

# **AUDIT REPORT**

**For the year ended 31<sup>st</sup> March 2025**

## **THE RAJASTHAN HIGH COURT BAR ASSOCIATION JAIPUR (RAJASTHAN)**



***Audited by***  
**SHARMA R. ASHOK & ASSOCIATES**  
**Chartered Accountant**  
**Bus Stand, Newai, Tonk (Raj.)**  
**+91-9887678603**

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Balance Sheet  
As on 31 March 2025**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>Capital</b>		<b>Fixed Assets (Schedule-1)</b>	1357406.00
Corpus Fund	18732001.00		
Opening Balance	14471154.00	<b>Investments (Schedule-2)</b>	
Add : Addition	4260847.00	Fixed Deposit in Bank	21344605.00
<b>General Fund</b>	412571.00		
Opening Balance	-409808.00	<b>Current Assets, Loans and Advances</b>	
Add: Surplus	822379.00	Loan & Advances to staff	1747243.00
Welfare Fund	2081635.00	Recoverable for Cash Embezzlement	3152373.00
Charity Fund	112300.00	TDS Receivable	651106.00
Advocates Cleark Welfare Fund	247675.00	<b>Bank Balance</b>	14738131.00
		BOB A/c no. 14630100007730	1936704.00
<b>Current Liabilities</b>		HDFC A/c no. 59109358556699	326536.00
Outstanding Electricity Exp.	21836947.00	SBI A/c no. 11074935958	6468268.00
Expenses Payable	24116.00	SBI A/c no. 42799850999	3283843.00
<b>Security Deposit</b>	200000.00	SBI A/c no. 43512201447	2712093.00
Girdhar Gopal Enterprises	100000.00	QR/Online (Unsettled Amt.)	10687.00
Nutys Café	50000.00	Cash in Hand	656381.00
Satendra Sharma	50000.00		
	<b>43647245.00</b>		<b>43647245.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN: 25422462BMJADJ8636

For The Rajasthan High Court Bar Association

Mahendra Shandilya  
President

Ramit Pareek  
Gen. Secretary

General Secretary  
Rajasthan High Court  
Bar Association, JAIPUR

Place: Jaipur

Date: 31/10/2025

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Income and Expenditure Account  
For the year ended 31st March 2025**

Expenditure	Amount	Income	Amount
	(Rs.)		(Rs.)
To Association Election Exp.	1020129.00	By Admission Fees	870500.00
Less : Receipts	<u>945400.00</u>	By Subscription Fees	1588149.00
To Function & Meeting Exp.	541330.00	By Sales of Membership Form	160129.00
To Benchday Celebration Exp.	930700.00	By Sales ID Card	391665.00
Less : Receipts	<u>997200.00</u>	Less : Expenses	<u>217558.00</u>
To Depreciation	444543.00	By Parking Sticker Receipts	305347.00
To Highcourt Calander Purchase	0.00	Less : Expenses	<u>158162.00</u>
To Repair & Maint. Exp.	23290.00	By Sale of Calender	141800.00
To ADR Seminar Exp.	522090.00	Less : Expenses	<u>118500.00</u>
To Audit Fees	25000.00	By Welfare Stamp Commision	819912.00
To Sports Activity Exp.	54706.00	By Sale of Directory	207000.00
		Less : Expenses	<u>939000.00</u>
To Website AMC Exp.	0.00	By Cost Recovered	423000.00
To Housekeeping Exp.	12780.00	By License Fee/Rent Income	
To Bank Charges	2738.00	Licenses Fee Kiosk	1712715.00
To Tea & Refreshment Exp.	98345.00	License Fee Mobile Tower	<u>384516.00</u>
To Book Keeping Exp.	14000.00	By Typing and Photocopy	3150.00
To Misc. Exp.	78790.00	By Electricity Charges Recovered	14096.00
To New paper & Magzine Exp.	14241.00	By Discount Received	55854.00
To Telephone Exp.	23351.00	By Issuance of Experience Certificate	1320.00
To Printing & Stationery Exp.	127100.00	By Donation Received	124800.00
Stationery	54280.00	By Sale of Scrap	6740.00
Photostate	<u>72820.00</u>	By FD Interest	857112.00
To Employee Benifit Exp.	3869085.00	SBI	355119.00
Salary to staff	3565020.00	BOB	<u>501993.00</u>
Staff Bonus	<u>304065.00</u>	By Saving Bank Interest	385208.00
To Postage Exp.	3146.00	BOB	112528.00
To Tour & Celebration Exp.	334650.00	SBI	11943.00
To Surplus tra. to General Fund	822379.00	HDFC	<u>260737.00</u>
	<b>7019793.00</b>		<b>7019793.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma  
Proprietor

Membership No.: 422462

UDIN: 25422462BMIAJ8636

Place: Jaipur

Date: 31/10/2025

For The Rajasthan High Court Bar Association

Mahendra Shandilya  
President

Ramit Pareek  
Gen. Secretary

General Secretary  
Rajasthan High Court  
Bar Association, JAIPUR



**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Receipt & Payment Account  
For the year ended 31st March 2025**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>To Opening Balance</b>		<b>By Books Purchase</b>	362835.00
Cash in Hand	53566.00	<b>By Bank Charges</b>	2738.00
BOB A/c no. 14630100007730	5478480.00	<b>By Sports Activity</b>	54706.00
HDFC A/c no. 59109358556699	314593.00	<b>By Audit Fees Payable</b>	100000.00
SBI A/c no. 11074935958	9878513.00	<b>By Tea &amp; Refreshment</b>	98345.00
SBI A/c no. 31133291179	109177.00	<b>By Computer Software</b>	360000.00
To Association Election Receipt	945400.00	<b>By Association Election Exp.</b>	1020129.00
To Admission Fees	870500.00	<b>By Employee Benifit Exp.</b>	3865085.00
To Membership Fees (LM)	4260847.00	Salary to staff	3561020.00
To Subscription Fees	1588149.00	Staff Bonus	304065.00
To Donation and Charity	124800.00	<b>By Tour &amp; Celebraation Exp.</b>	334650.00
To Electricity Charges Recovered	14096.00	<b>By Function &amp; Meeting Exp.</b>	653892.00
To Benchday Receipt	986200.00	<b>By Benchday Exp.</b>	930700.00
To ADR Seminar Receipt	384130.00	<b>By ADR Seminar Exp.</b>	905870.00
To Receipt for Advocate Welfare	61100.00	<b>By Advocate Welfare Exp.</b>	61100.00
<b>To Sales</b>	1080441.00	<b>By Printing &amp; Stationery Exp.</b>	1585225.00
Members Directory	81500.00	Members Directory	939000.00
Membership Form	160129.00	ID Card Print	242885.00
ID Card	391665.00	Stationery	54280.00
Parking Sticker	305347.00	Photostate	72398.00
Calender	141800.00	Parking Stickers	158162.00
To Advertisement on Directory	77500.00	Calender	118500.00
To Donation for Directory printing	48000.00	<b>By New paper &amp; Magzine Exp.</b>	15554.00
To Issuance of Experience Certificate	1320.00	<b>By Misc. Expenses</b>	55801.00
To Staff Advance Recovered	932150.00	<b>By Staff Loan and Advances</b>	1637500.00
To Advocate Welfare Fund 2024	863000.00	<b>By Postage Exp.</b>	3145.00
To Welfare Stamp Commission	819912.00	<b>By Repair &amp; Maint. Exp.</b>	23290.00
<b>To Lecense Fee/Rent Income</b>	2097231.00	<b>By Telephone Exp.</b>	23351.00
Kiosk	1712715.00	<b>By Fixed Assets Purchase</b>	281770.00
Mobile Tower	384516.00	<b>By Housekeeping exp.</b>	12780.00
To Welfare Stamp Receipt	14827995.00	<b>By Welfare Stamp Payment</b>	14827995.00
To Cost	423000.00	<b>By Flex Printing</b>	23410.00
To Fixed Deposit (Maturity proceed)	8499185.00	<b>By Fixed Deposit (SBI)</b>	12500000.00
To Typing and Photocopy	3150.00	<b>By Closing Balance</b>	
<b>To Saving Bank Interest</b>	385208.00	Cash in Hand	656381.00
BOB	112528.00	QR/Online (Unsetteled Amt.)	10687.00
SBI	260737.00	BOB A/c no. 14630100007730	1936704.00
HDFC	11943.00	HDFC A/c no. 59109358556699	326536.00
To Scrap Sale	6740.00	SBI A/c no. 11074935958	6468268.00
		SBI A/c no. 42799850999	3283843.00
		SBI A/c no. 43512201447	2712093.00
	<b>55134383.00</b>		<b>55134383.00</b>

For The Rajasthan High Court Bar Association

Mahendra Shandilya  
President

Ramit Pareek  
Gen. Secretary

Govind Sharma  
Treasurer

**President General Secretary Treasurer**

Rajasthan High Court Bar Association JAIPUR  
Date: 31/10/2025



**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Schedule-1**

**Fixed assets as on 31.03.2025**

Particulars	Dep. Rate	Opening Balance	Addition during the Year		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner	15.00%	0.00	145500.00	0.00	0.00	145500.00	21825.00	123675.00
Books	40.00%	375575.00	139436.00	144435.00	0.00	659446.00	234891.00	424555.00
Furniture	10.00%	201012.00	0.00	37170.00	0.00	238182.00	21959.00	216223.00
Computer	15.00%	62.00	19500.00	0.00	0.00	19562.00	2934.00	16628.00
Computer	40.00%	0.00	75100.00	0.00	0.00	75100.00	30040.00	45060.00
Fax Machine	15.00%	722.00	0.00	0.00	0.00	722.00	108.00	614.00
Fan and Sound System	10.00%	32310.00	0.00	0.00	0.00	32310.00	3231.00	29079.00
Water Cooler	15.00%	7907.00	0.00	0.00	0.00	7907.00	1186.00	6721.00
Vaccum Cleaner	15.00%	1781.00	0.00	0.00	0.00	1781.00	267.00	1514.00
Telephone Headset	15.00%	0.00	0.00	4500.00	0.00	4500.00	338.00	4162.00
Computer Software	25.00%	4730.00	400000.00	210000.00	0.00	614730.00	127433.00	487297.00
Computer Hardisk	15.00%	2209.00	0.00	0.00	0.00	2209.00	331.00	1878.00
<b>Total</b>		<b>626308.00</b>	<b>779536.00</b>	<b>396105.00</b>	<b>0.00</b>	<b>1801949.00</b>	<b>444543.00</b>	<b>1357406.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

**Ashok Kumar Sharma**

Proprietor

Membership No.: 422462

UDIN: 25422462BMIAJ8636



For The Rajasthan High Court Bar Association

*(Signature)*  
Shandilya

**Mahendra Shandilya**  
President

Rajasthan High Court  
Bar Association, JAIPUR

*(Signature)*

**Ramit Pareek**  
Gen. Secretary

**General Secretary**  
Rajasthan High Court  
Place: Jaipur  
Date: 31/10/2025  
JAIPUR

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

Fixed Assets Quantitive Detail  
As on 30.06.2025


Satish Chandra Sabhagar

Sr No.	Particulars	Quantity
1	Air Conditioner	10
2	Sealing Fan	30
3	Tubelight	38
4	Fire Extinguisher	4
5	Emplyfire Machine	1
6	Mike Stand	1
7	Speaker	7
8	Projector	1
9	Counter Table	6
10	Chairs	313
11	Sofa	4
12	Podium	1
13	Photo Frem	18

Bar Association Office

Sr No.	Particulars	Quantity
1	Air Conditioner	2
2	Sealing Fan	3
3	Wall Fan	4
4	Tubelight	7
5	Moniter	1
6	CPU	1
7	Keyboard	1
8	Mouse	1
9	Window Curtels	2
10	Counter Table	5
11	Chairs	33
12	Nameplet/Display Board	6
13	Notice Board	1
14	Photo Frem	4
15	Water Camper	1
16	Wall Clock	1
17	Dustbin	2



  
**General Secretary**  
 Rajasthan High Court  
 Bar Association, JAIPUR

## Library

Sr No.	Particulars	Quantity
1	Air Conditioner	5
2	Sealing Fan	14
3	Wall Fan	6
4	Tubelight	31
5	Moniter	14
6	CPU	12
7	Keyboard	8
8	Mouse	7
9	Printer	4
10	Counter Table	16
11	Chairs	56
12	Wooden Reck	42
13	Iron Reck	66
14	Photo Frem	4
15	Wardroab	5
16	CCTV Camera	7
17	CCTV DVR Machine	1
18	Wall Clock	2
19	Telephone Headset	4
20	Wify Modem	1
21	UPS	2
22	Stablizer	1
23	Books (As per the List attached)	15734

## List of Books in Library

Sr No.	Particulars	Quantity
1	Text Book/ Digest	3699
2	Non Issue (Journal/Digest) Sets	5585
3	Regular Journal	4806
4	Regular AIR	1130
5	Regular SCC	420
Total		15640
Add: Issued Books		94
Total Stock of Books		15734

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN: 25422462 BM IADJ8636

For The Rajasthan High Court Bar Association

Mahendra Shandilya

President

Ramit Pareek

Gen. Secretary

President  
Rajasthan High Court  
Bar Association, JAIPUR

General Secretary

Place: Jaipur

Date: 31/10/2025



**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Schedule-2**

**(A) Fixed Deposit as on 31.03.2025**

Particulars	Opening Balance	Addition	Maturity	Closing Balance
<b>FDR (Bob)</b>				
FDR (Bob) 14630300010952	3004275.00	0.00	0.00	3004275.00
FDR (Bob) 14630300010953	3004276.00	0.00	0.00	3004276.00
<b>FDR (SBI)</b>				
FDR (SBI) 30167247774	1408033.00	0.00	1408033.00	0.00
FDR (SBI) 30167248564	818845.00	0.00	818845.00	0.00
FDR (SBI) 30167249534	1895805.00	0.00	1895805.00	0.00
FDR (SBI) 31138832546	43141.00	0.00	43141.00	0.00
FDR (SBI) 31197002478	483020.00	0.00	483020.00	0.00
FDR (SBI) 31197007169	805036.00	0.00	805036.00	0.00
FDR (SBI) 31722000181	85021.00	0.00	85021.00	0.00
FDR (SBI) 32273538449	20183.00	0.00	20183.00	0.00
FDR (SBI) 32284707711	70548.00	0.00	70548.00	0.00
FDR (SBI) 43381967870	0.00	2500000.00	0.00	2500000.00
FDR (SBI) 43381995999	0.00	2500000.00	0.00	2500000.00
FDR (SBI) 43521277675	0.00	7500000.00	0.00	7500000.00
<b>Total</b>	<b>11638183.00</b>	<b>12500000.00</b>	<b>5629632.00</b>	<b>18508551.00</b>
<b>(B) Accured Interest for 2024-25</b>				
Opening Balance				4955449.00
Less : Received during the yer due to maturity proceed				2869553.00
				2085896.00
Interest Accured in current year (Bank of Baroda)			501993.00	
		Less : TDS	50200.00	451793.00
Interest Accured in current year (State Bank of India)			355119.00	
		Less : TDS	56754.00	298365.00
		Total Interest		2836054.00
<b>Closing Balance of Fixed Deposit as on 31.03.2025</b>				<b>21344605.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

For The Rajasthan High Court Bar Association

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN: 25422462BM IADJ8636

Mahendra Shandilya

President

Rajasthan High Court

Bar Association, JAIPUR

Ramit Pareek

Gen. Secretary

General Secretary

Place: Jaipur

Date: 31/10/2025

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION**  
**JAIPUR (RAJASTHAN)**

**Schedule: 03**

**Significant Accounting Policies & Notes on Accounts**

**A. Significant Accounting Policies**

1. Basis of accounting:-

The financial statements have been prepared under the historical cost convention on Going Concern Basis.

2. Revenue Recognition:-

- (i) Income and receivable are considered and accounted on Cash basis.
- (ii) Expenses and payable was booked on Cash basis.
- (iii) Loans and Advances provided to staff members on which interest is charged by the Association by way of two extra instalments after payment of principal amount of loan.
- (iv) Interest on Fixed Deposit book on accrual basis as per the TDS certificate/statement provided.

3. Fixed Assets:-

Fixed Assets including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation:-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method as per the rates prescribed in Income Tax Act, 1961.

5. Investments:-

Investments, which are readily realizable and intended to be held for more than one year from the date on which such investments are made, are classified as Long-term investments. The Association has made Long-term investment in Fixed Deposit in State Bank of India and Bank of Baroda which are accounted on Cost basis and interest has been accounted on accrual basis.

6. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment to employee of the association.



7. General:-

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

**(B) Notes on Financial Statements**

1. Computerized Accounting Process:-

It is recommended for Organization to adopt the fully Computerized Accounting process by up gradation of its existing Customized Software for accounting, inventory management and Inward-Outward of Library Books. Current Software is not compatible with the accounting functions and no any Accounting Reports were generating by this software.

2. Membership Forms:-

There was a large number of membership forms which was entered/ accounted in the system but payment for the same was not received because of the matter related to the previous years so it may have resulted to the loss of revenue to the Association.

3. Loans and Advances:-

The association does not hold any security other than the personal guarantee in respect of loans and advances given to the employees. No any Uniform Policy was made to approve or sanction the Loan amount and advances given/sanctioned to the employees and no any specific method was adopted for recovery or monthly repayment of the advances so given to the employee.

4. Provision for Retirement Benefits:-

No provision for retirement benefits has been made, in view of accounting policy No. 6 and accounted for as and when liability becomes due for payment to employee. The impact of the retirement benefit paid to the employees retired in this year is given on Income and Expenditure A/c.

5. Inventories Records:-

Since organization is not engage in any manufacturing and trading activity so no Inventory Register is maintained by the organization. Quantity wise details of the members Directory and Calendar printed for the year under consideration was maintained for reference purpose.

6. Fixed Assets:-

Opening Balances of Fixed assets has been taken on the basis of Audited Balance sheet for the year 2023-24. Register of fixed assets are not maintained by the association so physical verification was done on the basis of balances showing in Balance sheet and quantity wise details of the same has been reported on the basis of physically verified items available in the Bar office premises.

A handwritten signature in blue ink is written over a circular official stamp. The signature appears to be 'Ashok'. The stamp is faint and mostly illegible, but it is located at the bottom center of the page.



7. Tax Deducted at Source:-

TDS was Deducted by the parties was accounted in the Books of accounts but credit of amount of TDS has not been claimed due to not filling of Income tax return by due date.

8. Electricity Expenses Payable:-

Balance payable to Electricity department was reported in Balance sheet has been taken on the basis of Audited Balance sheet for the year 2023-24.

9. Misc. Receipts:-

Some income received in Bank account is accounted in the Books of accounts but No receipts was found for the same.

10. Cash Balance: -

It was found that cash was accumulated in the hand of Cashier/Accountant due to the non-deposit in the Bank account on daily basis so Closing Balance of Cash was very high by the end of the financial year. Due to the excess cash maintained by the Cashier/ Accountant in his hand, Association suffered a loss of income that may have been earned by receiving interest from the Bank if cash was timely deposited into the Bank account.

11. Cash Embezzlement

Auditor found that in the month of August 2023 cashier of the Association was found guilty for his fraudulent activity. According to the discussion with the management, he was involved in embezzlement of the cash for which an FIR against that Employee was lodged and a case was filed for recovery of the embezzled amount, out of which Rs. 25 Lac was recovered from him in the year 2023-24 and remaining balance of Rs. 3152373.00 is still recoverable. Management is recommended to gear-up the efforts to recover the amount so Embezzlement.

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN: 0019098C)

  
Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN: 25422462BMIADJ8636



For The Rajasthan High Court Bar Association

Mahendra Shandilya

President

**President**

Rajasthan High Court  
Bar Association, JAIPUR

  
Ramit Pareek

Gen. Secretary

**General Secretary**

Place: Jaipur  
Date: 31/10/2025  
Rajasthan High Court  
Bar Association, JAIPUR

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION**  
**JAIPUR (RAJASTHAN)**

**CERTIFICATE**

This is to certify that the Closing stock of Calander, Members Directory & Cash in Hand as on 31.03.2025 are correct and verified by us as under:-

Particulars	Quantity	Amount in Rs.
Closing stock of Calendar (Actually verified at the end of the year and valued at cost)	3	123.00 (Rs. One Hundred & Twenty Three Only)
Closing stock of Members Directory (Actually verified at the end of the year and valued at cost)	439	521800.00 (Rs. Five Lac Twenty One Thousand Eight Hundred Only)
Cash in hand (Actually verified & Counted)	NA	656381.00 (Rs. Six Lac Fifty Six Thousand Three Hundred & Eighty One Only)

For The Rajasthan High Court Bar Association

**Mahendra Shandilya**  
**President**

**Ramit Pareek**  
**Gen. Secretary**

**General Secretary**  
**Rajasthan High Court**  
**Bar Association JAIPUR**

**Govind Sharma**  
**Treasurer**

**Brij Kishore Sharma**  
**Office Incharge**

**Treasurer**  
**Rajasthan High Court**  
**Bar Association JAIPUR**

**Place: Jaipur**  
**Date: 31/10/2025**

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Detail of Member's Directory printed and sold for 2024-2025**

Particulars	Qty.	Rate	Amount (Rs.)
<b>Opening Balance as on 01.04.2024</b>	0	0.00	0.00
Add :- Directory printed in current year	790	1188.61	939000.00
Less :- Directory Sold	163	500.00	81500.00
Less :- Free/Missing/Complementary Distribution	188	1188.61	223459.00
Less :- Directory Absolute	0	0.00	0.00
<b>Closing Stock as on 31.03.2025</b>	439	1188.61	521800.00

**Details of Calender printed and sold for 2024-2025**

Particulars	Small			Full Size		
	Qty.	Rate	Amount (Rs.)	Qty.	Rate	Amount (Rs.)
<b>Opening Balance as on 01.04.2024</b>	0	0.00	0.00	0	0.00	0.00
Add :- Printed in current year	500	32.00	16000.00	2500	41.00	102500.00
Less :- Directory Sold	500	35.00	17500.00	2486	50.00	124300.00
Less :- Free/Missing/Complementary Dist	0	32.00	0.00	5	41.00	205.00
Less :- Absolute	0	0.00	0.00	6	41.00	246.00
<b>Closing Stock as on 31.03.2025</b>	0	32.00	0.00	3	41.00	123.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN: 254224628MIADJ8636



For The Rajasthan High Court Bar Association

*(Signature)*  
Mahendra Shandilya

**President**

**Rajasthan High Court  
Bar Association, JAIPUR**

*(Signature)*

Ramit Pareek

Gen. Secretary

**General Secretary**

**Rajasthan High Court**

**Bar Association, JAIPUR**

Place: Jaipur

Date: 31/10/2025



**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Rent Receivable as on 31.03.2025**

Sr. No.	Shop/ Kiosk No.	Opening Balance	Current Year Due	Received	Closing Balance
1	Kiosk no. 1	12762.00	76572.00	82953.00	6381.00
2	Kiosk no. 3	218742.00	76572.00	110000.00	185314.00
3	Kiosk no. 4	152976.00	76572.00	100000.00	129548.00
4	Kiosk no. 5	56000.00	96000.00	64000.00	88000.00
5	Kiosk no. 6	66108.00	76572.00	51048.00	91632.00
6	Kiosk no. 7	46395.00	76572.00	60000.00	62967.00
7	Kiosk no. 8	145581.00	76572.00	26000.00	196153.00
8	Kiosk no. 9	26895.00	21888.00	20000.00	28783.00
9	Kiosk no. 10	3648.00	21888.00	20064.00	5472.00
10	Kiosk no. 12	77552.00	21888.00	30000.00	69440.00
11	Kiosk no. 13	12500.00	30000.00	35000.00	7500.00
12	Kiosk no. 14	6375.00	34500.00	22500.00	18375.00
13	Kiosk no. 15	48024.00	21888.00	20000.00	49912.00
14	Kiosk no. 16	77312.00	21888.00	22000.00	77200.00
15	Kiosk no. 17	0.00	22980.00	19150.00	3830.00
16	Kiosk no. 18	21055.00	22980.00	28000.00	16035.00
17	Kiosk no. 20	15000.00	180000.00	165000.00	30000.00
18	Kiosk no. 21	79650.00	145860.00	124000.00	101510.00
19	Kiosk no. 22	70170.00	145860.00	160000.00	56030.00
20	Block-A (Ajmera)	12000.00	48000.00	56000.00	4000.00
21	Block-A (Quality)	8000.00	48000.00	52000.00	4000.00
22	Block-B (Shailesh)	68000.00	48000.00	55000.00	61000.00
23	Block-B (Vikash)	83000.00	60000.00	0.00	143000.00
24	Block-E (First Floor)	57500.00	30000.00	52500.00	35000.00
25	Block-E (Second Floor)	15000.00	30000.00	22500.00	22500.00
26	Block-E (Saras Canteen)	140000.00	120000.00	260000.00	0.00
27	Gol Canteen	53000.00	60000.00	55000.00	58000.00
<b>Total</b>		<b>1573245.00</b>	<b>1691052.00</b>	<b>1712715.00</b>	<b>1551582.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

For The Rajasthan High Court Bar Association

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma  
Proprietor

Membership No.: 422462

UDIN: 25422462-BMIA-DJ8636



*(Signature)*  
Sharma

Mahendra Shandilya  
President

Rajasthan High Court  
Bar Association, JAIPUR

*(Signature)*  
Ramit Pareek  
Gen. Secretary

General Secretary

Rajasthan High Court

Place: Jaipur  
Date: 31/10/2025

ASSOCIATION, JAIPUR

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Balance Sheet  
As on 31 March 2025**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>Capital</b>		<b>Fixed Assets (Schedule-1)</b>	1357406.00
Corpus Fund	18732001.00		
Opening Balance	14471154.00	<b>Investments (Schedule-2)</b>	
Add : Addition	4260847.00	Fixed Deposit in Bank	21344605.00
<b>General Fund</b>	412571.00		
Opening Balance	-409808.00	<b>Current Assets, Loans and Advances</b>	
Add: Surplus	822379.00	Loan & Advances to staff	1747243.00
Welfare Fund	2081635.00	Recoverable for Cash Embezzlement	3152373.00
Charity Fund	112300.00	TDS Receivable	651106.00
Advocates Cleark Welfare Fund	247675.00	<b>Bank Balance</b>	14738131.00
		BOB A/c no. 14630100007730	1936704.00
<b>Current Liabilities</b>		HDFC A/c no. 59109358556699	326536.00
Outstanding Electricity Exp.	21836947.00	SBI A/c no. 11074935958	6468268.00
Expenses Payable	24116.00	SBI A/c no. 42799850999	3283843.00
<b>Security Deposit</b>	200000.00	SBI A/c no. 43512201447	2712093.00
Girdhar Gopal Enterprises	100000.00	QR/Online (Unsetteled Amt.)	10687.00
Nutys Café	50000.00	Cash in Hand	656381.00
Satendra Sharma	50000.00		
	<b>43647245.00</b>		<b>43647245.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN:

For The Rajasthan High Court Bar Association

Mahendra Shandilya  
President

President

Rajasthan High Court  
Bar Association, JAIPUR

Ramit Pareek  
Gen. Secretary

General Secretary  
Rajasthan High Court  
Association, JAIPUR

Place: Jaipur

Date: 31/10/2025

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Income and Expenditure Account  
For the year ended 31st March 2025**

Expenditure	Amount	Income	Amount
	(Rs.)		(Rs.)
To Association Election Exp.	1020129.00	By Admission Fees	870500.00
Less : Receipts	<u>945400.00</u>	By Subscription Fees	1588149.00
To Function & Meeting Exp.	541330.00	By Sales of Membership Form	160129.00
To Benchday Celebration Exp.	930700.00	By Sales ID Card	391665.00
Less : Receipts	<u>997200.00</u>	Less : Expenses	<u>217558.00</u>
To Depreciation	444543.00	By Parking Sticker Receipts	305347.00
To Highcourt Calander Purchase	0.00	Less : Expenses	<u>158162.00</u>
To Repair & Maint. Exp.	23290.00	By Sale of Calender	141800.00
To ADR Seminar Exp.	522090.00	Less : Expenses	<u>118500.00</u>
To Audit Fees	25000.00	By Welfare Stamp Commision	819912.00
To Sports Activity Exp.	54706.00	By Sale of Directory	207000.00
		Less : Expenses	<u>939000.00</u>
To Website AMC Exp.	0.00	By Cost Recovered	423000.00
To Housekeeping Exp.	12780.00	<u>By License Fee/Rent Income</u>	
To Bank Charges	2738.00	Licenses Fee Kiosk	1712715.00
To Tea & Refreshment Exp.	98345.00	License Fee Mobile Tower	<u>384516.00</u>
To Book Keeping Exp.	14000.00	By Typing and Photocopy	3150.00
To Misc. Exp.	78790.00	By Electricity Charges Recovered	14096.00
To New paper & Magzine Exp.	14241.00	By Discount Received	55854.00
To Telephone Exp.	23351.00	By Issuance of Experience Certificate	1320.00
To Printing & Stationery Exp.	127100.00	By Donation Received	124800.00
Stationery	54280.00	By Sale of Scrap	6740.00
Photostate	<u>72820.00</u>	<u>By FD Interest</u>	857112.00
<u>To Employee Benifit Exp.</u>	3869085.00	SBI	355119.00
Salary to staff	3565020.00	BOB	<u>501993.00</u>
Staff Bonus	<u>304065.00</u>	<u>By Saving Bank Interest</u>	385208.00
To Postage Exp.	3146.00	BOB	112528.00
To Tour & Celebration Exp.	334650.00	SBI	11943.00
To Surplus tra. to General Fund	822379.00	HDFC	<u>260737.00</u>
	<b>7019793.00</b>		<b>7019793.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN:

For The Rajasthan High Court Bar Association

Mahendra Shandilya

President

President

Rajasthan High Court  
Bar Association, JAIPUR

Ramit Pareek

Gen. Secretary

General Secretary

Rajasthan High Court  
Bar Association, JAIPUR

Place: Jaipur

Date: 31/10/2025



**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Receipt & Payment Account  
For the year ended 31st March 2025**

Receipts	Amount	Payments	Amount
	(Rs.)		(Rs.)
<b>To Opening Balance</b>			
Cash in Hand	53566.00	By Books Purchase	362835.00
BOB A/c no. 14630100007730	5478480.00	By Bank Charges	2738.00
HDFC A/c no. 59109358556699	314593.00	By Sports Activity	54706.00
SBI A/c no. 11074935958	9878513.00	By Audit Fees Payable	100000.00
SBI A/c no. 31133291179	109177.00	By Tea & Refreshment	98345.00
To Association Election Receipt	945400.00	By Computer Software	360000.00
To Admission Fees	870500.00	By Association Election Exp.	1020129.00
To Membership Fees (LM)	4260847.00	By Employee Benifit Exp.	3865085.00
To Subscription Fees	1588149.00	Salary to staff	3561020.00
To Donation and Charity	124800.00	Staff Bonus	304065.00
To Electricity Charges Recovered	14096.00	By Tour & Celebraation Exp.	334650.00
To Benchday Receipt	986200.00	By Function & Meeting Exp.	653892.00
To ADR Seminar Receipt	384130.00	By Benchday Exp.	930700.00
To Receipt for Advocate Welfare	61100.00	By ADR Seminar Exp.	905870.00
<b>To Sales</b>	1080441.00	By Advocate Welfare Exp.	61100.00
Members Directory	81500.00	By Printing & Stationery Exp.	1585225.00
Membership Form	160129.00	Members Directory	939000.00
ID Card	391665.00	ID Card Print	242885.00
Parking Sticker	305347.00	Stationery	54280.00
Calender	141800.00	Photostate	72398.00
To Advertisement on Directory	77500.00	Parking Stickers	158162.00
To Donation for Directory printing	48000.00	Calender	118500.00
To Issuance of Experience Certificate	1320.00	By New paper & Magzine Exp.	15554.00
To Staff Advance Recovered	932150.00	By Misc. Expenses	55801.00
To Advocate Welfare Fund 2024	863000.00	By Staff Loan and Advances	1637500.00
To Welfare Stamp Commission	819912.00	By Postage Exp.	3145.00
<b>To Lecense Fee/Rent Income</b>	2097231.00	By Repair & Maint. Exp.	23290.00
Kiosk	1712715.00	By Telephone Exp.	23351.00
Mobile Tower	384516.00	By Fixed Assets Purchase	281770.00
To Welfare Stamp Receipt	14827995.00	By Housekeeping exp.	12780.00
To Cost	423000.00	By Welfare Stamp Payment	14827995.00
To Fixed Deposit (Maturity proceed)	8499185.00	By Flex Printing	23410.00
To Typing and Photocopy	3150.00	By Fixed Deposit (SBI)	12500000.00
<b>To Saving Bank Interest</b>	385208.00	<b>By Closing Balance</b>	
BOB	112528.00	Cash in Hand	656381.00
SBI	260737.00	QR/Online (Unsetteled Amt.)	10687.00
HDFC	11943.00	BOB A/c no. 14630100007730	1936704.00
To Scrap Sale	6740.00	HDFC A/c no. 59109358556699	326536.00
		SBI A/c no. 11074935958	6468268.00
		SBI A/c no. 42799850999	3283843.00
		SBI A/c no. 43512201447	2712093.00
	<b>55134383.00</b>		<b>55134383.00</b>

For The Rajasthan High Court Bar Association

Mahendra Shandilya  
President

Ramit Pareek  
Gen. Secretary

Govind Sharma  
Treasurer

**President      General Secretary      Treasurer**  
**Rajasthan High Court      Rajasthan High Court      Rajasthan High Court**  
**Place: Jaipur      Bar Association JAIPUR**  
**Date: 31/10/2025**

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Schedule-1**

**Fixed assets as on 31.03.2025**

Particulars	Dep. Rate	Opening Balance	Addition during the Year		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner	15.00%	0.00	145500.00	0.00	0.00	145500.00	21825.00	123675.00
Books	40.00%	375575.00	139436.00	144435.00	0.00	659446.00	234891.00	424555.00
Furniture	10.00%	201012.00	0.00	37170.00	0.00	238182.00	21959.00	216223.00
Computer	15.00%	62.00	19500.00	0.00	0.00	19562.00	2934.00	16628.00
Computer	40.00%	0.00	75100.00	0.00	0.00	75100.00	30040.00	45060.00
Fax Machine	15.00%	722.00	0.00	0.00	0.00	722.00	108.00	614.00
Fan and Sound System	10.00%	32310.00	0.00	0.00	0.00	32310.00	3231.00	29079.00
Water Cooler	15.00%	7907.00	0.00	0.00	0.00	7907.00	1186.00	6721.00
Vaccum Cleaner	15.00%	1781.00	0.00	0.00	0.00	1781.00	267.00	1514.00
Telephone Headset	15.00%	0.00	0.00	4500.00	0.00	4500.00	338.00	4162.00
Compuer Software	25.00%	4730.00	400000.00	210000.00	0.00	614730.00	127433.00	487297.00
Computer Hardisk	15.00%	2209.00	0.00	0.00	0.00	2209.00	331.00	1878.00
<b>Total</b>		<b>626308.00</b>	<b>779536.00</b>	<b>396105.00</b>	<b>0.00</b>	<b>1801949.00</b>	<b>444543.00</b>	<b>1357406.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

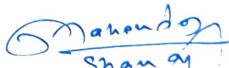
  
Ashok Kumar Sharma

Proprietor


Membership No.: 422462

UDIN:

For The Rajasthan High Court Bar Association

  
Shandilya  
Mahendra Shandilya

President  
Rajasthan High Court  
Bar Association, Jaipur

  
Ramit Pareek  
Gen. Secretary  
General Secretary  
Rajasthan High Court  
Bar Association, Jaipur  
Date: 31/10/2025

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

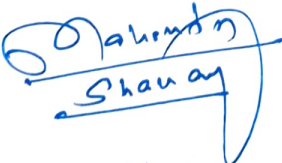
Fixed Assets Quantitive Detail  
As on 30.06.2025

Satish Chandra Sabhagar

Sr No.	Particulars	Quantity
1	Air Conditioner	10
2	Sealing Fan	30
3	Tubelight	38
4	Fire Extinguisher	4
5	Emplayfire Machine	1
6	Mike Stand	1
7	Speaker	7
8	Projector	1
9	Counter Table	6
10	Chairs	313
11	Sofa	4
12	Podium	1
13	Photo Frem	18

Bar Association Office

Sr No.	Particulars	Quantity
1	Air Conditioner	2
2	Sealing Fan	3
3	Wall Fan	4
4	Tubelight	7
5	Moniter	1
6	CPU	1
7	Keyboard	1
8	Mouse	1
9	Window Curtels	2
10	Counter Table	5
11	Chairs	33
12	Nameplet/Display Board	6
13	Notice Board	1
14	Photo Frem	4
15	Water Camper	1
16	Wall Clock	1
17	Dustbin	2

  
President  
Rajasthan High Court  
Bar Association, JAIPUR

  
General Secretary  
Rajasthan High Court  
Bar Association, JAIPUR



Library

Sr No.	Particulars	Quantity
1	Air Conditioner	5
2	Sealing Fan	14
3	Wall Fan	6
4	Tubelight	31
5	Moniter	14
6	CPU	12
7	Keyboard	8
8	Mouse	7
9	Printer	4
10	Counter Table	16
11	Chairs	56
12	Wooden Reck	42
13	Iron Reck	66
14	Photo Frem	4
15	Wardroab	5
16	CCTV Camera	7
17	CCTV DVR Machine	1
18	Wall Clock	2
19	Telephone Headset	4
20	Wify Modem	1
21	UPS	2
22	Stablizer	1
23	Books (As per the List attached)	15734

List of Books in Library

Sr No.	Particulars	Quantity
1	Text Book/ Digest	3699
2	Non Issue (Journal/Digest) Sets	5585
3	Regular Journal	4806
4	Regular AIR	1130
5	Regular SCC	420
Total		15640
Add: Issued Books		94
Total Stock of Books		15734

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

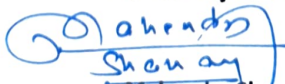
Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN:

For The Rajasthan High Court Bar Association

  
Mahendra Shandilya  
President

Rajasthan High Court  
Bar Association, JAIPUR

  
Ramit Pareek  
Gen. Secretary

General Secretary  
Place: Jaipur  
Date: 31/10/2025  
Rajasthan High Court  
Bar Association, JAIPUR

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Schedule-2**

**(A) Fixed Deposit as on 31.03.2025**

Particulars	Opening Balance	Addition	Maturity	Closing Balance
<b>FDR (Bob)</b>				
FDR (Bob) 14630300010952	3004275.00	0.00	0.00	3004275.00
FDR (Bob) 14630300010953	3004276.00	0.00	0.00	3004276.00
<b>FDR (SBI)</b>				
FDR (SBI) 30167247774	1408033.00	0.00	1408033.00	0.00
FDR (SBI) 30167248564	818845.00	0.00	818845.00	0.00
FDR (SBI) 30167249534	1895805.00	0.00	1895805.00	0.00
FDR (SBI) 31138832546	43141.00	0.00	43141.00	0.00
FDR (SBI) 31197002478	483020.00	0.00	483020.00	0.00
FDR (SBI) 31197007169	805036.00	0.00	805036.00	0.00
FDR (SBI) 31722000181	85021.00	0.00	85021.00	0.00
FDR (SBI) 32273538449	20183.00	0.00	20183.00	0.00
FDR (SBI) 32284707711	70548.00	0.00	70548.00	0.00
FDR (SBI) 43381967870	0.00	2500000.00	0.00	2500000.00
FDR (SBI) 43381995999	0.00	2500000.00	0.00	2500000.00
FDR (SBI) 43521277675	0.00	7500000.00	0.00	7500000.00
<b>Total</b>	<b>11638183.00</b>	<b>12500000.00</b>	<b>5629632.00</b>	<b>18508551.00</b>
<b>(B) Accured Interest for 2024-25</b>				
Opening Balance				4955449.00
Less : Received during the yer due to maturity proceed				2869553.00
				2085896.00
Interest Accured in current year (Bank of Baroda)			501993.00	
		Less : TDS	50200.00	451793.00
Interest Accured in current year (State Bank of India)			355119.00	
		Less : TDS	56754.00	298365.00
		<b>Total Interest</b>		<b>2836054.00</b>
<b>Closing Balance of Fixed Deposit as on 31.03.2025</b>				<b>21344605.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN:

For The Rajasthan High Court Bar Association

*Mahendra Shandilya*  
Shandilya

Mahendra Shandilya

President

President  
Rajasthan High Court  
Bar Association, JAIPUR

*Ramit Pareek*

Ramit Pareek

Gen. Secretary

General Secretary

Rajasthan High Court

Place: Jaipur  
Date: 31/10/2025  
Bar Association, JAIPUR

# THE RAJASTHAN HIGH COURT BAR ASSOCIATION

## JAIPUR (RAJASTHAN)

### Schedule: 03

#### Significant Accounting Policies & Notes on Accounts

##### A. Significant Accounting Policies

1. Basis of accounting:-

The financial statements have been prepared under the historical cost convention on Going Concern Basis.

2. Revenue Recognition:-

- (i) Income and receivable are considered and accounted on Cash basis.
- (ii) Expenses and payable was booked on Cash basis.
- (iii) Loans and Advances provided to staff members on which interest is charged by the Association by way of two extra instalments after payment of principal amount of loan.
- (iv) Interest on Fixed Deposit book on accrual basis as per the TDS certificate/statement provided.

3. Fixed Assets:-

Fixed Assets including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation:-

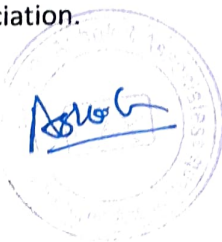
Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method as per the rates prescribed in Income Tax Act, 1961.

5. Investments:-

Investments, which are readily realizable and intended to be held for more than one year from the date on which such investments are made, are classified as Long-term investments. The Association has made Long-term investment in Fixed Deposit in State Bank of India and Bank of Baroda which are accounted on Cost basis and interest has been accounted on accrual basis.

6. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment to employee of the association.





7. General:-

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

**(B) Notes on Financial Statements**

1. Computerized Accounting Process:-

It is recommended for Organization to adopt the fully Computerized Accounting process by up gradation of its existing Customized Software for accounting, inventory management and Inward-Outward of Library Books. Current Software is not compatible with the accounting functions and no any Accounting Reports were generating by this software.

2. Membership Forms:-

There was a large number of membership forms which was entered/ accounted in the system but payment for the same was not received because of the matter related to the previous years so it may have resulted to the loss of revenue to the Association.

3. Loans and Advances:-

The association does not hold any security other than the personal guarantee in respect of loans and advances given to the employees. No any Uniform Policy was made to approve or sanction the Loan amount and advances given/sanctioned to the employees and no any specific method was adopted for recovery or monthly repayment of the advances so given to the employee.

4. Provision for Retirement Benefits:-

No provision for retirement benefits has been made, in view of accounting policy No. 6 and accounted for as and when liability becomes due for payment to employee. The impact of the retirement benefit paid to the employees retired in this year is given on Income and Expenditure A/c.

5. Inventories Records:-

Since organization is not engage in any manufacturing and trading activity so no Inventory Register is maintained by the organization. Quantity wise details of the members Directory and Calendar printed for the year under consideration was maintained for reference purpose.

6. Fixed Assets:-

Opening Balances of Fixed assets has been taken on the basis of Audited Balance sheet for the year 2023-24. Register of fixed assets are not maintained by the association so physical verification was done on the basis of balances showing in Balance sheet and quantity wise details of the same has been reported on the basis of physically verified items available in the Bar office premises.



7. Tax Deducted at Source:-

TDS was Deducted by the parties was accounted in the Books of accounts but credit of amount of TDS has not been claimed due to not filling of Income tax return by due date.

8. Electricity Expenses Payable:-

Balance payable to Electricity department was reported in Balance sheet has been taken on the basis of Audited Balance sheet for the year 2023-24.

9. Misc. Receipts:-

Some income received in Bank account is accounted in the Books of accounts but No receipts was found for the same.

10. Cash Balance: -

It was found that cash was accumulated in the hand of Cashier/Accountant due to the non-deposit in the Bank account on daily basis so Closing Balance of Cash was very high by the end of the financial year. Due to the excess cash maintained by the Cashier/ Accountant in his hand, Association suffered a loss of income that may have been earned by receiving interest from the Bank if cash was timely deposited into the Bank account.

11. Cash Embezzlement

Auditor found that in the month of August 2023 cashier of the Association was found guilty for his fraudulent activity. According to the discussion with the management, he was involved in embezzlement of the cash for which an FIR against that Employee was lodged and a case was filed for recovery of the embezzled amount, out of which Rs. 25 Lac was recovered from him in the year 2023-24 and remaining balance of Rs. 3152373.00 is still recoverable. Management is recommended to gear-up the efforts to recover the amount so Embezzlement.

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN: 0019098C)

  
Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN: 25422462BMIADJ8636



For The Rajasthan High Court Bar Association

Mahendra Shandilya

President

President

Rajasthan High Court  
Bar Association, JAIPUR



Ramit Pareek

Gen. Secretary

General Secretary  
Place: Jaipur  
Rajasthan High Court  
Bar Association, JAIPUR  
Date: 31/10/2025

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**CERTIFICATE**

This is to certify that the Closing stock of Calander, Members Directory & Cash in Hand as on 31.03.2025 are correct and verified by us as under:-

Particulars	Quantity	Amount in Rs.
<b>Closing stock of Calendar</b> (Actually verified at the end of the year and valued at cost)	<b>3</b>	<b>123.00</b> (Rs. One Hundred & Twenty Three Only)
<b>Closing stock of Members Directory</b> (Actually verified at the end of the year and valued at cost)	<b>439</b>	<b>521800.00</b> (Rs. Five Lac Twenty One Thousand Eight Hundred Only)
<b>Cash in hand</b> (Actually verified & Counted)	<b>NA</b>	<b>656381.00</b> (Rs. Six Lac Fifty Six Thousand Three Hundred & Eighty One Only)

For The Rajasthan High Court Bar Association

*to be checked + verified*

**Mahendra Shandilya**  
**President**

**President**

Rajasthan High Court  
Bar Association, JAIPUR

**Govind Sharma**  
**Treasurer**

**Treasurer**

Rajasthan High Court  
Bar Association JAIPUR

**Ramit Pareek**  
**Gen. Secretary**

**General Secretary**

Rajasthan High Court  
Bar Association JAIPUR

**Brij Kishore Sharma**  
**Office Incharge**

**Place: Jaipur**

**Date: 31/10/2025**



**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Detail of Member's Directory printed and sold for 2024-2025**

Particulars	Qty.	Rate	Amount (Rs.)
<b>Opening Balance as on 01.04.2024</b>	0	0.00	0.00
Add :- Directory printed in current year	790	1188.61	939000.00
Less :- Directory Sold	163	500.00	81500.00
Less :- Free/Missing/Complementary Distribution	188	1188.61	223459.00
Less :- Directory Absolute	0	0.00	0.00
<b>Closing Stock as on 31.03.2025</b>	439	1188.61	521800.00

**Details of Calender printed and sold for 2024-2025**

Particulars	Small			Full Size		
	Qty.	Rate	Amount (Rs.)	Qty.	Rate	Amount (Rs.)
<b>Opening Balance as on 01.04.2024</b>	0	0.00	0.00	0	0.00	0.00
Add :- Printed in current year	500	32.00	16000.00	2500	41.00	102500.00
Less :- Directory Sold	500	35.00	17500.00	2486	50.00	124300.00
Less :- Free/Missing/Complementary Dist	0	32.00	0.00	5	41.00	205.00
Less :- Absolute	0	0.00	0.00	6	41.00	246.00
<b>Closing Stock as on 31.03.2025</b>	0	32.00	0.00	3	41.00	123.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

**Ashok Kumar Sharma**  
Proprietor  
Membership No.: 422462  
UDIN:

For The Rajasthan High Court Bar Association

**Mahendra Shandilya**  
President

**Ramit Pareek**  
Gen. Secretary

**President**  
Rajasthan High Court Bar Association, JAIPUR  
**General Secretary**  
Rajasthan High Court Bar Association, JAIPUR  
Place: Jaipur  
Date: 31/10/2025

**THE RAJASTHAN HIGH COURT BAR ASSOCIATION  
JAIPUR (RAJASTHAN)**

**Rent Receivable as on 31.03.2025**

Sr. No.	Shop/ Kiosk No.	Opening Balance	Current Year Due	Received	Closing Balance
1	Kiosk no. 1	12762.00	76572.00	82953.00	6381.00
2	Kiosk no. 3	218742.00	76572.00	110000.00	185314.00
3	Kiosk no. 4	152976.00	76572.00	100000.00	129548.00
4	Kiosk no. 5	56000.00	96000.00	64000.00	88000.00
5	Kiosk no. 6	66108.00	76572.00	51048.00	91632.00
6	Kiosk no. 7	46395.00	76572.00	60000.00	62967.00
7	Kiosk no. 8	145581.00	76572.00	26000.00	196153.00
8	Kiosk no. 9	26895.00	21888.00	20000.00	28783.00
9	Kiosk no. 10	3648.00	21888.00	20064.00	5472.00
10	Kiosk no. 12	77552.00	21888.00	30000.00	69440.00
11	Kiosk no. 13	12500.00	30000.00	35000.00	7500.00
12	Kiosk no. 14	6375.00	34500.00	22500.00	18375.00
13	Kiosk no. 15	48024.00	21888.00	20000.00	49912.00
14	Kiosk no. 16	77312.00	21888.00	22000.00	77200.00
15	Kiosk no. 17	0.00	22980.00	19150.00	3830.00
16	Kiosk no. 18	21055.00	22980.00	28000.00	16035.00
17	Kiosk no. 20	15000.00	180000.00	165000.00	30000.00
18	Kiosk no. 21	79650.00	145860.00	124000.00	101510.00
19	Kiosk no. 22	70170.00	145860.00	160000.00	56030.00
20	Block-A (Ajmera)	12000.00	48000.00	56000.00	4000.00
21	Block-A (Quality)	8000.00	48000.00	52000.00	4000.00
22	Block-B (Shailesh)	68000.00	48000.00	55000.00	61000.00
23	Block-B (Vikash)	83000.00	60000.00	0.00	143000.00
24	Block-E (First Floor)	57500.00	30000.00	52500.00	35000.00
25	Block-E (Second Floor)	15000.00	30000.00	22500.00	22500.00
26	Block-E (Saras Canteen)	140000.00	120000.00	260000.00	0.00
27	Gol Canteen	53000.00	60000.00	55000.00	58000.00
<b>Total</b>		<b>1573245.00</b>	<b>1691052.00</b>	<b>1712715.00</b>	<b>1551582.00</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sharma R Ashok & Associates

Chartered Accountant

(FRN : 0019098C)

Ashok Kumar Sharma

Proprietor

Membership No.: 422462

UDIN:

For The Rajasthan High Court Bar Association

Mahendra Shandilya

President

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Rajasthan High Court  
Bar Association, JAIPUR

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Date: 31/10/2025