

<p><b>Metrix Level Deviation :4.4.1.</b></p>	<p>1. HEI is requested to provide properly HEADS in the prescribed data template. So please relook and provide correct revised data.</p> <p>2. 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.</p> <p>3. Kindly Must provide Year-wise Audited income and expenditure statement and HIGHLIGHT the expenditure, excluding salary for maintenance of infrastructure (physical facilities and academic support facilities) during the last five years, duly SIGNED and SEALED by the head of the institute and C.A both.</p> <p>4. Kindly provide a CA certificate for Expenditure for maintenance, excluding salary year- wise during the last five years (INR in lakhs). duly SIGNED and SEALED by the Head of the Institute and C.A. both.</p> <p>5. Please provide any other relevant data or documents related in this metrics (if available).</p> <p>Note:- Kindly note that Focus of this metric is only on the repair and maintenance of physical facilities and AMC for academic facility.</p>
<p><b>Response/ Clarification</b></p>	<p>1. List of Year wise Income &amp; Expenditure. <b>(Appendix-I).</b></p> <p>2- Financial Audit Report , Balance sheet &amp; Income Expenditure Signed by C.A. <b>(Appendix-II)</b></p> <p>3. Income Expenditure Certificate issued by C.A. <b>(Appendix-III)</b></p>

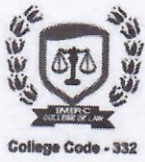


IOAC Coordinator



Principal

# Appendix-I



# IMIRC COLLEGE OF LAW

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

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

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)
<b>Year -2019-20</b>			
46.07	46.07	21.68	0.44
<b>Year -2020-21</b>			
49.45	49.45	17.04	1.2
<b>Year -2021-22</b>			
79	79	48.1	1.25
<b>Year -2022-23</b>			
111.19	111.19	71.62	0.38
<b>Year -2023-24</b>			
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 31<sup>st</sup> 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	LLS/BALLS	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
Broad band 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
Competitive 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
Fresher's 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, Harpur

**Balance Sheet As On 31st March, 2020**

Liabilities	Amount	Amount	Assets	Amount
<b>GENERAL FUND :</b>			<b>FIXED ASSETS</b>	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		
<b>Loans :</b>			<b>CURRENT ASSETS</b>	
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		
<b>Total</b>		<b>1,78,63,416</b>	<b>Total</b>	<b>1,78,63,416</b>

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		
<b>TOTAL</b>	<b>94,18,900.00</b>	<b>TOTAL</b>	<b>94,18,900.00</b>

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
<b>Total</b>	<b>1,71,65,149.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,71,65,149.00</b>		<b>18,95,489.00</b>	<b>1,52,69,660.00</b>

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 31<sup>st</sup> 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
<b>Computer Expenses</b>	<b>1,20,000.00</b>		<b>1,08,310.00</b>	<b>1,08,310.00</b>	<b>11,690.00</b>
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
<b>Workshops</b>	<b>1,01,000.00</b>		<b>80,914.00</b>	<b>80,914.00</b>	<b>20,086.00</b>
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
<b>Seminars</b>	<b>1,00,000.00</b>		<b>15,800.00</b>	<b>15,800.00</b>	<b>84,200.00</b>
Funded	1,00,000.00		15,800.00	15,800.00	84,200.00
<b>Annual Function Expenses</b>	<b>3,95,000.00</b>		<b>1,57,171.00</b>	<b>1,57,171.00</b>	<b>2,37,829.00</b>
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
<b>Legal-Aid Camps</b>	<b>2,50,000.00</b>		<b>2,05,600.00</b>	<b>2,05,600.00</b>	<b>44,400.00</b>
<b>Affiliation Charges &amp; University Expenses</b>	<b>80,000.00</b>		<b>70,760.00</b>	<b>70,760.00</b>	<b>9,240.00</b>
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
<b>Books &amp; Periodicals</b>	<b>60,000.00</b>		<b>45,810.00</b>	<b>45,810.00</b>	<b>14,190.00</b>
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
<b>Insurance &amp; Mediclaim</b>	<b>22,000.00</b>		<b>12,180.00</b>	<b>12,180.00</b>	<b>9,820.00</b>
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
<b>Printing &amp; Stationery</b>	<b>53,000.00</b>		<b>46,310.00</b>	<b>46,310.00</b>	<b>6,690.00</b>
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
<b>Telephone &amp; Internet Charges</b>	<b>50,000.00</b>		<b>44,187.00</b>	<b>44,187.00</b>	<b>5,813.00</b>
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
<b>Library Exp</b>	<b>1,20,000.00</b>		<b>1,11,629.00</b>	<b>1,11,629.00</b>	<b>8,371.00</b>
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

<b>Total Rs.</b>	<b>15,51,000.00</b>	<b>9,34,801.00</b>	<b>9,34,801.00</b>	<b>6,16,199.00</b>
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Expenditure on maintenance of physical facilities (excluding salary)	Budget Allocated	Total	Total	Variance in Expenses
<b>Advertisement</b>	<b>60,000.00</b>	<b>55,857.00</b>	<b>55,857.00</b>	<b>4,143.00</b>
Website Maintenance	60,000.00	55,857.00	55,857.00	4,143.00
<b>Power &amp; Electricity</b>	<b>2,00,000.00</b>	<b>1,77,841.00</b>	<b>1,77,841.00</b>	<b>22,159.00</b>
<b>Repair &amp; Maintenance</b>	<b>2,10,000.00</b>	<b>1,41,232.00</b>	<b>1,41,232.00</b>	<b>68,768.00</b>
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
<b>Travelling &amp; Conveyance</b>	<b>30,000.00</b>	<b>28,975.00</b>	<b>28,975.00</b>	<b>1,025.00</b>
<b>Infrastructure Maintenance</b>	<b>1,50,000.00</b>	<b>1,34,980.00</b>	<b>1,34,980.00</b>	<b>15,020.00</b>
<b>Sport Exp</b>	<b>1,90,000.00</b>	<b>1,69,875.00</b>	<b>1,69,875.00</b>	<b>20,125.00</b>
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
<b>Water Cooler</b>	<b>24,000.00</b>	<b>19,764.00</b>	<b>19,764.00</b>	<b>4,236.00</b>
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
<b>Solar Exp</b>	<b>2,00,000.00</b>	<b>1,85,857.00</b>	<b>1,85,857.00</b>	<b>14,143.00</b>
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
<b>Total Rs.</b>	<b>10,64,000.00</b>	<b>9,14,381.00</b>	<b>9,14,381.00</b>	<b>1,49,619.00</b>

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
<b>Total Rs.</b>	<b>23,30,000.00</b>	<b>20,37,262.00</b>	<b>20,37,262.00</b>	<b>2,92,738.00</b>
<b>Total Expenditure</b>	<b>49,45,000.00</b>	<b>38,86,444.00</b>	<b>38,86,444.00</b>	<b>10,58,556.00</b>

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

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

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		
Depriciation	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		
<b>TOTAL</b>	<b>98,89,845.00</b>	<b>TOTAL</b>	<b>98,89,845.00</b>

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
<b>Total</b>	<b>1,52,69,660.00</b>	-	-	-	<b>1,52,69,660.00</b>		<b>15,72,292.00</b>	<b>1,36,97,370.00</b>

For K Tibrewalla & Co.  
Chartered Accountants



KOMAL TIBREWALLA  
Proprietor  
M.No-301900

*K.S.J.*

Rajendra Singh Tomar  
(PRESIDENT)

*Aradhna Singh*

Aradhna Singh  
(SECRETARY)

For the IMIRC College of Law

# **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 31<sup>st</sup> 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, Bhainia, 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
<b>Computer Expenses</b>	<b>4,30,000.00</b>		<b>3,59,323.00</b>	<b>3,59,323.00</b>	<b>70,677.00</b>
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
<b>Workshops</b>	<b>4,25,000.00</b>		<b>3,55,494.00</b>	<b>3,55,494.00</b>	<b>69,506.00</b>
Loi-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
<b>Seminars</b>	<b>3,00,000.00</b>		<b>2,15,500.00</b>	<b>2,15,500.00</b>	<b>84,500.00</b>
Funded	3,00,000.00		2,15,500.00	2,15,500.00	84,500.00
Non-Funded	-		-	-	-
Intra college Seminars	-		-	-	-
<b>Annual Function Expenses</b>	<b>5,90,000.00</b>		<b>4,45,055.00</b>	<b>4,45,055.00</b>	<b>1,44,945.00</b>
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
<b>Affiliation Charges &amp; University Expenses</b>	<b>1,05,000.00</b>		<b>94,418.00</b>	<b>94,418.00</b>	<b>10,582.00</b>
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
<b>Books &amp; Periodicals</b>	<b>75,000.00</b>		<b>62,013.00</b>	<b>62,013.00</b>	<b>12,987.00</b>
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
<b>Insurance &amp; Medicines</b>	<b>60,000.00</b>		<b>45,551.00</b>	<b>45,551.00</b>	<b>14,449.00</b>
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
<b>Printing &amp; Stationery</b>	<b>2,10,000.00</b>		<b>1,27,930.00</b>	<b>1,27,930.00</b>	<b>82,070.00</b>
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
<b>Telephone &amp; Internet Charges</b>	<b>75,000.00</b>		<b>58,563.00</b>	<b>58,563.00</b>	<b>16,437.00</b>
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
<b>Library Exp</b>	<b>1,25,000.00</b>		<b>96,238.00</b>	<b>96,238.00</b>	<b>28,762.00</b>
Competative Exam Books	70,000.00		52,987.00	52,987.00	17,013.00
Online Portals					
Magazines	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
<b>Entertainment</b>	<b>3,60,000.00</b>		<b>3,18,827.00</b>	<b>3,18,827.00</b>	<b>41,173.00</b>



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

<b>Total Rs.</b>	<b>27,55,000.00</b>	<b>21,78,912.00</b>	<b>21,78,912.00</b>	<b>5,76,088.00</b>
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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
<b>Total Rs.</b>	<b>27,05,000.00</b>		<b>22,56,837.00</b>	<b>22,56,837.00</b>	<b>4,48,163.00</b>

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
<b>Total Rs.</b>	<b>24,40,000.00</b>		<b>22,55,711.00</b>	<b>22,55,711.00</b>	<b>1,84,289.00</b>
<b>Total Expenditure</b>	<b>79,00,000.00</b>		<b>66,91,460.00</b>	<b>66,91,460.00</b>	<b>12,08,540.00</b>

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

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 2022**

Liabilities	Amount	Amount	Assets	Amount
<b>GENERAL FUND :</b>			<b>FIXED ASSETS</b>	<b>1,49,05,037.00</b>
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		
			<b>CURRENT ASSETS</b>	
			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		
<b>Total</b>		<b>2,03,05,087.00</b>	<b>Total</b>	<b>2,03,05,087.00</b>

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)

*Ardhna Singh*

**Ardhna Singh**  
(SECRETARY)



**IMIRC College of Law**  
Garh Shyana Road, Bhaina, Garh Mukteshwar, Harpur  
**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		
<b>TOTAL</b>	<b>2,51,18,275.00</b>	<b>TOTAL</b>	<b>2,51,18,275.00</b>

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, Bhausa, Garh Mukteshwar, Harpur  
**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
<b>Total</b>	<b>1,36,97,370.00</b>	<b>15,25,000.00</b>	<b>12,25,000.00</b>	<b>-</b>	<b>1,64,47,370.00</b>		<b>15,42,333.00</b>	<b>1,49,05,037.00</b>

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)

*Arun Singh*

Arun 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 31<sup>st</sup> 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

*Komal Tibrewalla*



**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, Bha'ns, Garh Mukteshwar, Hapar

**Extract of Expenditure for FY : 2022-23**

Expenditure on maintenance of academic facilities (Excluding Salary)	Budget Allocated	QTY	LLB/BALLB	Total	Variance in Expenses
<b>Computer Expenses</b>	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
<b>Workshops</b>	7,65,000.00		6,48,818.00	6,48,818.00	1,16,182.00
Loke-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
<b>Seminars</b>	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
<b>Annual Function Expenses</b>	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
<b>Affiliation Charges &amp; University Expenses</b>	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
<b>Books &amp; Periodicals</b>	3,25,000.00		2,65,325.00	2,65,325.00	59,675.00
Newspapers & Tablets	2,50,000.00		2,15,567.00	2,15,567.00	34,433.00
Magazines	75,000.00		49,758.00	49,758.00	25,242.00
<b>Insurance &amp; Mediclaim</b>	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
<b>Printing &amp; Stationery</b>	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
<b>Telephone &amp; Internet Charges</b>	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
<b>Library Exp</b>	3,80,000.00		3,00,500.00	3,00,500.00	79,500.00
Competitive Exam Books	3,00,000.00		2,50,762.00	2,50,762.00	49,238.00
Online Portal					
Manuscripts	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
<b>Entertainment</b>	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
<b>Total Rs.</b>	<b>43,00,000.00</b>		<b>36,47,329.00</b>	<b>36,47,329.00</b>	<b>6,52,671.00</b>
<b>Expenditure on maintenance of physical facilities (excluding salary)</b>	<b>Budget Allocated</b>	<b>QTY</b>	<b>LLB/BALLB</b>	<b>Total</b>	<b>Variance in Expense</b>
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



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
<b>Total Rs.</b>	<b>39,77,000.00</b>	<b>33,74,415.00</b>	<b>33,74,415.00</b>	<b>6,02,585.00</b>

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
<b>Total Rs.</b>	<b>28,42,000.00</b>	<b>27,52,690.00</b>	<b>27,52,690.00</b>	<b>89,310.00</b>
<b>Total Expenditure</b>	<b>1,11,19,000.00</b>	<b>97,74,434.00</b>	<b>97,74,434.00</b>	<b>13,44,566.00</b>

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
<b>Total expenditure Including Salary</b>	<b>3,31,19,000.00</b>	<b>3,16,70,245.00</b>	<b>3,16,70,245.00</b>	<b>14,48,755.00</b>

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)

*Anadhna Singh*  
Anadhna Singh  
(SECRETARY)



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

Liabilities	Amount	Amount	Assets	Amount
<b>GENERAL FUND :</b>			<b>FIXED ASSETS</b>	<b>1,81,54,682.00</b>
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		
			<b>CURRENT ASSETS</b>	
			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		
<b>Total</b>		<b>2,49,38,555.00</b>	<b>Total</b>	<b>2,49,41,555.00</b>

For K Tibrewalla & Co.  
Chartered Accountants

*Kamal Tibrewalla*

KO MAL 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, Harpur  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

Expenditure	Amount	Income	Amount
Advertisement	24,825.00	By Fees	36450216
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	7,03,221.00		
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		
<b>TOTAL</b>	<b>3,66,13,000.00</b>	<b>TOTAL</b>	<b>3,66,13,000.00</b>

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)

*Arunhas Singh*  
Arunhas Singh  
(SECRETARY)



**IMIRC College of Law**  
 Garh Siyana Road, Bhaina, 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
<b>Total</b>	<b>1,49,05,037.00</b>	<b>52,36,471.00</b>	<b>-</b>	<b>-</b>	<b>2,01,41,508.00</b>		<b>19,86,826.00</b>	<b>1,81,54,682.00</b>

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 31<sup>st</sup> 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

**JMIRC 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
<b>Computer Expenses</b>	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
<b>Workshops</b>	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
<b>Seminars</b>	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
<b>Annual Function Expenses</b>	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
<b>Affiliation Charges &amp; University Expenses</b>	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
<b>Books &amp; Periodicals</b>	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
<b>Insurance &amp; Mediclaim</b>	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
<b>Printing &amp; Stationery</b>	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
<b>Telephone &amp; Internet Charges</b>	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
<b>Library Exp</b>	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
<b>Entertainment</b>	3,60,000.00		3,03,527.00	3,03,527.00	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
<b>Total Rs.</b>	<b>30,36,000.00</b>		<b>26,39,850.00</b>	<b>26,39,850.00</b>	<b>3,96,150.00</b>



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
Traveling & 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
<b>Total Rs.</b>	<b>31,95,000.00</b>		<b>23,86,542.00</b>	<b>23,86,542.00</b>	<b>8,08,458.00</b>

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
<b>Total Rs.</b>	<b>38,10,000.00</b>	<b>35,73,813.00</b>	<b>35,73,813.00</b>	<b>2,36,187.00</b>
<b>Total Expenditure</b>	<b>1,00,41,000.00</b>	<b>86,00,205.00</b>	<b>86,00,205.00</b>	<b>14,40,795.00</b>

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

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, Harpur  
**Balance Sheet As On 31st March 2024**

Liabilities	Amount	Amount	Assets	Amount
<b>GENERAL FUND :</b>			<b>FIXED ASSETS</b>	<b>2,30,12,885.00</b>
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		
			<b>CURRENT ASSETS</b>	
			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		
<b>Total</b>		<b>2,91,60,346.00</b>	<b>Total</b>	<b>2,91,60,346.00</b>

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 Sijana 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		
<b>TOTAL</b>	<b>3,27,84,461.00</b>	<b>TOTAL</b>	<b>3,27,84,461.00</b>

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, Napur  
**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
<b>Total</b>	<b>1,81,54,682.00</b>	<b>73,53,015.00</b>	<b>-</b>	<b>-</b>	<b>2,55,07,697.00</b>		<b>24,94,812.00</b>	<b>2,30,12,885.00</b>

For K Tibrewalla & Co.  
Chartered Accountants

*Komal Tibrewalla*

KOMAL TIBREWALLA  
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*Rajendra Singh Tomar*

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