal,
SDM Law College,
Kodialbail,
MANGALORE- 575 003.

Dear Sir,

**Sub.: Internal Audit report for the period from
April 2019 to December 2019 – (Follow up)**

We are sending herewith the pending items of Internal Audit of
SDM Law College, Mangalore, of which are yet to be rectified. You are
requested to go through the same and submit the compliance report
through EMAIL within 15 days of this letter after rectifying the same.

Thanking you,

Yours sincerely,

Beerus
SECRETARY.



☎ : 08256-236225, 236488 Fax : 08256 - 236220
E-Mail : ho@sdmesociety.in Website : www.sdmes.net

(32)

SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2019 to 31-12-2019

SL	Observations	Our Reply	HO Remarks																																			
1.0	Receivables																																					
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Sl	Fee due from	No of Students	Amt in Rs	Ref																																		
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4.0	Statutory Requirements																																					
4.1	<p>Remarks on Rs 68,900/-Honorarium Payment made to Ms Thejaswini</p> <ul style="list-style-type: none"> Applicable TDS not deducting while making Rs 8,000/-PM Honorarium Payment to towards [ADR] Part time Clerical Works. TDS is Applicable if Honorarium Payment above Rs 30,000/- per year. In this case Rs 68,900/-Honorarium Payment made in 2019-20 for which Applicable TDS not done. [Honorarium Paid to Ms Thejaswini from July-19 to March-20] 	<p>As per Auditors guidelines amount has been considered as conveyance allowance as she is contractual employee (without appointment order) looking after ADR Cell Proceedings.</p>	<p>Statutory requirement regarding this query to be full filled.</p>																																			
5.3	<p>Receivable from Aided Section</p> <ul style="list-style-type: none"> Rs 10,000/-Receivable from Aided Section which is pending since 2018-19. Rs 12,600/-fee Receivable from Aided Section which is pending since 2016-17. 	<p>Rs.10,000/- is transferred to open new current a/c in SBI as per KSLU guideline to maintain NSS A/C for college NSS Activities which is the minimum balance required for current a/c in SBI.</p> <p>Rs.12,600/- is the fees dues from Nigerian student Fedelis Caleb who left the course in 2016-17.</p>	<p>Take up separately with H.O. for write off.</p>																																			



DLC/ 227. /2020-21

Date : 05-11-2020

The Secretary
SDME Society
UJIRE.

Dear Sir,

Sub. : Internal Audit Report of Law College for the period
from 01-04-2019 to 31-12-2019.

With reference to the above subject, we are forwarding herewith our
reply of Audit Report for the above period for your perusal and necessary
action. Kindly accept the same and oblige.

Thanking you,

Yours faithfully



PRINCIPAL

Shri Dharmastha Manjunatheshwara
Law College, Mangalore

C. C. to :

Chief Internal Auditor
SDME Society
UJIRE.



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SDM Law College-Mangalore (Un-Aided Section)
Internal Audit Report for the Period from 01-04-2019 to 31-12-2019

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5	Fees Receivable from LLM Students	6	1,85,195	6.5																																	
Total		24	3,44,200																																		
1.2	<p>Rs 54,606/-Bank Charges Receivable from Karnataka Bank</p> <ul style="list-style-type: none"> Banker has Charged Rs 54,606/- Cash Handling & Withdrawal Charges in 2019-20. Rs 54,606/-showing as Bank Charges Receivable from Karnataka Bank, as the Banker has informed to Refund the Bank Charged. <p>Follow-up action may be taken to get Refund.</p>	Amount received on 16-04-2020 ✓																																			
2.0	Establishments																																				
2.1	<p>Rs 4,930/-Difference in Gratuity Payment of Bharath Raj D R Attender. Difference is due to</p> <ul style="list-style-type: none"> 3.5% D A Excess taken on Basic for Calculation of Gratuity Payment. [D A taken @109.25% instead of 105.50% on basic in Aug-2015] [Ref:Tr-2145, Cr-50997, SB-22526, 19/09/19] [For details Refer Point no 7.1] 	Amount recovered on 03-09-2020 ✓																																			



<p>Rs 1,091/-Difference in Earned Leave Encashment Payment of Sri Bharath Raj D.R. Attender Difference is due to</p> <ul style="list-style-type: none"> • Difference is due to D A Excess taken for Calculation of Earned Leave Encashment. • 3.5% D A Excess taken on Basic for Calculation of Encashment Payment. [D A taken @109.25% instead of 105.50% on basic in Aug-2015] [Ref:Tr-2319, Cr-52716, SB-22526, 27/11/19] [For details Refer Point no 7.2] 	<p>Amount recovered on 03-09-2020 ✓</p>																					
<p>3 Pending Library Journals: Pending Journals details are given below</p> <table border="1" data-bbox="212 422 1176 638"> <thead> <tr> <th>Name of the Journal</th> <th>Periodicity</th> <th>Subscription Amt in Rs</th> <th>Volume</th> <th>Issue</th> <th>Pending issue</th> </tr> </thead> <tbody> <tr> <td>Journal of Law Institute</td> <td>Quarterly</td> <td>700</td> <td>60</td> <td>3</td> <td>Jul to Sep-18 issues Pending</td> </tr> <tr> <td rowspan="2">Karnataka Law Journal</td> <td rowspan="2">Fortnight</td> <td rowspan="2">5,850</td> <td>May 1st</td> <td>Part 9</td> <td>2018 issues</td> </tr> <tr> <td>Aug 1st</td> <td>Part 15</td> <td>Pending</td> </tr> </tbody> </table>	Name of the Journal	Periodicity	Subscription Amt in Rs	Volume	Issue	Pending issue	Journal of Law Institute	Quarterly	700	60	3	Jul to Sep-18 issues Pending	Karnataka Law Journal	Fortnight	5,850	May 1 st	Part 9	2018 issues	Aug 1 st	Part 15	Pending	<p>Journal of Law Institute received on 08-03-2020. Karnataka Law Journal received on 13-12-2019 (Both issues) ✓</p>
Name of the Journal	Periodicity	Subscription Amt in Rs	Volume	Issue	Pending issue																	
Journal of Law Institute	Quarterly	700	60	3	Jul to Sep-18 issues Pending																	
Karnataka Law Journal	Fortnight	5,850	May 1 st	Part 9	2018 issues																	
			Aug 1 st	Part 15	Pending																	
<p>4.0 Statutory Requirements</p>																						
<p>4.1 Remarks on Rs 68,900/-Honorarium Payment made to Ms Thejaswini</p> <ul style="list-style-type: none"> • Applicable TDS not deducting while making Rs 8,000/-PM Honorarium Payment to towards [ADR] Part time Clerical Works. • TDS is Applicable if Honorarium Payment above Rs 30,000/-per year. • In this case Rs 68,900/-Honorarium Payment made in 2019-20 for which Applicable TDS not done. [Honorarium Paid to Ms Thejaswini from July-19 to March-20] 	<p>As per Auditors guidelines amount has been considered as conveyance allowance as she is contractual employee (without appointment order) looking after ADR Cell Proceedings. ✓</p>																					
<p>4.2 Remarks on Rs 15,000/- Salary Payment making to Sri Bharathraj</p> <ul style="list-style-type: none"> • Applicable TDS @ 10% to be done while Releasing Honorarium Payment. Or • If he TDS is not done, to be Covered Under ESI. 	<p>TDS collected w.e.f. 1-04-2020 ✓</p>																					
<p>5.0 General Remarks</p>																						
<p>5.1 Profession Tax not Applicable for the Honorarium Payment</p> <ul style="list-style-type: none"> • College has been deducting Profession Tax making Honorarium Payment to Part 	<p>As per guidelines stopped collecting Professional Tax from Part time / visiting faculties ✓</p>																					



time/Visiting Faculties which is not Applicable.
 Details of Profession Tax deducting for the Honorarium Payment to Part time Faculties is given below

Sl	Name of Staff	Amt in Rs	Sl	Name of Staff	Amt in Rs
1	Mr Sangamitra Roy	23,250/-P M	3	Ms Tressy clita	17,000/-P M
2	Mr Mohankumar K	17,000/- P M	4	Ms Sowmya	17,000/-P M

5.2	Cheque Bounce Charges to be Collected <ul style="list-style-type: none"> Rs 236/-Cheque Bounce Charges paid from College in respect of Ankit Anup Jasani not Collected. 	Amount collected on 24-10-2020 /
5.3	Receivable from Aided Section <ul style="list-style-type: none"> Rs 10,000/-Receivable from Aided Section which is pending since 2018-19. Rs 12,600/-fee Receivable from Aided Section which is pending since 2016-17. 	Rs.10,000/- is transferred to open new current a/c in SBI as per KSLU guideline to maintain NSS A/C for college NSS Activities which is the minimum balance required for current a/c in SBI. Rs.12,600/- is the fees dues from Nigerian student Fedelis Caleb who left the course in 2016-17.
5.4	Employee's P F Short Collected <ul style="list-style-type: none"> Rs 158/- Employee's P F Contribution Short Collected in May -19 Salaries 	Adjustment Journal entries has been passed and P.F. A/C is reconciled with Zero Balance



**SHRI DHARMASTHALA MANJUNATHESHWARA LAW
COLLEGE AND CENTRE FOR POST GRADUATE STUDIES AND
RESEARCH IN LAW MANGALURU – 575003**

(Reaccredited by NAAC with "B++" Grade)

Fax : 0824-2492636

Email : sdmlaw@gmail.com

Web: www.sdmlc.ac.in

PRINCIPAL : 2492636

OFFICE : 4294360

DLC/ /2018-19

DATE: 02-03-2019

ATTENDANCE CERTIFICATE

This is to certify that the SDMES Ujire Audit Team of following members have done Audit of our college.

1. Sri. S.V. Hegde - on 2nd March 2019
2. Sri Gowthama Narayana - From 25th to 27th February and
1st to 2nd March 2019
3. Sri Girish C.H - From 25th February 2019 to 2nd March 2019

Thanking you,


PRINCIPAL

PRINCIPAL
Shri Dharmasthala Manjunatheshwara
Law College, Mangaluru



(38)

**SHRI DHARMASTHALA MANJUNATHESHWARA LAW
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PRINCIPAL : 2492636

OFFICE : 4294360

DLC/ /2019-20


DATE: 11-02-2020

ATTENDANCE CERTIFICATE

This is to certify that the SDMES Ujire Audit Team of following members have done Audit of our college.

1. Sri. Girish Tanty - on 11-02-2020
2. Sri Gowthama Narayana - From 3rd to 7th February 2020
3. Sri Girish C.H - From 3rd to 8th February 2020

Thanking you,



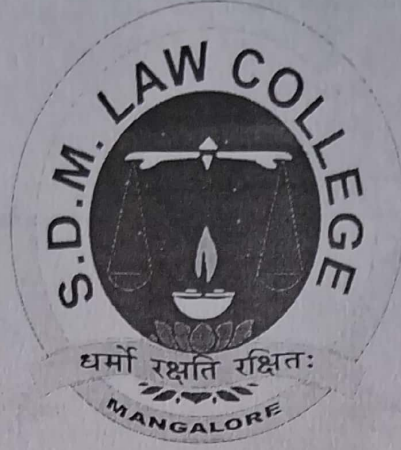
PRINCIPAL
PRINCIPAL

Shri Dharmasthala Manjunatheshwara
Law College, Mangaluru



(39)

॥ OM SHREE MANJUNATHAYA NAMAHA ॥



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2023-24 (AIDED UNIT)



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (AIDED)
Balance Sheet as at 31st March, 2024

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
SOURCE OF FUNDS			
Capital Fund	A	0.00	0.00
Reserves & Surplus	B	65,60,690.44	63,41,942.06
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	9,62,578.00	9,62,079.00
Total		75,23,268.44	73,04,021.06
APPLICATION OF FUNDS			
Fixed Assets	E	8,17,798.03	8,19,138.00
Investments	F	0.00	0.00
Current Assets, Loans & Advances	G	67,05,470.41	64,84,883.06
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		75,23,268.44	73,04,021.06
		0.00	0.00

Examined with Books and Vouchers
produced before me and found
correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

K.B. Prasanna Kumar

K.B. Prasanna Kumar
Partner
(Membership No.019708)

UDIN:24019708BKACZT7884

PLACE:MANGALORE
DATE 29.08.2024

[Signature]
PRINCIPAL



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (AIDED)
Income & Expenditure Account for the year ended 31st March, 2024

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
INCOME			
Income from Services	I	16,73,407.00	22,41,264.00
Income from Assets & Investments	J	284.00	1,795.00
Grants & Donations	K	2,79,17,936.00	2,41,69,218.00
Other Income	L	0.00	763.00
Total		2,95,91,627.00	2,64,13,040.00

EXPENDITURE			
Core Operative Expenses	M	8,04,100.90	10,43,914.06
General Operative Expenses	N	0.00	763.00
Remuneration to Employees	O	2,79,17,936.00	2,41,69,218.00
Establishment Maintenance	P	3,92,439.35	4,09,309.00
Administrative Expenses	Q	1,20,089.37	1,28,169.91
Interest Payments	R		0.00
Total		2,92,34,565.62	2,57,51,373.97


Cash Surplus / (Deficit)		3,57,061.38	6,61,666.03
Depreciation	E	1,38,313.00	1,43,831.00
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		2,18,748.38	5,17,835.03
Notes to Accounts	S		

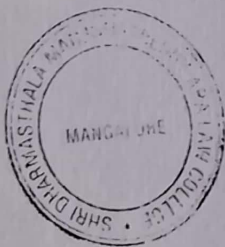
Examined with Books and Vouchers
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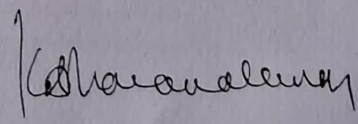
For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE: MANGALORE

DATE: 29.8.2024


PRINCIPAL




K.B. Prasanna Kumar
Partner
(Membership No 019708)
UDIN:24019708BKACZT7884



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SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Capital Fund (Schedule-A)			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Total		0.00	0.00
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)			
	E		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Other Reserves (as per list)			
	1		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Surplus			
Balance at the beginning of the year		63,41,942.06	58,24,107.03
Additions during the year		2,18,748.38	5,17,835.03
Deductions during the year		0.00	0.00
Balance at the closing of the year		65,60,690.44	63,41,942.06
Total		65,60,690.44	63,41,942.06
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0.00	0.00
Loans from Others (as per list)	3	0.00	0.00
Total		0.00	0.00
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	0.00	0.00
Deposits & Advances from Others(as per list)	5	0.00	0.00
University Fees Collected & Payable (as per list)	6	2,68,500.00	2,50,501.00
Sundry Creditors (as per list)	7	0.00	0.00
Miscellaneous Current Liabilities (as per list)	8	1,600.00	1,600.00
Advances from sister units (as per list)	9	6,92,478.00	7,09,978.00
Total		9,62,578.00	9,62,079.00



**SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE**
Schedules to Balance Sheet as at 31st March, 2024

Particulars	List	Current Year	Previous Year
		2023-24	2022-23
Fixed Assets (Schedule-E)	((mention net or gross))		
Land		0.00	0.00
Constructions		0.00	0.00
Furniture		1,22,036.03	1,16,068.00
Vehicles		0.00	0.00
Machinery & Equipment		3,23,990.00	3,34,558.00
Computers & Software		25,669.00	42,781.00
Library		3,13,201.00	2,87,023.00
Miscellaneous Items		32,902.00	38,708.00
Total		8,17,798.03	8,19,138.00

Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	0.00	0.00
Investments in Mutual Funds (as per list)	11	0.00	0.00
Investments in Others (as per list)	12	0.00	0.00
Total		0.00	0.00

Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	0.00	0.00
Cash & Bank Balances (as per list)	14	65,27,786.41	63,22,239.06
Fees Receivable from Students (as per list)	15	1,77,684.00	1,62,644.00
Security & Misc. Deposits (as per list)	16	0.00	0.00
Advances to Vendors (as per list)	17	0.00	0.00
Loans & Advances to Staff (as per list)	18	0.00	0.00
Sundry Debtors (as per list)	19	0.00	0.00
Miscellaneous Current Assets (as per list)	20	0.00	0.00
Advances to sister units (as per list)	21	0.00	0.00
Total		67,05,470.41	64,84,883.06

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00

Accumulated Deficit			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00

Total		0.00	0.00
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S.D.M LAW COLLEGE MANGALORE

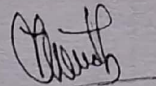
Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2024(AIDED UNIT)

Sl. No.	Particulars	Net Block			Depreciation					Net Block		
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0.00	0.00
2	Civil Constructions	0	0	0	0	0	0	10	0	0.00	0.00	0.00
3	Furniture	1,53,095	0	18,500	1,71,595	37,027	0	12,532.00	10	49,559.00	1,22,036.03	1,16,068.00
4	Vehicles	0	0	0	0	0	0	15	0	0.00	0.00	0.00
5	Machinery & Equipment	6,49,361	0	42,828	6,92,189	3,14,803	0	53,396.00	15	3,68,199.00	3,23,990.00	3,34,558.00
6	Computers & Software	1,07,009	0	0	1,07,009	64,228	0	17,112.00	40	81,340.00	25,669.00	42,781.00
7	Library	4,69,179	0	75,645.00	5,44,823.75	1,82,155.75	0	49,467.00	15	2,31,622.75	3,13,201.00	2,87,023.00
8	Miscellaneous Items	51,150	0	0	51,150	12,442	0	5,806.00	15	18,248.00	32,902.00	38,708.00
	Total	14,29,794	0	1,36,973	15,66,767	6,10,656	0	1,38,313.00		7,48,969	8,17,798.03	8,19,138.00
		12,37,937	0	1,91,857	14,29,794	4,66,825		1,43,831.00		6,10,656	8,19,138.00	7,71,112.00

ok

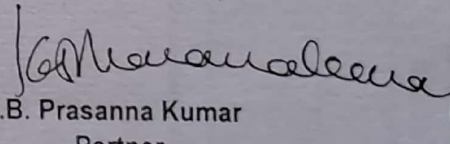
PLACE:MANGALORE

DATE:29.08.2024


PRINCIPAL



For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)


K.B. Prasanna Kumar
Partner

UDIN:24019708BKACZT7884



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SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Income from Services (Schedule-I)			
Tuition & Administrative Fees (as per list)	22	15,61,170.00	21,64,660.00
Miscellaneous Fees (as per list)	23	1,12,237.00	72,367.00
Income from Other Core Services (as per list)	24	0.00	0.00
Income from Peripheral Services (as per list)	25	0.00	4,237.00
Total		16,73,407.00	22,41,264.00
Income from Assets & Investments (Schedule-J)			
Rent from Students		0.00	0.00
Rent from Employees		0.00	0.00
Rent from Others		0.00	0.00
Interest from Banks		284.00	1,795.00
Interest from Others		0.00	0.00
Returns on Investments		0.00	0.00
Total		284.00	1,795.00
Grants & Donations (Schedule-K)			
Salary Grants		2,79,17,936.00	2,41,69,218.00
Other Grants		0.00	0.00
Donations		0.00	0.00
Total		2,79,17,936.00	2,41,69,218.00
Other Income (Schedule-L)			
Profit on disposal of assets		0.00	0.00
Credit Balances Written Off		0.00	0.00
GST Collections		0.00	763.00
Miscellaneous Income (as per list)	26	0.00	0.00
Total		0.00	763.00



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SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Core Operative Expenses (Schedule-M)			
Expenses on Teaching Services (as per list)	27	8,04,100.90	10,43,914.06
Expenses on Other Core Services (as per list)	28	0.00	0.00
Expenses on Peripheral Services (as per list)	29	0.00	0.00
Expenses on Extranous Activities (as per list)	30	0.00	0.00
Philanthropic Expenditure (as per list)	31	0.00	0.00
Total		8,04,100.90	10,43,914.06
General Operative Expenses (Schedule-N)			
Affiliations & Subscriptions		0.00	0.00
Advertisement & Publicity		0.00	0.00
Frieght & Cartage		0.00	0.00
Research & Development Expenses		0.00	0.00
GST Expenses		0.00	763.00
Loss on disposal of assets		0.00	0.00
Debit Balances Written Off		0.00	0.00
Total		0.00	763.00
Remuneration to Employees (Schedule-O)			
Salaries to Employees (Approved)		2,70,10,388.00	2,41,69,218.00
Salaries to Employees (Un-Approved)		0.00	0.00
Allowances to Employees		0.00	0.00
Honorariums		0.00	0.00
Employer's Contribution to PF		0.00	0.00
Employer's Contribution toESI		0.00	0.00
Leave Encashments		9,07,548.00	0.00
Gratuity		0.00	0.00
Total		2,79,17,936.00	2,41,69,218.00
Establishment Maintenance (Schedule-P)			
Electricity Charges		1,51,536.00	1,93,673.00
Fuel for Vehicles		0.00	0.00
Fuel for Machinery		0.00	15,684.00
Water Charges		6,115.00	1,954.00
Rent Payments		0.00	0.00
Housekeeping Expenses		32,451.00	33,602.00
Security Maintenance Expenses		0.00	0.00
Gardening Expenses		0.00	0.00
Insurance		0.00	0.00
Repairs & Maintenance (as per list)	32	2,02,337.35	1,64,396.00
Total		3,92,439.35	4,09,309.00



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**SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE**

Schedules to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Administrative Expenses (Schedule-Q)			
Bank Charges		4,275.72	5,093.09
Printing & Stationery		86,537.00	96,446.00
Postage & Couriers		18,800.00	17,347.00
Telecom Expenses		6,476.65	6,572.82
Conveyance		0.00	0.00
Travelling Expenses		0.00	0.00
Staff Welfare Expenses		0.00	0.00
Staff Recruitment & Training Expenses		0.00	0.00
Rates & Taxes		0.00	0.00
Hospitality Expenses		0.00	2,711.00
Professional/Consultancy Fees		0.00	0.00
Audit fees		4,000.00	0.00
Miscellaneous Expenses		0.00	0.00
Total		1,20,089.37	1,28,169.91

Interest Payments (Schedule-R)

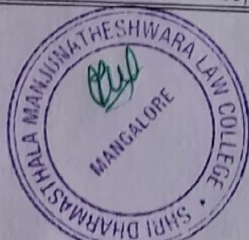
Interest to Banks	0.00	0.00
Interest to Others	0.00	0.00
Total	0.00	0.00



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SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
 Lists attached to Schedules of Balance Sheet as at 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Other Reserves			
Total	1		
Loans from Banks			
Total	2	0.00	0.00
Loans from Others			
Total	3	0.00	0.00
Deposits & Advances from Students			
Total	4	0.00	0.00
Deposits & Advances from Others			
Total	5	0.00	0.00
University Fees Collected & Payable			
Total	6	2,68,500.00	2,50,501.00
		2,68,500.00	2,50,501.00
Sundry Creditors			
Total	7	0.00	0.00
Miscellaneous Current Liabilities			
GOI P.M Schlorship to SC/ST	8		
Total		1,600.00	1,600.00
		1,600.00	1,600.00
Advances from sister units			
SDM Educational Society (R), Ujire.	9		
Total		6,92,478.00	7,09,978.00
		6,92,478.00	7,09,978.00
Deposits in Scheduled Banks			
Total	10	0.00	0.00
Investments in Mutual Funds			
Total	11	0.00	0.00
Investments in Others			
Total	12	0.00	0.00
Inventories			
Total	13	0.00	0.00
Cash and Bank Balances			
Cash Book	14	1,319.00	828.02
SBI CAA/C NO.38351781312		52,69,664.00	47,77,244.00
Union Bank of India, Mangalore S.B No520101001834424		7,634.00	7,407.00
SBI CA A/C 38016569820		12,10,685.42	14,67,263.05
SBI CA A/C 38016555794 (NSS A/C)		36,426.99	59,429.99
SBI sb a/c (zero baalnce)		0.00	8,067.00
Canara bank l sb a/c		2,057.00	2,000.00
Total		65,27,786.41	63,22,239.06



Fees Receivable from S.C Students(AIDED UNIT)
Vyr LL.B. "A" (2016-17)(SC STUDENTS)

Soumya D.N		943.00	943.00
Sumathi		943.00	943.00
III LL. B 2016-17)			
Anil Kumar		943.00	943.00
Pranesh		943.00	943.00
Sunanda		943.00	943.00
Iyr LL.B. 2017-18SC STUDENTS			
Yogesh B.V	6	943.00	943.00
Deepa .P	7	943.00	943.00
III LL.B. 2018-18SC STUDENTS			
VIJAYASHREE	8	943.00	943.00
IIYR LL.B. 2018-19SC STUDENTS			
PRAKRUTHI B.S(A8646)		1,880.00	1,880.00
III YR LL.B. 2018-19SC STUDENTS			
Prajwal	9	940.00	940.00
IV YR LL.B. 2018-19SC STUDENTS			
Shhekara	10	940.00	940.00
V YR LL.B. 2018-19SC STUDENTS			
Drishya R	11	940.00	940.00
I LL.B (2020-21) SC/ST STUDENTS			
RAJASHREE RASHMI(A346)	12	1,880.00	1,880.00
I LL.B 3YRS (SC/ST STUDENTS)2019-20			
Preetika	15	1,880.00	1,880.00
II LL.B 3YRS (SC/ST STUDENTS)2019-20			
Arathi	16	1,880.00	1,880.00
HARSHITHA KUMARI (A636)		1,880.00	1,880.00
RASHMITHA (B644)		1,880.00	1,880.00
Iyr LL.B 5YRS (SC/ST STUDENTS)2019-20			
Geethanjali		1,880.00	1,880.00
Varshini		1,880.00	1,880.00
Deepa .P		1,880.00	1,880.00
Nivedta		1,880.00	1,880.00
IIYR LL.B 5YRS (SC/ST STUDENTS)2020-21			0.00
Varshini		1,880.00	1,880.00
Deepa .P		1,880.00	1,880.00
Nivedta		1,880.00	1,880.00
IIYr LL.B 5YRS (SC/ST STUDENTS)2020-21			
SURAJ		1,880.00	1,880.00
Chaitra Kavoor		1,880.00	1,880.00
Prakruthi		1,880.00	1,880.00
G.Deepthi		1,880.00	1,880.00
Mithusha		1,880.00	1,880.00
IYr LL.B 5YRS (SC/ST STUDENTS)2019-20			
Chaitra Kavoor		1,880.00	1,880.00
Prakruthi B.S		1,880.00	1,880.00
Prameela		1,880.00	1,880.00
IIYr LL.B 5YRS (SC/ST STUDENTS)2019-20			
Mithusha		1,880.00	1,880.00
IVyr LL.B 5YRS (SC/ST STUDENTS)2019-20			
Santhosh	63	1,880.00	1,880.00
prajwal	64	1,880.00	1,880.00
Vyr LL.B 5YRS (SC/ST STUDENTS)2020-21			
Santhosh	65	1,880.00	1,880.00
Prajwal	66	1,880.00	1,880.00



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ILL.B(3YRS)		
AKASH A N_A(C2201)	0.00	1,880.00
DARSHAN M_A(C2206)	0.00	1,880.00
DEEPIKA_A(C2227)	0.00	1,880.00
MUKTHIVARDHANA_A(C2233)	0.00	1,880.00
PREETHIKA B_A(0.00	1,880.00
SHRUTHI (SHIVARAMA)_A(C2251)	0.00	1,880.00
SONALI_A(C2253)	0.00	1,880.00
SUPREETHA (SHANKARA)(C2254)	0.00	1,880.00
VEEKSHITHA (RAJESH)_A(C2258)	0.00	1,880.00
II LL.B (3YRS)	0.00	1,880.00
DILEEP KUMAR KL(A1303)	0.00	1,880.00
GURUNATH CHAVHAN_(A1305)	0.00	1,880.00
JAYAPRAKASH_(A1309)	0.00	1,880.00
CHAITHRA A R_(A1325)	0.00	1,880.00
DIVYA(RAMESHA)_A(1328)	0.00	1,880.00
SAMPRIITHA(A1346)	0.00	1,880.00
III LL.B (3YRS)		
GANESHA K S_(A307)	0.00	1,880.00
MARILINGAPPA_(A312)	0.00	1,880.00
SHASHIDHARA_A(A321)	0.00	1,880.00
CHANCHALAKSHI_(A328)	0.00	1,880.00
RAJASHREE RASHMI_(A346)	0.00	1,880.00
ROJA M(A351)	0.00	1,880.00
SONU S_A (A355)	0.00	1,880.00
I YR LL.B (5YRS)	0.00	1,880.00
DHEERAJ K S_(A2206)	0.00	1,880.00
A CINDRELLA (A2217)	0.00	1,880.00
KAVYA (RUDRAIAH)_A(2231)	0.00	1,880.00
KHUSHI U M_A(A2232)	0.00	1,880.00
KRUPA U M_A(A2235)	0.00	1,880.00
SPANDANA C R_A(A2254)	0.00	1,880.00
AISHWARYA_A(B2223)	0.00	1,880.00
DEEKSHA (KUNHAPPA)_A(B2235)	0.00	1,880.00
SHIVADHARSHINI R_A(B2252)	0.00	1,880.00
SWATHI J_A(B2255)	0.00	1,880.00
II YR LL.B(5YRS)	0.00	1,880.00
BHARATH_A(A1507)	0.00	1,880.00
ASHWITHA (SHIVUKUMAR)(A1532)	0.00	1,880.00
NAGADARSHINI NAIK(A1549)	0.00	1,880.00
ANANYA M(B1622)	0.00	1,880.00
CHAITHRIKA(B1627)	0.00	1,880.00
PALLAVI R_(B1642)	0.00	1,880.00
SWATHI M S_(B1655)	0.00	1,880.00
III YR LL.B(5YRS)	0.00	1,880.00
SUSHMITHA D R(RAJU)(A559)	0.00	1,880.00
SOWMYA R_A(B652)	0.00	1,880.00
IV YR LL.B(5YRS)	0.00	1,880.00
CHAITHRA (VAMANA)(A9523)	0.00	1,880.00
RAKSHITHA (SUNDARA) A9547)	0.00	1,880.00
RASHMITHA (RAMANNA)(A9548)	0.00	1,880.00
NIVEDITHA (A9638)	0.00	1,880.00
V YR LL.B(5YRS)	0.00	1,880.00
SURAJ(A8517)	0.00	1,880.00
PRAMEELA B_(A8539)	0.00	1,880.00
SHILPA_A(A8547)	0.00	1,880.00
SHWETHA(A8550)	0.00	1,880.00
SUJANA S SALYAN(A8553)	0.00	1,880.00



SUPRITHA (A8554)		
CHAITHRA S KAVOOR_A(A8630)	0.00	1,880.00
G DEEPTI (A8636)	0.00	1,880.00
PRAKRUTHI B S (A8646)	0.00	1,880.00
SHRUTHI S (A8653)	0.00	1,880.00
VARSHA G (A8659)	0.00	1,880.00
I LL.B (2023-24)	0.00	1,880.00
DARSHAN B		
DIVYA S	1,880.00	0.00
HANUMANTH SHYAMANNA	1,880.00	0.00
MANJUNATHA	1,880.00	0.00
MANOJ K_	1,880.00	0.00
NANDINI	1,880.00	0.00
NAVYA_	1,880.00	0.00
NIKSHEP N NAIK	1,880.00	0.00
SHANKRAPPA	1,880.00	0.00
SHREENIDHI	1,880.00	0.00
SNEHA K S_	1,880.00	0.00
SUNIL SUBHASH TALAWAR_	1,880.00	0.00
SWATHI_	1,880.00	0.00
TANUJA_	1,880.00	0.00
II LL.B(3YRS)	1,880.00	0.00
AKASH A N	1,880.00	0.00
DARSHAN M	1,880.00	0.00
DEEPIKA	1,880.00	0.00
MUKTHIVARDHANA	1,880.00	0.00
SONALI	1,880.00	0.00
SUPREETHA (SHANKARA)	1,880.00	0.00
VEEKSHITHA (RAJESH)	1,880.00	0.00
III LL.B (3YRS)	1,880.00	0.00
DILEEP KUMAR KL	1,880.00	0.00
GURUNATH CHAVHAN	1,880.00	0.00
JAYAPRAKASH	1,880.00	0.00
CHAITHRA A R	1,880.00	0.00
DIVYA(RAMESHA)	1,880.00	0.00
SAMPRITHA	1,880.00	0.00
IYR LL.B	1,880.00	0.00
CHANDANA K N_	1,880.00	0.00
KIRAN (BHIMAPPA)	1,880.00	0.00
NIKHITHA (MANJUNATHA)	1,880.00	0.00
NISHMITHA (PURANDARA)	1,880.00	0.00
SHRADDHA K (MOHANA)	1,880.00	0.00
SUSHMITHA K C	1,880.00	0.00
TEJAS H (HANUMANTHAI AH)	1,880.00	0.00
VINAYA (SHREEDHARA)	1,880.00	0.00
YASHASWINI_A	1,880.00	0.00
MANESHA BALEPUNI_	1,880.00	0.00
PRASAD S (SHIVA)_	1,880.00	0.00
PRATHEEKA (DHARNAPPA)	1,880.00	0.00
THRIPTHI (VASANTHA)	1,880.00	0.00
II YR LL.B	1,880.00	0.00
DHEERAJ K S	1,880.00	0.00
A CINDRELLA_A	1,880.00	0.00
KAVYA (RUDRAIAH)	1,880.00	0.00
KHUSHI U M	1,880.00	0.00
KRUPA U M	1,880.00	0.00
SUSHAN_	1,880.00	0.00
AISHWARYA	1,880.00	0.00
DEEKSHA (KUNHAPPA)	1,880.00	0.00



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SWATHI J	1,880.00	0.00
PRATHEEKSHA (RAGHURAM)	1,880.00	0.00
SHIVADHARSHINI R	1,880.00	0.00
III LL.B (5YRS)		
BHARATH_A	1,880.00	0.00
ASHWITHA (SHIVUKUMAR)	1,880.00	0.00
NAGADARSHINI NAIK	1,880.00	0.00
ANANYA M_	1,880.00	0.00
CHAITHRIKA	1,880.00	0.00
PALLAVI R	1,880.00	0.00
SWATHI M S	1,880.00	0.00
IV YR LL.B		
SUSHMITHA D R(RAJU)	1,880.00	0.00
SOWMYA R	1,880.00	0.00
VYR LL.B		
CHAITHRA (VAMANA)	1,880.00	0.00
RAKSHITHA (SUNDARA)	1,880.00	0.00
RASHMITHA (RAMANNA)	1,880.00	0.00
Total	1,77,684.00	1,62,644.00

Security & Misc. Deposits	16		
Total		0.00	0.00
Advances to Vendors	17		
Total		0.00	0.00
Loans & Advances to Staff	18		
Total		0.00	0.00
Sundry Debtors	19		
Total		0.00	0.00
Miscellaneous Current Assets	20		
Total		0.00	0.00
Advances to sister units	21		
Total		0.00	0.00



**SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE**

Lists attached to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Tuition and Administrative Fees	22	15,61,170.00	21,64,660.00
Total		15,61,170.00	21,64,660.00
Miscellaneous Fees	23		
NSS ACTIVITY FUND		88,750.00	62,525.00
Miscellaneous Fees		23,487.00	9,842.00
Total		1,12,237.00	72,367.00
Income from Other Core Services	24		
Total			
Income from Peripheral Services	25		
Sale proceeds of Scrap Battery		0.00	4,237.00
Total		0.00	4,237.00
Miscellaneous Income	26		
Total			
Expenses on Teaching Services	27		
Identity Card Expenses		8,999.40	27,053.00
Sports Fees Expenses		71,149.50	74,705.50
Students Activities Expenses		4,44,005.00	5,67,667.16
College Magazine Expenses		74,871.00	1,97,150.00
Reading Room Expenses		50,742.00	52,410.40
Indian Red Cross Society Expenses		13,970.00	24,015.00
NSS Expenses		28,171.00	18,933.00
Flag expenses		14,700.00	14,680.00
Exp.on Rovers &Rangers		8,857.00	18,900.00
Medical Examination expnses		0.00	25,900.00
NSS Special Camp		69,500.00	22,500.00
College calendar expnses		19,136.00	0.00
Total		8,04,100.90	10,43,914.06
Expenses on Other Core Services	28		
Total		0.00	0.00
Expenses on Peripheral Services	29		
Total		0.00	0.00
Expenses on Extranous Activities	30		
Total		0.00	0.00
Philanthropic Expenditure	31		
Total			
Repairs & Maintenance	32		
R & M on Machinery & Equipment		33,075.00	36,786.00
R & M on Electrical Fittings		38,393.00	39,607.00
R & M on Furniture.		39,200.00	23,400.00
R & M on General		18,935.00	11,121.00
R & M on Building		55,068.35	22,768.00
R & M on Computers		17,666.00	30,714.00
Total		2,02,337.35	1,64,396.00



II OM SHREE MANJUNATHAYA NAMAHA II



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2023-24 (UNAIDED UNIT)



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (UN-AIDED)

Balance Sheet as at 31st March, 2024

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
SOURCE OF FUNDS			
Capital Fund	A	4,88,275.00	4,88,275.00
Reserves & Surplus	B	1,80,47,523.25	1,10,32,095.56
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	14,88,945.80	15,08,856.93
Total		2,00,24,744.05	1,30,29,227.49
APPLICATION OF FUNDS			
Fixed Assets	E	59,59,749.00	34,93,670.00
Investments	F	20,16,693.00	20,05,500.00
Current Assets, Loans & Advances	G	1,20,48,302.05	75,30,057.49
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		2,00,24,744.05	1,30,29,227.49
Notes on Accounts		0.00	0.00

Examined with Books and Vouchers
produced before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE: MANGALORE

DATE: 29.08.2024

K.B. Prasanna Kumar

K.B. Prasanna Kumar
Partner
(Membership No.019708)

UDIN:24019708BKACZT7884

[Signature]
PRINCIPAL



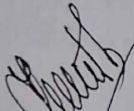
II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (UN-AIDED)
Income & Expenditure Account for the year ended 31st March, 2024

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
INCOME			
Income from Services	I	2,75,87,223.02	2,57,85,148.71
Income from Assets & Investments	J	65,025.00	70,394.00
Grants & Donations	K	12,94,424.00	7,32,031.00
Other Income	L	65,141.13	74,718.29
Total		2,90,11,813.15	2,66,62,292.00
EXPENDITURE			
Core Operative Expenses	M	55,00,489.80	49,49,558.61
General Operative Expenses	N	15,75,657.08	18,82,765.65
Remuneration to Employees	O	1,16,41,174.40	1,04,03,730.84
Establishment Maintenance	P	21,28,576.24	8,18,605.90
Administrative Expenses	Q	4,12,906.94	3,36,643.63
Interest Payments	R	0.00	0.00
Total		2,12,58,804.46	1,83,91,304.63
 Cash Surplus / (Deficit)		 77,53,008.69	 82,70,987.37
 Depreciation	E	 7,37,581.00	 5,45,095.60
Pre-Operative Expenses w/o			
 Net Surplus / (Deficit)		 70,15,427.69	 77,25,891.77
Notes to Accounts	S		

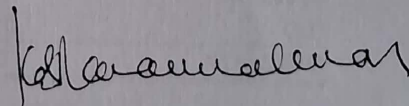
Examined with Books and Vouchers
produced before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE:MANGALORE
DATE:29.08.2024


PRINCIPAL





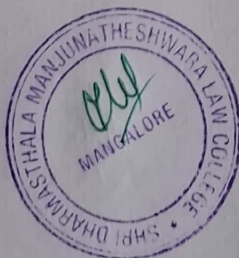
K.B. Prasanna Kumar
Partner
(Membership No.019708)
UDIN:24019708BKACZT7884



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Capital Fund (Schedule-A)			
Balance at the beginning of the year		4,88,275.00	4,88,275.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Total		4,88,275.00	4,88,275.00
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)			
	E		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Other Reserves (as per list)			
	1		
Balance at the beginning of the year		10,05,500.00	10,05,500.00
Additions during the year		0	0.00
Deductions during the year		0	0.00
Balance at the closing of the year		10,05,500.00	10,05,500.00
Surplus			
Balance at the beginning of the year		1,00,26,595.56	1,73,00,703.79
Additions during the year		70,15,427.69	77,25,891.77
Deductions during the year			1,50,00,000.00
Balance at the closing of the year		1,70,42,023.25	1,00,26,595.56
Total		1,80,47,523.25	1,10,32,095.56
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0.00	0.00
Loans from Others (as per list)	3	0.00	0.00
Total		0.00	0.00
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	4,75,750.00	4,09,250.00
Deposits & Advances from Others(as per list)	5	0.00	0.00
University Fees Collected & Payable (as per list)	6	90,000.00	87,705.00
Sundry Creditors (as per list)	7	2,160.00	98,313.13
Miscellaneous Current Liabilities (as per list)	8	9,21,035.80	9,13,588.80
Advances from sister units (as per list)	9	0.00	0.00
Total		14,88,945.80	15,08,856.93



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Fixed Assets (Schedule-E)	(mention net or gross)		
Land		0	0.00
Constructions		0	0.00
Furniture		31,33,440.00	10,32,982.00
Vehicles		0	0.00
Machinery & Equipment		12,23,342.00	7,93,325.00
Computers & Software		1,47,293.00	2,45,489.00
Library		13,87,803.00	13,44,962.00
Miscellaneous Items		67,871.00	76,912.00
Total		59,59,749.00	34,93,670.00

Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	20,16,693.00	20,05,500.00
Investments in Mutual Funds (as per list)	11	0.00	0.00
Investments in Others (as per list)	12	0.00	0.00
Total		20,16,693.00	20,05,500.00

Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	87,654.99	78,842.20
Cash & Bank Balances (as per list)	14	10,30,262.13	19,55,615.30
Fees Receivable from Students (as per list)	15	8,60,550.00	8,42,990.00
Security & Misc. Deposits (as per list)	16	12,05,530.00	12,05,530.00
Advances to Vendors (as per list)	17	0.00	0.00
Loans & Advances to Staff (as per list)	18	8,45,154.00	1,44,000.00
Sundry Debtors (as per list)	19	0.00	0.00
Miscellaneous Current Assets (as per list)	20	4,03,716.00	1,80,766.08
Advances to sister units (as per list)	21	76,15,434.93	31,22,313.91
Total		1,20,48,302.05	75,30,057.49

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00

Accumulated Deficit			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00

Total



S.D.M LAW COLLEGE MANGALORE

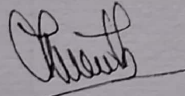
Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2024(UNAIDED UNIT)

Sl. No.	Particulars	Net Block				Depreciation					Net Block	
		Opening Balance	Deduct ions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deducti ons during the year (-)	Depreciation for the year (+)	Rate of Depreciati on (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0.00	0	0	0.00	0.00
2	Civil Constructions	0	0	0	0	0	0	0.00	10	0	0.00	0.00
3	Furniture	33,98,877	0	23,20,454	57,19,331	23,65,895	0	2,19,996.00	10	25,85,891	31,33,440.00	10,32,982.00
4	Vehicles	0	0		0	0	0	0.00	15	0	0.00	0.00
5	Machinery & Equipment	25,41,377	0	6,01,849	31,43,226	17,48,052	0	1,71,832.00	15	19,19,884	12,23,342.00	7,93,325.00
6	Computers & Software	12,16,433	0	0	12,16,433	9,70,944	0	98,196.00	40	10,69,140	1,47,293.00	2,45,489.00
7	Library	56,37,667	0	2,78,421	59,16,088	42,92,705	0	2,35,580.00	15	45,28,285	13,87,803.00	13,44,962.00
8	Miscellaneous Items	1,48,480	0	2,936	1,51,416	71,568	0	11,977.00	15	83,545	67,871.00	76,912.00
	Total	1,29,42,834	0	32,03,660.00	1,61,46,494	94,49,164	0	7,37,581.00		1,01,86,745	59,59,749.00	34,93,670.00
	Previous Year	1,20,57,124	0	8,85,709.60	1,29,42,834.00	89,04,068.00	0	5,45,095.60		94,49,164.00	34,93,670.00	31,53,056.00

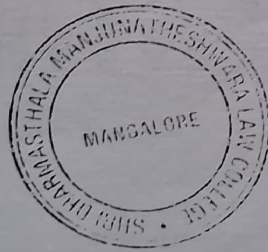
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PLACE:MANGALORE

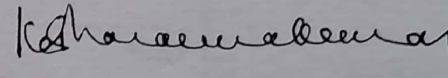
DATE:29.08.2024



PRINCIPAL



For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)



K.B. Prasanna Kumar
Partner

UDIN:24019708BKACZT7884



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**SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE , MANGALORE**

Schedules to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Income from Services (Schedule-I)			
Tuition & Administrative Fees (as per list)	22	2,63,95,240.00	2,42,61,970.00
Miscellaneous Fees (as per list)	23	8,27,649.00	10,65,944.00
Income from Other Core Services (as per list)	24	0.00	0.00
Income from Peripheral Services (as per list)	25	3,64,334.02	4,57,234.71
Total		2,75,87,223.02	2,57,85,148.71

Income from Assets & Investments (Schedule-J)

Rent from Students		0.00	0.00
Rent from Employees		0.00	0.00
Rent from Others		0.00	0.00
Interest from Banks		5,612.00	70,394.00
Interest from Others		59,413.00	0.00
Returns on Investments		0.00	0.00
Total		65,025.00	70,394.00

Grants & Donations (Schedule-K)

Salary Grants			0.00
Other Grants		1,60,000.00	3,67,500.00
Donations		11,34,424.00	3,64,531.00
Total		12,94,424.00	7,32,031.00

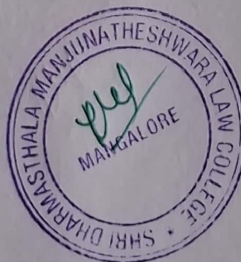
Other Income (Schedule-L)

Profit on disposal of assets		0.00	0.00
Credit Balances Written Off		101.13	50.29
GST Collections		65,040.00	74,668.00
Miscellaneous Income (as per list)	26	0.00	0.00
Total		65,141.13	74,718.29



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE , MANGALORE
Schedules to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Core Operative Expenses (Schedule-M)			
Expenses on Teaching Services (as per list)	27	24,90,733.12	24,64,306.67
Expenses on Other Core Services (as per list)	28	38,447.38	90,293.94
Expenses on Peripheral Services (as per list)	29	70,833.00	1,10,517.00
Expenses on Extranous Activities (as per list)	30	28,39,276.30	22,36,441.00
Philanthropic Expenditure (as per list)	31	61,200.00	48,000.00
Total		55,00,489.80	49,49,558.61
General Operative Expenses (Schedule-N)			
Affiliations & Subscriptions	*	13,02,427.00	13,43,275.25
Advertisement & Publicity		1,38,817.00	1,71,212.00
Frieght & Cartage		0.00	0.00
Research & Development Expenses		58,441.00	48,269.00
GST Expenses		65,040.00	74,668.00
Loss on disposal of assets		0.00	0.00
Debit Balances Written Off		10,932.08	2,45,341.40
Total		15,75,657.08	18,82,765.65
Remuneration to Employees (Schedule-O)			
Salaries to Employees (Approved)		0.00	0.00
Salaries to Employees (Un-Approved)		66,69,632.00	62,10,903.00
Allowances to Employees		6,87,600.00	7,38,745.00
Honorariums		13,98,224.00	15,49,660.00
Employer's Contribution to PF		9,78,111.40	9,73,217.84
Employer's Contribution toESI		29,398.00	28,745.00
Leave Encashments		3,95,416.00	3,73,218.00
Gratuity		14,82,793.00	5,29,242.00
Total		1,16,41,174.40	1,04,03,730.84
Establishment Maintenance (Schedule-P)			
Electricity Charges		2,92,377.00	2,85,484.00
Fuel for Vehicles		56,054.50	65,801.50
Fuel for Machinery		79,014.00	45,275.40
Water Charges		14,741.80	7,462.00
Rent Payments		0.00	0.00
Housekeeping Expenses		48,864.00	47,015.00
Security Maintenance Expenses		1,46,320.00	1,32,160.00
Gardening Expenses		19,016.00	14,125.00
Insurance		0.00	0.00
Repairs & Maintenance (as per list)	32	14,72,188.94	2,21,283.00
Total		21,28,576.24	8,18,605.90



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE

Schedules to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Administrative Expenses (Schedule-Q)			
Bank Charges		10,959.09	19,562.22
Printing & Stationery		48,909.83	61,772.92
Postage & Couriers		19,000.00	17,107.00
Telecom Expenses		7,022.00	8,183.49
Conveyance		15,526.00	10,574.00
Travelling Expenses		58,908.00	34,525.00
Staff Welfare Expenses		45,978.00	49,440.00
Staff Recruitment & Training Expenses		36,762.00	10,420.00
Rates & Taxes		87,689.00	87,843.00
Hospitality Expenses		42,498.00	20,066.00
Professional/Consultancy Fees		34,655.00	16,150.00
Audit fees		5,000.00	1,000.00
Miscellaneous Expenses		0.02	0.00
Total		4,12,906.94	3,36,643.63

Interest Payments (Schedule-R)

Interest to Banks	0.00	0.00
Interest to Others	0.00	0.00
Total	0.00	0.00



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Lists attached to Schedules of Balance Sheet as at 31st March, 2024

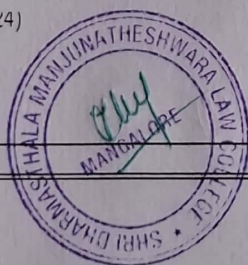
Particulars	List	Current Year 2023-24	Previous Year 2022-23
Other Reserves	1		
Endowment Fund			
Mr.Rajan Thomas, Canada		5,000.00	5,000.00
Outgoing Students of 3 yrs.LL.B Course 98-99Batch		2,000.00	2,000.00
Mr.Gopalan Nair, Mangalore.		1,000.00	1,000.00
Outgoing Students of 5 yrs.LL.B Course 88-99Batch		2,500.00	2,500.00
Late Sumathi Rao. K		10,000.00	10,000.00
Late krisnnanada memorial Endowment Fund donated by Ex- students at Kasaragod/ Association		5,000.00	5,000.00
Late Shailesh Kumar Memorial Endowment Fund donated by his friends &parents		15,000.00	15,000.00
Late Surendra Kumar Memorial Endowment Fund donated by his parents		40,000.00	40,000.00
Late Panduranga Kini Memorial Endowment Fund donated by Mrs. Anitha Kini Advocate		1,00,000.00	1,00,000.00
In memory of Late Sri. Kaup Sarvothamma Shetty , Advocate ,Mangalore Fund donated byMs. Jyothi. A .Alva		1,25,000.00	1,25,000.00
In memory of Late Sri. Kaup Sarvothamma Shetty , Advocate ,Mangalore Fund donated byMs. Jyothi. A .Alva		1,25,000.00	1,25,000.00
In memory of Late Sri. Kaup Sarvothamma Shetty , Advocate ,Mangalore Fund donated byMs. Jyothi. A .Alva		1,25,000.00	1,25,000.00
In memory of Late Sri.Raviraj Shetty , High Court Judge		1,00,000.00	1,00,000.00
In memory of Late Sri. Kaup Sarvothamma Shetty , Advocate ,Mangalore Fund donated in memory of Late Sri. Kaup Sarvothamma Shetty , Advocate ,Mangalore Fund donated byMs. Jyothi. A .Alva		1,25,000.00	1,25,000.00
anithakini		1,00,000.00	1,00,000.00
Total		10,05,500.00	10,05,500.00
Loans from Banks	2		
Total		0.00	0.00
Loans from Others	3		
Total		0.00	0.00



Deposits & Advances from Students
Caution Deposits (Library)

4

First Year LL.B -(5yrs) (2017-18)	30,250.00	30,250.00
First Year LL.B - 3 years (2017-18)	15,500.00	15,500.00
First Year BB.A LL.B -(5yrs) (2017-18)	15,000.00	15,000.00
First Semester (P.G) (2017-18)	3,500.00	3,500.00
II YR LL.B (5YRS)	750.00	750.00
II LL.B (3YRS)	500.00	500.00
II BB.A (5YRS)	500.00	500.00
	(Transfer Admn)	
First Year LL.B -(5yrs) (2018-19)	30,500.00	30,500.00
First Year LL.B - 3 years (2018-19)	15,250.00	15,250.00
First Year BB.A LL.B -(5yrs) (2018-19)	15,250.00	15,250.00
First Semester (P.G) (2018-19)	7,500.00	7,500.00
SECond Year LL.B - 5 years	1,250.00	1,250.00
Third Year LL.B - 5 years	1,000.00	1,000.00
Fifth Year LL.B - 5 years	250.00	250.00
II LL.B 3 years	500.00	500.00
II BB.A (5YRS)	250.00	250.00
First Year LL.B -(5yrs) (2019-20)	30,000.00	30,000.00
First Year LL.B - 3 years (2019-20)	15,250.00	15,250.00
First Year BB.A LL.B -(5yrs) (2019-20)	15,000.00	15,000.00
First Semester (P.G) (2019-20)	6,000.00	6,000.00
SECOnD Year LL.B - 5 years (transfer admission)	500.00	500.00
Third Year LL.B - 5 years	1,250.00	1,250.00
IV Year LL.B - 5 years	500.00	500.00
III LL.B (3YRS)	250.00	250.00
VYR LL.B	250.00	250.00
First Year LL.B -(5yrs) (2020-21)	30,000.00	30,000.00
First Year LL.B - 3 years (2020-21)	15,000.00	15,000.00
First Year BB.A LL.B -(5yrs) (2020-21)	15,000.00	15,000.00
First Semester (P.G) (2020-21)	5,500.00	5,500.00
SECond Year LL.B - 5 years (transfer admission)	500.00	500.00
Third Year LL.B - 5 years	1,250.00	1,250.00
IV Year LL.B - 5 years	500.00	500.00
III LL.B (3YRS)	250.00	250.00
VYR LL.B	250.00	250.00
bb.a l.b	750.00	750.00
First Year LL.B -(5yrs) (2021-22)	30,000.00	30,000.00
First Year LL.B - 3 years (2021-22)	15,000.00	15,000.00
First Year BB.A LL.B -(5yrs) (2021-22)	15,000.00	15,000.00
First Semester (P.G) (2020-21)	2,000.00	2,000.00
First Semester (P.G) (2021-22)	3,000.00	3,000.00
Second Year LL.B - 5 years (transfer admission)	500.00	500.00
II LL.B (3YRS) -	250.00	250.00
IV Year LL.B - 5 years	250.00	250.00
First Year LL.B -(5yrs) (2022-23)	29,750.00	29,750.00
First Year LL.B - 3 years (2022-23)	15,000.00	15,000.00
First Year BB.A LL.B -(5yrs) (2022-23)	15,000.00	15,000.00
First Semester (P.G) (2022-23)	7,000.00	7,000.00
IIIYr B.A LL.B (transfer admission)	250.00	250.00
III LL.B (3YRS) -	250.00	250.00
II YR BB.A LL.B 5 years	250.00	250.00
First Year LL.B -(5yrs) 2023-24	29,750.00	0.00
First Year LL.B - 3 years (2023-24)	15,000.00	0.00
First Year BB.A LL.B -(5yrs) (2023-24)	15,000.00	0.00
First Semester (P.G) (2023-24)	6,000.00	0.00
IIYr B.A LL.B (transfer admission)	500.00	0.00
II LL.B (3YRS) -	250.00	0.00
Total	4,75,750.00	4,09,250.00



Deposits & Advances from Others	5		
Total		0	0.00

University Fees Collected & Payable	6		
University Exam/Revaluation Fees		90,000.00	87,705.00
Total		90,000.00	87,705.00

Sundry Creditors	7		
AKSHATA ADARSH		1,080.00	0.00
AKASH B SHETTY		1,080.00	0.00
udaya printery		0.00	4,543.13
mangalore city corporation		0.00	2,452.00
manjusree printers		0.00	35,829.00
BSNL		0.00	588.00
Yathish		0.00	4,554.00
pratiba enterprises		0.00	472.00
MESCOM		0.00	35,444.00
VISHWANATHA GOWDA		0.00	1,796.00
PRINCIPAL		0.00	5,514.00
Ragavendra Xerox		0.00	5,486.00
Bhandary school book co		0.00	1,635.00
Total		2,160.00	98,313.13

Miscellaneous Current Liabilities	8		
Income Tax deducted at Source.		10,694.00	19,536.00
TDS on others		77.00	127.00
Life Insurance Premium		9,374.00	11,590.00
Salaries Payable		6,31,845.00	6,08,302.00
Employees Contribution to PF		35,340.00	32,100.00
Employees Contribution to ESI		705.00	605.00
Profession Tax		2,400.00	4,600.00
Outstanding expenses			
PF Employer's Contribution		72,523.00	69,147.00
Employer's Contribution to ESI		3,045.00	2,614.00
Miscellaneous Liabilities		1,54,270.00	1,59,820.00
GST PAYABLE		762.80	5,147.80
Total		9,21,035.80	9,13,588.80

Advances from sister units	9		
SDM Educational society		0.00	0.00
Total			0.00

Deposits in Scheduled Banks	10		
Fixed Deposit with Karnataka Bank , Mangalore.			
F.D. No. 4761500123501001.	1	5,000.00	5,000.00
F.D. No. 4761500123517201	2	2,000.00	2,000.00
F.D. No. 4761500123517001.	3	1,000.00	1,000.00
F.D. No. 4761500124062801	4	2,500.00	2,500.00
F.D. No. 4761500124056601	5	10,000.00	10,000.00
F.D. No. 4761500123517401	6	5,000.00	5,000.00
F.D. No. 4761500124056701.	7	15,000.00	15,000.00
F.D. No. 4761500123517301	8	40,000.00	40,000.00
F.D. No.4761500124062901	9	1,00,000.00	1,00,000.00
F.D. No.4761500124082901	10	1,25,000.00	1,25,000.00



F.D. In Syndicate Bank	11	10,00,000.00	10,00,000.00
F.D. No. 4761500124084401	12	1,00,000.00	1,00,000.00
F.D. 4761500123990701	13	1,25,000.00	1,25,000.00
F.D. 47615000124139301	14	1,25,000.00	1,25,000.00
F.D. 4761500124272801	15	1,25,000.00	1,25,000.00
F.D. 4761500124226701	16	1,25,000.00	1,25,000.00
F.D. 4761500253006301	17	1,11,193.00	1,00,000.00
Total		20,16,693.00	20,05,500.00

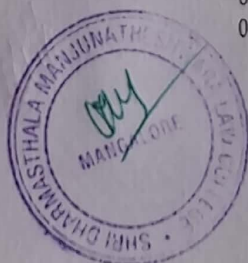
Investments in Mutual Funds	11		
Total		0.00	0.00

Investments in Others	12		
Total		0.00	0.00

Inventories	13		
Office Stationery		28,497.44	10,948.50
Exam Stationery		15,489.25	32,054.20
Law Journals		41,668.30	35,839.50
Housekeeping item		2,000.00	0.00
Total		87,654.99	78,842.20

Cash and Bank Balances	14		
Cash Book		688.02	306.02
Karnataka Bank Ltd., Mangalore S.B No. 4116		2,02,909.10	2,12,170.10
Karnataka Bank Ltd., Mangalore 22526		19,866.04	2,297.87
Karnataka Bank Ltd., Mangalore 1805 CA		6,59,461.00	16,24,066.42
Karnataka Bank, Mangalore SB No. 17356		48,382.50	48,382.50
State Bank Of India CA 6333		98,955.47	68,392.39
Total		10,30,262.13	19,55,615.30

Fees Receivable from Students	15		
P.G Diploma ADR Certificate course (2020-21)			
AKASH N_A		100.00	100.00
SHRADDHA SHETTY_A		100.00	100.00
SHRUTHI M BANGERA_A		100.00	100.00
VASUDHA B_A		100.00	100.00
JESHO JOHN		10,060.00	10,060.00
P.K VARSHINI		26,200.00	26,200.00
III YR LL.B (5YRS)(2021-22)			
DEEPA (POOVAPPA)		1,000.00	1,000.00
I YR BB.A LL.B (5YRS)(2021-22)			
KANDUKURI MALLIKA_A		25,950.00	25,950.00
LL.M PREVIOUS(2021-22)			
ANJAN A_A		30,000.00	30,000.00
I YR LL.B 5YRS			
KHUSHI U M_A(A2232)		0.00	1,510.00
KRUPA U M_A(A2235)		0.00	1,510.00
SIYANA BHANU_A(A2253)		0.00	10,930.00
SUCHETHANA H_A(A2255)		6,930.00	6,930.00
USHNATA LAMICHANEY_A(A2257)		0.00	21,510.00
SHREESHA S BANAKAR_A(B2217)		0.00	13,810.00
SWATHI J_A(B2255)			4,730.00



II YR LL.B 5YRS

SANJAN_A (A1518)	0.00	1,000.00
MARYAM AFREEN_A(A1548)	0.00	7,060.00
DURGESH SHETTY_A(B1604)	0.00	1,000.00
DHRUVI V PATEL_A(B1629)	0.00	11,060.00
FATHIMA SAHWAH_A(B1631)		10,060.00

III YR LL.B 5YRS

VINITH J_A (A520)	0.00	14,060.00
AADITHYAN M MATHEW_A (B601)	0.00	10,060.00
HRITESH B K_ (B607)	0.00	11,060.00
MAHAMMAD ANAS (B612)	0.00	1,000.00
MOHAMMED SHABEEB MALUF(B614)	0.00	1,000.00
T PREETHISHREE MOHAN(B654)	0.00	10,060.00
SHARANYA	0.00	2,600.00

IV YR LL.B 5YRS

JOSTON DSOUZA (A9507)	0.00	1,000.00
MANOJNA H R_ (A9509)	0.00	1,000.00
MUHAMMED HANEEN_ (A9511)	0.00	10,000.00
ANUSHA SHETTY (HARISH)_ (A9521)	0.00	60.00
SUPREETHA B(A9555)	0.00	16,060.00
YASAVANTHI_ (A9560)	0.00	60.00
ADITYA PURANDAR SHETTY_ (A9601)	0.00	1,000.00
SHASHIKA(A9650)	0.00	10,060.00

V YR LL.B 5YRS

GIRISH NAYAK_ (A8504)	0.00	1,000.00
SURAJ(A8517)	0.00	1,000.00
DEEPASHREE B (A8531)	0.00	4,060.00
VANDANA_ (A8559)	0.00	5,000.00
ABDUL KHADAR RAZIM_ (A8601)	0.00	11,560.00
MISHAL(A8641)	0.00	1,060.00
SOUBHAGYA(A8654)	0.00	1,000.00

I LL.B (3YRS) 2022-27

PREEETHIKA B(C2239)	7,010.00	7,010.00
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I YR BB.A LL.B BBA(5YRS) 2022-27

MOGHANA V (BB2233)	0.00	32,680.00
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SHREYA KRISHNA BANGERA_ (BB2253)	0.00	21,680.00
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II YR BB.A LL.B BBA(5YRS) 2022-27

RAKESH R SHETTY(BB1518)	0.00	1,000.00
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DEEKSHA M S (BB1529)	0.00	9,900.00
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MEGHA (MALLESHA)(BB1537)	0.00	1,000.00
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SANJANA JOGI(BB1550)	0.00	15,400.00
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III YR BB.A LL.B BBA(5YRS) 2022-27

ATHUL(BB502)	0.00	15,900.00
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GAGAN P G(BB507)	0.00	11,400.00
------------------	------	-----------

KAUSHIK K_A(BB510)	0.00	15,700.00
--------------------	------	-----------

VAIBHAV RAO(BB561)	0.00	15,400.00
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NIKHITA RAO (BB562)		23,750.00
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IV YR BB.A LL.B BBA(5YRS) 2022-27

G S SATHVI (BB9539)	0.00	15,400.00
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V YR BB.A LL.B BBA(5YRS) 2022-27

ABDUL RAHIMAN HASHIR_(B8501)	0.00	21,400.00
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ANTO JOHNY B8503)	0.00	4,400.00
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LL.M FINAL(2022-23)

BHARATHI B S_A	0.00	25,000.00
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DARSHAN H V_A	0.00	30,000.00
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GANAPRIYA N S_A	0.00	30,000.00
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LL.M Previous(2022-23)		
ASHITHA K_A	0.00	30,000.00
DEEPTHI G BHAT_A	0.00	30,000.00
KARTHIK NAMBIAR P_A	0.00	30,000.00
KEDAR J SHENAVA_A	0.00	35,000.00
KIRAN N_A	0.00	6,395.00
KISHAN KUMAR SHETTY_A	0.00	30,000.00
MATHAN MOHAN E_A	0.00	31,700.00
SACHIN MANJAPPA CHANNAYYA_A	0.00	24,395.00
SUDHIN M S_A		30,000.00
I LL.B (3YRS(2023-24)		
MANJUNATHA C2333	11,280.00	0.00
SHWETHA PAI [S]_A (C2352)	20,000.00	0.00
MAITHRI.P.S(C2332)	20,000.00	0.00
IYR LL.B 5YRS (2023-24)		
PUNEETHRAJ [P]_A (A2341)	280.00	0.00
SALIAN SAKSHI ANAND [S]_A (A2346)	30,400.00	0.00
SHASHANK V S [S]_A (A2350)	20,000.00	0.00
AJAY JANGID [A]_A (B2302)	17,280.00	0.00
ANKITHA (JANARDHANA) [A]_A (B2305)	400.00	0.00
FATHIMA SHAZMI [F]_A (B2314)	20,400.00	0.00
INAZATH SHAHURA [I]_A (B2316)	10,400.00	0.00
KALPITHA L [K]_A (B2319)	25,400.00	0.00
KIRAN KUMAR HUGAR [K]_A (B2320)	2,280.00	0.00
LOLAKSHI R [L]_A (B2322)	5,400.00	0.00
SAMIKSHA (RAJESH) [S]_A (B2343)	20,400.00	0.00
SUNIL N KITTALI [S]_A (B2348)	5,000.00	0.00
THRILOCHAN JAIN [T]_A (B2351)	16,280.00	0.00
IIYR LL.B 5YRS (2023-24)		
RAKSHITHA K [R]_A (A2243)	11,000.00	0.00
SIYANA BHANU [S]_A (A2253)	13,560.00	0.00
SIBIN THOMAS [S]_A (B2218)	11,030.00	0.00
AISHWARYA [A]_A (B2223)	8,560.00	0.00
IIIIYR LL.B 5YRS (2023-24)		
PRATHAP S SHETTY [P]_A (A1564)	11,030.00	0.00
DHRUVI V PATEL [D]_A (B1629)	11,000.00	0.00
FATHIMA SAHWAH [F]_A (B1631)	11,060.00	0.00
IVYR LL.B 5YRS (2023-24)		
VINITH J [V]_A (A520)	18,560.00	0.00
VYR LL.B 5YRS (2023-24)		
MUHAMMED HANEEN [MH]_A (A9511)	5,000.00	0.00
ANUSHA SHETTY (HARISH)_A (A9521)	12,000.00	0.00
SAHANA AMIN [SA]_A (A9647)	420.00	0.00
YASHAVANTHI	12,060.00	0.00
IYR BB.A LL.B 5YRS (2023-24)		
AAISHA AASHEEN (ABDUL)_A (BB2302)	15,000.00	0.00
ABHAY ABRAHAM SIMON [A]_A (BB2303)	30,650.00	0.00
K R PREETHAM PATELGOWDA_A (BB2322)	25,650.00	0.00
KRIPEKSHA [K]_A (BB2326)	20,650.00	0.00
M ANUPAMA KAMATH [A]_A (BB2331)	950.00	0.00
PRATHIKA_A (BB2346)	25,650.00	0.00
TEENA M A [T]_A (BB2357)	5,650.00	0.00
ZULAIKA AFTHAZ [Z]_A (BB2360)	7,650.00	0.00
IIYR BB.A LL.B 5YRS (2023-24)		
ANUSHA NARAYAN [A]_A (BB2219)	1,800.00	0.00



IVYR BB.A LL.B 5YRS (2023-24)		
MAEESH AHMED N [M]_A (BB512)	9,200.00	0.00
MOHAMMED NADEEM [M]_A (BB516)	20,700.00	0.00
LL.M (PREVIOUS)2023-24		
RAKSHITHA K [RA]_A (L2307)	300.00	0.00
SOUMYA BHARATESH SHETTI_A (L2310)	270.00	0.00
V NANDA GOPALA BHAT [N]_A (L2312)	300.00	0.00
VIVEK M [VI]_A (L2313)	300.00	0.00
LL.M (FINAL)2023-24		
ASHITHA K [A]_A (L2202)	30,000.00	0.00
DEEPTHI G BHAT [DE]_A (L2203)	30,000.00	0.00
KARTHIK NAMBIAR P [K]_A (L2205)	30,260.00	0.00
KEDAR J SHENAVA [KE]_A (L2206)	20,760.00	0.00
KIRAN N [LLM]_A (L2207)	36,260.00	0.00
KISHAN KUMAR SHETTY [K]_A (L2208)	30,000.00	0.00
MATHAN MOHAN E [M]_A (L2209)	30,260.00	0.00
SUDHIN M S [S]_A (L2214)	30,260.00	0.00
Total	8,60,550.00	8,42,990.00
Security & Misc. Deposits 16		
Telephone Deposit	5,530.00	5,530.00
BB.A LL.B DEPOSIT	3,00,000.00	3,00,000.00
LL.M LL.B DEPOSIT	3,00,000.00	3,00,000.00
5yrs Course LL.B DEPOSIT	3,00,000.00	3,00,000.00
3yrs Course LL.B DEPOSIT	3,00,000.00	3,00,000.00
Total	12,05,530.00	12,05,530.00
Advances to Vendors 17		
Total	0.00	0.00
Loans & Advances to Staff 18		
Dr. Tharanath	5,64,000.00	4,000.00
Maheshchandra Nayak	1,37,154.00	0.00
Advance Salary	1,44,000.00	1,40,000.00
Total	8,45,154.00	1,44,000.00
Sundry Debtors 19		
Total	0.00	0.00
Miscellaneous Current Assets 20		
Prepaid Expenses	4,01,850.00	73,318.00
KSLU HUBBALLI	0.00	42,978.00
KUSUMA KAMATH	1,866.00	1,615.00
KILPAR	0.00	45,945.08
DEPUTY COMMISSIONER D.K	0.00	16,910.00
Total	4,03,716.00	1,80,766.08
Advances to sister units 21		
SDM EDUCATIONAL SOCIETY	76,15,434.93	31,22,313.91
Total	76,15,434.93	31,22,313.91



SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Lists attached to I & E Account for the year ended 31st March, 2024

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Tuition and Administrative Fees	22		
Fees		2,49,22,680.00	2,25,19,350.00
P.G. Course Fees		14,06,480.00	17,42,620.00
CERTIFICATE COURSE FOR ADR		66,080.00	0.00
Total		2,63,95,240.00	2,42,61,970.00
Miscellaneous Fees	23		
College Registration Fees		48,000.00	43,700.00
Transfer Certificate Fees		19,500.00	18,900.00
Application & Prospectus Fees		2,03,400.00	1,72,300.00
Issue of Certificates		27,250.00	22,990.00
Library Receipts		1,876.00	14,468.00
Finecollected		12,381.00	13,509.00
Misc Fee		65,481.00	87,161.00
University Expenses Received		4,34,761.00	6,92,916.00
Exam centre charges		15,000.00	0.00
Total		8,27,649.00	10,65,944.00
Income from Other Core Services	24		
Total		0.00	0.00
Income from Peripheral Services	25		
Fee For Company Secretary		30,084.90	42,373.00
Fee For cyber laws		10,169.00	0.00
Moot court Registration fee		76,271.00	61,018.00
rent from others		5,084.38	30,084.00
fee for Law & medicine		48,305.00	0.00
Fees for Prevention of Sexual harrasment		0.00	0.00
Arbitration fee		1,59,533.72	1,68,431.00
Reg. for BB.A Fest		10,339.00	8,305.00
Reg. fee for seminar		16,822.00	0.00
Reg. fee for IPR WORKSHOP		3,305.00	0.00
fees for Forensic science		0.00	80,509.00
Sale of old scrap(18%)		0.00	39,155.69
Sale of old scrap(5%)		3,943.11	27,359.02
Sale of old scrap(12%)		476.91	0.00
Total		3,64,334.02	4,57,234.71
Miscellaneous Income	26		
Other Income		0.00	0.00
Total		0.00	0.00
Donations			
Donation for Moot Court competition		24,000.00	62,000.00
Donation for Yakshotsava		1,30,500.00	2,51,531.00
Donation For BB.A Fest		1,25,000.00	10,000.00
endowment cash prize		11,000.00	11,000.00
Donation For education activities		8,700.00	25,000.00
Donation For sports activities		0.00	5,000.00
Donation ForTulu parbha(fest)		8,35,224.00	0.00
Total		11,34,424.00	3,64,531.00



Expenses on Teaching Services		27		
College Calender Expenses		8,944.00		29,800.00
Identity Card Expenses		12,353.80		14,358.00
Sports Fees Expenses		2,95,965.35		2,58,853.00
Students Activities Expenses		2,06,213.00		2,17,241.04
College Examination Expenses		2,42,105.50		2,13,374.50
Reading Room Expenses		11,564.00		6,785.00
Practical Training Fee Expenses		1,26,153.00		84,138.50
Application & Prospectus Expenses		39,623.00		29,701.13
legalaid Expenses		57,085.50		65,703.00
legalaid camp Expenses		25,695.00		0.00
Indian Red Cross Society Expenses		4,305.00		4,230.00
P.T.A. Expenses		1,13,248.00		75,216.50
Flag Expenses		5,725.00		5,640.00
ADRExpenses		22,858.50		14,649.00
Exp. On Practical Materials		1,29,714.00		1,51,370.00
University Examinaioj Expenses		4,27,323.00		6,74,842.00
Guest lecture		80,874.00		46,335.00
Internet charges		3,18,600.00		2,24,200.00
College megazine expnses		41,465.00		77,966.00
Exp.on digital valuation centre		45,539.97		39,077.00
Exp.oncareer guidance programme		0.00		70,942.00
Exp.on human rights day		0.00		4,919.00
Exp.on NSS Survey		0.00		30,000.00
3yrs LL.B Entrance exam expnses		47,811.50		0.00
P.G. Course				
Extn Activities expenses		36,129.00		24,216.00
Practical Training Fee Expenses(P.G)		0.00		0.00
Accomadation/ travelling expnses		17,518.00		750.00
Seminarworkshop expnses		1,32,420.00		1,00,000.00
Certificate Course				
EXP. ON ADR (Certificate course		25,500.00		0.00
EXP. ON Paralegal services (Certificate course		16,000.00		0.00
Total		24,90,733.12		24,64,306.67

Expenses on Other Core Services		28		
Expenditure on Law Journals		38,447.38		10,129.94
Exp.onForiegnsciscience		0.00		80,164.00
Total		38,447.38		90,293.94

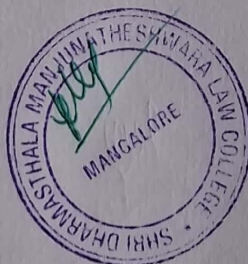
Expenses on Peripheral Services		29		
Exp.on Company Secretary		38,000.00		72,800.00
Exp.on cyberlaw		11,833.52		0.00
Exp.on posha		0.00		17,551.00
Exp.on law&medicine		20,999.48		20,166.00
Total		70,833.00		1,10,517.00



Expenses on Extranous Activities		
	30	
Awards and Prizes	70,793.00	81,207.00
Expenditure on Moot Court Competition	7,89,705.50	7,39,961.60
Expenditure on Yakshotsava	5,09,179.00	3,82,028.00
Expenditure on BB.A.LL.B. FEST	3,30,611.80	2,22,413.00
Expenditure on cultural fest	39,191.00	
Other Students Activities Exp	2,02,661.50	1,68,357.50
Expenditure on NAAC	46,869.50	8,778.50
Expenditure on Legal Seminar	0.00	66,300.00
Expenditure on NSSINTERGRATIONCAMP	0.00	0.00
Expenditure on endowment lecture	0.00	1,91,343.00
Expenditure on Kilpar Programme	0.00	64,775.00
Expenditure on KSLU Ntional conference	0.00	2,36,013.00
Expenditure on Placement Programme	1,06,059.00	75,264.40
Expenditure on AISIRA TULU PARBHA FEST	7,44,206.00	
Total	28,39,276.30	22,36,441.00

Philanthropic Expenditure		
	31	
Fee Concession to Students	61,200.00	48,000.00
Total	61,200.00	48,000.00

Repairs & Maintenance		
	32	
R & M on Machinery & Equipment	60,445.00	44,523.00
R & M on Electrical Fittings	4,50,469.00	39,485.00
R & M on Furniture.	49,022.00	26,850.00
R & M on Computer & Softwae	29,745.00	24,847.00
R & M on General	18,355.00	3,900.00
R & M on Building	8,64,152.94	81,678.00
Total	14,72,188.94	2,21,283.00



॥ OM SHREE MANJUNATHAYA NAMAHA ॥



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2022-23(AIDED UNIT)



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (AIDED)
Balance Sheet as at 31st March, 2023

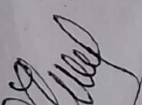
Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
SOURCE OF FUNDS			
Capital Fund	A		0.00
Reserves & Surplus	B	6,341,942.06	5,824,107.03
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	962,079.00	2,060,331.00
Total		7,304,021.06	7,884,438.03
APPLICATION OF FUNDS			
Fixed Assets	E	819,138.00	771,112.00
Investments	F	0.00	0.00
Current Assets, Loans & Advances	G	6,484,883.06	7,113,326.03
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		7,304,021.06	7,884,438.03

0.00 0.00

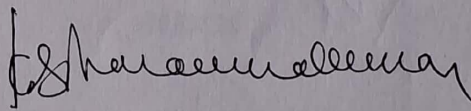
Examined with Books and
Vouchers
produced before me and
found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE:MANGALORE
DATE 30.10.2023


PRINCIPAL




K.B. Prasanna Kumar
Partner
(Membership No.019708)

UDIN: 23019708B9UALW3070



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (AIDED)
Income & Expenditure Account for the year ended 31st March, 2023

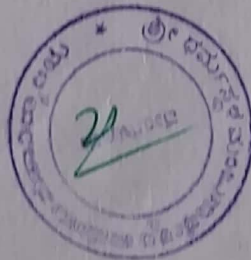
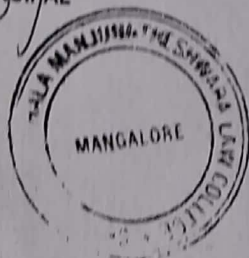
Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
INCOME			
Income from Services	I	2,241,264.00	1,960,154.00
Income from Assets & Investments	J	1,795.00	46,128.00
Grants & Donations	K	24,169,218.00	19,799,487.00
Other Income	L	763.00	1.00
Total		26,413,040.00	21,805,770.00
EXPENDITURE			
Co-operative Expenses	M	1,043,914.06	502,702.42
General Operative Expenses	N	763.00	0.00
Remuneration to Employees	O	24,169,218.00	19,799,487.00
Establishment Maintenance	P	409,309.00	276,606.00
Administrative Expenses	Q	128,169.91	121,025.47
Interest Payments	R	0.00	0.00
Total		25,751,373.97	20,699,820.89
Cash Surplus / (Deficit)		661,666.03	1,105,949.11
Depreciation	E	143,831.00	139,361.75
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		517,835.03	966,587.36
Notes to Accounts	S		

Examined with Books and
Vouchers produced before
me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE: MANGALORE
DATE: 30-10-2023

[Signature]
PRINCIPAL



[Signature]

K.B. Prasanna Kumar
Partner
(Membership No 019708)
UDIN: 23019T08B9UALW3070



SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2023

Particulars	List	Current Year 2022-23	Previous Year 2021-22
Capital Fund (Schedule-A)			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Total		0.00	0.00
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per sche			
Balance at the beginning of the year	E	0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Other Reserves (as per list)			
Balance at the beginning of the year	1	0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Surplus			
Balance at the beginning of the year		5,824,107.03	4,857,519.67
Additions during the year		517,835.03	966,587.36
Deductions during the year		0.00	0.00
Balance at the closing of the year		6,341,942.06	5,824,107.03
		6,341,942.06	5,824,107.03
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0.00	0.00
Loans from Others (as per list)	3	0.00	0.00
Total		0.00	0.00
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(a)	4	0.00	0.00
Deposits & Advances from Others(as p	5	0.00	0.00
University Fees Collected & Payable (c	6	250,501.00	1,369,016.00
Sundry Creditors (as per list)	7	0.00	0.00
Miscellaneous Current Liabilities (as p	8	1,600.00	5,600.00
ances from sister units (as per list)	9	709,978.00	685,715.00
Total		962,079.00	2,060,331.00



SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2023

Particulars	List	Current Year	Previous Year
		2022-23	2021-22
Fixed Assets (Schedule-E)	[(mention net or gross)]		
Land		0.00	0.00
Constructions		0.00	0.00
Furniture		116,068.00	93,965.00
Vehicles		0.00	0.00
Machinery & Equipment		334,558.00	339,921.00
Computers & Software		42,781.00	59,305.00
Library		287,023.00	262,382.00
Miscellaneous Items		38,708.00	15,539.00
Total		819,138.00	771,112.00

Investments (Schedule-F)

Deposits in Scheduled Banks (as per list)	10	0.00	0.00
Investments in Mutual Funds (as per list)	11	0.00	0.00
Investments in Others (as per list)	12	0.00	0.00
Total		0.00	0.00

Current Assets, Loans & Advances (Schedule-G)

Inventories (as per list)	13	0.00	0.00
Loans & Bank Balances (as per list)	14	6,322,239.06	6,948,802.03
Fees Receivable from Students (as per list)	15	162,644.00	164,524.00
Security & Misc. Deposits (as per list)	16	0.00	0.00
Advances to Vendors (as per list)	17	0.00	0.00
Loans & Advances to Staff (as per list)	18	0.00	0.00
Sundry Debtors (as per list)	19	0.00	0.00
Miscellaneous Current Assets (as per list)	20	0.00	0.00
Advances to sister units (as per list)	21	0.00	0.00
Total		6,484,883.06	7,113,326.03

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses

Balance at the beginning of the year	0.00	0.00
Additions during the year	0.00	0.00
Deductions during the year	0.00	0.00
Balance at the closing of the year	0.00	0.00

Accumulated Deficit

Balance at the beginning of the year	0.00	0.00
Additions during the year	0.00	0.00
Deductions during the year	0.00	0.00
Balance at the closing of the year	0.00	0.00

Total

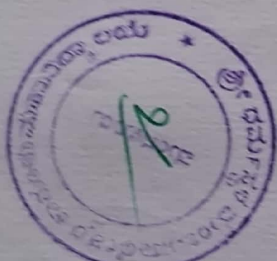


S.D.M LAW COLLEGE MANGALORE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2023(AIDED UNIT)

Sl. No.	Particulars	Net Block				Depreciation					Net Block	
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0		
2	Civil Constructions	0	0	0	0	0	0	0	0	0	0.00	0.00
3	Furniture	118,095	0	35,000	153,095	24,130	0	10	0	0	0.00	0.00
4	Vehicles	0	0		0	0	0	10	37,027	116,068.00	93,965.00	
5	Machinery & Equipmen	595,757	0	53,604	649,361	255,836	0	15	0	0	0.00	
6	Computers & Software	107,009	0	0	107,009	47,704	0	15	314,803	334,558.00	339,921.00	
7	Library	395,926	0	73,253.00	469,178.75	133,543.75	0	40	64,228	42,781.00	59,305.00	
8	Miscellaneous Items	21,150	0	30,000	51,150	5,611	0	15	182,155.75	287,023.00	262,382.00	
	Total	1,237,937	0	191,857	1,429,794	466,825	0	15	12,442	38,708.00	15,539.00	
		966,356	0	271,580	1,237,936	327,462			610,656	819,138.00	771,112.00	
									466,824	771,112.00	638,894.00	

ok



PLACE:MANGALORE

DATE: 30-10-2023

[Signature]

PRINCIPAL



For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

[Signature]

CHARTERED
ACCOUNTANT Partner
(Membership No.019708)

UDIN: 23019 T08B GUALW3070



+-
|| OM SHREE MANJUNATHAYA NAMAHA ||



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2022-23 (UNAIDED UNIT)



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (UN-AIDED)

Balance Sheet as at 31st March, 2023

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
SOURCE OF FUNDS			
Capital Fund	A	488,275.00	488,275.00
Reserves & Surplus	B	11,032,095.56	18,306,203.79
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	1,508,856.93	2,519,225.80
Total		13,029,227.49	21,313,704.59
APPLICATION OF FUNDS			
Fixed Assets	E	3,493,670.00	3,153,056.00
Investments	F	2,005,500.00	2,005,500.00
Current Assets, Loans & Advances	G	7,530,057.49	16,155,148.59
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		13,029,227.49	21,313,704.59

Notes on Accounts 0.00 0.00

Examined with Books and
Vouchers produced before me
and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

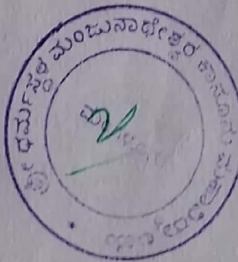
PLACE: MANGALORE

DATE: 30.10.2023.

K.B. Prasanna Kumar

K.B. Prasanna Kumar
Partner
(Membership
No.019708)

UDIN: 23019708B9UALW3070



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (UN-AIDED)
Income & Expenditure Account for the year ended 31st March, 2023

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
INCOME			
Income from Services	I	25,785,148.71	24,238,679.40
Income from Assets & Investments	J	70,394.00	66,113.00
Grants & Donations	K	732,031.00	659,752.00
Other Income	L	74,718.29	409,241.50
Total		26,662,292.00	25,373,785.90

EXPENDITURE			
Core Operative Expenses	M	4,949,558.61	2,486,243.80
General Operative Expenses	N	1,882,765.65	1,753,902.58
Remuneration to Employees	O	10,403,730.84	9,167,415.71
Establishment Maintenance	P	818,605.90	722,256.00
Administrative Expenses	Q	336,643.63	260,183.54
Interest Payments	R	0.00	0.00
Total		18,391,304.63	14,390,001.63

Cash Surplus / (Deficit) 8,270,987.37 10,983,784.27

Depreciation E 545,095.60 507,671.61

Extra Operative Expenses w/o

Net Surplus / (Deficit) 7,725,891.77 10,476,112.66

Notes to Accounts S

Examined with Books and
Vouchers produced before me
and found correct

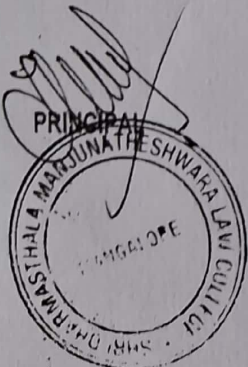
For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

K.B. Dasanna Kumar

K.B. Dasanna Kumar
Partner
(Membership No.019708)

UDIN: 23019708B9UALW3070

Place: MANGALORE
DATE: 30.10.2023



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2023

Particulars	List	Current Year 2022-23	Previous Year 2021-22
Capital Fund (Schedule-A)			
Balance at the beginning of the year		488,275.00	488,275.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Total		488,275.00	488,275.00

Reserves & Surplus (Schedule-B)

Depreciation Reserves (as per schedule)			
	E		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00

Other Reserves (as per list)			
	1		
Balance at the beginning of the year		1,005,500.00	1,005,500.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		1,005,500.00	1,005,500.00

Surplus			
Balance at the beginning of the year		17,300,703.79	6,824,591.13
Additions during the year		7,725,891.77	10,476,112.66
Deductions during the year		15,000,000.00	0.00
Balance at the closing of the year		10,026,595.56	17,300,703.79

Total		11,032,095.56	18,306,203.79
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Secured & Unsecured Loans (Schedule-C)

Loans from Banks (as per list)	2	0.00	0.00
Loans from Others (as per list)	3	0.00	0.00
Total		0.00	0.00

Current Liabilities & Provisions (Schedule-D)

Deposits & Advances from Students(as per list)	4	409,250.00	341,750.00
Deposits & Advances from Others(as per list)	5	0.00	0.00
University Fees Collected & Payable (as per list)	6	87,705.00	556,635.00
Stundry Creditors (as per list)	7	98,313.13	157,799.00
Miscellaneous Current Liabilities (as per list)	8	913,588.80	1,455,364.80
Advances from sister units (as per list)	9	0.00	7,677.00
Total		1,508,856.93	2,519,225.80



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2023

Particulars	List	Current Year 2022-23	Previous Year 2021-22
Fixed Assets (Schedule-E)			
Land	(mention net or gross)		
Constructions		0.00	0.00
Furniture		0.00	0.00
Vehicles		1,032,982.00	1,064,918.00
Machinery & Equipment		0.00	0.00
Computers & Software		793,325.00	712,779.00
Library		245,489.00	60,815.00
Miscellaneous Items		1,344,962.00	1,268,228.00
Total		76,912.00	46,316.00
		3,493,670.00	3,153,056.00

Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	2,005,500.00	2,005,500.00
Investments in Mutual Funds (as per list)	11	0.00	0.00
Investments in Others (as per list)	12	0.00	0.00
Total		2,005,500.00	2,005,500.00

Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	78,842.20	46,312.06
Cash & Bank Balances (as per list)	14	1,955,615.30	3,448,530.62
Fees Receivable from Students (as per list)	15	842,990.00	1,647,555.00
Security & Misc. Deposits (as per list)	16	1,205,530.00	1,205,530.00
Advances to Vendors (as per list)	17	0.00	0.00
Loans & Advances to Staff (as per list)	18	144,000.00	26,500.00
Sundry Debtors (as per list)	19	0.00	0.00
Miscellaneous Current Assets (as per list)	20	180,766.08	267,464.00
Advances to sister units (as per list)	21	3,122,313.91	9,513,256.91
Total		7,530,057.49	16,155,148.59

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses

Balance at the beginning of the year	0.00	0.00
Additions during the year	0.00	0.00
Deductions during the year	0.00	0.00
Balance at the closing of the year	0.00	0.00

Accumulated Deficit

Balance at the beginning of the year	0.00	0.00
Additions during the year	0.00	0.00
Deductions during the year	0.00	0.00
Balance at the closing of the year	0.00	0.00

Total



S.D.M LAW COLLEGE MANGALORE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2023(UNAIDED UNIT)

Sl. No.	Particulars	Net Block			Depreciation					Net Block		
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0.00	0.00
2	Civil Constructions	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00
3	Furniture	3,320,397	0	78,480	3,398,877	2,255,479	0	110,416.00	10	2,365,895	1,032,982.00	1,064,918.00
4	Vehicles	0	0	0	0	0	0.00	15	0	0.00	0.00	
5	Machinery & Equipment	2,338,714	0	202,663	2,541,377	1,625,935	0	122,117.00	15	1,748,052	793,325.00	712,779.00
6	Computers & Software	955,183	0	261,250	1,216,433	894,368	0	76,576.00	40	970,944	245,489.00	60,815.00
7	Library	5,337,694	0	299,973	5,637,667	4,069,466	0	223,238.60	15	4,292,705	1,344,962.00	1,268,228.00
8	Miscellaneous Items	105,136	0	43,344	148,480	58,820	0	12,748.00	15	71,568	76,912.00	46,316.00
	Total	12,057,124	0	885,709.60	12,942,834	8,904,068	0	545,095.60		9,449,164	3,493,670.00	3,153,056.00
	Previous Year	11,955,608	0	101,515	12,057,124	8,396,395	0	507,671.61		8,904,068	3,153,056.00	3,559,212.61

ok



PLACE:MANGALORE

DATE: 30.10.2023

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PRINCIPAL



For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

[Handwritten Signature]

K.B. Prasanna Kumar
Partner

(Membership No.019708)

UDIN: 23019708B GUALW3070



II OM SHREE MANJUNATHAYA NAMAHA II



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2021-22(AIDED UNIT)



86

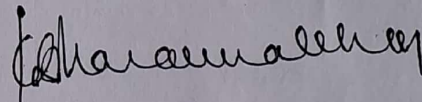
II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (AIDED)
Balance Sheet as at 31st March, 2022

Particulars	Schedule	Current Year 2021-22	Previous Year 2020-21
SOURCE OF FUNDS			
Capital Fund	A	0	0
Reserves & Surplus	B	58,24,107	48,57,520
Secured & Unsecured Loans	C	0	0
Current Liabilities & Provisions	D	20,60,331	7,05,491
Total		78,84,438	55,63,011
APPLICATION OF FUNDS			
Fixed Assets	E	7,71,112	6,38,894
Investments	F	0	0
Current Assets, Loans & Advances	G	71,13,326	49,24,117
Misc. Expenditure (Not written off)	H	0	0
Total		78,84,438	55,63,011

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Examined with Books and
Vouchers
produced before me and found

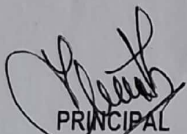
For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)



K.B. Prasanna Kumar
Partner
(Membership No.019708)

UDIN:22019708AWRYNY5682

PLACE:MANGALORE
DATE:29.09.2022


PRINCIPAL



(87)

II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (AIDED)
Income & Expenditure Account for the year ended 31st March, 2022

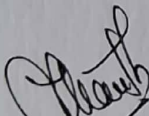
Particulars	Schedule	Current Year 2020-21	Previous Year 2020-21
INCOME			
Income from Services	I	19,60,154	17,53,240
Income from Assets & Investments	J	46,128	75,233
Grants & Donations	K	1,97,99,487	1,60,00,109
Other Income	L	1	0
Total		2,18,05,770	1,78,28,582
EXPENDITURE			
Core Operative Expenses	M	5,02,702	3,67,267
General Operative Expenses	N	0	0
Remuneration to Employees	O	1,97,99,487	1,60,00,109
Establishment Maintenance	P	2,76,606	2,69,082
Administrative Expenses	Q	1,21,025	3,39,299
Interest Payments	R	0	0
Total		2,06,99,821	1,69,75,757

Cash Surplus / (Deficit)		11,05,949	8,52,825
Depreciation	E	1,39,362	96,999
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		9,66,587	7,55,826
Notes to Accounts	S		

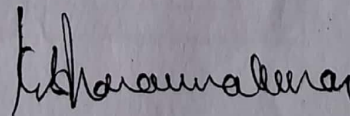
Examined with Books and Vouchers
produced before me and found
correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE: MANGALORE
DATE: 29.09.2022


PRINCIPAL





K.B. Prasanna Kumar
Partner
(Membership No. 019708)
UDIN: 22019708AWRYNY5682



SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2022

Particulars	List	Current Year 2021-22	Previous Year 2020-21
Capital Fund (Schedule-A)			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Total		0	0
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)			
	E		
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Other Reserves (as per list)			
	1		
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Surplus			
Balance at the beginning of the year		48,57,520	41,01,694
Additions during the year		9,66,587	7,55,826
Deductions during the year			
Balance at the closing of the year		58,24,107	48,57,520
Total		58,24,107	48,57,520
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0	0
Loans from Others (as per list)	3	0	0
Total		0	0
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	0	0
Deposits & Advances from Others(as per list)	5	0	0
University Fees Collected & Payable (as per list)	6	13,69,016	2,606
Sundry Creditors (as per list)	7	0	0
Miscellaneous Current Liabilities (as per list)	8	5,600	17,170
Advances from sister units (as per list)	9	6,85,715	6,85,715
Total		20,60,331	7,05,491



SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2022

Particulars	List	Current Year	Previous Year
		2021-22	2020-21
Fixed Assets (Schedule-E)			
Land	(mention net or gross)		
Constructions		0	0
Furniture		0	0
Vehicles		93,965	55,211
Machinery & Equipment		0	0
Computers & Software		3,39,921	3,50,066
Library		59,305	8,156
Miscellaneous Items		2,62,382	2,08,377
Total		15,539	17,084
		7,71,112	6,38,894

Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	0	0
Investments in Mutual Funds (as per list)	11	0	0
Investments in Others (as per list)	12	0	0
Total		0	0

Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	0	0
Cash & Bank Balances (as per list)	14	69,48,802	47,71,810
Fees Receivable from Students (as per list)	15	1,64,524	1,52,307
Security & Misc. Deposits (as per list)	16	0	0
Advances to Vendors (as per list)	17	0	0
Loans & Advances to Staff (as per list)	18	0	0
Sundry Debtors (as per list)	19	0	0
Miscellaneous Current Assets (as per list)	20	0	0
Advances to sister units (as per list)	21	0	0
Total		71,13,326	49,24,117

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0

Accumulated Deficit			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0

Total



S.D.M LAW COLLEGE MANGALORE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2022(AIDED UNIT)

Sl. No.	Particulars	Net Block				Depreciation					Net Block	
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	0	0	0	0	0
3	Furniture	69,595	0	48,500	1,18,095	14,384	0	9,746	10	0	0	0
4	Vehicles	0	0	0	0	0	0	0	15	0	0	0
5	Machinery & Equipmen	5,49,957	0	45,800	5,95,757	1,99,891	0	55,945	15	2,55,836	3,39,921	3,50,066
6	Computers & Software	28,320	0	78,689	1,07,009	20,164	0	27,540	40	47,704	59,305	8,156
7	Library	2,98,435	0	97,491.00	3,95,925.75	90,058.00	0	43,485.75	15	1,33,543.75	2,62,382.00	2,08,377
8	Miscellaneous Items	20,050	0	1,100	21,150	2,966	0	2,645	15	5,611	15,539	17,084
	Total	9,66,356	0	2,71,580	12,37,936	3,27,462	0	1,39,362		4,66,824	7,71,112	6,38,894
		7,63,973	0	2,02,385	9,66,356	1,40,767		96,999		3,27,462	6,38,894	5,33,511

ok

PLACE:MANGALORE

DATE:29.09.2022

Pleath
PRINCIPAL

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

K.B. Prasanna Kumar
K.B. Prasanna Kumar
CHARTERED ACCOUNTANT
(Membership No.019708)
UDIN:22019708AWRYNY5682



+
II OM SHREE MANJUNATHAYA NAMAHA II



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2021-22 (UNAIDED UNIT)



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (UN-AIDED)

Balance Sheet as at 31st March, 2022

Particulars	Schedule	Current Year 2021-22	Previous Year 2020-21
SOURCE OF FUNDS			
Capital Fund	A	4,88,275.00	4,88,275.00
Reserves & Surplus	B	1,83,06,203.79	78,30,091.12
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	25,19,225.80	21,51,571.00
Total		2,13,13,705	1,04,69,937
APPLICATION OF FUNDS			
Fixed Assets	E	31,53,056.00	35,59,214.73
Investments	F	20,05,500.00	20,05,500.00
Current Assets, Loans & Advances	G	1,61,55,148.59	49,05,222.39
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		2,13,13,705	1,04,69,937

Notes on Accounts 0.00 0.00

Examined with Books and Vouchers produced
before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE:MANGALORE

DATE:29.09.2022

K.B. Prasanna Kumar
Partner
(Membership No.019708)

PRINCIPAL

UDIN:2222019708AWRYNY5682



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY
SDM LAW COLLEGE MANGALORE (UN-AIDED)
Income & Expenditure Account for the year ended 31st March, 2022

Particulars	Schedule	Current Year 2021-22	Previous Year 2020-21
INCOME			
Income from Services	I	2,42,38,679	2,46,01,815
Income from Assets & Investments	J	66,113	90,774
Grants & Donations	K	6,59,752	13,500
Other Income	L	4,09,242	47,910
Total		2,53,73,786	2,47,53,999
EXPENDITURE			
Core Operative Expenses	M	24,86,244	8,87,610
General Operative Expenses	N	17,53,903	14,87,026
Remuneration to Employees	O	91,67,416	76,94,924
Establishment Maintenance	P	7,22,256	5,28,979
Administrative Expenses	Q	2,60,184	2,86,856
Interest Payments	R	0	0
Total		1,43,90,002	1,08,85,395
Cash Surplus / (Deficit)		1,09,83,784	1,38,68,604
Depreciation	E	5,07,672	5,76,202
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		1,04,76,113	1,32,92,402
Notes to Accounts	S		

Examined with Books and Vouchers produced before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

(Signature)

N.D. Prasananna Numa
Partner
(Membership No.019708)

UDIN:2222019708AWRYNY5682

PLACE: MANGALORE
DATE: 29.09.2022

PRINCIPAL



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2022

Particulars	List	Current Year 2021-22	Previous Year 2020-21
Capital Fund (Schedule-A)			
Balance at the beginning of the year		4,88,275	4,88,275
Additions during the year		0	0
Deductions during the year		0	0
Total		4,88,275	4,88,275
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)			
Balance at the beginning of the year	E	0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Other Reserves (as per list)			
Balance at the beginning of the year	1	10,05,500	10,05,500
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		10,05,500	10,05,500
Surplus			
Balance at the beginning of the year		0	1,04,76,113
Additions during the year		1,04,76,113	1,32,92,402
Deductions during the year		0	64,67,811
Balance at the closing of the year		1,73,00,704	68,24,591
Total		1,83,06,204	78,30,091
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0	0
Loans from Others (as per list)	3	0	0
Total		0	0
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	3,41,750	6,02,250
Deposits & Advances from Others(as per list)	5	0	0
University Fees Collected & Payable (as per list)	6	5,56,635	49,595
Sundry Creditors (as per list)	7	1,57,799	4,48,058
Miscellaneous Current Liabilities (as per list)	8	14,55,365	10,51,668
Advances from sister units (as per list)	9	7,677	0
Total		25,19,226	21,51,571



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SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2022

Particulars	List	Current Year 2021-22	Previous Year 2020-21
Fixed Assets (Schedule-E) (mention net or gross)			
Land		0	0
Constructions		0	0
Furniture		10,64,918	11,83,242
Vehicles		0	0
Machinery & Equipment		7,12,779	8,38,564
Computers & Software		60,815	1,01,357
Library		12,68,228	13,81,562
Miscellaneous Items		46,316	54,489
Total		31,53,056	35,59,215

Investments (Schedule-F)

Deposits in Scheduled Banks (as per list)	10	20,05,500	20,05,500
Investments in Mutual Funds (as per list)	11	0	0
Investments in Others (as per list)	12	0	0
Total		20,05,500	20,05,500

Current Assets, Loans & Advances (Schedule-G)

Inventories (as per list)	13	46,312	1,02,789
Cash & Bank Balances (as per list)	14	34,48,531	20,37,458
Fees Receivable from Students (as per list)	15	16,47,555	6,99,300
Security & Misc. Deposits (as per list)	16	12,05,530	12,05,530
Advances to Vendors (as per list)	17	0	0
Loans & Advances to Staff (as per list)	18	26,500	1,10,500
Sundry Debtors (as per list)	19	0	0
Miscellaneous Current Assets (as per list)	20	2,67,464	0
Advances to sister units (as per list)	21	95,13,257	7,49,645
Total		1,61,55,149	49,05,222

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses

Balance at the beginning of the year	0	0
Additions during the year	0	0
Deductions during the year	0	0
Balance at the closing of the year	0	0

Accumulated Deficit

Balance at the beginning of the year	0	4,67,811
Additions during the year	0	0
Deductions during the year	0	4,67,811
Balance at the closing of the year	0	0

Total



S.D.M LAW COLLEGE MANGALORE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2022(UNAIDED UNIT)

Sl. No.	Particulars	Net Block			Depreciation					Net Block	
		Opening Balance	Deducti ons during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deducti ons during the year (-)	Depreciation for the year (+)	Rate of Depreci ation (%)	Closing Balance (=)	Current Year
1	Land	0	0	0	0	0	0.00	0	0	0.00	0.00
2	Civil Constructions	0	0	0	0	0	0.00	0	0	0.00	0.00
3	Furniture	33,20,397	0	0	33,20,397	21,37,155	1,18,323.72	10	22,55,479	10,64,918.00	11,83,241.72
4	Vehicles	0	0	0	0	0	0.00	15	0	0.00	0.00
5	Machinery & Equipment	23,38,714	0	0	23,38,714	15,00,150	1,25,784.65	15	16,25,935	7,12,779.00	8,38,563.65
6	Computers & Software	9,55,183	0	0	9,55,183	8,53,825	40,542.60	40	8,94,368	60,815.00	1,01,357.60
7	Library	52,36,179	0	1,01,515	53,37,694	38,54,618	2,14,847.64	15	40,69,466	12,68,228.00	13,81,560.64
8	Miscellaneous Items	1,05,136	0	0	1,05,136	50,647	8,173.00	15	58,820	46,316.00	54,489.00
	Total	1,19,55,608	0	1,01,515	1,20,57,123	83,96,395	5,07,671.61		89,04,067	31,53,056.00	35,59,212.6
	Previous Year	1,14,60,294	0	4,95,312	1,19,55,608	78,20,193	5,76,202.00		83,96,394	35,59,212.61	36,40,104.

ok

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

K.B. Prasanna Kumar
K.B. Prasanna Kumar
Partner

UDIN:2222019708AWRYNY5682

PLACE:MANGALORE

DATE:29.09.2022

PRINCIPAL



॥ OM SHREE MANJUNATHAYA NAMAHA ॥



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE – 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2020-21 (AIDED UNIT)



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE
Balance Sheet as at 31st March, 2021(AIDED UNIT)

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
SOURCE OF FUNDS			
Capital Fund	A	0	0
Reserves & Surplus	B	4,857,522	4,101,696
Secured & Unsecured Loans	C	0	0
Current Liabilities & Provisions	D	705,490	958,505
Total		5,563,012	5,060,201

APPLICATION OF FUNDS

Fixed Assets	E	638,895	533,511
Investments	F	0	0
Current Assets, Loans & Advances	G	4,924,117	4,526,690
Misc. Expenditure (Not written off)	H	0	0
Total		5,563,012	5,060,201

Examined with Books and
Vouchers produced before me
and found correct
For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE:MANGALORE

DATE: 10-01-2022



[Signature]
K.B. Prasanna Kumar
Partner

(Membership No.019708)

UDIN : 22019708AAAAAL6T74



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/
SDM LAW COLLEGE, MANGALORE
Income & Expenditure Account for the year ended 31st March, 2021

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
Income from Services	I	1,753,240	0
Income from Assets & Investments	J	75,233	86,647
Grants & Donations	K	16,000,109	18,211,423
Other Income	L	0	0
Total		17,828,582	18,298,070

EXPENDITURE			
Core Operative Expenses	M	367,267	432,969
General Operative Expenses	N		0
Remuneration to Employees	O	16,000,109	18,211,423
Establishment Maintenance	P	269,082	259,201
Administrative Expenses	Q	339,299	119,417
Interest Payments	R	0	0
Total		16,975,757	19,023,010

Cash Surplus / (Deficit) 852,825 (724,940)

Depreciation 96,999 89,697
 Pre-Operative Expenses w/o

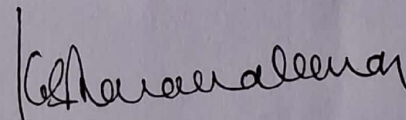
Net Surplus / (Deficit) 755,826 (814,637)

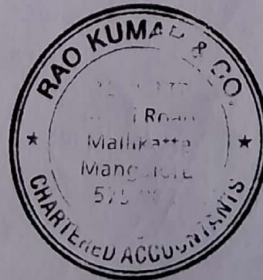
Notes to Accounts S

Examined with Books and
 Vouchers produced before me
 and found correct
 For **RAO KUMAR & CO,**
 Chartered Accountants
 (F.R.N 022564 S)

PLACE: MANGALORE
 DATE: 10.01.2022


 PRINCIPAL


 K.B. Prasanna Kumar
 Partner
 (Membership No.019708)
 UDIN: 22019708AAAAE6774



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2021

Particulars	List	Current Year 2020-21	Previous Year 2019-20
Capital Fund (Schedule-A)			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Total		0	0
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule E)			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Other Reserves (as per list 1)			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Surplus			
Balance at the beginning of the year		4,101,696	3,041,963
Additions during the year		755,826	1,059,733
Deductions during the year			0
Balance at the closing of the year		4,857,522	4,101,696
Total		4,857,522	4,101,696
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0	0
Loans from Others (as per list)	3	0	0
Total		0	0
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	0	0
Deposits & Advances from Others(as per list)	5	0	0
University Fees Collected & Payable (as per list)	6	2,606	243,490
Sundry Creditors (as per list)	7	0	0
Miscellaneous Current Liabilities (as per list)	8	17,170	0
Advances from sister units (as per list)	9	685,714	715,015
Total		705,490	958,505



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2021

Particulars	List	Current Year	Previous Year 2019-20
Fixed Assets (Schedule-E)	(mention net or gross)		
Land		0	0
Constructions		0	0
Furniture		55,211	61,346
Vehicles			
Machinery & Equipment		350,066	292,107
Computers & Software		8,156	13,595
Library		208,377	166,462
Miscellaneous Items		17,084	0
Total		638,895	533,511

Investments (Schedule-F)

Deposits in Scheduled Banks (as per list)	10	0	0
Investments in Mutual Funds (as per list)	11	0	0
Investments in Others (as per list)	12	0	0
Total		0	0

Current Assets, Loans & Advances (Schedule-G)

Inventories (as per list)	13		0
Cash & Bank Balances (as per list)	14	4,771,810	4,364,965
Fees Receivable from Students (as per list)	15	152,307	161,725
Security & Misc. Deposits (as per list)	16	0	0
Advances to Vendors (as per list)	17	0	0
Loans & Advances to Staff (as per list)	18	0	0
Sundry Debtors (as per list)	19	0	0
Miscellaneous Current Assets (as per list)	20	0	0
Advances to sister units (as per list)	21	0	0
Total		4,924,117	4,526,690

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses

Balance at the beginning of the year	0	0
Additions during the year	0	0
Deductions during the year	0	0
Balance at the closing of the year	0	0

Accumulated Deficit

Balance at the beginning of the year	0	0
Additions during the year	0	0
Deductions during the year	0	0
Balance at the closing of the year	0	0

Total



S.D.M LAW COLLEGE MANGALORE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2021

Sl. No.	Particulars	Net Block			Depreciation					Net Block		
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	0	10	0	0	0
3	Furniture	69,595	0		69,595	8,249	0	6,135	10	14,384	55,211.30	61,346
4	Vehicles	0	0	0	0	0	0	0	15	0	0.00	
5	Machinery & Equipment	439,930	0	110,027	549,957	147,823	0	52,068	15	199,891	350,066.30	292,107
6	Computers & Software	28,320	0		28,320	14,726	0	5,438	40	20,164	8,156.30	13,595
7	Library	226,128	0	72,307	298,435	59,666	0	30,392	15	90,058	208,377.00	166,462
8	Miscellaneous Items	0	0	20,050	20,050	0	0	2,966	15	2,966	17,084.00	0
	Total	763,973	0	202,384	966,357	230,464	0	96,999		327,462	638,895	533,511
		601,823	0	162,150	763,973	140,767		89,697		230,463	533,511	461,058

ok

PLACE: MANGALORE

DATE: 10.01.2022

[Signature]
PRINCIPAL



For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

[Signature]
K.B. Prasanna Kumar

CHARTERED ACCOUNTANT
(Membership No.019708)

UDIN: 22019708AAAAL6774



103

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II OM SHREE MANJUNATHAYA NAMAHA II



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2020-21 (UNAIDED UNIT)



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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE (UN-AIDED)

Balance Sheet as at 31st March, 2021

Particulars	Schedule	Current Year	Current Year
		2020-21	2019-20
SOURCE OF FUNDS			
Capital Fund	A	488,275	488,275
Reserves & Surplus	B	7,830,091	1,005,500
Secured & Unsecured Loans	C	0	0
Current Liabilities & Provisions	D	2,151,571	9,461,015
Total		10,469,937	10,954,790
APPLICATION OF FUNDS			
Fixed Assets	E	3,559,215	3,640,104
Investments	F	2,005,500	2,005,500
Current Assets, Loans & Advances	G	4,905,222	4,841,375
Misc. Expenditure (Not written off)	H	0	467,811
Total		10,469,937	10,954,790
		0	0

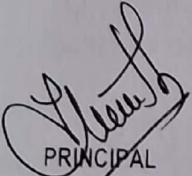
Notes on Accounts

Examined with Books and Vouchers
produced before me and found correct

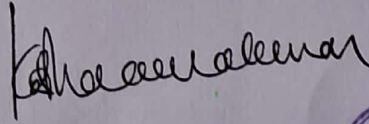
For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE:MANGALORE

DATE:10.01.2022


PRINCIPAL





K.B. Prasanna Kumar
Partner
(Membership No.019708)
UDIN:22019708AAAL6774



105

II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE (UN-AIDED)
Income & Expenditure Account for the year ended 31st March, 2021

Particulars	Schedule	Current Year 2020-21	Current Year 2019-20
INCOME			
Income from Services	I	24,601,815	20,832,614
Income from Assets & Investments	J	90,774	107,322
Grants & Donations	K	13,500	754,590
Other Income	L	47,910	111,908
Total		24,753,999	21,806,434
EXPENDITURE			
Core Operative Expenses	M	887,610	4,233,546
General Operative Expenses	N	1,487,026	1,835,231
Remuneration to Employees	O	7,694,924	10,003,851
Establishment Maintenance	P	528,979	695,171
Administrative Expenses	Q	286,856	434,658
Interest Payments	R	0	0
Total		10,885,396	17,202,457
Cash Surplus / (Deficit)		13,868,603	4,603,977
Depreciation	E	576,202	599,075
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		13,292,401	4,004,902
Notes to Accounts	S		

Examined with Books and Vouchers
produced before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE: MANGALORE
DATE: 10.01.2022

[Signature]
PRINCIPAL

[Signature]
K.B. Prasanna Kumar
Partner
(Membership No.019708)
UDIN:22019708AAAL6774



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE

Schedules to Balance Sheet as at 31st March, 2021

Particulars	List	Current Year 2020-21	Current Year 2019-20
Capital Fund (Schedule-A)			
Balance at the beginning of the year		488,275	488,275
Additions during the year			0
Deductions during the year			0
Total		488,275	488,275
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)			
	E		
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Other Reserves (as per list)			
	1		
Balance at the beginning of the year		1,005,500	905,500
Additions during the year			100,000
Deductions during the year			0
Balance at the closing of the year		1,005,500	1,005,500
Surplus			
Balance at the beginning of the year		0	562,458
Additions during the year		13,292,401	0
Deductions during the year		6,467,811	562,458
Balance at the closing of the year		6,824,591	0
Total		7,830,091	1,005,500
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0	0
Loans from Others (as per list)	3	0	0
Total		0	0
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	602,250	533,250
Deposits & Advances from Others(as per list)	5	0	0
University Fees Collected & Payable (as per list)	6	49,595	128,050
Sundry Creditors (as per list)	7	448,058	112,890
Miscellaneous Current Liabilities (as per list)	8	1,051,668	991,465
Advances from sister units (as per list)	9	0	7,695,359
Total		2,151,571	9,461,015



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2021

Particulars	List	Current Year	Current Year
Fixed Assets (Schedule-E)	((mention net or gross)		
Land		0	0
Constructions		0	0
Furniture		1,183,242	902,202
Vehicles		0	0
Machinery & Equipment		838,564	971,420
Computers & Software		101,357	168,929
Library		1,381,562	1,548,195
Miscellaneous Items		54,489	49,359
Total		3,559,215	3,640,104

Investments (Schedule-F)

Deposits in Scheduled Banks (as per list)	10	2,005,500	2,005,500
Investments in Mutual Funds (as per list)	11	0	0
Investments in Others (as per list)	12	0	0
Total		2,005,500	2,005,500

Current Assets, Loans & Advances (Schedule-G)

Inventories (as per list)	13	102,789	95,475
Cash & Bank Balances (as per list)	14	2,037,458	2,690,666
Fees Receivable from Students (as per list)	15	699,300	336,200
Security & Misc. Deposits (as per list)	16	1,205,530	1,205,530
Advances to Vendors (as per list)	17	0	0
Loans & Advances to Staff (as per list)	18	110,500	253,942
Sundry Debtors (as per list)	19	0	0
Miscellaneous Current Assets (as per list)	20	0	204,412
Advances to sister units (as per list)	21	749,645	55,150
Total		4,905,222	4,841,375

Misc. Expenditure (Not written off) (Schedule-H)

Pre-Operative Expenses

Balance at the beginning of the year	0	0
Additions during the year	0	0
Deductions during the year	0	0
Balance at the closing of the year	0	0

Accumulated Deficit

Balance at the beginning of the year	467,811	5,078,331
Additions during the year	0	0
Deductions during the year	467,811	4,610,520
Balance at the closing of the year	0	467,811

Total



S.D.M LAW COLLEGE MANGALORE (UN-AIDED)

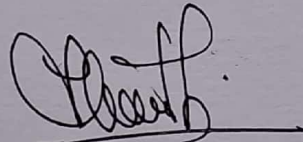
Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2021(UNAIDED UNIT)

Sl. No.	Particulars	Net Block				Depreciation					Net Block	
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	0	10	0	0	0
3	Furniture	2,929,596	0	390,800	3,320,396	2,027,395	0	109,760	10	2,137,155	1,183,242	902,202
4	Vehicles	0	0	0	0	0	0	0	15	0	0	0
5	Machinery & Equipment	2,324,813	0	13,900	2,338,713	1,353,395	0	146,755	15	1,500,150	838,564	971,420
6	Computers & Software	955,182	0	0	955,182	786,253	0	67,572	40	853,825	101,357	168,929
7	Library	5,160,313	0	75,866	5,236,179	3,612,119	0	242,499	15	3,854,618	1,381,562	1,548,195
8	Miscellaneous Items	90,390	0	14,746	105,136	41,031	0	9,616	15	50,647	54,489	49,359
	Total	11,460,294	0	495,312	11,955,606	7,820,193	0	576,202		8,396,394	3,559,215	3,640,104
	Previous Year	10,187,081	0	1,273,213	11,460,294	7,221,118		599,075		7,820,192	3,640,104	2,965,965

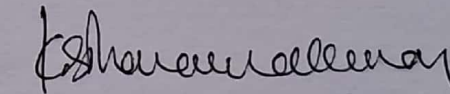
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PLACE:MANGALORE

DATE:10.01.2022


PRINCIPAL




K.B. Prasanna Kumar
CHARTERED ACCOUNTANT
(Membership No.019708)
UDIN:22019708AAAL6774



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॥ OM SHREE MANJUNATHAYA NAMAHA ॥



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2019-20(AIDED UNIT)



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE
Balance Sheet as at 31st March, 2020(AIDED UNIT)

Particulars	Schedule	Current Year 2019-20	Current Year 2018-19
SOURCE OF FUNDS			
Capital Fund	A	0	0
Reserves & Surplus	B	4,101,697	3,041,963
Secured & Unsecured Loans	C	0	0
Current Liabilities & Provisions	D	958,505	669,865
Total		5,060,202	3,711,828
APPLICATION OF FUNDS			
Fixed Assets	E	533,512	461,058
Investments	F	0	0
Current Assets, Loans & Advances	G	4,526,690	3,250,770
Misc. Expenditure (Not written off)	H	0	0
Total		5,060,202	3,711,828

Notes on Accounts

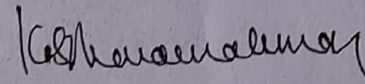
Examined with Books and Vouchers produced
before me and found correct
For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE: MANGALORE

DATE: 24.12.2020


PRINCIPAL





K.B. Prasanna Kumar
Partner
(Membership No.019708)

UDIN: 20019708 AAAAGI 2201



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE

Income & Expenditure Account for the year ended 31st March, 2020

Particulars	Schedule	Current Year 2019-20	Current Year 2018-19
INCOME			
Income from Services	I	1,874,370	1,675,416
Income from Assets & Investments	J	84,508	108,271
Grants & Donations	K	18,211,423	9,904,638
Other Income	L	0	0
Total		20,170,301	11,688,325
EXPENDITURE			
Core Operative Expenses	M	432,969	563,962
General Operative Expenses	N	0	0
Remuneration to Employees	O	18,211,423	9,904,638
Establishment Maintenance	P	259,201	304,346
Administrative Expenses	Q	117,278	81,222
Interest Payments	R	0	0
Total		19,020,871	10,854,168
Cash Surplus / (Deficit)		1,149,430	834,157
Depreciation	E	89,697	76,948
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		1,059,733	757,209
Notes to Accounts	S		

Examined with Books and Vouchers produced
before me and found correct
For **RAO KUMAR & CO,**
Chartered Accountants
(F.R.N 022564 S)

K.B. Prasanna Kumar

K.B. Prasanna Kumar
Partner
(Membership No.019708)

DIN: 20019708 AAAAG I 2201

PLACE: MANGALORE

DATE: 24.12.2020

PRINCIPAL



SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2020

Particulars	List	Current Year 2019-20	Current Year 2018-19
Capital Fund (Schedule-A)			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Total		0	0
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule) E			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Other Reserves (as per list) 1			
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Surplus			
Balance at the beginning of the year		3,041,963	2,284,754
Additions during the year		1,059,733	757,209
Deductions during the year		0	0
Balance at the closing of the year		4,101,697	3,041,963
Total		4,101,697	3,041,963
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0	0
Loans from Others (as per list)	3	0	0
Total		0	0
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	0	0
Deposits & Advances from Others(as per list)	5	0	0
University Fees Collected & Payable (as per list)	6	0	0
Sundry Creditors (as per list)	7	243,490	0
Miscellaneous Current Liabilities (as per list)	8	0	0
Advances from sister units (as per list)	9	715,015	669,865
Total		958,505	669,865



SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2020

Particulars	List	Current Year 2019-20	Current Year 2018-19
Fixed Assets (Schedule-E)	((mention net or gross)		
Land		0	0
Constructions		0	0
Furniture		61,347	17,366
Vehicles		0	0
Machinery & Equipment		292,107	296,040
Computers & Software		13,595	22,657
Library		166,462	124,994
Miscellaneous Items		0	0
Total		533,512	461,058
Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	0	0
Investments in Mutual Funds (as per list)	11	0	0
Investments in Others (as per list)	12	0	0
Total		0	0
Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	0	0
Cash & Bank Balances (as per list)	14	4,364,965	3,209,362
Fees Receivable from Students (as per list)	15	161,725	41,408
Security & Misc. Deposits (as per list)	16	0	0
Advances to Vendors (as per list)	17	0	0
Loans & Advances to Staff (as per list)	18	0	0
Sundry Debtors (as per list)	19	0	0
Miscellaneous Current Assets (as per list)	20	0	0
Advances to sister units (as per list)	21	0	0
Total		4,526,690	3,250,770
Misc. Expenditure (Not written off) (Schedule-H)			
Pre-Operative Expenses		0	0
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Accumulated Deficit		0	0
Balance at the beginning of the year		0	0
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Total		0	0



S.D.M LAW COLLEGE MANGALORE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2020

Sl. No.	Particulars	Net Block				Depreciation					Net Block	
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	0	10	0	0	0
3	Furniture	21,010	0	48,585	69,595	3,644	0	4,605	10	8,249	61,347	17,366
4	Vehicles	0	0	0	0	0	0	0	15	0	0	0
5	Machinery & Equipment	392,315	0	47,615	439,930	96,275	0	51,548	15	147,823	292,107	296,040
6	Computers & Software	28,320	0		28,320	5,664	0	9,062	40	14,726	13,595	22,657
7	Library	160,178	0	65,950	226,128	35,184	0	24,482	15	59,666	166,462	124,994
8	Miscellaneous Items	0	0	0	0	0	0	0	15	0	0	0
	Total	601,823	0	162,150	763,973	140,767	0	89,697		230,463	533,512	461,058
		419,846	0	181,977	601,823	63,819		76,948		140,766	461,058	356,027

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

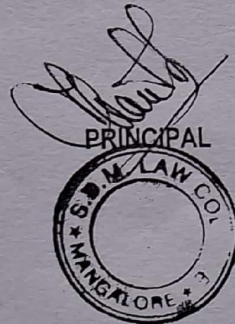
K.B. Prasanna Kumar
K.B. Prasanna Kumar
CHARTERED
ACCOUNTANT
(Membership No.019708)

UDIN: 20019708 AAAA G1 2201



PLACE: MANGALORE

DATE: 24.12.2020



॥ OM SHREE MANJUNATHAYA NAMAHA ॥



**SHREE DHARMASTHALA
MANJUNATHESHWARA LAW COLLEGE
& CENTRE FOR POST GRADUATE STUDIES
IN LAW, MANGALORE - 575 003.**

Sponsored by :
S.D.M. EDUCATIONAL SOCIETY (R.), UJIRE.

AUDITED STATEMENT OF ACCOUNTS 2019-20 (UNAIDED UNIT)



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE (UN-AIDED)
Balance Sheet as at 31st March, 2020

Particulars	Schedule	Current Year 2019-20	Current Year 2018-19
SOURCE OF FUNDS			
Capital Fund	A	488,275	488,275
Reserves & Surplus	B	1,005,500	1,467,958
Secured & Unsecured Loans	C	0	0
Current Liabilities & Provisions	D	9,461,015	11,850,827
Total		10,954,789.58	13,807,060
APPLICATION OF FUNDS			
Fixed Assets	E	3,640,105	2,965,965
Investments	F	2,005,500	1,905,500
Current Assets, Loans & Advances	G	4,841,375	3,857,264
Misc. Expenditure (Not written off)	H	467,810	5,078,331
Total		10,954,789.58	13,807,060

Notes on Accounts

Examined with Books and Vouchers produced before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

K. Prasanna Kumar

K.B. Prasanna Kumar
Partner
(Membership No.019708)

PLACE:MANGALORE

DATE: 24.12.2020

[Signature]
PRINCIPAL



UDIN: 20019708-2020

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II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE MANGALORE (UN-AIDED)
Income & Expenditure Account for the year ended 31st March, 2020

Particulars	Schedule	Current Year 2019-20	Current Year 2018-19
INCOME			
Income from Services	I	20,832,614	18,697,499
Income from Assets & Investments	J	107,322	128,013
Grants & Donations	K	754,590	811,826
Other Income	L	111,908	41,323
Total		21,806,434	19,678,661
EXPENDITURE			
Core Operative Expenses	M	4,233,546	3,735,180
General Operative Expenses	N	1,835,231	1,627,034
Remuneration to Employees	O	10,003,851	8,519,317
Establishment Maintenance	P	695,171	489,446
Administrative Expenses	Q	434,658	236,393
Interest Payments	R	0	0
Total		17,202,457	14,607,370
Cash Surplus / (Deficit)		4,603,977	5,071,291
Depreciation	E	599,075	442,567
Pre-Operative Expenses w/o			
Net Surplus / (Deficit)		4,004,902	4,628,724
Notes to Accounts	S		

Examined with Books and Vouchers produced before me and found correct

For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

PLACE:MANGALORE

DATE: 24.12.2020

PRINCIPAL

(Signature)

K.B. Prasanna Kumar
Partner
(Membership No.019708)



UIN: 20019708 AAAA 91 2201



II OM SHREE MANJUNATHAYA NAMAHA II
SDM EDUCATIONAL SOCIETY/TRUST
SDM LAW COLLEGE, MANGALORE
Schedules to Balance Sheet as at 31st March, 2020

Particulars	List	Current Year 2019-20	Current Year 2018-19
Capital Fund (Schedule-A)			
Balance at the beginning of the year			
Additions during the year		488,275	488,275
Deductions during the year		0	0
Total		488,275	488,275
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)			
Balance at the beginning of the year	E		
Additions during the year		0	0
Deductions during the year		0	0
Balance at the closing of the year		0	0
Other Reserves (as per list)			
Balance at the beginning of the year	1		
Additions during the year		905,500	905,500
Deductions during the year		100,000	0
Balance at the closing of the year		1,005,500	905,500
Surplus			
Balance at the beginning of the year			
Additions during the year		562,458	0
Deductions during the year		0	562,458
Balance at the closing of the year		562,458	0
Total		1,005,500	1,467,958
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2		
Loans from Others (as per list)	3	0	0
Total		0	0
Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	533,250	464,250
Deposits & Advances from Others(as per list)	5	0	0
University Fees Collected & Payable (as per list)	6	128,050	0
Sundry Creditors (as per list)	7	112,890	57,014
Miscellaneous Current Liabilities (as per list)	8	991,465	807,005
Advances from sister units (as per list)	9	7,695,359	10,522,558
Total		9,461,015	11,850,827



S.D.M LAW COLLEGE MANGALORE (UN-AIDED)

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2020(UNAIDED UNIT)

Sl. No	Particulars	Net Block			Depreciation					Net Block		
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	0	0	0	0	0
3	Furniture	2,863,856	0	65,740	2,929,596	1,929,557	0	97,838	10	2,027,395	902,202	934,299
4	Vehicles	0	0	0	0	0	0	0	15	0	0	0
5	Machinery & Equipment	1,850,141	0	474,672	2,324,813	1,220,998	0	132,397	15	1,353,395	971,419	629,144
6	Computers & Software	722,368	0	232,814	955,182	673,633	0	112,620	40	786,253	168,930	48,735
7	Library	4,697,125	0	463,188	5,160,313	3,362,059	0	250,060	15	3,612,119	1,548,195	1,335,067
8	Miscellaneous Items	53,591	0	36,799	90,390	34,871	0	6,160	15	41,031	49,359	18,720
	Total	10,187,081	0	1,273,213	11,460,294	7,221,118	0	599,075		7,820,192	3,640,105	2,965,965
	Previous Year	9,550,887	0	636,194	10,187,081	6,778,551		442,567		722,117	2,965,965	2,772,338

ok



PLACE:MANGALORE

DATE: 24.12.2020



For RAO KUMAR & CO,
Chartered Accountants
(F.R.N 022564 S)

K.B. Prasanna Kumar
K.B. Prasanna Kumar
CHARTERED ACCOUNTANT
(Membership No.019708)



UDIN-20019708 AAAAGI 201

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ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ:ಕಾಶಿಇ/ಪ್ರಾಕಮ/23/ಮಲೆತ/2019-20

(0824)2422876, Fax : (0824)2443191

ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ
ಪ್ರಾದೇಶಿಕ ಜಂಟಿ ನಿರ್ದೇಶಕರ ಕಛೇರಿ
ಮಂಗಳೂರು, ದಿನಾಂಕ 10-01-2020

ಅತೀ ಜರೂರು

ಸೂಚನೆ

ವಿಷಯ: ಮಹಾಲೇಖಪಾಲರ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಗಳಿಗೆ ಮಾಹಿತಿ ನೀಡುವ ಕುರಿತು

ಉಲ್ಲೇಖ: ಮಹಾಲೇಖಪಾಲರ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆ ಸಂಖ್ಯೆ: 7, 9, 16

ಮೇಲಿನ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಕಛೇರಿಯಲ್ಲಿ ಮಹಾಲೇಖಪಾಲರು, ಬೆಂಗಳೂರು ಇವರಿಂದ ಲೆಕ್ಕ ಪತ್ರ ತಪಾಸಣೆ ನಡೆಯುತ್ತಿದ್ದು, ಈ ಸಂಬಂಧ ಈ ಕೆಳಕಂಡ ಮಾಹಿತಿಯನ್ನು ಎಲ್ಲಾ ಅನುದಾನಿತ ಕಾಲೇಜುಗಳಿಂದ ಪಡೆದು ಆಡಿಟ್‌ಗೆ ಸಲ್ಲಿಸುವಂತೆ ಸೂಚಿಸಿರುತ್ತಾರೆ. ಆಕ್ಷೇಪಣೆಗಳ ಸ್ವಾಸ್ಥ್ಯ ಪ್ರತಿಯನ್ನು ಲಗತ್ತಿಸಲಾಗಿದೆ.

1. ಆಕ್ಷೇಪಣೆ ಸಂಖ್ಯೆ - 07 - details of fund released under IQAC scheme for the period from 2010-11 to 2018-19 from Govt / UGC
2. ಆಕ್ಷೇಪಣೆ ಸಂಖ್ಯೆ - 09 - ನಮೂನೆ - 11
3. ಆಕ್ಷೇಪಣೆ ಸಂಖ್ಯೆ - 16 - Non remittance of Interest to Govt
ಸದರಿ ಮಾಹಿತಿಯನ್ನು ಈ ದಿನವೇ ಸಾಯಂಕಾಲ 4.00 ಗಂಟೆಗೆ ಖುದ್ದಾಗಿ ಈ ಕಛೇರಿಗೆ ಸಲ್ಲಿಸುವಂತೆ ಸೂಚಿಸಲಾಗಿದೆ.

S. R. ...
ಜಂಟಿ ನಿರ್ದೇಶಕರು

ಇವರಿಗೆ: ಈ ಕಛೇರಿ ವ್ಯಾಪ್ತಿಗೊಳಪಡುವ ಎಲ್ಲಾ ಬಾಸಗಿ ಅನುದಾನಿತ ಕಾಲೇಜುಗಳಿಗೆ ಸೂಕ್ತ ಕ್ರಮಕ್ಕಾಗಿ

Report of audit conducted by the office
of the Principal Accountant General (G & SSA)
Karnataka, Bangalore.



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G&SSA),
KARNATAKA, BANGALORE

Audit Enquire No: 07

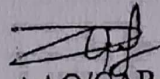
Date: 04.01.2020

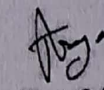
Sub: Details of fund released under IQAC Scheme

The details of fund received towards IQAC for the period ^{4/1/18} of 2018-19 ^(2018 onwards) may be furnished in the following format

NIL

Year	Amount Received	Expenditure incurred	Balance	UC Submission Details	remarks


AAO/CAP-06


Sr.AO/CAP-06

To
Joint Director
O/o the Regional Joint Director,
Dept. of Collegiate Education,
Mangalore



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G&SSA),
KARNATAKA, BANGALORE

Audit Enquiry No: 09

Date: 04.01.2020

Sub: Information to be furnished to audit.

NIL

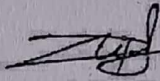
FORMAT-II							
Name of the College (Aided College)-							
Code No.							
Sl. No.	Basic Criteria details	B.A	B.Com	B.Sc	Required (In sq. ft.)	Actual	Remarks
1.	Lecture Halls	3	3	3	25' x 30'		
2.	Smaller Halls	3	3	3	25' x 15'		
3.	Library	1	-	-	25' x 30'		
4.	Staff Room	2	1	1	25' x 30'		
5.	Principal's Room	1	-	-	25' x 30'		
6.	Office Room	1	-	1	25' x 30'		
7.	Ladies Room	1	-	1	25' x 15'		
8.	Store Room	1	-	-	25' x 30'		
9.	Reading Room	1	-	-	25' x 30'		
10.	Sports Room	1	-	-	25' x 30'		
11.	NSS Room	1	-	-	25' x 15'		
12.	NSS & Students Counselling Room	1	-	-	25' x 15'		
Science Block					25' x 45'		
13.	Practical Hall (Physics)	-	-	-	25' x 45'		
14.	Computer Room	-	-	-	25' x 45'		
15.	Science, Stores	-	-	-	25' x 15'		
16.	Drinking Water Facility	Yes/No					
17.	Sanitary Water Facility	Yes/No (Separate for boys & Girls students depending on the student strength as per PWD norms)					
18.	Cycle Stand &	Yes/No					




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OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G&SSA),
KARNATAKA, BANGALORE

	Stand for Two Wheelers		
19.	Canteen Facility	Yes/No	
20.	One Auditorium to hold all students in the college or 500 students whichever is less		
21.	Sports Field	300'x 300' or Area other than Corporation area	Yes/No
22.	Garden	100'x 100' or ¼ acre in Corporation areas	Yes/No
23.	Library	Qualified librarian in library science as per UGC norms	At least 10,000 volumes-Yes/No

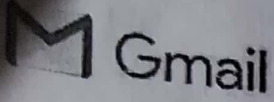

AAO/CAP-06


Sr.AO/CAP-06

To
Joint Director
O/o the Regional Joint Director,
Dept. of Collegiate Education,
Mangalore



(124)



SDM Law College <sdmlaw@gmail.com>

Suchane - A.G. Audit

1 message

jdmangalore mangalore <jdmangalore@gmail.com>

Fri, Jan 10, 2020 at 1:52 PM

To: BCKundapura <basck1963@rediffmail.com>, Besant College <besant_college@rediffmail.com>, Besant Evening <besant_eveningcollege@yahoo.co.in>, bhuvanendra <principal@sribhuvanendra.org>, Canara <cnrcollege@yahoo.co.in>, Cauvery college <cauvery.gnl@gmail.com>, cavery virajpete <kaverians@yahoo.co.in>, cross land <cross_land@rediffmail.com>, davalu <sridhavala1@yahoo.co.in>, gokamanatha <sgokamanatha@rediffmail.com>, govindadas <govindadascollege@yahoo.co.in>, kss college <kss_principal@yahoo.co.in>, mahaveera <srimahaveera@rediffmail.com>, mgm <principal_mgm@yahoo.co.in>, milagris <milagrescollege@gmail.com>, mulki sundaram <msrs_shirva@yahoo.co.in>, Nmc sullia <aole_nmc@yahoo.co.in>, pompie <pompei_college@yahoo.co.in>, pooma evening udupi <sppecudupi@gmail.com>, poomaprajna college udupi <poomaprajnaclg@yahoo.co.in>, Principal School of Social Work <sswroshni@gmail.com>, principal vc puttur <principalvcputtur@gmail.com>, sacred heart <contact@sacredheartcollege.net>, sdm <sdmcollege@rediffmail.com>, SDMCBM Mangalore <sdmcbm@sdmcbm.ac.in>, Sharadacollege <sharadacollegebsr@yahoo.com>, st aloysious <ugofficestaloysiuscollege@yahoo.com>, st aloysious evening <saecprincipal@gmail.com>, st mary shirva <smc_shirva@rediffmail.com>, st mary siriyana brahm <sms_college@yahoo.com>, "st. Agens" <mallikayashwanth@gmail.com>, stphilomena <info@spcputtur.org>, svscollegebantwal <svscollegebantwal@yahoo.co.in>, vcmulki <vcmulki@yahoo.com>, SDM Law College <sdmlaw@gmail.com>, vaikunta baliga <vbcl_college@yahoo.com>, Ns Pattar <pattar491@gmail.com>

Kindly send the information today by 4.00 p.m without fail.

ಜಂಟಿ ನಿರ್ದೇಶಕರು

ಕಾಲೇಜು ಶಿಕ್ಷಣ ಇಲಾಖೆ

ಪ್ರಾದೇಶಿಕ ಕಛೇರಿ

ಮಂಗಳೂರು



2 attachments

Suchane Audit.pdf
442K

audit.pdf
1448K

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A. G. H. D.

ಧರ್ಮಕ: ೮೩೦ :2019-20

ದಿನಾಂಕ: 10-01-2020

ರಿಗೆ,

ಜಂಟಿ ನಿರ್ದೇಶಕರು,
ಪ್ರಾದೇಶಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆ
ಮಂಗಳೂರು
ದಕ್ಷಿಣ ಕನ್ನಡ ಜಿಲ್ಲೆ.

ಮಾನ್ಯರೇ,

ವಿಷಯ: ಮಹಾಲೇಖಪಾಲರ ಆಡಿಟ್ ಅಕ್ಷೇಪಣೆಗಳಿಗೆ ಮಾಹಿತಿ ನೀಡುವ ಬಗ್ಗೆ.
ಉಲ್ಲೇಖ: ಕಾಶಿಇ/ಪ್ರಾಕಮ/23/ಮಲೆತ/2019-20, ದಿನಾಂಕ :10.01.2020.

ಈ ಮೇಲ್ಕಂಡ ವಿಷಯ ಮತ್ತು ಉಲ್ಲೇಖಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ತಾವು ಕಳುಹಿಸಿರುವ
ನಮೂನೆಯಲ್ಲಿ ಕೇಳಿರುವ ಅಗತ್ಯ ಮಾಹಿತಿಗಳನ್ನು ಭರ್ತಿ ಮಾಡಿ ಈ ಮೂಲಕ ಕಳುಹಿಸುತ್ತಿದ್ದೀವೆ.
ದಯವಿಟ್ಟು ಸ್ವೀಕರಿಸಿ.

ವಂದನೆಗಳೊಂದಿಗೆ,

ಇತೀ ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಅಡಕ : ನಮೂನೆಗಳು.

PRINCIPAL
Shri Dharmasthala Manjunatheshwar
Law College, Mangalore

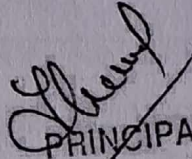


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Sub: Details of fund released under IQAC Scheme.

The details of fund received towards IQAC for the period up to 2018-19(2010 onwards) may be furnished in the following format.

Year	Amount Received	Expenditure incurred	Balance	UC Submission Details	Remarks
	NIL				


PRINCIPAL
 Shri Dharmasthala Manjunatheshwar:
 Law College, Mangalore



Sub: Information to be furnished to audit.

FORMAT-II							
Name of the College (Aided College)- Shri Dharmasthala Manjunatheshwara Law College, Mangaluru.							
Code No.							
Sl. No.	Basic Criteria details	BA.LLB (5yrs.)	LLB (3yrs.)		Required (In sq. ft.)	Actual	Remarks
1.	Lecture Halls	10	3		25' x 30'	35' x 29'	
2.	Smaller Halls	-	-		25' x 15'	-	
3.	Library	1	-		25'x30'	30'x54'	
4.	Staff Room	1	-		25' x 30'	35'x50'	
5.	Principal's Room	1	-		25 x 30'	26'x22'	
6.	Office Room	1	-		25' x 30'	29'x35'	
7.	Ladies Room	1	-		25'x 15'	20'x10'	
8.	Store Room	1	-		25' x 30'	23'x21	
9.	Reading Room	2	-		25'x 30'	30'x10'	
10.	Sports Room	1	-		25' x 30'	20'x48'	
11.	NSS Room	1	-		25' x 15'	23'x8'	
12.	NSS & Students Counselling Room	1	-		25' x 15'	21'x23'	



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13.	Practical Hall (Moot Court)	1	-	25'x 45'	35'x58'	
14.	Computer Room	-	-	25'x 45'		
15.	Science, Stores	-	-	25'x 15'		
16.	Drinking Water Facility	Yes/No				Yes
17.	Sanitary Water Facility	Yes/No (Separate for boys & Girls students depending on the student strength as per PWD norms)				Yes
18.	Cycle Stand & Stand for Two Wheelers	Yes/No				Yes
19.	Canteen Facility	Yes/No				Yes
20.	One Auditorium to hold all students in the college or 500 students whichever is less - We have Auditorium with a capacity to accommodate 700 students.					
21.	Sports Field	300'x 300' or Area other than Corporation area	Yes/No			Yes
22.	Garden	100'x 100' or ¼ acre in Corporation areas	Yes/No			Yes
23.	Library	Qualified librarian in library science as per UGC norms	At least 10,000 volumes-Yes/No			Yes



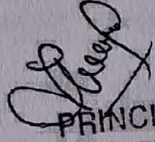
[Signature]
PRINCIPAL
 Shri Dharmasthala Manjunatheshwar
 Law College, Mangalore

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Sub: Information to be furnished to audit.

NON - REMITTANCE OF INTEREST TO GOVT.		
Name of the College		
Code No.		
Sl.No.	Particulars	Accumulated interest (in Rs.)
1	Govt.	125182
2	Scholarship	3661 (2017-18)
	Total	128843

ಸೂಚನೆ: ಮೇಲಿನ ಬಾಕಿಗಳ ಕಾರಣದ ಬಗ್ಗೆ ಅಡಕ ಲಗತ್ತಿಸಿದೆ.


PRINCIPAL
Shri Dharmasthala Manjunatheshwari
Law College, Mangalore

