



M KRISHNA LAW COLLEGE, HASSAN.

(Under the Auspices of the Malnad Technical Education Society (R), Hassan.)
(Affiliated to the Karnataka State Law University, Hubballi)
Accredited by the NAAC with B+ Grade.

Satagame Road, Bahimel - All India Radio, HASSAN - 573 202, (Karnataka)

Phone : (O) : 08172-245406, Fax (P) : 08172-245414

e-mail : principalmklchn@yahoo.co.in

Website : www.mkrishnalawcollege.com

1974-2024
Golden Jubilee Year

Ref. No. : MKLC

Date : 4/9/2024

4.4.1 Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years(INR in Lakhs).

Query:

Provide audited income and expenditure statement highlighting the items of expenditure incurred on maintenance of physical facilities and academic support facilities duly certified by Head of the Institution and CA.

Response:

Please find herewith the extract of Statement of Account reflecting the expenditure incurred towards the augmentation of infrastructural facilities during the last five years –

2022-23	2021-22	2020-21	2019-20	2018-19
26,04,176.00	15,26,636.00	13,72,267.00	18,18,639.00	18,60,000.00

Following is the list of extract from the Statement of Accounts year-wise

Sl. No.	Particular	Amount
2022-23		
Physical Maintenance		
1.	Cleaning and Maintenance	32,294.00
2.	Computer Repair & Maintenance	16,032.00
3.	Repairs & Maintenance	78,089.00
(a) Total Expenditure towards Maintenance Rs.		1,26,415.00
Academic Maintenance		
1.	Cultural Activity Expenses	1,22,203.00
2.	Electricity Charges	1,72,586.00
3.	Internet Charges	28,901.00
4.	KSTBF & KSSWW	12,560.00

-2-



1

Handwritten signature
11/4/24

H. SHIVA KUMAR & CO.
Chartered Accountants
17, 1st Floor, S. N. S. Chambers
239, Sarjey Road, Basashivanagar
BANGALORE - 560 000

Handwritten signature
Principal
Krishna Law C.
Hassan



1974-2024
Golden Jubilee Year

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Phone : (O) : 08172-245406, Fax (P) : 08172-245414

e-mail : principalmkclchs@yaho.co.in

Website : www.mkrisnalawcollege.com

Ref. No. : MKLC

Date : 4/9/2024

5.	Legal Aid Programme	471.00
6.	Postage Expenses	9,543.00
7.	Printing & Stationery	1,25,372.00
8.	Reading Room Expenses	17,073.00
9.	Red Cross Expenses	16,000.00
10.	Sports Expenses	7,735.00
11.	Telephone Charges	9,317.00
12.	Travelling & Daily Allowances	2,340.00
13.	University Remittance	17,28,612.00
14.	Subscription to books & Journals	1,43,729.00
15.	Moot Court	77,104.00
16.	Miscellaneous Expenses	4,215.00
(b) Total Academic Expenditure Rs.		7,49,149.00
Grand Total [a+b] Rs.		26,04,176.00




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Website : www.mkrishnalawcollege.com

1974-2024

Golden Jubilee Year

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Date : 4/9/2024

2021-22		
Physical Maintenance		
1.	Cleaning and Maintenance	57,090.00
2.	Library Software Maintenance	19,293.00
	Computer Repair & Maintenance	75,451.00
3.	Repairs & Maintenance	52,763.00
(a) Total Expenditure towards Maintenance Rs.		2,04,597.00
Academic Maintenance		
1.	Cultural Activity Expenses	83,374.00
2.	Electricity Charges	101,947.00
3.	Internet Charges	19,245.00
4.	KSTBF & KSSWW	7,550.00
5.	Medical Exam	6,040.00
6.	Periodicals and Journals	5,900.00
7.	Postage Expenses	6,315.00
8.	Printing & Stationery	25,036.00
9.	Reading Room Expenses	13,815.00
10.	Red Cross Expenses	2,265.00
11.	Tally Software	4,248.00
12.	Sports Expenses	
13.	Telephone Charges	9,388.00
14.	Travelling & Daily Allowances	3,929.00
15.	University Remittance	926,611.00
16.	Website Renewal	23,600.00
17.	Subscription to books & Journals	64,670.00
18.	Sports Expenses	9,586.00
19.	Moot Court	5,500.00
20.	Miscellaneous Expenses	3,020.00
(b) Total Academic Expenditure Rs.		13,22,039.00
Grand Total [a+b] Rs.		15,26,636.00



3

H. Shiva Kumar
11/5/24

H. SHIVA KUMAR B.Com., CA
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
230, Sankey Road, Sadashivanagar
BANGALORE - 560 002

[Signature]
Principal
M. Krishna Law College
Hassan



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Sri Jagannath Road, Bahadur - All India Road, HASSAN - 573 202, (Karnataka)

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Website : www.mkrishnalawcollege.com

1974-2024
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Ref. No. : MKLC

Date :4/9/2024.....

2020-21		
Physical Maintenance		
1.	Cleaning and Maintenance	67,335.00
2.	Library Software Maintenance	0.00
	Computer Repair & Maintenance	11,235.00
3.	Repairs & Maintenance	61,116.00
(a) Total Expenditure towards Maintenance Rs.		1,39,686.00
Academic Maintenance		
1.	C.M. Relief Fund	25,402.00
2.	Cultural Activities	19,255.00
3.	Electricity Charges	101,990.00
4.	Internet Charges	11,708.00
5.	KSTBF & KSSWW	10,280.00
6.	Medical Examination	4,860.00
7.	Periodicals & Journals	60,949.00
8.	Postage Expenses	4,971.00
9.	Red Cross Expenses	2,355.00
10.	Tally Renewal Charges	4,248.00
11.	Telephone Charges	11,332.00
12.	Travelling & Daily Allowances	3,347.00
13.	University Remittance	967,164.00
14.	Website Renewal	4,720.00
(b) Total Academic Expenditure Rs.		12,32,581.00
Grand Total [a+b] Rs.		13,72,267.00




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Date :4.9.2024.....

2019-20		
Physical Maintenance		
1.	Cleaning and Maintenance	40,513.00
2.	Library Software Maintenance	6,500.00
	Computer Repair & Maintenance	17,498.00
3.	Repairs & Maintenance	38,019.00
(a) Total Expenditure towards Maintenance Rs.		1,02,530.00
1.	Cultural Activities	110,781.00
2.	Electricity Charges	208,047.00
3.	Internet Charges	0.00
4.	KSTBF & KSSWW	9,070.00
5.	Legal Aid Programme	8,850.00
6.	Medical Examination	4,800.00
7.	Medical Examination	1,800.00
8.	Miscellaneous Expenses	5,430.00
9.	Red Cross Expenses	11,118.00
10.	Moot Court	6,223.00
11.	Postage Expenses	44,401.00
12.	Printing & Stationery	29,761.00
13.	Reading Room expenses	5,430.00
14.	Red Cross Expenses	28,560.00
15.	Sports Expenses	72,695.00
16.	Subscription to Books and Journals	35,068.00
17.	Telephone Charges	3,193.00
18.	Travelling & Daily Allowances	11,27,382.00
19.	University Remittance	3,500.00
19.	Website Renewal	
(b) Total Academic Expenditure Rs.		17,16,109.00
Grand Total [a+b] Rs.		18,18,639.00



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Saivargama Road, Behind All India Radio, HASSAN - 573 302, (Karnataka)

Phone : (O) : 08172-245406, Fax (P) : 08172-245414

e-mail : principalmklchn@yahoo.co.in

Website : www.mkrishnalawcollege.com

Ref. No. : MKLC

Date : ...4.19.2024.....

2018-19		
Physical Maintenance		
1.	Cleaning and Maintenance	38,656.00
2.	Library Software Maintenance	0.00
	Computer Repair & Maintenance	21,180.00
3.	Repairs & Maintenance	49767.00
(a) Total Expenditure towards Maintenance Rs.		1,09,603.00
1.	Cultural Activities	108,845.00
2.	Electricity Charges	227,565.00
3.	ID Card Expenses	3,465.00
4.	KSTBF & KSSWW	11,250.00
5.	Legal Aid Programme	18,055.00
6.	Legal Expenses	1,000.00
7.	Library Day Expenses	2,000.00
8.	Miscellaneous Expenses	3,917.00
9.	Moot Court	7,150.00
10.	Periodicals and Journals	63,040.00
11.	Postage Expenses	9,096.00
12.	Printing & Stationery	53,170.00
13.	Reading Room Expenses	23,607.00
14.	Red Cross Expenses	2,415.00
15.	Scholarship paid	102,960.00
16.	Sports Expenses	12,300.00
17.	Tally Renewal	4,248.00
18.	Telephone Charges	63,105.00
19.	Travelling & Daily Allowance	4,079.00
20.	University Remittance	10,25,600.00
21.	Website Renewal	3,500.00
(b) Total Academic Expenditure Rs.		17,50,397.00
Grand Total [a+b] Rs.		18,60,000.00



6



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Phone : (O) : 08172-245406, Fax (P) : 08172-245414

e-mail : principalmklchsn@yahoo.co.in

Website : www.mkrishnalawcollege.com

1974-2024
Golden Jubilee Year

Ref. No. : MKLC

Date : 4.9.2024

Detail extract of Expenditure incurred under 4.1.2 and 4.4.1

		4.4.1				
		2022-23	2021-22	2020-21	2019-20	2018-19
		26,04,176.00	15,26,636.00	13,72,267.00	18,18,639.00	18,60,000.00
		4.1.2				
		27,291.00	70,570.00	262,474.00	87,542.00	222,491.00
Grand Total	Rs.	26,33,467.00	15,97,206.00	16,34,741.00	19,06,181.00	20,82,491.00




Principal
M.Krishna Law College
Hassan


H. SHIVA KUMAR B.Com, LL.B, FCA
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar
BANGALORE - 560 080

Auditor's Report

1. I have audited the attached Balance Sheet of **M. Krishna Law College – 3 Years, Salagame Road, Hassan – 573 201**, a unit of Malnad Technical Education Society [®], as at **31st March, 2019** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I report that :-
 - a) This institution is one of the institutions run under the management of the Malnad Technical Education Society [®], Hassan. This audited Balance Sheet and Income and Expenditure Account report thereon pertains and limits to the activities and transactions of this institution only.
 - b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - c) In my opinion, proper books of accounts have been kept by the institution so far as appears from my examination of those books.
 - d) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.




Principal
M. Krishna Law College
Hassan

- e) The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India.
- f) In my opinion and to the best of my information and according to the explanations given to me, the said Balance Sheet and Income and Expenditure account read together with the notes on account annexed to this report, give a true and fair view.
- i. In the case of the Balance Sheet, of the state of affairs of the Institution as at **31 March, 2019** and
- ii. In the case of Income and Expenditure account of the Excess of Income over Expenditure for the year ended on that date.

Date: 30.09.2019
Place: Hassan

H. Shiva Kumar
H. SHIVA KUMAR
CHARTERED ACCOUNTANT
MEM. NO. 212829

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080



[Signature]
Principal
M. Krishna Law College
Hassan

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

BALANCE SHEET AS ON 31ST MARCH 2019

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT
CAPITAL A/C			FIXED ASSETS	
Opening Balance	32,24,214		As Per Schedule - 1	3,79,888
Add: Excess of Income Over Expenditure	82,190		CURRENT ASSETS	
	33,06,404	33,06,404	Telephone Deposit	6,300
CURRENT LIABILITIES			Cash At Bank	
Salary Payable		77,234	KB.Ltd A/c 674301	11,39,983
Scholarship Account		2,52,950	KB.Ltd A/c 16606 - Joint A/c	12,18,093
Profession Tax		800	KB.Ltd A/c 36801	2,67,817
FBF Employee		40	KB.Ltd A/c 78955 - Salary	1,13,764
			SBI A/c 0672 - Examination	2,33,669
			Cash In Hand	8
			Postage & Stamp	185
			Management A/c	2,77,721
TOTAL		36,37,428	TOTAL	36,37,428

Date : 30.09.2019

Place : Hassan

As per My Report of Even Date

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli

Ashok Haranahalli
Chairman

Srinivas
Principal

H. Shiva Kumar
H. Shiva Kumar

Chartered Accountant

H. SHIVA KUMAR B.Com., LL.B., F.C.A.
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar
BANGALORE - 560 080



Srinivas
PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fee	47,200	By State Govt Grants(Salary)	1,10,97,469
" Bank Charges	13,313	" Examination Fee Received	10,32,420
" Cleaning and Maintenance	38,656	" Examination Remuneration Recd	65,280
" Computer Repair and Maintenance	21,180	" Tution Fee	8,15,185
" Cultural Activity Expenses	1,08,845	" Interest SB A/c	1,02,028
" Depreciations	72,125	" Electricity charges	1,26,943
" Electricity Charges	2,27,565		
" Examination Remuneration Paid	66,122		
" ID Card Expenses	3,465		
" KSTBF & KSSWW	11,250		
" Legal Aid Programme	18,055		
" Legal Expenses	1,000		
" Library Day Expenses	2,000		
" Miscellaneous Expenses	3,917		
" Moot Court	7,150		
" NSS	11,150		
" Periodicals and Journals	63,040		
" Postage Expenses	9,096		
" Printing & Stationery	53,170		
" Reading Room Expenses	23,607		
" Red Cross Expenses	2,415		
" Repair and Maintenance	49,767		
" Scholarship Paid	1,02,960		
" Sports Expenses	12,300		
" Staff Salary	1,10,87,255		
" Tally Renewal	4,248		
" Telephone Charges	63,105		
" Travelling & Daily Allowances	4,079		
" University Remittance	10,25,600		
" Website Renewal	3,500		
" Excess of Income over Expenditure	82,190		
TOTAL	1,32,39,325	TOTAL	1,32,39,325

As per My Report of Even Date

Date : 30.09.2019
Place : Hassan

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli
Chairman

Srinivas
Principal

H. Shiva Kumar
Chartered Accountant

H. SHIVA KUMAR B.Com., LL.E
Chartered Accountant
17, 1st Floor, S. N. S. Chan
239, Sankey Road, Sadashiva
BANGALORE - 560 080



**SCHEDULE - 1
FIXED ASSETS**

Particulars	Opening W. D. V.	Additions/Deletions		Gross Block	Rate of Dep.	Depreciation	Closing W. D. V.
		Bef. Sept	Aft. Sept				
Library Books	51,730.60	1,125.00	90,399.00	1,43,254.60	0.40	39,222.04	1,04,032.56
Equipments	66,198.58	-	10,200.00	76,398.58	0.15	10,694.79	65,703.79
C C Camera		17,000.00	4,950.00	21,950.00	0.15	2,921.25	19,028.75
Furniture & Fixture	1,73,538.00	-	35,777.00	2,09,315.00	0.10	19,142.65	1,90,172.35
Generator	271.15	-	-	271.15	0.15	40.67	230.48
Name Board	432.65	-	-	432.65	0.15	64.90	367.75
Type Writer	390.60	-	-	390.60	0.10	39.06	351.96
Total	2,92,561.58	18,125.00	1,41,326.00	4,52,012.58		72,125.36	3,79,887.64




PRINCIPAL
KRISHNA LAW COLLEGE
HASSAN



Auditor's Report

1. I have audited the attached Balance Sheet of **M. Krishna Law College – 3 Years, Salagame Road, Hassan – 573 201**, a unit of Malnad Technical Education Society [®], as at **31st March, 2020** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I report that :-
 - a) This institution is one of the institutions run under the management of the Malnad Technical Education Society [®], Hassan. This audited Balance Sheet and Income and Expenditure Account report thereon pertains and limits to the activities and transactions of this institution only.
 - b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - c) In my opinion, proper books of accounts have been kept by the institution so far as appears from my examination of those books.
 - d) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.





Principal
M. Krishna Law College
Hassan



- e) The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India.
- f) In my opinion and to the best of my information and according to the explanations given to me, the said Balance Sheet and Income and Expenditure account read together with the notes on account annexed to this report, give a true and fair view.
- i. In the case of the Balance Sheet, of the state of affairs of the Institution as at **31st March, 2020** and
- ii. In the case of Income and Expenditure account of the Excess of Income over Expenditure for the year ended on that date.

Date: 24.12.2020
Place: Hassan


H. SHIVA KUMAR
CHARTERED ACCOUNTANT
MEM. NO. 212829

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
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BANGALORE - 560 080




Principal
M. Krishna Law College
Hassan

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

BALANCE SHEET AS ON 31ST MARCH 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT
CAPITAL A/C			FIXED ASSETS	
Opening Balance	33,06,404		As Per Schedule - 1	3,19,139
Add: Excess of Income Over Expenditure	2,02,364		CURRENT ASSETS	
	35,08,768	35,08,768	Telephone Deposit	6,300
CURRENT LIABILITIES			Loans and Advances	3,750
Salary Payable		77,234	Cash At Bank	
Scholarship Account		2,840	KB.Ltd A/c 674301	11,45,233
Profession Tax		4,000	KB.Ltd A/c 16606 - Joint A/c	13,97,965
FBF Employee		220	KB.Ltd A/c 36801	16,458
LIC Employee		51,994	KB.Ltd A/c 78955 - Salary	2,30,382
TDS (Employee Salary)		55,400	SBI A/c 0672 - Examination	2,65,932
			Corp Bank 1439	36,035
			Cash In Hand	1,540
			Management A/c	2,77,721
TOTAL		37,00,456	TOTAL	37,00,456

As per My Report of Even Date

Date : 24.12.2020
Place : Hassan

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli
Ashok Haranahalli
Chairman

Dr. V Srinivas
Principal

H. Shiva Kumar
H. Shiva Kumar
Chartered Accountant

H. SHIVA KUMAR B.Com., LL.B., F.C.A.
Chartered Accountant
17, 1st Floor, S. N. S. Chamber
239, Sankey Road, Sadashivanag:
BANGALORE - 560 080



Dr. V Srinivas
PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fee	29,500	By State Govt Grants(Salary)	91,06,603
" Bank Charges	4,253	" Examination Fee Received	11,23,485
" Cleaning and Maintenance	40,513	" Examination Remuneration Recd	81,092
" Computer Repair and Maintenance	17,498	" Tution Fee	7,74,066
" Cultural Activity Expenses ✓	1,10,781	" Interest SB A/c	1,07,814
" Depreciations	75,596	" Electricity charges	1,29,443
" Electricity Charges ✓	2,08,047	" Examination Postage	16,000
" Examination Postage Expenses	16,973	" Miscallaneous Receipts	500
" Examination Remuneration Paid	81,092		
" KSTBF & KSSWW ✓	9,070		
" Legal Aid Programme ✓	8,850		
" Library Software Maintenance	6,500		
" Medical Exam ✓	4,800		
" Miscallaneous Expenses ✓	1,800		
" Moot Court ✓	11,118		
" NSS	6,480		
" Postage Expenses ✓	6,223		
" Printing & Stationery ✓	44,401		
" Professional Tax	2,500		
" Reading Room Expenses ✓	29,761		
" Red Cross Expenses ✓	5,430		
" Repair and Maintenance ✓	38,019		
" Sports Expenses ✓	28,560		
" Staff Salary	91,07,036		
" Subscription to Books and Journals ✓	72,695		
" Telephone Charges ✓	35,068		
" Travelling & Daily Allowances ✓	3,193		
" University Remittance	11,27,382		
" Website Renewal ✓	3,500		
" Excess of Income over Expenditure	2,02,364		
TOTAL	1,13,39,003	TOTAL	1,13,39,003

Date : 24.12.2020
Place : Hassan

As per My Report of Even Date

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli
Chairman

Dr. V Srinivas
Principal

H. Shiva Kumar
Chartered Accountant



PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080

**SCHEDULE - 1
FIXED ASSETS**

Particulars	Opening W. D. V.	Additions/Deletions		Gross Block	Rate of Dep.	Depreciation	Closing W. D. V.
		Bef. Sept	Aft. Sept				
Library Books	1,04,032.00	-	5,447.00	1,09,479.00	0.40	42,702.20	66,776.80
Equipments	65,704.00	4,500.00	4,900.00	75,104.00	0.15	10,898.10	64,205.90
C C Camera	19,029.00	-	-	19,029.00	0.15	2,854.35	16,174.65
Furniture & Fixture	1,90,173.00	-	-	1,90,173.00	0.10	19,017.30	1,71,155.70
Generator	230.00	-	-	230.00	0.15	34.50	195.50
Name Board	368.00	-	-	368.00	0.10	36.80	331.20
Type Writer	352.00	-	-	352.00	0.15	52.80	299.62
Total	3,79,888.00	4,500.00	10,347.00	3,94,735.00		75,596.05	3,19,139.37


PRINCIPAL
KRISHNA LAW COLLEGE
HASSAN




Auditor's Report

1. I have audited the attached Balance Sheet of **M. Krishna Law College – 3 Years, Salagame Road, Hassan – 573 201**, a unit of Malnad Technical Education Society [®], as at **31st March, 2021** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I report that :-
 - a) This institution is one of the institutions run under the management of the Malnad Technical Education Society [®], Hassan. This audited Balance Sheet and Income and Expenditure Account report thereon pertains and limits to the activities and transactions of this institution only.
 - b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - c) In my opinion, proper books of accounts have been kept by the institution so far as appears from my examination of those books.
 - d) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.



- e) The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India.
- f) In my opinion and to the best of my information and according to the explanations given to me, the said Balance Sheet and Income and Expenditure account read together with the notes on account annexed to this report, give a true and fair view.
- i. In the case of the Balance Sheet, of the state of affairs of the Institution as at **31st March, 2021** and
- ii. In the case of Income and Expenditure account of the Excess of Income over Expenditure for the year ended on that date.

Date: 25.12.2021
Place: Hassan


H. SHIVA KUMAR
CHARTERED ACCOUNTANT
MEM. NO. 212829

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

BALANCE SHEET AS ON 31ST MARCH 2021


LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT
CAPITAL A/C			FIXED ASSETS	
Opening Balance	35,08,768		As Per Schedule - 1	4,26,076
Add: Excess of Income Over Expenditure	2,46,052		CURRENT ASSETS	
	37,54,821	37,54,821	Telephone Deposit	6,300
CURRENT LIABILITIES			Loans and Advances	85,255
Salary Payable		77,234	Cash At Bank	
Scholarship Account		1,25,880	KB.Ltd A/c 674301	11,34,974
TDS (Employee Salary)		81,505	KB.Ltd A/c 16606 - Joint A/c	15,71,394
			KB.Ltd A/c 36801	1,39,711
			SBI A/c 78955 - Salary	1,23,927
			SBI A/c 0672 - Examination	2,31,378
			Corp Bank 1439	42,403
			Cash In Hand	300
			Management A/c	2,77,721
TOTAL		40,39,440	TOTAL	40,39,440

Date : 25.12.2021

Place : Hassan


As per My Report of Even Date

for M.KRISHNA LAW COLLEGE - 3 YEARS


Ashok Haranahalli
Chairman


Dr. V Srinivas
Principal

M. Krishna Law College


H. Shiva Kumar
Chartered Accountant

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan


INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fee	29,500	By State Govt Grants(Salary)	1,01,57,056
" Bank Charges	2,291	" Examination Fee Received	9,08,260
" Cleaning and Maintenance	67,335	" Examination Remuneration Recd	43,518
" C M Relief Fund	25,402		7,83,575
" Computer Repair and Maintenance	11,235	" Tution Fee	90,663
" Cultural Activity Expenses	19,255	" Interest SB A/c	31,633
" Depreciations	94,588	" Electricity charges	12,543
" Electricity Charges	1,01,990	" Examination Postage	562
" Examination Postage Expenses	20,000	" Miscellaneous Receipts	
" Examination Remuneration Paid	43,518		
" Internet Charges	11,708		
" KSTBF & KSSWW	10,280		
" Medical Exam	4,860		
" NSS	6,280		
" Periodicals and Journals	60,949		
" Postage Expenses	8,787		
" Printing & Stationery	70,373		
" Professional Tax	2,500		
" Reading Room Expenses	4,971		
" Red Cross Expenses	2,355		
" Repair and Maintenance	61,116		
" Staff Salary	1,01,31,654		
" Tally Renewal Charges	4,248		
" Telephone Charges	11,332		
" Travelling & Daily Allowances	3,347		
" University Remittance	9,67,164		
" Website Renewal	4,720		
" Excess of Income over Expenditure	2,46,052		
TOTAL	1,20,27,810	TOTAL	1,20,27,810

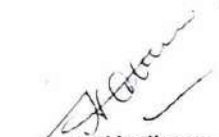
As per My Report of Even Date

Date : 25.12.2021
Place : Hassan

for M.KRISHNA LAW COLLEGE - 3 YEARS


Ashok Haranahalli
Chairman


Dr. V Srinivas
Principal


H. Shiva Kumar
Chartered Accountant

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080

**SCHEDULE - 1
FIXED ASSETS**

Particulars	Opening W. D. V.	Additions/ Bef. Sept	Deletions Aft. Sept	Gross Block	Rate of Dep.	Depreciation	Closing W. D. V.
Library Books	66,776.80	7,000.00	94,925.00	1,68,701.80	0.40	48,495.72	1,20,206.08
Computer			73,000.00	73,000.00	0.40	14,600.00	58,400.00
Equipments	64,205.90	-	-	64,205.90	0.15	9,630.89	54,575.02
C C Camera	16,174.65	-	13,300.00	29,474.65	0.15	3,423.70	26,050.95
Furniture & Fixture	1,71,155.70	-	7,800.00	1,78,955.70	0.10	17,505.57	1,61,450.13
Generator	195.50	-	-	195.50	0.15	29.33	166.18
Name Board	331.20	-	-	331.20	0.10	33.12	298.08
Type Writer	299.62	-	-	299.62	0.15	44.54	254.68
Scanner		5,500.00	-	5,500.00	0.15	825.00	4,675.00
Total	3,19,139.37	12,500.00	1,89,025.00	5,20,664.37		94,588.26	4,26,076.11



Auditor's Report

1. I have audited the attached Balance Sheet of **M. Krishna Law College – 3 Years, Salagame Road, Hassan – 573 201**, a unit of Malnad Technical Education Society *, as at **31st March, 2022** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I report that :-
 - a) This institution is one of the institutions run under the management of the Malnad Technical Education Society *, Hassan. This audited Balance Sheet and Income and Expenditure Account report thereon pertains and limits to the activities and transactions of this institution only.
 - b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - c) In my opinion, proper books of accounts have been kept by the institution so far as appears from my examination of those books.
 - d) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.



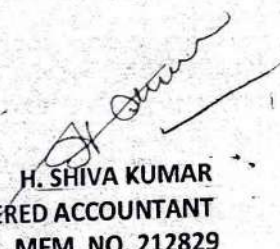

PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN



- e) The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India.
- f) In my opinion and to the best of my information and according to the explanations given to me, the said Balance Sheet and Income and Expenditure account read together with the notes on account annexed to this report, give a true and fair view.
- i. In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March, 2022 and
- ii. In the case of Income and Expenditure account of the Excess of Expenditure Income over for the year ended on that date.

Date: 05.09.2022

Place: Hassan


H. SHIVA KUMAR
CHARTERED ACCOUNTANT
MEM. NO. 212829

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080




PRINCIPAL
SHRI. SHRI. LAW COLLEGE
HASSAN

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT
CAPITAL A/C			FIXED ASSETS	
Opening Balance	37,54,819		As Per Schedule - 1	3,25,600
Less : Excess of Expenditure Over Income	3,02,786			
	34,52,033	34,52,033	CURRENT ASSETS	
CURRENT LIABILITIES			Telephone Deposit	6,300
Salary Payable to Uday Kumar		1,02,257	Loans and Advances	2,13,882
Scholarship Account		77,450	Cash In Hand	996
TDS (Employee Salary)		2,10,132	Cash At Bank	
			KB.Ltd A/c 674301	13,16,039
			KB.Ltd A/c 16606 - Joint A/c	10,56,119
			KB.Ltd A/c 36801	93,180
			SBI A/c 78955 - Salary	1,28,550
			SBI A/c 0672 - Examination	3,79,848
			Corp Bank 1439	43,638
			Management A/c	2,77,721
TOTAL		38,41,872	TOTAL	38,41,872

Date : 05.09.2022
Place : Hassan

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli

Ashok Haranahalli
Chairman

Dr. V Srinivas
Principal

As per My Report of Even Date

H. Shiva Kumar
Chartered Accountant

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
239, Sankey Road, Sadashivanagar,
BANGALORE - 560 080



H. Shiva Kumar
PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fee	29,500	By State Govt Grants(Salary)	95,75,661
" Bank Charges	479	" Examination Fee Received	10,52,794
" Cleaning and Maintenance	57,090	" Examination Remuneration Recd	91,573
To Library Software Maintenance	19,293	" RTI Fee	165
" Computer Repair and Maintenance	75,451	" Tution Fee	9,16,850
" Cultural Activity Expenses	83,374	" Interest SB A/c	81,757
" Depreciation	1,00,475	" Electricity charges	63,543
" Electricity Charges	1,01,947	" Examination Postage	24,638
" Examination Postage Expenses	16,000	" Sale of old newspaper	6,330
" Examination Remuneration Paid	92,581		
" Internet Charges	19,245		
" KSTBF & KSSWW	7,550	" Excess of Expenditure over Income	3,02,786
" Medical Exam	6,040		
" NSS	6,040		
" Periodicals and Journals	5,900		
" Postage Expenses	6,315		
" Printing & Stationery	25,036		
" Professional Tax	2,500		
" Reading Room Expenses	13,815		
" Red Cross Expenses	2,265		
" Repair and Maintenance	52,763		
" Staff Salary	95,75,661		
" Tally Software	4,248		
" Telephone Charges	9,388		
" Travelling & Daily Allowances	3,929		
" University Remittance	9,26,611		
To Website Renewal	23,600		
To Subscription to books and journals	64,670		
To Stamps and Flags	3,400		
To Sports Expenses	9,586		
To Salary Arrears	7,62,825		
To Moot Court	5,500		
To Miscallaneous Expenses	3,020		
TOTAL	1,21,16,097	TOTAL	1,21,16,097

Date : 05.09.2022
Place : Hassan

As per My Report of Even Date

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli
Ashok Haranahalli
Chairman

Dr. V Srinivas
Principal

H. Shiva Kumar
H. Shiva Kumar
Chartered Accountant



Dr. V Srinivas
PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN

H. SHIVA KUMAR D.Com., U.D., F.C.A.
Chartered Accountant
17, 1st Floor, S. N. S. Chambers
230, Sankey Road, Sadashivanagar,
BANGALORE - 560 080

**SCHEDULE - 1
FIXED ASSETS**

Particulars	Opening W. D. V.	Additions/Deletions		Gross Block	Rate of Dep.	Depreciation	Closing W. D. V.
		Bef. Sept	Aft. Sept				
Library Books	1,20,206			1,20,206	0.40	48,082	72,124
Computer	58,400			58,400	0.40	23,360	35,040
Equipments	54,575			54,575	0.15	8,186	46,389
C C Camera	26,051			26,051	0.15	3,908	22,143
Furniture & Fixture	1,61,450			1,61,450	0.10	16,145	1,45,305
Generator	166			166	0.15	25	141
Name Board	298			298	0.10	30	268
Type Writer	254			254	0.15	38	216
Scanner	4,675			4,675	0.15	701	3,974
Total	4,26,075			4,26,075		1,00,475	3,25,600



PRINCIPAL
GOVERNMENT COLLEGE
HASSAN

2022-23

H. SHIVA KUMAR B.Com., LL.B., F.C.A.,
Chartered Accountant

17, 1st Floor, S.N.S. Chambers
239, Sankey Road, Sadashivanagar
Bangalore - 560080
Ph. : 23616676 Cell : 94484 64940
e-mail : hshivakumarca@hotmail.com

Auditor's Report

1. I have audited the attached Balance Sheet of **M. Krishna Law College – 3 Years, Salagame Road, Hassan – 573 201**, a unit of Malnad Technical Education Society [®], as at **31st March, 2023** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I report that :-
 - a) This institution is one of the institutions run under the management of the Malnad Technical Education Society [®], Hassan. This audited Balance Sheet and Income and Expenditure Account report thereon pertains and limits to the activities and transactions of this institution only.
 - b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - c) In my opinion, proper books of accounts have been kept by the institution so far as appears from my examination of those books.
 - d) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.



[Signature]
PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN



- e) The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India.
- f) In my opinion and to the best of my information and according to the explanations given to me, the said Balance Sheet and Income and Expenditure account read together with the notes on account annexed to this report, give a true and fair view.
- i. In the case of the Balance Sheet, of the state of affairs of the Institution as at **31st March, 2023** and
- ii. In the case of Income and Expenditure account of the Excess of Expenditure over Income for the year ended on that date.

Date: 30.09.2023
Place: Hassan



H. SHIVA KUMAR
CHARTERED ACCOUNTANT
MEM. NO. 212829




PRINCIPAL
KRISHNA LAW COLLEGE
HASSAN

M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

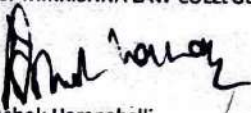
BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT
CAPITAL A/C			FIXED ASSETS	
Opening Balance	34,52,033		As Per Schedule - 1	2,80,445
Less : Excess of Expenditure over income	1,90,415			
	32,61,618	32,61,618	CURRENT ASSETS	
CURRENT LIABILITIES			Telephone Deposit	6,300
Salary Payable to Uday Kumar		16,183	Loans and Advances	3,750
			Cash In Hand	1,712
			<u>Cash At Bank</u>	
			KB.Ltd A/c 674301	12,14,495
			KB.Ltd A/c 16606 - Joint A/c	12,37,752
			KB.Ltd A/c 36801	16,806
			SBI A/c 78955 - Salary	57,662
			SBI A/c 0672 - Examination	1,47,102
			Union - red cross	34,057
			Management A/c	2,77,721
TOTAL		32,77,801	TOTAL	32,77,801


Date : 30.09.2023
Place : Hassan

As per My Report of Even Date

for M.KRISHNA LAW COLLEGE - 3 YEARS


Ashok Haranahalli
Chairman


Dr. V. Srinivas
Principal
M. KRISHNA LAW COLLEGE
HASSAN


H. Shiva Kumar
Chartered Accountant




PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN



M.KRISHNA LAW COLLEGE - 3 YEARS
Salagame Road, Hassan

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Bank Charges	1,152	By State Govt Grants(Salary)	1,47,13,452
" Cleaning and Maintenance	32,294	" Examination Fee Received	11,22,790
" Computer Repair and Maintenance	16,032	" Examination Remuneration Recd	1,82,599
" Cultural Activity Expenses	✓ 1,22,203	" Red cross	3,120
" Depreciation	72,446	" Tution Fee	10,98,960
" Electricity Charges	✓ 1,72,586	" Interest SB A/c	78,972
" Examination Postage Expenses	27,123	" Electricity charges collected	1,19,446
" Examination Remuneration Paid	1,90,088	" Examination Postage	34,000
" Internet Charges	✓ 28,901	" Misc income	911
" KSTBF & KSSWW	✓ 12,560	" NSS Receipts	69,125
" Legal Aid Programme	✓ 471	" Excess of Expenditure over Income	1,90,415
" NSS	2,850		
" Postage Expenses	✓ 9,543		
" Printing & Stationery	✓ 1,25,372		
" Professional Tax	2,500		
" Reading Room Expenses	✓ 17,073		
" Red Cross Expenses	✓ 16,000		
" Repair and Maintenance	78,089		
" Staff Salary	1,47,13,452		
" Sports Expense	✓ 7,735		
" Telephone Charges	✓ 9,317		
" Travelling & Daily Allowances	2,340		
" University Remittance	17,28,615		
To Subscription to books and journals	✓ 1,43,729		
To Moot Court	✓ 77,104		
To Miscallaneous Expenses	✓ 4,215		
TOTAL	1,76,13,790	TOTAL	1,76,13,790

Date : 30.09.2023

Place : Hassan

As per My Report of Even Date

for M.KRISHNA LAW COLLEGE - 3 YEARS

Ashok Haranahalli
Ashok Haranahalli
Chairman

Dr. V Srinivas
Dr. V Srinivas
Principal
M. KRISHNA LAW COLLEGE
HASSAN

H. Shiva Kumar
H. Shiva Kumar
Chartered Accountant



Dr. V Srinivas
PRINCIPAL
M. KRISHNA LAW COLLEGE
HASSAN



**SCHEDULE - 1
FIXED ASSETS**

Particulars	Opening W. D. V.	Additions/Deletions		Gross Block	Rate of Dep.	Depreciation	Closing W. D. V.
		Bef. Sept	Aft. Sept				
Library Books	72,124			72,124	0.40	28,850	43,274
Computer	35,040	-		35,040	0.40	14,016	21,024
Equipments	46,389	27,291		73,680	0.15	11,052	62,628
C C Camera	22,143	-		22,143	0.15	3,321	18,822
Furniture & Fixture	1,45,305	-		1,45,305	0.10	14,531	1,30,775
Generator	141	-		141	0.15	21	120
Name Board	268	-		268	0.10	27	241
Type Writer	216	-		216	0.15	32	184
Scanner	3,974	-		3,974	0.15	596	3,378
Total	3,25,600	27,291	-	3,52,891		72,446	2,80,445




PRINCIPAL
KRISHNA LAW COLLEGE
HASSAN