

NOTICE

Pursuant to order dated 06.05.2025 passed by the Hon'ble Supreme Court in the matter of MA Diary No.13992/2023 in C.A. No.3401-3402/2003 – Supreme Court Bar Association Vs. B.D. Kaushik, the Annual General Body Meeting of the Supreme Court Bar Association will be held on Tuesday, 20th May, 2025 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 2025-26.
2. To confirm the minutes of the Last Annual General Body Meeting held on 16.05.2024.
3. To consider the Auditor's report 2024-25 and Hony. Secretary's Report for the year 2024-2025.
4. To appoint Auditors for the year 2025-2026.
5. Any other matter with the permission of the Chair.

Sd/-
VIKRANT YADAV
Hony. Secretary

Hony. Secretary, SCBA Report

It is my privilege to present the Secretary's Report for the year 2024-25 to the esteemed members of the Supreme Court Bar Association. This report is submitted on behalf of the Executive Committee, with the valued support of Mr. Kapil Sibal (Senior Advocate), President; Ms. Rachana Srivastava (Senior Advocate), Vice-President; the Office Bearers; and all members of the Executive Committee.

The report outlines key initiatives and efforts undertaken to promote the welfare of our distinguished members and to uphold the values of transparency, accountability, and service within the Association.

I extend my sincere gratitude to the President, Vice-President, Office Bearers, and all Executive Committee members for their unwavering support, guidance, and collaborative spirit throughout the year.

ACTIVITIES OF THE ASSOCIATION DURING 2024-2025

➤ **CORPORATE SOCIAL RESPONSIBILITY FUND**

I am pleased to inform the members that the Supreme Court Bar Association has received a total amount of ₹49,60,00,000/- (Rupees Forty-Nine Crores and Sixty Lakhs only) under the Corporate Social Responsibility (CSR) initiative.

This substantial contribution has been secured exclusively due to the tireless efforts of Shri Kapil Sibal, Senior Advocate and President, SCBA, towards facilitating CSR funds for the SCBA Group Medical Insurance Policy.

On behalf of the Association, I express my sincere gratitude to Shri Kapil Sibal, Senior Advocate and President, SCBA, for his outstanding commitment and initiative in this regard.

➤ **SCBA GROUP MEDICAL INSURANCE POLICY**

The Supreme Court Bar Association has introduced a Group Mediclaim Policy for its members who were eligible voters in the SCBA Elections 2024. The policy, with a coverage amount of ₹2 lakhs and a premium of ₹35,400/- (including GST), will be provided **free of cost** to the eligible members. The premium will be paid directly by the SCBA to the National Insurance Company Limited.

AMENITIES

➤ SCBA Office

The adjoining room has been acquired and integrated with the existing SCBA Office, resulting in a refreshed appearance and a more efficient working environment. The entire office space was renovated by the Registry and inaugurated by the Hon'ble Chief Justice of India on **25th July 2024**.

➤ LADIES BAR ROOM

The renovated Ladies Bar Room, offering enhanced amenities for our lady members, was inaugurated on **8th November 2024** by Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India.

➤ ADDITIONAL LADIES BAR ROOM

To address the space constraints of the existing facility, an additional Ladies Bar Room has been constructed beneath Court Nos. 6 and 7. Equipped with all essential amenities and two dedicated workstations, this new space was inaugurated by the Hon'ble Chief Justice of India on **1st August 2024**.

➤ LUNCH ROOM

The Lunch Room, situated adjacent to SCBA Library-II, has undergone complete renovation. It is now fully equipped with modern amenities to provide a more comfortable and welcoming environment for members. The renovated facility was inaugurated by the Hon'ble Chief Justice of India on **8th July 2024**.

➤ LIBRARY & WELLNESS CENTRE

The **Advocates' Library and Wellness Centre** was inaugurated on **24th October 2024** at the 8th Floor, D-Block, Administrative Building Complex, Supreme Court of India, by the Hon'ble Chief Justice of India. This facility aims to provide members with a space for both intellectual enrichment and personal well-being.

➤ COMPUTERS

To support a more efficient and tech-enabled working environment, the SCBA has procured **59 latest-generation computers** for use across the libraries and office areas.

➤ **CENTRALIZED AIR-CONDITIONING**

Centralized Air-Conditioning has been installed in the following areas to improve member comfort:

- SCBA Library-I
- First Floor Cafeteria
- SCBA Office

➤ **OLD CONSULTATION ROOM (1ST FLOOR)**

To enhance the working environment near Court No. 4, a new air-conditioner has been installed in the **Old Consultation Room** on the first floor.

➤ **SCBA BAR LOUNGE**

In response to members' requests, **new storage racks** have been added in the **SCBA Bar Lounge** (Ground Floor) for the convenient storage of bags, briefcases, and other personal items.

➤ **SCBA LIBRARY-IV**

New bookshelves have been installed in **SCBA Library-IV** to accommodate a growing collection of Books, Journals, Commentaries, and Bare Acts.

➤ **CUBICLES AT THE ADDITIONAL BUILDING COMPLEX**

A total of **68 cubicles** were inaugurated on **10th July 2024** at **D-Block**, Additional Building Complex, Supreme Court of India, by the Hon'ble Chief Justice of India.

These were allocated to SCBA members via a **draw of lots conducted on 25th October 2024**. Congratulations to all the allottees.

➤ **RAILWAY RESERVATION COUNTER**

For members' convenience, the **Railway Reservation Counter** has been relocated and is now operational from **3rd May 2025** at the **Porta Cabin** behind the **e-Seva Kendra** (Reception Office), near **Gate-E** of the Main Building Complex (within the High Security Zone). It was previously located on the 1st Floor of Block-E, Administrative Building Complex.

➤ **WATER PURIFIER AND RO PLANT**

Taking into account the daily need for safe drinking water, the Registry has installed a **Water Purifier cum Cooling Plant** with an **HPN (Hydro Pneumatic) Tank**, in addition to a **1200 LPH RO unit**, in various **Chambers Blocks**, ensuring a consistent supply of potable water for members.

SL	Location	Working Capacity
1	R.K.Garg/A.K.Sen Chambers Block	2500 LPH
2	R.K.Jain/G.L.Sanghi Chambers Block	2500 LPH
3	M.C.Setalvad Chambers Block	2500 LPH
4	C.K.Daphtary Chambers Block	2500 LPH

➤ **RO PLANT EXPANSION**

Due to the rising number of court visitors and increased water consumption in the Court and Canteen, the SCBA has proposed the installation of an additional RO Plant on the roof of the **East Wing of the Main Supreme Court Building** and across all Chambers Blocks. A letter has been sent to the Registry regarding the current insufficient capacity of the existing RO systems.

➤ **LIFTS – C.K. DAPHTARY CHAMBERS BLOCK**

To address the frequent malfunctioning of lifts in the **C.K. Daphtary Chambers Block**, a meeting was held with the Executive Engineer and Assistant Engineer (Electrical), CPWD. It has been informed that **new lifts are scheduled for installation by 15th May 2025**.

➤ **AIR CUTTERS**

Air cutters have been installed at the entry points of:

- **First Floor Cafeteria** (2 units)
- **Library No. I** (1 unit)

to maintain indoor air quality and create a controlled environment.

➤ **FURNITURE UPGRADES**

Sofas and chairs across **Libraries, Bar Lounge**, and the **Ladies Bar Room** have been repaired and professionally dry-cleaned for enhanced comfort and appearance.

➤ **QR CODE SCANNERS**

Ten **QR code scanners with sound boxes**—provided by **UCO Bank**—have been installed at various SCBA locations to encourage and simplify **cashless transactions**.

➤ **GOLF CART SERVICE**

For members' convenience, **golf cart services** have been introduced in the **underground connecting tunnels** between **D-Block** and the **Main Supreme Court Building**.

➤ **DELHI GOVERNMENT HEALTH CENTRE (DGHC)**

The **newly renovated DGHC**, located opposite **UCO Bank** in the Supreme Court Compound, was inaugurated on **17th September 2024** by Hon'ble Dr. Justice D.Y. Chandrachud, the then Chief Justice of India, in the presence of Hon'ble Companion Judges. The new centre, nearly **three times larger** than the previous facility, now offers **state-of-the-art amenities**, fulfilling a long-pending demand of SCBA members.

➤ **DIGITAL DISPLAY BOARD**

A **Digital Display Board** has been installed on the **Ground Floor of D-Block**, Administrative Building Complex, Supreme Court of India, to keep members informed and updated.

➤ **NEW LOCKERS**

To accommodate more members, the **Supreme Court Registry** has provided **216 new lockers** in **D-Block** on Ground Floor, First floor and Third Floor of the Administrative Buildings Complex, Supreme Court.

➤ **NEW CHAIRS**

In response to reports of damaged furniture, **new chairs** have been placed in **SCBA Library No. II** and the **Old Consultation Room near Court No. IV**.

➤ **AIR CONDITIONING & VENTILATION (D-BLOCK CORRIDORS)**

The issue of inadequate air conditioning and ventilation in the corridors of **D-Block, Lawyers Chambers, Administrative Buildings Complex**, has been raised with the Registry and is expected to be resolved **by the end of this month**.

➤ **UPGRADATION OF CUBICLES ROOM – LIBRARY NO. I**

The SCBA expresses heartfelt gratitude to **Mrs. Madhu Sharan, Advocate**, for her **generous donation of ₹21,00,000/-** in memory of her husband Late Amarendra Sharan, Senior Advocate towards the **upgradation of the cubicles room** in **Library No.I**.

➤ **WASHROOM RENOVATIONS**

The **washrooms in A.K. Sen and M.C. Setalvad Chambers Blocks** have been renovated to correct **design-related inconveniences**.

➤ **LED Lighting in Corridors of Chambers Blocks**

A request has been submitted to the Registry to address **insufficient lighting** in corridors of all four **Advocates' Old Chambers Blocks**. The SCBA has requested the **installation of new LED lights** to alleviate the inconvenience.

➤ **SPACE FOR OATH COMMISSIONERS**

To streamline administrative processes, **two dedicated cubicles** (OC1 and OC2) have been earmarked and allotted on the **Ground Floor of D-Block**, Administrative Building Complex, for **Oath Commissioners**.

➤ **E-RICKSHAW FOR CRECHE CHILDREN**

A request has been made for the deployment of an **e-rickshaw** service for the **safe and convenient commute** of children using the creche facility, **from Gate No. 3 to the Creche Building in E-Block**, Administrative Building Complex.

➤ **BANK OF MAHARASHTRA – NEW BRANCH**

A **new branch of Bank of Maharashtra** has been facilitated by the SCBA in the **Additional Building Complex**. The branch is equipped with the **latest banking facilities**, including **ECS, locker services**, and more.

PROGRAMMES & EVENTS

➤ FAREWELL FUNCTIONS

The Supreme Court Bar Association hosted farewell functions to honour the following Hon'ble Chief Justices and Judges of the Supreme Court of India upon their retirement:

- **Hon'ble Ms. Justice Hima Kohli** – 30.08.2024
- **Hon'ble Dr. Justice D.Y. Chandrachud, Chief Justice of India** – 08.11.2024
- **Hon'ble Mr. Justice C.T. Ravikumar** – 03.01.2025
- **Hon'ble Mr. Justice Hrishikesh Roy** – 31.01.2025
- **Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India** – 13.05.2025

➤ VISIT

Hon'ble Mr. Justice Manmohan, Judge, Supreme Court of India, met with members of the Bar on **10.01.2025**.

➤ INDEPENDENCE DAY CELEBRATION

The **78th Independence Day** was celebrated on **15th August 2024** at the Supreme Court lawns. **Hon'ble Dr. Justice D.Y. Chandrachud**, Chief Justice of India, was the **Chief Guest**, accompanied by other Hon'ble Judges of the Supreme Court. **Hon'ble Mr. Arjun Ram Meghwal**, Union Minister of State (I/C) for Law and Justice, was the **Guest of Honour**. A large number of Bar members and their families attended the celebration.

➤ CONSTRUCTION OF NEW COURTS

The **ground-breaking ceremony** for the construction of a new court building was held on **14.10.2024**, in the presence of **Hon'ble Dr. Justice D.Y. Chandrachud** and other Hon'ble Judges of the Supreme Court.

➤ MAHAPARINIRVAN DIWAS

A function was organized on **06.12.2024** at the Central Lawn, High Security Zone, Supreme Court premises, to commemorate **Mahaparinirvan Diwas** in memory of **Dr. Babasaheb Bhimrao Ramji Ambedkar**. **Floral tributes** were paid by the Hon'ble Chief Justice of India and Hon'ble Judges.

➤ **CHRISTMAS CELEBRATION**

A **Christmas celebration** was held on **18.12.2024** at the Main Auditorium, Indian Society of International Law (I.S.I.L.), V.K. Krishna Menon Bhawan. Bar members actively participated and performed. **Hon'ble Mr. Justice Sanjiv Khanna**, Chief Justice of India, along with fellow Hon'ble Judges, graced the occasion.

➤ **CONSTITUTION DAY**

Constitution Day was celebrated on **26.11.2024** by the Supreme Court Bar Association. **Hon'ble Mr. Justice Sanjiv Khanna**, Chief Justice of India, graced the occasion. On this day, SCBA honored:

- Members who completed **50 years of legal practice**
- Authors among the Bar who **published books**
- Advocates who **secured ranks** in the Advocate-on-Record Examination, 2023

➤ **MAHATMA GANDHI & LAL BAHADUR SHASTRI JAYANTI**

A commemorative event was held on **02.10.2024** in the Supreme Court premises. **Floral tributes** were paid by the Hon'ble Chief Justice of India and Hon'ble Judges to mark the birth anniversaries of **Mahatma Gandhi** and **Lal Bahadur Shastri**.

➤ **GURU NANAK DEV JI JAYANTI**

The **555th Birth Anniversary of Shri Guru Nanak Dev Ji** was celebrated on **14.11.2024** at the **Plaza Canteen and Litigants' Canteen**, Supreme Court Compound.

Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India, and Hon'ble Judges were present. **Langar/Prasad** was distributed to mark the occasion.

➤ **CPR TRAINING PROGRAMME**

A **Cardiopulmonary Resuscitation (CPR) Training Programme** was conducted in collaboration with **Doctors from Fortis Hospital** on **17.09.2024**, held at the **SCBA Bar Lounge, Ground Floor**.

➤ **HEALTH CHECKUP CAMP**

The Supreme Court Bar Association in association with the Rotary Club of Delhi Midwest and the Rotary Club of Delhi South Central, organized a Health Checkup Camp on 19.09.2024 at the Supreme Court Lawns, New Delhi. The camp was inaugurated by Hon'ble Dr.

Justice D.Y. Chandrachud, the then Chief Justice of India. A large number of members availed the opportunity to get their health checked.

➤ **CANCER AWARENESS PROGRAM**

A Cancer Awareness Program was organized by SCBA in collaboration with doctors from Manipal Hospitals on 23.10.2024 in the Bar Lounge. Dr.AbhinavNarwariya (MBBS, MD, DrNB – Medical Oncology) addressed the gathering as the keynote speaker. A 10-minute Question & Answer session was held to address the queries of the members.

Additionally, a Thermal Screening Camp (NIRAMAI) was conducted exclusively for lady members in the New Consultation Room near the SCBA Bar Lounge, Ground Floor.

➤ **FESTIVE SEASON CELEBRATIONS**

SCBA celebrated various festivals—Lohri, Makar Sankranti, Pongal, Bihu, Uttrayan, and Makara Villaku—on 09.01.2025 at the Auditorium, 1st Floor, Indian Society of International Law, V.K. Krishna Menon Bhawan, Bhagwan Dass Road, New Delhi. Members of the Bar performed vibrant folk dances to mark the occasion. The event was graced by Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India, as the Chief Guest.

➤ **HOLI MILAN**

The Holi Milan program was organized by SCBA on 07.03.2025 at the Supreme Court Lawns, New Delhi. The event featured celebrated poets including Shri Gajendra Solanki, Mr. Popular Meeruthi, Dr. Sunil Jogi, Mr. SundarKataria, Mr. Suraj Mani, Smt. Padmini Sharma, and Mr. CharanjeetCharan. The program was attended by Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India, along with other Companion Judges.

➤ **INTERNATIONAL WOMEN'S DAY**

SCBA celebrated International Women's Day on 07.03.2025 in the SCBA Ladies Bar Room. The occasion was honored by the presence of Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India, and other Companion Judges.

➤ **MEDIATION TRAINING PROGRAM**

The Mediation and Conciliation Project Committee, in collaboration with NALSA, is conducting a 40-hour Mediation Training Program (MTP) in hybrid mode for members of the Bar. The training is being rolled out in a phased manner. So far, many members have successfully completed their training.

➤ **BLOOD DONATION CAMP & SWAMI VIVEKANANDA JAYANTI**

On the occasion of Swami Vivekananda Jayanti, SCBA organized a Blood Donation Camp on 15.01.2025 in collaboration with the Indian Red Cross Society, New Delhi. The event was inaugurated by Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India and other Hon'ble Judges also graced the occasion. A tribute was also paid to Swami Vivekananda on this solemn occasion.

➤ **VOTER IDENTITY CARD CAMP**

A Voter Identity Card Camp was organized by the Electoral Registration Officer, Assembly Constituency-40 (New Delhi), Election Commission of India, at the Milon Banerji Conference Room, First Floor. The camp facilitated voter registration, modification, and related services. A significant number of members benefitted from this initiative.

➤ **GSICC TRAINING PROGRAM**

The Supreme Court Registry organized a training session for members of SCBA on 19.03.2025. The session focused on the provisions of the *Sexual Harassment of Women at the Supreme Court of India (Prevention, Prohibition and Redressal) Act, 2013* and the corresponding *Regulations, 2013*.

➤ **VAASTU WORKSHOP**

Supreme Court Bar Association organized a **Vaastu Workshop** for members titled "**Harmonizing Vaastu Impact in Career Growth,**" in which Shri Naresh Singal, Renowned Vaastu Consultant, was the Speaker **on Thursday, 17.04.2025** at the SCBA Bar Lounge, Ground Floor.

➤ **SHORT MEDITATION WORKSHOP**

Supreme Court Bar Association organised a Short Meditation Workshop for its members for mental wellbeing and stress-free mind, by Ms. Shefali Mitra, Advocate at SCBA Bar Lounge, Ground Floor, on Monday, 21.04.2025

SPORTS ACTIVITIES:

➤ ***Badminton Tournament***

SCBA organized the IVth Amarendra Sharan Memorial Badminton Tournament-2024 at the D.D.A. Squash and Badminton Stadium, Siri Fort Road, August Kranti Marg, New Delhi. The tournament finals took place on 29.09.2024, followed by a Prize Distribution function attended by Hon'ble Judges of the Supreme Court of India.

➤ ***Cricket Tournament***

The SCBA Annual Cricket Tournament 2025 commenced on 01.02.2024 at the Modern School, Barakhamba Road, New Delhi, with 22 teams participating. An exhibition cricket match between the Hon'ble Chief Justice of India-XI and the President SCBA-XI was held on 27th April 2025 at the Modern School Cricket Ground, Barakhamba Road, New Delhi. The team led by the Hon'ble Chief Justice of India clinched victory and lifted the trophy. Hon'ble Mr. Justice M.M. Sundresh, Hon'ble Mr. Justice P.V. Narasimha, and Hon'ble Mr. Justice Joymalya Bagchi presented trophies to the mentors, teams, and players on this memorable occasion.

➤ **RESOLUTIONS**

- The Supreme Court Bar Association (SCBA) unequivocally condemned the barbaric terrorist attacks on innocent tourists in the peaceful region of Pahalgam, Jammu & Kashmir. SCBA demanded that the perpetrators be brought to justice with the full force of the law.
- SCBA strongly condemned the violent acts by the Uttar Pradesh Police against advocates at the Ghaziabad court premises, labeling them as a violation of rights and the rule of law.

➤ **OPEN HOUSE SESSION**

SCBA invited suggestions from its members on the functioning of the Supreme Court Registry, particularly regarding Filing, Defects, Re-filing, Registration, Verification, and Listing of cases. The session was

conducted by the Supreme Court Registry to gather feedback and improve processes.

➤ **MEETING**

On 13.11.2024, Hon'ble Mr. Justice Sanjiv Khanna, Chief Justice of India, held a meeting with the SCBA Executive Committee to discuss several key issues. The topics raised during the meeting included:

- Letter Circulation for adjournment
- Sequence / Appearance Trivedi J
- Physical / Printed Cause List / Notifications outside every Courtroom
- Wi-Fi Vendor change due to unreliable service
- Celebration of Constitution Day (Law Day)
- Railway Ticket Reservation Counter
- Expeditious Registration, Verification, and Listing of Cases
- Museum & Storage Space in Old Main Building and D-Block, Administrative Building Complex
- Conference Room / Lounge at the Administrative Building Complex
- Space for Table Tennis Room in D-Block
- Space for Lockers in the Old Main Building and Administrative Building Complex
- Electric Vehicle Charging Points/Spaces
- Chairs & Tables for the Ladies Bar Room
- Chairs & Tables for Waiting Rooms
- Photocopy Machines in the Additional Building Complex
- Workstations and a Separate Lunch Room for Lady Members near the Ladies Bar Room

➤ **REMEMBRANCE**

Two Full Court references were held on 07.08.2024 and 21.01.2025 in the Court of Hon'ble the Chief Justice of India to honor the memory of our esteemed Members who were great legal luminaries and pioneers in the judicial system and the bar, namely:

- Late M.C. Bhandare
- Late V.K. Shukla
- Late D.S. Bali
- Late Jitendra Sharma
- Late P.K. Dey

SCBA has lost 41 of its members during 17.05.2024 to 12.05.2025

➤ **COURT COST FOR ADVOCATES WELFARE FUND**

This year, we received a cost of Rs. 10,17,750/- imposed by the Hon'ble Supreme Court of India, which is being utilized for various Advocates Welfare Schemes.

➤ **DONATIONS**

We extend our heartfelt thanks to all Hon'ble Members who came forward to contribute and donate funds amounting to Rs. 32,82,000/- to the SCBA.

➤ **FINANCIAL HELP**

The Supreme Court Bar Association extended its support to members in need by providing financial assistance totalling Rs. 54,91,500/- during times of distress.

Sd/-
VIKRANT YADAV
Hony. Secretary



A V G & COMPANY
CHARTERED ACCOUNTANTS

C 178, LGE, 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, 2025 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, 2025 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 2025.

FOR A V G & COMPANY
Chartered Accountants

(VANDANA GAURIA)

Partner

M.NO

522636 FRN

025158N

Place: New Delhi

Dated : The

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 2025

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 any amount has 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. The grant including interest amounts to Rs 5,80,25,317.00
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. 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 10,17,750/- 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 and cash receipts and payments must be stopped.
- c) The organisation uses a software to issue receipts lawyers for the subscription/usage charges received other than in cash. It is recommended that receipts be issued from the software for cash collection as well.
- d) Regular Reconciliation of digital payments received versus credited in bank to ensure no loss of income.
- e) 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.
- f) 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 31.03.2025.
- g) The organization must endeavor to increase its charitable expenditure to fulfill the requirements of Section 11 & Section 12 of the Income Tax Act 1961.
- h) The organization must apply for a certificate of lower deduction of tax from its interest income to avoid blocking of funds as TDS under the Income Tax Act 1961.
- i) A detailed analysis of applicability of Goods & Service Tax must be undertaken to ensure compliance
- j) Donation received in kind must be duly documented and supported with invoices and donation receipts from/to donors.
- k) 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.
- l) 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.

- m) 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.
- n) 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. Method of accounting must be changed to either cash basis or mercantile basis of ~~accounting~~.
- o) 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)
Partner
M.NO 522636
FRN 025158N
Place: New Delhi
Dated :

SUPREME COURT BAR ASSOCIATION (REGD.)
1, TILAK MARG, NEW DELHI - 110001
BALANCE SHEET AS AT 31st MARCH, 2025

	Schedule No.	AS AT 31.03.25 Amount (Rs)	AS AT 31.03.24 Amount (Rs)
<u>SOURCES OF FUNDS</u>			
Capital Fund	1	76,39,09,445.24	28,73,90,269.50
Earmarked Funds	2	1,85,89,934.34	1,85,63,934.34
Financial Aid Fund	3	2,90,200.00	2,90,200.00
Total		78,27,89,579.58	30,62,44,403.84
<u>APPLICATION OF FUNDS</u>			
Fixed Assets (Net Block)	4a	74,57,519.52	40,13,044.53
Capital Work in Progress	4b	-	2,75,000.00
<u>Current Assets, Loan and Advances</u>			
Current Assets	5	86,33,58,172.06	38,40,55,201.31
Loans & Advances	6	23,93,567.00	23,56,091.00
		86,57,51,739.06	38,64,11,292.31
Less: Current Liabilities and Provisions	7	9,04,19,679.00	8,44,54,933.00
Net Current Assets		77,53,32,060.06	30,19,56,359.31
Total		78,27,89,579.58	30,62,44,403.84
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

For Supreme Court Bar Association

Vandana Gauria
Partner
M.No.: 522636
UDIN
Place: New Delhi
Date:


Kapil Sibal (Sr.)
Hony. President
Supreme Court Bar Association


Vikrant Yadav
Hony. Secretary
Supreme Court Bar Association


Sasmita Tripathy
Hony. Treasurer
Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
1, TILAK MARG, NEW DELHI - 110001
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2025

	Schedule No.	YEAR ENDED 31.03.25 Amount (Rs)	YEAR ENDED 31.03.24 Amount (Rs)
<u>INCOME</u>			
Subscription/Fees	8	3,01,63,251.00	2,93,19,724.00
Interest Income	9	2,96,14,796.00	1,24,16,827.00
Hire Income	10	82,32,202.00	53,73,661.00
Income from Distribution	11	1,62,47,148.00	1,16,30,950.00
Income form Law diaries, Calenders, Welfare stamps, Directories	12	3,74,927.00	1,65,255.00
Donation & Financial Aid Received	13	32,82,000.00	41,12,900.00
Other Income	14	57,18,270.00	62,77,154.50
Total		9,36,32,594.00	6,92,96,471.50
<u>EXPENDITURE</u>			
Salary and Benefits to staff	15	3,39,86,090.00	2,80,64,580.00
Administration Expenses	16	69,20,636.25	51,73,618.27
Depreciation	4	14,64,918.18	5,13,469.04
Advocate Welfare Expenses	17	95,20,640.00	61,80,435.00
Donation & Financial Aid Expenses	18	54,91,500.00	31,63,800.00
Miscellaneous Expenses	19	8,578.00	3,408.00
Total		5,73,92,362.43	4,30,99,310.31
Excess of Income over Expenditure		3,62,40,231.57	2,61,97,161.19
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

For Supreme Court Bar Association

Vandana Gauria
Partner
M.No.: 522636
UDIN
Place: New Delhi
Date:


Kapil Sibal (Sr.)
 Hony. President
 Supreme Court Bar Association


Vikrant Yadav
 Hony. Secretary
 Supreme Court Bar Association


Sasmita Tripathy
 Hony. Treasurer
 Supreme Court Bar Association

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2024-31.03.2025
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.25 Amount (Rs)	AS AT 31.03.24 Amount (Rs)
<u>Schedule -1</u>		
<u>Capital Fund</u>		
Opening Balance	28,73,90,269.50	23,79,26,786.28
Add:		
Excess of Income & Expenditure Account	3,62,40,231.57	2,61,97,161.19
Life Membership Fees	24,33,100.00	53,09,436.00
Admission fees	1,87,01,800.00	1,84,67,400.00
Less: Depreciation on Assets acquired through earmar	2,05,955.83	2,71,388.51
Less: Donation from Capital Fund	-	2,39,125.46
Add: Donation Insurance of Members	41,93,50,000.00	
	76,39,09,445.24	28,73,90,269.50
<u>Schedule -2</u>		
<u>Earmarked Funds</u>		
Pulwama Attack Fund	2,02,500.00	2,02,500.00
Late Shree Kumarmangalam Fund	1,25,000.00	1,25,000.00
Lawyers Facility Fund	11,23,398.00	11,23,398.00
Mukesh Goswami Memorial Fund	10,000.00	10,000.00
Prime Minister Relief Fund	52,100.00	52,100.00
SCBA Calamity Relief Fund	26,31,897.00	26,31,897.00
Donation for Covid 19 - General	-	-
Donation for Covid 19 Grant Scheme 2019	-	-
SCBA Group Life Insurance Fund	3,20,856.84	3,20,856.84
Court Cost for Library Upgradation	1,24,12,837.50	1,23,86,837.50
Library Books Fund	17,07,555.00	17,07,555.00
Staff Welfare Fund	3,790.00	3,790.00
	1,85,89,934.34	1,85,63,934.34
<u>Schedule -3</u>		
<u>Financial Aid Fund</u>		
Financial Aid	2,90,200.00	2,90,200.00
	2,90,200.00	2,90,200.00

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2024-31.03.2025
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.25 Amount (Rs)	AS AT 31.03.24 Amount (Rs)
<u>Schedule-5</u>		
<u>Current Assets</u>		
Cash and Bank balances		
Cash in hand	2,355.00	8,522.00
With Scheduled Banks		
-in saving & current accounts	10,47,42,999.44	(5,88,905.60)
-in FD (including Sweep Fds and accrued interest)	67,76,51,330.87	31,91,87,482.36
Grant in aid FDRs (including accrued interest)	6,03,62,738.00	5,76,47,585.00
Closing Stock (Advocate Welfare Stamp)	4,05,000.00	3,37,500.00
Advances recoverable in cash or in kind or for value to be received	2,01,93,748.75	74,63,017.55
	86,33,58,172.06	38,40,55,201.31

Schedule -6
Loans & Advances

Loans to staff	23,93,567.00	23,56,091.00
	23,93,567.00	23,56,091.00

Schedule -7
Current liabilities

Expense payable	21,28,193.00	15,79,233.00
Duties & Taxes Payable	6,11,420.00	5,33,667.00
Security deposits from others	1,30,600.00	1,30,600.00
Security (Library books)	2,29,74,055.00	2,06,49,055.00
Grant in Aid (from Ministry of Finance)	6,10,42,154.00	5,80,25,317.00
Medical Care Centre	2,00,085.00	2,00,085.00
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.Lingaiyah	60,342.00	60,342.00
Advance payment from Members	1,15,500.00	1,48,600.00
Sundry Creditors for goods & services	30,36,362.00	30,07,066.00
	9,04,19,679.00	8,44,54,933.00

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2024-31.03.2025
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.25 Amount (Rs)	AS AT 31.03.24 Amount (Rs)
<u>Schedule -8</u>		
<u>Subscription/Fees</u>		
Membership Subscription	3,01,63,251.00	2,93,19,724.00
	3,01,63,251.00	2,93,19,724.00

Schedule -9
Interest Income

Interest on FD	2,95,86,387.00	1,23,97,517.00
Interest on Savings Accounts	28,409.00	19,310.00
	2,96,14,796.00	1,24,16,827.00

Schedule -10
Hire Income

Licence Fee	38,500.00	67,000.00
Locker Rent	3,48,000.00	6,14,000.00
E Library Usage Charges	1,98,047.00	1,65,903.00
Auditorium/Conference Room/Cubicle Usage/Printing	71,34,836.00	39,66,603.00
Arbitration Room Receipts	1,29,000.00	66,500.00
SCC Usage Charges	3,83,819.00	4,93,655.00
	82,32,202.00	53,73,661.00

Schedule-11
Income from Distribution

Stickers	1,09,98,048.00	65,04,150.00
I-Cards & Library Card	14,41,200.00	13,16,800.00
Membership Forms	38,07,900.00	38,10,000.00
	1,62,47,148.00	1,16,30,950.00

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

Income from Law diaries and Calenders	3,74,927.00	30,255.00
Income from Advocate Welfare Stamps	-	1,35,000.00
	3,74,927.00	1,65,255.00

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2024-31.03.2025
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.25 Amount (Rs)	AS AT 31.03.24 Amount (Rs)
<u>Schedule -13</u>		
<u>Donation & Financial Aid Received</u>		
Donation for Staff & Advocate Welfare	32,82,000.00	41,12,900.00
	32,82,000.00	41,12,900.00

Schedule -14
Other Income

Miscellaneous Receipts	3,47,020.00	2,63,013.00
Bank Charges	34,900.00	42,900.00
Court Cost	9,91,750.00	17,66,375.50
Readmission Fees	2,80,000.00	2,50,000.00
Event Participation, Nomination & Sponsorship Fees	40,64,000.00	34,80,000.00
Other Recoveries	600.00	675.00
Balances Written Off (Net)	-	4,74,191.00
	57,18,270.00	62,77,154.50

Schedule -15
Salary and Benefits to staff

Salary to staff	2,83,17,122.00	1,68,15,904.00
Bonus to staff	19,13,056.00	11,72,581.00
Employers Share in Provident Fund & Administration	28,50,644.00	18,15,052.00
Leave Travel Allowance	2,12,856.00	2,05,475.00
Uniform to staff	5,53,357.00	3,11,350.00
Incentive to Staff	8,629.00	8,80,157.00
Gratuity	-	2,71,343.00
Leave encashment	-	1,11,692.00
Interim Relief	1,15,026.00	64,55,851.00
Diwali Gifts to Workforce	15,400.00	25,175.00
	3,39,86,090.00	2,80,64,580.00

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2024-31.03.2025
SCHEDULES FORMING PART OF THE BALANCE SHEET

	AS AT 31.03.25 Amount (Rs)	AS AT 31.03.24 Amount (Rs)
<u>Schedule -16</u>		
<u>Administrative Expenses</u>		
Audit Fee & Expenses	1,20,000.00	1,20,000.00
Newspaper Advertisement Exp	-	49,683.00
Bank charges	30,514.45	9,807.47
Conveyence	2,56,106.00	2,27,769.00
Hiring Charges	1,61,769.00	2,50,147.00
Election expenses	8,53,147.00	6,67,765.00
Insurance of Library Books	7,671.00	7,671.00
Library expenses	1,06,570.00	78,840.00
Newspaper & periodicals	47,661.00	-
Postage & Telegram	31,583.80	48,113.80
Printing & Stationery	3,82,408.00	7,85,165.00
Professional Fees	1,45,000.00	1,45,000.00
Purchase of I-card	2,67,932.00	1,72,040.00
Repairs & Maintenance	2,95,616.00	1,48,296.00
Membership & Subscription (Publications)	18,55,942.00	9,01,071.00
Communication expenses	13,72,860.00	9,28,573.00
Office repair, running & maintenance exp	3,90,205.00	1,11,179.00
Typing & photostats	4,35,001.00	89,998.00
Software & Website Expenses	1,60,650.00	4,32,500.00
	69,20,636.25	51,73,618.27

Schedule -17

Advocate Welfare Expenses

Others	39,762.00	56,457.00
Medical Camp Expenses	51,220.00	-
Expense towards Running of Shuttle Bus (Net)	-	1,16,773.00
Farewell and other Functions (net)	31,22,827.00	25,01,526.00
Sports & cultural expenses	63,06,831.00	35,05,679.00
	95,20,640.00	61,80,435.00

SUPREME COURT BAR ASSOCIATION (REGD.)
01.04.2024-31.03.2025
SCHEDULES FORMING PART OF THE BALANCE SHEET

	<u>AS AT</u> <u>31.03.25</u> <u>Amount (Rs)</u>	<u>AS AT</u> <u>31.03.24</u> <u>Amount (Rs)</u>
<u>Schedule -18</u>		
Donation & Financial Aid Expenses		
Financial Aid to members & staff	54,91,500.00	31,63,800.00
	<u>54,91,500.00</u>	<u>31,63,800.00</u>

<u>Schedule -19</u>		
<u>Miscellaneous Expenses</u>		
Misc Petty Expenses	8,578.00	408.00
Cause List exp	-	3,000.00
	<u>8,578.00</u>	<u>3,408.00</u>

 Hony. President Kapil Sibal (Sr.) President Supreme Court Bar Association	 Hony. Secretary Vikrant Yadav Hony. Secretary Supreme Court Bar Association	 Hony. Treasurer Seemita Tripathy 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 2025

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. Capital Work in Progress is recognized to the extent of advance payment given upon fulfillment of part/stage wise delivery conditions.

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

Court cost received for specific activities are accounted for under head Earmarked Funds, donations received with a specific instruction that donation is for corpus is accounted for under Capital 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 by the management. 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.
2. Interest on Fixed Deposits includes interest earned in FY 23-24 but not reported by the bank accurately and hence could not be accounted for in the financials statement of FY 23-24. The interest income includes Rs 63,62,850/- pertaining to FY 23-24.
3. 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 :

for Supreme Court Bar Association

Hony. President

Kapil Sibal (Sr.)
President

Supreme Court Bar Association

Hony. Secretary

Vikrant Yadav
Hony. Secretary

Supreme Court Bar Association

Hony. Treasurer

Sasmita Tripathy
Treasurer
Supreme Court Bar Association

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

**SCHEDULES FORMING PART OF THE BALANCE SHEET
F Y 2024-2025**

**Schedule -4
4a Fixed Assets**

(Amount in Rs.)

Particulars of Assets	Rate of Depreciation	WDV as on 01/04/2024	Additions		Discarded/ sale during the	Total	Depreciation for the year	WDV as on 31.03.2025
			upto 30.09.2024	after 30/09/2024				
Library Books	40%	94,301.38	-	-	-	94,301	37,720.55	56,580.83
R.K.G. Library	40%	128.29	-	-	-	128	51.31	76.97
Office Equipments	15%	2,98,197.20	12,272	-	-	3,10,469	46,570.38	2,63,898.82
AC	15%	3,41,924.38	1,16,980	-	-	4,58,904	68,835.66	3,90,068.72
AC (through Donation)	15%	48,807.58	-	-	-	48,808	7,321.14	41,486.45
AC for Library*	15%	36,005.88	-	-	-	36,006	5,400.88	30,604.99
Library 2*	100%	-	-	-	-	-	-	-
Furniture for Library 2*	10%	69,929.40	-	-	-	69,929	6,992.94	62,936.46
Computer for New Library*	40%	2,874.01	-	-	-	2,874	1,149.60	1,724.41
Computer Software for New Library*	40%	356.08	-	-	-	356	142.43	213.65
Furniture for New Library*	10%	69,735.69	-	-	-	69,736	6,973.57	62,762.12
Library Books for New Library*	40%	3,295.10	-	-	-	3,295	1,318.04	1,977.06
Software for New Library*	25%	3,74,128.52	-	-	-	3,74,129	93,532.13	2,80,596.39
Printer for New Library*	15%	26,320.18	-	-	-	26,320	3,948.03	22,372.15
AC for C K Daphtary E Library*	15%	20,656.81	-	-	-	20,657	3,098.52	17,558.29
Computer for C K Daphtary E Library*	40%	75,022.85	-	-	-	75,023	30,009.14	45,013.71
Printer for C K Daphtary E Library*	15%	26,390.48	-	-	-	26,390	3,958.57	22,431.91
Furniture Fittings for C K Daphtary E Library*	10%	4,41,276.22	-	-	-	4,41,276	44,127.62	3,97,148.60
Shuttle Bus*	30%	-	-	-	-	-	-	-
Computer for P N Lekhi E Research Library*	40%	11,337.41	-	-	-	11,337	4,534.96	6,802.44
Printer for P N Lekhi E Research Library*	15%	5,129.23	-	-	-	5,129	769.39	4,359.85
Air Purifier	15%	2,46,951.69	-	-	-	2,46,952	37,042.75	2,09,908.94
Software for Library	25%	1,36,593.49	5,50,000	-	-	6,86,593	1,71,648.37	5,14,945.12
Canteen Equipments	15%	13,068.34	26,975	-	-	40,043	6,006.50	34,036.84
Furniture & Fixtures-New Chamber Library	10%	1,04,614.10	-	-	-	1,04,614	10,461.41	94,152.69
Furniture & Fixtures- Library I	10%	79,781.76	-	-	-	79,782	7,978.18	71,803.58
Furniture & Fixtures	10%	6,75,767.18	-	-	-	6,75,767	67,576.72	6,08,190.46
Computer Software	40%	587.71	-	-	-	588	235.08	352.62
Line Software	40%	295.05	-	-	-	295	118.02	177.03
Computers	40%	317.14	-	44,09,122	-	44,09,439	8,81,951.26	35,27,487.88
Lockers	15%	6,84,942.07	-	-	-	6,84,942	1,02,741.31	5,82,200.76
E-Library (Computer facilities)	40%	52.56	-	-	-	53	21.03	31.54
Sound System & Accessories	15%	7,862.50	-	-	-	7,863	1,179.38	6,683.13
Printer & Scanner	15%	80,047.66	-	-	-	80,048	12,007.15	68,040.51
Barricades	15%	1,402.24	-	-	-	1,402	210.34	1,191.90
Trolleys	15%	20,503.83	-	-	-	20,504	3,075.57	17,428.25
Podium	15%	2,187.67	-	-	-	2,188	328.15	1,859.52
UPS	15%	12,252.86	-	-	-	12,253	1,837.93	10,414.94
Total		40,13,044.53	7,06,227.00	44,09,122.00	-	91,28,393.53	16,70,874.01	74,57,519.52

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