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



# Extended Profile 3.1

Total expenditure excluding salary year wise during the last five years(INR in Lakhs).

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.) अण्त 2023 INDIA https://dpvipralawcollege.ac.in – Email – dpvlawprincipal@yahoo.com PH. No. – 9926165945, 9926138734

#### **DVV Sheet**

Criteria	Extended Profile					
Metric	3.1 Total expend years (INR in lak		ding salary	year wise	during the	last five
Total expenditure	Year	2018-19	2019-20	2020-21	2021-22	2022-23
excluding salary	3.1 Total expenditure excluding salary	12.62	12.66	30.03	34.63	64.54
Kin alle anno ide de sure	_	VV Clarifica			ified by the	Duincing
Kindly provide docume and a Chartered Accou						
depreciation, and exce			•	-	-	
statement highlighting						-
certified by the Princip				l cuon year	, (Bocamer	
	scription			Releva	ant link	1
1) Abstract of budget h	nighlighting fund a	llocation				0
towards Total Expendi	ture excluding sala	ary				
during last five years d	uly sig <mark>ned</mark> by Final	nce				
Manager/Accountant,	C.A and the Princi	pal is				
attached. (Appendix-I)		2200				
2) Audit Report by cha	rtered accountant	is	~	31		
attached for last five Y						

homos Co-Ordinator



watur 0 **FRINCIPAL** 

U.P. VIPRA LAW COLLEGE Bilespur (C.G.)

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

# Appendix - I

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

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



#### D.P. VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

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

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

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

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

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



	D.P. VIPRA LAW COLLEGE		
	ASHOK NAGAR, CHANTIDIH, BILASPUR, CHH	ATTISGARH	
Abstract o	f budget for purchase of books & journals,Infrastrcture Aug	mentation,Repair	rs & Maintenance
and green	initiative for year 2019-20		
SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	2,00,000.00	2,03,383.00
	Total Rs.	2,00,000.00	2,03,383.00
2	Infrastructure Augmentation		
а	Electrical Installation	24,000.00	23,102.00
b	Office Equipments	10,000.00	6,000.00
	Total Rs.	34,000.00	29,102.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,42,000.00	1,41,570.00
b	Repairs and Maintenance -Electricals		
c	Repairs and Maintenance -Furniture		2 40 500 00
d	Repairs and Maintenance -Building	2,42,000.00	2,40,506.00
е	Repairs and Maintenance -Other		-
	Tap Nul Etc.		
	Total Rs.	3,84,000.00	3,82,076.00
4	Repairs and Maintenance /Academic Facility Expenses	26,000.00	
	Total Rs.	26,000.00	26,188.00

	Salary Expenses	49,23,000.00	49,23,948.00
A	Excluding Salary Expenses	12,72,000.00	12,66,127.00
B	Total Expenses Excluding Depreciation	61,95,000.00	61,90,075.00
C	Total Expenses Excluding Depreciation		and the second s

5 PRINCIPAL

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

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

\* M.No. 427932 M.No. 427932

Date: 16.03.2024

UDIN :24427932BKAPUE8992

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

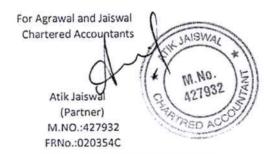
Abstract of budget for purchase of books & journals, Infrastrcture Augmentation, Repairs & Maintenance and green initiative for year 2020-21

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	1,00,000.00	80,083.00
	Total Rs.	1,00,000.00	80,083.00
2	Infrastructure Augmentation		
а	Air Conditioner	1,00,000.00	98,000.00
b	Building Construction	6,80,000.00	6,79,095.00
с	College Parisar Road	1,10,000.00	1,09,819.00
d	Computer	50,000.00	41,699.00
e	Furniture And Fixtures	1,10,000.00	1,08,300.00
f	Garden	70,000.00	64,732.00
g	Office Equipment	10,000.00	6,661.00
0	Total Rs.	11,30,000.00	11,08,306.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,30,000.00	1,27,420.00
b	Repairs and Maintenance -Electricals		
с	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	4,95,000.00	4,98,417.00
е	Repairs and Maintenance -Other		
	Tap Nul Etc.		
	Total Rs.	6,25,000.00	6,25,837.00
4	Repairs and Maintenance /Academic Facility Expenses	80,100.00	
-	Total Rs.	80,100.00	8,223.00

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

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



UDIN: 24427932BKAPUB8288



	ASHOK NAGAR, CHANTIDIH, BILASPUR, CH	HATTISGARH	
lbstract o nd green	) of budget for purchase of books & journals,Infrastrcture Au initiative for year 2021-22	gmentation,Repa	irs & Maintenance
SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	3,00,000.00	2,43,566.00
	Total Rs.	3,00,000.00	2,43,566.00
2	Infrastructure Augmentation		
а	Computer	1,30,000.00	1,33,769.00
b	Eectrical Installation	40,000.00	39,040.00
с	Furniture And Fixtures	85,000.00	85,900.00
d	Office Equipment	18,000.00	18,500.00
e	Photocopy Machine	50,000.00	49,900.00
f	Printer A/c	15,000.00	15,300.00
	Total Rs.	3,38,000.00	3,42,409.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,50,000.00	1,55,130.00
b	Repairs and Maintenance -Electricals		
с	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	14,25,000.00	14,27,884.00
е	Repairs and Maintenance -Other		
	Tap Nul Etc.		
	Total Rs.	15,75,000.00	15,83,014.00
4	Repairs and Maintenance /Academic Facility Expenses	1,03,500.00	48,354.00
	Total Rs.	1,03,500.00	48,354.00

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

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

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

UDIN :24427932BKAPUD3819



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#### AGRAWAL AND JAISWAL CHARTERED ACCOUNTANTS 1/13, NEHRU COMPLEX, VYAPAR VIHAR,BILASPUR, CHHATTISGARH 495001

#### D.P. VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT
1	Purchase of Books & Journals		
а	Books and Journals	5,20,000.00	5,11,141.00
	Total Rs.	5,20,000.00	5,11,141.00
2	Infrastructure Augmentation		
а	Air Conditioner	50,000.00	49,000.00
b	Building	1,77,000.00	1,77,570.00
c	Computer	6,78,000.00	7,11,281.00
d	Electrical Installation	1,90,000.00	1,86,685.00
e	Furniture & Fixture	6,30,000.00	6,22,050.00
f	Projector	2,10,000.00	2,03,520.00
g	Scaner	60,000.00	55,830.00
14	and the second se		

1	Water Cooler	75,000.00	74,634.00
	Total Rs.	21,40,000.00	21,47,670.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	2,80,000.00	2,79,590.00
b	Repairs and Maintenance -Electricals		2,13,330.00
с	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	16,22,000.00	16,25,713.00
е	Repairs and Maintenance -Other		
	Tap Nul Etc.		
	Total Rs.	19,02,000.00	19,05,303.00
4	Repairs and Maintenance /Academic Facility Expenses	91,000.00	91,496.00
	Total Rs.	91,000.00	91,496.00

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

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

For Agrawal and Jaiswal **Chartered Accountants** AISWAL M.NO. Atik Jais Val 427932 (Partner) M.NO.:427932 GED A FRNo.:020354C

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UDIN: 24427932BKAPUC3055

70,000.00

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

# Appendix - II

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

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

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



# A - Academic I - Infrastructure L - Library M - Maintenance

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

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



# Academic Year 2018-19

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

# D.P.VIPRA LAW COLLEGE

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

## ACCOUNTING YEAR 2018-19

#### AUDOTORS

:9

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

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

Dear sir,

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

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

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

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

b) Ledger

- g) Receipt Books for Fee,& Register for Fees
- h) Voucher Files for Expenses etc.

2. BALANCE CONFIRMATION: The balances in the Loans & Advances(Assets), Security Deposits, Scholarship accounts, Advances (Credit), Allahabad bank A/c (with Balance 277.52) and Central Bank of India A/c ( with Balance 5303.00 ) and Caution Money A/c are subject to confirmation at the year end.

- 3. VOUCHERS: It has also been observed during the course of audit that some of the expenses were supported by internal vouchers only.
- 4. ADVANCES: There are a few Advances to Staff and others which are not yet recovered/adjusted even after a long time.

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

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#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

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

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

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants YU Bilaspur (C.G.) (K.L.ARORA) Partner M.No.72889 Firm Reg. No. 006730C UDIN: 20072889AAAAAT526(

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS		
OPENING BALANCES:				AMOUNT	AMOUNT
Cash in hand Allahabad Bank	18546.22 277.52		SALARIES AND ALLOWA Salary to Staff	NCES:	3389110.00
Allahabad Bank C.A. Apex Bank Central Bank of India	23974.00 8886.00		REMUNERATION: Others (Non Teaching Sta	<del>60</del>	
C.G.R. Gramin Bank Union Bank 50993	5303.00 159239.00		CONTINGENCIES	11)	305217.00
Union Bank 6195 Union Bank A/c 44066	1466.65 1710.92 1836336.00	0055700 0	(Schedule "E")		788822.35
REVENUE INCOME	00000000	2055739.31	Affiliation Fees		86684.00
(Schedule "A")		6619512.00	Honorarium A/c		40000.00
INCOME FROM OTHER S Interest from Bank Rent Received	OURCES: 140408.00 73455.00	040000 ++	FIXED ASSETS: Addition during the year (N	10000 00000000000000000000000000000000	192750.00
CAPITAL FUND:	73455.00	213863.00 2203721.00	LOANS AND ADVANCES: (Schedule "B")		
RUST FUND:		2928341.00	Given during the year Less:Recovered	1923030.00 869941.00	1053089.00
<u>Other Current Liabilities:</u> as per schedule "D" Credits Debits	936555.00 721715.00	214840.00	<u>CLOSING BALANCES:</u> Cash in hand Allahabad Bank Allahabad Bank C.A. Apex Bank	• 18546.22 277.52 24752.00	
Caution Money: Collected during the year		26097.00	Central Bank of India C.G.R. Gramin Bank Union Bank 50993	8886.00 5303.00 7222756.00 1518.65	
			Union Bank 6195 Union Bank A/c 44066 FDR With Union Bank	1816.92 122584.65 1000000.00	8406440.96

14262113.3

14262113.31

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.

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FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

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

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

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

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

Firm Reg. No. 006730C UDIN: 20072889AAAAAT5260

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Bilaspur

(C.G.)

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOWAN Salary to Staff	ICES:	3389110.00	REVENUE INCOME: (Schedule "A")		6619512.00
REMUNERATION: Others (Non Teaching Staff	)	305217.00	INCOME FROM OTHER	SOURCES: 140408.00	0019512.00
CONTINGENCIES: (Schedule "E")		788822.35	Rent Received	73455.00	213863.00
DEPRECIATION: (Schedule "F")		751328.00		94	
Affiliation Fees		86684.00			
Honorarium A/c		40000.00			
<u>Surplus:</u> Being excess of Income ove Expenditure Transferred to Seneral Fund	r	1470040.05			
		1472213.65			
Total Rs.		6833375.00	Total Rs.	_	6833375.00

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

Certified that the above statement is true and correct.

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

CORRESPONDENT

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

BILASPUR (C.G.)

Date:08/06/2020

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants m

Bilaspur (C.G.)

(K.L.ARORA) Partner ' M.No.72889 Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

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

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	6759590.27 2928341.00	9687931.27	EIXED ASSETS: (Schedule "F")		8794044.00
CAUTION MONEY: As per last Balance Sheet Add:Collected	398312.00 26097.00	424409.00	DEPOSITS AND LOANS & (Schedule "B") SCHOLERSHIP A/c:B/f	ADVANCES:	4203332.00
CAPITAL FUND: As per last Balance Sheet Add:Collected	11352551.00	13556272.00	U.B.I.,Bilaspur U.B.I.,Bilaspur	1000.00 1000.00	2000.00
JNSECURED LOANS: Schedule "C")		2090000.00	CASH AND BANK BALAN Cash in hand Allahabad Bank	18546.22 277.52	
Other Current Liabilities: Schedule "D")		519145.00	Allahabad Bank C.A. Apex Bank Central Bank of India C.G.R. Gramin Bank	24752.00 8886.00 5303.00 7222756.00	
SRANTS A/C Schedule "G")		5697021.00	Union Bank 50993 Union Bank 6195 Union Bank A/c 44066 FDR With Union Bank	1518.65 1816.92 122584.65 1000000.00	
			GENERAL FUND: As per last Balance Sheet Less :Surplus for the year		8406440.96
		i€.	transfered from income Expenditure A/c	1472213.65	10568961.31

Total Rs.

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31974778.27

Total Rs.

31974778.27

(C.G.)

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

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As per our report of even date attached.

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

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

Chartered Accountants ari 8 4 Nn Bilaspur

FOR M/S ARORA TAWARI & ASSOCIATES

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

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

Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

#### SCHEDULE "A": REVENUE INCOME

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

1	Admission Fee		Credits	Debits	Amount
2 3 4 5	Tuition Fee T.C. & Other Fees University Fees Suvidha Sulk	2	225508.00 6135124.00 18021.00 370388.00	0.00 0.00 0.00 129529.00	225508.00 6135124.00 18021.00 240,859.00
		Total Rs.	0740044 00		
			6749041.00	129529.00	6619512.00

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

DEP	OSITS:	BALANCE AS ON 1-4-2018	Given during the year	Recovered during the year	BALANCE AS ON 31.03.2019
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:

Total Rs.

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3150243.00 1923030.00 869941.00 4203332.00

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



## SCHEDULE "C": UNSECURED LOANS

## A/C YEAR:2018-19

01					
SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Taken during the year	Repaid during the year	BALANCE AS ON 31-03-2019
1 2 3 4 5 6	Snatak Mahavidyalaya Shikshan Samiti D.P.Vipra B.E.D. College Shri Abhishek Soni Shri Satyash Upadhyay Smt. Shashi Vastrakar Smt. Sheel Mani Soni	79000.00 50000.00 20000.00 50000.00 30000.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	790000.00 500000.00 200000.00 50000.00 300000.00 250000.00
	Total Rs.	2090000.00	0.00	0.00	2090000.00

#### SCHEDULE "D": OTHER LIABILITIES

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

ΟL.	PARTICULARS	BALANCE AS ON 1-4-2018	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2019
123456	BUB Exam Advance C.G. Vyapam Exam EPF, Raipur ESIC, Raipur Income Tax Pt. Sundar Lal Sharma Exam Advance	283920.00 0.00 0.00 0.00 20385.00	0.00 267005.00 473348.00 26524.00 13488.00 156190.00	31000.00 177355.00 473348.00 26524.00 13488.00 0.00	252920.00 89650.00 0.00 0.00 0.00 176575.00

Total Rs.

304305.00 936555.00 721715.00

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



519145.00

#### SCHEDULE "E":CONTINGENCIES

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

		NO 12AN.2018-19
SL.	PARTICULARS	
		AMOUNT
1	Accounting Charges	
2	ADM Charges ESIC	44000.00
3	Advertisement Expenses	184.00
4	Audit and Utilisation Fees	125100.00
5	Bank Charges	35000.00
6	Electricity Expenses	34327.35
7	EPF Old Payment	182350.00
8	Function & Celecbrations	4674.00
9	Legal Fees	60256.00 A
10	Membership Fees	19000.00
11	Newspapers & Periodicals	15000.00
12	Office and General Expenses	3192.00 A
13	Photocopy Charges	83657.00
14	Postage & Telegrams	210.00
15	Printing & Stationery	713.00
16	Repairs & Maintenance(Electricia)	16640.00
17	Repairs & Maintenance(Other)	24864.00 M
18	Telephone Expenses	75184.00
19	Travelling and Conveyance	24991.00
20	Vidhi Diwas Expenses	1000.00
21	Website Expenses	2800.00
	Carden and the second sec	35680.00

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788822.35

Total Rs.

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

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SCHEDULE "G":GRANTS A/C

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

SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2019
1 2 3 4 5 6 7 8 9 10	Grants Received for: Genaral Develoment UGC 11th Plan General Development UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Young College UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Books and Journal Adhoc Grant C.G. Govt.	1343171.00 50000.00 42000.00 12237.00 567333.00 20000.00 513104.00 180000.00 91176.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1343171.00 500000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00
		5697021.00	0.00	0.00	5697021.00

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



SL No	PARTICULARS	W.D.V. AS ON	ADDITIONS	GRANT	TOTAL	SOLD	DEP	RECIATION	W.D.V.
		1-4-2018	THE YEAR	GIVINI		DURING THE YEAR	RATE	AMOUNT	AS ON 31-3-2019
1	Books & Journal UGC 10th Plan Young College	477.00	0.00	0.00	477.00	-	15%	72.00	405.00
2	Books & Journal UGC 10th Plan	641.00	0.00	0.00	641.00		15%		
3	Books & Journal UGC 11th Plan	909.00	0.00	0.00				96.00	545.00
4	Building A/c	1173262.00	0.00	0.00	909.00	-	15%	136.00	773.00
5	Building UGC 10th Plan		0.00	0.00	1173262.00		10%	117326.00	1055936.00
	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	8	15%	3803.00	21547.00
7	Building UGC 10th Plan Young College	345437.00	0.00	0.00	345437.00		10%		
8	CCTV Camera	51060.00	0.00	0.00	51060.00		15%	34544.00 7659.00	310893.00
9	Computer	97296.00	30270.00		30270.00	-	7.5%	2270.00	71401.00
5720	Cooler		4897.00 ]	0.00	102193.00	2	40%	40877.00	61316.00
		10678.00	0.00	0.00	10678.00	÷	10%	1068.00	9610.00
	Electrical Installation Equipments	80204.00	0.00	0.00	80204.00	196	10%	8020.00	72184.00
	UGC 10th Plan	919.00	0.00	0.00	919.00		15%	138.00	781.00
3	Equipments UGC 10th Plan Young College	1034.00	0.00	0.00	1034.00		15%	155.00	879.00
4 8	Furniture & Fixures	445516.00	0.00	0.00	445516.00		10%	44552.00	400964.00
5 (	General Equipments	44698.00	0.00	0.00	44698.00		15%	6705.00	
6 (	Girls Hostel UGC 11th plan	3395440.00	0.00	0.00	3395440.00				37993.00
7 1	ntercom Telephone	388.00	0.00	0.00	388.00	-	10%	339544.00	3055896.00
BL	and at Ashok Nagar, Chantidih,Bilaspur	2648208.00		555 257 55			15%	58.00	330.00
	ibrary Books		0.00	0.00	2648208.00		-		2648208.00
		413158.00	44828.00 L 112755.00 L	0.00 0.00	457986.00 112755.00		15% 7.5%	68698.00 8457.00	493586.00
	Office Equipments	6565.00	0.00	0.00	6565.00	÷ )	15%	985.00	5580.00
I P	Pump Set	960.00	0.00	0.00	960.00		15%	144.00	
	creen Projector	18107.00	0.00	0.00	18107.00		15%	2716.00	816.00 15391.00
S	ports Material	81456.00	0.00	0.00	81456.00		15%		
Т	ubewell	18448.00	0.00	0.00	18448.00		10%	12218.00 1845.00	69238.00
N	/ater Filter	4715.00	0.00	0.00	4715.00		10%	0.00000000	16603.00
	/ater Pump	1714.00	0.00	0.00			070	472.00	4243.00
W			0.00	0.00	1714.00		10%	171.00	1543.00

#### SCHEDULE "F": FIXED ASSETS AND DEPRECIATION

TOTAL Rs.

9352622.00 192750.00

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0.00 9545372.00

0.00 0.00 751328.00 8794044.00

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

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# SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2018-19

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

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

1

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

Bilaspur

C.G.)

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

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



# Academic Year 2019-20

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



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

ACCOUNTING YEAR 2019-20

## AUDIT REPORT

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

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 Boo	ok			b)	Ledger
C)	Journal					Bank Books
e)	Salary	Regist	cer			Daily Collection
g)	Receipt	Books	for	Fee,&		Register for Fees
				Funances		

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

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



Contd.....2

## ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

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

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

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

PLACE:Bilaspur (C.G.) Date:27/12/2020 FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

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

#### 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 ALLOWA		
Cash in hand	18546.22		Salary to Staff	NUES.	4303098.00
Allahabad Bank	277.52		sump to oran		4303098.00
Allahabad Bank C.A.	24752.00		REMUNERATION:	35	
Apex Bank	8886.00		Others (Non Teaching Staff	Ð	500850.00
Central Bank of India	5303.00				
C.G.R. Gramin Bank Union Bank 50993	7222756.00		CONTINGENCIES:		
Union Bank 6195	1518.65		(Schedule "E")		1033642.66
Union Bank A/c 44066	1816.92 122584.65		Affliction		
FDR With Union Bank	1000000.00	8406440.96	Affiliation Fees		82000.00
		0400440.30	Honorarium A/c		100000 00
			Honorandin A/C		120000.00
REVENUE INCOME:			FIXED ASSETS:		
(Schedule "A")		8202339.00	Addition during the year (Ne	et of Grant)	232485.00
				or or orany	202400.00
INCOME FROM OTHER S			Capital Work in Progress		
Interest from Bank	337848.00		(Schedule "F")		697259.00
Other Income Rent Received	25838.23	111070100			
Rent Received	785048.00	1148734.23	LOANS AND ADVANCES:		
CAPITAL FUND:		2680963.00	(Schedule "B")		
or the tone.		2000903.00	Given during the year Less:Recovered	2164390.00	1000
TRUST FUND:		3497748.00	Less.Recovered	1437510.00	726880.00
		010//40.00	Unsecured Loan:		
Other Current Liabilities:		1	Paid during the year		500000 00
as per schedule "D"			, and daming the year		500000.00
Credits	966408.00		CLOSING BALANCES:		
Debits	872569.00	93839.00	Cash in hand	18546.22	
			Allahabad Bank C.A.	25559.00	
Caution Money:		Automotive and an and a second	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

24060496.2

24060496.19

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

Certified that the above statement is true and correct.

As per our report of even date attached.

R CORRESPONDENT

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

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

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

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOWA Salary to Staff	NCES:	4303098.00	REVENUE INCOME: (Schedule "A")	5	8202339.00
REMUNERATION: Others (Non Teaching Sta	ff)	500850.00	INCOME FROM OTHER S	337848.00	
CONTINGENCIES: (Schedule "E")		1033642.66	Other Income Rent A/c	25838.23 785048.00	1148734.23
DEPRECIATION: (Schedule "F")		691939.00			
Affiliation Fees		82000.00			
Honorarium A/c		120000.00			
Surplus: Being excess of Income of Expenditure Transferred to					
General Fund		2619543.57			
Total Rs.		9351073.23	Total Rs.	-	9351073.23

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

Certified that the above statement is true and correct.

As per our report of even date attached.

w BI CORRESPONDENT

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

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Tawari & As arc Bilaspur Ales (C.G.) BILASPUR (C.O. 10-00) K.L.ARORA) a Account Partner

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

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

			PROPERTY & ASSETS		AMOUNT
RUST FUND: as per last Balance Sheet add:Collected Less	9687931.27		FIXED ASSETS: (Schedule "F")		8334590.00
Remitted	3497748.00	13185679.27	Capital Work in Progress		
AUTION MONEY: s per last Balance Sheet	424409.00		(Schedule "F")	9	697259.00
dd:Collected	30432.00	454841.00	DEPOSITS AND LOANS & (Schedule "B")	ADVANCES:	4930212.00
APITAL FUND: s per last Balance Sheet dd:Collected NSECURED LOANS:	13556272.00 2680963.00	16237235.00	<u>SCHOLERSHIP A/c</u> :B/f Deposited in U.B.I.,Bilaspur U.B.I.,Bilaspur	1000.00 1000.00	2000.00
Schedule "C")		1590000.00	CASH AND BANK BALAN		
ther Current Liabilities: Schedule "D")		612984.00	Cash in hand Allahabad Bank C.A. Apex Bank	18546.22 25559.00 8886.00	
RANTS A/C chedule "G")		5697021.00	Central Bank of India C.G.R. Gramin Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066 Union Bank A/c 6758	5303.00 4669829.00 1570.65 1831.92 3108040.29 2024715.45	9864281.53
		ž	FDR With Union bank: No. 423803030575427 No. 423803030575428 No. 423803030574851	2000000.00 3000000.00 1000000.00	6000000.00
			GENERAL FUND: As per last Balance Sheet Less :Surplus for the year transfered from income	10568961.31	
			Expenditure A/c	2619543.57	7949417.74
	ų.				

Total Rs.

37777760.27

Total Rs.

37777760.27

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

As per our report of even date attached.

BILASPUR (C.G.)

Date:27/12/2020

CORRESPONDENT PRINCIPAL D.P. Vipta P.G. Law College D.P. Vipta P.G. Law College D.B. Spart (C.G.)

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FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants 0 3 1L Bilaspu) ()(C.G.) Char \* BILASPUR (C.G.) Date:27/12/2020 LARORA) ersd Accounts 50 Partner M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

#### SCHEDULE "A":REVENUE INCOME

13

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

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

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

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Given during the year	Recovered during the year	BALANCE AS ON 31.03.2020
DEP	OSITS:		the year	ine year	31.03.2020
1 2 3 4 5 6	Bharat Sanchar Nigam Limited,Bilaspur Bharti Telenet,Bilaspur Bar Council,New Delhi C.S.E.B,Bilaspur Reliance India Ltd. Bharat Sanchar Nigam Ltd.	3000.00 2500.00 400000.00 12000.00 1800.00 500.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	3000.00 2500.00 400000.00 12000.00 1800.00 500.00
Salar	y,Travelling,Exam & Other Advance:	2 5			
27	Advance for Remedial Course Advance to Alok Sharma (Sports Adv.) Exam Advance to Shri Shaji Thomas Advance to Ku. Sushma Tiwari MRP Advance to Santosh Thakur MRP Advance to Pramod Sharma MRP Advance to Pramod Sharma MRP Advance to Uendors Advance to Dharmendra Sharma Adv.to A.B. Soni Advance to Dwarika Yadav Advance to Dwarika Yadav Advance to Pramod Sharma Advance to Ramgiri Goshwami Advance to Ramgiri Goshwami Advance to Sanjay Yadav Salary Adv.to Dr.A B Soni Akshar Construction Exam Advance to A.B. Soni Exam Advance to Santosh Thakur Exam Advance to Shazi Thomas Exam Advance to Sushma Tiwari Exam Advance to Tilak Ram Patel Salary Advance Sports Advance to Alok Sharma Adv.to Dharmendra sharma Adv.to Smt devaki verma Advance to shazi thomas	609000.00 129891.00 75000.00 80000.00 72500.00 120000.00 72500.00 14000.00 509219.00 30000.00 266670.00 9000.00 0.00 0.00 500000.00 45000.00 45000.00 262500.00 41000.00 262500.00 11500.00 25880.00 0.00 0.00	0.00 42300.00 0.00 0.00 0.00 0.00 0.00 0.00 1238782.00 239308.00 239308.00 239308.00 239308.00 239308.00 20000.00 154000.00 10000.00 0.00 85000.00 85000.00 85000.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 200000.00 60000.00 803202.00 219308.00 9000.00 12000.00 12000.00 12000.00 0.	609000.00 172191.00 75000.00 80000.00 72500.00 120000.00 72500.00 217952.00 80000.00 944799.00 50000.00 41000.00 12000.00 12000.00 12000.00 12500.00 312500.00 126000.00 11500.00 25800.00 70000.00

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

#### SCHEDULE "C":UNSECURED LOANS

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

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

#### SCHEDULE "D":OTHER LIABILITIES

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

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

#### Total Rs.

519145.00 966408.00 872569.00 612984.00

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#### SCHEDULE "E":CONTINGENCIES

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A/C YEAR:2019-20

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

Total Rs.

1033642.66

w Gw a PRINCIPAL D.P. Vipm 1, 1, Low College Bilaspar (C.G.)/

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

N	PARTICULARS	W.D.V. AS ON	ADDITIONS DURING	GRANT	TOTAL	SOLD	DEP	RECIATION	W.D.V.
		1-4-2019	THE YEAR	QIVAN		THE YEAR	RATE	AMOUNT	AS ON 31-3-2020
1	Books & Journal UGC								
	10th Plan Young College	405.00	0.00	0.00	405.00		15%	61.00	344.00
2	Books & Journal	515.00							
	UGC 10th Plan	545.00	0.00	0.00	545.00		15%	82.00	463.00
3	Books & Journal UGC 11th Plan	773.00	0.00	0.00	770 00				
					773.00	104	15%	116.00	657.00
4	Building A/c	1055936.00	0.00	0.00	1055936.00		10%	105594.00	950342.00
5	Building UGC 10th Plan Backward College	20956.00	0.00	0.00	20056 00		1001		
6		20000.00	0.00	0.00	20956.00	-	10%	2096.00	18860.00
0	Books & Journal UGC 10th Plan Young College	21547.00	0.00	0.00	21547.00	-	15%	3232.00	18315.00
7	Building UGC 10th Plan						1070	5252.00	10315.00
	Young College	310893.00	0.00	0.00	310893.00		10%	31089.00	279804.00
8	CCTV Camera	71,401.00	0.00	0.00	71401.00		15%	10710.00	
9	Computer	61316.00	0.00	0.00					60691.00
					61316.00		40%	24526.00	36790.00
10	Cooler	9610.00	0.00	0.00	9610.00	•	10%	961.00	8649.00
11	Electrical Installation	72184.00	0.00	I 0.00	72184.00		10%	7218.00	
12	Equipments				23102.00		5.0%	1155.00	86913.00
	UGC 10th Plan	781.00	0.00	0.00	781.00		15%	117.00	664.00
13	Equipments UGC 10th Plan Young College	879.00	0.00	0.00	070.00				
4.4			10000000	0000000000	879.00	-	15%	132.00	747.00
	Furniture & Fixures	400964.00	0.00	0.00	400964.00		10%	40096.00	360868.00
15	General Equipments	37993.00	0.00	0.00	37993.00		15%	5699.00	32294.00
16	Girls Hostel UGC 11th plan	3055896.00	0.00	0.00	3055896.00	-	10%	305590.00	2750306.00
17	Intercom Telephone	330.00	0.00	0.00	330.00		15%	49.00	
18	Land at Ashok Nagar,			ŕ			1070	49.00	281.00
	Chantidih, Bilaspur	2648208.00	0.00	0.00	2648208.00	-	2		2648208.00
19	Library Books	493586.00	75851.00 L	- 0.00	569437.00		15%	05440.00	2010200.00
20	Office Equipments	5580.00	127532.00 L 6000.00	0.00	127532.00		7.5%	85416.00 9565.00	601988.00
				0.00	11580.00		15%	1737.00	9843.00
	Pump Set	816.00	0.00	0.00	816.00	-	15%	122.00	694.00
22	Screen Projector	15391.00	0.00	0.00	15391.00		15%	2309.00	13082.00
23	Sports Material	69238.00	0.00	0.00	69238.00	-	15%	10386.00	58852.00
24	Tubewell	16603.00	0.00	0.00	16603.00				10.00 PM
25	Water Filter 4	4243.00					10%	1660.00	14943.00
			0.00	0.00	4243.00		10%	424.00	3819.00
20	Water Pump	1543.00	0.00	0.00	1543.00		10%	154.00	1389.00
27	XI Plan General Assets	416427.00	0.00	0.00	416427.00		10%	41643.00	374784.00
	TOTAL	8794044.00	232485.00	_	9026529.00		5.95072	691939.00	
28	Capital Work in Progress:							031333.00	8334590.00
	Building Material	0.00	256462.00	0.00	256462.00			0.00	256462.00
	Dhirendra singh engg.(buildin		154000.00	0.00	154000.00			0.00	154000.00
	Narmada prasad burman Santosh dhuri (gardan)	0.00	97500.00	0.00	97500.00			0.00	97500.00
	Santosh ku.dhuru labour.cont	0.00	52000.00	0.00	52000.00			0.00	52000.00
	TOTAL	.) 0.00	137297.00	0.00	137297.00			0.00	137297.00
			697259.00		697259.00			0.00	697259.00
		19							200.00
	GRAND TOTAL Rs.	8794044.00	929744.00	0.00	9723788.00	0.00	0.00	601000 00	00010
	a disea for second the disease of the second s					0.00	0.00	691939.00	9031849.00

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



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

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

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2020
1 2 3 4 5 6 7 8 9 10	Grants Received for: Genaral Develoment UGC 11th Plan General Development UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Roung College UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Books and Journal Adhoc Grant C.G. Govt.	1343171.00 500000.00 420000.00 12237.00 567333.00 20000.00 513104.00 180000.00 91176.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1343171.00 500000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00

5697021.00 0.00

0.00 5697021.00

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



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

Financial Year: 2019-20

#### 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.

#### ii) FIXED ASSETS:

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants 10.0 (K.L.ARORA) red A Partner M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

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

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



# Academic Year 2020-21

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



# AUDIT REPORT

Financial Year: 2020-21

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

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

# Auditor :- CA SAMEER SINGH

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



SAMEER SINGH & ASSOCIATES Chartered Accountants 9/2, 1<sup>st</sup> Floor Arpa Complex Infront of Navbharat Press Bilaspur (CG) Ph. 07752- 230024 ssabilaspur@vahoo.co.in

## 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

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

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountant of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



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

#### Opinion

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We report that: -

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

We have obtained all the information and explanation, which to the best of our knowledge

and belief were necessary for the purpose of our audit.

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

For, D.P. VIPRA LAW

COLLEGE

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

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

(CHAIRMEN) (SECRETARY)

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

Chartered Accountants FRN: 008664C

CA SAMEER KUMAR SINGH

(PARTNER) Membership No. 077928 UDIN: 22077928AAAAAU5786

			3	TIDIH,BILASPUR(C.G.) CE SHEET		
]				MARCH 2021)		
	CAPITAL & LIABILITIES	NOTE	[	ASSETS	NOTE	AMOUNT
	CAPITAL ACCOUNT	1	3,79,27,493	FIXED ASSETS	4	93,92,71
	LOANS AND LIABILITY	2	12,49,851	INVESTMENTS	5	1,60,00,00
	CURRENT LIABILITIES	3	56,97,021	CURRENT ASSETS	6	49,18,81
				LOANS AND ADVANCES	7	1,35,950
				CASH AND BANK BALANCE	8	91,77,662
				GENERAL FUND ACCOUNT	9	52,49,228
	TOTAL		4,48,74,365	TOTAL		4,48,74,36
	For, D.P. VIPRA LAW COLLEGE			For, SAMEER SINGH AND ASSOC Chartered Accountants	CIATES	
	~			(FRN. No. 008664C)		
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	Chairman Gerening Body D.P.		G. Law Coll	ege	rtered untants	ATES
	Die ofers Law College	Bilas	pur (C.G.)	Ar X	0000000	*)
		RETARY	Y)	CA SAMEER KUMAR SINGH	UR	
	PLACE: BILASPUR(C.G.)			PARTNER Membership No.: 077928		
	Dated:07-01-2022			UDIN : 22077928AAAAAU5789		
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# D.P. VIPRA LAW COLLEGE

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

#### INCOME AND EXPENDITURE ACCOUNT

(FOR THE YEAR ENDING 31ST MARCH 2021)

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

NOTES ON ACCOUNTS

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IN TERMS OF OUR REPORT OF EVENT DATE.

For, SAMEER SINGH AND ASSOCIATES

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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

Chartered Accountants (FRN. No. 008664C)

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

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PRINCIPAL

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

(SECRETARY)

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

#### **D.P. VIPRA LAW COLLEGE** ASHOK NAGAR, CHATIDIH BILASPUR(C.G.) RECEIPT AND PAYMENT ACCOUNT (FOR THE YEAR ENDING 31ST MARCH 2021) RECEIPT NOTES AMOUNT PAYMENT NOTES AMOUNT OPENING BALANCE 98,66,282 LOANS AND LIABILITY 8,46,741 CASH and BANK BALANCES 8 CURRENT LIABILITIES 3 4,91,282 LOANS AND LIABILITY 3,17,268 FIXED ASSETS 5,88,079 CURRENT LIABILITIES 3 4,91,283 INVESTMENT 5 1.00,00,000 CURRENT ASSETS 2,71,000 CURRENT ASSETS 18,99,112 OTHER INCOME 1,88,04,368 **REVENUE INCOME** 88,172 **College Fees** 1,85,13,606 REMUNERATION 76,500 Interest from bank 1,27,866 SALARIES AND ALLOWANCES 48,53,952 Rent 1.62.896 HONORARIUM 1,26,000 ADMINISTRATIVE EXPENSE 16,02,700 CLOSING BALANCES CASH and BANK BALANCES 8 91,77,662 TOTAL 2,97,50,200 TOTAL 2,97,50,200 NOTES ON ACCOUNTS 12 IN TERMS OF OUR REPORT OF EVENT DATE. The accompanying Note 1 to 12 are an integral part of Balance Sheet and Income and expenditure a/c For, D.P. VIPRA LAW COLLEGE For, SAMEER SINGH AND ASSOCIATES **Chartered Accountants** (FRN. No. 008664C) PRINCIPAL D.P. Vipra P.G. Law College ede D.B.P. Wipra Law Bilaspur (C.G.) Bilaspur (C.G.) (CHAIRMAN) (SECRETARY) CA SAMEER-KUMAR SINGH PARTNER PLACE: BILASPUR(C.G.) Membership No.: 077928 Dated:07-01-2022 UDIN: 22077928AAAAAU5789

S. No.	Particulars	Amoun	nt
1	CAPITAL FUND		1,97,54,81
2	CAUTION MONEY Add:surplus for the year	4,54,841 <u>38,910</u>	4,93,75
3	TRUST FUND ACCOUNT Add:surplus for the year	1,31,85,679 44,93,244	1,76,78,923
TOTAL			3792749

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	BUB EXAM. ADVANCE	2,80,395	56,741	71,610	2 95 264
2	C.G. VYAPAM EXAM	84,584	4,23,660	2.45.658	-93.418
3	PT. SUNDER LAL SHARMA EXAM. ADVANCE.	2,48,005	0	0	2,48,005
4	SHRI ABHISHEK SONI	2.00,000	0	0	2.00.000
5	SHRI SATYASH UPADHYAY	50,000	0	0	50,000
6	SMT. SHASHI VASTRAKAR	3,00,000	0	0	3.00.000
7	SMT. SHEEL MANI SONI	2,50,000	0	0	2 50 000
8	SNATAK MAHAVIDYALAYA SHIKSHAN SAMITI	7,90,000	7,90,000	0	2.00.000
TOTAL		22,02,984	12,70,401	3,17,268	12,49,851

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	GRANTS				
1	ADHOC GRANT C.G. GOVT.	2,50,000	0	0	2,50,000
2	UGC 11TH PALN REMEDIAL COURSES	5,67,333	0	o	5.67.333
3	UGC 11TH PALN YOUNG COLLEGE	2,00,000	0	0	2.00.000
4	UGC 11TH PLAN BOOK & JOURNAL	91,176	0	0	91.176
5	UGC 11TH PLAN GENERAL DEVELOPMENT	13,43,171	0	0	13.43.17
6	UGC 11TH PLAN MINOR RESERCH	4.20.000	o	0	4 20.00
7	UGC 11TH PLAN REPAIR & MAINTAINANCE	5,00,000	0	0	5.00.00
8	UGC 11TH REMEDIAL COURSE	12,237	0	0	12 23
9	UGC 12TH PALN BOOKS & EQUIPMENT	5,13,104	0	0	5 13 10
10	UGC ADDITION GRANT 11-2	18,00,000	0	ol	18.00.00
	EPF RAIPUR	0	4,74,172	4,74,172	
	ESIC RAIPUR	0	17,111	17,111	
TOTAL		56,97,021	4,91,283	4,91,283	56,97,02

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	FDR NO. 423803030574851 IN UBI	10,00,000	0	0	10.00.00
2	FDR NO. 423803030575427 IN UBI	20,00,000	0	o	20.00.00
3	FDR NO. 423803030575428	30,00,000	0	0	30.00.00
4	FDR NO. 423803030575952	0	25,00,000	0	25.00.00
5	FDR NO. 423803030575953	0	25.00.000	0	25.00.00
6	FDR NO. 423803030576211	0	25,00,000	0	25.00.00
7	FDR NO. 423803030576212	0	25,00,000	o	25.00.00
TOTAL		60,00,000	1,00,00,000	0	1,60,00,00

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

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



S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	Deposits (Asset)				
	BAR COUNCIL, NEW DELHI	4,00,000	0	0	4,00,00
	BHARAT SANCHAR NIGAM LIMITED, BSP.	3,000	0	0	3,00
	BHARAT SANCHAR NIGAM LTD.	500	0	0	50
	BHARTI TELENET, BILASPUR	2,500	0	0	2,50
	C.S.E.B., BILASPUR	12,000	0	0	12,000
	RELIANCE INDIA LTD.	1,800	0	0	1.800
2	ADVANCE FOR REMEDIAL COURSE	6,09,000	0	0	6,09,000
3	ADVANCE TO ALOK SHARMA (SPORTS ADV.)	1,72,191	4,917	4,917	1,72.19
4	ADVANCE TO DHARMENDRA SHARMA	80,000	0	0	80,000
5	ADVANCE TO DWARIKA YADAV	50,000	1,61,775	1,72,675	39.10
6	ADVANCE TO KHURSHAL DAS	41,000	0	11,000	30.000
7	ADVANCE TO KU. SUSHMA TIWARI MRP	80,000	0	0	80.000
8	ADVANCE TO PRAMOD SHARMA MRP	1,20,000	0	o	1,20,00
9	ADVANCE TO PROMOD SHARMA	4,20,670	60,000	o	4,80,670
10	ADVANCE TO RAMGIRI GOSHWAMI	1.000	0	0	1,000
11	ADVANCE TO SANJAY YADAV	12,000	0	12,000	1,000
12	ADVANCE TO SANTOSH THAKUR MRP	72,500	0	0	72,50
13	ADVANCE TO TILAK RAM PATEL MRP	72,500	0	0	72,500
14	ADVANCE TO VENDORS	2,17,952	0	0	2,17,95
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	3,12,23
18	AKSHAR CONSTRUCTION	5,00,000	ő	.0.000	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	1 25 000
22	EXAM, ADVANCE TO SHAZI THOMAS	3,12,500	0	0	3 12 50
23	EXAM. ADVANCE TO SHRI SHAJI THOMAS	75,000	0	0	75 00
24	EXAM, ADVANCE TO SUSHMA TIWARI	1,26,000	0	0	1.26.00
25	EXAM. ADVANCE TO TILAK RAM PATEL	1,12,000	o	. 0	1,12,00
26	SALARY ADVANCE	11,500	0		
20	SPORT ADVANCE TO ALOK SHARMA	25,800	0	0	11,50 25,80
61	OF OUT ADVANUE TO ALOK ONARIVA	49,30,212	10,74,352	10,85,752	49,18,81

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE TO DHIRENDRA SINGH(ENGG.)	0	15,000	0	15,000
2	ADVANCE TO SANTOSH DHURI	0	43,500	43,500	C
3	ADVANCE TO SWATI SAHU	0	20,000	20,000	0
4	ADVANCE TO SWATI SEKHAR ASSOCIATES	0	5,80,310	5.80.310	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. A.B. SONI	0	40,000	35.000	5,000
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
i.		0	9,55,760	8,19,810	1,35,950

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

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



S. No.	Particulars Cash	Opening Balance	Debit	Credit	Closing Balance
	Bank Accounts	18,546	0	8	18,538
1 2	APEX BANK	8,886	o	0	8,886
2	CBI BANK C.G.R. GRAMIN BANK A/C 40502	5,303	0	0	5,303
4	INDIAN BANK A/C 86921	46,69,829	1,87,950	45,63,934	2,93,845
5	UBI A/C SCHOLARSHIP A/C B.F	25,559	281	0	25,840
6	UBI SCHOLERSHIP A/C B/F	1,000	0	0	1,000
7	UNION BANK A/C 44066	1,000	0	0	1,000
8	UNION BANK A/C 50993	31,08,040	5,27,085	10,16,182	26,18,942
9	UNION BANK A/C 6195	1,571	0	0	1,571
10	UNION BANK A/C 6758	1,832	57	0	1,889
TOTAL	UNION BAINS AUC 0758	20,24,715	2,27,62,884	1,85,86,751	62,00,848
TOTAL		98,66,282	2,34,78,256	2,41,66,875	91,77,662

NOTE-9 GENER/	AL FUND ACCOUNT	
S. No.	Particulars	AMOUNT
1	GENERAL FUND ACCOUNT LESS: Surplus during the year	79,49,418 (27,00,190)
TOTAL		52,49,228

S. No.	Particulars	Closing Balance
1	ACCOUNTING CHARGES	70,000
2	AFFILIATION FEE EXPS	1,50,000
3	AUDIT FEE	1.20.000
4	BANK CHARGES	3.301
5	COVID - 19 EXPS	10,400
6	ELECTRICITY EXPS.	1.27,420
7	EPF OLD PAYMENT	4.71.747
8	EXAM. EXPS.	40.084
9	INTERNET EXPS.	38.607
10	LEGAL & PROFESSIONAL FEE	29,000
11	MEETING EXPS.	8,000
12	MISC. EXPS.	6,600
13	NEWS PAPER & PERIODICALS	2,723
14	OFFICE & GENERAL EXPS.	1,23,938
15	POSTAGE & TELEGRAM	327
16	PRACTICAL EXPS.	5.500
17	PRINTING & STATIONARY	35,262
18	REPAIR BUILDING A/C	4,38,520
19	REPAIR ELECTRICALS	12.312
20	REPAIR OTHERS	47.585
21	WEBINAR EXPS.	16.826
22	WEBSITE EXPS.	56,640
OTAL		18,14,792

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

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

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S. No.	Particulars	Closing
1	Admission fee	Balance
2	T.C.and other fee	35.17*
3	Tution fee	27.764
4	University fee	98.18.828
TOTAL		4,60,616
		1,03,42,375

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

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



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NOTE-04 FIXED ASSET	SET								
_			ADDITION	NOI					
	PARTICULARS	Opening balance before Depriciation	before 180 days	after 180 days	Closing balance before Depriciation	RATE	Depriciation	Closing balance before Depriciation	
-	OTHER ASSETS								
-	A.C. A/C	0	98,000	0 H	98,000	15%	14,700	83,300	H
-	BOOKS & JOURNAL UGC 10TH PLAN	463	0	0	463	15%	69		ł
	BOOKS & JOURNAL UGC 10TH PLAN YOUNG COLLEGE	344	0	0	344	15%	52	292	
	BOOKS & JOURNAL UGC 10TH PLAN YOUNG COLLEGES	18,315	0	0	18,315	15%	2,747	15,568	
	BOOKS & JOURNAL UGC 11TH PLAN	657	0	0	657	15%	66	558	
-	BUILDING A/C	9,50,342	1,76,785	T 5,02,310	T 16,29,437	10%	1,37,828	14,91,609	
-	BUILDING UGC 10TH PLAN BACKWARD COLLEGE	18,860	0	0	18,860	10%	1,886	16,974	
	BUILDING UGC 10TH PLAN YOUNG COLLEGE	2,79,804	0	0	2,79,804	10%	27,980	2,51,824	
	CCTV CAMERA	60,691	0	0	60,691	15%	9,104	51,587	
	COLLEGE PARISAR ROAD	0	0	1,09,819	T 1,09,819	10%	5,491	1,04,328	1. A
	COMPUTER	36,790	0	41,699	T 78,489	40%	23,056	55,433	
-	COOLER	8,649	0	0	8,649	15%	1,297	7,352	
-	ELECTRICAL INSTALLATION	86,913	0	0	86,913	15%	13,037	73,876	
-	EQUIPMENTS UGC 10TH PLAN	664	0	0	664	15%	100	564	
-	EQUIPMENTS UGC 10TH PLAN YOUNG COLLEGE	747	0	0	747	15%	112	635	
_	FURNITURE & FIXTURES	3,60,868	96,500	T 11,800	T 4,69,168	10%	46,327	4,22,841	
	GARDEN A/C	0	0	64,732	L 64,732	10%	3,237	61,495	
_	GENERAL EQUIPMENTS	32,294	0	0	32,294	15%	4,844	27,450	
_	GIRLS HOSTAL UGC 11TH PALN	27,50,306	0	0	27,50,306	10%	2,75,031	24,75,275	
	INTERCOM TELEPHONE	281	0	0	281	15%	42	239	
	LAND AT ASHOK NAGAR CHATIDHIH, BILASPIR	26,48,208	0	0	26,48,208		0	26,48,208	
_	LIBRARY BOOKS	6,01,988	4,257	75,826	L 6,82,071	15%.	96,624	5,85,447	
-	OFFICE EQUIPMENTS	9,843	6,661	0	16,504	15%	2,476	14,028	iù.
_	PUMP SET	694	0	0	694	15%	104	590	
-	SCREEN PROJECTOR	13,082	0	0	13,082	15%	1,962	11,120	
	SPORT MATERIAL	58,852	0	0	58,852	15%	8,828	50,024	
	TUBEWELL	14,943	<u> </u>	° (	14,943	10%	1,494	13,449 Continued.	a la
	a	Chairman Governing Body U.P. Vipra Law College Bilasour (C.G.)	¥ e	D.P. Vipra	PRINCIPAL	de	1	Chartered Chartered Contrant	CLATES + SSI

								Continued
28	WATER FILTER	3,819	0	0	3 819	100/		
29	WATER PUMP	1,389	0	) C	082 1	%OT	382	3,437
30	XI PLAN GENERAL ASSETS	3.74.784	0		VAL VL E	200F	951 973 77	1,25(
	CAPITAL WORK IN PROGRESS		,		toitin	%DT	31,478	3,37,306
-	BUILDING MATERIAL	2,56,462	0	0	2 56 462	c	c	
2	DHIRENDRA SINGH ENGG (BUILDING)	1,54,000	0		1 54 000	5 0	5 0	2,56,462
ю	SANTOSH DHURI (GARDAN)	52.000	0	0 0	000'55'T	> <	2 0	1,54,000
4	SANTOSH KU. DHURU LABOUR CONT.	1,37,297	0	0 0	797.75	2 0	0 0	38,500
	Grand Total	83,34,590	3.82.203	8.06.186	95 27 970	>	0 11 11 1	1,37,297

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

#### **NOTE-12**

#### F.Y.2020-21

# **ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

## SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING:

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

2. FIXED ASSETS:

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

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

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

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



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



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

Chairman

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

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

(SECRETARY)

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

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



# Academic Year 2021-22

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

# D.P.VIPRA LAW COLLEGE

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 Financial Statements

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

#### Management Responsibility For the Financial Statements

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

#### Auditor Responsibility

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

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

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

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



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#### Opinion: -

We report that :-

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

a)	Cash Bo	ok			b)	Ledger
C)	Journal					Bank Books
e)	Salary	Regist	ter			Daily Collection
g)	Receipt	Books	for	Fee,&	12.6	Register for Fees
h)	Voucher	Files	for	Expenses	et	

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

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

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

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

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

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

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

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

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

ari a Bilasput (C.G.) (K.L.ARORA) Arco

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

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS		-
OPENING BALANCES:				AMOUNT	AMOUNT
Cash in hand Apex Bank	18538.22 8886.00		<u>SALARIES AND ALLOW</u> Salarý to Staff	ANCES:	4488681.00
Central Bank of India C.G.R. Gramin Bank Indian Bank	5303.00 293845.00 25840.00	1	REMUNERATION: Others (Non Teaching St	aff)	1062274.00
Union Bank 50993 Union Bank 6195 Union Bank A/c 44066	1570.65 1888.92 2618942.49		CONTINGENCIES: (Schedule "E")		2877071.26
Union Bank A/c 6758 UBI Scholarship Bank FDRs With Union Bank	6200848.19 2,000.00		Affiliation Fees		2198500.00
T DRS With Onion Bank	16000000.00	25177662.47	Honorarium A/c		156000.00
REVENUE INCOME:			FIXED ASSETS: Addition during the year (I	Net of Grant)	585975.00
(Schedule "A")	OURCES:	12218599.48	<u>Other Current Liabilities:(a</u> Debits Credits	1621916.00	
Interest from Bank Other Income Rent Received	178535.32 22670.00 749364.00	950569.32	Grant Account: Utilised during the year	1398319.00	223597.00
CAPITAL FUND:		7962283.00	Unsecured Loans		1862239.00
TRUST FUND:		5541967.00	Paid during the year		800000.00
UNIVERSITY FUND: Collected Less:Remitted	426765.00 112422.00	314343.00	CLOSING BALANCES: Cash in hand Apex Bank C.G.R. Gramin Bank	2467.22 8886.00 301454.00	
OANS AND ADVANCES: Schedule "B") ess:Recovered			Indian Bank Union Bank 50993 Union Bank 6195	27179.00 1667.65 1945.92	
Given during the year	4287797.00 2483516.00	1804281.00	Union Bank A/c 44066 Union Bank A/c 6758	1290296.69 2092621.53	
Caution Money: Collected during the year		11150.00	FDRs With Union Bank		39726518.01

## 53980855.27

## 53980855.27

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

Certified that the above statement is true and correct.

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BILASPUR (C.G.) Date:31.12.2022

CORRESPONDENT

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

	Charten day ANDRA TAWARI & ASSOCIATES	
	Chartered Accountants	
1	ST TANK TO THE TANK THE TANK	
((;	Bilaspur Pell	
(		
BILASPUR (C.G.)	(K.L.ARORA)	
Date:31.12.2022	Partner	
	M.No.72889	
	Firm Reg. No. 0067200	

Firm Reg. No. 006730C UDIN:22072889BGNPJD1882

# 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 ALLOWA Salary to Staff	NCES:	4488681.00	REVENUE INCOME: (Schedule "A")		12218599.48
REMUNERATION: Others (Non Teaching Sta	ff)	1062274.00	INCOME FROM OTHER	SOURCES: 178535.32	122 10333.40
CONTINGENCIES: (Schedule "E")		2877071.26	Other Income Rent A/c	22670.00 749364.00	950569.32
DEPRECIATION: (Schedule "F")		773273.00			
Affiliation Fees		2198500.00			
Honorarium A/c		156000.00			
<u>Surplus:</u> Being excess of Income ov Expenditure Transferred to General Fund	er	1613369.54			
Total Rs.	2.	13169168.80	Total Rs.	r ( <del>e</del>	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 PRINCIPAL D.P. Vipra Law College Bilaspur (C.G.)

S iter Bilaspur λ (CiG.) BILASPUR (C.G.) LARORA) Ø Acc Date:31.12.2022 Partner

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

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

# BALANCE SHEET AS ON MARCH 31,2022

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected		23220890.27	FIXED ASSETS: (Schedule "F")		8619156.15
CAUTION MONEY: As per last Balance Sheet Add:Collected	493750.56 11150.00	504900.56	Capital Work in Progress (Schedule "F") DEPOSITS AND LOANS 8		586259.00
			(Schedule "B")	ADVANCES:	3250481.00
<u>CAPITAL FUND:</u> As per last Balance Sheet <u>Add</u> :Collected		27717102.00	CASH AND BANK BALAN Cash in hand Apex Bank	CES: 2467.22 8886.00	
University Fund Collected Less: Remitted	426765.00 112422.00	314343.00	C.G.R. Gramin Bank Indian Bank Union Bank 50993 Union Bank 6195	301454.00 27179.00 1667.65 1945.92	
Other Current Liabilities: (Schedule "D")	ri T	226254.00	Union Bank A/c 44066 Union Bank A/c 6758 FDRs With Union Bank	1290296.69 2092621.53 36000000.00	39726518.01
GRANTS A/C (Schedule "G")		3834782.00	GENERAL FUND: As per last Balance Sheet Less :Surplus for the year	5249227.21	
			transfered from income Expenditure A/c	1613369.54	3635857.67

Total Rs.

Date:31.12.2022

55818271.83

Total Rs.

55818271.83

<u>Note</u>: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.

waw BILASPUR (C.G.) CORRESPONDENT

PRINCIPAL D.P. Vipra Law College Bil. npur (C.G.)

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

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

## SCHEDULE "A":REVENUE INCOME

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

1	0. PARTICULARS		Credits	Debits	Amount
2 3 4	Admission Fee Admission From Fees Tuition Fee T.C. & Other Fees		511440.00 4000.00 11538277.00 174983.48	0.00 0.00 10101.00 0.00	511440.00 4000.00 11528176.00 174983.48
		Total Rs.	12228700.48	10101.00	12218599.48

# SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

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

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

	1	Income Tax TDS				
	2	Advance to Alok Sharma	0.00	108970.00	0.00	108970.00
	3	Advance to Chitrakar Nidarwar	0.00	49000.00	0.00	49000.00
	4	Advance to Dharmendra Sharma	0.00	200000.00		0.00
	5	Advance to Dharmendra Sharma Advance to Dhirendra Singh	0.00	26850.00		0.00
	6	Advance to Kaushal Das	15000.00	0.00	0.00	15000.00
	7	Advance to Shazi Thomas	10950.00	0.00		10950.00
	8	Advance to Shri Sai Deva	30000.00	43600.00		73600.00
	9	Advance to Shiri Sai Deva		70700.00	70700.00	0.00
	10	Advance to Shushma Sharma	10000.00	0.00		10000.00
	11	Advance to Vikas singh	0.00	180000.00	180000.00	0.00
	12	Advance to Dr. A.B. Soni	5000.00	0.00	5000.00	0.00
	13	Salary Advance to Santosh Thakur	65000.00	80000.00	60000.00	85000.00
	14	Advance for Remedial Course	609000.00	0.00	0.00	609000.00
	15	Advance to Dharmendra Sharma	80000.00	0.00	80000.00	0.00
	16	Salary Advance to Dharmendra Sharma	15000.00	10000.00	25000.00	0.00
	17	Advance to Alok Sharma (Sports Adv.)	172191.00	45000.00	0.00	217191.00
	18	Advance to Dr. A.B. Soni	972299.00	766745.00	1739044.00	0.00
		Advance to Dwarka Yadav	39100.00	94800.00	94800.00	39100.00
	19 20	Advance to Kurshal Das	30000.00	0.00	0.00	30000.00
		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	
	23	Advance to Ramgiri Goswami	1000.00	25000.00	8000.00	0.00
	24	Advance to Santosh Ku. Thakur-MRP	72500.00	0.00	72500.00	18000.00
	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 28	Akshar Construction	500000.00	0.00	500000.00	0.00
	29	Exam Advance to Dr. A.B. Soni	45000.00	573793.00	618793.00	0.00
	30	Exam Advance to Pramod Sharma	204000.00	0.00	0.00	204000.00
	31	Exam Advance to Santosh Thakur	125000.00	92000.00	0.00	217000.00
	32	Exam Advance to Shazi Thomas	312500.00	0.00	0.00	312500.00
		Exam Advance to Shazi Thomas	75000.00	0.00	75000.00	
1	33	Exam Advance to Shushma Tiwari	126000.00	41658.00	41658.00	0.00
	34	Exam Advance to Tilak Ram Patel	112000.00	0.00		126000.00
//	35	Salary Advance	11500.00	0.00	0.00	112000.00
7	36	Sports Advance to Alok Sharma	25800.00	0.00	0.00	11500.00
		$\bigcap$		0.00	0.00	25800.00
		- An ana				
50 <del>7 5</del>		Total Rs. PRIMOIPAL	5054762.00	2483516.00	4287797.00	3250481.00
		FLD Minut Control	1.		201101.00	0200401.00
		D.P. Vipra Law College				

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

# SCHEDULE "C":UNSECURED LOANS

## A/C YEAR:2021-22

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

Total Rs.				
Total RS.	800000.00	0.00	800000.00	0.00
			00000.00	0.00

# SCHEDULE "D":OTHER LIABILITIES

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

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

w S S PRINCIPAL

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



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

# SCHEDULE "E":CONTINGENCIES

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

CULARS nting Charges isment Expenses		AMOUNT
isment Expenses		AMOUNT
isment Expenses		
isment Expenses		
		40000.00
ees		14851.00
Charges		64900.00
19 Expenses		3571.26
city Expenses		18025.00
on & Celechrations		155130.00
t Exn		46006.00 P
Professional Food		76024.00
Conveyance		35650.00
Expenses	3. <sup>1</sup>	2500.00
a conce & Deriodicale		5790.00
apers & Periodicals		2348.00
and General Expenses	<i>K</i> .	272436.00
kpenses Exercit		106850.00
r paid		24178.00
e & Telegrams		
& Stationery		1098.00
& Maintenance(Building)		94930.00
& Maintenance(Electricals)		1173375.00
& Maintenance(Others)		115677.00 N
RP Expesnes		138832.00 n
e Expenses		420000.00
		64900.00
	Total Rs	2877071.26
	Charges 19 Expenses bity Expenses bity Expenses conveyance g Expenses apers & Periodicals and General Expenses xpenses F paid e & Telegrams a & Stationery & Maintenance(Building) & Maintenance(Electricals) & Maintenance(Others) RP Expesnes E Expenses	19 Expenses city Expenses on & Celecbrations et Exp. & Professional Fees Conveyance g Expenses apers & Periodicals and General Expenses xpenses F paid e & Telegrams 4 & Stationery 5 & Maintenance(Building) 5 & Maintenance(Chers) RP Expesnes

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



SL	PARTICULARS	W.D.V. AS ON	DURING	CAPITAL GRANT	TOTAL	SOLD	DEP	RECIATION	W.D.V.
		1-4-2021	THE YEAR		10	THE YEAR	RATE	AMOUNT	AS ON 31-3-2022
	Air Conditioner	83300.00	0.00	0.00	83300.00	-	15%	12495.00	70805.00
	Books & Journal UGC 10th Plan Young College	393.55	0.00	0.00	393.55	2	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	
5	Building A/c	1491609.00	0.00	0.00	1491609.00	-	10792332		474.45
6	Building UGC 10th Plan Backward College	16974.00	0.00	0.00	16974.00		10%	149161.00	1342448.00
7	Books & Journal UGC		<u>, </u> , , , , , , , , , , , , , , , , , ,	0.00	10374.00	120	10%	1697.00	15277.00
	10th Plan Young College Building UGC 10th Plan	15567.75	0.00	0.00	15567.75	-	15%	2335.00	13232.75
U	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 1	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	0.00 39040.00 I	0.00	73876.05 39040.00	-	15% 7.5%	11081.00 2928.00	98907.05
14	Equipments UGC 10th Plan	564.40	0.00	0.00	564.40	-	15%	85.00	
15	Equipments UGC 10th Plan Young College	634.95	0.00	0.00	634.95		15%		479.40
16	Furniture & Fixures	422841.20	0.00 85900.00 I	0.00	422841.20 85900.00		10%	95.00 42284.00	539.95
17 (	Garden A/c	61495.40	0.00				5%	4295.00	462162.20
	General Equipments	27449.90	15 745A	0.00	61495.40	•	10%	6150.00	55345.40
	Girls Hostel UGC 11th plan	2475275.40	0.00	0.00	27449.90	<b>1</b> =3	15%	4118.00	23331.90
	ntercom Telephone		0.00	0.00	2475275.40	-	10%	247528.00	2227747.40
	and at Ashok Nagar,	238.85	0.00	0.00	238.85	-	15%	36.00	202.85
0	Chantidih, Bilaspur	2648208.00	0.00	0.00	2648208.00	-	-		2648208.00
21 L	ibrary Books	585447.30	9000.00 L 234566.00 L	0.00	594447.30 234566.00		15% 7.5%	89167.00 17592.00	722254.30
22 C	Office Equipments	14028.40	0.00 18500.00 I	0.00	14028.40 18500.00		15% 7.5%	2104.00 1388.00	29036.40
23 P	hotocopy machine	0.00	49900.00 T	0.00	49900.00		15%	7485.00	1-2-2-2-6-2-11-7-7-1
24 P	Printer A/c	0.00	15300.00 T	0.00	15300.00		40%	6120.00	42415.00
25 P	ump Set	589.90	0.00	0.00	589.90		15%	88.00	9180.00
26 S	creen Projector	11119.70	0.00	0.00	11119.70		15%	1668.00	501.90
27 S	ports Material	50024.20	0.00	0.00	50024.20				9451.70
28 T	ubewell	13448.70	0.00	0.00	13448.70		15%	7504.00	42520.20
9 N	/ater Filter	3437.10	0.00	0.00	3437.10		10%	1345.00	12103.70
	$\bigcirc$		0.00	0.00	3437-10 Tawati & Ass	۰ ۱	10%	344.00	3093.10

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

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

30 N	/ater Pump	1250.10	0.00	0.00	1250,10		10%	125.00	
31 X	l Plan General Assets	337305.60	0.00	0.00	337305.60		10%	33731.00	1125.10 303574.60
	TOTAL	8806454.15	585975.00	1	9392429.15			773273.00	8619156.15
Bi Di Sa	apital Work in Progress: uilding Material nirendra singh engg.(builc antosh dhuri (gardan) untosh ku.dhuru labour.cc	256462.00 154000.00 38500.00 137297.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 137297.00			0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 137297.00
·	TOTAL		0.00		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

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



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

## SCHEDULE "G":GRANTS A/C

# A/C YEAR:2021-22

		100 TEAN.2021-22					
SL.	PARTICULARS	BALANCE AS ON 1-4-2021	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2022		
1 2 3 4 5 6 7 8 9 10	<u>Grants Received for:</u> <u>Genaral Develoment</u> Adhoc Grant C.G. Govt. UGC 11th Plan General Development UGC 11th Plan Books and Journal UGC 11th Plan Minor Reserch UGC 11th Plan Remedial Course UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Young College	250000.00 1343171.00 91176.00 420000.00 567333.00 500000.00 12237.00 513104.00 1800000.00 200000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 637342.00 0.00 524897.00 500000.00 0.00 0.00 0.00 200000.00	250000.00 705829.00 91176.00 42000.00 42436.00 0.00 12237.00 513104.00 1800000.00 0.00		
		5697021.00	0.00	1862239.00	3834782.00		

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

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

# SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year: 2021-22

# SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

## ii) FIXED ASSETS:

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

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

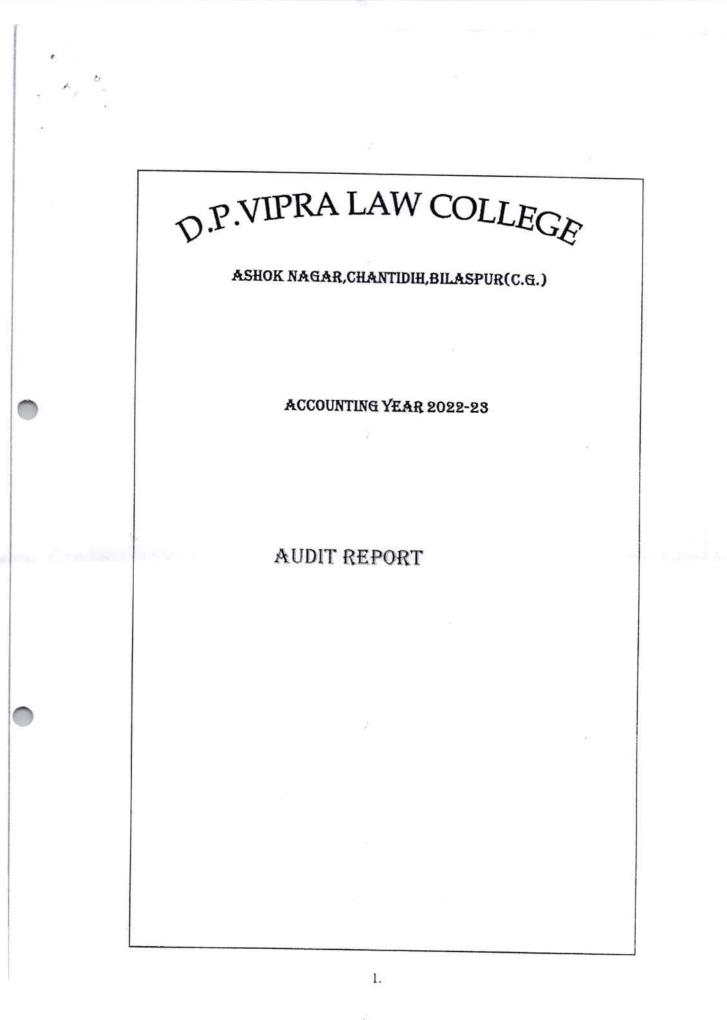
# D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

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



# Academic Year 2022-23

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



#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

Independent Auditor's Report

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

Dear sir,

To.

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

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

#### Report On The Financial Statements

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

#### Management Responsibility For the Financial Statements

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

#### Auditor Responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the firm's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the 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 provid a basis for our audit opinion on the financial statement.

> 2. Bilaspur (C.G.) \*

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Opinion:-We report that:-

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

a)	Cash Boo	ok			b)	Ledger
C)	Journal				d)	Bank Books
e)	Salary	Regist	ter		f)	Daily Collection
g)	Receipt	Books	for	Fee,&		Register for Fees
2		Service Contraction of		······································		이 방법에 대한 것이 같은 것이 같은 것이 같이 많이 많이 했다.

h) Voucher Files for Expenses etc.

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

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

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

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

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

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

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

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

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

3.

## 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	DAVMENTO		
		ANIOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:			SALARIES AND ALLOW	ANOTO	
Cash in hand	2467.22		Salary to Staff	ANCES:	
Apex Bank	8886.00		outary to otari		4834790.00
C.G.R. Gramin Bank	301454.00		REMUNERATION:		
Indian Bank	27179.00		Others (Non Teaching Sta	aff)	0000000 00
Union Bank 50993	1667.65		the the second good	any	2068800.00
Union Bank 6195 Union Bank A/c 44066	1945.92	(2)	CONTINGENCIES:		
Union Bank A/c 6758	1290296.69		(Schedule "D")		3810975.35
FDRs With Union Bank	2092621.53		ñ.		0010975.35
Tors with Union Bank	36000000.00	39726518.01	Affiliation Fees		1104549.00
REVENUE INCOME:					104040.00
(Schedule "A")		1 10 70 10 - 0 -	Honorarium A/c		156000.00
		14278485.04			
INCOME FROM OTHER S	OURCES		FIXED ASSETS:		
Interest from Bank	2541643.00		Addition during the year (I	Net of Grant)	2658811.00
Other Income	6750.00		Contral Maria		1. 1945 (1954) W. L. M. H. P. T. K. K.
Rent Received	71368.00		Capital Work in Progess:		
Interest on IT Refund	3800.00	2623561.00	During the year		600000.00
		2020001.00	LOANS AND ADVANCES		
CAPITAL FUND:		8366050.00	(Schedule "B")	<u>.</u>	
			Given during the year	3103642.00	
TRUST FUND		6216253.00	Recovered	2096559.00	1007000 00
				2090559.00	1007083.00
UNIVERSITY FUND:			CLOSING BALANCES:		
Collected	414377.00		Cash in hand	1936.22	
Less:Remitted	133201.00	281176.00	Apex Bank	8886.00	
General Fund:			C.G.R. Gramin Bank	309292.00	
Credited during the year		10000000	Indian Bank	27934.00	
created during the year		41620.00	Union Bank 50993	1715.65	
Caution Money:			Union Bank 6195	2001.92	
Collected during the year		05550.00	Union Bank A/c 44066	722445.89	
controlled during the year		25550.00	Union Bank A/c 6758	1951571.02	
Other Current Liabilities: (as	ner schedule "C"	1	FDRs With Union Bank	_53280552.00	56306334.70
Credits	2315840.00	1			
Debits	1327710.00	988130.00			
1. 1497 00317		000100.00			

72547343.05

72547343.05

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

Certified that the above statement is true and correct.

As per our report of even date attached.

SW

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

CORRESPONDENT

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

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** ari &pA Bliasp TC.G.) BILASPUR (C.G. 9 LARORA) Date:30.12.2023 Tered Acco Partner M.No.72889

Firm Reg. No. 006730C UDIN: 23072889BGWYJN5856

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

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLO Salary to Staff	WANCES:	4834790.00	REVENUE INCOME: (Schedule "A")		14278485.04
REMUNERATION: Others (Non Teaching \$	Staff)	2068800.00	INCOME FROM OTHER	SOURCES: 2541643.00	14270400.04
CONTINGENCIES: (Schedule "D")		3810975.35	Other Income Rent Received Interest on IT Refund	6750.00 71368.00 3800.00	2623561.00
DEPRECIATION: Schedule "E")		1157348.00		0000.00	2023501.00
Affiliation Fees		1104549.00			
Honorarium A/c		156000.00			
<u>Surplus:</u> Being excess of Income Expenditure Transferred	over				
General Fund		3769583.69			
Total Rs.		16902046.04	Total Rs.	-	16902046.04

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

Certified that the above statement is true and correct.

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** 5 Bilaspur BILASPUR (C.G.) Date:30.12.2023 (CC CORRESPONDENT BILASPUR (C. LARORA) Date:30.12.2023 Partner ed Accourt 5 S M.No.72889 PRINCIPAL Chairman Firm Reg. No. 006730C D.P. Vipra Law College UDIN:23072889BGWYJN5856 Governing Body Bilaspur (C.G.) D.P. Vipra Law College Bilaspur (C.G.)

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

## BALANCE SHEET AS ON MARCH 31,2023

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS	
TRUST FUND: As per last Balance Sheet Add:Collected	23220890.27 6216253.00		FIXED ASSETS (Schedule "E")	AMOUNT 10120619.15
CAUTION MONEY: As per last Balance Sheet Add:Collected	504900.56 25550.00	530450.56	Capital Work in Progress (Schedule "E") DEPOSITS AND LOANS & ADVANC	1186259.00
		a <sup>b</sup>	(Schedule "B")	4257564.00
<u>CAPITAL FUND:</u> As per last Balance Sheet <u>Add</u> :Collected <u>University Fund</u> B/f Add:Collected <u>Less</u> : Remitted	314343.00 414377.00 728720.00	36083152.00	Apex Bank         888           C.G.R. Gramin Bank         30929           Indian Bank         2793           Union Bank 50993         171           Union Bank 6195         200           Union Bank A/c 44066         72244	6.22 6.00 2.00 4.00 5.65 1.92
- Other Current Liabilities: (Schedule "C")	133201.00	595519.00 5049166.00	Union Bank A/c 6758 195157 FDRs With Union Bank 5328055	1.02
GENERAL FUND: As per last Balance Sheet Add : Income Tax Refund : Surplus for the year transfered from income	(3635857.67) 41620.00			
Expenditure A/c	3769583 69	175346.02		

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

6.

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

SCHEDULE "A": REVENUE INCOME

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#### A/C YEAR:2022-23

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

# SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

SL.		BALANCE AS ON 1-4-2022	Given during the year	Recovered during the year	BALANCE AS ON
	OSITS:		the year	the year	31.03.2023
1	Bharat Sanchar Nigam Limited, Bilaspur	3000.00	0.00	0.00	
2	Bharti Telenet, Bilaspur	2500.00	0.00	0.00	3000.00
3	Bar Council, New Delhi	400000.00	0.00	0.00	2500.00
4	C.S.E.B,Bilaspur	12000.00	0.00	0.00	400000.00
5	Reliance India Ltd.	1800.00	0.00	0.00	12000.00
6	Bharat Sanchar Nigam Ltd.	500.00	0.00	0.00	1800.00 500.00
Sala	ry,Travelling,Exam & Other Advance/Othe	er Current Asse	ts:		000.00
1	Advance for Remedial Course	609000.00		27.273	
2	Advance to Alok Sharma	49000.00	0.00	0.00	609000.00
3	Advance to Alok Sharma (Sports)	217191.00	0.00	0.00	49000.00
4	Advance to Dharmendra sharma		41000.00	0.00	258191.00
5	Advance to Dhirendra Singh	0.00	49000.00	0.00	49000.00
6	Advance to Dr.A B Soni	15000.00	0.00	0.00	15000.00
7	Advance to Dwarika Yadav	0.00	1634643.00	1041539.00	593104.00
8	Advance to Dwarika Yadav(Salary)	39100.00	76000.00	115100.00	0.00
9	Advance to Khurshal Das		50000.00	50000.00	0.00
10	Advance to Khurshal Das B/F	10950.00	0.00	10950.00	0.00
11	Advance to Nimesh Kodiyar	30000.00	0.00	30000.00	0.00
12	Advance to Pramod Sharma	0.00	6000.00	0.00	6000.00
13	Advance for Ramgiri Goswami	556070.00	148000.00	290000.00	414070.00
14	Advance to Rohit Dahariya	18000.00	0.00	12000.00	6000.00
	Advance to Ronit Danariya	0.00	10000.00	4000.00	6000.00
16	Advance to Santosh Thakur (Salary) 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 Shazi Thomas	73600.00	180000.00	0.00	253600.00
19	Advance to Smt Jyoti Dubey	0.00	6000.00	4000.00	2000.00
20	Advance to Sushma Sharma	10000.00	0.00	0.00	10000.00
20	Advance to Swati Shekhar Associate	0.00	70000.00	70000.00	0.00
	Advance to Trinity Computers	0.00	100000.00	100000.00	0.00
22	Exam Adv. To Dharmendra Sharma	0.00	19000.00	0.00	19000.00
23	Exam Adv. To Pramod Sharma	204000.00	18000.00	0.00	
24	Exam Advance to Santosh Thakur	217000.00	0.00	0.00	222000.00
25	Exam Advance to Shazi Thomas	312500.00	139000.00	0.00	217000.00
26	Exam Advance to Shushma Tiwari	126000.00	68000.00	0.00	451500.00
27	Exam Advance to Tilak Ram Patel	112000.00	0.00		194000.00
28	Salary Advance	11500.00	0.00	0.00	112000.00
29	Sports Advance to Alok Sharma	25800.00	0.00	0.00	11500.00
30	TDS deducted	108970.00	238999.00	0.00	25800.00
	<u>a</u>		200999.00	108970.00	238999.00

Total Rs. 3250481.00 3103642.00 2096559.00 4257564.00 Br 7 PRINCIPAL Chairman D.P. Vipra Law Colleg Governing Body 7. Bilat D.P. Vipra Law College Bilaspur (C.G.) 10 Bilaspur (C.G.) d Ar

## SCHEDULE "C":OTHER LIABILITIES

# A/C YEAR:2022-23

A/C YEAR:2022-23

AMOUNT

SL.	PARTICULARS	BALANCE AS ON 1-4-2022	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2023
1	Adhoc Grant C.G. Govt	250000.00	0.00		
2	BUB Exam.Adv.	192392.00	0.00 259320.00	0.00	250000.00
3	C.G. Vyapam Exam.	(93418.00)	249940.00	180475.00	271237.00
4	EPF,Raipur	0.00	474926.00	628585.00	(472063.00)
5	ESIC, Raipur	0.00	18416.00	474926.00	0.00
6	Income Tax T.D.S.	0.00	13238.00	18416.00	0.00
7	Pt.Sundar Lal Sharma Exam Adv.	100905.00	0.00	13238.00	0.00
8	Red Cross A/C	26375.00	0.00	0.00 12070.00	100905.00
9	Research Grant Rec1	0.00	750000.00	12070.00	14305.00
10	Seminar Grant-1	0.00	550000.00		750000.00
11	UGC 11th Plan Remedial Courses	12237.00	0.00	0.00	550000.00
12	UGC 11th Plan Books & Journal	91176.00	0.00	0.00	12237.00
13	UGC 11th Plan General Development	705829.00	0.00	0.00	91176.00
14	UGC 11th Plan Minor Research	420000.00	0.00	0.00	705829.00
15	UGC 11th Plan Remedial Course	42436.00	0.00	0.00	420000.00
16	UGC 11th Plan Books & Equipment	513104.00	0000000	0.00	42436.00
17	UGC Additional Grant 11-12	1800000.00	0.00	0.00	513104.00
		1800000.00	0.00	0.00	1800000.00
	Total Rs.	4061036.00	2315840.00	1327710.00	5049166.00

SCHEDULE "D":CONTINGENCIES

## SL. PARTICULARS

				70100111	
	1	Advertisment Expenses			
	2	Audit Fees		/ 74616.00	
	3	Bank Charges		70000.00	
	4	Covid -19 Expenses		8652.66	
	5	Electricity Expenses		1000.00	
	6	Examination Expenses		279590.00 m	
	7	Financial Support to Teachers	×	2400.00	
	8	Function & Celectrations		125140.00	
	9			85162.00 A	
	10	Greenery Expenses		1495.00	
	11			54943.69	
	12			100000.00	
	12	,,		5400.00	
		and anno anno anno ao		6500.00	
	14			149440.00	
	15	and a construction of the second se		6334.00 A	
	16			6790.00	
	17			11100.00	
	18	the set of the geo		840.00	
	19			803.00	
	20			21000.00	
	21			205559.00	
	22			58810.00	
	23	a than to that too banding		1391497.00 M	
	24	e internetion of Eloon odion		24878.00 M	
	25			150528.00 M	
	26			141200.00 M	
	27	of the state of th			
	28			270185.00	
	29	Seminar Expenses		51000.00	
	30			405797.00	
	31	Travelling Expenses		21975.00	
	32	Website Expenses		4000.00	
			41	74340.00	
			Total Rs.	3810975.35	
			and the second sec		
1		Br E WX	Janali & Asso		
-+	C	San	S XEA		
/		NCIPAL Chairman	Bilaspur VAV		
	PRI		(C.G.) /*/		
D.PC	Vipra	Law College D P Viere Law College	and the set		
		J. I. Vhia Law Conoge	(C.G.) /*/		
1	Shash	our (C.G.) Bilaspur (C.G.)			
		7.			

7.

PARTICULARS	W.D.V. AS ON	ADDITIONS	TOTAL	SOLD	DEPR	ECIATION	W.D.V.
	1-4-2022	THE YEAR			RATE	AMOUNT	AS ON 31-3-2023
Air Conditioner	70805.00	49000.00	I119805.00	-	15%	17971.00	101834.0
Books & Journal UGC 10th Plan Young College	13232.75	0.00	13232.75	-	15%	1985.00	11247.7
Books & Journal UGC 10th Plan	248.40	0.00	248.40		15%	37.00	211.4
Books & Journal UGC 11th Plan	334.55	0.00	334.55		15%	50.00	284.5
Books & Journal UGC 11th Plan	474.45	0.00	474.45	-	15%	71.00	403.4
Building A/c	1342448.00				10% 5%	140185.00 5908.00	1373925.0
Building UGC 10th Plan Backward College	15277.00	0.00	15277.00		10%	1528.00	13749.0
Building UGC 10th Plan Young College	226641.60	0.00	226641.60	12	10%	22664.00	203977.6
CCTV Camera	43,849.35	0.00	43849.35	-	15%	6577.00	37272.3
College Ground	93,895.05	0.00	93895.05		10%	9390.00	84505.0
Computer	113521.20	711281.00	I 824802.20		40%	329921.00	494881.2
Cooler	6248.65	0.00	6248.65		15%	937.00	5311.6
Electrical Installation	98907.05	186685.00	I 285592.05		15%	42839.00	242753.0
	539.95	0.00	539.95	•	15%	81.00	458.9
	479.40	0.00	479.40		15%	72.00	407.4
Furniture & Fixures	462162.20	0.00	462162.20 1 622050.00		10% 5%	46216.00 31103.00	1006893.2
Garden A/c	55345.40	0.00	55345.40		10%	5535.00	49810.4
General Equipments	23331.90	0.00	23331.90		15%	3500.00	19831.9
Girls Hostel UGC 11th plan	2227747.40	0.00	2227747.40		10%	222775.00	2004972.4
Intercom Telephone	202.85	0.00	202.85		15%	30.00	172.8
	2648208.00	0.00	2648208.00	3 <b>-</b> ,0		(2)	2648208.0
Library Books	722254.30			•	15% 7.5%	128824.00 28093.00	1076478.3
Office Equipments	29036.40	0.00	29036.40		15%	4355.00	
					1070	4000.00	24681.4
	Air Conditioner Books & Journal UGC 10th Plan Young College Books & Journal UGC 10th Plan Books & Journal UGC 11th Plan Books & Journal UGC 11th Plan Building A/c Building UGC 10th Plan Backward College Building UGC 10th Plan	1-4-2022Air Conditioner70805.00Books & Journal UGC 10th Plan Young College13232.75Books & Journal UGC 10th Plan248.40Books & Journal UGC 11th Plan334.55Books & Journal UGC 11th Plan334.55Books & Journal UGC 11th Plan474.45Building UGC 10th Plan Backward College15277.00Building UGC 10th Plan Poung College226641.60CCTV Camera43,849.35College Ground93,895.05Computer113521.20Cooler6248.65Electrical Installation98907.05EquipmentsUGC10th Plan Young College539.95Equipments462162.20Garden A/c55345.40General Equipments2331.90Girls Hostel UGC 11th plan 202.852227747.40Intercom Telephone202.85Land at Ashok Nagar, Chantidih, Bilaspur2648208.00	1-4-2022         THE YEAR           Air Conditioner         70805.00         49000.00           Books & Journal UGC         13232.75         0.00           Books & Journal UGC 10th Plan Young College         13232.75         0.00           Books & Journal UGC 11th Plan         248.40         0.00           Books & Journal UGC 11th Plan         334.55         0.00           Books & Journal UGC 11th Plan         334.55         0.00           Building JGC 10th Plan Backward College         15277.00         0.00           Building UGC 10th Plan Young College         15277.00         0.00           Building UGC 10th Plan Young College         226641.60         0.00           COTV Camera         43,849.35         0.00           College Ground         93,895.05         0.00           Cooler         6248.65         0.00           Cooler         6248.65         0.00           Electrical Installation         98907.05         186685.00           Equipments UGC         10th Plan 479.40         0.00           Equipments         462162.20         0.00           Garden A/c         55345.40         0.00           General Equipments         23331.90         0.00           Girls Hostel UGC 11th	1-4-2022         THE YEAR           Air Conditioner         70805.00         49000.00         119805.00           Books & Journal UGC         13232.75         0.00         13232.75           Books & Journal         248.40         0.00         248.40           Books & Journal         248.40         0.00         248.40           Books & Journal         248.40         0.00         248.40           Books & Journal         334.55         0.00         334.55           Books & Journal         474.45         0.00         474.45           Building A/c         1342448.00         59400.00         1401848.00           Building UGC 10th Plan         15277.00         0.00         15277.00           Building UGC 10th Plan         226641.60         0.00         226641.60           CCTV Camera         43,849.35         0.00         43849.35           College Ground         93,895.05         0.00         93895.05           Cooler         6248.65         0.00         6248.65           Electrical Installation         98907.05         186685.00         285592.05           Equipments         462162.20         622050.00         622050.00           Ider Han Young College         539.95 <td>1.4-2022         THE YEAR         THE YEAR           Air Conditioner         70805.00         49000.00         119805.00         -           Books &amp; Journal UGC         13232.75         0.00         13232.75         -           Books &amp; Journal UGC         13232.75         0.00         248.40         -           Books &amp; Journal UGC         13232.75         0.00         334.55         -           Books &amp; Journal UGC 10th Plan         248.40         0.00         248.40         -           Books &amp; Journal UGC 10th Plan         34.55         0.00         334.55         -           Building UGC 10th Plan Backward College         15277.00         0.00         15277.00         -           Building UGC 10th Plan Young College         226641.60         0.00         226641.60         -           CCTV Camera         43,849.35         0.00         43849.35         -           College Ground         93,895.05         0.00         93895.05         -           Cooler         6248.65         0.00         6248.65         -           Electrical Installation         98907.05         186685.00         2285592.05         -           Equipments         462162.20         0.00         452162.20         -&lt;</td> <td>1-4-2022         THE YEAR         THE YEAR         THE YEAR RATE           Air Conditioner         70805.00         49000.00         119805.00         -         15%           Books &amp; Journal UGC 10th Plan         13232.75         0.00         13232.75         -         15%           Books &amp; Journal UGC 10th Plan         248.40         0.00         248.40         -         15%           Books &amp; Journal UGC 11th Plan         334.55         0.00         334.55         -         15%           Books &amp; Journal UGC 11th Plan         474.45         0.00         474.45         -         15%           Building UGC 10th Plan Backward College         15277.00         -         10%         118170.00         -         10%           CCTV Camera         43,849.35         0.00         3895.05         -         10%           College Ground         93,895.05         0.00         93895.05         -         10%           College Ground         93,895.05         0.00         6248.65         -         15%           Electrical Installation         9807.05         186685.00         285592.05         -         15%           Equipments         479.40         0.00         479.40         -         15%</td> <td>1-4-2022         THE YEAR         THE YEAR         RATE         AMOUNT           Air Conditioner         70805.00         49000.00         119805.00         -         15%         17971.00           Books &amp; Journal UGC         13232.75         0.00         13232.75         -         15%         1985.00           Books &amp; Journal UGC 10th Plan         248.40         0.00         248.40         -         15%         37.00           Books &amp; Journal UGC 10th Plan         334.55         0.00         334.55         -         15%         50.00           Building A/c         1342448.00         55400.00         140184.00         -         10%         140185.00           Building UGC 10th Plan Backward College         15277.00         0.00         15277.00         -         10%         1528.00           Building UGC 10th Plan Young College         1226641.60         0.00         226641.60         10%         329921.00           CCTV Camera         43.849.35         0.00         43849.35         10%         329921.00           College Ground         93.895.05         10%         9390.00         200         22664.00         10%         329921.00           College Ground         93.895.05         0.00         528592.05</td>	1.4-2022         THE YEAR         THE YEAR           Air Conditioner         70805.00         49000.00         119805.00         -           Books & Journal UGC         13232.75         0.00         13232.75         -           Books & Journal UGC         13232.75         0.00         248.40         -           Books & Journal UGC         13232.75         0.00         334.55         -           Books & Journal UGC 10th Plan         248.40         0.00         248.40         -           Books & Journal UGC 10th Plan         34.55         0.00         334.55         -           Building UGC 10th Plan Backward College         15277.00         0.00         15277.00         -           Building UGC 10th Plan Young College         226641.60         0.00         226641.60         -           CCTV Camera         43,849.35         0.00         43849.35         -           College Ground         93,895.05         0.00         93895.05         -           Cooler         6248.65         0.00         6248.65         -           Electrical Installation         98907.05         186685.00         2285592.05         -           Equipments         462162.20         0.00         452162.20         -<	1-4-2022         THE YEAR         THE YEAR         THE YEAR RATE           Air Conditioner         70805.00         49000.00         119805.00         -         15%           Books & Journal UGC 10th Plan         13232.75         0.00         13232.75         -         15%           Books & Journal UGC 10th Plan         248.40         0.00         248.40         -         15%           Books & Journal UGC 11th Plan         334.55         0.00         334.55         -         15%           Books & Journal UGC 11th Plan         474.45         0.00         474.45         -         15%           Building UGC 10th Plan Backward College         15277.00         -         10%         118170.00         -         10%           CCTV Camera         43,849.35         0.00         3895.05         -         10%           College Ground         93,895.05         0.00         93895.05         -         10%           College Ground         93,895.05         0.00         6248.65         -         15%           Electrical Installation         9807.05         186685.00         285592.05         -         15%           Equipments         479.40         0.00         479.40         -         15%	1-4-2022         THE YEAR         THE YEAR         RATE         AMOUNT           Air Conditioner         70805.00         49000.00         119805.00         -         15%         17971.00           Books & Journal UGC         13232.75         0.00         13232.75         -         15%         1985.00           Books & Journal UGC 10th Plan         248.40         0.00         248.40         -         15%         37.00           Books & Journal UGC 10th Plan         334.55         0.00         334.55         -         15%         50.00           Building A/c         1342448.00         55400.00         140184.00         -         10%         140185.00           Building UGC 10th Plan Backward College         15277.00         0.00         15277.00         -         10%         1528.00           Building UGC 10th Plan Young College         1226641.60         0.00         226641.60         10%         329921.00           CCTV Camera         43.849.35         0.00         43849.35         10%         329921.00           College Ground         93.895.05         10%         9390.00         200         22664.00         10%         329921.00           College Ground         93.895.05         0.00         528592.05

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

PRINCIPAL

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

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

Contd .2.

24 Printer A/c	9180.00	0.00	9180.00	•	40%	3672.00	5508.0
5 Projector A/c	0.00	203520.00	203520.00		15%	30528.00	
6 Pump Set	501.90	0.00	501.90		15%	75.00	
7 Scaner A/c	0.00	55830.00	55830.00		15%	8375.00	120.5
8 Screen Projector	9451.70	0.00	9451.70		15%	1418.00	
9 Sports Material	42520.20	0.00			15%	1000 h (6935-5	0000.77
0 Steel Almirah	0.00	- 1353 - 1353			10%	6378.00	
1 Tubewell	12103.70				1.000	6710.00	
2 Water Cooler	0.00	74634.00			10%	1210.00	
3 Water Filter	3093.10				15%	11195.00	63439.00
4 Water Pump	1125.10	0.00	3093.10		10%	309.00	2784.10
5 XI Plan General Assets	220000.000	0.00	1125.10		10%	112.00	1013.10
A Plan General Assets	303574.60	0.00	303574.60		10%	30357.00	273217.60
TOTAL	0010100.10						
TOTAL -	8619156.15	2658811.00	11277967.15			1157348.00	10120619.15
Capital Work in Progress:							
Building Material	256462.00	0.00	256462.00			0.00	
Dhirendra singh engg.(builc	154000.00	0.00	154000.00			0.00	256462.00
Santosh dhuri (gardan)	38500.00	0.00	38500.00			0.00	154000.00
Santosh ku dhuru labour cc	137297.00	0.00	137297.00			0.00	38500.00
Libarary Hall	0.00	378057.00	378057.00			0.00	137297.00
Advance to Contractor						0.00	378057.00
	0.00	221943.00	221943.00			0.00	221943.00
(Anil Mazumdar)	0.00						
(Anil Mazumdar) TOTAL	586259.00	600000.00	1186259.00			0.00	1186259.00
·	840.5 A	600000.00	1186259.00			0.00	1186259.00

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

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



10.

# SCHEDULE "F" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year: 2022-23

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

## ii) FIXED ASSETS:

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

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

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

# Investments

Group Summary

1-Apr-22 to 31-Mar-23

Par	ti	C	u	1	a	r :	s	
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F.D.R. NO	Opening Balance	Transa Debit		Pa
FDR NO. 423803030574851	3,60,00.000.00 Dr		Credit	Balance
FDR NO. 423803030575427 FDR NO. 423803030575428 FDR NO. 423803030575952 FDR NO. 423803030575953 FDR NO. 423803030576211 FDR NO. 423803030576212 FDR NO. 423803030576745 FDR NO. 423803030576746 FDR NO. 423803030576782 FDR NO. 423803030576783 FDR NO. 423803030576784 FDR NO. 423803030576784 FDR NO. 423803030576784		10,00,000.00 43,28,864.00 64,93,294.00 52,42,232.00 52,40,504.00 52,40,504.00 50,00,000.00 50,00,000.00 51,14,479.00 51,14,481.00 1,02,28,960.00	3.60,00,000.00 20,00,000.00 30,00,000.00 25,00,000.00 25,00,000.00 25,00,000.00 25,00,000.00 25,00,000.00	10,00,000.00 23,28,864.00 34,93,294.00 27,42,232.00 27,42,234.00 27,40,504.00 27,40,504.00 27,40,504.00 50,00,000.00 50,00,000.00 26,14,479.00 26,14,481.00
FDR NO. 423803030576989 FDR NO. 423803030576990 FDR NO 423803030577100 (ENDOWNMENT FU Grand Total	3,60,00,000.00 Dr	50,00,000.00 50,00,000.00 50,00,000.00 35,000.00		52,28,960.00 50,00,000.00 50,00,000.00 50,00,000.00 50,00,000.00 35,000.00 I
	100,000.00 DF	7,82,80,552.00	6,10,00,000.00 5	32 80 552 00 1

Approved From BCI,

Affiliated to Atal Bihari Vajpayee Vishwavidyalaya Bilaspur (C.G.)

# Appendix - I

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

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



## D.P. VIPRA LAW COLLEGE

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

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

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

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

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

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



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

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

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

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

Date: 16.03.2024

UDIN :24427932BKAPUE8992

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

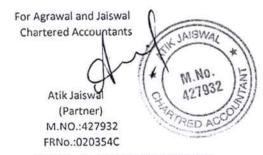
Abstract of budget for purchase of books & journals, Infrastrcture Augmentation, Repairs & Maintenance and green initiative for year 2020-21

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

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

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



UDIN: 24427932BKAPUB8288



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

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

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

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

UDIN :24427932BKAPUD3819



# D.P. VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

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

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

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

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

UDIN: 24427932BKAPUC3055

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

# Appendix - II

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

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

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



# A - Academic

- Infrastructure
- L Library
- M Maintenance

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

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



# Academic Year 2018-19

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

# D.P.VIPRA LAW COLLEGE

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

# ACCOUNTING YEAR 2018-19

#### AUDOTORS

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

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

Dear sir,

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

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

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

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

b) Ledger

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

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

Contd.....2

## ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

1/2/1

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

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

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

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

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

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

UDIN: 20072889AAAAAT526(

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

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

14262113.3

14262113.31

(C.G.)

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

Certified that the above statement is true and correct.

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

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

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As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

0 Bilaspur

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

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

Firm Reg. No. 006730C UDIN: 20072889AAAAAT5260

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

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

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

Certified that the above statement is true and correct.

(2)

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

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CORRESPONDENT

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants M

Partner

M.No.72889

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

Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

rad Acc

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

# BALANCE SHEET AS ON MARCH 31,2019

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

Total Rs.

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31974778.27

Total Rs.

31974778.27

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Bilaspur (C.G.)

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

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

As per our report of even date attached.

PRINCIPAL

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

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

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

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

VIL

Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

#### SCHEDULE "A":REVENUE INCOME

1

# A/C YEAR:2018-19

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

# SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

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

# Salary, Travelling, Exam & Other Advance:

2 3 4 5 6 7 8 9 10 11 12 7 7 8 9 10 11 12 7 7 7 8 9 10 11 12 7 7 7 8 9 10 11 12 13 14 5 7 7 8 9 10 11 12 13 14 5 7 7 8 9 10 11 12 13 14 5 7 7 8 9 10 11 12 12 12 12 12 12 12 12 12 12 12 12	Advance for Remedial Course Advance to Alok Sharma (Sports Adv.) Exam Advance to Shri Shaji Thomas Advance to Ku. Sushma Tiwari MRP Advance to Ku. Sushma Tiwari MRP Advance to Santosh Sharma MRP Advance to Pramod Sharma MRP Advance to Pramod Sharma MRP Advance to Vendors Advance to Dharmendra Sharma Adv. to A.B. Soni Advance to Dharmendra Sharma Advance to Dharmendra Sharma Advance to Dwarika Yadav Advance to Khurshal Das Advance to Ramgiri Goshwami Advance to Ramgiri Goshwami Advance to Sanjay Yadav Advance to Sanjay Yadav Advance to Santosh Thakur Akshar Construction Exam Advance to Pramod Sharma Exam Advance to Santosh Thakur Exam Advance to Santosh Thakur Exam Advance to Santosh Thakur Exam Advance to Santosh Thakur Exam Advance to Sushma Tiwari Exam Advance to Tilak Ram Patel Salary Advance Sports Advance to Alok Sharma	609000.00 85061.00 75000.00 80000.00 72500.00 120000.00 120000.00 110150.00 0.00 0.00 480.00 0.00 0.00 50000.00 50000.00 50000.00 117500.00 117500.00 17500.00 25800.00	$\begin{array}{c} 0.00\\ 44830.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 1039511.00\\ 109499.00\\ 30000.00\\ 296190.00\\ 109499.00\\ 30000.00\\ 47000.00\\ 0.00\\ 0.00\\ 115000.00\\ 145000.00\\ 145000.00\\ 0$	$\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 6000.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 640442.00\\ 6400.00\\ 1000.00\\ 6000.00\\ 47000.00\\ 0$	609000.00 129891.00 75000.00 80000.00 72500.00 120000.00 72500.00 417952.00 140000.00 509219.00 30000.00 266670.00 9000.00 0.00 500000.00 45000.00 262500.00 41000.00 9200.00 11500.00 25800.00
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Total Rs.

3150243.00 1923030.00 869941.00 4203332.00

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

# SCHEDULE "C": UNSECURED LOANS

# A/C YEAR:2018-19

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

# SCHEDULE "D":OTHER LIABILITIES

# A/C YEAR:2018-19

304305.00 936555.00 721715.00

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

#### Total Rs.

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



519145.00

# SCHEDULE "E":CONTINGENCIES

1

3

# A/C YEAR:2018-19

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

Total Rs.

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

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788822.35

SCHEDULE "G":GRANTS A/C

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

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

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

SL No	. PARTICULARS	W.D.V. ADDITIO AS ON DURING				TOTAL	SOLD	DEPF	RECIATION	W.D.V.
		1-4-2018	THE YEAR	GRAN			DURING THE YEAR	RATE	AMOUNT	AS ON 31-3-2019
1	Books & Journal UGC 10th Plan Young College	477.00	0.00	C	0.00	477.00	-	15%	72.00	405.00
2	Books & Journal UGC 10th Plan	641.00	0.00	C	0.00	641.00	-	15%	96.00	545.00
3	Books & Journal UGC 11th Plan	909.00	0.00	0	0.00	909.00	-	15%	136.00	773.00
4	Building A/c	1173262.00	0.00	0	.00	1173262.00		10%	117326.00	1055936.00
5	Building UGC 10th Plan Backward College	23285.00	0.00	0	.00	23285.00	-	10%	2329.00	20956.00
6	Books & Journal UGC 10th Plan Young College	25350.00	0.00	0	.00	25350.00		15%	3803.00	21547.00
7	Building UGC 10th Plan Young College	345437.00	0.00	0	.00	345437.00	3 <b>-</b> 2	10%	34544.00	310893.00
8	CCTV Camera	51060.00	0.00		.00 .00	51060.00 30270.00	-	15% 7.5%	7659.00 2270.00	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
1	Electrical Installation	80204.00	0.00	0.00		80204.00	-	10%	8020.00	72184.00
2	Equipments UGC 10th Plan	919.00	0.00	0.	.00	919.00		15%	138.00	781.00
3	Equipments UGC 10th Plan Young College	1034.00	0.00	0.	00	1034.00		15%	155.00	879.00
4	Furniture & Fixures	445516.00	0.00	0.	00	445516.00		10%	44552.00	400964.00
· · · · · · ·	General Equipments	44698.00	0.00	0.	00	44698.00	-	15%	6705.00	37993.00
	Girls Hostel UGC 11th plan	3395440.00	0.00	0.	00	3395440.00	-	10%	339544.00	3055896.00
	ntercom Telephone	388.00	0.00	0.0	00	388.00	-	15%	58.00	330.00
8 L (	and at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00	0.0	00	2648208.00	-		5	2648208.00
9 L	ibrary Books	413158.00	44828.00 112755.00	0.0		457986.00 112755.00	:	15% 7.5%	68698.00 8457.00	493586.00
	Office Equipments	6565.00	0.00	0.0	00	6565.00	1.00	15%	985.00	5580.00
1 F	oump Set	960.00	0.00	0.0	00	960.00	-	15%	144.00	816.00
	creen Projector	18107.00	0.00	0.0	00	18107.00		15%	2716.00	15391.00
3 5	Sports Material	81456.00	0.00	0.0	00	81456.00	-	15%	12218.00	69238.00
	ubewell	18448.00	0.00	0.0	00	18448.00	-	10%	1845.00	16603.00
	Vater Filter	4715.00	0.00	0.0	00	4715.00		10%	472.00	4243.00
	Vater Pump	1714.00	0.00	0.0	0	1714.00		10%	171.00	1543.00
X	I Plan General Assets	462697.00	0.00	0.0	0	462697.00		10%	46270.00	416427.00

TOTAL Rs.

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9352622.00 192750.00

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0.00 9545372.00

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

0.00 0.00 751328.00 8794044.00

# SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2018-19

# SIGNIFICANT ACCOUNTING POLICIES:

# i) METHOD OF ACCOUNTING:

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

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

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

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C.G.)

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

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



# Academic Year 2019-20

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

# D.P.VIPRA LAW COLLEGE

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

ACCOUNTING YEAR 2019-20

# AUDIT REPORT

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

Dear sir,

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

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

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

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



Contd....2

#### ARORA TAWARI & ASSOCIATES -CHARTERED ACCOUNTANTS

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

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

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

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

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

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

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

FOR M/S ARORA TAWARI & ASSOCIATES

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:			SALARIES AND ALLOWAN	ICES:	
Cash in hand	18546.22		Salary to Staff	020.	4303098.00
Allahabad Bank	277.52				4000000.00
Allahabad Bank C.A.	24752.00		REMUNERATION:		
Apex Bank	8886.00		Others (Non Teaching Staff)		500850.00
Central Bank of India	5303.00				
C.G.R. Gramin Bank	7222756.00		CONTINGENCIES:		
Union Bank 50993	1518.65		(Schedule "E")		1033642.66
Union Bank 6195 Union Bank A/c 44066	1816.92 122584.65				
FDR With Union Bank	1000000.00	8406440.96	Affiliation Fees		82000.00
FDR With Onion Bank	100000.00	0400440.90	Honorarium A/c		120000.00
			Honoranum A/C		120000.00
REVENUE INCOME:			FIXED ASSETS:		
(Schedule "A")		8202339.00	Addition during the year (Ne	t of Grant)	232485.00
			in the second	it of ordiny	202400.00
INCOME FROM OTHER S	OURCES:		Capital Work in Progress		
Interest from Bank	337848.00		(Schedule "F")		697259.00
Other Income	25838.23				
Rent Received	785048.00	1148734.23	LOANS AND ADVANCES:		
			(Schedule "B")		
CAPITAL FUND:		2680963.00	Given during the year	2164390.00	
TOUGT FUND		0.077.00.00	Less:Recovered	1437510.00	726880.00
TRUST FUND:		3497748.00	()		
Other Current Lishilities:			Unsecured Loan:		
Other Current Liabilities: as per schedule "D"			Paid during the year		500000.00
Credits	966408.00		CLOSING BALANCES:		
Debits	872569.00	93839.00	Cash in hand	18546.22	
Dobilo	012000.00	00000.00	Allahabad Bank C.A.	25559.00	
Caution Money:			Apex Bank	8886.00	
Collected during the year		30432.00	Central Bank of India	5303.00	
		1	C.G.R. Gramin Bank	4669829.00	
			Union Bank 50993	1570.65	
			Union Bank 6195	1831.92	
			Union Bank A/c 44066	3108040.29	
			Union Bank A/c 6758	2024715.45	
			FDR With Union Bank	6000000.00	15864281.53

24060496.2

24060496.19

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

Certified that the above statement is true and correct.

As per our report of even date attached.

R CORRESPONDENT

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

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

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

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOWAI Salary to Staff	NCES:	4303098.00	REVENUE INCOME: (Schedule "A")		8202339.00
REMUNERATION: Others (Non Teaching Staf	Ŋ	500850.00	INCOME FROM OTHER Interest A/C Other Income	SOURCES: 337848.00 25838.23	
CONTINGENCIES: (Schedule "E")		1033642.66	Rent A/c	785048.00	1148734.23
DEPRECIATION: (Schedule "F")		691939.00		<del>1</del> 0	
Affiliation Fees		82000.00			
Honorarium A/c		120000.00			
Surplus: Being excess of Income ov Expenditure Transferred to	er	0040540.57			
General Fund		2619543.57			
Total Rs.		9351073.23	Total Rs.	-	9351073.23

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

Certified that the above statement is true and correct.

As per our report of even date attached.

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

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

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

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

# BALANCE SHEET AS ON MARCH 31,2020

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

Total Rs.

37777760.27

Total Rs.

37777760.27

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

As per our report of even date attached.

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

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

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

## SCHEDULE "A":REVENUE INCOME

## A/C YEAR:2019-20

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

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

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

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

## SCHEDULE "C":UNSECURED LOANS

## A/C YEAR:2019-20

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

## SCHEDULE "D":OTHER LIABILITIES

A/C YEAR:2019-20

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

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

# SCHEDULE "E":CONTINGENCIES

A/C YEAR:2019-20

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

Total Rs.

1033642.66

w Gw 2 D.P. Vipro 1 (1) Law College Elização (C.G.)



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

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

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



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

## SCHEDULE "G":GRANTS A/C

2

## A/C YEAR:2019-20

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

5697021.00 0.00

0.00 5697021.00

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



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

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

Financial Year:2019-20

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

#### ii) FIXED ASSETS:

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

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

UDIN:20072889AAAACL1502

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

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



# Academic Year 2020-21

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



## AUDIT REPORT

Financial Year: 2020-21

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

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

## Auditor :- CA SAMEER SINGH

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



## SAMEER SINGH & ASSOCIATES Chartered Accountants

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

## Independent Auditor's Report

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

## **Report on the Financial Statements**

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

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

• :

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

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountant of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



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

## Opinion

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We report that: -

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

We have obtained all the information and explanation, which to the best of our knowledge

and belief were necessary for the purpose of our audit.

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

For, D.P. VIPRA LAW

COLLEGE

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

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

(CHAIRMEN) (SECRETARY)

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

Chartered Accountants FRN: 008664C

CA SAMEER KUMAR SINGH

(PARTNER) Membership No. 077928 UDIN: 22077928AAAAAU5786

-	ASHO	KNA	GAR CHAN	TIDIH,BILASPUR(C.G.)		
BALANCE SHEET						
1				MARCH 2021)		
ŀ			(15 01 51 51			
	CAPITAL & LIABILITIES	NOTE	AMOUNT	ASSETS	NOTE	AMOUNT
	CAPITAL ACCOUNT	1	3,79,27,493	FIXED ASSETS	4	93,92,71
	LOANS AND LIABILITY	2	12,49,851	INVESTMENTS	5	1,60,00,00
	CURRENT LIABILITIES	3	56,97,021	CURRENT ASSETS	6	49,18,81
				LOANS AND ADVANCES	7	1,35,95
				CASH AND BANK BALANCE	8	91,77,66
			с.	GENERAL FUND ACCOUNT	9	52,49,22
	TOTAL		4,48,74,365	TOTAL		4,48,74,36
	NOTES ON ACCOUNTS	12		IN TERMS OF OUR REPORT OF EV	VENT D	ATE.
	NOTES ON ACCOUNTS The accompanying Note 1 to 12 are part of Balance Sheet and Income a	e an inte		IN TERMS OF OUR REPORT OF EV	VENT D	ATE.
	The accompanying Note 1 to 12 are	e an inte		IN TERMS OF OUR REPORT OF EV For, SAMEER SINGH AND ASSOC Chartered Accountants (FRN. No. 008664C)		
	The accompanying Note 1 to 12 are part of Balance Sheet and Income a For,D.P. VIPRA LAW COLLEGE	e an inte nd exp	enditure a/c	For, SAMEER SINGH AND ASSO Chartered Accountants		
	The accompanying Note 1 to 12 are part of Balance Sheet and Income a For,D.P. VIPRA LAW COLLEGE Chairman Geneming Body D.P. M	e an inte nd exp روید PRII	enditure a/c	For, SAMEER SINGH AND ASSOC Chartered Accountants (FRN. No. 008664C)		COUNTE
	The accompanying Note 1 to 12 are part of Balance Sheet and Income a For,D.P. VIPRA LAW COLLEGE Chairman Geneming Body D.P. M D.P. M D.P. M	e an inte nd exp روید PRII	CIPAL G. Law Coll pur (C.G.)	For, SAMEER SINGH AND ASSOC Chartered Accountants (FRN. No. 008664C)	CIATES	V.OCIATE

## D.P. VIPRA LAW COLLEGE

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

## INCOME AND EXPENDITURE ACCOUNT

(FOR THE YEAR ENDING 31ST MARCH 2021)

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

NOTES ON ACCOUNTS

12

IN TERMS OF OUR REPORT OF EVENT DATE.

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

For, D.P. VIPRA LAW COLLEGE

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

(SECRETARY)

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



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

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

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

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

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

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

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

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



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

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

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

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



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

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

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

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

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

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

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

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

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ARTICLIARS         Continue         ADDITION         ADDITION         ADDITION         ADDITION         Closing balance         ADDITION         ADDITIO	PARTICULARS         Definite balance and any         ADDITION and any         Cooling and any         Matter any         ADDITION and any         ADDITION and any         ADDITION         Deprication any         Deprication an	L									
PARTICULARS         Opening balance logs         Define balance days         Artr 150 days         Colore Deprid days         Colore Deprid days <thcolore< th="">         Colore         Color</thcolore<>	PATRICULARS         Opening balance leftere Deprication days         Defense Legistic days         Inter 180 before Deprication days         Conside balance days         Inter 180 before Deprication days         Conside balance days         Inter 280 before Deprication days         Deprication before Deprication days         Deprication days<				ADDI	TION		1			
OBINAL UCC TITH PLAN         0         98,000         15%         14,000         8         14,000         8         14,000         8         14,000         8         14,000         15%         14,000         15%         14,000         14,000         8         14,000         14,000         15%         14,000	OBSAND UGC TOTH PLAN         0         95,000         1 <th></th> <th>PARTICULARS</th> <th>Opening balance before Depriciation</th> <th>before 180 days</th> <th>after 180 days</th> <th>Closing balance before Depriciation</th> <th></th> <th>Depriciation</th> <th></th> <th>ion</th>		PARTICULARS	Opening balance before Depriciation	before 180 days	after 180 days	Closing balance before Depriciation		Depriciation		ion
0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         10         137.8         14.700         18         137.8         14.700         18         137.8         14.700         18         15%         14.700         18         15%         14.700         13         15%         14.700         13         15%         14.700         13         15%         14.700         13         14.9         <	0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         0         98.000         1         0 </td <td>OTHER ASSETS</td> <td>IS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OTHER ASSETS	IS								
463       0       0       463       15%       69         344       15,315       15,344       15%       57,47       1         557       657       13,315       15%       57,47       1         950,351       17,6788       1,76788       1,37,828       95         13,860       10       1,3,315       15%       95         950,351       1,76788       1,502,310       1       15,29,437       10%       1,37,828       14,9         13,860       0       0       0       10,8810       10%       1,37,828       14,9         35,991       0       0       0       2,79,800       2,5,930       10,9       10,9         36,913       15,904       10%       1,37,828       14,9       10,0       2,4,91       10,0         36,913       0       0       0       0       2,5,930       10,2%       1,297       7         86,913       0       0       0       0       0       3,235       11,297       2,476       1         36,036       0       0       0       3,2394       10%       1,297       4,484       2,476       1         32,543	463         60         613         15%         65           344         0         0         13,315         15%         5,2           9,50,347         1,76,788         1,76,788         1,76,788         1,37,888         1,37,888         1,49           9,50,347         1,76,788         1,76,788         1,76,788         1,50,819         1,37,888         1,49           9,50,347         1,76,788         1,76,788         1,76,788         1,50,819         1,37,888         1,49           13,86,01         0         0         0         2,79,804         10%         1,37,888         1,99           56,031         13,86,01         0         0         2,79,804         10%         1,37,888         1,99           56,031         10,06,01         1,16,788         1,008         1,36         1,008         1,00           36,031         0         0         0         2,79,804         10%         1,328         1,09           36,031         0         0         1,09,819         1         1,06         1,12         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         1,09         <	A.C. A/C		0		1	98,000				Ten
344         0         0         0         344         15%         52         149           657         1657         16758         1.65785         1.65785         1.65785         2.747         1           9,50342         1.76785         1.76785         1.56785         1.5673         1.861         149           9,50342         1.76785         1.56785         1.502819         1         1.8,860         10%         1.3782         149           13,790         60,691         1.9589         1.36,869         1.0%         2.79380         1.0           36,913         0         0         1.09,819         1         1.09819         1.0         2.73,980         2.5,991         1.0           36,913         0         0         1.109,819         1         1.09819         1.0         2.73,980         1.0           36,913         0         0         2.73,904         1.0%         2.332         4.2         4.2           36,046         0         1.10,9819         1         1.098,113         1.297         4.2           3,60,868         9,5606         1         1.098,115         1.297         4.2           3,2036         0	344         24         15%         5.747         11           9,50342         1.76.785         1.507         15%         2.747         1           9,50342         1.76.785         1.76.785         1.507         15%         2.73           9,50342         1.76.785         1.76.785         1.507         15%         2.73           13,860         0         0         1.95034         10%         1.37         2.9           13,860         0         0         1.09819         1.06         1.38         1.49           13,860         0         0         0         2.73,980         1.95         1.49           2,739,804         0         0         0         2.73,980         1.36         1.06         1.49           3,60,913         0         0         1.09,813         1.06         1.12         1.09         1.12           8,6913         15%         1.12         7         2.750,306         1.05         1.42         2.47           3,60,88         9,640         15%         1.303         1.26         2.47         1.27           3,60,88         9,640         15%         1.308         1.303         2.47         2.4	BOOKS &	JOURNAL UGC 10TH PLAN	463		0	463			,	394
PLAN VOUNG COLLEGES         18,315         0         0         18,315         15         2,747         1           PLAN VOUNG COLLEGE         9,50,342         1,76,782         1,50,342         1,56,2437         10%         1,37,828         14,9           NG COLLEGE         9,50,342         1,76,782         1,56,29,437         10%         1,37,828         14,9           JNG COLLEGE         1,8,860         0         0         18,860         10%         1,37,828         14,9           JNG COLLEGE         1,8,860         0         0         1,6,2943         10%         1,37,828         14,9           Sof 300         0         0         0         0         2,79,804         10%         2,3491         10           Sof 301         0         0         0         0         0         2,3936         5,3037         10%         1,37,838         10,0 <td>PLAN VOUNG COLLEGE         13,315         0         0         13,315         15%         2,747         1           PLAN VOUNG COLLEGE         9,50,342         1,16,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,5437         10%         1,37,828         14,9           NG COLLEGE         33,860         0         13,860         10%         1,8,860         10%         1,37,828         14,9           NG COLLEGE         2,79,801         0         0         1,09,833         1,16,933         1,37,828         14,9           NG COLLEGE         2,593         0         0         0         1,09,833         1,37,828         1,49           NG COLLEGE         2,579,801         0         0         1,0983         1,58         1,49           S6,013         0         0         0         0         1,0983         1,297         7           S6,013         0         0         0         1,0983         1,58         1,098         1,393         1,393           S6,013         1,158         2,573         10%         3,237         4,23         1,393         2,43         2,43</td> <td>BOOKS &amp;</td> <td>JOURNAL UGC 10TH PLAN YOUNG COLLEGE</td> <td>344</td> <td></td> <td>0</td> <td>344</td> <td></td> <td></td> <td></td> <td>292</td>	PLAN VOUNG COLLEGE         13,315         0         0         13,315         15%         2,747         1           PLAN VOUNG COLLEGE         9,50,342         1,16,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,578         1,50,5437         10%         1,37,828         14,9           NG COLLEGE         33,860         0         13,860         10%         1,8,860         10%         1,37,828         14,9           NG COLLEGE         2,79,801         0         0         1,09,833         1,16,933         1,37,828         14,9           NG COLLEGE         2,593         0         0         0         1,09,833         1,37,828         1,49           NG COLLEGE         2,579,801         0         0         1,0983         1,58         1,49           S6,013         0         0         0         0         1,0983         1,297         7           S6,013         0         0         0         1,0983         1,58         1,098         1,393         1,393           S6,013         1,158         2,573         10%         3,237         4,23         1,393         2,43         2,43	BOOKS &	JOURNAL UGC 10TH PLAN YOUNG COLLEGE	344		0	344				292
PLAN         657         10         657         10         15.2437         195         99           Nik COLLEGE         13,860         0         1,05,881         1,05,813         1,386         1,9           Nik COLLEGE         2,79,804         0         0         2,79,804         10%         1,386         10           SKMARD COLLEGE         2,79,804         0         0         2,79,804         10%         1,386         10           SKMARD COLLEGE         2,79,804         0         0         1,09,819         10%         1,386         10           SKMARD COLLEGE         2,79,804         0         0         1,09,819         10%         5,491         10           SKMARD COLLEGE         2,503         0         0         1,09,819         10%         2,3056         5         5           SKMARD COLLEGE         3,603         13,07         7 <td< td=""><td>PLAN         657         158         0         657         158         99           XWARD COLLEGE         13,8360         0         1,866         1,3860         106         1,3860         13,866         13,937         7</td><td>BOOKS &amp;</td><td>JOURNAL UGC 10TH PLAN YOUNG COLLEGES</td><td>18,315</td><td></td><td>0</td><td>18,315</td><td>_</td><td></td><td></td><td>568</td></td<>	PLAN         657         158         0         657         158         99           XWARD COLLEGE         13,8360         0         1,866         1,3860         106         1,3860         13,866         13,937         7	BOOKS &	JOURNAL UGC 10TH PLAN YOUNG COLLEGES	18,315		0	18,315	_			568
Scondard Mole Collecte         9,50,342 (6,691)         1,76,385 (6,691)         1,76,385 (6,691)         1,76,385 (6,691)         1,76,386 (6,691)         1,37,828 (1,866)         1,49 (1,966)           Mole Collecte         2,79,804         100         2,79,804         100         2,59           36,790         0         1,09,819         1         1,09,819         126,933         136,6           36,790         0         0         2,79,804         100         2,79         100           36,790         0         0         1,09,819         1         100,819         100         2,5           36,790         0         0         0         0         2,5,483         40%         2,305         5,491         100           36,791         10,09,819         1         1,09,819         1         100         2,54         1,12           96,9118         0         0         0         0         2,54         1,12         4,237         4,237           10,14,14,181         3,60,883         6,01         1         1,56         1,337         1,2           10,14,14,181         2,54,823         1         1,58         1,56         1,12           27,50,304         0	Standb CollEGE         9,50,342         1,76,783         T_50,310         T_15,79,80         T_13,860         119,7828         119,7828         114,9           JNG COLLEGE         2,79,304         0         2,93,044         106         2,79,304         105         2,79,304         105         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,304         106         2,79,306         5,491         106         2,79,305         5,491         106         2,79         6,413         106         2,79         6,413         106         2,27         4,2         4,2         4,6,327         4,2         2,2         2,2         6,4327         4,2         2,2         2,3         6,6         13,3         107         1,297         4,2         2,2         2,3         4,2         2,2         2,3         4,3         2,4 <td>BOOKS &amp;</td> <td>JOURNAL UGC 11TH PLAN</td> <td>657</td> <td>0</td> <td>0</td> <td>657</td> <td></td> <td></td> <td></td> <td>558</td>	BOOKS &	JOURNAL UGC 11TH PLAN	657	0	0	657				558
Contract     13,860     0     13,860     10%     1,886     10%     1,886       MG COLLEGE     2,73,804     0     0     2,79,804     10%     2,980     25       MG COLLEGE     2,73,804     0     0     1,09,819     1     10%     2,980     25       MG COLLEGE     35,790     0     0     1,09,819     1     10%     2,930     25       36,790     0     0     1,09,819     1     10,9819     1     10%     2,3056     5       36,790     0     0     0     41,693     1     10%     13,037     7       747     0     0     0     64,732     1     4,69,168     10%     1,297       747     0     0     0     64,732     1     4,63,17     2,75,031     2,43       747     23,294     0     0     23,294     19,84     112     2,47       747     23,294     0     23,294     15%     113,37     2,47       748     20,306     10,83     32,37     46,31     2,47       748     23,294     15%     13,58     113,33     2,47       749     10,93     6,64     15%     10,48     2	XMARD COLLEGE     18,860     10%     1,886     1       MG COLLEGE     2,73,804     0     0     2,73,904     10%     2,396       MG COLLEGE     2,73,804     0     0     2,73,904     10%     2,396       36,790     36,790     10%     2,73,904     10%     2,396       36,790     36,790     0     0     2,73,904     10%     2,305       36,790     36,790     0     0     109819     12%     1,297       36,790     0     0     0     0     2,3489     40%     2,3056       36,0368     96,500     1,1597     1,09819     1,297     7       747     15%     1,1297     7     7     7       764     13%     10%     2,3056     5,43       77     23,204     10%     2,37,31     10%       737     23,234     13%     100       737     26,43,208     0     25,43,208     26,43,208       86,013     13,566     10%     2,37,5036     10%       747     15%     13,56     1,429     2,75       93,337     6     2,329     10%     2,426       13,025     56,43,208     0     2,54,3208	BUILDING	5 A/C	9,50,342	1,76,785	. 1					609
ING COLLEGE         2.73,804         0         0         2.73,804         10%         2.79,804         2.5           0         6,691         0         1.098.19         T         1,60,831         10%         2,5491         10           36,790         0         1.098.19         T         1,60,831         10%         2,5491         10           36,790         0         1.098.19         T         1,60,831         10%         5,491         10           86,913         0         0         1.098.19         T         3,6,931         10%         5,491         10           86,913         0         0         0         64         15%         1,307         7           664         15%         15%         13,037         7         7         24,7           7         23,294         0         64,732         1,46,76         112         24,7           7         23,294         15%         1,56         1,56         1,303         24,7           86,913         56,613         15%         15%         13,037         24,7         24,7           7         23,234         15%         15%         4,844         24,7	ING COLLEGE     2.73,804     0     0     2.73,804     108     2.79,804     20       0     0.6031     15,831     108     2.3,930     25,491     10       36,793     0     0     1.09813     1     108     2,5491     10       36,793     0     0     1.09813     1     108     2,5491     10       36,793     0     0     1.09813     1     108     5,491     10       86,913     0     0     8,643     15%     1,203     5,491     10       86,913     0     0     64,732     7     7     7     7       98,691     11,800     1     11,800     1     13,037     7       7     7     7     7     7     7     7       664     11,800     1     4,69,168     10     2,75,031     2,47       7     233     1     32,324     15%     1,303     2,47       8     233     5661     1     2,53,0306     10%     2,476     1       9     33,333     5661     1     2,53,0306     10%     2,476     1       9     13,082     58,031     15%     1,43     10%	BUILDING	UGC 10TH PLAN BACKWARD COLLEGE	18,860		0	18,860				974
VOUNG COLLEGE     60,691     15%     9,104     5       0     0     1,09,819     T     1,09,819     10%     5,491     10       35,790     0     0     1,09,819     T     1,09,819     10%     5,491     10       35,790     0     0     0     1,09,819     T     1,09,819     10%     5,491     10       8,649     10     0     0     0     8,649     15%     1,297     7       66A     0     0     0     64     15%     1,033     7       747     15%     100     10     8,631     10%     4,632     4,2       747     15%     100     10     64,732     10%     3,233     4,2       75,031     27,50,306     0     0     0     23,036     0,4       75,031     27,50,306     0     0     24,732     10%     2,75,031       747     15,64     15%     1,5%     10%     2,473     4,2       75,031     27,50,31     27,50,31     15%     2,476     1       74,1     15,64     15%     1,5%     1,43     2,476       74,1     15,64     15%     1,5%     2,476     1 <td>60,631     0     0     60,631     158     9,104     5       0     36,730     0     0     0,0313     10%     5,691     10       36,730     0     0     0     66,631     15%     1,297     7       36,731     0     0     0     66,4     15%     1,297     7       86,913     0     0     0     66,4     15%     1,297     7       66,6     747     3,60,868     1,800     1     1,86,913     15%     1,297       747     15%     9,65,00     1     1,800     1     4,69,168     1,297       747     13,564     10%     2,63,138     10%     2,63,237     4,2       747     13,564     1,386     1,564     1,297     4,2       75,50,316     0     0     2,73,23     10%     2,475     1       74,91,41,81,A5PIR     26,48,208     1,550     1,564     2,475     1       74,91,41,81,A5PIR     26,48,208     1,550     1,556     2,476     1       74,91,41,81,A5PIR     26,48,208     1,556     1,556     2,476     1       74,91,41,81,A5PIR     26,48,208     1,556     1,568     2,476     1</td> <td>BUILDING</td> <td>5 UGC 10TH PLAN YOUNG COLLEGE</td> <td>2,79,804</td> <td>0</td> <td>0</td> <td>2,79,804</td> <td></td> <td></td> <td>163</td> <td>824</td>	60,631     0     0     60,631     158     9,104     5       0     36,730     0     0     0,0313     10%     5,691     10       36,730     0     0     0     66,631     15%     1,297     7       36,731     0     0     0     66,4     15%     1,297     7       86,913     0     0     0     66,4     15%     1,297     7       66,6     747     3,60,868     1,800     1     1,86,913     15%     1,297       747     15%     9,65,00     1     1,800     1     4,69,168     1,297       747     13,564     10%     2,63,138     10%     2,63,237     4,2       747     13,564     1,386     1,564     1,297     4,2       75,50,316     0     0     2,73,23     10%     2,475     1       74,91,41,81,A5PIR     26,48,208     1,550     1,564     2,475     1       74,91,41,81,A5PIR     26,48,208     1,550     1,556     2,476     1       74,91,41,81,A5PIR     26,48,208     1,556     1,556     2,476     1       74,91,41,81,A5PIR     26,48,208     1,556     1,568     2,476     1	BUILDING	5 UGC 10TH PLAN YOUNG COLLEGE	2,79,804	0	0	2,79,804			163	824
0     0     1005813     1     1,09,813     1     10%     5,491     1,0       35,790     0     0     41,699     1     7,843     40%     23,056     5       8,643     36,64     0     0     86,643     15%     100       8,643     36,64     0     0     664     15%     100       747     747     15%     100     747     747       35,0306     0     0     64,732     10%     3,237     6       32,294     15%     15%     4,637     24,7       27,50,306     0     0     25,432     26,433     24,7       10HH, BILASPIR     26,4323     10%     2,75,031     24,7       27,50,306     0     0     26,4,732     10%     3,237     6       32,294     15%     15%     4,844     2,7     24,7       28,10     0     0     26,432     2,7     2,7       32,294     15%     13,6%     4,6,37     4,2       6,01,983     6,01     1,5%     1,3%     2,7       13,082     13,082     1,5%     2,7     2,7       6,141     1,3,082     1,3,08     1,4,3     1,4,3	0     0     1.09,819     1.09,819     1.09,819     1.09,819     1.09,819     1.01       36,790     0     41,699     7     7,8489     40%     2,3056     5       8,643     0     0     6643     15%     1,297     7       8,643     15%     1,297     7     7       8,643     0     0     0     664,327     1,297       664     0     0     64,732     10%     4,6327     4,2       0     0     0     0     64,732     10%     4,6327     4,2       0     0     0     0     0     23,036     10%     4,6327       0     0     0     0     0     23,036     10%     4,6327       0     0     0     0     23,036     10%     2,56,031     24,7       0     1     1,886     1,886     10%     4,6327     4,7       1     27,50,306     0     0     23,636     2,5,631     24,7       1     27,50,306     0     23,643     25,63     24,7       1     28,43     27,50,306     10%     2,56,03     24,7       1     26,48     13,866     1,15%     1,36	CCTV CAN	MERA	60,691	10.94	0					587
36,790     0     41,699     7     78,489     40%     23,056     5       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     0     664     15%     1,277       7     7     7     8,649     15%     1,277       8,649     15%     112     77     7       8,649     15%     112     7     7       7     7     7     7     7     7       8,649     15%     100     747     100       7     7     7     7     7     7       7     32,294     15%     112     7       7     27,50,306     10%     2,75,031     2,47       7     25,43,208     0     26,43,208     0     26,43,203       10HIH, BILASPIR     26,43,208     0     26,43,203     112       27,50,306     13,83     15%     4,844     2,75       281     28,43     26,61     16,4,732     16,4,732       13,83     5,616     15,53     15%     4,844       13,83     6,133     26,43     26,43     26,43       13,83     6,133     28,323     28,53     26,43	36,790     0     41,699     7     78,438     40%     23,056     5       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     8,649     15%     1,277       8,649     15%     1,277     7     7     7       8,649     15%     15%     112     7       7     7     7     7     7     7       8,649     15%     112     7     7     7       7     7     7     7     7     7       7     3,229     10     0     64,732     10       7     32,294     15%     10%     3,237     6       27,50,306     0     0     26,43,208     0     26,43       27,50,306     11,81/A5PIR     26,43,208     0     26,43,203     27,57,031       27,50,306     10,82     25,43     15%     15%     4,844       28,10     0     0     26,43,208     26,64     16       13,082     13,082     13,082     15%     10%     27,57,031       13,082     13,082     13,082     15%     10%     27,57,031       13,082     13,082     15%     16,64<	COLLEGE	PARISAR ROAD	0	2	1,09,819	н			100	328
8,643     0     0     8,643     1,297       86,913     15%     1,297     13,037     7       86,913     15%     13,037     7       664     15%     13,037     4,2       664     15%     100     64,732     100       3,6,086     96,500     1,1800     1,180     4,69,168     10%       3,0,086     96,500     1,1800     1,180     4,69,168     10%       3,2,094     0     0     64,732     1,09%     3,237     6,7       2,75,0,306     0     0     2,75,031     2,7,5     10%     4,2       27,50,306     0     0     26,48,208     10%     2,75,031     2,47       10HIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,43       13,082     13,082     13,082     13,082     1,09%     2,77,031     2,47       13,082     13,082     15,64     13,082     1,426     1       13,082     13,082     15,84     1,09%     1,426     1       13,082     13,082     15,84     1,09%     1,426     1       13,082     13,082     15,84     1,09%     1,426     1       13,082     13,082<	8,649     0     0     0     8,649     15%     1,297       86,913     0     0     0     664     15%     11,297       86,913     3,60,868     36,500     1     11,800     1     11,297       747     15%     100     64,732     100     46,327       3,60,868     35,600     1     11,800     1     46,91,68     100       3,50,306     0     0     64,732     100     46,327       23,294     100     0     0     24,732     4,844       23,203     0     0     0     24,732     4,844       23,294     100     27,50,306     100     27,50,311     24,73       21,50,306     0     0     0     26,43,208     0     26,43,208       21,50,306     1,58     1,58     1,58     2,64       23,323     1,58     1,58     2,64       13,661     1     15,8     1,66       13,823     0     0     26,43,208     26,65       13,823     0     0     26,43,208     2,75       13,683     1,58     1,58     1,494     1,494       14,943     10     1,4,943     100     1,494    <	COMPUTER	ER	36,790		41,699					433
VOUNG COLLEGE     86,913     15%     13,037     7       YOUNG COLLEGE     747     15%     13,037     7       7     7     7     737     15%     100       664     747     15%     102     42       7     3,60,868     96,500     1,13,800     112       9     3,204     0     0     64,732     10%       7     32,294     0     0     27,50,306     3,237     6       7     23,294     10     0     26,4,732     10%     3,237     6       7     32,50,306     0     0     26,4,732     10%     3,237     6       7     27,50,306     0     0     26,4,732     10%     3,237     6       7     32,306     0     0     26,4,732     10%     3,247       8     9,843     6,661     1     0     16,504     15%     2,476       9     9,843     6,661     1     16,504     15%     1,962       9     9,843     6,661     1     16,904     15%     1,962       9     9,843     0     0     14,943     1,494     1,494       13,082     13,082     15%	S6,913     0     0     0     664     15%     13,037     7       7     7     7     7     15%     100     64,327     4,2       664     0     0     664     15%     100     46,327     4,2       3,60,868     96,500     1,1800     1,1800     1,732     10%     46,327     4,2       3,203     0     0     64,732     1,0%     46,327     4,2       23,204     13,06     10     27,50,306     10%     3,247     56,4       27,50,306     0     0     26,48,208     0     26,48,208     2,7       13,082     13,082     13,082     13,082     1,962     5,8       9,843     5,661     7     75,50,306     10%     1,962       13,082     13,082     13,082     1,962     5,8       13,082     13,082     15,8     1,962     5,8       14,943     0     0     1,4,943     104       13,082     13,8     1,962     5,8     1,962       14,943     0     1,393     10%     1,962     1,962       14,943     0     1,393     10%     1,962     1,962       14,943     0     1,943	COOLER		8,649	11	0	8,649	1.55			352
YOUNG COLLEGE         564         0         0         0         664         15%         110           747         3,60,868         96,500         1,11,800         1         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,732         100           3,50,868         96,500         1,11,800         1         4,69,168         10%         4,6,327         4,6,327         4,732         2,75,031         2,47         4,732         2,47         4,6,327         4,6,327         4,6,327         4,6,327         4,6,327         4,732         2,475,031         2,47         4,24         2,247         2,47         2,47         2,47         2,47         2,47         2,47         1,12         2,47         2,47         1,12         2,47         2,47         2,47         2,47         2,47         2,47         2,47         2,47         2,47         2,47         2,47         2,47         1,13,082         1,13,082         1,13,082         1,13,082         1,13,082         1,13,082         1,13,082         1,13,082         1,13,082         1,13,082         1,13,08         1,13,08         1,13,08         1,13,08         1,13,08         1,13,08         1,13,01         1,14,943         1,14,943         1,14,94	VouvG COLLECE         564         15         100           747         15%         112           3,60,868         96,500         1         1,800         1         4,89,168         10%         46,327         47,32           0         0         0         64,732         10%         46,327         47,37         108         26,43	ELECTRIC	AL INSTALLATION	86,913		0	86,913				876
747       0       747       15%       112         3,60,868       96,500       1,1,800       1,4,69,168       10%       46,327       4,5         0       0       0       64,732       1,500       1,5%       4,644       2         3,50,868       0       0       0       64,732       1,5%       4,644       2         22,50,306       0       0       0       22,50,306       10%       3,237       6,6         22,50,306       0       0       0       22,50,306       10%       2,75,031       24,7         232,204       0       0       0       26,48,208       0       0       26,43,203       1,5%       4,844       2         232,50,306       1,5%       4,257       1,58,203       1,5%       2,75,031       24,7         24,94       2       2       2       2       2       2       2       2         24,94       2	747     0     0     747     15%     112       3,60,868     96,500     1,1,800     1,1,800     1,4,69,168     10%     46,327     4,2       2,7,50,306     0     0     64,732     10%     3,237     6,2       27,50,306     0     0     27,50,306     10%     3,237     6,2       27,50,306     0     0     22,5,0,306     10%     3,237     6,2       281     15%     0     0     26,4,732     10%     3,237     6,2       27,50,306     0     0     22,5,0,306     10%     2,75,031     24,7       281     15%     4,826     1     15%     4,27     24,7       281     0     0     26,43,208     0     0     26,43,208     106       9,843     6,01,988     4,257     7,526     15%     2,476     1       13,082     13,082     15%     1,962     58     1     104       13,082     58,852     19,433     10%     1,494     1       13,082     13,082     15%     1,494     1       14,943     10%     1,4943     10%     1,494       0,10,196     0     0     1,4943     10%	EQUIPME	NTS UGC 10TH PLAN	664	0	0	664				564
RES 3,60,868 96,500 I II.800 I 11,800 I 4,6,327 4,32 rT PALN 27,50,306 0 6,732 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7,32 10% 3,237 6 6 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	RES 3,60,868 96,500 T 11,800 T 4,6,327 4,6,327 4,2,32 TT PALN 27,50,306 0 0 64,732 T 64,732 10% 3,237 6 TT PALN 27,50,306 0 0 22,50,306 10% 2,75,031 24,7 NE 25,48,208 0 0 0 22,6,48,208 7 4,844 2 SAR CHATIDHH, BILASPIR 6,01,988 4,257 5,036 10% 2,75,031 24,7 NE 26,48,208 0 0 0 26,48,208 7 42 9,843 6,661 T 0 0 26,48,208 7 42 9,843 6,661 T 0 0 26,48,208 15% 2,476 1 1 13,082 0 0 0 15,504 15% 2,476 1 1 13,082 13,082 15% 1,962 5,8 9,843 0 0 0 13,082 15% 1,962 1 1 13,082 15% 1,962 1 1 14,943 10% 1,4943 10% 1,496 1 1,494 1 1,494 1 1,496 1 1,496 1 1,496 1 1,494 1 1,494 1 1,496 1 1,	EQUIPME	ENTS UGC 10TH PLAN YOUNG COLLEGE	747	0	0	747	200			635.
TS     0     0     64,732     10%     3,237     6       uTS     32,294     0     0     32,294     15%     4,844     2       LITH PALN     27,50,306     10%     32,294     15%     4,844     2       SAR CHATIDHIH, BILASPIR     27,50,306     10%     27,50,306     10%     2,75,031     24,7       NE     26,48,208     0     0     2     26,48,208     0     26,48,208       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,48,208       S     58,823     5,843     56,61     1     15,504     15%     1,962     5,8       S     6,01,988     4,257     7     7,583,08     0     0     26,48,208     1       S     6,01,988     4,257     1     16,504     15%     1,962     5,8       S     58,852     0     0     1     14,943     1     1       D.P. Wara Law College     0     0     14,943     1,094     1       Bilasouri (C,G.)     D.P. Wira Law College     5     1,942     1	TIS       0       64,732       10%       3,237       6       6         TIT PALIN       27,50,306       0       0       64,732       10%       3,237       6       6       7       3,237       6       6       7       <	FURNITU	RE & FIXTURES	3,60,868	96,500	н	н				841
UTS 32,294 0 0 32,294 15% 4,844 2 I.TH PALN 27,50,306 0 0 22,50,306 10% 2,75,031 24,7 NE 26,48,208 0 0 25,48,208 0 0 26,4 5 A CHATIDHIH, BILASPIR 26,48,208 0 0 26,48,208 1 15% 96,624 5,8 9,843 6,01,988 4,257 5,531 15% 96,624 5,8 9,843 6,01,988 4,257 5,531 15% 96,624 5,8 9,843 6,01,988 4,257 5,531 1,5% 96,624 5,8 13,082 0 0 15,504 15% 1,04 1 1 14,943 10% 1,494 1 1,494 1 1,494 1 1,494 1 1,494 1 1 Chairmen D.P. Wpra Law College D.P. Wpra PO 2010,16 1,494 1 1,4	UTS 32,294 0 0 32,294 15% 4,844 2 I.TH PALN 27,50,306 10% 2,75,031 24,7 NE 281 15% 4,844 2 SAR CHATIDHH, BILASPIR 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 26,48,208 0 0 0 0 0 26,48,208 0 0 0 0 0 0 26,48,208 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	GARDEN A/C	A/C	0	0	64,732	H				495.
LITH PALN     27,50,306     0     0     27,50,306     10%     2,75,031     24,7       NE     281     0     0     26,48,208     0     26,48,208     42       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,48       SAR CHATIDHIH, BILASPIR     26,01,988     4.257     75,826     6,82,071     15%     42       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,48       SAR CHATIDHIH, BILASPIR     26,61     1     26,48,208     0     26,48       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     1       6,01,988     4.257     1     26,48,208     1     26,43       13,082     0     0     16,504     15%     1,962     5,8       13,082     0     0     16,504     15%     1,962     5,5       14,943     10%     1,494     10,494     1,494     1,494       O. P. Wpra Law College     D. Mpra Law College	I.TH PALN     27,50,306     0     0     27,50,306     10%     2.75,031     24,7       NE     281     15%     2     42     26,4     26,6     42       SAR CHATIDHIH, BILASPIR     26,48,208     0     0     25,48,208     0     26,4       SAR CHATIDHIH, BILASPIR     26,48,208     0     26,48,208     0     26,48,208     1       SAR CHATIDHIH, BILASPIR     26,48,208     4,257     7,58,266     1     25,43,208     1       SAR CHATIDHIH, BILASPIR     26,48,208     4,257     5,82,071     15%     2,476     1       SAR CHATIDHIH, BILASPIR     56,48,208     0     0     16,504     15%     104     1       SAR CHATIDHIH, BILASPIR     56,48,208     0     0     15%     1,962     1     1       SAR CHATIDHIH, BILASPIR     56,48,208     0     0     14,943     104     1     1       SAR CHATIDHIH, BILASPIR     58,852     13,082     13,082     13,082     1,494     1     1       SAR SAR SAR CHATIDHIH, BILASPIR     58,852     13,082     13,08     1,494     1     1       SAR	GENERAL	. EQUIPMENTS	32,294		0	32,294	4463			450
NE     281     15%     42       5AR CHATIDHIH, BILASPIR     26,48,208     0     26,48,208     0     26,48,208     0       5AR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,64       5AR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,64       5AR CHATIDHIH, BILASPIR     26,48,208     0     0     26,48,208     0     26,64       5     9,843     6,01,988     4,257     75,826     6,82,071     15%     96,624     5,8       5     9,843     6,641     1     0     0     16,504     15%     1,04     1       5     5     13,082     15%     1,082     15%     1,04     1     1       5     5     0     0     0     14,943     10%     1,494     1       6     0     0     0     14,943     10%     1,494     1,494       6     0     0     0     14,943     10%     1,494       6     0     0     0     14,943     10%     1,494       6     0     0     0     14,943     10%     1,494       6     0     0     0     <	NE         281         0         0         281         15%         42           5AR CHATIDHIH, BILASPIR         26,48,208         0         0         26,48,208         0         0         26,48,208         42           5AR CHATIDHIH, BILASPIR         26,48,208         4,357         25,882         6,82,071         155%         96,622         5,8           5         9,843         6,501         1         0         16,504         15%         2,476         1         1           5         9,843         6,561         1         0         0         16,504         15%         2,476         1         1           6         13,082         0         0         0         16,504         15%         1,042         1         1         1         1         1         1         1         1         1         1         1         1         1         1         2         8,828         1         1         1         1         1         4         4         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5	GIRLS HO	ISTAL UGC 11TH PALN	27,50,306	2245	0	27,50,306			24,75	275
Sak CHATIDHIH, BILASPIR       26,48,208       0       26,48,208       0       26,48,208       0       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       5,8       1,962       1       1       1,962       1       1,962       1       1       1,962       1       1       1,962       1	5AR CHATIDHIH, BILASPIR       26,48,208       0       26,48,208       0       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       26,64       26,48,208       0       0       26,64       58,823       58,824       58,824       58,824       58,824       58,824       58,824       58,824       58,824       10,494       113,082       113,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,082       13,014       1 <td>INTERCO</td> <td>M TELEPHONE</td> <td>281</td> <td>0</td> <td>0</td> <td>281</td> <td>1010</td> <td></td> <td></td> <td>239</td>	INTERCO	M TELEPHONE	281	0	0	281	1010			239
6,01,988     4,257     75,826     6,82,071     15%     96,624     5,8       9,843     9,843     6,661     1     0     16,504     15%     2,476     1       13,082     13,082     0     0     13,082     15%     1,962     1     1       58,852     0     0     0     13,082     15%     1,962     1     1       13,082     58,852     0     0     0     13,082     1,962     1     1       14,943     10%     14,943     10%     1,494     1     1       10, P. Vipra Law College     D. Vipra PC     010-0     14,943     1     1	6,01,988     4,257     75,826     6,82,071     15%     96,624     5,8       9,843     6,661     1     0     16,504     15%     2,476     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     0     0     13,082     15%     1,962     1       13,082     13,082     13,082     1,494     1,494     1       14,943     10%     14,943     10%     1,494       10.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College	LAND AT	ASHOK NAGAR CHATIDHIH, BILASPIR	26,48,208	0	0	26,48,208		0	26,48	208
5     9,843     6,661     1     0     16,504     15%     2,476     1       694     0     0     0     694     15%     104       13,082     0     0     0     13,082     15%     104       13,082     13,082     13,082     15%     1,962     1       13,082     0     0     0     13,082     15%     1       13,082     13,082     13,082     15%     1,962     1       13,082     0     0     0     14,943     104     1       14,943     10%     1,4943     10%     1,494     1       0,P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College	5     9,843     6,661 I     0     16,504     15%     2,476     1       694     13,082     0     0     694     15%     1,962     1       13,082     0     0     0     13,082     15%     1,962     1       58,852     13,082     0     0     14,943     10,493     1       14,943     0     0     14,943     10%     1,494       1     13,082     14,943     10%     1,494     1       1     14,943     10%     0     14,943     1       1     1     14,943     10%     1,494     1	LIBRARY	BOOKS	6,01,988		J	L 6,82,071				447.
694     0     0     694     15%     104       13,082     13,082     13,082     15%     1,962     1       58,852     0     0     0     13,082     15%     1,962       13,082     13,082     15%     1,962     1       14,943     10     0     14,943     10,494       Chairman     0     0     14,943     10%       Chairman     Chairman     PRINCIPAL     Continued       D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College	694     13,082     0     0     694     15%     104       13,082     58,852     13,082     15%     1,962     1       58,852     58,852     13,082     15%     1,962       58,852     13,082     13,082     15%     1,962       58,852     10     0     14,943     10%     1,494       14,943     10%     0     14,943     10%     1,494       Chairman     Chairman     PRINCIPAL     College       D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College	OFFICE E	QUIPMENTS	9,843	6	H	16,504				028
13,082     13,082     15%     1,962     1       58,852     58,852     15%     8,828     5       58,852     14,943     10%     1,494     1       14,943     10%     14,943     10%     1,494       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,494     10%     14,943     10%     1       11,964     11,964     1     1     1       11,964     10%     1,979     1     1       11,964     1,970     1     1       11,964     1,970     1     1       11,964     1,970     1     1       11,970     1     1     1       11,970     1	13,082     13,082     13,082     15%     1,962     1       58,852     58,852     13,082     15%     8,828     5       58,852     14,943     10%     1,494     1     1       14,943     10%     1,494     1,494     1     1       Chairman     Principal     Principal     1     1     1       0     0     0     14,943     10%     1,494       1     10%     1,494     1,494     1       0     0     0     14,943     10%     1,494       0     0     0     14,943     10%     1,494       0     0     0     14,943     10%     1,494       0     0     0     14,943     10%     1,494       0     0     0     0     14,943     10%       0     0     0     0     14,943     10%       0     0     0     0     0     1,494       0     0     0     0     0     1,494       0     0     0     0     0     0       0     0     0     0     0     0       0     0     0     0     0     0	PUMP SET	T	694	0	0	694				590
58,852     0     0     58,852     15%     8,828     5       14,943     0     0     58,852     15%     8,828     5       14,943     0     0     14,943     10%     1,494     1       Chairman     Chairman     PRINCIPAL     Continued.     1       D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College     D.P. Vipra Law College	58,852     58,852     15%     8,828     5       14,943     10%     14,943     10%     1,494     1       14,943     10%     14,943     10%     1,494     1       Chairman     Chairman     PRINCIPAL     Continued     1       D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College     D.P. Wpra Law College	SCREEN	PROJECTOR	13,082		0	13,082	1.905		11	120
D.P. Vipra Law College Bilasour (C.G.)	Chairman Governing Body D.P. Vipra Law College Bilasour (C.G.)	SPORT N	IATERIAL	58,852		0	58,852				024
Chairman Governing Body P. Vipra Law College Bilasour (C.G.)	Chairman Chairman Governing Body P. Vipra Law College Bilasour (C.G.)	TUBEWELL	r	14,943		0	14,943	-37 67A	1,494		449 a HO:
Chairman Governing Body P. Vipra Law College Bilasour (C.G.)	Chairman Governing Body P. Vipra Law College Bilasour (C.G.)			X	1		SUI			1	
P. Vipra Law College Unit vipra Providence Jollege Bilasour (C.G.)	P. Vipra Law College Unit vipra Pro Sollege Bilasour (C.G.)			0	/	0 = 15	CIPAL		/	the second second	Chartere
			1	۵.	0e	ha cogo		ede		**	A COLUMN

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93,92,713	7,16,525		95,22,979	8,06,186	3,82,203	83,34,590	Grand Total	
1,37,297	0	0	1,37,297	0	0	1,37,297	SANTOSH KU. DHURU LABOUR CONT.	4
38,500	0	0	52,000	0	0	52,000	SANTUSH DHUKI (GAKDAN)	γ,
1,24,000	D	5	0001011	>	2			
1 54 000	c	C	1.54.000	0	0	1,54,000	DHIRENDRA SINGH ENGG (BUILDING)	2
2.56.462	0	0	2,56,462	0	0	2,56,462	BUILDING MATERIAL	-
							CAPITAL WORK IN PROGRESS	3
3.37.306	37,478	10%	3,74,784	0	0	3,74,784	XI PLAN GENERAL ASSETS	30
1,250	139	10%	1,389	0	0	1,389	WATER PUMP	29
3,437	382	10%	3,819	0	0	3,819	WATER FILTER	28
Continued.	<u></u>							

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

## **NOTE-12**

## F.Y.2020-21

## ACCOUNTING POLICIES & NOTES ON ACCOUNTS

#### SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING:

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

2. FIXED ASSETS:

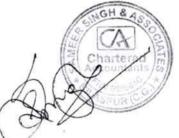
a) Fixed Assets have been stated at their written down value.

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

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

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

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



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

Chairman Governing Body

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

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

(SECRETARY)

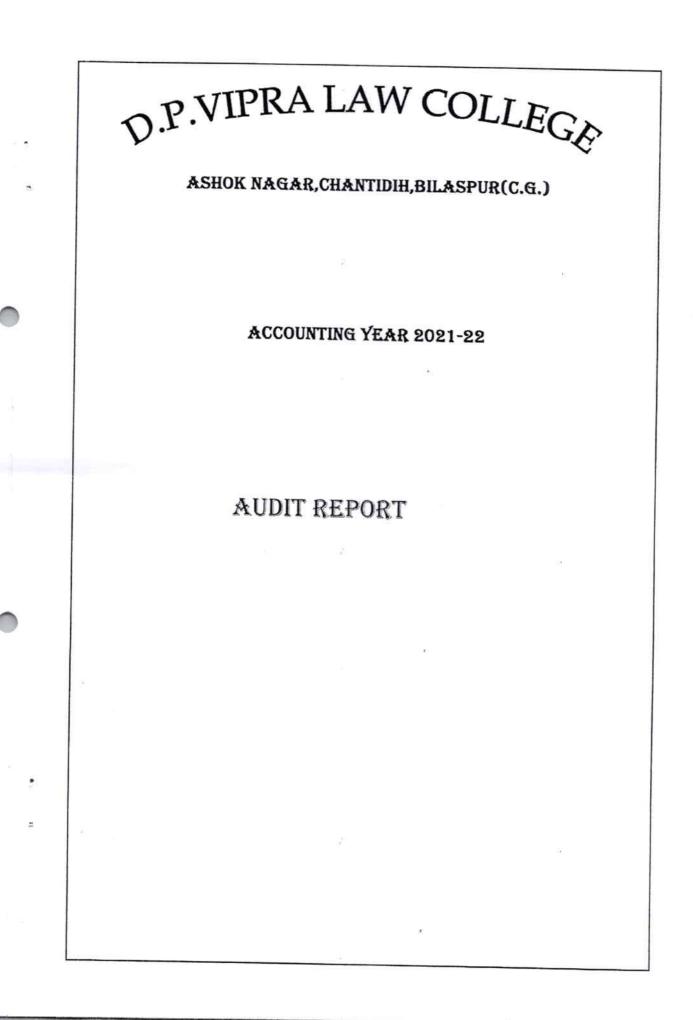
# D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

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



# Academic Year 2021-22

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



#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

#### Independent Auditor's Report

To,

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

Dear sir,

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

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

#### Report On The Financial Statements

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

#### Management Responsibility For the Financial Statements

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

#### Auditor Responsibility

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

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

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

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



Contd..2..

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#### Opinion:-

We report that :-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

53980855.27

53980855.27

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

Certified that the above statement is true and correct.

Jaw CORRESPONDENT

BILASPUR (C.G.) Date:31.12.2022

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

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

As per our report of even date attached.

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

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

Certified that the above statement is true and correct.

As per our report of even date attached.

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

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

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

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

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

## BALANCE SHEET AS ON MARCH 31,2022

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

Total Rs.

55818271.83

Total Rs.

55818271.83

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

As per our report of even date attached.

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

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

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

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

## SCHEDULE "A": REVENUE INCOME

## A/C YEAR:2021-22

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

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

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

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

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

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

## SCHEDULE "C":UNSECURED LOANS

## A/C YEAR:2021-22

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

Total Rs.				
Total 115.	800000.00	0.00	800000.00	0.00
		0.00	000000.00	0.00
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## SCHEDULE "D":OTHER LIABILITIES

## A/C YEAR:2021-22

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

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



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

## SCHEDULE "E":CONTINGENCIES

## A/C YEAR:2021-22

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

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



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

SL. PARTICULARS No.	W.D.V. AS ON	ADDITIONS		PITAL RANT	TOTAL	SOLD	DEP	RECIATION	W.D.V.
	1-4-2021	THE YEAR	0			DURING THE YEAR	RATE	AMOUNT	AS ON 31-3-2022
1 Air Conditioner	83300.00	0.00	34	0.00	83300.00		15%	12495.00	70805.00
2 Books & Journal UGC 10th Plan Young College	393.55	0.00		0.00	393.55		15%	59.00	334.55
3 Books & Journal UGC 10th Plan	292.40	0.00		0.00	292.40	ал.	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	ji ž	0.00	16974.00		10%	1697.00	15277.00
7 Books & Journal UGC 10th Plan Young College	15567.75	0.00		0.00	15567.75	-	15%	2335.00	13232.75
8 Building UGC 10th Plan Young College	251823.60	0.00		0.00	251823.60		10%	25182.00	226641.60
9 CCTV Camera	51,587.35	0.00		0.00	51587.35	-	15%	7738.00	43849.35
10 College Ground	104,328.05	0.00		0.00	104328.05	-	10%	10433.00	93895.05
11 Computer	55433.20	133769.00	I c	0.00	189202.20	÷.	40%	75681.00	113521.20
12 Cooler	7351.65	0.00	C	.00	7351.65	2	15%	1103.00	6248.65
13 Electrical Installation	73876.05	0.00 39040.00 T	-	0.00 0.00	73876.05 39040.00	:	15% 7.5%	11081.00 2928.00	98907.05
14 Equipments UGC 10th Plan	564.40	0.00		0.00	564.40	-	15%	85.00	479.40
15 Equipments UGC 10th Plan Young College	634.95	0.00		0.00	634.95		15%	95.00	539.95
16 Furniture & Fixures	422841.20	0.00	i L	0.00	422841.20 85900.00		10% 5%	42284.00 4295.00	462162.20
17 Garden A/c	61495.40	0.00		0.00	61495.40		10%	6150.00	55345.40
18 General Equipments	27449.90	0.00		0.00	27449.90	-	15%	4118.00	23331.90
19 Girls Hostel UGC 11th plan	2475275.40	0.00		0.00	2475275.40	-	10%	247528.00	2227747.40
20 Intercom Telephone	238.85	0.00		0.00	238.85	-	15%	36.00	202.85
21 Land at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00		0.00	2648208.00		-	-	2648208.00
21 Library Books	585447.30	9000.00 L		0.00 0.00	594447.30 234566.00	-	15% 7.5%	89167.00 17592.00	722254.30
22 Office Equipments	14028.40	0.00	1	0.00	14028.40 18500.00	-	15% 7.5%	2104.00 1388.00	29036.40
23 Photocopy machine	0.00	49900.00 I		0.00	49900.00		15%	7485.00	42415.00
24 Printer A/c	0.00	15300.00		0.00	15300.00		40%	6120.00	9180.00
25 Pump Set	589.90	0.00	$\widetilde{E}$	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
- Aco SI	N C				Tawari & Ass	1/3		Contd. 2.	0000.10

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



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

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



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

## SCHEDULE "G":GRANTS A/C

## A/C YEAR:2021-22

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

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

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

## SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2021-22

## SIGNIFICANT ACCOUNTING POLICIES:

## i) METHOD OF ACCOUNTING:

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

## ii) FIXED ASSETS:

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

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

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

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



# Academic Year 2022-23

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

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

1.

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

#### Independent Auditor's Report

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

Dear sir,

To,

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

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

#### Report On The Financial Statements

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

## Management Responsibility For the Financial Statements

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

#### Auditor Responsibility

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.

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

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

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

72547343.05

72547343.05

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

Certified that the above statement is true and correct.

As per our report of even date attached.

SW 5

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

CORRESPONDENT

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

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

UDIN: 23072889BGWYJN5856

4.

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

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

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

Certified that the above statement is true and correct.

As per our report of even date attached.

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

5.

#### BALANCE SHEET AS ON MARCH 31,2023

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	23220890.27 6216253.00	29437143.27	FIXED ASSETS: (Schedule "E")		10120619.1
CAUTION MONEY: As per last Balance Sheet	504900.56		Capital Work in Progress (Schedule "E")		1186259.00
Add:Collected	25550.00	530450.56	DEPOSITS AND LOANS (Schedule "B")	& ADVANCES:	4257564.00
CAPITAL FUND: As per last Balance Sheet Add:Collected	27717102.00 8366050.00	36083152.00	CASH AND BANK BALAI Cash in hand Apex Bank C.G.R. Gramin Bank	NCES: 1936.22 8886.00 309292.00	
University Fund B/f Add:Collected	314343.00 414377.00 728720.00		Indian Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066	27934.00 1715.65 2001.92	
Less: Remitted	133201.00	595519.00	Union Bank A/c 6758 FDRs With Union Bank	722445.89 1951571.02	50000004 7
Other Current Liabilities: (Schedule "C")		5049166.00	FORS WITH UNION BANK	53280552.00	56306334.7
GENERAL FUND: As per last Balance Sheet Add : Income Tax Refund : Surplus for the year	(3635857.67) 41620.00	Ķ			
transfered from income Expenditure A/c	3769583.69	175346.02		*	
2					

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

6.

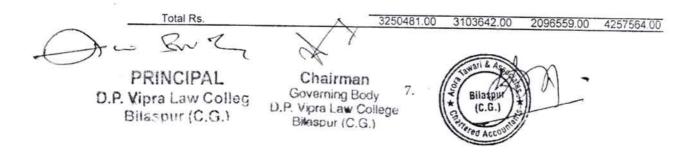
SCHEDULE "A":REVENUE INCOME

#### A/C YEAR:2022-23

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

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

SL.	3	BALANCE AS ON 1-4-2022	Given during the year	Recovered during the year	BALANCE AS ON 31.03.2023
	OSITS:				5110010020
1	Bharat Sanchar Nigam Limited Bilaspur	3000.00	0.00	0.00	3000.00
2	Bharti Telenet, Bilaspur	2500.00	0.00	0.00	2500.00
3	Bar Council,New Delhi	400000.00	0.00	0.00	400000.00
4	C.S.E.B,Bilaspur	12000.00	0.00	0.00	12000.00
5	Reliance India Ltd.	1800.00	0.00	0.00	1800.00
6	Bharat Sanchar Nigam Ltd.	500.00	0.00	0.00	500.00
Sala	ry,Travelling,Exam & Other Advance/Othe	r Current Asse	ts:		
1	Advance for Remedial Course	609000.00	0.00	0.00	609000.00
2	Advance to Alok Sharma	49000.00	0.00	0.00	49000.00
3	Advance to Alok Sharma (Sports)	217191.00	41000.00	0.00	258191.00
4	Advance to Dharmendra sharma	0.00	49000.00	0.00	49000.00
5	Advance to Dhirendra Singh	15000.00	0.00	0.00	15000.00
6	Advance to Dr.A B Soni	0.00	1634643.00	1041539.00	593104.00
7	Advance to Dwarika Yadav	39100.00	76000.00	115100.00	0.00
8	Advance to Dwarika Yadav(Salary)		50000.00	50000.00	0.00
9	Advance to Khurshal Das	10950.00	0.00	10950.00	0.00
10	Advance to Khurshal Das B/F	30000.00	0.00	30000.00	0.00
11	Advance to Nimesh Kodiyar	0.00	6000.00	0.00	6000 00
12	Advance to Pramod Sharma	556070.00	148000.00	290000.00	414070.00
13		18000.00	0.00	12000.00	6000.00
14	Advance to Rohit Dahariya	0.00	10000.00	4000.00	6000.00
15	Advance to Santosh Thakur (Salary)	85000.00	50000.00	60000.00	75000.00
16	Advance to Sharvan Vashtkar	0.00	200000.00	200000.00	0.00
17	Advance to Shazi Thomas	73600.00	180000.00	0.00	253600.00
18	Advance to Smt Jyoti Dubey	0.00	6000.00	4000.00	2000.00
19	Advance to Sushma Sharma	10000.00	0.00	0.00	10000.00
20	Advance to Swati Shekhar Associate	0.00	70000.00	70000.00	0.00
21	Advance to Trinity Computers	0.00	100000.00	100000.00	0.00
22	Exam Adv. To Dharmendra Sharma	0.00	19000.00	0.00	19000.00
23	Exam Adv. To Pramod Sharma	204000.00	18000.00	0.00	222000.00
24	Exam Advance to Santosh Thakur	217000.00	0.00	0.00	217000.00
25	Exam Advance to Shazi Thomas	312500.00	139000.00	0.00	451500.00
26	Exam Advance to Shushma Tiwari	126000.00	68000.00	0.00	194000.00
27	Exam Advance to Tilak Ram Patel	112000.00	0.00	0.00	
28	Salary Advance	11500.00	0.00	0.00	112000.00
29	Sports Advance to Alok Sharma	25800.00	0.00	0.00	11500.00
30	TDS deducted	108970.00	238999.00	108970.00	25800.00 238999.00



#### SCHEDULE "C": OTHER LIABILITIES

#### A/C YEAR:2022-23

A/C YEAR:2022-23

AMOUNT

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

#### SCHEDULE "D":CONTINGENCIES

#### SL. PARTICULARS

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

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

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



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

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

5 w PRINCIPAL

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

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

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

Contd .2.

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

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

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



10.

#### SCHEDULE "F" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2022-23

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

#### ii) FIXED ASSETS:

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

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

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

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

#### Investments Group Summary

1-Apr-22 to 31-Mar-23

Particula	s
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F.D.R. NO	Opening Balance	Trans: Debit	actions	Pa Closing
FDR NO. 423803030574851	3,60,00.000.00 Dr		Credit	Balance
FDR NO. 423803030575427		10,00,000.00	3,60,00,000.00	
FDR NO. 423803030575428 FDR NO. 423803030575952		43,28,864.00	20,00,000.00	10,00,000.0C 23,28,864.0C
FDR NO. 423803030575953		64,93,294.00	30,00,000.00	34 93 294 00
FDR NO. 423803030576211		52,42,232.00 52,42,234.00	25,00,000.00	27,42,232.00
FDR NO. 423803030576212		52,40,504.00	25,00,000.00	27,42,234.00
FDR NO. 423803030576745	1 <sup>6</sup>	52,40,504.00	25,00,000.00 25,00,000.00	27,40,504.00
FDR NO. 423803030576746		50,00,000.00	20,00,000.00	
FDR NO. 423803030576782 FDR NO. 423803030576783		50,00,000.00		50,00,000.00 50,00,000.00
FDR NO. 423803030576784		51,14,479.00	25,00,000.00	26,14,479.00
FDR NO. 423803030576988		51,14,481.00 1,02,28,960.00	25,00,000.00	26,14,481.00
FDR NO. 423803030576989		50,00,000.00	50,00,000.00	52,28,960.00
FDR NO. 423803030576900		50,00,000.00		50,00,000.00
FDR NO 423803030577100 (ENDOWNMENT FUND)		50,00,000.00		50,00,000.00
Grand Total		35,000.00		50,00,000.00   35,000.00
	3,60,00,000.00 Dr	7,82,80,552.00	6 10 00 000 000	
			6,10,00,000.00	32,80,552.001

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

# Appendix - I

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

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



#### D.P. VIPRA LAW COLLEGE

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

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

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

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

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

For Agrawal and Jaiswal Chartered Accountants JAISWA M.No. Atik Jais wal 427932 (Partner) 2 M.NO.:427932 FRNo.:020354C ED AC UDIN: 24427932BKAPUA6799

Date: 16.03.2024

CA

#### AGRAWAL AND JAISWAL CHARTERED ACCOUNTANTS 1/13, NEHRU COMPLEX, VYAPAR VIHAR,BILASPUR, CHHATTISGARH 495001

	D.P. VIPRA LAV	W COLLEGE		
	ASHOK NAGAR, CHANTIDIH, B	ILASPUR, CHH	ATTISGARH	
	f budget for purchase of books & journals,Infi	rastrcture Augr	nentation,Repai	rs & Maintenance
and green	initiative for year 2019-20			
SL NO .	ACCOUNT HEAD		BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals			
а	Books and Journals		2,00,000.00	2,03,383.00
		Total Rs.	2,00,000.00	2,03,383.00
2	Infrastructure Augmentation			
а	Electrical Installation		24,000.00	23,102.00
b	Office Equipments		10,000.00	6,000.00
		Total Rs.	34,000.00	29,102.00
3	Repairs and Maintenance /Phisical Facility			
а	Electricity Expenses		1,42,000.00	1,41,570.00
b	Repairs and Maintenance -Electricals			
с	Repairs and Maintenance -Furniture			
d	Repairs and Maintenance -Building	_	2,42,000.00	2,40,506.00
e	Repairs and Maintenance -Other		10-10-10	
	Tap Nul Etc.			
		Total Rs.	3,84,000.00	3,82,076.00
4	Repairs and Maintenance /Academic Facility Ex	kpenses	26,000.00	26,188.00
		Total Rs.	26,000.00	26,188.00

۸	Salary Expenses	49,23,000.00	49,23,948.00
R	Excluding Salary Expenses	12,72,000.00	12,66,127.00
C	Total Expenses Excluding Depreciation	61,95,000.00	61,90,075.00

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

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

Date: 16.03.2024

UDIN :24427932BKAPUE8992



#### D.P. VIPRA LAW COLLEGE

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

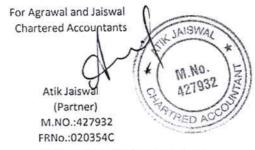
Abstract of budget for purchase of books & journals, Infrastrcture Augmentation, Repairs & Maintenance and green initiative for year 2020-21

SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	1,00,000.00	80,083.00
(Since	Total Rs.	1,00,000.00	80,083.00
2	Infrastructure Augmentation		
а	Air Conditioner	1,00,000.00	98,000.00
b	Building Construction	6,80,000.00	6,79,095.00
c	College Parisar Road	1,10,000.00	1,09,819.00
d	Computer	50,000.00	41,699.00
e	Furniture And Fixtures	1,10,000.00	1,08,300.00
f	Garden	70,000.00	64,732.00
g	Office Equipment	10,000.00	6,661.00
0	Total Rs.	11,30,000.00	11,08,306.00
3	Bepairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,30,000.00	1,27,420.00
b	Repairs and Maintenance -Electricals		
c	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	4,95,000.00	4,98,417.00
e	Repairs and Maintenance -Other		
	Tap Nul Etc.		
	Total Rs.	6,25,000.00	6,25,837.00
4	Repairs and Maintenance / Academic Facility Expenses	80,100.00	
	Total Rs.	80,100.00	8,223.00

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

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



UDIN: 24427932BKAPUB8288

Date: 16.03.2024



	D.P. VIPRA LAW COLLE		
	ASHOK NAGAR, CHANTIDIH, BILASPUR, C	HHATTISGARH	T
Abstract o	I of budget for purchase of books & journals,Infrastrcture A	ugmentation Rena	irs & Maintenance
and green	initiative for year 2021-22		ins & maintenance
SL NO .	ACCOUNT HEAD	BUDGET	AS PER AUDIT REPORT
1	Purchase of Books & Journals		
а	Books and Journals	3,00,000.00	2,43,566.00
	Total Rs.	3,00,000.00	2,43,566.00
2	Infrastructure Augmentation		
а	Computer	1,30,000.00	1,33,769.00
b	Eectrical Installation	40,000.00	39,040.00
c	Furniture And Fixtures	85,000.00	85,900.00
d	Office Equipment	18,000.00	18,500.00
е	Photocopy Machine	50,000.00	49,900.00
f	Printer A/c	15,000.00	15,300.00
	Total Rs.	3,38,000.00	3,42,409.00
3	Repairs and Maintenance /Phisical Facility		
а	Electricity Expenses	1,50,000.00	1,55,130.00
b	Repairs and Maintenance -Electricals		
с	Repairs and Maintenance -Furniture		
d	Repairs and Maintenance -Building	14,25,000.00	14,27,884.00
е	Repairs and Maintenance -Other		
	Tap Nul Etc.		
	Total Rs.	15,75,000.00	15,83,014.00
4	Repairs and Maintenance /Academic Facility Expenses	1,03,500.00	48,354.00
	Total Rs.	1,03,500.00	48,354.00

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

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

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

UDIN :24427932BKAPUD3819

Date: 16.03.2024

#### D.P. VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

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

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

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

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

UDIN: 24427932BKAPUC3055

Date: 16.03.2024

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

## Appendix - II

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

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

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



# A - Academic I - Infrastructure L - Library M - Maintenance

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

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



## Academic Year 2018-19

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

## D.P.VIPRA LAW COLLEGE

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

#### ACCOUNTING YEAR 2018-19

#### AUDOTORS

-975

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

#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

Dear sir,

.

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

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

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

> a) Cash Book c) Journal

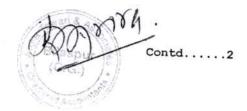
- b) Ledger
- e) Salary Register
- d) Bank Books
- f) Daily Collection g) Receipt Books for Fee,&
- Register for Fees h) Voucher Files for Expenses etc.

2. BALANCE CONFIRMATION: The balances in the Loans & Advances(Assets), Security Deposits, Scholarship accounts, Advances (Credit), Allahabad bank A/c (with Balance 277.52) and Central Bank of India A/c ( with Balance 5303.00 ) and Caution Money A/c are subject to confirmation at the year end.

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

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

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



ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

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

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

Bilaspur (C.G.)

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

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:					ANUOUNT
Cash in hand	40540.00		SALARIES AND ALLOWA	NCES:	
Allahabad Bank	18546.22		Salary to Staff		3389110.00
Allahabad Bank C.A.	277.52				0000110.00
Apex Bank	23974.00		REMUNERATION:		
Central Bank of India	8886.00		Others (Non Teaching Staf	f)	305217.00
C.G.R. Gramin Bank	5303.00			5)	000211.00
Union Bank 50993	159239.00	2	CONTINGENCIES:		
Union Bank 6195	1466.65		(Schedule "E")	12	788822.35
Union Bank A/c 44066	1710.92				100022.00
Union Bank AVC 44066	1836336.00	2055739.31	Affiliation Fees		86684.00
REVENUE INCOME:					00004.00
(Schedule "A")		121210301030310101010101	Honorarium A/c		40000.00
Schedule A)		6619512.00			40000.00
NCOME FROM OTHER S			FIXED ASSETS:		
nterest from Bank	OURCES:		Addition during the year (Ne	et of Grant)	192750.00
Rent Received	140408.00			a land	102100.00
Kent Kecelved	73455.00	213863.00	LOANS AND ADVANCES:		
ADITAL FUND			(Schedule "B")		
CAPITAL FUND:		2203721.00	Given during the year	1923030.00	
DUST FUND		NASUCONFORM (MA)	Less:Recovered	869941.00	1053089.00
RUST FUND:		2928341.00		000041.00	1053069.00
Othor Current Linhilling			CLOSING BALANCES:		
Other Current Liabilities: as per schedule "D"			Cash in hand	• 18546.22	
Credits	000555		Allahabad Bank	277.52	
Debits	936555.00		Allahabad Bank C.A.	24752.00	
Jeons	721715.00	214840.00	Apex Bank	8886.00	
Southern Man			Central Bank of India	5303.00	
Caution Money:			C.G.R. Gramin Bank	7222756.00	
collected during the year		26097.00	Union Bank 50993	1518.65	
			Union Bank 6195	1816.92	
		10	Union Bank A/c 44066	122584.65	
			FDR With Union Bank	1000000.00	0.000.000.00
			-	1000000.00	8406440.96

14262113.3

14262113.31

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

Certified that the above statement is true and correct.

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

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

As per our report of even date attached.

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FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants 31 Bilaspur (C.G.)

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

(K.L.ARORA) Partner

M.No.72889 Firm Reg. No. 006730C UDIN: 20072889AAAAAT5260

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOV Salary to Staff	ANCES:	3389110.00	REVENUE INCOME: (Schedule "A")		6619512.00
REMUNERATION: Others (Non Teaching S	taff)	305217.00	INCOME FROM OTHER Interest from Bank Rent Received	SOURCES: 140408.00 73455.00	213863.00
CONTINGENCIES: (Schedule "E")		788822.35			215005.00
DEPRECIATION: (Schedule "F")		751328.00		<b>t</b> o	
Affiliation Fees		86684.00			
Honorarium A/c		40000.00			
Surplus: Being excess of Income Expenditure Transferred General Fund	over to	1472213.65			
		1472213.05			
Total Rs.	5 12	6833375.00	Total Rs.		6833375.00

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

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

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CORRESPONDENT

PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.) BILASPUR (C.G.) Date:08/06/2020



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

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	6759590.27 2928341.00	9687931.27	FIXED ASSETS: (Schedule "F")		8794044.00
CAUTION MONEY: As per last Balance Sheet	398312.00		DEPOSITS AND LOANS & (Schedule "B")	ADVANCES:	4203332.00
Add:Collected <u>CAPITAL FUND:</u> As per last Balance Sheet	26097.00	424409.00	SCHOLERSHIP A/c:B/f Deposited in U.B.I.,Bilaspur	1000.00	
Add:Collected	2203721.00	13556272.00	U.B.I., Bilaspur	1000.00	2000.00
UNSECURED LOANS: (Schedule "C") Other Current Liabilities:		2090000.00	CASH AND BANK BALAN Cash in hand Allahabad Bank Allahabad Bank C.A.	CES: 18546.22 277.52 24752.00	
(Schedule "D")		519145.00	Apex Bank Central Bank of India C.G.R. Gramin Bank Union Bank 50993	8886.00 5303.00 7222756.00	
(Schedule "G")		5697021.00	Union Bank 6195 Union Bank A/c 44066 FDR With Union Bank	1518.65 1816.92 122584.65 1000000.00	8406440.96
			GENERAL FUND: As per last Balance Sheet Less :Surplus for the year transfered from income	12041174.96	
			Expenditure A/c	1472213.65	10568961.31
Total Rs.	3	31974778.27	Total Rs.	· ·	31974778.27
Note:Schedule "A" to "H" form part of accounts. Certified that the above statement s true and correct.			0.00		
			As per our report of even	date attached.	
			FOR M/S ARORA T	AWARI & ASSOC	CIATES

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

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

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

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

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Firm Reg. No. 006730C UDIN: 20072889AAAAAT526C

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Bilaspur (C.G.)

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**Chartered Accountants** 

#### SCHEDULE "A":REVENUE INCOME

DADTIOU

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

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

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

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

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

Total Rs.

3150243.00 1923030.00 869941.00 4203332.00

Sw C 2 PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)





#### SCHEDULE "C": UNSECURED LOANS

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

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

#### SCHEDULE "D":OTHER LIABILITIES

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

-						
SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2019	
123456	BUB Exam Advance C.G. Vyapam Exam EPF, Raipur ESIC, Raipur Income Tax Pt. Sundar Lal Sharma Exam Advance	283920.00 0.00 0.00 0.00 20385.00	0.00 267005.00 473348.00 26524.00 13488.00 156190.00	31000.00 177355.00 473348.00 26524.00 13488.00 0.00	252920.00 89650.00 0.00 0.00	

#### Total Rs.

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304305.00 936555.00 721715.00 519145.00

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#### SCHEDULE "E":CONTINGENCIES

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

-		100 12/11.2010-19	
SL.	PARTICULARS		*
10			AMOUNT
1	Accounting Charges		
2	ADM Charges ESIC		44000.00
3	Advertisement Expenses		184.00
4	Audit and Utilisation Fees		125100.00
5	Bank Charges		35000.00
6	Electricity Expenses		34327.35
7	EPF Old Payment		182350.00 M
8	Function & Celecbrations		4674.00
9	Legal Fees		60256.00 A
10	Membership Fees		19000.00
11	Newspapers & Periodicals		15000.00
12	Office and General Expenses	3 <sup>5</sup>	3192.00 A
13	Photocopy Charges		83657.00
14	Postage & Telegrams	×.	210.00
15	Printing & Stationery		713.00
16	Repairs & Maintenance(Electricia)		16640.00
17	Repairs & Maintenance(Other)	t).	24864.00 M
18	Telephone Expenses		75184.00 M
19	Travelling and Conveyance		24991.00
20	Vidhi Diwas Expenses		1000.00
21	Website Expenses		2800.00
			35680.00

Total Rs. 788822.35

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

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SCHEDULE "G":GRANTS A/C

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

SL.	PARTICULARS	BALANCE AS ON 1-4-2018	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2019
1 2 3 4 5 6 7 8 9 10	Grants Received for: Genaral Development UGC 11th Plan General Development UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Books and Journal Adhoc Grant C.G. Govt.	1343171.00 50000.00 42000.00 12237.00 567333.00 20000.00 513104.00 180000.00 91176.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1343171.00 500000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00
		5697021.00	0.00	0.00	5697021.00

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



N	L. PARTICULARS	ARTICULARS W.D.V. ADDITIONS C			CAPITAL TOTAL		SOLD DEPRECIATION			
_		AS ON 1-4-2018	DURING THE YEAR	GR	ANT	South & Contract	DURING THE YEA		AMOUNT	- W.D.V. AS ON
1	Books & Journal UGC 10th Plan Young College	177.00	2020						ANOUNT	31-3-2019
2	Books & Journal	477.00	0.00		0.00	477.00		15%	72.00	405.00
	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	000.00		10/1005		040.00
4	Building A/c	1173262.00	0.00		0.00	909.00 1173262.00		15%	136.00	773.00
5	Building UGC 10th Plan Backward College	23285.00			11.515.555			10%	117326.00	1055936.00
6	Books & Journal UGC	23265.00	0.00		0.00	23285.00	-	10%	2329.00	20956.00
	10th Plan Young College	25350.00	0.00		0.00	25350.00		15%	3803.00	21547.00
'	Building UGC 10th Plan Young College	345437.00	0.00		0.00	345437.00		10%	24644.00	-
8	CCTV Camera	51060.00	0.00	-	0.00	51060.00		15%	34544.00 7659.00	310893.00
9	Computer	97296.00	30270.00 4897.00		,0.00	30270.00	÷.	7.5%	2270.00	71401.00
	Cooler	10678.00		52) 5 - 1750-5		102193.00	•	40%	40877.00	61316.00
11	Electrical Installation	80204.00	0.00	0.0		10678.00		10%	1068.00	9610.00
12	Equipments	00204.00	0.00	0.0	0	80204.00	-	10%	8020.00	72184.00
	UGC 10th Plan Equipments UGC	919.00	0.00		0.00	919.00	•	15%	138.00	781.00
1	10th Plan Young College	1034.00	0.00		0.00	1034.00		15%	155.00	070.00
4	Furniture & Fixures	445516.00	0.00		0.00	445516.00		10%	44552.00	879.00
5 (	General Equipments	44698.00	0.00		0.00			1010	44002.00	400964.00
6 (	Girls Hostel UGC	55555	0.00		0.00	44698.00	-	15%	6705.00	37993.00
	11th plan	3395440.00	0.00		0.00	3395440.00		10%	339544.00	3055896.00
	ntercom Telephone and at Ashok Nagar,	388.00	0.00		0.00	388.00	-	15%	58.00	330.00
C	Chantidih,Bilaspur	2648208.00	0.00		0.00	2648208.00	2			
L	ibrary Books	413158.00	44828.00 L		0.00	457986.00		- 15%	- 68698.00	2648208.00
0 0	Office Equipments	6565.00	0.00	۰. ب	0.00	112755.00	-	7.5%	8457.00	493586.00
	ump Set	960.00			0.00	6565.00		15%	985.00	5580.00
s	creen Projector	18107.00	0.00		0.00	960.00		15%	144.00	816.00
	ports Material	81456.00	0.00		0.00	18107.00		15%	2716.00	15391.00
Т	ubewell	18448.00	0.00		0.00	81456.00	-	15%	12218.00	69238.00
	ater Filter	4715.00	0.00		0.00	18448.00	×	10%	1845.00	16603.00
	ater Pump		0.00		0.00	4715.00		10%	472.00	4243.00
	Plan General Assets	1714.00	0.00	C	0.00	1714.00		10%	171.00	1543.00
		462697.00	0.00	0	00.00	462697.00		10%	46270.00	416427.00

TOTAL Rs. 9352622.00 192750.00

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0.00 9545372.00

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

0.00 0.00 751328.00 8794044.00

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

Financial Year:2018-19

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

#### ii) FIXED ASSETS:

1.5

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

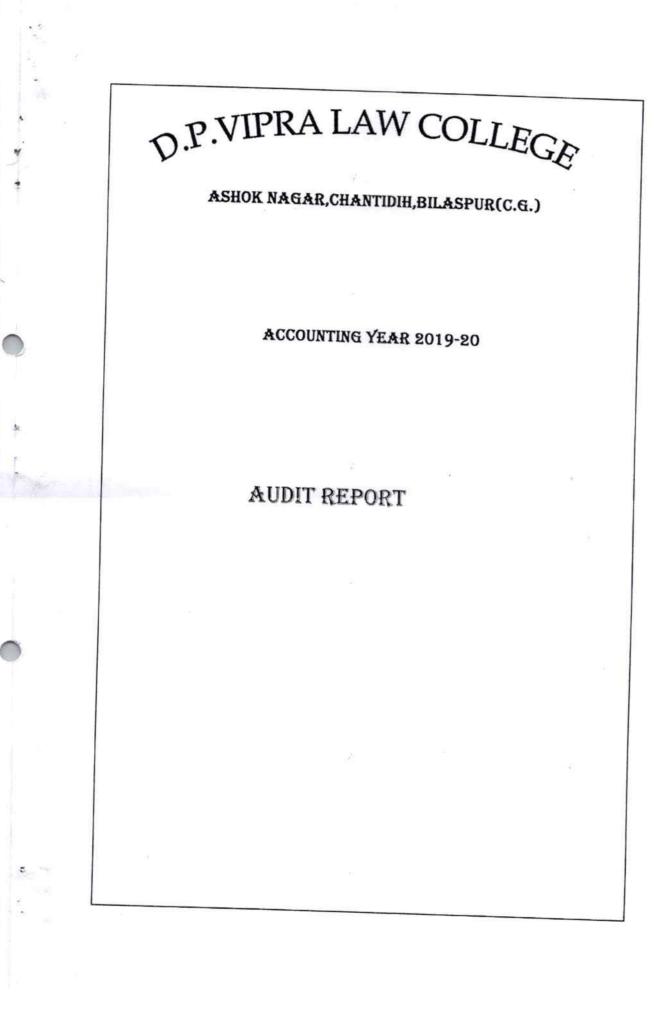
FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants E Assi nia Bilaspur (K.L.ARORA) C.G.) Partner M.No.72889 ed Ar Firm Reg. No. 006730C UDIN: 20072889AAAAAT526(

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



## Academic Year 2019-20

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



#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

Dear sir,

To,

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

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

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

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



Contd....2

#### ARORA TAWARI & ASSOCIATES -CHARTERED ACCOUNTANTS

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

1/2//

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

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

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

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

PLACE: Bilaspur (C.G.) Date: 27/12/2020 FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

MAG Bilaspur (C.G.) (K.L.ARORA) Partner Accou M.No.072889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES:			SALARIES AND ALLOWAN	ICES:	
Cash in hand	18546.22		Salary to Staff	NCES.	4303098.00
Allahabad Bank	277.52				4303098.00
Allahabad Bank C.A.	24752.00		REMUNERATION:		
Apex Bank	8886.00		Others (Non Teaching Staff	)	500850.00
Central Bank of India	5303.00			, ,	000000000
C.G.R. Gramin Bank Union Bank 50993	7222756.00		CONTINGENCIES:		
Union Bank 6195	1518.65 1816.92		(Schedule "E")		1033642.66
Union Bank A/c 44066	122584.65		A 55 11 - 11 - 15		
FDR With Union Bank	1000000.00	8406440.96	Affiliation Fees		82000.00
Bit Mar Bank	100000.00	0400440.90	Honorarium A/c		
			Honoranum A/C		120000.00
REVENUE INCOME:			FIXED ASSETS:		
Schedule "A")		8202339.00	Addition during the year (Ne	t of Grant	000405.00
			riduliteri during tile year (Ne	it of Granty	232485.00
NCOME FROM OTHER S	OURCES:		Capital Work in Progress		
nterest from Bank	337848.00		(Schedule "F")		697259.00
Other Income	25838.23				037209.00
Rent Received	785048.00	1148734.23	LOANS AND ADVANCES:		
			(Schedule "B")		
CAPITAL FUND:		2680963.00	Given during the year	2164390.00	
RUST FUND:		0.0000.00	Less:Recovered	1437510.00	726880.00
RUST FUND.		3497748.00			
Other Current Liabilities:			Unsecured Loan:		
is per schedule "D"			Paid during the year		500000.00
Credits	966408.00		CLOCING DAL ANOTO		
Debits	872569.00	93839.00	CLOSING BALANCES: Cash in hand		
	012000.00	0000000	Allahabad Bank C.A.	18546.22	
Caution Money:			Apex Bank	25559.00	
collected during the year		30432.00	Central Bank of India	8886.00 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	
		d	Union Bank A/c 6758	2024715.45	
			FDR With Union Bank	6000000.00	15864281.53

24060496.2

24060496.19

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

Certified that the above statement is true and correct.

As per our report of even date attached.

R

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

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants awari & Ag DYL Bilaspur (2) (C.G.) Cha BILASPUR (C.G.) LARORA) Date:27/12/2020 ea Account Partner M.No.72889

Firm Reg. No. 006730C UDIN:20072889AAAACL1502

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOW	ANCES:	4303098.00	REVENUE INCOME: (Schedule "A")		8202339.00
REMUNERATION: Others (Non Teaching St	aff)	500850.00	INCOME FROM OTHER S Interest A/C Other Income	337848.00	
CONTINGENCIES: (Schedule "E")		1033642.66	Rent A/c	25838.23 785048.00	1148734.23
DEPRECIATION: (Schedule "F")		691939.00			
Affiliation Fees		82000.00			
Honorarium A/c		120000.00			
Surplus: Being excess of Income of Expenditure Transferred 1					
General Fund		2619543.57			
Total Rs.		9351073.23	Total Rs.	2	9351073.23

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

Certified that the above statement is true and correct.

As per our report of even date attached.

w CORRESPONDENT

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

PRINCIPAL

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants S INSKE arg Bilaspur 185 (C.G.) S BILASPUR (C.O. Bar Accound (K.L.ARORA) Partner M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

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

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected Less	9687931.27		FIXED ASSETS: (Schedule "F")		AMOUNT 8334590.00
Remitted CAUTION MONEY:	3497748.00	13185679.27	Capital Work in Progress (Schedule "F")		697259.00
As per last Balance Sheet Add:Collected	424409.00 30432.00	454841.00	DEPOSITS AND LOANS & (Schedule "B")	ADVANCES:	4930212.00
CAPITAL FUND: As per last Balance Sheet Add:Collected	13556272.00 2680963.00	16237235.00	<u>SCHOLERSHIP A/c</u> :B/f Deposited in U.B.I.,Bilaspur U.B.I.,Bilaspur	1000.00	2000.00
(Schedule "C")		1590000.00	CASH AND BANK BALAN		
Other Current Liabilities: (Schedule "D")		612984.00	Cash in hand Allahabad Bank C.A. Apex Bank Central Bank of India	18546.22 25559.00 8886.00	
GRANTS A/C (Schedule "G")		5697021.00	C.G.R. Gramin Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066 Union Bank A/c 6758	5303.00 4669829.00 1570.65 1831.92 3108040.29 _2024715.45	0004004 50
			EDR With Union bank: No. 423803030575427 No. 423803030575428 No. 423803030574851	2000000.00 300000.00 100000.00	9864281.53 6000000.00
			GENERAL FUND: As per last Balance Sheet Less :Surplus for the year transfered from income	10568961.31	
			Expenditure A/c	2619543.57	7949417.74
		2		э	
Total Rs.	3	7777760.27	Total Rs.	_	3777760.27
Note:Schedule "A" to "H" form Certified that the above state is true and correct.	m part of accour ment	nts.	As per our report of even o	late attached.	
<u> </u>			FOR M/S ARORA T	AWARI & ASSOCI Accountants	ATES
BILASPUR (C.G.)	w SW	~ <	Bilaspu)-	pares	rg
Date:27/12/2020	CORRESPONDEN	Collette	BILASPUR (C.G.) Date:27/12/2020	M.L.ARORA) Partner M.No.72889 Firm Reg. No. 0067 JDIN:20072889A	30C AAACL1502

### SCHEDULE "A":REVENUE INCOME

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

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

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

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Given during the year	Recovered during the year	BALANCE AS ON 31.03.2020
DEP	OSITS:			ind jour	01.00.2020
1 2 3 4 5 6	Bharat Sanchar Nigam Limited,Bilaspur Bharti Telenet,Bilaspur Bar Council,New Delhi C.S.E.B,Bilaspur Reliance India Ltd. Bharat Sanchar Nigam Ltd.	3000.00 2500.00 400000.00 12000.00 1800.00 500.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	3000.00 2500.00 400000.00 12000.00 1800.00 500.00

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

1	Advance for Remedial Course	609000.00	0.00	0.00	609000.00
2	Advance to Alok Sharma (Sports Adv.)	129891.00	42300.00	0.00	172191.00
3	Exam Advance to Shri Shaji Thomas	75000.00	0.00	0.00	75000.00
4	Advance to Ku. Sushma Tiwari MRP	80000.00	0.00	0.00	
5	Advance to Santosh Thakur MRP	72500.00	0.00	0.00	80000.00
6	Advance to Pramod Sharma MRP	120000.00	0.00	0.00	72500.00
7	Advance to Tilak Ram Patel MRP	72500.00	0.00	0.00	120000.00
8	Advance to Vendors	417952.00	0.00		72500.00
9	Advance to Dharmendra Sharma	140000.00	0.00	200000.00	217952.00
10	Adv.to A.B. Soni	509219.00	1238782.00	60000.00	80000.00
11	Advance to Dwarika Yadav	30000.00	239308.00	803202.00	944799.00
12	Advance to Khurshal Das	30000.00		219308.00	50000.00
13	Advance to Pramod Sharma	266670.00	20000.00	9000.00	41000.00
14	Advance to Ramgiri Goshwami	9000.00	154000.00	0.00	420670.00
15	Advance to Sanjay Yadav	0.00	1000.00	9000.00	1000.00
16	Salary Adv.to Dr.A B Soni		24000.00	12000.00	12000.00
17	Akshar Construction	0.00	100000.00	100000.00	0.00
18	Exam Advance to A.B. Soni	500000.00	0.00	0.00	500000.00
19	Exam Advance to Pramod Sharma	45000.00	0.00	0.00	45000.00
20	Exam Advance to Santosh Thakur	204000.00	0.00	0.00	204000.00
21	Exam Advance to Shazi Thomas	40000.00	85000.00	0.00	125000.00
22	Exam Advance to Sushma Tiwari	262500.00	50000.00	0.00	312500.00
23	Exam Advance to Sushma Tiwan	41000.00	85000.00	0.00	126000.00
24	Exam Advance to Tilak Ram Patel	92000.00	20000.00	0.00	112000.00
25	Salary Advance	11500.00	0.00	0.00	11500.00
26	Sports Advance to Alok Sharma	25800.00	0.00		25800.00
20	Adv.to Dharmendra sharma	0.00	70000.00	0.00	70000.00
	Adv.to Smt devaki verma	0.00	10000.00	0.00	10000.00
28	Advance to shazi thomas	0.00	25000.00	25000.00	0.00

Total Rs.

### 4203332.00 2164390.00 1437510.00 4930212.00

0 En w PRINCIPAL D.P. Vipra P.G. Law College Bilacpur (C.G.)



### SCHEDULE "C":UNSECURED LOANS

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

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

#### SCHEDULE "D":OTHER LIABILITIES

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

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

PRINCIPAL D.P. Vipro FO Law College Bilaspur (C.G.)



### SCHEDULE "E":CONTINGENCIES

A/C YEAR:2019-20

	RTICULARS	AMOUNT
1 Ac	counting Charges	
	nk Charges	25000.00
3 Ele	ctricity Expenses	26538.66
4 EP	F Old Payment	141570.00
5 Fu	nction & Celecbrations	6487.00
	pection Fee Exp.	25000.00
	ernet Exp.	350000.00
	wspapers & Periodicals	19488.00
9 Off	ice and General Expenses	1188.00
10 Ph	btocopy Charges	96102.00
	stage & Telegrams	4750.00
12 Prin	nting & Stationery	409.00
	pairs & Maintenance(Electricla)	15604.00
14 Re	pairs & Maintenance(Other)	51950.00
15 Tra	velling and Conveyance	188556.00
16 We	bsite Expenses	4300.00
		76700.00

Total Rs.

0 GW C PRINCIPAL D.P. Vipra (11) Low College Bridagua (C.G.)



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

2   3   4   5   1 6   7   8 ( 9 ( 10 ( 11	Books & Journal UGC 10th Plan Young College Books & Journal UGC 10th Plan Books & Journal UGC 11th Plan Building A/c Building UGC 10th Plan Backward College Books & Journal UGC 10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer Cooler	1-4-2019 405.00 545.00 773.00 1055936.00 20956.00 21547.00 310893.00 71,401.00	THE YEAR 0.00 0.00 0.00 0.00 0.00 0.00	GRANT 0.00 0.00 0.00 0.00 0.00 0.00	405.00 545.00 773.00 1055936.00 20956.00 21547.00	DURING THE YEAR - - - -	RATE 15% 15% 15% 10%	AMOUNT 61.00 82.00 116.00 105594.00 2096.00	AS ON 31-3-2020 344.0 463.0 657.0 950342.0 18860.0
2   3   4   5   1 6   7   8 ( 9 ( 10 ( 11	10th Plan Young College Books & Journal UGC 10th Plan Books & Journal UGC 11th Plan Building A/c Building UGC 10th Plan Backward College Books & Journal UGC 10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer	545.00 773.00 1055936.00 20956.00 21547.00 310893.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	545.00 773.00 1055936.00 20956.00	-	15% 15% 10%	82.00 116.00 105594.00	463.0 657.0 950342.0
3   4   5   6   7   8 ( 9 ( 10 ( 11	UGC 10th Plan Books & Journal UGC 11th Plan Building A/c Building UGC 10th Plan Backward College Books & Journal UGC 10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer	773.00 1055936.00 20956.00 21547.00 310893.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	773.00 1055936.00 20956.00	•	15% 10%	116.00 105594.00	657.0 950342.0
4   5   6   7   9 ( 10 ( 11	UGC 11th Plan Building A/c Building UGC 10th Plan Backward College Books & Journal UGC 10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer	1055936.00 20956.00 21547.00 310893.00	0.00 0.00 0.00	0.00	1055936.00 20956.00		10%	105594.00	657.( 950342.(
5   6   7   8 ( 9 ( 10 ( 11 E	Building UGC 10th Plan Backward College Books & Journal UGC 10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer	20956.00 21547.00 310893.00	0.00	0.00	1055936.00 20956.00		10%	105594.00	950342.0
6 1 7 1 8 ( 9 ( 11 E	Backward College Books & Journal UGC 10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer	20956.00 21547.00 310893.00	0.00	0.00	20956.00				
7 [ 8 ( 9 ( 110 ( 11 E	10th Plan Young College Building UGC 10th Plan Young College CCTV Camera Computer	310893.00		0.00	21547 00			2000.00	10000.0
8 ( 9 ( 10 ( 11 E	Young College CCTV Camera Computer		0.00		- 1041.UU		15%	3232.00	18315.0
9 ( 10 ( 11 E	Computer	71,401.00		0.00	310893.00		10%	31089.00	279804.0
10 ( 11 E			0.00	0.00	71401.00	-	15%	Variation Sectors	
10 ( 11 E		61316.00	0.00	0.00	61316.00			10710.00	60691.0
11 E	Cooler	9610.00	0.00			-	40%	24526.00	36790.0
0.0	Electrical Installation	72184.00	0.00	0.00	9610.00 72184.00	÷	10% 10%	961.00 7218.00	8649.0
2 0	Equipments UGC 10th Plan	781.00	23102.00	I 0.00	23102.00	-	5.0%	1155.00	86913.0
3 E	Equipments UGC			0.00	781.00	-	15%	117.00	664.
	10th Plan Young College	879.00	0.00	0.00	879.00	-	15%	132.00	747.
4 F	Furniture & Fixures	400964.00	0.00	0.00	400964.00		10%	40096.00	360868.
5 0	General Equipments	37993.00	0.00	0.00	37993.00	-	15%	5699.00	32294.
6 (	Girls Hostel UGC 11th plan	3055896.00	0.00	0.00	3055896.00	-	10%	305590.00	2750306.
7 li	Intercom Telephone	330.00	0.00	0.00	330.00		15%	49.00	281.
	Land at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00	0.00	2648208.00	-	-	-	2648208.
9 L	Library Books	493586.00	75851.00	0.00	569437.00	-	15%	85416.00	
0 0	Office Equipments	5580.00	127532.00 6000.00	- 0.00	127532.00 11580.00	-	7.5% 15%	9565.00 1737.00	601988.0 9843.0
1 F	Pump Set	816.00	0.00	0.00	816.00	64)	15%	122.00	694.0
2 5	Screen Projector	15391.00	0.00	0.00	15391.00		15%	2309.00	13082.0
3 S	Sports Material	69238.00	0.00	0.00	69238.00	-	15%	10386.00	58852.0
4 T	lubewell	16603.00	0.00	0.00	16603.00	-	10%	1660.00	
5 V	Vater Filter	4243.00	0.00	0.00	4243.00		10%		14943.0
6 V	Vater Pump	1543.00	0.00	0.00	1543.00		10%	424.00	3819.0
7 X	I Plan General Assets	416427.00	0.00	0.00				154.00	1389.0
	TOTAL -	8794044.00	232485.00	0.00	416427.00		10%	41643.00	374784.0
8 0	Capital Work in Progress:	0104044.00	202403.00		9026529.00			691939.00	8334590.0
B	Building Material	0.00	256462.00	0.00	256462.00				
D	hirendra singh engg.(buildin	ig) 0.00	154000.00	0.00	256462.00 154000.00			0.00	256462.0
N	larmada prasad burman	0.00	97500.00	0.00	97500.00			0.00	154000.0
S	Santosh dhuri (gardan)	0.00	52000.00	0.00	52000.00			0.00	97500.0
S	antosh ku.dhuru labour.cont	t.) 0.00	137297.00	0.00	137297.00			0.00	52000.0
	TOTAL		697259.00	0.00	697259.00			0.00	137297.0 697259.0

GRAND TOTAL Rs. 8794044.00 929744.00

0.00 9723788.00

0.00 0.00 691939.00 9031849.00

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



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

### A/C YEAR:2019-20

SL.	PARTICULARS	BALANCE AS ON 1-4-2019	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2020
1 2 3 4 5 6 7 8 9 10	<u>Grants Received for:</u> <u>Genaral Development</u> UGC 11th Plan General Development UGC 11th Plan Repair and Maintainance UGC 11th Plan Minor Reserch UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Remedial Course UGC 11th Plan Round College UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Books and Journal Adhoc Grant C.G. Govt.	1343171.00 50000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1343171.00 500000.00 420000.00 12237.00 567333.00 200000.00 513104.00 1800000.00 91176.00 250000.00
		5697021.00	0.00	0.00	5697021.00

PRINCIPAL

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



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

Financial Year: 2019-20

#### 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.

#### ii) FIXED ASSETS:

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

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Rilas 1C.G (K.L.ARORA) Partner gred A M.No.72889 Firm Reg. No. 006730C UDIN:20072889AAAACL1502

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

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



# Academic Year 2020-21

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



### AUDIT REPORT

Financial Year: 2020-21

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

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

### Auditor :- CA SAMEER SINGH

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



### SAMEER SINGH & ASSOCIATES Chartered Accountants

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

### 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

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

We have obtained all the information and explanation, which to the best of our knowledge

and belief were necessary for the purpose of our audit.

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

For, D.P. VIPRA LAW

COLLEGE

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

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

(CHAIRMEN) (SECRETARY)

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

Chartered Accountants FRN: 008664C

CA SAMEER KUMAR SINGH

(PARTNER) Membership No. 077928 UDIN: 22077928AAAAAU5786

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	D.P. VIPRA LAW COLLEGE									
	ASHOK NAGAR, CHANTIDIH, BILASPUR(C.G.)									
1	BALANCE SHEET									
	(AS ON 31 ST MARCH 2021)									
	CAPITAL & LIABILITIES	NOTE	AMOUNT	ASSETS	NOTE	AMOUNT				
	CAPITAL ACCOUNT	1	3,79,27,493	FIXED ASSETS	4	93,92,71				
	LOANS AND LIABILITY	2	12,49,851	INVESTMENTS	5	1,60,00,000				
	CURRENT LIABILITIES	3	56,97,021	CURRENT ASSETS	6	49,18,812				
				LOANS AND ADVANCES	7	1,35,950				
				CASH AND BANK BALANCE	8	91,77,662				
				GENERAL FUND ACCOUNT	9	52,49,228				
	TOTAL	1	4,48,74,365	TOTAL	I	4,48,74,365				
	The accompanying Note 1 to 12 ar part of Balance Sheet and Income a			e						
For, D.P. VIPRA LAW COLLEGE For, SAMEER SINGH AND ASSOCIATES Chartered Accountants (FRN. No. 008664C)										
	Chairman Chairm									
		RETAR	Y)	CA SAMEER KUMAR SINGH PARTNER Membership No.: 077928 UDIN : 22077928AAAAAU5789						

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

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

### INCOME AND EXPENDITURE ACCOUNT

(FOR THE YEAR ENDING 31ST MARCH 2021)

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

NOTES ON ACCOUNTS

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IN TERMS OF OUR REPORT OF EVENT DATE.

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

For, D.P. VIPRA LAW COLLEGE

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

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

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

(SECRETARY)

CA SAMEER KUMAR SINGH

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Membership No.: 077928 UDIN: 22077928AAAAAU5789

PARTNER

#### D.P. VIPRA LAW COLLEGE ASHOK NAGAR, CHATIDIH BILASPUR(C.G.) RECEIPT AND PAYMENT ACCOUNT (FOR THE YEAR ENDING 31ST MARCH 2021) RECEIPT NOTES AMOUNT PAYMENT NOTES AMOUNT **OPENING BALANCE** 98,66,282 LOANS AND LIABILITY 8,46,741 CASH and BANK BALANCES 8 CURRENT LIABILITIES 3 4,91,282 LOANS AND LIABILITY 3,17,268 FIXED ASSETS 5,88,079 CURRENT LIABILITIES 3 4,91,283 INVESTMENT 5 1,00,00,000 CURRENT ASSETS 2,71,000 CURRENT ASSETS 18,99,112 OTHER INCOME 1,88,04,368 REVENUE INCOME 88,172 College Fees 1,85,13,606 REMUNERATION 76,500 Interest from bank 1,27,866 SALARIES AND ALLOWANCES 48.53.952 Rent 1.62.896 HONORARIUM 1.26,000 ADMINISTRATIVE EXPENSE 16,02,700 **CLOSING BALANCES** CASH and BANK BALANCES 8 91,77,662 TOTAL 2,97,50,200 TOTAL 2,97,50,200 NOTES ON ACCOUNTS 12 IN TERMS OF OUR REPORT OF EVENT DATE. The accompanying Note 1 to 12 are an integral part of Balance Sheet and Income and expenditure a/c For, D.P. VIPRA LAW COLLEGE For, SAMEER SINGH AND ASSOCIATES **Chartered Accountants** (FRN. No. 008664C) PRINCIPAL D.P. Vipra P.G. Law College lege D.B.P. Wipra Law Bilaspur (C.G.) Elfaspur (C.G.) (CHAIRMAN) (SECRETARY) CA SAMEER-KUMAR SINGH PARTNER PLACE: BILASPUR(C.G.) Membership No.: 077928 Dated:07-01-2022 UDIN: 22077928AAAAAU5789

S. No.	Particulars	Amour	nt
1	CAPITAL FUND		1.97.54.819
2	CAUTION MONEY	4,54,841	
	Add:surplus for the year	38,910	4,93,751
3	TRUST FUND ACCOUNT	1,31,85,679	
	Add:surplus for the year	44,93,244	1,76,78,923
TOTAL			37927493

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	BUB EXAM. ADVANCE	2,80,395	56,741	71,610	2.95.264
2	C.G. VYAPAM EXAM	84,584	4.23.660	2.45,658	-93,418
3	PT. SUNDER LAL SHARMA EXAM. ADVANCE.	2,48,005	0	0	2,48,005
4	SHRI ABHISHEK SONI	2,00,000	0	0	2 00 000
5	SHRI SATYASH UPADHYAY	50,000	0	· 0	50,000
6	SMT. SHASHI VASTRAKAR	3,00,000	0	o	3.00.000
7	SMT. SHEEL MANI SONI	2,50,000	0	0	2 50 000
8	SNATAK MAHAVIDYALAYA SHIKSHAN SAMITI	7,90,000	7,90,000	0	0
TOTAL		22,02,984	12,70,401	3,17,268	12,49,851

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	GRANTS				
1	ADHOC GRANT C.G. GOVT.	2,50,000	0	0	2.50.00
2	UGC 11TH PALN REMEDIAL COURSES	5,67,333	0	0	5,67,333
3	UGC 11TH PALN YOUNG COLLEGE	2,00,000	0	0	2.00.000
4	UGC 11TH PLAN BOOK & JOURNAL	91,176	0	0	91,176
5	UGC 11TH PLAN GENERAL DEVELOPMENT	13,43,171	0	0	13,43,17
6	UGC 11TH PLAN MINOR RESERCH	4,20,000	0	0	4.20.000
7	UGC 11TH PLAN REPAIR & MAINTAINANCE	5,00,000	0	0	5,00,000
8	UGC 11TH REMEDIAL COURSE	12 237	0	. 0	12,23
9	UGC 12TH PALN BOOKS & EQUIPMENT	5,13,104	0	0	5,13,104
10	UGC ADDITION GRANT 11-2	18,00,000	0	0	18,00,000
	EPF RAIPUR	0	4,74,172	4,74,172	(
	ESIC RAIPUR	0	17,111	17,111	(
TOTAL		56,97,021	4,91,283	4,91,283	56,97,02

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	FDR NO. 423803030574851 IN UBI	10,00,000	0	0	10.00.000
2	FDR NO. 423803030575427 IN UBI	20,00,000	0	0	20.00.000
3	FDR NO. 423803030575428	30,00,000	0	0	30,00 000
4	FDR NO. 423803030575952	0	25.00.000	0	25.00 000
5	FDR NO. 423803030575953	0	25,00,000	0	25.00.000
6	FDR NO. 423803030576211	0	25.00.000	0	25,00.000
7	FDR NO. 423803030576212	0	25,00,000	0	25,00 000
TOTAL		60,00,000	1,00,00,000	0	1,60,00,000

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

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



S. No.	Particulars	Opening Balance	Debit	Çredit	Closing Balance
1	Deposits (Asset)				
	BAR COUNCIL, NEW DELHI	4,00,000	0	0	4,00,00
	BHARAT SANCHAR NIGAM LIMITED, BSP.	3,000	0	0	3.00
	BHARAT SANCHAR NIGAM LTD.	500	0	0	50
	BHARTI TELENET, BILASPUR	2,500	0	0	2.50
	C.S.E.B., BILASPUR	12,000	0	0	12.00
	RELIANCE INDIA LTD.	1,800	0	0	1.800
2	ADVANCE FOR REMEDIAL COURSE	6,09,000	0	0	6.09.000
3	ADVANCE TO ALOK SHARMA (SPORTS ADV.)	1,72,191	4.917	4,917	1,72,19
4	ADVANCE TO DHARMENDRA SHARMA	80,000	0	o	80.00
5	ADVANCE TO DWARIKA YADAV	50,000	1.61.775	1.72.675	39,10
6	ADVANCE TO KHURSHAL DAS	41,000	0	11,000	30.00
7	ADVANCE TO KU. SUSHMA TIWARI MRP	80,000	0	0	80 00
8	ADVANCE TO PRAMOD SHARMA MRP	1,20,000	0	0	1,20,00
9	ADVANCE TO PROMOD SHARMA	4,20,670	60,000	0	4,80,67
10	ADVANCE TO RAMGIRI GOSHWAMI	1,000	0	0	1,000
11	ADVANCE TO SANJAY YADAV	12,000	0	12,000	1
12	ADVANCE TO SANTOSH THAKUR MRP	72,500	0	0	72,500
13	ADVANCE TO TILAK RAM PATEL MRP	72,500	0	o	72,500
14	ADVANCE TO VENDORS	2,17,952	0	0	2,17,95
15	ADV. TO DHARMENDRA SHARMA	70,000	0	55,000	15,00
16	ADV. TO DR A.B. SONI	9,44,799	8,47,660	8,20,160	9,72,29
17	ADV. TO SMT. DEVAKI VERMA	10,000	0	10,000	
18	AKSHAR CONSTRUCTION	5,00,000	0	0	5,00,00
19	EXAM ADVANCE TO DR. A.B. SONI	45.000	0	0	45,00
20	EXAM. ADVANCE TO PRAMOD SHARMA	2,04,000	0	o	2.04.00
21	EXAM. ADVANCE TO SANTOSH THAKUR	1,25,000	0	ol	1 25 00
22	EXAM, ADVANCE TO SHAZI THOMAS	3,12,500	0	ol	3 12 50
23	EXAM. ADVANCE TO SHRI SHAJI THOMAS	75,000	0	0	75.00
24	EXAM. ADVANCE TO SUSHMA TIWARI	1,26,000	0	0	1,26,00
25	EXAM. ADVANCE TO TILAK RAM PATEL	1,12,000	0	0	1,12,00
26	SALARY ADVANCE	11,500	0	0	11,50
27	SPORT ADVANCE TO ALOK SHARMA	25,800	0	ol	25,80
	an a	49,30,212	10,74,352	10,85,752	49,18,81

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
1	ADVANCE TO DHIRENDRA SINGH(ENGG.)	0	15,000	0	15,000
2	ADVANCE TO SANTOSH DHURI	0	43,500	43,500	c
3	ADVANCE TO SWATI SAHU	0	20.000	20,000	C
4	ADVANCE TO SWATI SEKHAR ASSOCIATES	0	5,80,310	5.80.310	0
5	ADV. TO KHURSHAL DAS (EXPS.)	0	57.950	47.000	10,950
6	ADV. TO RAMNATH SAHU	0	49,000	49,000	C
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. A.B. SONI	0	40,000	35.000	5.000
10	SALARY ADV. TO DWARIKA YADAV	0	30,000	30,000	C
11	SALARY ADV. TO SANTOSH THAKUR	0	80,000	15,000	65,000
		0	9,55,760	8,19,810	1,35,950

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

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

S. No.	Particulars	Opening Balance	Debit	Credit	Closing Balance
	Bank Accounts	18,546	0	. 8	18.538
1 2	APEX BANK CBI BANK	8,886	0	0	8.886
3	C.G.R. GRAMIN BANK A/C 40502	5,303	0	0	5,303
4	INDIAN BANK A/C 86921	46,69,829	1,87,950	45,63,934	2,93,845
5	UBI A/C SCHOLARSHIP A/C B.F	25,559	281	0	25,840
6	UBI SCHOLERSHIP A/C B/F	1,000	0	0	1,000
7	UNION BANK A/C 44066	1,000	0	0	1,000
8	UNION BANK A/C 50993	31,08,040	5,27,085	10,16,182	26,18,942
9	UNION BANK A/C 6195	1,571	0	0	1,571
10	UNION BANK A/C 6758	1,832	57	0	1,889
OTAL	UNION BAINS AVC 0758	20,24,715	2,27,62,884	1,85,86,751	62,00,848
UTAL		98,66,282	2,34,78,256	2,41,66,875	91,77,662

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

S. No.	Particulars	Closing Balance
1	ACCOUNTING CHARGES	70.000
2	AFFILIATION FEE EXPS	1,50,000
3	AUDIT FEE	1.20 000
4	BANK CHARGES	3,301
5	COVID - 19 EXPS	10.400
6	ELECTRICITY EXPS.	1.27.420
7	EPF OLD PAYMENT	4,71,747
8	EXAM. EXPS.	40.084
9	INTERNET EXPS.	38.607
10 11	LEGAL & PROFESSIONAL FEE	29,000
12	MEETING EXPS. MISC. EXPS.	8.000
12		6,600
13	NEWS PAPER & PERIODICALS	2.723
14	OFFICE & GENERAL EXPS.	1,23,938
15	POSTAGE & TELEGRAM PRACTICAL EXPS.	327
17		5,500
	PRINTING & STATIONARY REPAIR BUILDING A/C	35,262
	REPAIR ELECTRICALS	4,38,520
20	REPAIR ELECTRICALS	12,312
	WEBINAR EXPS.	47.585
22	WEBINAR EXPS. WEBSITE EXPS.	16,826
OTAL	WEDGITE EAFS.	56,640
UTAL		18,14,792

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

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

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NOTE-1 REVENL				
S. No.	Particulars			Closing Balance
- 1 - 2 - 3 - 4 - TOTAL	Admission fee T.C.and other fee Tution fee University fee		5	35.171 27.764 98.18.828 4.60.616
	Chairman Governing Body D.P. Vipra Law College Bilaspur (C.G.)	PRINCIPAL D.P. Vipra P.G. Law College Bilaspur (C.G.)	GHAR -	1,03,42,379
		o <sup>r</sup>	3	
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		\$ (* 2)	8	

NOTE-04

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FIXED ASSET	ASSET								
			ADDITION	ION					
S.no	PARTICULARS	Opening balance before Depriciation	before 180 days	after 180 days	Closing balance before Depriciation	RATE	Depriciation	Closing balance before Depriciation	
	OTHER ASSETS								
-	A.C. A/C	0	98,000	T 0	98,000	15%	14 700	83 200	ł
2	BOOKS & JOURNAL UGC 10TH PLAN	463	0	0	463		69		ĵ
ę	BOOKS & JOURNAL UGC 10TH PLAN YOUNG COLLEGE	344	0	0	344	15%	52	292	
4	BOOKS & JOURNAL UGC 10TH PLAN YOUNG COLLEGES	18,315	0	0	18,315	- 1475	2.747	15.568	
2	BOOKS & JOURNAL UGC 11TH PLAN	657	0	0	657		66	558	
9	BUILDING A/C	9,50,342	1,76,785	5,02,310	T 16,29,437	10%	1.37.828	14 91 609	
2	BUILDING UGC 10TH PLAN BACKWARD COLLEGE	18,860	0	0	18,860	10%	1.886	16.974	
80	BUILDING UGC 10TH PLAN YOUNG COLLEGE	2,79,804	0	0	2,79,804	10%	27,980	2.51.824	
თ		60,691	0	0	60,691	15%	9,104	51.587	
10	COLLEGE PARISAR ROAD	0	0	1,09,819	T 1,09,819	10%	5,491	1,04,328	
1.	COMPUTER	36,790	0	41,699	T 78,489	40%	23,056	55.433	
12	COOLER	8,649	0	0	8,649	15%	1,297	7,352	
13	ELECTRICAL INSTALLATION	86,913	0	0	86,913	15%	13,037	73,876	
14	EQUIPMENTS UGC 10TH PLAN	664	0	0	664	15%	100	564	
15	EQUIPMENTS UGC 10TH PLAN YOUNG COLLEGE	747	0	0	747	15%	112	635,	
16	FURNITURE & FIXTURES	3,60,868	1005'96	11,800	T 4,69,168	10%	46,327	4,22,841	
17	GARDEN A/C	0	0	64,732	T 64,732	10%	3,237	61,495	
18	GENERAL EQUIPMENTS	32,294	0	0	32,294	15%	4,844	27,450	
19	GIRLS HOSTAL UGC 11TH PALN	27,50,306	0	0	27,50,306	10%	2,75,031	24,75,275	
20	INTERCOM TELEPHONE	281	0	0	281	15%	42	239	
21	LAND AT ASHOK NAGAR CHATIDHIH, BILASPIR	26,48,208	0	0	26,48,208		0	26,48,208	
22	LIBRARY BOOKS	6,01,988	4,257	75,826	6,82,071	15%	96,624	5,85,447.	
23	OFFICE EQUIPMENTS	9,843	6,661	0 H	16,504	15%	2,476	14,028	
24	PUMP SET	694	0	0	694	15%	104	590	
25	SCREEN PROJECTOR	13,082	0	0	13,082	15%	1,962	11,120	
26	SPORT MATERIAL	58,852	0	0	58,852	15%	8,828	50,024	
27	TUBEWELL	J4.943	0	0	14,943	10%	1,494	13,	X
		X	X	7			5	Continued.	Ş
		Chairmen	¥	34	N 20				No. Y
		Governing Body		NING OF COM	CI PAL	/	1	Chartered	ATE
	'n	U.P. Vipra Law College Bilasour (C.G.)	e	1 1	a mar Joliege	99			41115 (C)
								Norda Martin	

93.97.713	7.16.575		95,22,979	8,06,186	3,82,203	83,34,590	Grand Total
1.37,297	0	0	1,37,297	0	0	1,37,297	
38,500	0	>	000/20	ı	6		CANTOCU VIT DUILIDI LA ADOUR COMP
20 202	c	C	52.000	0	0	52,000	SANTOSH DHURI (GARDAN)
1,54,000	D	5	000,40,1	>			
201-00-12	0 0	6	1 54 000	C	C	1.54,000	DHIRENDRA SINGH ENGG (BUILDING)
2 55 452	c	C	2.56.462	0	0	2,56,462	BUILDING MATERIAL
סחבי וביב	0						CAPITAL WORK IN PROGRESS
200 20 0	27 170	10%	3.74.784	0	0	3,74,784	AI PLAN GENERAL ASSE IS
1.250	139	10%	1,389	2	D	COC'T	
3,437	205	0/NT	0100		6	000 1	WATER PUMP
2	_	100	3 819	0	0	3,819	WATER FILTER
Contract of the second s	(						

D.P. Viver P.G. Law College Chairman Governing Body D. P. Vigna Law College Bitasour (C.G.) X

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### NOTE-12

### F.Y.2020-21

### **ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

### SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING:

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

2. FIXED ASSETS:

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

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

The accompanying Note 1 to 12 are an integral part of Balance Sheet and Income and expenditure a/c For, D. P. VIPRA LAW COLLEGE For, SAMEER SINGH AND ASSOCIATES Chartered Accountants (FRN. No. 008664C)

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

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

RVA

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



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

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

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



# Academic Year 2021-22

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

# D.P.VIPRA LAW COLLEGE

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

Τо,

The	Chair	man((	Governing	Body)	1
D.P	.Vipra	Law	College,		
BIL	ASPUR (	C.G.)			

Dear sir,

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

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

#### Report On The Financial Statements

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

#### Management Responsibility For the Financial Statements

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

#### Auditor Responsibility

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

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

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

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



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**<u>Opinion:</u>** We report that:-

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

a)	Cash Boo	ok			b)	Ledger		
C)	Journal				d)	Bank Bool	(S	
e)	Salary	Regist	ter			Daily Co		tion
g)	Receipt	Books	for	Fee,&		Register		
				Expenses	et	c.	-01	1000

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

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

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

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

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

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

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

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

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

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

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

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	
OPENING BALANCES:				AMOUNT	AMOUNT
Cash in hand Apex Bank	18538.22 8886.00		SALARIES AND ALLOW Salarý to Staff	ANCES:	4488681.00
Central Bank of India C.G.R. Gramin Bank Indian Bank	5303.00 293845.00 25840.00		REMUNERATION: Others (Non Teaching St	taff)	1062274.00
Union Bank 50993 Union Bank 6195 Union Bank A/c 44066	1570.65 1888.92 2618942.49		CONTINGENCIES: (Schedule "E")		2877071.26
Union Bank A/c 6758 UBI Scholarship Bank	6200848.19 2,000.00		Affiliation Fees		2198500.00
FDRs With Union Bank	16000000.00	25177662.47	Honorarium A/c		156000.00
REVENUE INCOME:			FIXED ASSETS: Addition during the year (	Net of Grant)	585975.00
(Schedule "A")		12218599.48	Other Current Liabilities:() Debits	as per schedule "	<u>D")</u>
INCOME FROM OTHER S Interest from Bank Other Income	178535.32		Credits	1621916.00 1398319.00	223597.00
Rent Received	22670.00 749364.00	950569.32	Grant Account: Utilised during the year		1960000.00
CAPITAL FUND:		7962283.00	Unsecured Loans		1862239.00
TRUST FUND:		5541967.00	Paid during the year		800000.00
UNIVERSITY FUND: Collected Less:Remitted	426765.00 112422.00	314343.00	CLOSING BALANCES: Cash in hand Apex Bank C.G.R. Gramin Bank	2467.22 8886.00 301454.00	
LOANS AND ADVANCES: (Schedule "B") Less:Recovered	4287797.00		Indian Bank Union Bank 50993 Union Bank 6195	27179.00 1667.65 1945.92	
Given during the year	2483516.00	1804281.00	Union Bank A/c 44066 Union Bank A/c 6758	1290296.69 2092621.53	
Caution Money: Collected during the year		11150.00	FDRs With Union Bank		39726518.01

53980855.27

53980855.27

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

Certified that the above statement is true and correct.

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BILASPUR (C.G.) Date:31.12.2022

CORRESPONDENT

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

FOR M/S ARORA TAWARI & ASSOCIATE Chartered Accountants	S
Bifaspur (E.G.)	
BILASPUR (C.G.) Date:31.12.2022 Partner	
M.No.72889 Firm Reg. No. 006730C	

Firm Reg. No. 006730C UDIN:22072889BGNPJD1882

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOWANC	ES:	4488681.00	REVENUE INCOME: (Schedule "A")		12218599.48
REMUNERATION: Others (Non Teaching Staff)		1062274.00	INCOME FROM OTHER S	SOURCES: 178535.32	122 10000.40
CONTINGENCIES: (Schedule "E")		2877071.26	Other Income Rent A/c	22670.00 749364.00	950569.32
DEPRECIATION: (Schedule "F")		773273.00		×	
Affiliation Fees		2198500.00			
Honorarium A/c		156000.00			
<u>Surplus:</u> Being excess of Income over Expenditure Transferred to General Fund		1613369.54			
Total Rs.		13169168.80	Total Rs.	( <u>-</u>	13169168.80
Note:Schedule "A" to "H" form	part of acco	ounts.	×		
Certified that the above statem s true and correct.	ient		As per our report of even	date attached.	

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants

1.1

BILASPUR (C.G.) Date:31.12.2022

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

Nari & 81 Bilaspur (CiG.) BILASPUR (C.G.) LARORA) ed Acco Date:31.12.2022 Partner M.No.72889

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

### BALANCE SHEET AS ON MARCH 31,2022

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	17678923.27 5541967.00	23220890.27	FIXED ASSETS: (Schedule "F")		8619156.15
CAUTION MONEY: As per last Balance Sheet Add:Collected	493750.56 11150.00	504900.56	Capital Work in Progress (Schedule "F")		586259.00
		504300.56	DEPOSITS AND LOANS & (Schedule "B")	ADVANCES:	3250481.00
CAPITAL FUND: As per last Balance Sheet Add:Collected University Fund Collected Less: Remitted Other Current Liabilities: (Schedule "D")	19754819.00 7962283.00 426765.00 112422.00	27717102.00 314343.00 226254.00	CASH AND BANK BALANC Cash in hand Apex Bank C.G.R. Gramin Bank Indian Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066 Union Bank A/c 6758 FDRs With Union Bank	2467.22 8886.00 301454.00 27179.00 1667.65 1945.92 1290296.69 2092621.53 36000000.00	39726518.01
<u>GRANTS A/C</u> Schedule "G")		3834782.00	<u>GENERAL FUND:</u> As per last Balance Sheet <u>Less</u> :Surplus for the year transfered from income	5249227.21	
			Expenditure A/c	1613369.54	3635857.67

Total Rs. 55818271.83 Total Rs. 55818271.83 Note:Schedule "A" to "H" form part of accounts. Certified that the above statement As per our report of even date attached. is true and correct. FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Bilaspur w aw (C.G.) BILASPUR (C.G.) CORRESPONDENT BILASPUR (C.G. .L.ARORA) Date:31.12.2022 Date:31.12.2022 Partner PRINCIPAL M.No.72889 D.P. Vipra Law College Firm Reg. No. 006730C Bilesour (C.G.) UDIN:22072889BGNPJD1882

### SCHEDULE "A":REVENUE INCOME

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

1	Admission Fee		Credits	Debits	Amount
2 3 4	Admission From Fees Tuition Fee T.C. & Other Fees		511440.00 4000.00 11538277.00 174983.48	0.00 0.00 10101.00 0.00	511440.00 4000.00
		Total Rs.	12228700.48	10101.00	12218599.48

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

SL.	PARTICULARS	BALANCE	Given	Recovered	BALANCE
		AS ON	during	during	AS ON
DED	OSITS:	1-4-2021	the year	the year	31.03.2022
1		10000			
2	Bharat Sanchar Nigam Limited, Bilaspur	3000.00	0.00	0.00	3000.0
	Bharti Telenet,Bilaspur	2500.00	0.00		2500.0
3	Bar Council, New Delhi	400000.00	0.00	0.00	400000.00
4	C.S.E.B,Bilaspur	12000.00	0.00		12000.0
5	Reliance India Ltd.	1800.00	0.00		1800.0
6	Bharat Sanchar Nigam Ltd.	500.00	0.00		500.0
Sala	ry,Travelling,Exam & Other Advance/Oth	er Current Ass	ets:		
1	Income Tax TDS	0.00	100070.00		
2	Advance to Alok Sharma	0.00	108970.00	0.00	108970.0
3	Advance to Chitrakar Nidarwar		49000.00	0.00	49000.0
4	Advance to Dharmendra Sharma	0.00	200000.00		0.0
5	Advance to Dhirendra Singh	0.00	26850.00	26850.00	0.0
6	Advance to Kaushal Das	15000.00	0.00	0.00	15000.0
7	Advance to Shazi Thomas	10950.00	0.00	0.00	10950.0
8	Advance to Shri Sai Deva	30000.00	43600.00	0.00	73600.0
9	Advance to Shushma Sharma	10000.00	70700.00	70700.00	0.0
10	Advance to Vikas singh	10000.00	0.00	0.00	10000.0
11	Advance to Dr. A.B. Soni	0.00	180000.00	180000.00	0.0
12	Salary Advance to Santosh Thakur	5000.00	0.00	5000.00	0.0
13	Advance for Remedial Course	65000.00	80000.00	60000.00	85000.0
14	Advance to Dharmendra Sharma	609000.00	0.00	0.00	609000.0
15	Salan, Advance to Dharmendra Sharma	80000.00	0.00	80000.00	0.0
16	Salary Advance to Dharmendra Sharma	15000.00	10000.00	25000.00	0.00
17	Advance to Alok Sharma (Sports Adv.)	172191.00	45000.00	0.00	217191.00
	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	
21	Advance to Pramod Sharma	480670.00	75400.00	0.00	0.00
22	Advance to Pramod Sharma-MRP	120000.00	0.00	120000.00	556070.00
23	Advance to Ramgiri Goswami	1000.00	25000.00		0.00
24	Advance to Santosh Ku. Thakur-MRP	72500.00	0.00	8000.00	18000.00
25	Advance to Tilak Ram Patel	72500.00	0.00	72500.00	0.00
26	Advance to Other Vendors	217952.00	0.00	72500.00	0.00
27	Akshar Construction	500000.00	0.00	217952.00 500000.00	0.00
28	Exam Advance to Dr. A.B. Soni	45000.00	573793.00	619702.00	0.00
29	Exam Advance to Pramod Sharma	204000.00	0.00	618793.00	0.00
30	Exam Advance to Santosh Thakur	125000.00	92000.00	0.00	204000.00
31	Exam Advance to Shazi Thomas	312500.00		0.00	217000.00
32	Exam Advance to Shazi Thomas	75000.00	0.00	0.00	312500.00
33	Exam Advance to Shushma Tiwari		0.00	75000.00	0.00
	Exam Advance to Tilak Ram Patel	126000.00	41658.00	41658.00	126000.00
	Salary Advance	112000.00	0.00	0.00	112000.00
	Sports Advance to Alok Sharma	11500.00	0.00	0.00	11500.00
	Advance to Alok Sharma	25800.00	0.00	0.00	25800.00
	tow RW &				
	Total Rs.	5054762.00	2483516.00		

D.P. Vipra Law College

### SCHEDULE "C":UNSECURED LOANS

### A/C YEAR:2021-22

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

Total Rs.				
rotarito.	800000.00	0.00	800000.00	0.00
		0.00	000000.00	0.00

### SCHEDULE "D":OTHER LIABILITIES

A/C YEAR:2021-22

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

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

### SCHEDULE "E":CONTINGENCIES

A/C YEAR:2021-22

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

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



SL. PARTICULARS No.	W.D.V. AS ON	ADDITIONS DURING	CAPITAL GRANT	TOTAL	SOLD	DEP	RECIATION	W.D.V.
	1-4-2021	THE YEAR			THE YEAR	RATE	AMOUNT	AS ON 31-3-2022
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	474.45 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	
10 College Ground	104,328.05	0.00	0.00	104328.05	-	10%	10433.00	43849.35 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	0.00	0.00	73876.05 39040.00	-	15% 7.5%	11081.00 2928.00	98907.05
4 Equipments UGC 10th Plan	564.40	0.00	0.00	564.40	-	15%	85.00	479.40
5 Equipments UGC 10th Plan Young College	634.95	0.00	0.00	634.95	-	15%	95.00	539.95
6 Furniture & Fixures	422841.20	0.00 85900.00 1	0.00 0.00	422841.20 85900.00		10% 5%	42284.00 4295.00	462162.20
7 Garden A/c	61495.40	0.00	0.00	61495.40	-	10%	6150.00	55345.40
8 General Equipments	27449.90	0.00	0.00	27449.90		15%	4118.00	23331.90
9 Girls Hostel UGC 11th plan	2475275.40	0.00	0.00	2475275.40	-	10%	247528.00	2227747.40
0 Intercom Telephone	238.85	0.00	0.00	238.85		15%	36.00	202.85
1 Land at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00	0.00	2648208.00	_		1	
1 Library Books	585447.30	9000.00 L	0.00	594447.30		15%	- 89167.00	2648208.00
2 Office Equipments	14028.40	0.00	0.00	234566.00 14028.40	1 <b>4</b> 2 3	7.5% 15%	17592.00 2104.00	722254.30
3 Photocopy machine	0.00	49900.00 I		18500.00		7.5%	1388.00	29036.40
Printer A/c	0.00	15300.00 T		49900.00		15%	7485.00	42415.00
Pump Set	589.90	0.00		15300.00		40%	6120.00	9180.00
Screen Projector	11119.70	0.00	0.00	589.90		15%	88.00	501.90
Sports Material	50024.20		0.00	11119.70		15%	1668.00	9451.70
Tubewell	13448.70	0.00	0.00	50024.20		15%	7504.00	42520.20
Water Filter	3437.10	0.00	0.00	13448.70	ž i	10%	1345.00	12103.70
$\bigcirc$	~/ C	0.00	0.00	3437 10 3437 10 3437 10 3437 10		10%	344.00	3093.10
D.P. Vipra L	CIPAL aw College		1/2//	*	**	С	ontd2	

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

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



3	30 Water Pump	1250.10	0.00		0.00	1250.10		10%		
3	1 XI Plan General Assets	337305.60	0.00	10	0.00	337305.60		10%	125.00 33731.00	1125.10 303574.60
	TOTAL -	8806454.15	585975.00			9392429.15			773273.00	8619156.15
·	Capital Work in Progress: Building Material Dhirendra singh engg.(builc Santosh dhuri (gardan) Santosh ku.dhuru labour.cc	256462.00 154000.00 38500.00 137297.00	0.00 0.00 0.00 0.00	0	).00 ).00 ).00 ).00	256462.00 154000.00 38500.00 137297.00		9	0.00 0.00 0.00 0.00	256462.00 154000.00 38500.00 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

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



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

DADTIOU

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### A/C YEAR:2021-22

0.00 1862239.00 3834782.00

SL.	PARTICULARS	BALANCE AS ON 1-4-2021	Received during the year	Utilised/Tr during the year	BALANCE AS ON 31-03-2022
1 2 3 4 5 6 7 8 9 10	<u>Grants Received for:</u> <u>Genaral Develoment</u> Adhoc Grant C.G. Govt. UGC 11th Plan General Development UGC 11th Plan Books and Journal UGC 11th Plan Minor Reserch UGC 11th Plan Remedial Course UGC 11th Plan Repair and Maintainance UGC 11th Plan Remedial Course UGC 12th Plan Books and Equipment UGC Additional Grant 11-12 UGC 11th Plan Young College	250000.00 1343171.00 91176.00 420000.00 567333.00 500000.00 12237.00 513104.00 1800000.00 200000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 637342.00 0.00 524897.00 500000.00 0.00 0.00 0.00 200000.00	250000.00 705829.00 91176.00 42000.00 42436.00 0.00 12237.00 513104.00 1800000.00 0.00

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

### SCHEDULE "H" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2021-22

### SIGNIFICANT ACCOUNTING POLICIES:

### i) METHOD OF ACCOUNTING:

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

### ii) FIXED ASSETS:

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

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

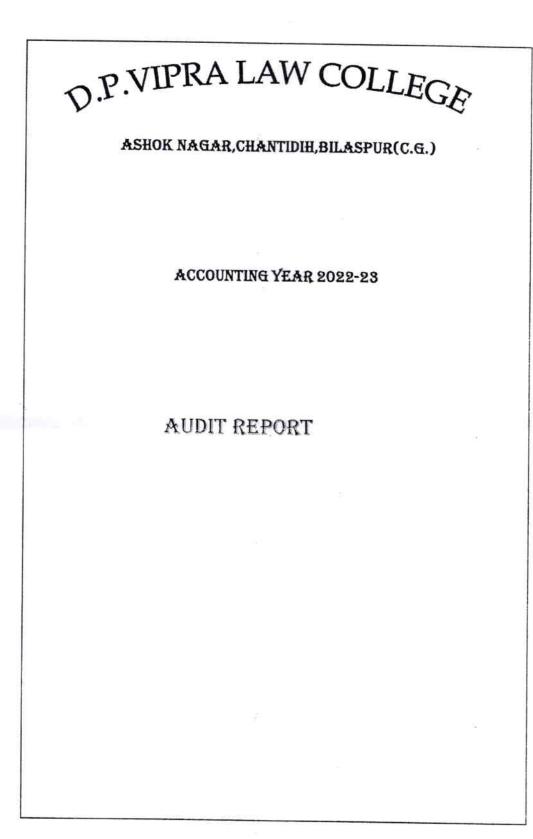
# D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

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



# Academic Year 2022-23

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



#### ARORA TAWARI & ASSOCIATES CHARTERED ACCOUNTANTS

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

Independent Auditor's Report

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

Dear sir,

To.

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

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

#### Report On The Financial Statements

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

### Management Responsibility For the Financial Statements

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

#### Auditor Responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the firm's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the 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 provid a basis for our audit opinion on the financial statement.

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Opinion: -We report that:-

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

a)	Cash Boo	ok			b)	Ledger
c)	Journal				d)	Bank Books
e)	Salary	Regist	ter		f)	Daily Collection
g)	Receipt	Books	for			Register for Fees
				Expenses		

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

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

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

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

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

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

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

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

PLACE:Bilaspur (C.G.) Date:30.12.2023

FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants U A & A Bilaspur K.L.ARORA) (C.G.) Partner M.No.072889 red Ac Firm Reg. No. 006730C UDIN:23072889BGWYJN5856

### 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	
OPENING BALANCES:					AMOUNT
Cash in hand	0407.00		SALARIES AND ALLOW	ANCES:	
Apex Bank	2467.22 8886.00		Salary to Staff		4834790.00
C.G.R. Gramin Bank	301454.00				
Indian Bank	27179.00		REMUNERATION:		
Union Bank 50993	1667.65		Others (Non Teaching St	aff)	2068800.00
Union Bank 6195	1945.92		CONTINCENCIES		
Union Bank A/c 44066	1290296.69		CONTINGENCIES: (Schedule "D")		
Union Bank A/c 6758	2092621.53		(Schedule D)		3810975.35
FDRs With Union Bank	36000000.00	39726518.01	Affiliation Fees		
			<u>runduorri ees</u>		1104549.00
REVENUE INCOME:			Honorarium A/c		450000.00
(Schedule "A")		14278485.04	in the land in the		156000.00
		000818	FIXED ASSETS:		
INCOME FROM OTHER S			Addition during the year (	Net of Grant)	0250014.00
Interest from Bank	2541643.00	ž.		not of orally	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			000000.00
CAPITAL FUND:			LOANS AND ADVANCES	S:	
SAFITAL FUND		8366050.00	(Schedule "B")	_	
TRUST FUND:			Given during the year	3103642.00	
Intoor Fond		6216253.00	Recovered	2096559.00	1007083.00
UNIVERSITY FUND:					
Collected	414377.00		CLOSING BALANCES		
Less:Remitted	133201.00	281176.00	Cash in hand	1936.22	
	100201.00	2011/0.00	Apex Bank	8886.00	
General Fund:			C.G.R. Gramin Bank Indian Bank	309292.00	
Credited during the year		41620.00	Union Bank 50993	27934.00	
		11020.00	Union Bank 6195	1715.65	
Caution Money:			Union Bank A/c 44066	2001.92	
Collected during the year		25550.00	Union Bank A/c 6758	722445.89 1951571.02	
			FDRs With Union Bank	53280552.00	56306334.70
Other Current Liabilities (as	per schedule "C"	2		0	00300334.70
Credits	2315840.00				
Debits	1327710.00	988130.00			
	A CONTRACTOR OF A CONTRACTOR O				

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72547343.05

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

Certified that the above statement is true and correct.

As per our report of even date attached.

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

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

**Chartered Accountants** ari & As đ Bliaspy BILASPUR (C.G. Sana TC.G.) Gianered Accou LARORA) Partner

FOR M/S ARORA TAWARI & ASSOCIATES

M.No.72889 Firm Reg. No. 006730C UDIN: 23072889BGWYJN5856

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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES AND ALLOW Salary to Staff	ANCES.	4834790.00	REVENUE INCOME: (Schedule "A")		14278485.04
REMUNERATION: Others (Non Teaching St	aff)	2068800.00	INCOME FROM OTHER Interest from Bank	2541643.00	
CONTINGENCIES (Schedule "D")		3810975.35	Other Income Rent Received Interest on IT Refund	6750.00 71368.00 3800.00	2623561.00
DEPRECIATION: (Schedule "E")		1157348.00			
Affiliation Fees		1104549.00			
Honorarium A/c		156000.00		12	
<u>Surplus:</u> Being excess of Income of Expenditure Transferred I					
General Fund		3769583.69			
Total Rs.		16902046.04	Total Rs.	-	16902046.04

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

Certified that the above statement As per our report of even date attached. is true and correct. FOR M/S ARORA TAWARI & ASSOCIATES **Chartered Accountants** 51 Bilaspur les (CC.) BILASPUR (C.G.) CORRESPONDENT BILASPUR (C.C. ARORA) Date:30.12.2023 Date:30.12.2023 Partner Pa Accour C R M.No 72889 PRINCIPAL Firm Reg. No. 006730C Chairman UDIN:23072889BGWYJN5856 D.P. Vipra Law College Governing Body D.P. Vipra Law College Bilaspur (C.G.) Bilaspur (C.G.)

#### BALANCE SHEET AS ON MARCH 31,2023

FUNDS & LIABILITIES		AMOUNT	PROPERTY & ASSETS		AMOUNT
TRUST FUND: As per last Balance Sheet Add:Collected	23220890.27 6216253.00	29437143.27	FIXED ASSETS (Schedule "E")		10120619.15
CAUTION MONEY: As per last Balance Sheet	504900.56		Capital Work in Progress (Schedule "E")		1186259.00
Add:Collected _	25550.00	530450.56	DEPOSITS AND LOANS 8 (Schedule "B")	ADVANCES:	4257564.00
CAPITAL FUND: As per last Balance Sheet Add:Collected	27717102.00 8366050.00	36083152.00	CASH AND BANK BALAN Cash in hand Apex Bank C.G.R. Gramin Bank	CES: 1936.22 8886.00 309292.00	
University Fund B/f Add:Collected	314343.00 414377.00 728720.00		Indian Bank Union Bank 50993 Union Bank 6195 Union Bank A/c 44066	27934.00 1715.65 2001.92	
Less: Remitted	133201.00	595519.00	Union Bank A/c 6758 FDRs With Union Bank	722445.89	5000004 77
Other Current Liabilities: (Schedule "C")		5049166.00	1 Dite With Onion Balk	53280552.00	56306334.70
GENERAL FUND: As per last Balance Sheet Add : Income Tax Refund : Surplus for the year transfered from income	(3635857.67) 41620.00				
Expenditure A/c	3769583 69	175346.02			

Total Rs. 71870776.85 Total Rs. 71870776.85 Note: Schedule "A" to "F" form part of accounts. Certified that the above statement As per our report of even date attached. is true and correct. FOR M/S ARORA TAWARI & ASSOCIATES Chartered Accountants Hari NTY ί ٦ Bilasput \* CORRESPONDENT BILASPUR (C.G.) (C.8.) BILASPUR (d) LARORA) Date:30.12.2023 Date:30.12.20 Partner ered Acco M.No.72889 Chairman PRINCIPAL Firm Reg. No. 006730C UDIN: 23072889BGWYJN5856 Governing Body D.P. Vipra Law Colleg-D.P. Vipra Law College Bilaspur (C.G.) Bilaspur (C.G.)

SCHEDULE "A":REVENUE INCOME

#### A/C YEAR:2022-23

No. <u>P/</u>	1	CULARS Admission Fee		Credits	Debits	Amount
	234	Admission Fee Admission From Fees Tuition Fee T.C. & Other Fees		363130.00 122000.00 13750300.00 102255.04	0.00 0.00 59200.00 0.00	363130.00 122000.00 13691100.00 102255.04
			Total Rs.	14337685.04	59200.00	14278485.04

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

SL.		BALANCE AS ON 1-4-2022	Given during the year	Recovered during	BALANCE AS ON
DEP	OSITS:	1 I LOLL	the year	the year	31.03.2023
1	Bharat Sanchar Nigam Limited Bilaspur	3000.00	0.00	0.00	
2	Bharti Telenet, Bilaspur	2500.00	0.00	0.00	3000.00
3	Bar Council, New Delhi	400000.00	0.00	0.00	2500.00
4	C.S.E.B,Bilaspur	12000.00	0.00	0.00	400000.00
5	Reliance India Ltd.	1800.00	0.00	0.00	12000.00
6	Bharat Sanchar Nigam Ltd.	500.00	0.00	0.00	1800.00 500.00
Sala	y,Travelling,Exam & Other Advance/Oth	er Current Asse	ts:		
1	Advance for Remedial Course	609000.00	0.00	0.00	
2	Advance to Alok Sharma	49000.00	0.00	0.00	609000.00
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
5	Advance to Dhirendra Singh	15000.00	49000.00	0.00	49000.00
6	Advance to Dr.A B Soni	0.00		0.00	15000.00
7	Advance to Dwarika Yadav	39100.00	1634643.00 76000.00	1041539.00	593104.00
8	Advance to Dwarika Yadav(Salary)	38100.00		115100.00	0.00
9	Advance to Khurshal Das	10950.00	50000.00	50000.00	0.00
10	Advance to Khurshal Das B/F	30000.00	0.00	10950.00	0.00
11	Advance to Nimesh Kodiyar	0.00	6000.00	30000.00	0.00
12	Advance to Pramod Sharma	556070.00	148000.00	0.00	6000.00
13	Advance for Ramgiri Goswami	18000.00	0.00	290000.00	414070.00
14	Advance to Rohit Dahariya	0.00	10000.00	12000.00	6000.00
15	Advance to Santosh Thakur (Salary)	85000.00		4000.00	6000.00
16	Advance to Sharvan Vashtkar	0.00	50000.00	60000.00	75000.00
17	Advance to Shazi Thomas	73600.00	200000.00	200000.00	0.00
18	Advance to Smt Jyoti Dubey	0.00	180000.00	0.00	253600.00
19	Advance to Sushma Sharma	10000.00	6000.00	4000.00	2000.00
20	Advance to Swati Shekhar Associate	0.00	0.00	0.00	10000.00
21	Advance to Trinity Computers		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	0.00	19000.00	0.00	19000.00
24	Exam Advance to Santosh Thakur	204000.00	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 Tiwari	312500.00	139000.00	0.00	451500.00
27	Exam Advance to Tilak Ram Patel	126000.00	68000.00	0.00	194000.00
28	Salary Advance	112000.00	0.00	0.00	112000.00
29	Sports Advance to Alok Sharma	11500.00	0.00	0.00	11500.00
30	TDS deducted	25800.00	0.00	0.00	25800.00
		108970.00	238999.00	108970.00	238999.00

Total Rs. 3250481.00 3103642.00 2096559.00 4257564.00 Br 2 PRINCIPAL Chairman D.P. Vipra Law Colleg 7. Governing Body Bilatp D.P. Vipra Law College Bilaspur (C.G.) (C.G.) Bilaspur (C.G.) Acc.

#### SCHEDULE "C": OTHER LIABILITIES

#### A/C YEAR:2022-23

A/C YEAR:2022-23

SL.	PARTICULARS	BALANCE AS ON 1-4-2022	Credits during the year	Debits during the year	BALANCE AS ON 31-03-2023
1	Adhoc Grant C.G. Govt	250000.00	0.00	0.00	
2	BUB Exam.Adv.	192392.00	0.00 259320.00	0.00	250000.00
3	C.G. Vyapam Exam.	(93418.00)		180475.00	271237.00
4	EPF,Raipur	(93418.00)	249940.00	628585.00	(472063.00)
5	ESIC, Raipur	0.00	474926.00	474926.00	0.00
6	Income Tax T.D.S.	0.00	18416.00	18416.00	0.00
7	Pt.Sundar Lal Sharma Exam Adv.	100905.00	13238.00	13238.00	0.00
8	Red Cross A/C	26375.00	0.00	0.00	100905.00
9	Research Grant Rec1	20375.00	750000 00	12070.00	14305.00
10	Seminar Grant-1	0.00	750000.00		750000.00
11	UGC 11th Plan Remedial Courses	12237.00	550000.00		550000.00
12	UGC 11th Plan Books & Journal		0.00	0.00	12237.00
13	UGC 11th Plan General Development	91176.00	0.00	0.00	91176.00
14	UGC 11th Plan Minor Research	705829.00	0.00	0.00	705829.00
15	UGC 11th Plan Remedial Course	420000.00	0.00	0.00	420000.00
16	UGC 11th Plan Books & Equipment	42436.00	0.00	0.00	42436.00
17	UGC Additional Grant 11-12	513104.00	0.00	0.00	513104.00
17	OGC Additional Grant 11-12	180000.00	0.00	0.00	1800000.00
	Total Rs.	4061036.00	2315840.00	1327710.00	5049166.00

#### SCHEDULE "D":CONTINGENCIES

### SL. PARTICULARS

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

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

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



SL.	PARTICULARS	W.D.V.	ADDITIONS	TOTAL	SOLD	DEPF	RECIATION	W.D.V.
		AS ON 1-4-2022	DURING THE YEAR		DURING	RATE	AMOUNT	AS ON 31-3-2023
1	Air Conditioner	70805.00	49000.00	119805.00	)) S <b>R</b> E	15%	17971.00	101834.00
2	Books & Journal UGC 10th Plan Young College	13232.75	0.00	13232.75		15%	1985.00	11247.75
3	Books & Journal UGC 10th Plan	248.40	0.00	248.40	(	15%	37.00	211.40
4	Books & Journal UGC 11th Plan	334.55	0.00	334.55	-	15%	50.00	284.55
5	Books & Journal UGC 11th Plan	474.45	0.00	474.45		15%	71.00	403.45
6	Building A/c	1342448.00		I 1401848.00 I 118170.00		10% 5%	140185.00 5908.00	1373925.00
7	Building UGC 10th Plan Backward College	15277.00	0.00	15277.00	4	10%	1528.00	13749.00
8	Building UGC 10th Plan Young College	226641.60	0.00	226641.60	ų.	10%	22664.00	203977.60
9	CCTV Camera	43,849.35	0.00	43849.35	-	15%	6577.00	37272.35
10	College Ground	93,895.05	0.00	93895.05	2	10%	9390.00	84505.05
11	Computer	113521.20	711281.00	I 824802.20	-	40%	329921.00	494881.20
12	Cooler	6248.65	0.00	6248.65	a.	15%	937.00	5311.65
13	Electrical Installation	98907.05	186685.00	I 285592.05	8	15%	42839.00	242753.05
	Equipments UGC 10th Plan Young College	539.95	0.00	539.95	a.	15%	81.00	458.95
	Equipments UGC 10th Plan	479.40	0.00	479.40		15%	72.00	407.40
16	Furniture & Fixures	462162.20	0.00	462162.20 1 622050.00		10% 5%	46216.00 31103.00	1006893.20
17	Garden A/c	55345.40	0.00	55345.40		10%	5535.00	49810.40
18	General Equipments	23331.90	0.00	23331.90	÷	15%	3500.00	19831.90
19	Girls Hostel UGC 11th plan	2227747.40	0.00	2227747.40	5	10%	222775.00	2004972.40
20	Intercom Telephone	202.85	0.00	202.85	-	15%	30.00	172.85
	Land at Ashok Nagar, Chantidih,Bilaspur	2648208.00	0.00	2648208.00	2	-42	8	2648208.00
21	Library Books	722254.30	136572.00 374569.00	858826.30 374569.00	-	15% 7.5%	128824.00 28093.00	1076478.30
22	Office Equipments	29036.40	0.00	29036.40	-	15%	4355.00	24681.40
23	Photocopy machine	42415.00	0.00	42415.00		15%	6362.00	36053.00

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

~ PRINCIPAL

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



Contd. 2.

24 Printer A/c	9180.00	0.00	9180.00		40%	3672.00	5508.00
25 Projector A/c	0.00	203520.00	203520.00	12.0	15%	30528.00	172992.00
26 Pump Set	501.90	0.00	501.90		15%	75.00	426.90
27 Scaner A/c	0.00	55830.00	55830.00		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	2	10%	6710.00	60390.00
31 Tubewell	12103.70	0.00	12103.70	-	10%	1210.00	
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	2658811.00	11277967.15		Repairs	1157348.00	10120619.15
Conital Mark in Dec		1.				(*)	
Capital Work in Progress: Building Material	256462.00	0.00	256462.00			0.00	256462.00

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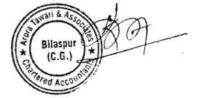
Capital Work in Progress:							
Building Material	256462.00	0.00	256462.00		0.00	0	256462.00
Dhirendra singh engg.(builc	154000.00	0.00	154000.00		0.00		154000.00
Santosh dhuri (gardan)	38500.00	0.00	38500.00		0.00	- S.S.	38500.00
Santosh ku dhuru labour.cc	137297.00	0.00	137297.00		0.00	-	137297.00
Libarary Hall	0.00	378057.00	378057.00		0.00	1.1	378057.00
Advance to Contractor					0.01		575057.00
(Anil Mazumdar)	0.00	221943.00	221943.00		0.00	0	221943.00
 TOTAL	586259.00	600000.00	1186259.00	and the second	0.00	0	1186259.00
						-	1100200.00
GRAND TOTAL Rs.	9205415.15	3258811.00	12464226.15	0.00	0.00 1157348.00	0 1	11306878.15
-				5.00	0.00 1101040.01	w	1100010.10

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

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



### SCHEDULE "F" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year: 2022-23

#### SIGNIFICANT ACCOUNTING POLICIES:

#### i) METHOD OF ACCOUNTING:

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

#### ii) FIXED ASSETS:

- 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.

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

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

## Investments Group Summary

1-Apr-22 to 31-Mar-23

Particulars	Opening	ing a		
F.D.R. NO	Balance	Transactions		Closing
F.D.R. NO		Debit	Credit	Closing
FDR NO. 423803030574851	3,60,00.000.00 Dr		3 60 00 000	Balance
FDR NO. 423803030575427		10,00,000.00	3.60,00,000.00	
FDR NO. 423803030575428		43,28,864.00		10,00,000.0
FDR NO. 423803030575952		64,93,294.00	30,00,000.00	23.28 864 0
FUR NO. 423803030575953		52,42,232.00		34 93 204 0
FUR NO. 423803030576211		52,42,234.00		27 62 232 0
FDR NO. 423803030576212		52,40,504.00		27 42 224 0
FDR NO. 423803030576745		52,40,504.00	25,00,000.00	27 40 504 0
FDR NO. 423803030576746		50,00,000.00	25,00,000.00	27,40,504.00
FDR NO. 423803030576782		50,00,000.00		50,00,000.00
FDR NO. 423803030576783		51,14,479.00	25,00,000.00 25,00,000.00 50,00,000.00	50 00 000 00
FDR NO. 423803030576784		51,14,481.00		26,14,479.00
FDR NO. 423803030576988		1,02,28,960.00		26,14,481.00
FDR NO. 423803030576980		50,00,000,00		52,28,960.00
FDR NO. 423803030576000		50,00,000.00		50,00,000.00
FDR NO 423803030577100 (ENDOWNMENT FUND)		50,00,000.00		50,00,000.00
(ENDOWNMENT FUND)		50,00,000.00		50,00,000.00
Grand Total	2 00 00 00	35,000.00		35,000.00
	3,60,00,000.00 Dr	7,82,80,552.00	6 10 00 000 0	00,000.00
		1.1.00	6,10,00,000.00 5	32,80,552.00