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Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)

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Average annual expenditure for purchase of books/ e-books and subscription to journals/ e- journals and legal databases during the last five years (INR in Lakhs)

D.P. Vipra Law College Bilaspur Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)





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https://dpvipralawcollege.ac.in -Email - dpvlawprincipal@yahoo.com PH. No. - 9926165945, 9926138734

#### **Summary - sheet**

Criteria	4.Infrastructu	re and Learnir	ng Resources			
Key Indicator	4.2: Library a	is a Learning F	Resource			
Metric		.2.2: Average annual expenditure for purchase of books/e-books and ubscription to journals/e- journals during the last five years (INR in .akhs)				
Average annual expenditure for purchase of books/e- books	Year Average annual expenditure	<b>2018-19</b> 1.57	2019-20	0.80	2021-22	<b>2022-23</b> 5.10
	C				2 0	

Note Since all supporting documents for this metric exceeds the upload limit of 5Mb, hence we have hosted the scanned documents as per SOP on institutional website on the following links, Description **Relevant link** 1) 1) Abstract of budget highlighting fund allocation towards purchase of books and journals during last duly signed Finance five vears by Officer/Accountant, C.A and Principal is attached. https://dpvipralawcollege.ac.in/wp-(Appendix-I) content/uploads/2024/07/4.2.2.pdf 2) 2) Audit Report by chartered accountant is attached for last 5 Years. (Appendix-II)

Co-Ordinator I.Q.A.C.



PRINCIPAL U.P. VIPRA LAW COLLEGE Bilaspur (C.G.)



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Percentage of expenditure, excluding salary for infrastructure augmentation during last five years(INR in Lakhs) (10) 4.1.2.1. Expenditure for infrastructure augmentation, excluding salary year wise during last five years (INR in lakhs) 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) (15)

4.4.1.1. Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (10)

4.2.2.1 Annual expenditure of purchase of books/e-books and subscription to journals/e- journals year wise during last five years (INR in Lakhs)

Total expenditure excluding Salary (INR in lakhs)	Expenditure for infrastructure augmentation (INR in lakhs)	Expenditure on maintenance of academic and physical facilities (excluding salary for human resources) (INR in lakhs)	Expenditure for purchase of books/ e books, subscription to journals/e- journals and legal databases (INR in lakhs)
	Year -	2018-19	Tang I
1262418	35,167	3,45,846	1,57,583
	Year-	2019-20	
12,66,127.00	29,102.00	4,08,264.00	2,03,383.00
	Year-	2020-21	Alter of the second second
20,03,181.00	11,08,306.00	6,34,060.00	80,083.00
	Year-	2021-22	
34,63,046.00	3,42,409.00	16,31,368.00	2,43,566.00
	Year-	2022-23	
64,54,200.00	21,47,670.00	19,96,799.00	5,11,141.00

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Co-ordinator IQAC D.P. Vipra Law College Bilaspur (C.G.)

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#### 4.2.2: The institution has subscription for the following e-resources .

 e-journals ,2. e-ShodhSindhu,3. Shodhganga Membership,4. e-books,5. Databases,6. Remote access to e-resources

# 4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

4.2.3.1 Annual expenditure of purchase of books/e-books and subscription to journals/e- journals year wise during last five years (INR in Lakhs)

4.2.2: The institution has subscription for the following e-resources

4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

2018-19

Library resources	If yes, details of memberships/subscriptions	Expenditure on subscription for the recourses (INR in Lakhs)	Total Library Expenditure	Link to the Supportive document
Books	239		1,50,083.00	
Journals	15	m	7,500.00	
e – journals	N.A	112		
e-books	N.A.	$K \leq 1$		1
e-ShodhSindhu	YES			
Shodhganga	YES	1989	A	
Databases	YES		~~	
Local and/or remote acess to e-resources (specify)	YES	YES	YES	YES

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4.2.2: The institution has subscription for the following e-resources .

 e-journals ,2. e-ShodhSindhu,3. Shodhganga Membership,4. e-books,5. Databases,6. Remote access to e-resources

4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

4.2.3.1 Annual expenditure of purchase of books/e-books and subscription to journals/e- journals year wise during last five years (INR in Lakhs)

4.2.2: The institution has subscription for the following e-resources

2019-20

4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

Library resources	If yes, details of memberships/subscriptions	Expenditure on subscription for the recourses (INR in Lakhs)	Total Library Expenditure	Link to the Supportive document
Books	621		1,58,639.00	► 10%
Journals	90	m	44,744.00	
e – journals	N.A.	1400	1	
e-books	N.A.	1 22	and the second	
e-ShodhSindhu	YES			
Shodhganga	YES	1903	4	
Databases	YES		Á Č	
Local and/or remote acess to e-resources (specify)	YES	YES	YES	YES

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PRINCIPAL D.P. VIPRA LAW COLLEGE Bilaspur (C.Q.)

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#### 4.2.2: The institution has subscription for the following e-resources .

1. e-journals ,2. e-ShodhSindhu,3. Shodhganga Membership,4. e-books,5. Databases,6. Remote access to e-resources

### 4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

4.2.3.1 Annual expenditure of purchase of books/e-books and subscription to journals/e- journals year wise during last five years (INR in Lakhs)

#### 4.2.2: The institution has subscription for the following e-resources

2020-21

4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

Library resources	If yes, details of memberships/subscriptions	Expenditure on subscription for the recourses (INR in Lakhs)	Total Library Expenditure	Link to the Supportive document
Books	107		62,065.00	New L
Journals	53		18,018.00	and the
e – journals	N.A.	m		
e-books	N.A.	11/h		sy 1
e-ShodhSindhu	YES	AAK		1
Shodhganga	YES			
Databases	YES	1989		
Local and/or remote acess to e-resources (specify)	YES	YES	YES	YES



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PRINCIPAL D.P. VIPRA LAW COLLEGE Bilaspur (C.G.)

- श्रद्धावान लभते ज्ञानम :-





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#### 4.2.2: The institution has subscription for the following e-resources .

1. e-journals ,2. e-ShodhSindhu,3. Shodhganga Membership,4. e-books,5. Databases,6. Remote access to e-resources

### 4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

4.2.3.1 Annual expenditure of purchase of books/e-books and subscription to journals/e- journals year wise during last five years (INR in Lakhs)

#### 4.2.2: The institution has subscription for the following e-resources

2021-22

4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

Library resources	If yes, details of memberships/subscriptions	Expenditure on subscription for the recourses (INR in Lakhs)	Total Library Expenditure	Link to the Supportive document
Books	448		2,24,166.00	
Journals	27		13,500.00	No.
e – journals	N-LIST	m	5,900.00	
e-books	N-LIST	11/h	14	1
e-ShodhSindhu	N-LIST	Mer I		
Shodhganga	N-LIST	and the second of the second s	100	
Databases	YES	1989		É.
Local and/or remote acess to e-resources (specify)	YES	YES	YES	YES

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PRINCIPAL D.P. VIPRA LAW COLLEGE Bilaspur (C.G.)

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### **Office Of The Principal**

D. P. Vipra Law College Bilaspur



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#### 4.2.2: The institution has subscription for the following e-resources .

1. e-journals ,2. e-ShodhSindhu,3. Shodhganga Membership,4. e-books,5. Databases,6. Remote access to e-resources

#### 4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

4.2.3.1 Annual expenditure of purchase of books/e-books and subscription to journals/e- journals year wise during last five years (INR in Lakhs)

4.2.2: The institution has subscription for the following e-resources
2022-23

4.2.3: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals and legal databases during the last five years (INR in Lakhs) (5)

Library resources	If yes, details of memberships/subscriptions	Expenditure on subscription for the recourses (INR in Lakhs)	Total Library Expenditure	Link to the Supportive document
Books	1,062		4,67,241.00	
Journals	38	Control of the state of the sta	38,000.00	ontes - States
e – journals	N-LIST	Van	5,900.00	0
e-books	N-LIST	1122		H 1
e-ShodhSindhu	N-LIST	ACK.		
Shodhganga	N-LIST	All and the second second	an a	
Databases	YES	1989		
Local and/or remote acess to e-resources (specify)	YES	YES	YES	YES

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# Appendix - I

# **D.P. Vipra Law College Bilaspur**

Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)



#### D.P. VIPRA LAW COLLEGE

#### ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

Abstract of budget for purchase of books & journals, Infrastrcture Augmentation, Repairs & Maintenance and green initiative for year 2018-19

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	1,70,000.00	1,57,583.00
	Total Rs.	1,70,000.00	1,57,583.00
2	Infrastructure Augmentation		
а	CCTV	32,000.00	30,270.00
b	Computer	5,000.00	4,897.00
	Total Rs.	37,000.00	35,167.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,85,000.00	1,82,350.00
b	Repairs and Maintenance -Electricals		
с	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	1,00,000.00	1,00,048.00
е	Repairs and Maintenance -Other		•
	Tap Nul Etc.		
	Total Rs.	2,85,000.00	2,82,398.00
4	Repairs and Maintenance /Academic Facility Expenses	65,000.00	63,448.00
	Total Rs.	65,000.00	63,448.00

A	Salary Expenses	37,00,000.00	36,94,327.00
В	Excluding Salary Expenses	12,82,000.00	12,62,418.00
С	Total Expenses Excluding Depreciation	49,82,000.00	49,56,745.00

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PRINCIPAL D.P. VIPRA LAW COLLEGE Blisspur (C.G.)

For Agrawal and Jaiswal **Chartered Accountants** JAISWA ¥ M.No. Atik Jaiswal 427932 (Partner) M.NO.:427932 FRNo.:020354C ED AC UDIN: 24427932BKAPUA6799



	D.P. VIPRA LAW COLLEGE		
	ASHOK NAGAR, CHANTIDIH, BILASPUR, CHH	ATTISGARH	
Abstract o	f budget for purchase of books & journals, Infrastrcture Aug	mentation,Repair	rs & Maintenance
	initiative for year 2019-20		
SL NO .	ACCOUNT HEAD	DGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	2,00,000.00	2,03,383.00
	Total Rs.	2,00,000.00	2,03,383.00
2	Infrastructure Augmentation		
а	Electrical Installation	24,000.00	23,102.00
b	Office Equipments	10,000.00	6,000.00
	Total Rs.	34,000.00	29,102.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,42,000.00	1,41,570.00
b	Repairs and Maintenance -Electricals		
с	Repairs and Maintenance -Furniture		2 40 505 00
d	Repairs and Maintenance -Building	2,42,000.00	2,40,506.00
e	Repairs and Maintenance -Other		-
	Tap Nul Etc.		
	Total Rs.	3,84,000.00	3,82,076.00
4	Repairs and Maintenance /Academic Facility Expenses	26,000.00	26,188.00
	Total Rs.	26,000.00	26,188.00

4	Salary Expenses	49,23,000.00	49,23,948.00
P	Excluding Salary Expenses	12,72,000.00	12,66,127.00
B	Total Expenses Excluding Depreciation	61,95,000.00	61,90,075.00
6	Total Expenses Excluding be retained	and the second s	

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PRINCIPAL D.P. VIPRA LAW COLLEGE Bilaspur (C.G.)

For Agrawal and Jaiswal Chartered Accountants W JAISWA M.No. Atik Jaiswal 427932 (Partner) M.NO.:427932 ED AC FRNo.:020354C

Date: 16.03.2024

UDIN :24427932BKAPUE8992

#### D.P. VIPRA LAW COLLEGE ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

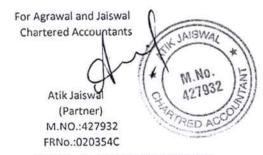
Abstract of budget for purchase of books & journals, Infrastrcture Augmentation, Repairs & Maintenance and green initiative for year 2020-21

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	1,00,000.00	80,083.00
	Total Rs	1,00,000.00	80,083.00
2	Infrastructure Augmentation		
а	Air Conditioner	1,00,000.00	98,000.00
b	Building Construction	6,80,000.00	6,79,095.00
с	College Parisar Road	1,10,000.00	and a second division of the second division
d	Computer	50,000.00	
e	Furniture And Fixtures	1,10,000.00	1,08,300.00
f	Garden	70,000.00	64,732.00
g	Office Equipment	10,000.00	
	Total Rs	. 11,30,000.00	11,08,306.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,30,000.00	1,27,420.00
b	Repairs and Maintenance -Electricals		
c	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	4,95,000.00	4,98,417.00
е	Repairs and Maintenance -Other		
	Tap Nul Etc.		And the second s
	Total R	6,25,000.00	6,25,837.00
4	Repairs and Maintenance / Academic Facility Expenses	80,100.00	
	Total R	s. 80,100.00	8,223.00

A	Salary Expenses	54,28,000.00	54,34,952.00
B	Excluding Salary Expenses	31,80,000.00	30,03,181.00
C	Total Expenses Excluding Depreciation	86,08,000.00	84,38,133.00

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PRINCIPAL n.p. VIPRA LAW COLLEGE Bilasniv (C.G.)



UDIN: 24427932BKAPUB8288



	ASHOK NAGAR, CHANTI	DIH, BILASPUR, CHI	ATTISGARH	
	of budget for purchase of books & journal initiative for year 2021-22	s,Infrastrcture Aug	mentation, Repai	rs & Maintenance
SL NO .	ACCOUNT HEAD	č	BUDGET	AS PER AUDIT
1	Purchase of Books & Journals			
а	Books and Journals		3,00,000.00	2,43,566.00
-		Total Rs.	3,00,000.00	2,43,566.00
2	Infrastructure Augmentation			
а	Computer		1,30,000.00	1,33,769.00
b	Eectrical Installation	4.	40,000.00	39,040.00
с	Furniture And Fixtures		85,000.00	85,900.00
d	Office Equipment		18,000.00	18,500.00
е	Photocopy Machine		50,000.00	49,900.00
f	Printer A/c		15,000.00	15,300.00
		Total Rs.	3,38,000.00	3,42,409.00
3	Repairs and Maintenance /Phisical Faci	lity		
а	Electricity Expenses		1,50,000.00	1,55,130.00
b	Repairs and Maintenance -Electricals	1		
с	Repairs and Maintenance -Furniture	Ē		
d	Repairs and Maintenance -Building	\$e	14,25,000.00	14,27,884.00
е	Repairs and Maintenance -Other			
	Tap Nul Etc.	-		
		Total Rs.	15,75,000.00	15,83,014.00
4	Repairs and Maintenance /Academic Facilit	y Expenses	1,03,500.00	48,354.00
		Total Rs.	1,03,500.00	48,354.00

А	Salary Expenses	57,05,000.00	57,06,955.00
В	Excluding Salary Expenses	36,11,000.00	34,63,046.00
С	Total Expenses Excluding Depreciation	93,16,000.00	91,70,001.00

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PRINCIPAL D.P. VIPRA LAW COLLEGE Bilaspur (C.G.)

For Agrawal and Jaiswal Chartered Accountants Atik Jaiswal (Partner) M.NO.:427932 FRNo.:020354C

UDIN :24427932BKAPUD3819



#### D.P. VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	5,20,000.00	5,11,141.00
_	Total Rs.	5,20,000.00	5,11,141.00
2	Infrastructure Augmentation		
а	Air Conditioner	50,000.00	49,000.00
b	Building	1,77,000.00	1,77,570.00
c	Computer	6,78,000.00	7,11,281.00
d	Electrical Installation	1,90,000.00	1,86,685.00
е	Furniture & Fixture	6,30,000.00	6,22,050.00
f	Projector	2,10,000.00	2,03,520.00
g	Scaner	60,000.00	55,830.00
h	Steel Almirah	70,000.00	67,100.00
i	Water Cooler	75,000.00	74,634.00
	Total Rs.	21,40,000.00	21,47,670.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	2,80,000.00	2,79,590.00
b	Repairs and Maintenance -Electricals		
с	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	16,22,000.00	16,25,713.00
е	Repairs and Maintenance -Other		
	Tap Nul Etc.		
	Total Rs.	19,02,000.00	19,05,303.00
4	Repairs and Maintenance /Academic Facility Expenses	91,000.00	91,496.00
	Total Rs.	91,000.00	91,496.00

A	Salary Expenses	70,05,000.00	70,59,590.00
В	Excluding Salary Expenses	65,40,000.00	64,54,200.00
С	Total Expenses Excluding Depreciation	1,35,45,000.00	1,35,13,790.00

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D.P. VIPRA LAW COLLEGE Bilaspur (C.G.)

For Agrawal and Jaiswal **Chartered Accountants** AISWAL N1.N0. Atik Jaiswal 427932 (Partner) M.NO.:427932 9ED FRNo.:020354C

UDIN: 24427932BKAPUC3055

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# Appendix - II

# **D.P. Vipra Law College Bilaspur**

Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)

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# A - Academic

- Infrastructure
- L Library
- M Maintenance

D.P. Vipra Law College Bilaspur Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)

Approved From BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya Bilaspur (C.G.)



# Academic Year 2018-19

**D.P. Vipra Law College Bilaspur** Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)

# D.P.VIPRA LAW COLLEGE

### ASHOK NAGAR, CHANTIDIH, BILASPUR(C.G.)

#### ACCOUNTING YEAR 2018-19

#### AUDOTORS

00

ARORA TAWARI AND ASSOCIATES SHOP NO 15 AND 16 RATAN PLAZA VYAPAR VIHAR, BILASPUR (C.G.)

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

0-15 & 16, RATAN PLAZA, VYAPAR VIHAR, BILASPUR (C.G.) PHONE No.:406502

To, The Chairman (Governing Body), D.P.Vipra Law College, BILASPUR(C.G.)

Dear sir,

Sub:Audit of Accounts of D.P. Vipra Law College, Bilaspur for the year ended 31st March, 2019

We have examined the Balance Sheet of Dwarika Prasad Vipra Law College, Bilaspur (C.G.) as on 31st March, 2018 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

1. BOOKS OF ACCOUNT: The institution has maintained the following books of account for the year under audit:-

- a) Cash Book
- c) Journal
- e) Salary Register
- d) Bank Books

b) Ledger

- f) Daily Collection
- g) Receipt Books for Fee,& Register for Fees
- h) Voucher Files for Expenses etc.
- 2. BALANCE CONFIRMATION: The balances in the Loans & Advances(Assets), Security Deposits, Scholarship accounts, Advances (Credit), Allahabad bank A/c (with Balance 277.52) and Central Bank of India A/c ( with Balance 5303.00 ) and Caution Money A/c are subject to confirmation at the year end.
- 3. VOUCHERS: It has also been observed during the course of audit that some of the expenses were supported by internal vouchers only.
- 4. ADVANCES: There are a few Advances to Staff and others which are not yet recovered/adjusted even after a long time.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of

Contd....2

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

0-15 & 16, RATAN PLAZA, VYAPAR VIHAR, BILASPUR (C.G.) PHONE No.:406502

1/2/1

In our opinion, proper books of account have been kept (subject to comments as above) by the college so far as appears from our examination of the books.

Subject to our comments mentioned in Paras (2) and (3) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c give a true & fair view:-

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2019 and

ii) in the case of Income & Expenditure A/c, of the Deficit ( Excess of Expenditure over Income ) of the college for the year ended on that date.

PLACE:Bilaspur (C.G.) Date:08/06/2020

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants YA Bilaspur (C.G.) (K.L.ARORA) Partner M.No.72889 Firm Reg. No. 006730C

UDIN: 20072889AAAAAT526(

# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2019

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:			SALARIES AND ALLOW	ANCES	
Cash in hand	18546.22		Salary to Staff	ANCES.	
Allahabad Bank	277.52		Salary to Start		3389110.00
Allahabad Bank C.A.	23974.00		REMUNERATION:		
Apex Bank	8886.00			- 60	
Central Bank of India	5303.00		Others (Non Teaching St	an)	305217.00
C.G.R. Gramin Bank	159239.00		CONTINGENCIES:		
Union Bank 50993	1466.65		(Schedule "E")		
Union Bank 6195	1710.92	3	(Schedule E)		788822.35
Union Bank A/c 44066	1836336.00	2055739.31	Affliction Free	*	1212/2212 01:02:02:02
	1000000.00	2000/09.01	Affiliation Fees		86684.00
REVENUE INCOME:			Honorarium A/c		
(Schedule "A")		6619512.00	Honoranum Avc		40000.00
		0010012.00	FIXED ASSETS:		
INCOME FROM OTHER SOURCES:				Net of Owner	100700 000
Interest from Bank	140408.00		Addition during the year (	Net of Grant)	192750.00
Rent Received	73455.00	213863.00	LOANS AND ADVANCES		
	10100.00	210000.00	(Schodula "D")	5.	
CAPITAL FUND:		2203721.00	(Schedule "B")	10000000000	
STATINE FORD.		2203721.00	Given during the year	1923030.00	
TRUST FUND:		2928341.00	Less:Recovered	869941.00	1053089.00
		2920341.00	CLOSING BALANOSO		
Other Current Liabilities:			CLOSING BALANCES: Cash in hand		
as per schedule "D"			Allahabad Bank	• 18546.22	
Credits	936555.00			277.52	
Debits	721715.00	214840.00	Allahabad Bank C.A.	24752.00	
	121110.00	214040.00	Apex Bank Central Bank of India	8886.00	
Caution Money:				5303.00	
Collected during the year		26097.00	C.G.R. Gramin Bank	7222756.00	
seneeted during the year		20097.00	Union Bank 50993	1518.65	
			Union Bank 6195	1816.92	
			Union Bank A/c 44066	122584.65	
		1	FDR With Union Bank	1000000.00	8406440.96

14262113.3

14262113.31

(C.G.)

Note: Schedule "A" to "H" form part of accounts.

Certified that the above statement is true and correct.

w Sw

BILASPUR (C.G.) Date:08/06/2020

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CORRESPONDENT PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

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As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

0 Bilaspur

BILASPUR (C.G.) Date:08/06/2020

(K.L.ARORA) Partner M.No.72889

Firm Reg. No. 006730C UDIN: 20072889AAAAAT5260

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2019

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOW	ANCES:		REVENUE INCOME:		
Salary to Staff		3389110.00	(Schedule "A")		6619512.00
REMUNERATION:			INCOME FROM OTHER	SOURCES	
Others (Non Teaching St	aff)	305217.00	Interest from Bank	140408.00	
CONTINGENCIES:			Rent Received	73455.00	213863.00
(Schedule "E")		788822.35		18	
DEPRECIATION:					
(Schedule "F")		751328.00			
Affiliation Fees		86684.00			
Honorarium A/c		40000.00			
Surplus: Being excess of Income of Expenditure Transferred t		<u>81</u>			
General Fund		1472213.65			
Total Rs.		6833375.00	Total Rs.	-	6833375.00

Note: Schedule "A" to "H" form part of accounts.

Certified that the above statement is true and correct.

(2)

BILASPUR (C.G.) Date:08/06/2020

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CORRESPONDENT

PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.) As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants M

Partner

M.No.72889

Bilaspur (C.G.) (K.L.ARORA)

Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

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BILASPUR (C.G.) Date:08/06/2020

#### BALANCE SHEET AS ON MARCH 31,2019

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS	0.000	AMOUNT
TRUST FUND:			FIXED ASSETS:		
As per last Balance Sheet Add:Collected	6759590.27 2928341.00	9687931.27	(Schedule "F")		8794044.00
			DEPOSITS AND LOANS 8	ADVANCES:	
CAUTION MONEY:	200240.00		(Schedule "B")		4203332.00
As per last Balance Sheet Add:Collected	398312.00 26097.00	424409.00	SCHOLERSUID Marp#		
Add. Obliected	20097.00	424409.00	SCHOLERSHIP A/c:B/f Deposited in		
CAPITAL FUND:			U.B.I.,Bilaspur	1000.00	
As per last Balance Sheet	11352551.00		U.B.I., Bilaspur	1000.00	2000.00
Add:Collected		13556272.00		1000.00	2000.00
			CASH AND BANK BALAN	CES:	
UNSECURED LOANS:		00000000000	Cash in hand	18546.22	
(Schedule "C")		2090000.00	Allahabad Bank	277.52	
Other Current Liabilities:			Allahabad Bank C.A. Apex Bank	24752.00	
(Schedule "D")		519145.00	Central Bank of India	8886.00 5303.00	
			C.G.R. Gramin Bank	7222756.00	
GRANTS A/C			Union Bank 50993	1518.65	
(Schedule "G")		5697021.00	Union Bank 6195	1816.92	
			Union Bank A/c 44066	122584.65	
			FDR With Union Bank	100000.00	8406440.96
			GENERAL FUND:		
			As per last Balance Sheet	12041174.96	
			Less :Surplus for the year		
			transfered from income		
			Expenditure A/c	1472213.65	10568961.31

Total Rs.

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31974778.27

Total Rs.

31974778.27

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Bilaspur (C.G.)

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Note:Schedule "A" to "H" form part of accounts. Certified that the above statement is true and correct.

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FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** 

As per our report of even date attached.

PRINCIPAL

D.P. Vipra P.G. Law College Bilaspur (C.G.)

BILASPUR (C.G.) Date:08/06/2020

BILASPUR (C.G.) Date:08/06/2020

(K.L.ARORA) Partner M.No.72889

VIL

Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

#### SCHEDULE "A":REVENUE INCOME

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#### A/C YEAR:2018-19

1	Admission Fee		Credits	Debits	Amount
2 3 4 5	Tuition Fee T.C. & Other Fees University Fees Suvidha Sulk		225508.00 6135124.00 18021.00 370388.00	0.00 0.00 0.00 129529.00	225508.00 6135124.00 18021.00 240,859.00
		Total Rs.	6749041.00	129529.00	6619512.00

### SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

SL. PARTICULARS	BALANCE	Given	Recovered	BALANCE
	AS ON	during	during	AS ON
	1-4-2018	the year	the year	31.03.2019
<ol> <li>Bharat Sanchar Nigam Limited, Bilaspur</li> <li>Bharti Telenet, Bilaspur</li> <li>Bar Council, New Delhi</li> <li>C.S.E.B, Bilaspur</li> <li>Reliance India Ltd.</li> <li>Bharat Sanchar Nigam Ltd.</li> </ol>	3000.00	0.00	0.00	3000.00
	2500.00	0.00	0.00	2500.00
	400000.00	0.00	0.00	400000.00
	12000.00	0.00	0.00	12000.00
	1800.00	0.00	0.00	1800.00
	500.00	0.00	0.00	500.00

#### Salary, Travelling, Exam & Other Advance:

2 3 4 5 6 7 8 9 10 11 12 7 7 8 9 10 11 12 7 7 7 8 9 10 11 12 7 7 7 8 9 10 11 12 13 14 5 7 7 8 9 10 11 12 13 14 11 11 11 11 11 11 11 11 11 11 11 11	Advance for Remedial Course Advance to Alok Sharma (Sports Adv.) Exam Advance to Shri Shaji Thomas Advance to Ku. Sushma Tiwari MRP Advance to Ku. Sushma Tiwari MRP Advance to Santosh Sharma MRP Advance to Pramod Sharma MRP Advance to Pramod Sharma MRP Advance to Vendors Advance to Dharmendra Sharma Adv. to A.B. Soni Advance to Dharmendra Sharma Advance to Dharmendra Sharma Advance to Dwarika Yadav Advance to Khurshal Das Advance to Ramgiri Goshwami Advance to Ramgiri Goshwami Advance to Sanjay Yadav Advance to Sanjay Yadav Advance to Santosh Thakur Akshar Construction Exam Advance to Pramod Sharma Exam Advance to Santosh Thakur Exam Advance to Santosh Thakur Exam Advance to Santosh Thakur Exam Advance to Santosh Thakur Exam Advance to Sushma Tiwari Exam Advance to Tilak Ram Patel Salary Advance Sports Advance to Alok Sharma	609000.00 85061.00 75000.00 80000.00 72500.00 120000.00 120000.00 110150.00 0.00 0.00 0.00 0.00 0.00 50000.00 50000.00 50000.00 117500.00 117500.00 17500.00 25800.00	$\begin{array}{c} 0.00\\ 44830.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 1039511.00\\ 109499.00\\ 30000.00\\ 296190.00\\ 109499.00\\ 30000.00\\ 47000.00\\ 0.00\\ 0.00\\ 115000.00\\ 145000.00\\ 145000.00\\ 0$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 6000.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 6400.00\\ 1000.00\\ 6000.00\\ 47000.00\\ 0$	609000.00 129891.00 75000.00 80000.00 72500.00 120000.00 72500.00 417952.00 140000.00 509219.00 30000.00 266670.00 9000.00 0.00 500000.00 45000.00 262500.00 41000.00 9200.00 11500.00 25800.00
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Total Rs.

3150243.00 1923030.00 869941.00 4203332.00

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C Sw L PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

#### SCHEDULE "C": UNSECURED LOANS

#### A/C YEAR:2018-19

SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Taken during the year	Repaid during the year	BALANCE AS ON 31-03-2019
1 23456	Snatak Mahavidyalaya Shikshan Samiti D.P.Vipra B.E.D. College Shri Abhishek Soni Shri Satyash Upadhyay Smt. Shashi Vastrakar Smt. Sheel Mani Soni	79000.00 50000.00 20000.00 50000.00 30000.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	790000.00 500000.00 200000.00 50000.00 300000.00 250000.00
	Total Rs.	2090000.00	0.00	0.00	2090000.00

#### SCHEDULE "D":OTHER LIABILITIES

#### A/C YEAR:2018-19

304305.00 936555.00 721715.00

SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2019
1 2 3 4 5 6	BUB Exam Advance C.G. Vyapam Exam EPF, Raipur ESIC, Raipur Income Tax Pt. Sundar Lal Sharma Exam Advance	283920.00 0.00 0.00 0.00 20385.00	0.00 267005.00 473348.00 26524.00 13488.00 156190.00	31000.00 177355.00 473348.00 26524.00 13488.00 0.00	252920.00 89650.00 0.00 0.00

#### Total Rs.

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w SN D.P. Vipra P.G. Law College Bilaspur (C.G.)



519145.00

#### SCHEDULE "E":CONTINGENCIES

1

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#### A/C YEAR:2018-19

_		100 TEAK.2018-19	
SL.	PARTICULARS		
222		AMOUNT	
1	Accounting Charges		
2	ADM Charges ESIC	44000.00	
3	Advertisement Expenses	184.00	
4	Audit and Utilisation Fees	125100.00	
5	Bank Charges	35000.00	
6	Electricity Expenses	34327.35	
7	EPF Old Payment	182350.00	١
8	Function & Celecbrations	4674.00	
9	Legal Fees	60256.00 A	
10	Membership Fees	19000.00	
11	Newspapers & Periodicals	15000.00	
12	Office and General Expenses	3192.00 A	
13	Photocopy Charges	83657.00	
14	Postage & Telegrams	210.00	
15	Printing & Stationery	713.00	
16	Repairs & Maintenance/Electricia	16640.00	
17	Repairs & Maintenance(Other)	24864.00 00	ř.
18	relephone Expenses	75184.00 m	
19	Travelling and Conveyance	24991.00	
20	Vidhi Diwas Expenses	1000.00	
21	Website Expenses	2800.00	
	Veroenen 20. ett 2.44/4026720 - 2	35680.00	

Total Rs.

PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

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788822.35

SCHEDULE "G":GRANTS A/C

SCH	EDULE "G": GRANTS A/C	A/C YEAR:2018-19					
SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2019		
	Grants Received for:				And Andrews Contraction of the		
	Genaral Develoment						
1	UGC 11th Plan General Development	1343171.00	0.00	0.00	1343171.00		
2	UGC 11th Plan Repair and Maintainance	500000.00	0.00	0.00	500000.00		
3	UGC 11th Plan Minor Reserch	420000.00	0.00	0.00	420000.00		
4	UGC 11th Plan Remedial Course	12237.00	0.00	0.00	12237.00		
5	UGC 11th Plan Remedial Course	567333.00	0.00	0.00	567333.00		
6	UGC 11th Plan Young College	200000.00	0.00	0.00	200000.00		
7	UGC 12th Plan Books and Equipment	513104.00	0.00	0.00	513104.00		
8	UGC Additional Grant 11-12	1800000.00	0.00	0.00	1800000.00		
9	UGC 11th Plan Books and Journal	91176.00	0.00	0.00	91176.00		
10	Adhoc Grant C.G. Govt.	250000.00	0.00	0.00	250000.00		
	2						
		5697021.00	0.00	0.00	5697021.00		

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D.P. Vipra P.G. Law Collage Bilaspur (C.G.)

D.P VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH,	:BILASPUR (C.G.)
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SCHEDULE	"F": FIXED ASSETS AND DEPRECIATION

SL. No.	PARTICULARS	W.D.V. AS ON	ADDITIONS			TOTAL	SOLD DEPR		ECIATION	W.D.V.
		1-4-2018	THE YEAR	GRAI	N1		DURING THE YEAR	RATE	AMOUNT	AS ON 31-3-2019
1	Books & Journal UGC 10th Plan Young College	477.00	0.00		0.00	477.00	-	15%	72.00	405.00
2	Books & Journal UGC 10th Plan	641.00	0.00		0.00	641.00	-	15%	96.00	545.00
3	Books & Journal UGC 11th Plan	909.00	0.00		0.00	909.00	-	15%	136.00	773.00
4	Building A/c	1173262.00	0.00		0.00	1173262.00		10%	117326.00	1055936.00
5	Building UGC 10th Plan Backward College	23285.00	0.00		0.00	23285.00	-	10%	2329.00	20956.00
6	Books & Journal UGC 10th Plan Young College	25350.00	0.00		0.00	25350.00	-	15%	3803.00	21547.00
7	Building UGC 10th Plan Young College	345437.00	0.00	)]	0.00	345437.00	3 <b>-</b> 3	10%	34544.00	310893.00
8	CCTV Camera	51060.00	0.00		0.00 0.00	51060.00 30270.00		15% 7.5%	7659.00 2270.00	71401.00
9	Computer	97296.00	4897.00	I 0.00		102193.00	-	40%	40877.00	61316.00
0	Cooler	10678.00	0.00	0.00		10678.00		10%	1068.00	9610.00
1	Electrical Installation	80204.00	0.00	0.00		80204.00	-	10%	8020.00	72184.00
2	Equipments UGC 10th Plan	919.00	0.00	(	0.00	919.00		15%	138.00	781.00
3	Equipments UGC 10th Plan Young College	1034.00	0.00	(	0.00	1034.00		15%	155.00	879.00
4	Furniture & Fixures	445516.00	0.00	(	0.00	445516.00		10%	44552.00	400964.00
· · · · · ·	General Equipments	44698.00	0.00	c	0.00	44698.00	-	15%	6705.00	37993.00
	Girls Hostel UGC 11th plan	3395440.00	0.00	C	0.00	3395440.00	-	10%	339544.00	3055896.00
	ntercom Telephone	388.00	0.00	C	.00	388.00	-	15%	58.00	330.00
8 L (	and at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00	0	.00	2648208.00	-			2648208.00
9 L	ibrary Books	413158.00	44828.00 112755.00	0	.00	457986.00 112755.00	:	15% 7.5%	68698.00 8457.00	493586.00
	Office Equipments	6565.00	0.00	0	.00	6565.00	5 <b>8</b> -1	15%	985.00	5580.00
1 F	oump Set	960.00	0.00	0	.00	960.00		15%	144.00	816.00
	creen Projector	18107.00	0.00	0	.00	18107.00		15%	2716.00	15391.00
3 5	Sports Material	81456.00	0.00	0	.00	81456.00	-	15%	12218.00	69238.00
	ubewell	18448.00	0.00	0	.00	18448.00		10%	1845.00	16603.00
	Vater Filter	4715.00	0.00	0	.00	4715.00		10%	472.00	4243.00
	Vater Pump	1714.00	0.00	0.	00	1714.00		10%	171.00	1543.00
X	I Plan General Assets	462697.00	0.00	0.	00	462697.00		10%	46270.00	416427.00

TOTAL Rs.

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9352622.00 192750.00

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0.00 9545372.00

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PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

0.00 0.00 751328.00 8794044.00

### SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2018-19

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

The financial statements are prepared on historical cost convention. Keeping in view the objectives and nature of activities, the college is following cash system of accounting.

#### ii) <u>FIXED ASSETS</u>:

- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets include all expenses incidental to acquisition/installation.
- d) Any amount of grant received for acquiring specific fixed assets is reduced from the cost of such asset, consequently no depreciation is provided on such portion of cost of asset which is represented by the amount of grant.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

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Haspur

C.G.)

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(K.L.ARORA) Partner M.No.72889 Firm Reg. No. 006730C UDIN: 20072889AAAAAT526(

Approved From BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya Bilaspur (C.G.)



# Academic Year 2019-20

**D.P. Vipra Law College Bilaspur** Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)

# D.P.VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR(C.G.)

ACCOUNTING YEAR 2019-20

### AUDIT REPORT

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

0-15 & 16, RATAN PLAZA, VYAPAR VIHAR,BILASPUR (C.G.) PHONE No.:406502

To, The Chairman(Governing Body), D.P.Vipra Law College, BILASPUR(C.G.)

Dear sir,

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Sub:Audit of Accounts of D.P. Vipra Law College,Bilaspur for the year ended 31st March,2020

We have examined the Balance Sheet of Dwarika Prasad Vipra Law College, Bilaspur (C.G.) as on 31st March,2020 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

- 1.<u>BOOKS OF ACCOUNT</u>: The institution has maintained the following books of account for the year under audit:
  - a) Cash Book
  - c) Journal
    - nal
- b) Ledger
  - d) Bank Books
- e) Salary Register
- f) Daily Collection Register for Fees
- g) Receipt Books for Fee,&
- h) Voucher Files for Expenses etc.
- 2.<u>BALANCE CONFIRMATION</u>: The balances in the Loans & Advances(Assets), Security Deposits, Scholarship accounts, Unsecured Loans & Advances (Credit), Central Bank of India A/c ( with Balance 5303.00 ) and Caution Money A/c are subject to confirmation at the year end.
- 3.<u>VOUCHERS</u>: It has also been observed during the course of audit that some of the expenses were supported by internal vouchers only.
- 4.<u>ADVANCES</u>: There are a few Advances to Staff and others which are not yet recovered/adjusted even after a long time.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.



Contd....2

#### ARORA TAWARI & ASSOCIATES -CHARTERED ACCOUNTANTS

O-15 & 16, RATAN PLAZA, VYAPAR VIHAR,BILASPUR (C.G.) PHONE No.:406502

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In our opinion, proper books of account have been kept (subject to comments as above) by the college so far as appears from our examination of the books.

Subject to our comments mentioned in Paras (2) and (3) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c give a true & fair view:-

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2020 and

ii) in the case of Income & Expenditure A/c,of the Deficit ( Excess of Expenditure over Income ) of the college for the year ended on that date.

PLACE:Bilaspur (C.G.) Date:27/12/2020

Chartered Accountants awari & Bilaspur (C.G.) (K.L.ARORA) Partner Accour M.No.072889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

FOR M/S ARORA TAWARI & ASSOCIATES

#### D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31,2020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:			SALARIES AND ALLOWAN	ICES:	
Cash in hand	18546.22		Salary to Staff	020.	4303098.00
Allahabad Bank	277.52				4000000.00
Allahabad Bank C.A.	24752.00		REMUNERATION:		
Apex Bank	8886.00		Others (Non Teaching Staff)		500850.00
Central Bank of India	5303.00				
C.G.R. Gramin Bank	7222756.00		CONTINGENCIES:		
Union Bank 50993	1518.65		(Schedule "E")		1033642.66
Union Bank 6195 Union Bank A/c 44066	1816.92 122584.65		Affiliation France		
FDR With Union Bank		8406440.96	Affiliation Fees		82000.00
FDR With Onion Bank	1000000.00	0400440.90	Honorarium A/c		120000.00
			Honoranum A/C		120000.00
REVENUE INCOME:			FIXED ASSETS:		
(Schedule "A")		8202339.00	Addition during the year (Ne	t of Grant)	232485.00
			in the second	it of ordiny	202400.00
INCOME FROM OTHER S	OURCES:		Capital Work in Progress		
Interest from Bank	337848.00		(Schedule "F")		697259.00
Other Income	25838.23				
Rent Received	785048.00	1148734.23	LOANS AND ADVANCES:		
			(Schedule "B")		
CAPITAL FUND:		2680963.00	Given during the year	2164390.00	
TOUGT FUND		0.077.00.00	Less:Recovered	1437510.00	726880.00
TRUST FUND:		3497748.00	()		
Other Current Lishilities:			Unsecured Loan:		
Other Current Liabilities: as per schedule "D"			Paid during the year		500000.00
Credits	966408.00		CLOSING BALANCES:		
Debits	872569.00	93839.00	Cash in hand	18546.22	
Dobilo	012000.00	00000.00	Allahabad Bank C.A.	25559.00	
Caution Money:			Apex Bank	8886.00	
Collected during the year		30432.00	Central Bank of India	5303.00	
		1	C.G.R. Gramin Bank	4669829.00	
			Union Bank 50993	1570.65	
			Union Bank 6195	1831.92	
			Union Bank A/c 44066	3108040.29	
			Union Bank A/c 6758	2024715.45	
			FDR With Union Bank	6000000.00	15864281.53

24060496.2

24060496.19

Note:Schedule "A" to "H" form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

R CORRESPONDENT

BILASPUR (C.G.) Date:27/12/2020

PRINCIPAL. D.P. Vipra P.G. Law College Bilaspur (C.G.)

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** awari & A DYL ( Bilaspur Chantel or Account BILASPUR (C.G.) ARORA) 39 Date:27/12/2020 Partner M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOWA	ANCES:	4303098.00	REVENUE INCOME: (Schedule "A")		8202339.00
REMUNERATION: Others (Non Teaching Sta	aff)	500850.00	INCOME FROM OTHER Interest A/C Other Income	SOURCES: 337848.00 25838.23	
CONTINGENCIES: (Schedule "E")		1033642.66	Rent A/c	785048.00	1148734.23
DEPRECIATION: (Schedule "F")		691939.00		<del>1</del> 0	
Affiliation Fees		82000.00			
Honorarium A/c		120000.00			
Surplus: Being excess of Income o Expenditure Transferred to	ver	004054057			
General Fund		2619543.57			
Total Rs.		9351073.23	Total Rs.	-	9351073.23

Note:Schedule "A" to "H" form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

w \_31 BILASPUR (C.G.) CORRESPONDENT PRINCIPAL

Date:27/12/2020 PRINCIPAL D.P. Vieta P.G. Law College Dilacour (C.G.)

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** Tawari & As arg Bilaspur (C.G.) BILASPUR (C.O. Part Account K.L.ARORA) Partner M.No.72889

M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

#### BALANCE SHEET AS ON MARCH 31,2020

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected Less	9687931.27		FIXED ASSETS: (Schedule "F")		8334590.00
Remitted	3497748.00	13185679.27	Capital Work in Progress		
CAUTION MONEY:			(Schedule "F")		697259.00
As per last Balance Sheet Add:Collected	424409.00 30432.00	454841.00	DEPOSITS AND LOANS & (Schedule "B")	ADVANCES:	4930212.00
<u>CAPITAL FUND:</u> As per last Balance Sheet <u>Add</u> :Collected	13556272.00 2680963.00	16237235.00	SCHOLERSHIP A/c:B/f Deposited in U.B.I.,Bilaspur	1000.00	
UNSECURED LOANS: (Schedule "C")		1590000.00	U.B.I., Bilaspur	1000.00 CES:	2000.00
Other Current Liabilities: (Schedule "D")		612984.00	Cash in hand Allahabad Bank C.A. Apex Bank Central Bank of India	18546.22 25559.00 8886.00 5303.00	
<u>GRANTS A/C</u> (Schedule "G")		5697021.00	C.G.R. Gramin Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066 Union Bank A/c 6758	4669829.00 1570.65 1831.92 3108040.29 2024715.45	9864281.53
			FDR With Union bank: No. 423803030575427 No. 423803030575428 No. 423803030574851	2000000.00 300000.00 1000000.00	6000000.00
			GENERAL FUND: As per last Balance Sheet Less :Surplus for the year transfered from income	10568961.31	
		a de la companya de	Expenditure A/c	2619543.57	7949417.74

Total Rs.

37777760.27

Total Rs.

37777760.27

Note:Schedule "A" to "H" form part of accounts. Certified that the above statement is true and correct.

As per our report of even date attached.

BILASPUR (C.G.) Date:27/12/2020

w Shu a CORRESPONDENT PRINCIPAL D.P. Vice CO. Low College Encount (C.G.)

FOR M/S ARORA TAWARI & ASSOCIATES Chartened Accountants 3 ι 0 Bilaspu}-BILASPUR (C.G. Charles Accounts LARORA) Partner M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

#### SCHEDULE "A":REVENUE INCOME

#### A/C YEAR:2019-20

SL.No	D. PARTICULARS		Credits	Debits	Amount
1	Admission Fee		273892.00	0.00	273892.00
2	Tuition Fee		7466119.00	6000.00	7460119.00
3	T.C. & Other Fees		21737.00	4100.00	17637.00
4	University Fees		450691.00	0.00	450691.00
5	Suvidha Sulk			0.00	400001.00
		Total Rs.	8212439.00	10100.00	8202339.00

#### SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

SL.	PARTICULARS	BALANCE AS ON	Given during	Recovered during	BALANCE AS ON
	F.	1-4-2019	the year	the year	31.03.2020
DEP	OSITS:		the jour	the year	51.05.2020
1	Bharat Sanchar Nigam Limited, Bilaspur	3000.00	0.00	0.00	3000.00
2	Bharti Telenet, Bilaspur	2500.00	0.00	0.00	2500.00
3	Bar Council, New Delhi	400000.00	0.00	0.00	400000.00
4	C.S.E.B,Bilaspur	12000.00	0.00	0.00	12000.00
5	Reliance India Ltd.	1800.00	0.00	0.00	1800.00
6	Bharat Sanchar Nigam Ltd.	500.00	0.00	0.00	500.00
	е. К				
Sala	ry, Travelling, Exam & Other Advance:				
1	Advance for Remedial Course	609000.00	0.00	0.00	609000.00
2	Advance to Alok Sharma (Sports Adv.)	129891.00	42300.00	0.00	172191.00
3	Exam Advance to Shri Shaji Thomas	75000.00	0.00	0.00	75000.00
4	Advance to Ku. Sushma Tiwari MRP	80000.00	0.00	0.00	80000.00
5	Advance to Santosh Thakur MRP	72500.00	0.00	0.00	72500.00
6	Advance to Pramod Sharma MRP	120000.00	0.00	0.00	120000.00
7	Advance to Tilak Ram Patel MRP	72500.00	0.00	0.00	72500.00
8	Advance to Vendors	417952.00	0.00	200000.00	217952.00
9	Advance to Dharmendra Sharma	140000.00	0.00	60000.00	80000.00
10	Adv.to A.B. Soni	509219.00	1238782.00	803202.00	944799.00
11	Advance to Dwarika Yadav	30000.00	239308.00	219308.00	50000.00
12	Advance to Khurshal Das	30000.00	20000.00	9000.00	41000.00
13	Advance to Pramod Sharma	266670.00	154000.00	0.00	420670.00
14	Advance to Ramgiri Goshwami	9000.00	1000.00	9000.00	1000.00
15	Advance to Sanjay Yadav	0.00	24000.00	12000.00	12000.00
16	Salary Adv.to Dr.A B Soni	0.00	100000.00	100000.00	0.00
17	Akshar Construction	500000.00	0.00	0.00	500000.00
18	Exam Advance to A.B. Soni	45000.00	0.00	0.00	45000.00
19	Exam Advance to Pramod Sharma	204000.00	0.00	0.00	204000.00
20	Exam Advance to Santosh Thakur	40000.00	85000.00	0.00	125000.00
<b>~</b> I	Exam Advance to Shazi Thomas	262500.00	50000.00	0.00	312500.00
22	Exam Advance to Sushma Tiwari	41000.00	85000.00	0.00	126000.00
23	Exam Advance to Tilak Ram Patel	92000.00	20000.00	0.00	112000.00
24	Salary Advance	11500.00	0.00	0.00	11500.00
25 26	Sports Advance to Alok Sharma	25800.00	0.00		25800.00
20	Adv.to Dharmendra sharma	0.00	70000.00	0.00	70000.00
28	Adv.to Smt devaki verma Advance to shazi thomas	0.00	10000.00	0.00	10000.00
20	Auvance to snazi thomas	0.00	25000.00	25000.00	0.00
		50 (2073)			0.

Total Rs. 4203332.00 2164390.00 1437510.00 4930212.00 C EN PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

#### SCHEDULE "C":UNSECURED LOANS

#### A/C YEAR:2019-20

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Taken during the year	Repaid during the year	BALANCE AS ON 31-03-2020
1	Snatak Mahavidyalaya	A)			
	Shikshan Samiti	790000.00	0.00	0.00	790000.00
2	D.P.Vipra B.E.D. College	500000.00	0.00	500000.00	0.00
3	Shri Abhishek Soni	200000.00	0.00	0.00	200000.00
4	Shri Satyash Upadhyay	50000.00	0.00	0.00	50000.00
5	Smt. Shashi Vastrakar	300000.00	0.00	0.00	300000.00
6	Smt. Sheel Mani Soni	250000.00	0.00	0.00	250000.00
	Total Rs.	2090000.00	0.00	500000.00	1590000.00

#### SCHEDULE "D":OTHER LIABILITIES

A/C YEAR:2019-20

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2020
1	BUB Exam Advance	252920.00	143000.00	115525.00	280395.00
2	C.G. Vyapam Exam	89650.00	245696.00	250762.00	84584.00
3	EPF, Raipur	0.00	475068.00	475068.00	0.00
4	ESIC, Raipur	0.00	21153.00	21153.00	0.00
5	Income Tax	0.00	10061.00	10061.00	0.00
6	Pt. Sundar Lal Sharma Exam Advance	176575.00	71430.00	0.00	248005.00
	Total Rs.	519145.00	966408.00	872569.00	612984.00

5 BW Q D.P. Vipra F.3 Law College Bilaspur (C.G.)

#### SCHEDULE "E":CONTINGENCIES

A/C YEAR:2019-20

SL. PA	ARTICULARS	AMOUNT
1 Ac	counting Charges	25000.00
2 Ba	ank Charges	
3 El	ectricity Expenses	26538.66
	PF Old Payment	141570.00
5 Fu	nction & Celecbrations	6487.00
	spection Fee Exp.	25000.00
	ernet Exp.	350000.00
8 Ne	ewspapers & Periodicals	19488.00
	fice and General Expenses	1188.00
	otocopy Charges	96102.00
	stage & Telegrams	4750.00
12 Pri	inting & Stationery	409.00
13 Re	pairs & Maintenance(Electricla)	15604.00
14 Re	pairs & Maintenance(Other)	51950.00
15 Tra	avelling and Conveyance	188556.00
16 We	ebsite Expenses	4300.00
	Res production and the second s	76700.00

Total Rs.

1033642.66

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# D.P VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.) SCHEDULE "F": FIXED ASSETS AND DEPRECIATION

SL.	PARTICULARS	W.D.V. AS ON	ADDITIONS DURING	GRANT	TOTAL	SOLD	DEPI	RECIATION	W.D.V.
		1-4-2019	THE YEAR	GIVANI		THE YEAR	RATE	AMOUNT	AS ON 31-3-2020
1	Books & Journal UGC								
	10th Plan Young College	405.00	0.00	0.00	405.00		15%	61.00	344.00
2	Books & Journal		1981-1993						
	UGC 10th Plan	545.00	0.00	0.00	545.00		15%	82.00	463.00
3	Books & Journal UGC 11th Plan	773.00	0.00	0.00	773.00		4.50/	110.00	
	22 0020 - 1000 00000 22 00205 - 1000		254550			•	15%	116.00	657.00
4	Building A/c	1055936.00	0.00	0.00	1055936.00	5 <b>7</b> 8	10%	105594.00	950342.00
5	Building UGC 10th Plan Backward College	20956.00	0.00	0.00	20956.00	-	10%	2096.00	18860.00
6	Books & Journal UGC				20000.00		1070	2050.00	10000.00
U	10th Plan Young College	21547.00	0.00	0.00	21547.00		15%	3232.00	18315.00
7	Building UGC 10th Plan								
	Young College	310893.00	0.00	0.00	310893.00		10%	31089.00	279804.00
8	CCTV Camera	71,401.00	0.00	0.00	71401.00		15%	10710.00	60691.00
9	Computer	61316.00	0.00	0.00	61316.00	-	40%	24526.00	36790.00
10	Cooler	9610.00	0.00	0.00	9610.00		10%	961.00	8649.00
11	Electrical Installation	72184.00	0.00	0.00	72184.00	-	10%		0040.00
12	Equipments		23102.00	0.00	23102.00	-	5.0%	7218.00 1155.00	86913.00
	UGC 10th Plan	781.00	0.00	0.00	781.00		15%	117.00	664.00
13	Equipments UGC								
	10th Plan Young College	879.00	0.00	0.00	879.00	8	15%	132.00	747.00
14	Furniture & Fixures	400964.00	0.00	0.00	400964.00		10%	40096.00	360868.00
15	General Equipments	37993.00	0.00	0.00	37993.00		15%	5699.00	32294.00
16	Girls Hostel UGC 11th plan	3055896.00	0.00	0.00	3055896.00	-	10%	305590.00	2750306.00
17	Intercom Telephone	330.00	0.00	0.00	330.00	4	15%		
	Land at Ashok Nagar,			0.00	000.00	-	1576	49.00	281.00
	Chantidih,Bilaspur	2648208.00	0.00	0.00	2648208.00				2648208.00
19	Library Books	493586.00	75851.00	0.00	569437.00		15%	85416.00	
20	Office Equipments	5580.00	127532.00 L 6000.00	0.00	127532.00 11580.00	2	7.5%	9565.00	601988.00
	Pump Set				100000000000000000000000000000000000000	-	15%	1737.00	9843.00
		816.00	0.00	0.00	816.00	-	15%	122.00	694.00
22	Screen Projector	15391.00	0.00	0.00	15391.00		15%	2309.00	13082.00
23	Sports Material	69238.00	0.00	0.00	69238.00	3	15%	10386.00	58852.00
24	Tubewell	16603.00	0.00	0.00	16603.00		10%	1660.00	14943.00
25	Water Filter 🖌 🖌	4243.00	0.00	0.00	4243.00		10%	424.00	3819.00
26	Water Pump	1543.00	0.00	0.00	1543.00		10%		100000000000000000000000000000000000000
27	XI Plan General Assets	416427.00	0.00					154.00	1389.00
101				0.00	416427.00		10%	41643.00	374784.00
_	TOTAL	8794044.00	232485.00		9026529.00		_	691939.00	8334590.00
28	Capital Work in Progress: Building Material	0.00	256462.00	0.00	256462.00				
	Dhirendra singh engg.(building		154000.00	0.00	154000.00			0.00	256462.00
1	Narmada prasad burman	0.00	97500.00	0.00	97500.00			0.00	154000.00
- 8	Santosh dhuri (gardan)	0.00	52000.00	0.00	52000.00			0.00	97500.00
1	Santosh ku.dhuru labour.cont.	) 0.00	137297.00	0.00	137297.00			0.00	52000.00
	TOTAL	5.00	697259.00	0.00	697259.00			0.00	137297.00
			001200.00		091259.00			0.00	697259.00
		690.0		-					
	GRAND TOTAL Rs.	8794044.00	929744.00	0.00	9723788.00	0.00	0.00	691939.00	9031849.00

D.P. Vipra P.G. Law College Bilaspur (C.G.)



#### SCHEDULE "G":GRANTS A/C

2

#### A/C YEAR:2019-20

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2020
1 2 3 4 5 6 7 8 9 10	Grants Received for: Genaral Develoment UGC 11th Plan General Development UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Rooks and Equipment UGC Additional Grant 11-12 UGC 11th Plan Books and Journal Adhoc Grant C.G. Govt.	1343171.00 50000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1343171.00 500000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00

5697021.00 0.00

0.00 5697021.00

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D.P. Vipra F D Law College Bilaspur (C.G.)



#### SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2019-20

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

The financial statements are prepared on historical cost convention. Keeping in view the objectives and nature of activities, the college is following cash system of accounting.

#### ii) FIXED ASSETS:

- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets include all expenses incidental to acquisition/installation.
- d) Any amount of grant received for acquiring specific fixed assets is reduced from the cost of such asset, consequently no depreciation is provided on such portion of cost of asset which is represented by the amount of grant.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Bilas (K.L.ARORA) Partner Prad M.No.72889 Firm Reg. No. 006730C

UDIN:20072889AAAACL1502

# D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

Approved From BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya Bilaspur (C.G.)



# Academic Year 2020-21

**D.P. Vipra Law College Bilaspur** Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)



# AUDIT REPORT

Financial Year: 2020-21

# **D.P. VIPRA LAW COLLEGE**

ASHOK NAGAR, CHATIDHI, BILASPUR(C.G.)- 495001

# Auditor :- CA SAMEER SINGH

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SAMEER SINGH AND ASSOCIATES CHARTERED ACCOUNTANTS 9/II, ARPA COMPLEX, OPP. NAVBHARATA PRESS OLD BUS STAND ROAD, BILASPUR, 495001 CONT.-07752-230024 From the office of : **CA Sameer Singh** B.Com,LLB,FCA,DISA (ICAI) (M.No 077928)



#### SAMEER SINGH & ASSOCIATES Chartered Accountants

9/2, 1<sup>st</sup> Floor Arpa Complex Infront of Navbharat Press Bilaspur (CG) Ph. 07752- 230024 <u>ssabilaspur@yahoo.co.in</u>

#### Independent Auditor's Report

To, THE CHAIRMAN (Governing Body) D.P. VIPRA LAW COLLEGE, OLD HIGH COURT, BILASPUR (CG)

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of **D.P. VIPRA LAW COLLEGE**, which comprise the Balance Sheet as at March 31, 2021 and Receipts and Payment Account and Income and Expenditure Account, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the accounting principles generally accepted in India. This responsibility also includes the design, implementation and maintenance of internal financial controls relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

• :

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 Accountant of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the firm's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Opinion

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We report that: -

- <u>BOOKS OF ACCOUNT</u>: The institute has maintained the following books of account for the year under audit:
  - a) Cash Book
  - b) Ledger
  - c) Journal
  - d) Bank Book
  - e) Salary register for regular & adhoc staff
  - f) Daily collection register for fees
  - g) Advance register
  - h) P.F. Loan register
  - i) Receipts books for fee, and
  - <u>CONVEYANCE EXPENSES AND GENERAL & OFFICE EXPENSES</u>: Some conveyances expenses/allowances and general office expenses are not supported by proper Bills/ voucher etc.
- 3. <u>BALANCE CONFIRMATION</u>: The balance in the Loans & Advances (Assets), Deposit (Assets), Loans and Liabilities are subject to confirmation at the year end

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.

In our the aforesaid financial statements of **D.P. VIPRA LAW COLLEGE** for the year ended March 31, 2021 are prepare, in all material respects, in accordance with the accounting principles generally accepted in India.

For, D.P. VIPRA LAW

COLLEGE

Chairman Governing Body D.P. Vipra Law College Eilaspur (C.G.)

PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

(CHAIRMEN) (SECRETARY)

Place: Bilaspur Date: 07-01-2022 For SAMEER SINGH AND ASSOCIATES

Chartered Accountants FRN: 008664C

CA SAMEER KUMAR SINGH

(PARTNER) Membership No. 077928 UDIN: 22077928AAAAAU5786

-	ASHO	KNA	GAR CHAN	TIDIH BILASPURIC C.)						
İ	ASHOK NAGAR, CHANTIDIH,BILASPUR(C.G.) BALANCE SHEET									
(AS ON 31 ST MARCH 2021)										
ŀ										
	CAPITAL & LIABILITIES	NOTE	AMOUNT	ASSETS	NOTE	AMOUNT				
	CAPITAL ACCOUNT	1	3,79,27,493	FIXED ASSETS	4	93,92,71				
	LOANS AND LIABILITY	2	12,49,851	INVESTMENTS	5	1,60,00,00				
	CURRENT LIABILITIES	3	56,97,021	CURRENT ASSETS	6	49,18,81				
				LOANS AND ADVANCES	7	1,35,95				
				CASH AND BANK BALANCE	8	91,77,66				
			с.	GENERAL FUND ACCOUNT	9	52,49,22				
	TOTAL		4,48,74,365	TOTAL		4,48,74,36				
	NOTES ON ACCOUNTS	12		IN TERMS OF OUR REPORT OF EV	VENT D	ATE.				
	NOTES ON ACCOUNTS The accompanying Note 1 to 12 are part of Balance Sheet and Income a	e an inte		IN TERMS OF OUR REPORT OF EV	VENT D	ATE.				
	The accompanying Note 1 to 12 are	e an inte		IN TERMS OF OUR REPORT OF EV For, SAMEER SINGH AND ASSOC Chartered Accountants (FRN. No. 008664C)						
	The accompanying Note 1 to 12 are part of Balance Sheet and Income a For,D.P. VIPRA LAW COLLEGE	e an inte nd exp	enditure a/c	For, SAMEER SINGH AND ASSO Chartered Accountants						
	The accompanying Note 1 to 12 are part of Balance Sheet and Income a For,D.P. VIPRA LAW COLLEGE Chairman Geneming Body D.P. V	e an inte nd exp روید PRII	enditure a/c	For, SAMEER SINGH AND ASSOC Chartered Accountants (FRN. No. 008664C)		COUNTE				
	The accompanying Note 1 to 12 are part of Balance Sheet and Income a For,D.P. VIPRA LAW COLLEGE Chairman Geneming Body D.P. M D.P. M D.P. M	e an inte nd exp روید PRII	CIPAL G. Law Coll pur (C.G.)	For, SAMEER SINGH AND ASSOC Chartered Accountants (FRN. No. 008664C)	CIATES	V.OCIATE				

## D.P. VIPRA LAW COLLEGE

#### ASHOK NAGAR, CHATIDHI, BILASPUR(C.G.)

#### INCOME AND EXPENDITURE ACCOUNT

(FOR THE YEAR ENDING 31ST MARCH 2021)

EXPENDITURE	NOTE	AMOUNT	INCOME	NOTE	AMOUNT
HONORARIUM		1,26,000	REVENUE FEE	11	1,03,42,379
REMUNERATION		4,55,000	INTEREST	١.	1,27,866
SALARIES AND ALLOWANCES		48,53,952	OTHER INCOME		33,318
ADMINISTRATIVE EXPENSES	10	18,14,792	RENT		1,62,896
DEPRECIATION		7,16,525		-	
Excess of income over expenditure		27,00,190			
TOTAL	l	1,06,66,459	TOTAL		1,06,66,459

NOTES ON ACCOUNTS

12

IN TERMS OF OUR REPORT OF EVENT DATE.

The accompanying Note 1 to 12 are an integral part of Balance Sheet and Income and expenditure a/c

For, D.P. VIPRA LAW COLLEGE

Chairman Governing Body D.P. Vipra Law College Bilaspur (C.G.) (CHAIRMAN) PLACE: BILASPUR(C.G.) Dated:07-01-2022 PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

(SECRETARY)

For, SAMEER SINGH AND ASSOCIATES Chartered Accountants (FRN. No. 008664C)



CA SAMEER KUMAR SINGH PARTNER Membership No.: 077928 UDIN : 22077928AAAAAU5789

#### D.P. VIPRA LAW COLLEGE ASHOK NAGAR, CHATIDIH BILASPUR(C.G.) RECEIPT AND PAYMENT ACCOUNT (FOR THE YEAR ENDING 31ST MARCH 2021) RECEIPT NOTES AMOUNT NOTES PAYMENT AMOUNT OPENING BALANCE 98,66,282 LOANS AND LIABILITY 8,46,741 CASH and BANK BALANCES 8 CURRENT LIABILITIES 3 4,91,282 LOANS AND LIABILITY 3,17,268 FIXED ASSETS 5,88,079 CURRENT LIABILITIES 3 4,91,283 INVESTMENT 5 1,00,00,000 CURRENT ASSETS 2,71,000 CURRENT ASSETS 18,99,112 OTHER INCOME 1,88,04,368 **REVENUE INCOME** 88,172 **College Fees** 1,85,13,606 REMUNERATION 76,500 Interest from bank 1.27.866 SALARIES AND ALLOWANCES 48,53,952 Rent 1.62.896 HONORARIUM 1,26,000 ADMINISTRATIVE EXPENSE 16,02,700 CLOSING BALANCES CASH and BANK BALANCES 8 91,77,662 TOTAL 2,97,50,200 TOTAL 2,97,50,200 NOTES ON ACCOUNTS 12 IN TERMS OF OUR REPORT OF EVENT DATE. The accompanying Note 1 to 12 are an integral part of Balance Sheet and Income and expenditure a/c For, D.P. VIPRA LAW COLLEGE For, SAMEER SINGH AND ASSOCIATES **Chartered Accountants** (FRN. No. 008664C) PRINCIPAL D.P. Vipra P.G. Law College lege D.B.P. Wipra Law Bilaspur (C.G.) Bilaspur (C.G.) (CHAIRMAN) (SECRETARY) CA SAMEER-KUMAR SINGH PARTNER PLACE: BILASPUR(C.G.) Membership No.: 077928 Dated:07-01-2022 UDIN: 22077928AAAAAU5789

S. No.	Particulars	Amoun	it
1	CAPITAL FUND		1.97.54.819
2	CAUTION MONEY	4,54,841	
	Add:surplus for the year	38,910	4,93,75
3	TRUST FUND ACCOUNT	1,31,85,679	
	Add:surplus for the year	44,93,244	1,76,78,923
TOTAL			37927493

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	BUB EXAM. ADVANCE	2,80,395	56,741	71,610	2.95.264
2	C.G. VYAPAM EXAM	84,584	4,23,660	2,45,658	-93,418
3	PT. SUNDER LAL SHARMA EXAM. ADVANCE.	2,48,005	0	0	2.48.005
4	SHRI ABHISHEK SONI	2,00,000	0	0	2.00.000
5	SHRI SATYASH UPADHYAY	50,000	0	0	50.000
6	SMT. SHASHI VASTRAKAR	3,00,000	0	0	3,00,000
7	SMT. SHEEL MANI SONI	2,50,000	0	- o	2,50,000
8	SNATAK MAHAVIDYALAYA SHIKSHAN SAMITI	7,90,000	7,90,000	0	C
TOTAL		22,02,984	12,70,401	3,17,268	12,49,851

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	GRANTS	1000			
1	ADHOC GRANT C.G. GOVT.	2,50,000	0	0	2,50,000
2	UGC 11TH PALN REMEDIAL COURSES	5,67,333	0	0	5.67.333
3	UGC 11TH PALN YOUNG COLLEGE	2,00.000	0	0	2.00.000
4	UGC 11TH PLAN BOOK & JOURNAL	91,176	0	0	91,176
5	UGC 11TH PLAN GENERAL DEVELOPMENT	13,43,171	O	0	13,43,171
6	UGC 11TH PLAN MINOR RESERCH	4,20,000	0	0	4,20,000
7	UGC 11TH PLAN REPAIR & MAINTAINANCE	5,00,000	0	0	5.00.000
8	UGC 11TH REMEDIAL COURSE	12 237	0	0	12,237
9	UGC 12TH PALN BOOKS & EQUIPMENT	5,13,104	0	0	5 13 104
10	UGC ADDITION GRANT 11-2	18,00,000	o	0	18,00,000
	EPF RAIPUR	0	4,74,172	4,74,172	C
	ESIC RAIPUR	0	17,111	17,111	C
TOTAL		56,97,021	4,91,283	4,91,283	56,97,021

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	FDR NO. 423803030574851 IN UBI	10,00,000	0	0	10.00.000
2	FDR NO. 423803030575427 IN UBI	20,00,000	0	0	20,00 000
3	FDR NO. 423803030575428	30,00,000	0	0	30.00 000
4	FDR NO. 423803030575952	0	25.00.000	0	25.00 000
5	FDR NO. 423803030575953	0	25,00,000	0	25 00 000
6	FDR NO. 423803030576211	0	25.00,000	0	25,00 000
7	FDR NO. 423803030576212	0	25,00,000	0	25.00.000
TOTAL		60,00,000	1,00,00,000	0	1,60,00,000

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Chairman Governing Body D.P. Vipra Law College Bilaspur (C.G.)

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PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)



S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	Deposits (Asset)				
	BAR COUNCIL, NEW DELHI	4,00,000	0	0	4,00,000
	BHARAT SANCHAR NIGAM LIMITED, BSP.	3,000	0	0	3,000
	BHARAT SANCHAR NIGAM LTD.	500	0	0	500
1	BHARTI TELENET, BILASPUR	2,500	0	0	2,500
	C.S.E.B., BILASPUR	12,000	0	0	12,000
	RELIANCE INDIA LTD.	1,800	0	0	1.800
2	ADVANCE FOR REMEDIAL COURSE	6,09,000	0	0	6,09,000
3	ADVANCE TO ALOK SHARMA (SPORTS ADV.)	1,72,191	4,917	4,917	1,72,19
4	ADVANCE TO DHARMENDRA SHARMA	80,000	0	0	80.000
5	ADVANCE TO DWARIKA YADAV	50,000	1.61.775	1,72.675	39 100
6	ADVANCE TO KHURSHAL DAS	41,000	0	11,000	30.000
7	ADVANCE TO KU. SUSHMA TIWARI MRP	80,000	0	0	80,000
8	ADVANCE TO PRAMOD SHARMA MRP	1,20,000	0	0	1,20,000
9	ADVANCE TO PROMOD SHARMA	4,20,670	60,000	0	4,80,670
10	ADVANCE TO RAMGIRI GOSHWAMI	1,000	0	0	1,000
10 A 11 A	ADVANCE TO SANJAY YADAV	12,000	0	12,000	(
12	ADVANCE TO SANTOSH THAKUR MRP	72,500	0	0	72,500
13	ADVANCE TO TILAK RAM PATEL MRP	72,500	0	o	72,500
14	ADVANCE TO VENDORS	2,17,952	0	0	2,17,952
15	ADV. TO DHARMENDRA SHARMA	70,000	0	55,000	15,000
16	ADV. TO DR A.B. SONI	9,44,799	8,47,660	8,20,160	9,72,299
17	ADV. TO SMT. DEVAKI VERMA	10,000	0	10,000	(
18	AKSHAR CONSTRUCTION	5,00,000	0	0	5,00,000
19	EXAM ADVANCE TO DR. A.B. SONI	45.000	0	0	45,000
20 EXAM. ADVANCE TO PRAMOD SHARMA 21 EXAM. ADVANCE TO SANTOSH THAKUR		2,04,000	0	o	2.04.000
		1,25,000	0	o	1 25 000
22	EXAM. ADVANCE TO SHAZI THOMAS	3,12,500	0	0	3 12 500
23	EXAM. ADVANCE TO SHRI SHAJI THOMAS	75,000	0	o	75.000
24	EXAM. ADVANCE TO SUSHMA TIWARI	1,26,000	0	0	1.26.000
25	EXAM. ADVANCE TO TILAK RAM PATEL	1,12,000	0	o	1,12,000
26	SALARY ADVANCE	11,500	0	0	11.50
27	SPORT ADVANCE TO ALOK SHARMA	25,800	õ	o	25,80
		49,30,212	10,74,352	10,85,752	49,18,81

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance	
1	ADVANCE TO DHIRENDRA SINGH(ENGG.)	0	15,000	0	15,000	
2	ADVANCE TO SANTOSH DHURI	0	43,500	43,500	(	
3	ADVANCE TO SWATI SAHU	0	20.000	20,000	(	
4	ADVANCE TO SWATI SEKHAR ASSOCIATES	0	5.80.310	5.80.310	(	
5	ADV. TO KHURSHAL DAS (EXPS.)	0	57.950	47.000	10.950	
6	ADV. TO RAMNATH SAHU	0	49,000	49.000	(	
7	ADV. TO SHAZI THAMOS (EXPS.)	0	30.000	0	30,000	
8	ADV. TO SUSHAMA TIWARI (EXPS)	0	10,000	O	10,000	
9	SALARY ADV. TO DR. A.B. SONI	0	40,000	35.000	5,000	
10	SALARY ADV. TO DWARIKA YADAV	0	30,000	30.000	C	
11	SALARY ADV. TO SANTOSH THAKUR	0	80,000	15,000	65,000	
		0	9,55,760	8,19,810	1,35,950	

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Chairman Governing Body D.P. Vipra Law College Bilaspur (C.G.)

D.P. Vipra P.G. Law College Bilas. J.G.)



S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	Cash	18,546	0	8	18,538
4	Bank Accounts	0.000			
	APEX BANK	8,886	0	0	8,886
2	CBI BANK	5,303	0	0	5,303
3	C.G.R. GRAMIN BANK A/C 40502	46,69,829	1,87,950	45,63,934	2,93,845
4	INDIAN BANK A/C 86921	25,559	281	0	25,840
5	UBI A/C SCHOLARSHIP A/C B.F	1,000	0	o	1,000
6	UBI SCHOLERSHIP A/C B/F	1,000	o	0	1,000
7	UNION BANK A/C 44066	31,08,040	5,27,085	10,16,182	26,18,942
8	UNION BANK A/C 50993	1,571	0	10, 10, 102	1,571
9	UNION BANK A/C 6195	1,832	57	0	
10	UNION BANK A/C 6758	20,24,715	2,27,62,884	1,85,86,751	1,889 62.00,848
TOTAL		98,66,282	2,34,78,256	2,41,66,875	91,77,662

NOTE-9 GENERA	AL FUND ACCOUNT	
S. No.	Particulars	AMOUNT
1	GENERAL FUND ACCOUNT LESS: Surplus during the year	79.49.418 (27.00.190
TOTAL		52,49,228

S. No.	Particulars	Closing Balance
1	ACCOUNTING CHARGES	70,000
2	AFFILIATION FEE EXPS	1,50,000
3	AUDIT FEE	1,20,000
4	BANK CHARGES	3.301
5	COVID - 19 EXPS	10.400
6	ELECTRICITY EXPS.	1.27,420
7	EPF OLD PAYMENT	4.71.747
8	EXAM. EXPS.	40.084
9	INTERNET EXPS.	38,607
10	LEGAL & PROFESSIONAL FEE	29,000
11 12	MEETING EXPS. MISC. EXPS.	8.000
12	NEWS PAPER & PERIODICALS	6,600
13	OFFICE & GENERAL EXPS.	2.723
15	POSTAGE & TELEGRAM	1,23,938
16	PRACTICAL EXPS.	327
17	PRINTING & STATIONARY	5,500
18	REPAIR BUILDING A/C	35,262
19	REPAIR ELECTRICALS	4,38,520
20	REPAIR OTHERS	12.312
Contract of the second	WEBINAR EXPS.	47,585
21	WEBSITE EXPS.	16,826
OTAL	WEDGITE EAFS.	56,640
UTAL		18,14,792

Chairman Governing Body D.P. Vicra Law College Bilaspur (C.G.)

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PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)

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NOTE-11 REVENU	IE INCOME	
S. No.	Particulars	Closing Balance
1	Admission fee T.C.and other fee	35,171
2		27 764
3	Tution fee	98,18,828
TOTAL	University fee	4,60,616
TOTAL		1,03,42,379

Chairman Governing Body D.P. Vipra Law College Bilaspur (C.G.)

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D.P. Vipra P.G. Law College Bilaspur (C.G.)

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ARTICLIARS         Continue         ADDITION         ADDITION         ADDITION         ADDITION         Closing balance         ADDITION         ADDITIO	PARTICULARS         Definite balance and any         ADDITION and any         Cooling and any         Matter any         ADDITION and any         ADDITION and any         ADDITION         Deprication any         Deprication an	L									
PARTICULARS         Opening balance logs         Define balance days         Artr 150 days         Colore Deprid days         Colore Deprid days <thcolore< th="">         Colore         Color</thcolore<>	PATRICULARS         Opening balance leftere Deprication days         Defense Legistic days         Inter 180 before Deprication days         Conside balance days         Inter 180 before Deprication days         Conside balance days         Inter 280 before Deprication days         Deprication before Deprication days         Deprication days<				ADDI	TION		1			
OBINAL UCC TITH PLAN         0         98,000         15%         14,000         8         14,000         8         14,000         8         14,000         8         14,000         15%         14,000         15%         14,000         14,000         8         14,000         14,000         15%         14,000	OBSAND UGC TOTH PLAN         0         95,000         1 <th></th> <th>PARTICULARS</th> <th>Opening balance before Depriciation</th> <th>before 180 days</th> <th>after 180 days</th> <th>Closing balance before Depriciation</th> <th></th> <th>Depriciation</th> <th></th> <th>ion</th>		PARTICULARS	Opening balance before Depriciation	before 180 days	after 180 days	Closing balance before Depriciation		Depriciation		ion
0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         10         137.8         14.700         18         137.8         14.700         18         137.8         14.700         18         15%         14.700         18         15%         14.700         13         15%         14.700         13         15%         14.700         13         15%         14.700         13         14.9         <	0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         0 </td <td>OTHER ASSETS</td> <td>IS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OTHER ASSETS	IS								
463       0       0       463       15%       69         344       15,315       15,344       15%       57,47       1         557       657       13,315       15%       57,47       1         950,351       17,6788       1,76788       1,37,828       95         13,860       10       1,37,828       1,37,828       14,9         0       2,79,804       0       0       1,37,828       14,9         13,860       10       1,09,819       1,37,828       14,9         13,6790       0       0       0       2,79,800       2,5491       10         36,991       0       0       0       2,79,800       1,37,828       10       10         36,913       15,791       1       16,543       1       10,733       12,977       7         86,913       0       0       0       0       2,5,930       10,23       1,297       2,474       1         36,036       0       0       0       0       2,5,930       10,88       1,297       2,474       2,474         36,038       96,500       1       1,869       1       13,033       2,48       2,474 <td>463         60         613         15%         65           344         0         0         13,315         15%         5,2           9,50,347         1,76,788         1,76,788         1,76,788         1,37,888         1,37,888         1,49           9,50,347         1,76,788         1,76,788         1,76,788         1,50,819         1,37,888         1,49           9,50,347         1,76,788         1,76,788         1,76,788         1,50,819         1,37,888         1,49           13,86,01         0         0         0         2,79,804         10%         1,37,888         1,99           56,031         13,86,01         0         0         2,79,804         10%         1,37,888         1,99           56,031         10,06,01         1,16,788         1,008         1,36         1,008         1,00           36,031         0         0         0         2,79,804         10%         1,328         1,09           36,031         0         0         1,09,819         1         1,06         1,12         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         &lt;</td> <td>A.C. A/C</td> <td></td> <td>0</td> <td></td> <td>1</td> <td>98,000</td> <td></td> <td></td> <td></td> <td>Ten</td>	463         60         613         15%         65           344         0         0         13,315         15%         5,2           9,50,347         1,76,788         1,76,788         1,76,788         1,37,888         1,37,888         1,49           9,50,347         1,76,788         1,76,788         1,76,788         1,50,819         1,37,888         1,49           9,50,347         1,76,788         1,76,788         1,76,788         1,50,819         1,37,888         1,49           13,86,01         0         0         0         2,79,804         10%         1,37,888         1,99           56,031         13,86,01         0         0         2,79,804         10%         1,37,888         1,99           56,031         10,06,01         1,16,788         1,008         1,36         1,008         1,00           36,031         0         0         0         2,79,804         10%         1,328         1,09           36,031         0         0         1,09,819         1         1,06         1,12         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         <	A.C. A/C		0		1	98,000				Ten
344         0         0         0         344         15%         52         149           657         1657         16758         1.65785         1.65785         1.65785         2.747         1           9,50342         1.76785         1.76785         1.56785         1.5673         1.861         149           9,50342         1.76785         1.56785         1.502819         1         1.8,860         10%         1.3782         149           13,790         60,691         1.9589         1.36,869         1.0%         2.79380         1.0           36,913         0         0         1.09,819         1         1.09819         1.0         2.73,980         2.5,991         1.0           36,913         0         0         0         2.73,804         10%         2.73,980         1.0           36,913         0         0         1.09,819         1.0%         2.73,980         2.747         7           36,046         0         0         1.109,819         1         1.09         2.337         4.2           3,60,868         9,506         1         1.098         1.5%         1.237         4.2           3,60,868         0	344         24         15%         5.747         11           9,50342         1.76.785         1.507         15%         2.747         1           9,50342         1.76.785         1.76.785         1.507         15%         2.73           9,50342         1.76.785         1.76.785         1.507         15%         2.73           13,860         0         0         1.8860         10%         1.37         2.9           13,860         0         0         1.95933         1.95         1.49         2.149           13,860         0         0         0         2.73,960         1.06         1.49           2,739,804         0         0         0         2.73,960         1.66         2.73,960         2.5           8,6913         0         0         2,73,860         1.06         1.3037         7           8,6913         0         0         0         2,5481         1.00         1.12         1.00           8,6913         15%         1.307         1.337         1.237         4.2         2.7           3,6036         1         1.58         1.056         1.12         2.75,031         2.7	BOOKS &	JOURNAL UGC 10TH PLAN	463		0	463			,	394
PLAN VOUNG COLLEGES         18,315         0         0         18,315         15         2,747         1           PLAN VOUNG COLLEGE         9,50,342         1,76,782         1,50,342         1,56,2437         10%         1,37,828         14,9           NG COLLEGE         9,50,342         1,76,782         1,56,29,437         10%         1,37,828         14,9           JNG COLLEGE         1,8,860         0         0         18,860         10%         1,37,828         14,9           JNG COLLEGE         1,8,860         0         0         1,6,2943         10%         1,37,828         14,9           Sof 300         0         0         0         0         2,79,804         10%         2,3491         10           Sof 301         0         0         0         0         0         2,3936         5,3037         10%         1,37,838         10,0 <td>PLAN VOUNG COLLEGE         13,315         0         0         13,315         15%         2,747         1           PLAN VOUNG COLLEGE         9,50,342         1,16,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,5437         10%         1,37,828         14,9           NG COLLEGE         33,860         0         13,860         10%         1,8,860         10%         1,37,828         14,9           NG COLLEGE         2,79,801         0         0         1,09,833         1,16,933         1,37,828         14,9           NG COLLEGE         2,593         0         0         0         1,09,833         1,37,828         1,49           NG COLLEGE         2,579,801         0         0         1,0983         1,58         1,49           S6,013         0         0         0         0         1,58         2,010         1,03           S6,013         1         1,58         1,58         1,58         1,297         7         7           S6,013         1         1,58         2,591         1,58         2,591         1,293         2,41         2,42         2,42         2,42</td> <td>BOOKS &amp;</td> <td>JOURNAL UGC 10TH PLAN YOUNG COLLEGE</td> <td>344</td> <td></td> <td>0</td> <td>344</td> <td></td> <td></td> <td></td> <td>292</td>	PLAN VOUNG COLLEGE         13,315         0         0         13,315         15%         2,747         1           PLAN VOUNG COLLEGE         9,50,342         1,16,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,5437         10%         1,37,828         14,9           NG COLLEGE         33,860         0         13,860         10%         1,8,860         10%         1,37,828         14,9           NG COLLEGE         2,79,801         0         0         1,09,833         1,16,933         1,37,828         14,9           NG COLLEGE         2,593         0         0         0         1,09,833         1,37,828         1,49           NG COLLEGE         2,579,801         0         0         1,0983         1,58         1,49           S6,013         0         0         0         0         1,58         2,010         1,03           S6,013         1         1,58         1,58         1,58         1,297         7         7           S6,013         1         1,58         2,591         1,58         2,591         1,293         2,41         2,42         2,42         2,42	BOOKS &	JOURNAL UGC 10TH PLAN YOUNG COLLEGE	344		0	344				292
PLAN         657         10         657         10         15.2437         195         99           Nik COLLEGE         13,860         0         1,05,881         1,05,813         1,386         1,9           Nik COLLEGE         2,79,804         0         0         2,79,804         10%         1,386         10           SKMARD COLLEGE         2,79,804         0         0         2,79,804         10%         1,386         10           SKMARD COLLEGE         2,79,804         0         0         1,09,819         10%         1,386         10           SKMARD COLLEGE         2,79,804         0         0         1,09,819         10%         5,491         10           SKMARD COLLEGE         2,503         0         0         1,09,819         10%         2,3056         5         5           SKMARD COLLEGE         3,603         13,07         1,307         7	PLAN         657         158         0         657         158         99           XWARD COLLEGE         13,8360         0         1,866         1,3860         106         1,3860         13,866         13,937         7	BOOKS &	JOURNAL UGC 10TH PLAN YOUNG COLLEGES	18,315		0	18,315	_			568
Scondard Mole Collecte         9,50,342 (6,691)         1,76,385 (6,691)         1,76,385 (6,691)         1,76,385 (6,691)         1,76,386 (6,691)         1,37,828 (1,866)         1,49 (1,966)           Mole Collecte         2,79,804         100         2,79,804         100         2,59           36,790         0         1,09,819         1         1,09,819         126,933         136,6           36,790         0         0         2,79,804         100         2,79         100           36,790         0         0         1,09,819         1         100,819         100         2,5           36,790         0         0         0         1,09,819         1         100         2,5           86,9113         15%         1,307         1,297         4,2         4,337         4,2           0         0         0         0         0         2,5,431         100         2,5           0         11,800         1         1,493         100         3,237         4,237         4,237           10,141, BILASPIR         2,548,208         0         0         2,548         100         2,543         2,243           10,141, BILASPIR         2,648,208         0	Standb CollEGE         9,50,342         1,76,783         T_50,310         T_15,79,80         T_13,860         119,7828         119,7828         114,9           JNG COLLEGE         2,79,304         0         2,93,044         106         2,79,304         105         2,79,304         105         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,306         5,491         106         2,79,305         5,491         106         2,79         6,413         106         2,79         6,413         106         2,21         4,2         4,2         4,6,327         4,2         2,2         2,3,2         4,2         2,2         4,2         2,2         4,3         4,6,327         4,2         2,2         2,2         4,3         2,2         4,3         2,2         4,3         2,2         4,3 <td>BOOKS &amp;</td> <td>JOURNAL UGC 11TH PLAN</td> <td>657</td> <td>0</td> <td>0</td> <td>657</td> <td></td> <td></td> <td></td> <td>558</td>	BOOKS &	JOURNAL UGC 11TH PLAN	657	0	0	657				558
Contract     13,860     0     13,860     10%     1,886     10%     1,886       MG COLLEGE     2,73,804     0     0     2,79,804     10%     2,980     25       MG COLLEGE     2,73,804     0     0     1,09,819     1     10%     2,980     25       MG COLLEGE     35,790     0     0     1,09,819     1     10%     2,930     25       36,790     0     0     1,09,819     1     10,9819     1     10%     2,3056     5       36,790     0     0     0     41,693     1     10%     13,037     7       747     0     0     0     64,732     1     4,69,168     10%     1,297       747     0     0     0     64,732     1     4,63,17     2,75,031     2,43       747     23,294     0     0     23,294     19,84     112     2,47       747     23,294     0     23,294     15%     113,37     2,47       748     20,306     10,83     32,37     46,31     2,47       748     23,294     15%     13,58     113,33     2,47       749     10,93     6,64     15%     10,48     2	XMARD COLLEGE     18,860     10%     1,886     1       MG COLLEGE     2,73,804     0     0     2,73,904     10%     2,396       MG COLLEGE     2,73,804     0     0     2,73,904     10%     2,396       36,790     36,790     10%     2,73,904     10%     2,396       36,790     36,790     0     0     2,73,904     10%     2,305       36,790     36,790     0     0     109819     12%     1,297       36,790     0     0     0     0     2,3489     40%     2,3056       36,0368     96,500     1,199     1,297     7     7     7       86,913     30,0     0     0     0     6,3327     4,237       7,77     10,0     1,159     1,09     2,373     10%       7,75,0306     1,150     1,257     2,433     2,475     1,423       10,0,0     2,548,208     0     0     2,543,208     2,476     1,136       11,0,16     2,548,208     0     0     2,543,208     2,476     1,136       11,0,18     1,358     1,356     1,356     2,476     1,136       11,0,18     2,548,208     0     2,543,208     2,476 </td <td>BUILDING</td> <td>5 A/C</td> <td>9,50,342</td> <td>1,76,785</td> <td>. 1</td> <td></td> <td></td> <td></td> <td></td> <td>609</td>	BUILDING	5 A/C	9,50,342	1,76,785	. 1					609
ING COLLEGE         2.73,804         0         0         2.73,804         10%         2.79,804         2.5           0         6,691         0         1.098.19         T         1,60,831         10%         2,5491         10           36,790         0         1.098.19         T         1,60,831         10%         2,5491         10           36,790         0         1.098.19         T         1,60,831         10%         5,491         10           86,913         0         0         1.098.19         T         3,6,931         10%         5,491         10           86,913         0         0         0         64         15%         1,307         7           664         15%         15%         13,037         7         7         24,7           7         23,294         0         64,732         1,46,76         112         24,7           7         23,294         15%         1,536         13,337         7         7           86,913         16,64         15%         10%         2,57,631         24,7         24,7           7         23,234         15%         10%         2,56,031         24,7	ING COLLEGE     2.73,804     0     0     2.73,804     108     2.79,804     20       0     0.6031     15,831     108     2.3,930     25,491     10       36,793     0     0     1.09813     1     108     2,5491     10       36,793     0     0     1.09813     1     108     2,5491     10       36,793     0     0     1.09813     1     108     5,491     10       86,913     0     0     8,643     15%     1,203     5,491     10       86,913     0     0     64,732     7     7     7     7       98,691     11,800     1     11,800     1     13,037     7       7     7     7     7     7     7     7       664     11,800     1     4,69,168     10     2,75,031     2,47       7     233     1     32,324     15%     1,303     2,47       8     233     5661     1     2,53,0306     10%     2,476     1       9     33,333     5661     1     2,53,0306     10%     2,476     1       9     13,082     58,031     15%     1,43     10%	BUILDING	UGC 10TH PLAN BACKWARD COLLEGE	18,860		0	18,860				974
VOUNG COLLEGE     60,691     15%     9,104     5       0     0     1,09,819     T     1,09,819     10%     5,491     10       35,790     0     0     1,09,819     T     1,09,819     10%     5,491     10       35,790     0     0     0     1,09,819     T     1,09,819     10%     5,491     10       8,649     10     0     0     0     8,649     15%     1,297     7       66A     0     0     0     64     15%     1,033     7       747     15%     100     10     8,65,913     10%     4,6,327     4,2       747     15%     100     0     64,732     10%     4,6,327     4,2       75,031     11,800     1     4,69,168     10%     4,6,327     4,2       75,031     11,800     1     11,800     1     4,69,168     10%     4,6,327       747     15,64     11,800     1     11,800     1     4,69,168     10%     4,6,327       75,031     1     11,800     1     1,56,10     1     15%     4,23       747     1     1     1     1     1     1     1 <td>60,631     0     0     60,631     158     9,104     5       0     36,730     0     0     0,0313     10%     5,691     10       36,730     0     0     0     66,631     15%     1,297     7       36,731     0     0     0     66,4     15%     1,297     7       86,913     0     0     0     66,4     15%     1,297     7       66,6     747     3,60,868     1,800     1     1,86,913     15%     1,297       7     3,60,868     96,500     1,1,800     1     4,69,168     10%     3,233       66,01,988     96,500     1,1,800     1     4,69,168     10%     2,57,031       7     27,50,306     0     0     2,433     2,475     4,27       86,913     10,80     2,533     10%     2,57,031     2,47       96,01,988     4,257     7     5,832     10%     2,476     1       11,091     13,082     13,082     1,963     1,494     1,064     1       11,014     11,014     15,80     1,583     2,476     1       11,014     13,082     13,082     1,583     1,662     5,8</td> <td>BUILDING</td> <td>5 UGC 10TH PLAN YOUNG COLLEGE</td> <td>2,79,804</td> <td>0</td> <td>0</td> <td>2,79,804</td> <td></td> <td></td> <td>163</td> <td>824</td>	60,631     0     0     60,631     158     9,104     5       0     36,730     0     0     0,0313     10%     5,691     10       36,730     0     0     0     66,631     15%     1,297     7       36,731     0     0     0     66,4     15%     1,297     7       86,913     0     0     0     66,4     15%     1,297     7       66,6     747     3,60,868     1,800     1     1,86,913     15%     1,297       7     3,60,868     96,500     1,1,800     1     4,69,168     10%     3,233       66,01,988     96,500     1,1,800     1     4,69,168     10%     2,57,031       7     27,50,306     0     0     2,433     2,475     4,27       86,913     10,80     2,533     10%     2,57,031     2,47       96,01,988     4,257     7     5,832     10%     2,476     1       11,091     13,082     13,082     1,963     1,494     1,064     1       11,014     11,014     15,80     1,583     2,476     1       11,014     13,082     13,082     1,583     1,662     5,8	BUILDING	5 UGC 10TH PLAN YOUNG COLLEGE	2,79,804	0	0	2,79,804			163	824
0     0     1005813     1     1,09,813     1     10%     5,491     1,0       35,790     0     0     41,699     1     7,843     40%     23,056     5       8,643     36,64     0     0     86,643     15%     100       8,643     36,64     0     0     664     15%     100       747     747     15%     100     747     747       35,0306     0     0     64,732     10%     3,237     6       32,294     15%     15%     4,637     24,7       27,50,306     0     0     25,432     27,50,306     10%       32,294     15%     15%     4,634     24,7       27,50,306     0     0     26,432     23,24     100       32,294     15%     113,68     24,7     24,7       13,082     9,661     1     9,652     58       9,4343     0     0     26,432     26,4       13,082     0     0     26,432     26,4       13,082     13,082     15%     10%     27,5       13,082     13,082     13,082     26,43     26,4       13,082     13,082     13,082     1	0     0     1.09,819     1.09,819     1.09,819     1.09,819     1.09,819     1.01       36,790     0     41,699     7     7,8489     40%     2,3056     5       8,643     0     0     6643     15%     1,297     7       8,643     15%     1,297     7     7       8,643     0     0     0     664,327     1,297       664     0     0     64,732     10%     4,6327     4,2       0     0     0     0     64,732     10%     4,6327     4,2       0     0     0     0     0     23,036     10%     4,6327       0     0     0     0     0     23,036     10%     4,6327       0     0     0     0     23,036     10%     2,56,031     24,7       0     1     1,886     1,886     10%     4,6327     4,7       1     27,50,306     0     0     23,636     2,5,631     24,7       1     27,50,306     0     23,643     25,63     24,7       1     28,43     27,50,306     10%     2,56,03     24,7       1     26,48     13,866     1,15%     1,39	CCTV CAN	MERA	60,691	10.94	0					587
36,790     0     41,699     7     78,489     40%     23,056     5       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     0     664     15%     1,277       7     7     7     8,649     15%     1,277       8,649     15%     112     77     7       8,649     15%     112     7     7       7     7     7     7     7     7       8,649     15%     100     747     100       7     7     7     7     7     7       7     32,294     15%     112     7       27,50,306     0     0     64,732     7     7       27,50,306     10%     23,274     15%     4,843     2       7     281     0     0     23,234     15%     4,843       27,50,306     10%     25,643,208     0     26,43,203     4,843       27,50,306     13,824     10%     27,503     2,747       13,825     5,8352     10%     25,443     2,745       13,925     5,8352     15%     2,443     2,443       13,925     5,8352 <t< td=""><td>36,790     0     41,699     7     78,438     40%     23,056     5       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     7     7     7       8,649     15%     15%     112     7       7     7     7     7     7     7       8,649     15%     15%     112     7       7     7     7     7     7     7       8,649     15%     100     747     1297     4,537       0     0     0     64,732     1     24,73       1     27,50,306     1     15%     10%     3,237       32,294     15%     15%     4,844     2,47       27,50,306     1     32,294     15%     4,844       27,50,306     1     32,294     15%     4,844       281     0     0     26,43,208     4,844       21,032     3,237     6,6     2,323     4,2       13,032     13,032     0     26,43,208     2,6,63       13,032     0     0     26,43,208     2,6,64</td><td>COLLEGE</td><td>PARISAR ROAD</td><td>0</td><td>2</td><td>1,09,819</td><td>н</td><td></td><td></td><td>100</td><td>328</td></t<>	36,790     0     41,699     7     78,438     40%     23,056     5       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     7     7     7       8,649     15%     15%     112     7       7     7     7     7     7     7       8,649     15%     15%     112     7       7     7     7     7     7     7       8,649     15%     100     747     1297     4,537       0     0     0     64,732     1     24,73       1     27,50,306     1     15%     10%     3,237       32,294     15%     15%     4,844     2,47       27,50,306     1     32,294     15%     4,844       27,50,306     1     32,294     15%     4,844       281     0     0     26,43,208     4,844       21,032     3,237     6,6     2,323     4,2       13,032     13,032     0     26,43,208     2,6,63       13,032     0     0     26,43,208     2,6,64	COLLEGE	PARISAR ROAD	0	2	1,09,819	н			100	328
8,643     0     0     8,643     1,297       86,913     15%     1,297     13,037     7       86,913     15%     13,037     7       664     15%     13,037     4,2       664     15%     100     64,732     100       3,6,086     96,500     1,1800     1,180     4,69,168     10%       3,2,094     0     0     64,732     1,09%     4,63,77       2,7,50,306     0     0     2,75,036     3,237     4,2       27,50,306     0     0     2,75,031     2,75,031     2,4,3       27,50,306     0     0     2,75,031     2,7,3     2,4,2       27,50,306     0     0     2,6,43,208     0     2,7,5,031       27,50,306     1,15%     2,7,5,031     2,7,5     1,4,2       27,50,306     1,366     1,5%     2,7,5     1,4,2       27,50,308     0     0     2,6,43,208     0     2,7,5       9,843     5,661     7     75,835     1,962     2,7,5       13,082     13,8     1,362     1,962     5,8       13,082     13,8     1,4,93     100     1,4,94       13,082     13,98     1,4,93     1,4,94 <td>8,649     0     0     0     8,649     15%     1,297       86,913     0     0     0     664     15%     11,297       86,913     3,60,868     36,500     1     11,800     1     11,297       747     15%     100     64,732     100     46,327       3,60,868     35,600     1     11,800     1     46,91,68     100       3,50,306     0     0     64,732     100     46,327       23,294     100     0     0     24,732     4,844       23,203     0     0     0     24,732     4,844       23,294     100     27,50,306     100     27,50,311     24,73       21,50,306     0     0     0     26,43,208     0     26,43,208       21,50,306     1,58     1,58     1,58     2,64       23,323     1,58     1,58     2,64       13,661     1     15,64     1,65       13,621     1     15,8     1,66       13,621     1     15,8     1,66       14,943     10     1,49     10,9       14,943     10,8     1,49     1,49       14,943     10,7     1,49     1,49   &lt;</td> <td>COMPUTER</td> <td>ER</td> <td>36,790</td> <td></td> <td>41,699</td> <td></td> <td></td> <td></td> <td></td> <td>433</td>	8,649     0     0     0     8,649     15%     1,297       86,913     0     0     0     664     15%     11,297       86,913     3,60,868     36,500     1     11,800     1     11,297       747     15%     100     64,732     100     46,327       3,60,868     35,600     1     11,800     1     46,91,68     100       3,50,306     0     0     64,732     100     46,327       23,294     100     0     0     24,732     4,844       23,203     0     0     0     24,732     4,844       23,294     100     27,50,306     100     27,50,311     24,73       21,50,306     0     0     0     26,43,208     0     26,43,208       21,50,306     1,58     1,58     1,58     2,64       23,323     1,58     1,58     2,64       13,661     1     15,64     1,65       13,621     1     15,8     1,66       13,621     1     15,8     1,66       14,943     10     1,49     10,9       14,943     10,8     1,49     1,49       14,943     10,7     1,49     1,49   <	COMPUTER	ER	36,790		41,699					433
VOUNG COLLEGE     86,913     15%     13,037     7       YOUNG COLLEGE     747     15%     13,037     7       7     7     7     737     15%     100       664     747     15%     102     42       7     3,60,868     96,500     1,13,800     112     42       7     3,50,868     96,500     1,13,800     112     42       7     3,204     0     0     64,732     10%     46,327       7     32,294     15%     10%     3,237     6       7     27,50,306     0     0     26,4,732     10%     2,47       8     27,50,306     0     0     26,4,732     10%     2,47       8     25,48,208     0     0     26,4,732     10%     2,75,031       13,082     4,257     75,836     0     26,4,732     10%     2,47       9,843     6,661     7     75,832     10%     2,75,031     2,47       9,843     6,661     7     75,832     10%     2,75,031     2,47       9,843     6,661     7     75,832     10%     1,494     1,494       13,082     13,082     13,082     1,494     1,49	S6,913     0     0     0     664     15%     13,037     7       7     7     7     7     15%     100     64,327     4,2       664     0     0     664     15%     100     46,327     4,2       3,60,868     96,500     1,1800     1,1800     1,732     10%     46,327     4,2       3,203     0     0     64,732     1,0%     46,327     4,2       23,204     13,06     10     27,50,306     10%     3,247     56,4       27,50,306     0     0     26,48,208     0     26,48,208     2,7       13,082     13,082     13,082     13,082     1,962     5,8       13,082     13,082     13,082     1,962     5,8     1,962       13,082     13,082     13,082     1,962     1,962     5,8       14,943     0     0     1,4,943     10%     1,962     1,962       13,082     13,082     15,8     1,962     5,8     1,962     5,8       14,943     0     0     1,393     10%     1,962     1,962       14,943     0     1,393     10%     1,962     1,962       14,943     0     1,393 </td <td>COOLER</td> <td></td> <td>8,649</td> <td>11</td> <td>0</td> <td>8,649</td> <td>1.55</td> <td></td> <td></td> <td>352</td>	COOLER		8,649	11	0	8,649	1.55			352
YOUNG COLLEGE         564         0         0         0         664         15%         110           747         3,60,868         96,500         1,11,800         1         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,732         100           0         0         0         6,4,732         10,864         15,86         11,2         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,733         2,75,0306         100         2,75,031         2,4,7	VouvG COLLECE         564         15         100           747         15%         112           3,60,868         96,500         1         1,800         1         4,89,168         10%         46,327         47,32           0         0         0         64,732         10%         46,327         47,37         108         26,43	ELECTRIC	AL INSTALLATION	86,913		0	86,913				876
747       0       747       15%       112         3,60,868       96,500       1,1,800       1,4,69,168       10%       46,327       4,5         0       0       0       64,732       1,500       1,5%       4,644       2         23,294       0       0       0       64,732       10%       3,237       6,5         23,204       0       0       0       23,294       15%       4,844       2         23,203       0       0       0       26,43,208       0       26,43,203       1,2,75,031       24,7         23,20,306       0       0       0       22,750,306       10%       2,75,031       24,7         23,203       6,01,988       4,257       1,58,203       1,5%       4,844       2         26,48,208       0       0       26,48,208       0       26,43,208       1,04         13,082       13,082       15%       1,5%       2,476       1       1         13,082       13,082       15,5%       1,494       2       58       58       58         13,082       13,082       15,5%       1,494       10,494       1,494       1	747     0     0     747     15%     112       3,60,868     96,500     1,1,800     1,1,800     1,4,69,168     10%     46,327     4,2       2,7,50,306     0     0     64,732     10%     3,237     6,2       27,50,306     0     0     27,50,306     10%     3,237     6,2       27,50,306     0     0     22,5,0,306     10%     3,237     6,2       281     15%     0     0     26,4,732     10%     3,237     6,2       27,50,306     0     0     22,5,0,306     10%     2,75,031     24,7       281     15%     4,826     1     15%     4,27     24,7       281     13,082     0     0     26,43,208     0     0     26,43,208       9,843     6,01,988     4,257     15%     1,366     1     10%       13,082     13,082     15%     1,366     1     10       9,843     6,01,988     0     0     26,43,208     1,44     1       13,082     13,082     15%     1,494     1     1       9,444     2     5     5     1,494     1       13,082     13,082     15%     1,494	EQUIPME	NTS UGC 10TH PLAN	664	0	0	664				564
RES 3,60,868 96,500 I II.800 I 11,800 I 4,6,327 4,32 rT PALN 27,50,306 0 6,732 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	RES 3,60,868 96,500 T 11,800 T 4,6,327 4,6,327 4,2,32 TT PALN 27,50,306 0 0 64,732 T 64,732 10% 3,237 6 TT PALN 27,50,306 0 0 22,50,306 10% 2,75,031 24,7 NE 25,48,208 0 0 0 22,6,48,208 7 4,844 2 SAR CHATIDHH, BILASPIR 6,01,988 4,257 5,036 10% 2,75,031 24,7 NE 26,48,208 0 0 0 26,48,208 7 42 9,843 6,661 T 0 0 26,48,208 7 42 9,843 6,661 T 0 0 26,48,208 15% 2,476 1 1 13,082 0 0 0 15,504 15% 2,476 1 1 13,082 13,082 15% 1,962 5,8 9,843 0 0 0 13,082 15% 1,962 1 1 13,082 15% 1,962 1 1 14,943 10% 1,4943 10% 1,496 1 1,494 1 1,494 1 1,496 1 1,496 1 1,496 1 1,494 1 1,494 1 1,496 1 1,	EQUIPME	ENTS UGC 10TH PLAN YOUNG COLLEGE	747	0	0	747	200			635.
TS     0     0     64,732     10%     3,237     6       uTS     32,294     0     0     32,294     15%     4,844     2       LITH PALN     27,50,306     10%     32,294     15%     4,844     2       SAR CHATIDHIH, BILASPIR     27,50,306     10%     27,50,306     10%     2,75,031     24,7       NE     26,48,208     0     0     0     26,48,208     0     0     26,43,208       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,43,208     1       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,43,208       SAR CHATIDHIH, BILASPIR     26,48,208     0     26,48,208     0     26,48,208     1       SAR CHATIDHIH, BILASPIR     26,48,208     0     26,48,208     1,15%     2,776     1       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     1     2       SAR CHATIDHIH, BILASPIR     26,48,208     4,28     2,776     1     2       SAR CHATIDHIH, BILASPUR     58,822     15%     1,94     1       SAR CHATIDHIH, BILASPUR     0     0     26,48,208     2,476       SAR CHATIDHIM	TIS       0       64,732       10%       3,237       6       6         TIT PALIN       27,50,306       0       0       64,732       10%       3,237       6       6       7       3,237       6       6       7       <	FURNITU	RE & FIXTURES	3,60,868	96,500	н	н				841
UTS 32,294 0 0 32,294 15% 4,844 2 I.TH PALN 27,50,306 0 0 22,50,306 10% 2,75,031 24,7 NE 26,48,208 0 0 25,48,208 0 0 26,4 5 A CHATIDHIH, BILASPIR 26,48,208 0 0 26,48,208 1 15% 96,624 5,8 9,843 6,01,988 4,257 5,531 15% 96,624 5,8 9,843 6,01,988 4,257 5,531 15% 96,624 5,8 9,843 6,01,988 4,257 5,531 1,962 1 1 13,082 0 0 13,082 15% 1,962 1 1 14,943 10% 1,494 1 1,494 1 1,494 1 1,494 1 1,494 1 1 Chairmen D.P. Wpra Law College D.P. Wpra PNINCIPAL 2010,196 1 1,494	UTS 32,294 0 0 32,294 15% 4,844 2 I.TH PALN 27,50,306 10% 2,75,031 24,7 NE 281 15% 4,844 2 SAR CHATIDHH, BILASPIR 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 0 26,48,208 0 0 0 0 0 0 26,48,208 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	GARDEN A/C	A/C	0	0	64,732	H				495.
LITH PALN     27,50,306     0     0     27,50,306     10%     2,75,031     24,7       NE     281     0     0     26,48,208     0     26,48,208     42       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,48       SAR CHATIDHIH, BILASPIR     26,01,988     4.257     75,826     6,82,071     15%     42       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,48       SAR CHATIDHIH, BILASPIR     26,61     1     26,48,208     0     26,48       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     1       6,01,988     4.257     1     26,48,208     1     26,43       13,082     0     0     16,504     15%     1,962     5,8       13,082     0     0     16,504     15%     1,962     5,5       14,943     10%     1,494     10,494     1,494     1,494       O. P. Wpra Law College     D. Mpra Law College	I.TH PALN     27,50,306     0     0     27,50,306     10%     2.75,031     24,7       NE     281     15%     2     42     26,4     26,6     42       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     25,48,208     0     26,4       SAR CHATIDHIH, BILASPIR     26,48,208     0     26,48,208     0     26,48,208     1       SAR CHATIDHIH, BILASPIR     26,48,208     4,257     7,58,266     1     25,43,208     1       SAR CHATIDHIH, BILASPIR     26,48,208     4,257     5,82,071     15%     2,476     1       SAR CHATIDHIH, BILASPIR     56,48,208     0     0     16,504     15%     104     1       SAR CHATIDHIH, BILASPIR     56,43,208     0     0     15,564     15%     2,476     1       SAR CHATIDHIH, BILASPIR     58,852     0     0     13,082     104     1     1       SAR CHATIDHIH, BILASPIR     58,852     13,082     13,082     13,082     1,494     1     1       SAR SAR CHATIDHIH, BILASPIR     58,852     13,082     13,082     1,494     1     1       SAR	GENERAI	. EQUIPMENTS	32,294		0	32,294	44625			450
NE         281         15%         42           5AR CHATIDHIH, BILASPIR         26,48,208         0         26,48,208         0         26,48,208         0         26,48,208         0         26,48,208         0         26,48,208         5,8         5,8         5,8         5,8         5,8         5,8         5,8         5,8         5,8         5,8         5,8         5,8         5,8         1<	NE         281         0         0         281         15%         42           5AR CHATIDHIH, BILASPIR         26,48,208         0         0         26,48,208         0         0         26,48,208         42           5AR CHATIDHIH, BILASPIR         26,48,208         4,357         7,58,826         6,682,071         155%         96,626         5,8           6,01,988         4,357         7,58,826         6,682,071         15%         96,626         5,8           6,94         0         0         0         16,504         15%         2,476         1         1           55,852         0         0         0         16,504         15%         1,962         5         1         1           58,852         0         0         0         0         14,943         10%         1,494         1         1         1         1         1         1         1         1         1<494	GIRLS HO	ISTAL UGC 11TH PALN	27,50,306	2245	0	27,50,306			24,75	275
Sak CHATIDHIH, BILASPIR       26,48,208       0       26,48,208       0       26,48,208       0       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       5,8       1,962       1       1       1,962       1       1,962       1       1       1,962       1       1       1,962       1       1       1       1,962       1 <th1< th=""></th1<>	5AR CHATIDHIH, BILASPIR       26,48,208       0       26,48,208       0       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       0       26,64       58,823       58,824       58,824       58,824       58,824       58,824       58,824       58,824       58,824       10,494       113,082       113,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,014       1 <td>INTERCO</td> <td>M TELEPHONE</td> <td>281</td> <td>0</td> <td>0</td> <td>281</td> <td>1010</td> <td></td> <td></td> <td>239</td>	INTERCO	M TELEPHONE	281	0	0	281	1010			239
6,01,988     4,257     75,826     6,82,071     15%     96,624     5,8       9,843     9,843     6,661     1     0     16,504     15%     2,476     1       13,082     13,082     0     0     13,082     15%     1,962     1     1       58,852     0     0     0     13,082     15%     1,962     1     1       13,082     58,852     0     0     0     13,082     1,962     1     1       14,943     10%     14,943     10%     1,494     1     1       10, P. Vipra Law College     D. Vipra PC     010-0     14,943     1     1	6,01,988     4,257     75,826     6,82,071     15%     96,624     5,8       9,843     6,661     1     0     16,504     15%     2,476     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,083     13,082     13,082     1,962     1     1       14,943     10%     14,943     10%     1,494     1       10%     14,943     10%     1,494     1     1       10%     14,943     10%     1,494     1     1       10%     14,943     10%     1,494     1     1       10%     10%     14,943     10%     1,494     1       10%     14,943     10%     1,494     1     1       10%     10%     14,943     10%     1,494       10%     10%     1,494     1     1,494       <	LAND AT	ASHOK NAGAR CHATIDHIH, BILASPIR	26,48,208	0	0	26,48,208		0	26,48	208
5     9,843     6,661     1     0     16,504     15%     2,476     1       694     0     0     0     694     15%     104       13,082     0     0     0     13,082     15%     104       13,082     13,082     13,082     15%     1,962     1       13,082     0     0     0     13,082     15%     1       13,082     13,082     13,082     15%     1,962     1       13,082     0     0     0     14,943     104     1       14,943     10%     1,4943     10%     1,494     1       0,P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College	5     9,843     6,661 I     0     16,504     15%     2,476     1       694     13,082     0     0     694     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       58,852     13,082     0     0     13,082     1,962     1       13,082     58,852     13,082     1,943     10%     1,962       74,943     0     0     14,943     10%     1,494       10. Vprating Boxy     0. Vpratiae     0. Vpratiae     0. Vpratiae       0. N. Vpratiae     0. Vpratiae     0. Vpratiae     0. Vpratiae	LIBRARY	BOOKS	6,01,988		J	L 6,82,071				447.
694     0     0     694     15%     104       13,082     13,082     13,082     15%     1,962     1       58,852     0     0     13,082     15%     1,962     1       13,082     13,082     15%     1,962     1     1       14,943     10     0     14,943     10%     1,494       Chairman     Chairman     PRINCIPAL     Continued     1       D.P. Wpra Law College	694     13,082     0     0     694     15%     104       13,082     58,852     13,082     15%     1,962     1       58,852     58,852     13,082     15%     1,962       58,852     13,082     13,082     15%     1,962       58,852     10     0     14,943     10%     1,494       14,943     10%     0     14,943     10%     1,494       Chairman     Chairman     PRINCIPAL     College       D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College	OFFICE E	QUIPMENTS	9,843		H	16,504				028
13,082     13,082     15%     1,962     1       58,852     58,852     15%     8,828     8,828       58,852     14,943     10%     1,494     1       14,943     10%     14,943     10%     1,494       14,943     10%     14,943     10%     1,494       10%     0     0     14,943     10%       11     14,943     10%     1,494       12     10%     14,943     10%       13     10%     14,943     10%       14     10%     14,943     10%       14     10%     14,943     10%       14     10%     14,943     10%       14     10%     14,943     10%       15     14     14     14       16     14     10%     1,494       17     14     10%     1,494       18     14     10%     1,494       19     10%     1,494     1       10%     10%     10%     1,494       10%     10%     1,494       10%     10%     1,494       10%     10%     1,494       10%     10%     1,494       10%     10%	13,082     13,082     13,082     15%     1,962     1       58,852     58,852     13,082     15%     8,828     5       58,852     14,943     10%     1,494     1     1       14,943     10%     1,494     1,494     1     1       Chairman     Principal     Principal     1     1     1       0     0     0     14,943     10%     1,494       1     10%     1,494     1,494     1       0     0     0     14,943     10%     1,494       0     0     0     14,943     10%     1,494       0     0     0     14,943     10%     1,494       0     0     0     14,943     10%     1,494       0     0     0     0     14,943     10%       0     0     0     0     14,943     10%       0     0     0     0     0     1,494       0     0     0     0     0     1,494       0     0     0     0     0     0       0     0     0     0     0     0       0     0     0     0     0     0	PUMP SET	T	694	0	0	694				590
58,852     0     0     58,852     15%     8,828     5       14,943     0     0     58,852     15%     8,828     5       14,943     0     0     14,943     10%     1,494     1       Chairman     Chairman     PRINCIPAL     Continued.     1       D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College	58,852     58,852     15%     8,828     5       14,943     10%     14,943     10%     1,494     1       14,943     10%     14,943     10%     1,494     1       Chairman     Chairman     PRINCIPAL     Continued     1       D.P. Wora Law College     D.P. Wora Law College     D.P. Wora Law College     D.P. Wora Law College	SCREEN	PROJECTOR	13,082		0	13,082	1.905		11	120
D.P. Vipra Law College Bilasour (C.G.)	Chairman Governing Body D.P. Vipra Law College Bilasour (C.G.)	SPORT N	IATERIAL	58,852		0	58,852				024
Chairman Governing Body P. Vipra Law College Bilasour (C.G.)	Chairman Chairman Governing Body P. Vipra Law College Bilasour (C.G.)	TUBEWELL	r	14,943		0	14,943	-30 GA	1,494		449 a HO:
Chairman Governing Body P. Vipra Law College Bilasour (C.G.)	Chairman Governing Body P. Vipra Law College Bilasour (C.G.)			X	1		SUI			1	
P. Vipra Law College Unit vipra Providence Jollege Bilasour (C.G.)	P. Vipra Law College Unit vipra Pro Sollege Bilasour (C.G.)			0	/	0 = 15	CIPAL		/	the second second	Chartere
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93,92,713	7,16,525		95,22,979	8,06,186	3,82,203	83,34,590	Grand Total	
1,37,297	0	0	1,37,297	0	0	1,37,297	SANTOSH KU. DHURU LABOUR CONT.	4
38,500	0	0	52,000	0	0	52,000	SANTUSH DHUKI (GAKDAN)	ς, ·
1,24,000	D	5	0001011	>	2			
1 54 000	c	C	1.54.000	0	0	1,54,000	DHIRENDRA SINGH ENGG (BUILDING)	2
2.56.462	0	0	2,56,462	0	0	2,56,462	BUILDING MATERIAL	-
							CAPITAL WORK IN PROGRESS	3
3.37.306	37,478	10%	3,74,784	0	0	3,74,784	XI PLAN GENERAL ASSETS	30
1,250	139	10%	1,389	0	0	1,389	WATER PUMP	29
3,437	382	10%	3,819	0	0	3,819	WATER FILTER	28
Continued.	<u></u>							

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#### **NOTE-12**

#### F.Y.2020-21

#### ACCOUNTING POLICIES & NOTES ON ACCOUNTS

#### SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING:

The Financial statements are prepared on historical cost convention. Keeping in view the objectives and nature of activities, the college is following cash system of accounting.

2. FIXED ASSETS:

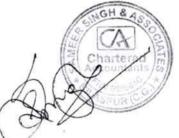
a) Fixed Assets have been stated at their written down value.

b) The cost of fixed assets includes all expenses incidental to acquisition/installation.

The accompanying Note 1 to 12 are an integral part of Balance Sheet and Income and expenditure a/c For, D. P. VIPRA LAW COLLEGE

For, SAMEER SINGH AND ASSOCIATES **Chartered Accountants** (FRN. No. 008664C)

PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)



CA SAMEER KUMAR SINGH PARTNER Membership No.: 077928 UDIN: 22077928AAAAAU5786

Chairman Governing Body

D.P. Vipra Law College Bilaspur (C.G.)

(CHAIRMAN) PLACE: BILASPUR (C.G.) DATE: 07-01-2022

(SECRETARY)

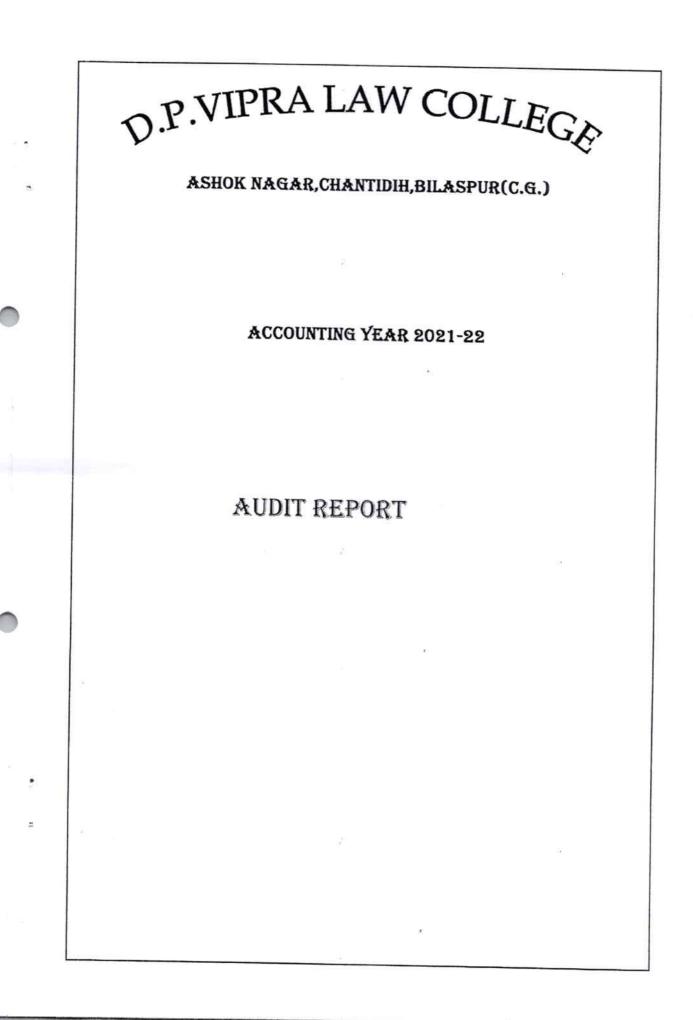
# D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

Approved From BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya Bilaspur (C.G.)



# Academic Year 2021-22

**D.P. Vipra Law College Bilaspur** Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)



#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

0-15 & 16, RATAN PLAZA, VYAPAR VIHAR, BILASPUR (C.G.) PHONE No.:406502

#### Independent Auditor's Report

To,

The Chairman(Governing Body), D.P.Vipra Law College, BILASPUR(C.G.)

Dear sir,

<u>Sub</u>:Audit of Accounts of D.P. Vipra Law College,Bilaspur for the year ended 31st March,2022

We have examined the Balance Sheet of Dwarika Prasad Vipra Law College, Bilaspur (C.G.) as on 31st March,2022 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

#### Report On The Financial Statements

We have audited the accompanying financial statement of D.P VIPRA LAW COLLEGE , which comprise the balance sheet as at MARCH 31, 2022 and receipts and payment account and income and Expenditure Account, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### Management Responsibility For the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with theaccounting principles generally accepted in india. This responsibility also includes the design, implementation and maintenance of internal financial controls relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standerds on auditing issued by thr institute of chartered Accountant of india. Those Standards require that we comply with ethical requirments and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the firm's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating theappropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.



Contd..2..

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#### Opinion: -

We report that:-

1.BOOKS OF ACCOUNT: The institution has maintained the following books of account for the year under audit:-

a)	Cash Boo	ok			b)	Ledger
C)	Journal				d)	Bank Books
e)	Salary	Regist	ter			Daily Collection
g)	Receipt	Books	for	Fee,&		Register for Fees
h)	Voucher	Files	for	Expenses	et	ic.

2.<u>BALANCE CONFIRMATION</u>: The balances in the Loans & Advances(Assets),Security Deposits, Scholarship accounts, Unsecured Loans & Advances (Credit), and Caution Money A/c are subject to confirmation at the year end.

3. <u>VOUCHERS</u>: It has also been observed during the course of audit that some of the expenses were supported by internal vouchers only.

4. <u>ADVANCES</u>: There are a few Advances to Staff and others which are not yet recovered/adjusted even after a long time.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account have been kept (subject to comments as above) by the college so far as appears from our examination of the books.

Subject to our comments mentioned in Paras (2) and (3) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c give a true & fair view:-

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2022 and

ii) in the case of Income & Expenditure A/c, of the Surplus ( Excess of Income over Expenditure ) of the college for the year ended on that date.

PLACE:Bilaspur (C.G.) Date:31.12.2022 FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

Bilaspui (C.G.) (K.L.ARORA) Partner

M.No.072889 Firm Reg. No. 006730C UDIN:22072889BGNPJD1882

### D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31,2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	
OPENING BALANCES: Cash in hand	18538.22		SALARIES AND ALLOW/	and the second sec	AMOUNT
Apex Bank Central Bank of India	8886.00 5303.00	蒸	REMUNERATION:	17	4488681.00
C.G.R. Gramin Bank Indian Bank Union Bank 50993	293845.00 25840.00 1570.65		Others (Non Teaching Sta	aff)	1062274.00
Union Bank 6195 Union Bank A/c 44066	1888.92 2618942.49		CONTINGENCIES: (Schedule "E")		2877071.26
Union Bank A/c 6758 UBI Scholarship Bank FDRs With Union Bank	6200848.19 2,000.00	×	Affiliation Fees		2198500.00
Tors war onion bank	1600000.00	25177662.47	Honorarium A/c		156000.00
REVENUE INCOME: (Schedule "A")			FIXED ASSETS: Addition during the year (N	let of Grant)	585975.00
INCOME FROM OTHER S	OURCES	12218599.48	Other Current Liabilities:(a Debits	s per schedule ' 1621916.00	'D'')
Interest from Bank Other Income	178535.32 22670.00		Credits Grant Account:	1398319.00	223597.00
Rent Received	749364.00	950569.32	Utilised during the year		1862239.00
TRUST FUND:		7962283.00 5541967.00	Unsecured Loans Paid during the year		800000.00
UNIVERSITY FUND		0041907.00	CLOSING BALANCES: Cash in hand	2467.00	
Collected Less:Remitted	426765.00 112422.00	314343.00	Apex Bank C.G.R. Gramin Bank	2467.22 8886.00 301454.00	
LOANS AND ADVANCES: (Schedule "B")			Indian Bank Union Bank 50993 Union Bank 6195	27179.00 1667.65	
Less: Recovered Given during the year	4287797.00 2483516.00	1804281.00	Union Bank A/c 44066 Union Bank A/c 6758	1945.92 1290296.69 2092621.53	
Caution Money: Collected during the year		11150.00	FDRs With Union Bank	36000000.00	39726518.01

53980855.27

53980855.27

Note:Schedule "A" to "H" form part of accounts.

Certified that the above statement is true and correct.

Jaw CORRESPONDENT

BILASPUR (C.G.) Date:31.12.2022

PRINCIPAL D.P. Vipra Law College Bilaspur (C.G.)

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Warit As (C.G.) BILASPUR (C.G.) ACCO K.L.ARORA) Date:31.12.2022 Partner M.No.72889 Firm Reg. No. 006730C UDIN:22072889BGNPJD1882

As per our report of even date attached.

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOWA Salary to Staff	NCES:	4488681.00	REVENUE INCOME: (Schedule "A")	¥:	12218599.48
REMUNERATION: Others (Non Teaching Sta	ff)	1062274.00	INCOME FROM OTHER Interest A/C	<u>SOURCES</u> : 178535.32	
CONTINGENCIES: (Schedule "E")		2877071.26	Other Income Rent A/c	22670.00 749364.00	950569.32
DEPRECIATION: (Schedule "F")		773273.00			
Affiliation Fees		2198500.00			
Honorarium A/c		156000.00			
Surplus: Being excess of Income ov Expenditure Transferred to	ver				
General Fund		1613369.54		8	
Total Rs.		13169168.80	Total Rs.	-	13169168.80

Note:Schedule "A" to "H" form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** ari & Χ Bilaspur (CiG.) BILASPUR (C.G.) LARORA) ed Accou Date:31.12.2022 Partner M.No.72889

M.No. 72889 Firm Reg. No. 006730C UDIN:22072889BGNPJD1882

BILASPUR (C.G.) Date:31.12.2022 CORRESPONDENT PRINCIPAL

D.P. Vipra Law College Bilaspur (C.G.)

#### BALANCE SHEET AS ON MARCH 31,2022

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS	AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	17678923.27 5541967.00	23220890.27	FIXED ASSETS: (Schedule "F")	8619156.15
CAUTION MONEY: As per last Balance Sheet Add:Collected	493750.56	ž	Capital Work in Progress (Schedule "F")	586259.00
Add.Conected	11150.00	504900.56	DEPOSITS AND LOANS & ADVANCE (Schedule "B")	<u>S:</u> 3250481.00
<u>CAPITAL FUND:</u> As per last Balance Sheet <u>Add</u> :Collected	19754819.00 7962283.00	27717102.00	CASH AND BANK BALANCES: Cash in hand 2467 Apex Bank 8886	
<u>University Fund</u> Collected <u>Less</u> : Remitted	426765.00 112422.00	314343.00	C.G.R. Gramin Bank         301454           Indian Bank         27179           Union Bank 50993         1667           Union Bank 6195         1945	.00 .65
Other Current Liabilities: (Schedule "D")	. M.	226254.00	Union Bank A/c 44066         1290296           Union Bank A/c 6758         2092621           FDRs With Union Bank         36000000	.69 .53
<u>GRANTS A/C</u> (Schedule "G")		3834782.00	GENERAL FUND: As per last Balance Sheet 5249227 Less :Surplus for the year	21
			transfered from income Expenditure A/c1613369.	<u>54</u> 3635857.67

Total Rs.

55818271.83

Total Rs.

55818271.83

Note: Schedule "A" to "H" form part of accounts. Certified that the above statement is true and correct.

As per our report of even date attached.

w Qw 9 BILASPUR (C.G.) CORRESPONDENT Date:31.12.2022

PRINCIPAL D.P. Vipra Law College Bilespur (C.G.)

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** awari & Bilaspur (C.G.) BILASPUR (C.G.) LARORA) ed A Date:31.12.2022 Partner M.No.72889 Firm Reg. No. 006730C UDIN:22072889BGNPJD1882

#### SCHEDULE "A": REVENUE INCOME

#### A/C YEAR:2021-22

SL.NO.	PARTICULARS		Credits	Debits	Amount
1 2 3 4	Admission Fee Admission From Fees Tuition Fee T.C. & Other Fees		511440.00 4000.00 11538277.00 174983.48	0.00 0.00 10101.00 0.00	511440.00 4000.00 11528176.00 174983.48
		Total Rs.	12228700.48	10101.00	12218599.48

#### SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

SL.	PARTICULARS	BALANCE AS ON 1-4-2021	Given during the year	Recovered during the year	BALANCE AS ON 31.03.2022
DEP	OSITS:				01.00.2022
1 2 3 4 5 6	Bharat Sanchar Nigam Limited,Bilaspur Bharti Telenet,Bilaspur Bar Council,New Delhi C.S.E.B,Bilaspur Reliance India Ltd. Bharat Sanchar Nigam Ltd.	3000.00 2500.00 400000.00 12000.00 1800.00 500.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	3000.00 2500.00 400000.00 12000.00 1800.00 500.00

## Salary, Travelling, Exam & Other Advance/Other Current Assets:

	1	Income Tax TDS	0.00	108970.00	0.00	108970.00
	2	Advance to Alok Sharma	0.00	49000.00		49000.00
	3	Advance to Chitrakar Nidarwar	0.00	200000.00		0.00
	4	Advance to Dharmendra Sharma	0.00	26850.00		0.00
	5	Advance to Dhirendra Singh	15000.00	0.00		15000.00
	6	Advance to Kaushal Das	10950.00	0.00		10950.00
	7	Advance to Shazi Thomas	30000.00	43600.00		
	8	Advance to Shri Sai Deva		70700.00		73600.00
	9	Advance to Shushma Sharma	10000.00	0.00		0.00
	10	Advance to Vikas singh	0.00	180000.00		10000.00
	11	Advance to Dr. A.B. Soni	5000.00	0.00		0.00
	12	Salary Advance to Santosh Thakur	65000.00	80000.00		0.00
	13	Advance for Remedial Course	609000.00	0.00		85000.00
	14	Advance to Dharmendra Sharma	80000.00	0.00		609000.00
	15	Salary Advance to Dharmendra Sharma	15000.00	10000.00		0.00
	16	Advance to Alok Sharma (Sports Adv.)	172191.00			0.00
	17	Advance to Dr. A.B. Soni	972299.00	45000.00		217191.00
	18	Advance to Dwarka Yadav		766745.00	1739044.00	0.00
	19	Advance to Kurshal Das	39100.00	94800.00	94800.00	39100.00
	20	Advance to Sushma Tiwari	30000.00	0.00		30000.00
	21	Advance to Pramod Sharma	80000.00	0.00	80000.00	0.00
	22	Advance to Pramod Sharma-MRP	480670.00	75400.00	0.00	556070.00
	23	Advance to Ramgiri Goswami	120000.00	0.00	120000.00	0.00
	24	Advance to Santosh Ku. Thakur-MRP	1000.00	25000.00	8000.00	18000.00
	25	Advance to Tilak Ram Patel	72500.00	0.00	72500.00	0.00
	26	Advance to Other Vendors	72500.00	0.00	72500.00	0.00
	27	Akshar Construction	217952.00	0.00	217952.00	0.00
	28	Exam Advance to Dr. A.B. Soni	500000.00	0.00	500000.00	0.00
	29	Exam Advance to Dr. A.B. Soni	45000.00	573793.00	618793.00	0.00
	30	Exam Advance to Pramod Sharma	204000.00	0.00	0.00	204000.00
	31	Exam Advance to Santosh Thakur	125000.00	92000.00	0.00	217000.00
	32	Exam Advance to Shazi Thomas	312500.00	0.00	0.00	312500.00
	33	Exam Advance to Shazi Thomas	75000.00	0.00	75000.00	0.00
		Exam Advance to Shushma Tiwari	126000.00	41658.00	41658.00	126000.00
1)	34	Exam Advance to Tilak Ram Patel	112000.00	0.00	0.00	112000.00
1	35	Salary Advance	11500.00	0.00	0.00	11500.00
	36	Sports Advance to Alok Sharma	25800.00	0.00	0.00	25800.00
		$\bigcirc$		0.00	0.00	20000.00
		- Swa				
-		Total Rs.	5054762.00	2483516.00	4287797.00	3250481.00
		PRINCIPAL.		_ 1000 10.00	4201131.00	3230481.00
		D.P. Vipra Law College				
		121) Channel (C. C. )				

## SCHEDULE "C":UNSECURED LOANS

#### A/C YEAR:2021-22

SL.	PARTICULARS	BALANCE AS ON 1-4-2021	Taken during the year	Repaid during the year	BALANCE AS ON 31-03-2022
1	Shri Abhishek Soni	200000.00	0.00	200000.00	0.00
2	Shri Satyash Upadhyay	50000.00	0.00	50000.00	0.00
3	Smt. Shashi Vastrakar	300000.00	0.00	300000.00	0.00
4	Smt. Sheel Mani Soni	250000.00	0.00	250000.00	0.00

Total Rs.				
Total 115.	800000.00	0.00	800000.00	0.00
		0.00	000000.00	0.00
				the second se

### SCHEDULE "D":OTHER LIABILITIES

#### A/C YEAR:2021-22

SL.	PARTICULARS	BALANCE AS ON 1-4-2021	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2022
1 2 3 4 5 6 7 8	BUB Exam Advance C.G. Vyapam Exam Pt. Sundar Lal Sharma Exam Advance Govt. Exam Vyapam EPF,Raipur ESIC, Raipur Income Tax Red Cross account Total Rs.	295264.00 (93418.00) 248005.00 0.00 0.00 0.00 0.00 0.00 449851.00	168600.00 0.00 36750.00 662922.00 471584.00 17888.00 14200.00 26375.00 1398319.00	0.00	192392.00 (93418.00) 100905.00 0.00 0.00 0.00 26375.00 226254.00

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D.P. Vipra Law College Bilaspur (C.G.)



#### SCHEDULE "E":CONTINGENCIES

#### A/C YEAR:2021-22

SL.	PARTICULARS		AMOUNT
1	Accounting Charges		40000.00
2	Advertisment Expenses		14851.00
3	Audit Fees		64900.00
4	Bank Charges		3571.26
5	Covid -19 Expenses		18025.00
6	Electricity Expenses		155130.00
7	Function & Celecbrations		46006.00 A
8	Internet Exp.		76024.00
9	Legal & Professional Fees	.4	35650.00
10	Local Conveyance		2500.00
11	Meeting Expenses		5790.00
12	Newspapers & Periodicals		2348.00 A
13	Office and General Expenses		272436.00
14	NSS Expenses		106850.00
15	Old EPF paid		24178.00
16	Postage & Telegrams		1098.00
17	Printing & Stationery		94930.00
18	Repairs & Maintenance(Building)		1173375.00 M
19	Repairs & Maintenance(Electricals)		115677.00 M
20	Repairs & Maintenance(Others)		138832.00
21	UGC MRP Expesnes		420000.00
22	Website Expenses		64900.00
			04000.00
		Total Rs.	2877071.26

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D.P. Vipra Law College Bilaspur (C.G.)



#### D.P VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.) SCHEDULE "F": FIXED ASSETS AND DEPRECIATION

SL. PARTICULARS No.	W.D.V. AS ON	ADDITIONS		PITAL RANT	TOTAL	SOLD	DEP	RECIATION	W.D.V.
	1-4-2021	THE YEAR	0	rv-in i		DURING THE YEAR	RATE	AMOUNT	AS ON 31-3-2022
1 Air Conditioner	83300.00	0.00	34	0.00	83300.00		15%	12495.00	70805.00
2 Books & Journal UGC 10th Plan Young College	393.55	0.00		0.00	393.55		15%	59.00	334.55
3 Books & Journal UGC 10th Plan	292.40	0.00		0.00	292.40	1	15%	44.00	248.40
4 Books & Journal UGC 11th Plan	558.45	0.00		0.00	558.45	-	15%	84.00	474.45
5 Building A/c	1491609.00	0.00		0.00	1491609.00	-	10%	149161.00	1342448.00
6 Building UGC 10th Plan Backward College	16974.00	0.00	14 96	0.00	16974.00	-	10%	1697.00	15277.00
7 Books & Journal UGC 10th Plan Young College	15567.75	0.00		0.00	15567.75	-	15%	2335.00	13232.75
8 Building UGC 10th Plan Young College	251823.60	0.00		0.00	251823.60		10%	25182.00	226641.60
9 CCTV Camera	51,587.35	0.00		0.00	51587.35	-	15%	7738.00	43849.35
10 College Ground	104,328.05	0.00		0.00	104328.05	-	10%	10433.00	93895.05
11 Computer	55433.20	133769.00	I o	.00	189202.20	÷.	40%	75681.00	113521.20
12 Cooler	7351.65	0.00	0	.00	7351.65	2	15%	1103.00	6248.65
13 Electrical Installation	73876.05	0.00 39040.00 T	-	0.00 0.00	73876.05 39040.00	:	15% 7.5%	11081.00 2928.00	98907.05
14 Equipments UGC 10th Plan	564.40	0.00		0.00	564.40	-	15%	85.00	479.40
15 Equipments UGC 10th Plan Young College	634.95	0.00		0.00	634.95		15%	95.00	539.95
16 Furniture & Fixures	422841.20	0.00	i L	0.00	422841.20 85900.00		10% 5%	42284.00 4295.00	462162.20
17 Garden A/c	61495.40	0.00		0.00	61495.40		10%	6150.00	55345.40
18 General Equipments	27449.90	0.00		0.00	27449.90	-	15%	4118.00	23331.90
19 Girls Hostel UGC 11th plan	2475275.40	0.00		0.00	2475275.40		10%	247528.00	2227747.40
20 Intercom Telephone	238.85	0.00		0.00	238.85		15%	36.00	202.85
21 Land at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00		0.00	2648208.00	-	-	-	2648208.00
21 Library Books	585447.30	9000.00 L		0.00 0.00	594447.30 234566.00	-	15% 7.5%	89167.00 17592.00	722254.30
22 Office Equipments	14028.40	0.00		0.00	14028.40 18500.00	-	15% 7.5%	2104.00 1388.00	29036.40
23 Photocopy machine	0.00	49900.00 I	•	0.00	49900.00		15%	7485.00	42415.00
24 Printer A/c	0.00	15300.00		0.00	15300.00		40%	6120.00	9180.00
25 Pump Set	589.90	0.00	$\widetilde{\mathcal{R}}$	0.00	589.90		15%	88.00	501.90
26 Screen Projector	11119.70	0.00		0.00	11119.70		15%	1668.00	9451.70
27 Sports Material	50024.20	0.00		0.00	50024.20		15%	7504.00	42520.20
28 Tubewell	13448.70	0.00		0.00	13448.70		10%	1345.00	12103.70
29 Water Filter	3437.10	0.00		0.00	3437 10		10%	344.00	3093.10
- Jeo SI					Tawari & Ass			Contd. 2.	0000.10

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D.P. Vipra Law College Bilasnur (C.G.)



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	0 Water Pump 1 XI Plan General Assets	1250.10 337305.60	0.00 0.00	0.00 0.00	1250.10 337305.60		10% 10%	125.00 33731.00	1125.10 303574.60
	TOTAL	8806454.15	585975.00		9392429.15			773273.00	8619156.15
-	Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan) Santosh ku.dhuru labour.cc	256462.00 154000.00 38500.00 137297.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 137297.00			0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 137297.00
·	TOTAL		0.00	10.01	586259.00		ard.	0.00	586259.00
	GRAND TOTAL Rs.	8806454.15	585975.00	0.00	9978688.15	0.00	0.00	773273.00	9205415.15

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D.P. Vipra Law College Bilaspur (C.G.)



### SCHEDULE "G":GRANTS A/C

### A/C YEAR:2021-22

SL.	DADTICIU ADO			100 TEAN.2021-22			
	PARTICULARS	BALANCE AS ON 1-4-2021	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2022		
1 2 3 4 5 6 7 8 9 10	<u>Grants Received for:</u> <u>Genaral Develoment</u> Adhoc Grant C.G. Govt. UGC 11th Plan General Development UGC 11th Plan Books and Journal UGC 11th Plan Minor Reserch UGC 11th Plan Remedial Course UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Young College	250000.00 1343171.00 91176.00 420000.00 567333.00 500000.00 12237.00 513104.00 1800000.00 200000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 637342.00 0.00 524897.00 500000.00 0.00 0.00 200000.00	250000.00 705829.00 91176.00 420000.00 42436.00 0.00 12237.00 513104.00 1800000.00 0.00		

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D.P. Vipra Law College Bilaspur (C.G.)

## SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2021-22

### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

The financial statements are prepared on historical cost convention. Keeping in view the objectives and nature of activities, the college is following cash system of accounting.

#### ii) FIXED ASSETS:

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- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets include 'all expenses incidental to acquisition/installation.
- d) Any amount of grant received for acquiring specific fixed assets is reduced from the cost of such asset, consequently no depreciation is provided on such portion of cost of asset which is represented by the amount of grant.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Bilaspur (K.L.ARORA) Partner O Acco M.No.72889 Firm Reg. No. 006730C

# D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

Approved From BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya Bilaspur (C.G.)



# Academic Year 2022-23

**D.P. Vipra Law College Bilaspur** Ashok Nagar, Seepat Road, Sarkanda, Bilaspur (C.G.)

# D.P.VIPRA LAW COLLEGE ASHOK NAGAR, CHANTIDIH, BILASPUR(C.G.) ACCOUNTING YEAR 2022-23 AUDIT REPORT

### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

0-15 & 16, RATAN PLAZA, VYAPAR VIHAR, BILASPUR (C.G.) PHONE No.:406502

### Independent Auditor's Report

The Chairman(Governing Body), D.P.Vipra Law College, BILASPUR(C.G.)

Dear sir,

To,

Sub:Audit of Accounts of D.P. Vipra Law College,Bilaspur for the year ended 31st March,2023

We have examined the Balance Sheet of Dwarika Prasad Vipra Law College, Bilaspur (C.G.) as on 31st March,2023 alongwith Receipts & Payments Account and Income & Expenditure A/c for the year ended on that date which are in agreement with the books of account maintained at the College. We report that:-

### Report On The Financial Statements

We have audited the accompanying financial statement of D.P VIPRA LAW COLLEGE, which comprise the balance sheet as at MARCH 31, 2023 and receipts and payment account and income and Expenditure Account, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

# Management Responsibility For the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with theaccounting principles generally accepted in india. This responsibility also include the design, implementation and maintenance of internal financial controls relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor Responsibility

Our responsibility is to express an opinion on these financial statements based on our audi

We conducted our audit in accordance with the standerds on auditing issued by the institute of chartered Accountant of india. Those Standards require that we comply with ethical requirments and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the firm's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provid a basis for our audit opinion on the financial statement.

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Opinion:=
We report that:1.BOOKS OF ACCOUNT: The institution has maintained the following books of
 account for the year under audit:-

a) Cash Book b) Ledger c) Journal d) Bank Books e) Salary Register f) Daily Collection g) Receipt Books for Fee, & Register for Fees h) Voucher Files for Expenses etc.

2.<u>BALANCE CONFIRMATION</u>: The balances in the Loans & Advances(Assets), Security Deposits, Scholarship accounts, Unsecured Loans & Advances (Credit), and Caution Money A/c are subject to confirmation at the year end.

3.<u>VOUCHERS</u>: It has also been observed during the course of audit that some of the expenses were supported by internal vouchers only.

4.<u>ADVANCES</u>: There are a few Advances to Staff and others which are not yet recovered/adjusted even after a long time.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account have been kept (subject to comments as above) by the college so far as appears from our examination of the books.

Subject to our comments mentioned in Paras (2) and (3) above and according to the explanations given to us, the said Balance Sheet, Income & Expenditure A/c and Receipts & Payments A/c give a true & fair view:-

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 2023 and

ii) in the case of Income & Expenditure A/c,of the Surplus ( Excess of Income over Expenditure ) of the college for the year ended on that date.

3.

PLACE:Bilaspur (C.G.) Date:30.12.2023 FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Bilaspur (C.G.) Bilaspur Hartner M.No.072889 Firm Reg. No. 006730C UDIN:23072889BGWYJN5856

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# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, BILASPUR (C.G.) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING MARCH 31, 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:					AWOUNT
Cash in hand	2467.22		SALARIES AND ALLOW	ANCES:	
Apex Bank	8886.00		Salary to Staff		4834790.00
C.G.R. Gramin Bank	301454.00		DEMUNICOLETICS		
Indian Bank	27179.00		REMUNERATION:	227	
Union Bank 50993	1667.65		Others (Non Teaching St	aff)	2068800.00
Union Bank 6195	1945.92		CONTINCENCIES		
Union Bank A/c 44066	1290296.69		CONTINGENCIES: (Schedule "D")		
Union Bank A/c 6758	2092621.53		(Schedule D)		3810975.35
FDRs With Union Bank		39726518.01	Affiliation Fees		1104549.00
REVENUE INCOME:					1104045.00
(Schedule "A")		14278485.04	Honorarium A/c		156000.00
NOONE COOL OF USE A			FIXED ASSETS:		
INCOME FROM OTHER S			Addition during the year (	Net of Grant)	2658811.00
Interest from Bank	2541643.00				2000011.00
Other Income	6750.00		Capital Work in Progess:		
Rent Received	71368.00		During the year		600000.00
Interest on IT Refund	3800.00	2623561.00			
CAPITAL FUND:		0000050.00	LOANS AND ADVANCES	<u>i</u>	
CALIFICATIOND.		8366050.00	(Schedule "B")		
TRUST FUND:		6216253.00	Given during the year	3103642.00	
11300110110.		0210253.00	Recovered	2096559.00	1007083.00
UNIVERSITY FUND:			CLOSING BALANCES:		
Collected	414377.00		Cash in hand	1000.00	
Less:Remitted	133201.00	281176.00	Apex Bank	1936.22	
		201110.00	C.G.R. Gramin Bank	8886.00	
General Fund:			Indian Bank	309292.00	
Credited during the year		41620.00	Union Bank 50993	27934.00 1715.65	
			Union Bank 6195	2001.92	
Caution Money:			Union Bank A/c 44066	722445.89	
Collected during the year		25550.00	Union Bank A/c 6758	1951571.02	
			FDRs With Union Bank	_53280552.00	56306334,70
Other Current Liabilities: (as	per schedule "C	")		00200002.00	50500554.70
Credits	2315840.00				
Debits	1327710.00	988130.00			

72547343.05

72547343.05

Note Schedule "A" to "F" form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

SW 5

BILASPUR (C.G.) Date:30.12.2023 PRINCIPAL D.P. Vipra Law College Bilaspur (C.G.)

CORRESPONDENT

Governing Body D.P. Vipra Law College Bilaspur (C.G.)

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** ari ap 0 Bllaspy TC.G. 4 BILASPUR (C.G. 3 LARORA) Date:30.12.2023 Tered Acco Partner M.No.72889 Firm Reg. No. 006730C

UDIN: 23072889BGWYJN5856

# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.)

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOW/ Salary to Staff	ANCES.	4834790.00	REVENUE INCOME: (Schedule "A")		14278485.04
REMUNERATION: Others (Non Teaching Sta	aff)	2068800.00	INCOME FROM OTHER	SOURCES: 2541643.00	
CONTINGENCIES: (Schedule "D")		3810975.35	Other Income Rent Received Interest on IT Refund	6750.00 71368.00 3800.00	2623561.00
DEPRECIATION: (Schedule "E")		1157348.00			
Affiliation Fees		1104549.00		9	
Honorarium A/c		156000.00			
<u>Surplus:</u> Being excess of Income o Expenditure Transferred to					
General Fund		3769583.69			
Total Rs.		16902046.04	Total Rs.	-	16902046.04

Note: Schedule "A" to "F" form part of accounts.

Certified that the above statement is true and correct.

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants T 3 Bilaspur (CC.) BILASPUR (C.G.) Date:30.12.2023 BILASPUR (C. CORRESPONDENT .ARORA) Date:30.12.2023 Partner ed Accou X C M.No.72889 PRINCIPAL Firm Reg. No. 006730C Chairman UDIN:23072889BGWYJN5856 D.P. Vipra Law College Governing Body D.P. Vipra Law College Bilaspur (C.G.) Bilespur (C.G.)

# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.)

# BALANCE SHEET AS ON MARCH 31,2023

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	23220890.27 6216253.00	29437143.27	FIXED ASSETS: (Schedule "E")		10120619.1
CAUTION MONEY: As per last Balance Sheet	504900.56		Capital Work in Progress (Schedule "E")		1186259.00
Add:Collected	25550.00	530450.56	DEPOSITS AND LOANS (Schedule "B")	& ADVANCES:	4257564.00
CAPITAL FUND: As per last Balance Sheet Add:Collected	27717102.00 8366050.00	36083152.00	CASH AND BANK BALAI Cash in hand Apex Bank C.G.R. Gramin Bank	NCES: 1936.22 8886.00 309292.00	
University Fund B/f Add:Collected	314343.00 414377.00 728720.00		Indian Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066	27934.00 1715.65 2001.92	
Less: Remitted	133201.00	595519.00	Union Bank A/c 6758 FDRs With Union Bank	722445.89 1951571.02	50000004 7
Other Current Liabilities: (Schedule "C")		5049166.00	FORS WITH UNION BANK	53280552.00	56306334.70
GENERAL FUND: As per last Balance Sheet Add : Income Tax Refund : Surplus for the year	(3635857.67) 41620.00	Ķ			
transfered from income Expenditure A/c	3769583.69	175346.02		*	
2					

Total Rs. 71870776.85 Total Rs. 71870776.85 Note:Schedule "A" to "F" form part of accounts. Certified that the above statement As per our report of even date attached. is true and correct. FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Aari WY L Bilaspb 3 (C.G.) BILASPUR (C.G.) CORRESPONDENT BILASPUR ( (LARORA) Date:30.12.2023 Date:30.12.20 Partner ored Acco M.No.72889 Chairman PRINCIPAL Firm Reg. No. 006730C UDIN: 23072889BGWYJN5856 Governing Body D.P. Vipra Law Colleg-U.P. Vipra Law College Bilaspur (C.G.) Bilaspur (C.G.)

# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.)

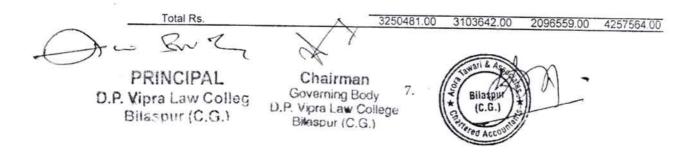
SCHEDULE "A":REVENUE INCOME

# A/C YEAR:2022-23

No.	PARTI	CULARS		Credits	Debits	Amount
	1 2 3 4	Admission Fee Admission From Fees Tuition Fee T.C. & Other Fees	$x^{2}$	363130.00 122000.00 13750300.00 102255.04	0.00 0.00 59200.00 0.00	363130.00 122000.00 13691100.00 102255.04
	-		Total Rs.	14337685.04	59200.00	14278485.04

# SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

SL.		BALANCE AS ON 1-4-2022	Given during the year	Recovered during the year	BALANCE AS ON 31.03.2023
	OSITS:				0110012020
1	Bharat Sanchar Nigam Limited Bilaspur	3000.00	0.00	0.00	3000.00
2	Bharti Telenet, Bilaspur	2500.00	0.00	0.00	2500.00
3	Bar Council,New Delhi	400000.00	0.00	0.00	400000.00
4	C.S.E.B,Bilaspur	12000.00	0.00	0.00	12000.00
5	Reliance India Ltd.	1800.00	0.00	0.00	1800.00
6	Bharat Sanchar Nigam Ltd.	500.00	0.00	0.00	500.00
Sala	ry,Travelling,Exam & Other Advance/Othe	er Current Asse	ts:		
1	Advance for Remedial Course	609000.00	0.00	0.00	609000.00
2	Advance to Alok Sharma	49000.00	0.00	0.00	49000.00
3	Advance to Alok Sharma (Sports)	217191.00	41000.00	0.00	258191.00
4	Advance to Dharmendra sharma	0.00	49000.00	0.00	49000.00
5	Advance to Dhirendra Singh	15000.00	0.00	0.00	15000.00
6	Advance to Dr.A B Soni	0.00	1634643.00	1041539.00	593104.00
7	Advance to Dwarika Yadav	39100.00	76000.00	115100.00	0.00
8	Advance to Dwarika Yadav(Salary)		50000.00	50000.00	0.00
9	Advance to Khurshal Das	10950.00	0.00	10950.00	0.00
10	Advance to Khurshal Das B/F	30000.00	0.00	30000.00	0.00
11	Advance to Nimesh Kodiyar	0.00	6000.00	0.00	6000 00
12	Advance to Pramod Sharma	556070.00	148000.00	290000.00	414070.00
13	Advance for Ramgiri Goswami	18000.00	0.00	12000.00	6000.00
14	Advance to Rohit Dahariya	0.00	10000.00	4000.00	6000.00
15	Advance to Santosh Thakur (Salary)	85000.00	50000.00	60000.00	75000.00
16	Advance to Sharvan Vashtkar	0.00	200000.00	200000.00	0.00
17	Advance to Shazi Thomas	73600.00	180000.00	0.00	253600.00
18	Advance to Smt Jyoti Dubey	0.00	6000.00	4000.00	2000.00
19	Advance to Sushma Sharma	10000.00	0.00	0.00	10000.00
20	Advance to Swati Shekhar Associate	0.00	70000.00	70000.00	0.00
21	Advance to Trinity Computers	0.00	100000.00	100000.00	0.00
22	Exam Adv. To Dharmendra Sharma	0.00	19000.00	0.00	19000.00
23	Exam Adv. To Pramod Sharma	204000.00	18000.00	0.00	222000.00
24	Exam Advance to Santosh Thakur	217000.00	0.00	0.00	217000.00
25	Exam Advance to Shazi Thomas	312500.00	139000.00	0.00	451500.00
26	Exam Advance to Shushma Tiwari	126000.00	68000.00	0.00	194000.00
27	Exam Advance to Tilak Ram Patel	112000.00	0.00	0.00	112000.00
28	Salary Advance	11500.00	0.00	0.00	11500.00
29	Sports Advance to Alok Sharma	25800.00	0.00	0.00	25800.00
30	TDS deducted	108970.00	238999.00	108970.00	238999.00



# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, BILASPUR (C.G.)

## SCHEDULE "C": OTHER LIABILITIES

### A/C YEAR:2022-23

A/C YEAR:2022-23

AMOUNT

SL.	PARTICULARS	BALANCE AS ON 1-4-2022	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2023
1	Adhoc Grant C.G. Govt	250000.00	0.00	0.00	250000.00
2	BUB Exam.Adv.	192392.00	259320.00	180475.00	271237.00
3	C.G. Vyapam Exam.	(93418.00)	249940.00	628585.00	(472063.00)
4	EPF,Raipur	0.00	474926.00	474926.00	0.00
5	ESIC, Raipur	0.00	18416.00	18416.00	0.00
6	Income Tax T.D.S.	0.00	13238.00	13238.00	0.00
7	Pt.Sundar Lal Sharma Exam Adv.	100905.00	0.00	0.00	100905.00
8	Red Cross A/C	26375.00	0.028	12070.00	14305.00
9	Research Grant Rec1	0.00	750000.00		750000.00
10	Seminar Grant-1	0.00	550000.00		550000.00
11	UGC 11th Plan Remedial Courses	12237.00	0.00	0.00	12237.00
12	UGC 11th Plan Books & Journal	91176.00	0.00	0.00	91176.00
13	UGC 11th Plan General Development	705829.00	0.00	0.00	705829.00
14	UGC 11th Plan Minor Research	420000.00	0.00	0.00	420000.00
15	UGC 11th Plan Remedial Course	42436.00	0.00	0.00	42436.00
16	UGC 11th Plan Books & Equipment	513104.00	0.00	0.00	513104.00
17	UGC Additional Grant 11-12	1800000.00	0.00	0.00	1800000.00
	Total Rs.	4061036.00	2315840.00	1327710.00	5049166.00

### SCHEDULE "D":CONTINGENCIES

### SL. PARTICULARS

Advertisment Expenses 1 74616.00 2 Audit Fees 70000.00 Bank Charges 3 8652.66 4 Covid -19 Expenses 1000.00 Electricity Expenses 5 279590.00 6 Examination Expenses 2400.00 7 Financial Support to Teachers 125140.00 8 Function & Celecbrations 85162.00 9 Greenery Expenses 1495.00 10 Internet Exp. 54943.69 Legal & Professional Fees 11 100000.00 12 Library Expenses 5400.00 13 Meeting Expenses 6500.00 Misc. Expenses 14 149440.00 15 Newspapers & Periodicals 6334.00 A Office and General Expenses 16 6790.00 Other Expenses 17 11100.00 Photocopy Charges Postage & Telegrams 18 840.00 19 803.00 20 Practicle Expenses 21000.00 21 Printing & Stationery 205559.00 22 Repairs & Maintenance(Computer) 58810.00 M 23 Repairs & Maintenance(Building) 1391497.00 M 24 Repairs & Maintenance(Electricals) 24878.00 m 25 Repairs & Maintenance(Others) 150528.00 m 26 Sahyog Rashi Expenses 141200.00 m 27 Institutional Scholarship 270185.00 28 Security Guard Expenses 51000.00 29 Seminar Expenses 405797.00 30 Sports Expenses 21975.00 31 Travelling Expenses 4000.00 32 Website Expenses 74340.00 Total Rs. 3810975.35 - Son E Bilaspur

PRINCIPAL D.P. Vipra Law College Bilaspur (C.G.)

Chairman Governing Body U.P. Vipra Law College Bilaspur (C.G.) 7



	PARTICULARS	W.D.V.	ADDITIONS	TOTAL	SOLD	DEPR	RECIATION	W.D.V. AS ON 31-3-2023
No.		AS ON 1-4-2022	DURING THE YEAR		DURING THE YEAR		AMOUNT	
1	Air Conditioner	70805.00	49000.00	T119805.00	•	15%	17971.00	101834.00
2	Books & Journal UGC 10th Plan Young College	13232.75	0.00	13232.75	-	15%	1985.00	11247.75
3	Books & Journal UGC 10th Plan	248.40	0.00	248.40		15%	37.00	211.40
4	Books & Journal UGC 11th Plan	334.55	0.00	334.55	÷	15%	50.00	284.55
5	Books & Journal UGC 11th Plan	474.45	0.00	474.45	-	15%	71.00	403.45
6	Building A/c	1342448.00		Fi401848.00	-	10% 5%	140185.00 5908.00	1373925.00
7	Building UGC 10th Plan Backward College	15277.00	0.00	15277.00		10%	1528.00	13749.00
8	Building UGC 10th Plan Young College	226641.60	0.00	226641.60	•	10%	22664.00	203977.60
9	CCTV Camera	43,849.35	0.00	43849.35	-	15%	6577.00	37272.35
10	College Ground	93,895.05	0.00	93895.05		10%	9390.00	84505.05
11	Computer	113521.20	711281.00	1824802.20	•	40%	329921.00	494881.20
12	Cooler	6248.65	0.00	6248.65		15%	937.00	5311.65
13	Electrical Installation	98907.05	186685.00	1285592.05		15%	42839.00	242753.05
14	Equipments UGC 10th Plan Young College	539.95	0.00	539.95		15%	81.00	458.95
15	Equipments UGC 10th Plan	479.40	0.00	479.40		15%	72.00	407.40
16	Furniture & Fixures	462162.20	0.00 622050.00	462162.20 1622050.00		10% 5%	46216.00 31103.00	1006893.20
17	Garden A/c	55345.40	0.00	55345.40		10%	5535.00	49810.40
18	General Equipments	23331.90	0.00	23331.90		15%	3500.00	19831.90
19	Girls Hostel UGC 11th plan	2227747.40	0.00	2227747.40	5	10%	222775.00	2004972.40
20	Intercom Telephone	202.85	0.00	202.85	20	15%	30.00	172.85
21	Land at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00	2648208.00		e e	-	2648208.00
21	Library Books	722254.30	136572.00 374569.00	L 858826.30 374569.00		15% 7.5%	128824.00 28093.00	1076478.30
22	Office Equipments	29036.40	0.00	29036.40		15%	4355.00	24681.40
23	Photocopy machine	42415.00	0.00	42415.00		15%	6362.00	36053.00

# D.P VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.) SCHEDULE "E":FIXED ASSETS AND DEPRECIATION

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D.P. Vipra Law College Bilaspur (C.G.)

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Chairman Governing Body D.P. Vipra Law College Bilaspur (C.G.)

Wari & A Bilaspur (C.G.) ed Acc

Contd .2.

24 Printer A/c	9180.00	0.00	9180.00		40%	3672.00	5508.0
25 Projector A/c	0.00	203520.00	203520.00		15%	30528.00	172992.0
6 Pump Set	501.90	0.00	501.90	÷	15%	75.00	426.9
7 Scaner A/c	0.00	55830.00	55830.00		15%	8375.00	47455.0
8 Screen Projector	9451.70	0.00	9451.70		15%	1418.00	8033.7
9 Sports Material	42520.20	0.00	42520.20	-	15%	6378.00	36142.2
0 Steel Almirah	0.00	67100.00	67100.00		10%	6710.00	60390.0
1 Tubewell	12103.70	0.00	12103.70		10%	1210.00	10893.7
2 Water Cooler	0.00	74634.00	74634.00		15%	11195.00	63439.0
3 Water Filter	3093.10	0.00	3093.10		10%	309.00	2784.1
4 Water Pump	1125.10	0.00	1125.10		10%	112.00	1013.1
5 XI Plan General Assets	303574.60	0.00	303574.60		10%	30357.00	273217.6
	0040450 45	0050011.00					
TOTAL	8619156.15	2658811.00	11277967.15			1157348.00	10120619.1
TOTAL Capital Work in Progress:	8619156.15	2658811.00	11277967.15			1157348.00	10120619.1
	8619156.15 256462.00	2658811.00					
Capital Work in Progress:		0.00	256462.00			0.00	256462.0
Capital Work in Progress: Building Material	256462.00 154000.00	0.00 0.00	256462.00 154000.00			0.00	256462.0 154000.0
Capital Work in Progress: Building Material Dhirendra singh engg.(builc	256462.00	0.00 0.00 0.00	256462.00 154000.00 38500.00			0.00 0.00 0.00	256462.0 154000.0 38500.0
Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan)	256462.00 154000.00 38500.00 137297.00	0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 137297.00			0.00 0.00 0.00 0.00	256462.0 154000.0 38500.0 137297.0
Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan) Santosh ku dhuru labour.cc	256462.00 154000.00 38500.00	0.00 0.00 0.00	256462.00 154000.00 38500.00	-		0.00 0.00 0.00	256462.0 154000.0 38500.0 137297.0
Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan) Santosh ku dhuru labour.cc Libarary Hall	256462.00 154000.00 38500.00 137297.00	0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 137297.00			0.00 0.00 0.00 0.00	256462.0 154000.0 38500.0 137297.0 378057.0
Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan) Santosh ku dhuru labour cc Libarary Hall Advance to Contractor	256462.00 154000.00 38500.00 137297.00 0.00	0.00 0.00 0.00 0.00 378057 00	256462.00 154000.00 38500.00 137297.00 378057.00			0.00 0.00 0.00 0.00 0.00	256462.0 154000.0 38500.0 137297.0 378057.0 221943.0
Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan) Santosh ku dhuru labour cc Libarary Hall Advance to Contractor (Anil Mazumdar)	256462.00 154000.00 38500.00 137297.00 0.00 0.00 586259.00	0.00 0.00 0.00 378057 00 221943,00 600000.00	256462.00 154000.00 38500.00 137297.00 378057.00 221943.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00	10120619.1 256462.0 154000.0 38500.0 137297.0 378057.0 221943.00 1186259.00

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PRINCIPAL D.P. Vipra Law Colleg-Bilaspur (C.G.)

Chairman Governing Body D.P. Vipra Law College Bitespur (C.G.)



# D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH : BILASPUR (C.G.)

# SCHEDULE "F" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2022-23

### SIGNIFICANT ACCOUNTING POLICIES:

# i) METHOD OF ACCOUNTING:

The financial statements are prepared on historical cost convention. Keeping in view the objectives and nature of activities, the college is following cash system of accounting.

### ii) FIXED ASSETS:

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- a) Fixed Assets have been stated at their written down value.
- b) Depreciation has been provided for on written down value method at the rates and manner prescribed under Income Tax Rules, 1962.
- c) The cost of fixed assets include all expenses incidental to acquisition/installation.
- d) Any amount of grant received for acquiring specific fixed assets is reduced from the cost of such asset, consequently no depreciation is provided on such portion of cost of asset which is represented by the amount of grant.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Bilaspur (C.G.) (K.L.ARORA)

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Partner M.No.72889 Firm Reg. Nc. 006730C

# D.P. VIPRA LAW COLLEGE 2022-23 AUDITED

# Investments Group Summary

1-Apr-22 to 31-Mar-23

Particular	r s
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F.D.R. NO	Opening Balance	Transa Debit	actions	Pa Closing
FDR NO. 423803030574851	3,60,00.000.00 Dr		Credit	Balance
FDR NO. 423803030575427		10,00,000.00	3,60,00,000.00	
FDR NO. 423803030575428 FDR NO. 423803030575952		43,28,864.00	20,00,000.00	10,00,000.00 23,28,864.00
FDR NO. 423803030575953		64,93,294.00	30,00,000.00	34 93 294 00
FDR NO. 423803030576211		52,42,232.00 52,42,234.00	25,00,000.00	27,42,232.00
FDR NO. 423803030576212		52,40,504.00	25,00,000.00	27,42,234.00
FDR NO. 423803030576745	1 <sup>6</sup>	52,40,504.00	25,00,000.00 25,00,000.00	27,40,504.00
FDR NO. 423803030576746		50,00,000.00	, 20,00,000.00	
FDR NO. 423803030576782 FDR NO. 423803030576783		50,00,000.00		50,00,000.00 50,00,000.00
FDR NO. 423803030576784		51, 14, 479.00	25,00,000.00	26,14,479.00
FDR NO. 423803030576988		51,14,481.00 1,02,28,960.00	25,00,000.00	26,14,481.00
FDR NO. 423803030576989		50,00,000.00	50,00,000.00	52,28,960.00
FDR NO. 423803030576900		50,00,000.00		50,00,000.00
FDR NO 423803030577100 (ENDOWNMENT FUND)		50,00,000.00		50,00,000.00
Grand Total		35,000.00		50,00,000.00   35,000.00
	3,60,00,000.00 Dr	7,82,80,552.00	6.10.00.000.00	
		An other sectors and the sector sectors and	6,10,00,000.00	32,80,552.001