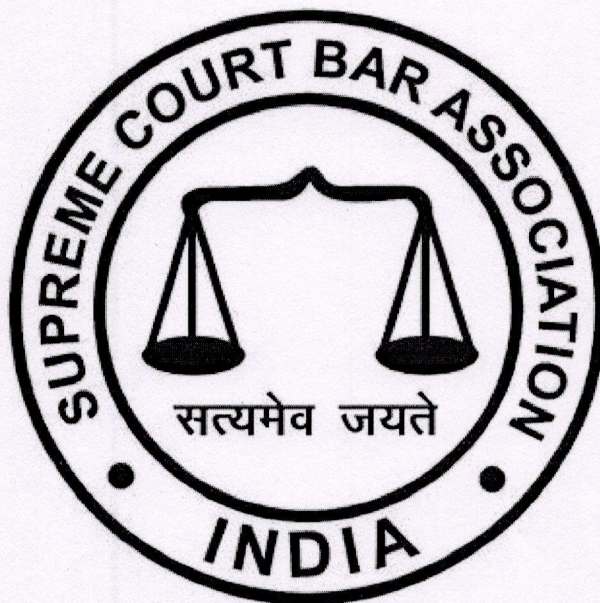


2022-2023



SECRETARY'S REPORT
&
AUDIT REPORT

SUPREME COURT BAR ASSOCIATION (REGD.)

TILAK MARG, NEW DELHI-110001

LIST OF OFFICE BEARERS AND EXECUTIVE COMMITTEE MEMBERS
2022-23

Mr. Vikas Singh (Sr.) President,
Mr. Pradeep Kumar Rai (Sr.), Vice President
Mr. Rahul Kaushik, Hony. Secretary
Mr. Rohit Pandey, Joint Secretary
Ms. Yugandhara Pawar Jha, Treasurer
Mr. Reepak Kansal, Joint Treasurer
Senior Executive Member
Ms. Rachana Srivastava (Sr.)
Mrs. Sonia Mathur (Sr.)
Mr. Brijender Chahar (Sr.)
Mr. Dinesh Kumar Goswami (Sr.)
Mr. Vikas Pahwa (Sr.)
Mr. Ranji Thomas (Sr.)
Executive Member
Ms. Seema Patnaha
Mr. Kumar Gaurav
Mr. Mukesh Kumar Singh
Mr. Vikas Gupta
Ms. Anjali Chauhan
Mr. Upendra Mishra
Ms. Nandani Gupta
Mr. Satbir Singh Pillania
Ms. Sangeeta Singh

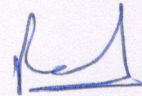
SCBA/AGBM/38/2023/

01.05.2023

NOTICE

The Annual General Body Meeting of the Supreme Court Bar Association will be held on **Wednesday, 17th May, 2023** at **4:30 PM, SCBA Library-II** to discuss the following agenda items.

1. To elect the office bearers and Members of the Executive Committee of the Association for the year 2023-24.
2. To confirm the minutes of the Last Annual General Body Meeting held on 27.04.2022.
3. To consider the Auditor's report 2022-23 and Hony. Secretary's Report for the year 2022-2023.
4. To appoint Auditors for the year 2023-2024.
5. Any other matter with the permission of the Chair.



RAHUL KAUSHIK
Hony. Secretary

SECRETARY'S REPORT-2022-2023

First of all I wish to express my gratitude to the Members of the Bar for giving me an opportunity to serve the Bar as "Hony. Secretary, SCBA" for the term 2022-23. On behalf of the Executive Committee, it gives me great pleasure to present this report to the esteemed members of the Supreme Court Bar Association. SCBA is an Association of Lawyers practicing in the Apex Court and thus has a greater responsibility of upholding the rights & duties as stated in the Constitution in its true spirit alongwith safeguarding the Rule of Law and the principles of democracy. The current Executive Committee assumed office on April 29, 2022, with the goal of addressing a range of issues related to the welfare of members and acting in the best interests of the association through objective and transparent means. The EC tirelessly and selflessly worked as a unified unit towards achieving the goal of welfare and betterment of the members of the Bar and with the sincere and consistent efforts of everyone in the Executive Committee, various pending issues were resolved. I would like to extend my gratitude towards each and every member of the Executive Committee as each one of them extended his/her support selflessly as and when required resulting in further enhancement of this prestigious Bar.

ALLOTMENT OF CHAMBERS IN "D-BLOCK" ADDITIONAL BUILDING COMPLEX, SUPREME COURT

The Chamber issue in "D-Block", Additional Building Complex, Supreme Court which was pending since last five years was finally resolved due to the persistent efforts of the Executive Committee with the Hon'ble CJI and the Hon'ble Judges Committee for Chamber Allotment. As a result more than 450 members were allotted Chamber in "D-Block", Additional Building Complex, Supreme Court on twin sharing basis. The Allotment of Chambers was done through draw of lots conducted by SCBA on 05.08.2022 in C-Block, Auditorium, Additional Building Complex, Supreme Court of India, New Delhi. On 11th August 2022, Lawyers Chambers in "D-Block" Additional

Building Complex Supreme Court were inaugurated by the Hon'ble Mr. Justice N.V.Ramana, the then Chief Justice of India.

CUBICLES

The continuous persuasion of the Executive Committee with the Hon'ble CJI and the Hon'ble Judges Committee resulted in acceptance of our request for building Cubicles on the Ground Floor, 1st Floor and 3rd Floor in "D-Block" Additional Building Complex, Supreme Court and around 70 Cubicles would be built there as per the letters dated 14.02.2023 and 02.01.2023 given by the Registry and the work would start soon.

LOCKERS

The continuous persuasion of the Executive Committee resulted that after more than 15 years, space for lockers was allotted to SCBA in the main building of Supreme Court opposite SCBA Bar Lounge on the ground floor. More than 500 Lockers were arranged by SCBA. Out of which around 300 Lockers have already been allotted to regular practicing lawyers of the Supreme Court whose names are in any of the voter list of SCBA of last 3 years and other Lockers are in the process of being allotted.

SPACE FOR A BIGGER LIBRARY, BAR ROOM, LUNCH ROOM AND LADIES BAR IN ANNEXED BUILDING

The Executive Committee made all efforts that more space be given to SCBA for a Bigger Library, Bar Room, Lunch Room and Ladies Bar in Annexe Building (Opposite Court No.10) by constantly taking up the issue with the Hon'ble CJI. Members would be happy to know that the plan now of the Supreme Court is to rebuild the whole Annexed Building again in which some Court Rooms would be there and also space would be given to SCBA for Library, Bar Room, Lunch Room and Ladies Bar in Annexed Building and it would be done in consultation with SCBA.

AUDITORIUM IN C-BLOCK, ADDITIONAL BUILDING COMPLEX, SUPREME COURT

The Auditorium in C-Block, Additional Building Complex, Supreme Court which was not being allowed to be used for last three years for SCBA functions was allowed for the SCBA functions due to our continuous persuasion and all the Farewells and Felicitation functions of the present Executive Committee were done in the Auditorium in C-Block and not in the open lawn in Supreme Court Campus as was being done earlier in the Supreme Court. This not only added more grace to the events and comfort to the members but also saved money of the Bar as compared to functions organized in open lawn in the Supreme Court.

UTILITY LOUNGE

Utility Lounge was opened near UCO Bank Branch, Supreme Court, which is being run by Indian Coffee House, a renowned food chain and members have an option to have food there also in addition to the other canteens at reasonable price.

HEALTH CAMP

SCBA organised Free Health Camp in association with Rotary Club of Midwest Delhi on Wednesday, 30th November, 2022 from 10:00 AM to 5:00 PM in the Supreme Court Lawns for the benefit of members and their staff. The Camp was inaugurated by Hon'ble Dr. Justice D.Y. Chandrachud, Chief Justice of India.

BSES CAMP AND MTNL CAMP

BSES Camp and MTNL Camp for the purpose of Electricity, Telephone and Internet Connection were organized in the Supreme Court campus for the convenience of the members who have been allotted Chambers recently in D-Block, Additional Building Complex, Supreme Court.

AMBULANCE

The hard efforts of the Executive Committee resulted in an Advance Life Support Ambulance (ALS) which is now stationed in Supreme Court premises for any emergency.

RENOVATION

- a) Ladies Bar Room flooring was changed and all the furniture i.e. Sofas and Chairs were renovated by the Registry on our request without any expense to the SCBA.
- b) Furniture in Litigants Canteen was changed by the Registry on our request without any expense to the SCBA.
- c) SCBA Bar Lounge was renovated by the Registry on our request without any expense to the SCBA.

PARKING

The Parking in Basement-1 and Basement-2, in Additional Building Complex, Supreme Court, which was not being opened for last five years was finally opened for the convenience of Members after continuous persuasion of the Executive Committee. The said parking has parking space for more than 500 cars of which the members now have access.

GATE-E

Gate-E for entry for members in the Supreme Court premises which was closed for last three years and causing lot of inconvenience to the Members of the Bar was opened due to our continuous persuasion to get the construction work completed near the Gate-E at the earliest and because of which Gate-E was closed for last three years.

PROXIMITY CARD

New Proximity Cards were made by the Registry due to our continuous persuasion and most of the SCBA Members have now got New Proximity Cards as for last more than three years Proximity Cards were not being made by the Registry.

ELECTRONIC SUPREME COURT REPORTS

Supreme Court launched the Electronic Supreme Court Reports (e-SCR)' to provide the digital version of Supreme Court's Judgments from 1950 upto date free of cost with an option for search also and which would help younger members of the Bar as we were also persuading the Registry that the digital version of the Judgments of the Hon'ble Supreme Court with head notes should be available to the members free of cost.

DELHI GOVERNMENT DISPENSARY

The facilities in Delhi Government Health Dispensary were improved and the following Specialists were made available in the dispensary on the following days after the Executive Committee made persistent efforts with the Delhi Government Health Centre.

Day	Specialist
Monday	Gynaecologist
Tuesday	E.N.T.
Wednesday	Orthopaedic & Psychiatrist
Thursday	Medicine

Also, the following Lab Tests are now available free of cost in Delhi Government Health Dispensary in Supreme Court premises, Opposite UCO Bank i.e. Haemoglobin, Blood Sugar, Serum Bilirubin Total, Serum Bilirubin Direct, SGOT, SGPT, Alkaline Phosphate, Total Cholesterol, Serum Triglycerides, Serum Creatinine, ESR, Typhi Dot Test, HbSAg Test, Urine R/E, Urine Multi Test, E.C.G. Test for lawyers and their staff.

CRÈCHE

Creche in Supreme Court which was closed for last three years was opened again due to the continuous persuasion of Executive Committee.

DIGITAL DISPLAY BOARDS

Digital display boards were installed in both waiting areas located between Court Room Number 10 and 15 for the convenience of the members.

CANTEENS

• AIR-CONDITIONERS

Three new Air-Conditioners were installed in the Cafeteria First Floor for members comfort and the same were given by Shri Vikas Singh, President SCBA.

LIBRARIES

In Library-IV, all old chairs were replaced by new chairs and the same were given by Mr.Vikas Pahwa, Senior Advocate. Bare Acts were purchased for all libraries. New Printer has been installed in Library No.II. LED lights were installed in the Library No.I, Library No.IV, and Conference Room, M.C. Setalvad Chambers Block for better lighting by the Registry on our request.

OLD CONSULTATION ROOM

Six Air-purifier & Heater in Consultation Room near Court Room No.4 were installed.

E-FILING TRAINING

Since some members were facing difficulties in the E-filing in Supreme Court, Registry introduced the awareness program to acquaint members with the module of E-filing system for the benefit of members on our request. So far more than 250 members have benefited from this program.

SPORTS

SCBA CRICKET TOURNAMENT

Annual SCBA Cricket Tournament was organized in which more than 500 members participated. A total 22 Teams were there, out of which 16 teams were in Men under 50 Category, 3 teams in Men over 50 Category and 3

teams in women category. The Tournament was inaugurated by Hon'ble Mr. Justice Sanjiv Khanna and Hon'ble Mr. Justice M.M. Sundresh, Judges Supreme Court and Mr. Kapil Dev, Former Captain, Indian Cricket Team. Hon'ble CJI would present trophies to the Winner Team, Runner-Up Team in all categories of Men and Women Cricket Teams and mementos to the Team Sponsors.

SCBA BADMINTON TOURNAMENT

SCBA organized 2nd Amarendra Sharan Memorial Badminton Tournament, in DDA, Squash and Badminton Stadium and Thyagraj Sports Complex, New Delhi in which more than 400 members participated. Hon'ble Mr. Justice Krishna Murari, Judge Supreme Court, came for the inauguration. Hon'ble Mr. Justice Ajay Rastogi, Hon'ble Mr. Justice Vikram Nath Judges, Supreme Court of India and Hon'ble Mr. Justice Ashok Bhushan, Former Judge, Supreme Court of India came for the prize distribution.

SCBA LAWN TENNIS TOURNAMENT

SCBA Lawn Tennis Tournament was organized in R.K.Khanna Tennis Stadium, New Delhi in which many members participated. Hon'ble Mr. Justice B.R. Gavai and Hon'ble Mr. Justice M.M. Sundresh, Judges Supreme Court of India, came for the prize distribution and also played an exhibition match.

FELICITATION FUNCTIONS

The Supreme Court Bar Association hosted Felicitation functions in honour of following Hon'ble Judges/Dignitaries.

Sl.No.	Name of Hon'ble Judge/Dignitary	Date of function
1	Hon'ble Shri Jagdeep Dhankhar, Vice President of India	Monday, 22.08.2022
2	Hon'ble Mr. Justice Uday Umesh Lalit, Chief Justice of India	Thursday, 15 th September, 2022

3	Hon'ble Dr. Justice D.Y. Chandrachud, Chief Justice of India	Monday, 14 th November, 2022
4	Hon'ble Mr. Justice Dipankar Datta, Hon'ble Mr. Justice Pankaj Mithal, Hon'ble Mr. Justice Sanjay Karol, Hon'ble Mr. Justice Sanjay Kumar, Hon'ble Mr. Justice Ahsanuddin Amanullah, Hon'ble Mr. Justice Manoj Misra, Hon'ble Mr. Justice Rajesh Bindal and Hon'ble Mr. Justice Aravind Kumar	Tuesday 11 th April, 2023
5	Hon'ble Mr. Justice Aniruddha P. Mayee, Judge, High Court of Gujarat	Wednesday, 18 th May 2022
6	Hon'ble Mr. Justice C.D. Singh, Hon'ble Mr. Justice Subramonium Prasad, and Hon'ble Mr. Justice Purushendra Kumar Kaurav, Judges, High Court of Delhi	Tuesday, 1 st November, 2022

PROGRAMMES

CHIEF JUSTICES' CONFERENCE

Supreme Court Bar Association hosted a function in honour of the visiting Hon'ble Chief Justices of High Courts of the country on Friday, 29th April, 2022 at 4:10 PM at the Supreme Court Lawns. Hon'ble Mr. Justice N.V. Ramana, the then Chief Justice of India was the "Chief Guest" in this function.

INDEPENDENCE DAY CELEBRATION

75th Independence Day was celebrated on Monday, 15th August, 2022 in the Supreme Court compound. The Hon'ble Chief Justice of India was the Chief Guest. Mr. Kiren Rijiju, Hon'ble Union Minister for Law and Justice was the Guest of Honour. The Chief Justice of India unfurled the National Flag on this occasion.

CONSTITUTION DAY

Constitution Day was celebrated on Friday, 25th November, 2022. Hon'ble Dr. Justice D.Y. Chandrachud, Chief Justice of India was the 'Chief Guest'. Mr. Kiren Rijiju, Hon'ble Union Minister for Law and Justice was the Guest of Honour. On this function, the S.C.B.A. honoured 5 members who completed 50 years of practice at the Bar. Also, 57 members who authored books on law were also honoured.

HOLI MILAN

Holi Milan and Hasya Kavi Sammelan was held on 03.03.2023 in Supreme Court Lawns and Hon'ble Mr. Justice Vikram Nath, Hon'ble Mr. Justice Ahsanuddin Amanullah and Hon'ble Mr. Justice Rajesh Bindal, Judges Supreme Court of India came for the function. Following renowned Poets performed on the occasion i.e. Dr. Ashok Chakradhar, Shri Gajendra Solanki, Dr. Popular Meeruthi, Shri Shambhu Shikhar, Shri Yusuf Bhardwaj, Shri Chetan Charchit, Shri Upendra Pandey, Shri Suraj Mani.

REMEMBRANCE

Three Full Court reference were held in the Court of Hon'ble the Chief Justice of India in the memory of Hon'ble Judges and our respected Members who were great legal luminaries namely:-

Sl.No.	Name of Hon'ble Judge/ Sr. Advocate	Date of Full Court Reference
1	Hon'ble Mr. Justice R.C. Lahoti Former, Chief Justice of India	11.10.2022
2	Hon'ble Mr. Justice Kamal Narain Singh, Former Chief Justice of India	11.10.2022
3.	Late Shri T.S. Doabia (Sr.)	13.10.2022
4	Late Shri Ram Prakash Gupta (Sr.)	13.10.2022
5	Late Shri S.P. Gupta (Sr.)	13.10.2022
6	Late Shri Bhaskar P. Gupta (Sr.)	13.10.2022

7	Late Shri Rupinder Singh Suri (Sr.)	15.12.2022
8	Late Shri A.T.M. Rangaramanujam (Sr.)	15.12.2022
9	Late Prof. Bhim Singh (Sr.)	15.12.2022
10	Late Shri Challa Sitaramaiah	15.12.2022

SCBA grieved over the loss of its 32 members during May, 2022 to April, 2023.

DONATIONS

We thank all Hon'ble Members who came forward and extended their helping hands to donate funds to the SCBA. The details are given as below:-

S.No.	Member Name	Amount
	Singh,Vikas (Sr.)	2,00,000
	Divan,Shyam (Sr.)	1,00,000
	Singh,Chander Uday (Sr.)	1,00,000
	Rao,Raj Shekhar (Sr.)	1,00,000
	Mishra,Upendra	100,000
	Pahwa,Vikas (Sr.)	50,000
	Kuhad,Paras (Sr.)	50,000
	Rohatgi,Mukul (Sr.)	30,000
	Mathur,Sonia (Mrs.) (Sr.)	25,000
	Venugopal,K.K.(Sr.)	25,000
	Singh,Sonal	25,000
	Shoba,Ramamoorthy (Ms.)	20,000
	Agrawal,Gaurav	20,000
	Babbar,Uttara (Ms.)	20,000
	Goswami,Manish	11,000
	Varma,M.L.(Sr.)	11,000
	Pavani,Mahalakshmi (Ms.) (Sr.)	10,000
	Ambastha,Nirmal Kumar	10,000
	Ramakrishnan Viraraghavan (Sr.)	10,000
	Singh,Ashok Kumar (Sr.)	10,000
	Guntur,Pramod Kumar	10,000

	Ramakrishnan Viraraghavan (Sr.)	10,000
	Venugopal,K.K.(Sr.)	10,000
	Ramakrishnan Viraraghavan (Sr.)	10,000
	Jha,Yugandhara Pawar (Mrs.)	7,500
	Singh,Mukesh Kumar	5,000
	Kapoor,Ajay	5,000
	Venugopal,Krishnan (Sr)	5,000
	Ahlawat,Suraj Prakash	2,100
	Sundri (Ms)	2,000
	Vijay Pratap Singh	1,000
	Chatterjee,Jaydip	500
	Mishra,Sanjay	500
		9,95,600

COURT COST FOR ADVOCATES WELFARE FUND

This year SCBA received cost to the tune of **Rs.27,43,000/-** imposed by the Hon'ble Supreme Court of India which is being utilised in the Advocates Welfare Schemes.

DONATION FOR ADVOCATE WELFARE FUND

1.	Mr.M.P. Siddiqui	Rs.20000/-
2.	Mr. Vijay Pratap Singh	Rs.1000/-
	Total	Rs.21000/-

INTERACTION OF HON'BLE JUDGES WITH MEMBERS

Hon'ble Judges of the Supreme Court visited the SCBA Libraries and interacted with the members of the Bar on the following dates:

Name of Hon'ble Judge/Dignitary	Date of visit
Hon'ble Mr. Justice Sanjay Kishan Kaul	Monday, i.e., 21.11.2022
Hon'ble Mr. Justice M.R. Shah	Monday, i.e., 5.12.2022
Hon'ble Mr. Justice Ajay Rastogi	Monday, i.e., 12.12.2022

Hon'ble Mr. Justice Sanjiv Khanna	Monday, i.e., 09.01.2023
Hon'ble Mr. Justice Bhushan Ramkrishna Gavai	Monday, i.e., 16.01.2023
Hon'ble Mr. Justice Vikram Nath	Monday, 30.01.2023
Hon'ble Mr. Justice Surya Kant	Monday, 06.02.2023
Hon'ble Mrs. Justice B.V. Nagarathna	Monday, 13.02.2023
Hon'ble Mr. Justice Krishna Murari	Friday, 17.02.2023
Hon'ble Mr. Justice J.K. Maheshwari	Monday, 27.02.2023
Hon'ble Mr. Justice Dinesh Maheshwari & Hon'ble Mr. Justice Sanjay Kumar	Monday, 13.03.2023
Hon'ble Mr. Justice S. Ravindra Bhat & Hon'ble Mr. Justice Dipankar Datta	Friday, 17.03.2023
Hon'ble Mr. Justice Hrishikesh Roy & Hon'ble Mr. Justice Manoj Misra	Monday, 20.03.2023
Hon'ble Mr. Justice Sanjay Karol	Thursday, 23.03.2023
Hon'ble Mr. Justice P.S. Narasimha	Tuesday, 28.03.2023
Hon'ble Mr. Justice V. Ramasubramanian & Hon'ble Mr. Justice Pankaj Mithal	Monday, 27.03.2023
Hon'ble Mr. Justice M.M. Sundresh	Wednesday, 05.04.2023
Hon'ble Mr. Justice Aravind Kumar	Monday, 10.04.2023
Hon'ble Ms. Justice Bela M. Trivedi on	Monday, 17.04.2023
Hon'ble Mr. Justice Sudhanshu Dhulia	Tuesday, 18.04.2023
Hon'ble Mr. Justice A.S. Bopanna & Hon'ble Ms. Justice Hima Kohli	Friday, 21.4.2023
Hon'ble Mr. Justice Ahsanuddin Amanullah	Friday, 28.4.2023

SCBA ELECTION-2023

The Supreme Court Bar Association Annual Election 2023-2024 will be held on Wednesday, 17.05.2023. The SCBA Election will be conducted by Election Committee consisting of Mr. V. Giri (Sr.) Chairman, Mr. S.B. Upadhyay (Sr.), Member, Ms. Kiran Suri (Sr.) Member, Mr. Arvind Varma, Member and Mr. Anupam Lal Das (Sr.), Member.

EXECUTIVE COMMITTEE MEETINGS

During the year the present Executive Committee held sixteen E.C. meetings. I thank all the Executive Committee Members for their sincere contribution towards the smooth and effective functioning of the Bar.

FAREWELL FUNCTIONS

The Supreme Court Bar Association hosted Farewell functions in honour of following Hon'ble Judges on their retirement.

Name of Hon'ble Judge	Date of farewell function
Hon'ble Mr. Justice Vineet Saran	Tuesday, 10.05 2022
Hon'ble Mr. Justice L. Nageswara Rao	Friday, 20.05. 2022
Hon'ble Mr. Justice A.M. Khanwilkar	Friday, 29.07.2022
Hon'ble Mr. Justice N.V. Ramana, Chief Justice of India	Friday, 26.08.2022
Hon'ble Ms. Justice Indira Banerjee	Friday, 23.09.2022
Hon'ble Mr. Justice Hemant Gupta	Friday, 14.10.2022
Hon'ble Mr. Justice U.U. Lalit Chief Justice of India	Monday, 7.11.2022
Hon'ble Mr. Justice S. Abdul Nazeer	Wednesday, 04.01.2023

FINANCIAL POSITION FOR THE PERIOD 01.04.2022 TO 31.03.2023

That as per the Audit Report and the Balance Sheet for the period 01.04.2022 to 31.03.2023, the excess of Income over Expenditure is Rs.1,80,15,879/-. on account of strict financial management.

I once again thank the members of this prestigious Bar for giving me an opportunity to serve the Bar as Hony. Secretary, SCBA for the term 2022-23.

RAHUL KAUSHIK
Hony. Secretary

A V G & COMPANY
CHARTERED ACCOUNTANTS

C 178, LGF, SARVODAYA ENCLAVE, NEW DELHI 110017

PH 011 26536872, (M) 9312277995, 9560186069

TO
THE MEMBERS OF,
SUPREME COURT BAR ASSOCIATION (REGD.)
1, Tilak Marg, New Delhi - 110001

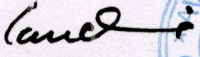
We have audited the attached Balance Sheet of **SUPREME COURT BAR ASSOCIATION (REGD.)**, as at 31st March, 2023 and also the Income Expenditure Account for the year ended on that date annexed there to. These financial statements are responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to our audit note, we report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit.
2. In our opinion, the office of the above named Society has kept proper books of account so far as appears from our examination of the books.
3. The Balance Sheet and income & expenditure account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information given to us, the said accounts together with the schedules annexed thereto and accounting policies and notes appearing thereon give a true and fair view in conformity with the accounting principles generally in India:
 - a. In the case of the Balance Sheet, of the state of affairs of the above named Society as at 31st March, 2023 and
 - b. In the case of the Income and Expenditure account of the excess of Income over Expenditure of its accounting year ending on 31st March 2023.

FOR A V G & COMPANY
Chartered Accountants


(VANDANA GAURIA)
Partner
M.NO
522636 FRN
025158N
Place: New Delhi
Dated : The 21/04/23



SUPREME COURT BAR ASSOCIATION (REGD.)
1, Tilak Marg, New Delhi – 110001

**AUDIT NOTE IN CONNECTION WITH STATUTORY AUDIT OF SUPREME COURT
 BAR ASSOCIATION FOR FINANCIAL YEAR ENDED 31st MARCH 2023**

A. STATUTORY AND LEGAL COMPLIANCES

1. Income Tax Act, 1961

- a. The approval/order granted under section 80G(5)(iv) is valid upto A Y 2026-2027 vide order dated 04/04/2022, URN AAFTS1715BF2021001. Association has been granted registration u/s 12 AA of Income Tax 1961 vide certificate No S- AAFTS1715BE20212 valid upto Assessment Year 2026-2027
- b. All deductions and compliances under chapter XVII – B are being made on a timely basis.

2. ESI and P.F

- a. The association has neither taken registration under ESIC act nor has any amount been deducted out of payments to employees /contractual labour. Therefore, no contribution to ESIC fund has been made by the association.
- b. In case of Provident fund, liability has been duly deposited with the authorities.

3. Pending Court Cases/Grant in Aid/Other Laws

- a. Legal cases are pending in various courts. Liabilities for these cases have not been ascertained, pending final judgment of the Court.
- b. A Grant in Aid received from Government of India – in the year 1999-2000, for the purpose of construction of Golden Jubilee Auditorium to mark the Golden Jubilee celebration of Supreme Court of India. The construction of the auditorium has not been commenced and the said grant money has been put into the fixed deposits (with scheduled bank) and interest earned thereon has not been considered as income instead has been added to the original amount of the Grant and treated as a liability.

Ministry of Law and Justice (Department of Legal Affairs) vide its letter No F. No. B. 13017/4/199-Admn III (LA) Dated 04.07.2019 had sought information regarding the utilization status and the amount pending utilization as well as, in case of a change in the purpose of utilization, a detailed estimate of such proposal which SCBA wants to undertake. As informed to us, SCBA is pursuing this matter with the Government of India, for the permission for change in purpose for the utilization of said grant.



B. Review of Ledger Accounts**1. Earmarked Funds, Financial Aid Funds And Donations**

Funds/Donations/Grants received by the organization for specific purposes, which were partly used or not used during the financial year or outstanding from previous years, are retained as earmarked funds. However, there are many grants that have been unutilized since many past years, which should be transferred to the corpus fund of the society.

Financial Aid, Donations & sponsorships to support specific members and staff members and activities other than earmarked funds alongwith any associates expense, if any, have been shown in Income & Expenditure account.

The organization gives financial aid to its needy members and their families and needy employees. The donations received and donations disbursed have been shown in Income & Expenditure account.

2. Fixed Assets

Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation/amortisation and impairment losses, if any. Cost includes material cost, inward freight, taxes and expenses incidental to acquisition and installation, up to the point the asset is ready for its intended use. Borrowing costs during the period of construction is added to the cost of eligible assets.

Additions during the year have been vouched by a verification of the vouchers maintained and authenticated by the concerned officials.

Physical verification of assets is the responsibility of the management. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

3. Gratuity and Leave Encashment

We have been informed that gratuity and leave encashment are paid to the employees at the time of retirement and accounted for on cash basis. No provision has been made in respect of gratuity and leave encashment due to the employees of SCBA.

In compliance to AS 15, actuarial valuation should be carried out and provision of liability for gratuity should be accounted for in respect of all its employees and disclosure be made in notes to accounts.



4. Sundry Creditors for Goods & Services

Creditors for goods & services includes some vendors whose payments are unpaid since more than 2 years. A decision should be taken to either pay off these balances or write off the same.

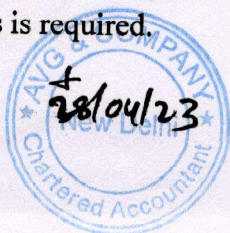
5. Court Costs

The Association has received court costs – awarded by the Supreme Court – on various occasions during the year. During the year, the Association received Rs 27,43,000/- as court costs for advocate welfare and library upgradation. Court cost received for advocate welfare has been shown as income in the income and expenditure account and been utilized for the administrative expenses and advocate welfare schemes of the Association. Court cost received for library upgradation has been shown as earmarked funds.

8. Internal Controls

We suggest SCBA to strengthen the internal controls system in respect of following areas:

- a) Digitization of amounts due & received from members on various accounts including annual subscription fees etc and integration of such records with the accounting software. Regular verification of list of amount due from members.
- b) Vouchers & cheques should be consistently & mandatorily generated/printed through the accounting software to improve manpower cost & establish internal controls. Cheques to be prepared only after obtaining approval of the designated officer. Digital payments must be promoted.
- c) Digitization of data base of each member of the association especially PAN of each member to ensure compliance with the various provisions of the Income Tax Act, 1961
- d) Financial support in the form of loans was granted to the needy members as part of Covid 19 relief measure. A sum of Rs 235,000/- is outstanding on account of such loans since the year ended 31.03.2021.
- e) Proper records should be maintained for fixed assets, library books and other assets and a record for the movements must be created, including digitisation of fixed asset register and periodic physical verification and reconciliation of fixed assets alongwith using a barcoding system for allocating a unique identification number.
- f) Audit of Library books to ascertain lost and mutilated books. Periodic physical verification of the books is needed to ascertain the actual number of books/documents in the possession of the library. Digitization of library books, records, information and ease of access of information by members is required.



- g) Access controls, revenue generation & recognition from facilitation of cubicles, libraries and other facilities, including maintenance of logs of unpaid facility usage charges & stopping the issue of manual receipts for any service by the organization. Prepaid cards along with smart access controls can be implemented to check any revenue loss.
- h) At present, accounting system being followed is hybrid. License fees, Commission and Bank interest are accounted for on accrual basis and income other than the above on cash basis. Expenses have been accounted for on mercantile basis. It should be changed to either cash basis or mercantile basis of ~~accounting~~
- i) The Association accepts security deposit from its members for use of library books. A reconciliation of security deposit should be carried out to ascertain security deposit liability as on date. Amount received from non-existing members should be either written off or returned.

FOR A V G & COMPANY
Chartered Accountants

(Vandana Gauria)
(VANDANA GAURIA)
Partner
M.NO 522636

FRN 025158N

Place: New Delhi

Dated : 24/04/23

SUPREME COURT BAR ASSOCIATION (REGD.)
1, TILAK MARG, NEW DELHI - 110001
BALANCE SHEET AS AT 31st MARCH, 2023

	Schedule No.	AS AT 31.03.23 Amount (Rs)	AS AT 31.03.22 Amount (Rs)
<u>SOURCES OF FUNDS</u>			
Capital Fund	1	237,926,786.28	201,582,401.10
Earmarked Funds	2	18,206,934.34	19,243,162.34
Financial Aid Fund	3	698,200.00	260,200.00
Total		256,831,920.62	221,085,763.44
<u>APPLICATION OF FUNDS</u>			
Fixed Assets (Net Block)	4	4,575,843.54	4,725,849.81
<u>Current Assets, Loan and Advances</u>			
Current Assets	5	327,246,101.08	287,880,779.63
Loans & Advances	6	2,336,759.00	3,332,105.00
		329,582,860.08	291,212,884.63
Less: Current Liabilities and Provisions	7	77,326,783.00	74,852,971.00
Net Current Assets		252,256,077.08	216,359,913.63
Total		256,831,920.62	221,085,763.44
Significant Accounting Policies and Notes to Accounts	20		

Schedules referred to above form an Integral part of the Balance Sheet.

For AVG & Company
Chartered Accountants
FRN: 025158N



Vandana Gauria
Partner
M.No.: 522636
UDIN
Place: New Delhi
Date: 28/04/2023

For Supreme Court Bar Association

Hony. President

Hony. Secretary

Hony. Treasurer

Vikas Singh (Sr.)
President
Supreme Court Bar Association

Mr. RAHUL KAUSHIK
Hony. Secretary
Supreme Court Bar Association

YUGANDHARA PAWAR JHA
Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
1, TILAK MARG, NEW DELHI - 110001
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2023

	Schedule No.	YEAR ENDED 31.03.23 Amount (Rs)	YEAR ENDED 31.03.22 Amount (Rs)
<u>INCOME</u>			
Subscription/Fees	8	28,126,977.00	21,400,776.00
Interest Income	9	11,417,200.67	10,824,425.00
Hire Income	10	3,232,823.00	448,660.00
Income from Distribution	11	14,910,423.00	4,403,350.00
Income form Law diaries, Calenders, Welfare stamps, Directories	12	199,071.00	521,542.00
Donation & Financial Aid Received	13	1,519,688.00	54,592,706.00
Other Income	14	6,300,835.00	5,497,777.50
Total		65,707,017.67	97,689,236.50
<u>EXPENDITURE</u>			
Salary and Benefits to staff	15	30,880,879.00	30,348,906.00
Administration Expenses	16	5,289,332.24	2,758,705.39
Depreciation	4	402,503.17	418,163.00
Advocate Welfare Expenses	17	7,013,769.00	3,365,844.00
Donation & Financial Aid Expenses	18	4,034,600.00	60,213,500.00
Miscellaneous Expenses	19	70,054.98	45,124.99
Total		47,691,138.39	97,150,243.38
Excess of Income over Expenditure		18,015,879.28	538,993.12
Significant Accounting Policies and Notes to Accounts	20		

Schedules referred to above form an Integral part
of the Balance Sheet.

For AVG & Company
Chartered Accountants
FRN: 025158N

Vandana Gauria
Partner
M.No.: 522636
UDIN
Place: New Delhi
Date: 28/04/2023



For Supreme Court Bar Association

Hony. President

Hony. Secretary

Hony. Treasurer

Vikas Singh (Sr.)
President
Supreme Court Bar Association

Mr. RAHUL KAUSHIK
Hony. Secretary
Supreme Court Bar Association

YUGANDHARA PAWAR JHA
Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2022-31.03.2023
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.23 Amount (Rs)	AS AT 31.03.22 Amount (Rs)
<u>Schedule -1</u>		
<u>Capital Fund</u>		
Opening Balance		
Add:	201,582,401.10	191,517,605.87
Excess of Income & Expenditure Account		
Life Membership Fees	18,015,879.28	538,993.12
Admission fees	2,635,500.00	728,000.00
Less: Depreciation on Assets acquired through earmarked Donation	16,170,600.00	9,457,500.00
	477,594.11	659,697.89
<u>Capital Fund</u>	237,926,786.28	201,582,401.10
<u>Schedule -2</u>		
<u>Earmarked Funds</u>		
Pulwama Attack Fund	202,500.00	202,500.00
Late Shree Kumarmangalam Fund	125,000.00	125,000.00
Lawyers Facility Fund	1,123,398.00	1,123,398.00
Mukesh Goswami Memorial Fund	10,000.00	10,000.00
Prime Minister Relief Fund	52,100.00	52,100.00
SCBA Calamity Relief Fund	2,631,897.00	3,756,897.00
Donation for Covid 19 - General	-	-
Donation for Covid 19 Grant Scheme 2019	-	-
SCBA Group Life Insurance Fund	320,856.84	237,084.84
Court Cost for Library Upgradation	12,029,837.50	12,024,837.50
Library Books Fund	1,707,555.00	1,707,555.00
Staff Welfare Fund	3,790.00	3,790.00
	18,206,934.34	19,243,162.34
<u>Schedule -3</u>		
<u>Financial Aid Fund</u>		
Financial Aid	698,200.00	260,200.00
	698,200.00	260,200.00



(Signature)
YUGANDHARA PAWAR JHA
Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2022-31.03.2023
SCHEDULES FORMING PART OF THE BALANCE SHEET

Schedule-5**Current Assets****Cash and Bank balances**

	AS AT 31.03.23 Amount (Rs)	AS AT 31.03.22 Amount (Rs)
Cash in hand		
With Scheduled Banks	39,180.00	22,575.00
-in saving & current accounts*		
-in FD (including Sweep Fds and accrued interest)	(264,514.34)	4,266,320.63
Grant in aid FDRs (including accrued interest)	266,237,806.42	227,321,410.00
Closing Stock (Advocate Welfare Stamp)	54,047,910.00	51,335,305.00
Commission Accrued not Due	270,000.00	190,000.00
Advances recoverable in cash or in kind or for value to be received	135,000.00	-
	6,780,719.00	4,745,169.00
	327,246,101.08	287,880,779.63

* Balance with scheduled banks has been reduced to extent of cheques issued but not presented upto 31.03.2023. Most of these cheques have been presented for clearing and have been cleared upto the date of finalisation of the books of accounts and some cheques are yet to be presented for clearing .

Schedule -6**Loans & Advances**

Loans to staff

2,336,759.00	3,332,105.00
2,336,759.00	3,332,105.00

Schedule -7**Current liabilities**

Expense payable	315,573.00	2,358,476.00
Duties & Taxes Payable	18,859.00	2.00
Security deposits from others	130,600.00	205,600.00
Security (Library books)	18,365,055.00	16,375,255.00
Grant in Aid (from Ministry of Finance)	54,425,642.00	51,713,037.00
Medical Care Centre	200,085.00	200,085.00
SCBA Auditorium Trust	52,411.00	52,411.00
SCBA Trust	44,003.00	44,003.00
DK Gupta Medical Exp-F.S.Nariman	24,554.00	24,554.00
Medical Aid to Dr.Lingaiah	60,342.00	60,342.00
Advance payment from Members	184,600.00	228,400.00
Sundry Creditors for goods & services	3,505,059.00	3,590,806.00
	77,326,783.00	74,852,971.00

Schedule -8**Subscription/Fees**

Membership Subscription

28,126,977.00	21,400,776.00
28,126,977.00	21,400,776.00



YUSUF KHAN PAWAR JHA
Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2022-31.03.2023
SCHEDULES FORMING PART OF THE BALANCE SHEET

Schedule -9**Interest Income**

Interest on FD
Interest on Savings Accounts

AS AT 31.03.23 Amount (Rs)	AS AT 31.03.22 Amount (Rs)
11,321,581.67	10,768,670.00
95,619.00	55,755.00
11,417,200.67	10,824,425.00

Schedule -10**Hire Income**

Licence Fee
Locker Rent
E Library Usage Charges
Auditorium/Conference Room/Cubicle Usage/Printing Charges
Arbitration Room Receipts
SCC Usage Charges

22,750.00	-
400,000.00	-
102,061.00	21,547.00
1,951,815.00	284,936.00
333,635.00	76,058.00
422,562.00	66,119.00
3,232,823.00	448,660.00

Schedule-11**Income from Distribution**

Stickers
I-Cards & Library Card
Membership Forms

10,168,323.00	1,640,950.00
1,306,100.00	740,400.00
3,436,000.00	2,022,000.00
14,910,423.00	4,403,350.00

Schedule -12**Income from Law Diaries, Calenders and Welfare Stamps**

Income from Law diaries and Calenders
Income from Advocate Welfare Stamps

64,071.00	161,542.00
135,000.00	360,000.00
199,071.00	521,542.00

Schedule -13**Donation & Financial Aid Received**

Donation for Support to SCBA Staff
Donation for Advocate Welfare
Donation for Covid 19 Schemes
Donation - Others

223,600.00	11,000.00
226,000.00	2,551,198.00
3,000.00	51,065,508.00
1,067,088.00	965,000.00
1,519,688.00	54,592,706.00



YUGANDHARA PAWAR JHA
Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2022-31.03.2023
SCHEDULES FORMING PART OF THE BALANCE SHEET

Schedule -14**Other Income**

	AS AT 31.03.23 Amount (Rs)	AS AT 31.03.22 Amount (Rs)
Miscellaneous Receipts		
Bank Charges	41,335.00	16,337.50
Court Cost	53,000.00	35,100.00
Readmission Fees	2,738,000.00	4,835,000.00
Event Participation & Sponsorship Fees	280,000.00	197,500.00
Other Recoveries	3,188,500.00	412,840.00
	-	1,000.00
	6,300,835.00	5,497,777.50

Schedule -15**Salary and Benefits to staff**

Salary to staff	17,295,699.00	17,263,336.00
Bonus to staff	1,207,243.00	1,526,957.00
Employers Share in Provident Fund & Administration Charges	1,804,190.00	1,739,746.00
Leave Travel Allowance	216,960.00	230,688.00
Uniform to staff	655,615.00	733,076.00
Incentive to Staff	937,277.00	907,217.00
Gratuity	1,390,514.00	2,199,089.00
Leave encashment	592,924.00	824,790.00
Interim Relief	6,776,057.00	4,917,807.00
Diwali Gifts to Workforce	4,400.00	6,200.00
	30,880,879.00	30,348,906.00

Schedule -16**Administrative Expenses**

Audit Fee & Expenses	160,000.00	-
Newspaper Advertisement Exp	56,221.00	-
Bank charges	17,614.24	32,841.19
Conveyance	301,392.00	184,836.00
Hiring Charges	194,403.00	47,200.00
Election expenses	418,901.00	69,906.00
Insurance of Library Books	7,671.00	7,671.00
Vehicle Insurance	40,204.00	41,187.00
Library expenses	109,600.00	64,500.00
Newspaper & periodicals	37,329.00	21,968.00
Postage & Telegram	39,909.00	14,405.20
Printing & Stationery	754,718.00	401,609.00
Professional Fees	105,000.00	50,000.00
Purchase of I-card	192,486.00	93,060.00
Repairs & Maintenance	100,200.00	85,396.00
Membership & Subscription (Publications)	807,092.00	131,500.00



MAHENDRA PAWAR JHA
 Treasurer
 Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2022-31.03.2023
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.23 Amount (Rs)	AS AT 31.03.22 Amount (Rs)
Communication expenses	935,776.00	824,268.00
Office repair, running & maintenance exp	442,463.00	356,021.00
EPF Interest & Penalty	4,069.00	158,825.00
Typing & photostats	76,788.00	36,012.00
Software & Website Expenses	487,496.00	137,500.00
	5,289,332.24	2,758,705.39

Schedule -17**Advocate Welfare Expenses**

Others	51,264.00	23,176.00
Medical Camp Expenses	123,555.00	1,979,722.00
Expense towards Running of Shuttle Bus (Net)	7,225.00	20,129.00
Expense Towards Medical Insurance of Members	-	13,074.00
Farewell and other Functions (net)	3,150,169.00	719,763.00
Sports & cultural expenses	3,681,556.00	609,980.00
	7,013,769.00	3,365,844.00

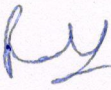
Schedule -18**Donation & Financial Aid Expenses**

Financial Assistance to SCBA Staff Members	283,100.00	1,019,000.00
Financial Assistance For Covid 19 to Members	-	58,161,500.00
Financial Aid to members	3,751,500.00	1,033,000.00
	4,034,600.00	60,213,500.00

Schedule -19**Miscellaneous Expenses**

Misc Petty Expenses	37,054.98	9,124.99
Cause List exp	33,000.00	36,000.00
	70,054.98	45,124.99


Hony. President


Hony. Secretary


Hony. Treasurer

Vikas Singh (Sr.)

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Mr. RAHUL KAUSHIK

Hony. Secretary

Supreme Court Bar Association

YUSANDHARA PAWAR JHA

Treasurer

Supreme Court Bar Association



SUPREME COURT BAR ASSOCIATION (REGD.)
1, TILAK MARG, NEW DELHI - 110001

SCHEDULES FORMING PART OF THE BALANCE SHEET
FY 2022-2023

Schedule -4
Fixed Assets

Particulars of Assets	Rate of Depreciation	WDV as on 01/04/2022	Additions		Discarded/ sale during	Total	Depreciation for the year	WDV as on 31.03.2023
			upto 30.09.2022	after 30/09/2022				
Library Books	40%	147,544.26	-	85,803	-	233,347	76,178.31	157,168.96
R.K.G. Library	40%	356.35	-	-	-	356	142.54	213.81
Office Equipments	15%	338,475.81	25,490	4,400	-	368,366	54,924.87	313,440.94
AC	15%	473,251.73	-	-	-	473,252	70,987.76	402,263.97
AC (through Donation)	15%	67,533.75	-	-	-	67,554	10,133.06	57,420.69
Library 2*	15%	49,835.12	-	-	-	49,835	7,475.27	42,359.85
Furniture for Library 2*	100%	-	-	-	-	-	-	-
Computer for New Library*	10%	86,332.59	-	-	-	86,333	8,633.26	77,699.33
Computer Software for New Library*	40%	7,983.36	-	-	-	7,983	3,193.34	4,790.02
Furniture for New Library*	40%	989.11	-	-	-	989	395.64	593.46
Library Books for New Library*	10%	86,093.44	-	-	-	86,093	8,609.34	77,484.10
Software for New Library*	40%	9,153.07	-	-	-	9,153	3,661.23	5,491.84
Printer for New Library*	25%	665,117.37	-	-	-	665,117	166,279.34	498,838.03
AC for C K Daphitry E Library*	15%	36,429.32	-	-	-	36,429	5,464.40	30,964.92
Computer for C K Daphitry E Library*	15%	28,590.74	-	-	-	28,591	4,288.61	24,302.13
Printer for C K Daphitry E Library*	40%	208,396.80	-	-	-	208,397	83,358.72	125,038.08
Furniture Fittings for C K Daphitry E Library*	15%	36,526.62	-	-	-	36,527	5,478.99	31,047.63
Shuttle Bus*	10%	544,785.45	-	-	-	544,785	54,478.55	490,306.91
Computer for P N Lekhi E Research Library*	30%	341,607.80	-	-	-	341,608	102,482.34	239,125.46
Printer for P N Lekhi E Research Library*	40%	31,492.80	-	-	-	31,493	12,597.12	18,895.68
Air Purifier	15%	7,099.29	-	-	-	7,099	1,064.89	6,034.39
Software for Library	15%	-	-	314,088	-	314,088	23,556.60	290,531.40
Canteen Equipments	15%	182,124.66	-	-	-	182,125	-	182,124.66
Furniture & Fixtures-New Chamber Library	15%	18,087.66	-	-	-	18,088	2,713.15	15,374.51
Furniture & Fixtures- Library 1	10%	129,153.21	-	-	-	129,153	12,915.32	116,237.89
Furniture & Fixtures	10%	98,496.00	-	-	-	98,496	9,849.60	88,646.40
Computer Software	10%	834,280.46	-	-	-	834,280	83,428.05	750,852.42
Line Software	40%	1,632.52	-	-	-	1,633	653.01	979.51
Computers	40%	819.59	-	-	-	820	327.84	491.76
Lockers	40%	880.94	-	-	-	881	352.38	528.56
E-Library (Computer facilities)	15%	193,385.24	-	247,510	-	440,895	47,571.04	393,324.20
Sound System & Accessories	40%	146.01	-	-	-	146	58.41	87.61
Printer & Scanner	15%	-	-	10,000	-	10,000	750.00	9,250.00
Barricades	15%	48,922.02	-	42,800	-	91,722	10,548.30	81,173.72
Trolleys	15%	1,940.81	-	-	-	1,941	291.12	1,649.69
Podium	15%	28,379.00	-	-	-	28,379	4,256.85	24,122.15
UPS	15%	3,027.92	-	-	-	3,028	454.19	2,573.73
Total	15%	16,958.98	-	-	-	16,959	2,543.85	14,415.14
		4,725,849.81	25,490.00	704,601.00	-	5,455,940.81	880,097.28	4,575,843.54

* Depreciation on Assets purchased from Donation funds has been set off against donation received for the purpose and shown in the capital fund



SUPREME COURT BAR ASSOCIATION
Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
1, Tilak Marg, New Delhi – 110001

SCHEDULES FORMING PART OF THE AUDITED ACCOUNTS AS AT 31st MARCH 2023

SCHEDULE – 20

SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared on a going concern basis as per the historical cost convention.
2. **Recognition of Income & Expenses**
 - a. Income from License Fees, Commission and Bank Interest are accounted for on accrual basis.
 - b. All other incomes are accounted for on receipt/cash basis.
 - c. Expenses are accounted for on accrual basis.

3. Fixed assets

Fixed assets are stated at cost less depreciation. Cost includes original cost of acquisition including incidental expenses related to such acquisition and installation. Fixed Assets are recognized as assets after delivery of the assets.

4. Depreciation

Depreciation on all fixed assets is provided on written down value method at the rates and in manner prescribed under Income Tax Act 1961 and the rules made there under. Depreciation on assets purchased through specific donation has been charged from the date they were put to use. Depreciation on such assets has not been charged to Income & Expenditure account; instead it has been set off against the donation received specifically.

5. Accounting for donation and financial aid

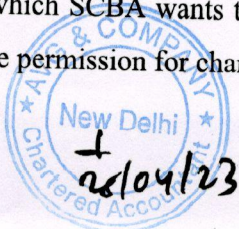
Donations and court cost received for specific activities are accounted for under head "Capital Funds" or Earmarked Funds and shown in the Balance Sheet.

Donations and financial aids received to support specific members, staff members and activities other than earmarked funds, along-with associated expenses, if any, have been shown in Income & Expenditure account.



NOTES TO ACCOUNTS

1. The additions to the fixed assets during the year have been physically verified. Fixed assets are stated at cost less depreciation and includes original cost of acquisition including incidental expenses related to such acquisition and installation. Discrepancies, if any, have been appropriately dealt with in the financial statements. Assets purchased and partly paid for but not delivered have not been recognized in the books of accounts.
2. Contingent liabilities not provided for in respect of:
Legal cases are pending in various courts. Liabilities for these cases have not been ascertained, pending final judgment of the Court.
3. Gratuity and leave encashment is paid to employees at the time of retirement and accounted for on cash basis. There is no accounting policy for provision in respect of accrual of gratuity and leave encashment liability.
4. An embezzlement of cash committed by some employee of Association came to the notice of Executive Committee during 2006-07. The matter is under police investigation and prosecution and pending final judgment of the Hon'ble Court.
5. A Grant in Aid received from Government of India – in the year 1999-2000, for the purpose of construction of Golden Jubilee Auditorium to mark the Golden Jubilee celebration of Supreme Court of India. The construction of the auditorium has not been commenced and the said grant money has been put into the fixed deposits (with scheduled bank) and interest earned thereon has not been considered as income instead has been added to the original amount of the Grant and treated as a liability.
Ministry of Law and Justice (Department of Legal Affairs) vide its letter No F. No. B. 13017/4/199-Admn III (LA) Dated 04.07.2019 had sought information regarding the utilization status and the amount pending utilization as well as, in case of a change in the purpose of utilization, a detailed estimate of such proposal which SCBA wants to undertake. SCBA is pursuing this matter with the Government of India, for the permission for change in purpose for the utilization of said grant.



6. The Association has not registered itself under the ESIC act and hence no deduction or contribution being made under ESIC.
7. Association has been granted registration u/s 12 AA of Income Tax 1961 vide certificate No S-AAFTS1715BE20212 valid upto Assessment Year 2026-2027. Association has claimed its income as being accumulated or set apart for specified purposes and therefore not made any provision for income tax (current & deferred) in its books of accounts.
8. Previous year figures have been regrouped or rearranged wherever considered necessary and to the extent possible.

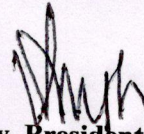
FOR A V G & COMPANY
Chartered Accountants


(VANDANA GAURIA)

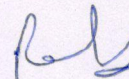
Partner
M.NO 522636
FRN 025158N
Place: New Delhi
Dated : 28/04/23



for Supreme Court Bar Association

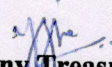

Hony. President

Vikas Singh (Sr.)
President
Supreme Court Bar Association



Hony. Secretary

Mr. RAHUL KAUSHIK
Hony. Secretary
Supreme Court Bar Association



Hony. Treasurer

YUGANDHARA PAWAR JHA
Treasurer
Supreme Court Bar Association