

छत्तीसगढ़ निझी विश्वविद्यालय विनियामक आयोग



वार्षिक प्रतिवेदन एवं लेखा सम्परिक्षा प्रतिवेदन

वित्तीय वर्ष 2013-14

छत्तीसगढ़ निझी विश्वविद्यालय विनियामक आयोग

मधु पिल्लै चौक, राम मंदिर के सामने, शांति नगर, रायपुर

दूरभाष : (0771)2446018, फैक्स : (0771) 4070131)

छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग

[छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम - 2005 के अंतर्गत स्थापित]



वार्षिक प्रतिवेदन एवं लेखा सम्पर्क्षा प्रतिवेदन वित्तीय वर्ष 2013-2014

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वित्तीय वर्ष 2013-2014

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- टीप :- (1) छत्तीसगढ़ निजी क्षेत्र विश्वविद्यालय (स्थापना और विनियमन) अधिनियम 2002 (क्रमांक 2 सन् 2002) यथा संशोधित 17 मार्च 2004 की धारा 24 के प्रावधानों के अंतर्गत स्थापित आयोग।
(2) उक्त अधिनियम का निरसन एवं व्यावृत्ति छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम 2005, (क्रमांक 13 सन् 2005) की धारा 44 दिनांक 25 अगस्त 2005 को किया गया।

छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग

(छत्तीसगढ़ शासन)

मधु पिल्ले चौक, राम मंदिर के सामने, शांति नगर, रायपुर

दूरभाष : (0771) 2446018, फैक्स : (0771) 4070131

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रायपुर दिनांक २५/०२/२०१५

प्रति,

सचिव,
छत्तीसगढ़ शासन,
उच्च शिक्षा विभाग,
मंत्रालय, महानदी भवन,
नया रायपुर (छ.ग.)

विषय:-वित्तीय वर्ष 2013–2014 का वार्षिक प्रतिवेदन एवं लेखा सम्परीक्षा
प्रतिवेदन।

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छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) नियम 2005 की कंडिका 22 में यह प्रावधान है, कि “आयोग प्रत्येक वर्ष के लिए एक वार्षिक प्रतिवेदन तैयार करेगा जिसमें उस वर्ष के कियाकलापों का लेखा-जोखा दिया जाएगा। नियम 2005 की कंडिका 23 (ग) में यह भी प्रावधान है कि आयोग के वार्षिक लेखा को चार्टर्ड एकाउंटेट द्वारा प्रमाणित करा कर उनका सम्परीक्षा प्रतिवेदन तैयार कराया जाएगा। कंडिका 22 एवं 23 की व्यवस्था के अनुसार वार्षिक प्रतिवेदन के साथ वित्तीय वर्ष की वार्षिक लेखा सम्परीक्षा की प्रतिलिपि संलग्न कर उच्च शिक्षा विभाग को आयोग द्वारा अग्रेषित किया जाना है तथा उच्च शिक्षा विभाग द्वारा उसे विधानसभा के पटल पर रखा जाना है”।

उक्त वैधानिक व्यवस्था के अनुसार वित्तीय वर्ष 2013–2014 का वार्षिक प्रतिवेदन एवं वार्षिक लेखा सम्परीक्षा प्रतिवेदन तैयार किया गया है, जिसे आयोग ने बैठक दिनांक १०/०२/२०१५ को विचार कर अनुमोदन किया है।

आयोग द्वारा अनुमोदित वार्षिक एवं लेखा सम्परीक्षा प्रतिवेदन आवश्यक कार्यवाही के लिये संलग्न है।

संलग्न :— उपरोक्तानुसार।

भवदीय

(डॉ ओम प्रकाश वर्मा)

अध्यक्ष

छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग

वार्षिक प्रतिवेदन

वित्तीय वर्ष 2013–2014

आयोग द्वारा छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम 2005 की धारा 22 के अनुसार वार्षिक प्रतिवेदन तैयार किया गया है, जिसमें वर्ष भर के किया-कलापों का पूर्ण लेखा-जोखा दिया गया है। उक्त वार्षिक प्रतिवेदन उच्च शिक्षा विभाग के माध्यम से विधानसभा के पटल पर रखे जाने हेतु प्रस्तुत हैं।

1. विनियामक आयोग – पदाधिकारी एवं अधिकारी

छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम 2005 (क्रमांक 13 सन् 2005) की धारा 36 के अनुसार निजी विश्वविद्यालयों के विनियमन के लिए राज्य स्तर पर एक विनियामक आयोग स्थापित किया जायेगा जो राज्य शासन, एवं केन्द्रीय नियामक अभिकरण के बीच अध्यापन, परीक्षा शोध एवं अन्य कार्यक्रम में यथोचित मानक स्तर सुनिश्चित करने, विद्यार्थियों के हित संरक्षण तथा कर्मचारियों को तत्संगत शर्तें सुनिश्चित करने के लिए होगा, साथ ही विश्वविद्यालय को कार्य करने की पूर्ण स्वतंत्रता बनाये रखेगा। विनियमाक आयोग कुलाध्यक्ष के सामान्य नियंत्रण में कार्य करेगा तदनुसार आयोग निरन्तर कार्यरत है। आयोग में निम्नानुसार पदाधिकारी एवं अधिकारी है :-

- | | | |
|----------------------------|---|-----------------|
| (1) डॉ ओम प्रकाश वर्मा | - | अध्यक्ष |
| (2) डॉ मुकित मिश्रा | - | सदस्य (अकादमिक) |
| (3) प्रो० बी०आर० चन्द्राकर | - | सचिव |

2. आयोग कार्यालय में उक्त पदाधिकारियों का कार्यकाल निम्नानुसार है :—

- (1) प्रो० एस०एन० अग्रवाल, सदस्य, छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग ने अध्यक्ष पद का प्रभार 16/01/2011 को ग्रहण किया तथा इनका कार्यकाल दिनांक 30/06/2013 को पूर्ण हुआ।
- (2) डॉ० मुक्ति मिश्रा, सदस्य (अकादमिक) छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग में कार्यकारी अध्यक्ष के पद पर दिनांक 01/07/2013 से 24/09/2013 तक रहीं।
- (3) डॉ० ओम प्रकाश वर्मा, ने छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग के अध्यक्ष पद का कार्य भार दिनांक 25/09/2013 को ग्रहण किया
- (4) आयोग कार्यालय में दिनांक 20 मार्च, 2011 से सदस्य (प्रशासनिक) का पद रिक्त है।

3. विनियामक आयोग की बैठकें :—

वर्ष 2013–2014 में विनियामक आयोग की 07 बैठकें निम्नांकित तिथियों में आयोजित की गई :—

1. 10/06/2013
2. 06/07/2013
3. 05/09/2013
4. 28/09/2013
5. 16/01/2014
6. 28/02/2014
7. 28/03/2014

4. कार्यवाही विवरण :—

4.1 प्रायोजक निकायों को आशय पत्र जारी करने के संबंध में —

प्रायोजक निकाय — अल्फा फाउण्डेशन, एम-1, एम-2, पंचाल उद्योग नगर, सिंडिकेट बैंक के पास घोड़देव रोड, भायन्दर (पू.) थाने महाराष्ट्र 401105 (प्रस्तावित आई.एस.बी.एम. यूनिवर्सिटी) के परियोजना प्रतिवेदन का आयोग द्वारा गठित मूल्यांकन समिति ने दिनांक 04/09/2013 को मूल्यांकन किया। मूल्यांकन समिति का प्रतिवेदन निम्नानुसार है :—

“परियोजना प्रतिवेदन में छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम-2005 की धारा 4(2) के अंतर्गत चाही गई जानकारी प्रायोजक निकाय द्वारा प्रदान की गई है अतः प्रायोजक निकाय को न्यू कैपिटल यूनिवर्सिटी, धमतरी की स्थापना हेतु आशय पत्र (LOI) जारी करने की अनुशंसा की जाती है”

मूल्यांकन समिति के उपरोक्त प्रतिवेदन पर विचारोपरान्त सर्वसम्मति से यह निर्णय लिया गया कि प्रायोजक निकाय अल्फा फाउण्डेशन, एम-1, एम-2, पंचाल उद्योग नगर, सिंडिकेट बैंक के पास घोड़देव रोड, भायन्दर (पू.) थाने महाराष्ट्र 401105 प्रस्तावित — आई.एस.बी.एम. यूनिवर्सिटी की स्थापना के लिये आशय पत्र (LOI) जारी करने की अनुशंसा की जाती है।”

5. छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम-2005 एवं नियम -2005 में संशोधन —

प्रस्तावित संशोधन छत्तीसगढ़ निजी विश्वविद्यालय (प्रश्नांकित कार्यालय)।

अधिनियम-2005

- मेरु अंडांग के एक शाही आदेश के प्रश्नांकित कार्यालय ।।

	वर्तमान धारा		संशोधन हेतु प्रस्तावित धारा
धारा कोलाइज़ नाम नियम (प्र)	२-मए , १-मए , नाइर्षण्यात् तत्कालीन - (प्र) प्रज्ञापन , उत्तरांश उत्तरांश मास का ० काँ		जाकनी कार्यालय
6		6(3)	निजी विश्वविद्यालय की स्थापना के लिए जारी आशय पत्र दो वर्ष के लिए वैध होगा।
8(5)	विनियामक आयोग से उक्त उपधारा (4) के अनुसार प्रतिवेदन प्राप्त होने के पश्चात् राज्य शासन यू.जी.सी. से प्रस्तावित निजी विश्वविद्यालय के निरीक्षण करने का अनुरोध करेगा। परन्तु यह भी कि यू.जी.सी. अपना प्रतिवेदन अधिक से अधिक ३ माह के अन्दर देगा अन्यथा राज्य शासन अपने विवेकानुसार आगामी कार्यवाही करेगा।		विलोपित किया जाये।
9(1)	विनियामक आयोग द्वारा ८ के अंतर्गत प्रस्तुत प्रतिवेदन तथा यू.जी.सी. का निरीक्षण प्रतिवेदन, यदि ऐसा कोई है, पर विचार उपरांत यदि राज्य शासन को संतुष्टि हो जाती है कि प्रायोजक निकाय ने धारा ७ के प्रावधानों को पूरा किया है तथा प्रस्ताव के आधार पर एक निजी विश्वविद्यालय स्थापित किया जा सकता है तो, इस अधिनियम में संलग्न अनुसूची में संशोधन कर वह ऐसे नाम तथा विवरण जैसा इस संबंध में विनिर्दिष्ट किया जाये निजी विश्वविद्यालय स्थापित करेगा।	9(1)	विनियामक आयोग द्वारा ८ के अंतर्गत प्रस्तुत प्रतिवेदन पर विचार उपरांत यदि राज्य राज्य शासन को संतुष्टि हो जाती है कि प्रायोजक निकाय ने धारा ७ के प्रावधानों को पूरा किया है तथा प्रस्ताव के आधार पर एक निजी विश्वविद्यालय स्थापित किया जा सकता है तो, इस अधिनियम में संलग्न अनुसूची में संशोधन कर वह ऐसे नाम तथा विवरण जैसा इस संबंध में विनिर्दिष्ट किया जाये निजी विश्वविद्यालय स्थापित करेगा।
9(2)	इस प्रकार के निजी विश्वविद्यालय का निगमन उस तिथि से अनुसूची का संशोधन हुआ है। परन्तु यह भी कि उक्त उपधारा (2) में दर्शायी निगमन की तिथि तथा धारा ४ की उपधारा (1) में उल्लिखित आवेदन प्रस्तुत करने की तिथि के बीच २४ माह से अधिक का समय नहीं होगा।	9(2)	इस प्रकार के निजी विश्वविद्यालय का निगमन उस तिथि से अनुसूची का संशोधन हुआ है।

छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम—2005

में प्रस्तावित संशोधन का कारण एवं उद्देश्यों का विवरण इस प्रकार है :-

परिणाम प्राप्ति विभाग-लाइब्रेरी बुक निकाल-प्राप्ति विभाग-लाइब्रेरी
कांस्ट कॉर्ट एड्डार्स भवन मध्ये ठृप्टी संस्कृति

धारा 6

वर्तमान में धारा 6 के अंतर्गत आशय पत्र की वैधता के लिए कोई अवधि निर्धारित नहीं की गई है। परिणाम स्वरूप आशय पत्र समय सीमा के अभाव में अनिश्चितकाल तक वैध रह सकता है। अतएव आशय पत्र एवं विश्वविद्यालय की स्थापना को एक निश्चित समयावधि में पूर्ण किये जाने के उद्देश्य से आशय पत्र की वैधता 02 वर्ष निर्धारित किया जाना प्रस्तावित है।

धारा – 8(5)

विश्वविद्यालय अनुदान आयोग ने अपने पत्र क्र. एफ-9-13/2006 (सीपीपी-1) दिनांक 21 जुलाई, 2006 में यह अवगत कराया है कि निजी विश्वविद्यालयों का निरीक्षण उनके द्वारा विश्वविद्यालयों की स्थापना के पूर्व किया जाना संभव नहीं है तथा ऐसे विश्वविद्यालयों का निरीक्षण विश्वविद्यालयों की स्थापना के पश्चात् ही किया जा सकेगा। यू.जी.सी. के उक्त निर्णय के परिप्रेक्ष्य में धारा 8(5) के प्रावधान अनावश्यक प्रतीत होते हैं। इसलिए धारा 8(5) को विलोपित किया जाना प्रस्तावित है।

धारा – 9(1)

धारा 8(5) के विलोपन के कारण धारा 9(1) में परिणामिक संशोधन किया जाना आवश्यक प्रतीत होता है।

धारा – 9(2)

अधिनियम की धारा 9 की उपधारा (2) के अनुसार विश्वविद्यालय के निगमन की तिथि तथा प्रायोजक निकाय द्वारा आवेदन की तिथि के बीच 24 माह से अधिक का समय नहीं होना चाहिए। वास्तव में यह व्यावहारिक प्रतीत नहीं होता है, क्योंकि प्रायोजक निकाय को विश्वविद्यालय की स्थापना के लिए धारा 7 के अनुसार अनेक शर्तों की पूर्ति करना आवश्यक है। ये शर्तें मूलतः विन्यास निधि जमा करना, विश्वविद्यालय के लिए निर्धारित भूमि का स्वामित्व प्राप्त करना तथा प्रशासकीय एवं अकादमिक कार्यों के सम्पादन के लिए कम से कम 25,000 वर्गफूट का निर्मित क्षेत्र भवनों तथा अन्य सहायक निर्माण के रूप में उपलब्ध कराना है। अतः संशोधन आवश्यक प्रतीत होता है।

6. परिनियम एवं अध्यादेशों का अनुमोदन –

1. कलिंगा विश्वविद्यालय, ग्राम-कोटनी, तहसील-आरंग, जिला-रायपुर द्वारा आयोग कार्यालय में प्रस्तुत प्रथम परिनियम क्रमांक 01 से 37 एवं प्रथम अध्यादेश क्रमांक 01 से 56 को अनुमोदन उपरांत राजपत्र में प्रकाशन हेतु राज्य शासन को आयोग कार्यालय द्वारा भेजे गये पत्र दिनांक 02/05/2013 की पुष्टि सर्व-सम्मति से सदस्यों द्वारा की गई है।
2. मैट्स विश्वविद्यालय, ग्राम-गुल्लू, तहसील-आरंग, जिला-रायपुर द्वारा कार्यालय में अनुगामी परिनियम सरल क्रमांक 30 एवं 34 एवं अध्यादेश सरल क्रमांक 01 से 29 को अनुमोदन उपरांत राजपत्र में प्रकाशन हेतु राज्य शासन को आयोग कार्यालय द्वारा भेजे गये पत्र दिनांक 07/08/2013 की पुष्टि सर्व-सम्मति से सदस्यों द्वारा की गई है।
3. आई.सी.एफ.ए.आई. विश्वविद्यालय द्वारा प्रस्तुत संशोधित परिनियम क्रमांक 03 पर विस्तृत रूप से चर्चा एवं विचार विमर्श किया गया। विचार-विमर्श के पश्चात् सभी सदस्यों ने सर्वसम्मति से विश्वविद्यालय के संशोधित परिनियम क्रमांक 03 को अनुमोदित किया तथा यह निर्णय लिया कि राज्य शासन, उच्च विभाग को राजपत्र में प्रकाशित करने के लिए भेजा जाये।

7. दूर परिसर संचालित करने के संबंध –

डॉ० सी०व्ही० रमन विश्वविद्यालय, करगी रोड, कोठा, बिलासपुर से पांच आफ कैम्पस संचालित करने की अनुमति के संबंध में प्राप्त प्रस्ताव का अवलोकन/परीक्षण उपरान्त यह पाया गया कि विश्वविद्यालय को स्थापित हुए पांच वर्ष पूर्ण हो चुके हैं। विश्वविद्यालय का कार्यक्षेत्र सम्पूर्ण छत्तीसगढ़ राज्य है तथा विश्वविद्यालय के मुख्य परिसर जो करगी रोड कोट, बिलासपुर में है का विकास भी हो चुका है। विद्यार्थियों के लिये मूलभूत सुविधाएं उपलब्ध हैं।

छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम-2005 में दिये गये प्रावधानों के अनुसार “दूर परिसर केन्द्र” निजी विश्वविद्यालयों का ऐसा केन्द्र जो मुख्य परिसर से बाहर किन्तु राज्य के भीतर हो तथा जिसका संचालन एवं संधारण विश्वविद्यालय की इकाई के रूप में होता है।

उपरोक्त प्रावधानुसार विचारोपरांत यह निर्णय लिया गया कि पांच आफ कैम्पस में से एक जो भिलाई, जिला-दुर्ग में है, जहाँ विद्यार्थियों के लिए मूलभूत सुविधाएं उपलब्ध है, इस दूर परिसर को संचालित करने की अस्थायी (Provisional) अनुमति इस शर्त पर दी जाती है कि यू.जी.सी. विनियमन-2003 तथा अन्य नियामक इकाईयों द्वारा जारी नियम एवं दिशा निर्देशों का पालन विश्वविद्यालय द्वारा सुनिश्चित किया जायेगा, साथ ही शेष चार केन्द्रों को संचालित करने की अनुमति केन्द्रों में मूलभूत सुविधाएं उपलब्ध होने की जानकारी के बाद विचार किया जाएगा।

३. दूरस्थ शिक्षा के अंतर्गत अध्ययन केन्द्रों/परामर्श केन्द्र –

डॉ० सी०व्ही० रमन विश्वविद्यालय, करगी रोड, कोटा, बिलासपुर द्वारा दूरस्थ शिक्षा के अंतर्गत छत्तीसगढ़ राज्य में 50 नये परामर्श केन्द्र/अध्ययन केन्द्र संचालित करने की अनुमति के संबंध में प्राप्त प्रस्ताव का अवलोकन/परीक्षण उपरान्त यह पाया गया कि विश्वविद्यालय को स्थापित हुए 08 वर्ष हो चुके हैं। विश्वविद्यालय का कार्यक्षेत्र सम्पूर्ण छत्तीसगढ़ राज्य है तथा विश्वविद्यालय के मुख्य परिसर जो करगी रोड, कोटा बिलासपुर में है का विकास भी हो चुका है। विद्यार्थियों के लिये मूलभूत सुविधाएं उपलब्ध हैं।

छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम-2005 में दिये गये प्रावधानों के अनुसार “अध्ययन केन्द्र” दूरस्थ शिक्षा के संदर्भ में विद्यार्थियों को परामर्श, मंत्रणा या अन्य प्रकार की सहायता प्रदान करने के उद्देश्य से निजी विश्वविद्यालय द्वारा स्थापित, संधारित या मान्यता प्राप्त केन्द्र जो कोई दो या दो से अधिक संचार माध्यमों जैसे रेडियो प्रसारण, दूरदर्शन, पत्राचार पाठ्यक्रम, सेमीनार, सम्पर्क कार्यक्रम और इसी प्रकार की कोई अन्य पद्धति से शिक्षा प्रदान करता है।

उपरोक्त प्रावधानानुसार विचारोपरान्त यह निर्णय लिया गया कि 50 में से 30 नये अध्ययन केन्द्रों को संचालित करने की अस्थायी (Provisional) अनुमति इस शर्त पर दी जाती है कि समस्त 30 नये केन्द्रों के संचालकों के नाम-पते तथा संचालित किये जाने वाले केन्द्रों के पते, दूरभाष नं. के साथ विद्यार्थियों के लिए उपलब्ध मूलभूत संविधाओं की जानकारी समय-समय पर आयोग कार्यालय को उपलब्ध करायेगा तथा यू.जी.सी. विनियम-2003, डी.ई.सी. एवं अन्य नियामक इकाईयों द्वारा जारी दिशा निर्देशों का पालन विश्वविद्यालय द्वारा सुनिश्चित किया जायेगा।

उक्त प्रावधान के अनुसार अध्यक्ष, विनियामक आयोग को दिनांक 15.03.2005 से
प्रति एक कार ड्राइवर सहित किया 'पर उपलब्ध कराइ गई है। क्य हेतु प्रस्तावित वाहन
का उपयोग अध्यक्ष महोदय द्वारा किया जायेगा। आप ड्राइवर एवं उपलब्ध की
प्रति एक कार ड्राइवर सहित किया जायेगा। आप ड्राइवर एवं उपलब्ध की
प्रति एक कार ड्राइवर सहित किया जायेगा।

अन्त में विभिन्न राज्यों के उपरोक्तानुसार जातकारी भेजने का निर्णय सर्व-सम्मति से प्राप्त हुआ। इसका अधिकार (Administrator) गोवा के लिए नियमित रूप से दिल्ली के बाहरी विभाग द्वारा दिया जाता रहा।

10. आयोग के अधिकारियों / कर्मचारियों की नियुक्ति के संबंध में

ਗੁਰੂ ਅਨਾਮਦ ਪ੍ਰਕਾ ਕਾ ਸਾਡਾਤਿਆਂ ਆਈ ਕਿ ਜੇ ਆਮ੍ਰਿਤ ਲਿਪ ਕਿ ਸਿਰਕ ਨਿਾਰ ਨਿਵਾਰ
ਗੁਰੂ ਅਨਾਮਦ ਕਿ ਭਾਲੀਅਕ ਸਾਡਾਤ ਸੁ ਜਸ਼-ਜਸ਼ ਧਿਕਾਨਾਹ ਕਿ ਰੋਧਾਤਿਆਂ

प्राचीन 10.1 प्रो। बीआर. चन्द्राकर, संविधान छत्तीसगढ़ के नियुक्त विश्वविद्यालय में किन्तु नियामक आयोग रायपुर की संविदान नियुक्ति के अंतर्गत एक निर्णय के लिये संविधान नियुक्ति में वृद्धि करने का निर्णय सदस्यों द्वारा लिया गया।

10.2 श्री टी.टी. थॉमस, शीघ्रलेखक ग्रेड-1 (अंग्रेजी) को आयोग ~~पाण्यकालीन किसियु इंडिया~~ के 51

अंतर्गत प्रकृति के लिये संविदा नियक्ति में वृद्धि करने का निर्णय सुनस्यों द्वारा प्राप्त कृतज्ञान में अधिकारी द्वारा दिया गया।

इस प्रकाश का कारण कि एंग्रेज कमान्डनीजी में ही इसके लिये इन्होंने इसका कारण किया गया।

एंग्रेज द्वारा कारण का कारण कि एंग्रेज कमान्डनीजी में ही इसका कारण किया गया।

11. राज्य की संचित निधि में जमा शुल्क राशि का विवरण –

तीजी कि पाण्यकर नियामन

11.1 डॉ० सी०व्ही० रमन विश्वविद्यालय द्वारा वर्ष 2013–2014 में विद्यार्थियों से ली गई

शुल्क संस्थान का एक प्रतिशत एवं शास्त्रिक व्याज राशि कुल रुपये २२,१५०/- आयोग को प्राप्त हुए जिसे छत्तीसगढ़ राज्य की संचित निधि में जमा किया गया।

11.2 ~~पानी का शुल्क राशि~~ प्रतिशत एवं शास्त्रिक व्याज राशि का एक प्रतिशत एवं शास्त्रिक व्याज राशि कुल रु. 1,५४१८७ आयोग को प्राप्त हुए जिसे छत्तीसगढ़ राज्य की संचित निधि में जमा किया गया।

11.3 ~~पानी का शुल्क राशि~~ एक प्रतिशत एवं शास्त्रिक व्याज राशि कुल रु 25,०४७/- आयोग को प्राप्त हुए जिसे छत्तीसगढ़ राज्य की संचित निधि में जमा किया गया।

11.4 ~~पानी का शुल्क राशि~~ एक प्रतिशत एवं शास्त्रिक व्याज राशि कुल रु १,०३१/- आयोग को प्राप्त हुए जिसे छत्तीसगढ़ राज्य की संचित निधि में जमा किया गया।

11.5 ~~पानी का शुल्क राशि~~ एक प्रतिशत एवं शास्त्रिक व्याज राशि कुल रु २,९९१/- आयोग को प्राप्त हुए जिसे छत्तीसगढ़ राज्य की संचित निधि में जमा किया गया।

प्रकाश का लाल शिल्प इंडिया	प्रकाश का लाल शिल्प इंडिया	प्रकाश का लाल शिल्प इंडिया
प्रकाश का लाल शिल्प इंडिया	प्रकाश का लाल शिल्प इंडिया	प्रकाश का लाल शिल्प इंडिया

12. न्यायालयीन प्रकरण –

पूर्ववर्ती निजी विश्वविद्यालय के विरुद्ध विभिन्न न्यायालयों में याचिका दायर की गई है, जिनमें विनियामक आयोग को एक पक्षकार बनाया गया है। विनियामक आयोग द्वारा प्रत्येक प्रकरण में अधिवक्ता से सम्पर्क कर आयोग का पक्ष रखते हुए निम्नानुसार समस्त प्रकरणों में आवश्यक कार्यवाही की गई।

न्यायालयीन प्रकरणों की स्थिति

रिट पिटिशन / कम्प्लेन्ट नं.	माननीय उच्च न्यायालय/उपभोक्ता फोरम का नाम	रिमार्क
रिट पिटिशन (सी) नं. 5543 / 2010	माननीय उच्च न्यायालय, छत्तीसगढ़, बिलासपुर	अमित चांदना एवं अन्य विरुद्ध छत्तीसगढ़ शासन एवं 3 अन्य
रिट अपील नं. 48 / 2010	माननीय उच्च न्यायालय, छत्तीसगढ़, बिलासपुर	श्री गुरप्रीत सिंग विरुद्ध छत्तीसगढ़ शासन एवं 5 अन्य
रिट पिटिशन नं. 9039 / 12	माननीय उच्च न्यायालय, बांधे बेन्च, औरगांवाद (एम.एस.)	अनिल वल्ड भीमराज पुराने विरुद्ध दि यूनियन आफ इण्डिया थू दि सेकेटरी मिनिस्ट्री आफ हयूमन रिसोर्स डेवलपमेंट, न्यू दिल्ली एवं 5 अन्य
रिट पिटिशन (सी) नं. 8979 / 2012 (एस)	माननीय उच्च न्यायालय, मध्यप्रदेश बेन्च, ग्वालियर	बनवारी लाल त्यागी विरुद्ध मध्यप्रदेश शासन एवं अन्य
कम्प्लेन नं. 396 / 2006	डिस्ट्रीक्ट कन्यूमर डिस्प्यूट्स रिझेसल फोरम, संगरूर पंजाब	गुरुराम दास कालेज आफ टेक्नीकल एजुकेशन, संगरूर पंजाब विरुद्ध अध्यक्ष, रावतपुरा सरकार लोक कल्याण द्रस्ट, रायपुर
इक्स्यूटेशन पिटिशन नं. 9 / 2014	डिस्ट्रीक्ट कन्यूमर डिस्प्यूट्स रिझेसल फोरम, संगरूर पंजाब	गुरुराम दास कालेज आफ टेक्नीकल एजुकेशन, संगरूर पंजाब विरुद्ध अध्यक्ष, रावतपुरा सरकार लोक कल्याण द्रस्ट, रायपुर

13. पूर्ववर्ती / प्रस्तावित निजी विश्वविद्यालयों से संबंधित शिकायतों पर कार्यवाही

पूर्ववर्ती निजी विश्वविद्यालयों के संबंध में विभिन्न प्रकार की शिकायतें आयोग को प्राप्त हुई। शिकायतों के संबंध में संबंधित प्रायोजक निकायों को प्राप्त पत्र द्वारा सूचित करने एवं सलाह देने का कार्य किया गया। साथ ही उक्त अवधि में सूचना का अधिकार अधिनियम 2005 के अंतर्गत प्राप्त आवेदन पत्रों पर नियमानुसार कार्यवाही करने हुए समय पर आयोग कार्यालय द्वारा आवेदकों को जानकारी उपलब्ध करायी गई है।

14. निजी विश्वविद्यालयों के निरीक्षण के संबंध में -

छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम 2005 के अंतर्गत स्थापित 05 निजी विश्वविद्यालयों का निरीक्षण समय-समय पर आयोग कार्यालय द्वारा किया गया। निरीक्षण प्रतिवेदन को माननीय राज्यपाल एवं कुलाध्यक्ष, राजभवन को प्रेषित किया गया है। साथ ही निरीक्षण में पाई गई कमियों को दूर करने के लिए संबंधित विश्वविद्यालयों को आयोग कार्यालय द्वारा निर्देशित किया गया है।

15. छत्तीसगढ़ राज्य में स्थापित निजी विश्वविद्यालय-

छत्तीसगढ़ निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम 2005 के अंतर्गत वर्ष 2006 से विचाराधीन अवधि तक छत्तीसगढ़ राज्य में पांच निजी विश्वविद्यालय यथा (1) डॉ० सी०व्ही० रमन विश्वविद्यालय करगी रोड, कोटा, बिलासपुर (2) मैट्स विश्वविद्यालय, ग्राम-गुल्लू तहसील-आरंग, जिला-रायपुर (3) कलिंगा विश्वविद्यालय, गाम-कोटनी-पलौद, तहसील-आरंग, जिला-रायपुर (4) आई०सी०एफ०ए०आई० विश्वविद्यालय, ग्राम-चोरहा, तहसील-धमधा, जिला-दुर्ग, (5) झाई०टी०एम० विश्वविद्यालय, ग्राम-उपरवारा, तहसील-अभनपुर, जिला-रायपुर स्थापित तथा संचालित है।

16. लेखाओं पर प्रतिवेदन के संबंध में –

विचाराधीन अवधि के लेखाओं की सम्परीक्षा मेसर्स बत्रा दीपक एंड एसोसिएट्स चार्टर्ड एकाउंटेन्स, रायपुर द्वारा की गई है, जो प्रतिवेदन के साथ संलग्नक -1 पर है।

(डॉ ओम प्रकाश वर्मा)
अध्यक्ष

(डॉ मुकेश मिश्रा)
सदस्य

(प्रो. बी. ओ. आर. ओ. चन्द्राकर)
सचिव

छत्तीसगढ़ निजी विश्वविद्यालय विनियामक आयोग
शांति नगर, रायपुर – 492 007

STATUTORY AUDIT REPORT

OF

**CHHATTISGARH NIJI VISHWAVIDYALAYA
VINAYAMAK AYOG**

FOR THE YEAR ENDED

ON 31ST MARCH 2014

**BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS**

Batra Deepak & Associates
Chartered Accountants

Office No.28, 2nd Floor, Ashoka Plaza Complex
(Near Ashoka Ratan, Khamardih), Vidhan Sabha Road, RAIPUR (Chhattisgarh) 492001
Phone: 0771-2281180, 81, 82; Fax: 0771-2281183
E-mail: deepakbda@gmail.com

STATUTORY AUDITORS' REPORT

To,
Chhattisgarh Niji Vishwavidyalaya Vinayamak Ayog (Ayog),
29/776, Plot No. 5, Block No. 3,
Opp. Ram Mandir, Shanti Nagar
Madhu Pillai Chowk, Raipur (Chhattisgarh)

We have audited the attached Balance Sheet of **CHHATTISGARH NIJI VISHWAVIDYALAYA VINAYAMAK AYOG (AYOG)** as at 31st March 2014 and the attached Income & Expenditure Account of the Ayog for the year ended on that date. Our report is as under:

- (a) These financial statements are the responsibility of the Entity's Management. Our responsibility is to express an opinion on these financial statements, based on our audit.
- (b) We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- (c) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.



- (d) In our opinion, proper books of account have been prepared, so far as it appears from our examination of such books.
- (e) The Balance Sheet and Income & Expenditure Account referred to in this report are in agreement with the books of accounts.
- (f) Our audit observations are as under,

1) CHECKING OF FEES

A) DELAY IN DEPOSIT OF FEES COLLECTED

Fees collected by Ayog are supposed to be deposited within 15 days in Government Treasury Account. However, in the instances mentioned beneath delay was observed:-

S. No	NAME OF UNIVERSITY	FEES AMOUNT	DATE OF RECEIPT	DATE OF DEPOSIT	DATE OF DEPOSIT	DELA YIN DAYS
1	Dr. C.V.RAMAN	921,590	24/05/13	08/06/13	29/06/13	21
2	ICFAI UNIVERSITY	10,773	07/08/13	22/08/13	10/10/13	49
3	ICFAI UNIVERSITY	7,419	05/09/13	20/09/13	10/10/13	20
4	ICFAI UNIVERSITY	2,197	11/10/13	26/10/13	22/11/13	27
5	MATS UNIVERSITY	1,143,194	30/10/13	14/11/13	22/11/13	8
6	MATS UNIVERSITY	146,868	30/10/13	14/11/13	22/11/13	8
7	MATS UNIVERSITY	222,922	30/10/13	14/11/13	22/11/13	8
8	MATS UNIVERSITY	28,639	30/10/13	14/11/13	22/11/13	8
9	KALINGA UNIVERSITY	2,991	27/12/13	11/01/14	29/01/14	18
12	ICFAI UNIVERSITY	349	27/12/13	11/01/14	29/01/14	18
13	ICFAI UNIVERSITY	1,998	09/01/14	24/01/14	29/01/14	5
Total		2,488,940.00				

B) FEES RECEIVED FROM UNIVERSITIES

During the Year Ayog has received fees from the universities, but we are not in position to comment upon the accuracy of amount received from Universities by Ayog as in support of such transaction we have not been provided with the financial statement/CA certificate of the private Universities. The details of fees received by Ayog from the Universities for the financial 2013-14 are as under:-



S. No	NAME OF UNIVERSITY	FEES AMOUNT
1	Dr. C.V.RAMAN	921,590.00
2	ITM	61,032.00
3	ICFAI UNIVERSITY	25,047.00
4	MATS UNIVERSITY	1,541,623.00
5	KALINGA UNIVERSITY	2,991.00
Total		2,552,283.00

2) RENT AGREEMENT

It has been observed that there is revision in rent expenses, earlier it was Rs. 25,300.00 now it is Rs. 27830.00. We have not been provided with revised rent agreement.

(g) *We draw attention towards Para III Note B of Schedule G regarding non provision of Income Tax.*

(h) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Income and Expenditure account read together with the notes thereon, but subject to para (f) & (g) above give the information required, in the manner so required and give a true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the Ayog as at 31st March, 2014, and
- (ii) In the case of Income and Expenditure Account, Surplus for the year ended on that date.

For, BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

[K V RAJGOPAL]
PARTNER
M.NO. 415445



PLACE: RAIPUR

DATE: 28/11/2014

CHHATTISGARH NIJI VISHWAVIDYALAYA VINAYAMAK AYOG

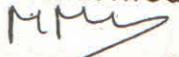
BALANCE SHEET AS AT 31 ST MARCH 2014

PARTICULARS	SCHEDULE	AMOUNT(Rs.) 31.03.2014	AMOUNT(Rs.) 31.03.2013
SOURCES OF FUNDS:			
CAPITAL FUND:			
GOVERNMENT GRANT			12,000,000
SURPLUS		107,233,701	55,436,527
T-O-T-A-L :-	"A"	107,233,701	67,436,527
APPLICATION OF FUNDS:			
FIXED ASSETS:	"B"		
OPENING W.D.V.		525,461	499,009
ADD: ADDITION		104,682	120,219
LESS: DEPRECIATION		86,757	93,767
CLOSING W.D.V.		543,386	525,461
CURRENT ASSETS, LOANS & ADVANCES:			
CASH & BANK BALANCES	"C"	23,764,023	10,316,672
INVESTMENTS IN FDR(s)	"D"	334,791,823	278,459,925
DEPOSITS & ADVANCES	"E"	134,469	134,469
		358,690,315	288,911,066
LESS: CURRENT LIABILITIES & PROVISIONS:	"F"		
NET CURRENT ASSETS		252,000,000	222,000,000
T-O-T-A-L :-		106,690,315	66,911,066
NOTES TO ACCOUNTS FORM INTEGRAL PART OF BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT	"G"	107,233,701	67,436,527

FOR, CHHATTISGARH NIJI VISHWAVIDYALAYA
VINAYAMAK AYOG

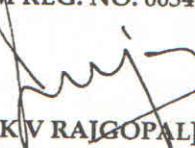
For CHHATTISGARH NIJI
VISHWAVIDYALAYA VINAYAMAK AYOG


[CHAIRMAN]
 Dr. Om Prakash Verma
 Chairman


[MEMBER ADMIN.]
 Dr. Mukti Mishra
 Member (Academic)

DATE: 28 NOV 2014
 PLACE: RAIPUR

FOR,
 BATRA DEEPAK & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM REG. NO. 005408C


[KV RAJGOPAL]
 PARTNER
 M.NO. 415445



DATE: 28 NOV 2014
 PLACE: RAIPUR

CHHATTISGARH NIJI VISHWAVIDYALAYA VINAYAMAK AYOG
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2014

PARTICULARS	SCHEDULE	AMOUNT (Rs.) 31.03.2014	AMOUNT (Rs.) 31.03.2013
I-N-C-O-M-E :			
SALE OF FORMS & MISCELLANEOUS INCOME		17,586	43,000
INTEREST FROM FDRs		56,331,898	1,563,633
OTHER INTEREST FROM BANKS		289,450	880,312
UTILIZATION OF GOVERNMENT GRANT		12,000,000	
	TOTAL (A)	68,638,934	2,486,945
E-X-P-E-N-D-I-T-U-R-E :			
PETTY CASH EXPENSES (TILL MONEY)		70,000	67,412
STAFF SALARY		8,363,075	1,650,140
AUDIT FEES		39,326	
TELEPHONE EXPENSES		56,591	44,159
RENT EXPENSES		308,660	282,900
ELECTRICITY CHARGES		16,330	6,270
TRAVELLING AND CONVEYANCE EXPENSES		508,011	368,583
DEPRECIATION		86,757	93,767
OFFICE EXPENSES		4,712	1,700
INTEREST ON ENDOWMENT & ADDITIONAL FUND		7,200,000	18,245,305
BANK CHARGES		10,003	1,454
PRINTING & STATIONERY EXPENSES		13,650	1,780
SITTING FEES		1,000	6,000
PROFESSIONAL EXPENSES		74,428	23,990
LEGAL EXPENSES		-	25,000
MEDICAL REIMBURSEMENT		72,886	26,179
REPAIRS & MAINTENANCE EXPENSES		16,330	10,457
	TOTAL (B)	16,841,759	20,855,096
EXCESS OF INCOME OVER EXPENDITURE (A - B)		51,797,175	(18,368,151)
NET SURPLUS CARRIED TO BALANCE SHEET		51,797,175	(18,368,151)
NOTES TO ACCOUNTS FORM INTEGRAL PART OF BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT	"G"		

FOR, CHHATTISGARH NIJI VISHWAVIDYALAYA
VINAYAMAK AYOG

For CHHATTISGARH NIJI
VISHWAVIDYALAYA VINAYAMAK AYOG

[Chairman] [Member Admin.]
 (Dr. Om Prakash Verma) (Dr. Mukti Mishra)
 Chairman Member (Academic)

DATE: 28 NOV 2014
 PLACE: RAIPUR

FOR, BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

[K V RAJGOPAL]
 PARTNER
 M.NO. 415445



DATE: 28 NOV 2014
 PLACE: RAIPUR

CHHATTISGARH NIJI VISHWAVIDYALAYA VINAYAMAK AYOG
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

PARTICULARS	AS AT 31.03.2014	AS AT 31.03.2013
<u>SCHEDULE - "A"</u>		
<u>RESERVES & SURPLUS:</u>		
Opening Balance	55,436,527	73,804,678
Add : Surplus/(Deficit)	51,797,175	(18,368,151)
T-O-T-A-L:-	107,233,701	55,436,527
<u>SCHEDULE - "C"</u>		
<u>CASH AND BANK BALANCE:</u>		
<u>Bank Balances :</u>		
a) Balance with State Bank Of India	117,196	107,895
b) Balance with Union Bank Of India	10,308	32,808
c) Balance With Central Bank Of India	22,950,458	5,590,907
e) Auto Sweep Account with Union Bank of India	377,000	4,286,000
f) Flexi account with State Bank Of India	299,062	299,062
<u>Cash-in-hand</u>		
Petty Cash (Till Money)	10,000	
T-O-T-A-L:-	23,764,023	10,316,672
<u>SCHEDULE - "D"</u>		
<u>INVESTMENTS IN FDR(s):</u>		
a) Fixed Deposits with Central Bank of India	334,791,823	278,459,925
T-O-T-A-L:-	334,791,823	278,459,925
<u>SCHEDULE - "E"</u>		
<u>DEPOSITS & ADVANCES</u>		
a) T. D. S. RECEIVABLE (A.Y 2007-08)	85,617	85,617
b) Deposit for rent	45,000	45,000
c) Deposit for telephone	3,852	3,852
T-O-T-A-L:-	134,469	134,469
<u>SCHEDULE - "F"</u>		
<u>CURRENT LIABILITIES & PROVISION</u>		
a) Endowment Fund	242,000,000	212,000,000
b) Additional Fund	10,000,000	10,000,000
T-O-T-A-L:-	252,000,000	222,000,000



CHHATTISGARH NII VISHWAVIDYALAYA VINAYAMAK AYOG
SCHEDULE "B" DETAILS OF FIXED ASSETS

PARTICULARS	RATE	W.D.V. AS ON 01- 04.13	ADDITIONS		TOTAL	TOTAL DEPRECIATION	W.D.V. AS ON 31.03.2014
			MORE THAN 180 DAYS	LESS THAN 180 DAYS			
FURNITURE & FIXTURES	10%	293,309.00	7,000.00	57,382.00	357,691.00	32,900.00	324,791.00
OFFICE EQUIPMENTS	15%	147,376.00	-	-	147,376.00	22,106.00	125,270.00
COMPUTERS	60%	15,432.00	-	40,300.00	55,732.00	21,349.00	34,383.00
AIR CONDITIONER	15%	69,344.00	-	-	69,344.00	10,402.00	58,942.00
TOTAL		525,461.00	7,000.00	97,682.00	630,143.00	86,757.00	543,386.00



CHHATTISGARH NIJI VISHWAVIDYALAYA VINAYAMAK AYOG

SCHEDULE - "G" SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS FOR PREPARATION OF FINANCIAL STATEMENT:

These accounts have been prepared under the historical cost convention on the basis of a going concern, with revenues earned and expenses actually paid i.e. cash method of accounting. The financial statements are prepared in accordance with the generally accepted accounting principles and provisions of the statute have been followed.

2. FIXED ASSETS:

Fixed assets are stated at cost less depreciation. Cost of acquisition of fixed assets is inclusive of all expenses.

4. DEPRECIATION:

Ayog has provided for depreciation as per rates prescribed under The Income Tax Act.

5. TAXATION:

Provision for current and deferred taxation to be done as per Income Tax Act 1956

B. NOTES TO ACCOUNTS:

- (i) Figures of the previous year have been re-arranged/re-grouped wherever considered necessary so as to make them comparable with current year's figures.
- (ii) Contingent Liabilities: - The liability of Rs.4,569,277/- towards interest due on endowment fund payable to such depositors has not been accounted for in books of accounts as the same would be accounted on payment basis.
- (iii) During the year repayment of Endowment/Other fund made by Ayog to the applicant/Private Universities has been shown/considered as application of funds of Ayog, as repayment of Endowment/other funds is also application of funds. The deficit remaining after considering repayment of Endowment funds as application of funds amounts to Rs.433,428,30. Therefore we have not made any provision for Income Tax.

SIGNATURES TO SCHEDULES "A" TO "G"

For, CHHATTISGARH NIJI VISHWAVIDYALAYA
VINAYAMAK AYOG

For CHHATTISGARH NIJI
VISHWAVIDYALAYA VINAYAMAK AYOG

[**CHAIRMAN**]
(Dr. Om Prakash Verma)

Chairman

[**MEMBER ADMIN.**]
(Dr. Mukti Mishra)
Member (Academic)

For, BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 005408C

[**K V RAJGOPAL**]
PARTNER
M.NO. 415455



DATE: 28 NOV 2014
PLACE: RAIPUR

DATE: 28 NOV 2014
PLACE: RAIPUR

CHHATISHGARH NIJI VISHWAVIDYALAYA
VINAYAMAK AYOG

TAX AUDIT REPORT
BATRA DEEPAK & ASSOCIATES

2013-2014

Batra Deepak & Associates
Chartered Accountants

Office No.28, 2nd Floor, Ashoka Plaza Complex
(Near Ashoka Ratan, Khamardih), Vidhan Sabha Road, RAIPUR (Chhattisgarh) 492001
Phone: 0771-2281180, 81, 82; Fax: 0771-2281183
E-mail: deepakbda@gmail.com

FORM NO. 3CA
[See Rule 6-G (1) (a)]

**Audit report under section 44AB of the Income Tax Act, 1961 in a case where
the accounts of the business or profession of a person have been audited
under any other law**

We report that the statutory audit of **CHHATTISGARH NIJI VISHWA VIDYALAYA VINAYAMAK AYOG, (RAIPUR, P.A. No. AAAJC0388F)** was conducted by us in pursuance of the provisions of the Chhattisgarh Niji Vishwavidyalaya (Sthapana Aur Viniyaman) Adhiniyam, 2002 as amended on 17.03.2004 and subsequently replaced by Chhattisgarh Niji Vishwavidyalaya (Sthapana avem sanchalan) Adhiniyam 2005 and we annex hereto a copy of our audit report of even date along with a copy each of—

- (a) the audited Income and Expenditure Account for the year ended on 31st March 2014;
 - (b) the audited Balance Sheet as at 31st March, 2014; and
 - (c) documents declared by the said Act to be part of, or annexed to the Income and Expenditure Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.
3. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD are true and correct.

For, BATRA DEEPAK & ASSOCIATES
[CHARTERED ACCOUNTANTS]
FIRM REG. NO. 005408C

[K.V Rajgopal]
PARTNER

M. No. 415445



Place : RAIPUR

Date : 28 NOV 2014

FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB
of the Income Tax Act, 1961

PART - A

1.	Name of the assessee	CHHATTISGARH NIJI VISHVAVIDYALAYA VINAYAMAK AYOG
2.	Address	29/776, Plot No. 5, Block-3, Shanti Nagar RAIPUR - 492001 Chhattisgarh
3.	Permanent Account Number (PAN)	AAAJC0388F
4.	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Not Applicable
5.	Status	AN INSTITUTION CREATED UNDER THE CHHATTISGARH NIJI VISHVAVIDYALAYA STHAPANA AUR VINYAMAN) ADHINIYAM, 2002 AS REPLACED BY THE ACT OF 2005. THE OBJECTS OF THE INSTITUTION ARE MEANT TO BENEFIT COMMON PERSON AND HENCE IT IS AN INSTITUTION FOR ADVANCEMENT OF OBJECTS OF GENERAL PUBLIC UTILITY.
6.	Previous year	From 01-04-2013 To 31-03-2014
7.	Assessment year	From 01-04-2014 To 31-03-2015
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	As per Clause (a) of Section 44AB

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Not Applicable
(b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Not Applicable
10. (a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	To regulate the functioning of the private universities in the State of Chhattisgarh
(b)	If there is any change in the nature of business or profession, the particulars of such change.	No Change in the nature of business or profession



1. (a)	Whether books of account are prescribed under section 14AA, if yes, list of books so prescribed.	:	No books of account are prescribed u/s 44AA
(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	:	<p><u>Books generated through computer:-</u> Cash Book, Bank Book, Ledger, Journal Register</p> <p><u>Books Maintained Manually:-</u> Ledger for Endowment fund, Additional Fund, Fee Deposit Register, Bank Pay in Slip, Till Money & Voucher File</p>
(c)	List of books of account and nature of relevant documents examined.	:	As stated in clause 11 (a) & (b) above
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	:	No, the profit and loss account does not include any profit & gains assessable on presumptive basis
13. (a)	Method of accounting employed in the previous year	:	Ayog has employed cash system of accounting
(b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	:	No, Change from the method employed in the immediately preceding previous year
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	:	Not applicable
Sr. No.	Particulars	Increase in profit (₹)	Decrease in profit (₹)
	NA		
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	:	NIL
14. (a)	Method of valuation of closing stock employed in the previous year.	:	Not applicable
(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	:	Not applicable
Sr. No.	Particulars	Increase in profit (₹)	Decrease in profit (₹)
	NA		



15.	Give the following particulars of the capital asset converted into stock-in-trade:-	: Nil
(a)	Description of capital asset	: Nil
(b)	Date of acquisition	: Nil
(c)	Cost of acquisition	: Nil
(d)	Amount at which the asset is converted into stock-in-trade.	: Nil
16	Amounts not credited to the profit and loss account, being,-	: Nil
(a)	The items falling within the scope of section 28	: Nil
(b)	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	: Nil
(c)	Escalation claims accepted during the previous year;	: Nil
(d)	Any other item of income;	: Nil
(e)	capital receipt, if any.	: Nil
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	: Nil

Sr. No.	Details of property	Consideration received or accrued	Value adopted or assessed or assessable
NA			
18.	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	: As per Annexure "A" attached As informed to us, the date of additions to fixed assets is also the date of put to use. As the matter being technical in nature, we have relied upon management's certification in this regard.	
(a)	Description of asset/block of assets.	: As per Annexure "A" attached	
(b)	Rate of depreciation.	: As per Annexure "A" attached	
(c)	Actual cost of written down value, as the case may be.	: As per Annexure "A" attached	



(d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	: As per Annexure "A" attached
(i)	Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	: As per Annexure "A" attached
(ii)	Change in rate of exchange of currency.	: As per Annexure "A" attached
(iii)	subsidy or grant or reimbursement, by whatever name called.	: As per Annexure "A" attached
(e)	Depreciation allowable.	: As per Annexure "A" attached
(f)	Written down value at the end of the year	: As per Annexure "A" attached
19.	Amounts admissible under sections	:

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant 14 provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
32AC	Nil	Nil
33AB	Nil	Nil
33ABA	Nil	Nil
35(1)(i)	Nil	Nil
35(1)(ii)	Nil	Nil
35(1)(iiia)	Nil	Nil
35(1)(iii)	Nil	Nil
35(1)(iv)	Nil	Nil
35(2AA)	Nil	Nil
35(2AB)	Nil	Nil
35ABB	Nil	Nil
35AC	Nil	Nil
35AD	Nil	Nil
35CCA	Nil	Nil
35CCB	Nil	Nil
35CCC	Nil	Nil
35CCD	Nil	Nil
35D	Nil	Nil
35DD	Nil	Nil
35DDA	Nil	Nil
35E	Nil	Nil

20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	: Nil
(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	: Nil



21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Nil

Nature	Sr. No.	Particulars	Amount in Rs.
Expenditure of Capital Nature		Nil	
Expenditure of Personal Nature		Nil, assessee has not maintained any Log Book for Telephone, therefore, we are unable to comment as to whether, personal nature expenses have been debited to Profit And Loss Account or not..	
Expenditure on Advertisement		Nil	
Expenditure incurred at clubs being cost for club services and facilities used.		Nil	
Expenditure by way of penalty or fine for violation of any law for the time being force		Nil	
Expenditure by way of any other penalty or fine not covered above		Nil	
Expenditure incurred for any purpose which is an offence or which is prohibited by law		Nil	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

: Nil

(A) Details of payment on which tax is not deducted:

: Nil

(I) date of payment

: Nil

(II) amount of payment

: Nil

(III) nature of payment

: Nil

(IV) name and address of the payee

: Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

: Nil

(I) date of payment

: Nil

(II) amount of payment

: Nil

(III) nature of payment

: Nil

(IV) name and address of the payee

: Nil

(V) amount of tax deducted

: Nil

(ii) as payment referred to in sub-clause (ia)

: Nil

(A) Details of payment on which tax is not deducted:

: Nil



(I)	date of payment	:	Nil
(II)	amount of payment	:	Nil
(III)	nature of payment	:	Nil
(IV)	name and address of the payee	:	Nil
(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	:	Nil
(I)	date of payment	:	Nil
(II)	amount of payment	:	Nil
(III)	nature of payment	:	Nil
(IV)	name and address of the payer	:	Nil
(V)	amount of tax deducted	:	Nil
(VI)	amount out of (V) deposited, if any	:	Nil
(iii)	under sub-clause (ic) [Wherever applicable]	:	Nil
(iv)	under sub-clause (iia)	:	Nil
(v)	under sub-clause (iib)	:	Nil
(vi)	under sub-clause (iii)	:	Nil
(A)	date of payment	:	Nil
(B)	amount of payment	:	Nil
(C)	name and address of the payee	:	Nil
(vii)	under sub-clause (iv)	:	Nil
(viii)	under sub-clause (v)	:	Nil
(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	:	Not Applicable
(d)	Disallowance/deemed income under section 40A(3):	:	Nil
(A)	On the basis of the examination of books of account and other relevant documents / evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	:	Nil. However we are unable to comment as to whether cheques / DDs were issued account payee or not, as the necessary evidence is not available with the concern, however assessee has not made any payment in excess of Rs.20000/- in cash.



(B)	On the basis of the examination of books of account and other relevant documents / evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Nil. However we are unable to comment as to whether cheques / DDs were issued account payee or not, as the necessary evidence is not available with the concern, however assessee has not made any payment in excess of Rs.20000/- in cash.
(e)	provision for payment of gratuity not allowable under section 40A(7);	Nil
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
(g)	particulars of any liability of a contingent nature;	The liability of Rs.4,569,277/- towards interest due on endowment fund payable to such depositors has not been accounted for in books of accounts as the same would be accounted on payment basis.
(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil
(i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil
22.	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Nil
24.	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	Nil
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26.	In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-	
(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	Nil
(a)	paid during the previous year;	Nil



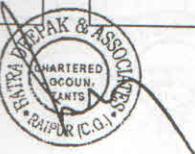
(b)	not paid during the previous year;	: Nil
(B)	was incurred in the previous year and was	: Nil
(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	: Nil
(b)	not paid on or before the aforesaid date.	: Nil
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	: Nil
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	: Nil
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	: The assessee has followed cash method of accounting hence not applicable
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	: Nil
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	: Nil
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	: Nil
31. (a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	: Nil
(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	:



(ii)	amount of loan or deposit taken or accepted;	: Nil
(iii)	whether the loan or deposit was squared up during the previous year;	: No
(iv)	maximum amount outstanding in the account at any time during the previous year;	:
(v)	whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	: No
	*(These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)	:
(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-	: No
(ii)	amount of the repayment;	: Nil
(iv)	whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	: Not Applicable
(c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents	: Not Applicable
32.(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	: Nil

Sr. No.	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in .)	Amounts as assessed (give reference to relevant order)	Remarks
			Nil		

(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	: Not Applicable
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(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	: No
(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	: No
(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	: No
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	: Yes
Section under which deduction is claimed		Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.
		NIL

34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	: Yes, As per Annexure "B"
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Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
As per Annexure - "B"								



(B)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	: No, TDS return of 4th quarter has been submitted on 13/05/2014
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	: Nil
35. (a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	: Not Applicable
(i)	Opening Stock;	: Not Applicable
(ii)	purchases during the previous year;	: Not Applicable
(iii)	sales during the previous year;	: Not Applicable
(iv)	closing stock;	: Not Applicable
(v)	shortage/excess, if any	: Not Applicable
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	: Not Applicable
A.	Raw Materials :	: Not Applicable
(i)	opening stock;	: Not Applicable
(ii)	purchases during the previous year;	: Not Applicable
(iii)	consumption during the previous year;	: Not Applicable
(iv)	sales during the previous year;	: Not Applicable
(v)	closing stock;	: Not Applicable
(vi)	yield of finished products;	: Not Applicable
(vii)	percentage of yield;	: Not Applicable
(viii)	shortage/excess, if any.	: Not Applicable
B.	Finished products/by- products :	: Not Applicable
(i)	opening stock;	: Not Applicable
(ii)	purchases during the previous year;	: Not Applicable
(iii)	quantity manufactured during the previous year;	: Not Applicable
(iv)	sales during the previous year;	: Not Applicable
(v)	closing stock;	: Not Applicable
(vi)	shortage/excess, if any.	: Not Applicable
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	: Not Applicable
(a)	total amount of distributed profits;	: Not Applicable



(b)	amount of reduction as referred to in section 115 O(1A)(i);	Not Applicable
(c)	amount of reduction as referred to in section 115 O(1A)(ii);	Not Applicable
(d)	total tax paid thereon;	Not Applicable
(e)	dates of payment with amounts.	Not Applicable
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter / item / value / quantity as may be reported / identified by the cost auditor.	Not Applicable
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter / item / value / quantity as may be reported / identified by the auditor.	Not Applicable
39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter / item / value / quantity as may be reported / identified by the auditor.	Not Applicable
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Not Applicable



Sr. No.	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	Not Applicable	Not Applicable
2	Gross profit/turnover	Not Applicable	Not Applicable
3	Net profit/turnover	Not Applicable	Not Applicable
4	Stock-in-trade/turnover		Not Applicable
5	Material consumed/finished goods produced		Not Applicable

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Nil

For, BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. - 005408C

K.V RAJGOPAL
[Partner]
Membership No. : 415445



Place: Raipur

Date: 28 NOV 2014

CHHATTISGARH N.I.I VISHWAVIDYALAYA VINAYAMAK AYOG
ANNEXURE "A" DETAILS OF FIXED ASSETS

PARTICULARS	RATE	W.D.V. AS ON 01-04-13	ADDITIONS			TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.2014
			180 DAYS	MORE THAN 180 DAYS	LESS THAN 180 DAYS			
FURNITURE & FIXTURES	10%	293,309.00	7,000.00	57,382.00	357,691.00	32,900.00	324,791.00	
OFFICE EQUIPMENTS	15%	147,376.00	-	-	147,376.00	22,106.00	125,270.00	
COMPUTERS	60%	15,432.00	-	40,300.00	55,732.00	21,349.00	34,383.00	
AIR CONDITIONER	15%	69,344.00	-	-	69,344.00	10,402.00	58,942.00	
TOTAL		525,461.00	7,000.00	97,682.00	630,143.00	86,757.00	543,386.00	



ANNEXURE "B"
CHHATTISGARH NII VISHWAVIDYALAYA VINAYAMAK AYOG
ANNEXURES ATTACHED TO & FORMING PART OF FORM NO.3CD
FOR THE YEAR ENDED ON 31.03.2014

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
JBPC01071A	194C	Repairs & Maintenance	458,985.00	443,044.00	443,044.00	443,044.00	9,152.00	-	-
JBPC01071A	194J	Fees for Professional Or Technical Services	113,754.00	94,945.00	94,945.00	94,945.00	9,495.00	-	-
JBPC01071A	194I	Rent	308,660.00	308,660.00	308,660.00	308,660.00	30,866.00	-	-
JBPC01071A	192B	Salary	8,363,075.00	6,890,764.00	6,890,764.00	6,890,764.00	1,181,694.00	-	-
JBPC01071A	194A	Interest	7,200,000.00	7,200,000.00	7,200,000.00	7,200,000.00	720,000.00	-	-
TOTAL:			16,444,474.00	14,937,413.00	14,937,413.00	14,937,413.00	1,957,207.00	-	-



CHHATISHGARH NIJI VISHWAVIDYALAYA
VINAYAMAK AYOG

FORM 10 B

BATRA DEEPAK & ASSOCIATES

2013-2014

Batra Deepak & Associates
Chartered Accountants

Office No.28, 2nd Floor, Ashoka Plaza Complex
(Near Ashoka Ratan, Khamardih), Vidhan Sabha Road, RAIPUR (Chhattisgarh) 492001
Phone: 0771-2281180, 81, 82; Fax: 0771-2281183
E-mail: deepakbda@gmail.com

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance sheet of **CHHATTISGARH NIJI VISHWAVIDYALAYA VINAYAMAK AYOG , RAIPUR** [herein after referred as FUND, OR TRUST OR INSTITUTION OR ANY UNIVERSITY] as at **31st March, 2014** and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the head office at Raipur and No branches. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office of the above named fund ,or trust or institution or any university so far as appears from our examination of the books of account. Our report is as under:

- (1) The above mentioned financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements, based on our audit.
- (2) We have conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any material misstatements. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



(3) In our opinion and to the best of our information, the said accounts read together with notes on accounts give a true and fair view of the state of affairs of the above named institution as at 31st March 2014 and

(i) In the case of the Balance Sheet, of the state of affairs of the above named institution as at 31st March 2014 and
(ii) In the case of Income & Expenditure Account, of the Surplus for the year ended on that date.

Office No.28, 2nd Floor, Ashoka Plaza Complex

Vidhan Sabha Road, RAJNARAYANAGAR, Bangalore - 560001

Phone: 080-2281180, 81, 82; Fax: 080-2281183

E-mail: deepakp@Gmail.com

FORM NO. 10B

For, BATRA DEEPAK & ASSOCIATES
[less than 17B]
CHARTERED ACCOUNTANTS

FIRM REG. NO. 005408G

~~Audit fee charged in case of charitable institutions~~

~~originals sent to the Banker before examination of the books of CHHATTISGARH N.I.I.~~
~~Viswanath Rayalayya VINA YAMAK AYOG, RAIPUR [hereinafter referred to as the Institution]~~
~~HIND, ORGANIC INSTITUTION OR ANY UNIVERSITY] dated 31st March~~
~~2014 and the Income & Expenditure account for the year ended which~~
~~place in its books of account maintained by the head office at Raipur and No. 415445 M.N.O. 415445~~
~~partner I.K.V.RAJGOPAL~~
~~DATE: 28/04/2014~~
~~We have obtained all the information and explanations~~
~~which to the best of our knowledge and belief were necessary for the purposes of~~
~~the audit. In our opinion, proper books of account have been kept by the head~~
~~office of the above named firm, to trust of institution or any university so far as~~
~~appears from our examination of the books of account. Our report is as under:~~

(1) The above mentioned financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements, passed on our audit.

(2) We have conducted our audit in accordance with Auditing Standards Generally Accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

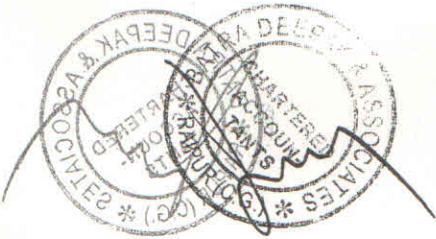


STATEMENT OF PARTICULARS

00.828.003.54

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

A. ATTACHED HERETO FOR



5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 41,396,653.00 PLEASE ALSO REFER ANNEXURE 'A' ATTACHED HEREWITH FOR MORE DETAILS.
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	The amount mentioned above is deposited with Scheduled banks as FDR & Deposit in Flexi Accounts.
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Nil
8.	<p>Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-</p> <ul style="list-style-type: none"> (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof 	<p>No</p> <p>No</p> <p>PLEASE REFER ANNEXURE 'A' ATTACHED HEREWITH</p>



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF
PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the company was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	NO
2.	Whether any land, building or other property of the company was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	NO
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	NO
4.	Whether the services of the company were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	NO
5.	Whether any share, security or other property was purchased by or on behalf of the company during the previous year from any such person? If so, give details thereof together with the consideration paid	NO
6.	Whether any share, security or other property was sold by or on behalf of the company during the previous year to any such person? If so, give details thereof together with the consideration received	NO



II. APPLICATION OR USE OF COMPANY'S FUNDS	
ITEM	ANSWER
7. Whether any income or property of the company was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	NO The company was never used for the benefit of any person during the previous year.
8. Whether the income or property of the company was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	NO The company was never used for the benefit of any person during the previous year.



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN
 CONCERN(S) IN WHICH PERSONS
 REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
	-----Nil-----	-----Nil-----	-----Nil-----	-----Nil-----	-----Nil-----
Total					

For, BATRA DEEPAK & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FIRM REG.NO. 005408C

[K V RAJGOPAL]
 PARTNER
 M.No.415445



PLACE: RAIPUR
 DATE: 28/11/2014

CHHATTISGARH N.I.I. VISHWAVIDYALAYA VINYAMAKAYOG

ACCUMULATED INCOME AND ITS UTILISATION

Annexure 'A'
A.Y. 2014-15

Asstt. Years	Gross Receipts	15% of Gross Receipts (Deemed to be applied)	85% of Gross Receipts (c = b*15%)	Revenue Expenses Including Depreciation	Capital Expenditure	Balance	Surplus	Net Accumulated Surplus	Remarks
	(b)	(d=b-c)	(e)	(f)	(g=d-e-f)	(i)	(j)		
2005-2006	6,645,583.00	996,837.00	5,648,746.00	1,657,871.00	353,437.00	3,637,438.00	3,637,438.00	Accumulated surplus of Rs 3637438 utilised in A.Y. 2011-12	
2006-2007	23,955,598.00	3,593,340.00	20,362,258.00	8,133,167.00	582,888.00	11,646,203.00	15,283,641.00	Accumulated surplus of Rs 11,204,802 utilised in A.Y. 2011-12	
2007-2008	29,708,098.00	4,456,215.00	25,251,883.00	17,184,609.00	150,601.00	7,916,673.00	23,200,314.00	Accumulated surplus of Rs 8,8358074 utilised in A.Y. 2013-14	
2008-2009	36,187,312.00	5,428,097.00	30,759,215.00	14,483,601.00	1,550.00	16,274,064.00	39,474,378.00	Accumulated surplus of Rs.10130296 utilised in A.Y. 2013-14 (Note)	
2009-2010	28,091,382.00	4,213,707.00	23,877,675.00	14,173,884.00	-	9,703,791.00	49,178,169.00	—	
2010-2011	25,242,612.00	3,786,392.00	21,456,220.00	9,720,143.00	-	11,736,077.00	60,914,246.00	—	
2011-2012	1,751,996.00	-	1,751,996.00	16,594,236.00	-	(14,842,240.00)	46,072,006.00	—	
2012-2013	9,990,427.00	1,498,564.00	8,491,863.00	5,820,819.00	151,790.00	2,519,254.00	48,591,260.00	—	
2013-2014	2,486,945.00	-	2,486,945.00	20,855,066.00	120,219.00	(18,488,370.00)	30,102,890.00	—	
2014-2015	68,638,934.00	10,295,840.00	58,343,094.00	16,841,759.00	104,682.00	41,396,653.00	71,499,543.00	—	
TOTAL	232,698,887.00	23,973,152.00	214,008,801.00	125,465,185.00	1,465,167.00	71,499,543.00			

Note-Surplus of Rs.61,43,768/- pertaining to Assessment Year 2008-09 has not been utilised for 5 Years.



CHHATISHGARH NIJI VISHWAVIDYALAYA

VINAYAMAK AYOG

FORM 10BB

BATRA DEEPAK & ASSOCIATES

2013-2014

Batra Deepak & Associates
Chartered Accountants

Office No.28, 2nd Floor, Ashoka Plaza Complex
(Near Ashoka Ratan, Khamardih), Vidhan Sabha Road, RAIPUR (Chhattisgarh) 492001
Phone: 0771-2281180, 81, 82; Fax: 0771-2281183
E-mail: deepakbda@gmail.com

FORM NO. 10 BB
[See rule 16 CC]

Audit Report under Section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub clause (vi) or sub-clause (via) of section 10(23C).

- (i) We have examined the Balance Sheet as at **31-March-2014** and the Income and Expenditure for the year ended on that date attached herewith of **Chhattisgarh Niji Vishwavidyalay Vinayamak Ayog.**
- (ii) We certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained at Raipur office.
- (iii) Subject to comments below
- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- (b) In our opinion proper books of account have been kept, so far as appears from our examination of the books of account.
- (c) In our opinion and to the best of our information and according to the information given to us, the said accounts read with notes thereon, if any, give a true and fair view -
- (1) In the case of the Balance Sheet, of the state of affairs as at **31st March, 2014** and
- (2) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on the date.

The Prescribed particulars are annexed herewith

Place: Raipur
Date: 28/11/2014

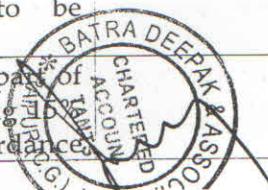
For, BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.005408C

K V RAJGOPAL
PARTNER
M. No. 415445



ANNEXURE
Statement of particulars
PART A-GENERAL

1.	Name of the fund or trust or any institution or any university or other educational institution or any hospital or other medical institution.	Chhattisgarh Niji Vishwavidyalay Viniyamak Ayog
2.	Address	29/776, Plot No.5, Block - 3, Shanti Nagar, Raipur- 492101 Chhattisgarh
3.	Permanent Account Number	AAAJC0388F
4.	Assessment Year	2014-2015
5.	Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	(vi)
6.	Number and date of notification / approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	F.No.CCIT/Tech/10(23C)(vi)/3/10-11 25/06/2010
7.	Nature of charitable/religious/educational/philanthropic activity [as referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)]	To Regulate functioning of Private Universities in Chhattisgarh
8.	Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	Rs. 68,638,934.00
9.	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established.	Rs. 1,69,46,441.00
10.	Amount of income of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established; to the extent it does not exceed 15% of income of that year.	Rs. 10,295,840.00
11.	Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C).	Rs.41,396,653.00 PLEASE ALSO REFER ANNEXURE 'A' ATTACHED HEREWITH FOR MORE DETAILS.
12.	(a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceases to be accumulated for application thereto? (b) If the answer to (a) above is 'yes' then give details of income so applied or ceased to be accumulated	No
13.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance	No



	<p>with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?</p> <p>(b) If the answer to (a) above is 'yes' then give details of income so applied or ceased to be accumulated</p>	
14	<p>(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilized for purposes for which it was accumulated during the period for which it was to be accumulated?</p> <p>(b) If the answer to (a) above is 'yes' then give details thereof, together with amount of income not utilized.</p>	PLEASE REFER ANNEXURE 'A' ATTACHED HEREWITH FOR MORE DETAILS.

PART C - OTHER INFORMATION

15	<p>(a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11.</p> <p>(b) If the answer to (a) is 'yes', then give details as under:</p>	No
----	---	----

Sl. No.	Name of investment of deposit	Amount invested or deposited	Period of investment of deposit
1.			

16	<p>In relation to any income being profits and gains of business, -</p> <p>(a) Whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?</p> <p>(b) Whether separate books of account were maintained in respect of such business?</p> <p>(c) If the answer to (a) and /or (b) above is 'no', then state the amount of such income.</p>	N.A.
17	<p>(a) whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital other medical institution referred to in</p>	No



	<p>sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10?</p> <p>(b) if the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited</p>	
18	<p>(a) whether any voluntary contribution, other than voluntary contribution in cash or voluntary of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?</p> <p>(b) if the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution.</p>	No
19	<p>(a) Whether any anonymous donation referred to in section 115 BBC was received during the year? (See notes 2 & 3)</p> <p>(b) If the answer to (a) above is 'yes', then state the amount of such anonymous donation.</p>	No

For, BATRA DEEPAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO.005408C

KV RAJGOPAL
PARTNER
M. No.415445



Place: Raipur
Date: 28/11/2014

CHHATTISGARH NII VISHWAVIDYALAYA VINYAMAK AYOG
ACCUMULATED INCOME AND ITS UTILISATION

Annexure 'A'

A.Y. 2014-15

Asstt. Years	Gross Receipts	15% of Gross Receipts (Deemed to be applied)	85% of Gross Receipts	Revenue Expenses Including Depreciation	Capital Expenditure	Balance Surplus	Net Accumulated Surplus	Remarks
(a)	(b)	(c = b*15%)	(d = b-c)	(e)	(f)	(g = d-e-f)	(i= g-h)	(i)
2005-2006	6,645,583.00	996,837.00	5,648,746.00	1,657,871.00	353,437.00	3,637,438.00	3,637,438.00	Accumulated surplus of Rs 3637438 utilised in A.Y. 2011-12
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2014-2015	68,638,924.00	10,295,840.00	58,343,094.00	16,841,759.00	104,682.00	41,396,653.00	71,499,543.00	---
TOTAL	232,698,887.00	23,973,152.00	140,086,801.00	125,465,185.00	1,465,167.00	71,499,543.00		

Note-Surplus of Rs.61,43,768/- pertaining to Assessment Year 2008-09 has not been utilised for 5 Years.



