

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

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



D.P. Vipra Law College Bilaspur

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

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4.2.2

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

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



Office Of The Principal D. P. Vipra Law College Bilaspur




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


DVV Summary - sheet

| | | | | | | |
|--|--|---------|---------|---------|---------|---------|
| Criteria | 4.Infrastructure and Learning Resources | | | | | |
| Key Indicator | 4.2: Library as a Learning Resource | | | | | |
| Metric | 4.2.2: Average annual expenditure for purchase of books/e-books and subscription to journals/e- journals during the last five years (INR in Lakhs) | | | | | |
| Average annual expenditure for purchase of books/e-books | Year | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| | Average annual expenditure | 1.57 | 2.03 | 0.80 | 2.43 | 5.10 |

| | |
|---------------------|---|
| DVV Findings | <ul style="list-style-type: none">• Provide consolidated extract of expenditure for purchase of books and journals during the last five years duly attested by Head of the Institution and Chartered Accountant.• Audited Income/Expenditure statement highlighting the expenditure for purchase of books, journals and subscription of legal databases. |
|---------------------|---|


Co-Ordinator
I.Q.A.C.




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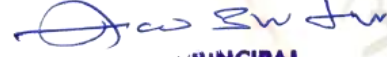


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| Description | Relevant link |
|---|---------------|
| 1) Abstract of budget highlighting fund allocation towards purchase of books and journals during last five years duly signed by Finance Officer/Accountant, C.A. and Principal is attached. (Appendix-I) | |
| 2) Audited Income/Expenditure statement highlighting the expenditure for purchase of books, journals and subscription of legal databases attached for last 5 Years. (Appendix-II) | |


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Percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs) (10)

4.1.2.1. Expenditure for infrastructure augmentation, excluding salary year wise during last five years (INR in lakhs)

4.4.1: Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in Lakhs) (15)

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

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

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

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

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

2018-19

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

| Library resources | If yes, details of memberships/subscriptions | Expenditure on subscription for the recourses (INR in Lakhs) | Total Library Expenditure | Link to the Supportive document |
|---|--|--|---------------------------|---------------------------------|
| Books | 239 | | 1,50,083 | |
| Journals | 15 | | 7,500 | |
| e – journals | N.A | | | |
| e-books | N.A. | | | |
| e-ShodhSindhu | YES | | | |
| Shodhganga | YES | | | |
| Databases | YES | | | |
| Local and/or remote access to e-resources (specify) | YES | YES | YES | YES |


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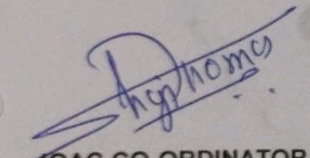
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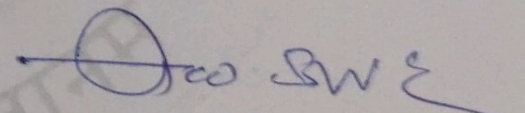
4.2.2: The institution has subscription for the following e-resources

2019-20

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

| Library resources | If yes, details of memberships/subscriptions | Expenditure on subscription for the recourses (INR in Lakhs) | Total Library Expenditure | Link to the Supportive document |
|---|--|--|---------------------------|---------------------------------|
| Books | 621 | | 1,58,639 | |
| Journals | 90 | | 44,744 | |
| e – journals | N.A. | | | |
| e-books | N.A. | | | |
| e-ShodhSindhu | YES | | | |
| Shodhganga | YES | | | |
| Databases | YES | | | |
| Local and/or remote access to e-resources (specify) | YES | YES | YES | YES |


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

2020-21

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

| Library resources | If yes, details of memberships/subscriptions | Expenditure on subscription for the resources (INR in Lakhs) | Total Library Expenditure | Link to the Supportive document |
|---|--|--|---------------------------|---------------------------------|
| Books | 107 | | 62,065 | |
| Journals | 53 | | 18,018 | |
| e – journals | N.A. | | | |
| e-books | N.A. | | | |
| e-ShodhSindhu | YES | | | |
| Shodhganga | YES | | | |
| Databases | YES | | | |
| Local and/or remote access to e-resources (specify) | YES | YES | YES | YES |

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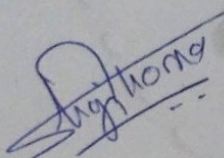
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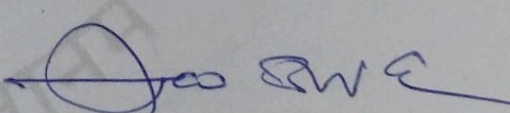
4.2.2: The institution has subscription for the following e-resources

2021-22

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

| Library resources | If yes, details of memberships/subscriptions | Expenditure on subscription for the recourses (INR in Lakhs) | Total Library Expenditure | Link to the Supportive document |
|---|--|--|---------------------------|---------------------------------|
| Books | 448 | | 2,24,166.00 | |
| Journals | 27 | | 13,500 | |
| e – journals | N-LIST | | 5,900 | |
| e-books | N-LIST | | | |
| e-ShodhSindhu | N-LIST | | | |
| Shodhganga | N-LIST | | | |
| Databases | YES | | | |
| Local and/or remote access to e-resources (specify) | YES | YES | YES | YES |


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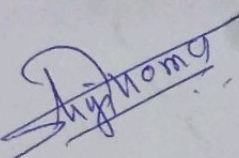
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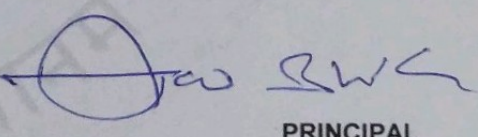
4.2.2: The institution has subscription for the following e-resources

2022-23

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

| Library resources | If yes, details of memberships/subscriptions | Expenditure on subscription for the recourses (INR in Lakhs) | Total Library Expenditure | Link to the Supportive document |
|---|--|--|---------------------------|---------------------------------|
| Books | 1,062 | | 4,67,241 | |
| Journals | 38 | | 38,000 | |
| e – journals | N-LIST | | 5900 | |
| e-books | N-LIST | | | |
| e-ShodhSindhu | N-LIST | | | |
| Shodhganga | N-LIST | | | |
| Databases | YES | | | |
| Local and/or remote access to e-resources (specify) | YES | YES | YES | YES |


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Appendix - I

D.P. Vipra Law College Bilaspur

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



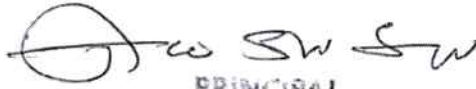
AGRAWAL AND JAISWAL
CHARTERED ACCOUNTANTS
1/13, NEHRU COMPLEX, VYAPAR VIHAR, BILASPUR, CHHATTISGARH 495001

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

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

| SL NO. | ACCOUNT HEAD | BUDGET | AS PER AUDIT REPORT |
|--------|--|-------------|---------------------|
| 1 | Purchase of Books & Journals | | |
| a | Books and Journals | 1,70,000.00 | 1,57,583.00 |
| | Total Rs. | 1,70,000.00 | 1,57,583.00 |
| 2 | Infrastructure Augmentation | | |
| a | 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 / Physical Facility | | |
| a | Electricity Expenses | 1,85,000.00 | 1,82,350.00 |
| b | Repairs and Maintenance -Electricals | | |
| c | Repairs and Maintenance -Furniture | | |
| d | Repairs and Maintenance -Building | 1,00,000.00 | 1,00,048.00 |
| e | 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 |
| B | Excluding Salary Expenses | 12,82,000.00 | 12,62,418.00 |
| C | Total Expenses Excluding Depreciation | 49,82,000.00 | 49,56,745.00 |


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

Date: 16.03.2024

For Agrawal and Jaiswal
Chartered Accountants


Atik Jaiswal
(Partner)
M.NO.:427932
FRNo.:020354C

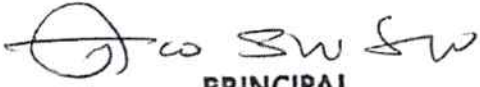
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| D.P. VIPRA LAW COLLEGE | | | |
|---|--|-------------|---------------------|
| ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH | | | |
| Abstract of budget for purchase of books & journals, Infrastructure Augmentation, Repairs & Maintenance and green initiative for year 2019-20 | | | |
| SL NO. | ACCOUNT HEAD | BUDGET | AS PER AUDIT REPORT |
| 1 | Purchase of Books & Journals | | |
| a | Books and Journals | 2,00,000.00 | 2,03,383.00 |
| | Total Rs. | 2,00,000.00 | 2,03,383.00 |
| 2 | Infrastructure Augmentation | | |
| a | 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 /Physical Facility | | |
| a | Electricity Expenses | 1,42,000.00 | 1,41,570.00 |
| b | Repairs and Maintenance -Electricals | | |
| c | Repairs and Maintenance -Furniture | | |
| 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 |

| | | | |
|---|---------------------------------------|--------------|--------------|
| A | Salary Expenses | 49,23,000.00 | 49,23,948.00 |
| B | 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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D.P. VIPRA LAW COLLEGE
Bilaspur (C.G.)

For Agrawal and Jaiswal
Chartered Accountants


Atik Jaiswal
(Partner)
M.NO.:427932
FRNo.:020354C



Date: 16.03.2024

UDIN :24427932BKAPUE8992



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

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

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

| SL NO. | ACCOUNT HEAD | BUDGET | AS PER AUDIT REPORT |
|--------|--|--------------|---------------------|
| 1 | Purchase of Books & Journals | | |
| a | Books and Journals | 1,00,000.00 | 80,083.00 |
| | Total Rs. | 1,00,000.00 | 80,083.00 |
| 2 | Infrastructure Augmentation | | |
| a | 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 |
| | Total Rs. | 11,30,000.00 | 11,08,306.00 |
| 3 | Repairs and Maintenance /Physical Facility | | |
| a | 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 | 8,223.00 |
| | Total Rs. | 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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Date: 16.03.2024

For Agrawal and Jaiswal
Chartered Accountants

Atik Jaiswal
(Partner)
M.No.:427932
FRNo.:020354C



UDIN : 24427932BKAPUB8288



D.P. VIPRA LAW COLLEGE

ASHOK NAGAR, CHANTIDIH, BILASPUR, CHHATTISGARH

Abstract of budget for purchase of books & journals, Infrastructure Augmentation, Repairs & Maintenance and green initiative for year 2021-22

| SL NO. | ACCOUNT HEAD | BUDGET | AS PER AUDIT REPORT |
|--------|--|--------------|---------------------|
| 1 | Purchase of Books & Journals | | |
| a | Books and Journals | 3,00,000.00 | 2,43,566.00 |
| | Total Rs. | 3,00,000.00 | 2,43,566.00 |
| 2 | Infrastructure Augmentation | | |
| a | Computer | 1,30,000.00 | 1,33,769.00 |
| b | Electrical 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 |
| 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 /Physical Facility | | |
| a | Electricity Expenses | 1,50,000.00 | 1,55,130.00 |
| b | Repairs and Maintenance -Electricals | | |
| c | Repairs and Maintenance -Furniture | | |
| d | Repairs and Maintenance -Building | 14,25,000.00 | 14,27,884.00 |
| e | 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 |
| B | 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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Bilaspur (C.G.)

Date : 16.03.2024

For Agrawal and Jaiswal
Chartered Accountants

Atik Jaiswal
(Partner)
M.NO.:427932
FRNo.:020354C



UDIN :24427932BKAPUD3819



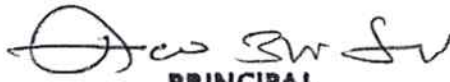
AGRAWAL AND JAISWAL
CHARTERED ACCOUNTANTS
1/13, NEHRU COMPLEX, VYAPAR VIHAR, BILASPUR, CHHATTISGARH 495001

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

Abstract of budget for purchase of books & journals, Infrastructure Augmentation, Repairs & Maintenance and green initiative for year 2022-23

| SL NO. | ACCOUNT HEAD | BUDGET | AS PER AUDIT REPORT |
|--------|--|--------------|---------------------|
| 1 | Purchase of Books & Journals | | |
| a | Books and Journals | 5,20,000.00 | 5,11,141.00 |
| | Total Rs. | 5,20,000.00 | 5,11,141.00 |
| 2 | Infrastructure Augmentation | | |
| a | 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 | Scanner | 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 /Physical Facility | | |
| a | Electricity Expenses | 2,80,000.00 | 2,79,590.00 |
| b | Repairs and Maintenance -Electricals | | |
| c | Repairs and Maintenance -Furniture | | |
| d | Repairs and Maintenance -Building | 16,22,000.00 | 16,25,713.00 |
| e | 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 |
| B | Excluding Salary Expenses | 65,40,000.00 | 64,54,200.00 |
| C | Total Expenses Excluding Depreciation | 1,35,45,000.00 | 1,35,13,790.00 |


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

Date : 16.03.2024

For Agrawal and Jaiswal
Chartered Accountants


Atik Jaiswal
(Partner)
M.NO.:427932
FRNo.:020354C



UDIN : 24427932BKAPUC3055

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

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.)

D.P. VIPRA LAW COLLEGE 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.)

D.P. VIPRA LAW COLLEGE 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

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

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

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

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

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

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



Contd.....2

ARORA TAWARI & ASSOCIATES
CHARTERED ACCOUNTANTS

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

//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, 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



(Handwritten signature)

(K.L. ARORA)
Partner

M.No. 72889

Firm Reg. No. 006730C

UDIN: 20072889AAAAAT5260

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

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

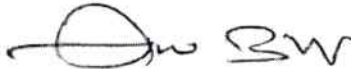
| EXPENDITURE | AMOUNT | AMOUNT | INCOME | AMOUNT | AMOUNT |
|---------------------------------|--------|-------------------|-----------------------------------|-----------------|-------------------|
| <u>SALARIES AND ALLOWANCES:</u> | | | <u>REVENUE INCOME:</u> | | |
| Salary to Staff | | 3389110.00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

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

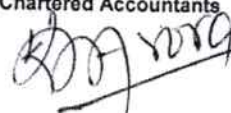


BILASPUR (C.G.)
Date:08/06/2020

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
Firm Reg. No. 006730C
UDIN: 20072889AAAAAT526C



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

BALANCE SHEET AS ON MARCH 31, 2019

| FUNDS & LIABILITIES | | AMOUNT | PROPERTY & ASSETS | AMOUNT |
|-----------------------------------|-------------------|--------------------|---|--------------------|
| TRUST FUND: | | | FIXED ASSETS: | |
| As per last Balance Sheet | 6759590.27 | | (Schedule "F") | 8794044.00 |
| Add: Collected | <u>2928341.00</u> | 9687931.27 | | |
| CAUTION MONEY: | | | DEPOSITS AND LOANS & ADVANCES: | |
| As per last Balance Sheet | 398312.00 | | (Schedule "B") | 4203332.00 |
| Add: Collected | <u>26097.00</u> | 424409.00 | | |
| CAPITAL FUND: | | | SCHOLERSHIP A/c: B/f | |
| As per last Balance Sheet | 11352551.00 | | Deposited in | |
| Add: Collected | <u>2203721.00</u> | 13556272.00 | U.B.I., Bilaspur | 1000.00 |
| | | | U.B.I., Bilaspur | <u>1000.00</u> |
| | | | | 2000.00 |
| UNSECURED LOANS: | | | CASH AND BANK BALANCES: | |
| (Schedule "C") | | 2090000.00 | Cash in hand | 18546.22 |
| | | | Allahabad Bank | 277.52 |
| Other Current Liabilities: | | | Allahabad Bank C.A. | 24752.00 |
| (Schedule "D") | | 519145.00 | Apex Bank | 8886.00 |
| | | | Central Bank of India | 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 | <u>1000000.00</u> |
| | | | | 8406440.96 |
| | | | GENERAL FUND: | |
| | | | As per last Balance Sheet | 12041174.96 |
| | | | Less : Surplus for the year | |
| | | | transferred from income | |
| | | | Expenditure A/c | <u>1472213.65</u> |
| | | | | 10568961.31 |
| Total Rs. | | <u>31974778.27</u> | Total Rs. | <u>31974778.27</u> |

0.00

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

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES
Chartered Accountants

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

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

Firm Reg. No. 006730C
UDIN: 20072889AAAAAT526C



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

SCHEDULE "A": REVENUE INCOME

A/C YEAR: 2018-19

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

SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES


| SL. | PARTICULARS | BALANCE AS ON 1-4-2018 | Given during the year | Recovered during the year | BALANCE AS ON 31.03.2019 |
|------------------|--|------------------------|-----------------------|---------------------------|--------------------------|
| DEPOSITS: | | | | | |
| 1 | Bharat Sanchar Nigam Limited, Bilaspur | 3000.00 | 0.00 | 0.00 | 3000.00 |
| 2 | Bharti Telenet, Bilaspur | 2500.00 | 0.00 | 0.00 | 2500.00 |
| 3 | Bar Council, New Delhi | 400000.00 | 0.00 | 0.00 | 400000.00 |
| 4 | C. S. E. B, Bilaspur | 12000.00 | 0.00 | 0.00 | 12000.00 |
| 5 | Reliance India Ltd. | 1800.00 | 0.00 | 0.00 | 1800.00 |
| 6 | Bharat Sanchar Nigam Ltd. | 500.00 | 0.00 | 0.00 | 500.00 |

Salary, Travelling, Exam & Other Advance:

| | | | | | |
|----|--------------------------------------|-----------|------------|-----------|-----------|
| 1 | Advance for Remedial Course | 609000.00 | 0.00 | 0.00 | 609000.00 |
| 2 | Advance to Alok Sharma (Sports Adv.) | 85061.00 | 44830.00 | 0.00 | 129891.00 |
| 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 Sharma 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 | 0.00 | 417952.00 |
| 9 | Advance to Dharmendra Sharma | 200000.00 | 0.00 | 60000.00 | 140000.00 |
| 10 | Adv. to A.B. Soni | 110150.00 | 1039511.00 | 640442.00 | 509219.00 |
| 11 | Advance to Dwarika Yadav | 0.00 | 109499.00 | 79499.00 | 30000.00 |
| 12 | Advance to Khurshal Das | 0.00 | 30000.00 | 0.00 | 30000.00 |
| 13 | Advance to Pramod Sharma | 480.00 | 296190.00 | 30000.00 | 266670.00 |
| 14 | Advance to Ramgiri Goshwami | 0.00 | 10000.00 | 1000.00 | 9000.00 |
| 15 | Advance to Sanjay Yadav | 0.00 | 6000.00 | 6000.00 | 0.00 |
| 16 | Advance to Santosh Thakur | 0.00 | 47000.00 | 47000.00 | 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 | 89000.00 | 115000.00 | 0.00 | 204000.00 |
| 20 | Exam Advance to Santosh Thakur | 0.00 | 40000.00 | 0.00 | 40000.00 |
| 21 | Exam Advance to Shazi Thomas | 117500.00 | 145000.00 | 0.00 | 262500.00 |
| 22 | Exam Advance to Sushma Tiwari | 41000.00 | 0.00 | 0.00 | 41000.00 |
| 23 | Exam Advance to Tilak Ram Patel | 52000.00 | 40000.00 | 0.00 | 92000.00 |
| 24 | Salary Advance | 17500.00 | 0.00 | 6000.00 | 11500.00 |
| 25 | Sports Advance to Alok Sharma | 25800.00 | 0.00 | 0.00 | 25800.00 |

Total Rs.

3150243.00 1923030.00 869941.00 4203332.00


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



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

SCHEDULE "C": UNSECURED LOANS

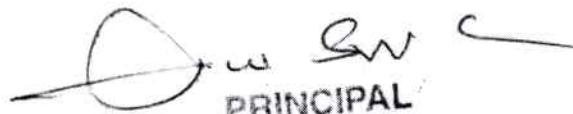
A/C YEAR: 2018-19

| SL. | PARTICULARS | BALANCE AS ON 1-4-2018 | Taken during the year | Repaid during the year | BALANCE AS ON 31-03-2019 |
|-----------|---|------------------------------|-----------------------------|------------------------------|--------------------------------|
| 1 | Snatak Mahavidyalaya Shikshan Samiti | 790000.00 | 0.00 | 0.00 | 790000.00 |
| 2 | D.P.Vipra B.E.D. College | 500000.00 | 0.00 | 0.00 | 500000.00 |
| 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 | 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 |
|-----------|------------------------------------|------------------------------|-------------------------------|------------------------------|--------------------------------|
| 1 | BUB Exam Advance | 283920.00 | 0.00 | 31000.00 | 252920.00 |
| 2 | C.G. Vyapam Exam | 0.00 | 267005.00 | 177355.00 | 89650.00 |
| 3 | EPF, Raipur | 0.00 | 473348.00 | 473348.00 | 0.00 |
| 4 | ESIC, Raipur | 0.00 | 26524.00 | 26524.00 | 0.00 |
| 5 | Income Tax | 0.00 | 13488.00 | 13488.00 | 0.00 |
| 6 | Pt. Sundar Lal Sharma Exam Advance | 20385.00 | 156190.00 | 0.00 | 176575.00 |
| Total Rs. | | 304305.00 | 936555.00 | 721715.00 | 519145.00 |


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



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

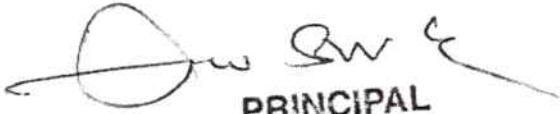
SCHEDULE "E":CONTINGENCIES

A/C YEAR:2018-19

| <u>SL.</u> | <u>PARTICULARS</u> | <u>AMOUNT</u> |
|------------|-----------------------------------|---------------|
| 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 & Celecrations | 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(Electricla) | 16640.00 |
| 17 | Repairs & Maintenance(Other) | 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.)

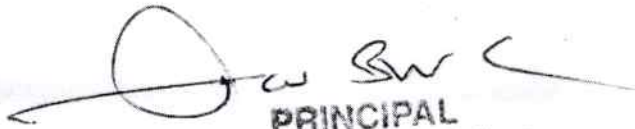


D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.)

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 |
|-----------------------------|---------------------------------------|------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| <u>Grants Received for:</u> | | | | | |
| <u>General Development</u> | | | | | |
| 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 |
| | | <u>5697021.00</u> | <u>0.00</u> | <u>0.00</u> | <u>5697021.00</u> |



PRINCIPAL
D.P. Vipra P.G. 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 1-4-2018 | ADDITIONS DURING THE YEAR | CAPITAL GRANT | TOTAL | SOLD DURING THE YEAR | DEPRECIATION | | W.D.V. AS ON 31-3-2019 |
|--|-----------------------------|---------------------------------|------------------|------------------------|----------------------------|--------------|---------------------|------------------------------|
| | | | | | | RATE | AMOUNT | |
| 1 Books & Journal UGC 10th Plan Young College | 477.00 | 0.00 | 0.00 | 477.00 | - | 15% | 72.00 | 405.00 |
| 2 Books & Journal UGC 10th Plan | 641.00 | 0.00 | 0.00 | 641.00 | - | 15% | 96.00 | 545.00 |
| 3 Books & Journal UGC 11th Plan | 909.00 | 0.00 | 0.00 | 909.00 | - | 15% | 136.00 | 773.00 |
| 4 Building A/c | 1173262.00 | 0.00 | 0.00 | 1173262.00 | - | 10% | 117326.00 | 1055936.00 |
| 5 Building UGC 10th Plan Backward College | 23285.00 | 0.00 | 0.00 | 23285.00 | - | 10% | 2329.00 | 20956.00 |
| 6 Books & Journal UGC 10th Plan Young College | 25350.00 | 0.00 | 0.00 | 25350.00 | - | 15% | 3803.00 | 21547.00 |
| 7 Building UGC 10th Plan Young College | 345437.00 | 0.00 | 0.00 | 345437.00 | - | 10% | 34544.00 | 310893.00 |
| 8 CCTV Camera | 51060.00 | 0.00 30270.00 I | 0.00 0.00 | 51060.00 30270.00 | - | 15% 7.5% | 7659.00 2270.00 | 71401.00 |
| 9 Computer | 97296.00 | 4897.00 I | 0.00 | 102193.00 | - | 40% | 40877.00 | 61316.00 |
| 10 Cooler | 10678.00 | 0.00 | 0.00 | 10678.00 | - | 10% | 1068.00 | 9610.00 |
| 11 Electrical Installation | 80204.00 | 0.00 | 0.00 | 80204.00 | - | 10% | 8020.00 | 72184.00 |
| 12 Equipments UGC 10th Plan | 919.00 | 0.00 | 0.00 | 919.00 | - | 15% | 138.00 | 781.00 |
| 13 Equipments UGC 10th Plan Young College | 1034.00 | 0.00 | 0.00 | 1034.00 | - | 15% | 155.00 | 879.00 |
| 14 Furniture & Fixures | 445516.00 | 0.00 | 0.00 | 445516.00 | - | 10% | 44552.00 | 400964.00 |
| 15 General Equipments | 44698.00 | 0.00 | 0.00 | 44698.00 | - | 15% | 6705.00 | 37993.00 |
| 16 Girls Hostel UGC 11th plan | 3395440.00 | 0.00 | 0.00 | 3395440.00 | - | 10% | 339544.00 | 3055896.00 |
| 17 Intercom Telephone | 388.00 | 0.00 | 0.00 | 388.00 | - | 15% | 58.00 | 330.00 |
| 18 Land at Ashok Nagar, Chantidih,Bilaspur | 2648208.00 | 0.00 | 0.00 | 2648208.00 | - | - | - | 2648208.00 |
| 19 Library Books | 413158.00 | 44828.00 L 112755.00 | 0.00 0.00 | 457986.00 112755.00 | - | 15% 7.5% | 68698.00 8457.00 | 493586.00 |
| 20 Office Equipments | 6565.00 | 0.00 | 0.00 | 6565.00 | - | 15% | 985.00 | 5580.00 |
| 21 Pump Set | 960.00 | 0.00 | 0.00 | 960.00 | - | 15% | 144.00 | 816.00 |
| 22 Screen Projector | 18107.00 | 0.00 | 0.00 | 18107.00 | - | 15% | 2716.00 | 15391.00 |
| 23 Sports Material | 81456.00 | 0.00 | 0.00 | 81456.00 | - | 15% | 12218.00 | 69238.00 |
| 24 Tubewell | 18448.00 | 0.00 | 0.00 | 18448.00 | - | 10% | 1845.00 | 16603.00 |
| 25 Water Filter | 4715.00 | 0.00 | 0.00 | 4715.00 | - | 10% | 472.00 | 4243.00 |
| 26 Water Pump | 1714.00 | 0.00 | 0.00 | 1714.00 | - | 10% | 171.00 | 1543.00 |
| 27 XI Plan General Assets | 462697.00 | 0.00 | 0.00 | 462697.00 | - | 10% | 46270.00 | 416427.00 |
| TOTAL Rs. | 9352622.00 | 192750.00 | 0.00 | 9545372.00 | 0.00 | 0.00 | 751328.00 | 8794044.00 |


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



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

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:

- 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



[Handwritten Signature]

(K.L.ARORA)

Partner

M.No.72889

Firm Reg. No. 006730C

UDIN: 20072889AAAAAT5260

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

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

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

Dear sir,

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

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

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

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

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

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

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



Contd.....2

//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



(K.L. ARORA)
Partner

M.No. 072889

Firm Reg. No. 006730C
UDIN: 20072889AAAACL1502

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

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

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

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:27/12/2020

CORRESPONDENT

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

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



(K.L.ARORA)

Partner

M.No.72889

Firm Reg. No. 006730C

UDIN:20072889AAAAACL1502

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

BALANCE SHEET AS ON MARCH 31, 2020

| FUNDS & LIABILITIES | | AMOUNT | PROPERTY & ASSETS | AMOUNT |
|-----------------------------------|-------------|--------------------|---|--------------------|
| TRUST FUND: | | | FIXED ASSETS: | |
| As per last Balance Sheet | 9687931.27 | | (Schedule "F") | 8334590.00 |
| Add: Collected Less | | | | |
| Remitted | 3497748.00 | 13185679.27 | Capital Work in Progress | |
| | | | (Schedule "F") | 697259.00 |
| CAUTION MONEY: | | | DEPOSITS AND LOANS & ADVANCES: | |
| As per last Balance Sheet | 424409.00 | | (Schedule "B") | 4930212.00 |
| Add: Collected | 30432.00 | 454841.00 | | |
| CAPITAL FUND: | | | SCHOLERSHIP A/c: B/f | |
| As per last Balance Sheet | 13556272.00 | | Deposited in | |
| Add: Collected | 2680963.00 | 16237235.00 | U.B.I., Bilaspur | 1000.00 |
| | | | U.B.I., Bilaspur | 1000.00 |
| | | | | 2000.00 |
| UNSECURED LOANS: | | | CASH AND BANK BALANCES: | |
| (Schedule "C") | | 1590000.00 | Cash in hand | 18546.22 |
| Other Current Liabilities: | | | Allahabad Bank C.A. | 25559.00 |
| (Schedule "D") | | 612984.00 | Apex Bank | 8886.00 |
| | | | Central Bank of India | 5303.00 |
| GRANTS A/C | | | C.G.R. Gramin Bank | 4669829.00 |
| (Schedule "G") | | 5697021.00 | Union Bank 50993 | 1570.65 |
| | | | Union Bank 6195 | 1831.92 |
| | | | Union Bank A/c 44066 | 3108040.29 |
| | | | Union Bank A/c 6758 | 2024715.45 |
| | | | | 9864281.53 |
| | | | FDR With Union bank: | |
| | | | No. 423803030575427 | 2000000.00 |
| | | | No. 423803030575428 | 3000000.00 |
| | | | No. 423803030574851 | 1000000.00 |
| | | | | 6000000.00 |
| | | | GENERAL FUND: | |
| | | | As per last Balance Sheet | 10568961.31 |
| | | | Less : Surplus for the year | |
| | | | transferred from income | |
| | | | Expenditure A/c | 2619543.57 |
| | | | | 7949417.74 |
| Total Rs. | | <u>37777760.27</u> | Total Rs. | <u>37777760.27</u> |

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

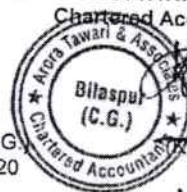
As per our report of even date attached.

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

[Signature]
CORRESPONDENT
PRINCIPAL
D.P. Vipra P.O. Law College
Bilaspur (C.G.)

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

FOR M/S ARORA TAWARI & ASSOCIATES
Chartered Accountants



[Signature]
X.L. ARORA)
Partner
M.No. 72889
Firm Reg. No. 006730C
UDIN: 20072889AAAACL1502

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

SCHEDULE "A":REVENUE INCOME

A/C YEAR:2019-20

| SL.No. | PARTICULARS | Credits | Debits | Amount |
|-----------|-------------------|------------|----------|------------|
| 1 | Admission Fee | 273892.00 | 0.00 | 273892.00 |
| 2 | Tuition Fee | 7466119.00 | 6000.00 | 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 | | | |
| 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 |
|------------------|--|------------------------|-----------------------|---------------------------|--------------------------|
| DEPOSITS: | | | | | |
| 1 | Bharat Sanchar Nigam Limited, Bilaspur | 3000.00 | 0.00 | 0.00 | 3000.00 |
| 2 | Bharti Telenet, Bilaspur | 2500.00 | 0.00 | 0.00 | 2500.00 |
| 3 | Bar Council, New Delhi | 400000.00 | 0.00 | 0.00 | 400000.00 |
| 4 | C.S.E.B, Bilaspur | 12000.00 | 0.00 | 0.00 | 12000.00 |
| 5 | Reliance India Ltd. | 1800.00 | 0.00 | 0.00 | 1800.00 |
| 6 | Bharat Sanchar Nigam Ltd. | 500.00 | 0.00 | 0.00 | 500.00 |

Salary, Travelling, Exam & Other Advance:

| | | | | | |
|----|--------------------------------------|-----------|------------|-----------|-----------|
| 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 |
| 21 | 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 | Sports Advance to Alok Sharma | 25800.00 | 0.00 | 0.00 | 25800.00 |
| 26 | Adv. to Dharmendra sharma | 0.00 | 70000.00 | 0.00 | 70000.00 |
| 27 | 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

(Signature)

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Bilaspur (C.G.)



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

SCHEDULE "C":UNSECURED LOANS

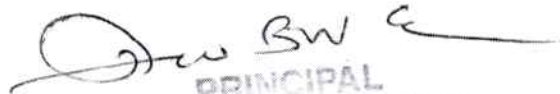
A/C YEAR:2019-20

| 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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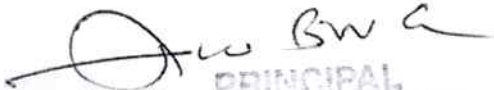


D.P. VIPRA LAW COLLEGE,ASHOK NAGAR,CHANTIDIH, :BILASPUR (C.G.)

SCHEDULE "E":CONTINGENCIES

A/C YEAR:2019-20

| SL. | PARTICULARS | AMOUNT |
|-----------|----------------------------------|-------------------|
| 1 | Accounting Charges | 25000.00 |
| 2 | Bank Charges | 26538.66 |
| 3 | Electricity Expenses | 141570.00 |
| 4 | EPF Old Payment | 6487.00 |
| 5 | Function & Celecbrations | 25000.00 A |
| 6 | Inspection Fee Exp. | 350000.00 |
| 7 | Internet Exp. | 19488.00 |
| 8 | Newspapers & Periodicals | 1188.00 A |
| 9 | Office and General Expenses | 96102.00 |
| 10 | Photocopy Charges | 4750.00 |
| 11 | Postage & Telegrams | 409.00 |
| 12 | Printing & Stationery | 15604.00 |
| 13 | Repairs & Maintenance(Electrica) | 51950.00 M |
| 14 | Repairs & Maintenance(Other) | 188556.00 |
| 15 | Travelling and Conveyance | 4300.00 |
| 16 | Website Expenses | 76700.00 |
| Total Rs. | | <u>1033642.66</u> |


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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 1-4-2019 | ADDITIONS DURING THE YEAR | CAPITAL GRANT | TOTAL | SOLD DURING THE YEAR | DEPRECIATION | | W.D.V. AS ON 31-3-2020 |
|--|-----------------------------|---------------------------------|------------------|-------------------|----------------------------|--------------|------------------|------------------------------|
| | | | | | | RATE | AMOUNT | |
| 1 Books & Journal UGC 10th Plan Young College | 405.00 | 0.00 | 0.00 | 405.00 | - | 15% | 61.00 | 344.00 |
| 2 Books & Journal 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 | - | 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 | 20956.00 | - | 10% | 2096.00 | 18860.00 |
| 6 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 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% | 7218.00 | 64966.00 |
| 12 Equipments 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 | - | 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 | - | 15% | 49.00 | 281.00 |
| 18 Land at Ashok Nagar, 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 | 484021.00 |
| 20 Office Equipments | 5580.00 | 127532.00 | 0.00 | 127532.00 | - | 7.5% | 9565.00 | 601988.00 |
| 21 Pump Set | 816.00 | 6000.00 | 0.00 | 11580.00 | - | 15% | 1737.00 | 9843.00 |
| 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% | 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% | 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 | | | 691939.00 | 8334590.00 |
| 28 Capital Work in Progress: | | | | | | | | |
| Building Material | 0.00 | 256462.00 | 0.00 | 256462.00 | | | 0.00 | 256462.00 |
| Dhirendra singh engg.(building) | 0.00 | 154000.00 | 0.00 | 154000.00 | | | 0.00 | 154000.00 |
| Narmada prasad burman | 0.00 | 97500.00 | 0.00 | 97500.00 | | | 0.00 | 97500.00 |
| Santosh dhuri (garden) | 0.00 | 52000.00 | 0.00 | 52000.00 | | | 0.00 | 52000.00 |
| Santosh ku.dhuru labour.cont.) | 0.00 | 137297.00 | 0.00 | 137297.00 | | | 0.00 | 137297.00 |
| TOTAL | | 697259.00 | | 697259.00 | | | 0.00 | 697259.00 |
| GRAND TOTAL Rs. | 8794044.00 | 929744.00 | 0.00 | 9723788.00 | 0.00 | 0.00 | 691939.00 | 9031849.00 |

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

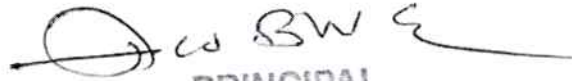


D.P. VIPRA LAW COLLEGE, ASHOK NAGAR, CHANTIDIH, :BILASPUR (C.G.)

SCHEDULE "G":GRANTS A/C

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 |
|-----------------------------|---------------------------------------|------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| <u>Grants Received for:</u> | | | | | |
| <u>General Development</u> | | | | | |
| 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 |
| | | <u>5697021.00</u> | <u>0.00</u> | <u>0.00</u> | <u>5697021.00</u> |



PRINCIPAL
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: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



(K.L.ARORA)

Partner

M.No.72889

Firm Reg. No. 006730C
UDIN:20072889AAAACL1502

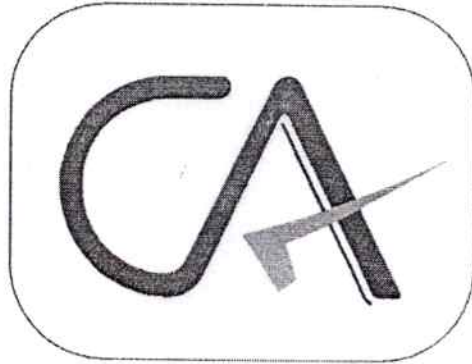
D.P. VIPRA LAW COLLEGE BILASPUR (C.G.)

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

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, 1st 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

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

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

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



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

Opinion


We report that: -

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

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

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

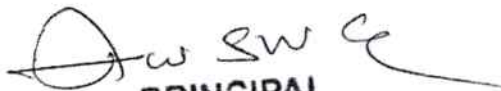
For, D.P. VIPRA LAW
COLLEGE


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

(CHAIRMEN) (SECRETARY)

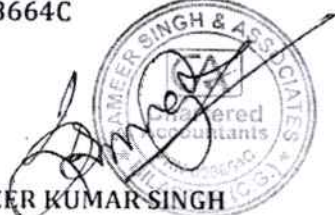
Place: Bilaspur

Date: 07-01-2022


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

For SAMEER SINGH AND ASSOCIATES

Chartered Accountants
FRN: 008664C


CA SAMEER KUMAR SINGH
(PARTNER)

Membership No. 077928

UDIN: 22077928AAAAAU5786

D.P. VIPRA LAW COLLEGE

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

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 | 93,92,713 |
| 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 | | 4,48,74,365 | TOTAL | | 4,48,74,365 |

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

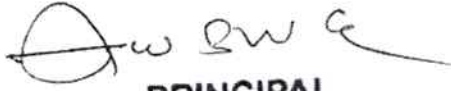
For, D.P. VIPRA LAW COLLEGE

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



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)


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 | | 1,06,66,459 | TOTAL | | 1,06,66,459 |

NOTES ON ACCOUNTS


12

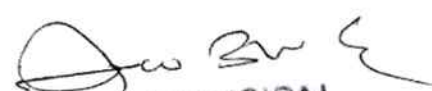
IN TERMS OF OUR REPORT OF EVENT DATE.


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

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


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


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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

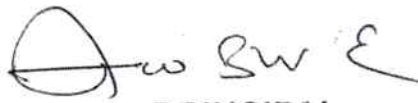
IN TERMS OF OUR REPORT OF EVENT DATE.

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)

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


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

(CHAIRMAN)

(SECRETARY)

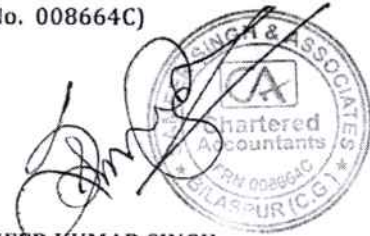
CA SAMEER KUMAR SINGH
PARTNER

Membership No.: 077928

UDIN : 22077928AAAAAU5789

PLACE: BILASPUR(C.G.)

Dated:07-01-2022



NOTE-01

CAPITAL ACCOUNT

| S. No. | Particulars | Amount | |
|--------------|---|--------------------------|-----------------|
| 1 | CAPITAL FUND | | 1,97,54,819 |
| 2 | CAUTION MONEY Add: surplus for the year | 4,54,841 38,910 | 4,93,751 |
| 3 | TRUST FUND ACCOUNT Add: surplus for the year | 1,31,85,679 44,93,244 | 1,76,78,923 |
| TOTAL | | | 37927493 |

NOTE-02

LOANS AND LIABILITY

| 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 | 0 |
| TOTAL | | 22,02,984 | 12,70,401 | 3,17,268 | 12,49,851 |

NOTE-03

CURRENT LIABILITIES

| 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 | 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 | 13,43,171 |
| 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 | 0 | 0 | 18,00,000 |
| | EPF RAIPUR | 0 | 4,74,172 | 4,74,172 | 0 |
| | ESIC RAIPUR | 0 | 17,111 | 17,111 | 0 |
| TOTAL | | 56,97,021 | 4,91,283 | 4,91,283 | 56,97,021 |

NOTE-05

INVESTMENT

| 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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Bilaspur (C.G.)



NOTE-06


CURRENT ASSETS

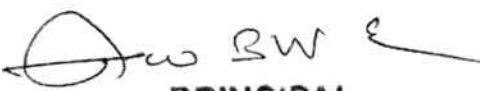
| S. No. | Particulars | Opening Balance | Debit | Credit | Closing Balance |
|--------|--------------------------------------|------------------|------------------|------------------|------------------|
| 1 | Deposits (Asset) | | | | |
| | BAR COUNCIL, NEW DELHI | 4,00,000 | 0 | 0 | 4,00,000 |
| | BHARAT SANCHAR NIGAM LIMITED, BSP. | 3,000 | 0 | 0 | 3,000 |
| | BHARAT SANCHAR NIGAM LTD. | 500 | 0 | 0 | 500 |
| | BHARTI TELENET, BILASPUR | 2,500 | 0 | 0 | 2,500 |
| | C.S.E.B., BILASPUR | 12,000 | 0 | 0 | 12,000 |
| | RELIANCE INDIA LTD. | 1,800 | 0 | 0 | 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 | 1,72,191 |
| 4 | ADVANCE TO DHARMENDRA SHARMA | 80,000 | 0 | 0 | 80,000 |
| 5 | ADVANCE TO DWARIKA YADAV | 50,000 | 1,61,775 | 1,72,675 | 39,100 |
| 6 | ADVANCE TO KHURSHAL DAS | 41,000 | 0 | 11,000 | 30,000 |
| 7 | ADVANCE TO KU. SUSHMA TIWARI MRP | 80,000 | 0 | 0 | 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 | 0 |
| 12 | ADVANCE TO SANTOSH THAKUR MRP | 72,500 | 0 | 0 | 72,500 |
| 13 | ADVANCE TO TILAK RAM PATEL MRP | 72,500 | 0 | 0 | 72,500 |
| 14 | ADVANCE TO VENDORS | 2,17,952 | 0 | 0 | 2,17,952 |
| 15 | ADV. TO DHARMENDRA SHARMA | 70,000 | 0 | 55,000 | 15,000 |
| 16 | ADV. TO DR A.B. SONI | 9,44,799 | 8,47,660 | 8,20,160 | 9,72,299 |
| 17 | ADV. TO SMT. DEVAKI VERMA | 10,000 | 0 | 10,000 | 0 |
| 18 | AKSHAR CONSTRUCTION | 5,00,000 | 0 | 0 | 5,00,000 |
| 19 | EXAM ADVANCE TO DR. A.B. SONI | 45,000 | 0 | 0 | 45,000 |
| 20 | EXAM. ADVANCE TO PRAMOD SHARMA | 2,04,000 | 0 | 0 | 2,04,000 |
| 21 | EXAM. ADVANCE TO SANTOSH THAKUR | 1,25,000 | 0 | 0 | 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 | 0 | 1,12,000 |
| 26 | SALARY ADVANCE | 11,500 | 0 | 0 | 11,500 |
| 27 | SPORT ADVANCE TO ALOK SHARMA | 25,800 | 0 | 0 | 25,800 |
| | | 49,30,212 | 10,74,352 | 10,85,752 | 49,18,812 |

NOTE-7

LOANS AND ADVANCES

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


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 Bilaspur (C.G.)


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 Bilas. (C.G.)



NOTE-8

CASH AND BANK

| S. No. | Particulars | Opening Balance | Debit | Credit | Closing Balance |
|--------|------------------------------|------------------|--------------------|--------------------|------------------|
| | Cash | 18,546 | 0 | 8 | 18,538 |
| | Bank Accounts | | | | |
| 1 | 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 | 0 | 1,000 |
| 6 | UBI SCHOLERSHIP A/C B/F | 1,000 | 0 | 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 | 0 | 1,571 |
| 9 | UNION BANK A/C 6195 | 1,832 | 57 | 0 | 1,889 |
| 10 | UNION BANK A/C 6758 | 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

GENERAL FUND ACCOUNT

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

NOTE-10

ADMINISTRATIVE EXPENSES


| 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 |
| | TOTAL | 18,14,792 |

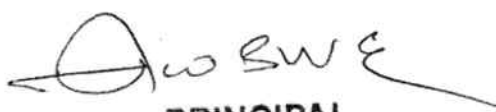
Chairman
Governing Body
D.P. Vipra Law College
Bilaspur (C.G.)

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



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


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**NOTE-04
FIXED ASSET**

| S.no | PARTICULARS | Opening balance before Depreciation | ADDITION | | Closing balance before Depreciation | RATE | Depreciation | Closing balance before Depreciation |
|------|--|--|--------------------|-------------------|--|------|--------------|--|
| | | | before 180 days | after 180 days | | | | |
| | OTHER ASSETS | | | | | | | |
| 1 | A.C. A/C | 0 | 98,000 | 0 | 98,000 | 15% | 14,700 | 83,300 |
| 2 | BOOKS & JOURNAL UGC 10TH PLAN | 463 | 0 | 0 | 463 | 15% | 69 | 394 |
| 3 | 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 | 15% | 2,747 | 15,568 |
| 5 | BOOKS & JOURNAL UGC 11TH PLAN | 657 | 0 | 0 | 657 | 15% | 99 | 558 |
| 6 | BUILDING A/C | 9,50,342 | 1,76,785 | 5,02,310 | 16,29,437 | 10% | 1,37,828 | 14,91,609 |
| 7 | BUILDING UGC 10TH PLAN BACKWARD COLLEGE | 18,860 | 0 | 0 | 18,860 | 10% | 1,886 | 16,974 |
| 8 | BUILDING UGC 10TH PLAN YOUNG COLLEGE | 2,79,804 | 0 | 0 | 2,79,804 | 10% | 27,980 | 2,51,824 |
| 9 | CCTV CAMERA | 60,691 | 0 | 0 | 60,691 | 15% | 9,104 | 51,587 |
| 10 | COLLEGE PARISAR ROAD | 0 | 0 | 1,09,819 | 1,09,819 | 10% | 5,491 | 1,04,328 |
| 11 | COMPUTER | 36,790 | 0 | 41,699 | 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 | 96,500 | 11,800 | 4,69,168 | 10% | 46,327 | 4,22,841 |
| 17 | GARDEN A/C | 0 | 0 | 64,732 | 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 | 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 | 14,943 | 0 | 0 | 14,943 | 10% | 1,494 | 13,449 |

Continued..



[Signature]
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D.P. Vpura P.G. College
Bilaspur (C.G.)

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

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

✓

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

D.P. Vigna

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



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)


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

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


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

(SECRETARY)


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

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 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 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 Accountants 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 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 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 statement.



Contd..2..

1/2/1

Opinion:-

We report that:-

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

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

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

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

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

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

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

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

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

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

PLACE: Bilaspur (C.G.)
Date: 31.12.2022

FOR M/S ARORA TAWARI & ASSOCIATES
Chartered Accountants



(K.L. ARORA)
Partner

M.No. 072889

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

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



(K.L.ARORA)
Partner
M.No.72889
Firm Reg. No. 006730C
UDIN:22072889BGNPJD1882

BILASPUR (C.G.)
Date:31.12.2022

[Signature]

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

BILASPUR (C.G.)
Date:31.12.2022

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

BALANCE SHEET AS ON MARCH 31,2022

| <u>FUNDS & LIABILITIES</u> | | <u>AMOUNT</u> | <u>PROPERTY & ASSETS</u> | | <u>AMOUNT</u> |
|-----------------------------------|-------------|--------------------|---|-------------|--------------------|
| <u>TRUST FUND:</u> | | | <u>FIXED ASSETS:</u> | | |
| As per last Balance Sheet | 17678923.27 | | (Schedule "F") | | 8619156.15 |
| Add:Collected | 5541967.00 | 23220890.27 | Capital Work in Progress | | 586259.00 |
| | | | (Schedule "F") | | |
| <u>CAUTION MONEY:</u> | | | <u>DEPOSITS AND LOANS & ADVANCES:</u> | | |
| As per last Balance Sheet | 493750.56 | | (Schedule "B") | | 3250481.00 |
| Add:Collected | 11150.00 | 504900.56 | | | |
| <u>CAPITAL FUND:</u> | | | <u>CASH AND BANK BALANCES:</u> | | |
| As per last Balance Sheet | 19754819.00 | | Cash in hand | 2467.22 | |
| Add:Collected | 7962283.00 | 27717102.00 | Apex Bank | 8886.00 | |
| | | | C.G.R. Gramin Bank | 301454.00 | |
| <u>University Fund</u> | | | Indian Bank | 27179.00 | |
| Collected | 426765.00 | | Union Bank 50993 | 1667.65 | |
| Less: Remitted | 112422.00 | 314343.00 | Union Bank 6195 | 1945.92 | |
| | | | Union Bank A/c 44066 | 1290296.69 | |
| <u>Other Current Liabilities:</u> | | | Union Bank A/c 6758 | 2092621.53 | |
| (Schedule "D") | | 226254.00 | FDRs With Union Bank | 36000000.00 | 39726518.01 |
| | | | | | |
| <u>GRANTS A/C</u> | | | <u>GENERAL FUND:</u> | | |
| (Schedule "G") | | 3834782.00 | As per last Balance Sheet | 5249227.21 | |
| | | | Less :Surplus for the year | | |
| | | | transferred from income | | |
| | | | Expenditure A/c | 1613369.54 | 3635857.67 |
| | | | | | |
| Total Rs. | | <u>55818271.83</u> | Total Rs. | | <u>55818271.83</u> |

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

(K.L.ARORA)
Partner
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.)

SCHEDULE "A":REVENUE INCOME

A/C YEAR:2021-22

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

SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

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

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

| | | | | | |
|----|--------------------------------------|-----------|-----------|------------|-----------|
| 1 | Income Tax TDS | 0.00 | 108970.00 | 0.00 | 108970.00 |
| 2 | Advance to Alok Sharma | 0.00 | 49000.00 | 0.00 | 49000.00 |
| 3 | Advance to Chitrakar Nidarwar | 0.00 | 200000.00 | 200000.00 | 0.00 |
| 4 | Advance to Dharmendra Sharma | 0.00 | 26850.00 | 26850.00 | 0.00 |
| 5 | Advance to Dharendra Singh | 15000.00 | 0.00 | 0.00 | 15000.00 |
| 6 | Advance to Kaushal Das | 10950.00 | 0.00 | 0.00 | 10950.00 |
| 7 | Advance to Shazi Thomas | 30000.00 | 43600.00 | 0.00 | 73600.00 |
| 8 | Advance to Shri Sai Deva | | 70700.00 | 70700.00 | 0.00 |
| 9 | Advance to Shushma Sharma | 10000.00 | 0.00 | 0.00 | 10000.00 |
| 10 | Advance to Vikas singh | 0.00 | 180000.00 | 180000.00 | 0.00 |
| 11 | Advance to Dr. A.B. Soni | 5000.00 | 0.00 | 5000.00 | 0.00 |
| 12 | Salary Advance to Santosh Thakur | 65000.00 | 80000.00 | 60000.00 | 85000.00 |
| 13 | Advance for Remedial Course | 609000.00 | 0.00 | 0.00 | 609000.00 |
| 14 | Advance to Dharmendra Sharma | 80000.00 | 0.00 | 80000.00 | 0.00 |
| 15 | Salary Advance to Dharmendra Sharma | 15000.00 | 10000.00 | 25000.00 | 0.00 |
| 16 | Advance to Alok Sharma (Sports Adv.) | 172191.00 | 45000.00 | 0.00 | 217191.00 |
| 17 | Advance to Dr. A.B. Soni | 972299.00 | 766745.00 | 1739044.00 | 0.00 |
| 18 | Advance to Dwarka Yadav | 39100.00 | 94800.00 | 94800.00 | 39100.00 |
| 19 | Advance to Kurshal Das | 30000.00 | 0.00 | 0.00 | 30000.00 |
| 20 | Advance to Sushma Tiwari | 80000.00 | 0.00 | 80000.00 | 0.00 |
| 21 | Advance to Pramod Sharma | 480670.00 | 75400.00 | 0.00 | 556070.00 |
| 22 | Advance to Pramod Sharma-MRP | 120000.00 | 0.00 | 120000.00 | 0.00 |
| 23 | Advance to Ramgiri Goswami | 1000.00 | 25000.00 | 8000.00 | 18000.00 |
| 24 | Advance to Santosh Ku. Thakur-MRP | 72500.00 | 0.00 | 72500.00 | 0.00 |
| 25 | Advance to Tilak Ram Patel | 72500.00 | 0.00 | 72500.00 | 0.00 |
| 26 | Advance to Other Vendors | 217952.00 | 0.00 | 217952.00 | 0.00 |
| 27 | Akshar Construction | 500000.00 | 0.00 | 500000.00 | 0.00 |
| 28 | Exam Advance to Dr. A.B. Soni | 45000.00 | 573793.00 | 618793.00 | 0.00 |
| 29 | Exam Advance to Pramod Sharma | 204000.00 | 0.00 | 0.00 | 204000.00 |
| 30 | Exam Advance to Santosh Thakur | 125000.00 | 92000.00 | 0.00 | 217000.00 |
| 31 | Exam Advance to Shazi Thomas | 312500.00 | 0.00 | 0.00 | 312500.00 |
| 32 | Exam Advance to Shazi Thomas | 75000.00 | 0.00 | 75000.00 | 0.00 |
| 33 | Exam Advance to Shushma Tiwari | 126000.00 | 41658.00 | 41658.00 | 126000.00 |
| 34 | Exam Advance to Tilak Ram Patel | 112000.00 | 0.00 | 0.00 | 112000.00 |
| 35 | Salary Advance | 11500.00 | 0.00 | 0.00 | 11500.00 |
| 36 | Sports Advance to Alok Sharma | 25800.00 | 0.00 | 0.00 | 25800.00 |

Total Rs. **PRINCIPAL** 5054762.00 2483516.00 4287797.00 3250481.00

D.P. Vipra Law College



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

SCHEDULE "C":UNSECURED LOANS

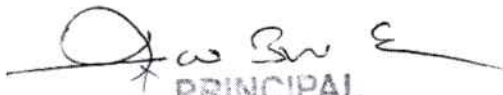
A/C YEAR:2021-22

| SL. | PARTICULARS | BALANCE AS ON 1-4-2021 | Taken during the year | Repaid during the year | BALANCE AS ON 31-03-2022 |
|-----------|-----------------------|------------------------------|-----------------------------|------------------------------|--------------------------------|
| 1 | Shri Abhishek Soni | 200000.00 | 0.00 | 200000.00 | 0.00 |
| 2 | Shri Satyash Upadhyay | 50000.00 | 0.00 | 50000.00 | 0.00 |
| 3 | Smt. Shashi Vastrakar | 300000.00 | 0.00 | 300000.00 | 0.00 |
| 4 | Smt. Sheel Mani Soni | 250000.00 | 0.00 | 250000.00 | 0.00 |
| Total Rs. | | 800000.00 | 0.00 | 800000.00 | 0.00 |

SCHEDULE "D":OTHER LIABILITIES

A/C YEAR:2021-22

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


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

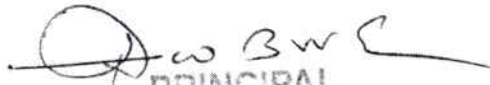


D.P. VIPRA LAW COLLEGE,ASHOK NAGAR,CHANTIDIH, :BILASPUR (C.G.)

SCHEDULE "E":CONTINGENCIES

A/C YEAR:2021-22

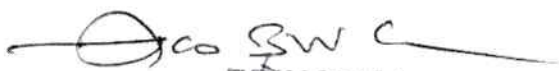
| SL. | PARTICULARS | AMOUNT |
|-----------|------------------------------------|-------------------|
| 1 | Accounting Charges | 40000.00 |
| 2 | Advertisement Expenses | 14851.00 |
| 3 | Audit Fees | 64900.00 |
| 4 | Bank Charges | 3571.26 |
| 5 | Covid -19 Expenses | 18025.00 |
| 6 | Electricity Expenses | 155130.00 M |
| 7 | Function & Celecbrations | 46006.00 A |
| 8 | Internet Exp. | 76024.00 |
| 9 | Legal & Professional Fees | 35650.00 |
| 10 | Local Conveyance | 2500.00 |
| 11 | Meeting Expenses | 5790.00 |
| 12 | Newspapers & Periodicals | 2348.00 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 M |
| 21 | UGC MRP Expesnes | 420000.00 |
| 22 | Website Expenses | 64900.00 |
| Total Rs. | | <u>2877071.26</u> |


PRINCIPAL
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. No. | PARTICULARS | W.D.V. AS ON 1-4-2021 | ADDITIONS DURING THE YEAR | CAPITAL GRANT | TOTAL | SOLD DURING THE YEAR | DEPRECIATION | | W.D.V. AS ON 31-3-2022 |
|---------|--|-----------------------------|---------------------------------|------------------|------------------------|----------------------------|--------------|----------------------|------------------------------|
| | | | | | | | RATE | AMOUNT | |
| 1 | Air Conditioner | 83300.00 | 0.00 | 0.00 | 83300.00 | - | 15% | 12495.00 | 70805.00 |
| 2 | Books & Journal UGC 10th Plan Young College | 393.55 | 0.00 | 0.00 | 393.55 | - | 15% | 59.00 | 334.55 |
| 3 | Books & Journal UGC 10th Plan | 292.40 | 0.00 | 0.00 | 292.40 | - | 15% | 44.00 | 248.40 |
| 4 | Books & Journal UGC 11th Plan | 558.45 | 0.00 | 0.00 | 558.45 | - | 15% | 84.00 | 474.45 |
| 5 | Building A/c | 1491609.00 | 0.00 | 0.00 | 1491609.00 | - | 10% | 149161.00 | 1342448.00 |
| 6 | Building UGC 10th Plan Backward College | 16974.00 | 0.00 | 0.00 | 16974.00 | - | 10% | 1697.00 | 15277.00 |
| 7 | Books & Journal UGC 10th Plan Young College | 15567.75 | 0.00 | 0.00 | 15567.75 | - | 15% | 2335.00 | 13232.75 |
| 8 | Building UGC 10th Plan Young College | 251823.60 | 0.00 | 0.00 | 251823.60 | - | 10% | 25182.00 | 226641.60 |
| 9 | CCTV Camera | 51,587.35 | 0.00 | 0.00 | 51587.35 | - | 15% | 7738.00 | 43849.35 |
| 10 | College Ground | 104,328.05 | 0.00 | 0.00 | 104328.05 | - | 10% | 10433.00 | 93895.05 |
| 11 | Computer | 55433.20 | 133769.00 I | 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 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 85900.00 I | 0.00 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 234566.00 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 18500.00 I | 0.00 0.00 | 14028.40 18500.00 | - | 15% 7.5% | 2104.00 1388.00 | 29036.40 |
| 23 | Photocopy machine | 0.00 | 49900.00 I | 0.00 | 49900.00 | - | 15% | 7485.00 | 42415.00 |
| 24 | Printer A/c | 0.00 | 15300.00 I | 0.00 | 15300.00 | - | 40% | 6120.00 | 9180.00 |
| 25 | Pump Set | 589.90 | 0.00 | 0.00 | 589.90 | - | 15% | 88.00 | 501.90 |
| 26 | Screen Projector | 11119.70 | 0.00 | 0.00 | 11119.70 | - | 15% | 1668.00 | 9451.70 |
| 27 | Sports Material | 50024.20 | 0.00 | 0.00 | 50024.20 | - | 15% | 7504.00 | 42520.20 |
| 28 | Tubewell | 13448.70 | 0.00 | 0.00 | 13448.70 | - | 10% | 1345.00 | 12103.70 |
| 29 | Water Filter | 3437.10 | 0.00 | 0.00 | 3437.10 | - | 10% | 344.00 | 3093.10 |


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

11/211



Contd..2..


| | | | | | | | |
|---------------------------|-------------------|------------------|------|-------------------|-----|------------------|-------------------|
| 30 Water Pump | 1250.10 | 0.00 | 0.00 | 1250.10 | 10% | 125.00 | 1125.10 |
| 31 XI Plan General Assets | 337305.60 | 0.00 | 0.00 | 337305.60 | 10% | 33731.00 | 303574.60 |
| TOTAL | 8806454.15 | 585975.00 | | 9392429.15 | | 773273.00 | 8619156.15 |

Capital Work in Progress:

| | | | | | | | |
|-----------------------------|-----------|------|------|-----------|--|------|-----------|
| Building Material | 256462.00 | 0.00 | 0.00 | 256462.00 | | | |
| Dhirendra singh engg.(builc | 154000.00 | 0.00 | 0.00 | 154000.00 | | 0.00 | 256462.00 |
| Santosh dhuri (gardan) | 38500.00 | 0.00 | 0.00 | 38500.00 | | 0.00 | 154000.00 |
| Santosh ku.dhuru labour.cc | 137297.00 | 0.00 | 0.00 | 137297.00 | | 0.00 | 38500.00 |
| | | | | | | 0.00 | 137297.00 |

| | | | | | | | |
|--------------|--|-------------|--|------------------|--|-------------|------------------|
| TOTAL | | 0.00 | | 586259.00 | | 0.00 | 586259.00 |
|--------------|--|-------------|--|------------------|--|-------------|------------------|

| | | | | | | | | |
|------------------------|-------------------|------------------|-------------|-------------------|-------------|-------------|------------------|-------------------|
| GRAND TOTAL Rs. | 8806454.15 | 585975.00 | 0.00 | 9978688.15 | 0.00 | 0.00 | 773273.00 | 9205415.15 |
|------------------------|-------------------|------------------|-------------|-------------------|-------------|-------------|------------------|-------------------|



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

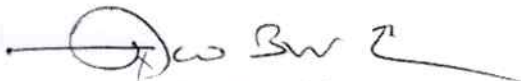


D.P. VIPRA LAW COLLEGE,ASHOK NAGAR,CHANTIDIH, :BILASPUR (C.G.)

SCHEDULE "G":GRANTS A/C

A/C YEAR:2021-22

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


PRINCIPAL
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



(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.)

D.P.VIPRA LAW COLLEGE

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

ACCOUNTING YEAR 2022-23

AUDIT REPORT

ARORA TAWARI & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Report

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

Dear sir,

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

We have examined the Balance Sheet of Dwarika Prasad Vipra Law College, Bilaspur (C.G.) as on 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 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 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 Accountants 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 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 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 statement.

Contd..2..

2.



11211

Opinion:-

We report that:-

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

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

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

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

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

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

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

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

i) in the case of the Balance Sheet, of the state of affairs of the college as at 31st March, 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)
Partner
M.No. 072889
Firm Reg. No. 006730C
UDIN: 23072889BGWYJN5656

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

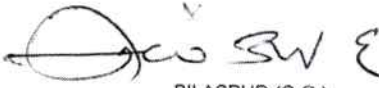
| EXPENDITURE | AMOUNT | AMOUNT | INCOME | AMOUNT | AMOUNT |
|---------------------------------|--------|--------------------|-----------------------------------|------------|--------------------|
| <u>SALARIES AND ALLOWANCES:</u> | | | <u>REVENUE INCOME:</u> | | |
| Salary to Staff | | 4834790.00 | (Schedule "A") | | 14278485.04 |
| <u>REMUNERATION:</u> | | | <u>INCOME FROM OTHER SOURCES:</u> | | |
| Others (Non Teaching Staff) | | 2068800.00 | Interest from Bank | 2541643.00 | |
| <u>CONTINGENCIES:</u> | | | Other Income | 6750.00 | |
| (Schedule "D") | | 3810975.35 | Rent Received | 71368.00 | |
| <u>DEPRECIATION:</u> | | | Interest on IT Refund | 3800.00 | 2623561.00 |
| (Schedule "E") | | 1157348.00 | | | |
| <u>Affiliation Fees</u> | | 1104549.00 | | | |
| Honorarium A/c | | 156000.00 | | | |
| <u>Surplus:</u> | | | | | |
| Being excess of Income over | | | | | |
| 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



BILASPUR (C.G.)
Date:30.12.2023

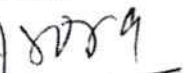
CORRESPONDENT

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

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

BILASPUR (C.G.)
Date:30.12.2023




A. ARORA)
Partner
M.No.72889
Firm Reg. No. 006730C
UDIN:23072889BGWYJN5856

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

BALANCE SHEET AS ON MARCH 31,2023

| FUNDS & LIABILITIES | | AMOUNT | PROPERTY & ASSETS | AMOUNT |
|--|--------------|-------------|---|-------------|
| TRUST FUND: | | | FIXED ASSETS: | |
| As per last Balance Sheet | 23220890.27 | | (Schedule "E") | 10120619.15 |
| Add: Collected | 6216253.00 | 29437143.27 | | |
| CAUTION MONEY: | | | Capital Work in Progress | |
| As per last Balance Sheet | 504900.56 | | (Schedule "E") | 1186259.00 |
| Add: Collected | 25550.00 | 530450.56 | DEPOSITS AND LOANS & ADVANCES: | |
| | | | (Schedule "B") | |
| | | | 4257564.00 | |
| CAPITAL FUND: | | | CASH AND BANK BALANCES: | |
| As per last Balance Sheet | 27717102.00 | | Cash in hand | 1936.22 |
| Add: Collected | 8366050.00 | 36083152.00 | Apex Bank | 8886.00 |
| | | | C.G.R. Gramin Bank | 309292.00 |
| University Fund | | | Indian Bank | 27934.00 |
| B/f | 314343.00 | | Union Bank 50993 | 1715.65 |
| Add: Collected | 414377.00 | | Union Bank 6195 | 2001.92 |
| | 728720.00 | | Union Bank A/c 44066 | 722445.89 |
| Less: Remitted | 133201.00 | 595519.00 | Union Bank A/c 6758 | 1951571.02 |
| | | | FDRs With Union Bank | 53280552.00 |
| | | | | 56306334.70 |
| Other Current Liabilities: | | | | |
| (Schedule "C") | | | 5049166.00 | |
| GENERAL FUND: | | | | |
| As per last Balance Sheet | (3635857.67) | | | |
| Add: Income Tax Refund | 41620.00 | | | |
| Surplus for the year transferred from income | | | | |
| Expenditure A/c | 3769583.69 | 175346.02 | | |
| | | | | |
| Total Rs. | | | Total Rs. | |
| | | | 71870776.85 | |

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

As per our report of even date attached.

FOR M/S ARORA TAWARI & ASSOCIATES
Chartered Accountants

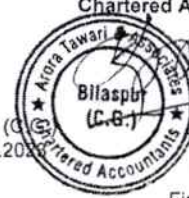

BILASPUR (C.G.)
Date: 30.12.2023

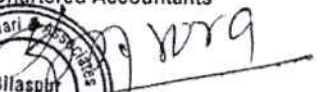
CORRESPONDENT

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

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

BILASPUR (C.G.)
Date: 30.12.2023




K.L. ARORA)
Partner
M.No.72889
Firm Reg. No. 006730C
UDIN: 23072889BGWYJN5856

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

SCHEDULE "A": REVENUE INCOME

A/C YEAR: 2022-23

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

SCHEDULE "B": DEPOSITS AND LOANS & ADVANCES

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

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

| | | | | | |
|-----------|------------------------------------|------------|------------|------------|------------|
| 1 | 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 Dharendra 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) | 0.00 | 50000.00 | 50000.00 | 0.00 |
| 9 | Advance to Khurshal Das | 10950.00 | 0.00 | 10950.00 | 0.00 |
| 10 | Advance to Khurshal Das B/F | 30000.00 | 0.00 | 30000.00 | 0.00 |
| 11 | Advance to Nimesh Kodiyar | 0.00 | 6000.00 | 0.00 | 6000.00 |
| 12 | Advance to Pramod Sharma | 556070.00 | 148000.00 | 290000.00 | 414070.00 |
| 13 | Advance for Ramgiri Goswami | 18000.00 | 0.00 | 12000.00 | 6000.00 |
| 14 | Advance to Rohit Dahariya | 0.00 | 10000.00 | 4000.00 | 6000.00 |
| 15 | Advance to Santosh Thakur (Salary) | 85000.00 | 50000.00 | 60000.00 | 75000.00 |
| 16 | Advance to Sharvan Vashkar | 0.00 | 200000.00 | 200000.00 | 0.00 |
| 17 | Advance to Shazi Thomas | 73600.00 | 180000.00 | 0.00 | 253600.00 |
| 18 | Advance to Smt Jyoti Dubey | 0.00 | 6000.00 | 4000.00 | 2000.00 |
| 19 | Advance to Sushma Sharma | 10000.00 | 0.00 | 0.00 | 10000.00 |
| 20 | Advance to Swati Shekhar Associate | 0.00 | 70000.00 | 70000.00 | 0.00 |
| 21 | Advance to Trinity Computers | 0.00 | 100000.00 | 100000.00 | 0.00 |
| 22 | Exam Adv. To Dharmendra Sharma | 0.00 | 19000.00 | 0.00 | 19000.00 |
| 23 | Exam Adv. To Pramod Sharma | 204000.00 | 18000.00 | 0.00 | 222000.00 |
| 24 | Exam Advance to Santosh Thakur | 217000.00 | 0.00 | 0.00 | 217000.00 |
| 25 | Exam Advance to Shazi Thomas | 312500.00 | 139000.00 | 0.00 | 451500.00 |
| 26 | Exam Advance to Shushma Tiwari | 126000.00 | 68000.00 | 0.00 | 194000.00 |
| 27 | Exam Advance to Tilak Ram Patel | 112000.00 | 0.00 | 0.00 | 112000.00 |
| 28 | Salary Advance | 11500.00 | 0.00 | 0.00 | 11500.00 |
| 29 | Sports Advance to Alok Sharma | 25800.00 | 0.00 | 0.00 | 25800.00 |
| 30 | TDS deducted | 108970.00 | 238999.00 | 108970.00 | 238999.00 |
| Total Rs. | | 3250481.00 | 3103642.00 | 2096559.00 | 4257564.00 |

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

SCHEDULE "C":OTHER LIABILITIES

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 | 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 Rec.-1 | 0.00 | 750000.00 | | 750000.00 |
| 10 | Seminar Grant-1 | 0.00 | 550000.00 | | 550000.00 |
| 11 | UGC 11th Plan Remedial Courses | 12237.00 | 0.00 | 0.00 | 12237.00 |
| 12 | UGC 11th Plan Books & Journal | 91176.00 | 0.00 | 0.00 | 91176.00 |
| 13 | UGC 11th Plan General Development | 705829.00 | 0.00 | 0.00 | 705829.00 |
| 14 | UGC 11th Plan Minor Research | 420000.00 | 0.00 | 0.00 | 420000.00 |
| 15 | UGC 11th Plan Remedial Course | 42436.00 | 0.00 | 0.00 | 42436.00 |
| 16 | UGC 11th Plan Books & Equipment | 513104.00 | 0.00 | 0.00 | 513104.00 |
| 17 | UGC Additional Grant 11-12 | 1800000.00 | 0.00 | 0.00 | 1800000.00 |
| Total Rs. | | 4061036.00 | 2315840.00 | 1327710.00 | 5049166.00 |

SCHEDULE "D":CONTINGENCIES

A/C YEAR:2022-23

| SL. | PARTICULARS | AMOUNT |
|-----------|------------------------------------|------------|
| 1 | Advertisement Expenses | 74616.00 |
| 2 | Audit Fees | 70000.00 |
| 3 | Bank Charges | 8652.66 |
| 4 | Covid -19 Expenses | 1000.00 |
| 5 | Electricity Expenses | 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 |
| 11 | Legal & Professional Fees | 100000.00 |
| 12 | Library Expenses | 5400.00 |
| 13 | Meeting Expenses | 6500.00 |
| 14 | Misc. Expenses | 149440.00 |
| 15 | Newspapers & Periodicals | 6334.00 |
| 16 | Office and General Expenses | 6790.00 |
| 17 | Other Expenses | 11100.00 |
| 18 | Photocopy Charges | 840.00 |
| 19 | Postage & Telegrams | 803.00 |
| 20 | Practicle Expenses | 21000.00 |
| 21 | Printing & Stationery | 205559.00 |
| 22 | Repairs & Maintenance(Computer) | 58810.00 |
| 23 | Repairs & Maintenance(Building) | 1391497.00 |
| 24 | Repairs & Maintenance(Electricals) | 24878.00 |
| 25 | Repairs & Maintenance(Others) | 150528.00 |
| 26 | Sahyog Rashi Expenses | 141200.00 |
| 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 |

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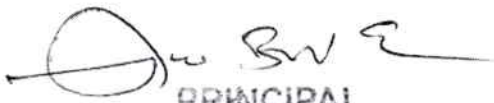
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Chairman
 Governing Body
 U.P. Vipra Law College
 Bilaspur (C.G.)




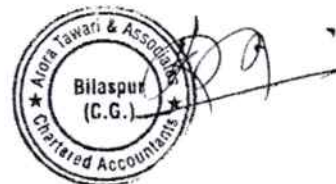
D.P VIPRA LAW COLLEGE,ASHOK NAGAR,CHANTIDIH, :BILASPUR (C.G.)
SCHEDULE "E":FIXED ASSETS AND DEPRECIATION

| SL. No. | PARTICULARS | W.D.V. AS ON 1-4-2022 | ADDITIONS DURING THE YEAR | TOTAL | SOLD DURING THE YEAR | DEPRECIATION | | W.D.V. AS ON 31-3-2023 |
|---------|---|-----------------------|---------------------------|-------------------------|----------------------|--------------|-----------------------|------------------------|
| | | | | | | RATE | AMOUNT | |
| 1 | Air Conditioner | 70805.00 | 49000.00 | 119805.00 | - | 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 | 59400.00 118170.00 | 1401848.00 118170.00 | - | 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 | 824802.20 | - | 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 | 285592.05 | - | 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 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 | - | 10% | 222775.00 | 2004972.40 |
| 20 | Intercom Telephone | 202.85 | 0.00 | 202.85 | - | 15% | 30.00 | 172.85 |
| 21 | Land at Ashok Nagar, Chantidih, Bilaspur | 2648208.00 | 0.00 | 2648208.00 | - | - | - | 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 |

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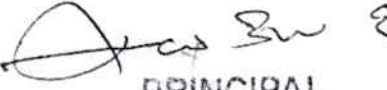
| | | | | | | | |
|---------------------------|-----------|-----------|-----------|---|-----|----------|-----------|
| 24 Printer A/c | 9180.00 | 0.00 | 9180.00 | - | 40% | 3672.00 | 5508.00 |
| 25 Projector A/c | 0.00 | 203520.00 | 203520.00 | - | 15% | 30528.00 | 172992.00 |
| 26 Pump Set | 501.90 | 0.00 | 501.90 | - | 15% | 75.00 | 426.90 |
| 27 Scanner 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 | - | 10% | 6710.00 | 60390.00 |
| 31 Tubewell | 12103.70 | 0.00 | 12103.70 | - | 10% | 1210.00 | 10893.70 |
| 32 Water Cooler | 0.00 | 74634.00 | 74634.00 | - | 15% | 11195.00 | 63439.00 |
| 33 Water Filter | 3093.10 | 0.00 | 3093.10 | - | 10% | 309.00 | 2784.10 |
| 34 Water Pump | 1125.10 | 0.00 | 1125.10 | - | 10% | 112.00 | 1013.10 |
| 35 XI Plan General Assets | 303574.60 | 0.00 | 303574.60 | - | 10% | 30357.00 | 273217.60 |


| | | | | | | | |
|-------|------------|------------|-------------|--|--|------------|-------------|
| TOTAL | 8619156.15 | 2658811.00 | 11277967.15 | | | 1157348.00 | 10120619.15 |
|-------|------------|------------|-------------|--|--|------------|-------------|

Capital Work in Progress:

| | | | | | | | |
|--|-----------|-----------|------------|--|--|------|------------|
| Building Material | 256462.00 | 0.00 | 256462.00 | | | 0.00 | 256462.00 |
| Dhirendra singh engg.(builc | 154000.00 | 0.00 | 154000.00 | | | 0.00 | 154000.00 |
| Santosh dhuri (garden) | 38500.00 | 0.00 | 38500.00 | | | 0.00 | 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 | 378057.00 |
| Advance to Contractor (Anil Mazumdar) | 0.00 | 221943.00 | 221943.00 | | | 0.00 | 221943.00 |
| TOTAL | 586259.00 | 600000.00 | 1186259.00 | | | 0.00 | 1186259.00 |

| | | | | | | | |
|-----------------|------------|------------|-------------|------|------|------------|-------------|
| GRAND TOTAL Rs. | 9205415.15 | 3258811.00 | 12464226.15 | 0.00 | 0.00 | 1157348.00 | 11306878.15 |
|-----------------|------------|------------|-------------|------|------|------------|-------------|


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

SCHEDULE "F" : SIGNIFICANT ACCOUNTING POLICIES

Financial Year:2022-23

SIGNIFICANT ACCOUNTING POLICIES:

i) METHOD OF ACCOUNTING:

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

ii) FIXED ASSETS:

- 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



(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

| Particulars | Opening Balance | Transactions | | Pa Closing Balance |
|---|--------------------------|-----------------------|-----------------------|--------------------------|
| | | Debit | Credit | |
| F.D.R. NO | 3,60,00,000.00 Dr | | 3,60,00,000.00 | |
| FDR NO. 423803030574851 | | 10,00,000.00 | | 10,00,000.00 |
| FDR NO. 423803030575427 | | 43,28,864.00 | | 23,28,864.00 |
| FDR NO. 423803030575428 | | 64,93,294.00 | 20,00,000.00 | 34,93,294.00 |
| FDR NO. 423803030575952 | | 52,42,232.00 | 30,00,000.00 | 27,42,232.00 |
| FDR NO. 423803030575953 | | 52,42,234.00 | 25,00,000.00 | 27,42,234.00 |
| FDR NO. 423803030576211 | | 52,40,504.00 | 25,00,000.00 | 27,40,504.00 |
| FDR NO. 423803030576212 | | 52,40,504.00 | 25,00,000.00 | 27,40,504.00 |
| FDR NO. 423803030576745 | | 50,00,000.00 | | 50,00,000.00 |
| FDR NO. 423803030576746 | | 50,00,000.00 | | 50,00,000.00 |
| FDR NO. 423803030576782 | | 51,14,479.00 | 25,00,000.00 | 26,14,479.00 |
| FDR NO. 423803030576783 | | 51,14,481.00 | 25,00,000.00 | 26,14,481.00 |
| FDR NO. 423803030576784 | | 1,02,28,960.00 | 50,00,000.00 | 52,28,960.00 |
| FDR NO. 423803030576988 | | 50,00,000.00 | | 50,00,000.00 |
| FDR NO. 423803030576989 | | 50,00,000.00 | | 50,00,000.00 |
| FDR NO. 423803030576990 | | 50,00,000.00 | | 50,00,000.00 |
| FDR NO 423803030577100 (ENDOWMENT FUND) | | 35,000.00 | | 35,000.00 |
| Grand Total | 3,60,00,000.00 Dr | 7,82,80,552.00 | 6,10,00,000.00 | 5,32,80,552.00 |