

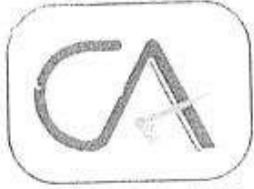
ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯ,
ಹುಬ್ಬಳ್ಳಿ-580025.



2018-19ನೇ ಸಾಲಿನ

ವಾರ್ಷಿಕ ಲೆಕ್ಕ

(ಜಮಾ & ಖರ್ಚು, ಆಧಾಯ & ವೆಚ್ಚ, ಅಡಾವೆ ಪತ್ರಿಕೆ)
(Receipts & Payments, Income & Expenditure,
Balance Sheet)



UDAYARAVI. C. YELIGAR

M/s. UDAYARAVI ASSOCIATES
CHARTERED ACCOUNTANTS

Office : 2nd Floor, Vayuputra Arcade, Near NTTF,
P. B. Road, DHARWAD-1. Tel. (0836) 2744738
e-Mail : udayaraviyeligar@gmail.com

AUDIT REPORT

We have audited the attached Balance Sheet of "KARNATAKA STATE LAW UNIVERSITY", NAVANAGAR, HUBBALLI as on 31/03/2019 and also annexed Income & Expenditure Account for the year ended on that date and report that:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income & Expenditure Account referred to in this report are in agreement with the books of accounts maintained by the university.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts show a true and fair view of the affairs of the institution in the case of:

- a) Balance Sheet as on 31/03/2019 and
- b) Income & Expenditure Account, of the excess of income over expenditure (Surplus) for the year ending 31/03/2019.





UDAYARAVI. C. YELIGAR

M/s. UDAYARAVI ASSOCIATES
CHARTERED ACCOUNTANTS

Office : 2nd Floor, Vayuputra Arcade, Near NTTE,
P. B. Road, DHARWAD-1. Tel. (0836) 2744738
e-Mail : udayaraviyeligar@gmail.com

AUDIT OBSERVATIONS: -

- 1) Reconciliation of Bank accounts: - Long pending items remaining in Bank Reconciliation Statement (BRS) are not reversed.
- 2) TDS (Tax Deducted at Source) is not deducted on payment of Legal Charges of ₹70,000 & ₹2,84,600 paid to Advocate Sarita Kulkarni and Ganapati Bhat respectively.
- 3) Balance confirmation from advance payment made to the contractors/Engineers is not obtained.

Place: DHARWAD

Date: 01.09.2020



For M/S UDAYARAVI ASSOCIATES,
CHARTERED ACCOUNTANTS,


UDAYARAVI.C. YELIGAR

PROPRIETOR
M.NO. 200990

UDIN: 20200990AAAAFF9628

**KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI**

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDING 31.03.2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO OPENING BANK BALANCES		BY ICSSR (RESEARCH PROJECT)	330316.00
S.B.I S.B A/C 0277		3712.00 BY SECURITY DEPOSIT FROM CONTRACTORS	2432803.00
S.B.I S.B A/C 1213		12637547.00 BY TDS UNDER GST	289088.00
S.B.I S.B A/C 3123		6252394.00 BY G I S	33600.00
S.B.I S.B A/C 3862		536224.00 BY G P F	210000.00
S.B.I S.B A/C 4305		115990.00 BY GUG EMP CO-OP CREDIT SOCIETY	27200.00
S.B.I S.B A/C 5671		75337.00 BY INCOME TAX	1971364.00
S.B.I S.B A/C 6199		5111935.00 BY K G I D	140520.00
S.B.I S.B A/C 6448		54311548.16 BY LIBRARY BORROWERS CARD DEPOSIT	9600.00
S.B.I S.B A/C 8292		14074349.60 BY L I C	578414.00
		BY N S S GRANT	19519.00
TO ICSSR (RESEARCH PROJECT)		680000.00 BY PROFESSIONAL TAX	48400.00
TO PRIZE FUND		400000.00 BY ROYALTY	2016.00
TO WORKS GRANT (GOVT GRANT)		1000000.00 BY STUDENTS HOSTEL DEPOSIT	35000.00
TO SECURITY DEPOSIT FROM CONTRACTORS		1379379.00 BY TDS INCOME TAX 194C	695748.00
TO TDS UNDER GST		432120.00 BY TDS INCOME TAX 194I	117600.00
TO AFFILIATION FUND		5200000.00 BY TDS INCOME TAX 194J	835707.00
TO G I S		33600.00 BY WITHHELD AMOUNT	70264.00
TO G P F		210000.00 (SECURITY & INTELLIGENCE)	74171935.00
TO GUG EMP CO-OP CREDIT SOCIETY		27200.00 BY BUILDINGS	70412.00
TO INCOME TAX		1971364.00 BY COMPUTER/ELECTRONICS	80198.00
TO KGID		140520.00 BY ELECTRIFICATION	89396.00
TO LIBRARY BORROWERS CARD DEPOSIT		75750.00 BY INFRASTRUCTURE	290559.00
TO L I C		578414.00 BY LIBRARY BOOKS AND RACKS	31380.00
TO NEW PENSION (NPS)		1530420.00 BY MACHINE	1587502.00
TO PROFESSIONAL TAX		48400.00 BY ENDOWMENT FUND DEPOSITS	21250760.00
TO ROYALTY		2016.00 BY S B I FD (AFFILIATION)	697369703.00
TO SCSP GOVT GRANT		10600000.00 BY S B I FDRS	3317000.00
TO STUDENTS HOSTEL DEPOSIT		152500.00 BY ADVANCE TO COLLEGES	2755500.00
TO TDS INCOME TAX 194C		680054.00 BY ADVANCES TO STAFF/SQUAD	25000.00
TO TDS INCOME TAX 194I		117600.00 BY GENERAL ADVANCE TO OTHERS	5965.00
TO TDS INCOME TAX 194J		835707.00 BY SUNDRY DEBTORS	4329041.00
TO WITHHELD AMOUNT (GEMINI SECURITY)		70264.00 BY TDS 2018-2019	175811.00
TO WITHHELD AMOUNT (SECURITY & INTELLIGENCE)		82150.00 BY SEMINAR/SYMPOSIUM/SPL LECTURE/WORKSHOP & ORIENTATION	14225.00
TO YOUTH RED CROSS FUND (I R C S, BLR)		37855.00 BY CONVOCATION EXPENSES	6258556.00
TO ENDOWMENT FUND DEPOSITS		925824.00 BY PRINTING OF ANSWER BOOKS & TRANSPORTATION	2628390.00
TO S B I FD (AFFILIATION)		21065043.00 BY PRINTING OF QUESTION PAPER & TRANSPORTATION	7026832.00
TO S B I FIXED DEPOSITS		514307436.00 BY REMUNERATION TO EXAMINERS & OTHERS	5306019.00
TO ADVANCE TO CIVIL WORKS		74567177.00 BY RESULT PROCESSING EXPENSES	721701.00
TO ADVANCES TO COLLEGES		1677983.00 BY SQUAD EXPENSES/ HIRE OF TAXI FOR EXAM WORK	22795153.00
TO ADVANCES TO STAFF/SQUAD		2441791.00 BY TA /DA TO EXAMINERS & OTHERS	7892375.00
TO GENERAL ADVANCE TO OTHERS		5000.00 BY THEORY EXAM EXPENDITURE	1850910.00
TO SUNDRY DEBTORS		2130.00 BY THEORY VALUATION CONVEYANCE	534693.00
TO TDS 2017-2018		1000.00 ALLOWANCE	884595.00
TO TDS 2016-2017		343924.00 BY AFFILATION PROCESS EXPENSES	49000.00
TO ADMISSION & REGISTRATION FEES		70476207.00 BY ALLOWANCES TO SYNDICATE & OTHER	129800.00
TO AFFILIATION APPLICATION FEES		599700.00 COMMITTEE MEMBERS	266873.00
TO AFFILIATION FEES		10836555.00 BY ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVERSITY	45659.80
TO ANNUAL FEES		1353000.00 BY AUDIT FEES FOR C.A	57190.00
TO APPLICATION FORM FEES		143950.00 BY AUDIT FEES FOR STATE ACCOUNTS	1266942.00
TO CHALLENGE VALUATION FEES		7313064.00 BY BANK CHARGES	12491.00
TO CONVOCATION FEES		3400758.00 BY CONSULTATION FEES	787618.00
TO DUPLICATE MARKS CARD FEES		17760.00 BY CONSUMABLES STORES & OTHER EXP	
TO ELIGIBILITY FEES		5898390.00 BY DECIMAL EXPENSES	
TO EXAMINATION FEES		100811381.31 BY ELECTRICITY CHARGES	
TO MARKS CARD / DOCUMENT CORRECTION FEES			



TO MARKS CARD VERIFICATION FEES	182830.00	BY GUEST HOUSE MAINTENANCE	213284.00
TO MIGRATION FEES	205400.00	BY INAUGURATION EXPENSES OF NEW BUILDING	62750.00
TO PDC & PASSING CERTIFICATE FEES	720745.00	BY INSURANCE FOR VEHICLES & BOOKS	76636.00
TO PHD COURSE WORK & PROGRESS REPORT FEES /TERM FEES	343320.00	BY LEGAL CHARGES	374100.00
TO PHOTO COPY FEES (EXAM)	858540.00	BY MEETING EXPENSES	152480.00
TO REIMBUSMENT OF SC/ST EXAM FEES	167200.00	BY MISCELLANEOUS EXPENSES	150443.00
TO REVALUATION FEES	34206496.00	BY NATIONAL FESTIVAL EXPENSES	18153.00
TO SC/ST EXAM FEES	1423250.90	BY NOTIFICATION & ADVERTISEMENTS	288600.00
TO HOSTEL FEES	1819200.00	BY POSTAGE, TELEGRAMS & COURIER	220692.00
TO HOSTEL ROOM RENT	328000.00	BY PRINTING & STATIONERY	419259.00
TO TRANSCRIPTS FEES	51610.00	BY REPAIR & MAINTENANCE OF COMPUTER PRINTER & XEROX MACHINE	546800.00
TO TRANSFER FEES	646600.00	BY REPAIRS TO WATER PURIFIER AND AIR CONDITIONERS	119907.00
TO TUTION FEES	32000.00	BY TELEPHONE CHARGES	136850.00
TO YOUTH RED CROSS FEES (KSLU)	21650.00	BY TRAVELLING EXPENSES (TA)	260814.00
TO ADMINISTRATION GOV'T GRANT FOR MAINTENANCE	35900000.00	BY WATER CHARGES	78648.00
TO BUILDING RENT RECEIVED	136440.00	BY BINDING CHARGES	10800.00
TO CAS PROMOTION OF TEACHERS	5000.00	BY INTERNET SERVICES CHARGES	1159925.00
TO FINE & PENALITIES RECEIVED	135443.00	BY PERIODICALS & NEWS PAPER	49893.00
TO INTEREST ON F.D (SBI)	43226834.00	BY CHARGE ALLOWANCE	193810.00
TO INTEREST ON IT REFUND	10316.00	BY DA ARREARS TO OFFICERS & STAFF	141088.00
TO INTEREST ON SAVINGS BANK	4328056.00	BY HONORARIUM/CONTRACT BASIS SALARY	1080233.00
TO LAW JOURNAL FEES	29175.00	BY MEDICAL RE-IMBURSEMENT EXPENSES	5870.00
TO MISCELLANEOUS RECEIPTS	92649.00	BY PENSION & LEAVE SALARY CONTRIBUTION	563033.00
TO NSS GRANT SPL REGULAR	3064.00	BY REMUNERATION TO GUEST FACULTIES PART TIME	763150.00
TO GUEST HOUSE RENT	43000.00	BY SALARY TO KSLU TEACHING STAFF (REGULAR)	13003013.00
TO RTI FEES	8340.00	BY SALARY TO OFFICERS	2440635.00
TO SALE OF RADDI PAPER	291739.00	BY SALARY TO OFFICE STAFF	2519995.00
		BY SALARY TO OUT-SOURCE STAFF (CONTRACT BASIS)	24704307.00
		BY SALARY TO RETIRED STAFF	31980.00
		BY SALARY TO TEMPRUARY FULL TIME FACULTY	1699193.00
		BY SURRENDER & ENCASHMENT OF EARNED LEAVE	264135.00
		BY TRAVELLING ALLOWANCES	143948.00
		BY STUDENT WELFARE EXPENSES	509266.00
		BY FUEL EXPENSES OF VEHICLES	665036.00
		BY REPAIRS & MAINTENANCE KSLU VEHICLES	459917.00
		BY REPAIRS & MAINTENANCE OF FURNITURES	55663.00
		BY REPAIRS & MAINTENANCE OF GENERATOR	43070.00
		BY REPAIRS & MAINTENANCE OF WATER SUPPLY WORKS	5502.00
		BY REPAIR & MAINTENANCE OF KSLU BUILDING	7154.00
		BY SERICULTURE BUILDING EXPENSES (RENT & ELECTRICITY)	3289415.00
		BY MOOT COURT COMPETITION EXPENSES	732429.00
		BY NATIONAL LAW FEST EXPENSES	13264.00
		BY NEW LAW SCHOOL EXPENSES	507114.00
		BY STUDENTS HOSTEL EXPENSES	1866923.00
		BY INTER - COLLEGIATE/ZONAL MEETS	209303.00
		BY INTER- COLLEGIATE/ TOURNAMENTS	3815656.00
		BY PLAY GROUND MAINTENANCE	96033.00
		BY SPORTS MATERIAL EXPENSES	2838122.00



BY CLEANING EXPENSES	51840.00
BY INTEREST ON LATE PAYMENT OF TAX	420.00
BY LATE FILING FEES	22800.00

BY CLOSING BANK BALANCES

S.B.I S.B A/C 0277	3844.00
S.B.I S.B A/C 1713	13236545.00
S.B.I S.B A/C 3123	8046096.00
S.B.I S.B A/C 3862	555240.00
S.B.I S.B A/C 4305	71283.00
S.B.I S.B A/C 5671	117744.00
S.B.I S.B A/C 6199	11411122.00
S.B.I S.B A/C 6448	72964753.87
S.B.I S.B A/C 8292	13840810.30
S.B.I S.B A/C 7798	720728.00

1059987860.97

1059987860.97



**KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI**

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO SEMINAR/SYMPOSIUM/SPL LECTURE/WORKSHOP & ORIENTATION TO CONVOCATION EXPENSES	175811.00	BY ADMISSION & REGISTRATION FEES	70476207.00
TO PRINTING OF ANSWER BOOKS & TRANSPORTATION	14225.00	BY AFFILIATION APPLICATION FEES	599700.00
TO PRINTING OF QUESTION PAPER & TRANSPORTATION	6258556.00	BY AFFILIATION FEES	10836555.00
TO REMUNERATION TO EXAMINERS & OTHERS	2628390.00	BY ANNUAL FEES	1353000.00
TO RESULT PROCESSING EXPENSES	7026832.00	BY APPLICATION FORM FEES	143950.00
TO SQUAD EXPENSES/ HIRE OF TAXI FOR EXAM WORK	5306019.00	BY CHALLENGE VALUATION FEES	7313064.00
TO TA /DA TO EXAMINERS & OTHERS	721701.00	BY CONVOCATION FEES	3400758.00
TO THEORY EXAM EXPENDITURE	22795153.00	BY DUPLICATE MARKS CARD FEES	17760.00
TO THEORY VALUATION CONVEYANCE ALLOWANCE	7892375.00	BY ELIGIBILITY FEES	5898390.00
TO AFFILIATION PROCESS EXPENSES	1850910.00	BY EXAMINATION FEES	100811381.31
TO ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEMBERS	534693.00	BY MARKS CARD / DOCUMENT CORRECTION FEES	78520.00
ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVERSITY	884595.00	BY MARKS CARD VERIFICATION FEES	182830.00
TO AUDIT FEES FOR C A	49000.00	BY MIGRATION FEES	205400.00
TO AUDIT FEES FOR STATE ACCOUNTS	129800.00	BY PDC & PASSING CERTIFICATE FEES	720745.00
TO BANK CHARGES	266873.00	BY PHD COURSE WORK & PROGRESS REPORT FEES /TERM FEES	343320.00
TO CONSULTATION FEES	45659.80	BY PHOTO COPY FEES (EXAM)	858540.00
TO CONSUMABLES STORES & OTHER EXP	57190.00	BY REIMBUSMENT OF SC/ST EXAM FEES	167200.00
TO DECINTIAL EXPENSES	1266942.00	BY REVALUATION FEES	34206496.00
TO ELECTRICITY CHARGES	12491.00	BY SC/ST EXAM FEES	1423250.90
TO GUEST HOUSE MAINTENANCE	787618.00	BY HOSTEL FEES	1819200.00
TO INAUGURATION EXPENSES OF NEW BUILDING	213284.00	BY HOSTEL ROOM RENT	328000.00
TO INSURANCE FOR VEHICLES & BOOKS	62750.00	BY HOSTEL FEES	51610.00
TO LEGAL CHARGES	76635.00	BY TRANSCRIPTS FEES	646600.00
TO MEETING EXPENSES	374100.00	BY TRANSFER FEES	32000.00
TO MISCELLANEOUS EXPENSES	152480.00	BY TUITION FEES	21650.00
TO NATIONAL FESTIVAL EXPENSES	150443.00	BY YOUTH RED CROSS FEES (KSLU)	35900000.00
TO NOTIFICATION & ADVERTISEMENTS	18153.00	BY ADMINISTRATION GOVT GRANT FOR MAINTENANCE	136440.00
TO POSTAGE, TELEGRAMS & COURIER	288600.00	BY BUILDING RENT	136440.00
TO PRINTING & STATIONERY	220692.00	BY CAS PROMOTION OF TEACHERS	5000.00
TO REPAIR & MAINTENANCE OF COMPUTER PRINTER & XEROX MACHINE	419259.00	BY FINE & PENALTIES RECEIVED	135443.00
TO REPAIRS TO WATER PURIFIER AND AIR CONDITIONERS	546800.00	BY INTEREST ON F.D (SBI)	43226834.00
TO TELEPHONE CHARGES	119907.00	BY INTEREST ON IT REFUND	10316.00
TO TRAVELLING EXPENSES (TA)	136850.00	BY INTEREST ON SAVINGS BANK A/C	4328066.00
TO WATER CHARGES	260814.00	BY LAW JOURNAL FEES	29175.00
TO BINDING CHARGES	78648.00	BY MISCELLANEOUS RECEIPTS	92649.00
TO INTERNET SERVICES CHARGES	10800.00	BY NSS GRANT SPL REGULAR	3064.00
TO PERIODICALS & NEWS PAPER	1159925.00	BY GUEST HOUSE RENT	43000.00
TO CHARGE ALLOWANCE	49893.00	BY R T I FEES	8340.00
TO DA ARREARS TO OFFICERS & STAFF	193810.00	BY SALE OF RADDI PAPER	291739.00
TO HONORARIUM/CONTRACT BASIS SALARY	141088.00		
TO MEDICAL RE-IMBURSEMENT EXPENSES	1080233.00		
TO PENSION & LEAVE SALARY CONTRIBUTION	5870.00		
TO REMUNERATION TO GUEST FACULTIES PART TIME	563033.00		
TO SALARY TO KSLU TEACHING STAFF (REGULAR)	763150.00		
TO SALARY TO OFFICERS	13003013.00		
	2440635.00		



TO SALARY TO OFFICE STAFF	2519995.00
TO SALARY TO OUT-SOURCE STAFF (CONTRACT BASIS)	24704307.00
TO SALARY TO RETIRED STAFF	31980.00
TO SALARY TO TEMPORARY FULL TIME FACULTY	1699193.00
TO SURRENDER & ENCASHMENT OF EARNED LEAVE	264135.00
TO TRAVELLING ALLOWANCES	143948.00
TO STUDENT WELFARE EXPENSES	509266.00
TO FUEL EXPENSES OF VEHICLES	665036.00
TO REPAIRS & MAINTENANCE KSLU VEHICLES	469917.00
TO REPAIRS & MAINTENANCE OF FURNITURES	55663.00
TO REPAIRS & MAINTENANCE OF GENERATOR	43070.00
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TO MOOT COURT COMPETITION EXPENSES	732429.00
TO NATIONAL LAW FEST EXPENSES	13264.00
TO NEW LAW SCHOOL EXPENSES	507114.00
TO STUDENTS HOSTEL EXPENSES	1866923.00
TO INTER - COLLEGIATE/ZONAL MEETS	209303.00
TO INTER- COLLEGIATE/ TOURNAMENTS	3815656.00
TO PLAY GROUND MAINTENANCE	96033.00
TO SPORTS MATERIAL EXPENSES	2838122.00
TO CLEANING EXPENSES	51840.00
TO INTEREST ON LATE PAYMENT OF TAX	420.00
TO LATE FILING FEES	22800.00

TO SURPLUS

(EXCESS OF INCOME OVER
EXPENDITURE)

200348008.41

326146193.21

326146193.21

PLACE : DHARWAD

DATE : 01/09/2020

UIN: 20200990AAAAFF9628



FOR M/S UDAYARAVI ASSOCIATES,
CHARTERED ACCOUNTANTS,

(Signature)
(UDAYARAVI .C. YELIGAR)
PROPRIETOR
M.NO. 200990

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯ,
ಹುಬ್ಬಳ್ಳಿ-580025.



2019-20ನೇ ಸಾಲಿನ

ವಾರ್ಷಿಕ ಲೆಕ್ಕ

(ಜಮಾ & ಖರ್ಚು, ಆಧಾಯ & ವೆಚ್ಚ, ಅಡಾವೆ ಪತ್ರಿಕೆ)

(Receipts & Payments, Income & Expenditure,

Balance Sheet)

VINOD & SANTOSH CHARTERED ACCOUNTANTS



AUDIT REPORT

We have audited the books of accounts of KARNATAKA STATE LAW UNIVERSITY, NAVANAGAR, HUBBALLI - 580025 (KSLU) for the year ending 31-03-2020 and following are our observations:

- a) We have obtained all the information which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the KSLU so far as it appears from our examination of those books;
- c) The Balance Sheet and Income & Expenditure Account, dealt by with this report are in agreement with the books of account.
- d) In our opinion, the Balance sheet, and Income & Expenditure Account comply with the Accounting standards
- e) Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the KSLU in accordance with the Accounting standards. The management responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whichever due to fraud or error.
- f) Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- g) An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- h) The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the KSLU's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements
- i) We report that Bank accounts of KSLU are subject to reconciliation, all receivable and payable to and from the KSLU are subject to balance confirmation and reconciliation and subject to our detailed audit observation and suggestions annexed,
- j) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- k) In our opinion and to best of our information and According to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India;
 1. In the case of Balance Sheet, of the state of affairs of the KSLU as at 31.03.2020; and
 2. In the case of Income & Expenditure Account, of the Surplus for the year ended on that date;

Place: Dharwad
Date:18/08/2022

For, VINOD & SANTOSH
Chartered Accountants

F.R.No.:0147585


Vinod S Joshi

(Partner, M.No.:233745)

(UDIN: 22233745APHMCH3300)



Head Office: # 46/1, "DEVI KRUPA", 1st Floor, Mahishi Road, Desai Compound, Dharwad - 580001
Branch: No 1735-36 6thCross, D Block 2nd Stage, Rajajinagar, Bengaluru, 560010
Telephone: 0836-2444085 E-mail : cavinodandsantosh@gmail.com Cell:8971955066

Balance Sheet as at 31-03-2020

2018-19	LIABILITIES	2019-20	2018-19	ASSETS	2019-20
972969234.00	B/F	1,01,19,65,194.00	1530654417.14	B/F	1,78,76,78,708.30
366107842.73	INCOME AND EXPENDITURE ACCOUNT	77,57,13,514.30	8046096.00	SBI S. B A/C 6448	40855983.07
209348008.4	BALANCE B/D		3844.00	SBI S. B A/C 3123	10013736
	ADD- SURPLUS FOR THE YEAR		720728.00	SBI S. B A/C 0277	4176
				SBI S. B A/C 7796	743616
1539425085.14	TOTAL	1,78,76,78,708.30	1539425085.14	TOTAL	1,78,76,78,708.30

Notes to Financials Statement

- 1) Books of Accounts are maintained on Cash System of accounting except interest on Fixed Deposits and TDS there on
- 2) Depreciation on Fixed Assets is not Provided in Books of Accounts since the assets are acquired out of UGC Grants.
- 3) Previous year figures have been regrouped wherever necessary.

For, Karnataka State Law University

[Signature]
Finance Officer

Date: 18/08/2022

Place: Dharwad

For, VINOD & SANTOSH
Chartered Accountants
F.R.No.: 0147585
Vinod S Joshi
(Partner, M.No.: 233745)
UDIN: 27233745AAPHMCH300



2018-19	Expenditure	2019-20	2018-19	Income	2019-20
54515611.8	B/F	70840399.53	277751717.2	B/F	285236935.7
119007	REPAIRS TO WATER PURIFIER & AIR CONDITIONERS	51897.00	135443.00	FINE & PENALTIES RECEIVED	334588.00
136850	TELEPHONE CHARGES	133045.00	43226834.00	INTEREST ON F.D SB	51312192.00
260814	TRAVELLING EXPENSES (TA)	171855.00	4328066.00	INTEREST ON SB	599719.00
70648	WATER CHARGES	44593.00	29175.00	LAW JOURNAL FEES	95000.00
	WATER SUPPLY	23320.00	92649.00	MISCELLANEOUS RECEIPTS	106102.00
	ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC	481676.00		MOOT COURT REGISTRATION FEES	63000.00
115925	INTERNET SERVICES CHARGES	1857391.00		RENT RECEIVED FROM KSLU GUEST HOUSE	60000.00
09593	PERIODICALS & NEWS PAPER	45161.00	8340.00	R T FEES	4034.00
193810	CHARGE ALLOWANCE	140853.00		RTI FEES (EXAM)	560.00
141088	DA ARREARS TO OFFICERS & STAFF	366883.00	291735.00	SALE OF RADDI PAPER	10248.00
1080233	HONORARIUM /CONTRACT BASIS SALARY	1113750.00		TENDER FORMS FEES	6520.00
	MEDICAL ALLOWANCE	600.00	167200.00	REIMBURSEMENT OF SC/ST EXAM FEES	
5270	MEDICAL RE-IMBURSEMENT EXPENSES	3809.00	32000.00	TUITION FEES	
563033	PENSION & LEAVE SALARY CONTRIBUTION	535350.00	21650.00	YOUTH RED CROSS FEES(KSLU)	
763150	REMUNERATION TO GUEST FACULTIES/ PART TIME	906246.00	5000.00	CAS PROMOTION OF TEACHERS	
13003013	SALARY TO KSLU TEACHING STAFF (REGULAR)	12929491.00	10316.00	INTEREST ON IT REFUND	
2440635	SALARY TO OFFICERS	2962072.00	43000.00	GUEST HOUSE RENT	
2519995	SALARY TO OFFICE STAFF	3081010.00	3064.00	NSS GRANT SPL REGULAR	
24704307	SALARY TO OUTSOURCE STAFF (CONTRACT BASIS)	26663361.00			
1699193	SALARY TO TEMP FULLTIME FACULTY	2132983.00			
264135	SURRENDER & ENCASHMENT OF EARNED LEAVE	165609.00			
143948	TRAVELLING ALLOWANCES	181055.00			
509266	LAW SCHOOL ANNUAL DAY/FRESHER'S DAY EXPENSES	91762.00			
665036	STUDENTS WELFARE & YOUTH FESTIVAL	531782.00			
	CAS PROMOTION OF TEACHERS	18893.00			
	FUEL EXPENSES OF VEHICLES	486937.00			
	GARDEN MAINTENANCE	59306.00			
	JUNGLE CLEARANCE, TREE PLANTATION @ KSLU PREMISES	109687.00			
469917	REPAIRS & MAINTENANCE KSLU VEHICLES	283617.00			
43070	REPAIRS & MAINTENANCE OF GENERATOR (MACHINERY)	55819.00			
7154	REPAIRS & MAINTENANCE TO KSLU BLDG	735651.00			
731429	EXPENDITURE ON LAW COLLEGES PRINCIPALS CONCLAVE	26450.00			
13264	MOOT COURT COMPETITION EXPENSES	942704.00			
507114	NATIONAL LAW FEST EXPENSES	7000.00			
1866923	NEW LAW SCHOOL EXPENSES	551852.00			
	STUDENTS HOSTEL EXPENSES	3534711.00			
108652731.8	C/F	132769140.5	326146193.2	C/F	343226416.7



2018-19	Expenditure	2019-20	2018-19	Income	2019-20
	R/F			R/F	
108658231.8		132269140.5	126146193.2		343226416.7
3815656	INTER-ZONAL COLLEGIATE/ TOURNAMENT	1680248.00			
	BCI EXPENSES(BAR COUNCIL OF INDIA)	19365.00			
6258556	PRINTING OF ANSWER BOOK AND TRANSPORTATION				
129800	AUDIT FEES (CA)				
266873	AUDIT FEES (STATE ACCOUNTS)				
57190	CONSULTATION FEES				
10800	BINDING CHARGES				
31980	SALARY TO RETIRED STAFF				
55663	REPAIRS AND MAINTENANCE OF FURNITURES				
5502	REPAIRS AND MAINTENANCE OF WATER SUPPLY WORKS				
3289415	SERVICIATURE BUILDING EXPENSES(RENT AND ELECTRICITY)				
209303	INTERCOLLEGIATE ZONAL MEETS				
96033	PLAYGROUND MAINTENANCE				
2838122	SPORTS MATERIAL EXPENSES				
51840	CLEANING EXPENSES				
420	INTEREST ON LATE PAYMENT OF TAX				
22800	LATE FILING FEES				
200348208.4	EXCESS OF INCOME OVER EXPENDITURE	209257663.16			
32,61,46,193.20	TOTAL	34,32,26,416.69	32,61,46,193.20	TOTAL	34,32,26,416.69

For, Karnataka State Law University

Finance Officer

Date: 16/08/2022

Place: Dharwad

For, VINOD & SANTOSH
Chartered Accountants
F.R.No.-0147585
Vinod S Joshi
(Partner, M.No.:233745)



Receipts	2019-20	Payment	2019-20
TDS INCOME TAX (94 I) (RENT) B/F	16,37,64,173.17		58,15,01,657.00
TDS INCOME TAX (94 J) (PROFESSIONALS)	98,000.00	REVALUATION FEES	8,000.00
YOUTH RED CROSS FUND, (I R C,S,81,LORE)	10,35,592.00	TDS- 2019-20	51,31,247.00
SUNDRY CREDITORS	58,250.00	FURNITURE	16,66,868.00
EMD RECEIVED FROM CONTRACTORS	12,263.00	SCHOLARSHIPS PRIZES & MEDALS	1,00,000.00
SECURITY DEPOSIT RECEIVED FROM CONTRACTORS	18,500.00	SEMINAR/SYMPOSIUM/SPL LECTURE/WORKSHOP & ORIENTATIO	1,56,043.00
TDS UNDER GST	15,38,200.00	CONVOCAATION EXPENSES	5,89,383.00
DEPOSITS	8,18,592.00	PRINTING QUESTION PAPERS & TRANSPORTATION	18,26,080.00
LOANS AND ADVANCES	15,00,00,000.00	REMUNERATION TO EXAMINERS & OTHERS	81,02,549.00
SUNDRY DEBTORS	13,39,35,387.00	RESULT PROCESSING EXPENDITURE	1,03,34,451.00
ADMISSION & REGISTRATION FEES	400.00	SQUAD EXPENSES/HIRE OF TAXI FOR EXAM WORK	9,25,900.00
AFFILIATION APPLICATION FEES	7,87,56,225.32	T.A/D.A TO EXAMINERS & OTHERS	2,56,66,203.54
ANNUAL FEES	3,72,000.00	THEORY EXAM EXPENDITURE	1,38,44,285.00
APPLICATION FORM FEES	1,29,20,540.00	THEORY VALUATION CONVEYANCE ALLOWANCE	19,34,290.00
CHALLENGE VALUATION FEES	52,93,000.00	ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEETINGS	2,10,384.00
CONVOCAATION FEES	1,28,590.00	ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVER	5,16,546.00
DUPLICATE MARKS CARD FEES	27,12,400.00	BANK CHARGES	49,000.00
ELIGIBILITY FEES	47,78,420.00	CHEF MINISTER RELIEF FUND(FLOOD//COVID)	26,198.99
EXAM APPLICATION FORM FEES	41,130.00	CONSUMABLES STORES & OTHER EXPENSES	19,75,413.00
EXAMINATION FEES	46,22,161.00	DECIMAL EXPENSES	1,38,938.00
MARKS CARD/DOCUMENTS CORRECTION FEES	34,900.00	ELECTRICTY CHARGES	4,22,389.00
MARKS CARD VERIFICATION FEES	12,15,85,478.65	ETDS FILING FEES	42,336.00
MIGRATION FEES	1,09,810.00	FINES & PENALTIES (PAYMENT)	2,71,948.00
OBC EXAM FEES	2,05,680.00	GUEST HOUSE MAINTENANCE	1,45,773.00
OBC TUTION FEES	2,55,320.00	HRD TRAINING PROGRAM	11,607.00
PDC & PASSING CERTIFICATE FEES	34,110.00	INAUGURATION EXPS OF NEW BUILDING	28,115.00
PHD COURSE WORK & PROGRESS REPORT FEES /TERM FEES	1,73,650.00	INSURANCE (FOR VEHICLES & BOOKS)	57,890.00
PHOTO COPY FEES(EXAM)	10,33,288.00	KSU "FOUNDATION DAY" CELEBRATION EXPENSES	5,93,269.00
REVALUATION FEES	6,61,570.00	LEGAL CHARGES	4,29,000.00
SC/ST EXAM FEES	4,24,654.72	MEETING LUNCH & REFRESHMENTS	1,61,113.00
SC/ST TUTION FEES	80,15,952.00	MISCELLANEOUS EXPENSES	5,35,605.00
STUDENTS HOSTEL FEE	3,69,870.00	NATIONAL FESTIVAL EXPENSES	38,052.00
STUDENTS HOSTEL ROOM RENT	15,74,150.00	NOTIFICATION & ADVERTISEMENTS	2,03,407.00
TRANSCRIPTS FEES	26,07,100.00	POSTAGE, TELEGRAMS & COURIER CHARGES	4,89,963.00
TRANSFER FEES	4,62,800.00	PRINTING OF PROSPECTUS	42,600.00
ADMINISTRATIVE GOVT GRANT FOR MAINTENANCE	1,53,570.00	PRINTING & STATIONERY	7,43,114.00
BUILDING RENT RECEIVED	5,22,500.00	REPAIRS & MAINTENANCE OF COMPUTER/ PRINTER/EYEROK	2,37,534.00
	3,80,00,000.00	REPAIRS TO WATER PURIFIER & AIR CONDITIONERS	51,897.00
	1,25,060.00		65,92,00,068.53
	73,72,53,267.86		



Receipts	2019-20	Payment	2019-20
DONATIONS FINE & PENALTIES RECEIVED INTEREST ON F.D.SBI INTEREST ON SB LAW JOURNAL FEES MISCELLANEOUS RECEIPTS MOOT COURT REGISTRATION FEES RENT RECEIVED FROM KSLU GUEST HOUSE RTI FEES RTI FEES (EXAM) SALE OF HADOI PAPER TENDER FORMS FEES SALE OF BOOK	R/F 73,72,53,287.86 75,000.00 3,34,588.00 5,13,12,192.00 59,97,137.00 95,000.00 1,06,102.00 63,000.00 60,000.00 4,034.00 660.00 10,248.00 6,520.00 1,55,125.00	B/F TELEPHONE CHARGES TRAVELLING EXPENSES (TA) WATER CHARGES WATER SUPPLY ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC INTERNET SERVICES CHARGES PERIODICALS & NEWS PAPER CHARGE ALLOWANCE DA ALLOWANCE TO OFFICERS & STAFF HONORARIUM /CONTRACT BASIS SALARY MEDICAL ALLOWANCE MEDICAL RE-IMBURSEMENT EXPENSES PENSION & LEAVE SALARY CONTRIBUTION REMUNERATION TO GUEST FACULTIES/ PART TIME SALARY TO KSLU TEACHING STAFF (REGULAR) SALARY TO OFFICERS SALARY TO OFFICE STAFF SALARY TO OUTSOURCE STAFF (CONTRACT BASIS) SALARY TO TEMP FULLTIME FACULTY SURRENDER & ENCASHMENT OF EARNED LEAVE TRAVELLING ALLOWANCES LAW SCHOOL, ANNUAL DAY/FRESHERS DAY EXPENSES STUDENTS WELFARE & YOUTH FESTIVAL CAS PROMOTION OF TEACHERS BC EXPENSES(BAR COUNCIL OF INDIA) FUEL EXPENSES OF VEHICLES GARDEN MAINTENANCE JUNGLE CLEARANCE, TREE PLANTATION @ KSLU PREMISES REPAIRS & MAINTENANCE KSLU VEHICLES REPAIRS & MAINTENANCE OF GENERATOR (MACHINERY) REPAIRS & MAINTENANCE TO KSLU BLDG EXPENDITURE ON LAW COLLEGES PRINCIPALS CONCLAVE MOOT COURT COMPETITION EXPENSES NATIONAL LAW FEST EXPENSES NEW LAW SCHOOL EXPENSES STUDENTS HOSTEL EXPENSES INTER-ZONAL COLLEGIATE/ TOURNAMENT	65,92,00,068.53 1,33,045.00 1,71,855.00 44,593.00 23,320.00 4,81,676.00 18,57,391.00 45,161.00 1,40,853.00 3,66,883.00 11,13,760.00 600.00 3,809.00 5,35,350.00 9,06,246.00 1,29,29,491.00 29,62,672.00 30,81,010.00 2,66,63,361.00 21,32,933.00 1,65,609.00 1,81,055.00 91,762.00 5,31,782.00 18,893.00 19,365.00 4,86,937.00 59,306.00 1,09,687.00 2,83,617.00 55,819.00 7,35,651.00 26,450.00 9,42,704.00 7,000.00 5,51,852.00 35,34,711.00 16,80,248.00 72,22,76,525.53
C/H	79,54,72,893.86	C/H	



Receipts	2019-20	Payment	2019-20
R/F	79,54,72,893.86	R/F	72,22,76,525.53
		Closing Balance	
		SBI S. B A/C 6199	7,74,310.00
		SBI S. B A/C 8292	94,73,398.26
		SBI S. B A/C 4305	5,83,957.00
		SBI S. B A/C 5671	5,20,284.00
		SBI S. B A/C 3862	5,72,944.00
		SBI S. B A/C 1213	36,53,963.00
		SBI S. B A/C 6448	4,68,55,983.07
		SBI S. B A/C 3123	1,00,13,736.00
		SBI S. B A/C 0277	4,176.00
		SBI S. B A/C 7798	7,43,616.00
Total	79,54,72,893.86	Total	79,54,72,893.86

For, Karnataka State Law University

Finance Officer



Date: 18/08/2022
Place: Dharwad

For, VINOD & SANTOSH
Chartered Accountants
F.R.No.:0147585

Vinod S Joshi
(Partner, M.No.:233745)


ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯ,
ಹುಬ್ಬಳ್ಳಿ-580025.



2020-21ನೇ ಸಾಲಿನ

ವಾರ್ಷಿಕ ಲೆಕ್ಕ

(ಜಮಾ & ಖರ್ಚು, ಆಧಾಯ & ವೆಚ್ಚ, ಅಡಾವೆ ಪತ್ರಿಕೆ)

(Receipts & Payments, Income & Expenditure,
Balance Sheet)

VINOD & SANTOSH CHARTERED ACCOUNTANTS



AUDIT REPORT

We have audited the books of accounts of KARNATAKA STATE LAW UNIVERSITY, NAVANAGAR, HUBBALLI - 580025 (KSLU) for the year ending 31-03-2021 and following are our observations:

- a) We have obtained all the information which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the KSLU so far as it appears from our examination of those books;
- c) The Balance Sheet and Income & Expenditure Account, dealt by with this report are in agreement with the books of account.
- d) In our opinion, the Balance sheet, and Income & Expenditure Account comply with the Accounting standards
- e) Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the KSLU in accordance with the Accounting standards. The management responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whichever due to fraud or error.
- f) Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- g) An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- h) The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the KSLU's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements
- i) We report that Bank accounts of KSLU are subject to reconciliation on account of long pending transaction, all receivable and payable to and from the KSLU are subject to balance confirmation and reconciliation and subject to our detailed audit observation and suggestions annexed,
- j) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- k) In our opinion and to best of our information and According to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India;
 1. In the case of Balance Sheet, of the state of affairs of the KSLU as at 31.03.2021; and
 2. In the case of Income & Expenditure Account, of the Surplus for the year ended on that date;

Place: Dharwad
Date: 18/08/2022

For, VINOD & SANTOSH
Chartered Accountants

F.R.No.:0147585


Vinod S Joshi

(Partner, M.No.:233745)

(UDIN: 22233745APHUCK8646)



Head Office: # 46/1, "DEVI KRUPA", 1st Floor, Mahishi Road, Desai Compound, Dharwad - 580001
Branch: No 1735-36 6th Cross, D Block 2nd Stage, Rajajinagar, Bengaluru, 560010
Telephone: 0836-2444085 E-mail : cavinodandsantosh@gmail.com Cell:8971955066

1011965194.00			1014892416	1776917180.30			2030115-419
566455851.14	INCOME AND EXPENDITURE ACCOUNT BALANCE B/D		1,01,52,23,002.95	10013736.00	SBI S.B.A/C 3123	12373284.00	
209257663.16		775713514.30		4176.00	SBI S.B.A/C 0277	4290.00	
	ADD: SURPLUS FOR THE YEAR	239509488.65		743516.00	SBI S.B.A/C 7798	764047.00	
1187678708.30	TOTAL		2,03,01,15,418.95	1787678708.30	TOTAL		2,03,01,15,418.95

Notes to Financial Statement

- 1] Books of Accounts are maintained on Cash System of accounting except interest on Fixed Deposits and TDS there on
- 2] Depreciation on Fixed Assets is not Provided in books of Accounts since the assets are acquired out of UGC Grants.
- 3] Previous year figures have been regrouped wherever necessary.

For, Karnataka State Law University

[Signature]
Finance Officer

Date: 18/08/2022

Place: Channarayana

For, VINOD & SANTOSH
Chartered Accountants

F.R.No.: 0147585

[Signature]
Vinod S. Joshi

(Partner, M.No.: 233745)

UDIN: 22233745APRILUCR8646



**KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI**

Income and Expenditure for the year ending 31-03-2021

2019-20	Expenditure	2020-21	2019-20	Income	2020-21
156043	SEMINAR/SYMPOSIUM/SHI LECTURE/WORKSHOP & ORIENTATIO	1840.00	78713725.32	DIRECT INCOME	71926304.00
580383	CONVOCAATION EXPENSES	1719041.00	372000.00	ADMISSION & REGISTRATION FEES	140000.00
1826080	PRINTING QUESTION PAPERS & TRANSPORTATION	6866176.00	12758040.00	AFFILIATION APPLICATION FEES	3086600.00
8102549	REMUNERATION TO EXAMINERS & OTHERS	2679094.72	5293000.00	AFFILIATION FEES	1150000.00
10334451	RESULT PROCESSING EXPENDITURE	5621119.00	128590.00	ANNUAL FEES	120950.00
925900	SQUAD EXPENSES/HIRE OF TAXI FOR EXAM WORK	40404.00	1958400.00	APPLICATION FORM FEES	1949400.00
2566203.34	T.A/D.A TO EXAMINERS & OTHERS	10181292.60	4778420.00	CHALLENGE VALUATION FEES	585905.00
13844285	THEORY EXAM EXPENDITURE	8834667.00	41130.00	CONVOCAATION FEES	12000.00
1934290	THEORY VALUATION CONVEYANCE ALLOWANCE	846100.00	4622162.00	CONVOCAATION MARKS CARD FEES	1588700.00
210384	AFFILIATION PROCESS EXPENSES	659891.00	121585478.65	DUPPLICATE MARKS CARD FEES	143891215.72
516546	ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEETINGS	627786.36	109810.00	EUGIBILITY FEES	
49000	ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVER	59000.00	205680.00	EXAMINATION FEES	77125.00
26198.99	BANK CHARGES	10970.32	255320.00	MARKS CARD/DOCUMENTS CORRECTION FEES	41475.00
1975413	CONSUMABLES STORES & OTHER EXPENSES	550195.00	34110.00	MARKS CARD VERIFICATION FEES	90500.00
422389	ELECTRICITY CHARGES	343907.00	173650.00	MIGRATION FEES	382175.00
42336	ETDS FILING FEES	35591.00	103168.00	OBC EXAM FEES	2416135.00
145773	GUEST HOUSE MAINTENANCE	123789.00	661570.00	OBC TUTION FEES	726195.01
11607	HRD-TRAINING PROGRAM	96375.00	424654.72	PDC & PASSING CERTIFICATE FEES	413419.00
28115	INAUGURATION EXPS OF NEW BUILDING	1900.00	8007952.00	PHD COURSE WORK & PROGRESS REPORT FEES /TERM FEES	229556.00
57890	INSURANCE (FOR VEHICLES & BOOKS)	91183.00	369870.00	PHOTO COPY FEES(EXAM)	7401773.36
593269	ISLU *FOUNDATION DAY CELEBRATION EXPENSES	10000.00	2607100.00	REVALUATION FEES	86590.00
429000	LEGAL CHARGES	450800.00	462800.00	SC/ST EXAM FEES	2598600.00
161133	MEETING LUNCH & REFRESHMENTS	69607.36	153570.00	STUDENTS HOSTEL FEE	15600.00
535605	MISCELLANEOUS EXPENSES	230485.36	522500.00	STUDENTS HOSTEL ROOM RENT	187291.00
38052	NATIONAL FESTIVAL EXPENSES	16231.00	245272700.7	TRANSCRIPTS FEES	141900.00
203407	NOTIFICATION & ADVERTISEMENTS	410365.00		TRANSFER FEES	50000.00
68816302.53	C/F	40579610.72		COLLEGE SHIFTING / NAME CHANGE FEES	239309349.1



126942207.5	B/F	112829893.7	341462598.7	B/F	379122675.1
7000	NATIONAL LAW FEST EXPENSES	45828.00			
551852	NEW LAW SCHOOL EXPENSES	836809.00			
3534711	STUDENTS HOSTEL EXPENSES	1320893.00			
1680248	INTER-ZONAL COLLEGIATE/ TOURNAMENT BINDING OF LEDGERS, QUESTION PAPERS & BOOKLETS	1820611.72			
	LUNCH / TEA EXPENSES FOR EXAMINERS & OTHERS	22628.00			
	PRINTING ANSWER BOOKS & TRANSPORTATION	3516400.00			
	AUDIT FEES FOR CA	102660.00			
	AUDIT FEES FOR STATE ACCOUNTS	209702.00			
	HON'BLE VC. RESIDENCE BLDG EXPS	814.00			
	KSHEC UNIVERSITY RATING CHARGES	100000.00			
	MAINTENANCE OF REGISTRAR BUNGALOW	24839.00			
	TAXI HIRE CHARGES	742324.00			
	SALARY TO RETIRED STAFF	148320.00			
	TEACHING ASSISTANTS	628752.00			
	RESEARCH & ADVANCE STUDIES	724540.00			
	SCP/TSP LAPTOP EXPENSES	16494971.00			
	INTER ZONAL COLLEGIATE/ZONAL MEETS	4536.00			
	SPORTS DEVELOPMENT EXPENSES	1500.00			
	IMPREST PAID TO SPECIAL OFFICER (REGIONAL OFFICE)	9352.00			
	NSS GRANT REGULAR PAYABLE	314.00			
20,88,46,580.16	EXCESS OF INCOME OVER EXPENDITURE	23,95,09,488.65			
34,14,62,598.69	TOTAL	37,91,22,675.09	34,14,62,598.69	TOTAL	37,91,22,675.09

For, Karnataka State Law University

Finance Officer

Date: 18/08/2022

Place: Dharwad

For, VINOD & SANTOSH

Chartered Accountants

F.R.No.-0147585

Vinod S Joshi

(Partner, M.No.:233745)



**KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI**

Receipts and Payments Account for the year ending 31-03-2021

Receipts	2020-21	Payment	2020-21
Opening Balance		ICSSR (RESEARCH PROJECT)	
SBI S.B A/C 6199	774310	GIS	36,600.00
SBI S.B A/C 8292	9473399	GPF	1,80,000.00
SBI S.B A/C 4305	583957	GPF LOAN	72,375.00
SBI S.B A/C 5671	520284	G.U.G CO-OP SOCIETY LOAN INSTALLMENT	7,000.00
SBI S.B A/C 3862	572944	GUG EMPLOYEES CO-OP CREDIT SOCIETY	2,000.00
SBI S.B A/C 1213	3653963	Hostel(Old) A/c	7,500.00
SBI S.B A/C 6448	46855983	INCOME TAX	37,76,166.00
SBI S.B A/C 3123	10013736	KGID	1,16,605.00
SBI S.B A/C 0277	4176	LIBRARY BORROWERS CARD DEPOSIT	
SBI S.B A/C 7798	743616	LIC	4,15,985.00
		NSS GRANT REGULAR PAYABLE	6,19,500.00
ICSSR (RESEARCH PROJECT)		PROFESSIONAL TAX	63,200.00
PRIZE FUND	4,00,000.00	PWD HOUSE RENT	82,128.00
WORKS GRANT (GOVT GRANT)		ROYALTY	4,510.00
AFFILIATION FUND	41,50,005.00	STUDENTS HOSTEL DEPOSIT	75,000.00
CESS (WWCF)	17,232.00	TDS INCOME TAX (94 C) (CONTRACTOR)	12,13,636.00
GIS	36,600.00	TDS INCOME TAX (94 I) (RENT)	58,800.00
GPF	1,80,000.00	TDS INCOME TAX (94 J) (PROFESSIONALS)	8,13,542.00
GPF LOAN	72,375.00	SUNDRY CREDITORS	10,463.00
G.U.G CO-OP SOCIETY LOAN	7,000.00	EMD RECEIVED FROM CONTRACTORS	12,500.00
INSTALLMENT			
GUG EMPLOYEES CO-OP CREDIT	2,000.00	SECURITY DEPOSIT RECEIVED FROM	2,20,500.00
SOCIETY		CONTRACTORS	
INCOME TAX	37,76,166.00	TDS UNDER GST	13,58,119.00
KGID	1,16,605.00	BUILDINGS	25,63,319.00
LIBRARY BORROWERS CARD DEPOSIT	59,000.00	COMPUTER/ELECTRONICS	48,82,926.00
LIC	4,15,985.00	ELECTRIFICATION	13,823.00
NEW PENSION (NPS)	20,60,010.00	LIBRARY BOOKS AND RACKS	34,30,054.00
NSS GRANT REGULAR PAYABLE	2,23,841.00	FRAUD A/C	
NSS GRANT SPECIAL PAYABLE	1,74,793.00	DEPOSITS	4,69,49,058.00
PROFESSIONAL TAX	63,200.00	LOANS AND ADVANCES	2,43,41,359.00
PWD HOUSE RENT	82,128.00	SUNDRY DEBTORS	5,659.72
ROYALTY	4,510.00	ADMISSION & REGISTRATION FEES	
SCSP /TSP GOVERNMENT GRANT	33,00,000.00	AFFILIATION FEES	
STUDENTS HOSTEL DEPOSIT	1,92,500.00	CHALLENGE VALUATION FEES	
TDS INCOME TAX (94 C) (CONTRACTOR)	11,91,918.00	PDC & PASSING CERTIFICATE FEES	
TDS INCOME TAX (94 I) (RENT)	58,800.00	REVALUATION FEES	
TDS INCOME TAX (94 J) (7,03,552.00	TDS INCOME TAX ON FDR INTEREST 2019-20	
PROFESSIONALS)			
YOUTH RED CROSS FUND, (I R C	47,905.00	FURNITURE	1,80,264.00
S,B'LORE)			
SUNDRY CREDITORS		SCHOLARSHIPS PRIZES & MEDALS	
EMD RECEIVED FROM CONTRACTORS	22,500.00	SEMINAR/SYMPOSIUM/SPL	1,840.00
		LECTURE/WORKSHOP & ORIENTATIO	
SECURITY DEPOSIT RECEIVED FROM	6,66,500.00	CONVOCATION EXPENSES	17,19,041.00
CONTRACTORS			
TDS UNDER GST	15,02,587.00	PRINTING QUESTION PAPERS &	68,68,176.00
		TRANSPORTATION	
DEPOSITS	71,86,482.00	REMUNERATION TO EXAMINERS & OTHERS	26,79,094.72
LOANS AND ADVANCES	39,82,768.40	RESULT PROCESSING EXPENDITURE	56,21,119.00
SUNDRY DEBTORS		SQUAD EXPENSES/HIRE OF TAXI FOR EXAM	40,404.00
		WORK	
C/F	10,38,93,330.73	C/F	10,84,42,266.44



	10,38,93,330.73		10,84,42,266.44
B/F		B/F	
ADMISSION & REGISTRATION FEES	7,19,26,304.00	T.A/D.A TO EXAMINERS & OTHERS	1,01,81,292.60
AFFILIATION APPLICATION FEES	1,40,000.00	THEORY EXAM EXPENDITURE	88,34,667.00
AFFILIATION FEES	30,86,600.00	THEORY VALUATION CONVEYANCE ALLOWANCE	8,46,100.00
ANNUAL FEES	11,50,000.00	AFFILIATION PROCESS EXPENSES	6,59,891.00
APPLICATION FORM FEES	1,20,950.00	ALLOWANCES TO SYNDICATE & OTHER	6,27,786.36
CHALLENGE VALUATION FEES	19,49,400.00	COMMITTEE MEETINGS	59,000.00
CONVOCATION FEES	5,85,905.00	ANNUAL SUBSCRIPTION TO ASSOCIATION OF	10,970.32
DUPLICATE MARKS CARD FEES	12,000.00	INDIAN UNIVER	
ELIGIBILITY FEES	15,88,700.00	BANK CHARGES	
EXAM APPLICATION FORM FEES		CHIEF MINISTER RELIEF FUND(FLOOD//COVID)	
EXAMINATION FEES	14,38,91,215.72	CONSUMABLES STORES & OTHER EXPENSES	5,50,195.00
MARKS CARD/DOCUMENTS	77,125.00	DECINIAL EXPENSES	
CORRECTION FEES	41,475.00	ELECTRICITY CHARGES	3,43,907.00
MARKS CARD VERIFICATION FEES	90,500.00	ETDS FILING FEES	35,591.00
MIGRATION FEES	3,82,175.00	FINES & PENALTIES (PAYMENT)	
OBC EXAM FEES	24,16,125.00	GUEST HOUSE MAINTENANCE	1,23,789.00
OBC TUTION FEES	7,26,195.01	HRD-TRAINING PROGRAM	96,375.00
PDC & PASSING CERTIFICATE FEES	4,13,419.00	INAUGURATION EXPS OF NEW BUILDING	1,900.00
PHD COURSE WORK & PROGRESS	2,29,556.00	INSURANCE (FOR VEHICLES & BOOKS)	91,183.00
REPORT FEES /TERM FEES	74,01,723.36	KSLU "FOUNDATION DAY 'CELEBRATION	10,000.00
PHOTO COPY FEES(EXAM)	86,590.00	EXPENSES	
REVALUATION FEES	25,98,600.00	LEGAL CHARGES	4,50,800.00
SC/ST EXAM FEES	15,600.00	MEETING LUNCH & REFRESHMENTS	69,607.36
SC/ST TUTION FEES	1,87,291.00	MISCELLANEOUS EXPENSES	2,30,485.36
STUDENTS HOSTEL FEE	1,41,900.00	NATIONAL FESTIVAL EXPENSES	16,231.00
STUDENTS HOSTEL ROOM RENT	7,85,82,750.00	NOTIFICATION & ADVERTISEMENTS	4,10,365.00
TRANSCRIPTS FEES	1,04,940.00	POSTAGE, TELEGRAMS & COURIER CHARGES	6,08,425.00
TRANSFER FEES		PRINTING OF PROSPECTUS	
ADMINISTRATIVE GOVT GRANT FOR		PRINTING & STATIONERY	15,76,717.00
MAINTENANCE		REPAIRS & MAINTENANCE OF	1,94,018.00
BUILDING RENT RECEIVED		COMPUTER/PRINTER/XEROX	
DONATIONS		REPAIRS TO WATER PURIFIER & AIR	12,180.00
FINE & PENALTIES RECEIVED	53,279.00	CONDITIONERS	
INTEREST ON F.D SBI	4,03,58,071.00	TELEPHONE CHARGES	1,45,515.00
INTEREST ON SB	37,02,551.00	TRAVELLING EXPENSES (TA)	1,10,071.00
LAW JOURNAL FEES	80,700.00	WATER CHARGES	69,935.00
MISCELLANEOUS RECEIPTS	47,195.00	WATER SUPPLY	15,460.00
MOOT COURT REGISTRATION FEES		ANNUAL SUBSCRIPTION FOR LIBRARY,	7,50,700.00
RENT RECEIVED FROM KSLU GUEST		JOURNALS, PERIODIC	
HOUSE		INTERNET SERVICES CHARGES	14,10,552.00
R T I FEES	5,982.00	PERIODICALS & NEWS PAPER	44,312.00
RTI FEES (EXAM)	2,294.00	CHARGE ALLOWANCE	1,62,806.00
SALE OF RADDI PAPER		DA ARREARS TO OFFICERS & STAFF	
TENDER FORMS FEES		HONORARIUM /CONTRACT BASIS SALARY	7,65,128.00
SALE OF BOOK	24,385.00	MEDICAL ALLOWANCE	
CONTRACTORS BENEVOLENT FUND	1,719.00	MEDICAL RE-IMBURSMENT EXPENSES	14,491.00
COVID-19 RELIEF FUND	62,130.00	PENSION & LEAVE SALARY CONTRIBUTION	3,09,360.00
ESI(NAMATULLA K, SECURITY SATFF)	978.00	REMUNERATION TO GUEST FACULTIES/ PART	11,13,050.00
KGID LOAN	6,400.00	TIME	
	46,62,46,053.82	SALARY TO KSLU TEACHING STAFF (REGULAR)	1,98,58,206.00
C/F		SALARY TO OFFICERS	33,94,207.00
		SALARY TO OFFICE STAFF	33,76,724.00
		C/F	16,60,24,259.44



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ಹುಬ್ಬಳ್ಳಿ-580025.



2021-22ನೇ ಸಾಲಿನ

ವಾರ್ಷಿಕ ಲೆಕ್ಕ

(ಜಮಾ & ಖರ್ಚು, ಆಧಾಯ & ವೆಚ್ಚ, ಅಡಾವೆ ಪತ್ರಿಕೆ)

(Receipts & Payments, Income & Expenditure,

Balance Sheet)

VINOD & SANTOSH

CHARTERED ACCOUNTANTS




AUDIT REPORT


We have audited the books of accounts of **KARNATAKA STATE LAW UNIVERSITY, NAVANAGAR, and HUBBALLI 580025(KSLU)** for the year ending 31-03-2022 and following are our observations:

- a) We have obtained all the information which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the KSLU so far as it appears from our examination of these books;
- c) The Balance Sheet and Income & Expenditure Account, dealt by with this report are in agreement with the books of account.
- d) In our opinion, the Balance sheet, and Income & Expenditure Account comply with the Accounting standards
- e) Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the KSLU in accordance with the Accounting standards. The management responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whichever due to fraud or error.
- f) Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- g) An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- h) The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the KSLU's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements
- i) Subject to our separate annexure for audit observation and suggestions attached to this report,
- j) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- k) Subject to our detailed annexure attached, in our opinion and to best of our information and According to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India;
 1. In the case of Balance Sheet, of the state of affairs of the KSLU as at 31.03.2022; and
 2. In the case of Income & Expenditure account, of the surplus for the year ended on that date;

Place: Dharwad
Date: 1/03/2024

For, VINOD & SANTOSH
Chartered Accountants
F.R.No.:0147585


Vinod S. Joshi
(Partner M.No:233745)
(UDIN: 24233745BKBFC8622)



KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

2020-21	EXPENDITURE	2021-22	2020-21	INCOME	2021-22
1,840.00	SEMINAR/SYMPOSIUM/SPL LECTURE/WORKSHOP & ORIENTATION				
17,19,041.00	CONVOCACTION EXPENSES	1,94,112.00	7,19,26,304.00	DIRECT INCOME	7,59,58,555.00
68,68,176.00	PRINTING QUESTION PAPERS & TRANSPORTATION	15,53,784.00	1,40,000.00	ADMISSION & REGISTRATION FEES	3,38,000.00
26,79,094.72	REMUNERATION TO EXAMINERS & OTHERS	82,90,670.00	30,86,600.00	AFFILIATION APPLICATION FEES	1,29,53,595.28
56,21,119.00	RESULT PROCESSING EXPENDITURE	1,96,18,013.00	11,50,000.00	AFFILIATION FEES	38,18,000.00
40,404.00	SQUAD EXPENSES/HIRE OF TAXI FOR EXAM WORK	13,115.00	1,20,950.00	ANNUAL FEES	1,40,715.00
1,01,81,292.60	T.A/D.A TO EXAMINERS & OTHERS	2,42,14,473.72	19,49,400.00	APPLICATION FORM FEES	30,52,400.00
88,34,667.00	THEORY EXAM EXPENDITURE	1,63,70,786.00	5,85,905.00	CHALLENGE VALLIATION FEES	1,26,57,252.00
8,46,100.00	THEORY VALUATION CONVEYANCE ALLOWANCE	44,01,994.00	12,000.00	CONVOCACTION FEES	2,62,090.00
6,59,891.00	AFFILIATION PROCESS EXPENSES	2,69,069.72	15,89,700.00	DUPLICATE MARKS CARD FEES	1,03,78,910.00
6,27,786.36	ALLOWANCES TO SYNDICATE & OTHER COMMITTE MEETINGS	8,45,354.08	14,38,91,215.72	ELIGIBILITY FEES	7,17,83,754.00
59,000.00	ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVER	59,000.00	77,125.00	EXAMINATION FEES	1,67,280.00
10,970.32	BANK CHARGES	18,516.72	41,475.00	MARKS CARD/DOCUMENTS CORRECTION FEES	94,780.00
5,50,195.00	CONSUMABLES STORES & OTHER EXPENSES	11,08,291.00	90,500.00	MARKS CARD VERIFICATION FEES	1,53,000.00
3,43,907.00	ELECTRICITY CHARGES	6,18,064.00	3,82,175.00	MIGRATION FEES	-
35,591.00	ETDS FILING FEES	25,016.00	24,16,125.00	OBC EXAM FEES	-
1,23,789.00	GUEST HOUSE MAINTENANCE	1,25,509.00	7,26,195.01	OBC TUTION FEES	15,38,379.00
96,375.00	HRD-TRAINING PROGRAM	-	86,590.00	PDC & PASSING CERTIFICATE FEES	11,31,189.00
1,500.00	INAUGURATION EXPS OF NEW BUILDING	66,554.00	2,29,556.00	SC/ST EXAM FEES	6,96,890.00
91,183.00	INSURANCE (FOR VEHICLES & BOOKS)	-	74,01,723.36	PHOTO COPY FEES(EXAM)	1,55,26,475.00
10,000.00	KSIU "FOUNDATION DAY" CELEBRATION EXPENSES	-	4,13,419.00	REVALUATION FEES	4,11,793.00
4,50,800.00	LEGAL CHARGES	8,85,504.72	25,98,600.00	PHD-COURSE WORK & PROGRESS REPORT FEES /TERM FEES	31,25,900.00
69,607.36	MEETING LUNCH & REFRESHMENTS	76,815.36	15,600.00	STUDENTS HOSTEL FEE	47,900.00
3,58,108.36	MISCELLANEOUS EXPS	60,143.00	1,87,291.00	STUDENTS HOSTEL ROOM RENT	2,37,335.00
16,231.00	NATIONAL FESTIVAL EXPENSES	30,767.00	1,41,900.00	TRANSCRIPTS FEES	3,89,500.00
4,10,365.00	NOTIFICATION & ADVERTISEMENTS	12,00,674.00	50,000.00	TRANSFER FEES	1,50,000.00
6,08,475.00	POSTAGE, TELEGRAMS & COURIER CHARGES	6,33,856.00	-	COLLEGE SHIFTING / NAME CHANGE FEES	74,000.00
4,13,15,858.72	C/F	8,06,80,082.32	23,93,09,348.09	C/F	21,50,87,492.28



	B/F	8,06,80,082.32	23,93,09,349.09	B/F	21,56,87,492.28
4,13,15,858.72	B/F	4,96,410.00		INDIRECT INCOME	
13,76,717.00	PRINTING & STATIONERY	1,42,016.00		SALE OF BOOK	1,30,377.00
1,94,018.00	REPAIRS & MAINTENANCE OF COMPUTER/PRINTER/XEROX	1,81,149.00	24,385.00	ADMINISTRATIVE GOVT GRANT FOR MAINTENANCE	4,76,00,000.00
7,50,700.00	DA ARREARS TO OFFICERS & STAFF	12,82,430.00	7,85,82,750.00	BUILDING RENT RECEIVED	1,18,940.00
1,10,071.00	ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC	1,69,739.00	1,04,940.00	FINE & PENALTIES RECEIVED	1,14,055.00
1,10,071.00	TRAVELLING EXPENSES (TA)	46,621.00	53,279.00	INTEREST ON F.D SB1	3,58,03,266.00
69,935.00	WATER CHARGES	26,080.00	4,03,58,071.00	INTEREST ON SB	72,06,551.00
15,460.00	WATER SUPPLY	1,80,643.00	37,02,551.00	LAW JOURNAL FEES	30,590.00
1,45,515.00	TELEPHONE CHARGES	18,67,351.00	80,700.00	MISCELLANEOUS RECEIPTS	1,83,091.00
14,10,552.00	INTERNET SERVICES CHARGES	38,883.00	47,195.00	RENT RECEIVED FROM KSLU GUEST HOUSE	45,000.00
44,312.00	PERIODICALS & NEWS PAPER	1,76,156.00	60,000.00	R T I FEES	7,628.00
1,62,806.00	CHARGE ALLOWANCE	1,29,000.00	5,982.00	R T I FEES (EXAM)	6,156.00
7,65,128.00	HONORARIUM /CONTRACT BASIS SALARY	1,92,456.00	19,568.00	HRA REIMBURSEMENT OF DESIGNATED OTRS	9,45,960.00
14,491.00	MEDICAL RE-IMBURSEMENT EXPENSES	5,51,744.00	1,84,240.00	INTEREST ON IT REFUND	-
3,09,360.00	PENSION & LEAVE SALARY CONTRIBUTION	15,42,200.00	50,000.00	KARNATAKA STATE BAR COUNCIL, B'LORE	-
11,13,050.00	REMUNERATION TO GUEST FACULTIES/ PART TIME	1,72,80,370.00	1,64,94,971.00	SCP/TSP LAPTOP Grant Utilised	38,99,999.00
1,98,58,206.00	SALARY TO KSLU TEACHING STAFF (REGULAR)	72,42,094.00		APPLICATION FEES FOR RECRUITMENTS	3,50,100.00
33,94,207.00	SALARY TO OFFICERS	27,37,089.00		DONATIONS RECEIVED	-
33,76,724.00	SALARY TO OFFICE STAFF	3,35,90,523.00		ELECTRICITY REIMBURSEMENT	3,05,342.00
3,34,09,607.00	SALARY TO OUTSOURCE STAFF (CONTRACT BASIS)	23,57,510.00		SALE OF RADDI PAPER	4,72,359.00
20,33,891.00	SALARY TO TEMP FULLTIME FACULTY	77,650.00		SEMINAR/SYMPOSIUM/SPL	56,650.00
72,922.00	TRAVELLING ALLOWANCES	1,00,316.00		LECTURE/WORKSHOP & ORIENTATIO	4,875.00
	SEARCH COMMITTEE MEETING (VICE CHANCELLOR APPOINTME			HONORARIUM TO THE CERTIFICATE COURSE FACULTIES	2,616.48
	REPAIRS TO WATER PURIFIER & AIR CONDITIONERS	81,593.00	36,400.00	BAD DEBTS/(FORFEIT)	10,000.00
	MAINTENANCE TO NEW TEACHING STAFF QTRS	2,06,428.00		DONATION RECEIVED	
	VIP VISIT EXPENSES	24,06,294.00	6,000.00	CAS PROMOTION OF TEACHERS	
26,77,585.00	ENGINEERING DIVISION EXPENSES	12,966.00		PRIOR PERIOD ITEMS	
	MAINTENANCE TO REGISTRAR (EVL) BUNGALOW	1,00,000.00		*LOANS AND ADVANCES	3,42,505.40
	DONATION PAID				
97,361.00	STUDENTS WELFARE & YOUTH FESTIVAL				
11,39,30,656.72	C/F	15,38,95,793.32	37,91,22,675.09	C/F	31,27,23,553.16



	B/F		B/F		B/F
11,29,30,656.72			15,38,95,793.32	37,91,22,675.09	31,27,23,553.16
35,16,400.00	PRINTING ANSWER BOOKS & TRANSPORTATION	4,24,353.00			
7,42,374.00	TAXI HIRE CHARGES	4,91,422.00			
1,48,320.00	SALARY TO RETIRED STAFF	21,766.00			
	NAAC & URC PEER TEAM EXPS	3,00,000.00			
	EX-GRATIA COVID-RELIEF FUND	39,930.00			
27,499.00	BINDING OF LEDGERS, QUESTION PAPERS & BOOKLETS				
22,628.00	LUNCH / TEA EXPENSES FOR EXAMINERS & OTHERS	85,221.00			
1,500.00	SPORTS EXPENSES	60,574.00			
1,02,660.00	AUDIT FEES FOR CA				
2,09,702.00	AUDIT FEES FOR STATE ACCOUNTS				
7,24,540.00	RESEARCH & ADVANCE STUDIES	19,87,643.00			
24,839.00	MAINTENANCE OF REGISTRAR BUNGALOW	2,15,159.00			
40,37,580.72	LAW SCHOOL EXPENSES	40,06,569.00			
1,64,94,971.00	SCP/TSP LAPTOP EXPENSES	38,99,999.00			
6,28,752.00	TEACHING ASSISTANTS	12,05,389.00			
614.00	HON'BLE VC RESIDENCE BLDG EXPS	1,16,090.00			
	TENDER FORM FEES	1,166.00			
	SURRENDER & ENCASHMENT OF EARNED LEAVE	81,286.00			
	AMC COMPUTER STATIONERY/ XEROX	9,440.00			
	DECIMAL EXPENSES	94,500.00			
	ELECTRICAL ITEMS EXPS	86,603.00			
	FINES & PENALTIES (PAYMENT)	35,347.00			
	ICT CELL (INFORMATION & TEC)	1,57,270.00			
	KSJU *FOUNDATION DAY CELEBRATION EXPS	14,000.00			
	BOOK BINDING CHARGES	58,410.00			
	DEPRECIATION FOR FY-2021-22	3,25,48,144.00			
	ROYALTY	12.00			
23,95,09,488.55	EXCESS OF INCOME OVER EXPENDITURE	11,28,87,468.84			
37,91,22,675.09	TOTAL	31,27,23,553.16		37,91,22,675.09	31,27,23,553.16

For, Karnataka State Law University

Finance Officer



Date:1/03/2024
Place:Dharwad

For, VINOD & SANTOSH
Chartered Accountants

F.R.No.:0147585



Vinod S Jeshi

(Partner, M.No.-233745)



**KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI**

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-03-2022

2020-21	RECEIPTS	2021-22	2020-21	PAYMENTS	2021-22
	Opening Balance				
7,74,310.00	SBI S. B A/C 6199	43,04,117.00	17,35,697.00	REPAIRS & MAINTENANCE TO KSLU BLDG	44,220.00
94,73,399.26	SBI S. B A/C 8292	1,29,32,821.32	36,600.00	GROUP INSURANCE SCHEMES	4,97,000.00
5,83,957.00	SBI S. B A/C 4305	1,44,494.00	1,80,000.00	GENERAL PROVIDENT FUND	
5,20,284.00	SBI S. B A/C 5671	1,31,600.00	72,375.00	GENERAL PROVIDENT FUND LOAN	
5,72,944.00	SBI S. B A/C 3862	5,88,687.00	7,000.00	G. U. G CO-OP SOCIETY LOAN INSTALLMENT	
36,53,963.00	SBI S. B A/C 1213	94,52,159.00	2,000.00	GUG EMPLOYEES CO-OP CREDIT SOCIETY	
4,68,55,983.07	SBI S. B A/C 6448	21,01,23,839.34	7,500.00	STUDENT HOSTEL DEPOSIT (OLD) A/C	7,500.00
1,00,13,736.00	SBI S. B A/C 3123	1,23,73,284.00	37,76,166.00	TDS PAYABLE ON SALARY	30,64,052.00
4,176.00	SBI S. B A/C 0277	4,290.00	12,500.00	EMD RECEIVED FROM CONTRACTORS	
7,43,616.00	SBI S. B A/C 7798	7,64,047.00	4,15,985.00	LIBRARY BORROWERS CARD DEPOSIT	28,750.00
	DONATION RECEIVED	10,000.00	6,19,500.00	LIFE INSURANCE CORPORATION	4,45,237.00
4,00,000.00	PRIZE FUND	3,00,000.00	63,200.00	NSS GRANT REGULAR	8,34,999.00
41,50,005.00	AFFILIATION FUND	12,00,000.00	82,128.00	PROFESSIONAL TAX	75,800.00
17,232.00	CESS (WWCF)	19,007.00	4,510.00	PWD HOUSE RENT	1,12,423.00
36,600.00	GROUP INSURANCE SCHEMES	46,320.00	75,000.00	ROYALTY	12.00
1,80,000.00	GENERAL PROVIDENT FUND	4,97,000.00	12,13,636.00	STUDENTS HOSTEL DEPOSIT	1,24,200.00
72,375.00	GENERAL PROVIDENT FUND LOAN	30,64,182.00	58,800.00	TDS INCOME TAX (94 C) (CONTRACTOR)	7,98,914.00
37,76,166.00	TDS PAYABLE ON SALARY		8,13,542.00	TDS INCOME TAX (94 J) (RENT)	
7,000.00	G. U. G CO-OP SOCIETY LOAN		40,404.00	TDS INCOME TAX (94 J) (PROFESSIONAL)	22,88,125.00
	INSTALLMENT			SQUAD EXPENSES/HIRE OF TAXI FOR EXAM	13,115.00
2,000.00	GUG EMPLOYEES CO-OP CREDIT SOCIETY		2,20,500.00	WORK	
	KARNATAKA GROUP INSURANCE	1,83,040.00	1,16,605.00	SECURITY DEPOSIT RECEIVED FROM	18,03,014.00
59,000.00	LIBRARY BORROWERS CARD DEPOSIT	1,16,700.00	13,58,119.00	CONTRACTORS	
4,15,985.00	LIFE INSURANCE CORPORATION	4,45,237.00	25,63,319.00	KARNATAKA GROUP INSURANCE DEPARTMENT	1,83,040.00
20,60,010.00	NEW PENSION (NPS)	28,16,223.00	48,82,926.00	TDS UNDER GST	13,03,704.00
1,74,793.00	NSS GRANT REGULAR	11,36,150.00	13,823.00	BUILDINGS	15,09,677.00
63,200.00	NSS GRANT SPECIAL	5,52,155.00	34,30,054.00	COMPUTER/ELECTRONICS	11,70,114.00
	PROFESSIONAL TAX	75,800.00		ELECTRIFICATION	5,08,867.00
8,49,51,180.33	C/F	26,12,81,152.66	2,18,01,884.00	LIBRARY BOOKS AND RACKS	1,00,000.00
				DONATION PAID	1,49,12,763.00



8,49,51,180.33	B/F	26,12,81,152.66	2,18,01,884.00	1,49,12,763.00
82,128.00	PWD HOUSE RENT	1,12,423.00	4,69,49,058.00	3,27,96,640.00
4,510.00	ROYALTY		2,43,41,359.00	2,91,26,883.60
33,00,000.00	SCSP /TSP GOVERNMENT GRANT		5,659.72	40.00
1,92,500.00	STUDENTS HOSTEL DEPOSIT	3,34,500.00		1,91,200.00
11,91,918.00	TDS INCOME TAX (94 C) (CONTRACTOR)	7,98,766.00		1,00,316.00
58,800.00	TDS INCOME TAX (94 I) (RENT)			4,96,500.00
7,03,552.00	TDS INCOME TAX (94 J) (PROFESSIONAL)	22,88,128.00	59,000.00	59,000.00
1,20,950.00	APPLICATION FORM FEES	1,40,715.00		3,40,025.00
47,905.00	YOUTH RED CROSS FUND, (I R C S, B'LORE)	13,840.00	1,840.00	41,884.00
	SUNDRY CREDITORS	600.00	1,80,264.00	46,26,078.00
22,500.00	EMD RECEIVED FROM CONTRACTORS	59,500.00		39,870.00
6,66,500.00	SECURITY DEPOSIT RECEIVED FROM CONTRACTORS	9,71,667.00	68,68,176.00	15,55,384.00
15,02,587.00	TDS UNDER GST	13,26,988.00	17,19,041.00	1,99,912.00
71,85,482.00	DEPOSITS		26,79,094.72	83,30,039.00
39,82,768.40	LOANS AND ADVANCES	88,65,310.80	56,21,119.00	1,97,07,891.00
	SUNDRY DEBTORS	2,009.72	10,463.00	
7,19,26,304.00	ADMISSION & REGISTRATION FEES	7,61,49,755.00	1,01,81,292.60	2,43,82,470.00
1,40,000.00	AFFILIATION APPLICATION FEES	3,38,000.00	88,34,667.00	1,63,95,813.00
77,125.00	MARKS CARD/DOCUMENTS CORRECTION FEES	1,67,280.00	8,46,100.00	44,01,994.00
11,50,000.00	ANNUAL FEES	38,18,000.00	6,59,891.00	2,80,680.00
4,13,419.00	PHD COURSE WORK & PROGRESS REPORT FEES /TERM FEES	4,11,793.00	6,27,786.36	10,14,350.00
19,49,400.00	CHALLENGE VALUATION FEES	30,52,400.00		120.00
5,85,905.00	CONVOCAATION FEES	1,26,57,252.00	10,970.32	18,516.72
12,000.00	DUPLICATE MARKS CARD FEES	2,62,090.00		1,416.00
15,88,700.00	ELIGIBILITY FEES	1,03,78,910.00	5,50,195.00	11,08,291.00
14,38,91,215.72	EXAMINATION FEES	7,17,91,565.00		94,500.00
30,85,600.00	AFFILIATION FEES	1,34,50,095.28	3,43,907.00	6,18,064.00
32,88,34,949.45	C/F	46,86,72,740.46	13,22,91,767.72	16,08,40,641.32



32,88,34,949.45	B/F	46,86,72,740.46	13,22,91,767.72	B/F	16,08,40,641.32
41,475.00	MARKS CARD VERIFICATION FEES	94,780.00	35,591.00	ETDS FILING FEES	25,016.00
90,500.00	MIGRATION FEES	1,53,000.00		FINES & PENALTIES (PAYMENT)	35,347.00
3,82,175.00	OBC EXAM FEES		1,23,789.00	GUEST HOUSE MAINTENANCE	1,28,339.00
24,16,125.00	OBC TUITION FEES	15,38,499.00	96,375.00	HRD-TRAINING PROGRAM	
7,26,195.01	PDC & PASSING CERTIFICATE FEES	6,96,690.00	1,900.00	INAUGURATION EXPS OF NEW BUILDING	66,554.00
2,29,556.00	PHOTO COPY FEES(EXAM)	4,76,00,000.00	91,183.00	INSURANCE (FOR VEHICLES & BOOKS)	24,000.00
7,85,82,750.00	ADMINISTRATIVE GOVT GRANT FOR MAINTENANCE		10,000.00	KSLU * FOUNDATION DAY 'CELEBRATION EXPS	
74,01,723.36	REVALUATION FEES	1,55,26,475.00	4,50,800.00	LEGAL CHARGES	9,83,200.00
86,590.00	SC/ST EXAM FEES	11,31,189.00	69,607.36	MEETING LUNCH & REFRESHMENTS	81,782.00
25,98,600.00	SC/ST TUITION FEES	74,000.00	2,30,485.36	MISCELLANEOUS EXPS	81,249.00
15,600.00	STUDENTS HOSTEL FEE	31,31,900.00	16,231.00	NATIONAL FESTIVAL EXPENSES	31,227.00
1,87,291.00	STUDENTS HOSTEL ROOM RENT	47,900.00	4,10,365.00	NOTIFICATION & ADVERTISEMENTS	12,69,874.00
1,41,900.00	TRANSCRIPTS FEES	2,37,335.00	6,08,425.00	POSTAGE, TELEGRAMS & COURIER CHARGES	6,37,174.00
1,04,940.00	TRANSFER FEES	3,89,500.00	15,76,717.00	AMC COMPUTER STATIONERY/ XEROX	9,440.00
60,000.00	BUILDING RENT RECEIVED	1,18,940.00	1,94,018.00	PRINTING & STATIONERY	4,96,410.00
	RENT RECEIVED FROM KSLU GUEST HOUSE	45,000.00		REPAIRS & MAINTENANCE OF COMPUTER/PRINTER/XEROX	1,44,547.00
	ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEETINGS	1,68,995.92	12,180.00	REPAIRS TO WATER PURIFIER & AIR CONDITIONERS	
53,279.00	FINE & PENALTIES RECEIVED	1,14,055.00	1,45,515.00	TELEPHONE CHARGES	1,81,870.00
4,03,58,071.00	INTEREST ON F.D SBI	3,58,03,266.00	1,10,071.00	TRAVELLING EXPENSES (TA)	1,77,939.00
37,02,551.00	INTEREST ON SB	72,06,551.00	69,935.00	WATER CHARGES	50,311.00
80,700.00	LAW JOURNAL FEES	30,590.00	15,460.00	WATER SUPPLY	26,080.00
1,00,00,000.00	VIGYANESHWAR ADHYAN PETH (GOVERNMENT GRANT)		7,50,700.00	ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC	12,98,430.00
47,195.00	MISCELLANEOUS RECEIPTS	1,83,091.00	14,10,552.00	INTERNET SERVICES CHARGES	18,67,351.00
5,982.00	RTI FEES	7,628.00	44,312.00	PERIODICALS & NEWS PAPER	38,883.00
2,294.00	RTI FEES (EXAM)	6,156.00	1,62,806.00	CHARGE ALLOWANCE	1,82,658.00
	SALE OF RADDI PAPER	4,72,359.00	7,65,128.00	VIP VISIT EXPENSES	2,06,428.00
24,385.00	TENDER FORM FEES	250.00		HONORARIUM /CONTRACT BASIS SALARY	1,29,000.00
1,719.00	SALE OF BOOK	1,30,377.00	14,491.00	DA ARREARS TO OFFICERS & STAFF	1,81,149.00
62,130.00	CONTRACTORS BENEVOLENT FUND	19,916.00	3,09,360.00	MEDICAL RE-IMBURSEMENT EXPENSES	1,92,456.00
47,62,38,675.82	C/F	58,36,01,183.38	14,00,17,764.44	PENSION & LEAVE SALARY CONTRIBUTION	5,51,744.00
				C/F	16,99,39,099.32



47,62,38,675.82	B/F	58,36,01,183.38	14,00,17,764.44	B/F	16,99,39,099.32
59,196.00	NPS (FINANCE OFFICER VTU BELAGAVI)	1,29,245.00	11,13,050.00	REMUNERATION TO GUEST FACULTIES/ PART TIME	15,42,200.00
19,568.00	HRA REIMBURSEMENT OF DESIGNATED QTRS	9,45,960.00	1,98,58,206.00	SALARY TO KSLU TEACHING STAFF (REGULAR)	1,72,80,370.00
6,400.00	KGID LOAN	19,200.00	33,94,207.00	SALARY TO OFFICERS	72,42,094.00
978.00	ESI(NAMATULLA K. SECURITY SATFF)		33,76,724.00	SALARY TO OFFICE STAFF	27,37,089.00
	ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC	16,000.00	3,34,09,607.00	SALARY TO OUTSOURCE STAFF (CONTRACT BASIS)	3,35,90,523.00
22,88,750.00	FRAUD A/C		20,33,891.00	SALARY TO TEMP FULLTIME FACULTY	23,57,510.00
13,82,120.00	SEVA SINDHU PORTAL A/C	1,08,66,980.00	97,361.00	STUDENTS WELFARE & YOUTH FESTIVAL	
28,21,901.00	TDS- 2017-18		72,922.00	TRAVELLING ALLOWANCES	96,650.00
43,14,505.00	TDS- 2018-19			ELECTRICAL ITEMS EXP5	86,603.00
50,000.00	COLLEGE SHIFTING / NAME CHANGE FEES	1,50,000.00		SURRENDER & ENCASHMENT OF EARNED LEAVE	81,286.00
6,000.00	CAS PROMOTION OF TEACHERS		1,64,94,971.00	SCSP /TSP GOVERNMENT GRANT	38,99,999.00
1,84,240.00	INTEREST ON IT REFUND			BOOK BINDING CHARGES	58,410.00
1,64,94,971.00	SCP/TSP LAPTOP Grant Utilised	38,99,999.00	5,48,793.00	FUEL EXPENSES OF VEHICLES	
	CONVOCATION EXPENSES	5,800.00	13,421.00	GARDEN MAINTENANCE	
50,000.00	KARNATAKA STATE BAR COUNCIL, B'LORE		96,756.00	REPAIRS & MAINTENANCE OF GENERATOR (MACHINERY)	
	RESULT PROCESSING EXPENDITURE T.A/D.A TO EXAMINERS & OTHERS	89,878.00	2,96,344.00	REPAIRS & MAINTENANCE KSLU VEHICLES	1,57,270.00
	PRINTING QUESTION PAPERS & TRANSPORTATION	1,600.00		ICT CELL (INFORMATION & TEC)	
	REMUNERATION TO EXAMINERS & OTHERS	39,369.00		MAINTENANCE TO REGISTRAR (EV) BUNGALOW	12,966.00
	THEORY EXAM EXPENDITURE	25,077.00	13,439.00	MAINTENANCE TO NEW TEACHING STAFF QTRS	81,593.00
	AFFILIATION PROCESS EXPENSES	11,610.28	45,828.00	MOOT COURT COMPETITION EXPENSES	
	GUEST HOUSE MAINTENANCE	2,830.00	8,36,809.00	NATIONAL LAW FEST EXPENSES	
	LEGAL CHARGES	97,695.28	13,20,893.00	NEW LAW SCHOOL EXPENSES	
	MEETING LUNCH & REFRESHMENTS	4,966.64	18,20,611.72	STUDENTS HOSTEL EXPENSES	
	MISCELLANEOUS EXP5	21,106.00	3,22,000.00	INTER-ZONAL COLLEGIATE/ TOURNAMENT AFFILIATION FUND	3,56,150.00
	KSLU "FOUNDATION DAY" CELEBRATION EXP5	10,000.00	27,499.00	BINDING OF LEDGERS, QUESTION PAPERS & BOOKLETS	39,930.00
	NATIONAL FESTIVAL EXPENSES	460.00	1,719.00	CONTRACTORS BENEVOLENT FUND	246.00
50,39,17,304.82	C/F	60,01,06,905.86	22,52,12,816.16	C/F	23,95,59,988.32



50,39,17,304.82	B/F	60,01,06,905.86	22,52,12,816.16	B/F	23,95,59,988.32
NOTIFICATION & ADVERTISEMENTS		69,200.00	62,130.00	COVID-19 RELIEF FUND	19,200.00
TELEPHONE CHARGES		1,227.00	6,400.00	KGID LOAN	1,29,245.00
TRAVELLING EXPENSES (TA)		8,200.00	59,196.00	NPS (FINANCE OFFICER VTU BELAGAVI)	4,63,375.00
WATER CHARGES		3,690.00	6,21,450.00	NSS GRANT SPECIAL	85,221.00
POSTAGE, TELEGRAMS & COURIER CHARGES		3,318.00	22,628.00	LUNCH / TEA EXPENSES FOR EXAMINERS & OTHERS	
REPAIRS & MAINTENANCE OF COMPUTER/PRINTER/XEROX		2,531.00	35,16,400.00	PRINTING ANSWER BOOKS & TRANSPORTATION	
CHARGE ALLOWANCE		6,502.00	17,232.00	CESS (W/WCF)	9,018.00
ENGINEERING DIVISION EXPENSES		23,465.00	13,82,120.00	SEVA SINDHU PORTAL A/C	
LAW SCHOOL EXPENSES		1,00,909.00	30,41,684.00	TDS- 2020-21	
SPORTS EXPENSES		37,403.00	1,02,660.00	AUDIT FEES FOR CA	
HONORARIUM TO THE CERTIFICATE COURSE FACULTIES		4,875.00	2,09,702.00	AUDIT FEES FOR STATE ACCOUNTS	
TRAVELLING ALLOWANCES		19,000.00	814.00	HON'BLE VC RESIDENCE BLDG EXPS	1,16,090.00
APPLICATION FEES FOR RECRUITMENTS		3,50,100.00	1,00,000.00	KSHCEC UNIVERSITY RATING CHARGES	
ELECTRICITY REIMBURSEMENT		3,05,342.00	24,839.00	MAINTENANCE OF REGISTRAR BUNGALOW	2,15,159.00
LIBRARY BOOKS AND RACKS		1,50,56,019.64	7,42,324.00	TAXI HIRE CHARGES	4,24,353.00
INFRASTRUCTURE		2,15,48,393.28	1,48,320.00	SALARY TO RETIRED STAFF	4,91,422.00
COMPUTER/ELECTRONICS		61,66,867.00	6,28,752.00	TEACHING ASSISTANTS	12,05,389.00
SEMINAR/SYMPOSIUM/SPL LECTURE/WORKSHOP & ORIENTATIO		98,534.00	9,352.00	IMPREST PAID TO SPECIAL OFFICER (REGIONAL OFFICE)	
OTHER GRANTS (CLAT EXAM)		39,870.00	7,24,540.00	RESEARCH & ADVANCE STUDIES	19,87,643.00
NSS GRANT		7,600.00	4,536.00	INTER ZONAL COLLEGIATE/ZONAL MEETS	
INTEREST ON FD SBI (VINANESHWARA)		4,38,448.00	1,500.00	SPORTS DEVELOPMENT EXPENSES	10,53,000.00
EMPLOYEE PROVIDENT FUND		3,805.00		PLANT AND MACHINERY	32,382.00
STUDENT HOSTEL DEPOSIT (OLD) A/C		2,500.00		INFRASTRUCTURE	1,94,836.00
BAD DEBTS(FORFET)		2,616.48		MACHINE	6,000.00
BUILDINGS		11,90,92,527.00		STUDENTS HOSTEL FEE	3,00,000.00
ELECTRIFICATION		79,43,713.00		EK-GRATTA COVID-RELIEF FUND	21,766.00
FURNITURE		84,06,666.00		NAAC & URC PEER TEAM EXPS	24,29,759.00
				ENGINEERING DIVISION EXPENSES	
50,39,53,704.82	C/F	77,98,50,227.26	23,56,39,395.16	C/F	24,87,43,846.32



50,39,53,704.82	B/F	77,98,50,227.26	23,66,39,395.16	B/F	24,87,43,846.32
VAT PAYABLE		22,753.00		LAW SCHOOL EXPENSES	41,07,478.00
MACHINE		32,367.00		SEVA SINDHU PORTAL A/C	1,08,66,980.00
PLANT AND MACHINERY		1,05,232.00		EXAMINATION FEES	7,811.00
SPORTS EQUIPMENTS		2,43,599.00		TDS FY 2021-22	36,23,213.00
VEHICLE		23,45,576.00		SPORTS EXPENSES	97,977.00
PRIOR PERIOD ITEMS				ESI(NAMATULLA K, SECURITY SATFF)	978.00
-LOANS AND ADVANCES		3,42,505.40	1,64,94,971.00	SCP/TSP LAPTOP EXPENSES	38,99,999.00
				DEPRECIATION FOR FY-2021-22	3,25,48,144.00
				EARLIER ITEMS	
				DEPRECIATION 2016-17	3,11,88,333.00
				DEPRECIATION 2017-18	2,57,17,890.00
				DEPRECIATION 2018-19	2,46,14,482.00
				DEPRECIATION 2019-20	3,12,37,913.00
				DEPRECIATION 2020-21	3,51,77,205.00
				Closing Balance	
				SBI S. B A/C 6199	47,22,931.00
				SBI S. B A/C 8292	2,47,16,142.28
				SBI S. B A/C 4305	2,42,986.00
				SBI S. B A/C 5671	4,46,090.00
				SBI S. B A/C 3862	6,04,743.00
				SBI S. B A/C 1213	97,53,944.00
				SBI S. B A/C 6448	27,37,19,155.06
				SBI S. B A/C 3123	1,55,74,001.00
				SBI S. B A/C 0277	5,45,132.00
				SBI S. B A/C 7798	7,84,886.00
				Total	78,29,42,259.66
50,39,53,704.82	Total	78,29,42,259.66	50,39,53,704.82	Total	78,29,42,259.66

For, Karnataka State Law University

Finance Officer

Date: 1/03/2024
Place: Dharwad

For, VINOD & SANTOSH
Chartered Accountants
F.R.No.: 0147585

Vinod S Joshi
(Partner, M.No.: 333745)



KARNATAKA STATE LAW UNIVERSITY
FY 2021-22

CURRENT LIABILITIES

SCH-I: RESERVES AND SURPLUS

SLNO	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING
1	ADMINISTRATION GRANT (GOVT GRANT)	12,12,25,000.00			12,12,25,000.00
2	GRANT	45,55,72,131.00			45,55,72,131.00
3	ICSSR RESEARCH PROJECT	1,22,487.00			1,22,487.00
4	PRIZE FUND	34,00,000.00		3,00,000.00	37,00,000.00
5	U G C GRANT (NEW DELHI)	2,52,24,200.00			2,52,24,200.00
6	WORKS GRANT (GOVT GRANT)	33,69,00,000.00			33,69,00,000.00
	TOTAL	94,24,43,818.00	-	3,00,000.00	94,27,43,818.00

SCH-II: EMD RECEIVED FROM CONTRACTORS

SL.No	NAME OF THE PAYEE	OPENING	DEBIT	CREDIT	CLOSING
1	N B CHIGARI	750.00	-	-	750.00
2	RANGANATH ENTERPRISES	2,00,000.00	-	-	2,00,000.00
3	H M NANDEESH	5,000.00	-	-	5,000.00
4	V V SANGALAD	1,000.00	-	-	1,000.00
5	ANURE ASSOCIATES	2,000.00	-	-	2,000.00
6	BHARATH ELECTRICALS	3,825.00	-	-	3,825.00
7	HMP ELECTRO SECURITY	6,500.00	-	-	6,500.00
8	MIK BELAWADI	-	-	59,500.00	59,500.00
9	ARWED AGENCIES DHARWAD	10,000.00	-	-	10,000.00
10	HANUMAN SAW MILL	10,000.00	-	-	10,000.00
11	MANIKANTA TEAJM S KARDIGUDDA	9,750.00	-	-	9,750.00
12	NAVEED MULLA	7,500.00	-	-	7,500.00
13	SACHIN TENGINKAI	8,450.00	-	-	8,450.00
14	SAINATH SECURITY FORCE BIJAPUR	2,00,000.00	-	-	2,00,000.00
15	NKHIL MADALLI	15,000.00	-	-	15,000.00
	TOTAL	4,79,775.00	-	59,500.00	5,39,275.00

SCH-III: AFFILIATION FUND

SI. No	NAME OF THE COLLEGES	OPENING	DEBIT	CREDIT	CLOSING
	OPENING BALANCE AS PER LAST BALANCE SHEET	4,02,68,005.00	-	-	4,02,68,005.00
1	BMS COLLEGE OF LAW BENGALURU(9)	-	-	3,00,000.00	3,00,000.00
2	ANJANI LAW COLLEGE BENGALURU (3)	-	-	3,00,000.00	3,00,000.00
3	CHRISTIAN COLLEGE OF LAW BENGALURU (15)	-	-	3,00,000.00	3,00,000.00
4	GOLDEN COLLEGE OF LAW KGF- KOLAR (20)	3,00,000.00	1,71,700.00	-	1,28,300.00
5	THE SECRETARY RURAL EDUCATION SOCIETY KANAKAPUR	3,00,000.00	1,84,450.00	-	1,15,550.00
6	THE PRESIDENT SAIRAM INTERNATIONAL SCHOOL CHIKKABALLAPUR	-	-	-	-
	TOTAL	4,08,68,005.00	3,56,150.00	12,00,000.00	4,17,11,855.00

SCH-IV: SECURITY DEPOSIT RECEIVED FROM CONTRACTORS

Sl. No	NAME OF THE PAYEE	OPENING	DEBIT	CREDIT	CLOSING
1	SECURITY DEPOSIT-A B RAVIPRAKASH	4,69,500.00	4,13,500.00	-	56,000.00
2	SECURITY DEPOSIT -NIXHIL MAADALI	24,000.00	-	-	24,000.00
3	SECURITY DEPOSIT CONTRACTOR (PRATAP ELECTRICALS DWD)	4,366.00	-	-	4,366.00
4	SECURITY DEPOSIT CONTRACTOR (T SUBBAREDDY),HBL	7,307.00	-	-	7,307.00
5	SECURITY DEPOSIT CONTR (VILAYALAYANI ELECTRICAL,HBL)	54,631.00	-	-	54,631.00
6	SECURITY DEPOSIT FAKIRAPPA N YADWAD (JANAPAR SEVA)	50,000.00	50,000.00	-	-
7	SECURITY DEPOSIT FROM CONTRACTOR (BHARAT ELECTRICAL)	5,487.00	-	-	5,487.00
8	SECURITY DEPOSIT FROM CONTRACTOR (H M NANDESH)	4,019.00	-	-	4,019.00
9	SECURITY DEPOSIT FROM CONTRACTOR (M.A. MITTEBAI)	840.00	-	-	840.00
10	SECURITY DEPOSIT FROM CONTRACTOR (MANJUNATH GANIGERI)	10.00	-	-	10.00
11	SECURITY DEPOSIT FROM CONTRACTOR (M S KARADIGUDDA)	10,000.00	-	10,000.00	20,000.00
12	SECURITY DEPOSIT FROM CONTRACTOR (N B CHIGARI)	1,568.00	-	-	1,568.00
13	SECURITY DEPOSIT FROM CONTRACTOR (RAMU DODDAMANI)	4,168.00	-	-	4,168.00
14	SECURITY DEPOSIT FROM CONTRACTOR (S C HIREMATH)	8,075.00	-	-	8,075.00
15	SECURITY DEPOSIT FROM CONTRACTOR(V.D.DAMANAL)	-45.00	-	-	-45.00
16	SECURITY DEPOSIT FROM (G S GUNDAGI) BIJAPUR	58,300.00	55,500.00	-	2,800.00
17	SECURITY DEPOSIT FROM RAIU ENTERPRISES, DAVANGERE	2,50,000.00	1,25,000.00	-	1,25,000.00
18	SECURITY DEPOSIT-GLOBAL SOLUTIONS MAKERS, HBL	34,720.00	-	-	34,720.00
19	SECURITY DEPOSIT HITESH SERVICES,(FLYKING COURIER)	90,000.00	-	-	90,000.00
20	SECURITY DEPOSIT H S MALAKAR, CONTRACTOR	69,514.00	69,514.00	-	-
21	SECURITY DEPOSIT (JERI & BROTHERS, BIJAPUR	31,351.00	-	-	31,351.00
22	SECURITY DEPOSIT-KALYANI OFFSET PRINTERS, HBL	75,000.00	75,000.00	-	-
23	SECURITY DEPOSIT(K J SECURITY AGENCY) RAVIRAU MALLA	20,187.00	-	-	20,187.00
24	SECURITY DEPOSIT (M K BELAWADI)	10,05,500.00	10,05,500.00	6,33,200.00	6,33,200.00
25	SECURITY DEPOSIT-NAVEED MULLA	18,000.00	-	-	18,000.00
26	SECURITY DEPOSIT (N S MUTAGI) (CANTEEN)	10,000.00	-	-	10,000.00
27	SECURITY DEPOSIT -RADDI ELECTRICAL DWD	85.00	-	3,532.00	3,617.00
28	SECURITY DEPOSIT -SACHIN TENGINKAI	17,200.00	-	-	17,200.00
29	SECURITY DEPOSIT -SATHYANGANGA SECURITY & JOB PLACE	75,000.00	-	-	75,000.00
30	SECURITY DEPOSIT -SHANKAR TRADERS , DWD	14,000.00	-	-	14,000.00
31	SECURITY DEPOSIT-SHARANBASAVARAU C MUDAGAL	9,000.00	9,000.00	-	-
32	SECURITY DEPOSIT (SHREE BASAVESHWAR TRAVELS, DWD	1,00,000.00	-	-	1,00,000.00
33	SECURITY DEPOSIT (SISI)SECURITY & INTELLIGENCE SERV	2,16,500.00	-	-	2,16,500.00
34	SECURITY DEPOSIT - VILAVENDRAGOUNDA B PATIL	41,115.00	-	-	41,115.00
35	SECURITY DEPOSIT WEB DREAMS,HBL	6,500.00	-	-	6,500.00
36	SECURITY DEPOSIT-ANNAPURNESHWARI CATERING	-	-	40,000.00	40,000.00
37	SECURITY DEPOSIT-NAVANEET SYSTEMS, HBL	1,25,000.00	-	1,50,000.00	2,75,000.00
38	SECURITY DEPOSIT (SRI GAYATRI SHILPAKALA NOOLGERI)	-	-	25,000.00	25,000.00
39	SECURITY DEPOSIT (WISDOM SECURITY SERVICES ,NITTUR	-	-	1,09,935.00	1,09,935.00
	TOTAL	29,10,696.00	18,03,014.00	9,71,667.00	20,79,551.00

SCH-V: WITHHELD AMOUNT

Sl. No	NAME OF THE PAYEE	OPENING	DEBIT	CREDIT	CLOSING
1	M K BELAWADI (OUTSOURCE CONTRACT)	1,12,597.00			1,12,597.00
2	SAINATH SECURITY FORCE (OUTSOURCE SALARY)	10,415.00			10,415.00
3	SECURITY AND INTELLIGENCE (OUTSOURCE)	82,150.00			82,150.00
	TOTAL	2,05,162.00	-	-	2,05,162.00

For, Karnataka State Law University


 Finance Officer


ಕರ್ನಾಟಕ ರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯ,
ಹುಬ್ಬಳ್ಳಿ-580025.



**2022-23ನೇ ಸಾಲಿನ
ವಾರ್ಷಿಕ ಲೆಕ್ಕ**

(ಜಮಾ & ಖರ್ಚು, ಆಧಾಯ & ವೆಚ್ಚ, ಅಡಾವೆ ಪತ್ರಿಕೆ)
(Receipts & Payments, Income & Expenditure,
Balance Sheet)

VINOD & SANTOSH

CHARTERED ACCOUNTANTS



AUDIT REPORT

We have audited the books of accounts of **KARNATAKA STATE LAW UNIVERSITY, NAVANAGAR, and HUBBALLI 580025(KSLU)** for the year ending 31-03-2023 and following are our observations:

- a) We have obtained all the information which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the KSLU so far as it appears from our examination of these books;
- c) The Balance Sheet and Income & Expenditure Account, dealt by with this report are in agreement with the books of account.
- d) In our opinion, the Balance sheet, and Income & Expenditure account comply with the Accounting standards
- e) Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the KSLU in accordance with the accounting standards. The management responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whichever due to fraud or error.
- f) Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- g) An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- h) The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the KSLU's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements
- i) Subject to our separate annexure for audit observation and suggestions attached to this report,
- j) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- k) Subject to our detailed annexure attached, in our opinion and to best of our information and According to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India;

1. In the case of Balance Sheet, of the state of affairs of the KSLU as at 31.03.2023; and
2. In the case of Income & Expenditure account, of the surplus for the year ended on that date;

Place: Dharwad
Date: 5/03/2024

For, VINOD & SANTOSH
Chartered Accountants
F.R.No.:0147585


Vinod S Joshi

(Partner M.No:233745)

(UDIN: 24233745BKBFQD5145)



Head Office: # 46/1, "DEVI KRUPA", 1st Floor, Mahishi Road, Desai Compound, Dharwad - 580001

Telephone: 0836-2444085

E-mail: cavinodandsantosh@gmail.com

Cell:8971955066

KARNATAKA STATE LAW UNIVERSITY
 NAVANAGAR, HUBBALLI
 BALANCE SHEET AS AT 31-03-2023

2021-22	LIABILITIES	2022-23	ASSETS	2022-23
12,12,25,000.00	CAPITAL FUND RESERVES AND SURPLUS ADMINISTRATION GRANT (GOVT GRANT)	12,12,25,000.00	FIXED ASSETS LAND BUILDINGS	4,16,26,882.00 20,74,65,682.15
45,55,72,131.00	GRANT ICSSR (RESEARCH PROJECT)	45,55,72,131.00	COMPUTER/ELECTRONICS ELECTRIFICATION FURNITURE	48,84,395.20 2,49,657.37 1,50,93,910.75
1,22,487.00	PRIZE FUND	1,22,487.00	INFRASTRUCTURE LIBRARY BOOKS AND RACKS MACHINE	8,85,864.32 19,86,815.46 3,57,564.00
2,52,24,200.00	UGC GRANT(NEW DELHI) WORKS GRANT (GOVT GRANT)	2,52,24,200.00	PLANT AND MACHINERY SPORTS EQUIPMENTS VEHICLE	9,28,832.00 1,32,263.30 23,58,533.20
33,69,00,000.00		33,69,00,000.00	STATUES @ KSLU CAMPUS	6,50,819.00
5,39,275.00	CURRENT LIABILITIES EMD RECEIVED FROM CONTRACTORS SUNDRY CREDITORS	5,39,275.00		
600.00	SECURITY DEPOSIT RECEIVED FROM CONTRACTORS	28,43,583.00		
20,79,551.00	TDS UNDER GST	2,70,361.00		
2,32,610.00	AFILIATION FUND	4,30,96,305.00	CURRENT ASSETS DEPOSITS	1,06,24,79,141.00
4,17,11,855.00	BANGLORE UNIVERSITY RECOVERIES	21,529.00	LOANS AND ADVANCES	33,00,94,603.70
21,529.00	CAUTION MONEY DEPOSIT	16,200.00	SUNDRY DEBTORS	52,68,873.00
16,200.00	CESS (IWVCF)	14,008.00	TDS FY 2013-14	3,11,909.00
14,008.00	STUDENT HOSTEL DEPOSIT (OLD) A/C	26,94,531.00	TDS- 2017-18	14,536.00
26,94,531.00	LIBRARY BORROWERS CARD DEPOSIT	5,96,709.00	TDS- 2018-19	51,31,247.00
4,97,800.00	NEW PENSION (NPS)	1,40,70,287.00	TDS- 2019-20	30,41,684.00
1,24,51,433.00	SCSP /TSP GOVERNMENT GRANT	5,030.00	TDS- 2020-21	36,23,213.00
5,030.00	HSS GRANT REGULAR PAYABLE	1,44,197.00	TDS- 2021-22	44,66,560.00
	HSS GRANT SPECIAL	11,89,800.00	TDS- 2022-23	
1,47,295.00	STUDENTS HOSTEL DEPOSIT	2,13,838.00	BANK BALANCES	
10,57,300.00	TDS INCOME TAX (94 C) (CONTRACTOR)	1,81,940.00	SBI S.B A/C 6199	48,51,748.00
23,389.00	TDS INCOME TAX (94 J) (PROFESSIONALS)	30,170.00	SBI S.B A/C 8292	2,55,021.00
2,610.00	VAT PAYABLE	2,05,162.00	SBI S.B A/C 4305	7,40,571.00
30,170.00	WITHHELD AMOUNT FROM YOUTH RED CROSS FUND, (I R C S,BYLORE)	1,56,763.00	SBI S.B A/C 5671	6,21,238.00
2,05,162.00	EMPLOYEES ASS	200.00	SBI S.B A/C 3862	1,00,19,978.00
1,57,850.00	VIGYANISHWAR ADHYAN KENDRA (GOVERNMENT GRANT)	1,00,00,000.00	SBI S.B A/C 1213	
1,01,46,32,016.00	C/F	1,01,97,16,823.00	C/F	2,22,24,47,616.26
				141,52,31,766.70



1,01,46,32,016.00	B/F		1,01,97,16,823.00	B/F	2,22,24,47,616.26
3,01,151.00	NSS GRANT REGULAR	5,72,700.00	SBI S.B A/C 6448	48,52,64,441.31	
-	VC CO-OPERATIVE	550.00	SBI S.B A/C 3123	1,73,58,706.50	
-	NPS (FINANCE OFFICER VTU BELGAVI)	9,866.00	SBI S.B A/C 0277	1,01,89,905.00	
-	LIFE INSURANCE CORPORATION	100	SBI S.B A/C 7798	8,06,294.00	
-	BANK BALANCES	26,23,005.78	SBI C.A A/C 5506	4,86,746.00	
-	SBI S.B A/C 8292				
-	EARLIER YEARS UNCLEARFED CHEQUES	26,23,005.78			
19,670.00	CONTRACTORS BENEVOLENT FUND	19,670.00			
3,805.00	EMPLOYEE PROVIDENT FUND	3,805.00			
2,100.00	GROUP INSURANCE SCHEMES	2,100.00			
130.00	TDS PAYABLE ON SALARY	130.00			
98,422.00	INTEREST ON FD SBI (VJHANESHWARA)	5,44,327.00			
7,600.00	NSS GRANT	7,600.00			
	INCOME AND EXPENDITURE ACCOUNT				
1,01,52,23,002.95	BALANCE B/D	96,01,74,646.79			
11,28,87,466.84	ADD: SURPLUS FOR THE YEAR	21,93,55,508.69			
	LESS: DEPRECIATION FOR EARLIER PERIOD				
3,11,86,333.00	DEPRECIATION 2016-17	-			
2,57,17,890.00	DEPRECIATION 2017-18	-			
2,46,14,482.00	DEPRECIATION 2018-19	-			
3,12,37,913.00	DEPRECIATION 2019-20	-			
3,51,77,205.00	DEPRECIATION 2020-21	-			
1,99,52,39,540.79	TOTAL		1,19,95,30,155.48	TOTAL	2,22,24,47,616.26

Notes to Financials Statement:

- 1] Books of Accounts are maintained on Cash System of accounting except Interest on Fixed Deposits and TDS there on
- 2] Previous year Figures have been regrouped wherever necessary.

FOR, KARNATAKA STATE LAW UNIVERSITY
 FINANCE OFFICER
 DATE: 05/03/2024
 PLACE: DHARWAD

For, VINOD & SANTOSH
 CHARTERED ACCOUNTANTS
 F.R.No.:0147585
 VINOD S JOSHI
 (PARTNER, M.No.:2337451)
 UDIN: 24233745BKBFCDD5145

KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

2021-22	EXPENDITURE	2022-23	2023-22	INCOME	2022-23
1,94,112.00	SEMINAR/SYMPOSIUM/SPL LECTURE/WORKSHOP & ORIENTATION	4,42,504.00	7,59,58,555.00	<u>DIRECT INCOME</u>	7,82,16,359.00
15,53,784.00	PRINTING QUESTION PAPERS & TRANSPORTATION	30,34,971.00	3,38,000.00	ADMISSION & REGISTRATION FEES	3,57,000.00
82,99,670.00	REMUNERATION TO EXAMINERS & OTHERS	1,42,69,590.00	1,29,53,595.28	AFFILIATION APPLICATION FEES	1,78,96,250.00
1,96,18,013.00	RESULT PROCESSING EXPENDITURE	4,09,89,496.00	38,18,000.00	AFFILIATION FEES	46,87,000.00
11,115.00	SQUAD EXPENSES/HIRE OF TAXI FOR EXAM WORK	15,97,375.00	1,40,715.00	ANNUAL FEES	2,08,210.00
2,42,14,473.72	T.A/DA TO EXAMINERS & OTHERS	4,09,50,065.00	30,52,400.00	APPLICATION FORM FEES	3,83,700.00
1,63,70,786.00	THEORY EXAM EXPENDITURE	4,14,36,492.00	1,26,57,252.00	CHALLENGE VALUATION FEES	1,46,53,163.00
44,01,994.00	THEORY VALUATION CONVEYANCE ALLOWANCE	42,59,940.00	2,62,090.00	CONVOCAATION FEES	54,750.00
2,69,069.72	AFFILIATION PROCESS EXPENSES	8,25,431.00	1,03,78,910.00	DUPPLICATE MARKS CARD FEES	59,33,600.00
8,45,354.08	ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEETINGS	11,06,845.00	7,17,83,754.00	ELIGIBILITY FEES	24,75,50,144.72
99,000.00	ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVER	59,000.00	1,67,280.00	EXAMINATION FEES	4,37,339.00
18,516.72	BANK CHARGES	14,517.51	94,780.00	MARKS CARD/DOCUMENTS CORRECTION FEES	1,32,375.00
11,08,291.00	CONSUMABLES STORES & OTHER EXPENSES	7,00,721.00	1,53,000.00	MARKS CARD VERIFICATION FEES	2,25,000.00
6,18,064.00	ELECTRICITY CHARGES	6,85,189.00	15,38,379.00	MIGRATION FEES	15,31,127.00
25,016.00	ETDS FILING FEES	2,80,798.00	11,31,189.00	PDC & PASSING CERTIFICATE FEES	7,66,559.00
1,25,509.00	GUEST HOUSE MAINTENANCE	1,55,630.00	6,96,690.00	SC/ST EXAM FEES	11,18,464.00
86,554.00	INSURANCE (FOR VEHICLES & BOOKS)	2,06,369.00	1,55,26,475.00	PHOTO COPY FEES(EXAM)	2,66,35,207.00
-	KSLU FOUNDATION DAY CELEBRATION EXPENSES	-	4,11,793.00	REVALUATION FEES	5,28,488.00
8,85,504.72	LEGAL CHARGES	21,948.00	31,25,900.00	PHD COURSE WORK & PROGRESS REPORT FEES / TERM FEES	42,61,600.00
76,815.36	MEETING LUNCH & REFRESHMENTS	3,72,574.00	47,900.00	STUDENTS HOSTEL FEE	59,900.00
60,143.00	MISCELLANEOUS EXPS	70,875.00	2,37,335.00	STUDENTS HOSTEL ROOM RENT	3,29,230.00
30,767.00	NATIONAL FESTIVAL EXPENSES	1,88,526.00	3,88,500.00	TRANSCRIPTS FEES	5,43,110.00
12,00,674.00	NOTIFICATION & ADVERTISEMENTS	4,90,359.00	1,50,000.00	TRANSFER FEES	1,65,000.00
6,33,856.00	POSTAGE, TELEGRAMS & COURIER CHARGES	7,79,830.00	74,000.00	COLLEGE SHIFTING / NAME CHANGE FEES	-
4,96,410.00	PRINTING & STATIONERY	24,89,449.00	-	SC/ST TUITION FEES	-
8,11,76,492.32	C/P	15,74,08,926.51	21,50,87,492.28	C/P	40,66,67,675.72



8,11,76,492.32	B/F	15,74,08,976.51	21,50,87,492.28	INDIRECT INCOME	B/F	40,66,67,675.72
1,42,016.00	REPAIRS & MAINTENANCE OF COMPUTER/PRINTER/XEROX	1,14,016.00	1,30,377.00	SALE OF BOOK		2,15,849.00
1,81,149.00	DA ARREARS TO OFFICERS & STAFF	-	4,76,00,000.00	ADMINISTRATIVE GOVT GRANT FOR MAINTENANCE		2,08,62,000.00
12,82,430.00	ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC	22,50,748.00	1,18,940.00	BUILDING RENT RECEIVED		1,53,440.00
1,69,739.00	TRAVELLING EXPENSES (TA)	1,79,820.00	1,14,055.00	FINE & PENALTIES		2,76,880.00
46,621.00	WATER CHARGES	1,13,380.00	3,58,03,266.00	INTEREST ON F.D SBI		4,43,41,498.00
26,080.00	WATER SUPPLY	35,190.00	72,06,551.00	INTEREST ON SB		1,14,14,918.00
1,80,643.00	TELEPHONE CHARGES	1,79,526.00	30,590.00	LAW JOURNAL FEES		23,838.00
18,67,351.00	INTERNET SERVICES CHARGES	19,10,817.00	1,83,091.00	MISCELLANEOUS RECEIPTS		3,87,511.92
38,893.00	PERIODICALS & NEWS PAPER	66,684.00	45,000.00	RENT RECEIVED FROM KSLU GUEST HOUSE		43,384.00
1,76,156.00	CHARGE ALLOWANCE	55,328.00	7,628.00	R T I FEES		17,338.00
1,29,000.00	HONORARIUM /CONTRACT BASIS SALARY	-	6,156.00	HRA REIMBURSEMENT OF DESIGNATED QTRS		11,470.00
1,92,456.00	MEDICAL RE-IMBURSEMENT EXPENSES	19,236.00	9,45,960.00	INTEREST ON IT REPUND		28,224.00
5,51,744.00	PENSION & LEAVE SALARY CONTRIBUTION	11,25,600.00	-	NSS CELL GOVT OF KARNATAKA STATE GRANT		10,00,000.00
15,42,200.00	REMUNERATION TO GUEST FACULTIES/ PART TIME	25,01,626.00	-	MOOT COURT REGISTRATION FEES		60,000.00
1,72,80,370.00	SALARY TO KSLU TEACHING STAFF (REGULAR)	17,80,897.00	-	PENSION RECOVERY		2,29,788.00
72,42,094.00	SALARY TO OFFICERS	7,46,733.00	-	TENDER FORM FEES		250.00
27,37,089.00	SALARY TO OFFICE STAFF	8,54,277.00	-	NATIONAL CONFERENCE INCOME(A/C-4158745506)		10,96,750.00
3,35,90,523.00	SALARY TO OUTSOURCE STAFF (CONTRACT BASIS)	4,16,01,285.00	-	SCF/TSP Laptop Grant Utilised		-
23,57,510.00	SALARY TO TEMP FULLTIME FACULTY	37,05,521.00	-	APPLICATION FEES FOR RECRUITMENTS		-
77,650.00	TRAVELLING ALLOWANCES	1,52,833.00	38,99,999.00	ELECTRICITY REIMBURSEMENT		-
1,00,316.00	SEARCH COMMITTEE MEETING (VICE CHANCELLOR APPOINTME	1,59,126.00	3,50,100.00	SALE OF RADDI PAPER		-
	REPAIRS TO WATER PURIFIER & AIR CONDITIONERS	68,870.00	4,72,359.00	SEMINAR/SYMPOSIUM/SP/L		-
83,593.00	MAINTENANCE TO NEW TEACHING STAFF	2,53,452.00	56,550.00	LECTURE/WORKSHOP & ORIENTATIO		-
2,06,428.00	VIP VISIT EXPENSES	-	4,875.00	HONORARIUM TO THE CERTIFICATE COURSE		-
24,08,794.00	ENGINEERING DIVISION EXPENSES	-	2,616.48	BAD DEBTS(FORFEIT)		-
12,966.00	MAINTENANCE TO REGISTRAR (EVAL)	20,077.00	10,000.00	DONATION RECEIVED		-
1,00,000.00	DONATION PAID	5,04,600.00	-			-
15,38,95,793.32	STUDENTS WELFARE & YOUTH FESTIVAL C/F	21,58,08,548.51	31,23,81,047.76			48,72,62,426.64



	B/F		B/F	
19,98,36,086.12	REPAIRS & MAINTENANCE KSLU VEHICLES	25,12,18,766.51	31,27,23,553.16	48,72,62,426.64
-	REPAIRS & MAINTENANCE OF FURNITURES	4,46,350.00		
-	REPAIRS & MAINTENANCE TO KSLU BLDG	39,53,858.00		
-	MOOT COURT COMPETITION EXPENSES	13,16,700.44		
-	NATIONAL LAW FEST EXPENSES	32,632.00		
-	NEW LAW SCHOOL EXPENSES	6,39,798.00		
-	STUDENTS HOSTEL EXPENSES	14,33,048.00		
-	INTER-ZONAL COLLEGIATE/ TOURNAMENT	38,43,027.00		
-	NSS ACTIVITY & GYMKHANA SPORTS EXPS	3,35,619.00		
-	CAREER GUIDANCE EXPS	5,07,594.00		
-	SUMPTUARY ALLOWANCE TO V.C	19,957.00		
-	KARNATAKA STATE BAR COUNCIL, B'LORE	15,68,850.00		
-	VIGINANESHWARA ADHYAYANA PEETA EXPS	2,69,040.00		
-	ACCOMODATION TO MEMBERS OF MEETING	11,677.00		
-	MAINTENANCE TO VC BUNGALOW	81,596.00		
-	MUNICIPAL TAXES(KSLU PROPERTY TAXES)	6,67,156.00		
-	TELEPHONE-INTERCOM EXPENSES	24,244.00		
-	SALARY TO TEMPORARY STAFF(INON	80,027.00		
-	TEACHING)			
-	NATIONAL CONFERENCE EXPENSES	14,33,978.00		
-	(A/C-41587245506)			
-	SPORTS MAATERIALS EXPS	16,800.00		
-	EXAM APPLICATION FORM FEES	1,700.00		
11,28,87,466.84	EXCESS OF INCOME OVER EXPENDITURE	21,93,55,508.69		
31,27,23,553.16	TOTAL	48,72,62,426.64	31,27,23,553.16	48,72,62,426.64

FOR, KARNATAKA STATE LAW UNIVERSITY

FOR, VINOD & SANTOSH CHARTERED ACCOUNTANTS

FINANCE OFFICER
DATE:05/09/2024
PLACE: DHARWAD

[Signature]

VINOD S JOSHI
(PARTNER, M.No.:231745)

[Signature]



KARNATAKA STATE LAW UNIVERSITY
NAVANAGAR, HUBBALLI

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-03-2023

2021-22	RECEIPTS	2022-23	2021-22	PAYMENT	2022-23
	Opening Balance			REPAIRS & MAINTENANCE TO KSLU BLDG	39,53,858.00
43,04,117.00	SBI S.B A/C 6199	47,22,931.00	44,220.00	GROUP INSURANCE SCHEMES	41,080.00
1,29,32,821.32	SBI S.B A/C 8292	2,47,16,142.28	4,97,000.00	GENERAL PROVIDENT FUND	4,70,000.00
1,44,494.00	SBI S.B A/C 4305	2,42,966.00	7,500.00	STUDENT HOSTEL DEPOSIT (OLD) A/C	-
1,31,600.00	SBI S.B A/C 5671	4,46,090.00	30,64,052.00	TDS PAYABLE ON SALARY	51,40,989.00
5,88,687.00	SBI S.B A/C 3862	6,04,743.00	1,83,040.00	KARNATAKA GROUP INSURANCE DEPARTMENT	1,97,500.00
94,52,159.00	SBI S.B A/C 1213	97,53,944.00	28,750.00	LIBRARY BORROWERS CARD DEPOSIT	27,750.00
21,01,23,839.34	SBI S.B A/C 6448	27,37,19,155.06	4,45,237.00	LIFE INSURANCE CORPORATION	4,21,087.00
1,23,73,284.00	SBI S.B A/C 3123	1,55,74,001.00	8,34,999.00	NSS GRANT REGULAR	29,92,426.00
4,290.00	SBI S.B A/C 0277	5,45,112.00	75,800.00	PROFESSIONAL TAX	72,400.00
7,64,047.00	SBI S.B A/C 7798	7,84,886.00	1,12,423.00	PWD HOUSE RENT	-
10,000.00	SBI C.A A/C 5506	-	12.00	ROYALTY	-
3,00,000.00	DONATION RECEIVED	1,00,000.00	1,24,200.00	STUDENTS HOSTEL DEPOSIT	1,31,500.00
12,00,000.00	PRIZE FUND	13,84,450.00	7,98,914.00	TDS INCOME TAX (94 C) (CONTRACTOR)	10,54,882.00
19,007.00	AFFILIATION FUND	14,749.00	22,88,125.00	TDS INCOME TAX (94 J) (PROFESSIONALS)	37,21,958.00
46,320.00	CESS (WWCF)	41,080.00	18,03,014.00	TDS INCOME TAX (94 J) (PROFESSIONALS)	37,21,958.00
4,97,000.00	GROUP INSURANCE SCHEMES	4,70,000.00	13,03,704.00	SQUAD EXPENSES/HIRE OF TAXI FOR EXAM WORK	15,97,375.00
30,64,182.00	GENERAL PROVIDENT FUND	61,40,989.00	15,09,677.00	SECURITY DEPOSIT RECEIVED FROM CONTRACTORS	5,40,500.00
1,83,040.00	TDS PAYABLE ON SALARY	1,97,500.00	11,70,114.00	TDS UNDER GST BUILDINGS	19,37,355.00
1,16,700.00	KARNATAKA GROUP INSURANCE DEPARTMENT	1,26,659.00	-	COMPUTER/ELECTRONICS	42,86,145.00
4,45,237.00	LIBRARY BORROWERS CARD DEPOSIT	4,21,087.00	5,08,867.00	ELECTRIFICATION	-
28,16,223.00	LIFE INSURANCE CORPORATION	16,18,854.00	1,00,000.00	LIBRARY BOOKS AND RACKS	4,58,194.00
11,36,150.00	NEW PENSION (NPS)	32,63,975.00	3,27,96,640.00	DONATION PAID	3,98,69,112.00
5,52,155.00	NSS GRANT REGULAR	5,98,352.00	2,91,26,883.60	DEPOSITS	1,87,07,900.00
26,12,05,352.66	NSS GRANT SPECIAL	34,54,87,606.34	7,68,36,286.60	LOANS AND ADVANCES	8,66,22,011.00
	C/F			C/F	



26,12,05,352.66	B/F	34,54,87,606.34	7,58,36,286.60	8,56,22,011.00
75,800.00	PROFESSIONAL TAX	72,400.00	40.00	1,25,730.00
1,12,423.00	PWD HOUSE RENT	-	1,91,200.00	4,000.00
3,34,500.00	STUDENTS HOSTEL DEPOSIT	2,64,000.00	1,00,316.00	1,59,126.00
7,98,766.00	TDS INCOME TAX (94 C) (CONTRACTOR)	12,45,331.00	4,96,500.00	-
22,88,128.00	TDS INCOME TAX (94 J) (PROFESSIONALS)	39,01,288.00	59,000.00	59,000.00
1,40,715.00	APPLICATION FORM FEES	2,08,210.00	3,40,025.00	-
13,840.00	YOUTH RED CROSS FUND, (I R C S, B'LORE)	-	41,884.00	4,42,504.00
600.00	SUNDRY CREDITORS	42,470.00	46,26,078.00	10,21,636.00
59,500.00	EMD RECEIVED FROM CONTRACTORS	-	39,870.00	50,400.00
9,71,667.00	SECURITY DEPOSIT RECEIVED FROM CONTRACTORS	13,04,532.00	15,55,384.00	19,80,432.00
13,26,988.00	TDS UNDER GST	19,75,106.00	1,99,912.00	30,34,971.00
88,65,310.80	LOANS AND ADVANCES	1,03,71,878.00	83,30,039.00	1,42,69,590.00
2,009.72	SUNDRY DEBTORS	1,36,985.00	1,97,07,891.00	4,19,22,826.00
7,61,49,755.00	ADMISSION & REGISTRATION FEES	7,82,20,339.00	-	43,070.00
3,38,000.00	AFFILIATION APPLICATION FEES	3,57,000.00	2,43,82,470.00	4,09,93,138.00
1,67,280.00	MARKS CARD/DOCUMENTS CORRECTION FEES	4,37,339.00	1,63,95,813.00	4,14,36,497.00
38,18,000.00	ANNUAL FEES	46,87,000.00	44,01,994.00	42,59,940.00
4,11,793.00	PHD COURSE WORK & PROGRESS REPORT FEES /TERM FEES	5,28,488.00	2,80,680.00	8,25,431.00
30,52,400.00	CHALLENGE VALUATION FEES	31,05,700.00	10,14,350.00	11,15,085.00
1,26,57,252.00	CONVOCAATION FEES	1,46,53,163.00	120.00	120.00
2,62,090.00	DUPLICATE MARKS CARD FEES	54,750.00	18,516.72	14,517.51
37,30,52,170.18	C/F	46,70,53,605.34	15,90,18,370.32	23,83,80,020.51
	B/F			
	SUNDRY DEBTORS			
	ADMISSION & REGISTRATION FEES			
	SEARCH COMMITTEE MEETING (VICE CHANCELLOR APPOINTMENT AFFILIATION FEES			
	ANNUAL SUBSCRIPTION TO ASSOCIATION OF INDIAN UNIVER INTEREST ON FD SBI (VJANANESHWARA)			
	SEMINAR/SYMPOSIUM/PL LECTURE/WORKSHOP & ORIENTATION FURNITURE			
	OTHER GRANT (CLAT EXAM)			
	PRINTING QUESTION PAPERS & TRANSPORTATION			
	CONVOCAATION EXPENSES			
	REMUNERATION TO EXAMINERS & OTHERS			
	RESULT PROCESSING EXPENDITURE			
	SUNDRY CREDITORS			
	T.A./D.A TO EXAMINERS & OTHERS			
	THEORY EXAM EXPENDITURE			
	THEORY VALUATION CONVEYANCE ALLOWANCE			
	AFFILIATION PROCESS EXPENSES			
	ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEETINGS			
	PDC & PASSING CERTIFICATE FEES			
	BANK CHARGES			
	C/F			



	B/F		B/F		B/F
17,30,52,170.18		46,70,53,605.34		15,90,18,370.32	23,83,80,020.51
1,03,78,910.00	ELIGIBILITY FEES	59,35,800.00	1,416.00	TENDER FORM FEES	7,00,721.00
7,17,91,565.00	EXAMINATION FEES	24,75,50,144.72	11,08,291.00	CONSUMABLES STORES & OTHER EXPENSES	17,668.00
1,34,50,095.28	AFFILIATION FEES	1,79,96,250.00	94,500.00	DECIMAL EXPENSES	6,85,189.00
94,780.00	MAHARJ CARD VERIFICATION FEES	1,32,375.00	6,18,064.00	ELECTRICITY CHARGES	
1,53,000.00	MIGRATION FEES	2,25,500.00	25,016.00	ETDS FILING FEES	2,80,798.00
15,38,499.00	POC & PASSING CERTIFICATE FEES	15,31,247.00	35,947.00	FINE & PENALTIES	5,579.00
6,96,690.00	PHOTO COPY FEES(EXAM)	11,18,464.00	1,28,339.00	GUEST HOUSE MAINTENANCE	1,55,630.00
4,76,00,000.00	ADMINISTRATIVE GOVT GRANT	2,08,62,000.00	66,554.00	INSURANCE (FOR VEHICLES & BOOKS)	2,06,369.00
1,55,26,475.00	REVALUATION FEES	2,66,35,207.00	24,000.00	KSIU FOUNDATION DAY CELEBRATION EXPS	2,52,729.00
11,31,189.00	SC/ST EXAM FEES	7,66,659.00	9,83,200.00	LEGAL CHARGES	19,21,900.00
74,000.00	SC/ST TUTION FEES	-	81,782.00	MEETING LUNCH & REFRESHMENTS	3,72,574.00
31,11,900.00	STUDENTS HOSTEL FEE	42,61,600.00	81,249.00	MISCELLANEOUS EXPS	70,875.00
47,900.00	STUDENTS HOSTEL ROOM RENT	53,900.00	31,227.00	NATIONAL FESTIVAL EXPENSES	1,88,526.00
2,37,335.00	TRANSCRIPTS FEES	3,29,230.00	12,69,874.00	NOTIFICATION & ADVERTISEMENTS	4,90,359.00
3,89,500.00	TRANSFER FEES	5,43,110.00	6,37,174.00	POSTAGE, TELEGRAMS & COURIER CHARGES	7,79,830.00
1,18,940.00	BUILDING RENT RECEIVED	1,53,440.00	9,440.00	AMC COMPUTER STATIONERY/ XEROX PRINTING & STATIONERY	24,89,449.00
45,000.00	RENT RECEIVED FROM KSIU GUEST HOUSE	43,384.00	4,96,410.00	REPAIRS & MAINTENANCE OF COMPUTER/PRINTER/XEROX	1,14,016.00
1,68,995.92	ALLOWANCES TO SYNDICATE & OTHER COMMITTEE MEETINGS	8,240.00	1,44,547.00	REPAIRS TO WATER PURIFIER & AIR CONDOMIONERS	68,870.00
1,14,055.00	FINE & PENALTIES	2,82,469.00	-	TELEPHONE CHARGES	1,79,526.00
3,58,03,266.00	INTEREST ON F.D/SBI	4,43,41,498.00	1,81,870.00	TRAVELLING EXPENSES (TA)	1,81,320.00
72,06,551.00	INTEREST ON SB	1,14,14,918.00	1,77,939.00	WATER CHARGES	1,13,360.00
30,590.00	LAW JOURNAL FEES	29,148.00	50,311.00	WATER SUPPLY	35,190.00
1,83,091.00	MISCELLANEOUS RECEIPTS	3,87,511.92	26,080.00	ANNUAL SUBSCRIPTION FOR LIBRARY, JOURNALS, PERIODIC	22,50,748.00
7,628.00	R T I FEES	17,338.00	12,98,430.00	INTERNET SERVICES CHARGES	19,10,817.00
6,156.00	RTI FEES (EXAM)	11,470.00	18,67,351.00	PERIODICALS & NEWS PAPER	66,684.00
4,72,359.00	SALE OF RADDI PAPER	-	38,883.00	CHARGE ALLOWANCE	55,328.00
250.00	TENDER FORM FEES	250.00	1,82,658.00		
58,34,50,890.38	C/F	85,15,84,758.98	16,86,78,322.32	C/F	25,19,74,075.51



58,34,50,890.38	B/F	85,15,84,758.98	16,86,78,322.32		25,19,74,075.51
1,30,377.00	SALE OF BOOK	2,15,849.00	2,06,428.00	VIP VISIT EXPENSES	-
19,916.00	CONTRACTORS BENEVOLENT FUND	9,005.00	1,29,000.00	HONORARIUM /CONTRACT BASIS SALARY	-
1,29,245.00	NPS (FINANCE OFFICER VTU BELAGAVI)	1,39,797.00	1,81,149.00	DA ARREARS TO OFFICERS & STAFF	-
9,45,960.00	HRA REIMBURSEMENT OF DESIGNATED QTRS	4,31,602.00	1,92,456.00	MEDICAL RE-IMBURSEMENT EXPENSES	19,236.00
19,200.00	RIGID LOAN	79,800.00	5,51,744.00	PENSION & LEAVE SALARY CONTRIBUTION	11,25,600.00
1,08,66,980.00	SEVA SINDHU PORTAL A/C	68,32,580.00	15,42,200.00	REMUNERATION TO GUEST FACULTIES/ PART TIME	25,01,626.00
1,50,000.00	COLLEGE SHIFTING / NAME CHANGE FEES	1,65,000.00	1,72,80,370.00	SALARY TO KSLU TEACHING STAFF (REGULAR)	17,80,897.00
38,99,999.00	SCP/TSP LAPTOP Grant Utilized	-	72,42,094.00	SALARY TO OFFICERS	7,46,733.00
5,800.00	CONVOCAION EXPENSES	-	27,37,089.00	SALARY TO OFFICE STAFF	8,54,277.00
89,878.00	RESULT PROCESSING EXPENDITURE	9,33,390.00	3,35,90,523.00	SALARY TO OUTSOURCE STAFF (CONTRACT BASIS)	4,16,01,285.00
1,67,996.28	T.A/DA TO EXAMINERS & OTHERS	43,074.00	23,57,510.00	SALARY TO TEMP FULLTIME FACULTY	37,05,521.00
1,600.00	PRINTING QUESTION PAPERS & TRANSPORTATION	-	-	STUDENTS WELFARE & YOUTH FESTIVAL	5,04,600.00
39,369.00	OTHERS	-	96,650.00	TRAVELLING ALLOWANCES	1,52,833.00
25,027.00	THEORY EXAM EXPENDITURE	-	86,603.00	ELECTRICAL ITEMS EXPS	1,56,957.00
11,610.28	AFFILIATION PROCESS EXPENSES	-	81,286.00	SURRENDER & ENCASHMENT OF EARNED LEAVE	-
2,830.00	GUEST HOUSE MAINTENANCE	-	38,99,999.00	SCSP /TSP GOVERNMENT GRANT	-
97,695.28	LEGAL CHARGES	18,99,952.00	58,410.00	BOOK BINDING CHARGES	29,500.00
4,966.64	MEETING LUNCH & REFRESHMENTS	-	-	FUEL EXPENSES OF VEHICLES	13,81,271.00
21,106.00	MISCELLANEOUS EXPS	-	-	GARDEN MAINTENANCE	89,280.00
10,000.00	KSLU FOUNDATION DAY CELEBRATION EXPS	-	-	REPAIRS & MAINTENANCE OF GENERATOR (MACHINERY)	1,34,719.00
460.00	NATIONAL FESTIVAL EXPENSES	-	-	REPAIRS & MAINTENANCE KSLU VEHICLES	4,46,350.00
60,09,90,905.86	C/F	86,23,34,747.98	23,89,11,833.32	C/F	30,72,04,770.51



62,24,11,558.50	R/F	86,66,43,436.98	25,18,88,629.32	R/F	32,25,87,973.51
4,38,448.00	INTEREST ON FD SBI (VINANESHWA	4,45,905.00	4,91,422.00	SALARY TO RETIRED STAFF	3,97,162.00
3,805.00	EMPLOYEE PROVIDENT FUND	-	12,05,389.00	TEACHING ASSISTANTS	-
2,500.00	HOSTEL(OLD) A/C	-	19,87,643.00	RESEARCH & ADVANCE STUDIES	11,62,037.00
2,616.48	BAD DEBTS(FOIRETT)	-	10,53,000.00	PLANT AND MACHINERY	89,848.00
11,90,92,527.00	BUILDINGS	2,30,51,740.00	32,382.00	INFRASTRUCTURE	1,88,556.00
79,43,713.00	ELECTRIFICATION	1,56,438.00	1,94,836.00	MACHINE	2,26,814.00
84,06,666.00	FURNITURE	16,69,264.00	6,000.00	STUDENTS HOSTEL FEE	-
22,753.00	VAT PAYABLE	-	3,00,000.00	EX-GRATIA COVID-RELIEF FUND	-
32,367.00	MACHINE	63,099.00	21,766.00	MAAC & URC PEER TEAM EXPS	-
1,05,232.00	PLANT AND MACHINERY	1,55,984.00	24,29,759.00	ENGINEERING DIVISION EXPENSES	-
2,43,599.00	SPORTS EQUIPMENTS	23,340.00	41,07,478.00	LAW SCHOOL EXPENSES	-
23,45,576.00	VEHICLE	15,72,356.00	7,811.00	EXAMINATION FEES	-
-	NSS CELL GOVT OF KARNATAKA STA	10,00,000.00	36,23,213.00	TDS- 2021-22	-
-	INTEREST ON IF REFUND	28,214.00	97,977.00	SPORTS MATERIALS EXPS	16,800.00
-	EMPLOYEES ASS	200.00	-	VINANESHWARA ADHYAVANA PEETA	2,69,040.00
-	VC CO-OPERATIVE	550.00	978.00	EXPS	-
-	LAND	41,31,678.00	38,99,999.00	ES/(NAMATULLA K. SECURITY SATFF)	-
-	MOOT COURT REGISTRATION FEES	60,000.00	3,25,48,144.00	SCP/TSP LAPTOP EXPENSES	3,16,50,622.00
-	NATIONAL CONFERENCE INCOME/A	10,96,750.00	-	DEPRECIATION FOR FY-2022-23	1,087.00
-	PENSION RECOVERY	2,29,788.00	-	YOUTH RED CROSS FUND, (R C S,BLORE)	-
-	MOOT COURT COMPETITION	38,790.56	-	VEHICLE	38,16,098.00
-	EXPENSES	-	-	SPORTS EQUIPMENTS	8,100.00
-	STATUES @ KSJU CAMPUS	1,14,851.00	-	STATUES @ KSJU CAMPUS	7,65,670.00
-	SBI S.B A/C 8292	26,23,005.78	-	TDS- 2022-23	44,66,560.00
2,15,48,393.28	INFRASTRUCTURE	5,90,576.00	-	CHALLENGE VALUATION FEES	27,22,000.00
-	PRIOR PERIOD ITEMS	-	-	ELIGIBILITY FEES	2,200.00
-	-LOANS AND ADVANCES	-	-	EXAM APPLICATION FORM FEES	1,700.00
3,42,505.40				MIGRATION FEES	500.00
				ACCOMODATION TO MEMBERS OF	11,677.00
				MEETING	-
				MAINTENANCE TO VC BUNGALOW	81,596.00
				MUNICIPAL TAXES(KSJU PROPERTY TAXES)	6,67,156.00
				TELEPHONE-INTERCOM EXPENSES	24,244.00
78,29,42,259.66	C/F	90,37,05,926.32	30,38,96,426.32	C/F	36,91,55,446.51



78,29,42,259.66	B/F	90,37,05,926.32	30,38,96,426.32	B/F	36,91,55,440.51
				LEAVE SALARY ENCASHMENT	-
				SALARY TO TEMPORARY STAFF(NON TEACHING)	80,027.00
				LAW JOURNAL FEES	5,310.00
				REPAIRS & MAINTENANCE OF FURNITURES	4,500.00
				CAREER GUIDANCE EXPS	5,07,594.00
				NSS ACTIVITY & GYMKHANA SPORTS EXPS	3,35,615.00
				SUMPTUARY ALLOWANCE TO V.C	19,957.00
				KARNATAKA STATE BAR COUNCIL, B'LORE	15,68,850.00
				NATIONAL CONFERENCE EXPENSES	14,33,978.00
				EMD RECEIVED FROM CONTRACTORS	-
				EARLIER ITEMS	-
				DEPRECIATION 2016-17	-
				DEPRECIATION 2017-18	-
				DEPRECIATION 2018-19	-
				DEPRECIATION 2019-20	-
				DEPRECIATION 2020-21	-
				Closing Balance	48,51,748.00
				SBI S.B A/C 6199	-
				SBI S.B A/C 8292	2,55,021.00
				SBI S.B A/C 4305	7,40,573.00
				SBI S.B A/C 5671	6,21,238.00
				SBI S.B A/C 3862	1,00,19,978.00
				SBI S.B A/C 1213	48,52,64,441.31
				SBI S.B A/C 6448	1,73,58,706.50
				SBI S.B A/C 3123	1,01,89,905.00
				SBI S.B A/C 0277	8,06,294.00
				SBI S.B A/C 7798	4,86,746.00
				SBI CA A/C 5506	-
				Total	90,37,05,926.32
78,29,42,259.66	Total	90,37,05,926.32	78,29,42,259.66	Total	90,37,05,926.32

FOR, KARNATAKA STATE LAW UNIVERSITY
 PLACE: DHARWAD
 DATE: 05/03/2024
 PLACE: DHARWAD

For, VINOD & SAVTOSH CHARTERED ACCOUNTANTS
 F.R.No. 0147585
 VINOD S JOSHI
 VINOD S JOSHI
 (PARTNER, M.No. 233745)



KARNATAKA STATE LAW UNIVERSITY

FY 2022-23

SCH-I: RESERVES AND SURPLUS

SL NO	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING
1	ADMINISTRATION GRANT (GOVT GRANT)	12,12,25,000.00			12,12,25,000.00
2	GRANT	45,55,72,131.00			45,55,72,131.00
3	ICSSR (RESEARCH PROJECT)	1,22,487.00			1,22,487.00
4	PRIZE FUND	37,00,000.00		1,00,000.00	38,00,000.00
5	U G C GRANT (NEW DELHI)	2,52,24,200.00			2,52,24,200.00
6	WORKS GRANT (GOVT GRANT)	33,69,00,000.00			33,69,00,000.00
	TOTAL	94,27,43,818.00	-	1,00,000.00	94,28,43,818.00

SCH-II: EMD RECEIVED FROM CONTRACTORS

SL No	NAME OF THE PAYEE	OPENING	DEBIT	CREDIT	CLOSING
1	N B CHIGARI	750.00	-	-	750.00
2	RANGANATH ENTERPRISES	2,00,000.00	-	-	2,00,000.00
3	H M NANDEESH	5,000.00	-	-	5,000.00
4	V V SANGIAD	1,000.00	-	-	1,000.00
5	AMURE ASSOCIATES	2,000.00	-	-	2,000.00
6	BHARATH ELECTRICALS	3,825.00	-	-	3,825.00
7	HMP ELECTRO SECURITY	6,500.00	-	-	6,500.00
8	MK BELAWADI	59,500.00	-	-	59,500.00
9	ARWED AGENCIES DHARWAD	10,000.00	-	-	10,000.00
10	HANUMAN SAW MILL	10,000.00	-	-	10,000.00
11	MANIKANTA TEA(M S KARDIGUDDA)	9,750.00	-	-	9,750.00
12	NAVEED MULLA	7,500.00	-	-	7,500.00
13	SACHIN TENGINKAI	8,450.00	-	-	8,450.00
14	SAINATH SECURITY FORCE BIJAPUR	2,00,000.00	-	-	2,00,000.00
15	NKHIL MADALI	15,000.00	-	-	15,000.00
	Total	5,39,273.00	-	-	5,39,273.00



SCH-III: AFFILIATION FUND

SLNO	PARTICULARS	OPENING	DEBIT	CREDIT	CLOSING
	OPENING BALANCE AS PER LAST BALANCE SHEET				
1	ADITYA COLLEGE (COLLEGE DEPOSIT)	4,17,11,855.00		1,84,450.00	4,18,96,305.00
2	ADITYA COLLEGE (COURSE DEPOSIT)			3,00,000.00	3,00,000.00
3	VISVESWARAPURA COLLEGE (COURSE DEPOSIT)			3,00,000.00	3,00,000.00
4	BOWC COLLEGE (COURSE DEPOSIT)			3,00,000.00	3,00,000.00
	TOTAL	4,17,11,855.00		3,00,000.00	4,30,96,305.00

SCH-IV: SECURITY DEPOSIT RECEIVED FROM CONTRACTORS

SL No	NAME OF THE PAYEE	OPENING	DEBIT	CREDIT	CLOSING
1	PRABHAKAR TALAWAR HUBU				
2	SECURITY DEPOSIT- A B RAVIPRAKASH	56,000.00	56,000.00	44,900.00	44,900.00
3	SECURITY DEPOSIT-ANNAAPURINSHWARI CATERING	40,000.00			40,000.00
4	SECURITY DEPOSIT CONTRACTOR (PRATAP ELECTRICALS DWD)	4,366.00			4,366.00
5	SECURITY DEPOSIT CONTRACTOR (T SUBBAREDDY),HRL	7,307.00			7,307.00
6	SECURITY DEPOSIT CONTR (NIVAYALAKMI ELECTRICAL,HBL)	54,631.00			54,631.00
7	SECURITY DEPOSIT FROM CONTRACTOR (BHARAT ELECTRICAL)	5,487.00		39,610.00	45,097.00
8	SECURITY DEPOSIT FROM CONTRACTOR (H. M NANDESH)	4,019.00			4,019.00
9	SECURITY DEPOSIT FROM CONTRACTOR (M.A. MITTEBAI)	840.00			840.00
10	SECURITY DEPOSIT FROM CONTRACTOR (MANUNATH GANIGER)	10.00			10.00
11	SECURITY DEPOSIT FROM CONTRACTOR (M S KARADIGUDDA)	20,000.00			20,000.00
12	SECURITY DEPOSIT FROM CONTRACTOR (N B CHIGARI)	1,568.00			1,568.00
13	SECURITY DEPOSIT FROM CONTRACTOR (RAMU DODDAMANI)	4,168.00			4,168.00
14	SECURITY DEPOSIT FROM CONTRACTOR (S C HIREMATH)	8,075.00			8,075.00
15	SECURITY DEPOSIT FROM CONTRACTOR(V.D.DAMMANAL)	-45.00			-45.00
16	SECURITY DEPOSIT FROM (G S GUNDAGI) BIJAPUR	2,800.00			2,800.00
17	SECURITY DEPOSIT FROM RAJU ENTERPRISES, DAVANGERE	1,25,000.00	1,25,000.00	1,50,000.00	1,50,000.00
18	SECURITY DEPOSIT-GLOBAL SOLUTIONS MAKERS, HBL	34,720.00			34,720.00
19	SECURITY DEPOSIT- HITESH SERVICES, (FLYING COURIER)	90,000.00	82,000.00		8,000.00
20	SECURITY DEPOSIT (UERI & BROTHERS, BIJAPUR	31,351.00			31,351.00
21	SECURITY DEPOSIT(K J SECURITY AGENCY) RAVIRAJ MALLA	20,187.00			20,187.00
22	SECURITY DEPOSIT (M K BELAWADI)	6,33,200.00		6,04,842.00	12,38,042.00
23	SECURITY DEPOSIT-NAVEED MULLA	18,000.00			18,000.00
24	SECURITY DEPOSIT-NIKHIL MAOMALI	24,000.00			24,000.00
25	SECURITY DEPOSIT (N S MUTAGI) (CANTEEN)	10,000.00	10,000.00		
26	SECURITY DEPOSIT- RADDI ELECTRICAL DWD	3,617.00			3,617.00
27	SECURITY DEPOSIT SACHIN TENGINAKI	17,200.00			17,200.00
28	SECURITY DEPOSIT- SATHYAGANGA SECURITY & JOB PLACEMENT	75,000.00			75,000.00
29	SECURITY DEPOSIT- SHANKAR TRADERS , DWD	14,000.00			14,000.00
30	SECURITY DEPOSIT SHIV AWARDS DELHI				
31	SECURITY DEPOSIT (SHREE BASAVESHWAR TRAVELS, DWD)	1,00,000.00	42,500.00	42,500.00	1,00,000.00



32	SECURITY DEPOSIT (SISI)SECURITY & INTELLIGENCE SERV	2,16,500.00			2,16,500.00
33	SECURITY DEPOSIT (SRI GAYATRI SHILPAKALA NOOLGERI)	25,000.00			25,000.00
34	SECURITY DEPOSIT TECHSER POWER SOLUTION PVT LTD			22,400.00	22,400.00
35	SECURITY DEPOSIT - VIJAYENDRAGOUDA B PATIL	41,115.00			41,115.00
36	SECURITY DEPOSIT WEB DREAMS,HBL	6,500.00			6,500.00
37	SECURITY DEPOSIT (WISDOM SECURITY SERVICES) (NITTUR	1,09,995.00		2,02,380.00	3,12,315.00
38	SECURITY DEPOSIT -NAVANEET SYSTEMS, HBL	2,75,000.00	1,25,000.00		1,50,000.00
39	SECURITY DEPOSIT (SIDAPPA LAGMANAVAR) SRI DURGA TOUR		1,00,000.00		25,000.00
40	VINDO GADAG (WELAMMA ELECTRICALS)			72,900.00	72,900.00
	TOTAL	20,79,551.00	5,40,500.00	13,04,532.00	28,43,583.00

SCH-V: WITHHELD AMOUNT

Sl. No	NAME OF THE PAYEE	OPENING	DEBIT	CREDIT	CLOSING
1	M K BELAWADI (OUTSOURCE CONTRACT)	1,12,597.00			1,12,597.00
2	SANATH SECURITY FORCE (OUTSOURCE SALARY)	10,415.00			10,415.00
3	SECURITY AND INTELLIGENCE (OUTSOURCE)	82,150.00			82,150.00
	TOTAL	2,05,162.00	-	-	2,05,162.00

For, Karnataka State Law University

Finance Officer



Date:05/03/2024

Place:Dharwad

