

Metrix Level Deviation :4.1.2.	1. HEI is requested to Kindly note that data for the metric should not be same as the value or data provided in related metrics i.e. Extended I.D 3.1 which is incorrect and which should not be considered so please check and provide correct and revised data. 2. Please provide properly HEADS in the prescribed data template. So please relook and provide correct revised data. 3. Kindly note that Audited Statement of income and expenditure should be in the name of applicant HEI only, but not in the name of the Trust / Society. 4. Kindly Must provide Year-wise audited income and expenditure statement and HIGHLIGHT the expenditure, excluding salary for infrastructure augmentation during last five years, duly SEALED and SIGNED by the Head of the Institute and C.A both. 5. Please MUST provide a CA certificate for Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs) duly signed and sealed by the principal and C.A both. 6. Please provide any other relevant data or documents related in this metrics (if available). Note:- Kindly note that Focus of this metric is on to acquiring new infrastructure.
Response/ Clarification	1. List of Year wise Income & Expenditure. (Appendix-I). 2- Finacial Audit Report , Balance sheet & Income Expenditure Signed by C.A. . (Appendix-II)



IQAC Coordinator



Principal

Appendix-I



IMIRC COLLEGE OF LAW

Affiliated to CCS University Meerut (U.P.)
Approved By Bar Council of India, New Delhi

Ph.: 05731-262222
262223
0120-4109381
(M) : 09311699997
09458690543

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 -2019-20			
46.07	46.07	21.68	0.44
Year -2020-21			
49.45	49.45	17.04	1.2
Year -2021-22			
79	79	48.1	1.25
Year -2022-23			
111.19	111.19	71.62	0.38
Year -2023-24			
100.41	100.41	49.34	1.92



Appendix-II

Session

2019-20



KOMAL TIBREWALLA
Chartered Accountants

E-mail : ktibrewallaandco@gmail.com

TO WHOM IT MAY CONCERN

We have audited the attached Balance sheet of IMIRC College of Law, Garh Syana, Bhaina, District Hapur as at 31st March 2020 and the Income and expenditure account of the Institute for the year ended on that data.

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

For and on behalf of
K Tibrewalla & Co.

Chartered Accountants

Firm Registration No. – 333660E

Komal Tibrewalla



CA. Komal Tibrewalla
(Proprietor)

Membership No. – 301900

PLACE: KOLKATA

UDIN- 24301900BKJBKL6789



K TIBREWALLA & CO.

Regd. Office: MORAN, JYOTIPUR, WARD NO 6, PO- MORANHAT, DISTRICT-CHARAIDEO, MORANHAT,
ASSAM, INDIA, 785670

IMIRC COLLEGE OF LAW
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur

Extract of Expenditure For FY : 2019-2020

Expenditure on maintenance of academic facilities (Excluding Salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Computer Expenses	1,90,000.00		1,58,640.00	1,58,640.00	31,360.00
Systems	30,000.00		23,300.00	23,300.00	6,700.00
Printers	10,000.00		8,790.00	8,790.00	1,210.00
Laptops	50,000.00		45,000.00	45,000.00	5,000.00
Misc including R&M	1,00,000.00		81,550.00	81,550.00	18,450.00
Workshops	1,35,000.00		1,10,027.00	1,10,027.00	24,973.00
Lok-Adalat	18,000.00		15,480.00	15,480.00	2,520.00
Jail Visit	15,000.00		12,300.00	12,300.00	2,700.00
Court Visits	25,000.00		19,981.00	19,981.00	5,019.00
Parliament Visits	20,000.00		17,500.00	17,500.00	2,500.00
Faculty Development Program	20,000.00		15,016.00	15,016.00	4,984.00
Induction Program	12,000.00		9,250.00	9,250.00	2,750.00
Moot Courts	25,000.00		20,500.00	20,500.00	4,500.00
Seminars	30,000.00		27,200.00	27,200.00	2,800.00
Funded	-		-	-	-
Non-Funded	30,000.00		27,200.00	27,200.00	2,800.00
Intra college Seminars	-		-	-	-
Annual Function Expenses	2,83,000.00		2,19,360.00	2,19,360.00	63,640.00
Sports Day	20,000.00		17,870.00	17,870.00	2,130.00
Yoga Day	25,000.00		16,980.00	16,980.00	8,020.00
Environmental Day	1,80,000.00		1,52,170.00	1,52,170.00	27,830.00
Constitution Day	15,000.00		10,340.00	10,340.00	4,660.00
Republic Day	25,000.00		10,000.00	10,000.00	15,000.00
Independence Day	18,000.00		12,000.00	12,000.00	6,000.00
Legal-Aid Camps	-		-	-	-
Affiliation Charges & University Expenses	40,000.00		31,070.00	31,070.00	8,930.00
Conveyance	35,000.00		29,780.00	29,780.00	5,220.00
Stamps & Fee	5,000.00		1,290.00	1,290.00	3,710.00
Books & Periodicals	45,000.00		35,252.00	35,252.00	9,748.00
Newspapers & Tabloids	20,000.00		15,700.00	15,700.00	4,300.00
Magazines	25,000.00		19,552.00	19,552.00	5,448.00
Insurance & Mediclaim	20,000.00		6,958.00	6,958.00	13,042.00
Staff Insurance	-		-	-	-
Building Insurance	10,000.00		4,200.00	4,200.00	5,800.00
Vehicle Insurance	10,000.00		2,758.00	2,758.00	7,242.00
Printing & Stationery	40,000.00		27,350.00	27,350.00	12,650.00
Papers & Files	20,000.00		15,200.00	15,200.00	4,800.00
White boards & Notice boards	15,000.00		11,125.00	11,125.00	3,875.00
Others	5,000.00		1,025.00	1,025.00	3,975.00
Telephone & Internet Charges	35,000.00		30,039.00	30,039.00	4,961.00
Broadband Charges	25,000.00		22,763.00	22,763.00	2,237.00
Telephone Expenses	10,000.00		7,276.00	7,276.00	2,724.00
Library Exp	44,000.00		32,150.00	32,150.00	11,850.00
Competative Exam Books	20,000.00		15,890.00	15,890.00	4,110.00
Online Portals	-		-	-	-
Manupatra	8,000.00		3,450.00	3,450.00	4,550.00
Live Law	16,000.00		12,810.00	12,810.00	3,190.00
Entertainment	1,05,000.00		91,505.00	91,505.00	13,495.00
Freshers Party	55,000.00		48,520.00	48,520.00	6,480.00
Farewell Party	50,000.00		42,985.00	42,985.00	7,015.00



Total Rs.	9,67,000.00	7,69,551.00	7,69,551.00	1,97,449.00
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Expenditure on maintenance of physical facilities (excluding salary)	Budget Allocated	Total	Total	Variance in Expenses
Advertisement	1,00,000.00	82,556.00	82,556.00	17,444.00
Website Maintenance	1,00,000.00	82,556.00	82,556.00	
Power & Electricity	5,00,000.00	4,29,798.00	4,29,798.00	70,202.00
Repair & Maintenance	70,000.00	67,752.00	67,752.00	2,248.00
New purchases	40,000.00	38,960.00	38,960.00	1,040.00
Repairs of Building Equipments	30,000.00	28,792.00	28,792.00	1,208.00
Travelling & Conveyance	50,000.00	42,227.00	42,227.00	7,773.00
Infrastructure Maintenance	4,00,000.00	3,60,570.00	3,60,570.00	39,430.00
Sport Exp	85,000.00	71,789.00	71,789.00	13,211.00
Equipments	40,000.00	33,167.00	33,167.00	6,833.00
Coaching & Training	45,000.00	38,622.00	38,622.00	6,378.00
Water Cooler	45,000.00	35,338.00	35,338.00	9,662.00
Equipments	25,000.00	18,190.00	18,190.00	6,810.00
Repair & Maintenance	20,000.00	17,148.00	17,148.00	2,852.00
Solar Exp	2,80,000.00	2,61,640.00	2,61,640.00	18,360.00
Equipments	80,000.00	78,750.00	78,750.00	1,250.00
Repair & Maintenance	2,00,000.00	1,82,890.00	1,82,890.00	17,110.00
Total Rs.	15,30,000.00	13,51,670.00	13,51,670.00	1,78,330.00

Other Expenditure	Budget Allocated	Total	Total	Variance in Expenses
Legal & Professional Expenses	80,000.00	52,611.00	52,611.00	27,389.00
Depreciation	20,00,000.00	18,95,489.00	18,95,489.00	1,04,511.00
Misc Expenses	30,000.00	15,480.00	15,480.00	14,520.00
Total Rs.	21,10,000.00	19,63,580.00	19,63,580.00	1,46,420.00
Total Expenditure	46,07,000.00	40,84,801.00	40,84,801.00	

Total expenditure Excluding Salary	46,07,000.00	40,84,801.00	40,84,801.00	5,22,199.00
Salary	45,00,000.00	40,62,549.00	40,62,549.00	4,37,451.00
Total expenditure Including Salary	91,07,000.00	81,47,350.00	81,47,350.00	9,59,650.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC COLLEGE OF LAW

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC COLLEGE OF LAW
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur

Balance Sheet As On 31st March, 2020

Liabilities	Amount	Amount	Assets	Amount
GENERAL FUND :			FIXED ASSETS	1,52,69,660
Opening Balance	1,23,64,973		(As per Annexure)	
Add : Excess of Income over Expenditure	12,71,550	1,36,36,523		
Loans :			CURRENT ASSETS	
Loans		15,00,000	Cash & Bank Balances (in SB & FD)	25,93,756
Expenses Payable				
Salary	10,15,637			
Other	1,96,000			
Expenses Payable	15,15,255	27,26,892		
Total		1,78,63,416	Total	1,78,63,416

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla
KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC COLLEGE OF LAW

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)



IMIRC COLLEGE OF LAW
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

Expenditure	Amount	Income	Amount
Advertisement	82,556.00	By Fees	93,77,291.00
Affiliation Charges & University Expenses	31,070.00	By Interest on FD	41,609.00
Annual Function Expenses	2,19,360.00		
Books & Periodicals	35,252.00		
Computer Expenses	1,58,640.00		
Depreciation	18,95,489.00		
Entertainment	91,505.00		
Infrastructure Maintenance	3,60,570.00		
Insurance	6,958.00		
Legal & Professional Expenses	52,611.00		
Library Exp	32,150.00		
Misc Expenses	15,480.00		
Power & Electricity	4,29,798.00		
Printing & Stationery	27,350.00		
Repair & Maintenance	67,752.00		
Salary	40,62,549.00		
Seminars	27,200.00		
Solar Exp	2,61,640.00		
Sport Exp	71,789.00		
Telephone & Internet Charges	30,039.00		
Travelling & Conveyance	42,227.00		
Water Expenses	35,338.00		
Workshops	1,10,027.00		
To Excess of Income over Expenditure	12,71,550.00		
TOTAL	94,18,900.00	TOTAL	94,18,900.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla
KOMAL TIBREWALLA
 Proprietor
 M.No-301900



For IMIRC COLLEGE OF LAW

Rajendra Singh Tomar
Rajendra Singh Tomar
 (PRESIDENT)

Aradhna Singh
Aradhna Singh
 (SECRETARY)



IMIRC COLLEGE OF LAW
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur

Schedule Of Fixed Assets As On 31st March, 2020

Particulars	WDV as on 01-04-2019	Addition		Deletion during the year	Total	Depreciation		WDV as on 31- 03-2020
		For 180 days or more	For less than 180 days			Rate	Amount	
Land	26,00,000.00	-	-	-	26,00,000.00	-	-	26,00,000.00
Building	59,66,049.00	-	-	-	59,66,049.00	10%	5,96,605.00	53,69,444.00
Furniture	43,39,753.00	-	-	-	43,39,753.00	10%	4,33,975.00	39,05,778.00
Bus	12,11,653.00	-	-	-	12,11,653.00	15%	1,81,748.00	10,29,905.00
Machinery for ITI	21,43,667.00	-	-	-	21,43,667.00	15%	3,21,550.00	18,22,117.00
Computer	9,04,027.00	-	-	-	9,04,027.00	40%	3,61,611.00	5,42,416.00
Total	1,71,65,149.00	-	-	-	1,71,65,149.00		18,95,489.00	1,52,69,660.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC COLLEGE OF LAW

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)

Session

2020-21



KOMAL TIBREWALLA
Chartered Accountants

E-mail : ktibrewallaandco@gmail.com

TO WHOM IT MAY CONCERN

We have audited the attached Balance sheet of IMIRC College of Law, Garh Syana, Bhaina, District Hapur as at 31st March 2021 and the Income and expenditure account of the Institute for the year ended on that data.

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

For and on behalf of
K Tibrewalla & Co.

Chartered Accountants

Firm Registration No. - 333660E

Komal Tibrewalla



CA. Komal Tibrewalla
(Proprietor)

Membership No. - 301900

PLACE: KOLKATA

UDIN- 24301900BKJBKH5196



K TIBREWALLA & CO.

Regd. Office: MORAN, JYOTIPUR, WARD NO 6, PO- MORANHAT, DISTRICT-CHARAIDEO, MORANHAT,
ASSAM, INDIA, 785670

IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
Extract of Expenditure For FY : 2020-21

Expenditure on maintenance of academic facilities (Excluding Salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Computer Expenses	1,20,000.00		1,08,310.00	1,08,310.00	11,690.00
Systems	60,000.00		58,950.00	58,950.00	1,050.00
Printers	10,000.00		7,890.00	7,890.00	2,110.00
Laptops	30,000.00		25,600.00	25,600.00	4,400.00
Misc including R&M	20,000.00		15,870.00	15,870.00	4,130.00
Workshops	1,01,000.00		80,914.00	80,914.00	20,086.00
Lok-Adalat	10,000.00		5,650.00	5,650.00	4,350.00
Jail Visit	10,000.00		2,560.00	2,560.00	7,440.00
Court Visits	15,000.00		12,600.00	12,600.00	2,400.00
Parliament Visits	9,000.00		7,895.00	7,895.00	1,105.00
Faculty Development Program	15,000.00		12,650.00	12,650.00	2,350.00
Induction Program	20,000.00		18,963.00	18,963.00	1,037.00
Moot Courts	22,000.00		20,596.00	20,596.00	1,404.00
Seminars	1,00,000.00		15,800.00	15,800.00	84,200.00
Funded	1,00,000.00		15,800.00	15,800.00	84,200.00
Annual Function Expenses	3,95,000.00		1,57,171.00	1,57,171.00	2,37,829.00
Sports Day	20,000.00		15,680.00	15,680.00	4,320.00
Yoga Day	40,000.00		36,981.00	36,981.00	3,019.00
Environmental Day	1,50,000.00		43,780.00	43,780.00	1,06,220.00
Constitution Day	45,000.00		36,700.00	36,700.00	8,300.00
Republic Day	60,000.00		11,350.00	11,350.00	48,650.00
Independence Day	80,000.00		12,680.00	12,680.00	67,320.00
Legal-Aid Camps	2,50,000.00		2,05,600.00	2,05,600.00	44,400.00
Affiliation Charges & University Expenses	80,000.00		70,760.00	70,760.00	9,240.00
Conveyance	60,000.00		53,870.00	53,870.00	6,130.00
Stamps & Fee	20,000.00		16,890.00	16,890.00	3,110.00
Books & Periodicals	60,000.00		45,810.00	45,810.00	14,190.00
Newspapers & Tabloids	20,000.00		12,600.00	12,600.00	7,400.00
Magazines	40,000.00		33,210.00	33,210.00	6,790.00
Insurance & Mediclaim	22,000.00		12,180.00	12,180.00	9,820.00
Building Insurance	10,000.00		8,500.00	8,500.00	1,500.00
Vehicle Insurance	12,000.00		3,680.00	3,680.00	8,320.00
Printing & Stationery	53,000.00		46,310.00	46,310.00	6,690.00
Papers & Files	18,000.00		15,640.00	15,640.00	2,360.00
White boards & Notice boards	25,000.00		22,810.00	22,810.00	2,190.00
Others	10,000.00		7,860.00	7,860.00	2,140.00
Telephone & Internet Charges	50,000.00		44,187.00	44,187.00	5,813.00
Broadband Charges	30,000.00		25,227.00	25,227.00	4,773.00
Telephone Expenses	20,000.00		18,960.00	18,960.00	1,040.00
Library Exp	1,20,000.00		1,11,629.00	1,11,629.00	8,371.00
Competative Exam Books	30,000.00		25,789.00	25,789.00	4,211.00
Online Portals					
Manupatra	50,000.00		49,875.00	49,875.00	125.00
Live Law	40,000.00		35,965.00	35,965.00	4,035.00



Entertainment	2,00,000.00	36,130.00	36,130.00	1,63,870.00
Freshers Party	1,00,000.00	15,980.00	15,980.00	84,020.00
Farewell Party	1,00,000.00	20,150.00	20,150.00	79,850.00

Total Rs.	15,51,000.00	9,34,801.00	9,34,801.00	6,16,199.00
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Expenditure on maintenance of physical facilities (excluding salary)	Budget Allocated	Total	Total	Variance in Expenses
Advertisement	60,000.00	55,857.00	55,857.00	4,143.00
Website Maintenance	60,000.00	55,857.00	55,857.00	4,143.00
Power & Electricity	2,00,000.00	1,77,841.00	1,77,841.00	22,159.00
Repair & Maintenance	2,10,000.00	1,41,232.00	1,41,232.00	68,768.00
New purchases	1,50,000.00	85,392.00	85,392.00	64,608.00
Repairs of Building Equipments	60,000.00	55,840.00	55,840.00	4,160.00
Travelling & Conveyance	30,000.00	28,975.00	28,975.00	1,025.00
Infrastructure Maintenance	1,50,000.00	1,34,980.00	1,34,980.00	15,020.00
Sport Exp	1,90,000.00	1,69,875.00	1,69,875.00	20,125.00
Equipments	70,000.00	65,875.00	65,875.00	4,125.00
Coaching & Training	1,20,000.00	1,04,000.00	1,04,000.00	16,000.00
Water Cooler	24,000.00	19,764.00	19,764.00	4,236.00
Equipments	4,000.00	3,980.00	3,980.00	20.00
Repair & Maintenance	20,000.00	15,784.00	15,784.00	4,216.00
Solar Exp	2,00,000.00	1,85,857.00	1,85,857.00	14,143.00
Equipments	1,20,000.00	1,15,987.00	1,15,987.00	4,013.00
Repair & Maintenance	80,000.00	69,870.00	69,870.00	10,130.00
Total Rs.	10,64,000.00	9,14,381.00	9,14,381.00	1,49,619.00

Other Expenditure	Budget Allocated	Total	Total	Variance in Expenses
Legal & Professional Expenses	1,00,000.00	85,900.00	85,900.00	14,100.00
Charity & Donation	1,50,000.00	1,38,000.00	1,38,000.00	12,000.00
Vehicle Running & Maintenance	40,000.00	35,600.00	35,600.00	4,400.00
Owned Vehicle Expenses	40,000.00	35,600.00	35,600.00	4,400.00
Hired Vehicles Expenses	-	-	-	-
Depreciation	18,00,000.00	15,72,292.00	15,72,292.00	2,27,708.00
Misc Expenses	2,00,000.00	1,69,870.00	1,69,870.00	30,130.00
Total Rs.	23,30,000.00	20,37,262.00	20,37,262.00	2,92,738.00
Total Expenditure	49,45,000.00	38,86,444.00	38,86,444.00	10,58,556.00

Total expenditure Excluding Salary	49,45,000.00	38,86,444.00	38,86,444.00	10,58,556.00
Salary	47,00,000.00	45,55,524.00	45,55,524.00	1,44,476.00
Total expenditure Including Salary	96,45,000.00	84,41,968.00	84,41,968.00	12,03,032.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur

Liabilities	Amount	Amount	Assets	Amount
GENERAL FUND :			FIXED ASSETS	13697370
Opening Balance	13636523		(As per Annexure)	
Add : Excess of Income over Expenditure	1483477	15120000		
			CURRENT ASSETS	
			Cash & Bank Balances (in SB & FD)	1998257
Expenses Payable				
Salary	379627			
Other	196000	575627		
Total		15695627	Total	15695627

For K Tibrewalla & Co.
Chartered Accountants



Komal Tibrewalla
KOMAL TIBREWALLA
Proprietor
M.No-301900

For the IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Expenditure	Amount	Income	Amount
Advertisement	55,857.00	By Fees	9816305
Affiliation Charges & University Expenses	70,760.00	By Interest on FD	39264
Annual Function Expenses	1,57,171.00	By Interest on SB	34276
Books & Periodicals	45,810.00		
Charity & Donation	1,38,000.00		
Computer Expenses	1,08,310.00		
Depreciation	15,72,292.00		
Entertainment	36,130.00		
Infrastructure Maintenance	1,34,980.00		
Insurance	12,180.00		
Legal & Professional Expenses	85,900.00		
Legal-Aid Camps	2,05,600.00		
Library Exp	1,11,629.00		
Misc Expenses	1,69,870.00		
Power & Electricity	1,77,841.00		
Printing & Stationery	46,310.00		
Repair & Maintenance	1,41,232.00		
Salary	45,55,524.00		
Seminars	15,800.00		
Solar Exp	1,85,857.00		
Sport Exp	1,69,875.00		
Telephone & Internet Charges	44,187.00		
Travelling & Conveyance	28,975.00		
Vehicle Running & Maintenance	35,600.00		
Water Expenses	19,764.00		
Workshops	80,914.00		
To Excess of Income over Expenditure	14,83,477.00		
TOTAL	98,89,845.00	TOTAL	98,89,845.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2021

Particulars	WDV as on 01-04-2020	Addition		Deletion during the year	Total	Depreciation		WDV as on 31- 03-2021
		For 180 days or more	For less than 180 days			Rate	Amount	
Land	26,00,000.00	-	-	-	26,00,000.00	-	-	26,00,000.00
Building	53,69,444.00	-	-	-	53,69,444.00	10%	5,36,944.00	48,32,500.00
Furniture	39,05,778.00	-	-	-	39,05,778.00	10%	3,90,578.00	35,15,200.00
Bus	10,29,905.00	-	-	-	10,29,905.00	15%	1,54,486.00	8,75,419.00
Machinery for ITI	18,22,117.00	-	-	-	18,22,117.00	15%	2,73,318.00	15,48,799.00
Computer	5,42,416.00	-	-	-	5,42,416.00	40%	2,16,966.00	3,25,452.00
Total	1,52,69,660.00	-	-	-	1,52,69,660.00		15,72,292.00	1,36,97,370.00

For K Tibrewalla & Co.
Chartered Accountants

For the IMIRC College of Law

Komal Tibrewalla
KOMAL TIBREWALLA
Proprietor
M.No-301900



Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)

Session

2021-22



KOMAL TIBREWALLA
Chartered Accountants

E-mail : ktibrewallaandco@gmail.com

TO WHOM IT MAY CONCERN

We have audited the attached Balance sheet of IMIRC College of Law, Garh Syana, Bhaina, District Hapur as at 31st March 2022 and the Income and expenditure account of the Institute for the year ended on that data.

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

For and on behalf of
K Tibrewalla & Co.

Chartered Accountants

Firm Registration No. – 333660E

Komal Tibrewalla



CA. Komal Tibrewalla
(Proprietor)

Membership No. – 301900

PLACE: KOLKATA

UDIN- 24301900BKJBKI9251



K TIBREWALLA & CO.

Regd. Office: MORAN, JYOTIPUR, WARD NO 6, PO- MORANHAT, DISTRICT-CHARAIDEO, MORANHAT,
ASSAM, INDIA, 785670

IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Napur

Extract of Expenditure for FY : 2021-22

Expenditure on maintenance of academic facilities (Excluding Salary)	Budget Allocated	QTY	LLB/BALLS	Total	Variance in Expenses
Computer Expenses	4,30,000.00		3,59,323.00	3,59,323.00	70,677.00
Systems	2,00,000.00		1,62,500.00	1,62,500.00	37,500.00
Printers	50,000.00		35,900.00	35,900.00	14,100.00
Laptops	1,00,000.00		84,980.00	84,980.00	15,020.00
Misc including R&M	80,000.00		75,943.00	75,943.00	4,057.00
Workshops	4,25,000.00		3,55,494.00	3,55,494.00	69,506.00
Lok-Adalat	50,000.00		48,950.00	48,950.00	1,050.00
Jail Visit	60,000.00		51,980.00	51,980.00	8,020.00
Court Visits	55,000.00		41,879.00	41,879.00	13,121.00
Parliament Visits	50,000.00		46,887.00	46,887.00	3,113.00
Faculty Development Program	80,000.00		63,920.00	63,920.00	16,080.00
Induction Program	60,000.00		56,981.00	56,981.00	3,019.00
Moot Courts	70,000.00		44,897.00	44,897.00	25,103.00
Seminars	3,00,000.00		2,15,500.00	2,15,500.00	84,500.00
Funded	3,00,000.00		2,15,500.00	2,15,500.00	84,500.00
Non-Funded	-		-	-	-
Intra college Seminars	-		-	-	-
Annual Function Expenses	5,90,000.00		4,45,055.00	4,45,055.00	1,44,945.00
Sports Day	50,000.00		35,860.00	35,860.00	14,140.00
Yoga Day	60,000.00		46,981.00	46,981.00	13,019.00
Environmental Day	2,00,000.00		1,73,860.00	1,73,860.00	26,140.00
Constitution Day	80,000.00		43,895.00	43,895.00	36,105.00
Republic Day	1,00,000.00		69,897.00	69,897.00	30,103.00
Independence Day	1,00,000.00		74,562.00	74,562.00	25,438.00
Affiliation Charges & University Expenses	1,05,000.00		94,418.00	94,418.00	10,582.00
Conveyance	80,000.00		73,854.00	73,854.00	6,146.00
Stamps & Fee	25,000.00		20,564.00	20,564.00	4,436.00
Books & Periodicals	75,000.00		62,013.00	62,013.00	12,987.00
Newspapers & Tabloids	25,000.00		18,745.00	18,745.00	6,255.00
Magazines	50,000.00		43,268.00	43,268.00	6,732.00
Insurance & Mediclaim	60,000.00		45,551.00	45,551.00	14,449.00
Staff Insurance	-		-	-	-
Building Insurance	25,000.00		19,654.00	19,654.00	5,346.00
Vehicle Insurance	35,000.00		25,897.00	25,897.00	9,103.00
Printing & Stationery	2,10,000.00		1,27,930.00	1,27,930.00	82,070.00
Papers & Files	60,000.00		50,610.00	50,610.00	9,390.00
White boards & Notice boards	1,00,000.00		43,756.00	43,756.00	56,244.00
Others	50,000.00		33,564.00	33,564.00	16,436.00
Telephone & Internet Charges	75,000.00		58,563.00	58,563.00	16,437.00
Broadband Charges	40,000.00		33,965.00	33,965.00	6,035.00
Telephone Expenses	35,000.00		24,598.00	24,598.00	10,402.00
Library Exp	1,25,000.00		96,238.00	96,238.00	28,762.00
Competative Exam Books	70,000.00		52,987.00	52,987.00	17,013.00
Online Portals	-		-	-	-
Mass print	30,000.00		23,983.00	23,983.00	6,017.00
Live law	25,000.00		19,268.00	19,268.00	5,732.00
Entertainment	3,60,000.00		3,18,827.00	3,18,827.00	41,173.00



Freshers Party	1,80,000.00	1,60,173.00	1,60,173.00	19,827.00
Farewell Party	1,80,000.00	1,58,654.00	1,58,654.00	21,346.00

Total Rs.	27,55,000.00	21,78,912.00	21,78,912.00	5,76,088.00
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Expenditure on maintenance of physical facilities (excluding salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Advertisement	35,000.00		21,587.00	21,587.00	13,413.00
Website Maintenance	35,000.00		21,587.00	21,587.00	13,413.00
Power & Electricity	6,20,000.00		5,77,841.00	5,77,841.00	42,159.00
Repair & Maintenance	7,00,000.00		5,71,618.00	5,71,618.00	1,28,382.00
New purchases	2,00,000.00		1,87,562.00	1,87,562.00	12,438.00
Repairs of Building Equipments	5,00,000.00		3,84,056.00	3,84,056.00	1,15,944.00
Travelling & Conveyance	1,00,000.00		81,954.00	81,954.00	18,046.00
Infrastructure Maintenance	4,50,000.00		3,89,540.00	3,89,540.00	60,460.00
Sport Exp	5,00,000.00		3,98,857.00	3,98,857.00	1,01,143.00
Equipments	2,00,000.00		1,74,857.00	1,74,857.00	25,143.00
Coaching & Training	3,00,000.00		2,24,000.00	2,24,000.00	76,000.00
Water Cooler	3,00,000.00		2,15,440.00	2,15,440.00	84,560.00
Equipments	2,00,000.00		1,47,984.00	1,47,984.00	52,016.00
Repair & Maintenance	1,00,000.00		67,456.00	67,456.00	32,544.00
Total Rs.	27,05,000.00		22,56,837.00	22,56,837.00	4,48,163.00

Other Expenditure	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Legal & Professional Expenses	7,00,000.00		6,57,378.00	6,57,378.00	42,622.00
Charity & Donation	15,000.00		11,000.00	11,000.00	4,000.00
Depreciation	16,50,000.00		15,42,333.00	15,42,333.00	1,07,667.00
Misc Expenses	75,000.00		45,000.00	45,000.00	30,000.00
Total Rs.	24,40,000.00		22,55,711.00	22,55,711.00	1,84,289.00
Total Expenditure	79,00,000.00		66,91,460.00	66,91,460.00	12,08,540.00

Total expenditure Excluding Salary	79,00,000.00		66,91,460.00	66,91,460.00	12,08,540.00
Salary	1,55,00,000.00		1,46,59,340.00	1,46,59,340.00	8,40,660.00
Total expenditure Including Salary	2,34,00,000.00		2,13,50,800.00	2,13,50,800.00	20,49,200.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Anandh Singh
Anandh Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
Balance Sheet As On 31st March, 2022

Liabilities	Amount	Amount	Assets	Amount
GENERAL FUND :			FIXED ASSETS	1,49,05,037.00
Opening Balance	1,51,20,000.00		(As per Annexure)	
Add : Excess of Income over Expenditure	37,67,475.00	1,88,87,475.00		
			CURRENT ASSETS	
			Cash & Bank Balances (in SB & FD)	54,00,050.00
Expenses Payable				
Salary	12,21,612.00			
Other	1,96,000.00	14,17,612.00		
Total		2,03,05,087.00	Total	2,03,05,087.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M. No-301900



For the IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Expenditure	Amount	Income	Amount
Advertisement	21,587.00	By Fees	24958711
Affiliation Charges & University Expenses	94,418.00	By Interest on FD	41336
Annual Function Expenses	4,45,055.00	By Interest on SB	118228
Books & Periodicals	62,013.00		
Charity & Donations	11,000.00		
Computer Expenses	3,59,323.00		
Depreciation	15,42,333.00		
Entertainment	3,18,827.00		
Infrastructure Maintenance	3,89,540.00		
Insurance	45,551.00		
Legal & Professional Expenses	6,57,378.00		
Library Exp	96,238.00		
Misc Expenses	45,000.00		
Power & Electricity	5,77,841.00		
Printing & Stationery	1,27,930.00		
Repair & Maintenance	5,71,618.00		
Salary	1,46,59,340.00		
Seminars	2,15,500.00		
Sport Exp	3,98,857.00		
Telephone & Internet Charges	58,563.00		
Travelling & Conveyance	81,954.00		
Water Expenses	2,15,440.00		
Workshops	3,55,494.00		
To Excess of Income over Expenditure	37,67,475.00		
TOTAL	2,51,18,275.00	TOTAL	2,51,18,275.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyasa Road, Bhaina, Garh Mukteshwar, Harper
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2022

Particulars	WDV as on 01-04-2021	Addition		Deletion during the year	Total	Depreciation		WDV as on 31- 03-2022
		For 180 days or more	For less than 180 days			Rate	Amount	
Land	26,00,000.00	-	-	-	26,00,000.00	-	-	26,00,000.00
Building	48,32,500.00	15,25,000.00	12,25,000.00	-	75,82,500.00	10%	6,97,000.00	68,85,500.00
Furniture	35,15,200.00	-	-	-	35,15,200.00	10%	3,51,520.00	31,63,680.00
Bus	8,75,420.00	-	-	-	8,75,420.00	15%	1,31,313.00	7,44,107.00
Machinery for ITI	15,48,800.00	-	-	-	15,48,800.00	15%	2,32,320.00	13,16,480.00
Computer	3,25,450.00	-	-	-	3,25,450.00	40%	1,30,180.00	1,95,270.00
Total	1,36,97,370.00	15,25,000.00	12,25,000.00	-	1,64,47,370.00		15,42,333.00	1,49,05,037.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aardhra Singh

Aardhra Singh
(SECRETARY)



Session

2022-23



KOMAL TIBREWALLA
Chartered Accountants

E-mail : ktibrewallaandco@gmail.com

TO WHOM IT MAY CONCERN

We have audited the attached Balance sheet of IMIRC College of Law, Garh Syana, Bhaina, District Hapur as at 31st March 2023 and the Income and expenditure account of the Institute for the year ended on that data.

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

For and on behalf of
K Tibrewalla & Co.

Chartered Accountants

Firm Registration No. – 333660E



CA. Komal Tibrewalla
(Proprietor)

Membership No. – 301900

PLACE: KOLKATA

UDIN- 24301900BKJBKJ5780



K TIBREWALLA & CO.

Regd. Office: MORAN, JYOTIPUR, WARD NO 6, PO- MORANHAT, DISTRICT-CHARAIDEO, MORANHAT,
ASSAM, INDIA, 785670

IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur

Extract of Expenditure for FY : 2022-23

Expenditure on maintenance of academic facilities (Excluding Salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Computer Expenses	7,50,000.00		7,03,221.00	7,03,221.00	46,779.00
Systems	3,00,000.00		2,86,875.00	2,86,875.00	13,125.00
Printers	1,00,000.00		91,285.00	91,285.00	8,715.00
Laptops	2,00,000.00		1,97,727.00	1,97,727.00	2,273.00
Misc including R&M	1,50,000.00		1,27,334.00	1,27,334.00	22,666.00
Workshops	7,65,000.00		6,48,818.00	6,48,818.00	1,16,182.00
Lot-Adalat	70,000.00		56,292.00	56,292.00	13,708.00
Jail Visit	80,000.00		69,777.00	69,777.00	10,223.00
Court Visits	80,000.00		78,161.00	78,161.00	1,839.00
Parliament Visits	60,000.00		53,920.00	53,920.00	6,080.00
Faculty Development Program	2,00,000.00		1,73,508.00	1,73,508.00	26,492.00
Induction Program	2,00,000.00		1,65,528.00	1,65,528.00	34,472.00
Moot Courts	75,000.00		51,632.00	51,632.00	23,368.00
Seminars	4,00,000.00		3,47,825.00	3,47,825.00	52,175.00
Funded	4,00,000.00		3,47,825.00	3,47,825.00	52,175.00
Annual Function Expenses	7,05,000.00		5,77,812.00	5,77,812.00	1,27,188.00
Sports Day	50,000.00		41,239.00	41,239.00	8,761.00
Yoga Day	60,000.00		54,028.00	54,028.00	5,972.00
Environmental Day	3,00,000.00		2,65,939.00	2,65,939.00	34,061.00
Constitution Day	75,000.00		50,479.00	50,479.00	24,521.00
Republic Day	1,00,000.00		80,381.00	80,381.00	19,619.00
Independence Day	1,20,000.00		85,746.00	85,746.00	34,254.00
Affiliation Charges & University Expenses	1,25,000.00		1,08,580.00	1,08,580.00	16,420.00
Conveyance	95,000.00		84,932.00	84,932.00	10,068.00
Stamps & Fee	30,000.00		23,648.00	23,648.00	6,352.00
Books & Periodicals	3,25,000.00		2,65,325.00	2,65,325.00	59,675.00
Newspapers & Tabloids	250,000.00		2,15,567.00	2,15,567.00	34,433.00
Magazines	75,000.00		49,758.00	49,758.00	25,242.00
Insurance & Mediclaim	75,000.00		52,384.00	52,384.00	22,616.00
Building Insurance	30,000.00		22,602.00	22,602.00	7,398.00
Vehicle Insurance	45,000.00		29,782.00	29,782.00	15,218.00
Printing & Stationery	2,40,000.00		1,98,868.00	1,98,868.00	41,132.00
Papers & Files	70,000.00		58,201.00	58,201.00	11,799.00
White boards & Notice boards	1,20,000.00		1,02,069.00	1,02,069.00	17,931.00
Others	50,000.00		38,598.00	38,598.00	11,402.00
Telephone & Internet Charges	95,000.00		67,346.00	67,346.00	27,654.00
Broadband Charges	45,000.00		39,059.00	39,059.00	5,941.00
Telephone Expenses	50,000.00		28,287.00	28,287.00	21,713.00
Library Exp	3,80,000.00		3,00,500.00	3,00,500.00	79,500.00
Competative Exam Books	3,00,000.00		250,762.00	250,762.00	49,238.00
Online Portal					
Manupatra	40,000.00		27,580.00	27,580.00	12,420.00
Live law	40,000.00		22,158.00	22,158.00	17,842.00
Entertainment	4,40,000.00		3,76,650.00	3,76,650.00	63,350.00
Freshers Party	2,20,000.00		1,94,198.00	1,94,198.00	25,802.00
Farewell Party	2,20,000.00		1,82,452.00	1,82,452.00	37,548.00
Total Rs.	43,00,000.00		36,47,329.00	36,47,329.00	6,52,671.00
Expenditure on maintenance of physical facilities (excluding salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expense
Advertisement	45,000.00		24,825.00	24,825.00	20,175.00
Website Maintenance	45,000.00		24,825.00	24,825.00	20,175.00
Power & Electricity	7,00,000.00		6,64,517.00	6,64,517.00	35,483.00

AW BH
Principal
IMIRC COLLEGE
HAPUR

Repair & Maintenance	10,50,000.00	8,57,360.00	8,57,360.00	1,92,640.00
New purchases	6,00,000.00	5,15,696.00	5,15,696.00	84,304.00
Repairs of Building Equipments	4,50,000.00	3,41,664.00	3,41,664.00	1,08,336.00
Travelling & Conveyance	2,50,000.00	1,94,247.00	1,94,247.00	55,753.00
Infrastructure Maintenance	4,80,000.00	4,47,971.00	4,47,971.00	32,029.00
Sport Exp	6,50,000.00	5,58,685.00	5,58,685.00	91,315.00
Equipments	3,50,000.00	3,01,085.00	3,01,085.00	48,915.00
Coaching & Training	3,00,000.00	2,57,600.00	2,57,600.00	42,400.00
Water Cooler	3,22,000.00	2,60,405.00	2,60,405.00	61,595.00
Equipments	2,00,000.00	1,70,181.00	1,70,181.00	29,819.00
Repair & Maintenance	1,22,000.00	90,224.00	90,224.00	31,776.00
Solar Exp	4,80,000.00	3,66,405.00	3,66,405.00	1,13,595.00
Equipments	2,70,000.00	2,48,181.00	2,48,181.00	21,819.00
Repair & Maintenance	2,10,000.00	1,18,224.00	1,18,224.00	91,776.00
Total Rs.	39,77,000.00	33,74,415.00	33,74,415.00	6,02,585.00

Other Expenditure	Budget Allocated	LLB/BALLB	Total	Variance in Expenses
Legal & Professional Expenses	7,20,000.00	6,71,865.00	6,71,865.00	48,135.00
Charity & Donation	42,000.00	22,000.00	22,000.00	20,000.00
Depreciation	20,00,000.00	19,86,825.00	19,86,825.00	13,175.00
Misc Expenses	80,000.00	72,000.00	72,000.00	8,000.00
Total Rs.	28,42,000.00	27,52,690.00	27,52,690.00	89,310.00
Total Expenditure	1,11,19,000.00	97,74,434.00	97,74,434.00	13,44,566.00

Total expenditure Excluding Salary	1,11,19,000.00	97,74,434.00	97,74,434.00	13,44,566.00
Salary	2,20,00,000.00	2,18,95,811.00	2,18,95,811.00	1,04,189.00
Total expenditure Including Salary	3,31,19,000.00	3,16,70,245.00	3,16,70,245.00	14,48,755.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla
KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Napa
Balance Sheet As On 31st March, 2023

Liabilities	Amount	Amount	Assets	Amount
GENERAL FUND :			FIXED ASSETS	1,81,54,682.00
Opening Balance	1,88,87,475.00		(As per Annexure)	
Add : Excess of Income over Expenditure	49,42,755.00	2,38,30,230.00		
			CURRENT ASSETS	
			Cash & Bank Balances (in SB & FD)	67,86,873.00
Expenses Payable				
Salary	9,12,325.00			
Other	1,96,000.00	11,08,325.00		
Total		2,49,38,555.00	Total	2,49,41,555.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KO MAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Anandh Singh
Anandh Singh
(SECRETARY)



IMIRC College of Law,
Garh Siyana Road, Bhaina, Garh Mukteshwar, Harpur
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Expenditure	Amount	Income	Amount
Advertisement	24,825.00	By Fees	36,45,021.6
Affiliation Charges & University Expenses	1,08,580.00	By Interest on FD	60609
Annual Function Expenses	5,77,812.00	By Interest on SB	102175
Books & Periodicals	2,65,325.00		
Charity & Donation	22,000.00		
Computer Expenses	7,08,221.00		
Depreciation	19,86,825.00		
Entertainment	3,76,650.00		
Infrastructure Maintenance	4,47,971.00		
Insurance	52,384.00		
Legal & Professional Expenses	6,71,865.00		
Library Exp	3,00,500.00		
Misc Expenses	72,000.00		
Power & Electricity	6,64,517.00		
Printing & Stationery	1,98,868.00		
Repair & Maintenance	8,57,360.00		
Salary	2,18,95,811.00		
Seminars	3,47,825.00		
Solar Exp	3,66,405.00		
Sport Exp	5,58,685.00		
Telephone & Internet Charges	67,346.00		
Travelling & Conveyance	1,94,247.00		
Water Expenses	2,60,405.00		
Workshops	6,48,818.00		
To Excess of Income over Expenditure	49,42,755.00		
TOTAL	3,66,13,000.00	TOTAL	3,66,13,000.00

For K Tibrewalla & Co.
Chartered Accountants

Kamal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Anandh Singh

Anandh Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhainsa, Garh Mukteshwar, Hapur
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2023

Particulars	WDV as on 01-04-2022	Addition		Deletion during the year	Total	Depreciation		WDV as on 31- 03-2023
		For 180 days or more	For less than 180 days			Rate	Amount	
Land	26,00,000.00	-	-	-	26,00,000.00	-	-	26,00,000.00
Building	68,85,500.00	38,15,184.00	-	-	1,07,00,684.00	10%	10,70,068.00	96,30,616.00
Furniture	31,63,680.00	-	-	-	31,63,680.00	10%	3,16,368.00	28,47,312.00
Bus	7,44,107.00	14,21,287.00	-	-	21,65,394.00	15%	3,24,809.00	18,40,585.00
Machinery for ITI	13,16,480.00	-	-	-	13,16,480.00	15%	1,97,472.00	11,19,008.00
Computer	1,95,270.00	-	-	-	1,95,270.00	40%	78,108.00	1,17,162.00
Total	1,49,05,037.00	52,36,471.00	-	-	2,01,41,508.00		19,86,826.00	1,81,54,682.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla
KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)



Session

2023-24



KOMAL TIBREWALLA
Chartered Accountants

E-mail : ktibrewallaandco@gmail.com

TO WHOM IT MAY CONCERN

We have audited the attached Balance sheet of IMIRC College of Law, Garh Syana, Bhaina, District Hapur as at 31st March 2024 and the Income and expenditure account of the Institute for the year ended on that data.

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

For and on behalf of
K Tibrewalla & Co.

Chartered Accountants

Firm Registration No. – 333660E

Komal Tibrewalla



CA. Komal Tibrewalla
(Proprietor)

Membership No. – 301900

PLACE: KOLKATA

UDIN- 24301900BKJBKK1788



K TIBREWALLA & CO.

Regd. Office: MORAN, JYOTIPUR, WARD NO 6, PO- MORANHAT, DISTRICT-CHARAIDEO, MORANHAT,
ASSAM, INDIA, 785670

IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur

Extract of Expenditure For FY : 2023-24

Expenditure on maintenance of academic fa	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Computer Expenses	3,78,000.00		3,35,272.00	3,35,272.00	42,728.00
Systems	1,50,000.00		1,20,000.00	1,20,000.00	30,000.00
Printers	60,000.00		56,000.00	56,000.00	4,000.00
Laptops	90,000.00		84,620.00	84,620.00	5,380.00
Misc including R&M	78,000.00		74,652.00	74,652.00	3,348.00
Workshops	6,90,000.00		6,08,683.00	6,08,683.00	81,317.00
Lok-Adalat	1,00,000.00		87,562.00	87,562.00	12,438.00
Jail Visit	80,000.00		75,642.00	75,642.00	4,358.00
Court Visits	70,000.00		65,895.00	65,895.00	4,105.00
Parliament Visits	60,000.00		55,546.00	55,546.00	4,454.00
Faculty Development Program	1,00,000.00		98,562.00	98,562.00	1,438.00
Induction Program	2,00,000.00		1,50,620.00	1,50,620.00	49,380.00
Moot Courts	80,000.00		74,856.00	74,856.00	5,144.00
Seminars	3,50,000.00		3,15,000.00	3,15,000.00	35,000.00
Funded	3,50,000.00		3,15,000.00	3,15,000.00	35,000.00
Annual Function Expenses	6,27,000.00		5,70,219.00	5,70,219.00	56,781.00
Sports Day	90,000.00		85,966.00	85,966.00	4,034.00
Yoga Day	60,000.00		58,545.00	58,545.00	1,455.00
Environmental Day	2,22,000.00		2,01,300.00	2,01,300.00	20,700.00
Constitution Day	80,000.00		69,801.00	69,801.00	10,199.00
Republic Day	85,000.00		75,620.00	75,620.00	9,380.00
Independence Day	90,000.00		78,987.00	78,987.00	11,013.00
Affiliation Charges & University Expenses	1,25,000.00		1,11,927.00	1,11,927.00	13,073.00
Conveyance	95,000.00		85,967.00	85,967.00	9,033.00
Stamps & Fee	30,000.00		25,960.00	25,960.00	4,040.00
Books & Periodicals	1,17,000.00		99,200.00	99,200.00	17,800.00
Newspapers & Tabloids	45,000.00		35,981.00	35,981.00	9,019.00
Magazines	72,000.00		63,219.00	63,219.00	8,781.00
Insurance & Mediclaim	55,000.00		41,670.00	41,670.00	13,330.00
Building Insurance	30,000.00		25,980.00	25,980.00	4,020.00
Vehicle Insurance	25,000.00		15,690.00	15,690.00	9,310.00
Printing & Stationery	82,000.00		57,363.00	57,363.00	24,637.00
Papers & Files	28,000.00		15,685.00	15,685.00	12,315.00
White boards & Notice boards	32,000.00		25,980.00	25,980.00	6,020.00
Others	22,000.00		15,698.00	15,698.00	6,302.00
Telephone & Internet Charges	60,000.00		49,679.00	49,679.00	10,321.00
Broadband Charges	42,000.00		35,982.00	35,982.00	6,018.00
Telephone Expenses	18,000.00		13,697.00	13,697.00	4,303.00
Library Exp	1,92,000.00		1,47,310.00	1,47,310.00	44,690.00
Competative Exam Books	1,12,000.00		85,630.00	85,630.00	26,370.00
Online Portals			-	-	-
Manupatra	40,000.00		25,900.00	25,900.00	14,100.00
Live Law	40,000.00		35,780.00	35,780.00	4,220.00
Entertainment	3,60,000.00		3,08,527.00	3,08,527.00	56,473.00
Freshers Party	1,80,000.00		1,50,115.00	1,50,115.00	29,885.00
Farewell Party	1,80,000.00		1,53,412.00	1,53,412.00	26,588.00
Total Rs.	30,36,000.00		26,39,850.00	26,39,850.00	3,96,150.00



Expenditure on maintenance of physical facilities (excluding salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
Advertisement	55,000.00		40,250.00	40,250.00	14,750.00
Website Maintenance	55,000.00		40,250.00	40,250.00	14,750.00
Power & Electricity	9,50,000.00		8,93,455.00	8,93,455.00	56,545.00
Repair & Maintenance	2,10,000.00		1,88,650.00	1,88,650.00	21,350.00
New purchases	1,20,000.00		1,06,000.00	1,06,000.00	14,000.00
Repairs of Building Equipments	90,000.00		82,650.00	82,650.00	7,350.00
Travelling & Conveyance	2,50,000.00		2,05,600.00	2,05,600.00	44,400.00
Infrastructure Maintenance	6,00,000.00		5,47,003.00	5,47,003.00	52,997.00
Sport Exp	2,80,000.00		2,37,800.00	2,37,800.00	42,200.00
Equipments	1,00,000.00		85,200.00	85,200.00	14,800.00
Coaching & Training	1,80,000.00		1,52,600.00	1,52,600.00	27,400.00
Water Cooler	6,60,000.00		94,940.00	94,940.00	5,65,060.00
Equipments	60,000.00		52,630.00	52,630.00	7,370.00
Repair & Maintenance	6,00,000.00		42,310.00	42,310.00	5,57,690.00
Solar Exp	1,90,000.00		1,78,844.00	1,78,844.00	11,156.00
Equipments	90,000.00		82,520.00	82,520.00	7,480.00
Repair & Maintenance	1,00,000.00		96,324.00	96,324.00	3,676.00
Total Rs.	31,95,000.00		23,86,542.00	23,86,542.00	8,08,458.00

Other Expenditure	Budget Allocated	LLB/BALLB	Total	Variance in Expenses
Legal & Professional Expenses	10,00,000.00	9,25,000.00	9,25,000.00	75,000.00
Charity & Donation	65,000.00	52,000.00	52,000.00	13,000.00
Depreciation	25,95,000.00	24,94,813.00	24,94,813.00	1,00,187.00
Misc Expenses	1,50,000.00	1,02,000.00	1,02,000.00	48,000.00
Total Rs.	38,10,000.00	35,73,813.00	35,73,813.00	2,36,187.00
Total Expenditure	1,00,41,000.00	86,00,205.00	86,00,205.00	14,40,795.00

Total expenditure Excluding Salary	1,00,41,000.00	86,00,205.00	86,00,205.00	14,40,795.00
Salary	2,05,95,753.00	1,95,94,431.00	1,95,94,431.00	10,01,322.00
Total expenditure Including Salary	3,06,36,753.00	2,81,94,636.00	2,81,94,636.00	24,42,117.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla
KOMAL TIBREWALLA
Proprietor
M.No-301900



For IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
Balance Sheet As On 31st March, 2024

Liabilities	Amount	Amount	Assets	Amount
GENERAL FUND :			FIXED ASSETS	2,30,12,885.00
Opening Balance	2,38,30,230.00		(As per Annexure)	
Add : Excess of Income over Expenditure	45,89,825.00	2,84,20,056.00		
			CURRENT ASSETS	
			Cash & Bank Balances (in SB & FD)	61,47,461.00
Expenses Payable				
Salary	5,44,290.00			
Other	1,96,000.00	7,40,290.00		
Total		2,91,60,346.00	Total	2,91,60,346.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Expenditure	Amount	Income	Amount
Advertisement	40,250.00	By Fees	32600000
Affiliation Charges & University Expenses	1,11,927.00	By Interest on FD	82183
Annual Function Expenses	5,70,219.00	By Interest on SB	102278
Books & Periodicals	99,200.00		
Charity & Donation	52,000.00		
Computer Expenses	3,35,272.00		
Depreciation	24,94,813.00		
Entertainment	3,03,527.00		
Infrastructure Maintenance	5,47,003.00		
Insurance	41,670.00		
Legal & Professional Expenses	9,25,000.00		
Library Exp	1,47,310.00		
Misc Expenses	1,02,000.00		
Power & Electricity	8,93,455.00		
Printing & Stationery	57,363.00		
Repair & Maintenance	1,88,650.00		
Salary	1,95,94,431.00		
Seminars	3,15,000.00		
Solar Exp	1,78,844.00		
Sport Exp	2,37,800.00		
Telephone & Internet Charges	49,679.00		
Travelling & Conveyance	2,05,600.00		
Water Expenses	94,940.00		
Workshops	6,08,683.00		
To Excess of Income over Expenditure	45,89,825.00		
TOTAL	3,27,84,461.00	TOTAL	3,27,84,461.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar

Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh

Aradhna Singh
(SECRETARY)



IMIRC College of Law
Garh Siyana Road, Bhaina, Garh Mukteshwar, Hapur
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2024

Particulars	WDV as on 01-04-2022	Addition		Deletion during the year	Total	Depreciation		WDV as on 31-03-2023
		For 180 days or more	For less than 180 days			Rate	Amount	
Land	26,00,000.00	-	-	-	26,00,000.00	-	-	26,00,000.00
Building	96,30,616.00	64,28,600.00	-	-	1,60,59,216.00	10%	16,05,922.00	1,44,53,294.00
Furniture	28,47,312.00	8,54,700.00	-	-	37,02,012.00	10%	3,70,201.00	33,31,811.00
Bus	18,40,585.00	-	-	-	18,40,585.00	15%	2,76,088.00	15,64,497.00
Machinery for ITI	11,19,008.00	-	-	-	11,19,008.00	15%	1,67,851.00	9,51,157.00
Computer	1,17,162.00	69,715.00	-	-	1,86,877.00	40%	74,751.00	1,12,126.00
Total	1,81,54,682.00	73,53,015.00	-	-	2,55,07,697.00		24,94,812.00	2,30,12,885.00

For K Tibrewalla & Co.
Chartered Accountants

Komal Tibrewalla

KOMAL TIBREWALLA
Proprietor
M.No-301900



For the IMIRC College of Law

Rajendra Singh Tomar
Rajendra Singh Tomar
(PRESIDENT)

Aradhna Singh
Aradhna Singh
(SECRETARY)