# D.P. UIPRA LAW COLLEGE BILLASPUR (C.G..) 

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

## D.P. Vipra Law College Bilaspur

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

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

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## Criterion - 6

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

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

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# Implementation of e-governance in areas of operation <br> 1. Administration <br> 2. Finance and Accounts <br> 3. Student Admission and Support 4. Examination 

## D.P. Vipra Law College Bilaspur

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

Approved from BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.) https://dpvipralawcollege.ac.in - Email - dpvlawprincipal@ yahoo.com PH. No. -9926165945, 9926168764

| Summary Sheet |  |  |
| :---: | :---: | :---: |
| Criteria 6 | Governance, Leadership and Management |  |
| Key Indicator | 6.2 Strategy Development and Deployment. |  |
| Metric | 6.2.3: Implementation of e-governance in areas of operation <br> 1. Administration <br> 2. Finance and Accounts <br> 3. Student Admission and Support <br> 4. Examination |  |
| Implementation of e-governance in areas of operation <br> 1. Administration <br> 2. Finance and Accounts <br> 3. Student Admission and Support <br> 4. Examination <br> Selected Option for the above operation <br> A <br> All of the above |  |  |
| Since all supporting documents for this metric exceeds the upload limit of 5 Mb , hence we have hosted the scanned documents as per SOP on institutional website on the following links, |  |  |
|  | Description | Relevant link |
| 1) List of implementations signed by Principal is attached. (Appendix-I) |  |  |
| 2) Screen shots of the user interfaces along with bills caption of all the implementations claimed here signed by Principal are attached. (Appendix-II) |  | https://dpvipralawcollege. ac.in/wp- |
| 3) Annual e-governance report approved by the Governing Council/ Board of Management/ Institutional Policy document on e-governance is attached. <br> (Appendix-III) |  | $\frac{\text { content/uploads/2024/07/ }}{\text { 6.2.3.pdf }}$ |
| 4) Institutional expenditure statements for the budget heads of e-governance implementation ERP Document is attached. (Appendix-IV) |  |  |
| Co-Ordinator I.Q.A.C. $\infty$ sw du <br> rRINCIPAl U.P. VPRP LAW COLLEGE Bhaspur (G.G) |  |  |

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

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## Appendix - I

## D.P. Vipra Law College Bilaspur

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

# OFFICE OF THE PRINCIPAL D.P. Vipra Law College Bilaspur 

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Letter No. Q / 2022
Date: 12/09/2022

### 6.2.3 Implementation of E-governance in area of operation (4)

1. Administration/ 2. finance and accounts, 3. student Admission and Support, 4. Examination

| Area of Governance | Name of the Vendor with <br> Contact Details | Year of Implementation |
| :--- | :---: | :---: |
| Administration | ERP | $2022-23$ |
|  | MIS | $2023-24$ |
| Finance and Accounts | Tally Prime | $2023-24$ |
| Student Admission and <br> Support | University Based Service | $2022-23$ |
| Examination | University Based Service | $2022-23$ |



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

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# Appendix - II 

## D.P. Vipra Law College Bilaspur

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

## D.P. Vipra Law College, Bilaspur



## D.P. Vipra Law College, Bilaspur

Ashok Nagar Sarkanda, Bilaspur Chhattisgarh, India 495001

## कार्यालय प्राचार्य

 डी. पी. विप्र विधि महाविद्यालय, बिलासपुर (ઇ.ग.)-अमल 20231NDI
Approved from BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.) https://dpvipralawcollege.ac.in - Email - dpvlawprincipalayahoo.com PH. No. 9926165945,9926138734

पत्र कमांक. $3374 / 2022$
बिलासपुर, दिनांक - 28/12/2022

## कार्य आदेश

प्रति,
क्षितिज आई टी सोल्यूशन ,
के बी.टी. कबीर नशर रायपुर . ( छत्तीसगढ.)
"Enterprises Resource Planning " Application (ERP) (Software) क्य करणे के संबंध मे। आपका भाव पत्र कमांक XITCL1078 दिनांक-27/12/2022.

महोदय,
विषयांतर्थत उपरेक्त संदर्भित पत्र के परिपेद्य में आपके द्वारा प्रस्तुत भावर्रत्र में निर्धाशित दर के आधार पर एवं कय समिति की अनुशसा के अनुसाए "Enterprises Resource Planning " Application (Software) (ERP) (Software) की अनुझ्ति (लाइसेल) की आपृर्ति/व्यवश्था करने की स्वीकति आदेश महाविद्यालय प्रशासन की ओर से उुलद द्वारा जारी की जाती है । "Enterprises Resource Planning " Application (ERP) (Software) की अनुज्ञाप्ति (लाइसेस) की आपर्ति/व्यवस्था आवपत्र/प्रस्ताव/निविदा में दर्शाये गये विवरण अनुसार की जावेयी अज्यशा की स्थिति में आपका प्रतिष्डान क्षतिप्रति हेतु उत्तएदायी होगा।


प्राचार्य


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

Xhitiz IT Solution
22AAAFX3678F1Z7
xhitiz.com
sales@xhitiz.com
+91-771-4090218

KBT 353, Phase 3
Kabir Nagar
Raipur, Chhattisgarh492090 India

Qoute Issued To
The Principal


| Item | Description | Unit Cost | Quantity | Line Total |
| :---: | :---: | :---: | :---: | :---: |
| 01 | College ERP Application - | 42,300.00 INR | 1 | 42,300.00 INR |
|  | * Facuity account to enter or input student's attendance. |  |  |  |
|  | * Students account to his/her attendance |  |  |  |
|  | *Fee receipt of students and payslip of the staff. |  |  |  |
|  | feature of checking the exam results, report cards and marksheets. |  |  |  |
|  | *Feedback System |  |  |  |
|  | * Documents - proposal, training, web panel, others involved documents |  |  |  |
|  | Shared Web Hosting - 1 Year |  |  |  |
|  | 1 DB-5GB |  |  |  |
|  | 1 Email account for alert - 1GB |  |  |  |
|  | 1 Regular DB and Application backup (periodically) |  |  |  |

## Terms

Subtotal
CGST-Exclusive 9\%
SGST - Exclusive 9\%
3,80700 INR
*Annual Maintenance: Applicable from March 2022 to March 2023 and charges are Rs. 25000/- excluding GST.

* Annual Maintenance activity includes following below task
*Website and Hosting Maintenance - 1 Year
* Debugging application
* Database management and maintenance
* Email services for notifications (1qty)
* Website, Database backup on periodic manner (Automatically) Note: Major changes such as process change, module addition and upgrade would be charge separately
* Product delivery within customized product(60 days) and standard product ( $15-20$ days) once final order placed or finalized requirement done as applicable. (subjected to T\&C upon the transport clearance)
* The information contained in these documents is confidential, privileged and only for the information of the intended recipient and may not be used, published or redistributed without the prior written consent of Xhitiz IT Solution.
* The opinions expressed are in good faith and while every care has been taken in preparing these documents, Xhitiz IT Solution makes warranty on the product subjected to T\&C apply.

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

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# D.P. Vipra Law College, Bilaspur 

## MIS

## D.P. Vipra Law College, Bilaspur

Ashok Nagar Sarkanda, Bilaspur Chhattisgarh, India 495001

## कार्यालय प्राचार्य

## डी.पी.विप्र विधि महाविद्यालय , बिलासपुर (छ.ग.)

## कार्य आदेश

प्रति,
क्षितिज आईटी सोल्यूशन , के.बी.टी.कबीर नगर रायपुर , ( छत्तीसगढ.)
Q. विषय:-संदर्भ:-
"Management Information System " Application (MIS) (Software) क्य करने के संबंधा मे।
आपका भाव पत्र कमांक XITCLI078 दिनांक - 29/01/2024 ,

## महोदय,

विषयांतर्गत उपरोक्त संदर्भित पत्र के परिपेक्ष्य में आपके द्वारा प्रस्तुत भावपत्र में निर्धारित दर के आधार पर एवं कय समिति की अनुशंसा के अनुसार "Management Information System "Application (MIS) (Software) की अनुझ्ञप्ति (लाइसेंस) की आपूर्ति / व्यवस्था करने की स्वीकृति आदेश महाविद्यालय प्रशासन की ओर से डत्द द्वारा जारी की जाती है । "Management Information System" Application (MIS) (Software) की अनुझ्ञप्ति (लाइसेंस) की आपूर्ति /व्यवस्था भावपत्र/प्रस्ताव /निविढा में दर्शाये गये विवरण अनुसार की जावेगी अन्यथा की स्थिति में आपका प्रतिष्ठान क्षतिपूर्ति हेतु उत्तरदायी होगा।

D.P. Vipra Law College Bilaspur (C.G.)
D.P. VIPRA LAW COLLEGE

Bilaspur (C.G.)

## Quote Issued To

The Principal

$$
\begin{array}{lr}
\text { Quote Number } & \text { XITOD572 } \\
\text { Quote Date } & 29 \text { van-2024 } \\
\text { Total } & 49,950.58 \text { INR }
\end{array}
$$



## Terms

* Payment term is in advance.

Annual Maintenance: Applicable from March 2022 to March 2023 and charges are Rs. 25000/-
*Annual Miaintenance activity includes following below task:

* Website and Hosting Maintenance - 1 Year
* Debugging application
* Database management and maintenance
* Email services for notifications (1qty)
* Website and Database backup on periodic manner
(Automatically)
Note: Major changes such as process change, module addition and upgrade would be charge separately
* Product delivery within customized product(60 days) and standard product (15-20 days) once final order placed or inalized requirement done as applicable. (subjected to T\&C upon the transport clearance)
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* The opinions expressed are in good faith and while every care has been taken in preparing these documents, Xhitiz IT Solution makes warranty on the product subjected to T\&C apply.
* Any additional scope of work will be chargeable as applicable.
* Traveling and food will be extra based on the visit.

Subtotal
CGST - Exclusive 9\%
SGST-Exclusive 9\%
3,809.79 INR

Total
49,950.58 INR


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## Thank you for your new subscription S-356300013260

1 message
Cisco Webex [saasbilling@cisco.com](mailto:saasbilling@cisco.com)

Sign in

Hi DP VIPRA LAW COLLEGE,

Thank you for your new subscription created on 10/01/2024.
This subscription confirmation is your proof of purchase.

To view and manage your subscription, click here.

## Subscription Information

| Plan Name | Webex Business Annual |
| :--- | :--- |
| Subscription number | S-356300013260 |
| Total with Tax | INR ₹ $14,514.00$ |

1 host license (s)
Auto renews annually
Includes Cisco Webex Teams with file sharing and video calling

## Billing Information

DP VIPRA LAW COLLEGE
DP VIPRA LWA COLLEGE
Seepat Rd, Shree Vihar, Ashok Nagar, Sarkanda


5

CG 495006
India


DTP. YIPRA LATH COLLEGE
Silaspur (C.G.)

GST Invoice \#:
Transaction \#:
Account \#:
Account Name:

# D.P. Vipra Law College, Bilaspur 

## Tally Prime

D.P. Vipra Law College, Bilaspur<br>Ashok Nagar Sarkanda, Bilaspur Chhattisgarh, India 495001

## कार्यालय प्राचार्य

डी. पी. विप्र विधि महाविद्यालय , बिलासपुर (छ.ग.)

अनृत मडोताप

## कार्य आदेश

प्रति,
क्षितिज आई टी सोल्यूशन ,
के.बी.टी.कबीर नगर रायपुर , ( छत्तीसगढ.)
विषय :- टेली प्राईम सॉफटवेयर कय करने के संबंधा मे।
संदर्भ:आपका भाव पत्र कमांक XITQ058 दिनांक - 19/12/2023.

महोदय,
विषयांतर्शत उपरोक्त संदर्भित पत्र के परिपेक्ष्य में आपके द्वारा प्रस्तुत भावपत्र में निर्धारित दर के आधार पर एवं कय समिति की अनुशंसा के अनुसार टेली प्राईम सॉफटवेयर की अनुझ््ति (लाइसेंस) की आपूर्ति /व्यवस्था करने की स्वीकृति आदेश महाविद्यालय प्रशासन की ओर से डत्द द्वारा जारी की जाती है। टेली प्राईम सॉफटवेयर की अनुझ्ञाप्ति (लाइसेंस) की आपूर्ति /व्यवस्था भावपत्र/प्रस्ताव/निविढा में दर्शाये गये विवरण अनुसार की जावेगी अन्यथा की स्थिति में आपका प्रतिष्ठान क्षतिपूर्ति हेतु उत्तरदायी होगा।


PRINCIPAL
D.P. Vipra Law College

Bitasnur (C.G.)


Xhitiz IT Solution
22AAAFX3678F1Z7
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sales@xhitiz.com
KBT 353, Phase 3
Kabir Nagar
Raipur, Chhattisgarh 492099
India
+91-771-4090218

## Tax Invoice

| Invoice Number | XITINV0568 | The Principal |
| :--- | :--- | :--- |
| PO Number | $3361 / 2024$ | DP Vipr Law College Bilaspur (C.G.) |
| Invoice Date | 19-Jan-2024 | XITCLI0178 |
| Balance Due | $25,370.00$ INR |  |

Item Description Unit Cost Quantity Line Total

Terms

* Payment term is in advance.

Beneficiary Name: Xhitiz IT Solution
Bank Name \& Branch : HDFC Bank, Sunder Nagar Chowk,
Raipur, CG
Account Number: 50200061859293
IFSC Code : HDFC0003657
Swift code: HDFCINBBXX
Subtotal
21,500.00 INR
for Standalone system
Serial No: 729100170

* This Quote will be valid till the 15th day 14:00 Hrs from the Quote Date if the date is not mentioned (Inclusive Of Weekend and Govt. Holidays)
* Product delivery within customized product(60 days) and standard product (15-20 days) once final order placed or finalized requirement done as applicable. (subjected to T\&C upon the transport clearance)
* The information contained in these documents is confidential, privileged and only for the information of the intended recipient and may not be used, published or redistributed without the prior written consent of Xhitiz IT Solution.

CGST-Exclusive 9\% 1,935.00 INR

SGST-Exclusive 9\%
1,935.00 INR
Paid To Date
0.00 INR

Balance Due
25,370.00 INR



* The opinions expressed are in good faith and while every care has been taken in preparing these documents, Xhitiz IT Solution makes warranty on the product subjected to T\&C apply.
* Any additional scope of work would be chargeable separately.


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| D.P. VIPRA LIFAL |
| :--- |
| Bilaspur (C.G.LEGE |

# D.P. Vipra Law College, Bilaspur 

## University Based Service

D.P. Vipra Law College, Bilaspur

Ashok Nagar Sarkanda, Bilaspur Chhattisgarh, India 495001

## Students Admission and Support

## 1. University main website



2. University provides following module for student and colleges:

- Admission
- Online Enrollment
- College notification
- Online services
- Merit list
- NSS, NCC Cell etc.

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Bilaspur (C.G.)

3. Student corner that provides following information:

- List of all affiliated colleges name
- Syllabus
- Time Table
- Result
- Sports
- Central Library
- Grievance Redersal Cell



## 4. University Portal for Student Admission Registration







Achission
F Admesen Phase-1 2024.25




## 5. Student login Portal.

##  <br> 

Admission

* Asmission Frase-



क Admusion Rnase-1

* Aumasion Prase-lil


E Admisson Frase-1



$\qquad$
Privicipal
D.P. VIPRA LAW COLLEGE

Bilaspur (C.G.)
6. Student login via User-id or password.

User Component
Dy Login here

## Login Here : Student

Blaspurviswavioyalaya biASPuR RESULT BILLSPUR-UHIVEESTTY-BLLASPUR UNVEESTTY(SU) RESULTS 2017




## 7. Student Profile



## 8. Student Apply Examination Form, Payment, reciept.




Aotice llowe







## College Admission and Support

1. University main website.


2. College corner that provides following information:

- College notification
- Affiliated colleges
- College Recruitment
- Time table
- Academic calendar
- Result



## 3. College login via university website

## 

Admission
E Admission Prase-1




* Admasico Prase-ll

* Admasion Prase-lll

* Admisscon Rhase-H


Q.P. BIPRA LAWF COLLEGE

Bilaspur (C.G.)

## 4. College login via User-ID or Password



User Component

Login Here: College



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Bilaspur (C.G.)

## 5. Login OTP Generated to College Linked mobile number.


6. Following information contains college profile:

- Admission
- Manage Students
- Data entry
- Downloads
- Report
- Collection center
- Intake capacity
- Admit card block


1. Admission module contains following information:

- Promoted Student Regular
- Download Student Regular
- Request For Admission Re-Open
- Student List
- Provisional List
- Verify Student
- New Admission Student List
- Seat Avilability

D.P. VIPRA LAW COLLEGE

Bilaspur (C.G.)


ii. Data Entry module contains following information:

- Practical marks entry
- Internal marks entry


Practical Marks Entry

Esamination
Hentitumation
subjects
Select Sabyects
Imbenth - tyear
Selecitesuth tow
Student Type
Spleat Thipe
Order By

Exam Type

- Srient Ino


## Learan

$\rightarrow \underset{\text { PRINCIPAL }}{\sim}$ $\qquad$
D.P. VIPRA LAW COLLEGE

Bilaspur (C.G.)

## iii. Download module contains following information:

- Roll No. List
- Suppli Roll No. List
- Date wise exam wise roll no.
- Theory foil
- Enrollment count
- Enrollment count
- Practical attendance sheet
- Internal attendance sheet
- Theory attendance sheet
- Result analysis

| ATAL BIHARI |  | 三 207 - D.P. VIPRA |
| :---: | :---: | :---: |
| \% Dashboard |  | नोट यदि परीध्राीन ने पू< |
| E Admission | $\leqslant$ |  |
| [8. Manage Students | $\leqslant$ | Practical Mart |
| E Data Entry | $\leqslant$ |  |
| E\% Downloads | $\checkmark$ | Examination -...- Select Examinatio |
| Roll No. list |  | Subjects |
| Suppli Roll No. Liat |  | Select Sub |
| Date wise Exam whe Roll No |  |  |
| Theory Foil |  | Emonth-Eyear |
| Enrollment Count |  | -..-Select Emonth-E |
| Enrollment Return |  | Student Type |
| Practicalifit Sheet |  | ... Select Type - |
| Intemalatr. Sheet |  |  |
| Theory Att, Sheet |  | Order By |
| Resuit Analydy (Regular) |  | Roll No |
| $\mathbb{C}$ Report | $\leqslant$ | Exam Type |
| Cz Collection Center | $\leqslant$ | - Select Type |



## iv. Report module contains following information:

- Exam Wise Form Count
- Regular Intake Capacity Wise List
- Private Intake Capacity Wise List

D.P. VIPRA LAW COLLEGE

Bilaspur (C,G)

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

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# University Based 

 Service (Scholarship)D.P. Vipra Law College Bilaspur

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

## Student Post Matric Scholarship

1. Portal for post matric scholarship (ST \& SC Development Department Chhattisgarh)

2. Private Institute Dashboard


D.P. VIPRA LAW COLLEGE

Bilaspur (C.G.)

## 3. List of application sent by students



## 4. List of Process application



D.P. VIPRA LAW COLLEGE

Bilasour tC. 3
5. Receive Applications List



6. Student Personal details regarding Scholarship




$$
\begin{aligned}
& \text { Q.p. Hipen iuly coulse } \\
& \text { Milesmur (G., } \mathrm{Q})
\end{aligned}
$$



PRINCIPAL
D.P. VIPRA LAW COLLEGE

Bilasperr (C:G)

# D.P. Vipra Law College, Bilaspur 

## N-List

## D.P. Vipra Law College, Bilaspur

Ashok Nagar Sarkanda, Bilaspur Chhattisgarh, India 495001

## $\mathbf{N}$-List- National Library And Information Services <br> Infrastructure for Scholarly Content

## 1. N -List main Website


$\omega B W$


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Bilaspur (G.G.)

## 2. User Login Portal



## 3. Member user Activation



Member User Activation / Reset Password

Activate User / Reset Password
Email (Username) -
Current Password/One Time Password *
Emter tyerrame
Enter Current Ponsiond FOTP

Retype New Password
New Password *
Etter Confium Pascwiotd


## 4. Information to be provided to service

## N-LIST <br> Nubonal Ubrony avd informotion Sernace <br> College Admin Login Licences and Fairuse FAG; Downicads Awareness Programmes <br> * HOME ABOUT MEMBERS - register e-resources search


You are about to access the service: nlist.inflibnet.ac.in

Information to be provided to Service
eduPersonEntitlement
http://nlist.inflibnet.ac.in/general
eduPersonScopedAffiliation
uid
memberenlist.inflibnet.ac.in
anuraz00001@gmail.com

The information above would be shared with the service if you proceed. Do you agree to release this information to the service every time you access it?

Select an information release consent duration:
Ask me again at next login

- I agree to send my information this time
(©) Ask me again if information to be provided to this service changes
- I agree that the same information will be sent automatically to this service in the future.

Do not ask me again

- I agree that all of my information will be released to any service.

This setting can be revoked at any time with the checkbox on the login page


## 5. N -List College Portal



## N-LIST

National Library and Information Services Infrastructure for Scholarly Content extending access to o-Resources to colleges in india

pieinelfal.
Q.P. VIPRA LAM COLLEGE

Bilaspur (G.G.)

## 6. E-Book List

## E-Books

Cambridge Books Online [1800 titles]
© E-brary [185000 + titles]

EBSCoHost-Net Library [936 titles]

Hindustan Book Agency [65 + titles]

Institute of South East Asian Studies(ISEAS) Books [382+ titles]

- Oxford Scholarship [1402 + titles]
( Springer eBooks [2300 titles]
- Sage Publication eBooks [1000 titles]
( Taylor Francis eBooks [1800 titles]
( Myilibrary-McGraw Hill [1124 titles]
* South Asia Archive [through NDL]
( World e-Books Library [Now Available through NDL only]


$S V$


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## 7. E-Journals List

## E-Journals (Fulltext)

© American Institute of Physics [18 titles]
© Annual Reviews [33 titles]
© Economic and Political Weekly (EPW) [1 title] Alternate Link

O Indian Journals [180+ titles]

- Institute of Physics [46 titles]
© JSTOR [2500 + titles]
© Oxford University Press [262 titles]
© Royal Society of Chemistry [29 titles]
© EBSCO - OmniFile Full Text Mega [3000+ titles]

Cambridge University Press [224 titles] (2010-2016)

## Temporary Credentials

Due to technical reasons, the earlier authentication methods are not working for accessing the following two resources. So, N-LIST temporary username and password has been setup for accessing the following resources. Now use this temporary username and password on publisher's website for accessing full-text. For other resources, authentication method remains unchanged.

-.P. VAPRA LAW COLLEGE
Bilaspur IC.G.)

## Shodh Sindhu




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

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

## Appendix - III

## D.P. Vipra Law College Bilaspur

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

# Office Of Principal 

D. P. Vipra Law College Bilaspur

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https://dpvipralawcollege.ac.in - Email - dpvlawprincipal@yahoo.com PH. No. - 9926165945, 9926138734
Date: 24/07/2023

## ANNUAL E-GOVERNANCE REPORT 2022-23

The Annual E-Governance Report for 2022-23 presents the comprehensive e-governance initiatives implemented by D.P. Vipra Law College, Bilaspur (C.G.), aimed at enhancing administrative efficiency and communication while delivering improved services to stakeholders. Throughout the year, significant progress was made across various facets of e-governance.

A pivotal aspect of the college's e-governance strategy was the introduction of online services, including portals for admissions, fee payments, course registrations, and examination-related activities. These initiatives were underpinned by user-friendly interfaces and accessibility considerations, ensuring seamless engagement for students, faculty, and staff. Moreover, software was utilized for conducting virtual meetings, webinars, and online classes, further enhancing communication channels and enabling remote collaboration.

In tandem with online services, the college prioritized digital communication channels such as email, SMS, and social media platforms to disseminate timely information and announcements. The official college website was regularly updated to provide relevant resources and facilitate transparent communication with stakeholders. Additionally, the integration of N-LIST (National

## Library and Information Services Infrastructure for Scholarly Content)

 bolstered access to e-resources, enriching academic endeavors for both faculty and students.Efforts were also directed towards ensuring robust data management practices, encompassing protocols for secure collection, storage, and management of digital data. This included implementing stringent data security measures to safeguard sensitive information, mitigating risks associated with unauthorized access or

## Office Of Principal

D. P. Vipra Law College Bilaspur

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https://dpvipralawcollege.ac.in - Email - dpvlawprincipal@yahoo.com PH. No.-9926165945, 9926138734
breaches. Despite these advancements, challenges persisted, notably in addressing digital literacy gaps among stakeholders and aligning e-governance systems with existing processes.

Looking ahead, the college remains committed to further refining its egovernance ecosystem. Plans include enhancing the usability and functionality of online portals, expanding digital communication channels, and continuously updating digital infrastructure to remain at the forefront of technological advancements. Collaboration opportunities with other institutions will also be explored, facilitating knowledge exchange and collective progress in the realm of e-governance.

In conclusion, the e-governance initiatives undertaken by D.P. Vipra Law College in 2022-23 have yielded tangible benefits, reinforcing the institution's commitment to efficiency, transparency, and faculty satisfaction. Through the strategic utilization of N-LIST software, the college has laid a strong foundation for continued innovation and excellence in e-governance practices.


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## Office Of Principal

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https://dpvipralawcollege.ac.in - Email - dpvlawprincipal@yahoo.com PH. No.-9926165945, 9926138734
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| 4 | MS-Teams |

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| SN | Hardware ware Details |
| :--- | :--- |
| 1 | Antivirus implementation |
| 2 | CCTV |
| 3 | LED |
| 4 | Microsoft Licensing |
| 5 | Printer |
| 6 | Desktop |
| 7 | Complete Revamp |



## Office Of Principal

D. P. Vipra Law College Bilaspur

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

IT Teams

| Name | Designation |
| :--- | :--- |
| Shrawan Vastkara | Accountant |
| Rohit Dahariya | Computer Operator |
| Suryakant Khute | Computer Operator |
| Anand Kaushik | Computer Operator |



PROMEHPAT
The year 2022-23 has seen a significant up gradation of the overall IT initiatives.
The Team has ensured to project the future assignments to continue seamless IT process in the year to come.



# OFFICE OF THE PRINCIPAL D.P. Vipra Law College Bilaspur 

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Letter No. Q/2022
Dated: 22/08/2022

## E-Governance Report of DP Vipra Law College for the Year 2021-2022

DP Vipra Law College, Bilaspur, has made significant strides in adopting e-governance practices to enhance the efficiency and effectiveness of its operations. This report highlights the various applications and technologies used by the college during the academic year 2021-2022.

## Applications and Technologies Used

## 1. Chrome and Edge Browsers

The college extensively uses Chrome and Edge browsers for accessing online resources, administrative tasks, and educational materials. These browsers are preferred due to their reliability, security features, and compatibility with various websites and applications.

## 2. Adobe Applications

Adobe Acrobat is widely used for creating, editing, and managing PDF documents. This software is essential for handling legal documents, research papers, and other academic materials. Adobe Photoshop is also used for image editing and manipulation.

## 3. MS Office Suite

Microsoft Office applications like Word, Excel, and PowerPoint are extensively used for creating and editing documents, spreadsheets, and presentations. These applications are crucial for academic and administrative purposes.

## 4. Google Meet

Google Meet is utilized for online classes and meetings. This platform allows students and faculty to connect remotely, facilitating virtual lectures, discussions, and seminars. The college has scheduled online teaching programs between 8:30 AM and 1:30 PM, excluding Sundays.


## 5. N -List

N -List is an e-learning platform that provides access to a vast repository of digital resources. The college uses N -List for online learning materials, research papers, and educational content. This platform enhances the accessibility and quality of educational resources.

## Implementation and Benefits

## 1. Enhanced Accessibility

The use of e-governance applications has significantly improved the accessibility of educational resources. Students can access learning materials from anywhere, at any time, using their devices.

## 2. Efficient Communication

Online platforms like Google Meet have enabled efficient communication among students, faculty, and administrative staff. This has facilitated virtual meetings, discussions, and collaborations.

## 3. Improved Administrative Efficiency

The college has streamlined administrative tasks by using digital tools. Applications like Chrome and Edge have simplified the process of accessing and managing administrative data.

## 4. Enhanced Research Capabilities

The use of Adobe Acrobat and N-List has enhanced the college's research capabilities. These tools allow for efficient management and sharing of research papers, legal documents, and other academic materials.

## Challenges and Future Directions

## 1. Internet Connectivity

Ensuring reliable and consistent internet connectivity remains a challenge. The college is working on improving its internet infrastructure to support the growing demand for online learning and administrative tasks.

## 2. Digital Literacy

The college is focusing on enhancing digital literacy among students and faculty. Workshops and training sessions are conducted to ensure that everyone is proficient in using the various e-governance applications.


## 3. Security and Data Protection

The college is committed to maintaining the security and integrity of its digital resources. Regular updates and security audits are conducted to ensure that all applications and data are protected from cyber threats.

DP Vipra Law College has successfully implemented e-governance practices, leveraging applications like Chrome, Edge, Adobe, MS Office, Google Meet, and N-List. These technologies have significantly improved the efficiency, accessibility, and quality of educational and administrative processes. The college continues to enhance its e-governance capabilities to better serve its students and faculty.

The below table list the implementation and the corresponding cost in the software wing during academic year 2021-22. This is followed by forecasted projects and the associated allocation of budget for the same.

| SN | Software Details |
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| 3 | LED |
| 4 | Microsoft Licensing |
| 5 | Printer |
| 6 | Desktop |
| 7 | Complete Revamp |

## IT Teams

| Name | Designation |
| :--- | :--- |
| Shrawan Vastkara | Accountant |
| Rohit Dahariya | Computer Operator |

The year 2021-22 has seen a significant upgradation of the overall IT initiatives.


The Team has ensured to project the future assignments to continue seamless IT process in the year to come.



> PRINCIPAL DP. MIRA LAW COLLEGE Bmenur (C.G.)

# कार्यालय प्राचार्य 

डी.पी. विप्र विधि महाविद्यालय, सीपत रोड, अशोक नगर बिलासपुर (छ.ग.)

Approved from BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.) https://dpvipralawcollege.ac.in - Email - dpvlawprincipal@yahoo.com PH. No.- 9926165945, 9926138734

## E-GOVERNANCE REPORT FOR THE YEAR 2020-2021

The D.P. Vipra Law College in Bilaspur, Chhattisgarh, has implemented various e-governance measures to enhance its educational and administrative processes. During the academic year 20202021, amid the pandemic of Covid-19 the college utilized several digital platforms to facilitate online teaching, research, and administrative activities. Here is a detailed report on the e-governance initiatives of the college:

## Online Teaching and Learning Platforms

## 1. Webex

- The college used Webex for online teaching sessions. Teachers and students could join meetings using specific meeting numbers provided by the college. This platform was used extensively to conduct classes, seminars, and workshops, ensuring continuity of education during the pandemic.


## 2. Zoom

- Zoom was another platform employed by the college for online classes and meetings. The college provided specific meeting numbers for various teachers, allowing students to join sessions conveniently.


## 3. Google Meet

- Google Meet was also used by the college for online classes and meetings. This platform was integrated into the college's overall digital infrastructure to support remote learning and collaboration.


## Library and Research Support

## 1. N -List

- The college library was equipped with N -List, a digital library platform. This enabled students and faculty to access a vast collection of digital resources, including books, journals, and legal databases.


The integration of N -List enhanced the college's research capabilities and provided a comprehensive digital library service.

## Administrative and Governance

## 1. Online Registration

- The college implemented online registration for various activities, including national webinars and other events. This facilitated easy registration and participation for students and faculty members.


## 2. National Webinars

- The college organized national webinars on topics such as Intellectual Property Rights associated with Digital Libraries. These webinars were conducted using online platforms and were open to participants from across the country. The college provided links for registration and participation, ensuring a smooth and accessible experience.

The D.P. Vipra Law College in Bilaspur has effectively leveraged various digital platforms to enhance its e-governance capabilities. The use of Webex, Zoom, Google Meet, and N-List has enabled the college to maintain continuity in education, facilitate research, and streamline administrative processes. These initiatives have contributed to the college's commitment to excellence in teaching and research, and have enriched local and national communities through the spread of knowledge.

The below table list the implementation and the corresponding cost in the software wing during academic year 2020-21. This is followed by forecasted projects and the associated allocation of budget for the same.

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| :--- | :--- |
| 1 | Library management (Scan library) |
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| 4 | MS-Teams |
| 5 | Webex |
| 6 | Google-meet |
| 7 | Zoom |

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| 2 | CCTV |
| 3 | LED |
| 4 | Microsoft Licensing |
| 5 | Printer |
| 6 | Desktop |
| 7 | Complete Revamp |

IT Teams

| Name | Designation |
| :--- | :--- |
| Shrawan Vastkara | Accountant |
| Rohit Dahariya | Computer Operator |

The year 2020-21 has seen a significant upgradation of the overall IT initiatives.
The Team has ensured to project the future assignments to continue seamless IT process in the year to come.


DP. MITRA LAW COUEGE
Bilapour (C.G)

## ANNUAL E-GOVERNANCE REPORT 2019-20

The Annual E-Governance Report for 2019-20 presents the comprehensive e-governance initiatives implemented by D.P. Vipra Law College, Bilaspur (C.G.), aimed at enhancing administrative efficiency and communication while delivering improved services to stakeholders. Throughout the year, significant progress was made across various facets of e-governance.

A pivotal aspect of the college's e-governance strategy was the introduction of online services, including portals for admissions, fee payments, course registrations, and examination-related activities. These initiatives were underpinned by user-friendly interfaces and accessibility considerations, ensuring seamless engagement for students, faculty, and staff.

In tandem with online services, the college prioritized digital communication channels such as email, SMS, and social media platforms to disseminate timely information and announcements. The official college website was regularly updated to provide relevant resources and facilitate transparent communication with stakeholders. Additionally, the integration of N-LIST (National Library and Information Services Infrastructure for Scholarly Content) bolstered access to e-resources, enriching academic endeavors for both faculty and students.

Efforts were also directed towards ensuring robust data management practices, encompassing protocols for secure collection, storage, and management of digital data. This included implementing stringent data security measures to safeguard sensitive information, mitigating risks associated with unauthorized access or breaches. Despite these advancements, challenges persisted, notably in addressing


# कार्यीलय, प्रावार्य, 

## डी.पी. विप्र विधि महाविद्यालय, सीपत रोड, अशोक नगर बिलासपुर ( छ.ग.)

 Approved from BCI, Affiliated to Atal Bihari Vajpayee Vishwavidyalaya, Bilaspur (C.G.) https://dpvipralawcollege.ac.in - Email - dpvlawprincipal@yahoo.com PH. No.-9926165945, 9926138734Looking ahead, the college remains committed to further refining its egovernance ecosystem. Plans include enhancing the usability and functionality of online portals, expanding digital communication channels, and continuously updating digital infrastructure to remain at the forefront of technological advancements. Collaboration opportunities with other institutions will also be explored, facilitating knowledge exchange and collective progress in the realm of e-governance.

In conclusion, the e-governance initiatives undertaken by D.P. Vipra Law College in 2019-20 have yielded tangible benefits, reinforcing the institution's commitment to efficiency, transparency, and faculty satisfaction. Through the strategic utilization of N-LIST software, the college has laid a strong foundation for continued innovation and excellence in e-governance practices.



PRINCIPAL
D.P. VIPRA LAW COLLEGE

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## कार्यीलय, प्रावार्य,

डी.पी. विप्र विधि महाविद्यालय, सीपत रोड, अशोक नगर बिलासपुर ( छ.ग.)
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IT Teams

| Name | Designation |
| :--- | :--- |
| Shrawan Vastkara | Accountant |
| Rohit Dahariya | Computer Operator |

The year 2019-20 has seen a significant upgradation of the overall IT initiatives. The Team has ensured to project the future assignments to continue seamless IT process in the year to come.


PRINCIPAL
O.P. MPRA LAW COULIEGE
Silaspur (C.G.)


## कार्यालय, प्राचार्य,

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पत्र क्रमांक ...Q. / 2019
दिनाँक $23 / 08 / 2019$

## ANNUAL E-GOVERNANCE REPORT 2018-19

The Annual E-Governance Report for 2018-19 presents the comprehensive e-governance initiatives implemented by D.P. Vipra Law College, Bilaspur (C.G.), aimed at enhancing administrative efficiency and communication while delivering improved services to stakeholders. Throughout the year, significant progress was made across various facets of e-governance.

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In conclusion, the e-governance initiatives undertaken by D.P. Vipra Law College in 2018-19 have yielded tangible benefits, reinforcing the institution's commitment to efficiency, transparency, and faculty satisfaction.



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OR VNRA LAW COLLEGE Bitaspour (ca)

IT Teams

| Name | Designation |
| :--- | :--- |
| Shrawan Vastkara | Accountant |

The year 2018-19 has seen a significant up gradation of the overall IT initiatives.
The Team has ensured to project the future assignments to continue seamless IT process in the year to come.


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

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

## Appendix - IV

## 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



PRINCIPAL D.P. VIPRA AMN COILEGE

Bian C.

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,
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 31 st 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:-

## Beport 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 inciul. 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

Ou 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 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 assesment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assesments, 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 account 1:ta 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.


## 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
g) Receipt Books for Fee, $b$
f) Daily Collection
) Register for Fees
h) Voucher Eiles for Expenses etc.
2. BAIANCE CONFIRMATION: The balances in the Loans \& Advances(Assets), Security Deposits, Scholarship accounts, Unsecured Loans \& Advances (Credit), and Caution Money $\mathrm{A} / \mathrm{C}$ 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.
3. 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 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 $s$ Expenditure $A / C$ and Receipts $\delta$ 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 31 st 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.

PLACE: Bilaspur (C.G.)
Date: 30.12 .2023


FOR M/S ARORA TAWARI \& ASSOCIATES
Chartered Accountants
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: |  |  | SALARIES AND ALLOWANCES: |  |  |
| Cash in hand Apex Bank | 2467.22 888600 |  | Salary to Staff |  | 483479000 |
| C G.R Gramin Bank | 301454.00 |  | REMUNERATION: |  |  |
| Indian Bank <br> Union Bank 50993 | 27179.00 166765 |  | Others (Non Teaching Staff) |  | 206880000 |
| Union Bank 6195 | 1945.92 |  | $\frac{\text { CONTINGENCIES }}{\text { (Schedule "D") }}$ |  |  |
| Union Bank A/c 44066 | 1290296.69 |  |  |  | 3810975.35 |
| Union Bank A/c 6758 | 2092621.53 |  |  |  | 3810975.35 |
| FDRs With Union Bank | 36000000.00 | 39726518.01 | Affiliation Fees |  | 1104549.00 |
| REVENUE INCOME: (Schedule " $A$ ") |  | 14278485.04 | Honorarium A/c |  | 156000.00 |
| INCOME FROM OTHER SOURCES: |  |  | $\frac{\text { FIXED ASSETS: }}{\text { Addition during the year (Net of Grant) }}$ |  |  |
|  |  |  | Addition during the year | et of Grant) | 2658811.00 |
| 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 |  |  | 600000.00 |
| CAPITAL FUND |  | 8366050.00 | LOANS AND ADVANCE (Schedule "B") |  |  |
| TRUST FUND. |  | 6216253.00 | Given during the year Recovered | $\begin{aligned} & 3103642.00 \\ & 2096559.00 \end{aligned}$ | 1007083 |
| UNIVERSITY FUND |  |  | CLOSING BALANCES |  |  |
| Collected | 414377.00 |  | Cash in hand |  |  |
| Less: Remitted | 133201.00 | 281176.00 | Apex Eank | 1936.22 8886.00 |  |
| General Fund: |  |  | C.G.R. Gramin Bank | 309292.00 |  |
| Credited during the year |  | 41620.00 | Union Bank 50993 | 27934.00 |  |
| Caution Money: |  |  | Union Bank 6195 | 200192 |  |
|  |  |  | Union Bank A/c 44066 | 722445.89 |  |
| Collected during the year |  | 25550.00 | Union Bank A/C 6758 | 1951571.02 |  |
| Other Current Liabilities: (as per schedule "C") |  |  | FDRs With Union Bank | 53280552.00 | 56306334.70 |
| Credits | 2315840.00 |  |  |  |  |
| Debits | 1327710.00 | 988130.00 |  |  |  |

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

Chairman
Governing Body
D.P. Vpra Law College

Binespur (C.G.)

BILASPUR (C.G Date:30.12.2023
ed Acco 0 . Partner
M.No. 72889

Firm Reg. No. 006730 C UDIN: 23072889BGWYJN5856
D.P. Vipra Law College Bilaspur (C.G.)
$\omega \Omega$
PRTACIPAL
D.P. MPRA LAW COLLECE

Bilaspur (C.G.)

## D.P. VIPRA LAW COLLEGE,ASHOK NAGAR,CHANTIDIH, :BILASPUR (C.G.) <br> INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31,2023



Surplus:
Being excess of Income over
Expenditure Transferred to

General Fund
3769583.69

Total Rs. $\overline{\underline{16902046.04}} \quad$ Total Rs $\quad \overline{16902046.04}$

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


BILASPUR (C.G.) Date 3012.2023

PRINCIPAL
D.P. Vipra Law College

Bilaspur (C.G.)





PRRa+CTAL DP MIRA LAW COLLEGE

Bilaspur (Caa)

BALANCE SHEET AS ON MARCH 31,2023


| Total Rs | $\overline{71870776.85}$ | Total Rs. |
| :--- | :--- | :--- |
| $\mathbf{7 1 8 7 0 7 7 6 . 8 5}$ |  |  |

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


$$
\text { Date:30.12 } 2023
$$

## PRINCIPAL

D.P. Vipra Law CollegBilaspur (C.G.)

## Chairman

Governing Body
U.P Vipra Law College

Braspur (C.G.)



PRBaClear
729 WMAA LNM COLLECE
Biaspar (C.Q)

AVC YEAR 2022-23
..No.

| PARTICULARS | Credits | Debits | Amount |  |
| :---: | :---: | ---: | ---: | ---: |
| 1 | Admission Fee | 363130.00 | 0.00 | 363130.00 |
| 2 | Admission From Fees | 122000.00 | 0.00 | 122000.00 |
| 3 | Tuition Fee | 1350300.00 | 59200.00 | 13691100.00 |
| 4 | T.C. \& Other Fees | 102255.04 | 0.00 | 102255.04 |


|  | Total Rs | 14337685.04 | 59200.00 | 14278485.04 |
| :--- | :--- | :--- | :--- | :--- |

SCHEOULE "B": DEPOSITS AND LOANS \& ADVANCES

| SL. PARTICULARS | BALANCE <br> AS ON <br> $1-4-2022$ | Given <br> during <br> the year | Recovered <br> during <br> the year | BALANCE <br> AS ON <br> 31.03 .2023 |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
| DEPOSITS: | 3000.00 | 0.00 | 0.00 | 3000.00 |  |
| 1 | Bharat Sanchar Nigam Limited, Bilaspur | 2500.00 | 0.00 | 0.00 | 250.00 |
| 2 | Bharti Telenet, Bilaspur | 400000.00 | 0.00 | 0.00 | 400000.00 |
| 3 | Bar Council, New Delhi | 12000.00 | 0.00 | 0.00 | 12000.00 |
| 4 | C.S.E.B.Bilaspur | 1800.00 | 0.00 | 0.00 | 180000 |
| 5 | Reliance India Ltd. | 500.00 | 0.00 | 0.00 | 500.00 |
| 6 | Bharat Sanchar Nigam Ltd. |  |  |  |  |

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

| 1 | Advance for Remedial Course |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Advance to Alok Sharma | $\begin{array}{r} 609000.00 \\ 49000.00 \end{array}$ | 0.00 0.00 | 0.00 | 60900000 |
| 3 | Advance to Alok Sharma (Sports) | 217191.00 | 41000.00 | 0.00 | 49000.00 |
| 4 | Advance to Dharmendra sharma | 0.00 | 49000.00 | 0.00 | 258191.00 4900000 |
| 5 | Advance to Dhirendra Singh | 15000.00 | 0.00 | 0.00 | 49000.00 |
| 6 | Advance to Dr.A B Soni | 0.00 | 1634643.00 | 1041539.00 | 15000.00 |
| 7 | Advance to Dwarika Yadav | 39100.00 | 76000.00 | 1041539.00 | 593104.00 |
| 8 | Advance to Dwarika Yadav(Salary) |  | 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 | 600000 |
| 12 | Advance to Pramod Sharma | 556070.00 | 148000.00 | 290000.00 | 414070.00 |
| 14 | Advance for Ramgiri Goswami | 18000.00 | 0.00 | 12000.00 | 600000 |
| 15 | Advance to Rohit Dahariya | 0.00 | 10000.00 | 4000.00 | 600000 |
| 16 | Advance to Sharvan Vashtkar | 85000.00 | 50000.00 | 60000.00 | 75000.00 |
| 17 | Advance to Shazi Thomas | 0.00 | 200000.00 | 200000.00 | 0.00 |
| 18 | Advance to Smt Jyoti Dubey | 73600.00 | 180000.00 | 0.00 | 25360000 |
| 19 | Advance to Sushma Sharma | 1000000 | 6000.00 | 4000.00 | 2000.00 |
| 20 | Advance to Swati Shekhar Associate | 10000.00 | 0.00 | 0.00 | 10000.00 |
| 21 | Advance to Trinity Computers | 0.00 | 70000.00 | 70000.00 | 0.00 |
| 22 | Exam Adv. To Dharmendra Sharma | 0.00 | 100000.00 | 100000.00 | 0.00 |
| 23 | Exam Adv. To Pramod Sharma | 204000.00 | 19000.00 | 0.00 | 19000.00 |
| 24 | Exam Advance to Santosh Thakur | 2170000 | 18000.00 | 0.00 | 222000.00 |
| 25 | Exam Advance to Shazi Thomas | 217000.00 | 0.00 | 0.00 | 217000.00 |
| 26 | Exam Advance to Shushma Tiwa | 312500.00 | 139000.00 | 0.00 | 45150000 |
| 27 | Exam Advance to Tilak Ram Patel | 1120000 | 68000.00 | 0.00 | 194000.00 |
| 28 | Salary Advance | 111500.00 | 0.00 | 0.00 | 112000.00 |
| 29 | Sports Advance to Alok Sharma | 158000 | 0.00 | 0.00 | 11500.00 |
| 30 | TDS deducted | 10897000 | 2389900 | 0.00 | 25800.00 |
|  |  |  | 238999.00 | 108970.00 | 238999.00 |



| SL. | PARTICULARS | $\begin{aligned} & \text { BALANCE } \\ & \text { AS ON } \\ & 1-4-2022 \\ & \hline \end{aligned}$ | Credits during the year | Debits during the year | $\begin{aligned} & \text { BALANCE } \\ & \text { AS ON } \\ & 31-03-2023 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | (4)000 |
| 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 |  | 12070.00 | 14305.00 |
| 9 | Research Grant Rec.-1 | 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
A/C YEAR:2022-23

|  | PARTICULARS |  | AMOUNT |
| :---: | :---: | :---: | :---: |
| 1 | Advertisment Expenses |  |  |
| 2 | Audit Fees |  | 74516.00 |
|  | Bank Charges |  | 70000.00 |
| 4 | Covid -19 Expenses |  | 8652.66 |
| 5 | Electricity Expenses |  | 279590.00 |
| 6 | Examination Expenses |  | 279590.00 |
| 7 | Financial Support to Teachers |  | 125140000 |
| 8 | Function \& Celecbrations |  | 125140.00 |
| 9 | Greenery Expenses |  | 85162.00 |
| 10 | Internet Exp. |  | 1495.00 |
| 11 | Legal \& Professional Fees |  | 54943.69 |
| 12 | Library Expenses |  | 100000.00 |
| 13 | Meeting Expenses |  | 5400.00 6500 |
| 14 | Misc. Expenses |  | 149440.00 |
| 15 | Newspapers \& Periodicals |  | 149440.00 |
| 16 | Office and General Expenses |  | 6334.00 |
| 17 | Other Expenses |  | 6790.00 |
| 18 | Photocopy Charges |  | 11100.00 |
| 19 | Postage \& Telegrams |  | 840.00 |
| 20 | Practicle Expenses |  | 803.00 |
| 21 | Printing \& Stationery |  | 21000.00 |
| 22 | Repairs \& Maintenance(Computer) |  | 205559.00 |
| 23 | Repairs \& Maintenance(Building) |  | 139149700 |
| 24 | Repairs \& Maintenance(Electricals) |  | 1391497.00 |
| 25 | Repairs \& Maintenance(Others) |  | 24878.00 |
| 26 | Sahyog Rashi Expenses | $3 V$ | 141200.00 |
| 27 | Institutional Scholarship | - | 270185.00 |
| 29 | Security Guard Expenses | PAL | 51000.00 |
| 30 | Sports Expenses | w COLLEGE | 405797.00 |
| 31 | Travelling Expenses | D.P. VIPRA LAN (COL | 21975.00 |
| 32 | Website Expenses | D.P. Bilaspur (C.G.) | $4000.00$ <br> 7434000 |



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

 SCHEDULE "E":FIXED ASSETS AND DEPRECIATION

Contd. 2

PRWCIPAL
D.P. Vipra Law College $\xrightarrow{\text { Bilaspur (C,G.) }}$


Chairman Governing Body Vipra とaw Colloge

| 24 Printer A/c | 9180.00 | 0.00 | 9180.00 |  | $40 \%$ | 3672.00 | 5508.00 |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 25 Projector Ac | 0.00 | 203520.00 | 203520.00 | $\cdots$ | $15 \%$ | 30528.00 | 172992.00 |
| 26 Pump Set | 501.90 | 0.00 | 501.90 | $\cdots$ | $15 \%$ | 75.00 | 426.90 |
| 27 Scaner ACc | 0.00 | 55830.00 | 55830.00 | $\cdots$ | $15 \%$ | 8375.00 | 47455.00 |
| 28 Screen Projector | 9451.70 | 0.00 | 9451.70 |  | $15 \%$ | 1418.00 | 8033.70 |
| 29 Sports Material | 42520.20 | 0.00 | 42520.20 |  | $15 \%$ | 6378.00 | 36142.20 |
| 30 Steel Almirah | 0.00 | 67100.00 | 67100.00 |  | $10 \%$ | 6710.00 | 60390.00 |
| 31 Tubewell | 12103.70 | 0.00 | 12103.70 |  | $10 \%$ | 1210.00 | 10893.70 |
| 32 Water Cooler | 0.00 | 74634.00 | 74634.00 |  | $15 \%$ | 11195.00 | 63439.00 |
| 33 Water Filter | 3093.10 | 0.00 | 3093.10 |  | $10 \%$ | 309.00 | 2784.10 |
| 34 Water Pump | 1125.10 | 0.00 | 1125.10 |  | $10 \%$ | 112.00 | 1013.10 |
| 35 XI Plan General Assets | 303574.60 | 0.00 | 303574.60 |  | $10 \%$ | 30357.00 | 273217.60 |

TOTAL
$8619156.15 \quad 2658811.00 \quad 11277967.15$
$1157348.00 \quad 10120619.15$

Capital Work in Progress:

Building Material
Dhirendra singh engg. (builc Santosh dhuri (garden)
Santosh ky dhuru labour cc Libarary Hall
Advance to Contractor (Anil Mazumdar)
256462.00
154000.00
38500.00
38500.00
137297.00
137297.00
$000 \quad 137297.00$
$0.00 \quad 221943.00 \quad 221943.00$
$\begin{array}{lll}586259.00 & 600000.00 & 1186259.00\end{array}$
$\qquad$
$9205415.15 \quad 3258811.00 \quad 12464226.15$
$\begin{array}{llll}0.00 & 0.00 & 1157348.00 & 11306878.15\end{array}$

D.P. Vipra Law Colleg.

Bilaspur (C.G.)


Chairman
Governing Body

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

viluyarais
TH MIRA LAN COLLEGE
Biaspub (C.a.)

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

## SCHEDULE "E" : SIGNIEICANT ACCOUNTING POLICIES

Financial Year:2022-23

## SIGNIEICANT ACCOUNTING POLICIES:

i) METHOD OE 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) EIXED 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 manne: 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.

P.P.VIPRA LAW COLLEGB ASHOK NAGAR,CHANTIDIH,BILASPUR(C.G.)

ACCOUNTING YEAR 2021-22

AUDIT REPORT

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,
Sub: 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 Einancial 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 assesment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assesments, 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..

## 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. BALANCE CONFIRMATION: 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. 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 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.)
FOR M/S ARORA TAWARI \& ASSOCIATES
Date:31.12.2022


$$
\begin{aligned}
& \text { PRiNCIPAl } \\
& \text { D.P. viPRA LAWH COLIEGE } \\
& \text { Bilaspur (G.G.) }
\end{aligned}
$$

| RECEIPTS | AMOUNT | AMOUNT | PAYMENTS | AMOUNT | AMOUNT |
| :---: | :---: | :---: | :---: | :---: | :---: |
| OPENING BALANCES: |  |  | SALARIES AND ALLOWANCES: |  |  |
| Cash in hand | 18538.22 |  | Salary to Staff |  | 4488681.00 |
| Apex Bank | 8886.00 |  |  |  |  |
| Central Bank of India | 5303.00 |  | REMUNERATION: |  |  |
| C.G.R. Gramin Bank | 293845.00 |  | Others (Non Teaching Staff) |  | 1062274.00 |
| Indian Bank | 25840.00 |  |  |  |  |
| Union Bank 50993 | 1570.65 |  | CONTINGENCIES: |  |  |
| Union Bank 6195 | 1888.92 |  | (Schedule "E") |  | 2877071.26 |
| Union Bank A/c 44066 | 2618942.49 |  |  |  |  |
| Union Bank A/c 6758 | 6200848.19 |  | Affiliation Fees |  | 2198500.00 |
| UBI Scholarship Bank | 2,000.00 |  |  |  |  |
| FDRs With Union Bank | $\underline{16000000.00}$ | 25177662.47 | Honorarium A/c |  | 156000.00 |
|  |  |  | FIXED ASSETS: |  |  |
|  |  |  | Addition during the year (Net of Grant) |  | 585975.00 |
| REVENUE INCOME: |  |  |  |  |  |
| (Schedule "A") |  | 12218599.48 | Other Current Liabilities:(as per schedule "D") |  |  |
|  |  |  | Debits | 1621916.00 |  |
| INCOME FROM OTHER SOURCES: |  |  | Credits | 1398319.00 | 223597.00 |
| Interest from Bank | 178535.32 |  |  |  |  |
| Other Income | 22670.00 |  | Grant Account: |  | 1862239.00 |
| Rent Received | 749364.00 | 950569.32 | Utilised during the year |  |  |
| CAPITAL FUND: |  | 7962283.00 | Unsecured Loans |  | 800000.00 |
|  |  |  | Paid during the year |  |  |
| TRUST FUND: |  | 5541967.00 |  |  |  |
|  |  |  | CLOSING BALANCES: |  |  |
| UNIVERSITY FUND: |  |  | Cash in hand | 2467.22 |  |
| Collected | 426765.00 |  | Apex Bank | 8886.00 |  |
| Less:Remitted | 112422.00 | 314343.00 | C.G.R. Gramin Bank | 301454.00 |  |
|  |  |  | Indian Bank | 27179.00 |  |
| LOANS AND ADVANCES: |  |  | Union Bank 50993 | 1667.65 |  |
| (Schedule "B") |  |  | Union Bank 6195 | 1945.92 |  |
| Less: Recovered | 4287797.00 |  | Union Bank A/c 44066 | 1290296.69 |  |
| Given during the year | 2483516.00 | 1804281.00 | Union Bank A/c 6758 | 2092621.53 |  |
| Caution Money: |  |  | FDRs With Union Bank | 36000000.00 | 39726518.01 |
| Collected during the year |  | 11150.00 |  |  |  |

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

BILASPUR (C.G.)
Date:31.12.2022

## CORRESPONDENT



c) S


BILASPUR (C.G.)
Date:31.12.2022
(K.L.ARORA)
Partner
M.No. 72889

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

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

| EXPENDITURE AMOUNT | AMOUNT | INCOME | AMOUNT | AMOUNT |
| :---: | :---: | :---: | :---: | :---: |
| SALARIES AND ALLOWANCES: |  | REVENUE INCOME: |  |  |
| Salary to Staff | 4488681.00 | (Schedule "A") |  | 12218599.48 |
| REMUNERATION: |  | INCOME FROM OTHER SOURCES: |  |  |
| Others (Non Teaching Staff) | 1062274.00 | Interest A/C | 178535.32 |  |
|  |  | Other Income | 22670.00 |  |
| CONTINGENCIES: |  | Rent A/c | 749364.00 | 950569.32 |
| (Schedule "E") | 2877071.26 |  |  |  |
| DEPRECIATION: |  |  |  |  |
| (Schedule "F") | 773273.00 |  |  |  |
| Affiliation Fees | 2198500.00 |  |  |  |
| Honorarium A/c | 156000.00 |  |  |  |
| Surplus: |  |  |  |  |
| Being excess of Income over |  |  |  |  |
| Expenditure Transferred to |  |  |  |  |
| General Fund | 1613369.54 |  |  |  |
| 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

BILASPUR (C.G.)
Date:31.12.2022

CORRESPONDENT
BILASPUR (C.G.)
Date:31.12.2022


PRINCIPAL
D.P. VIPRA LAW COLLEGE

Bilaspur (C.G.)

BALANCE SHEET AS ON MARCH 31,2022

| FUNDS \& LIABILITIES |  | AMOUNT | PROPERTY \& ASSETS |  | AMOUNT |
| :---: | :---: | :---: | :---: | :---: | :---: |
| TRUST FUND: |  |  | FIXED ASSETS: |  |  |
| As per last Balance Sheet | 17678923.27 |  | (Schedule "F") |  | 8619156.15 |
| Add:Collected | 5541967.00 | 23220890.27 |  |  |  |
| CAUTION MONEY: |  |  | (Schedule "F") |  | 586259.00 |
| Add:Collected | 493750.56 |  |  |  |  |
|  | 11150.00 | 504900.56 | DEPOSITS AND LOANS \& ADVANCES: |  |  |
|  |  |  | (Schedule "B") |  | 3250481.00 |
| CAPITAL FUND: |  |  | CASH AND BANK BALANCES: |  |  |
| As per last Balance Sheet | 19754819.00 |  | Cash in hand 2467.22 |  |  |
| Add: Collected | 7962283.00 | 27717102.00 | Apex Bank | 8886.00 |  |
|  | University Fund |  |  | C.G.R. Gramin Bank 301454.00 |  |  |
|  |  |  |  |  |  | Indian Bank | 27179.00 |  |
| Collected | 426765.00 |  | Union Bank 50993 | 1667.65 |  |
| Less: Remitted | 112422.00 | 314343.00 | Union Bank 6195 | 1945.92 |  |
|  |  |  | Union Bank A/c 44066 | 1290296.69 |  |
| Other Current Liabilities: |  |  | Union Bank A/c 67582092621.53 |  |  |
| (Schedule "D") |  | 226254.00 | FDRs With Union Bank | 36000000.00 | 39726518.01 |
| GRANTS A/C |  |  | GENERAL FUND: |  |  |
| (Schedule "G") |  | 3834782.00 | As per last Balance Sheet | 5249227.21 |  |
|  |  |  | Less :Surplus for the year transfered from income |  |  |
|  |  |  | Expenditure A/c | 1613369.54 | 3635857.67 |

Total Rs.
$\overline{55818271.83}$ Total Rs.

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

BILASPUR (C.G.)
Date:31.12.2022

CORRESPONDENT


BILASPUR (C.G.)
Date:31.12.2022

SCHEDULE "A":REVENUE INCOME
A/C YEAR:2021-22

| SL.No. PARTICULARS | Credits | Debits | Amount |  |
| :---: | :---: | ---: | ---: | ---: |
| 1 | Admission Fee | 511440.00 | 0.00 | 511440.00 |
| 2 | Admission From Fees | 4000.00 | 0.00 | 4000.00 |
| 3 | Tuition Fee | 11538277.00 | 10101.00 | 11528176.00 |
| 4 | T.C. \& Other Fees | 174983.48 | 0.00 | 174983.48 |


| Total Rs. | 12228700.48 | 10101.00 | 12218599.48 |
| :--- | :--- | :--- | :--- |

SCHEDULE "B": DEPOSITS AND LOANS \& ADVANCES

| SL. $\quad$ PARTICULARS | BALANCE <br> AS ON <br> $1-4-2021$ | Given <br> during <br> the year | Recovered <br> during <br> the year | BALANCE <br> AS ON <br> 31.03 .2022 |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
| DEPOSITS: |  |  |  |  |  |
| 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 |

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 | 0.00 | 49000.00 |
| 3 | Advance to Chitrakar Nidarwar | 0.00 | 200000.00 | 200000.00 | 0.00 |
| 4 | Advance to Dharmendra Sharma | 0.00 | 26850.00 | 26850.00 | 0.00 |
| 5 | Advance to Dhirendra Singh | 15000.00 | 0.00 | 0.00 | 15000.00 |
| 6 | Advance to Kaushal Das | 10950.00 | 0.00 | 0.00 | 10950.00 |
| 7 | Advance to Shazi Thomas | 30000.00 | 43600.00 | 0.00 | 73600.00 |
| 8 | Advance to Shri Sai Deva |  | 70700.00 | 70700.00 | 0.00 |
| 9 | Advance to Shushma Sharma | 10000.00 | 0.00 | 0.00 | 10000.00 |
| 10 | Advance to Vikas singh | 0.00 | 180000.00 | 18000.00 | 0.00 |
| 11 | Advance to Dr. A.B. Soni | 5000.00 | 0.00 | 5000.00 | 0.00 |
| 12 | Salary Advance to Santosh Thakur | 65000.00 | 80000.00 | 60000.00 | 85000.00 |
| 13 | Advance for Remedial Course | 609000.00 | 0.00 | 0.00 | 609000.00 |
| 14 | Advance to Dharmendra Sharma | 80000.00 | 0.00 | 80000.00 | 0.00 |
| 15 | Salary Advance to Dharmendra Sharma | 15000.00 | 10000.00 | 25000.00 | 0.00 |
| 16 | Advance to Alok Sharma (Sports Adv.) | 172191.00 | 45000.00 | 0.00 | 217191.00 |
| 17 | Advance to Dr. A.B. Soni | 972299.00 | 766745.00 | 1739044.00 | 0.00 |
| 18 | Advance to Dwarka Yadav | 39100.00 | 94800.00 | 94800.00 | 39100.00 |
| 19 | Advance to Kurshal Das | 30000.00 | 0.00 | 0.00 | 30000.00 |
| 20 | Advance to Sushma Tiwari | 80000.00 | 0.00 | 80000.00 | 0.00 |
| 21 | Advance to Pramod Sharma | 480670.00 | 75400.00 | 0.00 | 556070.00 |
| 22 | Advance to Pramod Sharma-MRP | 120000.00 | 0.00 | 120000.00 | 0.00 |
| 23 | Advance to Ramgiri Goswami | 1000.00 | 25000.00 | 8000.00 | 18000.00 |
| 24 | Advance to Santosh Ku. Thakur-MRP | 72500.00 | 0.00 | 72500.00 | 0.00 |
| 25 | Advance to Tilak Ram Patel | 72500.00 | 0.00 | 72500.00 | 0.00 |
| 26 | Advance to Other Vendors | 217952.00 | 0.00 | 217952.00 | 0.00 |
| 27 | Akshar Construction | 500000.00 | 0.00 | 500000.00 | 0.00 |
| 28 | Exam Advance to Dr. A.B. Soni | 45000.00 | 573793.00 | 618793.00 | 0.00 |
| 29 | Exam Advance to Pramod Sharma | 204000.00 | 0.00 | 0.00 | 204000.00 |
| 30 | Exam Advance to Santosh Thakur | 125000.00 | 92000.00 | 0.00 | 217000.00 |
| 31 | Exam Advance to Shazi Thomas | 312500.00 | 0.00 | 0.00 | 312500.00 |
| 32 | Exam Advance to Shazi Thomas | 75000.00 | 0.00 | 75000.00 | 0.00 |
| 33 | Exam Advance to Shushma Tiwari | 126000.00 | 41658.00 | 41658.00 | 126000.00 |
| 34 | Exam Advance to Tilak Ram Patel | 112000.00 | 0.00 | 0.00 | 112000.00 |
| 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 |
|  |  |  |  |  |  |

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

## SCHEDULE "C":UNSECURED LOANS

A/C YEAR:2021-22

| SL. | PARTICULARS | $\begin{gathered} \hline \text { BALANCE } \\ \text { AS ON } \\ 1-4-2021 \\ \hline \end{gathered}$ | Taken during the year | Repaid during the year | $\begin{aligned} & \text { BALANCE } \\ & \text { AS ON } \\ & 31-03-2022 \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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. | 800000.00 | 0.00 | 800000.00 | 0.00 |
| :--- | :--- | :--- | :--- | :--- |

## SCHEDULE "D":OTHER LIABILITIES

A/C YEAR: 2021-22

| SL. | PARTICULARS | $\begin{aligned} & \text { BALANCE } \\ & \text { AS ON } \\ & 1-4-2021 \\ & \hline \end{aligned}$ | Credits during the year | Debits during the year | $\begin{aligned} & \text { BALANCE } \\ & \text { AS ON } \\ & 31-03-2022 \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | BUB Exam Advance | 295264.00 | 168600.00 | 271472.00 | 192392.00 |
| 2 | C.G. Vyapam Exam | (93418.00) | 0.00 | 0.00 | (93418.00) |
| 3 | Pt. Sundar Lal Sharma Exam Advance | 248005.00 | 36750.00 | 183850.00 | 100905.00 |
| 4 | Govt. Exam Vyapam | 0.00 | 662922.00 | 662922.00 | 0.00 |
| 5 | EPF,Raipur | 0.00 | 471584.00 | 471584.00 | 0.00 |
| 6 | ESIC, Raipur | 0.00 | 17888.00 | 17888.00 | 0.00 |
| 7 | Income Tax | 0.00 | 14200.00 | 14200.00 | 0.00 |
| 8 | Red Cross account | 0.00 | 26375.00 | 0.00 | 26375.00 |
|  | Total Rs. | 449851.00 | 1398319.00 | 1621916.00 | 226254.00 |



| SCHEDULE "E":CONTINGENCIES | ANC YEAR:2021-22 |  |
| :--- | :--- | ---: |
|  |  |  |
| SL. PARTICULARS | AMOUNT |  |
|  | 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 |
| 8 | Internet Exp. | 76024.00 |
| 9 | Legal \& Professional Fees | 35650.00 |
| 10 | Local Conveyance | 2500.00 |
| 11 | Meeting Expenses | 5790.00 |
| 12 | Newspapers \& Periodicals | 2348.00 |
| 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 |
| 19 | Repairs \& Maintenance(Electricals) | 115677.00 |
| 20 | Repairs \& Maintenance(Others) | 138832.00 |
| 21 | UGC MRP Expesnes | 420000.00 |
| 22 | Website Expenses | 64900.00 |
|  |  |  |



PRINCIPAL
TR VIPFA LAM COLLEGE
Shesper (G.O.)

| SL. PARTICULARS | BALANCE | Received | Utilised/Tr | BALANCE |
| :--- | :---: | :---: | :---: | :---: | :---: |
|  | AS ON | during | during | AS ON |
|  | $1-4-2021$ | the year | the year | $31-03-2022$ |

Grants Received for: Genaral Develoment
1 Adhoc Grant C.G. Govt.

| 1 | Adhoc Grant C.G. Govt. | 250000.00 | 0.00 | 0.00 | 250000.00 |
| :--- | :--- | ---: | ---: | ---: | ---: |
| 2 | UGC 11th Plan General Development | 1343171.00 | 0.00 | 637342.00 | 705829.00 |
| 3 | UGC 11th Plan Books and Journal | 91176.00 | 0.00 | 0.00 | 91176.00 |
| 4 | UGC 11th Plan Minor Reserch | 420000.00 | 0.00 | 0.00 | 420000.00 |
| 5 | UGC 11th Plan Remedial Course | 567333.00 | 0.00 | 524897.00 | 42436.00 |
| 6 | UGC 11th Plan Repair and Maintainance | 500000.00 | 0.00 | 500000.00 | 0.00 |
| 7 | UGC 11th Plan Remedial Course | 12237.00 | 0.00 | 0.00 | 12237.00 |
| 8 | UGC 12th Plan Books and Equipment | 513104.00 | 0.00 | 0.00 | 513104.00 |
| 9 | UGC Additional Grant 11-12 | 1800000.00 | 0.00 | 0.00 | 1800000.00 |
| 10 | UGC 11th Plan Young College | 200000.00 | 0.00 | 200000.00 | 0.00 |


proncinal
TTP VIPRA LAM COLLEE
Gingrap (C.C)

| SL. PARTICULARS No. | $\begin{aligned} & \text { W.D.V. } \\ & \text { AS ON } \\ & 1-4-2021 \\ & \hline \end{aligned}$ | ADDITIONS DURING THE YEAR | CAPITALGRANT | TOTAL | $\begin{aligned} & \text { SOLD } \\ & \text { DURING } \\ & \text { THE YEAR } \end{aligned}$ | DEPRECIATION |  | $\begin{aligned} & \text { W.D.V. } \\ & \text { AS ON } \\ & 31-3-2022 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | RATE | AMOUNT |  |
| 1 Air Conditioner | 83300.00 | 0.00 | 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 | - | 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 | 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 | 0.00 | 189202.20 | - | 40\% | 75681.00 | 113521.20 |
| 12 Cooler | 7351.65 | 0.00 | 0.00 | 7351.65 | - | 15\% | 1103.00 | 6248.65 |
| 13 Electrical Installation | 73876.05 | $\begin{array}{r} 0.00 \\ 39040.00 \end{array}$ | $\begin{aligned} & 0.00 \\ & 0.00 \end{aligned}$ | $\begin{aligned} & 73876.05 \\ & 39040.00 \end{aligned}$ |  | $\begin{aligned} & 15 \% \\ & 7.5 \% \end{aligned}$ | $\begin{array}{r} 11081.00 \\ 2928.00 \end{array}$ | 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 | $\begin{array}{r} 0.00 \\ 85900.00 \end{array}$ | $\begin{aligned} & 0.00 \\ & 0.00 \end{aligned}$ | $\begin{array}{r} 422841.20 \\ 85900.00 \end{array}$ |  | $\begin{gathered} 10 \% \\ 5 \% \end{gathered}$ | $\begin{array}{r} 42284.00 \\ 4295.00 \end{array}$ | 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 | $\begin{array}{r} 9000.00 \\ 234566.00 \end{array}$ | $\begin{aligned} & 0.00 \\ & 0.00 \end{aligned}$ | $\begin{aligned} & 594447.30 \\ & 234566.00 \end{aligned}$ |  | $\begin{aligned} & 15 \% \\ & 7.5 \% \end{aligned}$ | $\begin{aligned} & 89167.00 \\ & 17592.00 \end{aligned}$ | 722254.30 |
| 22 Office Equipments | 14028.40 | $\begin{array}{r} 0.00 \\ 18500.00 \end{array}$ | $\begin{aligned} & 0.00 \\ & 0.00 \end{aligned}$ | $\begin{aligned} & 14028.40 \\ & 18500.00 \end{aligned}$ |  | $\begin{aligned} & 15 \% \\ & 7.5 \% \end{aligned}$ | $\begin{aligned} & 2104.00 \\ & 1388.00 \end{aligned}$ | 29036.40 |
| 23 Photocopy machine | 0.00 | 49900.00 | 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 | 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 |
|  |  |  |  |  |  |  | ontd. 2. |  |


| 30 Water Pump | 1250.10 | 0.00 | 0.00 | 1250.10 |  | 10\% | 125.00 | 1125.10 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 31 XI Plan General Assets | 337305.60 | 0.00 | 0.00 | 337305.60 |  | 10\% | 33731.00 | 303574.60 |
| TOTAL | 8806454.15 | 585975.00 |  | 9392429.15 |  |  | 773273.00 | 8619156.15 |
| Capital Work in Progress: |  |  |  |  |  |  |  |  |
| Building Material | 256462.00 | 0.00 | 0.00 | 256462.00 |  |  | 0.00 | 256462.00 |
| Dhirendra singh engg.(builc | 154000.00 | 0.00 | 0.00 | 154000.00 |  |  | 0.00 | 154000.00 |
| Santosh dhuri (gardan) | 38500.00 | 0.00 | 0.00 | 38500.00 |  |  | 0.00 | 38500.00 |
| Santosh ku.dhuru labour.cc | 137297.00 | 0.00 | 0.00 | 137297.00 |  |  | 0.00 | 137297.00 |
| TOTAL |  | 0.00 |  | 586259.00 |  |  | 0.00 | 586259.00 |
| GRAND TOTAL Rs. | 8806454.15 | 585975.00 | 0.00 | 9978688.15 | 0.00 | 0.00 | 773273.00 | 9205415.15 |



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

## SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

## Financial Year:2021-22

## SIGNIFICANT ACCOUNTING POLICIES:

## 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.


PRINCIPAI
D.P. VIPRA LAW COLIEGE

Bilaspur (C,G.)


# AUDIT REPORT 

Financial Year: 2020-21

D.P. VIPRA LAW COLLEGE<br>ASHOK NAGAR, CHATIDHI,<br>BILASPUR(C.G.)-495001

## Auditor:-CA SAMEER SINGH

SAMEER SINGH AND ASSOCIATES
CHARTERED ACCOUNTANTS
9/II, ARPA COMPLEX, OPP. NAVBHARATA PRESS
OLD BUS STAND ROAD, BILASPUR, 495001
CONT.-07752-230024

## 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

We report that: -

1. BOOKS OF ACCOUNT: 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
2. CONVEYANCE EXPENSES AND GENERAL \& OFFICE EXPENSES: Some conveyances expenses/allowances and general office expenses are not supported by proper Bills/ voucher etc.
3. BALANCE CONFIRMATION: 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

Etiaspur (C.G.)

D.P. Vipra F.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







NOTE-01
CAPITAL ACCOUNT


NOTE-02
LOANS AND LIABILITY


NOTE-03
CURRENT LIABILITIES


NOTE-05
INVESTMENT


Chairman
Governing Body
U.P. Vipra Law College

Bilaspur (C.G.)


PRINCIPAL
D.P. Vipra PGa Law College

Blifstut 3 C. Q.) -

NOTE-06
CURRENT ASSETS

| 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 |
|  | 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 | 1800 |
| 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 .191 |
| 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 | 80000 |
| 8 | ADVANCE TO PRAMOD SHARMA MRP | 1,20,000 | 0 | 0 | 120.000 |
| 9 | ADVANCE TO PROMOD SHARMA | $4.20,670$ | 60,000 | 0 | 4.80670 |
| 10 | ADVANCE TO RAMGIRI GOSHWAMI | 1,000 | 0 | 0 | 1.000 |
| 11 | ADVANCE TO SANJAY YADAV | 12.000 | 0 | 12,000 | 0 |
| 12 | ADVANCE TO SANTOSH THAKUR MRP | 72,500 | 0 | 0 | 72,500 |
| 13 | ADVANCE TO TILAK RAM PATEL MRP | 72,500 | 0 | 0 | 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 | 0 |
| 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 | 2,04,000 | 0 | 0 | 2.04 .000 |
| 21 | EXAM. ADVANCE TO SANTOSH THAKUR | 1,25.000 | 0 | 0 | 125000 |
| 22 | EXAM. ADVANCE TO SHAZI THOMAS | 3.12500 | 0 | 0 | 312500 |
| 23 | EXAM. ADVANCE TO SHRI SHAJI THOMAS | 75.000 | 0 | 0 | 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 | 0 | 1.12 .000 |
| 26 | SALARY ADVANCE | 11.500 | 0 | 0 | 11500 |
| 27 | SPORT ADVANCE TO ALOK SHARMA | 25.800 | 0 | 0 | 25.800 |
|  |  | 49,30,212 | 10,74,352 | 10,85,752 | 49,18,812 |

NOTE-7
LOANS AND ADVANCES

| 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 | 0 |
| 3 | ADVANCE TO SWATI SAHU | 0 | 20.000 | 20.000 | 0 |
| 4 | ADVANCE TO SWATI SEKHAR ASSOCIATES | 0 | 5.80310 | 580.310 | 0 |
| 5 | ADV. TO KHURSHAL DAS (EXPS.) | 0 | 57.950 | 47.000 | 10.950 |
| 6 | ADV. TO RAMNATH SAHU | 0 | 49.000 | 49.000 | 0 |
| 7 | ADV TO SHAZI THAMOS (EXPS.) | 0 | 30.000 | 0 | 30.000 |
| 8 | ADV TO SUSHAMA TIWARI (EXPS) | 0 | 10.000 | 0 | 10.000 |
| 9 | SALARY ADV. TO DR. AB SONI | 0 | 40,000 | 35000 | 5000 |
| 10 | SALARY ADV. TO DWARIKA YADAV | 0 | 30.000 | 30.000 | 0 |
| 11 | SALARY ADV. TO SANTOSH THAKUR | 0 | 80,000 | 15.000 | 65.000 |
|  |  | 0 | 9,55,760 | 8,19,810 | 1,35,950 |



NOTE-8
CASH AND BANK


NOTE-9
GENERAL FUND ACCOUNT

| S. No. | Particulars | AMOUNT |
| :---: | :--- | :---: |
| 1 | GENERAL FUND ACCOUNT <br> LESS: Surplus during the year | 7949.418 |
|  |  | $(27.00,190$ |
| TOTAL |  | $52,49,228$ |

NOTE-10
ADMINISTRATIVE EXPENSES


Chairman
Governing Body
D. P. Vista Law College Bitaspur (C.G.)


PRINCIPAL
D.P. Vipra P.G. Law College

Bilaspu: (C.G.)


| NOTE-11 <br> REVENUE INCOME |  |  |
| :---: | :--- | ---: |
| S. No. |  | Particulars |
| 1 | Admission fee | Closing |
| 2 | T.C. and other fee | Balance |
| 3 | Tution fee | 35,171 |
| 4 | University fee | 27.764 |
| TOTAL | 98.18 .828 |  |




|  |  |  |  |  |  |  |  | Continued.. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 28 | WATER FILTER | 3,819 | 0 | 0 | 3,819 | 10\% | 382 | 3,437 |
| 29 | WATER PUMP | 1,389 | 0 | 0 | 1,389 | 10\% | 139 | 1,250 |
| 30 | XI PLAN GENERAL ASSETS | 3,74,784 | 0 | 0 | 3,74,784 | 10\% | 37,478 | 3,37,306 |
|  | CAPITAL WORK IN PROGRESS |  |  |  |  |  |  | 3,37,306 |
| 1 | BUILDING MATERIAL | 2,56,462 | 0 | 0 | 2,56,462 | 0 | 0 | 2,56,462 |
| 2 | DHIRENDRA SINGH ENGG (BUILDING) | 1,54,000 | 0 | 0 | 1,54,000 | 0 | 0 | 1,54,000 |
| 3 | SANTOSH DHURI (GARDAN) | 52,000 | 0 | 0 | 52,000 | 0 | 0 | 38,500 |
| 4 | SANTOSH KU. DHURU LABOUR CONT. | 1,37,297 | 0 | 0 | 1,37,297 | 0 | 0 | 1,37,297 |
|  | Grand Total | 83,34,590 | 3,82,203 | 8,06,186 | 95,22,979 |  | 7,16,525 | 93,92,713 |



## NOTE- 12

## 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)


Chairman Governing Body U.P. Vipra Law College Bilespur (C.G.)
(CHAIRMAN)
PLACE: BILASPUR (C.G.)
DATE: 07-01-2022

D.P. Vipra P.G. Law College

Eilaspur (C.G.)
(SECRETARY)


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


## D.P.VIPRA LAW COLLEGE

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

ACCOUNTING YEAR 2019-20

## AUDIT REPORT



PRINCIPAL
D.P. VIPRA LAW COLLEGE

Bilaspu( (C.G.)

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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, 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. 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. BALANCE CONEIRMATION: 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 $\mathrm{A} / \mathrm{c}$ 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.
3. 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 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 Rec\&ipts \& 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

FOR M/S ARORA TAWARI \& ASSOCIATES Firm Reg. No. 006730C
M.No.072889

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D.P. VIPRA LAN CDL ACE

Silaspup (C G.)
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 ALLOWANCES: |  |  |
| Cash in hand | 18546.22 |  | Salary to Staff |  | 4303098.00 |
| Allahabad Bank | 277.52 |  |  |  |  |
| 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 | 1816.92 |  |  |  |  |
| Union Bank A/c 44066 | 122584.65 | 8406440.96 | Affiliation Fees |  | 82000.00 |
| FDR With Union Bank | 1000000.00 |  |  |  |  |
|  |  |  | Honorarium A/c |  | 120000.00 |
| REVENUE INCOME: |  |  | FIXED ASSETS: |  |  |
| (Schedule "A") |  | 8202339.00 | Addition during the year | Grant) | 232485.00 |
| INCOME FROM OTHER SOURCES: |  |  | Capital Work in Progres (Schedule "F") |  |  |
| Interest from Bank | 337848.00 |  |  |  | 697259.00 |
| Other Income | 25838.23 |  |  |  |  |
| Rent Received | 785048.00 | 1148734.23 | $\frac{\text { LOANS AND ADVANCES: }}{\text { (Schedule "B") }}$ |  |  |
|  |  |  |  |  |  |
| CAPITAL FUND: |  | 2680963.00 | Given during the year Less:Recovered | 2164390.00 |  |
|  |  |  | Less:Recovered | 1437510.00 | 726880.00 |
| TRUST FUND: |  | 3497748.00 |  |  |  |
| Other Current Liabilities: |  |  | Unsecured Loan: |  | 500000.00 |
| as per schedule "D" |  |  | CLOSING BALANCES: |  |  |
| Credits | 966408.00 |  |  |  |  |
| Debits | 872569.00 | 93839.00 | Cash in hand | 18546.22 |  |
|  |  |  | Allahabad Bank C.A. | 25559.00 |  |
| Caution Money: |  |  | Apex Bank | 8886.00 |  |
| Collected during the year |  | 30432.00 | Central Bank of India | 5303.00 |  |
|  |  |  | 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 |

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

Certified that the above statement is true and correct.



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

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


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 MI ARORA TAWARI \& ASSOCIATES
Chartered Accountants



pRontela
DP. VIVA LAM COL. ${ }^{\circ}$
Blaspu (C. Q )

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

BALANCE SHEET AS ON MARCH 31,2020

| FUNDS \& LIABILITIES |  | AMOUNT | PROPERTY \& ASSETS |  | AMOUNT |
| :---: | :---: | :---: | :---: | :---: | :---: |
| TRUST FUND: |  |  | FIXED ASSETS: |  |  |
| As per last Balance Sheet | 9687931.27 |  | (Schedule "F") |  | 8334590.00 |
| Remitted | 3497748.00 | 13185679.27 | Capital Work in Progress |  |  |
|  |  |  | (Schedule "F") |  | 697259.00 |
| CAUTION MONEY: |  |  |  |  |  |
| As per last Balance Sheet Add:Collected | $\begin{array}{r} 424409.00 \\ 30432.00 \\ \hline \end{array}$ | 454841.00 | DEPOSITS AND LOANS (Schedule "B") | ADVANCES: | 4930212.00 |
| CAPITAL FUND: <br> As per last Balance Sheet Add:Collected |  |  | SCHOLERSHIP A/c:B/f |  |  |
|  | 13556272.00 |  | Deposited in |  |  |
|  | 2680963.00 | 16237235.00 | U.B.I, Bilaspur | 1000.00 |  |
|  |  |  | U.B.I.,Bilaspur | 1000.00 | 2000.00 |
| (Schedule "C") |  | 1590000.00 | CASH AND BANK BALAN |  |  |
|  |  |  | Cash in hand | 18546.22 |  |
| Other Current Liabilities: (Schedule "D") |  |  | Allahabad Bank C.A. | 25559.00 |  |
|  |  | 612984.00 | Apex Bank | 8886.00 |  |
|  |  |  | Central Bank of India | 5303.00 |  |
| $\frac{\text { GRANTS A/C }}{\text { (Schedule " } \mathrm{G}^{\text {" }} \text { ) }}$ |  |  | C.G.R. Gramin Bank | 4669829.00 |  |
|  |  | 5697021.00 | Union Bank 50993 | 1570.65 |  |
|  |  |  | Union Bank 6195 | 1831.92 |  |
|  |  |  | Union Bank A/c 44066 | 3108040.29 |  |
|  |  |  | Union Bank A/c 6758 | 2024715.45 | 9864281.53 |
|  |  |  | FDR With Union bank: |  |  |
|  |  |  | No. 423803030575427 | 2000000.00 |  |
|  |  |  | No. 423803030575428 | 3000000.00 |  |
|  |  |  | No. 423803030574851 | 1000000.00 | 6000000.00 |
|  |  |  | GENERAL FUND: |  |  |
|  |  |  | As per last Balance Sheet | 10568961.31 |  |
|  |  |  | Less :Surplus for the year |  |  |
|  |  |  | transfered from income |  |  |
|  |  |  | Expenditure A/c | 2619543.57 | 7949417.74 |

Total Rs.
$\overline{37777760.27}$ 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.
FOR M/S ARORA TAWARI \& ASSOCIATES

D) VRND ANOCIF

Blaspu(Ca)

A/C YEAR:2019-20

| SL.No. PARTICULARS |  | Credits | Debits | Amount |
| :--- | :--- | ---: | ---: | ---: |
| 1 | Admission Fee | 273892.00 | 0.00 | 273892.00 |
| 2 | Tuition Fee | 7466119.00 | 6000.00 | 746019.00 |
| 3 | T.C. \& Other Fees |  | 21737.00 | 4100.00 |
| 4 | University Fees | 450691.00 | 0.00 | 45637.00 |
| 5 | Suvidha Sulk |  |  |  |
|  |  |  | 8212439.00 | 10100.00 |
|  |  | Total Rs. |  | 8202339.00 |

SCHEDULE "B": DEPOSITS AND LOANS \& ADVANCES

| SL. | PARTICULARS | BALANCE <br> AS ON <br> $1-4-2019$ | Given <br> during <br> the year | Recovered <br> during <br> the year | BALANCE <br> AS ON <br> 31.03 .2020 |
| :--- | :--- | ---: | ---: | ---: | ---: |
| DEPOSITS: |  |  |  |  |  |
| 1 Bharat Sanchar Nigam Limited, Bilaspur | 3000.00 | 0.00 | 0.00 | 3000.00 |  |
| 2 | Bhart 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 Lid. | 1800.00 | 0.00 | 0.00 | 1800.00 |
| 6 | Bharat Sanchar Nigam Ltd. | 500.00 | 0.00 | 0.00 | 500.00 |

Salary, Travelling, Exam \& Other Advance:

| Advance for Remedial Course | 609000.00 | 0.00 | 0.00 | 609000.00 |
| :---: | :---: | :---: | :---: | :---: |
| Advance to Alok Sharma (Sports Adv.) | 129891.00 | 42300.00 | 0.00 | 172191.00 |
| Exam Advance to Shri Shaji Thomas | 75000.00 | 0.00 | 0.00 | 75000.00 |
| Advance to Ku. Sushma Tiwari MRP | 80000.00 | 0.00 | 0.00 | 80000.00 |
| Advance to Santosh Thakur MRP | 72500.00 | 0.00 | 0.00 | 72500.00 |
| Advance to Pramod Sharma MRP | 120000.00 | 0.00 | 0.00 | 120000.00 |
| Advance to Tilak Ram Patel MRP | 72500.00 | 0.00 | 0.00 | 72500.00 |
| Advance to Vendors | 417952.00 | 0.00 | 200000.00 | 217952.00 |
| Advance to Dharmendra Sharma | 140000.00 | 0.00 | 60000.00 | 80000.00 |
| Adv.to A.B. Soni | 509219.00 | 1238782.00 | 803202.00 | 944799.00 |
| Advance to Dwarika Yadav | 30000.00 | 239308.00 | 219308.00 | 50000.00 |
| Advance to Khurshal Das | 30000.00 | 20000.00 | 9000.00 | 41000.00 |
| Advance to Pramod Sharma | 266670.00 | 154000.00 | 0.00 | 420670.00 |
| Advance to Ramgiri Goshwami | 9000.00 | 1000.00 | 9000.00 | 1000.00 |
| Advance to Sanjay Yadav | 0.00 | 24000.00 | 12000.00 | 12000.00 |
| Salary Adv.to Dr.A B Soni | 0.00 | 100000.00 | 100000.00 | 0.00 |
| Akshar Construction | 500000.00 | 0.00 | 0.00 | 500000.00 |
| Exam Advance to A.B. Soni | 45000.00 | 0.00 | 0.00 | 45000.00 |
| Exam Advance to Pramod Sharma | 204000.00 | 0.00 | 0.00 | 204000.00 |
| Exam Advance to Santosh Thakur | 40000.00 | 85000.00 | 0.00 | 125000.00 |
| Exam Advance to Shazi Thomas | 262500.00 | 50000.00 | 0.00 | 312500.00 |
| Exam Advance to Sushma Tiwari | 41000.00 | 85000.00 | 0.00 | 126000.00 |
| Exam Advance to Tilak Ram Patel | 92000.00 | 20000.00 | 0.00 | 112000.00 |
| Salary Advance | 11500.00 | 0.00 | 0.00 | 11500.00 |
| Sports Advance to Alok Sharma | 25800.00 | 0.00 |  | 25800.00 |
| Adv.to Dharmendra sharma | 0.00 | 70000.00 | 0.00 | 70000.00 |
| Adv. to Smt devaki verma | 0.00 | 10000.00 | 0.00 | 10000.00 |
| Advance to shazi thomas | 0.00 | 25000.00 | 25000.00 | 10000.00 |

Total Rs.

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

SCHEDULE "C":UNSECURED LOANS
A/C YEAR:2019-20

| SL. PARTICULARS | BALANCE | Taken | Repaid | BALANCE |
| :--- | :---: | :---: | :---: | :---: |
|  | AS ON | during | during | AS ON |
|  | $1-4-2019$ | the year | the year | $31-03-2020$ |


| 1 | Snatak Mahavidyalaya |  |  |  |  |
| :--- | :--- | ---: | ---: | ---: | ---: |
|  | 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 | 20000.00 | 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 |
|  |  |  |  |  |  |
|  |  | 2090000.00 | 0.00 | 500000.00 | 1590000.00 |
|  |  |  |  |  |  |

SCHEDULE "D":OTHER LIABILITIES
A/C YEAR: 2019-20

| SL. | PARTICULARS | BALANCE <br> AS ON <br> $1-4-2019$ | Credits <br> during <br> the year | Debits <br> during <br> the year | BALANCE <br> AS ON <br> $31-03-2020$ |
| :--- | :--- | ---: | :--- | ---: | ---: |
|  |  |  |  |  |  |
| 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 | 2153.00 | 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 |
| :--- | :--- | :--- | :--- |



PRTMCIPAL
TR MTWA LAIM GOLLEEK
Bencospor (C.G.)

| SL. PARTICULARS | AMOUNT |  |
| :--- | ---: | ---: |
|  |  |  |
| 1 | Accounting Charges | 25000.00 |
| 2 | Bank Charges | 26538.66 |
| 3 | Electricity Expenses | 141570.00 |
| 4 | EPF Old Payment | 6487.00 |
| 5 | Function \& Celecbrations | 25000.00 |
| 6 | Inspection Fee Exp. | 350000.00 |
| 7 | Internet Exp. | 19488.00 |
| 8 | Newspapers \& Periodicals | 1188.00 |
| 9 | Office and General Expenses | 96102.00 |
| 10 | Photocopy Charges | 4750.00 |
| 11 | Postage \& Telegrams | 409.00 |
| 12 | Printing \& Stationery | 15604.00 |
| 13 | Repairs \& Maintenance(Electricla) | 51950.00 |
| 14 | Repairs \& Maintenance(Other) | 188556.00 |
| 15 | Travelling and Conveyance | 4300.00 |
| 16 | Website Expenses | 76700.00 |



Ok bring law College
(3)

SCHEDULE " $F$ ": FIXED ASSETS AND DEPRECIATION


GRAND TOTAL. Rs


## SCHEDULE "G":GRANTS A/C

A/C YEAR:2019-20

| SL. PARTICULARS | BALANCE | Received | Utilised/Tr | BALANCE |
| :--- | :---: | :---: | :---: | :---: |
|  | AS ON | during | during | AS ON |
| 1-4-2019 | the year | the year | $31-03-2020$ |  |

Grants Received for:
Genaral Develoment
1 UGC 11th Plan General Development
2 UGC 11th Plan Repair and Maintainance
UGC 11th Plan Minor Reserch

| 1343171.00 | 0.00 | 0.00 | 1343171.00 |
| ---: | ---: | ---: | ---: |
| 500000.00 | 0.00 | 0.00 | 500000.00 |
| 420000.00 | 0.00 | 0.00 | 420000.00 |
| 12237.00 | 0.00 | 0.00 | 122337.00 |
| 567333.00 | 0.00 | 0.00 | 567333.00 |
| 200000.00 | 0.00 | 0.00 | 200000.00 |
| 513104.00 | 0.00 | 0.00 | 513104.00 |
| 1800000.00 | 0.00 | 0.00 | 1800000.00 |
| 91176.00 | 0.00 | 0.00 | 91176.00 |
| 250000.00 | 0.00 | 0.00 | 250000.00 |


D.P. VIPNAL LAW COL
Bilaspur (C.G.)

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

## SCHEDULE "H" : SIGNIEICANT ACCOUNTING POLICIES

## Financial Year:2019-20

## SIGNIEICANT ACCOUNTING POLICIES:

i) METHOD OE 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) EIXED 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


# จ.P.VIPRA LAW COLLEGE 

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

ACCOUNTING YEAR 2018-19

AUDOTORS
arora tawari and associates SHOP NO 15 AND 16 RATAN PLAZA VYAPAR VIHAR, BILASPUR (C.G.)

op. Y. r $\quad$ ' M COLLEGE

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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, 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
b) Ledger
c) Journal
d) Bank Books
e) Salary Register
g) Receipt Books for Fee, \&
f) Daily Collection Register for Fees
h) Voucher Files for Expenses etc.
2. BALANCE CONEIRMATION: 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 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 $\mathrm{A} / \mathrm{C}$ 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


(K. L.ARORA)

Partner
M. No. 72889

Firm Reg. No, 006730C
UDIN: $20072889 A A A A A T 5260$

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 ALLO | CES: |  |
| Cash in hand Allahabad Bank | $\begin{array}{r} 18546.22 \\ 277.52 \end{array}$ |  | Salary to Staff |  | 3389110.00 |
| Allahabad Bank C.A. | 23974.00 |  | REMUNERATION: |  |  |
| Apex Bank | 8886.00 |  | Others (Non Teaching |  | 305217.00 |
| Central Bank of India C.G.R. Gramin Bank | 5303.00 |  |  |  |  |
| Union Bank 50993 | 1466.65 |  |  |  |  |
| Union Bank 6195 | 1710.92 |  | (Schedule "E") |  | 788822.35 |
| Union Bank A/c 44066 | 1836336.00 | 2055739.31 | Affiliation Fees |  | 86684.00 |
| $\frac{\text { REVENUE INCOME: }}{\text { (Schedule " } \mathrm{A}^{\prime} \text { ) }}$ |  | 6619512.00 | Honorarium A/c |  | 40000.00 |
| INCOME FROM OTHER SOURCES: |  |  | $\frac{\text { FIXED ASSETS: }}{\text { Addition during the year (Net of Grant) }}$ |  | 192750.00 |
| Interest from Bank | 140408.00 |  |  |  |  |
| Rent Received | 73455.00 | 213863.00 | LOANS AND ADVANCES: |  |  |
| CAPITAL FUND: |  |  | (Schedule "B") |  |  |
| CAPITALFUND. |  | 2203721.00 | Given during the year Less: Recovered | $\begin{array}{r} 1923030.00 \\ 869941.00 \end{array}$ | 1053089.00 |
| TRUST FUND: |  | 2928341.00 |  |  |  |
| Other Current Liabilities: |  |  | CLOSING BALANCES: |  |  |
| as per schedule " $\mathrm{D}^{\prime \prime}$ |  |  | Cash in hand | - 18546.22 |  |
| Credits | 936555.00 |  | Allahabad Bank | 277.52 |  |
| Debits | 721715.00 | 214840.00 | Apex Bank | 24752.00 |  |
| Caution Money: Collected during the year |  |  | Central Bank of India | 8886.00 5303.00 |  |
|  |  | 26097.00 | C.G.R. Gramin Bank | 7222756.00 |  |
|  |  |  | Union Bank 50993 | 1518.65 |  |
|  |  |  | Union Bank 6195 | 1816.92 |  |
|  |  |  | Union Bank A/c 44066 | 122584.65 |  |
|  |  |  | FDR With Union Bank | 1000000.00 | 8406440.96 |

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



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 MI ARORA TAWARI \& ASSOCIATES

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

CORRESPONDENT
PRINCIPAL
D.P. Vipra PG. Law College

Bilaspur (C.G.)

(K.L.ARORA)

Partner
M. No. 72889

Firm Reg. No. 006730C ODIN: 20072889AAAAAT526C


BALANCE SHEET AS ON MARCH 31,2019


| Total Rs. | $\overline{31974778.27}$ | Total Rs. | $\overline{31974778.27}$ |
| :--- | :--- | :--- | :--- |

Note:Schedule "A" to "H" form part of accounts.
Certified that the above statement is true and correct.
0.00

As per our report of even date attached.
FOR M/S ARORA TAWARI \& ASSOCIATES


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

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


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

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

Firm Reg. No. 006730 C
UDIN: 20072889AAAAAT526C


SCHEDULE "A":REVENUE INCOME
A/C YEAR: 2018-19

| SL.No. PARTICULARS |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | Admission Fee |  | Credits | Debits | Amount |
| 2 | Tuition Fee |  | 225508.00 | 0.00 | 225508.00 |
| 3 | T.C. \& Other Fees |  | 6135124.00 | 0.00 | 6135124.00 |
| 4 | University Fees |  | 18021.00 | 0.00 | 18021.00 |
| 5 | Suvidha Sulk |  | 370388.00 | 129529.00 | 240,859.00 |
|  |  | Total Rs. | 6749041.00 | 129529.00 | 6619512.00 |

SCHEDULE "B": DEPOSITS AND LOANS \& ADVANCES

| SL. | PARTICULARS | BALANCE <br> AS ON <br> $1-4-2018$ | Given <br> during <br> the year | Recovered <br> during <br> the year | BALANCE <br> AS ON <br> 31.03 .2019 |
| :--- | :--- | ---: | :--- | ---: | ---: |
| DEPOSITS: | 3000.00 | 0.00 | 0.00 | 3000.00 |  |
| 1 | Bharat Sanchar Nigam Limited, Bilaspur | 2500.00 | 0.00 | 0.00 | 2500.00 |
| 2 | Bharti Telenet, Bilaspur | 400000.00 | 0.00 | 0.00 | 400000.00 |
| 3 | Bar Council,New Delhi | 12000.00 | 0.00 | 0.00 | 12000.00 |
| 4 | C.S.E.B, Bilaspur | 1800.00 | 0.00 | 0.00 | 180.00 |
| 5 | Reliance India Ltd. | 500.00 | 0.00 | 0.00 | 500.00 |
| 6 | Bharat Sanchar Nigam Ltd. |  |  |  |  |
|  |  |  |  |  |  |

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



Total Rs.

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

SCHEDULE "C":UNSECURED LOANS


SCHEDULE "D":OTHER LIABILITIES

| SL. | PARTICULARS | BALANCE <br> AS ON <br> $1-4-2018$ | Credits <br> during <br> the year | Debits <br> during <br> the year | BALANCE <br> AS ON <br> $31-03-2019$ |
| :--- | :--- | ---: | ---: | ---: | ---: |
|  | BUB Exam Advance | 283920.00 | 0.00 | 31000.00 | 252920.00 |
| 2 | C.G. Vyapam Exam | 0.00 | 267005.00 | 177355.00 | 89650.00 |
| 3 | EPF, Raipur | 0.00 | 473348.00 | 473348.00 | 0.00 |
| 4 | ESIC, Raipur | 0.00 | 26524.00 | 26524.00 | 0.00 |
| 5 | Income Tax | 0.00 | 13488.00 | 13488.00 | 0.00 |
| 6 | Pt. Sundar La Sharma Exam Advance | 20385.00 | 156190.00 | 0.00 | 176575.00 |

Total Rs.

| 304305.00 | 936555.00 | 721715.00 | 519145.00 |
| :--- | :--- | :--- | :--- |



SCHEDULE "E":CONTINGENCIES
GL. PARTICULARS
AC YEAR:2018-19

| SL. PARTICULARS | AMOUNT |  |
| :--- | :--- | ---: |
|  |  |  |
| 1 | Accounting Charges | 44000.00 |
| 2 | ADM Charges ESIC | 184.00 |
| 3 | Advertisement Expenses | 125100.00 |
| 4 | Audit and Utilisation Fees | 35000.00 |
| 5 | Bank Charges | 34327.35 |
| 6 | Electricity Expenses | 182350.00 |
| 7 | EPF Old Payment | 4674.00 |
| 8 | Function \& Celecbrations | 60256.00 |
| 9 | Legal Fees | 19000.00 |
| 10 | Membership Fees | 15000.00 |
| 11 | Newspapers \& Periodicals | 3192.00 |
| 12 | Office and General Expenses | 83657.00 |
| 13 | Photocopy Charges | 210.00 |
| 14 | Postage \& Telegrams | 713.00 |
| 15 | Printing \& Stationery | 16640.00 |
| 16 | Repairs \& Maintenance(Electricla) | 24864.00 |
| 17 | Repairs \& Maintenance(Other) | 75184.00 |
| 18 | Telephone Expenses | 24991.00 |
| 19 | Travelling and Conveyance | 1000.00 |
| 20 | Vidhi Divas Expenses | 2800.00 |
| 21 | Website Expenses | 35680.00 |

Total Rs.


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

1


A/C YEAR:2018-19

| SL. PARTICULARS | BALANCE | Received | Utilised/Tr | BALANCE |
| :--- | :---: | :---: | :---: | :---: |
|  | AS ON | during | during | AS ON |
|  | $1-4-2018$ | the year | the year | $31-03-2019$ |

## Grants Received for:

Genaral Develoment

| UGC 11th Plan General Development | 1343171.00 |  |  |  |
| :--- | ---: | ---: | ---: | ---: |
| UGC 11th Plan Repair and Maintainance | 500000.00 | 0.00 | 0.00 | 1343171.00 |
| UGC 11th Plan Minor Reserch | 420000.00 | 0.00 | 0.00 | 500000.00 |
| UGC 11th Plan Remedial Course | 12237.00 | 0.00 | 0.00 | 120000.00 |
| UGC 11th Plan Remedial Course | 567333.00 | 0.00 | 0.00 | 567333.00 |
| UGC 11th Plan Young College | 200000.00 | 0.00 | 0.00 | 200000.00 |
| UGC 12th Plan Books and Equipment | 513104.00 | 0.00 | 0.00 | 513104.00 |
| UGC Additional Grant 11-12 | 1800000.00 | 0.00 | 0.00 | 1800000.00 |
| UGC 11th Plan Books and Journal | 91176.00 | 0.00 | 0.00 | 91176.00 |
| Adhoc Grant C.G. Govt. | 250000.00 | 0.00 | 0.00 | 250000.00 |


| 5697021.00 | 0.00 | 0.00 | 5697021.00 |
| :--- | :--- | :--- | :--- |


D.P. Vipra PG. 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. | $\begin{aligned} & \text { W.D.V. } \\ & \text { AS ON } \end{aligned}$ | ADDITIONS DURING | CAPITAL GRANT | TOTAL |  |  | ECIATION | W.D.V. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1-4-2018 | THE YEAR |  |  | THE YEAR | RATE | AMOUNT | 31-3-2019 |
| 1 Books \& Journal UGC 10th Pian 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 | - | 10\% | 34544.00 | 310893.00 |
| 8 CCTV Camera | 51060.00 | $\begin{array}{r} 0.00 \\ 30270.00 \end{array}$ | $\begin{array}{r} 0.00 \\ .0 .00 \end{array}$ | $\begin{aligned} & 51060.00 \\ & 30270.00 \end{aligned}$ | - | $\begin{aligned} & 15 \% \\ & 7.5 \% \end{aligned}$ | $\begin{aligned} & 7659.00 \\ & 2270.00 \end{aligned}$ | 71401.00 |
| 9 Computer | 97296.00 | 4897.00 | 0.00 | 102193.00 | - | 40\% | 40877.00 | 61316.00 |
| 10 Cooler | 10678.00 | 0.00 | 0.00 | 10678.00 | - | 10\% | 1068.00 | 9610.00 |
| 11 Electrical Installation | 80204.00 | 0.00 | 0.00 | 80204.00 | - | 10\% | 8020.00 | 72184.00 |
| 12 Equipments UGC 10th Plan | 919.00 | 0.00 | 0.00 | 919.00 | - | 15\% | 138.00 | 781.00 |
| 13 Equipments UGC 10th Plan Young College | 1034.00 | 0.00 | 0.00 | 1034.00 | - | 15\% | 155.00 | 879.00 |
| 14 Furniture \& Fixures | 445516.00 | 0.00 | 0.00 | 445516.00 |  | 10\% | 44552.00 | 400964.00 |
| 15 General Equipments | 44698.00 | 0.00 | 0.00 | 44698.00 | - | 15\% | 6705.00 | 37993.00 |
| 16 Giris Hostel UGC 11th plan | 3395440.00 | 0.00 | 0.00 | 3395440.00 | - | 10\% | 339544.00 | 3055896.00 |
| 17 Intercom Telephone | 388.00 | 0.00 | 0.00 | 388.00 | - | 15\% | 58.00 | 330.00 |
| 18 Land at Ashok Nagar, Chantidih,Bilaspur | 2648208.00 | 0.00 | 0.00 | 2648208.00 | - | - | . | 2648208.00 |
| 19 Library Books | 413158.00 | $\begin{array}{r} 44828.00 \\ 112755.00 \end{array}$ | $\begin{aligned} & 0.00 \\ & 0.00 \end{aligned}$ | $\begin{aligned} & 457986.00 \\ & 112755.00 \end{aligned}$ | - | $\begin{aligned} & 15 \% \\ & 7.5 \% \end{aligned}$ | $\begin{array}{r} 68698.00 \\ 8457.00 \end{array}$ | 493586.00 |
| 20 Office Equipments | 6565.00 | 0.00 | 0.00 | 6565.00 | - | 15\% | 985.00 | 5580.00 |
| 21 Pump Set | 960.00 | 0.00 | 0.00 | 960.00 | - | 15\% | 144.00 | 816.00 |
| 22 Screen Projector | 18107.00 | 0.00 | 0.00 | 18107.00 |  | 15\% | 2716.00 | 15391.00 |
| 23 Sports Material | 81456.00 | 0.00 | 0.00 | 81456.00 | - | 15\% | 12218.00 | 69238.00 |
| 24 Tubewell | 18448.00 | 0.00 | 0.00 | 18448.00 | - | 10\% | 1845.00 | 16603.00 |
| 25 Water Filter | 4715.00 | 0.00 | 0.00 | 4715.00 |  | 10\% | 472.00 | 4243.00 |
| 26 Water Pump | 1714.00 | 0.00 | 0.00 | 1714.00 |  | 10\% | 171.00 | 1543.00 |
| 27 XI Plan General Assets | 462697.00 | 0.00 | 0.00 | 462697.00 |  | 10\% | 46270.00 | 416427.00 |
| TOTAL Rs. | 9352622.00 | 192750.00 | 0.00 | 9545372.00 | 0.00 | 0.00 | 751328.00 | 879404 |



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

## SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2018-19

## SIGNIFICANT ACCOUNTING POLICIES:

## 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.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.


